

1/31/2010- 4 months completed -> 4months / 12 months in Fiscal Year = 33%

	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) total budget	% of Full Year Budgeted Remaining	Notes
<b>Governmental &amp; Debt Funds</b>													
101	\$ 6,802,265	\$ 7,211,962	\$ 6,072,406	\$ 7,941,821	\$ 3,811,603	General Fund	\$ 1,348,199	\$ 6,072,406	\$ 17,225,278	\$ 48,502	\$ (11,104,370)	65%	
116	\$ 388,952	\$ 1,495,188	\$ 79,431	\$ 1,804,709	NA	General Fund Debt Service	\$ 39,715	\$ 79,431	\$ 1,987,730	\$ -	\$ (1,908,299)	96%	
<b>Enterprise Funds</b>													
220	\$ 4,318,249	\$ 3,444,055	\$ 4,103,067	\$ 3,659,237	\$ 2,580,417	Water Fund	\$ 1,464,572	\$ 4,103,067	\$ 10,915,531	\$ 226,557	\$ (6,585,907)	62%	
221	\$ 3,160,518	\$ 2,800,528	\$ 3,238,042	\$ 2,723,004	\$ 2,013,882	Wastewater	\$ 953,768	\$ 3,238,042	\$ 7,979,140	\$ 106,301	\$ (4,634,797)	59%	
224	\$ 1,458,783	\$ 1,402,393	\$ 1,574,839	\$ 1,286,338	\$ 1,027,901	Solid Waste	\$ 579,757	\$ 1,574,839	\$ 4,191,110	\$ 6,099	\$ (2,610,172)	62%	
<b>Special Revenue Funds</b>													
603	\$ 999,453	\$ 765,415	\$ 1,004,800	\$ 760,068	\$ 722,256	Streets	\$ 303,652	\$ 1,004,800	\$ 3,333,467	\$ 14,960	\$ (2,313,707)	70%	
618	\$ 81,560	\$ 71,382	\$ 92,843	\$ 60,099	NA	Arts Center	\$ 26,557	\$ 92,843	\$ 235,986	\$ -	\$ (143,143)	61%	
663	\$ 403,774	\$ 158,351	\$ 95,754	\$ 466,370	NA	Hotel/Motel-Tourism & Visitors Center	\$ 32,846	\$ 95,754	\$ 517,512	\$ 4,352	\$ (417,406)	81%	
665	\$ 36,808	\$ 1,228	\$ -	\$ 38,036	NA	Hotel/Motel-Statue Contributions	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	100%	
<b>Internal Service &amp; Equipment Funds</b>													
302	\$ 1,811,645	\$ 1,521,155	\$ 756,772	\$ 2,576,028	NA	Medical Insurance	\$ 242,769	\$ 756,772	\$ 3,302,542	\$ -	\$ (2,545,770)	77%	
306	\$ 691,977	\$ 471,369	\$ 639,157	\$ 524,189	NA	Capital Equipment Fund	\$ 504,432	\$ 639,157	\$ 899,641	\$ 577,061	\$ 316,577	29%	
309	\$ 33,910	\$ 195,700	\$ 105,631	\$ 123,979	NA	Computer Eqm. Replacement Fund	\$ 47,398	\$ 105,631	\$ 344,648	\$ 67,676	\$ (171,341)	69%	

**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**



