

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

3/31/2010 - 6 months completed ->6 months /12 months in Fiscal Year = 50%

	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 Budgeted	Notes
Governmental & Debt Funds													
101	\$ 6,802,265	\$ 9,355,685	\$ 8,571,877	\$ 7,586,074	\$ 4,009,300	General Fund	\$ 1,360,653	\$ 8,571,877	\$ 18,379,497	\$ 46,414	\$ (9,761,206)	53%	
116	\$ 388,952	\$ 2,027,273	\$ 977,327	\$ 1,438,898	NA	General Fund Debt Service	\$ 23,867	\$ 977,327	\$ 1,987,730	\$ -	\$ (1,010,403)	51%	
Enterprise Funds													
220	\$ 4,318,249	\$ 4,967,665	\$ 5,027,868	\$ 4,258,046	\$ 2,640,611	Water Fund	\$ 673,490	\$ 5,027,868	\$ 11,691,520	\$ 18,235	\$ (6,645,417)	57%	
221	\$ 3,160,518	\$ 4,149,404	\$ 3,923,612	\$ 3,386,309	\$ 1,966,029	Wastewater	\$ 205,188	\$ 3,923,612	\$ 8,967,170	\$ 116,825	\$ (4,926,733)	56%	
224	\$ 1,458,783	\$ 2,110,282	\$ 1,969,201	\$ 1,599,865	\$ 1,005,019	Solid Waste	\$ 198,223	\$ 1,969,201	\$ 4,373,110	\$ 7,648	\$ (2,396,261)	55%	
Special Revenue Funds													
603	\$ 999,453	\$ 1,074,605	\$ 1,411,512	\$ 662,546	\$ 726,613	Streets	\$ 246,563	\$ 1,411,512	\$ 3,333,467	\$ 7,843	\$ (1,914,112)	58%	
618	\$ 81,560	\$ 80,640	\$ 121,597	\$ 40,603	NA	Arts Center	\$ 11,138	\$ 121,597	\$ 247,598	\$ -	\$ (126,001)	51%	
663	\$ 403,774	\$ 222,390	\$ 164,567	\$ 461,597	NA	Hotel/Motel-Tourism & Visitors Center	\$ 43,148	\$ 164,567	\$ 517,512	\$ 2,793	\$ (350,153)	68%	
665	\$ 36,808	\$ 2,415	\$ -	\$ 39,223	NA	Hotel/Motel-Statue Contributions	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	100%	
Internal Service & Equipment Funds													
302	\$ 1,811,645	\$ 1,613,079	\$ 1,160,685	\$ 2,264,039	NA	Medical Insurance	\$ 184,501	\$ 1,160,685	\$ 3,302,542	\$ -	\$ (2,141,857)	65%	
306	\$ 691,977	\$ 575,714	\$ 642,081	\$ 625,609	NA	Capital Equipment Fund	\$ 2,925	\$ 642,081	\$ 1,273,044	\$ 620,711	\$ (10,251)	50%	
309	\$ 33,210	\$ 207,366	\$ 138,300	\$ 102,276	NA	Computer Eqm. Replacement Fund	\$ 8,836	\$ 138,300	\$ 398,284	\$ 27,535	\$ (232,449)	65%	

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

