

Revenue and Expenditures
with Preliminary Closing through 06/30/09 (1)

Excess of Revenue over Expenses/ (Deficit)

Based on Budget

Sub Fund #	Prior Op. Budget Revenue	Curr. Op. Budget Revenue	Actual YTD	Prior Op. Budget Revenue	Curr. Op. Budget Revenue	Actual YTD	Prior Op. Budget Revenue	Curr. Op. Budget Revenue	Actual YTD	Net Actual YTD	Beginning Working Capital	Inc/(Dec)	Ending Working Capital	Current Cash Balance
Major Grip														
LAIF Investment														
General Operating Fund	5,264,946.17	5,031,831.38	5,239,430.86	5,321,214.57	5,335,025.01	5,365,305.64	(303,193.63)	(125,874.78)	2,504,657.80	(303,193.63)	2,201,463.97	(303,193.63)	2,201,463.97	280,534.66
Petty Cash	-	-	150.00	-	-	150.00	-	(150.00)	700.00	-	700.00	-	700.00	550.00
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	81,198.83
Cap Impr Land/Bldg	-	-	15,580.69	-	-	-	-	-	167,020.61	15,580.69	167,020.61	-	167,020.61	167,020.61
Capital Improvement	-	-	-	80,000.00	65,000.00	60,259.13	(65,000.00)	(60,259.13)	44,678.44	(65,000.00)	(20,321.56)	(65,000.00)	(20,321.56)	(7,247.66)
Operating Reserve	-	-	-	-	-	-	-	-	313,550.60	-	313,550.60	-	313,550.60	313,550.60
General Operating Fund	5,264,946.17	5,031,831.38	5,255,011.55	5,401,214.57	5,400,025.01	5,425,714.77	(368,193.63)	(170,703.22)	3,111,806.08	(368,193.63)	2,743,612.45	(368,193.63)	2,743,612.45	833,607.04
Parking Fees & Assess														
Liability Insurance Reserves														
Unfunded Liab Reserve														
PERS Liab Repay														
Planning Dept Deposits														
Channel 4 TV														
Senior Fund														
Catered Meals Hospice														
Parkland Restricted														
Parkland Restricted														
Gifts Donations														
Campbell Tract Redemption Fd														
Sidewalk in Lieu Const														
Sr Activity Fund														
Fire Dept Historical Bldg														
Tract #45 Piddif Baker														
Comm. Arts - Theatre Donated Caf														
Police Asset Forfeiture														
Green Park - Aboretum/Plant Sale:														
Shasta Belle Redemption														
DARE														
K-9														
YVDF - Donated														
Landfill Debt / Access Fee														
Greenhorn Park Dev Fund														
Crandall Trust														
General Fund - Restricted or Designated	281,143.25	406,925.25	432,281.38	179,204.48	214,796.69	39,187.35	192,128.56	393,094.03	2,007,304.21	192,128.56	2,199,432.77	192,128.56	2,199,432.77	2,584,665.36
Fire Tax Assessment Spec Rev.	204,000.00	224,000.00	217,998.01	163,955.07	215,955.07	215,631.33	8,044.93	1,766.68	168,200.92	8,044.93	176,245.85	8,044.93	176,245.85	241,950.46
DIF Fees - Capital Projects	56,500.00	99,150.00	141,863.55	-	-	-	99,150.00	141,863.55	162,128.26	99,150.00	261,275.26	99,150.00	261,275.26	286,284.76
Special Revenue - Restricted	260,500.00	323,150.00	359,261.56	163,955.07	215,955.07	215,631.33	107,194.93	143,630.23	330,327.18	107,194.93	437,522.11	107,194.93	437,522.11	528,235.22
Total General Fund	5,816,589.42	5,781,906.63	6,046,554.49	5,744,374.12	5,930,776.77	5,680,533.45	(68,870.14)	366,021.04	5,449,437.47	(68,870.14)	5,380,567.33	(68,870.14)	5,380,567.33	3,948,507.62
Fines-Traffic and Safety														
Traffic & Safety Restricted	116,350.27	100,300.27	66,673.93	116,350.27	100,300.27	81,081.91	116,350.27	100,300.27	81,081.91	(14,407.98)	21,392.33	-	21,392.33	930.44
Traffic Conjunction Relief														
Traffic Conjunction Relief - Restricted	69,372.00	69,372.00	63,227.92	69,372.00	69,372.00	68,561.00	69,372.00	63,227.92	63,227.92	69,372.00	69,372.00	69,372.00	69,372.00	48,228.85
LTF														
Local Transportation - Restricted	36,730.00	36,730.00	53,914.90	513,898.00	168,260.00	68,561.00	(131,530.00)	(14,646.10)	818,103.90	(131,530.00)	686,573.90	(131,530.00)	686,573.90	764,399.42
Gas Tax														
2106 Gas Tax	1,216,898.00	329,260.00	327,921.84	1,206,698.07	388,768.07	327,921.84	(59,528.07)	(59,528.07)	59,528.49	(59,528.07)	-	(59,528.07)	-	641,235.69
2107 Gas Tax														
2107.5 Gas Tax														
Snow Removal														
Gas Tax - Restricted	1,216,898.00	329,260.00	357,712.47	1,214,396.07	399,888.07	338,524.05	(70,628.07)	19,188.42	40,340.07	(70,628.07)	(30,288.42)	(70,628.07)	(30,288.42)	641,235.69

