



**2009**

**City of Spokane**

# **Comprehensive Annual Financial Report**



**CITY OF SPOKANE**

**WASHINGTON**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR**

**JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**

**DIVISION OF FINANCE**

**GAVIN J. COOLEY**

**CHIEF FINANCIAL OFFICER**

# Introduction

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**CCITY OF SPOKANE**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

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Finance Division  
808 W. Spokane Falls Blvd.  
Spokane, Washington 99201-3313  
(509) 625-6586

Gavin J. Cooley  
Chief Financial Officer

September 15, 2010

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Spokane

The Comprehensive Annual Financial Report of the City of Spokane, for the fiscal year ended December 31, 2009, is submitted herewith. This report consists of management's representations concerning the finances of the City of Spokane. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Spokane has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Spokane's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Spokane's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City is required by Washington State Law, RCW 43.09.260 to have an annual audit by the Office of the Washington State Auditor. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Spokane for the fiscal year ending December 31, 2009, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The State Auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of Spokane's financial statements for the fiscal year ended December 31, 2009, are fairly presented in conformity with GAAP. The State Auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of Spokane was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of Spokane's separately issued Single Audit Report.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Spokane's MD&A can be found immediately following the report of the independent auditors.

## **Profile of Government**

The City of Spokane was incorporated in 1881. The City of Spokane serves as the regional trade center for an area that consists of portions of Northeastern Washington, Southern British Columbia (Canada), Northern Idaho, and Western Montana. The population of this area is approximately 2 million. As a regional center, the City of Spokane provides higher education and research opportunities, health care facilities, support services for residents and businesses throughout the area, and a large downtown retail and business core.

The City of Spokane changed from a council-manager form of government to a mayor-council, or strong-mayor, form of government in January 2001. The City of Spokane's elected officials include a Mayor and seven City Council members, including a separately elected Council President. The Mayor has direct responsibility for the administration of all City functions. The Mayor selects a City Administrator who acts as the Chief Operating Officer and directly oversees City operations as directed by the Mayor. The City Council is the legislative authority of the City and establishes and controls policy for the City of Spokane. Council members are elected to staggered four-year terms by the qualified electors of the City of Spokane. Six of the Council Members are elected by District. The Mayor and Council President are elected at large.

The City of Spokane provides a full range of services, including public safety, the construction and maintenance of highways, streets and other infrastructure, water sewer and solid waste services, and recreational activities and cultural events. This report includes all funds of the City of Spokane that are controlled by or are dependent on the City's executive and legislative bodies. Control by or dependence on the City of Spokane was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or obligations of the City, obligation of the City to finance any deficits that may occur, or receipt of significant subsidies from the City. Based on these criteria the Community Colleges of Spokane, Spokane School District #81, Spokane Housing Authority, Spokane Transit Authority and the Spokane Public Facilities District are excluded from the accompanying financial statements.

The annual budget serves as the foundation for the City of Spokane's financial planning and control. All departments of the City of Spokane are required to submit requests for appropriation to the Mayor's Office each year. The Mayor's Office uses these requests as the starting point for developing a proposed budget. The Mayor then presents this proposed budget to the City Council for review in November. The City Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, the close of the City of Spokane's fiscal year. The appropriated budget is prepared by fund, department and function. Department heads may make adjustments during the year by ordinance or budget transfer, depending upon the type of change requested. Purchase orders and approved contracts are encumbered during the year. Encumbrances outstanding at year-end are re-appropriated in the following year. Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. This comparison is presented for the General Fund, on page 23, as part of the basic financial statements. This comparison is presented in the supplementary information section of the financial statements, beginning on page 132 for other governmental funds.

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Spokane operates.

**Local economy.** Spokane is the second largest City in the State of Washington and is the largest City between Seattle and Minneapolis along the I-90 corridor. Spokane serves as the business, transportation, medical and cultural hub of the Inland Northwest, an 80,000 square mile area covering Eastern Washington and North Idaho and with a population exceeding 1.5 million people.

The region's historical resource based economy continues to diversify as it builds on the demand for regional services, particularly in the areas of health services, higher education, financial services and the concentration of State and Federal government services. The region's manufacturing sector has also experienced resurgence, benefitting from its nexus with the Columbia River's Bonneville dam power generation, rail systems and Interstate highway system. .

The City's standing as a regional center provides a strong economic foundation. A visible reminder of this strength is seen in the area's historic downtown which has attracted approximately three billion in new investment. In addition, the City's University District continues to develop and flourish at the eastern edge of downtown. The district includes Gonzaga University, branch campuses of Washington State University, Eastern Washington University and Whitworth University and the district offices of Community Colleges of Spokane. The number of student full-time equivalents has grown rapidly with a current estimate of over 11,000 and expected growth to 15,000 over the next several years. Included in the ongoing expansion of the District are the continued enrollments of medical and dental students in a regional education program planned to become a full scale medical school for the region. The growth and excitement over the University District is symbolized by Gonzaga University's basketball program which is one of only six schools to have reached each of the past twelve NCAA Men's Division I Basketball Tournaments.

Since 1942 Spokane has been home to Fairchild Air Force Base, which today is the backbone of the Air Force's tanker fleet on the West Coast. The base is home to the 92nd Air Refueling Wing and employs approximately 5,000. The Base has a significant impact on Spokane's economy with its operations and maintenance budget, payroll and capital improvements. The base has been regularly reaffirmed as a key strategic facility for the Air Force and maintaining this relationship remains a key focus of the City.

Spokane has not been immune to the national recession; however sales tax figures indicate that the local economy remains considerably healthier than the state and national economies. Similarly, despite increases in the area's unemployment and declines in property values, these parts of the economy remain more favorable than the corresponding state and national figures.

Several areas of the local economy have shown considerable strength, including retail sales, professional services and the range of services related to the entertainment and hospitality industry.

**Financial planning.** The governing body is committed to maintaining a healthy General Fund. This commitment is manifest in the City's adoption of a variety of guiding financial principles which are embedded in all of the City's policymaking. These principles include:

- Budget revenues in excess of expenditures - no use of carryover fund balance to balance the annual budget
- Maintain a six-year General Fund projection that models all material financial considerations
- Maintain on a best efforts basis, segregated General Fund reserves at or above 13.5% of expenditures, together with the level of undesignated fund balance necessary to meet the regular cash flow requirements of the General Fund without borrowing.

Recognizing that over 80% of the City's General Fund is comprised of labor and benefits, the City recently adopted a resolution delineating "Principles for Labor Negotiations". These principles specify guidelines for the City's labor negotiations, and include a goal for all labor agreements to limit increases in the total costs of contract to the City's published "Long Term Revenue Growth

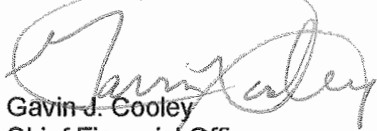
Rate". Adherence to this resolution will have significant and long lasting benefits to City's long-term financial stability.

Finally, the City maintains AA bond ratings with both Standard & Poor's and Moody's rating agencies and continues its commitment to maintaining policies and taking such other steps and measures necessary now and in the future to maintain those ratings.

### ***Acknowledgements***

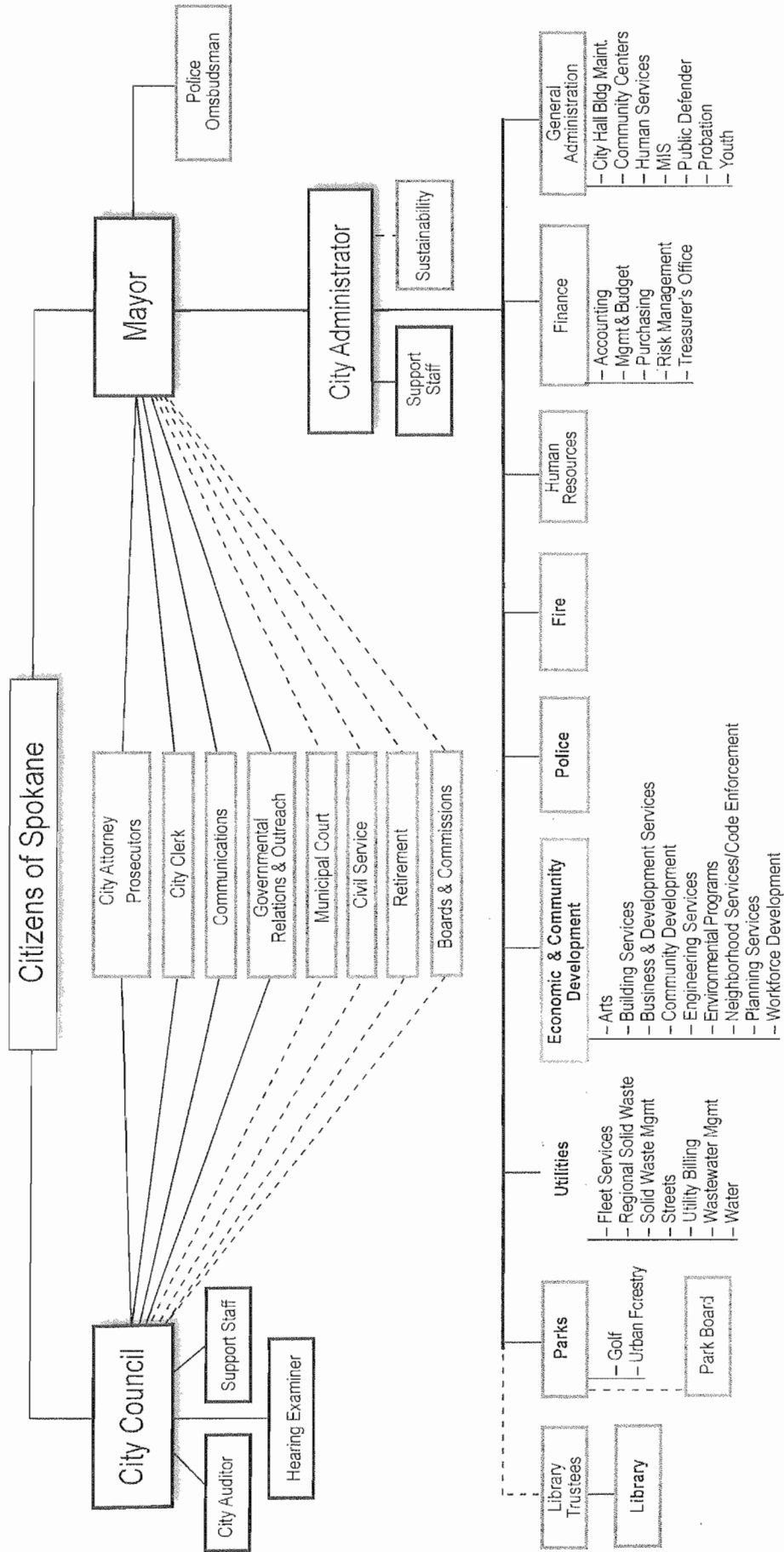
The preparation of this report could not have been accomplished without the efficient and dedicated service of those individuals and departments who have contributed to its publication. I would like to express my appreciation to everyone who contributed to its preparation. I would also like to thank the Mayor and members of the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible manner.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Gavin J. Cooley", is written over a horizontal line.

Gavin J. Cooley  
Chief Financial Officer

# City of Spokane Organizational Chart



## CITY OF SPOKANE

### LIST OF ELECTED AND APPOINTED OFFICIALS

DECEMBER 31, 2009

#### ELECTED OFFICIALS

Mayor Mary B. Verner

Council Members Joe Shogan, *Council President*  
Steve Corker, *Council President Pro-Tem*  
Robert Apple  
Nancy McLaughlin  
Richard Rush  
Jon Snyder  
Amber Waldref

#### APPOINTED OFFICIALS

City Administrator	Ted Danek
City Attorney	Howard F. Delaney
Chief Financial Officer	Gavin J. Cooley
Director of Administrative Services	Dorothy Webster
Director of Public Works and Utilities	David G. Mandyke
Fire Chief	Robert Williams
Police Chief	Anne Kirkpatrick
Accounting Director	Pamela Dolan
City Clerk	Terri L. Pfister

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# Financial Section

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Washington State Auditor  
Brian Sonntag

**INDEPENDENT AUDITOR'S REPORT**

September 15, 2010

Mayor and City Council  
City of Spokane  
Spokane, Washington

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Spokane, Spokane County, Washington, as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Spokane, Spokane County, Washington, as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we will also issue our report dated September 15, 2010, on our consideration of the City's internal control over financial reporting




and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report will be issued under separate cover in the City's Single Audit Report. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 13 and pension trust fund information on pages 81 through 84 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying information listed as combining and individual fund statements and schedules on pages 85 through 232 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information identified in the table of contents as the Introductory and Statistical Sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of the City. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", written in a cursive style.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the City of Spokane, Washington (the City)'s annual financial report, the City's management is pleased to provide this narrative discussion and analysis of the financial activities of the City as of and for the fiscal year ended December 31, 2009. The City's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### Financial Highlights

- The City's assets exceeded its liabilities by \$2,199,873,576 (net assets) for the fiscal year reported.
- Total net assets are comprised of the following:
  - (1) Capital assets, net of related debt of \$1,922,875,638, includes property, equipment and infrastructure, net of accumulated depreciation, and is reduced for outstanding debt related to the purchase or construction of capital assets.
  - (2) Net assets of \$33,961,770 are restricted by constraints imposed from outside the City such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net assets of \$243,036,168 represent the portion available to maintain the City's continuing obligations to citizens and creditors.
- The City's governmental funds reported a total ending fund balance of \$154,218,518 this year. This compares to the prior year ending fund balance of \$195,959,677, showing a decrease of \$41,741,159 during the current year. Expenditures in the capital projects funds to construct voter approved projects of \$10.9 million in streets, \$26 million in aquatics centers, and \$3.6 million in sports facilities accounted for over \$40 million of this decrease. Unreserved fund balance of \$115,639,381 at 12/31/09 is a \$44,148,914 decrease from the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$34,831,652, or 23% of total General Fund expenditures including transfers and 23% of total General Fund revenues including transfers.
- Overall, the City maintained its strong financial position in 2009, and is continuing to invest in the local economy, despite ongoing budgetary pressures related to the general economic downturn.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

### Overview of the Financial Statements

This Management Discussion and Analysis document introduces the City's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The City also includes in this report additional information to supplement the basic financial statements. Comparative data is presented when available.

### Government-wide Financial Statements

The City's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the City's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Assets*. This is the government-wide statement of position presenting information that includes all of the City's assets and liabilities, with the difference reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of

whether the financial position of the City as a whole is improving or deteriorating. Evaluation of the overall health of the City would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of City infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the City's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the City's distinct activities or functions on revenues provided by the City's taxpayers.

Both government-wide financial statements distinguish governmental activities of the City that are principally supported by property, sales and utility taxes from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, physical environment, transportation, health and human services, economic environment, and culture and recreation. Business-type activities include the utility services, golf courses, and the building services funds. The internal service funds provide services to other funds within the City and the majority of these activities are reported in governmental activities at the government-wide financial reporting level.

The government-wide financial statements are presented on pages 16 & 17 of this report.

### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The City uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the City's most significant funds rather than the City as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The City has three kinds of funds:

*Governmental funds* are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the City's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included as "basic financial statements" for the General Fund. Budgetary comparison schedules for all other governmental funds can be found in a later section of this report. These statements demonstrate compliance with the City's adopted and final revised budget.

The basic governmental fund financial statements are presented on pages 20-21 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

*Proprietary funds* are reported in the fund financial statements and generally report services for which the City charges customers a fee. The City proprietary funds are classified as either enterprise funds or internal service funds. The enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. The internal service funds provide services to other funds of the City.

The basic proprietary fund financial statements are presented on pages 24-28 of this report.

*Fiduciary funds* include three single employer pension plans for City employees and various agency funds. The City reports these funds only at the fund level since the resources in these funds are not available for City use. The fund level financial statements for fiduciary funds begin on page 29 of this report.

### **Notes To The Basic Financial Statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 31 of this report.

### **Financial Analysis of the City as a Whole**

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the City as a whole.

The City's net assets at fiscal year-end are \$ 2,199,873,576. The following table provides a summary of the City's net assets:

#### **Summary of Net Assets 12/31**

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets:</b>						
Current & other assets	\$ 210,009,496	264,984,637	\$ 166,787,939	186,635,240	\$ 376,797,435	451,619,877
Restricted assets	-	-	21,373,942	22,380,008	21,373,942	22,380,008
Capital assets	1,532,060,145	1,490,342,190	540,230,778	518,969,537	2,072,290,923	2,009,311,727
Total assets	1,742,069,641	1,755,326,827	728,392,659	727,984,785	2,470,462,300	2,483,311,612
<b>Liabilities:</b>						
Current liabilities	14,017,155	25,056,817	10,476,646	9,262,752	24,493,801	34,319,569
Long-term liabilities	187,785,542	194,894,850	58,309,381	74,514,042	246,094,923	269,408,892
Total liabilities	201,802,697	219,951,667	68,786,027	83,776,794	270,588,724	303,728,461
<b>Net assets:</b>						
Capital assets, net of debt	1,422,123,350	1,410,639,225	500,752,288	463,216,857	1,922,875,638	1,873,856,082
Restricted	10,257,828	9,535,792	23,703,942	24,591,443	33,961,770	34,127,235
Unrestricted	107,885,766	115,200,143	135,150,402	156,399,691	243,036,168	271,599,834
Total net assets	\$ 1,540,266,944	1,535,375,160	\$ 659,606,632	644,207,991	\$ 2,199,873,576	2,179,583,151

The City continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 12.8 to 1 and 17.4 to 1 for business type activities. For the City overall, the current ratio is 14.8 to 1. We consider these ratios to be very strong.

The City reported positive balances in net assets for both governmental and business-type activities. Net assets increased \$4,891,784 for governmental activities, which included a \$2,843,080 prior period increase primarily related to capital assets, and an increase for current year activities of \$2,048,704. Business activities' net assets increased by a total of \$15,398,641, which contributed to a net government-wide increase of \$20,290,425 in net assets.

Note that approximately 92% of the governmental activities' net assets are related to capital (with 34% of the capital assets being infrastructure). The City uses these capital assets to provide services to its citizens. With business-type activities, the City has spent approximately 76% of its net assets on capital (with 46% of the capital assets being infrastructure). Capital assets in the business-type activities provide utility services, but they also generate revenues for these funds. Capital assets make up 87% of the City's total net assets.

The following page provides a summary of the City's changes in net assets:



**Summary of Changes in Net Assets for the Year Ended 12/31**

	Governmental Activities		Business-Type Activities		Total		% Of Total 2009
	2009	2008	2009	2008	2009	2008	
Revenues:							
Program:							
Charges for services	\$ 29,476,662	29,270,532	\$ 166,327,021	162,155,776	\$ 195,803,683	191,426,308	48%
Operating grants	20,169,579	14,802,160	249,373	928,417	20,418,952	15,730,577	5%
Capital grants	23,120,944	15,415,531	7,476,376	15,013,790	30,597,320	30,429,321	7%
General:							
Taxes	155,721,670	154,317,788	-	-	155,721,670	154,317,788	38%
Interest	6,319,226	10,018,784	2,006,788	6,408,940	8,326,014	16,427,724	2%
Total revenues	234,808,081	223,824,795	176,059,558	184,506,923	410,867,639	408,331,718	100%
Program expenses:							
General							
government	15,036,125	11,147,423	-	-	15,036,125	11,147,423	4%
Judicial	6,776,810	6,640,000	-	-	6,776,810	6,640,000	2%
Public safety	102,973,430	99,769,417	-	-	102,973,430	99,769,417	26%
Physical							
environment	3,066,950	2,761,986	-	-	3,066,950	2,761,986	1%
Transportation	47,564,093	39,220,701	-	-	47,564,093	39,220,701	12%
Health and human services	93,464	82,800	-	-	93,464	82,800	0%
Economic environment	23,164,575	20,237,513	-	-	23,164,575	20,237,513	6%
Culture and recreation	25,377,536	25,124,592	-	-	25,377,536	25,124,592	6%
Interest	8,758,317	8,200,851	-	-	8,758,317	8,200,851	2%
Water	-	-	32,762,274	29,099,922	32,762,274	29,099,922	8%
Sewer	-	-	52,212,114	45,299,200	52,212,114	45,299,200	13%
Solid Waste	-	-	71,100,952	68,910,628	71,100,952	68,910,628	18%
Other business types	-	-	6,529,655	6,746,886	6,529,655	6,746,886	2%
Total expenses	232,811,300	213,185,283	162,604,995	150,056,636	395,416,295	363,241,919	100%
Excess revenues (expenses)	1,996,781	10,639,512	13,454,563	34,450,287	15,451,344	45,089,799	
Transfers	51,925	9,554	(51,925)	(9,554)	-	-	
Change in net assets	2,048,706	10,649,066	13,402,638	34,440,733	15,451,344	45,089,799	
Prior period adjustments	2,843,080	4,360,518	1,996,003	(774,845)	4,839,083	3,585,673	
Beginning net assets	1,535,375,161	1,520,365,577	644,207,991	610,542,103	2,179,583,152	2,130,907,680	
Ending net assets	\$ 1,540,266,947	1,535,375,161	\$ 659,606,332	644,207,991	\$ 2,199,873,579	2,179,583,152	

## GOVERNMENTAL REVENUES

The City is heavily reliant on three types of taxes to support governmental operations. Sales taxes provided 15% of the revenues for governmental activities. Property taxes provided 23% of these revenues, and utility taxes total 23%. Charges for services totaled 13% of these revenues and grants and contributions totaled 18%. Note that program revenues cover approximately 31% of governmental operating expenses. This means that the government's taxpayers and the City's other general revenues fund 69% of the governmental activities. As a result, the general economy and the local businesses have a major impact on the City's revenue streams.

## GOVERNMENTAL FUNCTIONAL EXPENSES

Public safety costs comprise 44% of the City's total governmental expenses. Transportation and culture and recreation costs make up 20% and 11%, respectively, of the total governmental expenses. The economic environment expenses are 10% of governmental expenses.

This table presents the cost of each of the City's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that is placed on the City's taxpayers by each of these functions.

<b>Governmental Activities</b>				
	Total Cost Of Services		Net Cost Of Services	
	2009	2008	2009	2008
General government	\$ 15,036,125	11,147,423	\$ 2,860,538	1,089,947
Judicial	6,776,810	6,640,000	2,398,172	3,374,275
Public safety	102,973,430	99,769,417	92,057,874	92,563,738
Physical environment	3,066,950	2,761,986	2,823,244	2,662,071
Transportation	47,564,093	39,220,701	23,909,292	20,802,832
Health and human services	93,464	82,800	(410,746)	(155,728)
Economic environment	23,164,575	20,237,513	5,978,417	5,006,258
Culture and recreation	25,377,536	25,124,592	21,669,008	20,152,816
Interest	8,758,317	8,200,851	8,758,317	8,200,851
Total	\$ 232,811,300	213,185,283	\$ 160,044,116	153,697,060

Program revenues covered the program expenses for only one function in 2009, health and human services. The capital contributions of \$738,708 in the general government function related to the collections of special assessments from property owners for the construction of sidewalks and alleys, etc. The offsetting costs related to the contributions will be reflected as expenses in subsequent years as the City depreciates the capital assets constructed.

## BUSINESS-TYPE ACTIVITIES Revenues vs. Costs

For all enterprise funds, the City reports a current ratio of 17.4 to 1, which is an extremely healthy ratio. The business-type activities report capitalized assets of over \$540 million, which provide a variety of services to the citizens of Spokane as well as some populations outside the city limits.

The business-type activities report over \$135 million in unrestricted net assets, which provide these funds with adequate resources to maintain service levels .

The operating revenues for all six of the City's enterprise funds were up slightly when compared with amounts from 2008, with operating expenses 6.4% higher than the prior year. Within the total business-type activities of the City, these enterprise funds reported \$7.2 million in operating income compared to operating income of \$14 million for 2008. The City carefully sets utility rates each year to properly charge the citizens of Spokane for the current year operations and planned capital expenses. This can result in some variability in operating results when comparing several years. A detailed discussion of the major enterprise funds is presented in a separate section below.

## **Financial Analysis of the City's Funds**

### ***Governmental funds***

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of approximately \$154 million. Of this year-end total, \$115.6 million is unreserved indicating availability for continuing City service requirements. Legally restricted fund balances (i.e., the reserved fund balances) include \$5.9 million committed to service debt and \$375,592 committed to capital projects.

The total ending fund balances of governmental funds show a decrease of \$41.7 million from the prior year. This decrease results from the buildout of capital projects in the 2004 Street Bond fund and the 2008 Parks (Aquatics) Bond Fund. The proceeds from these voter-approved bonds were received in prior years, and approximately \$40.5 million of projects were constructed during 2009. The other governmental funds showed a small decrease in their fund balances of approximately \$1.2 million, which corresponds with the current economic climate, and slowdown in tax revenues.

### ***Major Governmental Fund***

**The General Fund** is the City's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance was stable for 2009, increasing slightly by \$463,400. In the prior year, the fund balance decreased by \$1.05 million. Unreserved fund balance as a percentage of expenditures was 23% of annual operations, as it was at the end of 2008. The General Fund reserves are still considered extremely strong, and provide the City's management with the ability to effectively manage the economic downturn and budgetary challenges that are facing many businesses and governments at this time. During the strong economic years in the middle of the decade, the City's management and elected officials committed to building a robust reserve to ensure the long-term financial health of the General Fund, and the fund balance at the end of 2009 reflects the results of this commitment. The steps taken to achieve this result, and how the reserve has been managed during the current economic situation are discussed in the *Budgetary Highlights* section of this analysis.

Taxes totaling \$119 million made up 77% of total general fund revenue in 2009 as compared to 80% in 2008. All other sources of revenue were similar to 2008, with the exception of charges for services, which increased \$2.4 million over the prior year. Around \$1.3 million of this increase related to interfund engineering services, which relates to the increased streets and other capital projects in 2009. Implementation of the new fee structure for planning and development fees also contributed about \$500,000 to the increase.

General fund expenditures increased \$1.2 million or approximately 1%. Public safety made up 67% of total expenditures. Since the general fund supports a number of programs in other funds, \$32.9 million was transferred to these funds.

## ***The Proprietary Funds***

The City reports six primary enterprise funds, of which three are considered major funds. These three funds provide the utility services of water, sewer and solid waste to the citizens of Spokane. The City also maintains seven internal service funds.

***The Water System*** - The water system reports net assets of over \$172 million, with 84% represented by capital assets. The current ratio for this fund is 9.4 to 1 which provides this fund with significant resources to cover cash flow issues.

The water system reported an operating loss of \$594,208, but also reported capital contributions of \$4 million that resulted in a total increase in net assets of approximately \$4 million after capital contributions and transfers in from other funds. These amounts decreased from the activity in 2008, with related amounts of operating income of \$1.3 million and a total increase in net assets of \$7.1 million. This fund has adequate reserves to support its long-term financial health, and provide service to its ratepayers.

***The Sewer System*** – The sewer system reports net assets of over \$344 million, with 83% invested in capital assets. The current ratio for this fund is 11.1 to 1 which provides this fund with adequate resources to cover cash flow issues.

The sewer system reported operating income of \$6.5 million with a total increase in net assets of approximately \$9.1 million after capital contributions and transfers in from other funds. These amounts are comparable to the 2008 related amounts of \$10.3 million and \$22.5 million. The 2009 capital contributions of \$3.3 million include a combination of unamortized balances of state and federal grants, and builder contributed and donated assets.

The sewer system reported operating revenues of \$58,392,559, which is a 3.7% increase over the prior year.

***The Solid Waste System*** – The solid waste fund reports net assets of over \$120 million. The investment in capital assets less related debt (i.e., the book value of the capital assets less related debt) is approximately \$70.1 million. The current ratio for this fund is 10.3 to 1 which provides this fund with adequate resources to cover cash flow requirements. This fund reports over \$41.1 million in unrestricted net assets.

The solid waste fund reported operating income of \$1.6 million with a total increase in net assets of approximately \$1.4 million after transfers out to other funds. These amounts show a decrease from related amounts of \$2.7 million and \$2.6 million for 2008. The fund has robust reserves that will be adequate to provide service to its ratepayers in the future.

## **Budgetary Highlights**

***The General Fund*** – The General Fund's original revenue budget was \$4.1 more than the 2008 actual results. The original expenditure budget was \$3 million more than the 2008 actual results. The management of the City was actively engaged in developing a budget that did not spend more than current year revenues would support. The City Council amended both the revenue and expenditure budgets during 2009; the amendments resulted in less than a 1% change between the original and final budgets for revenues, and a 6% change for expenditures. In total, final budgeted revenues exceeded the actual revenues by 1.6%. The total actual expenditures were approximately \$12.1 million less than budgeted, or 7% below budget.

On the revenue side of the budget, all of the categories corresponded closely with the budget, except for taxes, where there was a decrease of \$2 million from the budgeted amount, due to the global recession and resulting decline in taxes that are tied to economic activity.

On the expenditure side of the budget, the largest variances between the final budget and the actual amounts were in the general government, public safety, economic environment, and capital outlay categories. Generally,

these positive variances related to reduced expenditures across most of the general fund, as the City's management and Council recognized the effects of revenue shortfalls and adjusted expenditures accordingly.

As indicated by the budgetary operating statement, the City staff considers the annual budget to be an extremely important document and attempts to include in the budget their best estimate of revenue and expenditures. In 2009, City staff continued to focus on the ongoing structural gap between the rates of growth of revenues versus expenditures in the General Fund, as well as the best way to deal with the ongoing economic reality. The City is also utilizing longer term budgetary projections to help the management and City Council make strategically sound budget decisions.

## Capital Assets and Debt Administration

### Capital assets

The City's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2009, was \$1.5 billion and \$540 million respectively. The 4% increase for business-type activities was for normal improvement and additions to the utilities' infrastructure. See Note 5 for additional information about changes in capital assets during the fiscal year and amounts outstanding at the end of the year. The following table provides a summary of capital assets.

<b>Capital Assets</b> (Amounts Presented in \$1,000's)								
	Governmental Activities		Business-Type Activities		Total		Percentage Of Total	
	2009	2008	2009	2008	2009	2008	2009	2008
Non-depreciable assets:								
Land	\$ 825,642	\$ 825,579	\$ 21,392	\$ 20,028	\$ 847,034	\$ 845,607	29%	30%
Construction in progress	83,988	48,014	47,066	30,215	131,054	78,229	5%	3%
Total non-depreciable	909,630	873,593	68,458	50,243	978,088	923,836	34%	33%
Depreciable assets:								
Buildings	77,031	76,899	275,863	273,398	352,894	350,297	12%	13%
Other improvements	25,290	21,102	58,291	52,266	83,581	73,368	3%	3%
Machinery and equipment	84,490	78,190	111,712	102,200	196,202	180,390	7%	6%
Infrastructure	921,724	909,513	359,326	351,388	1,281,050	1,260,901	44%	45%
Total depreciable assets	1,108,535	1,085,704	805,192	779,252	1,913,727	1,864,956	66%	67%
Total cost of capital assets	2,018,165	1,959,297	873,650	829,495	2,891,815	2,788,792	100%	100%
Accumulated depreciation	486,105	468,955	333,469	310,578	819,574	779,533		
Book value – capital assets	\$ 1,532,060	\$ 1,490,342	\$ 540,181	\$ 518,917	\$ 2,072,241	\$ 2,009,259		
Percentage depreciated	24%	24%	38%	37%	28%	28%		

At December 31, 2009, the depreciable capital assets for governmental activities were 24% depreciated. This is consistent with December 31, 2008.

With the City's business type activities, 38% of the asset values were depreciated at December 31, 2009 and 37% of the asset values were depreciated at December 31, 2008. These percentages indicate that the City is maintaining and replacing their assets at a favorable rate. The percentage of depreciated assets for each of the four enterprise funds that report capital assets is as follows:

Water System	30%
Sewer System	33%
Solid Waste	59%
Golf	44%

### ***Long-term debt***

At the end of the fiscal year, the City had long-term debt outstanding of over \$194 million. Of this amount, \$150 million or 77% is backed by the full faith and credit of the City (general obligation bonds) with debt service fully funded by voter-approved property taxes or general government revenue. The other major component is \$26 million supported by pledged revenues generated primarily by the business-type activities of the City (revenue bonds).

During the year, the City retired \$28 million or 13% of the beginning outstanding borrowed debt balance.

<b>Outstanding Borrowings</b> (in \$1,000's)							
	Governmental Activities		Business-Type Activities		Totals		Percentage Change
	2009	2008	2009	2008	2009	2008	
General obligation bonds	\$ 149,721	\$ 160,136	\$ 454	\$ 454	\$ 150,175	\$ 160,590	-6.49%
Special assessment debt	2,525	3,070	-	-	2,525	3,070	-17.75%
Revenue bonds	-	-	25,890	41,255	25,890	41,255	-37.24%
Capital leases	-	22	-	-	-	22	-100.00%
Bank and other loans	2,360	2,608	13,123	13,981	15,483	16,589	-6.67%
Total	<u>\$ 154,606</u>	<u>\$ 165,836</u>	<u>\$ 39,467</u>	<u>\$ 55,690</u>	<u>\$ 194,073</u>	<u>\$ 221,526</u>	-12.39%

During the year, the City borrowed \$577,912 in government loans. The debt per capita for the citizens of the City of Spokane was approximately \$946.

See Note 10 for additional information about the City's long-term debt.

### **Economic Conditions Affecting the City**

Since one of the primary revenue streams for the City is sales tax, the City's sales tax revenues are subject to changes in the economy. Sales taxes are considered an "elastic" revenue stream; tax collections are higher in a flourishing economy and are lower in a depressed economy. While enjoying a strong economy in the middle of the decade, the City of Spokane for the last several years has been dealing with the nation-wide economic downturn. The City's management and elected officials are responding to the economic conditions with a balanced approach including cutting expenses, encouraging new business activity by minimizing tax increases, and using reserve balances strategically.

### **Contacting the City's Financial Management**

This financial report is designed to provide a general overview of the City's finances, comply with finance-related laws and regulations, and demonstrate the City's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the City's Office of Finance, 808 West Spokane Falls Boulevard, Spokane, WA 99201.



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## Government-Wide Financial Statements

**CITY OF SPOKANE**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2009**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and cash equivalents	\$ 31,000,556	\$ 21,102,952	\$ 52,103,508
Equity in Pooled Investments	126,717,392	107,229,606	233,946,998
Receivables (net)	30,029,988	20,482,819	50,512,807
Internal balances	(9,832,481)	9,832,481	-
Inventories	2,207,047	2,513,204	4,720,251
Prepaid Items	52,733	-	52,733
<b>Restricted assets:</b>			
Cash and cash equivalents	-	21,373,942	21,373,942
<b>Noncurrent Assets:</b>			
<b>Deferred charges and other assets:</b>			
Deferred charges	-	3,828,804	3,828,804
Noncurrent receivables	29,834,261	1,102,087	30,936,348
Other assets	-	695,986	695,986
<b>Capital Assets (net of accumulated depreciation):</b>			
Land	825,641,893	21,391,744	847,033,637
Property, plant and equipment	94,538,716	221,786,119	316,324,835
Infrastructure	527,891,152	249,987,123	777,878,275
Construction in progress	83,988,384	47,065,792	131,054,176
Total assets	<u>1,742,069,641</u>	<u>728,392,659</u>	<u>2,470,462,300</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	7,552,871	8,334,933	15,887,804
Unearned revenue	45,411	1,058,110	1,103,521
Other current liabilities	6,418,873	1,083,603	7,502,476
<b>Noncurrent liabilities:</b>			
Due within one year	25,992,542	17,790,666	43,783,208
Due in more than one year	161,793,000	40,518,715	202,311,715
Total liabilities	<u>201,802,697</u>	<u>68,786,027</u>	<u>270,588,724</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,422,123,350	500,752,288	1,922,875,638
<b>Restricted for:</b>			
Debt service	-	21,373,942	21,373,942
Other purposes	10,257,828	2,330,000	12,587,828
Unrestricted	107,885,766	135,150,402	243,036,168
Total net assets	<u>\$ 1,540,266,944</u>	<u>\$ 659,606,632</u>	<u>\$ 2,199,873,576</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>FUNCTIONS/PROGRAMS</b>							
Governmental activities:							
General government	\$ 15,036,125	\$ 11,370,549	\$ 66,330	\$ 738,708	\$ (2,860,538)	\$ -	\$ (2,860,538)
Judicial	6,776,810	4,150,997	227,641	-	(2,398,172)	-	(2,398,172)
Public safety	102,973,430	5,941,511	2,556,019	2,418,026	(92,057,874)	-	(92,057,874)
Physical environment	3,066,950	164,579	79,127	-	(2,823,244)	-	(2,823,244)
Transportation	47,564,093	3,262,260	735,797	19,656,745	(23,909,292)	-	(23,909,292)
Health and human services	93,464	122,858	366,101	15,251	410,746	-	410,746
Economic environment	23,164,575	1,087,394	16,098,764	-	(5,978,417)	-	(5,978,417)
Culture and recreation	25,377,536	3,376,514	39,800	292,214	(21,669,008)	-	(21,669,008)
Interest on long-term debt	8,758,317	-	-	-	(8,758,317)	-	(8,758,317)
Total governmental activities	232,811,301	29,476,662	20,169,579	23,120,944	(160,044,117)	-	(160,044,117)
Business-type activities:							
Water	32,762,274	32,357,054	-	4,054,135	-	3,648,915	3,648,915
Sewer	52,212,114	57,530,740	41,296	3,382,831	-	8,742,753	8,742,753
Solid Waste	71,100,952	70,411,047	208,077	-	-	(481,828)	(481,828)
Other business-type activities	6,529,655	6,028,180	-	39,410	-	(462,065)	(462,065)
Total business-type activities	162,604,995	166,327,021	249,373	7,476,376	-	11,447,775	11,447,775
Total government	\$ 395,416,295	\$ 195,803,683	\$ 20,418,952	\$ 30,597,320	\$ (160,044,117)	\$ 11,447,775	\$ (148,596,341)
<b>GENERAL REVENUES:</b>							
Property taxes					53,022,331	-	53,022,331
Sales taxes					35,403,343	-	35,403,343
Utility Taxes					54,436,640	-	54,436,640
Other taxes					12,859,356	-	12,859,356
Investment earnings					6,319,226	2,006,788	8,326,014
<b>TRANSFERS</b>					51,925	(51,925)	-
Total general revenues and transfers					162,032,821	1,954,863	164,047,684
Change in net assets					2,048,704	13,402,638	15,451,342
Prior period adjustments					2,843,080	1,996,003	4,839,083
Net assets - beginning					1,535,375,160	844,207,991	2,179,583,151
Net assets - ending					\$ 1,540,266,944	\$ 859,606,632	\$ 2,199,873,576

The notes to the financial statements are an integral part of this statement.

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## Fund Financial Statements

**CITY OF SPOKANE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2009**

	GENERAL 0100	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash	\$ 7,177,738	\$ 16,846,412	\$ 24,024,150
Deposits with fiscal agents/trustees	-	155,343	155,343
Equity in pooled investments	18,680,596	66,413,184	85,093,780
Receivables:			
Taxes receivable	10,991,299	3,382,183	14,373,482
Accounts receivable	882,140	2,021,135	2,903,275
Special assessments receivable	-	3,277,160	3,277,160
Interest receivable	270,486	115,946	386,432
Interfund loan receivable	1,159,847	100,000	1,259,847
Due from other funds	5,180,755	2,727,861	7,908,616
Due from other governments	157,140	8,335,529	8,492,669
Notes/contracts receivable	-	30,108,215	30,108,215
Inventories	-	874,293	874,293
Asset held for redevelopment	4,358,799	-	4,358,799
<b>Total assets</b>	<b>\$ 48,858,800</b>	<b>\$ 134,357,261</b>	<b>\$ 183,216,061</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Warrants payable	\$ -	\$ 473,013	\$ 473,013
Accounts / vouchers payable	836,048	4,095,036	4,931,084
Due to other funds	2,209,928	3,353,966	5,563,894
Interfund Loan Payable	4,410,358	1,259,847	5,670,205
Due to other governments	697	20,227	20,924
Other accrued liabilities	2,858,553	924,223	3,782,776
Other current liabilities	722,319	1,060,306	1,782,625
Deferred revenue	1,829,398	4,943,624	6,773,022
<b>Total liabilities</b>	<b>\$ 12,867,301</b>	<b>\$ 16,130,242</b>	<b>\$ 28,997,543</b>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Inventories	-	874,293	874,293
Interfund loans receivable	1,159,847	100,000	1,259,847
Notes / contracts receivable	-	30,108,215	30,108,215
Capital replacement	-	375,592	375,592
Debt Service	-	5,961,190	5,961,190
<b>Unreserved:</b>			
Designated for contingencies	19,819,240	-	19,819,240
Undesignated	15,012,412	-	15,012,412
<b>Undesignated, reported in nonmajor:</b>			
Special Revenue funds	-	31,319,295	31,319,296
Capital Projects funds	-	49,488,434	49,488,434
<b>Total fund balances</b>	<b>35,991,499</b>	<b>118,227,019</b>	<b>154,218,519</b>
<b>Total liabilities and fund balances</b>	<b>\$ 48,858,800</b>	<b>\$ 134,357,261</b>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,511,294,180
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	6,727,612
Internal service funds are used by management to charge the costs of certain activities, such as fleet management and insurance, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.	41,444,317
Some liabilities, including bonds payable, are not due and payable in the current reporting period and therefore are not reported in the funds.	(173,417,682)
<b>Net assets of governmental activities</b>	<b>1,540,266,945</b>

The notes to the financial statements are an integral part of this statement.



