CITY OF EAU CLAIRE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPONENT UNITS - GOVERNMENTAL
Year Ended December 31, 2005

	Downtown Business Improvement District	West Grand Business Improvement District	Water Street Business Improvement District	North Barstow/ Medical Business Improvement District	Totals
Revenues:					
Taxes:					
Special assessments	$ 71,000	$ 11,000	$ 9,500	$ -	$ 91,500
Miscellaneous:					
Investment income	1,180	179	750	-	2,109
Other	132	1,342	5,800	-	7,274
Total revenues	72,312	12,521	16,050	-	100,883
Expenditures:					
Contractual services	52,911	17,082	5,507	-	75,500
Supplies and materials	19,661	-	347	-	20,008
Total expenditures	72,572	17,082	5,854	-	95,508
Net change in fund balances	(260)	(4,561)	10,196	-	5,375
Fund balances at beginning of year	15,674	4,870	22,884	-	43,428
Fund balances at end of year	$ 15,414	$ 309	$ 33,080	$ -	$ 48,803
Reconciliation of net change in fund balances to change in net assets:					
Net change in fund balances	$ (260)	$ (4,561)	$ 10,196	$ -	$ 5,375
Governmental funds report repayments of loans receivable as revenue and issuing of new loans as expenditures. However, in the statement of activities, these amounts are not reported as revenues and expenses.					
New loans recognized as expenditures on fund statements	-	4,999	-	-	4,999
Repayment of principal on loans recognized as revenue on fund statements	-	(1,342)	-	-	(1,342)
Change in net assets	$ (260)	$ (904)	$ 10,196	$ -	$ 9,032