Revenue at expenditures
with Preliminary Closing through 06/30/09 (1)

Fund Analysis

Major Grp	Sub Fund #	Excess of Rev over Exp - Surplus/ (Deficit)										Based on Budget	
		Prior Op. Budget Revenue	Curr. Op. Budget Revenue	Actual YTD	Prior Op. Budget Revenue	Curr. Op. Budget Revenue	Actual YTD	Beginning Working Capital	Incl(Dec)	Ending Working Capital	Current Cash Balance		
Total Streets and Roads		1,439,350.27	535,662.27	641,528.22	1,974,018.34	668,446.34	488,166.96	(132,786.07)	63,362.26	879,836.30	(132,786.07)	747,050.23	1,464,794.40
Special Grants - Capital Projects	650	7,487,452.00	2,651,141.00	2,426,676.80	7,425,113.00	2,520,917.00	2,765,957.54	130,224.00	(339,280.74)	(302,185.00)	130,224.00	(171,961.00)	(0.00)
Special Grants - EDBG Loans	651	1,085,192.99	516,661.00	566,326.09	1,112,929.00	582,016.00	567,975.81	(65,355.00)	(1,649.72)	207,384.11	(65,355.00)	142,029.11	-
PSA II - Senior Grants 06-07	670	315,625.37	332,187.69	329,305.07	315,625.37	331,936.69	329,305.07	251.00			251.00	251.00	0.00
Special Grants - Capital Projects		8,888,270.36	3,499,989.69	3,322,307.96	8,853,667.37	3,434,869.69	3,663,238.42	65,120.00	(340,930.46)	(94,800.89)	65,120.00	(29,680.89)	(0.00)
Special Grants - Operating & Capital Projects		9,888,270.36	3,499,989.69	3,322,307.96	8,853,667.37	3,434,869.69	3,663,238.42	65,120.00	(340,930.46)	(94,800.89)	65,120.00	(29,680.89)	(0.00)
Sewer Reserve	302	338,059.00	323,059.00	(56,929.23)	661,657.00	219,657.00	148,249.75	103,402.00	(205,178.98)	593,317.41	103,402.00	696,719.41	212,916.78
Waste Water	725	839,171.00	1,005,000.00	1,055,548.87	1,169,404.22	1,034,617.19	993,461.22	(29,617.19)	62,067.65	(121,187.43)	(29,617.19)	(150,804.62)	-
Sewer Enterprise Fund		1,177,230.00	1,328,059.00	998,619.64	1,831,061.22	1,254,274.19	1,141,730.97	73,784.81	(143,111.33)	472,129.98	73,784.81	545,914.79	212,916.78
Water Depreciation	103	56,500.00	56,500.00	56,972.33	122,500.00	28,500.00	30,572.78	28,000.00	26,399.55	283,736.61	28,000.00	311,736.61	310,941.39
Davis Grunsky Fed Bonds	303									1,400,000.00		1,400,000.00	1,400,000.00
Davis Grunsky Repayment Fund	304	60,000.00	60,000.00	18,843.81	204,066.00	204,066.00	6,256.38	(144,066.00)	12,587.43	(287,101.87)	(144,066.00)	(431,167.87)	(472,323.13)
Fall Creek Reserve	305	406,800.00	366,800.00	376,192.60	3,331,717.73	2,796,465.70	2,171,157.60	366,800.00	376,192.60	2,602,503.21	366,800.00	2,969,303.21	2,268,210.47
Water Utility	700	1,280,200.00	1,279,200.00	1,379,984.72	3,658,283.73	3,029,031.70	2,207,986.76	(1,266,531.70)	(375,993.30)	4,084,526.62	(1,517,265.70)	(1,431,877.03)	(0.00)
Water Enterprise		1,803,500.00	1,762,500.00	1,831,983.46	5,489,344.95	4,283,305.89	3,349,717.73	(1,192,746.89)	(519,104.63)	4,556,656.60	(1,192,746.89)	3,363,909.71	3,506,828.73
Total Enterprise Funds		2,980,730.00	3,090,559.00	2,830,613.10	5,489,344.95	4,283,305.89	3,349,717.73	(1,192,746.89)	(519,104.63)	4,556,656.60	(1,192,746.89)	3,363,909.71	3,719,745.57
All Funds Combined		19,124,940.05	12,888,117.59	12,741,004.77	22,001,404.78	14,217,400.69	13,181,666.56	(1,329,283.10)	(440,651.79)	10,791,129.48	(1,329,283.10)	9,461,846.38	9,123,047.53

(1) This is does represent closed books, as grant revenue accruals are still pending.

