

Maintenance Cost Allocation Fiscal Year 2008 through October 2013

FY 2008	Total ADJ/Fund
General Fund Parks/Facilities 1101	(280,320.73)
Road Fund /Traffic 1401	44,062.66
Drains 1640	(89,710.66)
Effluent 1650	99,083.59
Sewers 1630	226,885.14

FY 2009	Total ADJ/Fund
General Fund Parks/Facilities 1101	(311,381.27)
Road Fund /Traffic 1401	142,070.12
Drains 1640	(131,727.94)
Effluent 1650	91,092.29
Sewers 1630	209,666.92
Equipment 1702	279.88

FY 2010	Total ADJ/Fund
General Fund Parks/Facilities 1101	(227,693.48)
Road Fund /Traffic 1401	(44,601.66)
Drains 1640	(73,956.75)
Effluent 1650	107,297.37
Sewers 1630	182,990.47
Comm Service 2201	46,938.43
Equipment 1702	9,025.62

FY 2011	Total ADJ/Fund
General Fund Parks/Facilities 1101	(234,551.05)
Road Fund /Traffic 1401	(95,253.01)
Drains 1640	(20,473.97)
Effluent 1650	75,327.75
Sewers 1630	236,825.45
Equipment 1702	38,124.83

Prior Period Adjustment FY 2008-2011	Total ADJ/Fund
General Fund Parks/Facilities 1101	(1,053,946.53)
Road Fund /Traffic 1401	46,278.11
Sewers 1630	856,367.98
Drains 1640	(315,869.32)
Effluent 1650	372,801.00
Comm Service 2201	46,938.43
Equipment 1702	47,430.33

Total Adjustment Needed to FY '12 Beginning Fund Balances

FY 2012	Total ADJ/Fund
General Fund Parks/Facilities 1101	(302,480.00)
Road Fund /Traffic 1401	(113,961.00)
Sewers 1630	175,259.00
Drains 1640	156,475.00
Effluent 1650	85,043.00
Equipment 1702	(336.00)

Total Inter-Fund Services Adjustment Needed to Correct FY '12 Transactions

Total Prior Period Cost Allocation	Total ADJ/Fund
General Fund 1101	0.00
General Fund Parks/Facilities 1101	(1,356,426.53)
Road Fund /Traffic 1401	(67,682.89)
Sewers 1630	1,031,626.98
Drains 1640	(159,394.32)
Effluent 1650	457,844.00
Comm Service 2201	46,938.43
Equipment 1702	47,094.33

Total Cumulative Prior Period Adjustment Needed to Correct FY '08 through FY '12

FY 2013 (July-October)	Total ADJ/Fund
General Fund Parks/Facilities 1101	(85,008.00)
Road Fund /Traffic 1401	(82,631.00)
Sewers 1630	45,562.00
Drains 1640	66,482.00
Effluent 1650	33,441.00
Comm Service 2201	22,114.00
Equipment 1702	40.00

Total Inter-Fund Services Adjustment Needed to Correct FY '13 Transactions

Overall Total Cost Allocation Impact	Total ADJ/Fund
General Fund Parks/Facilities 1101	(1,441,434.53)
Road Fund /Traffic 1401	(150,313.89)
Sewers 1630	1,077,188.98
Drains 1640	(92,912.32)
Effluent 1650	491,285.00
Comm Service 2201	69,052.43
Equipment 1702	47,134.33

Total Cumulative Adjustments for FY '08 through October of FY '13.
 General Fund Total Decrease = <\$1,441,435>
 Sewer Utility Enterprise Fund Total Increase = \$1,475,662