

THE METROPOLITAN ST. LOUIS SEWER DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES (INCLUDING ENCUMBRANCES) AND CHANGES IN FUND BALANCES (BUDGETARY BASIS)
for the year ended June 30, 2010
(with comparative combined totals for the year ended June 30, 2009)

	2010						2009	
	1101 General Fund	Operating Funds of Subdistricts	Operation, Maintenance and Construction Improvement Funds	Construction Funds	Special Funds	Principal and Interest Funds	Current Year Total	Prior Year Total
Excess (Deficit of Revenues) Over Expenditures	\$ (149,249,610)	\$ 247,594,301	\$ (5,285,964)	\$ (147,778,824)	\$ (2,570,416)	\$ (35,465,024)	\$ (92,755,537)	\$ (107,661,248)
Other Financing Sources (Uses):								
Transfers from Other Funds	138,499,253	-	655,000	70,438,101	9,500,000	28,501,947	247,594,301	126,086,752
Transfers (to) Other Funds	-	(247,594,301)	-	-	-	-	(247,594,301)	(126,086,752)
Proceeds from Bonds and Notes	6,110,193	-	-	112,000,479	-	2,938,438	121,049,110	77,982,515
Payments to Refunded Loan	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	144,609,446	(247,594,301)	655,000	182,438,580	9,500,000	31,440,385	121,049,110	77,982,515
Excess (Deficit) of Revenues Over Expenditures and Other Financing Sources (Uses)	(4,640,164)	-	(4,630,964)	34,659,756	6,929,584	(4,024,639)	28,293,573	(29,678,733)
ADJUSTMENTS TO RECONCILE TO GAAP BASIS								
Encumbrances, beginning of year	(19,255,520)	-	(14,352,409)	(189,775,596)	(2,721,472)	(514)	(226,105,511)	(259,542,967)
Encumbrances, end of year	14,316,914	-	9,022,248	182,158,864	1,168,106	514	206,666,646	226,105,511
	(4,938,606)	-	(5,330,161)	(7,616,732)	(1,553,366)	-	(19,438,865)	(33,437,456)
Excess (Deficit) of Revenues Over Expenditures and Other Financing Sources (Uses)-GAAP Basis	(9,578,770)	-	(9,961,125)	27,043,024	5,376,218	(4,024,639)	8,854,708	(63,116,189)
Fund Balances, Beginning of Year	38,198,695	-	60,797,463	251,054,576	15,178,804	33,971,107	399,200,645	462,317,177
Fund Balances, End of Year	\$ 28,619,925	\$ -	\$ 50,836,338	\$ 278,097,600	\$ 20,555,022	\$ 29,946,468	\$ 408,055,353	\$ 399,200,988

$\Delta = 14,303,011$

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(with comparative combined totals for the year ended June 30, 2009)
CONSTRUCTION FUNDS

	6710	6650	6660	6700	6610	6620		
	2010						2009	
	Fee Fee Extension and Improvement	Clean Water Capital Improvement Trust Fund	Sanitary Replacement Fund	Stormwater Facilities Fund	Caulks Creek Construction Fund	Williams Creek Construction Fund	Current Year Total	Prior Year Total
REVENUES:								
Capital Improvement Surcharge Refund	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ 266	\$ -
Recovery of Doubtful Accounts	-	-	-	-	-	-	-	-
Investment Income	1,893	-	4,929,077	254,252	91,667	8,979	5,285,868	9,072,606
Connection Fees	-	-	-	-	119,185	-	119,185	142,450
Miscellaneous	-	-	635,450	-	-	-	635,450	29,257
Grant Revenue	-	-	3,145,053	296,175	-	-	3,441,228	-
Total Revenues	1,893	266	8,709,580	550,427	210,852	8,979	9,481,997	9,244,313
EXPENDITURES:								
Contractual Appropriations	-	-	151,780,351	5,392,221	6,376	-	157,178,948	166,229,514
Principal Payments	-	-	-	-	-	-	-	5,000,000
Interest and Fiscal Agent Fees Paid	-	-	81,873	-	-	-	81,873	39,580
Liquidation of Contractual Encumbrances and Grants	-	-	-	-	-	-	-	(6,924,819)
Total Expenditures	-	-	151,862,224	5,392,221	6,376	-	157,260,821	164,344,275
Excess (Deficit) of Revenues Over Expenditures	1,893	266	(143,152,644)	(4,841,794)	204,476	8,979	(147,778,824)	(155,099,962)
OTHER FINANCING SOURCES (USES):								
Interfund Transfers	-	(10,900)	62,649,001	7,800,000	-	-	70,438,101	55,250,139
Proceeds from Bonds and Notes	-	-	112,000,479	-	-	-	112,000,479	70,852,515
Total Other Financing Sources (Uses)	-	(10,900)	174,649,480	7,800,000	-	-	182,438,580	126,102,654
Excess (Deficit) of Revenues Over Expenditures and Other Financing Sources (Uses)	1,893	(10,634)	31,496,836	2,958,206	204,476	8,979	34,659,756	(28,997,308)
ADJUSTMENTS TO RECONCILE TO GAAP BASIS								
Encumbrances, beginning of year	-	-	(180,634,977)	(3,031,832)	(6,108,787)	-	(189,775,596)	(232,850,622)
Encumbrances, end of year	-	-	178,998,160	2,942,441	218,263	-	182,158,864	189,775,596
	-	-	(1,636,817)	(89,391)	(5,890,524)	-	(7,616,732)	(43,075,026)
Over Expenditures and Other Financing Sources (Uses)-GAAP Basis	1,893	(10,634)	29,860,019	2,868,815	(5,686,048)	8,979	27,043,024	(72,072,334)
Fund Balances, Beginning of Year	-	10,900	235,631,201	7,662,697	7,194,653	555,125	251,054,576	323,126,910
Fund Balances, End of Year	\$ 1,893	\$ 266	\$ 265,491,220	\$ 10,531,512	\$ 1,508,605	\$ 564,104	\$ 278,097,600	\$ 251,054,576