CITY OF SPOKANE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	GENERAL 0100	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Taxes	\$ 118,989,121	\$ 28,968,232	\$ 147,957,353
Licenses and permits	5,657,063	562,564	6,219,627
Intergovernmental	5,542,062	45,759,916	51,301,978
Charges for services	14,889,629	9,826,650	24,716,279
Fines and forfeitures	3,583,879	665,344	4,249,223
Miscellaneous	4,707,140	7,269,964	11,977,104
Total revenues	153,368,894	93,052,670	246,421,564
<b>EXPENDITURES</b>			
Current:			
General government	23,005,445	1,792,693	24,798,138
Security of persons and property	81,008,475	19,075,207	100,083,682
Physical environment	8,983,205	-	8,983,205
Transportation	-	19,356,514	19,356,514
Utilities and Environment	-	1,403,283	1,403,283
Economic environment	5,284,028	17,099,869	22,383,897
Mental and physical health	107,020	-	107,020
Culture and recreation	1,013,010	21,615,517	22,628,527
Capital outlay	900,658	68,612,132	69,512,790
Debt service:			
Principal	-	11,208,477	11,208,477
Interest	54,197	8,221,978	8,276,175
Total expenditures	120,356,038	168,385,670	288,741,708
Excess (deficiency) of revenues over (under) expenditures	33,012,856	(75,333,000)	(42,320,144)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	12,296	696,524	708,820
Other Nonrevenues	-	9,259	9,259
Transfers in	170,225	44,242,384	44,412,609
Transfers out	(32,894,849)	(11,418,149)	(44,312,998)
Total other financing sources (uses)	(32,712,328)	33,530,018	817,690
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	300,528	(41,802,982)	(41,502,454)
Other changes in fund balances:			
Prior period adjustment	162,880	(401,585)	(238,705)
Fund balances - beginning	35,528,091	160,431,586	195,959,677
Fund balances - ending	\$ 35,991,499	\$ 118,227,019	\$ 154,218,518

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

Net change in fund balances - total governmental funds	\$ (41,502,454)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$70,470,884) exceeded depreciation (\$27,064,647) in the current period.	43,406,237
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In the statement of activities, only the loss on the sales of capital assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the capital assets sold.	(9,420,321)
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Some revenues in the governmental funds that were not available until the current year were reported in prior years in the statement of activities.	358,387
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds.	11,208,477
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(1,120,455)
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Internal service funds are used by management to charge the costs of certain activities, such as fleet management and insurance, to individual funds. The net gain of internal service funds is reported with governmental activities.	(881,172)
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Change in net assets of governmental activities	\$ <u>2,048,698</u>
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The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Taxes	\$ 121,052,000	\$ 121,052,000	\$ 118,989,121	\$ (2,062,879)
Licenses and permits	5,748,355	5,748,355	5,657,063	(91,292)
Intergovernmental	5,536,461	5,886,861	5,542,062	(344,799)
Charges for services	15,122,162	15,268,130	14,889,629	(378,501)
Fines and forfeitures	3,945,750	3,945,750	3,583,879	(361,871)
Miscellaneous	4,018,216	4,018,216	4,707,140	688,924
Total revenues	155,422,944	155,919,312	153,368,894	(2,550,418)
<b>EXPENDITURES</b>				
Current:				
General government	24,688,117	25,393,977	23,005,445	2,388,532
Security of persons and property	83,091,615	82,338,660	81,008,475	1,330,185
Physical environment	9,779,958	9,718,824	8,983,205	735,619
Economic environment	6,190,203	6,466,836	5,284,028	1,182,808
Mental and physical health	105,080	107,020	107,020	-
Culture and recreation	1,083,364	1,088,301	1,013,010	75,291
Capital outlay	1,876,293	7,625,070	900,658	6,724,412
Debt service:				
Interest	10,000	75,000	54,197	20,803
Total expenditures	126,824,630	132,813,688	120,356,038	12,457,650
Excess revenues over expenditures	28,598,314	23,105,624	33,012,856	9,907,232
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	12,296	12,296
Transfers in	175,000	175,000	170,225	(4,775)
Transfers out	(33,241,412)	(32,613,722)	(32,894,849)	(281,127)
Total other financing sources (uses)	(33,066,412)	(32,438,722)	(32,712,328)	(273,606)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(4,468,098)	(9,333,098)	300,528	9,633,626
Other changes in fund balance				
Prior Period Adjustment	-	-	162,880	-
Fund balances - beginning	35,528,091	35,528,091	35,528,091	-
Fund balances - ending	\$ 31,059,993	\$ 26,194,993	\$ 35,991,499	\$ 9,633,626

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2009**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities - Internal Service Funds</b>
	<u>WATER</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER ENTERPRISE FUNDS</u>	<u>TOTAL</u>	
<b>ASSETS</b>						
Current assets:						
Cash and equivalents	\$ 2,056	\$ 17,285,269	\$ 3,467,839	\$ 296,948	\$ 21,052,112	\$ 5,838,407
Deposits with fiscal agents / trustees	50,840	-	-	-	50,840	982,656
Equity in pooled investments	25,129,298	35,935,248	44,942,917	1,222,143	107,229,606	41,623,612
Receivables:						
Accounts receivable	2,515,851	6,546,004	6,188,939	63,825	15,314,619	291,174
Interest receivable	13,585	18,086	79,560	210	111,441	21,270
Interfund loan receivable	-	-	350,000	-	350,000	-
Interfund interest receivable	-	-	51,559	-	51,559	-
Due from other funds	609,451	421,401	516,498	285	1,547,635	2,419,264
Due from other governmental units	2,587	5,027,313	26,859	-	5,056,759	10,568
Inventories	2,328,201	142,166	-	42,837	2,513,204	1,332,754
Prepayments	-	-	-	-	-	52,733
Restricted assets:						
Revenue bond reserves:						
Cash and equivalents	-	-	2,119,457	-	2,119,457	-
Equity in pooled investments	-	-	15,962,349	705,693	16,668,042	-
Interest receivable	-	-	26,490	2,789	29,279	-
Other restricted assets:						
Investments	-	-	2,557,164	-	2,557,164	-
Customer deposits - investments	689,911	-	-	-	689,911	-
Total restricted assets	689,911	-	20,665,460	708,482	22,063,853	-
Total current assets:	31,341,780	65,375,487	76,289,631	2,334,730	175,341,628	52,572,438
Noncurrent assets:						
Capital assets:						
Land	1,921,869	9,679,253	5,094,715	4,695,907	21,391,744	-
Property, plant and equipment	34,592,463	203,278,448	196,709,570	11,399,221	445,979,702	44,854,101
Infrastructure	163,167,675	196,158,671	-	-	359,326,346	2,426,838
Construction in progress	21,670,151	22,185,747	-	3,209,893	47,065,791	-
Less accumulated depreciation / amortization	(66,600,715)	(142,280,682)	(119,024,587)	(5,626,823)	(333,532,807)	(30,873,771)
Total capital assets	154,751,443	289,021,437	82,779,698	13,678,198	540,230,776	16,407,168
Other noncurrent assets:						
Other noncurrent assets and deferred charges	-	1,179,087	3,757,876	-	4,936,963	-
Interfund loan receivable-noncurrent portion	-	-	4,008,799	-	4,008,799	-
Total noncurrent assets	-	1,179,087	7,766,675	-	8,945,762	-
Total assets	\$ 186,093,223	\$ 355,576,011	\$ 166,836,004	\$ 16,012,928	\$ 724,518,166	\$ 68,979,606

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2009  
(CONTINUED)**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities - Internal Service Funds</b>
	<b>WATER</b>	<b>SEWER</b>	<b>SOLID WASTE</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>TOTAL</b>	
<b>LIABILITIES</b>						
Current liabilities:						
Accounts/vouchers payable	\$ 821,554	\$ 2,061,851	\$ 3,477,913	\$ 33,465	\$ 6,394,783	\$ 1,486,034
Claims and judgements payable	-	-	-	-	-	14,053,580
Compensated absences	63,436	44,527	65,334	12,615	185,912	47,349
Due to other funds	992,813	2,953,983	1,150,076	352,696	5,449,568	862,048
Due to other governmental units	963,879	394,397	210,331	-	1,568,607	-
Accrued interest payable	55,845	18,849	-	-	74,694	-
Other accrued liabilities	372,524	401,747	478,971	108,691	1,361,933	365,401
Other current liabilities	-	-	-	63,654	63,654	488,070
Total current liabilities	3,270,051	5,875,354	5,382,625	571,121	15,099,151	17,302,482
Current liabilities payable from restricted assets:						
Revenue bonds payable	-	-	15,725,000	440,000	16,165,000	-
Accrued interest payable	-	-	365,933	10,052	375,985	-
Deposits and other payables	689,911	19,868	227,377	-	937,156	-
Total current liabilities payable from restricted assets	689,911	19,868	16,318,310	450,052	17,478,141	-
Noncurrent liabilities:						
Revenue bonds payable	-	-	8,318,256	1,417,756	9,736,012	-
General obligation bonds payable	-	-	-	453,713	453,713	-
Due to other governmental units	8,365,553	3,399,937	-	-	11,765,490	-
Unearned revenue	-	1,058,110	-	-	1,058,110	-
Compensated absences	1,004,624	904,307	586,583	232,668	2,728,182	908,747
Accrued landfill liability	-	-	2,093,731	-	2,093,731	-
Accrued landfill postclosure liability	-	-	13,823,064	-	13,823,064	-
Total noncurrent liabilities	9,370,177	5,362,354	24,821,634	2,104,137	41,658,302	908,747
Total liabilities	13,330,139	11,257,576	46,522,569	3,125,310	74,235,594	18,211,229
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	145,371,954	285,227,103	70,137,942	11,927,823	512,664,822	16,407,168
Restricted for debt service	-	-	6,706,796	147,389	6,854,185	-
Restricted for solid waste closure	-	-	2,330,000	-	2,330,000	-
Unrestricted	27,391,130	59,091,332	41,138,697	812,406	128,433,565	34,361,209
Total net assets	\$ 172,763,084	\$ 344,318,435	\$ 120,313,435	\$ 12,887,618	650,282,572	\$ 50,768,377
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					9,324,060	
Net assets of business-type activities					\$ 659,606,632	

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities - Internal Service Funds</b>
	<b>WATER</b>	<b>SEWER</b>	<b>SOLID WASTE</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>TOTAL</b>	
<b>OPERATING REVENUES</b>						
Charges for goods and services	\$ 31,817,375	\$ 58,305,732	\$ 70,671,784	\$ 5,955,212	\$ 166,750,103	\$ 29,275,305
Miscellaneous revenues	-	-	141,530	69,193	210,723	33,286,834
Other operating revenues	4,876	86,827	-	-	91,703	6,768
Total operating revenues	31,822,251	58,392,559	70,813,314	6,024,405	167,052,529	62,568,907
<b>OPERATING EXPENSES</b>						
Operations	11,174,407	14,580,099	44,344,949	3,132,978	73,232,433	19,396,820
Maintenance	7,646,272	9,575,797	3,776,911	1,015,512	22,014,492	-
General and administration	2,022,812	3,214,617	2,785,117	1,789,772	9,812,318	8,501,785
Taxes	7,831,616	13,455,094	7,761,102	19,880	29,067,692	-
Risk transfer payments	-	-	-	-	-	9,861,779
Claims processing	-	-	-	-	-	1,842,266
Payments to claimants and beneficiaries	-	-	-	-	-	21,364,137
Depreciation and amortization	3,741,352	11,040,393	10,993,384	362,400	26,137,529	3,416,622
Amortization of landfill closure costs	-	-	(431,039)	-	(431,039)	-
Total operating expenses	32,416,459	51,866,000	69,230,424	6,320,542	159,833,425	64,383,409
Operating income	(594,208)	6,526,559	1,582,890	(296,137)	7,219,104	(1,814,502)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest income	208,332	224,369	1,530,324	43,763	2,006,788	264,783
Interfund interest income	-	-	51,559	-	51,559	-
LID losses and engineering expenses	-	(949,319)	-	-	(949,319)	-
Revenues from jobbing and contract work	694,696	81,751	-	-	776,447	-
Expenses from jobbing and contract work	(755,411)	-	-	-	(755,411)	-
Gain (loss) on disposition of fixed assets	47,947	5,550	27,574	3,775	84,846	(1,175,220)
Interest expense	(121,734)	(71,120)	(1,481,957)	(161,936)	(1,836,747)	(504)
Rent and lease income	543,428	-	242,805	-	786,233	-
Other nonoperating revenue	4,143	41,494	595,583	-	641,220	134,718
Other nonoperating expense	-	-	(1,111,711)	-	(1,111,711)	(73,856)
Total nonoperating revenues (expenses)	621,401	(667,275)	(145,823)	(114,398)	(306,095)	(850,079)
Income (loss) before contributions and transfers	27,193	5,859,284	1,437,067	(410,535)	6,913,009	(2,664,581)
Capital contributions	4,054,136	3,382,831	-	39,410	7,476,377	896,273
Transfers in	-	20,000	-	75,000	95,000	261,852
Transfers out	(32,016)	(112,414)	(1,896)	(599)	(146,925)	(309,538)
Change in net assets	4,049,313	9,149,701	1,435,171	(296,724)	14,337,461	(1,815,994)
Prior period adjustment	(143,035)	2,297,705	(158,667)	-	1,996,003	-
Total net assets - beginning	168,856,806	332,871,029	119,036,931	13,184,342		52,584,371
Total net assets - ending	\$ 172,763,084	\$ 344,318,435	\$ 120,313,435	\$ 12,887,618		\$ 50,768,377
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					(934,822)	
Change in net assets of business-type activities after adjustment for prior period items					\$ 15,398,642	

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities - Internal Service Funds</b>
	<b>WATER</b>	<b>SEWER</b>	<b>SOLID WASTE</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>TOTAL</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ 31,598,289	\$ 68,119,517	\$ 72,691,758	\$ 5,955,507	\$ 178,365,071	\$ 1,024,655
Receipts from interfund services provided	2,186,029	451,220	-	172,293	2,809,542	62,390,599
Payments to suppliers and for services	(2,803,407)	(8,130,454)	(27,151,383)	(852,154)	(38,937,398)	(42,336,002)
Payments to employees	(11,629,294)	(12,776,224)	(13,904,111)	(3,962,662)	(42,272,291)	(11,600,070)
Payments for taxes - city and state	(7,831,616)	(13,455,094)	(7,761,103)	(28,459)	(29,076,272)	(111,754)
Payments for interfund services used	(6,046,289)	(7,874,432)	(9,468,766)	(1,222,126)	(24,611,613)	(4,593,303)
Other receipts (payments)	108,687	-	-	7,225	115,912	(25,261)
Net cash provided (used) by operating activities	5,582,399	26,334,533	14,406,395	69,624	46,392,951	4,748,864
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers in (out)	-	20,000	-	114,410	134,410	(64,116)
Net cash provided (used) by noncapital and related financing activities	-	20,000	-	114,410	134,410	(64,116)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from disposal of capital assets	55,734	7,801	28,024	3,775	95,334	132,104
Proceeds from loans, notes, and lease purchase payable	558,238	19,674	-	-	577,912	-
Capital grants and contributions received	-	-	-	-	-	-
Insurance proceeds from loss of capital asset	-	-	-	-	-	-
Acquisition and construction of capital assets	(19,430,294)	(16,671,189)	(3,254,966)	(606,666)	(39,963,115)	(4,314,975)
Principal paid on revenue bonds	-	-	(14,950,000)	(392,712)	(15,342,712)	-
Principal paid on intergovernmental loans and lease-purchase agreements	(987,404)	(448,194)	-	-	(1,435,598)	(22,409)
Interest paid on revenue bonds	(130,237)	-	(1,799,569)	(140,974)	(2,070,780)	-
Interest paid on general obligation bonds	-	-	-	(22,691)	(22,691)	-
Interest paid on intergovernmental loans	-	(73,883)	-	-	(73,883)	-
Interest paid on notes and capital leases	-	-	-	-	-	(504)
Interfund loan disbursement	-	-	(4,358,799)	-	(4,358,799)	-
Transfers in (out)	52,912	(112,414)	(1,896)	(599)	(61,997)	156,301
Net cash provided (used) by capital and related financing activities	(19,881,051)	(17,278,205)	(24,337,206)	(1,159,867)	(62,656,329)	(4,049,483)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchase of investments	(4,021,788)	(813,314)	(14,185,105)	(1,505,162)	(20,525,369)	(11,760,107)
Proceeds from sales and maturities of investments	16,608,053	119,787	22,861,259	2,390,153	41,979,252	10,333,514
Interest received	208,332	316,321	1,650,988	55,954	2,231,595	500,602
Net cash provided (used) by investing activities	12,794,597	(377,206)	10,327,142	940,945	23,685,478	(925,991)
Net increase (decrease) in cash and cash equivalents	(1,504,055)	8,699,122	396,331	(34,888)	7,556,510	(290,726)
Cash and cash equivalents, January 1	1,506,111	8,586,147	5,190,965	331,836	15,615,059	6,129,133
Cash and cash equivalents, December 31	\$ 2,056	\$ 17,285,269	\$ 5,587,296	\$ 296,948	\$ 23,171,569	\$ 5,838,407

The notes to the financial statements are an integral part of this statement.

Continued on next page

CITY OF SPOKANE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(CONTINUED)

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	WATER	SEWER	SOLID WASTE	OTHER ENTERPRISE FUNDS	TOTAL	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (594,208)	\$ 6,526,559	\$ 1,582,890	\$ (296,137)	\$ 7,219,104	\$ (1,814,502)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	3,741,352	11,040,393	10,993,384	362,400	26,137,529	3,416,621
Amortization of landfill closure costs	-	-	(431,039)	-	(431,039)	-
Prior Period Adjustment	(143,035)	2,297,705	(158,667)	-	1,996,003	-
Other revenues	1,242,267	2,746,197	838,389	-	4,826,853	117,757
Other expenses	(755,411)	(949,319)	(1,111,711)	-	(2,816,441)	-
(Increase) decrease in deposits with fiscal agents	(113)	-	238,601	-	238,488	38,128
(Increase) decrease in accounts receivable	416,789	5,945,216	-	(6,894)	6,355,111	18,066
(Increase) decrease in interest receivable	108,800	-	-	-	108,800	-
(Increase) decrease in due from other funds	448,634	(148,422)	(405,926)	114,737	9,023	583,843
(Increase) decrease in due from other governments	(2,587)	(484,572)	869,315	-	382,156	(10,568)
(Increase) decrease in inventories	433,342	11,648	-	(6,824)	438,166	(310,675)
(Increase) decrease in prepayments	-	-	-	-	-	3,557
(Increase) decrease in other long-term assets	-	-	(57,174)	-	(57,174)	-
Increase (decrease) in accounts/vouchers payable	503,836	14,997	1,835,957	(17,117)	2,337,673	109,392
Increase (decrease) in due to other funds	241,974	-	247,623	42,278	531,875	210,440
Increase (decrease) in notes payable	-	(518,892)	-	-	(518,892)	-
Increase (decrease) in claims and judgements payable	-	-	-	-	-	1,838,295
Increase (decrease) in other accrued liabilities	(288,858)	(226,116)	(145,070)	(65,036)	(725,080)	(263,669)
Increase (decrease) in other current liabilities	-	(177,945)	-	4,802	(173,143)	476,759
Increase (decrease) in deposits payable	42,340	(520)	14,949	-	56,769	-
Increase (decrease) in employee leave benefits payable	187,277	257,604	94,874	(62,585)	477,170	183,510
Increase (decrease) in other long-term liabilities	-	-	-	-	-	151,910
Net cash provided (used) by operating activities	\$ 5,582,399	\$ 26,334,533	\$ 14,406,395	\$ 69,624	\$ 46,392,951	\$ 4,740,864
Noncash investing, capital and financing activities:						
Assets contributed from developers and customers	\$ 3,263,268	\$ 759,880	\$ -	\$ -	\$ 4,023,148	\$ -
Total of noncash activities	\$ 3,263,268	\$ 759,880	\$ -	\$ -	\$ 4,023,148	\$ -

The notes to the financial statements are an integral part of this statement.



**CITY OF SPOKANE**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2009**

	PENSION TRUST FUNDS	FINCH MEMORIAL ARBORETUM PRIVATE-PURPOSE TRUST FUND	AGENCY FUNDS
<b>ASSETS</b>			
Cash and cash equivalents	\$ 835,999	\$ 3,026	\$ 251,808
Investments	6,301,950	-	-
Deposits with Fiscal Agents / Trustees	-	-	10,000
Receivables:			
Interest and dividends	264,370	-	-
Taxes	890,555	-	-
Other receivables	3,095	-	241
Total receivables	<u>1,158,020</u>	<u>-</u>	<u>241</u>
Investments, at fair value:			
U.S. Fixed Income	64,377,482	-	-
U.S. Equities	77,182,546	-	-
Real Estate Investment Trusts	9,031,397	-	-
International Stocks	44,816,347	-	-
Alternatives	29,452,962	-	-
Total investments	<u>224,860,734</u>	<u>-</u>	<u>-</u>
Capital assets:			
Other Improvements	17,539	-	-
Less: Accumulated Depreciation	<u>(2,631)</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>14,908</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 233,171,611</u>	<u>\$ 3,026</u>	<u>\$ 262,049</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 236,603	\$ -	\$ 3,226
Matured long-term obligations	-	-	10,000
Due to other governmental units	-	-	241,238
Other accrued liabilities	-	-	2,888
Other current liabilities	169,151	-	4,697
Employee leave benefits	<u>32,903</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>438,657</u>	<u>\$ -</u>	<u>\$ 262,049</u>
<b>NET ASSETS</b>			
Held in trust for pension benefits and other purposes	<u>\$ 232,732,954</u>	<u>\$ 3,026</u>	

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	PENSION TRUST FUNDS	FINCH MEMORIAL ARBORETUM PRIVATE-PURPOSE TRUST FUND
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ 15,124,717	\$ -
Plan members	6,637,872	-
Intergovernmental revenue	226,773	-
Miscellaneous revenue	1,682	-
Private donations	-	9,984
Total contributions	<u>21,991,044</u>	<u>9,984</u>
Investment earnings:		
Net (decrease) in fair value of investments	33,135,985	-
Interest and Dividends	5,948,846	-
Total investment earnings (loss)	<u>39,084,831</u>	-
Less: investment expense	386,569	-
Net investment earnings (loss)	<u>38,698,262</u>	<u>-</u>
Total additions	<u>60,689,306</u>	<u>9,984</u>
<b>DEDUCTIONS</b>		
Benefits	18,230,042	-
Medical and dental benefits	5,289,904	-
Refunds of contributions	315,919	-
Medical and dental administration	456,653	-
Administrative expenses	725,251	-
Arboretum maintenance	-	7,327
Total deductions	<u>25,017,769</u>	<u>7,327</u>
Change in net assets	35,671,537	2,657
Net assets - beginning of the year	<u>197,061,417</u>	<u>369</u>
Net assets - end of the year	<u>\$ 232,732,954</u>	<u>\$ 3,026</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF SPOKANE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

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**CITY OF SPOKANE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Spokane was incorporated November 29, 1881 with a population of 1,000 people and an area of two square miles. Today, over one hundred years later, the City's population is approximately 205,500 people within an area of about 60.2 square miles. The City's first charter was adopted December 28, 1910, with a Commission form of government. On January 1, 2001 the City began operating under the Strong Mayor-Council form of government that was adopted November 7, 2000.

The accounting policies of the City of Spokane conform to generally accepted accounting principles, as applicable to governments. The accompanying summary of the City of Spokane's more significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments" (Statement #34). This Statement provided for the most significant change in financial reporting in over twenty years and was scheduled for a phased implementation (based on size of government) starting with fiscal years ending 2002 (for larger governments). As part of the Statement, there is a new reporting requirement regarding the local government's infrastructure (roads, bridges, traffic signals, etc.). This requirement permitted an optional four-year further delay for implementation to the fiscal year ending in 2006. The City implemented the basic model for fiscal year 2002 and implemented the infrastructure-related portion by the scheduled phase in year of 2005.

**A. Scope of the Reporting Entity**

The accompanying financial statements of the City of Spokane include all funds, activities and functions over which the City's executive and legislative bodies exercise oversight responsibility. Oversight responsibility is derived from the City's power and includes, but is not limited to: (a) financial interdependency, (b) selection of governing authority, (c) designation of management, (d) ability to significantly influence operations, and (e) accountability for fiscal matters.

The most significant manifestation of oversight is financial interdependency. This includes the responsibility for financing deficits, entitlement to surpluses, and guarantees of "moral responsibility" for debt.

Included in the accompanying financial statements are several funds that are administered by independent boards. These include the Library fund, Park fund, Employees' Retirement fund, Firefighters Pension fund, and the Police Pension fund. These organizations meet the criteria for inclusion in the City's financial statements.

The following organizations are not part of the City of Spokane and are excluded from the accompanying financial statements:

Community Colleges of Spokane - The governing body is appointed by the Governor of the State of Washington. The City has no oversight responsibility nor does any financial interdependency exist between the two entities.

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Spokane School District #81 - The voters of the school district elect the governing body and taxes are levied by the school district itself. The City has no oversight responsibility nor does any financial interdependency exist between the two entities.

Spokane Housing Authority - The governing body is appointed by the Mayor of the City. It is an independent entity that does not have taxing authority, but can issue bonds. State law provides that liabilities incurred by them be satisfied from their assets and that no person shall have any right of action against the City on account of their debts, obligations and liabilities. The City does not, therefore, have oversight responsibility nor does any financial interdependency exist between the two entities.

Spokane Transit Authority - The governing body is appointed jointly by the City and Spokane County. Small cities in Spokane Transit Authority service area also elect a representative. The City has no oversight responsibility nor does any financial interdependency exist.

Spokane Public Facilities District - The governing board consists of five members. Two are appointed by the City, two by Spokane County, and the fifth member is selected by the other four members. The City has no oversight responsibility nor does any financial interdependency exist.

Spokane Parking Public Development Authority - The governing board, appointed by the Mayor of the City, consists of five members. It is an independent entity that does not have taxing authority. State law provides that liabilities incurred by them be satisfied from their assets and that no person shall have any right of action against the City on account of their debts, obligations and liabilities. The City does not, therefore, have oversight responsibility nor does any financial interdependency exist between the two entities.

No component units were combined with the City to form the reporting entity because there are no component units that the City has the ability to exercise the basic criterion of oversight responsibility.

The City participates in three joint ventures. These include the Spokane International Airport, the Spokane County Health District and the Spokane Regional Transportation Council. The Spokane Regional Transportation Council is accounted for by the City in an Agency fund. The other two organizations are not part of the City and are excluded from the accompanying financial statements. See Note 12, Joint Ventures, which more fully describes these three organizations.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Taxes and other items not properly included among program revenues are reported instead as general revenues. Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Sales taxes, B & O taxes, and other derived tax revenues are accrued in the period in which the underlying exchange transaction occurs. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

The **Water Fund** accounts for all revenues derived from and expenses incurred in the operation and construction of the water distribution and hydroelectric facilities of the City.

The **Sewer Fund** accounts for all revenue derived from and expenses incurred in the operation and construction of the wastewater treatment plant and the sewer system of the City.

The **Solid Waste Fund** has the responsibility of helping to maintain the health and well-being of the community through refuse pick-ups and the operation of the by-pass landfills and the waste-to-energy plant.

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

Additionally, the City reports the following fund types:

Internal service funds account for fleet and data processing management, employee benefits and insurance administration, and other administrative support provided to other departments of the City, or to other governments, on a cost reimbursement basis.

The private purpose trust fund accounts for contributions and donations from private sources to be expended for improvements and maintenance of the John A. Finch Memorial Arboretum.

The pension trust funds account for all of the activities of the Employees' Retirement Fund, the Firefighters' Pension Fund, and the Police Pension Fund. These funds accumulate resources and provide pension benefits for qualifying City employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's sewer and solid waste functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expense generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water, Sewer, and Solid Waste enterprise funds, and of the City's internal service funds, are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

**D. Budgetary Information**

Scope of Budget - Annual appropriated budgets are adopted for all funds within the City, including the General, Special Revenue, Debt Service, and Capital Projects funds. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted governmental funds only.

General Budget Policies - The City follows these policies and procedures in establishing the budgetary data reported in the financial statements:

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**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

1. Prior to November 1, the Mayor submits to the City Council a preliminary budget and budget message and files it with the City Clerk.
2. Public hearings are conducted to obtain taxpayers comments.
3. Prior to January 1, the budget is legally adopted through passage of an ordinance. The City is required by state law to adopt a balanced budget.
4. The Mayor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the City Council.
5. A comparison of budget to actual is used as a management control device during the year for all funds.
6. The expenditures of a given fund may not legally exceed its appropriations.
7. The financial statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.
8. The level of control for adopted budgets is at the fund level.
9. Any unexpended appropriation balances automatically lapse at year-end.

Encumbrances - An encumbrance system is maintained to account for commitments resulting from approved purchase orders, work orders and contracts. Encumbrances at year-end represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders in process are completed. Encumbrances outstanding at year-end for unfulfilled obligations of the current year budget are reappropriated in the succeeding year.

Budget Basis of Accounting - The budgetary basis is substantially the same as the basis of accounting in all governmental funds.

Excess of Expenditures Over Appropriations -

The following governmental fund reported excess expenditures and other uses over appropriations.

<u>Fund</u>	<u>Amount</u>
Housing Stabilization Fund	\$ 11,613
Rental Rehabilitation Fund	131,006

The amount reported for the Housing Stabilization Fund is the result of unbudgeted expenditures to record portions of amounts forgiven on low-income home loans. The amount reported for the Rental Rehabilitation Fund is a result of capital expenditures being greater than budgeted amounts.



**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Funds with Deficit Fund Balances or Net Assets -

The following funds reported deficit fund balances or retained earnings as of December 31, 2009:

<u>Fund</u>	<u>Amount</u>
WIA Governor's Grant	169
Special Assessment Construction	\$ 2,080,926

The WIA Governor's Grant fund balance deficit results from expenditures payable at year end for which grant proceeds had not yet been drawn down.

The Special Assessment Construction fund balance deficit results from interim financing of special assessment projects with local improvement district progress warrants. The fund balance deficit will be eliminated when the interim progress warrants are replaced with the issuance of special assessment bonds.

**E. Assets, Liabilities, and Net Assets or Equity**

1. Cash and Cash Equivalents

It is the City's policy to invest all temporary cash surpluses. At December 31, 2009, the Treasurer was holding \$63,701,765 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund. Cash and equivalents includes cash on hand, cash in banks and petty cash funds.

2. Temporary Investments

The City Treasurer invests all temporary cash surpluses. Investments are stated at fair value as explained elsewhere in the Notes to the Financial Statements.

3. Receivables

Accounts receivables are stated net of allowances for uncollectible accounts. Estimated unbilled accounts receivable for the Water, Sewer and Solid Waste funds have been recognized as revenue. Accrued interest receivable consists of amounts earned on investments, notes and contracts at year end.

4. Amounts Due to and from Other Funds and Governments and Interfund Loans

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loans receivable/payable" or "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Loans between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**CITY OF SPOKANE  
NOTES TO THE FINANCIAL STATEMENTS  
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5. Inventories -

Inventories are valued at average cost. The inventories of governmental funds, park fund, proprietary funds, water warehouse, water meter shop, waste-water treatment plant and utilities garage are maintained on a perpetual inventory system. Other reported inventories are determined by physical count.

Reported inventories in governmental funds consist of expendable supplies held for consumption. The cost thereof has been recorded as expenditure at the time individual inventory items were purchased (purchase method). Reported inventories in these funds are fully offset by a fund balance reserve, which indicates they are unavailable for appropriation. A comparison to market value is not considered necessary.

6. Restricted Assets

The proceeds of enterprise fund revenue bonds, as well as other resources, are restricted by applicable bond ordinances for construction costs and debt service payments. The current portion of related liabilities is shown as Payables from Restricted Assets. Specific debt service reserve requirements are described in Note 13, Enterprise Fund Disclosures.

The restricted assets of the enterprise funds are composed of the following:

Cash and Investments – Debt Service	\$ 18,816,778
Cash and Investments – Landfill Closure	2,330,000
Cash and Investments – Customer Deposits	689,911

7. Other Long-Term Assets

Other Long-Term Assets includes long-term Contracts Receivables in the Sewer fund and Other Long-Term Assets in the Solid Waste fund. See Note 13, Enterprise Fund Disclosures for a description of the Sewer fund and Solid Waste Management fund long-term assets.

8. Deferred Charges

Deferred charges include the preliminary costs of projects, landfill closure costs, unamortized bond issuance costs, and other costs incurred by the enterprise funds, which will be recovered by future rates. These include the accounts of Deferred Landfill Closure Charges, and Other Deferred Charges.

9. Capital Assets (see Note 5)

Capital assets, which include property, plant, equipment, and infrastructure assets (such as roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Buildings and Improvements	10-60
Infrastructure	40 - 60
Light / Heavy Transportation Equip.	5-10
Other Equipment	2-20
Heavy Equipment	10
Water Mains	60
Water Hydrants	50-60
Sewer Interceptors	100

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

10. **Compensated Absences**

Employees accrue ten days of vacation leave per year for up to five years of service. From five to twenty years, three to four weeks are accrued depending on length of service; five weeks are accrued at the beginning of the twentieth year, and six weeks are accrued at the beginning of the thirtieth year. An employee may accumulate paid vacation leave not to exceed two hundred hours or two times the employee's annual leave accrual, whichever is greater. The City has a policy of payment of the full amount of unused vacation leave up to the maximum accrual allowed upon termination or retirement.

The sick leave policy of the City varies according to the contract provisions of the various bargaining units. The most generous provision provides vesting, after five years of service, of 25% of the recorded sick leave at the date of resignation, and 40% upon retirement. There is no cash payment until resignation or retirement and the maximum pay out cannot be in excess of 960 hours for any employee.

All vacation and sick pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. An additional amount has been accrued for the government's share of Social Security and Medicare Taxes relating to the vacation and sick leave accrual.

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11. Long-Term Obligations (See Note 10)

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line, or bonds-outstanding method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

12. Deferred Revenues

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

13. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**F. Other Significant Accounting Policies**

**Budgeting, Accounting and Reporting System (BARS)**

The State of Washington' Office of State Auditor was granted authority pursuant to the Revised Code of Washington (RCW 43.09.200 and 43.09.230) to prescribe the Budgeting, Accounting and Reporting System (BARS). The purpose of the BARS manual is to provide for uniformity in budgeting, accounting and reporting by all local government entities within the State of Washington. The City has established its own chart of accounts for accounting purposes and converts to BARS accounts for State reporting.

**2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences Between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Assets**

The governmental funds' balance sheet includes reconciliation between fund balance – total governmental funds and net assets-governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that

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"long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Bonds Payable	\$ 149,721,287
Deferred Amounts on Bond Issuance	4,513,294
Due to Other Governments and Banks	2,360,007
Compensated Absences	9,801,453
Special Assessment Debt	2,525,000
Arbitrage	261,513
OPEB Liability	3,593,312
Accrued Interest Payable	<u>641,816</u>

Net adjustment to reduce fund balance – total governmental funds to arrive at net assets – governmental activities	\$ <u>173,417,682</u>
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**B. Explanation of Certain Differences Between the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation states that "bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets." The details of this difference are as follows:

Principal Repayments	
General Obligation Debt	\$ 10,415,000
Due to Other Governments	248,477
Special Assessment Debt	<u>545,000</u>

Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	\$ <u>11,208,477</u>
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Another element of that reconciliation states "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this difference are as follows:

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Arbitrage	\$ 280,556
OPEB Liability	(1,793,869)
Compensated absences	(639,320)
Accrued interest	868,724
Amortization of premium on General Obligation Debt	163,455
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (1,120,454)</u>

**3. DEPOSITS AND INVESTMENTS**

**A. Deposits and Investments for the City of Spokane**

The City has the authority to invest in both pooled investments (Treasurer's Cash Investments) and fund investments. The Chief Financial Officer has the authority to determine the availability of funds for both pooled and fund investments and takes into consideration such needs as requests of individual fund managers, current cash needs, lead time, minimum investment amount and maturities necessary to avoid sacrifice of interest earnings. Interest earnings on Treasurer's Cash Investments are credited to the General Fund.

**Deposits**

At year end the carrying amount of the City's deposits was \$318,591,181. These deposits consisted of Certificates of Deposit (CD's), money market accounts at banks, and bank savings and checking accounts. All of these deposits are entirely insured by pledged collateral on deposit with the Washington State Public Deposit Protection Commission (WSPDPC). Effective October 3, 2008, the basic limit on federal deposit insurance coverage was temporarily increased from \$100,000 to \$250,000 per depositor, through December 31, 2013. Deposits also include amounts deposited with Washington State's Local Government Investment Pool (LGIP).

**Credit Risk**

The credit risk of the LGIP is limited as most investments are either obligations of the US government, government sponsored enterprises, or insured demand deposit accounts and certificates of deposit. Investments or deposits held by the LGIP are all classified as category 1 risk level investments. They are either insured or held by a third-party custody provider in the LGIP's name.

**Custodial Credit Risk**

Per GASB 40 guidelines the LGIP balances are also not subject to custodial credit risk. The Washington Public Deposit Protection Commission provides security for public treasurers by protecting public deposits which exceed the amount insured by the FDIC. Total deposits by a single treasurer may not exceed the depository's Washington proportional net worth. A public depository may accept public deposits in total not to exceed one and one-half times its Washington proportional net worth or thirty percent of total public funds on deposit statewide. If a depository's public fund deposits exceed either of these limitations, it must collateralize excess deposits at one hundred percent. In addition, a depository must meet certain financial standards set by the Commission. Any public depository which does not comply with these financial standards is required to collateralize all of its public deposits at one hundred percent.

**Interest Rate Risk**

Certificates of Deposit on hand at December 31, 2009 total \$15,000,000 and the weighted average maturity is 1.36 years. The Local Government Investment Pool is an un-rated 2a-7 like

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pool, as defined by GASB 31. Accordingly, participants' balances in the LGIP are not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 90 days.

**Investments**

As of December 31, 2009, the City of Spokane had the following investments:

<u>INVESTMENT TYPE</u>	<u>FAIR VALUE</u>
U.S. Agencies	\$ 277,389,776
LID Progress Warrants	1,112,735
Total	\$ 278,502,511

The weighted average maturity of the U.S. agency investments is 3.67 years. Progress warrants are issued in payment for construction projects for the City's local improvement districts. The warrants are interest bearing and are redeemed once long term bonds are issued following completion of the projects. All warrants are claims and liens against the local improvement fund.

**B. Deposits and Investments for the Spokane Employees' Retirement System (SERS)**

**Deposits**

**Deposits**

The Federal Deposit Insurance Corporation (FDIC), effective October 3, 2008, and May 20, 2009, temporarily increased federal deposit insurance coverage from \$100,000 to \$250,000, per depositor, through December 31, 2013. As provided by State of Washington RCW 43.84, the Washington Public Deposit Protection Commission (PDPC) collateralizes deposits in excess of \$100,000.

<u>DEPOSITS</u>	<u>12/31/09</u>
Cash held by Treasurer	\$ 214,518
Short-term investments	3,807,402
Total	\$4,021,920

**Investments**

The Spokane Employees' Retirement System's investment management policy is set by the Board of Administration. The investment policy sets strategic asset allocation targets and ranges for all approved asset classes. SERS' investments are governed by an investment authority known as the "prudent person rule." The prudent person rule, as set forth by state statute, establishes a standard for all fiduciaries, which includes anyone who has authority with respect to the Plan. SERS investments are categorized to give an indication of the level of risk assumed by the Plan at year end.

Investments of the pension trust funds are reported at fair market value. The Board of Administration maintains a formal Statement of Investment Policy, which addresses governing provisions and additional guidelines for the investment process. In fulfilling its responsibilities, the Board of Administration has contracted with investment managers, a custodian, and an independent investment consultant. Investment manager contracts include specific guidelines regarding the investments under management. The independent investment consultant monitors

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the fund on a regular basis and provides quarterly reports to staff and the Board. The SERS' chief investment officer (CIO), who also serves as the Retirement Director, also monitors the fund on a regular basis.

In 2007, the Board approved a new asset allocation which includes an allocation to alternative investments. Funding of these limited partnerships began in late 2007 and continued into 2009. The term "alternative investments" encompasses a broad category of nontraditional investments. Each alternative investment that SERS enters into has been carefully studied by the System's independent investment consultant and has been reviewed by staff and the Board. The asset allocation study that was modeled by the independent consultant demonstrated that alternative assets have negative correlations to traditional asset classes and are expected to add value to the portfolio, over time. The Director and Board believe that the use of alternative investments is a prudent approach to managing risk.

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the System. Although the SERS' Investment Policy does not specifically address credit risk, this risk is mitigated by closely monitoring the credit quality ratings of its fixed income portfolios and by setting criteria for fixed income manager selection. SERS' fixed income assets, categorized with credit ratings, are as follows as of December 31, 2009:

Spokane Employees' Retirement System Schedule of Credit Risk – Fixed Income Securities December 31, 2009						
Investment Type	Total Market Value	Agency	AAA	BBB	B	Not Rated
Fixed Income						
Government Agencies	\$ 1,637,351	\$ 4,226	\$ 1,633,125	\$ -	\$ -	\$ -
Mortgage Backed						
Corp Pass Through	105,702	-	40,388	-	65,314	-
Corporate						
Notes & Bonds	15,603	-	-	15,603	-	-
Mutual Funds	44,699,123	-	-	-	-	44,699,123
Total Fixed Income	<u>\$ 46,457,779</u>	<u>\$ 4,226</u>	<u>\$ 1,673,513</u>	<u>\$ 15,603</u>	<u>\$ 65,314</u>	<u>\$ 44,699,123</u>
Percentage of Fixed Income Portfolio		0.01%	3.60%	0.03%	0.14%	96.22%

The non-rated investments totaling \$44,699,123 in the credit risk schedule are composed of three fixed income mutual funds. The Agency investment of \$4,226 is a single investment in a pooled security with an implied rating of AAA.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a financial institution or bank failure, the System would not be able to recover the value of its deposits and investments that are in the possession of an outside party. Under Governmental Accounting Standard No. 40, Deposit and Investment Risk Disclosures guidelines, the System does not have exposure to custodial credit risk.



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**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss that may be attributed to the magnitude of an investment in a single issuer. The System does not have any investments from a single issuer (excluding investments in government fixed income securities) that represent more than 5% of the System's net assets.

**Interest Rate Risk**

Market or interest rate risk is the greatest risk faced by an investor in the debt securities market. The price of a debt security typically moves in the opposite direction of the change in interest rates. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Although the SERS' Investment Policy does not specifically address interest rate risk, the System's fixed income portfolio is professionally managed with an expected range of interest rate risk within the portfolio. In addition, the portfolio is closely monitored by the independent consultant and the CIO. The segmented time distribution of the System's fixed income assets as of December 31, 2009, is listed as follows:

Spokane Employees' Retirement System  
Schedule of Interest Rate Risk -- Fixed Income Securities  
December 31, 2009

Investment Type	Total Market Value	<1	1 - 5	5 - 10	10 - 30
<b>Fixed Income</b>					
Government Agencies	\$ 1,637,351	\$ -	\$ 1,633,125	\$ -	\$ 4,226
<b>Mortgage Backed</b>					
Corp Pass Through	105,702	-	-	-	105,702
<b>Corporate</b>					
Notes & Bonds	15,603	-	-	15,603	-
Mutual Funds	44,699,123	-	41,437,019	3,262,104	-
Total Fixed Income	<u>\$ 46,457,779</u>	<u>\$ -</u>	<u>\$ 43,070,144</u>	<u>\$ 3,277,707</u>	<u>\$ 109,928</u>
Percentage of Fixed Income Portfolio		-	92.71%	7.05%	0.24%

**Foreign Currency Risk**

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. At December 31, 2009, 21.2% of the System's portfolio is invested in international mutual funds and a limited partnership fund of funds, which primarily consist of foreign equities. The fair market value of the foreign securities is \$44.8 million as of December 31, 2009. The SERS' Investment Policy does not specifically address foreign currency risk; however, the System takes foreign currency risk into consideration during the selection and monitoring process of the fund managers.

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**C. Deposits and Investments for the Spokane Firefighters' Trust Fund**

City of Spokane Firefighters' Trust Fund  
Schedule of Credit Risk – Fixed Income Securities  
December 31, 2009

Investment Type	Total Market Value	Agency	AAA	AA	A	BBB	BB
Fixed Income							
Government							
Treasuries	\$ 4,681,631	\$ -	\$ 4,681,631	\$ -	\$ -	\$ -	\$ -
Agencies	7,211,873	1,298,583	5,913,290	-	-	-	-
Mortgage Back	922,250	-	448,317	-	473,933	-	-
Corporate							
Notes & Bonds	4,912,703	-	-	802,202	2,740,950	1,220,513	149,038
Asset Backed	191,246	-	191,246	-	-	-	-
Total Fixed Income	<u>\$ 17,919,703</u>	<u>\$ 1,298,583</u>	<u>\$ 11,234,484</u>	<u>\$ 802,202</u>	<u>\$ 3,214,883</u>	<u>\$ 1,220,513</u>	<u>\$ 149,038</u>
Percentage of Fixed Income Portfolio		7.25%	62.69%	4.48%	17.94%	6.81%	0.83%

City of Spokane Firefighters' Trust Fund  
Schedule of Interest Rate Risk – Fixed Income Securities  
December 31, 2009

Investment Type	Total Market Value	<1	1 – 5	5 – 10	10 – 30	>30
Fixed Income						
Government						
Treasuries	\$ 4,681,631	\$ 2,198,130	\$ -	\$ 2,114,983	\$ 368,518	\$ -
Agencies	7,211,873	1,052,810	4,860,480	1,298,583	-	-
Mortgage Backed	922,250	-	-	-	494,482	427,768
Corporate						
Notes & Bonds	4,912,703	-	918,047	3,774,687	219,969	-
Asset Backed	191,246	-	191,246	-	-	-
Total Fixed Income	<u>\$ 17,919,703</u>	<u>\$ 3,250,940</u>	<u>\$ 5,969,773</u>	<u>\$ 7,188,253</u>	<u>\$ 1,082,969</u>	<u>\$ 427,768</u>
Percentage of Fixed Income Portfolio		18.14%	33.31%	40.12%	6.04%	2.39%

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**4. PROPERTY TAXES**

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. The county assessor is responsible for determining what the individual property taxes are, based upon the monies requested by the taxing districts and the assessed valuation within these districts.

PROPERTY TAX CALENDAR

January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

Property taxes are recorded as a receivable and revenue when levied. Property taxes collected in advance of the fiscal year to which they apply are recorded as deferred revenue and recognized as revenue of the period to which they apply. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The City is permitted by law to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. The City's regular levy for 2009 was \$2.59 per \$1,000 on an assessed valuation of \$15,348,603,178, for a total regular levy of \$39,678,814. Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Special levies approved by the voters are not subject to the limitations listed above. In 2009, the City levied an additional \$.36 per \$1,000 for Emergency Medical Services for a total additional levy of \$5,520,304.

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**5. Capital Assets**

Capital asset activity for the year ended December 31, 2009 was as follows:

<u>Governmental Activities</u>	Beginning Balance Jan 1, 2009	Increases	Decreases	Ending Balance Dec 31, 2009
Capital assets not being depreciated				
Land	\$ 825,579,412	\$ 170,694	\$ (108,213)	\$ 825,641,893
Construction in Progress	48,013,595	41,400,458	(5,425,669)	83,988,384
Total capital assets not being depreciated	873,593,007	41,571,152	(5,533,882)	909,630,277
Capital assets being depreciated				
Buildings	76,898,821	340,564	(208,705)	77,030,680
Improvements other than buildings	21,101,768	5,830,627	(1,641,869)	25,290,526
Machinery and Equipment	78,189,889	11,206,682	(4,907,028)	84,489,543
Infrastructure	909,513,757	27,603,304	(15,392,973)	921,724,088
Total capital assets being depreciated	1,085,704,235	44,981,177	(22,150,575)	1,108,534,837
Less accumulated depreciation for:				
Buildings	(26,351,254)	(1,988,702)	7,982	(28,331,974)
Improvements other than buildings	(9,637,402)	(1,692,490)	458,906	(10,870,986)
Machinery and Equipment	(53,347,000)	(5,711,069)	5,988,997	(53,069,072)
Infrastructure	(379,619,398)	(21,089,004)	6,875,466	(393,832,936)
Total accumulated depreciation	(468,955,053)	(30,481,265)	13,331,351	(486,104,969)
Total capital assets being depreciated, net	616,749,182	14,499,913	(8,819,224)	622,429,868
Governmental activities capital assets, net	\$ 1,490,342,189	\$ 56,071,065	\$ (14,353,106)	\$ 1,532,060,145

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<b><u>Business Type Activities</u></b>	<b><u>Beginning Balance Jan 1, 2009</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance Dec 31, 2009</u></b>
Capital assets not being depreciated				
Land	\$ 20,028,415	\$ 1,363,329	\$ -	\$ 21,391,744
Construction in Progress	<u>30,214,821</u>	<u>32,743,945</u>	<u>(15,892,972)</u>	<u>47,065,794</u>
Total capital assets not being depreciated	50,243,236	34,107,274	(15,892,972)	68,457,538
Capital assets being depreciated				
Buildings	273,398,107	2,493,015	(27,681)	275,863,441
Improvements other than buildings	52,265,756	6,024,794	-	58,290,550
Machinery and Equipment	102,199,667	9,986,387	(474,113)	111,711,941
Infrastructure	<u>351,388,459</u>	<u>7,973,707</u>	<u>(35,822)</u>	<u>359,326,344</u>
Total capital assets being depreciated	779,251,989	26,477,903	(537,616)	805,192,276
Less accumulated depreciation for:				
Buildings	(130,277,384)	(8,498,874)	27,682	(138,748,576)
Improvements other than buildings	(17,445,946)	(2,730,024)	-	(20,175,970)
Machinery and Equipment	(59,260,542)	(6,416,931)	472,139	(65,205,334)
Infrastructure	<u>(103,594,157)</u>	<u>(5,772,369)</u>	<u>27,306</u>	<u>(109,339,220)</u>
Total accumulated depreciation	(310,578,029)	(23,418,198)	527,127	(333,469,100)
Total capital assets being depreciated, net	<u>468,673,960</u>	<u>3,059,705</u>	<u>(10,490)</u>	<u>471,723,176</u>
Business-type activities capital assets, net	<u>\$ 518,917,196</u>	<u>\$ 37,166,979</u>	<u>\$ (15,903,461)</u>	<u>\$ 540,180,714</u>

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Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental Activities

General Government	\$ 785,652
Judicial	159,317
Public Safety	4,191,388
Physical Environment	256,162
Transportation	22,205,283
Economic Environment	548,672
Culture and Recreation	<u>2,334,791</u>
Total depreciation expense - government activities	\$ 30,481,266

Business-Type Activities

Water	\$ 3,739,076
Sewer	11,034,893
Solid Waste	8,281,828
Other business-type activities	<u>362,401</u>
Total depreciation expense - business-type activities	\$ 23,418,198

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**6. PENSION PLANS**

The City participates in four retirement and pension plans. The Spokane Employees' Retirement System, the City of Spokane Firefighters' Pension Fund, and the Police Relief and Pension Fund of the City of Spokane are single-employer defined benefit pension plans. The Law Enforcement Officers and Fire Fighters (LEOFF) system is a contributory multi-employer cost-sharing system operated by the State of Washington.

State and local governmental employers, with some exceptions, are required to measure and disclose an amount for annual pension cost in accordance with the standards described by GASB Statement 27 and 50. The methods and assumptions required for financial reporting are the same methods and assumptions used in determining a plan's funding requirement, and are described in the publicly available actuarial reports for the three pension plans administered by the City of Spokane. Those reports may be obtained by writing to the Retirement Department, City Hall, 808 West Spokane Falls Blvd, Suite 604, Spokane, Washington, 99201, or by calling (509) 625-6330.

Pension expense for the LEOFF system is equal to the employer's contractually required contributions and a liability, if any, for unpaid contributions in accordance with GASB Statement 27.

