

EXHIBIT “A”

The State Landfill Fee Fund was created to account for and remit the State mandated fee for landfill usage. Fees will now go into a special liability account and be paid to the State. This fund can be closed, and the remaining balance transferred to the State Fees liability account in the Enterprise Fund.

The Hunt and Fish Cash Fund was created to operate the lakes and account for revenues, personnel and projects in a separate fund. Tyler has the ability to track revenue specific to Lakes, eliminating the need for a separate fund. This fund can be closed, and the remaining balance transferred to the General Fund.

The General Investment Fund was created to maintain a record of City funds that are invested by overnight repurchase agreement with the Bank. Tyler has the ability to account for and apply this interest revenue, eliminating the need for a separate fund. This fund can be closed, and the remaining balance transferred to the General Fund.

The Animal Welfare Neuter Fund was created to provide the ability to deposit and refund fees charged at the Animal Shelter to neuter adopted pets. Surplus funds are used for educational materials. These fees will now go into a special liability account to be refunded. Any money forfeited will be recorded in a special Animal Welfare revenue account. This fund can be closed, and the remaining balance transferred to the General Fund.

The Payroll Claims Fund was created to pay and clear all payroll warrants centrally. Tyler software does not need a special payroll fund, so it can be closed. The fund is zeroed out at year-end, so there is no remaining balance to transfer.

The Adult Softball Fund was created to receive entry fees from adult teams and pay association fees, officials, some equipment and assist with tournaments. Tyler has the ability to track revenue specific to adult sports, eliminating the need for a separate fund. This fund can be closed, and the remaining balance transferred to the General Fund.

The Animal License Fund was created to receive funds paid to license pets. Tyler has the ability to track revenue specific to Animal Welfare, eliminating the need for a separate fund. This fund can be closed and the remaining balance transferred to the General Fund.

The Park Fee Fund was created to receive in-lieu cash donations for Park land in new housing developments. This fund has not had activity since 2012. This fund can be closed, and the remaining balance transferred to the Special Revenue Fund.

The Library Grants Funds was created to receive and expend federal and state grants. These revenues and expenses will now be tracked on the grant ledger in Tyler. This fund can be closed, and the remaining balance transferred to the Grants Fund.

The Cemetery Reward Fund was created to pay a reward for information on vandalism at the cemetery. This fund has not had activity since 2005. This fund can be closed, and the remaining balance transferred to the Special Revenue Fund.

The Wastewater Maintenance Fund was created to fund the cleaning of systems basins to eliminate blockages. Tyler has the ability to track these revenues, eliminating the need for a separate fund. This fund can be closed, and the remaining balance transferred to the Enterprise Fund.