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SPECIAL FUNDS

	4102	4103	4104	4122	2009	
	Improvement	Real Property Improvements and Alterations	Water Backup Insurance and Reimbursement	Emergency	Current Year Total	Prior Year Total
REVENUES:						
Investment Income	\$ (87,192)	\$ 6,410	\$ 204,423	\$ 47,332	\$ 170,973	\$ 799,069
Connection Fees	671,579	-	-	-	671,579	997,603
Grant Revenue	-	-	-	-	-	37,645
Rental Income	-	264,340	-	-	264,340	211,469
Proceed from Sale of Fixed Assets	-	-	-	-	-	-
Miscellaneous	5,181	239,071	-	-	244,252	4,039
Total Revenues	589,568	509,821	204,423	47,332	1,351,144	2,049,825
EXPENDITURES:						
Materials and Supplies	-	44,650	-	-	44,650	42,463
Utilities	-	192,411	-	-	192,411	181,543
Contractual Services	-	471,551	3,950,796	-	4,422,347	7,359,937
Capital Outlay	-	(6,000)	-	-	(6,000)	69,528
Contractual Appropriations	445,688	-	-	(1,348,729)	(903,041)	4,108,212
Redemption of Bonds	168,050	-	-	-	168,050	42,781
Interest and Fiscal Agent Fees Paid	3,143	-	-	-	3,143	3,854
Liquidation of Contractual Encumbrances and Grants	-	-	-	-	-	(41,636)
Total Expenditures	616,881	702,612	3,950,796	(1,348,729)	3,921,560	11,766,682
Excess (Deficit) of Revenues Over Expenditures	(27,313)	(192,791)	(3,746,373)	1,396,061	(2,570,416)	(9,716,857)
OTHER FINANCING SOURCES (USES):						
Interfund transfers	-	-	7,200,000	2,300,000	9,500,000	9,200,000
Proceeds from Bonds and Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	7,200,000	2,300,000	9,500,000	9,200,000
Excess (Deficit) of Revenues Over Expenditures and Other Financing Sources (Uses)	(27,313)	(192,791)	3,453,627	3,696,061	6,929,584	(516,857)
Encumbrances, beginning of year	(1,111,221)	(40,927)	-	(1,569,324)	(2,721,472)	(2,728,415)
Encumbrances, end of year ^(e)	1,126,545	41,561	0	0	1,168,106	2,721,472
	15,324	634	-	(1,569,324)	(1,553,366)	(6,943)
Excess (Deficit) of Revenues Over Expenditures and Other Financing Sources (Uses)-GAAP Basis	(11,989)	(192,157)	3,453,627	2,126,737	5,376,218	(523,800)
Fund Balances, Beginning of Year	1,549,533	2,841,605	6,841,135	3,946,531	15,178,804	15,702,603
Fund Balances, End of Year ^(a)	\$ 1,537,544	\$ 2,649,448	\$ 10,294,762	\$ 6,073,268	\$ 20,555,022	\$ 15,178,803

a) Net of Encumbrances

410,999 2,607,887²² 10,294,762 6,073,268