**Spokane Employees' Retirement System**

Plan Description

The Spokane Employees' Retirement System is a single employer defined benefit pension plan covering employees of the City of Spokane, administered in accordance with Chapters 3.05 and 4.14 of the Spokane Municipal Code (SMC).

SERS is a pension trust fund of the City of Spokane and is presented as a blended component unit within the fiduciary fund of the City's comprehensive annual financial report. SERS has separate legal standing. The City is financially accountable for SERS because a financial burden is imposed on the City using the criteria of financial accountability. SERS has determined that there are no entities that require inclusion within its financial statements.

All permanent employees of the City, including employees of the Plan, are eligible to belong to SERS with the exception of police and firefighters who are members of the Washington State Law Enforcement Officers and Firefighters' Retirement System. At December 31, 2009, there are 1,051 retirees and beneficiaries receiving benefits; 89 vested terminated, including portables, entitled to future benefits; and 1,501 active members of the Spokane Employees' Retirement System for a total of 2,641 total members.

SERS provides retirement, death, and disability benefits. All employees hired on or before December 31, 2008 who participate in SERS are eligible for service retirement after completing five years of service if they are age 50 or older. Their retirement benefits are calculated by multiplying 2.15% of the member's highest consecutive two-year average salary by the member's years of creditable service, not to exceed 64.5%. All employees hired on or after January 1, 2009 who participate in SERS are eligible for service retirement after completing five years of service and are age 50 or older; however, this group of employees must have their age plus years of service equal to 75 before they can draw a pension. Their retirement benefits are calculated by multiplying 2.0% of the member's highest consecutive two-year average salary by the member's years of creditable service, to a maximum of 70.0%. In addition, the normal retirement age for the Plan is 62. Employees hired prior to December 31, 2008, have a choice, at retirement of choosing a 2.15% multiplier with a service cap of 30 years or a 2.0% multiplier with a service cap of 35 years. For either group, benefits may be reduced according to the retirement annuity option selected.

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Summary of Significant Accounting Policies

Basis of accounting:

SERS reports in accordance with the provisions of Governmental Accounting Standard Board (GASB) No. 25, Financial Reporting for Defined Benefit Pension Plans as amended by GASB 50 Pension Disclosures. The financial reporting framework for defined benefit pension plans required by GASB No. 25 distinguishes between two categories for information: (a) current financial information about Plan assets and financial activities and (b) actuarially determined information, from a long-term perspective, about the funded status of the Plan and the progress being made in accumulating sufficient assets to pay benefits when due.

The financial statements were prepared using the accrual basis of accounting. Employee and employer contributions are recorded as revenues in the period in which payroll is due and expenses are recorded when the corresponding liabilities are incurred. Interest income is recognized when earned and dividend income is recognized on the ex-dividend date.

Investments:

All fixed income, common stock, and short-term investments are reflected in the statement of Plan net assets and are listed at fair market value. Short-term investments are reported at cost, which approximates fair value. Fixed income securities and common stock traded on national exchanges are valued at the last reported sales price. This market value methodology of pricing is performed by Interactive Data Corporation on a daily basis. Bloomberg and Merrill Lynch are also pricing sources. Investments that do not have an established market are reported at estimated fair value.

Certain investments, such as mutual funds and limited partnerships, net their management fees before the fund itself reports net investment income for the period. These investment expenses are netted against investment income in the Statement of Changes of Plan Net Assets to arrive at a net investment income amount.

No investments were made in loans to or leases with any Spokane Employees' Retirement System official, government employer official, or party related to a Spokane Employees' System official.

Contributions

Member and employer contribution rates are established by City Code, Chapter 4.14. The funding of SERS is currently based on the projected unit credit method of funding. SERS funding objective is to achieve and maintain an actuarial liability funded status between 90% and 110%. Member contributions are 7.75% of eligible compensation and are deducted from the member's salary and paid into the retirement fund; the City contributes 7.75% of eligible compensation for a combined total of 15.50%. It is contemplated that the contribution by the City will, when added to the member's contribution, plus other revenues, be enough to properly fund the retirement benefits set forth. Contributions from employees and the employer totaling \$13,112,304 were made in 2009.

There are no long-term contracts for contributions outstanding and no legally required reserves.



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Actuarial Information and Significant Actuarial Assumptions

As of December 31, 2009, the actuarial liability funded status ratio is 73.1%. The funding ratio increased by 7.6 percentage points during 2009 primarily due to robust investment gains during the year. Refer to the Schedule of Funding Progress in the Required Supplemental Information, which follows the notes to the financial statements, for historical information on the funded ratio and other actuarial funding data. A summary of actuarial methods and assumptions follows:

Valuation date	December 31, 2009
Actuarial cost method	Projected unit credit
Amortization method	Level percentage of pay
Amortization period*	30 years – closed (28 years remaining on initial unfunded liability)
Asset valuation method	Expected Value Method with five-year smoothing and 90% - 110% market value corridor
Actuarial assumptions:	
Investment rate of return	7.5%
Inflation rate	3.0%
Projected salary increases	Ranges from 3.0% for employees with 16 or more years of service to 10.0% for employees with less than two years of years of service.
Post retirement benefit increases**	0.0%

\*The total contribution rate is fixed at 15.50% of payroll (7.75% for the employer and 7.75% for the employee). The annual required contribution has been developed to equal actual employer contributions, if possible. If not, the maximum allowable amortization period is used. Because the contribution rates are fixed, the effective amortization period for the unfunded accrued liability will change over time as actual experience emerges that is different from the actuarial assumptions.

\*\*The SERS Board can grant an ad-hoc performance adjustment if the Actuarial Accrued Liability (AAL) Funded Ratio of the System is above 90%, the additional Actuarial Accrued Liability associated with the ad-hoc increase does not cause the AAL Funded Ratio to drop below 90%, and the combined employer and employee contribution rates are sufficient to fund the unfunded accrued liabilities as increased by the cost of the ad-hoc adjustment over a period not to exceed the maximum allowable GASB amortization period (currently 30 years). Further information can be found in the SMC 03.05.160.

Commitments

As of December 31, 2009, the System had unfunded real estate commitments of \$2.4 million to two limited partnership real estate funds.

**City of Spokane Firefighters' Pension Fund and Police Relief and Pension Fund of the City of Spokane**

The City of Spokane Firefighters' Pension Fund and Police Relief and Pension Fund (Police and Firefighters' Plans) are single-employer defined benefit pension funds established and administered by the City in accordance with the requirements of the Revised Code of Washington.

These pension plans provide retirement and medical benefits to all firefighters and uniformed police who were hired prior to March 1, 1970 (Pre-LEOFF officers). Police and firefighters hired on or after March 1, 1970 but before October 1, 1977, (LEOFF I officers) receive their pensions from the State of Washington and medical coverage from the City of Spokane. Police and firefighters hired after October 1, 1977 (LEOFF II officers) are not covered by these plans. According to RCW 41.26.090

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"Any member having five or more service credit years and having attained the age of fifty years shall be eligible for a service retirement allowance and shall be retired upon the member's written request effective the first day following the date upon which the member is separated from service."

Both retirement plans provide death, disability, and medical benefits. There are 4 active police officers and 16 active firefighters covered under these plans as of December 31, 2009. In addition, there are 224 police and 304 firefighter retirees and beneficiaries receiving benefits from the two plans.

The City is responsible for the medical expenses for active and retired employees covered under these plans. For the Police Relief and Pension Fund, all benefits are funded on a pay-as-you-go basis. The Firefighters' Pension Fund is partially funded with \$21.1 million in assets.

Summary of Significant Accounting Policies

Basis of accounting:

The Police and Firefighters' Plans report in accordance with the provisions of Governmental Accounting Standard Board (GASB) No. 25, Financial Reporting for Defined Benefit Pension Plans as amended by GASB 50 Pension Disclosures. The financial reporting framework for defined benefit pension plans required by GASB No. 25 distinguishes between two categories for information: (a) current financial information about Plan assets and financial activities and (b) actuarially determined information, from a long-term perspective, about the funded status of the Plan and the progress being made in accumulating sufficient assets to pay benefits when due. During the plan year ended December 31, 2007, the City of Spokane adopted Governmental Accounting Standards No. 43 and 45 which relate to other post-employment benefits (OPEB).

The financial statements were prepared using the accrual basis of accounting. Employee and employer contributions, if required, are recorded as revenues in the period in which payroll is due and expenses are recorded when the corresponding liabilities are incurred. Interest income is recognized when earned.

Investments:

All fixed income investments are reflected in the Statement of Plan Assets and are listed at fair market value. Short-term investments are reported at cost, which approximates fair value. Fixed income securities traded on national exchanges are valued at the last reported sales price. This market value methodology of pricing is performed by Interactive Data Corporation on a daily basis. Bloomberg and Merrill Lynch are also pricing sources. Investments that do not have an established market are reported at estimated fair value.

The investments of the Firefighters' Pension Fund are governed by an investment authority known as the "prudent person rule." The prudent person rule, as set forth by state statute, establishes a standard for all fiduciaries, which includes anyone who has authority with respect to the Plan.

Contributions

The City of Spokane is obligated by ordinance and RCW to make all required contributions to the plans. The major sources of funding for the Firemen's Pension fund are property taxes, investment earnings, and the State fire insurance premium tax. The major source of funding, for the Police Pension fund, is local retail sales and use tax. Currently, there are no required employee contributions made to these pension plans.

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Actuarial Information and Significant Actuarial Assumptions

An actuarial valuation report of both plans was performed as of January 1, 2009. For the Firefighters' Pension fund, both a cash flow projection and an actuarial funding plan to liquidate any unfunded liabilities are presented by the actuary; however, for the Police Relief and Pension Fund the actuary only presents a cash flow projection. The city uses these projections to budget annual amounts to provide funds for these benefits. Actual expenditures may be greater or less than budgeted amounts. Actual expenditures may also differ from the Annual Required Contribution (ARC).

**Firefighters' Pension Fund**

As of January 1, 2009, the actuarial liability pension funded status ratio is 46%, which increased 5% from January 1, 2007. Refer to the Schedule of Funding Progress in the Required Supplemental Information, which follows the notes to the financial statements, for historical information on the funded ratio and other actuarial funding data. A summary of actuarial methods and assumptions follows:

Valuation date	January 1, 2009
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent
Amortization period remaining	30 year closed (28 years remaining amortization period)
Asset valuation method	Fair Market Value
Actuarial pension assumptions:	
Investment rate of return	5.0%
Inflation rate	3.0%
Projected salary increases	4.0%
Postretirement benefit increases	Based upon salary increase assumption, when appropriate, for Firefighters' Pension Fund benefits
	Based upon inflation assumption for some Firefighters' Pension Fund benefits and all LEOFF benefits

**Police Relief and Pension Fund**

As of January 1, 2009, the actuarial liability pension funded status ratio is 5%, which increased 1% from January 1, 2007. Refer to the Schedule of Funding Progress in the Required Supplemental Information, which follows the notes to the financial statements, for historical information on the funded ratio and other actuarial funding data. A summary of actuarial methods and assumptions follows:

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Valuation date	January 1, 2009
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent
Amortization period remaining	30 year closed - (28 years remaining amortization period)
Asset valuation method	Fair Market Value
Actuarial pension assumptions:	
Investment rate of return	4.0%
Inflation rate	3.0%
Projected salary increases	4.0%
Postretirement benefit increases	Based upon salary increase assumption, when appropriate, for Police Pension Fund benefits
	Based upon inflation assumption for some Police Pension Fund benefits and all LEOFF benefits

**Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plans 1 and 2**

Plan Description

LEOFF is a cost sharing multiple-employer retirement system comprised of two separate defined benefit plans. Membership in the system includes all full time, fully compensated, local law enforcement officers and firefighters. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officials, who were first included prospectively effective July 27, 2003, being an exception. In addition, effective July 24, 2005, current members of PERS who are emergency medical technicians can elect to become members of LEOFF Plan 2. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature for the LEOFF Plan 2 retirement plan.

LEOFF defined benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays the remainder through state legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended by the State Legislature.

LEOFF Plan 1 retirement benefits are vested after an employee completes five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary is as follows:

<u>Term of Service</u>	<u>Percent of Final Average Salary</u>
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The final average salary is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for twelve months preceding the date of retirement. Otherwise, it is the average of the highest consecutive twenty-four months' salary within the last ten years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53

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with five years of service, with an allowance of 2 percent of the final average salary per year of service. The final average salary is based on the highest consecutive 60 months. Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

There are 375 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	9,268
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	650
Active Plan Members Vested	13,120
Active Plan Members Nonvested	3,927
Total	26,965

**Funding Policy**

Starting on July 1, 2000, LEOFF Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Employer and employee contributions rates are developed by the Office of the State Actuary to fully fund the plan. LEOFF Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. All employers are required to contribute at the level required by state law. The Legislature by means of a special funding arrangement appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2009 were:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	0.16%	5.24%
Employee	0.00%	8.46%
State	N/A	3.38%

\* The employer rates include the employer administrative expense fee currently set at 0.16%.

Both the City of Spokane and the employees made the required contributions. The City's required contributions for the years ended December 31 were:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
2009	\$ 3,916	\$ 2,666,611
2008	\$ 4,051	\$ 2,443,630
2007	\$ 5,258	\$ 2,145,524

**7. OTHER POST EMPLOYMENT BENEFITS**

From an accrual accounting perspective, the cost of post employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended December 31, 2007, the City recognizes the cost of post

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employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City's future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2007 liability.

Plan Description - The City of Spokane Firefighters' Pension Fund and Police Relief and Pension Fund are single-employer defined benefit pension funds established and administered by the City in accordance with the requirements of the Revised Code of Washington. The other post employment benefit plans are accounted for in these funds.

The Police and Fire other post employment benefit plans provide medical benefits to all firefighters and uniformed police who were hired prior to March 1, 1970. Police and firefighters hired on or after March 1, 1970, but before October 1, 1977, receive their pensions from the State of Washington and medical coverage from the City of Spokane. Police and firefighters hired after October 1, 1977, are not covered by these plans.

Both plans provide death, disability and medical benefits. There are 4 active police officers and 16 active firefighters covered under these plans as of December 31, 2009. In addition, there are 224 police and 304 firefighter retirees and beneficiaries receiving benefits from the two plans.

The City is responsible for the medical expenses for active and retired employees covered under these plans. For the Police OPEB Plan, all benefits are funded on a pay-as-you-go basis. The Firefighters' OPEB Plan is partially funded with \$20.9 million in assets.

Funding Policy -- The City is obligated by ordinance and the Revised Code of Washington to make all required contributions to the plans. The major sources of funding for these plans are property taxes, investment earnings, the State fire insurance premium tax, local retail sales and use tax. There are no required employee contributions made to these plans.

**Police OPEB Plan**

**Annual required contribution**

	Fiscal Year Ending		
	12/31/2007	12/31/2008	12/31/2009
1. Annual Normal Cost (BOY)	\$ 122,334	\$ 122,334	\$ 123,916
2. Amortization of UAAL (BOY)	3,182,539	3,182,539	4,272,759
3. Interest to EOY [(1)+(2)x(i)] *	165,244	165,244	175,867
4. ARC at EOY [(1)+(2)+(3)]	\$ 3,470,117	\$ 3,470,117	\$ 4,572,542
5. Interest on Net OPEB Obligation	\$ 0.00	\$ 47,392	\$ 71,978
6. Adjustments to ARC	0.00	59,620	103,836
7. Annual OPEB Cost [(4)+(5)+(6)]	\$ 3,470,117	\$ 3,457,889	\$ 4,540,684
8. Employer Contributions	2,522,269	2,606,294	2,746,815
9. Change in Net OPEB Obligation [(7)+(8)]	947,848	851,595	1,793,869
10. Net OPEB Obligation at BOY [(11 Prior Year)]	\$ 0.00	\$ 947,848	\$ 1,799,443
11. Net OPEB Obligation at EOY [(9)+ 10]	\$ 947,848	\$ 1,799,443	\$ 3,593,312
12. Percentage Funded	72.7%	75.4%	60.0%

\* "i" is the assumed interest rate that year: 5.0% in 2007, 5.0% in 2008, 4.0% in 2009

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**Firefighters OPEB Plan**

**Annual required contribution**

	<b>Fiscal Year Ending</b>		
	<b>12/31/2007</b>	<b>12/31/2008</b>	<b>12/31/2009</b>
1. Annual Normal Cost (BOY	\$ 241,778	\$ 241,778	\$ 247,663
2. Amortization of UAAL (BOY)	3,241,365	3,241,365	3,857,666
3. Interest to EOY $[(1)+(2) \times (i)]$ *	174,157	174,157	205,266
4. ARC at EOY $[(1)+(2)+(3)]$	\$ 3,657,300	\$ 3,657,300	\$ 4,310,595
5. Interest on Net OPEB Obligation	\$ 0.00	\$ 0.00	\$ 0.00
6. Adjustments to ARC	0.00	0.00	0.00
7. Annual OPEB Cost $[(4)+(5)+(6)]$	\$ 3,657,300	\$ 3,657,300	\$ 4,310,595
8. Employer Contributions	3,657,300	3,657,300	4,310,595
9. Change in Net OPEB Obligation $[(7)+(8)]$	0.00	0.00	0.00
10. Net OPEB Obligation at BOY $[(11 \text{ Prior Year})]$	\$ 0.00	\$ 0.00	\$ 0.00
11. Net OPEB Obligation at EOY $[(9)+10]$	\$ 0.00	\$ 0.00	\$ 0.00
12. Percentage Funded	100.00%	100.00%	100.00%

\* "i" is the assumed interest rate that year: 5.0% in 2007, 5.0% in 2008, 5.0% in 2009

**Funded Status\***

	<b>Firefighters OPEB Plan</b>		<b>Police OPEB Plan</b>	
Valuation Date	January 1, 2009		January 1, 2009	
Actuarial Value of Assets	\$	5,133	\$	0.00
Actuarial Accrued Liability	\$	65,479	\$	74,045
Unfunded Actuarial Accrued Liabilities (UAAL)	\$	60,346	\$	74,045
Funded Ratio		8.00%		0.00%
Covered Payroll	N/A		N/A	
UAAL – Percentage of Covered Payroll	N/A		N/A	

\* rounded to thousands

**Actuarial Methods and Assumptions**

	<b>Firefighters OPEB Plan</b>	<b>Police OPEB Plan</b>
Valuation Date	January 1, 2009	January 1, 2009
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Amortization Method	30 year, closed January 1, 2007	30 year, closed January 1, 2007
Remaining Amortization Period	28 years	28 years
Asset Valuation Method	Market Value	N/A

The actuarial assumptions are intended to estimate the future experience of the members of the above mentioned plans. The turnover assumptions were based on the 2001 – 2006 Experience Study for the Law Enforcement Officers' and Firefighters Retirement System prepared by the Office of the State Actuary. Any variations in future experience from that expected under these assumptions will result in corresponding changes in the estimated costs of the Systems' benefits.

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**8. RISK MANAGEMENT**

The City is self-insured for Unemployment Insurance, Workers' Compensation, General Liability and Medical/Dental benefits. Unrestricted net assets (deficit) in the self-insurance funds as of December 31, 2009 and 2008 are as follows:

	2009	2008
Risk Management Fund	\$ 8,094,647	\$ 11,049,955
Worker's Compensation Fund	3,271,342	2,070,644
Unemployment Insurance Fund	1,490,047	1,880,836
Self Funded Medical/Dental Fund	7,129,635	6,774,374

The City carries the following excess insurance coverages.

Workers' Compensation: The City carries \$10 million excess Worker's Compensation insurance above its self-insured retention of \$1,000,000.

General and Automobile Liability: The City carries \$10 million excess general and automobile liability insurance above its self-insured retention of \$1,000,000.

Property/Boiler and Machinery: The City carries \$100 million loss limit for all risk property insurance and carries boiler and machinery insurance, with a deductible of \$5,000, and coverage up to \$50 million loss limits. The City also carries property coverage for its hydro dam in the amount of \$95 million, with a \$1 million self-insured retention, and property coverage of the River Park Water Reclamation Facility in the amount of \$140 million, with a \$1 million self-insured retention. In addition, the hydro dam and the River Park Water Reclamation Facility have boiler and machinery coverage up to \$1 million, with a \$100,000 deductible, under the City's Boiler and Machinery policy.

**Claims Liability Valuation**

In 2008 the City conducted an actuarial review to determine the estimated claims liability for the Risk Management and Workers' Compensation funds. The estimated loss reserves for the Risk Management fund totaled \$4,754,153 and the Workers' Compensation fund totaled \$6,574,155. The Self-Funded Medical-Dental fund reported IBNR claims of \$1,893,000 for 2009. Claims expenses are recognized in the Self-Funded Medical-Dental fund and the Unemployment Compensation funds for claims processed through the fiscal year-end. No IBNR claims are reported in the Unemployment Compensation Fund. All self-insured funds are responsible for collecting interfund premiums and for paying claims settlements. Interfund premiums are assessed on the basis of exposure and claims experience and are reported as revenues and expenses.

Changes in the balances of claims liabilities during the past two years are as follows:

	<b>Risk Management</b>		<b>Workers' Compensation</b>	
	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Balance January 1, 2009	\$ 2,685,643	\$ 2,685,643	\$ 3,229,270	\$ 2,672,927
New claims incurred	990,712	2,326,663	1,513,766	2,046,696
Adjustments for Prior Claims	(595,862)	(1,606,046)	783,173	964,173
Claims Payable	<u>(2,218,826)</u>	<u>979,796</u>	<u>(2,346,249)</u>	<u>(2,454,526)</u>
Balance December 31, 2009	\$ 2,562,079	\$ 4,386,056	\$ 3,179,961	\$ 3,229,270



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**9. SHORT-TERM DEBT**

At December 31, 2009, the City had outstanding \$ 473,013 of local improvement district (LID) progress warrants. As construction is done on LID projects, progress warrants are issued to contractors. The city treasurer disburses funds to the contractors and carries the progress warrants as treasurer's cash investments. When special assessment bonds are sold, the progress warrants are redeemed. The current progress warrants have interest rates ranging from 5.25% to 6.06%. A summary of progress warrant activity for 2009 follows:

Balance, January 1, 2009	\$	578,998
Progress warrants issued		533,737
Progress warrants redeemed		(639,722)
Balance, December 31, 2009	\$	<u>473,013</u>

**10. LONG-TERM DEBT AND LEASES**

**A. Long Term Debt**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$188,376,000. There were no new general obligation bonds issued in 2009.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds are either created by 3/5 majority vote of the people and, therefore, financed by a special tax levy; or created by ordinance, adopted by the City Council, and normally financed from general revenues (councilmanic bonds). General obligation bonds currently outstanding are as follows:

Name of Issuance	Purpose	Interest Rate	Debt Outstanding
2003 LTGO	Governmental Activities	2.75% - 5.00%	\$ 5,815,000
2003 LTGO	Governmental Activities	1.50% - 5.25%	9,815,000
2004 UTGO	Governmental Activities	3.00% - 5.25%	8,855,000
2005 LTGO	Governmental Activities	5.00%	2,855,000
2005 LTGO	Refunding – Governmental & Business-Type Activities	5.00%	2,865,000
2005 LTGO	Governmental Activities	4.34% - 5.34%	23,175,000
2005 UTGO	Refunding – Governmental Activities	3.00% - 4.00%	6,395,000
2007 UTGO	Governmental Activities	4.00% - 5.00%	45,815,000
2007 UTGO	Refunding – Governmental Activities	4.00% - 5.00%	2,485,000
2008 UTGO	Governmental Activities	3.50% - 5.00%	42,100,000
Total General Obligation Bonds			<u>\$ 150,175,000</u>

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The annual debt service requirements to maturity for general obligation bonds are as follows:

Governmental Activities			
	Principal	Interest	Total Requirements
2010	\$ 9,675,000	\$ 6,762,141	\$ 16,437,141
2011	7,795,000	6,312,745	14,107,745
2012	8,375,000	5,980,769	14,355,769
2013	8,760,000	5,630,219	14,390,219
2014	8,790,000	5,308,847	14,098,847
2015-2019	31,140,000	22,255,304	53,395,304
2020-2024	55,850,000	13,704,902	69,554,902
2025-2029	17,564,595	2,402,287	19,966,882
2030	1,771,692	81,043	1,852,735
	<u>\$ 149,721,287</u>	<u>\$ 68,438,257</u>	<u>\$ 218,159,544</u>

Business-Type Activities			
	Principal	Interest	Total Requirements
2010	\$ -	\$ 45,188	\$ 45,188
2011	-	45,188	45,188
2012	-	45,188	45,188
2013	-	45,188	45,188
2014	-	45,188	45,188
2015-2019	-	225,940	225,940
2020-2024	-	225,940	225,940
2025-2029	300,405	208,442	508,847
2030	153,308	15,208	168,516
	<u>\$ 453,713</u>	<u>\$ 901,470</u>	<u>\$ 1,355,183</u>

The City of Spokane has also received government and other loans to provide for the acquisition and construction of capital projects and other purposes. Government and other loans outstanding at year-end are as follows:

Name of Issuance	Purpose	Interest Rate	Debt Outstanding
Public Works Trust Fund Loans	Governmental and Business Type Activities	.50% - 3.00%	\$ 13,875,275
State Community Development Loans	Governmental Activities	0.00%	325,000
State Revolving Loans	Business Type Activities	1.50%	1,283,497
Total Government and Other Loans			<u>\$ 15,483,772</u>

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The annual debt service requirements to maturity for government and other loans outstanding are as follows:

<b>Governmental Activities</b>			
	Principal	Interest	Total Requirements
2010	\$ 248,477	\$ 12,693	\$ 261,170
2011	248,477	10,773	259,250
2012	248,477	8,853	257,330
2013	209,771	6,932	216,703
2014	112,917	5,399	118,316
2015-2019	564,585	18,526	583,111
2020-2024	402,305	5,223	407,528
2025-2029	-	-	-
2030-2034	-	-	-
2035-2039	-	-	-
2040-2042	325,000	-	325,000
	<u>\$ 2,360,009</u>	<u>\$ 68,399</u>	<u>\$ 2,428,408</u>

<b>Business-Type Activities</b>			
	Principal	Interest	Total Requirements
2010	\$ 1,358,276	\$ 162,857	\$ 1,521,133
2011	1,325,598	146,251	1,471,849
2012	1,253,611	125,704	1,379,315
2013	1,254,713	108,158	1,362,871
2014	1,155,277	90,595	1,245,872
2015-2019	4,237,294	234,638	4,471,932
2020-2024	2,200,414	59,702	2,260,116
2025-2029	338,583	2,741	341,324
	<u>\$ 13,123,766</u>	<u>\$ 930,646</u>	<u>\$ 14,054,412</u>

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**Special Assessment Bonds**

Special assessment bonds outstanding at December 31, 2009 were \$2,525,000. Generally, the outstanding amount includes term bonds with an estimated amount of bonds to be retired each year. Bonds will be called yearly, as moneys are available from the collection of property assessments.

LID District Number	Date of Issuance	Date of Final Maturity	Interest Rate	Amount Outstanding 12/31/09	Due Within One Year
207	11/15/00	09/15/12	5.950%	\$ 65,000	\$ 60,000
208	04/01/01	04/01/13	5.500%	25,000	5,000
209	03/15/02	03/15/14	5.500%	195,000	40,000
210	10/15/02	10/15/14	4.750%	175,000	75,000
211	06/15/03	06/15/13	4.280%	165,000	80,000
212	04/01/04	04/01/16	3.480%	85,000	20,000
213	07/01/04	07/01/26	5.000%	415,000	55,000
214	08/15/05	08/15/15	4.376%	225,000	70,000
215	08/01/06	08/01/16	4.500%	230,000	40,000
216	08/15/07	08/15/17	4.600%	750,000	105,000
97216	12/15/00	09/15/12	6.900%	195,000	195,000
Total				\$ 2,525,000	\$ 745,000

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**Revenue Bonds**

The City issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds are issued to finance the acquisition and construction of capital projects, and are created by ordinance, adopted by the City Council, and financed from enterprise fund revenues. The original amount of revenue bonds issued in prior years was \$117,395,000. Revenue bonds outstanding at year-end are as follows:

Name of Issuance	Interest Rate	Debt Outstanding
1997 Golf System Refunding	4.00% - 5.25%	\$ 1,905,000
1998 Solid Waste System Refunding	6.00% - 6.50%	9,415,000
2001 Solid Waste System Refunding	4.00% - 5.25%	6,630,000
2005 Solid Waste System Refunding	3.60% - 5.00%	7,940,000
Total Revenue Bonds		\$ <u>25,890,000</u>

The annual debt service requirements to maturity for revenue bonds are as follows:

	Principal	Interest	Total Requirements
2010	\$ 16,165,000	\$ 1,281,223	\$ 17,446,223
2011	8,720,000	411,945	9,131,945
2012	485,000	52,035	537,035
2013	520,000	27,300	547,300
	<u>\$ 25,890,000</u>	<u>\$ 1,772,503</u>	<u>\$ 27,662,503</u>

In proprietary funds, unamortized debt issue costs are recorded as deferred charges and bonds are displayed net of premium or discount; annual interest expense is decreased by amortization of debt premium and increased by the amortization of debt issue costs and discount.

At December 31, 2009, the City has \$10,409,230 available in debt service funds to service the general bonded debt. Restricted assets in proprietary funds contain \$18,816,778 in reserves as required by bond indentures.

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**B. Changes in Long-Term Liabilities**

During the year ended December 31, 2009, the following changes occurred in long-term liabilities:

	Balance Jan 1, 2009	Additions	Reductions	Balance Dec 31, 2009	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 160,136,287	\$ -	\$ 10,415,000	\$ 149,721,287	\$ 9,675,000
Less deferred amounts:					
For issuance premiums	3,613,869	-	138,284	3,475,585	179,744
On refunding	1,062,880	-	25,171	1,037,709	213,632
Special Assessment Debt with Governmental Commitment	3,070,000	-	545,000	2,525,000	745,000
Government Loans	2,608,484	-	248,477	2,360,007	248,477
Capital Leases	22,409	-	22,409	-	-
Claims and Judgments	12,757,354	1,838,295	280,556	14,315,093	14,315,093
OPEB Liability	1,799,443	1,793,869	-	3,593,312	-
Compensated Absences	9,824,123	933,427	-	10,757,550	615,596
Governmental Activity Long-Term Liabilities	<u>\$ 194,894,849</u>	<u>\$ 4,565,591</u>	<u>\$ 11,674,897</u>	<u>\$ 187,785,543</u>	<u>\$ 25,992,542</u>
<b>Business-Type Activities:</b>					
Bonds:					
General Obligation Bonds	\$ 453,713	\$ -	\$ -	\$ 453,713	\$ -
Revenue Bonds	41,255,000	-	15,365,000	25,890,000	16,165,000
Less deferred amounts:					
For issuance premiums (discounts)	309,082	71,017	256,624	123,475	102,575
On refunding	(184,940)	187,358	114,880	(112,462)	(21,097)
Total Bonds Payable	41,832,855	258,375	15,736,504	26,354,726	16,246,478
Government Loans	13,981,454	577,912	1,435,597	13,123,769	1,358,276
Landfill Liabilities:					
Landfill Closure	14,297,017	42,914	-	14,339,931	-
Postclosure Monitoring	2,050,817	-	473,953	1,576,864	-
Compensated Absences	2,351,904	562,191	-	2,914,095	185,912
Business-Type Activity Long-Term Liabilities	<u>\$ 74,514,047</u>	<u>\$ 1,441,392</u>	<u>\$ 17,646,054</u>	<u>\$ 58,309,385</u>	<u>\$ 17,790,666</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end \$956,096 of internal service funds compensated absences are included in the above amounts.

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**Legal Debt Margin**

For purposes of determining the legal debt margin, the assessed valuation of the City for year 2010 is \$15,539,837,018. Under State of Washington statutes, general obligation indebtedness pursuant to a vote of the electorate is limited to 2 1/2% of actual value of taxable property located within the City. Indebtedness without a vote of the people is limited to 1 1/2% of actual value subject to the limitation that total general purpose indebtedness may not exceed 2 1/2% of total valuation. There is a 2 1/2% limitation each for utility purposes and open space and park facilities purposes.

The remaining debt capacities of the City are as follows:

	AMOUNT
General Purposes Voted and Non-Voted Debt - 2 1/2% (1)	\$ 277,187,137
Utility Voted Debt - 2 1/2%	388,495,925
Open Space & Park Facilities Voted Debt - 2 1/2%	340,000,925
Total Remaining Debt Capacity	\$ 1,005,683,987

(1) Includes \$173,924,758 debt capacity available for non-voted debt.

**C. Leases**

**1. Operating Leases**

The City entered into a long-term operating lease agreement with the Spokane Airport Board, an agency of the City and County of Spokane, for the site of the Spokane Regional Waste to Energy Facility. The lease, as amended, provides for the following rental payments:

- Effective January 1, 2009 the City will pay \$0.078 cents per square foot

The City has the option of renewing the lease for four consecutive five-year periods subject to certain conditions. The lease ends April 30, 2011. Lease payments for the year ended December 31, 2009 amounted to \$161,241.

Schedule of Minimum Future Rental Payments

Year Ended Dec. 31	Amount
2010	\$ 161,241
2011	53,747
Total minimum future rental payments	\$ 214,988

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The City has entered into master contracts for personal computers with Dell Computers. These are operating leases for 3 years for various departments. Lease payments for the year ended December 31, 2009 amounted to \$211,121. The City also leases Xerox printers, IKON copiers, and a Hitachi SAN Disk Array which are used for all departments for printing and data storage. Lease payments for the year ended December 31, 2009 amounted to \$248,274.

Schedule of Minimum Future Rental Payments

Year Ended Dec. 31	Amount
2010	\$ 376,614
2011	169,773
2012	<u>126,571</u>
Total minimum future rental payments	\$ <u>672,958</u>

**11. INTERFUND BALANCES AND TRANSFERS**

**A. Interfund Balances**

Due to other funds and due from other funds result from goods issued, work performed or services rendered to or for the benefit of another fund of the same government. Interfund balances at December 31, 2009 were as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ 5,180,755	\$ 2,209,928
Nonmajor		
Governmental Funds	2,727,859	3,353,969
Water Fund	609,451	992,813
Sewer Fund	421,401	2,953,983
Solid Waste Fund	516,498	1,150,076
Nonmajor		
Enterprise Funds	285	352,696
Internal Service		
Funds	2,419,265	862,049
Total Government Wide	\$ <u>11,875,514</u>	\$ <u>11,875,514</u>



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**B. Interfund Transfers**

Interfund Transfers for 2009 are as follows:

	Transfer From:					
	General Fund	Nonmajor Governmental Funds	Water Fund	Sewer Fund	Solid Waste	Nonmajor Enterprise Funds
<b>Transfer To:</b>						
General Fund	\$ -	\$ 170,225	\$ -	\$ -	\$ -	\$ -
Nonmajor governmental funds	31,652,798	7,011,494	-	-	-	82,319
Sewer Fund	20,000	-	-	-	-	-
Nonmajor enterprise funds	75,000	-	-	-	-	-
Internal Service funds	86,766	10,462	32,017	112,414	1,896	599
<b>Total</b>	<b>\$ 31,834,564</b>	<b>\$ 7,192,181</b>	<b>\$ 32,017</b>	<b>\$ 112,414</b>	<b>\$ 1,896</b>	<b>\$ 101,944</b>
						<b>\$ 39,275,615</b>

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**C. Interfund Loans**

	Loan To:	Loan From:		
		General Fund	Solid Waste Fund	Rental Rehabilitation Fund
General Fund		\$ -	\$ 4,358,799	\$ -
Miscellaneous Community Grant Fund		-	-	100,000
Special Assessment Fund		1,159,847	-	-
Total		\$ 1,159,847	\$ 4,358,799	\$ 100,000
				\$ 5,618,647

The below information provides detailed information on the Interfund Loans:

The amount of \$ 4,358,799 due from the General Fund to the Solid Waste Fund, is for the purchase of the YMCA site in Riverfront Park. (See Commitments and Contingencies Note for further details on this transaction.)

The amount of \$1,159,847 due from the Special Assessment Fund to the General Fund, is for loans setup to pay Consolidated Local Improvement District Bonds.

The amount of \$100,000 due from the Miscellaneous Community Grant Fund to the Rental Rehabilitation Fund, will be used for cash flow purposes until the grant reimbursements are received from the grantor. The amount of the loan is not to exceed \$300,000. Complete repayment is due within 90 days after the end of the grant period.

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**12. JOINT VENTURES**

The City participates in three joint ventures. These are the Spokane International Airport, the Spokane County Health District, and the Spokane Regional Transportation Council. The City does not contribute any monies toward the operation of the Spokane International Airport or the Spokane County Health District. General fund monies are contributed to support the Spokane Regional Transportation Council. In 2009, \$53,600 was paid to the Spokane Regional Transportation Council.

Spokane International Airport is jointly operated by the City and County of Spokane through a joint operating agreement in accordance with the "Airport Joint Operating Agreement", last amended August 28, 1990. This agreement is pursuant to RCW 14.08.200. The unaudited summary below is for the fiscal year ended December 31, 2009 for the Spokane International Airport.

	TOTAL
Total Assets	\$ 265,997,139
Total Liabilities	46,049,906
Total Fund Equity	219,947,233
Total Revenues	27,667,579
Total Expenses	25,873,322
Net Increase in Fund Equity	1,794,257

At December 31, 2009, the airport had \$26,390,000 in long-term revenue bonds outstanding with \$3,300,000 due on the current portion in 2010. The bonds are secured by airport revenues. Airport revenues are derived through user fees, parking fees, leased areas and buildings, federal and state grants and interest from investments. Other long-term debt payable at year-end totaled \$3,250,000.

The Spokane Airport Board administers the operations of the airport. It is composed of seven members, three of which are appointed by the County, three by the City and one non-specific appointee. The City does not exercise any specific control over the budgeting and financing of the airport's activities. The complete financial report may be obtained by contacting the Spokane International Airport, 9000 W. Airport Drive, Suite 204, Spokane, WA, 99224.

The Spokane Regional Transportation Council operates under a charter adopted by participating entities that include the City of Spokane, Spokane County and the incorporated towns within the County. In 1965 the Washington State Legislature created the current statutory authority that provided for coordinated regional planning within the State.

The Council operates under a nine-member board consisting of two County Commissioners, two City Council members, one representative from each planning commission, two elected officials representing the incorporated towns and one representative from the Spokane Valley. The board selects management of the Council. Control over collection and disbursement of funds resides with the Council.

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The unaudited summary below is for the fiscal year ended December 31, 2009. The Spokane Regional Transportation Council is audited by the Office of State Auditor.

	TOTAL
Total Assets	\$ 191,804
Total Liabilities	4,358
Total Fund Equity	187,446
Total Revenues	1,842,165
Total Expenditures	1,816,456
Decrease in Fund Equity	25,709

At December 31, 2009 the Spokane Regional Transportation Council had no long-term debt outstanding. The complete financial report may be obtained by contacting the Spokane Regional Transportation Council, 221 W. First Ave., Suite 310, Spokane, WA, 99201.

**13. ENTERPRISE FUND DISCLOSURES**

**A. Water Fund**

Property, Plant and Equipment

Some hydrants and some water mains in the Water fund are recorded at estimated costs.

Major Customers of a Segment

The entire operating revenue of the Hydro segment of the Water Fund is received from Avista Corporation in Spokane, Washington.

**B. Sewer Fund**

Contracts Receivable and Due From Other Governmental Units

During 1982, the City of Spokane and Spokane County entered into an Interlocal Agreement whereby the County agreed to pay \$5,779,709 for sewage treatment capacity at the Riverside Park Water Reclamation Facility. Per the agreement, the City will process up to ten million gallons per day for the County. Payments were adjusted annually using an implicit price deflator with January 1985 as the base period. The final capacity payment was received in 1999. Currently only annually adjusted operations and maintenance flow charges, pretreatment charges, and 10/44ths of water quality capital improvements at the Riverside Park Water Reclamation Facility are billed to Spokane County under the 1982 Interlocal Agreement.

The City of Spokane and the City of Airway Heights entered into an agreement under which Airway Heights agreed to pay \$2,040,000, in 1992 dollars, for sewage treatment capacity at the Riverside Park Water Reclamation Facility. Per the agreement, the City will process up to 680,000 gallons per day for Airway Heights. The final capacity payment was received in 2006. Currently only

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annually adjusted operations and maintenance flow charges and pretreatment charges are billed to Airway Heights under the interlocal agreement.

The City of Spokane and Fairchild Air Force Base entered into an agreement under which the Base agreed to pay \$3,000,000, in 1992 dollars, for sewage treatment capacity at the Riverside Park Water Reclamation Facility. Per the agreement, the City will process up to 1,000,000 gallons per day for Fairchild. The \$1,058,110 receivable at year-end is offset by deferred revenue in the same amount. Payments are revised annually and are to be collected over approximately the next six years as a capital surcharge.

**Spokane County Utility Tax Payments**

In October 2003, Spokane County began withholding the portion of its wastewater bill it computed as representing municipal taxes. In November 2003, Spokane County commenced a lawsuit to determine if the municipal taxes should be included as an expense in the calculation of the wastewater treatment rate for Spokane County. In January 2007, an agreement was reached in mediation between the City and Spokane County, which was approved by the Spokane City Council on April 30, 2007.

The agreement resulted in Spokane County paying \$1,500,000 to the City on the outstanding balance of their utility bill and the City removing the tax component from its billings to Spokane County. The County will continue to make payments to the City, on a sliding percentage rate of their charges for wastewater utility services, in lieu of taxes, until the year 2021. Beginning in the year 2022, there will be no further payments in lieu of taxes.

**C. Solid Waste Management Fund**

Spokane Regional Solid Waste Management System

Environmental, economic and regulatory concerns led the City and Spokane County, on a joint basis, to conduct a lengthy and extensive investigation into a regional approach to the management, handling and disposal of solid waste collected in the City and other areas of the County that would give priority to disposal methods other than landfilling. This cooperative effort has resulted in the Spokane Regional Solid Waste Management System (the "System").

The City and Spokane County entered into several interlocal agreements, which provide the framework for the management, handling and disposal of solid waste within the service area, consisting of the City, the unincorporated area of the County and the Regional Cities. The City owns and operates the System but neither the City nor the County may use the System to the exclusion of the other. The City is responsible for the financing and construction of all improvements to the System and for the management of the System except with respect to certain major decisions for which the concurrence of the County is required.

The interlocal agreement is for a term of 25 years, or for such longer term as the financing bonds remain outstanding, and will be renewed automatically for successive 20-year terms unless the City and County agree not to renew it.

The System includes a mass burn waste to energy facility; two transfer stations; and three recycling centers located at the facility and the transfer stations. Ash from the waste to energy facility is hauled to the Roosevelt Regional Landfill in South Central Washington.

The waste to energy facility was completed during 1991. Wheelabrator Spokane Inc. operates the facility pursuant to a 20-year operation and maintenance contract with the City. Pursuant to a service contract, the City has agreed to pay a service fee to Wheelabrator Spokane Inc. based on a

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minimum of 220,000 tons of acceptable waste per year. This quantity of solid waste represents approximately 90 percent of the facility's 248,200 ton contracted capacity.

The City and Puget Sound Power and Light Company, a Washington corporation, entered into an agreement for Firm Power Purchase of energy produced by the Spokane Regional Solid Waste Management System's waste to energy facility. Subject to the terms thereof, the electricity agreement requires Puget Sound Power to purchase all electric output of the Facility, net of in-plant use, for 21 years commencing November 15, 1991.

Other Long-Term Receivables

In order to provide funds for the closure, post-closure and remedial actions of Spokane County's pre-existing landfills, the City agreed in an interlocal agreement to provide to the County an amount not to exceed \$20 million. The interlocal agreement states that such costs will be recovered from the County's portion of a surcharge (landfill closure component) on rates charged by the Spokane Regional Solid Waste Management System.

The long-term asset is being amortized based upon the County's annual share of revenue from the landfill closure component. As of December 31, 2009, long-term receivables include the following amounts for Spokane County.

YEAR	COUNTY LANDFILL CLOSURE COSTS	ALLOCATED INTEREST	CLOSURE COMPONENT	BALANCE
1989	\$ 3,975,714	\$ 168,960	\$ -	\$ 4,144,674
1990	1,074,213	365,460	-	5,584,347
1991	988,093	512,233	-	7,084,673
1992	1,926,445	568,323	(1,923,516)	7,655,925
1993	3,817,388	725,447	(1,019,176)	11,179,584
1994	8,218,147	1,071,089	(1,716,679)	18,752,141
1995	-	1,245,044	(1,452,019)	18,545,166
1996	-	1,229,829	(1,776,934)	17,998,061
1997	-	1,192,338	(1,729,730)	17,460,669
1998	-	1,176,737	(1,380,497)	17,256,909
1999	-	1,147,165	(1,724,205)	16,679,869
2000	-	1,105,699	(1,795,750)	15,989,818
2001	-	1,053,634	(1,859,394)	15,184,058
2002	-	997,062	(1,939,543)	14,241,577
2003	-	927,531	(2,041,213)	13,127,895
2004	-	846,074	(2,186,898)	11,787,071
2005	-	550,695	(2,277,507)	10,060,259
2006	-	463,801	(2,238,154)	8,285,906
2007	-	374,906	(2,205,866)	6,454,946
2008	-	286,073	(2,090,179)	4,650,840
2009	-	191,569	(2,062,887)	2,779,522
TOTAL	\$ 20,000,000			

Landfill Closure

On July 21, 1987, the City ceased disposal operations at its Southside Landfill. During 1988, the Southside landfill closure was completed at a total cost of \$5.4 million. These closure costs were paid using previously reserved cash and the total closure amount was recorded as an expense in 1988.

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The City started closing the Northside Landfill in 1991. The closure was completed during 1993 for a total cost of \$19.4 million. These closure costs were paid using approximately \$3.1 million of previously reserved cash and \$16.3 million of the Spokane Regional Solid Waste Management System Revenue Bond proceeds. The City Council and Spokane County Board of County Commissioners approved an interlocal agreement which required that tipping fees established by the Spokane Regional Solid Waste Management System shall have a landfill closure component which will provide a source of revenue to the City and the County for the payment of pre-existing landfill costs. The City's portion of the closure component covers the debt service requirements on \$16.3 million of revenue bond proceeds. A Northside landfill closure liability was recorded as a deferred cost on January 1, 1988 and was charged to expense over a 20 year period as these amounts were recovered through rates charged to customers. The deferred cost was fully amortized during 2007.

Northside Regional Landfill

Beginning in 1992, the City started using a recently completed Northside Regional Landfill for the disposal of by-pass waste and demolition debris. The 16 acre cell has a capacity of approximately 400,000 cubic yards (Phase I) and may be increased an additional 600,000 cubic yards (Phase II). State and federal laws and regulations required the City to place a final cover on the Northside Regional Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Postclosure care consists of (1) maintaining the integrity and effectiveness of the final cover; (2) maintaining and operating the leachate collection system; (3) maintaining and operating the ground and surface water monitoring systems; and (4) maintaining and operating the gas monitoring systems. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the City recognizes a portion of these costs in each operating period based on landfill capacity used as of the balance sheet date.

