

This is a select portion of funds for manager review each month.

10/31/2009 - 1 month completed -> 1 month/12 months in Fiscal Year = 8.3%

|   | 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 Remaining | Notes |
|---|-----------------------|--------------|------------------|--------------------|-------------------------|---------------------------------------|----------------------------|------------------|---|------------------|---|-----------------------------------|-------|
| <b>Governmental &amp; Debt Funds</b>          |                       |              |                  |                    |                         |                                       |                            |                  |   |                  |   |                                   |       |
| 101   | \$ 6,802,265          | \$ 2,019,396 | \$ 2,062,736     | \$ 6,758,926       | \$ 4,215,074            | General Fund                          | \$ 2,062,736               | \$ 2,062,736     | \$ 18,419,977                                     | \$ 21,762        | \$ (16,335,479)   | 89%                               |       |
| 116   | \$ 388,952            | \$ 25,819    | \$ 39,716        | \$ 375,055         | NA                      | General Fund Debt Service             | \$ 39,716                  | \$ 39,716        | \$ 1,987,730                                      | \$ -             | \$ (1,948,015)  | 98%                               | A     |
| <b>Enterprise Funds</b>                       |                       |              |                  |                    |                         |                                       |                            |                  |   |                  |   |                                   |       |
| 220   | \$ 4,318,249          | \$ 927,794   | \$ 1,914,927     | \$ 3,331,115       | \$ 2,781,695            | Water Fund                            | \$ 1,914,927               | \$ 1,914,927     | \$ 11,671,476                                     | \$ 13,459        | \$ (9,743,090)  | 84%                               |       |
| 221   | \$ 3,160,518          | \$ 749,093   | \$ 1,762,082     | \$ 2,147,530       | \$ 2,129,627            | Wastewater                            | \$ 1,762,082               | \$ 1,762,082     | \$ 8,871,613                                      | \$ 3,120         | \$ (7,106,411)  | 80%                               |       |
| 224   | \$ 1,458,783          | \$ 357,812   | \$ 452,452       | \$ 1,364,144       | \$ 1,050,494            | Solid Waste                           | \$ 452,452                 | \$ 452,452       | \$ 4,373,110                                      | \$ 96,389        | \$ (3,824,269)  | 90%                               |       |
| <b>Special Revenue Funds</b>                  |                       |              |                  |                    |                         |                                       |                            |                  |   |                  |   |                                   |       |
| 603   | \$ 999,453            | \$ 369,079   | \$ 313,128       | \$ 1,055,404       | \$ 787,499              | Streets                               | \$ 313,128                 | \$ 313,128       | \$ 3,333,467                                      | \$ 3,728         | \$ (3,016,611)  | 91%                               |       |
| 618   | \$ 81,560             | \$ 30,388    | \$ 13,601        | \$ 98,347          | NA                      | Arts Center                           | \$ 13,601                  | \$ 13,601        | \$ 235,986  | \$ 5,931         | \$ (216,454)  | 94%                               |       |
| 663   | \$ 403,774            | \$ 47,132    | \$ 29,203        | \$ 421,702         | NA                      | Hotel/Motel-Tourism & Visitors Center | \$ 29,203                  | \$ 29,203        | \$ 517,512  | \$ 4,352         | \$ (483,957)  | 94%                               | B     |
| 665   | \$ 36,808             | \$ 252       | \$ -             | \$ 37,060          | NA                      | Hotel/Motel-Statue Contributions      | \$ -                       | \$ -             | \$ 6,500  | \$ -             | \$ (6,500)  | 100%                              |       |
| <b>Internal Service &amp; Equipment Funds</b> |                       |              |                  |                    |                         |                                       |                            |                  |   |                  |   |                                   |       |
| 302   | \$ 1,811,645          | \$ 124,032   | \$ 158,626       | \$ 1,777,051       | NA                      | Medical Insurance                     | \$ 158,626                 | \$ 158,626       | \$ 3,302,542                                      | \$ -             | \$ (3,143,916)  | 95%                               |       |
| 306   | \$ 691,977            | \$ 235,495   | \$ 3,400         | \$ 924,072         | NA                      | Capital Equipment Fund                | \$ 3,400                   | \$ 3,400         | \$ 899,641  | \$ 10,249        | \$ (885,992)  | 100%                              |       |
| 309   | \$ 33,210             | \$ 82,830    | \$ -             | \$ 116,040         | NA                      | Computer Eqm. Replacement Fund        | \$ -                       | \$ -             | \$ 344,648  | \$ 66,392        | \$ (278,256)  | 100%                              |       |

**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 CIP, future appropriations, bad debt expense, and reserve for future allocation) for each fund 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.

**A-Excluded Budget Adjustment for Refunding Issue**

**B-Combined Funds 663(Hotel/Motel Tax-Tourism) and 664(Hotel/Motel Tax-Visitors Center) into Fund 663 and renamed it Hotel/Motel Tax Tourism & Visitors Center**

**COH Big 6 Funds**

