

This is a select portion of funds for manager review each month. Please refer to the second page for complete fund listing.

06/30/2010 - 9 months completed -> 9 months / 12 months in Fiscal Year = 75%

	10/1/2009	Balance Fwd	YTD Revenues	YTD Expenditures	YTD Ending Balance	Reserve Requirement 25%		Current Month Expenditures	YTD Expenditures	Full Year Budgeted Expenditures (with amendments)	YTD Encumbrances	YTD Variance (with encumbrances) () = under total budget	% of Full Year Remaining	Budgeted	Notes
Governmental & Debt Funds															
101	\$ 6,802,265	\$ 13,231,123	\$ 12,352,702	\$ 7,680,687	\$ 4,009,300	NA	General Fund	\$ 1,151,446	\$ 12,352,702	\$ 18,413,999	\$ 65,308	\$ (5,995,990)	33%		
116	\$ 388,952	\$ 2,103,994	\$ 1,017,043	\$ 1,475,903			General Fund Debt Service	\$ -	\$ 1,017,043	\$ 1,987,730	\$ -	\$ (970,687)	49%		
Enterprise Funds															
220	\$ 4,318,249	\$ 7,707,105	\$ 7,256,277	\$ 4,769,077	\$ 2,640,611	NA	Water Fund	\$ 461,539	\$ 7,256,277	\$ 11,706,520	\$ 1,236	\$ (4,449,007)	38%		
221	\$ 3,160,518	\$ 6,179,676	\$ 5,293,037	\$ 4,047,157	\$ 1,966,029	NA	Wastewater	\$ 210,331	\$ 5,293,037	\$ 8,967,170	\$ 147,359	\$ (3,526,774)	41%		
224	\$ 1,458,783	\$ 3,201,926	\$ 3,009,484	\$ 1,651,225	\$ 1,005,019	NA	Solid Waste	\$ 201,045	\$ 3,009,484	\$ 4,373,110	\$ 41,606	\$ (1,322,020)	31%		
Special Revenue Funds															
603	\$ 999,453	\$ 1,772,776	\$ 2,194,386	\$ 577,843	\$ 726,613	NA	Streets	\$ 225,524	\$ 2,194,386	\$ 3,333,467	\$ 3,159	\$ (1,135,922)	34%		
618	\$ 81,560	\$ 125,710	\$ 154,105	\$ 53,165	NA	NA	Arts Center	\$ 13,937	\$ 154,105	\$ 247,598	\$ -	\$ (93,493)	38%		
663	\$ 403,774	\$ 334,164	\$ 269,241	\$ 468,697	NA	NA	Hotel/Motel-Tourism & Visitors Center	\$ 24,404	\$ 269,241	\$ 517,512	\$ 3,000	\$ (245,271)	48%		
665	\$ 36,808	\$ 4,039	\$ -	\$ 40,847	NA	NA	Hotel/Motel-Statue Contributions	\$ -	\$ -	\$ 6,500	\$ 3,758	\$ (2,742)	100%		
Internal Service & Equipment Funds															
302	\$ 1,811,645	\$ 2,725,780	\$ 1,845,716	\$ 2,691,710	NA	NA	Medical Insurance	\$ 231,128	\$ 1,845,716	\$ 3,302,542	\$ -	\$ (1,456,826)	44%		
306	\$ 691,977	\$ 853,925	\$ 736,691	\$ 809,212	NA	NA	Capital Equipment Fund	\$ 50,959	\$ 736,691	\$ 1,273,044	\$ 640,067	\$ 103,714	42%		
309	\$ 33,210	\$ 290,283	\$ 153,656	\$ 169,837	NA	NA	Computer Eqm. Replacement Fund	\$ 3,924	\$ 153,656	\$ 398,284	\$ 75,587	\$ (169,041)	61%		

Note:

Reserves / Unallocated funds: Operating Reserves / Fund Balances.

The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

Generally unallocated reserves for all funds excluding Special Revenue Funds, Internal Service Funds, and Capital Projects Funds shall be maintained at a minimum amount of 25% (3 months) of the annual budget (excluding transfers to capital projects) for each funds unless specifically identified.

This reserve shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

COH Big 6 Funds