The \$2.0 million reported as landfill closure liability at December 31, 2009, represents the cumulative amount reported based on the use of 83 percent of the estimated capacity of Phase 1. This landfill has a remaining useful life of approximately 10 to 20 years. The City will recognize the remaining estimated cost of closure of \$.5 million as the remaining estimated capacity (Phase 1) is filled. All amounts recognized are based on what it would cost to perform all closure and postclosure care in 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

As of December 31, 2009, the City held \$2.3 million of restricted cash, which is reserved for the closure of the Northside Regional Landfill (Phase 1).

Postclosure Landfill Monitoring

The \$13.8 million reported as landfill postclosure care liability at December 31, 2009 represents the cumulative amount required to monitor and maintain the Northside and Southside landfills for the next 20-30 years. All amounts recognized are based on what it would cost to perform all postclosure care in 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

Capitalized Interest

For the year ended December 31, 2009, interest cost of \$35,796 was capitalized for City landfill closure costs and \$191,569 was allocated to a long-term receivable for County landfill closure costs.

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**D. Golf Fund**

Revenue Bond Covenants

In March of 1991 the City issued \$5.8 million of golf system revenue bonds. These were issued with an average interest rate of 7.1035%. These bonds were issued to finance the construction of a fourth municipal City golf course.

In March of 1997 the City issued \$3.38 million of golf system revenue refunding bonds to partially refund the 1991 bonds. These were issued with an average interest rate of 5.25%. The unrefunded 1991 Golf Bonds have matured and were paid in full on December 1, 2006.

A requirement of the bond ordinance was to establish a rate covenant that provides that net revenue of the Golf fund will equal at least 1.25 times the debt service on the bonds and any additional bonds in that year. The ordinance also provides for the establishment of a reserve account to secure the payment of principal and interest on the bonds. The reserve account for the bonds is an amount equal to the lesser of a) 10% of the bond proceeds, b) the maximum annual debt service, or c) 125% of the average annual debt service on the bonds. There is no intention of issuing additional revenue bonds for golf purposes at this time. The reserve account has been established in the Golf Debt Service fund.

**14. COMMITMENTS AND CONTINGENCIES**

**A. Disability Supplemental Pensions**

The Department of Labor and Industries made a determination that four employees of the City were totally disabled as the result of industrial injuries. This determination required the employees to be placed on the pension rolls of the Department of Labor and Industries supplemental pension fund and provided for monthly pension benefits. Since the City is self-insured, the City is responsible for funding these pension benefits. The City has deposited \$427,949 with the State of Washington which represents the full present value (as of June 30, 1995) of the pensions. The State will invest the \$427,949 on the City's behalf and pay pensions each month from that deposit. Interest earnings will accrue to the deposit. Each year, in June, the pensions are actuarially re-evaluated and excess monies, from interest earnings and decreasing present value, are returned to the City. The current value of the deposit, as of June 30, 2009, was \$375,141.

**B. Downtown Housing Stabilization**

The Downtown Housing Stabilization Program is a program developed by the Financial Issues Task Force of the Downtown Capital Needs Committee in the early 1990s. The Stabilization Program was designed to maximize opportunities for private investment to respond to the critical need for affordable housing units for low-income residents of the Downtown Community. The City has assumed the role of Loan Loss Guarantor for loans made by private investors on properties purchased as part of the program. No new loans have been made under this program since 1994.

**C. Spokane Public Facilities District**

In August 2003 the City executed an interlocal agreement with the Spokane Public Facilities District (PFD) related to the Spokane Convention Center, the Spokane Opera House, and the Washington State International Agricultural Trade Center (collectively known as the Spokane Center) and the Spokane Veterans Memorial Arena. The purpose of the agreement was to set forth agreements relating to PFD's acquisition of the existing facilities, the expansion of the Spokane Convention Center, and the operation and maintenance of the Spokane Center facilities and the Arena. The agreement terminated the City's operation agreement for the Arena, and transferred 2/3 ownership



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of the Spokane Center assets to the PFD. The interlocal agreement also laid out certain annual obligations of the City to the PFD related to the Spokane Center:

1. The City will transfer to the PFD all admission taxes collected at Spokane Center and Arena events.
2. The City will transfer to the PFD all lodging tax revenues collected, after deducting amounts sufficient to service the City's outstanding debt payments related to Spokane Center assets and \$100,000 annually to be allocated by the City's Lodging Tax Advisory Committee.
3. The City's obligation to make operating payments is contingent upon the PFD experiencing an operating loss, as defined in the agreements. In the event of an operating loss, the City's operating payment obligation is limited to the lesser of one half of the estimated incremental sales tax increase related to the expanded facility or the adjusted cap (\$250,000 adjusted by 3% annually).

The Spokane Public Facilities District also agreed to pay the City an annual operating payment equal to 33% of the Spokane Center's operating profit.

**D. YMCA Purchase Agreement**

In August 2006, the City of Spokane Park Board entered into a purchase and sale agreement to purchase the Downtown YMCA land and facility. The purchase price was \$5,390,000. The Park Board paid \$150,000 in 2006 and \$850,000 in 2007 toward the purchase price as earnest money. On June 24, 2009, the City's General Fund completed the purchase of the property. The purchase was financed through an interfund loan from the Solid Waste Management Fund in the amount of \$4,358,799. At December 31, 2009, the property is being reported as a financial asset (Asset held for redevelopment) on the General Fund's financial statements. At the balance sheet date, the City was pursuing two options with respect to the property; either developing the property for a commercial or private use, or utilizing County Conservation Futures funds over the next twenty years to repay the debt.

On March 29, 2010 the Spokane City Council voted to accept County Conservation Futures funds. The funds are contingent on the execution of an interlocal agreement between Spokane County, the City of Spokane and the Spokane Park Board. Upon execution of the interlocal agreement, County Conservation Futures funds in the amount of \$350,000 per year will be utilized to pay the debt service due on the interfund loan to the Solid Waste Management Fund. The acceptance of Conservation Futures funds will carry a condition that the YMCA building must be demolished within seven years from the execution of the interlocal agreement. Upon demolition of the building, the land will become part of Riverfront Park and will be restored to open space as required by conservation futures legislation.

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**15. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

Segment information of the enterprise fund operations for the year ended December 31, 2009 are as follows:

	SOLID WASTE	GOLF FUND	TOTAL
<b>CONDENSED STATEMENT OF NET ASSETS:</b>			
Assets:			
Current assets	\$ 55,624,171	\$ 1,109,196	\$ 56,733,367
Restricted assets	20,665,460	708,482	21,373,942
Capital assets	82,779,698	7,061,622	89,841,320
Other noncurrent assets	7,766,675	-	7,766,675
Total assets	<u>166,836,004</u>	<u>8,879,300</u>	<u>175,715,304</u>
Liabilities:			
Interfund payables	1,150,076	23,068	1,173,144
Other current liabilities	20,550,859	551,962	21,102,821
Noncurrent liabilities	24,821,634	1,943,734	26,765,368
Total liabilities	<u>46,522,569</u>	<u>2,518,764</u>	<u>49,041,333</u>
Net assets:			
Invested in capital assets, net of related debt	78,456,198	5,311,247	83,767,445
Restricted	9,036,796	147,389	9,184,185
Unrestricted	32,820,441	901,900	33,722,341
Total net assets	<u>\$ 120,313,435</u>	<u>\$ 6,360,536</u>	<u>\$ 126,673,971</u>

**CONDENSED STATEMENT OF REVENUES,  
EXPENSES, AND CHANGES IN NET ASSETS**

Operating revenues	\$ 70,813,314	\$ 3,098,117	\$ 73,911,431
Depreciation expense	10,562,345	362,400	10,924,745
Other operating expenses	58,668,079	2,335,741	61,003,820
Operating income (loss)	<u>1,582,890</u>	<u>399,976</u>	<u>1,982,866</u>
Nonoperating revenues (expenses):			
Investment income	1,581,883	37,434	1,619,317
Interest expense	(1,481,957)	(161,936)	(1,643,893)
Other nonoperating revenues (expenses)	(245,749)	2,000	(243,749)
Transfers in (out)	(1,896)	114,410	112,514
Change in net assets	1,435,171	391,884	1,827,055
Prior period adjustment	(158,667)	-	(158,667)
Beginning net assets	119,036,931	5,968,652	125,005,583
Ending net assets	<u>\$ 120,313,435</u>	<u>\$ 6,360,536</u>	<u>\$ 126,673,971</u>

**CONDENSED STATEMENT OF CASH FLOWS:**

Net cash provided (used) by:			
Operating activities	\$ 14,406,395	\$ 702,893	\$ 15,109,288
Noncapital financing activities	-	114,410	114,410
Capital and related financing activities	(24,337,206)	(800,909)	(25,138,115)
Investing activities	10,327,142	46,368	10,373,510
Net increase (decrease)	396,331	62,762	459,093
Beginning cash and cash equivalents	5,190,965	105,421	5,296,386
Ending cash and cash equivalents	<u>\$ 5,587,296</u>	<u>\$ 168,183</u>	<u>\$ 5,755,479</u>

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**16. PRIOR PERIOD ADJUSTMENTS**

**Government Wide Statement of Activities**

The Statement of Activities reports a prior period adjustment for governmental activities of \$2,843,080. This amount consists of amounts related to:

Government-wide Statements	\$ 3,081,784
Fund Statements:	
General Fund	162,880
Special Revenue Funds	(401,584)
Total Prior Period Adjustments	\$ 2,843,080

The net adjustment to net assets of governmental activities of \$3,081,784 relates to the donation of equipment not previously reported (\$1,144,416) and the overstatement of accumulated depreciation (\$1,937,368) previously recorded on the Statement of Net Assets.

The General Fund reports a net prior period adjustment of \$162,880. The increase is a result of an interfund transfer from the Criminal Justice Fund that was not completed in 2008.

Special Revenue Funds report a net prior period adjustment of (\$401,584).

The Street Funds reports a decrease in net assets of \$134,994 for an accounts receivable balance that written off in 2009.

The Community Development Fund reports a decrease in net assets of \$150,313 due to overstatement of revenue in 2008,

The following funds report increase (decrease) in net assets for prior period corrections recorded to adjust loan balances: Home Program Fund (\$991), Hope Fund (\$774), Community Development Home Rehabilitation Fund \$48,094, and Rental Rehabilitation Fund \$273.

The Justice Assistance Program Fund reports a decrease of \$162,880. This decrease is a result of an interfund transfer to the General Fund that was not completed in 2008.

Enterprise (business-type) funds report a decrease to net assets for prior period adjustments of \$1,996,003. The Water Fund shows a decrease to net assets of \$143,035 due to overstatement of revenues in prior years. The Sewer Fund reports an increase in net assets due to the understatement of revenues of \$2,725,944 in 2008, and an accounts receivable balance of \$428,239 that was written off in 2009. The Solid Waste Fund reports a decrease in net assets of \$140,468 due to overstatement of revenue in 2008 and an accounts receivable balance of \$18,199 that was written off in 2009.

**CITY OF SPOKANE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**17. LEGAL MATTERS**

In the normal course of governmental operations the City has claims filed against it for various losses related to tort actions for such things as wrongful acts, injuries, or damages for which a civil action can be brought, and other routine legal proceedings. At any given point in time, there is a recurring volume of tort and other claims for compensation and damages against the City, which could impact expenditures. The City's Risk Management Fund provides for these claims, and insurance is available to pay a portion of damages for certain types of claims. The collective impact of these claims is not likely to have a material impact on the City's financial position. On occasion, a claim or suit may be brought against the City for financial recovery that is not covered by the City's Risk Management Fund or insurance. There are no known pending or anticipated legal matters that would materially affect the financial statements of the City for the year ending December 31, 2009.

## Required Supplementary Information

**CITY OF SPOKANE EMPLOYEES' RETIREMENT SYSTEM  
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio	Unfunded AAL (b) - (a)	Covered Payroll	AAL as a Percentage of Covered Payroll
12/31/09	\$ 231,997	\$ 317,577	73.05%	\$ 85,581	\$ 83,455	102.55%
12/31/08	193,314	295,223	65.48%	101,909	74,183	137.38%
12/31/07	242,615	272,202	89.13%	29,587	69,262	42.72%
12/31/06	231,576	272,818	84.88%	41,241	67,751	60.87%
12/31/05	216,039	259,792	83.16%	43,752	64,062	68.30%
12/31/04	209,218	240,260	87.08%	30,042	64,252	48.31%

**CITY OF SPOKANE EMPLOYEES' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
(rounded to thousands)

Fiscal Year Ended	Annual Required Contribtuion	Actual Employer Contribution	Percentage of ARC Contributed
12/31/09	\$ 8,267	\$ 6,474	78.31%
12/31/08	8,827	4,875	55.23%
12/31/07	5,743	4,518	78.68%
12/31/06	6,231	4,287	68.81%
12/31/05	6,016	4,149	68.97%
12/31/04	5,867	4,096	69.81%

**CITY OF SPOKANE FIREFIGHTERS' PENSION FUND  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Covered Employee Payroll	Actual Employer Contributions	Actual Required Contribution (ARC)	Annual Pension Cost (APC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/09	N/A	\$ 697	\$ 1,215	\$ 1,234	57%	\$ (835)
12/31/08	N/A	1,360	1,262	1,279	108%	(1,373)
12/31/07	N/A	2,082	1,262	1,268	165%	(1,291)
12/31/06	N/A	1,948	1,948	1,991	100	(477)
12/31/05	N/A	1,256	1,256	1,653	100	(521)
12/31/04	N/A	918	-	-	N/A	(918)

**CITY OF SPOKANE FIREFIGHTERS' PENSION FUND  
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio	Unfunded AAL (b) - (a)	Covered Payroll	AAL as a Percentage of Covered Payroll
1/1/09	\$ 15,259	\$ 33,364	46.0%	\$ 18,105	\$ 217	8.343%
1/1/07	13,325	32,728	41.0%	19,403	380	5.106%
1/1/06	12,480	27,565	45.0%	15,085	N/A	N/A
1/1/05	12,960	15,590	83.0%	2,630	N/A	N/A
1/1/04	13,080	10,494	125.0%	(2,586)	N/A	N/A
1/1/03	11,960	23,999	50.0%	12,036	N/A	N/A

**CITY OF SPOKANE POLICE PENSION FUND  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Covered Employee Payroll	Actual Employer Contributions	Actual Required Contribution (ARC)	Annual Pension Cost (APC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/09	N/A	\$ 1,037	\$ 1,045	\$ 1,005	99%	\$ 2,238
12/31/08	N/A	1,108	1,029	998	108%	2,270
12/31/07	N/A	1,450	1,029	995	141%	2,378
12/31/06	N/A	886	886	827	100%	2,834
12/31/05	N/A	983	983	546	100%	2,893
12/31/04	N/A	1,524	1,524	1,533	100%	3,331

**CITY OF SPOKANE POLICE PENSION FUND  
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio	Unfunded AAL (b) - (a)	Covered Payroll	AAL as a Percentage of Covered Payroll
01/01/09	\$ 929	\$ 18,350	5%	\$ 17,421	\$ 136	12,810%
01/01/07	659	16,480	4%	15,821	176	8,989%
01/01/06	787	14,332	5%	13,545	N/A	N/A
01/01/05	963	6,538	15%	5,575	N/A	N/A
01/01/04	-	7,174	0%	7,174	N/A	N/A
01/01/03	-	16,239	0%	16,239	N/A	N/A

**CITY OF SPOKANE  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
PENSION PLANS  
DECEMBER 31, 2009**

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. The actuarial methods and significant assumptions used in these valuations are available in the publicly available actuary reports for the three pension plans. These reports may be obtained by writing to the Spokane Employees' Retirement System, City Hall, 808 West Spokane Falls Blvd, Spokane, Washington, 99201 or by calling (509) 625-6330.



## Combining and Individual Fund Statements and Schedules

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## Governmental Funds

## **SPECIAL REVENUE FUNDS**

### **FUND**

- 1100** The Street Fund is responsible for the maintenance of all city streets and bridges. Also, construction activities for city streets are coordinated through this fund.
- 1200** The Code Enforcement Fund is responsible for ensuring compliance with the City Municipal Code.
- 1300** The Library Fund accounts for all operations of the public library system within the City. The basic objective of the library is to meet citizens' education, information, and cultural needs through a variety of programs and facilities.
- 1380** The Traffic Calming Fund accounts money collected from traffic safety camera infractions in excess of the direct administrative costs of the automated traffic safety camera program.
- 1390** The Urban Forestry Fund is responsible for enhancing the street trees and the urban forest; public education; and planting, maintenance, protection, inspection and removal of public trees.
- 1400** The Park and Recreation Department of the Park Fund provides for leisure time activities through Park facilities. The department is also responsible for the acquisition, development, and maintenance of all park and recreation facilities within the City.
- 1410** The Workforce Development Council Fund accounts for Federal grants allocated to the City under the Job Training Partnership Act. Monies received are for training and employment projects for unemployed and under employed persons.
- 1450** The Under Freeway Parking Fund accounts for monies received from public parking or leasing beneath the freeway and provides for the maintenance of that area.
- 1460** The Parking Meter Revenue Fund accounts for parking meter revenues to provide for maintenance of public streets and roadways within the City and to loan to the public development authority's ground lease account and its operating and maintenance account with respect to the River Park Square parking garage, as provided in Ordinance No. C-31823.

- 1470 The Parking Facilities Fund accounts for monies received for the purpose of maintenance and operations of City owned parking facilities.**
- 1480 The Parking and Business Improvements Fund accounts for monies received from the Downtown Spokane and Business Improvement Area special assessment levy and the expenditures for improvements made in the downtown core area.**
- 1490 The CBD Tree Maintenance Fund accounts for monies received for the purpose of maintaining the street trees in the Central Business District.**
- 1500 The Paths and Trails Reserve Fund receives monies from the Road and Street Fuel Tax in accordance with RCW, Chapter 47.30.**
- 1510 The Law Enforcement Information Systems Fund accounts for monies to be used for the operation of the City/County computer-aided dispatch, jail, and records management system.**
- 1520 The Real Estate Rental Fund accounts for monies received from and the maintenance of rental properties held for future infrastructure development.**
- 1530 The Local Law Enforcement Block Grant Fund accounts for federal and state block grant monies related to law enforcement.**
- 1540 The Human Services Grants Fund is used to account for Federal, State, or local human services grant funds not accounted for in another fund.**
- 1560 The Forfeitures and Contributions Fund accounts for revenue received from forfeitures of proceeds and instrumentalities of illegal drug activities, revenues from joint operations with other agencies, donations to particular programs and incidental sales of promotions items. Unobligated net proceeds shall be used exclusively for the expansion and improvement of controlled substances related law enforcement activity.**
- 1570 The Intermodal Facility Operation Fund accounts for monies received from lease agreements or other sources to be used for maintenance and operation expenses of the intermodal facility.**
- 1580 The Municipal Art Projects Fund accounts for funds received which will be used for furthering the visual arts and cultural developments of the City.**

- 1590 The Hotel/Motel Tax Fund accounts for monies received from the Transient Accommodations Tax that is subsequently transferred to debt service and operating funds.
- 1600 The Capital Improvement Program Fund accounts for accumulated monies to be used for designated capital projects of the City.
- 1610 The Real Estate Excise Tax Fund accounts for excise tax proceeds used for financing capital projects specified in a capital facilities plan element of a comprehensive plan developed under the Growth Management Act.
- 1620 The Public Safety and Judicial Grants Fund accounts for monies received from federal, state, and local grants related to public safety and law enforcement.
- 1630 The Combined Communications Center fund accounts for revenues and expenditures for the fire service communications and dispatch centers operated by the City Fire Department pursuant to interlocal cooperation agreement between the City of Spokane and Fire Protection Districts 1,8, and 9 of Spokane County.
- 1640 The Communications Building Maintenance and Operations Fund accounts for funds to be used for the administration, maintenance and operation of the City's communications building. This building is jointly used by the City of Spokane and Spokane County in accordance with an interlocal agreement.
- 1650 The Community Development Fund accounts for the execution of the Community Block Grant as specified by Title 1 of the Housing and Community Development Grant of 1974.
- 1700 The Miscellaneous Community Development Grants Fund accounts for grant monies received that are not accounted for in another fund.
- 1710 The HOME Program Grant Fund accounts for monies received from the U.S. Department of Housing and Urban Development HOME Grant program.
- 1720 The Housing Assistance Program Fund accounts for monies received from the State of Washington Department of Community Development to be used for the rehabilitation of low-income owner occupied homes.
- 1730 The Hope Acquisition Fund accounts for monies received from the U.S. Department of Housing and Urban Development to be used to provide home ownership opportunities for low income families. These monies may be used

to acquire eligible residential properties, assist home buyers in financing purchase and rehabilitation of properties, and provide home buyer counseling and training.

- 1740 The C D Home Rehabilitation Fund accounts for monies received from Community Development Grant funds to be used for projects authorized under the home rehabilitation program.
- 1770 The Housing Trust Grant Fund accounts for all monies received by the City under the Washington Housing Trust Fund Grant program. Money is disbursed in accordance with State program regulations.
- 1780 The Rental Rehabilitation Fund accounts for all monies received by the City from HUD under the Rental Rehabilitation Grant Program.
- 1790 The UDAG Escrow Fund accounts for loan repayments received by the City under the HUD Action Grant Program.

The Workforce Development Council Funds account for monies received from the Federal government to be used for job training under the Workforce Investment Act:

- 1800 The WIA Adult Programs Fund
- 1810 The WIA Youth Programs Fund
- 1820 The WIA Dislocated Worker Fund
- 1830 The WIA Governor's Grant Fund
- 1840 The WIA Administrative Cost Pool Fund
- 1850 The JTPA Private Industry Council Fund
- 1860 The WIA Special Projects Fund
- 1870 The Emergency Shelter Fund into which are deposited all money received by the City from the United States Department of Housing and Urban Development under the Emergency Shelter Grant Program.
- 1890 The Trial Court Improvement Fund accounts for monies received from the State to be used for municipal court staffing, programs, facilities and services as appropriated by the City Council.
- 1900 The Cumulative Reserve Fund accounts for funds to be used for emergency purposes only.
- 1910 The Criminal Justice Training Assistance Fund accounts for monies received from the State to be used for criminal justice purposes.

- 1930 The Housing Stabilization Program Fund accounts for loans and loan guarantees as prescribed in the program administered by the City Community Development department.**
- 1940 The Cable TV Equipment Reserve Fund accounts for monies received from TCI Communications and other sources to be used for the purchase of equipment for various City cable television projects.**
- 1950 The Park Cumulative Reserve Fund accounts for monies received to be used for capital expenditures of the Park Department.**
- 1970 Emergency Medical Services (EMS) Fund accounts for monies used for rapid response units dealing with medical emergencies providing advanced and basic life support functions.**
- 1980 The Defined Contribution Administration Fund accounts for the receipt of revenues and for the payment of expenditures related to the 457 Plan.**



## **DEBT SERVICE FUNDS**

### **FUND**

- 2100** The G O Bond Redemption Fund accounts for principal and interest payments on the City's entire outstanding unlimited general obligation bonds. Also, some limited general obligation bond's principal and interest are paid by this fund.
- 2300** The Special Assessment Debt Fund accounts for principal and interest payments on all local improvement district bonds after an improvement project is completed.
- 2350** The Special Assessment Guaranty Fund guarantees the payment of local improvement bonds and warrants issued to pay for local improvements made.
- 2500** The Iron Bridge TIF Fund accounts for deposited property taxes related to improved property contained in the Iron Bridge Tax Increment Financing District. The resources will be used pay general long-term debt principal and interest related to the district.

## CAPITAL PROJECTS FUNDS

### FUND

- 3101 Improvement Project Cost Fund – 2001 accounts for monies received from note proceeds to be used for various capital projects including the Combined Communication Center, City Hall improvements, and a telephone system.
- 3130 The Fire Improvement Construction Fund accounts for capital improvements for fire protection purposes.
- 3200 The Arterial Street Fund accounts for the development of the arterial street system within the City.
- 3250 The City Hall Acquisition and Improvement Fund accounts for improvements to the City's municipal building.
- 3270 The Capital Projects Construction Fund accounts for monies received from proceeds of general obligation bonds and notes, state and federal grants, contributions and donations from private sources to be used for the payment for the cost of capital projects.
- 3300 The Fire Protection Improvement Fund accounts for monies received from the issuance of bonds to provide for the construction of fire stations and the acquisition of new equipment.
- 3347 The Capital Improvements - 1999 Fire Fund accounts for monies received from bond proceeds to be used to acquire new engines and ladder trucks, purchase protective clothing and breathing apparatus, and relocate one station and continue work on a joint training and maintenance facility.
- 3348 The Capital Improvements – 1999 Park Fund accounts for monies received from bond proceeds to be used for the construction of two new neighborhood parks, one new community park, consolidation of citywide park maintenance shops and various repair and restoration projects.

- 3350 The Special Assessment Construction Fund accounts for construction costs of all special assessment construction projects.
- 3351 The North Sports Complex Fund accounts for construction costs of a new Sports Complex.
- 3403 The Capital Improvements – 2003 Streets Fund accounts for monies received from bond proceeds to be used for the maintenance and construction of various streets within the City.
- 3404 The Capital Improvements – 2004 Streets Fund accounts for monies received from bond proceeds to be used for the maintenance and construction of various streets within the City.
- 3408 The Capital Improvements – 2008 Parks Fund accounts for monies received from bond proceeds to be used for the development, construction, or improvement of City park and recreational facilities and related infrastructure.
- 3492 The Capital Improvements - 1992 Fund accounts for monies received from the issuance of bonds to provide for the acquisition of a new human resources system, a new permit system, remodeling and updating the City's entertainment facilities, and for park improvements.
- 3495 The Capital Improvements - 1995 Fund accounts for monies received from bond proceeds to be used for improvements to the City's Entertainment Facilities and for the construction and installation of a Geographic Information System.
- 3499 The Capital Improvements - 1999 Fund accounts for monies received from bond proceeds to be used to repay bond anticipation notes used for street improvements, design of the Operations Complex, improvements to Qualchan golf course, and the purchase of street maintenance equipment.
- 3500 The Kendall Yards TIF Fund accounts for deposited property taxes contained in the Kendall yards Sub-Area of the West Quadrant Increment Area. The fund will be used to accumulate these resources to pay for public improvements in the Sub-Area.
- 3501 The West Quadrant TIF Fund accounts for deposited property taxes related to improved property contained in the West Quadrant Increment Area, other than property contained in the Kendall Yards sub-area. The fund will be used to accumulate these resources to pay for public improvements in the district.

**CITY OF SPOKANE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2009**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,373,843	\$ 2,264,097	\$ 4,208,472	\$ 16,846,412
Deposits with fiscal agents / trustees	155,343	-	-	155,343
Equity in Pooled Investments	20,930,509	4,249,382	41,233,293	66,413,184
Receivables:				
Taxes receivable	2,554,591	604,721	222,871	3,382,183
Accounts receivable	775,284	-	1,245,851	2,021,135
Special assessments receivable	-	3,277,160	-	3,277,160
Interest receivable	31,908	13,848	70,190	115,946
Due from other funds	1,586,851	-	1,141,010	2,727,861
Interfund loan Receivable	100,000	-	-	100,000
Due from other government units	1,743,736	-	6,591,793	8,335,529
Notes/contracts receivable	30,108,215	-	-	30,108,215
Inventories	874,293	-	-	874,293
Total assets	<u>\$ 69,234,573</u>	<u>\$ 10,409,208</u>	<u>\$ 54,713,480</u>	<u>\$ 134,357,261</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Warrants payable	\$ -	\$ -	\$ 473,013	\$ 473,013
Accounts / vouchers payable	2,014,079	-	2,080,957	4,095,036
Due to other funds	1,598,070	671,458	1,084,438	3,353,966
Interfund Loan Payable	100,000	-	1,159,847	1,259,847
Due to other governments	618	-	19,609	20,227
Other accrued liabilities	924,223	-	-	924,223
Other current liabilities	662,989	5,686	391,631	1,060,306
Deferred revenue	1,157,199	3,770,874	15,551	4,943,624
Total liabilities	<u>6,457,178</u>	<u>4,448,018</u>	<u>5,225,046</u>	<u>16,130,242</u>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Inventories	874,293	-	-	874,293
Capital Replacement	375,592	-	-	375,592
Interfund loans receivable	100,000	-	-	100,000
Notes / contracts receivable	30,108,215	-	-	30,108,215
Debt Service	-	5,961,190	-	5,961,190
<b>Unreserved, reported in nonmajor:</b>				
Special revenue funds	31,319,295	-	-	31,319,295
Capital projects funds	-	-	49,488,434	49,488,434
Total fund balances	<u>62,777,395</u>	<u>5,961,190</u>	<u>49,488,434</u>	<u>118,227,019</u>
Total liabilities and fund balances	<u>\$ 69,234,573</u>	<u>\$ 10,409,208</u>	<u>\$ 54,713,480</u>	<u>\$ 134,357,261</u>

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	STREET 1100	CODE ENFORCEMENT 1200	LIBRARY 1300	TRAFFIC CALMING MEASURES 1380	URBAN FORESTRY 1390
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,973,976	\$ 101,321	\$ 631,379	\$ -	\$ 225,830
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	663,250	-	375,592	-	-
Taxes receivable	703,796	160,844	-	-	-
Accounts receivable	47,874	13,842	126,023	-	1,390
Interest receivable	1,101	-	189	-	-
Due from other funds	30,696	220,109	-	136,486	12,930
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	725,332	-	6,867	-	-
Inventories	692,852	-	-	-	-
Notes/contracts receivable - Noncurrent	-	-	-	-	-
<b>Total assets</b>	<b>\$ 4,838,877</b>	<b>\$ 496,116</b>	<b>\$ 1,140,050</b>	<b>\$ 136,486</b>	<b>\$ 240,150</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/vouchers payable	\$ 245,393	\$ 7,481	\$ 76,764	\$ -	\$ 505
Due to other funds	587,773	359,410	8,091	-	1,302
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	271,406	27,891	155,798	-	3,206
Other current liabilities	4,659	-	2917	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>1,109,231</b>	<b>394,782</b>	<b>243,570</b>	<b>-</b>	<b>5,013</b>
<b>Fund Balances:</b>					
Reserved for:					
Inventories	692,852	-	-	-	-
Capital Replacement	-	-	375,592	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	3,036,794	101,334	520,888	136,486	235,137
<b>Total fund balances</b>	<b>3,729,646</b>	<b>101,334</b>	<b>896,480</b>	<b>136,486</b>	<b>235,137</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,838,877</b>	<b>\$ 496,116</b>	<b>\$ 1,140,050</b>	<b>\$ 136,486</b>	<b>\$ 240,150</b>

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	PARKS 1400	WORKFORCE DEV COUNCIL 1410	UNDER FREEWAY PARKING 1450	PARKING METER REVENUE 1460	PARKING FACILITIES 1470
<b>ASSETS</b>					
Cash and cash equivalents	\$ 166,024	\$ 8,526	\$ 432,045	\$ 86,454	\$ 390
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	2,604,013	-	-	1,508,122	-
Taxes receivable	-	-	-	-	-
Accounts receivable	161,891	3,000	13,415	870	31
Interest receivable	1,437	-	-	14,247	-
Due from other funds	17,663	26,210	-	-	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	17,020	49,451	-	-	-
Inventories	181,441	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 3,149,489	\$ 87,187	\$ 445,460	\$ 1,609,693	\$ 421
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	\$ 255,209	\$ 5,937	\$ 1,785	\$ -	\$ -
Due to other funds	73,411	17,818	23,551	-	-
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	618	-	-	-
Other accrued liabilities	218,606	6,376	-	-	-
Other current liabilities	18,649	-	-	-	-
Deferred revenue	2,229	-	-	-	-
Total liabilities	568,104	30,749	25,336	-	-
Fund Balances:					
Reserved for:					
Inventories	181,441	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	2,399,944	56,438	420,124	1,609,693	421
Total fund balances	2,581,385	56,438	420,124	1,609,693	421
Total liabilities and fund balances	\$ 3,149,489	\$ 87,187	\$ 445,460	\$ 1,609,693	\$ 421

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	PARKING AND BUSINESS IMPROVEMENT 1480	CBD TREE MAINTENANCE 1490	PATHS AND TRAILS RESERVE 1500	LAW ENFORCEMENT INFORMATION 1510	REAL ESTATE RENTAL 1520
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 190,553	\$ 518,997	\$ 65,581
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	5,794	136,536	-	-	-
Taxes receivable	-	-	2,523	-	-
Accounts receivable	-	-	-	124,593	609
Interest receivable	35	227	-	-	-
Due from other funds	29,564	-	-	2,467	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 35,393	\$ 136,783	\$ 193,076	\$ 646,057	\$ 66,190

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Accounts/vouchers payable	\$ -	\$ -	\$ -	\$ 5,106	\$ 460
Due to other funds	-	-	-	10	5,399
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	-	-	26,871	-
Other current liabilities	133	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	133	-	-	31,987	5,859

Fund Balances:

Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	35,260	136,783	193,076	614,070	60,331

Total fund balances

Total fund balances	35,260	136,783	193,076	614,070	60,331
Total liabilities and fund balances	\$ 35,393	\$ 136,783	\$ 193,076	\$ 646,057	\$ 66,190

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	LOCAL LAW ENFORCEMENT BLOCK GRANT 1530	HUMAN SERVICES GRANTS 1540	FORFEITURES AND CONTRIBUTIONS 1560	INTERMODAL FACILITY OPERATION 1570	MUNICIPAL ART PROJECTS 1580
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,605	\$ 70,047	\$ 438,505	\$ 35,539	\$ 6,426
Deposits with fiscal agents / trustees	-	-	-	5,343	-
Equity in Pooled Investments	1,330,250	581,404	561,288	63,897	-
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	2,208	965	282	32	-
Due from other funds	-	16,798	-	-	3,713
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	297,369	237,825	-	-	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 1,632,432	\$ 907,039	\$ 1,000,075	\$ 104,811	\$ 10,139
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	-	\$ 296,132	\$ 39,697	\$ 408	-
Due to other funds	-	5,886	-	2,481	-
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	3,973	5,983	-	-	-
Other current liabilities	-	736	-	-	-
Deferred revenue	-	500,854	-	45,411	-
Total liabilities	3,973	809,591	39,697	48,300	-
Fund Balances:					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	1,628,459	97,448	960,378	56,511	10,139
Total fund balances	1,628,459	97,448	960,378	56,511	10,139
Total liabilities and fund balances	\$ 1,632,432	\$ 907,039	\$ 1,000,075	\$ 104,811	\$ 10,139



**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	HOTEL/MOTEL TAX 1590	CAPITAL IMPROVEMENT PROGRAM 1600	REAL ESTATE EXCISE TAX 1610	PUBLIC SAFETY AND JUDICIAL GRANTS 1620	COMBINED COMMUNICATIONS CENTER 1630
<b>ASSETS</b>					
Cash and cash equivalents	\$ 177,353	\$ 288,161	\$ 2,253,836	\$ 292,697	\$ 34,527
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	-	609,584	-	349,300	3,678,055
Taxes receivable	169,908	-	132,344	-	-
Accounts receivable	-	-	-	139,541	102,872
Interest receivable	-	307	-	660	1,868
Due from other funds	-	-	-	10,952	521,983
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	-	-	-	31,202	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 347,261	\$ 898,052	\$ 2,386,180	\$ 824,352	\$ 4,339,305
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/Vouchers payable	\$ 288,030	\$ 37,375	\$ -	\$ 1,683	\$ 3,834
Due to other funds	7,000	-	-	31,703	6,507
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	-	-	5,315	36,540
Other current liabilities	-	20,093	-	21	43
Deferred revenue	-	-	-	-	-
Total liabilities	295,030	57,468	-	38,722	46,924
<b>Fund Balances:</b>					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	52,231	840,584	2,386,180	785,630	4,292,381
Total fund balances	52,231	840,584	2,386,180	785,630	4,292,381
Total liabilities and fund balances	\$ 347,261	\$ 898,052	\$ 2,386,180	\$ 824,352	\$ 4,339,305

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	COMMUNICATIONS BLDG M&O 1640	COMMUNITY DEVELOPMENT 1650	MISC COMMUNITY DEVELOPMENT GRANTS 1700	HOME PROGRAM 1710	HOUSING ASSISTANCE PROGRAM 1720
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,417	\$ 12,706	\$ 102,167	\$ 890	\$ 833
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	134,036	-	-	-	224,134
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	71	-	-	-	372
Due from other funds	6,361	6,444	442	64	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	-	204,189	40,175	51,965	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	675,035	11,454,748	116,492
Total assets	\$ 150,885	\$ 223,339	\$ 817,819	\$ 11,507,667	\$ 341,831
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	\$ 6,056	\$ 48,231	\$ 20,501	\$ 46,149	\$ -
Due to other funds	4,715	60,081	1,821	5,815	-
Interfund Loan Payable	-	-	100,000	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	29,448	-	-	-
Other current liabilities	-	170	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	10,771	137,930	122,322	51,964	-
Fund Balances:					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	675,035	11,454,748	116,492
Unreserved	140,114	85,409	20,462	955	225,339
Total fund balances	140,114	85,409	695,497	11,455,703	341,831
Total liabilities and fund balances	\$ 150,885	\$ 223,339	\$ 817,819	\$ 11,507,667	\$ 341,831

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	HOPE ACQUISITION FUND 1730	C D HOME REHABILITATION 1740	HOUSING TRUST GRANT 1770	RENTAL REHABILITATION 1780	UDAG ESCROW 1790
<b>ASSETS</b>					
Cash and cash equivalents	\$ 24,097	\$ 131,433	\$ 17,899	\$ 195,104	\$ -
Deposits with fiscal agents / trustees	-	150,000	-	-	-
Equity in Pooled Investments	341,538	-	160,096	659,182	816,259
Taxes receivable	-	-	-	-	-
Accounts receivable	-	443	-	900	-
Interest receivable	566	-	266	1,206	1,355
Due from other funds	131	-	-	1,070	-
Interfund Loan Receivable	-	-	-	100,000	-
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Notes/contracts receivable	306,443	16,457,651	30,758	918,790	-
Total assets	\$ 672,775	\$ 16,739,527	\$ 209,019	\$ 1,876,252	\$ 817,614
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	\$ -	\$ 76,601	\$ -	\$ 2,568	\$ -
Due to other funds	-	3,778	-	-	-
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-
Other current liabilities	-	5,525	-	-	586,917
Deferred revenue	-	-	-	-	-
Total liabilities	-	85,904	-	2,568	586,917
Fund Balances:					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	306,443	16,457,651	30,758	100,000	-
Notes/contracts receivable	366,332	195,972	178,261	918,790	-
Unreserved	-	-	-	854,894	230,697
Total fund balances	672,775	16,653,623	209,019	1,873,684	230,697
Total liabilities and fund balances	\$ 672,775	\$ 16,739,527	\$ 209,019	\$ 1,876,252	\$ 817,614

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	WIA ADULT PROGRAM 1800	WIA YOUTH PROGRAM 1810	WIA DISLOCATED WORKER 1820	WIA GOVERNOR'S GRANT 1830	WIA ADMIN COST POOL 1840
<b>ASSETS</b>					
Cash and cash equivalents	\$ 937	\$ 1,749	\$ 1,274	\$ 37,749	\$ 926
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Due from other funds	7,500	10,258	10,000	10,310	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	10,065	25,936	4,005	32,971	4,587
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 18,502	\$ 37,943	\$ 15,279	\$ 81,030	\$ 5,513
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	\$ 27	\$ 2,945	\$ 50	\$ 17,972	\$ 13
Due to other funds	2,954	15,000	13,984	10,426	2,500
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	1,320	3,141	1,030	-	-
Other current liabilities	-	4	-	-	-
Deferred revenue	14,201	16,739	215	52,801	600
Total liabilities	18,502	37,829	15,279	81,199	3,113
Fund Balances:					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	-	114	-	(169)	2,400
Total fund balances	-	114	-	(169)	2,400
Total liabilities and fund balances	\$ 18,502	\$ 37,943	\$ 15,279	\$ 81,030	\$ 5,513

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	JTPA PRIVATE INDUSTRY COUNCIL 1850	WIA SPECIAL PROJECTS 1860	EMERGENCY SHELTER 1870	TRIAL COURT IMPROVEMENT 1890	CUMULATIVE RESERVE 1900
<b>ASSETS</b>					
Cash and cash equivalents	\$ 14,516	\$ 143,426	\$ -	\$ 420	\$ 22,569
Deposits with fiscal agents / trustees	-	-	-	-	-
Equity in Pooled Investments	10,064	-	-	-	-
Taxes receivable	-	-	-	-	-
Accounts receivable	225	15,000	-	-	-
Interest receivable	17	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	-	-	4,777	-	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Total assets	\$ 24,822	\$ 158,426	\$ 4,777	\$ 420	\$ 22,569
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts/vouchers payable	\$ -	\$ -	\$ 4,777	\$ -	\$ -
Due to other funds	-	13,012	-	-	-
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Deferred revenue	-	145,414	-	-	-
Total liabilities	-	158,426	4,777	-	-
Fund Balances:					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Unreserved	24,822	-	-	420	22,569
Total fund balances	24,822	-	-	420	22,569
Total liabilities and fund balances	\$ 24,822	\$ 158,426	\$ 4,777	\$ 420	\$ 22,569

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

	CRIMINAL JUSTICE ASSISTANCE 1910	HOUSING STABILIZATION PROGRAM 1930	CHANNEL 5 EQUIPMENT REPLACEMENT 1940	PARK CUMULATIVE RESERVE 1950	EMERGENCY MEDICAL SERVICES 1970
<b>ASSETS</b>					
Cash and cash equivalents	\$ 885,745	\$ -	\$ 648,049	\$ 2,920	\$ 113,636
Deposits with fiscal agents / Trustees	-	-	-	-	-
Equity in Pooled Investments	1,264,786	-	-	1,686,667	3,166,662
Taxes receivable	939,738	-	21,529	-	423,909
Accounts receivable	-	-	-	-	22,765
Interest receivable	2,099	-	-	835	1,563
Due from other funds	500,000	-	-	4,700	-
Interfund Loan Receivable	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Notes/contracts receivable	-	148,298	-	-	-
Total assets	\$ 3,592,368	\$ 148,298	\$ 669,578	\$ 1,695,122	\$ 3,728,535
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/vouchers payable	\$ 432,875	\$ -	\$ 7,307	\$ 31,242	\$ 50,952
Due to other funds	333,105	-	-	-	536
Interfund Loan Payable	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Other accrued liabilities	-	-	-	-	127,319
Other current liabilities	-	-	-	19,400	3,722
Deferred revenue	-	-	-	-	378,735
Total liabilities	765,980	-	7,307	50,642	561,264
<b>Fund Balances:</b>					
Reserved for:					
Inventories	-	-	-	-	-
Capital Replacement	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-
Notes/contracts receivable	-	148,298	-	-	-
Unreserved	2,826,388	-	662,271	1,644,480	3,167,271
Total fund balances	2,826,388	148,298	662,271	1,644,480	3,167,271
Total liabilities and fund balances	\$ 3,592,368	\$ 148,298	\$ 669,578	\$ 1,695,122	\$ 3,728,535

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2009**

DEFINED CONTRIBUTION ADMIN PLAN 1980	TOTAL DECEMBER 31, 2009
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**ASSETS**

Cash and cash equivalents	\$	3,589	\$	10,373,843
Deposits with fiscal agents / trustees	-	-		155,343
Equity in Pooled Investments	-	-		20,930,509
Taxes receivable	-	-		2,554,591
Accounts receivable	-	-		775,284
Interest receivable	-	-		31,908
Due from other funds	-	-		1,586,851
Interfund Loan Receivable	-	-		100,000
Due from other governmental units	-	-		1,743,736
Inventories	-	-		874,293
Notes/contracts receivable	-	-		30,108,215
Total assets	\$	3,589	\$	69,234,573

**LIABILITIES AND FUND BALANCES**

Liabilities:				
Accounts/vouchers payable	\$	14	\$	2,014,079
Due to other funds	-	1		1,598,070
Interfund Loan Payable	-	-		100,000
Due to other governmental units	-	-		618
Other accrued liabilities	-	-		924,223
Other current liabilities	-	-		662,989
Deferred revenue	-	-		1,157,199
Total liabilities		15		6,457,178

**Fund Balances:**

Reserved for:				
Inventories	-	-		874,293
Capital Replacement	-	-		375,592
Interfund loans receivable	-	-		100,000
Notes/contracts receivable	-	-		30,108,215
Unreserved	-	3,574		31,319,295
Total fund balances		3,574		62,777,395
Total liabilities and fund balances	\$	3,589	\$	69,234,573

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**DECEMBER 31, 2009**

	G O BOND REDEMPTION 2100	SPECIAL ASSESSMENT DEBT 2300	SPECIAL ASSESSMENT GUARANTY 2350	IRON BRIDGE TIF 2500	TOTAL DECEMBER 31, 2009
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,116,746	\$ 1,067,932	\$ 1,963	\$ 77,456	\$ 2,264,097
Equity in pooled investments	3,304,654	-	944,728	-	4,249,382
Taxes receivable	597,588	-	-	7,133	604,721
Special assessments receivable	-	3,277,160	-	-	3,277,160
Interest receivable	12,280	-	1,568	-	13,848
Total assets	\$ 5,031,268	\$ 4,345,092	\$ 948,259	\$ 84,589	\$ 10,409,208
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Due to Other Funds	\$ -	\$ 671,458	\$ -	\$ -	\$ 671,458
Other current liabilities	-	5,686	-	-	5,686
Deferred revenues	493,573	3,277,161	-	140	3,770,874
Total liabilities	493,573	3,954,305	-	140	4,448,018
Fund Balances:					
Reserved for:					
Debt service	4,537,695	390,787	948,259	84,449	5,961,190
Total fund balances	4,537,695	390,787	948,259	84,449	5,961,190
Total liabilities and fund balances	\$ 5,031,268	\$ 4,345,092	\$ 948,259	\$ 84,589	\$ 10,409,208



**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2009**

	IMPROVEMENT PROJECT COST FUND 2001 3101	ARTERIAL STREET 3200	CITY HALL ACQUISITION & IMPROVEMENT 3250	CAPITAL PROJECTS CONSTRUCTION 3270	FIRE PROTECTION IMPROVEMENT 3300
<b>ASSETS</b>					
Cash	\$ 82,429	\$ 3,238,714	\$ 9,863	\$ -	\$ 90,081
Equity in pooled investments	-	554,555	-	111,823	782,738
Taxes receivable	-	216,299	-	-	-
Accounts receivable	-	889,821	-	-	-
Interest receivable	-	1,041	-	185	1,299
Due from other funds	-	337,264	-	-	-
Due from other governmental units	-	5,848,687	-	-	-
Total assets	\$ 82,429	\$ 11,086,381	\$ 9,863	\$ 111,808	\$ 874,118

