

City of Midland, Michigan

	1999	2000	2001
General Fund:			
Reserved	\$ 13,895,811	\$ 20,849,242	\$ 30,213,730
Unreserved	<u>5,660,279</u>	<u>6,805,541</u>	<u>6,491,633</u>
Total General Fund	19,556,090	27,654,783	36,705,363
All other governmental funds:			
Reserved	2,544,780	4,035,725	7,970,477
Unreserved, reported in:			
Special Revenue Funds	2,901,651	2,977,583	2,872,816
Capital Project Funds	-	-	-
Debt Service Funds	<u>3,624</u>	<u>5,807</u>	<u>21,901</u>
Total all other governmental funds	<u>\$ 25,006,145</u>	<u>\$ 34,673,898</u>	<u>\$ 47,570,557</u>

Notes:

- (a) The City established a tax appeal reserve within the General Fund during fiscal year 1997-1998. See Notes to Financial Statements.
- (b) During fiscal year 2001-2002, the Storm Water Management Fund was reclassified from an Enterprise Fund to a Special Revenue Fund.
- (c) The City adopted GASB No. 34 during fiscal year 2002-2003. Beginning fund balances were restated to reflect the implementation.
- (d) During fiscal year 2002-2003, the Transportation Fund was reclassified from a proprietary fund to a Special Revenue Fund. The 2002-2003 beginning fund balance has been restated to reflect the change.
- (e) During fiscal year 2003-2004, the Special Assessment Revolving Fund was reclassified as an Internal Service Fund to properly reflect activity. The 2003-2004 beginning fund balance has been restated to reflect this change.
- (f) 2004-2005 beginning fund balance has been restated to reflect prior year adjustment of \$9,228.

Source: City's Comprehensive Annual Financial Report

Fund Balances - Governmental Funds

2002	2003	2004	2005	2006	2007	2008
\$ 37,272,928	\$ 38,033,797	\$ 41,711,287	\$ 39,525,290	\$ 32,321,210	\$ 26,171,316	\$ 16,395,961
<u>4,657,134</u>	<u>6,872,226</u>	<u>5,619,677</u>	<u>862,970</u>	<u>5,392,288</u>	<u>7,386,734</u>	<u>8,481,194</u>
41,930,062	44,906,023	47,330,964	40,388,260	37,713,498	33,558,050	24,877,155
10,539,100	9,836,063	6,583,221	6,133,899	6,457,181	5,678,635	4,813,284
2,455,937	2,610,688	9,353,608	9,151,988	9,528,365	6,839,638	5,878,473
-	-	470,031	912,267	-	366,429	309,512
<u>22,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 54,947,725</u>	<u>\$ 57,352,774</u>	<u>\$ 63,737,824</u>	<u>\$ 56,586,414</u>	<u>\$ 53,699,044</u>	<u>\$ 46,442,752</u>	<u>\$ 35,878,424</u>