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts/vouchers payable	1,555	909,362	-	-	-
Due to other funds	-	135,713	-	-	-
Due to other governmental units	-	19,609	-	-	-
Interfund Loan Payable	-	-	-	-	-
Other current liabilities	-	387,426	-	-	4,205
Deferred Revenue	-	10,000	-	-	-
Total liabilities	1,555	1,462,110	-	-	4,205
Fund Balances:					
Unreserved	80,874	9,624,271	9,863	111,808	869,913
Total fund balances	80,874	9,624,271	9,863	111,808	869,913
Total liabilities and fund balances	\$ 82,429	\$ 11,086,381	\$ 9,863	\$ 111,808	\$ 874,118

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2009**

	CAPITAL IMPROVEMENTS 1999 FIRE 3347	CAPITAL IMPROVEMENTS 1999 PARK 3348	SPECIAL ASSESSMENT CONSTRUCTION 3350	NORTH SPORTS COMPLEX 3351	CAPITAL IMPROVEMENTS 2003 STREETS 3403
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 304,507	\$ -	\$ -
Equity in pooled investments	9,678	123,474	-	47,092	2,858,543
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	13	205	-	24	4,744
Due from other funds	4,303	-	671,458	-	-
Due from other governmental units	-	-	-	-	-
Total assets	\$ 13,994	\$ 123,679	\$ 975,965	\$ 47,116	\$ 2,863,287

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Warrants payable	\$ -	\$ -	\$ 473,013	\$ -	\$ -
Accounts/vouchers payable	951	-	684,523	-	-
Due to other funds	-	-	739,508	-	-
Due to other governmental units	-	-	-	-	-
Interfund Loan Payable	-	-	1,159,847	-	-
Other current liabilities	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total liabilities	951	-	3,056,891	-	-
Fund Balances:					
Unreserved	13,043	123,679	(2,080,926)	47,116	2,863,287
Total fund balances	13,043	123,679	(2,080,926)	47,116	2,863,287
Total liabilities and fund balances	\$ 13,994	\$ 123,679	\$ 975,965	\$ 47,116	\$ 2,863,287

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2009**

	CAPITAL IMPROVEMENTS 2004 STREETS 3404	CAPITAL IMPROVEMENTS 2008 PARKS 3408	CAPITAL IMPROVEMENTS 1992 3492	CAPITAL IMPROVEMENTS 1995 3495	CAPITAL IMPROVEMENTS 1999 3499
<b>ASSETS</b>					
Cash	\$ 400,719	\$ 2,988	\$ -	\$ -	\$ -
Equity in pooled investments	25,698,658	10,639,731	30,119	84,112	292,970
Taxes receivable	-	-	-	-	-
Accounts receivable	273,014	83,016	-	-	-
Interest receivable	42,858	19,145	50	140	486
Due from other funds	127,985	-	-	-	-
Due from other governmental units	743,106	-	-	-	-
<b>Total assets</b>	<b>\$ 27,286,340</b>	<b>\$ 10,744,880</b>	<b>\$ 30,169</b>	<b>\$ 84,252</b>	<b>\$ 293,456</b>

**LIABILITIES AND FUND BALANCES**

<b>Liabilities:</b>					
Warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts/vouchers payable	435,836	48,730	-	-	-
Due to other funds	209,217	-	-	-	-
Due to other governmental units	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>645,053</b>	<b>48,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Unreserved	26,641,287	10,696,150	30,169	84,252	293,456
<b>Total fund balances</b>	<b>26,641,287</b>	<b>10,696,150</b>	<b>30,169</b>	<b>84,252</b>	<b>293,456</b>
<b>Total liabilities and fund balances</b>	<b>\$ 27,286,340</b>	<b>\$ 10,744,880</b>	<b>\$ 30,169</b>	<b>\$ 84,252</b>	<b>\$ 293,456</b>

**CITY OF SPOKANE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2009**

	KENDALL YARDS 3500	WEST QUADRANT 3501	TOTAL DECEMBER 31, 2009
<b>ASSETS</b>			
Cash	\$ -	\$ 79,171	\$ 4,208,472
Equity in pooled investments	-	-	41,233,293
Taxes receivable	15	6,557	222,871
Accounts receivable	-	-	1,245,851
Interest receivable	-	-	70,190
Due from other funds	-	-	1,141,010
Due from other governmental units	-	-	6,591,793
Total assets	\$ 15	\$ 85,728	\$ 54,713,480

**LIABILITIES AND FUND BALANCES**

Liabilities:			
Warrants payable	\$ -	\$ -	\$ 473,013
Accounts/vouchers payable	-	-	2,080,957
Due to other funds	-	-	1,084,438
Due to other governmental units	-	-	19,609
Interfund Loan Payable	-	-	1,159,847
Other current liabilities	-	-	391,631
Deferred Revenue	15	5,536	15,551
Total liabilities	15	5,536	5,225,046
Fund Balances:			
Unreserved	-	80,192	49,488,434
Total fund balances	-	80,192	49,488,434
Total liabilities and fund balances	\$ 15	\$ 85,728	\$ 54,713,480

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Taxes	\$ 15,998,269	\$ 12,889,771	\$ 80,192	\$ 28,968,232
Licenses and Permits	562,564	-	-	562,564
Intergovernmental	27,063,399	-	18,696,517	45,759,916
Charges for services	9,713,533	-	113,117	9,826,650
Fines and forfeitures	665,344	-	-	665,344
Miscellaneous	3,816,384	1,001,881	2,451,699	7,269,964
Total revenues	57,819,493	13,891,652	21,341,525	93,052,670
<b>EXPENDITURES</b>				
Current:				
General government	1,792,693	-	-	1,792,693
Security of persons and property	19,067,484	-	7,723	19,075,207
Transportation	18,638,076	-	718,438	19,356,514
Utilities and Environment	1,403,283	-	-	1,403,283
Economic environment	17,099,869	-	-	17,099,869
Culture and recreation	21,615,061	-	456	21,615,517
Capital outlay	4,960,739	-	63,651,393	68,612,132
Debt service:				
Principal	-	10,960,000	248,477	11,208,477
Interest	-	8,166,608	55,370	8,221,978
Total expenditures	84,577,205	19,126,608	64,681,857	168,385,670
Excess (deficiency) of revenues over (under) expenditures	(26,757,712)	(5,234,956)	(43,340,332)	(75,333,000)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	121,517	-	575,007	696,524
Other Nonrevenues	9,259	-	-	9,259
Transfers in	33,818,233	6,111,745	4,312,406	44,242,384
Transfers out	(8,969,657)	(812,407)	(1,636,085)	(11,418,149)
Total other financing sources (uses)	24,979,352	5,299,338	3,251,328	33,530,018
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,778,360)	64,382	(40,089,004)	(41,802,982)
Other changes in unreserved fund balances:				
Prior period adjustment	(401,585)	-	-	(401,585)
Fund balances - beginning	64,957,340	5,896,808	89,577,438	160,431,586
Fund balances - ending	\$ 62,777,395	\$ 5,961,190	\$ 49,488,434	\$ 118,227,019

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	STREET 1100	CODE ENFORCEMENT 1200	LIBRARY 1300	TRAFFIC CALMING MEASURES 1380	URBAN FORESTRY 1390
<b>REVENUES</b>					
Taxes	\$ 1,600,537	\$ 1,144	\$ 2	\$ -	\$ -
Licenses and Permits	299,960	-	-	-	-
Intergovernmental revenues	4,004,842	-	6,867	-	6,312
Charges for services	2,002,406	903,295	24,084	-	12,900
Fines and forfeits	-	14,400	234,063	-	-
Miscellaneous revenues	396,187	182,224	107,586	-	1,905
Total revenues	8,303,932	1,101,063	372,602	-	21,117
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	1,822,716	-	-	-	-
Transportation	17,934,937	-	-	-	-
Utilities and Environment	-	1,403,274	-	-	-
Economic environment	-	-	-	-	-
Culture and recreation	-	-	7,277,396	-	155,588
Capital outlay	40,477	18,867	856,876	-	-
Total expenditures	19,798,130	1,422,141	8,134,272	-	155,588
Excess (deficiency) of revenues over (under) expenditures	(11,494,198)	(321,078)	(7,761,670)	-	(134,471)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	9,259	-	-	-
Transfers in	11,910,000	412,877	7,771,705	136,486	137,500
Transfers out	(1,501,218)	(1,083)	(11,632)	-	(8,500)
Total other financing sources (uses)	10,408,782	421,053	7,760,073	136,486	129,000
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,085,416)	99,975	(1,597)	136,486	(5,471)
Other changes in fund balance					
Prior Period Adjustment	(134,994)	-	-	-	-
Fund balances - beginning	4,950,056	1,359	898,077	-	240,608
Fund balances - ending	\$ 3,729,646	\$ 101,334	\$ 896,480	\$ 136,486	\$ 235,137

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**NONMAJOR SPECIAL REVENUE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

	PARKS 1400	WORKFORCE DEV COUNCIL 1410	UNDER FREEWAY PARKING 1450	PARKING METER REVENUE 1460	PARKING FACILITIES 1470
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	14,792	453,038	-	-	-
Charges for services	3,208,211	-	-	2,241,200	-
Fines and forfeits	11,294	-	-	-	-
Miscellaneous revenues	1,616,601	-	171,475	15,091	328
Total revenues	4,850,898	453,038	171,475	2,256,291	328
<b>EXPENDITURES</b>					
Current:					
General government	145,912	-	-	-	-
Security of persons and property	-	-	-	-	-
Transportation	40,582	-	160,845	655	-
Utilities and Environment	-	-	-	-	-
Economic environment	664,561	428,986	-	-	-
Culture and recreation	14,157,356	-	-	-	-
Capital outlay	771,781	-	-	-	-
Total expenditures	15,780,192	428,986	160,845	655	-
Excess (deficiency) of revenues over (under) expenditures	(10,929,294)	24,052	10,630	2,255,636	328
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	11,023,031	-	-	-	-
Transfers out	(527,240)	-	-	(2,513,206)	-
Total other financing sources (uses)	10,495,791	-	-	(2,513,206)	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(433,503)	24,052	10,630	(257,570)	328
Other changes in fund balance					
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	3,014,888	32,386	409,494	1,867,263	93
Fund balances - ending	\$ 2,581,385	\$ 56,438	\$ 420,124	\$ 1,609,693	\$ 421

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	PARKING AND BUSINESS IMPROVEMENT 1480	CBD TREE MAINTENANCE 1490	PATHS AND TRAILS RESERVE 1500	LAW ENFORCEMENT INFORMATION 1510	REAL ESTATE RENTAL 1520
<b>REVENUES</b>					
Taxes	\$ 991,580	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	-	-	15,790	630,663	-
Charges for services	-	-	-	17,127	-
Fines and forfeits	-	-	-	-	636
Miscellaneous revenues	34,518	2,943	-	11	41,142
Total revenues	1,026,098	2,943	15,790	647,801	41,778
<b>EXPENDITURES</b>					
Current:					
General government	1,094,298	-	-	-	24,932
Security of persons and property	-	-	-	1,297,816	-
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	1,094,298	-	-	1,297,816	24,932
Excess (deficiency) of revenues over (under) expenditures	(68,200)	2,943	15,790	(650,015)	16,846
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	100,000	-	-	817,310	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	100,000	-	-	817,310	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	31,800	2,943	15,790	167,295	16,846
Other changes in fund balance					
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	3,460	133,840	177,286	446,775	43,485
Fund balances - ending	\$ 35,260	\$ 136,783	\$ 193,076	\$ 614,070	\$ 60,331



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	LOCAL LAW ENFORCEMENT BLOCK GRANT 1530	HUMAN SERVICES GRANTS 1540	FORFEITURES AND CONTRIBUTIONS 1560	INTERMODAL FACILITY OPERATION 1570	MUNICIPAL ART PROJECTS 1580
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	1,547,133	2,650,329	27,010	-	1,500
Charges for services	-	569,848	-	-	-
Fines and forfeits	-	-	319,811	-	-
Miscellaneous revenues	13,113	5,468	72,780	463,993	7,000
Total revenues	1,560,246	3,225,645	419,601	463,993	8,500
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	52,320	-	186,715	-	-
Transportation	-	-	-	486,131	-
Utilities and Environment	-	-	-	-	-
Economic environment	-	3,239,651	-	-	-
Culture and recreation	-	-	-	-	3,500
Capital outlay	-	-	128,717	-	-
Total expenditures	52,320	3,239,651	315,432	486,131	3,500
Excess (deficiency) of revenues over (under) expenditures	1,507,926	(14,006)	104,169	(22,138)	5,000
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	3	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	28,889	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	3	28,889	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,507,926	(14,006)	104,172	6,751	5,000
Other changes in fund balance	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	120,533	111,454	856,206	49,760	5,139
Fund balances - ending	\$ 1,628,459	\$ 97,448	\$ 960,378	\$ 56,511	\$ 10,139

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	HOTEL/MOTEL TAX 1590	CAPITAL IMPROVEMENT PROGRAM 1600	PUBLIC SAFETY REAL ESTATE EXCISE TAX 1610	COMBINED AND JUDICIAL GRANTS 1620	COMMUNICATIONS CENTER 1630
<b>REVENUES</b>					
Taxes	\$ 1,361,444	\$ -	\$ 1,522,447	\$ -	\$ 1,036,752
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	2,357,581	1,577,049
Charges for services	-	-	-	-	3,607
Fines and forfeits	-	-	-	-	-
Miscellaneous revenues	-	5,112	-	11,961	23,055
Total revenues	1,361,444	5,112	1,522,447	2,369,542	2,640,463
<b>EXPENDITURES</b>					
Current:					
General government	-	166,177	1,777	-	-
Security of persons and property	-	1,806	-	960,585	2,327,455
Transportation	-	14,926	-	-	-
Utilities and Environment	-	9	-	-	-
Economic environment	1,141,884	32,460	-	-	-
Culture and recreation	20,709	-	-	-	-
Capital outlay	-	236,610	-	1,625,818	13,930
Total expenditures	1,141,884	472,697	1,777	2,586,403	2,341,385
Excess (deficiency) of revenues over (under) expenditures	219,560	(467,585)	1,520,670	(216,861)	299,078
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(359,694)	(9,380)	(3,500,000)	-	-
Total other financing sources (uses)	(359,694)	(9,380)	(3,500,000)	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(140,134)	(476,965)	(1,979,330)	(216,861)	299,078
Other changes in fund balance					
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	192,365	1,317,549	4,365,510	1,002,491	3,993,303
Fund balances - ending	\$ 52,231	\$ 840,584	\$ 2,386,180	\$ 785,630	\$ 4,292,381

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	COMMUNICATIONS BLDG M&O 1640	COMMUNITY DEVELOPMENT 1650	MISC COMMUNITY DEVELOPMENT GRANTS 1700	HOME PROGRAM 1710	HOUSING ASSISTANCE PROGRAM 1720
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	103,935	3,689,978	190,280	1,781,557	-
Charges for services	79,812	211,878	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous revenues	1,259	-	1,104	27,801	4,830
Total revenues	185,006	3,901,856	191,384	1,809,158	4,830
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	158,778	-	-	-	-
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	-	3,288,158	469,764	724,855	-
Culture and recreation	-	-	-	-	-
Capital outlay	16,410	110,697	-	-	-
Total expenditures	175,188	3,398,855	469,764	724,855	-
Excess (deficiency) of revenues over (under) expenditures	9,818	503,001	(278,380)	1,084,303	4,830
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(267,479)	-	-	-
Total other financing sources (uses)	-	(267,479)	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	9,818	235,522	(278,380)	1,084,303	4,830
Other changes in fund balance					
Prior Period Adjustment	-	(150,313)	-	(991)	-
Fund balances - beginning	130,296	200	973,877	10,372,391	337,001
Fund balances - ending	\$ 140,114	\$ 85,409	\$ 695,497	\$ 11,455,703	\$ 341,831

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	HOPE ACQUISITION FUND 1730	C D HOME REHABILITATION 1740	HOUSING TRUST GRANT 1770	RENTAL REHABILITATION 1780	UDAG ESCROW 1790
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	-	815,356	-	-	-
Charges for services	-	13	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous revenues	12,004	205,530	3,449	193,809	17,589
Total revenues	12,004	1,020,899	3,449	193,809	17,589
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	-	-	-	-	-
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	10,557	617,081	-	144,955	-
Culture and recreation	-	-	-	-	-
Capital outlay	2,054	135,848	-	486,051	-
Total expenditures	12,611	752,929	-	631,006	-
Excess (deficiency) of revenues over (under) expenditures	(607)	267,970	3,449	(437,197)	17,589
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	111,359	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	111,359	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(607)	379,329	3,449	(437,197)	17,589
Other changes in fund balance					
Prior Period Adjustment	(774)	48,094	-	273	-
Fund balances - beginning	674,156	16,226,200	205,570	2,310,608	213,108
Fund balances - ending	\$ 672,775	\$ 16,653,623	\$ 209,019	\$ 1,873,684	\$ 230,697

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	WIA ADULT PROGRAM 1800	WIA YOUTH PROGRAM 1810	WIA DISLOCATED WORKER 1820	WIA GOVERNOR'S GRANT 1830	WIA ADMIN COST POOL 1840
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	1,249,925	2,587,711	1,440,610	307,412	494,266
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	1,249,925	2,587,711	1,440,610	307,412	494,266
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	-	-	-	-	-
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	1,249,925	2,587,711	1,440,610	307,581	491,866
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	1,249,925	2,587,711	1,440,610	307,581	491,866
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(169)	2,400
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	(169)	2,400
Other changes in fund balance					
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	-	114	-	-	-
Fund balances - ending	\$ -	\$ 114	\$ -	\$ (169)	\$ 2,400

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	JTPA PRIVATE INDUSTRY COUNCIL 1850	WIA SPECIAL PROJECTS 1860	TRIAL EMERGENCY SHELTER 1870	COURT IMPROVEMENT 1890	CUMULATIVE RESERVE 1900
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental revenues	-	56,701	190,950	-	-
Charges for services	295	-	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous revenues	217	-	-	-	-
Total revenues	512	56,701	190,950	-	-
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Security of persons and property	-	-	-	-	-
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	-	56,701	190,950	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	56,701	190,950	-	-
Excess (deficiency) of revenues over (under) expenditures	512	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Other Nonrevenues	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	512	-	-	-	-
Other changes in fund balance					
Prior Period Adjustment	-	-	-	-	-
Fund balances - beginning	24,310	-	-	420	22,569
Fund balances - ending	24,822	-	-	420	22,569

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	JUSTICE ASSISTANCE 1910	HOUSING STABILIZATION PROGRAM 1930	EQUIPMENT REPLACEMENT 1940	PARK CUMULATIVE RESERVE 1950	EMERGENCY MEDICAL SERVICES 1970
<b>REVENUES</b>					
Taxes	\$ 3,990,697	\$ -	\$ -	\$ -	\$ 5,493,666
Licenses and Permits	-	-	262,604	-	-
Intergovernmental revenues	861,812	-	-	-	-
Charges for services	67,856	-	-	-	371,001
Fines and forfeits	-	-	-	-	85,140
Miscellaneous revenues	32,766	-	-	38,235	17,269
<b>Total revenues</b>	<b>4,953,131</b>	<b>-</b>	<b>262,604</b>	<b>38,235</b>	<b>5,967,076</b>
<b>EXPENDITURES</b>					
Current:					
General government	2,614	-	-	-	272,328
Security of persons and property	5,687,705	-	187,005	-	6,384,583
Transportation	-	-	-	-	-
Utilities and Environment	-	-	-	-	-
Economic environment	-	11,613	-	-	-
Culture and recreation	-	-	-	512	-
Capital outlay	-	-	61,031	455,572	-
<b>Total expenditures</b>	<b>5,690,319</b>	<b>11,613</b>	<b>248,036</b>	<b>456,084</b>	<b>6,656,911</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(737,188)</b>	<b>(11,613)</b>	<b>14,568</b>	<b>(417,849)</b>	<b>(689,835)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	10,155	-
Other Nonrevenues	-	-	-	-	-
Transfers in	1,000,000	-	-	480,435	-
Transfers out	(170,225)	-	-	(100,000)	-
<b>Total other financing sources (uses)</b>	<b>829,775</b>	<b>-</b>	<b>-</b>	<b>390,590</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<b>92,587</b>	<b>(11,613)</b>	<b>14,568</b>	<b>(27,259)</b>	<b>(689,835)</b>
Other changes in fund balance					
Prior Period Adjustment	(162,880)	-	-	-	-
<b>Fund balances - beginning</b>	<b>2,696,681</b>	<b>159,911</b>	<b>647,703</b>	<b>1,671,739</b>	<b>3,857,106</b>
<b>Fund balances - ending</b>	<b>\$ 2,826,388</b>	<b>\$ 148,298</b>	<b>\$ 662,271</b>	<b>\$ 1,644,480</b>	<b>\$ 3,167,271</b>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	DEFINED CONTRIBUTION ADMIN PLAN	TOTAL
	1980	
<b>REVENUES</b>		
Taxes	\$ -	\$ 15,998,269
Licenses and Permits	-	562,564
Intergovernmental revenues	-	27,063,399
Charges for services	-	9,713,533
Fines and forfeits	-	665,344
Miscellaneous revenues	88,229	3,816,384
Total revenues	88,229	57,819,493
<b>EXPENDITURES</b>		
Current:		
General government	84,655	1,792,693
Security of persons and property	-	19,067,484
Transportation	-	18,638,076
Utilities and Environment	-	1,403,283
Economic environment	-	17,099,869
Culture and recreation	-	21,615,061
Capital outlay	-	4,960,739
Total expenditures	84,655	84,577,205
Excess (deficiency) of revenues over (under) expenditures	3,574	(26,757,712)
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of capital assets	-	121,517
Other Nonrevenues	-	9,259
Transfers in	-	33,818,233
Transfers out	-	(8,969,657)
Total other financing sources (uses)	-	24,979,352
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	3,574	(1,778,360)
Prior Period Adjustment	-	(401,585)
Fund balances - beginning	-	64,957,340
Fund balances - ending	\$ 3,574	\$ 62,777,395



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	GO BOND REDEMPTION 2100	SPECIAL ASSESSMENT DEBT 2300	SPECIAL ASSESSMENT GUARANTY 2350	IRON BRIDGE TIF 2500	TOTAL
<b>REVENUES</b>					
Taxes	\$ 12,805,322	\$ -	\$ -	\$ 84,449	\$ 12,889,771
Miscellaneous revenues	84,865	896,648	20,368	-	1,001,881
Total revenues	12,890,187	896,648	20,368	84,449	13,891,652
<b>EXPENDITURES</b>					
Debt service:					
Principal	10,415,000	545,000	-	-	10,960,000
Interest	8,014,185	152,423	-	-	8,166,608
Total expenditures	18,429,185	697,423	-	-	19,126,608
Excess (deficiency) of revenues over (under) expenditures	(5,538,998)	199,225	20,368	84,449	(5,234,956)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	5,495,773	615,972	-	-	6,111,745
Transfers out	-	(812,407)	-	-	(812,407)
Total other financing sources (uses)	5,495,773	(196,435)	-	-	5,299,338
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(43,225)	2,790	20,368	84,449	64,382
Fund balances - beginning	4,580,920	387,997	927,891	-	5,896,808
Fund balances - ending	\$ 4,537,695	\$ 390,787	\$ 948,259	\$ 84,449	\$ 5,961,190

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	IMPROVEMENT PROJECT COST FUND 2001 3101	FIRE IMPROVEMENT CONSTRUCTION 3130	ARTERIAL STREET 3200	CITY HALL ACQUISITION & IMPROVEMENT 3250	CAPITAL PROJECTS CONSTRUCTION 3270
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	16,258,131	-	-
Charges for services	-	-	94,780	-	-
Miscellaneous revenues	-	-	1,129,925	-	2,281
Total revenues	-	-	17,482,836	-	2,281
<b>EXPENDITURES</b>					
Current:					
Security of persons and property	3,999	-	-	-	-
Transportation	-	-	560,792	-	1,123
Culture and Recreation	-	-	-	-	-
Capital outlay	-	13,817	17,996,091	634	-
Debt service:					
Principal	-	-	248,477	-	-
Interest	-	-	14,613	-	-
Total expenditures	3,999	13,817	18,819,973	634	1,123
Excess (deficiency) of revenues over (under) expenditures	(3,999)	(13,817)	(1,337,137)	(634)	1,158
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	567,525	-	-
Transfers in	-	-	3,500,000	-	-
Transfers out	-	-	(1,302,823)	-	-
Total other financing sources (uses)	-	-	2,764,702	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(3,999)	(13,817)	1,427,565	(634)	1,158
Fund balances - beginning	84,873	13,817	8,196,706	10,497	110,650
Fund balances - ending	80,874	-	9,624,271	9,863	111,808

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	FIRE PROTECTION IMPROVEMENT 3300	CAPITAL IMPROVEMENTS 1999 FIRE 3347	CAPITAL IMPROVEMENTS 1999 PARK 3348	SPECIAL ASSESSMENT CONSTRUCTION 3350	NORTH SPORTS COMPLEX CAPITAL PROJ 3351
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	12,652	-	-	-	-
Charges for services	18,337	-	-	-	-
Miscellaneous revenues	18,381	-	2,994	-	7,648
Total revenues	49,370	-	2,994	-	7,648
<b>EXPENDITURES</b>					
Current:					
Security of persons and property	3,722	2	-	-	-
Transportation	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital outlay	994,737	56,650	62,864	790,005	3,648,003
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	40,757	-
Total expenditures	998,459	56,652	62,864	830,762	3,648,003
Excess (deficiency) of revenues over (under) expenditures	(949,089)	(56,652)	(59,870)	(830,762)	(3,640,355)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	7,482	-	-	-	-
Transfers in	-	-	-	812,406	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	7,482	-	-	812,406	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(941,607)	(56,652)	(59,870)	(18,356)	(3,640,355)
Fund balances - beginning	1,811,520	69,695	183,549	(2,062,570)	3,687,471
Fund balances - ending	\$ 869,913	\$ 13,043	\$ 123,679	\$ (2,080,926)	\$ 47,116

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	CAPITAL IMPROVEMENTS 2003 - STREETS 3403	CAPITAL IMPROVEMENTS 2004 - STREETS 3404	CAPITAL IMPROVEMENTS 2008 - PARKS 3408	CAPITAL IMPROVEMENTS 1992 3492	CAPITAL IMPROVEMENTS 1995 3495
	\$	\$	\$	\$	\$
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Intergovernmental revenues	-	2,425,734	-	-	-
Charges for services	-	-	-	-	-
Miscellaneous revenues	63,980	707,219	510,358	649	1,813
Total revenues	63,980	3,132,953	510,358	649	1,813
<b>EXPENDITURES</b>					
Current:					
Security of persons and property	-	-	-	-	-
Transportation	-	156,523	-	-	-
Culture and Recreation	-	-	456	-	-
Capital outlay	-	13,555,208	26,515,939	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	13,711,731	26,516,395	-	-
Excess (deficiency) of revenues over (under) expenditures	63,980	(10,578,778)	(26,006,037)	649	1,813
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(333,262)	-	-	-
Total other financing sources (uses)	-	(333,262)	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	63,980	(10,912,040)	(26,006,037)	649	1,813
Fund balances - beginning	2,799,307	37,553,327	36,702,187	29,520	82,439
Fund balances - ending	\$ 2,863,287	\$ 26,641,287	\$ 10,696,150	\$ 30,169	\$ 84,252

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	CAPITAL IMPROVEMENTS 1999 3499	WEST QUADRANT 3501	TOTAL
<b>REVENUES</b>			
Taxes			80,192
Intergovernmental revenues	\$ -	\$ 80,192	\$ 18,696,517
Charges for services	-	-	113,117
Miscellaneous revenues	6,451	-	2,451,699
Total revenues	6,451	80,192	21,341,525
<b>EXPENDITURES</b>			
Current:			
Security of persons and property	-	-	7,723
Transportation	-	-	718,438
Culture and Recreation	-	-	456
Capital outlay	17,445	-	63,651,393
Debt service:			
Principal	-	-	248,477
Interest	-	-	55,370
Total expenditures	17,445	-	64,681,857
Excess (deficiency) of revenues over (under) expenditures	(10,994)	80,192	(43,340,332)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	575,007
Transfers in	-	-	4,312,406
Transfers out	-	-	(1,636,085)
Total other financing sources (uses)	-	-	3,251,328
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(10,994)	80,192	(40,089,004)
Fund balances - beginning	304,450	-	89,577,438
Fund balances - ending	\$ 293,456	\$ 80,192	\$ 49,488,434

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**STREET SPECIAL REVENUE FUND (1100)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,200,000	\$ 2,200,000	\$ 1,600,537	\$ (599,463)
Licenses and permits	234,500	234,500	299,960	65,460
Intergovernmental revenues	3,480,504	3,480,504	4,004,842	524,338
Charges for services	1,359,502	1,359,502	2,002,406	642,904
Fines and forfeits	-	-	-	-
Miscellaneous revenues	123,493	188,493	396,187	207,694
Total revenues	7,397,999	7,462,999	8,303,932	840,933
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	1,971,411	1,951,411	1,822,716	128,695
Transportation	18,160,972	18,868,972	17,934,937	934,035
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	124,703	1,703	40,477	(38,774)
Total expenditures	20,257,086	20,822,086	19,798,130	1,023,956
Excess (deficiency) of revenues over (under) expenditures	(12,859,087)	(13,359,087)	(11,494,198)	1,864,889
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	11,910,000	11,910,000	11,910,000	-
Transfers out	(1,527,404)	(1,527,404)	(1,501,218)	26,186
Total other financing sources (uses)	10,382,596	10,382,596	10,408,782	26,186
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(2,476,491)	(2,976,491)	(1,085,416)	1,891,075
Prior Period Adjustment	-	-	(134,994)	-
Fund balance - beginning	4,950,056	4,950,056	4,950,056	-
Fund balance - ending	\$ 2,473,565	\$ 1,973,565	\$ 3,729,646	\$ 1,891,075

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CODE ENFORCEMENT REVENUE FUND (1200)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 1,144	\$ 1,144
Licenses and permits	3,000	3,000	-	(3,000)
Intergovernmental revenues	-	-	-	-
Charges for services	-	1,210,000	903,295	(306,705)
Fines and forfeits	-	-	14,400	14,400
Miscellaneous revenues	-	-	182,224	182,224
<b>Total revenues</b>	<b>3,000</b>	<b>1,213,000</b>	<b>1,101,063</b>	<b>(111,937)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	1,528,621	1,528,621	1,403,274	125,347
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	40,464	40,464	18,867	21,597
<b>Total expenditures</b>	<b>1,569,085</b>	<b>1,569,085</b>	<b>1,422,141</b>	<b>146,944</b>
Excess (deficiency) of revenues over (under) expenditures	(1,566,085)	(356,085)	(321,078)	35,007
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	63,000	63,000	9,259	(53,741)
Transfers in	1,480,000	270,000	412,877	142,877
Transfers out	-	-	(1,083)	(1,083)
<b>Total other financing sources (uses)</b>	<b>1,543,000</b>	<b>333,000</b>	<b>421,053</b>	<b>88,053</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(23,085)	(23,085)	99,975	123,060
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	1,359	1,359	1,359	-
Fund balance - ending	\$ (21,726)	\$ (21,726)	\$ 101,334	\$ 123,060

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**LIBRARY SPECIAL REVENUE FUND (1300)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5	\$ 5	\$ 2	\$ (3)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	28,062	6,867	(21,195)
Charges for services	42,500	42,500	24,084	(18,416)
Fines and forfeits	247,000	247,000	234,063	(12,937)
Miscellaneous revenues	56,700	56,700	107,586	50,886
<b>Total revenues</b>	<b>346,205</b>	<b>374,267</b>	<b>372,602</b>	<b>(1,665)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	7,455,391	7,483,453	7,277,396	206,057
Capital Outlay	975,541	975,541	856,876	118,665
<b>Total expenditures</b>	<b>8,430,932</b>	<b>8,458,994</b>	<b>8,134,272</b>	<b>324,722</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(8,084,727)</b>	<b>(8,084,727)</b>	<b>(7,761,670)</b>	<b>323,057</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	7,771,705	7,771,705	7,771,705	-
Transfers out	(11,632)	(11,632)	(11,632)	-
<b>Total other financing sources (uses)</b>	<b>7,760,073</b>	<b>7,760,073</b>	<b>7,760,073</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<b>(324,654)</b>	<b>(324,654)</b>	<b>(1,597)</b>	<b>323,057</b>
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	898,077	898,077	898,077	-
Fund balance - ending	<b>\$ 573,423</b>	<b>\$ 573,423</b>	<b>\$ 896,480</b>	<b>\$ 323,057</b>



CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
MISCELLANEOUS GRANTS SPECIAL REVENUE FUND (1360)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	736,422	-	(736,422)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	736,422	-	(736,422)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	736,422	-	736,422
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Total expenditures	-	736,422	-	736,422
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
TRAFFIC CALMING MEASURES FUND (1380)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	136,486	136,486
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	136,486	136,486
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	136,486	136,486
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 136,486	\$ 136,486

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**URBAN FORESTRY SPECIAL REVENUE FUND (1390)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	6,312	6,312
Charges for services	10,000	10,000	12,900	2,900
Fines and forfeits	-	-	-	-
Miscellaneous revenues	30,000	30,000	1,905	(28,095)
Total revenues	40,000	40,000	21,117	(18,883)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	211,435	211,435	155,588	55,847
Capital Outlay	-	-	-	-
Total expenditures	211,435	211,435	155,588	55,847
Excess (deficiency) of revenues over (under) expenditures	(171,435)	(171,435)	(134,471)	36,964
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	137,500	137,500	137,500	-
Transfers out	(8,500)	(8,500)	(8,500)	-
Total other financing sources (uses)	129,000	129,000	129,000	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(42,435)	(42,435)	(5,471)	36,964
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	240,608	240,608	240,608	-
Fund balance - ending	\$ 198,173	\$ 198,173	\$ 235,137	\$ 36,964

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PARKS SPECIAL REVENUE FUND (1400)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	14,792	14,792
Charges for services	4,021,000	4,042,000	3,208,211	(833,789)
Fines and forfeits	12,000	12,000	11,294	(706)
Miscellaneous revenues	2,038,731	2,033,731	1,616,601	(417,130)
Total revenues	6,071,731	6,087,731	4,850,898	(1,236,833)
<b>EXPENDITURES</b>				
Current:				
General government	133,074	141,074	145,912	(4,838)
Security of persons and property	-	-	-	-
Transportation	40,000	40,000	40,582	(582)
Utilities and Environment	-	-	-	-
Economic environment	655,435	656,535	664,561	(8,026)
Culture and recreation	14,497,340	14,913,990	14,157,356	756,634
Capital Outlay	1,469,572	1,443,754	771,781	671,973
Total expenditures	16,795,421	17,195,353	15,780,192	1,415,161
Excess (deficiency) of revenues over (under) expenditures	(10,723,690)	(11,107,622)	(10,929,294)	178,328
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	11,083,031	11,083,031	11,023,031	(60,000)
Transfers out	(527,388)	(527,388)	(527,240)	148
Total other financing sources (uses)	10,555,643	10,555,643	10,495,791	(59,852)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(168,047)	(551,979)	(433,503)	118,476
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	3,014,888	3,014,888	3,014,888	-
Fund balance - ending	\$ 2,846,841	\$ 2,462,909	\$ 2,581,385	\$ 118,476

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WORKFORCE DEVELOPMENT COUNCIL SPECIAL REVENUE FUND (1410)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	715,107	1,038,614	453,038	(585,576)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	715,107	1,038,614	453,038	(585,576)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	714,287	1,037,794	428,986	608,808
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	714,287	1,037,794	428,986	608,808
Excess (deficiency) of revenues over (under) expenditures	820	820	24,052	23,232
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	820	820	24,052	23,232
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	32,386	32,386	32,386	-
Fund balance - ending	\$ 33,206	\$ 33,206	\$ 56,438	\$ 23,232

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
UNDER FREEWAY PARKING SPECIAL REVENUE FUND (1450)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	150,000	150,000	171,475	21,475
Total revenues	150,000	150,000	171,475	21,475
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	437,276	437,276	160,845	276,431
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	10,000	10,000	-	10,000
Total expenditures	447,276	447,276	160,845	286,431
Excess (deficiency) of revenues over (under) expenditures	(297,276)	(297,276)	10,630	307,906
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(297,276)	(297,276)	10,630	307,906
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	409,494	409,494	409,494	-
Fund balance - ending	\$ 112,218	\$ 112,218	\$ 420,124	\$ 307,906

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PARKING METER REVENUE SPECIAL REVENUE FUND (1460)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	2,400,000	2,400,000	2,241,200	(158,800)
Fines and forfeits	-	-	-	-
Miscellaneous revenues	80,000	80,000	15,091	(64,909)
Total revenues	2,480,000	2,480,000	2,256,291	(223,709)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	11,500	11,500	655	10,845
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	11,500	11,500	655	10,845
Excess (deficiency) of revenues over (under) expenditures	2,468,500	2,468,500	2,255,636	(212,864)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,513,206)	(2,513,206)	(2,513,206)	-
Total other financing sources (uses)	(2,513,206)	(2,513,206)	(2,513,206)	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(44,706)	(44,706)	(257,570)	(212,864)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	1,867,263	1,867,263	1,867,263	-
Fund balance - ending	\$ 1,822,557	\$ 1,822,557	\$ 1,609,693	\$ (212,864)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PARKING FACILITIES SPECIAL REVENUE FUND (1470)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	328	328
Total revenues	-	-	328	328
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	328	328
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	328	328
Other changes in fund balance				
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	93	93	93	-
Fund balance - ending	\$ 93	\$ 93	\$ 421	\$ 328



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PARKING & BUSINESS IMPROVEMENT SPECIAL REVENUE FUND (1480)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 935,000	\$ 985,000	\$ 991,580	\$ 6,580
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	10,000	10,000	34,518	24,518
Total revenues	945,000	995,000	1,026,098	31,098
<b>EXPENDITURES</b>				
Current:				
General government	1,045,000	1,095,000	1,094,298	702
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	1,045,000	1,095,000	1,094,298	702
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(68,200)	31,800
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	100,000	100,000	100,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	100,000	100,000	100,000	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	31,800	31,800
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	3,460	3,460	3,460	-
Fund balance - ending	\$ 3,460	\$ 3,460	\$ 35,260	\$ 31,800

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CBD TREE MAINTENANCE SPECIAL REVENUE FUND (1490)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	3,000	3,000	2,943	(57)
Total revenues	3,000	3,000	2,943	(57)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	3,015	3,015	-	3,015
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	3,015	3,015	-	3,015
Excess (deficiency) of revenues over (under) expenditures	(15)	(15)	2,943	2,958
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(15)	(15)	2,943	2,958
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	133,840	133,840	133,840	-
Fund balance - ending	\$ 133,825	\$ 133,825	\$ 136,783	\$ 2,958

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PATHS AND TRAILS RESERVE SPECIAL REVENUE FUND (1500)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	17,500	17,500	15,790	(1,710)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	17,500	17,500	15,790	(1,710)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
Excess (deficiency) of revenues over (under) expenditures	(32,500)	(32,500)	15,790	48,290
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(32,500)	(32,500)	15,790	48,290
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	177,286	177,286	177,286	-
Fund balance - ending	\$ 144,786	\$ 144,786	\$ 193,076	\$ 48,290

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**LAW ENFORCEMENT INFORMATION SYSTEM SPECIAL REVENUE FUND (1510)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	506,312	580,108	630,663	50,555
Charges for services	-	-	17,127	17,127
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	11	11
<b>Total revenues</b>	<b>506,312</b>	<b>580,108</b>	<b>647,801</b>	<b>67,693</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	1,279,901	1,422,697	1,297,816	124,881
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	88,434	88,434	-	88,434
<b>Total expenditures</b>	<b>1,368,335</b>	<b>1,511,131</b>	<b>1,297,816</b>	<b>213,315</b>
Excess (deficiency) of revenues over (under) expenditures	(862,023)	(931,023)	(650,015)	281,008
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	870,000	870,000	817,310	(52,690)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>870,000</b>	<b>870,000</b>	<b>817,310</b>	<b>(52,690)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	7,977	(61,023)	167,295	228,318
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	446,775	446,775	446,775	-
Fund balance - ending	\$ 454,752	\$ 385,752	\$ 614,070	\$ 228,318

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
REAL ESTATE RENTAL SPECIAL REVENUE FUND (1520)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	1,000	1,000	636	(364)
Miscellaneous revenues	50,000	50,000	41,142	(8858)
Total revenues	51,000	51,000	41,778	(9,222)
<b>EXPENDITURES</b>				
Current:				
General government	115,768	115,768	24,932	90,836
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	115,768	115,768	24,932	90,836
Excess (deficiency) of revenues over (under) expenditures	(64,768)	(64,768)	16,846	81,614
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(64,768)	(64,768)	16,846	81,614
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	43,485	43,485	43,485	-
Fund balance - ending	\$ (21,283)	\$ (21,283)	\$ 60,331	\$ 81,614

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**LOCAL LAW ENFORCEMENT BLOCK GRANT SPECIAL REVENUE FUND (1530)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	1,547,133	1,547,133	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	2,000	2,000	13,113	11,113
Total revenues	2,000	1,549,133	1,560,246	11,113
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	133,693	1,039,638	52,320	987,318
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	641,188	-	641,188
Total expenditures	133,693	1,680,826	52,320	1,628,506
Excess (deficiency) of revenues over (under) expenditures	(131,693)	(131,693)	1,507,926	1,639,619
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(131,693)	(131,693)	1,507,926	1,639,619
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	120,533	120,533	120,533	-
Fund balance - ending	\$ (11,160)	\$ (11,160)	\$ 1,628,459	\$ 1,639,619

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
HUMAN SERVICES GRANTS SPECIAL REVENUE FUND (1540)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	4,497,004	5,353,805	2,650,329	(2,703,476)
Charges for services	-	1,097,572	569,848	(527,724)
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	5,468	5,468
Total revenues	4,497,004	6,451,377	3,225,645	(3,225,732)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	4,590,291	6,544,664	3,239,651	3,305,013
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	4,590,291	6,544,664	3,239,651	3,305,013
Excess (deficiency) of revenues over (under) expenditures	(93,287)	(93,287)	(14,006)	79,281
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(93,287)	(93,287)	(14,006)	79,281
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	111,454	111,454	111,454	-
Fund balance - ending	\$ 18,167	\$ 18,167	\$ 97,448	\$ 79,281

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FORFEITURES & CONTRIBUTIONS SPECIAL REVENUE FUND (1560)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	24,100	24,100	27,010	2,910
Charges for services	138,000	138,000	-	(138,000)
Fines and forfeits	630,000	630,000	319,811	(310,189)
Miscellaneous revenues	79,231	79,231	72,780	(6,451)
Total revenues	871,331	871,331	419,601	(451,730)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	725,021	684,337	186,715	497,622
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	399,415	440,099	128,717	311,382
Total expenditures	1,124,436	1,124,436	315,432	809,004
Excess (deficiency) of revenues over (under) expenditures	(253,105)	(253,105)	104,169	357,274
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	3	3
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	3	3
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(253,105)	(253,105)	104,172	357,277
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	856,206	856,206	856,206	-
Fund balance - ending	\$ 603,101	\$ 603,101	\$ 960,378	\$ 357,277



CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
INTERMODAL FACILITY OPERATION SPECIAL REVENUE FUND (1570)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	470,433	470,433	463,993	(6,440)
Total revenues	470,433	470,433	463,993	(6,440)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	499,350	499,350	486,131	13,219
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	499,350	499,350	486,131	13,219
Excess (deficiency) of revenues over (under) expenditures	(28,917)	(28,917)	(22,138)	6,779
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	28,889	28,889	28,889	-
Transfers out	-	-	-	-
Total other financing sources (uses)	28,889	28,889	28,889	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(28)	(28)	6,751	6,779
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	49,760	49,760	49,760	-
Fund balance - ending	\$ 49,732	\$ 49,732	\$ 56,511	\$ 6,779

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MUNICIPAL ART PROJECTS SPECIAL REVENUE FUND (1580)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	1,500	1,500
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	13,000	13,000	7,000	(6,000)
Total revenues	13,000	13,000	8,500	(4,500)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	13,000	13,000	3,500	9,500
Capital Outlay	-	-	-	-
Total expenditures	13,000	13,000	3,500	9,500
Excess (deficiency) of revenues over (under) expenditures	-	-	5,000	5,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	5,000	5,000
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	5,139	5,139	5,139	-
Fund balance - ending	\$ 5,139	\$ 5,139	\$ 10,139	\$ 5,000

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**HOTEL / MOTEL TAX SPECIAL REVENUE FUND (1590)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,361,444	\$ (138,556)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	1,500,000	1,500,000	1,361,444	(138,556)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	1,221,723	1,221,723	1,141,884	79,839
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	1,221,723	1,221,723	1,141,884	79,839
Excess (deficiency) of revenues over (under) expenditures	278,277	278,277	219,560	(58,717)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(359,694)	(359,694)	(359,694)	-
Total other financing sources (uses)	(359,694)	(359,694)	(359,694)	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(81,417)	(81,417)	(140,134)	(58,717)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	192,365	192,365	192,365	-
Fund balance - ending	\$ 110,948	\$ 110,948	\$ 52,231	\$ (58,717)

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT PROGRAM SPECIAL REVENUE FUND (1600)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	5,000	5,000	5,112	112
Total revenues	5,000	5,000	5,112	112
<b>EXPENDITURES</b>				
Current:				
General government	194,900	194,900	166,177	28,723
Security of persons and property	17,385	17,385	1,806	15,579
Transportation	14,996	14,996	14,926	70
Utilities and Environment	-	-	9	(9)
Economic environment	93,999	95,499	32,460	63,039
Culture and recreation	23,500	23,500	20,709	2,791
Capital Outlay	929,381	927,881	236,610	691,271
Total expenditures	1,274,161	1,274,161	472,697	801,464
Excess (deficiency) of revenues over (under) expenditures	(1,269,161)	(1,269,161)	(467,585)	801,576
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(9,380)	(9,380)
Total other financing sources (uses)	-	-	(9,380)	(9,380)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,269,161)	(1,269,161)	(476,965)	792,196
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	1,317,549	1,317,549	1,317,549	-
Fund balance - ending	\$ 48,388	\$ 48,388	\$ 840,584	\$ 792,196

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**REAL ESTATE EXCISE TAX SPECIAL REVENUE FUND (1610)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,000,000	\$ 2,000,000	\$ 1,522,447	\$ (477,553)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,522,447</u>	<u>(477,553)</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,500	2,500	1,777	723
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,777</u>	<u>723</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,997,500</u>	<u>1,997,500</u>	<u>1,520,670</u>	<u>(476,830)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	<u>(4,928,529)</u>	<u>(4,928,529)</u>	<u>(3,500,000)</u>	<u>1,428,529</u>
Total other financing sources (uses)	<u>(4,928,529)</u>	<u>(4,928,529)</u>	<u>(3,500,000)</u>	<u>1,428,529</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(2,931,029)</u>	<u>(2,931,029)</u>	<u>(1,979,330)</u>	<u>951,699</u>
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	<u>4,365,510</u>	<u>4,365,510</u>	<u>4,365,510</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,434,481</u>	<u>\$ 1,434,481</u>	<u>\$ 2,386,180</u>	<u>\$ 951,699</u>

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
PUBLIC SAFETY AND JUDICIAL GRANTS SPECIAL REVENUE FUND (1620)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	6,763,204	7,571,768	2,357,581	(5,214,187)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	24,000	24,000	11,961	(12,039)
Total revenues	6,787,204	7,595,768	2,369,542	(5,226,226)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	1,830,129	2,355,915	960,585	1,395,330
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	6,016,691	6,299,469	1,625,818	4,673,651
Total expenditures	7,846,820	8,655,384	2,586,403	6,068,981
Excess (deficiency) of revenues over (under) expenditures	(1,059,616)	(1,059,616)	(216,861)	842,755
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,059,616)	(1,059,616)	(216,861)	842,755
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	1,002,491	1,002,491	1,002,491	-
Fund balance - ending	\$ (57,125)	\$ (57,125)	\$ 785,630	\$ 842,755

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**COMBINED COMMUNICATIONS CENTER SPECIAL REVENUE FUND (1630)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,036,752	\$ 1,036,752	\$ 1,036,752	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,616,192	1,616,192	1,577,049	(39,143)
Charges for services	-	-	3,607	3,607
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	23,055	23,055
Total revenues	<u>2,652,944</u>	<u>2,652,944</u>	<u>2,640,463</u>	<u>(12,481)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	2,701,939	2,701,939	2,327,455	374,484
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	266,951	266,951	13,930	253,021
Total expenditures	<u>2,968,890</u>	<u>2,968,890</u>	<u>2,341,385</u>	<u>627,505</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(315,946)</u>	<u>(315,946)</u>	<u>299,078</u>	<u>615,024</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(315,946)</u>	<u>(315,946)</u>	<u>299,078</u>	<u>615,024</u>
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	<u>3,993,303</u>	<u>3,993,303</u>	<u>3,993,303</u>	<u>-</u>
Fund balance - ending	<u>\$ 3,677,357</u>	<u>\$ 3,677,357</u>	<u>\$ 4,292,381</u>	<u>\$ 615,024</u>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**COMMUNICATIONS BUILDING MAINTENANCE AND OPERATIONS SPECIAL REVENUE FUND (1640)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	98,875	98,875	103,935	5,060
Charges for services	76,125	76,125	79,812	3,687
Fines and forfeits	-	-	-	-
Miscellaneous revenues	5,000	5,000	1,259	(3,741)
Total revenues	180,000	180,000	185,006	5,006
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	196,663	196,663	158,778	37,885
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	16,396	16,396	16,410	(14)
Total expenditures	213,059	213,059	175,188	37,871
Excess (deficiency) of revenues over (under) expenditures	(33,059)	(33,059)	9,818	42,877
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(33,059)	(33,059)	9,818	42,877
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	130,296	130,296	130,296	-
Fund balance - ending	\$ 97,237	\$ 97,237	\$ 140,114	\$ 42,877



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND (1650)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	3,766,710	3,766,710	3,689,978	(76,732)
Charges for services	125,000	125,000	211,878	86,878
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>3,891,710</u>	<u>3,891,710</u>	<u>3,901,856</u>	<u>10,146</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	3,831,708	3,711,708	3,288,158	423,550
Culture and recreation	-	-	-	-
Capital Outlay	-	120,000	110,697	9,303
Total expenditures	<u>3,831,708</u>	<u>3,831,708</u>	<u>3,398,855</u>	<u>432,853</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,002</u>	<u>60,002</u>	<u>503,001</u>	<u>442,999</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(60,000)	(60,000)	(267,479)	(207,479)
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(267,479)</u>	<u>(207,479)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>2</u>	<u>2</u>	<u>235,522</u>	<u>235,520</u>
Prior Period Adjustment	-	-	(150,313)	-
Fund balance - beginning	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Fund balance - ending	<u>\$ 202</u>	<u>\$ 202</u>	<u>\$ 85,409</u>	<u>\$ 235,520</u>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MISCELLANEOUS COMMUNITY DEVELOPMENT GRANTS FUND (1700)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	10,000	2,860,000	190,280	(2,669,720)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	1,104	1,104
<b>Total revenues</b>	<b>10,000</b>	<b>2,860,000</b>	<b>191,384</b>	<b>(2,668,616)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	10,000	2,860,000	469,764	2,390,236
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>10,000</b>	<b>2,860,000</b>	<b>469,764</b>	<b>2,390,236</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	(278,380)	(278,380)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	(278,380)	(278,380)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	973,877	973,877	973,877	-
Fund balance - ending	\$ 973,877	\$ 973,877	\$ 695,497	\$ (278,380)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**HOME PROGRAM FUND (1710)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,042,505	2,042,505	1,781,557	(260,948)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	27,601	27,601
Total revenues	2,042,505	2,042,505	1,809,158	(233,347)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	2,492,505	2,492,505	724,855	1,767,650
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	2,492,505	2,492,505	724,855	1,767,650
Excess (deficiency) of revenues over (under) expenditures	(450,000)	(450,000)	1,084,303	1,534,303
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	450,000	450,000	-	(450,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	450,000	450,000	-	(450,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	1,084,303	1,084,303
Prior Period Adjustment	-	-	(991)	-
Fund balance - beginning	10,372,391	10,372,391	10,372,391	-
Fund balance - ending	\$ 10,372,391	\$ 10,372,391	\$ 11,455,703	\$ 1,084,303

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**HOUSING ASSISTANCE PROGRAM (1720)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	1,085,281	-	(1,085,281)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	4,830	4,830
Total revenues	-	1,085,281	4,830	(1,080,451)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	10,000	595,281	-	595,281
Culture and recreation	-	-	-	-
Capital Outlay	-	500,000	-	500,000
Total expenditures	10,000	1,095,281	-	1,095,281
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	4,830	14,830
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	10,000	10,000	-	(10,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	10,000	10,000	-	(10,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	4,830	4,830
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	337,001	337,001	337,001	-
Fund balance - ending	\$ 337,001	\$ 337,001	\$ 341,831	\$ 4,830

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
HOPE ACQUISITION FUND (1730)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	12,004	12,004
Total revenues	-	-	12,004	12,004
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	20,000	-	10,557	(10,557)
Culture and recreation	-	20,000	-	20,000
Capital Outlay	-	-	2,054	(2,054)
Total expenditures	20,000	20,000	12,611	7,389
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(20,000)	(607)	19,393
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	20,000	20,000	-	(20,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	20,000	20,000	-	(20,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	(607)	(607)
Prior Period Adjustment	-	-	(774)	-
Fund balance - beginning	674,156	674,156	674,156	-
Fund balance - ending	\$ 674,156	\$ 674,156	\$ 672,775	\$ (607)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CD HOME REHABILITATION FUND (1740)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,000,000	1,000,000	815,356	(184,644)
Charges for services	-	-	13	13
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	205,530	205,530
Total revenues	1,000,000	1,000,000	1,020,899	20,899
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	6,890,000	6,890,000	617,081	6,272,919
Culture and recreation	-	-	-	-
Capital Outlay	-	-	135,848	(135,848)
Total expenditures	6,890,000	6,890,000	752,929	6,137,071
Excess (deficiency) of revenues over (under) expenditures	(5,890,000)	(5,890,000)	267,970	6,157,970
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	3,440,000	3,440,000	111,359	(3,328,641)
Collection of Revolving Loans	2,450,000	2,450,000	-	(2,450,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,890,000	5,890,000	111,359	(5,778,641)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	379,329	379,329
Prior Period Adjustment	-	-	48,094	-
Fund balance - beginning	16,226,200	16,226,200	16,226,200	-
Fund balance - ending	\$ 16,226,200	\$ 16,226,200	\$ 16,653,623	\$ 379,329

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**HOUSING TRUST GRANT FUND (1770)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	3,449	3,449
Total revenues	-	-	3,449	3,449
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	5,000	5,000	-	5,000
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	5,000	5,000	-	5,000
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	3,449	8,449
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	5,000	5,000	-	(5,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	-	(5,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	3,449	3,449
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	205,570	205,570	205,570	-
Fund balance - ending	\$ 205,570	\$ 205,570	\$ 209,019	\$ 3,449

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
RENTAL REHABILITATION FUND (1780)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	193,809	193,809
Total revenues	-	-	193,809	193,809
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	500,000	500,000	144,955	355,045
Culture and recreation	-	-	-	-
Capital Outlay	-	-	486,051	(486,051)
Total expenditures	500,000	500,000	631,006	(131,006)
Excess (deficiency) of revenues over (under) expenditures	(500,000)	(500,000)	(437,197)	62,803
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	200,000	200,000	-	(200,000)
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	200,000	200,000	-	(200,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(300,000)	(300,000)	(437,197)	(137,197)
Prior Period Adjustment	-	-	273	-
Fund balance - beginning	2,310,608	2,310,608	2,310,608	-
Fund balance - ending	\$ 2,010,608	\$ 2,010,608	\$ 1,873,684	\$ (137,197)



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**UDAG ESCROW FUND (1790)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	20,000	20,000	17,589	(2,411)
Total revenues	20,000	20,000	17,589	(2,411)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	520,000	520,000	-	520,000
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	520,000	520,000	-	520,000
Excess (deficiency) of revenues over (under) expenditures	(500,000)	(500,000)	17,589	517,589
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(500,000)	(500,000)	17,589	517,589
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	213,108	213,108	213,108	-
Fund balance - ending	\$ (286,892)	\$ (286,892)	\$ 230,697	\$ 517,589

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
WIA ADULT PROGRAMS FUND (1800)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,304,735	2,957,398	1,249,925	(1,707,473)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	2,304,735	2,957,398	1,249,925	(1,707,473)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	2,302,837	2,955,500	1,249,925	1,705,575
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	2,302,837	2,955,500	1,249,925	1,705,575
Excess (deficiency) of revenues over (under) expenditures	1,898	1,898	-	(1,898)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,898	1,898	-	(1,898)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ 1,898	\$ 1,898	\$ -	\$ (1,898)

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
WIA YOUTH PROGRAMS FUND (1810)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,161,600	3,836,224	2,587,711	(1,248,513)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	2,161,600	3,836,224	2,587,711	(1,248,513)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	2,161,161	3,835,785	2,587,711	1,248,074
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	2,161,161	3,835,785	2,587,711	1,248,074
Excess (deficiency) of revenues over (under) expenditures	439	439	-	(439)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	439	439	-	(439)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	114	114	114	-
Fund balance - ending	\$ 553	\$ 553	\$ 114	\$ (439)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WIA DISLOCATED WORKERS FUND (1820)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,224,059	3,597,608	1,440,610	(2,156,998)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	2,224,059	3,597,608	1,440,610	(2,156,998)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	2,218,133	3,591,682	1,440,610	2,151,072
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	2,218,133	3,591,682	1,440,610	2,151,072
Excess (deficiency) of revenues over (under) expenditures	5,926	5,926	-	(5,926)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	5,926	5,926	-	(5,926)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ 5,926	\$ 5,926	\$ -	\$ (5,926)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WIA GOVERNOR'S GRANT FUND (1830)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	381,669	658,964	307,412	(351,552)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	381,669	658,964	307,412	(351,552)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	384,469	661,764	307,581	354,183
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	384,469	661,764	307,581	354,183
Excess (deficiency) of revenues over (under) expenditures	(2,800)	(2,800)	(169)	2,631
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(2,800)	(2,800)	(169)	2,631
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ (2,800)	\$ (2,800)	\$ (169)	\$ 2,631

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WIA ADMIN COST POOL FUND (1840)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,085,041	1,085,041	494,266	(590,775)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	1,085,041	1,085,041	494,266	(590,775)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	1,085,041	1,085,041	491,866	593,175
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	1,085,041	1,085,041	491,866	593,175
Excess (deficiency) of revenues over (under) expenditures	-	-	2,400	2,400
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	2,400	2,400
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 2,400	\$ 2,400

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**JTPA PRIV IND COUNCIL FUND (1850)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	25,000	25,000	295	(24,705)
Fines and forfeits	-	-	-	-
Miscellaneous revenues	504	504	217	(287)
Total revenues	25,504	25,504	512	(24,992)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	2,000	2,000	-	2,000
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	2,000	2,000	-	2,000
Excess (deficiency) of revenues over (under) expenditures	23,504	23,504	512	(22,992)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	23,504	23,504	512	(22,992)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	24,310	24,310	24,310	-
Fund balance - ending	\$ 47,814	\$ 47,814	\$ 24,822	\$ (22,992)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WIA SPECIAL PROJECTS FUND (1860)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	123,500	123,500	56,701	(66,799)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	123,500	123,500	56,701	(66,799)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	123,500	123,500	56,701	66,799
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	123,500	123,500	56,701	66,799
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**EMERGENCY SHELTER FUND (1870)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	200,000	200,000	190,950	(9,050)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	200,000	200,000	190,950	(9,050)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	200,000	200,000	190,950	9,050
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	200,000	200,000	190,950	9,050
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**TRIAL COURT IMPROVEMENT FUND (1890)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	420	420	420	-
Fund balance - ending	\$ 420	\$ 420	\$ 420	\$ -

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CUMULATIVE RESERVE FUND (1900)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	22,569	22,569	22,569	-
Fund balance - ending	\$ 22,569	\$ 22,569	\$ 22,569	\$ -

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CRIMINAL JUSTICE ASSISTANCE SPECIAL REVENUE FUND (1910)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Taxes	\$ 4,400,000	\$ 4,400,000	\$ 3,990,697	\$ (409,303)
Licenses and permits	-	-	-	-
Intergovernmental revenues	810,000	810,000	861,812	51,812
Charges for services	35,000	35,000	67,856	32,856
Fines and forfeits	-	-	-	-
Miscellaneous revenues	50,000	50,000	32,766	(17,234)
Total revenues	5,295,000	5,295,000	4,953,131	(341,869)
<b>EXPENDITURES</b>				
Current:				
General government	3,000	3,000	2,614	386
Security of persons and property	6,300,000	6,300,000	5,687,705	612,295
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	6,303,000	6,303,000	5,690,319	612,681
Excess (deficiency) of revenues over (under) expenditures	(1,008,000)	(1,008,000)	(737,188)	270,812
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	1,000,000	1,000,000	1,000,000	-
Transfers out	(175,000)	(175,000)	(170,225)	4,775
Total other financing sources (uses)	825,000	825,000	829,775	4,775
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(183,000)	(183,000)	92,587	275,587
Prior Period Adjustment	-	-	(162,880)	-
Fund balance - beginning	2,896,681	2,896,681	2,896,681	-
Fund balance - ending	\$ 2,713,681	\$ 2,713,681	\$ 2,826,388	\$ 275,587

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**HOUSING STABILIZATION PROGRAM FUND (1930)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	11,613	(11,613)
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	-	-	11,613	(11,613)
Excess (deficiency) of revenues over (under) expenditures	-	-	(11,613)	(11,613)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	(11,613)	(11,613)
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	159,911	159,911	159,911	-
Fund balance - ending	\$ 159,911	\$ 159,911	\$ 148,298	\$ (11,613)

CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
CHANNEL 5 EQUIPMENT RESERVE SPECIAL REVENUE FUND (1940)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	264,000	264,000	262,604	(1,396)
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	264,000	264,000	262,604	(1,396)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	541,183	548,715	187,005	361,710
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	270,917	263,385	61,031	202,354
Total expenditures	812,100	812,100	248,036	564,064
Excess (deficiency) of revenues over (under) expenditures	(548,100)	(548,100)	14,568	562,668
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(548,100)	(548,100)	14,568	562,668
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	647,703	647,703	647,703	-
Fund balance - ending	\$ 99,603	\$ 99,603	\$ 662,271	\$ 562,668

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**PARK CUMULATIVE RESERVE SPECIAL REVENUE FUND (1950)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	1,110,500	1,110,500	38,235	(1,072,265)
<b>Total revenues</b>	<b>1,110,500</b>	<b>1,110,500</b>	<b>38,235</b>	<b>(1,072,265)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	1,352	1,352	512	840
Capital Outlay	2,156,972	2,156,972	455,572	1,701,400
<b>Total expenditures</b>	<b>2,158,324</b>	<b>2,158,324</b>	<b>456,084</b>	<b>1,702,240</b>
Excess (deficiency) of revenues over (under) expenditures	(1,047,824)	(1,047,824)	(417,849)	629,975
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	10,155	10,155
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	454,516	454,516	480,435	25,919
Transfers out	(100,000)	(100,000)	(100,000)	-
<b>Total other financing sources (uses)</b>	<b>354,516</b>	<b>354,516</b>	<b>390,590</b>	<b>36,074</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(693,308)	(693,308)	(27,259)	666,049
Prior Period Adjustment	-	-	-	-
<b>Fund balance - beginning</b>	<b>1,671,739</b>	<b>1,671,739</b>	<b>1,671,739</b>	<b>-</b>
<b>Fund balance - ending</b>	<b>\$ 978,431</b>	<b>\$ 978,431</b>	<b>\$ 1,644,480</b>	<b>\$ 666,049</b>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND (1970)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Taxes	\$ 5,917,000	\$ 5,917,000	\$ 5,493,666	\$ (423,334)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	327,000	327,000	371,001	44,001
Fines and forfeits	115,000	115,000	85,140	(29,860)
Miscellaneous revenues	51,000	51,000	17,269	(33,731)
Total revenues	6,410,000	6,410,000	5,967,076	(442,924)
<b>EXPENDITURES</b>				
Current:				
General government	318,376	318,376	272,328	46,048
Security of persons and property	7,193,157	7,193,157	6,384,583	808,574
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	425,000	425,000	-	425,000
Total expenditures	7,936,533	7,936,533	6,656,911	1,279,622
Excess (deficiency) of revenues over (under) expenditures	(1,526,533)	(1,526,533)	(689,835)	836,698
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,526,533)	(1,526,533)	(689,835)	836,698
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	3,857,106	3,857,106	3,857,106	-
Fund balance - ending	\$ 2,330,573	\$ 2,330,573	\$ 3,167,271	\$ 836,698



CITY OF SPOKANE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
DEFINED CONTRIBUTION ADMINISTRATION FUND (1980)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous revenues	150,000	150,000	88,229	(61,771)
Total revenues	150,000	150,000	88,229	(61,771)
<b>EXPENDITURES</b>				
Current:				
General government	153,312	153,312	84,655	68,657
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Utilities and Environment	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	153,312	153,312	84,655	68,657
Excess (deficiency) of revenues over (under) expenditures	(3,312)	(3,312)	3,574	6,886
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Collection of Revolving Loans	-	-	-	-
Other Nonrevenues	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(3,312)	(3,312)	3,574	6,886
Prior Period Adjustment	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ (3,312)	\$ (3,312)	\$ 3,574	\$ 6,886

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUND TOTALS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Taxes	\$ 17,988,757	\$ 18,038,757	\$ 15,998,269	\$ (2,040,488)
Licenses and permits	501,500	501,500	562,564	61,064
Intergovernmental revenues	33,828,617	46,116,314	27,063,399	(19,052,915)
Charges for services	8,559,127	10,887,699	9,713,533	(1,174,166)
Fines and forfeits	1,005,000	1,005,000	665,344	(339,656)
Miscellaneous revenues	4,522,592	4,582,592	3,816,384	(766,208)
Total revenues	66,405,593	81,131,862	57,819,493	(23,312,369)
<b>EXPENDITURES</b>				
Current:				
General government	1,965,930	2,023,930	1,792,693	231,237
Security of persons and property	22,890,482	25,148,279	19,067,484	6,080,795
Transportation	19,167,109	19,875,109	18,638,076	1,237,033
Utilities and Environment	1,528,621	1,528,621	1,403,383	125,338
Economic environment	30,032,089	39,585,981	17,099,869	22,486,112
Culture and recreation	22,202,018	22,666,730	21,615,061	1,051,669
Capital Outlay	13,240,437	14,667,237	4,960,739	9,706,498
Total expenditures	111,026,686	125,495,887	84,577,205	40,918,682
Excess (deficiency) of revenues over (under) expenditures	(44,621,093)	(44,364,025)	(26,757,712)	17,606,313
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	3,440,000	3,440,000	121,517	(3,318,483)
Collection of Revolving Loans	3,135,000	3,135,000	-	(3,135,000)
Other Nonrevenues	63,000	63,000	9,259	(53,741)
Transfers in	34,835,641	33,625,641	33,818,233	192,592
Transfers out	(10,211,353)	(10,211,353)	(8,969,657)	1,241,696
Total other financing sources (uses)	31,262,288	30,052,288	24,979,352	(5,072,936)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(13,358,805)	(14,311,737)	(1,778,360)	12,533,377
Prior Period Adjustment	-	-	(401,585)	-
Fund balance - beginning	64,957,340	64,957,340	64,957,340	-
Fund balance - ending	\$ 51,598,535	\$ 50,645,603	\$ 62,777,395	\$ 12,533,377

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GO BOND REDEMPTION DEBT SERVICE FUND (2100)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 12,907,671	12,907,671	\$ 12,805,322	\$ (102,349)
Miscellaneous revenues	-	-	84,865	84,865
Total revenues	12,907,671	12,907,671	12,890,187	(17,484)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	10,415,000	10,415,000	10,415,000	-
Interest	8,014,188	8,014,188	8,014,185	3
Total expenditures	18,429,188	18,429,188	18,429,185	3
Excess (deficiency) of revenues over (under) expenditures	(5,521,517)	(5,521,517)	(5,538,998)	(17,481)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,521,517	5,521,517	5,495,773	(25,744)
Transfers out	-	-	-	-
Total other financing sources (uses)	5,521,517	5,521,517	5,495,773	(25,744)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	(43,225)	(43,225)
Fund balance - beginning	4,580,920	4,580,920	4,580,920	-
Fund balance - ending	\$ 4,580,920	\$ 4,580,920	\$ 4,537,695	\$ (43,225)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**SPECIAL ASSESSMENT DEBT SERVICE FUND (2300)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Miscellaneous revenues	\$ 1,270,000	\$ 1,270,000	\$ 896,648	\$ (373,352)
Total revenues	1,270,000	1,270,000	896,648	(373,352)
<b>EXPENDITURES</b>				
Current:				
General government	500	500	-	500
Capital Outlay	-	-	-	-
Debt service:				
Principal	1,500,000	1,500,000	545,000	955,000
Interest	250,000	250,000	152,423	97,577
Total expenditures	1,750,500	1,750,500	697,423	1,053,077
Excess (deficiency) of revenues over (under) expenditures	(480,500)	(480,500)	199,225	679,725
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	13,000	13,000	615,972	602,972
Transfers out	-	-	(812,407)	(812,407)
Total other financing sources (uses)	13,000	13,000	(196,435)	(209,435)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(467,500)	(467,500)	2,790	470,290
Fund balance - beginning	387,997	387,997	387,997	-
Fund balance - ending	\$ (79,503)	\$ (79,503)	\$ 390,787	\$ 470,290

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**SPECIAL ASSESSMENT GUARANTY DEBT SERVICE FUND (2350)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous revenues	\$ 40,000	\$ 40,000	\$ 20,368	\$ (19,632)
Total revenues	40,000	40,000	20,368	(19,632)
<b>EXPENDITURES</b>				
Current:				
General government	782	782	-	782
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	782	782	-	782
Excess (deficiency) of revenues over (under) expenditures	39,218	39,218	20,368	(18,850)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	39,218	39,218	20,368	(18,850)
Fund balance - beginning	927,891	927,891	927,891	-
Fund balance - ending	\$ 967,109	\$ 967,109	\$ 948,259	\$ (18,850)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**IRON BRIDGE TIF DEBT SERVICE FUND (2500)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 84,449	\$ 84,449
Total revenues	-	-	84,449	84,449
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	84,449	84,449
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	84,449	84,449
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 84,449	\$ 84,449

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**TOTAL NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 12,907,671	\$ 12,907,671	\$ 12,889,771	\$ (17,900)
Miscellaneous revenues	1,310,000	1,310,000	1,001,881	(308,119)
Total revenues	14,217,671	14,217,671	13,891,652	(326,019)
<b>EXPENDITURES</b>				
Current:				
General government	1,282	1,282	-	1,282
Capital Outlay	-	-	-	-
Debt service:				
Principal	11,915,000	11,915,000	10,960,000	955,000
Interest	8,264,188	8,264,188	8,166,608	97,580
Total expenditures	20,180,470	20,180,470	19,126,608	1,053,862
Excess (deficiency) of revenues over (under) expenditures	(5,962,799)	(5,962,799)	(5,234,956)	727,843
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,534,517.00	5,534,517.00	6,111,745	577,228
Transfers out	-	-	(812,407)	(812,407)
Total other financing sources (uses)	5,534,517	5,534,517	5,299,338	(235,179)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(428,282)	(428,282)	64,382	492,664
Fund balance - beginning	5,896,808	5,896,808	5,896,808	-
Fund balance - ending	\$ 5,468,526	\$ 5,468,526	\$ 5,961,190	\$ 492,664

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**IMPROVEMENT PROJECT COST - 2001 CAPITAL PROJECT FUND (3101)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	56,687	3999	52688
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	84,873	28,186	-	28,186
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	84,873	84,873	3,999	80,874
Excess (deficiency) of revenues over (under) expenditures	(84,873)	(84,873)	(3,999)	80,874
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(84,873)	(84,873)	(3,999)	80,874
Fund balance - beginning	84,873	84,873	84,873	-
Fund balance - ending	\$ -	\$ -	\$ 80,874	\$ 80,874



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FIRE IMPROVEMENT CONSTRUCTION BOND CAPITAL PROJECT FUND (3130)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	13,817	13,817	13,817	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	13,817	13,817	13,817	-
Excess (deficiency) of revenues over (under) expenditures	(13,817)	(13,817)	(13,817)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(13,817)	(13,817)	(13,817)	-
Fund balance - beginning	13,817	13,817	13,817	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**ARTERIAL STREET CAPITAL PROJECT FUND (3200)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	49,463,707	50,735,024	16,258,131	\$ (34,476,893)
Charges for services	-	-	94,780	94,780
Miscellaneous revenues	5,140,222	5,140,222	1,129,925	(4,010,297)
Total revenues	54,603,929	55,875,246	17,482,836	(38,392,410)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	551,603	551,603	560,792	(9,189)
Culture and recreation	-	-	-	-
Capital Outlay	59,375,061	60,646,378	17,996,091	42,650,287
Debt service:				
Principal	294,444	294,444	248,477	45,967
Interest	17,076	17,076	14,613	2,463
Total expenditures	60,238,184	61,509,501	18,819,973	42,689,528
Excess (deficiency) of revenues over (under) expenditures	(5,634,255)	(5,634,255)	(1,337,137)	4,297,118
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	567,525	567,525
Transfers in	4,928,529	4,928,529	3,500,000	(1,428,529)
Transfers out	(1,300,000)	(1,300,000)	(1,302,823)	(2,823)
Total other financing sources (uses)	3,628,529	3,628,529	2,764,702	(863,827)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(2,005,726)	(2,005,726)	1,427,565	3,433,291
Fund balance - beginning	8,196,706	8,196,706	8,196,706	-
Fund balance - ending	\$ 6,190,980	\$ 6,190,980	\$ 9,624,271	\$ 3,433,291

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CITY HALL ACQUISITION AND IMPROVEMENT CAPITAL PROJECT FUND (3250)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	10,497	10,497	-	10,497
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	634	(634)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	10,497	10,497	634	9,863
Excess (deficiency) of revenues over (under) expenditures	(10,497)	(10,497)	(634)	9,863
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(10,497)	(10,497)	(634)	9,863
Fund balance - beginning	10,497	10,497	10,497	-
Fund balance - ending	\$ -	\$ -	\$ 9,863	\$ 9,863

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL PROJECTS CONSTRUCTION FUND (3270)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	5,000	5,000	2,281	(2,719)
Total revenues	5,000	5,000	2,281	(2,719)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	1,123	(1,123)
Culture and recreation	-	-	-	-
Capital Outlay	125,000	125,000	-	125,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	125,000	125,000	1,123	123,877
Excess (deficiency) of revenues over (under) expenditures	(120,000)	(120,000)	1,158	121,158
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(120,000)	(120,000)	1,158	121,158
Fund balance - beginning	110,650	110,650	110,650	-
Fund balance - ending	\$ (9,350)	\$ (9,350)	\$ 111,808	\$ 121,158

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FIRE PROTECTION IMPROVEMENT FUND (3300)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	19,200	12,652	(6,548)
Charges for services	-	-	18,337	18,337
Miscellaneous revenues	-	-	18,381	18,381
Total revenues	-	19,200	49,370	30,170
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	26,500	3,722	22,778
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	1,942,821	1,935,521	994,737	940,784
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	1,942,821	1,962,021	998,459	963,562
Excess (deficiency) of revenues over (under) expenditures	(1,942,821)	(1,942,821)	(949,089)	993,732
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	7,482	7,482
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	7,482	7,482
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,942,821)	(1,942,821)	(941,607)	1,001,214
Fund balance - beginning	1,811,520	1,811,520	1,811,520	-
Fund balance - ending	\$ (131,301)	\$ (131,301)	\$ 869,913	\$ 1,001,214

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS - 1999 FIRE CAPITAL PROJECTS FUND (3347)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	5,000	5,000	2	4,998
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	63,184	63,184	56,650	6,534
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	68,184	68,184	56,652	11,532
Excess (deficiency) of revenues over (under) expenditures	(68,184)	(68,184)	(56,652)	11,532
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(68,184)	(68,184)	(56,652)	11,532
Fund balance - beginning	69,695	69,695	69,695	-
Fund balance - ending	\$ 1,511	\$ 1,511	\$ 13,043	\$ 11,532

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS - 1999 PARK CAPITAL PROJECTS FUND (3348)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	20,000	20,000	2,994	(17,006)
Total revenues	20,000	20,000	2,994	(17,006)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	192,579	192,579	62,864	129,715
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	192,579	192,579	62,864	129,715
Excess (deficiency) of revenues over (under) expenditures	(172,579)	(172,579)	(59,870)	112,709
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(172,579)	(172,579)	(59,870)	112,709
Fund balance - beginning	183,549	183,549	183,549	-
Fund balance - ending	\$ 10,970	\$ 10,970	\$ 123,679	\$ 112,709

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**SPECIAL ASSESSMENT CONSTRUCTION CAPITAL PROJECTS FUND (3350)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	1,370,550	1,370,550	790,005	580,545
Debt service:				
Principal	-	-	-	-
Interest	30,000	30,000	40,757	(10,757)
Total expenditures	1,400,550	1,400,550	830,762	569,788
Excess (deficiency) of revenues over (under) expenditures	(1,400,550)	(1,400,550)	(830,762)	569,788
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	1,396,000	1,396,000	-	(1,396,000)
Sale of capital assets	-	-	-	-
Transfers in	-	-	812,406	812,406
Transfers out	-	-	-	-
Total other financing sources (uses)	1,396,000	1,396,000	812,406	(583,594)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(4,550)	(4,550)	(18,356)	(13,806)
Fund balance - beginning	(2,062,570)	(2,062,570)	(2,062,570)	-
Fund balance - ending	\$ (2,067,120)	\$ (2,067,120)	\$ (2,080,926)	\$ (13,806)



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NORTH SPORTS COMPLEX CAPITAL PROJECTS FUND (3351)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	50,000	50,000	7,648	(42,352)
Total revenues	50,000	50,000	7,648	(42,352)
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	3,647,208	3,647,208	3,648,003	(795)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	3,647,208	3,647,208	3,648,003	(795)
Excess (deficiency) of revenues over (under) expenditures	(3,597,208)	(3,597,208)	(3,640,355)	(43,147)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(3,597,208)	(3,597,208)	(3,640,355)	(43,147)
Fund balance - beginning	3,687,471	3,687,471	3,687,471	-
Fund balance - ending	\$ 90,263	\$ 90,263	\$ 47,116	\$ (43,147)

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 2003 - STREETS (3403)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	250,000	250,000	63,980	(186,020)
<b>Total revenues</b>	<u>250,000</u>	<u>250,000</u>	<u>63,980</u>	<u>(186,020)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	6,382,032	6,382,032	-	6,382,032
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>6,382,032</u>	<u>6,382,032</u>	<u>-</u>	<u>6,382,032</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,132,032)</u>	<u>(6,132,032)</u>	<u>63,980</u>	<u>6,196,012</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(6,132,032)</u>	<u>(6,132,032)</u>	<u>63,980</u>	<u>6,196,012</u>
Fund balance - beginning	<u>2,799,307</u>	<u>2,799,307</u>	<u>2,799,307</u>	<u>-</u>
Fund balance - ending	<u>\$ (3,332,725)</u>	<u>\$ (3,332,725)</u>	<u>\$ 2,863,287</u>	<u>\$ 6,196,012</u>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 2004 - STREETS (3404)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	2,425,734	2,425,734
Charges for services	-	-	-	-
Miscellaneous revenues	2,099,550	2,099,550	707,219	(1,392,331)
Total revenues	2,099,550	2,099,550	3,132,953	1,033,403
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	156,523	(156,523)
Culture and recreation	-	-	-	-
Capital Outlay	37,165,485	37,165,485	13,555,208	23,610,277
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	37,165,485	37,165,485	13,711,731	23,453,754
Excess (deficiency) of revenues over (under) expenditures	(35,065,935)	(35,065,935)	(10,578,778)	24,487,157
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(333,262)	(333,262)
Total other financing sources (uses)	-	-	(333,262)	(333,262)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(35,065,935)	(35,065,935)	(10,912,040)	24,153,895
Fund balance - beginning	37,553,327	37,553,327	37,553,327	-
Fund balance - ending	\$ 2,487,392	\$ 2,487,392	\$ 26,641,287	\$ 24,153,895

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 2008 - PARKS (3408)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	510,358	510,358
Total revenues	-	-	510,358	510,358
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	20,000	456	19,544
Capital Outlay	37,237,158	37,217,158	26,515,939	10,701,219
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	37,237,158	37,237,158	26,516,395	10,720,763
Excess (deficiency) of revenues over (under) expenditures	(37,237,158)	(37,237,158)	(26,006,037)	11,231,121
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(37,237,158)	(37,237,158)	(26,006,037)	11,231,121
Fund balance - beginning	36,702,187	36,702,187	36,702,187	-
Fund balance - ending	\$ (534,971)	\$ (534,971)	\$ 10,696,150	\$ 11,231,121

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 1992 CAPITAL PROJECTS FUND (3492)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Amounts	(Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	649	649
Total revenues	-	-	649	649
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	31,000	31,000	-	31,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	31,000	31,000	-	31,000
Excess (deficiency) of revenues over (under) expenditures	(31,000)	(31,000)	649	31,649
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(31,000)	(31,000)	649	31,649
Fund balance - beginning	29,520	29,520	29,520	-
Fund balance - ending	\$ (1,480)	\$ (1,480)	\$ 30,169	\$ 31,649

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 1995 CAPITAL PROJECTS FUND (3495)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	1,812	1,812
Total revenues	-	-	1,812	1,812
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	85,000	85,000	-	85,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	85,000	85,000	-	85,000
Excess (deficiency) of revenues over (under) expenditures	(85,000)	(85,000)	1,812	86,812
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(85,000)	(85,000)	1,812	86,812
Fund balance - beginning	82,439	82,439	82,439	-
Fund balance - ending	\$ (2,561)	\$ (2,561)	\$ 84,251	\$ 86,812

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CAPITAL IMPROVEMENTS 1999 CAPITAL PROJECTS FUND (3499)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	6,452	6,452
Total revenues	-	-	6,452	6,452
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	304,450	304,450	17,445	287,005
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	304,450	304,450	17,445	287,005
Excess (deficiency) of revenues over (under) expenditures	(304,450)	(304,450)	(10,993)	293,457
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(304,450)	(304,450)	(10,993)	293,457
Fund balance - beginning	304,450	304,450	304,450	-
Fund balance - ending	\$ -	\$ -	\$ 293,457	\$ 293,457

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**WEST QUADRANT TIF CAPITAL PROJECTS FUND (3501)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 80,192	\$ 80,192
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	-	-	80,192	80,192
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Transportation	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	80,192	80,192
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	80,192	80,192
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 80,192	\$ 80,192



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**TOTAL NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 80,192	\$ 80,192
Intergovernmental revenues	49,463,707	50,754,224	18,696,517	(32,057,707)
Charges for services	-	-	113,117	113,117
Miscellaneous revenues	7,564,772	7,564,772	2,451,699	(5,113,073)
Total revenues	57,028,479	58,318,996	21,341,525	(36,977,471)
<b>EXPENDITURES</b>				
Current:				
General government	10,497	10,497	-	10,497
Security of persons and property	5,000	88,187	7,723	80,464
Transportation	551,603	551,603	718,438	(166,835)
Culture and recreation	-	20,000	456	19,544
Capital Outlay	148,020,218	149,207,548	63,651,393	85,556,155
Debt service:				
Principal	294,444	294,444	248,477	45,967
Interest	47,076	47,076	55,370	(8,294)
Total expenditures	148,928,838	150,219,355	64,681,857	85,537,498
Excess (deficiency) of revenues over (under) expenditures	(91,900,359)	(91,900,359)	(43,340,332)	48,560,027
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	1,396,000	1,396,000	-	(1,396,000)
Sale of capital assets	-	-	575,007	575,007
Transfers in	4,928,529	4,928,529	4,312,406	(616,123)
Transfers out	(1,300,000)	(1,300,000)	(1,636,085)	(336,085)
Total other financing sources (uses)	5,024,529	5,024,529	3,251,328	(1,773,201)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(86,875,830)	(86,875,830)	(40,089,004)	46,786,826
Fund balance - beginning	89,577,438	89,577,438	89,577,438	-
Fund balance - ending	\$ 2,701,608	\$ 2,701,608	\$ 49,488,434	\$ 46,786,826

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## Proprietary Funds

## ENTERPRISE FUNDS

### FUND

#### Golf Fund (Combined)

- 4600 The Golf Fund accounts for revenues derived from fees, rentals, and other miscellaneous revenue. Expenditures are for the maintenance and operation of the four City-owned golf courses.

#### Arena Fund

- 4680 The Arena Lease Construction Fund accounts for the construction and leasing of parking lots for the multi-purpose arena.

#### Building Services

- 4700 The Building Services Fund is responsible for ensuring compliance and enforcement of building codes within the City of Spokane.

## **INTERNAL SERVICE FUNDS**

### **FUND**

- 5100** The Fleet Services Fund has the responsibility for the maintenance and repair of all City owned vehicles, except Fire department vehicles, and the rental of equipment to other City departments.
- 5200** The Public Works and Utility Fund has the responsibility of accounting for the billing of the water, sewer, and refuse charges of its customers.
- 5300** The Management Information Services Fund provides data processing services, telephone services, and centralized mailing for all departments of the City.
- 5800** The Risk Management Fund accounts for the payment of claims, insurance premiums and risk management administration.
- 5810** The Worker's Compensation Fund accounts for funds received from other City departments for the payment of benefits provided by State law, insurance, safety programs for the City and administrative expenses of the fund.
- 5820** The Unemployment Compensation Fund accounts for the payment of unemployment insurance benefits and for the administrative expenses of the fund.
- 5830** The Self-Funded Medical/Dental Benefits Fund accounts for funds received from other City departments to be used for the payment of medical and dental claims, and the administrative expenses of the fund.

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**DECEMBER 31, 2009**

	GOLF	ARENA	BUILDING SERVICES	TOTAL
<b>ASSETS</b>				
Current assets:				
Cash and equivalents	\$ 168,183	\$ -	\$ 128,765	\$ 296,948
Equity in pooled investments	896,114	-	326,029	1,222,143
Receivables:				
Accounts receivable	1,862	-	61,963	63,825
Interest receivable	-	-	210	210
Due from other funds	200	-	85	285
Inventories	42,837	-	-	42,837
Total current assets	1,109,196	-	517,052	1,626,248
Restricted assets:				
Revenue bond reserves:				
Equity in pooled investments	705,693	-	-	705,693
Interest receivable	2,789	-	-	2,789
Total restricted assets	708,482	-	-	708,482
Capital assets:				
Property, plant and equipment	11,399,221	-	-	11,399,221
Land	1,289,224	3,406,683	-	4,695,907
Construction in progress	-	-	3,209,893	3,209,893
Less accumulated depreciation	(5,626,823)	-	-	(5,626,823)
Total capital assets (net of accumulated depreciation)	7,061,622	3,406,683	3,209,893	13,678,198
Total assets	\$ 8,879,300	\$ 3,406,683	\$ 3,726,945	\$ 16,012,928
<b>LIABILITIES</b>				
Current liabilities:				
Accounts / vouchers payable	\$ 23,577	\$ -	\$ 9,888	\$ 33,465
Due to other funds	23,068	-	329,628	352,696
Compensated absences	953	-	11,662	12,615
Other accrued liabilities	25,898	-	82,793	108,691
Other current liabilities	51,482	-	12,172	63,654
Total current liabilities	124,978	-	446,143	571,121
Current liabilities payable from restricted assets:				
Revenue bonds payable	440,000	-	-	440,000
Accrued interest payable	10,052	-	-	10,052
Total current liabilities payable from restricted assets	450,052	-	-	450,052
Noncurrent liabilities:				
Revenue bonds payable	1,417,756	-	-	1,417,756
General obligation bonds payable	453,713	-	-	453,713
Compensated absences	72,265	-	160,403	232,668
Total noncurrent liabilities	1,943,734	-	160,403	2,104,137
Total liabilities	2,518,764	-	606,546	3,125,310
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	5,311,247	3,406,683	3,209,893	11,927,823
Restricted for debt service	147,389	-	-	147,389
Unrestricted	901,900	-	(89,494)	812,406
Total net assets	\$ 6,360,536	\$ 3,406,683	\$ 3,120,399	\$ 12,887,618



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	GOLF	ARENA	BUILDING SERVICES	TOTAL
<b>OPERATING REVENUES</b>				
Charges for services	\$ 3,029,016	\$ -	\$ 2,926,196	\$ 5,955,212
Miscellaneous revenues	69,101	-	92	69,193
Total operating revenues	3,098,117	-	2,926,288	6,024,405
<b>OPERATING EXPENSES</b>				
Operations	935,263	-	2,197,715	3,132,978
Maintenance	1,015,512	-	-	1,015,512
Administration	365,086	-	1,424,686	1,789,772
Taxes	19,880	-	-	19,880
Depreciation and amortization	362,400	-	-	362,400
Total operating expenses	2,698,141	-	3,622,401	6,320,542
Operating income (loss)	399,976	-	(696,113)	(296,137)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	37,434	-	6,329	43,763
Interest expense	(161,936)	-	-	(161,936)
Gain (loss) on disposition of fixed assets	2,000	-	1,775	3,775
Total nonoperating revenues (expenses)	(122,502)	-	8,104	(114,398)
Income (loss) before transfers	277,474	-	(688,009)	(410,535)
Capital contributions	39,410	-	-	39,410
Transfers in	75,000	-	-	75,000
Transfers out	-	-	(599)	(599)
Change in net assets	391,884	-	(688,608)	(296,724)
Total net assets - beginning	5,968,652	3,406,683	3,809,007	13,184,342
Total net assets - ending	\$ 6,360,536	\$ 3,406,683	\$ 3,120,399	\$ 12,887,618

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	GOLF	ARENA	BUILDING SERVICES	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 3,034,402	\$ -	\$ 2,921,105	\$ 5,955,507
Receipts from interfund services provided	60,215	-	112,078	172,293
Payments to suppliers and for services	(758,078)	-	(94,076)	(852,154)
Payments to employees	(1,311,057)	-	(2,651,605)	(3,962,662)
Payments for taxes - city and state	(28,459)	-	-	(28,459)
Payments for interfund services used	(301,263)	-	(920,863)	(1,222,126)
Other receipts (payments)	7,133	-	92	7,225
Net cash provided (used) by operating activities	702,893	-	(633,269)	69,624
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in (out)	114,410	-	-	114,410
Net cash provided by noncapital and related financing activities	114,410	-	-	114,410
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from disposal of capital assets	2,000	-	1,775	3,775
Acquisition and construction of capital assets	(246,532)	-	(360,134)	(606,666)
Principal paid on revenue bonds	(392,712)	-	-	(392,712)
Interest paid on revenue bonds	(140,974)	-	-	(140,974)
Interest paid on general obligation bonds	(22,691)	-	-	(22,691)
Transfers in (out)	-	-	(599)	(599)
Net cash provided (used) by capital and related financing activities	(800,909)	-	(358,958)	(1,159,867)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(1,284,399)	-	(220,763)	(1,505,162)
Proceeds from sales and maturities of investments	1,285,688	-	1,104,465	2,390,153
Interest received	45,079	-	10,875	55,954
Net cash provided (used) by investing activities	46,368	-	894,577	940,945
Net increase (decrease) in cash and cash equivalents	62,762	-	(97,650)	(34,888)
Cash and cash equivalents, January 1	105,421	-	226,415	331,836
Cash and cash equivalents, December 31	\$ 168,183	\$ -	\$ 128,765	\$ 296,948
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 399,976	\$ -	\$ (696,113)	\$ (296,137)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	362,400	-	-	362,400
(Increase) decrease in accounts receivable	(1,803)	-	(5,091)	(6,894)
(Increase) decrease in due from other funds	2,659	-	112,078	114,737
(Increase) decrease in inventories	(6,824)	-	-	(6,824)
Increase (decrease) in accounts / vouchers payable	(10,561)	-	(6,556)	(17,117)
Increase (decrease) in due to other funds	(55,497)	-	97,775	42,278
Increase (decrease) in other accrued liabilities	(8,579)	-	(56,457)	(65,036)
Increase (decrease) in other current liabilities	5,436	-	(634)	4,802
Increase (decrease) in employee leave benefits payable	15,686	-	(78,271)	(62,585)
Net cash provided (used) by operating activities	\$ 702,893	\$ -	\$ (633,269)	\$ 69,624

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2009**

	FLEET SERVICES 5100	PUBLIC WORKS AND UTILITY 5200	MANAGEMENT INFORMATION SERVICES 5300	RISK MANAGEMENT 5800	WORKERS' COMPENSATION 5810
<b>ASSETS</b>					
Current assets:					
Cash	\$ 1,362,636	\$ 72,450	\$ 2,741,271	\$ 415,054	\$ 372,890
Deposits with fiscal agents / trustees	-	-	-	-	374,226
Equity in pooled investments	1,653,695	-	7,111,082	12,527,707	9,455,426
Accounts receivable	12,220	254,241	3,928	-	-
Interest receivable	832	-	3,579	6,305	4,861
Due from other funds	1,156,827	903,513	352,158	6,766	-
Due from other governmental units	5,103	-	71	-	-
Inventories	1,316,383	-	16,371	-	-
Prepayments	-	-	52,733	-	-
Total current assets	5,507,696	1,230,204	10,281,193	12,955,832	10,207,403
Capital assets:					
Buildings	560,026	-	-	-	-
Machinery and equipment	28,168,488	2,383,067	13,735,985	-	6,535
Infrastructure	-	-	2,426,838	-	-
Less accumulated depreciation	(19,000,035)	(2,194,814)	(9,672,387)	-	(6,535)
Total capital assets (net of accumulated depreciation)	9,728,479	188,253	6,490,436	-	-
Total assets	15,236,175	1,418,457	16,771,629	12,955,832	10,207,403
<b>LIABILITIES</b>					
Liabilities:					
Current liabilities:					
Accounts / vouchers payable	411,028	105,910	116,618	4,556	302,285
Claims and judgements payable	-	-	-	4,754,153	6,574,155
Compensated absences	38,836	3,811	4,702	-	-
Due to other funds	55,055	471,352	260,322	58,288	15,957
Other accrued liabilities	109,455	79,621	149,384	5,810	10,482
Other current liabilities	8,062	1,757	1,357	-	-
Total current liabilities	622,436	662,451	532,383	4,822,807	6,902,879
Noncurrent liabilities:					
Compensated absences	231,225	219,897	375,163	38,378	33,182
Total noncurrent liabilities	231,225	219,897	375,163	38,378	33,182
Total liabilities	853,661	882,348	907,546	4,861,185	6,936,061
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	9,728,479	188,253	6,490,436	-	-
Unrestricted	4,654,035	347,856	9,373,647	8,094,647	3,271,342
Total net assets	\$ 14,382,514	\$ 536,109	\$ 15,864,083	\$ 8,094,647	\$ 3,271,342

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2009**

	UNEMPLOYMENT INSURANCE 5820	SELF-FUNDED MEDICAL- DENTAL 5830	TOTAL
<b>ASSETS</b>			
Current assets:			
Cash	\$ 13,134	\$ 860,972	\$ 5,838,407
Deposits with fiscal agents / trustees	-	608,430	982,656
Equity in pooled investments	1,622,520	9,253,182	41,623,612
Accounts receivable	-	20,785	291,174
Interest receivable	816	4,877	21,270
Due from other funds	-	-	2,419,264
Due from other governmental units	-	5,394	10,568
Inventories	-	-	1,332,754
Prepayments	-	-	52,733
Total current assets	1,636,470	10,753,640	52,572,438
Capital assets:			
Buildings	-	-	560,026
Machinery and equipment	-	-	44,294,075
Infrastructure	-	-	2,426,838
Less accumulated depreciation	-	-	(30,873,771)
Total capital assets (net of accumulated depreciation)	-	-	16,407,168
Total assets	1,636,470	10,753,640	68,979,606
<b>LIABILITIES</b>			
Liabilities:			
Current liabilities:			
Accounts / vouchers payable	146,149	399,488	1,486,034
Claims and judgements payable	-	2,725,272	14,053,580
Compensated absences	-	-	47,349
Due to other funds	-	1,074	862,048
Other accrued liabilities	274	10,375	365,401
Other current liabilities	-	476,894	488,070
Total current liabilities	146,423	3,613,103	17,302,482
Noncurrent liabilities:			
Compensated absences	-	10,902	908,747
Total noncurrent liabilities	-	10,902	908,747
Total liabilities	146,423	3,624,005	18,211,229
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	-	-	16,407,168
Unrestricted	1,490,047	7,129,635	34,361,209
Total net assets	\$ 1,490,047	\$ 7,129,635	\$ 50,768,377

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	FLEET SERVICES 5100	PUBLIC WORKS AND UTILITY 5200	MANAGEMENT INFORMATION SERVICES 5300	RISK MANAGEMENT 5800	WORKERS' COMPENSATION 5810
<b>OPERATING REVENUES</b>					
Charges for goods and services	\$ 12,794,213	\$ 5,778,457	\$ 10,702,635	\$ -	\$ -
Miscellaneous revenues	12,036	-	-	1,820,486	5,476,797
Other operating revenues	-	4,981	1,787	-	-
Total operating revenues	12,806,249	5,783,438	10,704,422	1,820,486	5,476,797
<b>OPERATING EXPENSES</b>					
Operations	8,730,705	2,282,534	8,383,581	-	-
General and administration	2,319,327	3,338,340	650,211	837,456	576,882
Depreciation	1,725,906	131,366	1,559,350	-	-
Risk transfer payments	-	-	-	753,363	45,980
Claims processing	-	-	-	251,397	516,655
Payments to claimants and beneficiaries	-	-	-	3,014,793	3,188,284
Total operating expenses	12,775,938	5,752,240	10,593,142	4,857,009	4,327,801
Operating income (loss)	30,311	31,198	111,280	(3,036,523)	1,148,996
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income	10,324	918	43,247	86,560	57,570
Gain (loss) on on disposition of fixed assets	(64,232)	-	(1,110,988)	-	-
Interest expense	(504)	-	-	-	-
Other nonoperating revenues	134,718	-	-	-	-
Other nonoperating expenses	(73,856)	-	-	-	-
Total nonoperating revenues (expenses)	6,450	918	(1,067,741)	86,560	57,570
Income (loss) before contributions and transfers	36,761	32,116	(956,461)	(2,949,963)	1,206,566
Capital contributions	700,423	-	195,850	-	-
Transfers in	-	55,979	207,801	-	-
Transfers out	(63,945)	(6,655)	(227,725)	(5,345)	(5,868)
Change in net assets	673,239	81,440	(780,535)	(2,955,308)	1,200,698
Net assets, beginning	13,709,275	454,669	16,644,618	11,049,955	2,070,644
Net assets, ending	\$ 14,382,514	\$ 536,109	\$ 15,864,083	\$ 8,094,647	\$ 3,271,342

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	UNEMPLOYMENT INSURANCE 5820	SELF-FUNDED MEDICAL- DENTAL 5830	TOTAL
<b>OPERATING REVENUES</b>			
Charges for goods and services	\$ -	\$ -	\$ 29,275,305
Miscellaneous revenues	34,710	25,942,805	33,286,834
Other operating revenues	-	-	6,768
Total operating revenues	34,710	25,942,805	62,588,907
<b>OPERATING EXPENSES</b>			
Operations	-	-	19,396,820
General and administration	14,420	765,149	8,501,785
Depreciation	-	-	3,416,622
Risk transfer payments	-	9,082,436	9,861,779
Claims processing	9,724	1,064,490	1,842,266
Payments to claimants and beneficiaries	411,939	14,749,121	21,364,137
Total operating expenses	436,083	25,641,196	64,383,409
Operating income (loss)	(401,373)	301,609	(1,814,502)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	10,584	55,580	264,783
Gain (loss) on on disposition of fixed assets	-	-	(1,175,220)
Interest expense	-	-	(504)
Other nonoperating revenues	-	-	134,718
Other nonoperating expenses	-	-	(73,856)
Total nonoperating revenues (expenses)	10,584	55,580	(850,079)
Income (loss) before contributions and transfers	(390,789)	357,189	(2,664,581)
Capital contributions	-	-	896,273
Transfers in	-	(1,928)	261,852
Transfers out	-	-	(309,538)
Change in net assets	(390,789)	355,261	(1,815,994)
Net assets, beginning	1,880,836	6,774,374	52,584,371
Net assets, ending	\$ 1,490,047	\$ 7,129,635	\$ 50,768,377

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	FLEET SERVICES 5100	PUBLIC WORKS AND UTILITY 5200	MANAGEMENT INFORMATION SERVICES 5300	RISK MANAGEMENT 5800	WORKERS' COMPENSATION 5810
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 202,034	\$ 512,214	\$ 310,407	\$ -	\$ -
Receipts from interfund services provided	12,931,254	4,647,225	11,502,021	1,816,663	5,514,925
Payments to suppliers and for services	(7,046,384)	(859,390)	(3,615,464)	(3,322,072)	(2,875,201)
Payments to employees	(3,206,969)	(2,715,260)	(4,723,153)	(245,283)	(395,382)
Payments to taxes - City and State	-	(111,754)	-	-	-
Payments for interfund services used	(1,266,231)	(1,742,394)	(720,712)	(507,472)	(113,716)
Other receipts / payments	-	918	-	-	-
Net cash provided (used) by operating activities	1,613,704	(288,441)	2,753,099	(2,258,164)	2,130,626
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers in (out)	(63,945)	-	-	(171)	-
Net cash provided (used) by noncapital and related financing activities	(63,945)	-	-	(171)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from disposal of capital assets	132,104	-	-	-	-
Acquisition and construction of capital assets	(2,064,016)	(78,759)	(2,172,200)	-	-
Principal paid on capital leases	(22,409)	-	-	-	-
Interest paid on capital leases	(504)	-	-	-	-
Transfer in (out)	-	(6,655)	175,926	(5,174)	(5,868)
Net cash provided (used) by capital and related financing activities	(1,954,825)	(85,414)	(1,996,274)	(5,174)	(5,868)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(37,428)	-	(1,151,759)	(931,569)	(3,887,041)
Proceeds from sales and maturities of investments	5,514	-	499,000	3,100,000	1,700,000
Interest received	14,555	-	81,732	177,695	99,921
Net cash provided (used) by investing activities	(17,359)	-	(571,027)	2,346,126	(2,087,120)
Net increase (decrease) in cash and cash equivalents	(422,425)	(353,855)	185,798	82,617	37,638
Cash and cash equivalents, January 1	1,785,061	426,305	2,555,473	332,437	335,252
Cash and cash equivalents, December 31	\$ 1,362,636	\$ 72,450	\$ 2,741,271	\$ 415,054	\$ 372,890

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	FLEET SERVICES 5100	PUBLIC WORKS AND UTILITY 5200	MANAGEMENT INFORMATION SERVICES 5300	RISK MANAGEMENT 5800	WORKERS' COMPENSATION 5810
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ 30,311	\$ 31,198	\$ 111,280	\$ (3,036,523)	\$ 1,148,996
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	1,725,906	131,365	1,559,350	-	-
Other revenues / expenses	60,860	56,897	-	-	-
(Increase) decrease in deposits with fiscal agents / trustees	-	-	-	-	-
(Increase) decrease in accounts receivable	34,935	(5,192)	9,108	-	38,128
(Increase) decrease in due from other governments	(5,103)	-	(71)	-	-
(Increase) decrease in due from other funds	162,489	(674,786)	1,098,968	(3,824)	-
(Increase) decrease in inventories	(308,118)	-	(2,557)	-	-
(Increase) decrease in prepayments	-	-	3,557	-	-
Increase (decrease) in accounts/vouchers payable	(81,952)	(4,230)	(121,998)	(1,140)	128,926
Increase (decrease) in claims and judgements payable	-	-	-	778,552	820,968
Increase (decrease) in due to other funds	(1,697)	179,122	28,281	11,036	(5,376)
Increase (decrease) in other accrued liabilities	(92,965)	(54,850)	(102,634)	(7,777)	(3,819)
Increase (decrease) in other current liabilities	1,239	(68)	2,182	-	-
Increase (decrease) in employee leave benefits payable	87,799	72,103	15,723	1,512	4,803
Increase (decrease) in other noncurrent liabilities	-	-	151,910	-	-
Net cash provided (used) by operating activities	\$ 1,613,704	\$ (268,441)	\$ 2,753,099	\$ (2,258,164)	\$ 2,130,626
<b>Noncash investing, capital and financing activities:</b>					
Assets contributed from developers and customers	700,423		195,850		
Total of noncash activities					



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	UNEMPLOYMENT INSURANCE 5820	SELF-FUNDED MEDICAL DENTAL 5830	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ -	\$ -	\$ 1,024,655
Receipts from interfund services provided	34,710	25,943,801	62,390,599
Payments to suppliers and for services	(337,465)	(24,280,026)	(42,336,002)
Payments to employees	(10,056)	(303,967)	(11,600,070)
Payments to taxes - City and State	-	-	(111,754)
Payments for interfund services used	(3,724)	(239,054)	(4,593,303)
Other receipts (payments)	-	(26,179)	(25,261)
Net cash provided (used) by operating activities	(316,535)	1,094,575	4,748,864
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in (out)	-	-	(64,116)
Net cash provided (used) by noncapital and related financing activities	-	-	(64,116)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds from disposal of capital assets	-	-	132,104
Acquisition and construction of capital assets	-	-	(4,314,975)
Principal paid on capital leases	-	-	(22,409)
Interest paid on capital leases	-	-	(504)
Transfer in (out)	-	(1,928)	156,301
Net cash provided (used) by capital and related financing activities	-	(1,928)	(4,049,483)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investments	(41,670)	(5,710,640)	(11,760,107)
Proceeds from sales and maturities of investments	329,000	4,700,000	10,333,514
Interest received	22,394	104,305	500,602
Net cash provided (used) by investing activities	309,724	(906,335)	(925,991)
Net increase (decrease) in cash and cash equivalents	(6,811)	186,312	(290,726)
Cash and cash equivalents, January 1	19,945	674,660	6,129,133
Cash and cash equivalents, December 31	\$ 13,134	\$ 860,972	\$ 5,838,407

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	UNEMPLOYMENT INSURANCE 5820	SELF-FUNDED MEDICAL DENTAL 5830	TOTAL
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (401,373)	\$ 301,609	\$ (1,814,502)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	3,416,621
Other revenues	-	-	117,757
(Increase) decrease in deposits with fiscal agents / trustees	-	-	38,128
(Increase) decrease in accounts receivable	-	(20,785)	18,066
(Increase) decrease in due from other governments	-	(5,394)	(10,568)
(Increase) decrease in due from other funds	-	996	583,843
(Increase) decrease in inventories	-	-	(310,675)
(Increase) decrease in prepayments	-	-	3,557
Increase (decrease) in accounts/vouchers payable	84,631	107,155	109,392
Increase (decrease) in claims and judgements payable	-	238,775	1,838,295
Increase (decrease) in due to other funds	(3)	(923)	210,440
Increase (decrease) in other accrued liabilities	210	(1,834)	(263,669)
Increase (decrease) in other current liabilities	-	473,406	476,759
Increase (decrease) in employee leave benefits payable	-	1,570	183,510
Increase (decrease) in other noncurrent liabilities	-	-	151,910
<b>Net cash provided (used) by operating activities</b>	<b>\$ (316,535)</b>	<b>\$ 1,094,575</b>	<b>\$ 4,748,864</b>

## Fiduciary Funds

## **FUND**

- 6060** The Employees' Retirement Fund provides pension benefits for most non-uniformed employees. Major sources of revenues are from investment interest and employer's and employee's contributions.
- 6070** The Firefighters' Pension Fund provides benefits for all firefighters who retired prior to March 1, 1970, and limited benefits to firefighters who were hired between March 1, 1970 and October 1, 1977. Firefighters hired after October 1, 1977 are covered by the LEOFF system and are not covered by this fund.
- 6080** The Police Pension Fund provides benefits for all uniformed police who retired prior to March 1, 1970, and limited benefits to uniformed police who were hired between March 1, 1970 and October 1, 1977. Police officers hired after October 1, 1977 are covered by the LEOFF system and are not covered by this fund.
- 6750** The Spokane Regional Transportation Council Fund accounts for all monies received from the City, Spokane County, the State of Washington, and the Federal government. Expenditures are made for approved planning and transportation projects.
- 6780** The EMS Program Director Fund provides a cost sharing mechanism for funding the office of emergency medical services program director.

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**PENSION TRUST FUNDS**  
**DECEMBER 31, 2009**

	EMPLOYEES' RETIREMENT 6060	FIREFIGHTERS' PENSION 6070	POLICE PENSION 6080	TOTAL PENSION TRUST FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 214,518	\$ 316,591	\$ 304,890	\$ 835,999
Investments	3,807,402	2,484,548	-	6,301,950
Receivables:				
Interest and dividends	92,811	171,559	-	264,370
Taxes	-	190,555	700,000	890,555
Other receivables	-	3,095	-	3,095
Total receivables	92,811	365,209	700,000	1,158,020
Investments, at fair value:				
U.S. Fixed Income	46,457,779	17,919,703	-	64,377,482
U.S. Equities	77,182,546	-	-	77,182,546
Real Estate Investment Trusts	9,031,397	-	-	9,031,397
International Stocks	44,816,347	-	-	44,816,347
Alternatives	29,452,962	-	-	29,452,962
Total investments	206,941,031	17,919,703	-	224,860,734
Capital assets:				
Other Improvements	17,539	-	-	17,539
Less: Accumulated Depreciation	(2,631)	-	-	(2,631)
Total capital assets	14,908	-	-	14,908
Total assets	\$ 211,070,670	\$ 21,096,051	\$ 1,004,890	\$ 233,171,611
<b>LIABILITIES</b>				
Accounts payable	\$ 74,513	\$ 78,570	\$ 83,520	\$ 236,603
Current portion employee salary & benefits	12,321	-	-	12,321
Other current liabilities	44,755	104,450	7,625	156,830
Employee leave benefits	32,903	-	-	32,903
Total liabilities	164,492	183,020	91,145	438,657
<b>NET ASSETS</b>				
Net assets reserved for employees' pension benefits	210,906,178	14,476,667	913,745	226,296,590
Net assets reserved for employees' postemployment healthcare benefits	-	6,436,364	-	6,436,364
Total Net Assets	\$ 210,906,178	\$ 20,913,031	\$ 913,745	\$ 232,732,954

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**PENSION TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	EMPLOYEES' RETIREMENT 6060	FIREFIGHTERS' PENSION 6070	POLICE PENSION 6080	TOTAL PENSION TRUST FUNDS
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ 6,474,432	\$ 4,825,285	\$ 3,825,000	\$ 15,124,717
Plan members	6,637,872	-	-	6,637,872
Intergovernmental revenue	-	226,773	-	226,773
Miscellaneous revenue	-	1,682	-	1,682
Total contributions	<u>13,112,304</u>	<u>5,053,740</u>	<u>3,825,000</u>	<u>21,991,044</u>
Investment earnings:				
Net increase (decrease) in fair value of investments	33,510,353	(374,368)	-	33,135,985
Interest, dividends and other investment income	5,298,939	649,907	-	5,948,846
Total investment earnings (loss)	<u>38,809,292</u>	<u>275,539</u>	<u>-</u>	<u>39,084,831</u>
Less: investment expense	<u>366,446</u>	<u>20,123</u>	<u>-</u>	<u>386,569</u>
Net investment earnings (loss)	<u>38,442,846</u>	<u>255,416</u>	<u>-</u>	<u>38,698,262</u>
Total additions	<u>51,555,150</u>	<u>5,309,156</u>	<u>3,825,000</u>	<u>60,689,306</u>
<b>DEDUCTIONS</b>				
Pension Benefits	15,509,868	1,667,399	1,052,775	18,230,042
Medical and dental benefits	-	2,784,740	2,505,164	5,289,904
Refunds of contributions	315,919	-	-	315,919
Medical and dental administration	-	250,344	206,309	456,653
Administrative expenses	<u>563,408</u>	<u>85,387</u>	<u>76,456</u>	<u>725,251</u>
Total deductions	<u>16,389,195</u>	<u>4,787,870</u>	<u>3,840,704</u>	<u>25,017,769</u>
Change in net assets	<u>35,165,955</u>	<u>521,286</u>	<u>(15,704)</u>	<u>35,671,537</u>
Prior Period Adjustment	-	-	-	-
Change in net assets	<u>35,165,955</u>	<u>521,286</u>	<u>(15,704)</u>	<u>35,671,537</u>
Change in net assets:				
Reserved for employees' pension benefits	35,165,955	(782,041)	(15,704)	34,368,210
Reserved for employees' postemployment healthcare benefits	-	1,303,327	-	1,303,327
Net assets - beginning of the year	<u>175,740,223</u>	<u>\$ 20,391,745</u>	<u>\$ 929,449</u>	<u>197,061,417</u>
Net assets - end of the year	<u>\$ 210,906,178</u>	<u>\$ 20,913,031</u>	<u>\$ 913,745</u>	<u>\$ 232,732,954</u>

**CITY OF SPOKANE  
COMBINING STATEMENT OF NET ASSETS  
AGENCY FUNDS  
DECEMBER 31, 2009**

	SPOKANE REGIONAL TRANS COUNCIL 6750	EMS PROGRAM DIRECTOR 6780	FISCAL AGENCY 6930	TOTAL DECEMBER 31, 2008
<b>ASSETS</b>				
Cash and cash equivalents	\$ 191,804	\$ 60,004	\$ -	\$ 251,808
Accounts Receivable	-	241	-	241
Deposits with Fiscal Agents / Trustees	-	-	10,000	10,000
 Total assets	 \$ 191,804	 \$ 60,245	 \$ 10,000	 \$ 262,049
 <b>LIABILITIES</b>				
Accounts payable	-	3,226	-	3,226
Due to other governmental units	187,446	53,792	-	241,238
Other current liabilities	4,358	339	-	4,697
Other accrued liabilities	-	2,888	-	2,888
Matured long-term obligations	-	-	10,000	10,000
Total liabilities	\$ 191,804	\$ 60,245	\$ 10,000	\$ 262,049

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SPOKANE REGIONAL COUNCIL AGENCY FUND (FUND 6750)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	BALANCE JANUARY 1, 2009	Additions	Deductions	BALANCE DECEMBER 31, 2009
<b>ASSETS</b>				
Cash and Equivalents	\$ 165,103	\$ 1,952,218	\$ 1,925,517	\$ 191,804
Accounts Receivable	-	-	-	-
Deposit with Fiscal Agents / Trustees	-	-	-	-
Total Assets	<u>\$ 165,103</u>	<u>\$ 1,952,218</u>	<u>\$ 1,925,517</u>	<u>\$ 191,804</u>
<b>LIABILITIES</b>				
Accounts / Vouchers Payables	\$ -	\$ -	\$ -	\$ -
Due to Other Governmental Units	161,737	25,709	-	187,446
Other Current Liabilities	3,366	70,622	69,630	4,358
Other Accrued Liabilities	-	-	-	-
Matured Long-Term Obligations	-	-	-	-
Total Liabilities	<u>\$ 165,103</u>	<u>\$ 96,331</u>	<u>\$ 69,630</u>	<u>\$ 191,804</u>



**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**EMS PROGRAM DIRECTOR AGENCY FUND (FUND 6780)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	BALANCE JANUARY 1, 2009	Additions	Deductions	BALANCE DECEMBER 31, 2009
<b>ASSETS</b>				
Cash and Equivalents	\$ 49,190	\$ 130,269	\$ 119,455	\$ 60,004
Accounts Receivable	-	241	-	241
Deposit with Fiscal Agents / Trustees	-	-	-	-
Total Assets	<u>\$ 49,190</u>	<u>\$ 130,510</u>	<u>\$ 119,455</u>	<u>\$ 60,245</u>
<b>LIABILITIES</b>				
Accounts / Vouchers Payables	2,343	38,535	37,652	3,226
Due to Other Governmental Units	\$ 42,899	\$ 10,893	\$ -	\$ 53,792
Other Current Liabilities	405	-	66	339
Other Accrued Liabilities	3,543	23,129	23,784	2,888
Matured Long-Term Obligations	-	-	-	-
Total Liabilities	<u>\$ 49,190</u>	<u>\$ 72,557</u>	<u>\$ 61,502</u>	<u>\$ 60,245</u>

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FISCAL AGENCY FUND (FUND 6930)**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	BALANCE JANUARY 1, 2009	Additions	Deductions	BALANCE DECEMBER 31, 2009
<b>ASSETS</b>				
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	-	-	-	-
Deposit with Fiscal Agents / Trustees	10,000	-	-	10,000
Total Assets	\$ 10,000	\$ -	\$ -	\$ 10,000
<b>LIABILITIES</b>				
Accounts / Vouchers Payables	\$ -	\$ -	\$ -	\$ -
Due to Other Governmental Units	-	-	-	-
Other Current Liabilities	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Matured Long-Term Obligations	10,000	-	-	10,000
Total Liabilities	\$ 10,000	\$ -	\$ -	\$ 10,000

**CITY OF SPOKANE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**TOTAL AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	BALANCE JANUARY 1, 2009	Additions	Deductions	BALANCE DECEMBER 31, 2009
<b>ASSETS</b>				
Cash and Equivalents	\$ 214,293	\$ 2,082,487	\$ 2,044,972	\$ 251,808
Accounts Receivable	-	241	-	241
Deposit with Fiscal Agents / Trustees	10,000	-	-	10,000
Total Assets	\$ 224,293	\$ 2,082,728	\$ 2,044,972	\$ 262,049
<b>LIABILITIES</b>				
Accounts / Vouchers Payables	\$ 2,343	\$ 38,535	\$ 37,652	\$ 3,226
Due to Other Governmental Units	204,636	36,602	-	241,238
Other Current Liabilities	3,771	70,622	69,696	4,697
Other Accrued Liabilities	3,543	23,129	23,784	2,888
Matured Long-Term Obligations	10,000	-	-	10,000
Total Liabilities	\$ 224,293	\$ 168,888	\$ 131,132	\$ 262,049

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# Statistical Section

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## **STATISTICAL SECTION**

### ***Financial Trends***

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These schedules contain trend information used in understanding how the City's financial performance has changed over time.

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2 Changes in Net Assets	238
3 Program Revenues by Function / Program	240
4 Fund Balances of Governmental Funds	241
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### ***Revenue Capacity***

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### ***Debt Capacity***

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

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16 Computation of Direct and Overlapping Debt	254
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### ***Demographic and Economic Information***

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These schedules offer demographic and economic indicators to help understand the environment in which the City's activities take place.

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## ***Operating Information***

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These schedules contain service and infrastructure data used in relating the City's financial report to the services the City provides and the activities it performs.

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23 Capital Asset Statistics by Function / Program	265

**City of Spokane**  
**Net Assets by Component,**  
**Last Eight Fiscal Years**  
**Schedule 1**  
**(accrual basis of accounting)**

	Fiscal Year							
	2002	2003	2004	2005 (1)	2006	2007	2008	2009
<b>Governmental Activities</b>								
Invested in capital assets, net of related debt	\$ 84,944,384	\$ 95,390,666	\$ 111,774,835	\$ 1,413,074,024	\$ 1,402,016,225	\$ 1,398,670,923	\$ 1,410,639,225	\$ 1,422,123,350
Restricted	46,533,835	25,971,586	19,851,012	5,450,580	37,751,174	28,468,047	9,535,792	10,257,828
Unrestricted	40,668,176	72,955,229	37,315,410	51,920,236	80,956,926	93,226,607	115,200,143	107,885,766
Total governmental activities net assets	\$ 172,146,395	\$ 194,317,481	\$ 168,941,257	\$ 1,470,444,840	\$ 1,520,724,325	\$ 1,520,365,577	\$ 1,535,375,160	\$ 1,540,266,944
<b>Business-Type Activities</b>								
Invested in capital assets, net of related debt	\$ 250,070,743	\$ 284,192,264	\$ 316,315,230	\$ 346,248,578	\$ 382,863,573	\$ 436,017,731	\$ 463,216,857	\$ 500,752,288
Restricted	25,194,335	15,219,593	15,182,579	19,758,299	31,913,941	25,371,635	24,591,443	23,703,942
Unrestricted	149,405,076	160,231,460	156,373,596	160,614,827	150,751,523	149,152,737	156,399,691	135,150,402
Total business-type activities net assets	\$ 424,670,154	\$ 459,643,317	\$ 487,871,405	\$ 526,621,704	\$ 565,529,037	\$ 610,542,103	\$ 644,207,991	\$ 659,606,632
<b>Primary Government</b>								
Invested in capital assets, net of related debt	\$ 335,015,127	\$ 379,582,930	\$ 428,090,065	\$ 1,759,322,602	\$ 1,784,879,798	\$ 1,834,688,654	\$ 1,873,856,082	\$ 1,922,875,638
Restricted	71,728,170	41,191,179	35,033,591	25,208,879	69,665,115	53,839,682	34,127,235	33,961,770
Unrestricted	190,073,252	233,186,689	193,689,006	212,535,063	231,708,449	242,379,344	271,599,834	243,036,168
Total primary government net assets	\$ 596,816,549	\$ 653,960,798	\$ 656,812,662	\$ 1,997,066,544	\$ 2,086,253,362	\$ 2,130,907,680	\$ 2,179,583,151	\$ 2,199,873,576

Note: The City of Spokane implemented GASB 34 in fiscal year 2002.

(1) The City's infrastructure related portion of GASB 34 was implemented .

Schedule information not available prior to 2002



**City of Spokane**  
**Changes in Net Assets**  
**Last Eight Fiscal Years**  
**Schedule 2**  
 (accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>								
<b>Governmental activities:</b>								
General government	\$ 10,857,405	\$ 26,104,824	\$ 10,758,557	\$ 10,621,432	\$ 17,985,272	\$ 19,752,640	\$ 11,147,423	\$ 15,036,125
Judicial	4,606,706	4,898,566	5,636,339	5,443,369	5,466,930	5,909,358	6,640,000	6,776,810
Public Safety	72,979,212	76,238,638	84,419,058	79,576,797	83,101,417	93,939,142	99,769,417	102,973,430
Physical Environment	1,356,433	2,383,071	1,652,843	1,418,752	2,272,453	2,583,862	2,761,986	3,066,950
Transportation	12,639,177	15,131,918	17,624,697	33,531,074	35,167,596	37,481,145	39,220,701	47,564,093
Health & Human Services	66,072	50,074	72,311	81,524	81,524	95,080	82,800	93,464
Economic environment	10,424,350	12,262,366	44,985,529	12,122,870	22,376,982	23,606,801	20,237,513	23,164,575
Culture and recreation	30,183,665	25,237,838	21,478,257	19,297,051	20,139,671	21,276,391	25,124,592	25,377,536
Interest on long-term debt	7,738,797	6,101,533	6,094,736	9,751,604	5,226,818	6,587,872	8,200,851	8,758,317
Total governmental activities expenses	\$ 150,851,817	\$ 188,408,828	\$ 192,722,327	\$ 171,844,473	\$ 191,698,663	\$ 211,232,291	\$ 213,185,283	\$ 232,811,300
<b>Business-type activities:</b>								
Water	\$ 21,472,338	\$ 22,210,151	\$ 23,796,518	\$ 24,237,445	\$ 27,042,094	\$ 29,130,943	\$ 29,099,922	\$ 32,762,274
Sewer	27,979,675	28,014,935	30,487,177	32,690,812	35,860,365	40,312,822	45,299,200	52,212,114
Solid Waste	56,861,016	58,032,970	59,372,575	59,258,616	61,766,926	63,682,115	68,910,628	71,100,952
Other business-type activities	6,890,001	6,398,106	6,573,215	6,468,153	6,800,029	7,507,962	6,746,886	6,529,655
Total business-type activities expenses	\$ 113,203,030	\$ 114,656,162	\$ 120,229,485	\$ 122,655,026	\$ 131,469,414	\$ 140,633,842	\$ 150,056,636	\$ 162,604,995
Total primary government expenses	\$ 264,054,847	\$ 283,064,990	\$ 312,951,812	\$ 294,499,499	\$ 323,168,077	\$ 351,866,133	\$ 363,241,919	\$ 395,416,295
<b>Program Revenues (see Schedule 3)</b>								
<b>Governmental activities:</b>								
Charges for services:								
General government	\$ 9,277,540	\$ 7,763,722	\$ 9,357,622	\$ (5,533,534)	\$ 9,261,030	\$ 7,985,640	\$ 8,944,563	\$ 11,370,549
Judicial	3,476,611	3,872,570	3,616,578	3,582,449	3,350,257	3,124,352	3,265,725	4,150,997
Public Safety	2,459,290	3,872,113	3,111,204	4,589,663	5,474,999	5,191,180	5,868,939	5,941,511
Physical Environment	-	67,672	124,985	149,970	118,250	139,480	72,930	164,579
Transportation	2,602,171	2,380,827	2,280,258	2,377,280	2,924,377	3,095,475	6,199,462	3,262,260
Health & Human Services	85,285	96,827	89,685	83,439	100,982	107,892	103,774	122,858
Economic environment	1,524,624	1,026,680	616,678	18,621,292	110,944	641,802	1,171,615	1,087,394
Culture and recreation	8,889,154	8,268,999	4,157,096	3,966,415	3,585,839	3,636,988	3,643,524	3,376,514
Operating grants & contributions	7,983,074	8,934,607	8,019,006	6,228,000	16,811,717	12,646,654	14,802,160	20,169,579
Capital grants & contributions	12,682,260	8,065,265	15,503,864	19,965,632	9,414,036	10,068,607	15,415,631	23,120,944
Total governmental activities program revenues	\$ 48,980,009	\$ 44,349,282	\$ 46,876,976	\$ 54,030,606	\$ 51,152,431	\$ 46,638,070	\$ 59,488,223	\$ 72,767,185

Continued on next page.

**City of Spokane**  
**Changes in Net Assets**  
Last Eight Fiscal Years  
Schedule 2  
(accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Business-type activities:</b>								
Charges for services:								
Water	\$ 24,022,930	\$ 26,690,839	\$ 26,004,791	\$ 28,377,251	\$ 31,748,660	\$ 33,113,492	\$ 31,439,306	\$ 32,357,054
Sewer	36,178,175	36,186,756	37,825,886	42,788,066	48,743,667	54,386,870	55,864,027	57,530,740
Solid Waste	61,510,764	61,739,719	65,894,896	65,172,500	67,286,788	70,053,717	68,680,152	70,411,047
Other business-type activities	6,868,363	11,765,622	6,419,505	4,482,044	7,452,626	6,972,297	6,172,291	6,028,180
Operating grants & contributions	611,529	-	813,567	288,598	736,083	190,732	928,417	249,373
Capital grants & contributions	12,881,183	11,621,021	8,446,944	16,095,773	18,410,307	11,725,415	15,013,790	7,476,376
Total business-type activities program revenues	142,072,944	148,003,957	145,405,589	157,404,232	174,378,131	176,442,523	178,097,983	174,052,770
Total primary government revenues	\$ 191,052,953	\$ 192,353,239	\$ 192,282,565	\$ 211,434,838	\$ 225,530,562	\$ 223,080,593	\$ 237,586,206	\$ 246,819,955
<b>Net (Expense) / Revenue</b>								
Governmental activities	\$ (101,871,808)	\$ (124,059,546)	\$ (145,845,351)	\$ (117,813,867)	\$ (140,546,232)	\$ (164,594,221)	\$ (153,697,060)	\$ (160,044,115)
Business-type activities	28,869,914	33,347,795	25,176,104	34,749,206	42,908,717	35,808,681	28,041,347	11,447,775
Total primary government net expense	\$ (73,001,894)	\$ (90,711,751)	\$ (120,669,247)	\$ (83,064,661)	\$ (97,637,515)	\$ (128,785,540)	\$ (125,655,713)	\$ (148,596,340)
<b>General Revenues &amp; Other Changes in Net Assets</b>								
Governmental activities								
Taxes								
Property taxes	\$ 38,198,472	\$ 38,779,629	\$ 39,431,373	\$ 46,055,125	\$ 52,295,264	\$ 53,471,752	\$ 48,873,345	\$ 53,022,331
Sales taxes	30,943,921	32,890,132	30,231,864	32,685,982	37,764,826	31,796,516	37,998,902	35,403,343
Utility taxes	35,430,138	34,163,803	34,635,656	38,091,587	45,494,410	46,883,528	53,204,435	54,436,640
Other taxes	14,238,428	14,507,805	14,036,105	17,911,826	17,362,461	15,228,094	14,241,106	12,859,356
Investment earnings	3,430,485	2,303,789	2,232,489	4,257,944	7,227,844	9,304,057	10,018,783	6,319,226
Transfers	(263,790)	115,477	(118,148)	831,974	(37,520)	(1,172,533)	9,554	51,925
Total governmental activities	\$ 121,977,654	\$ 122,760,635	\$ 120,449,339	\$ 139,834,438	\$ 160,107,285	\$ 155,511,414	\$ 164,346,125	\$ 162,092,821
Business-type activities								
Investment earnings	\$ 3,708,526	\$ 2,435,759	\$ 2,250,270	\$ 4,624,384	\$ 7,290,850	\$ 8,070,683	\$ 6,408,940	\$ 2,006,788
Transfers	263,790	(115,477)	118,148	(831,974)	37,520	1,172,533	(9,554)	(51,925)
Total Business-type activities	3,972,316	2,320,282	2,368,418	3,792,410	7,328,370	9,243,216	6,399,386	1,954,863
Total primary government	\$ 125,949,970	\$ 125,080,917	\$ 122,817,757	\$ 143,626,848	\$ 167,435,655	\$ 164,754,630	\$ 170,745,511	\$ 164,047,684
<b>Changes in Net Assets</b>								
Governmental activities	20,105,846	(1,298,911)	(25,396,012)	22,020,571	19,561,053	(9,082,807)	10,649,065	2,048,706
Business-type activities	32,842,230	35,668,077	27,544,522	38,541,616	50,237,087	45,051,897	34,440,733	13,402,638
Total primary government	\$ 52,948,076	\$ 34,369,166	\$ 2,148,510	\$ 60,562,187	\$ 69,798,140	\$ 35,969,090	\$ 45,089,798	\$ 15,451,344

Schedule information not available prior to 2002

City of Spokane  
Program Revenues by Function / Program  
Last Eight Fiscal Years  
Schedule 3  
(accrual basis of accounting)

	Program Revenues							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities:								
Charges for services:								
General government	\$ 9,277,540	\$ 7,763,722	\$ 9,357,622	\$ (5,533,534)	\$ 9,261,030	\$ 7,985,640	\$ 8,944,563	\$ 11,370,549
Judicial	3,476,611	3,872,570	3,616,578	3,582,449	3,350,257	3,124,352	3,265,725	4,150,997
Public Safety	2,459,290	3,872,113	3,111,204	4,589,663	5,474,999	5,191,180	5,868,939	5,941,511
Physical Environment	-	67,672	124,985	149,970	118,250	139,480	72,930	164,579
Transportation	2,602,171	2,380,827	2,280,258	2,377,280	2,524,377	3,095,475	6,199,462	3,262,260
Health & Human Services	85,285	96,827	89,685	83,439	100,982	107,892	103,774	122,858
Economic environment	1,524,624	1,026,690	616,678	18,621,292	110,944	641,802	1,171,615	1,087,394
Culture and recreation	8,889,154	8,268,989	4,167,096	3,566,415	3,595,839	3,636,988	3,643,524	3,376,514
Total governmental activities program revenues	\$ 28,314,675	\$ 27,349,410	\$ 23,354,106	\$ 27,836,974	\$ 24,926,678	\$ 23,922,809	\$ 29,270,552	\$ 29,476,662
Business-type activities:								
Charges for services:								
Water	\$ 24,022,930	\$ 26,690,839	\$ 26,004,791	\$ 28,577,251	\$ 31,748,660	\$ 33,113,492	\$ 31,439,306	\$ 32,357,054
Sewer	36,178,175	36,186,756	37,825,886	42,788,066	48,743,667	54,386,870	55,864,027	57,530,740
Solid Waste	61,510,764	61,739,719	65,894,896	65,172,500	67,286,788	70,053,717	68,660,152	70,411,047
Other business-type activities	6,868,363	11,765,622	6,419,505	4,482,044	7,452,626	6,972,297	6,172,291	6,028,180
Total business-type activities program revenues	\$ 128,580,232	\$ 136,382,936	\$ 136,145,078	\$ 141,019,861	\$ 155,231,741	\$ 164,526,376	\$ 162,155,776	\$ 166,327,021
Total primary government revenues	\$ 156,894,907	\$ 163,732,346	\$ 159,499,184	\$ 168,856,835	\$ 180,158,419	\$ 188,449,185	\$ 191,426,308	\$ 195,803,683

Schedule information not available prior to 2002

City of Spokane  
Fund Balances of Governmental Funds  
Last Eight Fiscal Years  
Schedule 4  
(modified accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Fund</b>								
Reserved	\$ 65,244	\$ 65,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	12,635,481	9,778,374	1,669,116	4,439,765	19,457,879	33,581,048	35,528,091	35,991,499
Total general fund	\$ 12,700,725	\$ 9,844,038	\$ 1,669,116	\$ 4,439,765	\$ 19,457,879	\$ 33,581,048	\$ 35,528,091	\$ 35,991,499
<b>All Other Governmental Funds</b>								
Reserved	\$ 17,094,965	\$ 11,952,538	\$ 10,481,220	\$ 11,283,105	\$ 11,513,508	\$ 10,597,518	\$ 36,171,382	\$ 37,419,290
Unreserved, reported in:								
Special Revenue funds	22,727,087	27,607,700	27,962,238	28,422,622	34,699,075	38,343,213	34,682,766	31,319,295
Capital Projects funds	21,471,430	34,601,632	52,226,905	39,062,916	27,428,155	59,535,905	89,577,438	49,488,434
Total all other governmental funds	\$ 61,293,482	\$ 74,161,870	\$ 90,670,363	\$ 78,768,643	\$ 73,640,738	\$ 108,476,636	\$ 160,431,586	\$ 118,227,019

Schedule information not available prior to 2002

**City of Spokane**  
**Changes in Fund Balances of Governmental Funds**  
**Last Eight Fiscal Years**  
**Schedule 5**  
**(modified accrual basis of accounting)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>								
Taxes (see Schedule 6)	\$ 109,277,106	\$ 110,530,507	\$ 111,062,456	\$ 125,468,377	\$ 144,230,886	\$ 147,983,001	\$ 146,239,501	\$ 147,957,353
Licenses, fees, and permits	6,247,583	6,144,623	5,672,286	4,817,755	5,828,665	5,842,706	6,251,281	6,219,627
Intergovernmental	23,558,351	22,920,699	28,604,503	28,831,469	33,258,743	33,025,311	37,971,148	51,301,978
Charges for services	17,474,199	15,401,100	15,928,486	16,591,542	16,376,722	17,760,406	21,523,925	24,716,279
Fines & forfeitures	3,536,809	4,993,664	3,734,116	3,699,313	3,548,885	3,447,765	3,608,620	4,249,223
Miscellaneous	15,953,902	12,579,969	12,568,119	40,260,098	16,947,885	12,486,417	14,046,580	11,977,104
<b>Total Revenues</b>	<b>\$ 176,047,950</b>	<b>\$ 172,570,562</b>	<b>\$ 177,570,066</b>	<b>\$ 219,668,554</b>	<b>\$ 220,191,786</b>	<b>\$ 220,545,606</b>	<b>\$ 229,641,055</b>	<b>\$ 246,421,564</b>
<b>Expenditures</b>								
General government	\$ 18,523,772	\$ 17,562,117	\$ 19,078,430	\$ 17,980,815	\$ 19,275,065	\$ 20,520,599	\$ 22,265,033	\$ 24,798,138
Security of Persons & Property	72,126,536	74,920,583	82,204,139	78,258,818	82,023,595	93,343,634	98,301,484	100,063,683
Utilities & Environment				50,865	43,826	-	1,216,161	8,983,205
Physical Environment	4,600,627	5,065,120	5,426,774	5,839,346	6,285,240	6,970,506	7,770,411	19,356,514
Transportation	12,111,387	13,843,277	13,974,113	14,156,508	15,423,847	17,361,206	20,689,011	1,403,283
Economic environment	10,447,581	12,249,560	44,910,669	12,232,419	22,505,469	23,561,649	20,053,614	22,383,897
Mental & physical health	80,760	88,555	85,867	95,080	95,080	95,080	82,800	107,020
Culture & Recreation	24,358,395	23,954,057	19,596,493	18,136,473	18,844,228	19,778,672	20,953,689	22,628,527
Capital Outlay	20,853,097	20,569,120	26,838,149	41,777,327	33,859,650	26,454,619	39,706,826	69,512,750
Debt Service:								
Principal	7,690,479	8,501,501	12,540,606	62,676,346	14,613,106	28,920,012	13,729,443	11,208,477
Interest	5,743,812	5,280,112	5,903,417	10,216,839	5,542,537	5,434,995	6,935,468	8,276,175
<b>Total expenditures</b>	<b>\$ 176,536,446</b>	<b>\$ 182,034,002</b>	<b>\$ 230,558,657</b>	<b>\$ 261,420,836</b>	<b>\$ 218,511,643</b>	<b>\$ 242,440,972</b>	<b>\$ 251,663,940</b>	<b>\$ 288,741,709</b>
Excess of revenues over/ (under) expenditures	(488,496)	(9,463,440)	(52,988,591)	(41,752,282)	1,680,143	(21,895,366)	(22,042,885)	(42,320,145)
<b>Other Financing Sources (Uses)</b>								
Long-term debt issued	3,536,846	18,885,976	59,557,140	29,341,621	403,000	60,508,132	43,900,000	-
Sale of capital assets	654,287	654,873	386,773	1,896,041	1,126,227	732,535	786,508	708,820
Collection of revolving loans	-	-	-	-	2,626,444	2,297,687	-	-
Other Nonrevenues	-	-	-	-	-	-	-	9,259
Premium on Debt Issuance	-	-	-	-	-	-	744,508	-
Transfers In	35,907,360	35,227,352	41,677,617	47,013,473	39,793,693	37,665,261	48,555,172	44,412,609
Transfers Out	(36,663,056)	(35,384,611)	(40,299,364)	(45,182,810)	(39,033,048)	(38,954,722)	(49,073,066)	(44,312,999)
<b>Total other financing sources (uses)</b>	<b>\$ 3,435,437</b>	<b>\$ 19,383,590</b>	<b>\$ 61,322,166</b>	<b>\$ 33,068,325</b>	<b>\$ 4,916,316</b>	<b>\$ 62,248,893</b>	<b>\$ 44,913,122</b>	<b>\$ 817,690</b>
<b>Other Changes in Fund Balance:</b>								
Prior Period Adjustment	\$ 291,611	\$ 91,550	\$ -	\$ (447,112)	\$ 71,494	\$ 8,605,508	\$ 31,031,755	\$ (238,704)
<b>Net change in fund balances</b>	<b>\$ 3,238,552</b>	<b>\$ 10,011,700</b>	<b>\$ 8,333,575</b>	<b>\$ (9,131,069)</b>	<b>\$ 6,667,953</b>	<b>\$ 48,959,035</b>	<b>\$ 53,901,992</b>	<b>\$ (41,741,159)</b>
Debt service as a percentage of noncapital expenditures	8.63%	8.54%	9.05%	33.19%	10.92%	15.91%	9.75%	8.89%

Schedule information not available prior to 2002

**City of Spokane**  
**Tax Revenues by Source, Governmental Funds**  
**Last Eight Fiscal Years**  
**Schedule 6**

FISCAL YEAR	GENERAL PROPERTY TAXES	RETAIL SALES AND USE TAX	BUSINESS TAXES	OTHER TAXES	TOTAL TAXES
2002	\$ 38,173,825	\$ 29,055,968	\$ 35,430,139	\$ 6,617,174	\$ 109,277,106
2003	38,951,675	29,752,334	34,166,795	7,659,703	110,530,507
2004	39,513,411	29,919,893	34,639,369	6,989,783	111,062,456
2005	46,043,483	31,298,182	38,091,588	10,035,124	125,468,377
2006	52,377,048	37,099,047	45,494,410	9,260,381	144,230,886
2007	53,634,029	39,187,817	46,883,528	8,277,627	147,983,001
2008	48,572,930	37,998,902	53,204,436	6,463,235	146,239,503
2009	53,120,113	35,403,343	54,436,637	4,997,261	147,957,353

Percentage Change 2005 vs. 2009

17.9%

42.9%

-50.2%

Schedule information not available prior to 2002

**City of Spokane**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Eight Fiscal Years**  
**Schedule 7**

Fiscal Year	Local Personal Property	State Assessed Personal Property	Real Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a % of Actual Taxable Value
2002	\$ 448,995,492	\$ 401,867,439	\$ 9,932,868,903	\$ 1,621,872,916	\$ 9,161,858,918	4.761	\$ 12,288,672,700	74.56%
2003	509,391,405	349,716,574	10,211,723,184	1,701,562,308	9,369,268,855	4.688	12,321,363,359	76.04%
2004	499,329,290	348,935,153	10,603,472,553	1,874,615,626	9,577,121,370	4.677	13,007,520,720	73.63%
2005	505,354,759	342,690,810	11,957,007,539	2,004,484,375	10,800,568,733	5.279	14,898,228,483	72.50%
2006	516,357,219	341,050,203	14,064,278,160	2,292,006,867	12,629,678,715	5.317	17,077,857,720	73.95%
2007	539,383,524	343,230,423	16,071,111,843	2,565,426,080	14,388,299,710	4.782	18,287,334,531	78.68%
2008	589,227,160	324,236,309	17,264,751,581	2,829,612,472	15,348,602,578	3.731	19,377,099,783	79.21%
2009	658,905,106	316,273,407	17,445,604,932	2,880,946,427	15,539,837,018	3.794	19,919,233,641	78.01%

Schedule information not available prior to 2002

Source: Assessed value information provided by Spokane County Assessor.

Source: Total direct tax rate is city direct rate provided by Spokane County Assessor.

Schedules were formatted in 2008 to clearly present State Assessed Personal Property.

**City of Spokane**  
**Direct and Overlapping Property Tax Rates**  
**Last Eight Fiscal Years**  
**Schedule 8**

Fiscal Year	City Direct Rates					Overlapping Rates				
	General Fund	EMS Fund	GO Debt Service	Fire Pension	Total Direct Rate	State	County	School District	Total Overlapping Rates	Total Property Tax Rate
2002	3.024	0.490	0.815	0.432	4.761	3.094	1.555	5.345	9.994	14.755
2003	2.986	0.480	0.795	0.427	4.688	2.917	1.478	5.389	9.784	14.472
2004	2.995	0.480	0.774	0.428	4.677	2.942	1.571	5.860	10.373	15.050
2005	3.139	0.500	1.191	0.449	5.279	2.912	1.557	5.783	10.252	15.531
2006	3.150	0.462	1.255	0.450	5.317	2.631	1.433	5.448	9.512	14.829
2007	2.832	0.411	1.089	0.450	4.782	2.194	1.361	4.739	8.294	13.076
2008	2.347	0.373	0.676	0.335	3.731	1.929	1.226	4.211	7.366	11.097
2009	2.262	0.360	0.849	0.323	3.794	1.898	1.191	4.342	7.431	11.225

Source: Total direct tax rate and overlapping rates provided by Spokane County Assessor.

**Note:** Property taxes levied by the County Assessor may be paid in two equal installments if the total tax is \$10.00 or more. The first half payment is due by April 30, the second half by October 31. Interest is added to all delinquent taxes at a rate of twelve percent per annum. In addition, a three percent penalty is assessed for taxes delinquent on May 31. An additional eight percent penalty is assessed on the amount of tax delinquent on November 30th of the year in which the tax is due.

Schedule information not available prior to 2002



City of Spokane  
Principal Property Taxpayers  
Current Year and Five Years Ago  
Schedule 9

2009				2005			
Tax Payer	Taxable Assessed Valuation	Rank	% Total City TAV	Tax Payer	Taxable Assessed Valuation	Rank	% Total City TAV
Avista Corporation	\$ 164,050,500	1	1.06%	Avista Corporation	\$ 177,172,991	1	1.64%
Harlan D. Douglass	119,940,951	2	0.77%	Northtown Mall	114,851,210	2	1.06%
Providence Sacred Heart Medical Center	105,941,159	3	0.68%	Qwest Corporation	106,557,473	3	0.99%
Northtown Mall	101,399,640	4	0.65%	Harlan D. Douglass	80,802,960	4	0.75%
Rock Pointe Holdings, LLC	76,809,800	5	0.49%	Providence Sacred Heart Medical Center	68,281,417	5	0.63%
Qwest Corporation	75,081,422	6	0.48%	Cowles Publishing	47,674,851	6	0.44%
River Park Square, LLC	61,672,623	7	0.40%	Wait B. and Karen L. Worthy	46,038,900	7	0.43%
Inland Western Spokane NorthPointe	45,338,360	8	0.29%	North Point Plaza, LLC	41,983,500	8	0.39%
Cowles Publishing	40,781,239	9	0.26%	First States Investors 5000A, LLC	37,520,660	9	0.35%
Hollister Siter Labs, LLC	40,773,789	10	0.26%	River Park Square, LLC	30,422,165	10	0.28%
	\$ 831,789,483		5.35%		\$ 751,306,127		6.96%
Spokane Assessed Valuation	2009 \$15,539,837,018						
	2005 \$10,800,568,733						

Source: Principal tax payer information provided by Spokane County

Source: Assessed Valuation information provided by Spokane County Assessor

Schedule information not available prior to 2002

City of Spokane  
Property Tax Levies and Collections  
Last Eight Fiscal Years  
Schedule 10

Fiscal Year Ended	Collected within the Fiscal Year of the Levy				Total Collections to Date	
	Tax Levied for the Fiscal Year	Amount	Percentage of Levy Collected	Delinquent Tax Collections	Amount	Total Tax Collected as a Percentage of Current Levy
2002	\$ 42,224,337	\$ 40,338,936	95.53%	\$ 1,447,097	\$ 41,786,033	98.96%
2003	42,779,682	41,251,665	96.43%	1,695,248	42,946,913	100.39%
2004	43,505,758	43,720,439	100.49%	1,599,362	45,319,801	104.17%
2005	50,267,579	50,426,365	100.32%	1,347,690	51,774,055	103.00%
2006	57,261,075	55,696,283	97.27%	1,430,394	57,126,677	99.77%
2007	59,945,386	57,864,250	96.53%	1,813,790	59,678,040	99.55%
2008	53,434,630	51,489,620	96.36%	1,226,250	52,715,870	98.65%
2009	58,007,380	56,163,600	96.82%	1,795,255	57,958,855	99.92%

Schedule information not available prior to 2002

**City of Spokane**  
**Taxable Sales by Category**  
**Last Eight Fiscal Years**  
**Schedule 11**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
NAICS #								
11 Agriculture, Forestry, Fishing	\$ 783,775	\$ 716,224	\$ 724,440	\$ 589,605	\$ 629,344	\$ 639,052	\$ 687,842	\$ 509,212
21 Mining	67,476	95,163	243,727	237,372	393,217	1,672,799	1,032,204	366,565
22 Utilities	618,542	852,368	748,616	940,885	1,183,022	889,623	1,001,433	766,908
23 Contracting/Construction	303,327	346,542	364,230	418,947	503,590	521,302	473,290	398,715
31-33 Manufacturing	63,353	63,913	63,543	67,960	83,543	82,511	96,458	83,844
42 Wholesale Trade	315,468	331,978	331,785	337,838	370,131	396,584	355,354	326,271
48-49 Transportation & Warehousing	5,477	5,733	5,809	6,401	4,950	6,807	5,284	5,501
51 Information	160,279	171,730	168,392	166,717	167,696	174,437	188,889	182,296
52 Finance/Insurance/Real Estate	51,625	52,282	48,213	48,509	48,883	49,913	49,610	38,520
53 Real Estate Rental/Leasing	93,283	98,538	97,449	96,992	102,200	97,478	91,702	87,181
54 Professional, Scientific & Technical Services	46,599	49,095	50,397	55,053	66,967	69,796	71,312	96,815
55-62 Management, Education, & Health Services	76,907	76,515	79,472	84,334	98,742	107,523	108,327	113,921
71 Arts, Entertainment, & Recreation	15,762	14,264	16,658	18,267	19,256	20,127	19,766	18,136
72 Services (Food Service & Accommodations)	318,372	320,351	343,325	361,360	399,999	431,003	441,018	430,305
81 Other Services	112,293	106,368	102,848	119,467	125,466	131,305	128,134	122,126
92-00 Public Administration, Other	4,044	4,808	5,025	5,150	5,383	6,184	5,847	6,333
441 Auto dealers/Motor Vehicles	336,825	351,419	337,574	315,532	321,940	333,619	293,139	271,213
442 Furniture/Furnishings/Equip	69,769	69,342	72,358	99,181	106,537	111,850	89,905	72,347
443 Electronics & Appliances	91,684	100,883	110,039	124,382	139,207	128,969	122,667	118,070
444 Building materials and farm tools	116,980	139,243	144,562	147,279	176,531	182,456	202,484	188,667
445 Food	123,008	120,119	118,545	120,520	125,700	129,211	131,204	131,985
446 Drug & Health stores	50,298	50,414	53,794	59,193	61,188	64,438	53,993	62,935
447 Gas stations & Convenience stores with pumps	35,378	34,516	31,634	34,724	36,388	41,009	36,852	41,442
448 Apparel/Accessories	153,424	150,425	160,859	159,487	171,623	191,984	178,821	165,496
451 Sporting goods, Toys, Book & Music stores	97,813	95,116	97,107	97,674	102,750	109,440	109,466	106,091
452 General merchandise	288,288	292,986	311,335	334,398	368,010	375,608	415,140	426,160
453 Miscellaneous retail stores	131,038	142,096	141,078	151,891	178,029	183,400	193,524	196,487
(subset of Miscellaneous retail stores)	4,003	2,841	2,147	2,078	1,921	1,954	1,928	-
4542 (subset of Miscellaneous retail stores)	369	2,841	2,147	2,078	1,921	1,954	1,928	-
4543 (subset of Miscellaneous retail stores)	18,809	19,274	19,539	31,549	34,460	35,005	37,340	-
4541 E-Commerce & Mail Order	7,744	8,864	12,004	12,323	13,683	16,733	15,411	23,271
Total	\$ 3,093,332	\$ 3,221,333	\$ 3,291,452	\$ 3,478,986	\$ 3,836,992	\$ 4,003,859	\$ 3,919,602	\$ 3,715,782

City direct sales tax rate \*\*

0.8609% 0.8644% 0.8680% 0.8933% 0.8930% 0.8927% 0.8922% 0.8918%

\*\* City direct sales tax restated from 2002-2008 to account for changes in per capita sales tax distributions

Note: Taxable Retail Sales based upon Local 0.5-1% County/City Sales Tax Collections

Note: NAICS is acronym for North American Industry Classification System

Note: City Direct Rate used from Schedule 12

Schedule information not available prior to 2002

**City of Spokane**  
**Direct & Overlapping Sales Tax Rates**  
**Last Eight Fiscal Years**  
**Schedule 12**

<u>Fiscal Year</u>	<u>State</u>	<u>City Direct</u>	<u>County</u>	<u>Spokane Transit</u>	<u>DOR Admin</u>	<u>Other Cities</u>	<u>Public Facilities District</u>	<u>Total</u>
2002	6.50	**	0.8609	**	0.0160	**	0.0274	8.1%
2003	6.50	0.8644	0.2891	0.2970	0.0160	0.0345	0.0990	8.1%
2004	6.50	0.8680	0.2824	0.5940	0.0190	0.0376	0.0990	8.4%
2005	6.50	0.8933	0.3423	0.5940	0.0190	0.0523	0.0990	8.5%
2006	6.50	0.8930	0.4413	0.5940	0.0200	0.0527	0.0990	8.6%
2007	6.50	0.8927	0.4414	0.5940	0.0200	0.0528	0.0990	8.6%
2008	6.50	0.8922	0.5408	0.5940	0.0210	0.0530	0.0990	8.7%
2009	6.50	0.8918	0.5412	0.5940	0.0210	0.0530	0.0990	8.7%

**Components of Sales Tax Rate**

State Rate	6.50
Local Sales*	1.00
Public Safety	0.10
Criminal Justice	0.10
Spokane Transit	0.60
Juvenile Detention & Facilities	0.10
Public Facilities	0.10
Mental Health	0.10
Emergency Communications & Equipment	0.10
	Effective Oct 1, 2008
	8.70%

\*\* Data restated from 2002-2008 to account for changes in per capita sales tax distributions

\*Taxable Retail Sales based upon Local 0.5-1% County/City Sales Tax Collections

Source: Washington State Department of Revenue Sales Tax Distribution Summary

Schedule information not available prior to 2002

**City of Spokane**  
**Sales Tax Remitters by Industry**  
**Current Year and Five Years Ago**  
**Schedule 13**

**Fiscal Year 2009**

	NAICS #	# Filers	% Total Filers	Taxable Sales	Tax Liability	% Total	
Agriculture, Forestry, Fishing	11	34	0.20%	\$509,212	\$	4,541	0.01%
Mining	21	12	0.07%	366,565		3,269	0.01%
Utilities	22	14	0.08%	766,908		6,839	0.02%
Construction	23	2,621	15.39%	398,715,341		3,555,684	10.73%
Manufacturing	31-33	1,076	6.32%	83,844,990		747,717	2.26%
Wholesale Trade	42	2,602	15.28%	326,271,141		2,909,637	8.78%
Retail Trade	44-45	5,073	29.80%	1,804,170,024		16,089,318	48.55%
Transportation & Warehousing	48-49	82	0.48%	5,501,331		49,060	0.15%
Information	51	546	3.21%	182,296,390		1,625,692	4.91%
Finance, Insurance	52	164	0.96%	38,520,723		343,522	1.04%
Real Estate, Rental/leasing	53	470	2.76%	87,181,932		777,475	2.35%
Professional, Scientific & Technical Services	54	1,060	6.23%	96,815,193		863,383	2.61%
Management, Education & Health Services	55-62	1,278	7.51%	113,921,743		1,015,937	3.07%
Arts, Entertainment & Recreation	71	184	1.08%	18,136,597		161,739	0.49%
Accommodations & Food Services	72	619	3.64%	430,305,576		3,837,401	11.58%
Other Services	81	1,177	6.91%	122,126,207		1,089,103	3.29%
Public Administration, Other	92-00	14	0.08%	6,333,023		56,477	0.17%
Totals		17,026		\$ 3,715,782,896	\$	33,136,794	

Note: NAICS is acronym for North American Industry Classification System

Continued on next page.

Schedule information not available prior to 2002

City of Spokane  
Sales Tax Remitters by Industry  
Current Year and Five Years Ago  
Schedule 13

Fiscal Year 2005							
	NAICS #	# Filers	% Total	Taxable Sales	Tax Liability	% Total	
Agriculture, Forestry, Fishing	11	25	0.196%	\$589,605	\$	5,267	0.017%
	21	6	0.047%	237,372		2,120	0.007%
Mining	22	6	0.047%	940,885		8,405	0.027%
Utilities	23	2,278	17.851%	418,947,988		3,742,462	12.042%
Construction	31-33	541	4.239%	67,960,426		607,090	1.953%
Manufacturing	42	1,938	15.187%	337,838,792		3,017,914	9.711%
Wholesale Trade	44-45	3,351	26.260%	1,690,217,395		15,098,712	48.584%
Retail Trade	48-49	77	0.603%	6,401,358		57,183	0.184%
Transportation & Warehousing	51	484	3.793%	166,717,360		1,489,286	4.792%
Information	52	167	1.309%	48,509,599		433,336	1.394%
Finance, Insurance	53	451	3.534%	96,992,323		866,432	2.788%
Real Estate, Rental/leasing	54	722	5.658%	55,053,924		491,797	1.582%
Professional, Scientific & Technical Services	55-62	997	7.813%	84,334,318		753,358	2.424%
Management, Education & Health Services	71	119	0.933%	18,267,168		163,181	0.525%
Arts, Entertainment & Recreation	72	554	4.341%	361,360,635		3,228,035	10.387%
Accommodations & Food Services	81	1,028	8.056%	119,467,217		1,067,201	3.434%
Other Services	92-00	17	0.133%	5,150,371		46,008	0.148%
Public Administration, Other							
Totals		12,761		\$ 3,478,986,736	\$	31,077,789	

Note: NAICS is acronym for North American Industry Classification System

Schedule information not available prior to 2002

**City of Spokane**  
**Ratios of Outstanding Debt by Type**  
**Last Eight Fiscal Years**  
**Schedule 14**

Fiscal Year	Governmental Activities					Business-Type Activities										Total Primary Government	% of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds	Public Works Trust Fund Loans	Promissory Notes	Housing & Urban Dev Section 108	Golf Revenue Bond	Solid Waste Revenue Bond	Sewer Revenue Bonds	Arena Revenue Bonds	Public Works Trust Fund Loans	Capital Leases	Reimburse-ment Agreements/State Revolving Loans						
2002	\$ 65,666,846	\$ 7,100,000	\$ 2,400,471	\$ 331,041	\$ 22,650,000	\$ 4,000,653	\$ 120,325,000	\$ 6,110,000	\$ 6,525,000	\$ 12,698,044	\$ 178,780	\$ 584,599	\$ 248,570,434	2.20%	\$ 1,271			
2003	76,880,000	5,955,000	2,158,185	325,000	22,280,000	3,755,181	107,785,000	-	-	11,726,698	236,820	699,077	231,800,961	1.99%	1,174			
2004	123,806,660	5,518,000	2,388,120	325,000	21,350,000	3,524,965	96,120,000	-	-	10,736,738	152,752	1,397,969	265,320,204	2.18%	1,344			
2005	112,465,000	5,289,000	2,118,056	325,000	-	3,303,486	83,785,000	-	-	13,139,592	105,812	1,564,388	222,095,334	1.77%	1,118			
2006	99,080,000	4,683,000	1,847,992	325,000	-	3,095,000	70,755,000	-	-	11,918,021	64,374	1,561,570	193,329,957	1.43%	959			
2007	130,290,000	3,905,000	1,577,928	325,000	-	2,715,000	50,150,000	-	-	12,957,490	43,853	1,490,648	203,354,919	1.39%	1,002			
2008	160,590,000	3,070,000	2,263,485	325,000	-	2,283,485	38,935,000	-	-	12,572,513	22,409	1,408,937	221,527,344	1.46%	1,084			
2009	150,175,000	2,525,000	2,360,008	325,000	-	1,905,000	23,985,000	-	-	11,840,267	-	1,283,497	194,398,772	N/A	946			

N / A - Indicates information is not available.

Schedule information not available prior to 2002

**City of Spokane**  
**Ratios of General Bonded Debt Outstanding**  
**Last Eight Fiscal Years**  
**Schedule 15**

General Bonded Debt Outstanding						
Fiscal Year	Population	Assessed Value	General Obligation Bonds	% of Actual Taxable Value of Property	Per Capita	
2002	195,500	\$ 9,161,858,918	\$ 65,666,846	0.72%	\$	336
2003	197,400	9,368,268,855	76,880,000	0.82%		389
2004	197,400	9,577,121,370	123,806,660	1.29%		627
2005	198,700	10,800,568,733	112,465,000	1.04%		566
2006	201,600	12,629,678,715	99,080,000	0.78%		491
2007	202,900	14,388,299,710	130,290,000	0.91%		642
2008	204,400	15,348,602,578	160,590,000	1.05%		786
2009	205,500	15,539,837,018	150,175,000	0.97%		731

Source: Assessed Value provided by Spokane County Assessor

Schedule information not available prior to 2002



**City of Spokane**  
**Computation of Direct and Overlapping Debt**  
**As of December 31, 2009**  
**Schedule 16**

	Net Bonded Debt Outstanding	Percentage Applicable to City	Amount Applicable to Government
Debt repaid with property taxes			
School District # 81	\$ 195,171,185	86.30%	\$ 168,432,733
Spokane County	7,789,705	39.71%	3,093,292
Mead School District # 354	49,773,674	18.80%	9,357,451
Moran Library	1,940,000	8.90%	172,660
Fire District # 8	2,680,000	4.40%	117,920
Fire District # 9	605,000	8.90%	53,845
Cheney School District # 360	17,435,000	5.40%	941,490
West Valley School District # 363	34,511,153	1.40%	483,156
Total Direct & Overlapping Debt	\$ 309,905,717		\$ 182,652,545

Outstanding debt information provided by Spokane County Auditor's Office.

Schedule information not available prior to 2002

City of Spokane  
Legal Debt Margin Information  
Last Eight Fiscal Years  
Schedule 17

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Value of Property	\$ 9,161,858,918	\$ 9,369,268,855	\$ 9,578,000,897	\$ 10,800,568,733	\$ 12,629,678,715	\$ 14,388,299,710	\$ 15,348,803,178	\$ 15,539,837,018
Debt Limit, 7.5% of Assessed Value	687,139,419	702,695,164	718,350,067	810,042,655	947,225,904	1,079,122,478	1,151,145,238	1,165,487,776
Total Net Debt Applicable to Limit	65,639,888	77,083,368	124,010,632	111,902,652	98,726,286	130,304,262	167,490,091	159,803,789
Legal Debt Margin	\$ 621,499,531	\$ 625,611,796	\$ 594,339,435	\$ 698,140,003	\$ 848,499,618	\$ 948,818,216	\$ 983,655,147	\$ 1,005,683,987
Total net debt applicable to the limit as % of debt limit	9.55%	10.97%	17.26%	13.81%	10.42%	12.08%	14.55%	13.71%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed Value	\$ 15,539,837,018
Debt Limit (7.5% of assessed value)	1,165,487,776
Debt Applicable to Limit:	
General Obligation Bonds	150,175,000
Promissory Notes	325,000
Employee Leave Benefits	10,757,550
Arbitrage Rebate Tax Payable	261,512
OPEB Liability	3,593,312
Less: Assets available from Debt Svc Funds	(5,308,585)
Total Net Debt Applicable to Limit	159,803,789
Legal Debt Margin	\$ 1,005,683,987

Schedule information not available prior to 2002

City of Spokane  
Pledged Revenue Coverage  
Last Eight Fiscal Years  
Schedule 18

Regional Solid Waste Management System Revenue Bonds\*

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest	Coverage	
2002	\$ 64,387,032	\$ 36,276,596	\$ 28,110,436	\$ 10,030,000	\$ 7,401,029	1.6	
2003	63,889,566	38,612,282	24,977,284	10,850,000	6,768,640	1.4	
2004	68,553,232	40,546,466	28,006,766	11,665,000	5,735,938	1.6	
2005	70,704,744	42,430,856	28,273,888	12,335,000	5,055,370	1.6	
2006	74,525,755	45,133,431	29,392,324	13,030,000	4,218,726	1.7	
2007	78,494,997	47,005,253	31,489,744	20,605,000	3,409,625	1.3	
2008	76,060,949	49,332,500	26,728,449	11,215,000	2,534,100	1.9	
2009	73,261,159	52,903,284	20,357,875	14,950,000	1,991,138	1.2	

Golf Revenue Bonds\*

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest	Coverage	
2002	\$ 2,833,140	\$ 2,161,788	\$ 671,352	\$ 221,944	\$ 311,551	1.3	
2003	2,988,843	2,148,773	840,070	208,232	324,182	1.6	
2004	2,929,505	2,231,816	697,689	195,058	336,230	1.3	
2005	3,039,516	2,107,544	931,972	188,267	346,827	1.7	
2006	3,038,697	1,999,774	1,038,923	177,136	356,549	1.9	
2007	3,195,489	2,148,077	1,047,412	350,396	186,850	1.9	
2008	2,958,429	2,237,098	721,331	368,972	164,462	1.4	
2009	3,135,551	2,335,741	799,810	392,712	140,974	1.5	

\*Please see Note 10 for more information on issue dates of bonds outstanding.

Schedule information not available prior to 2002

Special Assessment Bond Debt Service\*

Fiscal Year	Special Assessment Collections	Principal	Interest	Coverage	Debt Service	
2002	\$ 6,435,331	\$ 6,294,508	\$ 3,475,886	0.66		
2003	6,132,733	5,924,215	3,228,335	0.67		
2004	3,071,107	6,864,202	3,615,901	0.29		
2005	1,370,647	10,442,622	4,792,147	0.09		
2006	2,686,381	13,334,042	5,180,279	0.15		
2007	1,241,039	26,826,948	4,782,231	0.04		
2008	4,449,272	12,600,000	5,998,339	0.24		
2009	737,665	10,415,000	8,014,185	0.04		

**City of Spokane**  
**Demographic and Economic Statistics**  
**Last Eight Fiscal Years**  
**Schedule 19**

Calendar Year	Population	Personal Income (1) (in thousands)	Per Capita Personal Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)	CPI (5)	CPI Change %
2002	195,500	\$11,313,950	\$26,493	35.84	31,450	7.63%	184.7	1.93%
2003	197,400	\$11,647,310	\$27,038	36.13	30,793	7.51%	188.6	2.11%
2004	197,400	\$12,183,545	\$28,002	36.39	30,540	6.54%	193.0	2.33%
2005	198,700	\$12,573,489	\$28,544	36.65	30,061	5.64%	198.9	3.06%
2006	201,600	\$13,540,693	\$30,266	36.79	29,875	5.00%	205.7	3.42%
2007	202,900	\$14,601,000	\$32,019	36.88	29,543	4.80%	212.2	3.16%
2008	204,400	15,161,000*	\$32,769*	36.96	29,280	5.60%	219.6	3.49%
2009	205,500	N / A	N / A	37.11	29,261	8.80%	218.8	-0.36%

- (1) Personal Income and Per Capital Personal Income are Spokane Metropolitan Statistical Area data provided by US Bureau of Economic Analysis  
(2) Median Age data collected by Washington Office of Financial Management, Forecasting Division <http://www.ofm.wa.gov/pop/coagemf/default.asp>  
(3) School Enrollment data provided by Spokane Public School District  
(4) Unemployment data for Spokane Metropolitan Statistical Area provided by US Dept Bureau of Labor Statistics [www.bls.gov](http://www.bls.gov)  
(5) Consumer Price Index data is for West Urban Cities provided by US Dept Bureau of Labor Statistics [www.bls.gov](http://www.bls.gov)

Prior years Personal Income and Per Capita Personal Income data changed to reflect adjustments in BLS data

N / A - Indicates information is not available.

\* Preliminary Data

Schedule information not available prior to 2002

**City of Spokane  
Principal Employers  
Current Year and Five Years Ago  
Schedule 20**

2009				2005			
Employer	Employees	Rank	% of Total County Employment	Employer	Employees	Rank	% of Total County Employment
State of Washington	6,719	1	2.80%	FAFB 92nd Air Refueling Wing	5,616	1	2.50%
FAFB 92nd Air Refueling Wing	4,934	2	2.06%	Providence Sacred Heart Medical Center	3,232	2	1.44%
Providence Sacred Heart Medical Center	3,485	3	1.45%	United States Government	3,174	3	1.41%
Spokane Public Schools	3,247	4	1.35%	Spokane Public Schools	3,126	4	1.39%
Spokane County	2,102	5	0.88%	State of Washington	2,878	5	1.28%
City of Spokane	2,071	6	0.86%	City of Spokane	2,025	6	0.90%
United States Government	2,056	7	0.86%	Spokane County	2,009	7	0.89%
Deaconess Medical Center	1,410	8	0.59%	Empire Health Services	1,650	8	0.73%
Northern Quest Resort & Casino	1,356	9	0.57%	URM Stores Inc.	1,446	9	0.64%
URM Stores Inc.	1,353	10	0.56%	Community Colleges of Spokane	1,412	10	0.63%

Sources: Journal of Business and Bureau of Labor Statistics

Schedule information not available prior to 2002

**City of Spokane**  
**Budgeted Full Time Equivalent City Government Employees by Function / Program**  
**Last Eight Fiscal Years**  
**Schedule 21**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b><u>General Government</u></b>								
Police Ombudsman	-	-	-	-	-	-	-	2.0
Accounting	9.0	8.5	9.0	11.5	10.5	10.5	10.5	13.5
Admin Services	17.5	17.2	16.3	8.4	9.4	9.9	8.9	8.9
Arts	2.5	2.5	2.5	1.0	1.0	1.0	1.0	1.0
Civil Service	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
City Clerk	5.0	5.0	5.0	4.0	4.0	4.0	5.0	5.0
Human Services	2.1	2.1	2.1	2.1	2.2	2.3	2.2	2.7
Council	10.0	9.0	9.0	9.0	9.0	9.5	10.0	10.0
Public Affairs	4.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0
Community Centers	9.0	9.0	9.0	8.4	8.4	8.4	9.0	9.7
Engineering Services	63.0	63.0	68.0	69.0	71.0	74.0	81.0	81.0
Entertainment Facilities	205.4	173.2	-	-	-	-	-	0.0
Finance	7.3	3.5	4.0	4.0	5.0	4.5	5.5	4.5
Fire Personnel	304.1	288.1	289.1	237.1	241.1	245.1	251.1	254.1
Historic Preservation	1.8	1.8	1.8	1.8	1.8	1.8	1.8	0.0
Legal	37.0	35.0	35.0	32.0	32.0	36.0	37.0	37.0
Mayor	8.0	8.2	8.0	11.0	6.0	6.0	7.0	6.0
Neighborhood Services	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0
Municipal Court	39.8	40.0	42.0	39.0	39.0	39.0	39.0	50.0
Hearing Examiner	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Youth	2.5	2.5	2.5	2.0	2.0	2.0	2.0	2.0
Human Resources	9.0	5.0	5.0	7.0	7.0	8.0	9.0	10.0
Planning Services	20.3	19.0	21.0	15.2	15.2	17.2	17.0	17.0
Police Personnel	389.8	387.1	398.6	377.8	391.8	396.8	407.6	406.6
Probation Services	14.0	14.0	14.0	14.0	13.0	13.0	13.0	13.0
Public Defender	22.0	23.0	25.5	24.0	23.0	24.5	25.0	26.0
Economic Development	-	-	-	-	4.3	4.6	4.8	0.8
Real Estate	-	-	-	-	-	-	-	4.0
Business Development Services	-	-	-	-	-	-	-	6.8
Treasurer	11.5	16.0	16.0	14.0	14.0	15.0	14.0	14.0
Weights & Measures	-	-	-	-	1.0	1.0	1.0	0.0
<b>Total General Fund</b>	<b>1,207.5</b>	<b>1,149.7</b>	<b>1,001.4</b>	<b>909.3</b>	<b>928.7</b>	<b>951.1</b>	<b>979.4</b>	<b>1002.6</b>
<b><u>Special Revenue Funds</u></b>								
Streets	122.0	118.0	120.0	112.0	109.0	115.0	116.0	119.0
Code Enforcement	-	-	-	-	-	-	14.0	14.0
Library	105.5	93.0	93.3	78.0	86.2	87.2	90.5	91.8
Urban Forestry	1.5	1.5	1.5	1.5	1.5	1.0	1.0	1.0
Parks & Recreation	78.1	78.7	78.7	77.3	76.9	78.2	77.4	78.8
SAW DC	6.0	6.0	6.0	5.0	5.0	6.0	3.8	3.9
Arena Management	237.1	206.8	-	-	-	-	-	0.0
Law Enforcement Information Systems	8.0	8.0	10.0	10.0	10.0	10.0	10.0	11.0
Law Enforcement Block Grant	6.0	2.5	-	-	-	-	-	0.0
Human Services Grants	2.9	2.9	2.9	3.4	2.8	3.6	3.6	3.4
Public Safety and Judicial Grant	20.2	13.1	16.0	11.0	2.0	1.0	-	2.0
Combined Communications Center	19.8	19.8	19.8	19.8	19.8	19.8	19.8	19.8
Emergency Services	39.0	40.0	44.5	45.0	53.0	53.0	53.0	53.0
WIA Adult Programs	-	-	-	-	-	-	0.5	0.5
WIA Youth Programs	-	-	-	-	-	-	1.2	1.2
WIA Dislocated Worker Programs	-	-	-	-	-	-	0.6	0.4
Community Development Administration	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8
<b>Total Special Revenue Funds</b>	<b>658.9</b>	<b>603.0</b>	<b>405.5</b>	<b>375.8</b>	<b>379.0</b>	<b>387.6</b>	<b>404.1</b>	<b>412.6</b>

Schedule information not available prior to 2002  
Continued on next page.

**City of Spokane**  
**Budgeted Full Time Equivalent City Government Employees by Function / Program**  
**Last Eight Fiscal Years**  
**Schedule 21**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b><u>Capital Projects Funds</u></b>								
2004 Street Bond	-	-	-	-	5.0	5.0	-	0.0
<b>Total Capital Projects Funds</b>					5.0	5.0	-	0.0
<b><u>Enterprise Funds</u></b>								
Water	168.0	166.0	166.0	166.0	168.0	169.0	169.0	170.0
Sewer Maintenance	66.0	66.0	65.3	65.3	67.3	67.3	68.3	73.3
Wastewater Treatment	72.0	72.0	73.0	73.0	82.0	82.0	82.0	95.0
Environmental Programs	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Sewer Construction				0.8	0.8	0.8	0.8	0.8
Solid Waste Disposal Construction	7.0	7.0	7.0	7.0	7.0	7.0	7.0	8.0
Solid Waste Management	178.0	179.0	180.0	180.0	180.0	183.0	187.0	186.0
Golf	14.9	14.3	14.3	15.3	11.3	11.8	10.7	10.9
Building & Code	44.0	44.0	45.0	45.0	46.7	57.5	42.5	42.5
<b>Total Enterprise Funds</b>	<b>551.9</b>	<b>550.3</b>	<b>552.6</b>	<b>554.3</b>	<b>565.1</b>	<b>580.3</b>	<b>570.1</b>	<b>589.5</b>
<b><u>Internal Service Funds</u></b>								
Fleet Services	50.1	49.1	49.0	46.0	45.0	45.0	45.0	45.0
Public Works & Utilities	51.0	44.0	47.0	46.0	46.0	43.0	41.0	40.0
Management Information Systems	39.1	45.1	47.1	47.9	47.9	52.9	54.9	55.9
Reprographics	5.9	5.6	5.9	-	-	-	-	0.0
Purchasing	10.2	10.2	10.2	-	-	-	-	0.0
Risk Management	1.0	0.7	1.7	1.3	1.6	1.6	1.6	1.6
Workers Compensation	5.0	4.3	4.3	3.1	4.5	4.5	4.5	4.5
Unemployment Compensation		0.2	0.2	0.1	0.1	0.1	0.1	0.1
Employee Benefits Fund		3.0	3.0	2.7	2.8	3.8	3.8	3.8
<b>Total Internal Service Funds</b>	<b>162.3</b>	<b>162.1</b>	<b>168.3</b>	<b>146.9</b>	<b>147.9</b>	<b>150.9</b>	<b>150.9</b>	<b>150.9</b>
<b><u>Trust &amp; Agency Funds</u></b>								
Retirement	5.0	5.0	5.0	6.0	5.0	5.0	6.0	5.0
<b>Total Trust &amp; Agency Funds</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>5.0</b>
<b>Total City</b>	<b>2,585.5</b>	<b>2,470.2</b>	<b>2,132.7</b>	<b>1,992.3</b>	<b>2,030.8</b>	<b>2,079.9</b>	<b>2,110.6</b>	<b>2160.6</b>

Schedule information not available prior to 2002

City of Spokane  
Operating Indicators by Function / Program  
Last Eight Fiscal Years  
Schedule 22

Function / Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Building Services*</b>								
<b>Building permits issued:</b>								
Residential	2,615	2,655	3,220	3,274	3,872	3,196	3,212	3,199
Commercial	609	706	809	1,604	1,015	1,500	942	805
Total	3,224	3,361	4,029	4,878	4,887	4,696	4,154	4,004
<b>Permit Value:</b>								
Residential	\$ 93,752,817	\$ 124,780,054	\$ 157,533,062	\$ 197,610,003	\$ 192,762,027	\$ 151,400,000	\$ 119,200,000	\$ 80,000,000
Commercial	165,839,144	85,819,483	132,403,518	210,272,552	281,232,109	164,500,000	191,900,000	163,000,000
Total Value	\$ 259,591,961	\$ 210,599,537	\$ 289,936,580	\$ 407,882,555	\$ 473,994,136	\$ 315,900,000	\$ 311,100,000	\$ 243,000,000
<b>Police</b>								
Physical arrests	8,464	8,776	8,867	8,426	8,896	8,710	N/A	N/A
<b>Property Crimes:</b>								
Burglary	2,660	3,053	3,368	2,436	2,165	2,175	2,269	2,565
Larceny	10,248	11,260	12,763	7,932	7,340	7,188	7,218	8,864
Robbery	379	354	310	286	392	414	460	443
Auto Theft	1,685	1,593	1,830	1,802	2,299	2,013	1,538	1,737
Arson	59	83	57	94	66	88	58	74
Total Property Crimes	15,031	16,343	18,328	12,550	12,262	11,878	11,543	13,683
<b>Person Crimes:</b>								
Homicide	20	13	9	13	10	12	14	7
Rape	83	84	90	78	91	88	94	75
Aggravated Assault	820	710	799	743	704	808	785	745
Total Person Crimes	923	807	898	834	805	908	893	827

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City of Spokane  
Operating Indicators by Function / Program  
Last Eight Fiscal Years  
Schedule 22

Function / Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Fire</b>								
Fire Incident Response.#								
Alarm System	1,756	1,766	1,786	1,680	1,856	1,773	1,735	1,710
Structure Fire	1,218	1,203	1,183	1,252	1,280	1,234	1,298	1,291
Service Call	327	342	416	382	349	367	393	386
Hazardous Materials	426	329	275	240	302	271	291	294
Vehicle Fire	255	236	243	252	229	206	179	174
Brush/Wildland Fire	265	296	218	237	285	266	226	173
Trash/Dumpster Fire	65	72	82	73	82	100	101	108
Extrication	32	36	26	20	22	35	19	28
Miscellaneous Response	29	23	13	25	30	30	40	34
<b>Total Fire Incident Response:</b>	<b>4,373</b>	<b>4,303</b>	<b>4,242</b>	<b>4,161</b>	<b>4,435</b>	<b>4,282</b>	<b>4,282</b>	<b>4,198</b>
<b>Emergency Response:</b>								
Basic Life Support	7,944	8,265	9,014	9,675	10,044	11,217	11,654	11,504
Advanced Life Support	7,638	8,074	8,260	8,583	8,989	9,597	10,597	9,520
Motor Vehicle Accident	2,003	2,103	2,254	2,272	2,231	2,410	2,208	1,985
Ambulance Transfer Only	5	17	23	22	17	23	11	25
<b>Total Emergency Response:</b>	<b>17,590</b>	<b>18,459</b>	<b>19,551</b>	<b>20,552</b>	<b>21,281</b>	<b>23,247</b>	<b>24,470</b>	<b>23,034</b>
<b>Inspections conducted</b>	<b>N / A</b>	<b>9,563</b>	<b>9,907</b>	<b>11,187</b>	<b>10,566</b>	<b>9,485</b>	<b>10,081</b>	<b>9,262</b>

Continued on next page

City of Spokane  
Operating Indicators by Function / Program  
Last Eight Fiscal Years  
Schedule 22

Function / Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Solid Waste Management**</b>								
Solid Waste Disposal (annual tons)	337,359	309,724	333,895	332,109	354,704	334,064	331,596	329,588
Ash	77,571	76,871	85,562	88,952	81,679	77,866	70,990	77,238
Ferrous Metals Recovered	12,394	10,416	8,955	8,491	8,377	8,869	8,466	9,434
<b>Recyclable materials collected (annual tons):</b>								
City Residential Curbside	N/A	N/A	9,216	9,099	8,976	9,409	9,043	8,757
City Commercial Collection	N/A	N/A	2,421	2,495	2,646	2,730	2,655	2,842
County/Regional Curbside & Commercial	8,127	9,453	9,769	10,239	10,461	9,968	8,916	8,438
Transfer Station Recycling Centers	4,043	4,335	4,355	4,362	4,316	4,474	3,514	3,791
Spokane City Hall Recycling Program	32	27	31	20	22	22.5	20.0	NA
Centralized Composting (annual tons)	674	36,180	45,911	42,466	42,905	47,211	45,855	43,714
Household Hazardous Waste (annual tons)	674	648	634	656	686	557	509	793
Electrical Generation (annual mwh)	174,727	150,724	179,121	178,017	171,400	170,533	155,500	163,250
<b>Street Department****</b>								
Street resurfacing (Ln Miles)	11	16	16	17	16	11	23	13
Grind & Overlay (Sq Yards)	54,205	65,522	49,489	69,004	72,433	48,016	78,701	59,021
Skin Patch (Sq Yards)	14,621	37,819	51,482	39,495	25,898	27,118	52,933	29,569
Potholes repaired (Sq Yards)	8,948	8,447	7,986	8,902	7,011	8,478	17,068	11,243
Gallons of de-icer applied	919,712	1,019,162	902,696	1,061,551	882,405	2,046,650	1,384,320	849,012
Tons of traction sand applied	1,540	1,171	1,073	1,083	582	1,711	3,238	949
Parking violations	73,334	78,718	77,860	66,777	60,027	65,013	61,410	60,580
<b>Parks &amp; Recreation</b>								
Community center admissions	115,268	132,191	126,833	127,652	118,383	127,602	142,041	109,521
Miles of maintained trails	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5

Continued on next page

City of Spokane  
Operating Indicators by Function / Program  
Last Eight Fiscal Years  
Schedule 22

Function / Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Library</b>								
Number of libraries	6	6	6	6	6	6	6	6
Volumes in collection	576,998	563,668	560,765	527,456	547,825	533,678	525,602	529,194
Total volumes borrowed	1,885,232	1,915,853	1,947,769	1,733,048	1,787,500	1,698,037	1,908,130	2,014,756
Library Patron Visits	862,927	824,282	N / A	668,561	814,147	816,305	882,698	931,986
<b>Water***</b>								
Number of service connections	N / A	N / A	68,593	70,895	71,885	74,573	72,833	72,983
Number of new connections	N / A	N / A	N / A	1197***	609***	1063***	356	234
Average daily consumption	59,208,700	60,502,100	59,221,600	57,139,700	65,207,500	62,869,000	58,142,624	61,377,304
Peak daily consumption	137,807,000	153,666,000	129,242,000	140,028,000	150,371,000	129,650,000	142,277,000	126,196,660
<b>Wastewater</b>								
Number of treatment plants	N / A	1	1	1	1	1	1	1
Number of service connections	N / A	67,000	67,000	67,000	67,000	69,600	69,600	69,631
Average daily sewage treatment	N / A	38,210,000	38,210,000	36,380,000	41,360,000	37,220,000	39,490,000	38,699,000

\* Building Services was identified as Public Works in 2006. Permit issues and permit value numbers have been restated.

\*\* City of Spokane Solid Waste Management is part of interlocal agreement with Spokane County and other neighboring cities. Details can be found at <http://www.spokanesolidwaste.com>

\*\*\* Water Connection Data restated for designated periods

\*\*\*\* Street Department resurfacing, grind/overlay and skin patch statistics changed for all years to reflect correspondence with specific activity codes

# 2008 Fire Department structure fire, service call and miscellaneous response statistics changed to reflect change in classification

Property crime & violent crime data provided by [www.fbi.gov](http://www.fbi.gov) Uniform Crime Reporting Program

N / A - Indicates information is not available.

Schedule information not available prior to 2002

**City of Spokane**  
**Capital Asset Statistics by Function / Program**  
**Last Eight Fiscal Years**  
**Schedule 23**

Function / Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b><u>Police</u></b>								
Stations	12	12	12	12	12	13	13	13
Police personnel & officers	301	304	292	281	286	283	294	287
Patrol units	N/A	16	14	14	14	14	16	16
Police vehicles	N/A	194	251	244	250	245	260	253
Motorcycles	N/A	23	27	30	21	21	17	18
<b><u>Fire</u></b>								
Stations	14	14	14	14	14	14	14	14
Fire personnel & officers	304	288	289	237	241	252	254	255
<b><u>Street Department</u></b>								
Miles of streets:	1,004	1,006	1,102	961	965	956	971	977
Cement Concre Pavement				6.4	8.0	8.3	8.0	10.5
Asphalt Plant or Road Mix				879.0	883.0	884.6	890.7	903.5
Bituminous Surface Treatment				6.6	6.6	6.8	6.4	N/A
Gravel or Crushed Rock				33.2	32.5	31.1	30.1	29.2
Dirt & Unimproved				33.0	32.4	22.3	33.3	31.5
Brick				2.7	2.7	2.8	2.8	2.7
Steet Lights*	11,172	11,160	11,169	10,658	10,681	10,687	13,001	13,009
Traffic signals	249	250	251	251	250	250	251	251
Miles of sidewalks	1,020	na	na	na	1,215	1,229	1,221	1,250
Parking meters	2,730	2,721	2,708	2,658	2,717	2,840	2,852	2,848
Bridges	38	38	38	38	38	38	38	38
<b><u>Parks &amp; Recreation</u></b>								
Parks	82	82	82	82	82	84	84	84
Park acreage	1,102	1,102	1,102	1,281	1,281	1,281	1,281	1,281
Golf courses	4	4	4	4	4	4	4	4
Swimming pools	7	7	7	7	7	5	5	6

**City of Spokane**  
**Capital Asset Statistics by Function / Program**  
**Last Eight Fiscal Years**  
**Schedule 23**

Function / Program Continued on next page.	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b><u>Parks &amp; Recreation (continued)</u></b>								
Tennis courts	57	37	37	37	37	41	41	41
Community centers	1	1	1	1	1	1	1	1
Basketball Courts	15	15	15	15	15	34	34	36
Athletic fields	72	72	72	72	72	72	72	74
<b><u>Water</u></b>								
Miles of water mains	929	940	945	959	989	1,002	1,003	1007
Number of fire hydrants	N / A	6,662	6,782	6,873	6,860	7,058	7,172	7220
Storage capacity (in million gallons)	100.44	100.44	100.44	100.44	100.44	106	105	105
<b><u>Wastewater</u></b>								
Miles of sanitary sewers	833	838	850	850	871	856	856	857
Miles of storm sewers	351	355	360	360	356	360	360	365
Number of treatment plants	1	1	1	1	1	1	1	1
Daily treatment capacity (in gallons)	N / A	44,000,000	44,000,000	44,000,000	44,000,000	44,000,000	44,000,000	44,000,000

N / A - Indicates information is not available.

\* Street Light numbers included both City owned and maintained light poles and those leased from Avista Public Utilities.

Prior reporting years only contained light poles leased from Avista Public Utilities

\*\* Miles of Streets numbers altered from 2005-2009 to include specific street composition

Schedule information not available prior to 2002