**Proposed Budget of
Revenue and Expenditures
for Fiscal Year 2009/10
September 17, 2009**

Fund Analysis		Excess of Rev over Exp.-Surplus/ (Deficit)					Based on Budget			
		Budg Rev	Interfund Transfer	Budg Exp	Interfund Transfer	Budget	Net Actual YTD	Beginning Working Capital	Inc/(Dec)	Ending Working Capital
Sub Fund #	Major Grp									
100	LAF Investment	-	-	-	-	-	-	-	-	-
101	General Operating Fund	4,750,525.00	270,000.00	5,038,061.10	109,611.11	(287,536.10)	160,388.89	2,201,463.97	(287,536.10)	1,913,927.87
102	Petty Cash	-	-	-	-	-	-	700.00	-	700.00
105	Grants Project Reserve	-	-	-	-	-	-	81,198.83	-	81,198.83
107	Cap Impr Land/Bldg	-	-	-	-	-	-	167,020.61	-	167,020.61
108	Capital Improvement	65,000.00	65,000.00	65,000.00	-	-	65,000.00	(20,321.56)	-	(20,321.56)
110	Operating Reserve	-	-	-	-	-	-	313,550.60	-	313,550.60
	General Operating Fund	4,815,525.00	335,000.00	5,103,061.10	109,611.11	(287,536.10)	225,388.89	2,743,612.45	(287,536.10)	2,456,076.35
259	Parking Fees & Assess	-	-	25,161.00	25,161.00	(25,161.00)	(25,161.00)	25,160.77	(25,161.00)	(0.23)
309	Liability Insurance Reserves	-	-	-	-	-	-	90,000.00	-	90,000.00
310	Unfunded Liab Reserve	-	-	-	-	-	-	924,607.55	-	924,607.55
312	PERS Liab Repay	-	-	(134,350.45)	-	134,350.45	-	(934,732.48)	134,350.45	(800,382.03)
404	Planning Dept Deposits	-	-	-	-	-	-	104,214.41	-	104,214.41
405	Channel 4 TV	13,900.00	13,400.00	13,900.00	-	-	13,400.00	-	-	-
406	Senior Fund	-	-	-	-	-	-	-	-	-
407	Catered Meals Hospice	-	-	-	-	-	-	-	-	-
409	Parkland Restricted	1,700.00	-	1,200.00	-	500.00	-	12,895.41	500.00	13,395.41
410	Parkland Restricted	-	-	-	-	-	-	16,843.26	-	16,843.26
423	Gifts Donations	-	-	-	-	-	-	3,549.23	-	3,549.23
425	Campbell Tract Redemption Fd	-	-	-	-	-	-	48,020.34	-	48,020.34
426	Sidewalk in Lieu Constr	-	-	-	-	-	-	35,378.46	-	35,378.46
428	Fire Dept Historical Bldg	-	-	-	-	-	-	4,952.35	-	4,952.35
429	Tract #45 Poloff Baker	-	-	-	-	-	-	6,233.43	-	6,233.43
430	Comm. Arts- Theatre Donated Cap	1,550.00	-	3,000.00	-	(1,450.00)	-	5,541.06	(1,450.00)	4,091.06
433	Police Asset Forfeiture	-	-	-	-	-	-	5,195.22	-	5,195.22
434	Green Park - Aboretum/Plant Sales	-	-	-	-	-	-	(525.82)	-	(525.82)
437	DARE	5,793.25	5,793.25	5,793.25	-	-	5,793.25	(0.00)	-	(0.00)
440	K-9	250.00	-	-	-	250.00	-	15,521.99	250.00	15,771.99
441	YVFD - Donated	12,500.00	-	13,000.00	-	(500.00)	-	71,086.46	(500.00)	70,586.46
652	Greenhorn Park Dev Fund	-	-	2,000.00	-	(2,000.00)	-	2,245.85	(2,000.00)	245.85
801	Crandall Trust	60,000.00	-	10,000.00	-	50,000.00	-	1,942,616.70	50,000.00	1,992,616.70
	General Fund - Restricted or Designated	95,693.25	19,193.25	(60,296.20)	25,161.00	155,989.45	(5,967.75)	2,378,804.19	155,989.45	2,534,793.64
106	Fire Tax Assessment Spec Rev.	223,000.00	-	138,974.94	-	84,025.06	-	176,245.85	84,025.06	260,270.91
502	Landfill Spec. Revenue Fund	215,000.00	-	180,552.49	-	34,447.51	-	(179,371.42)	34,447.51	(144,923.91)
109	DIF Fees - Capital Projects	54,550.00	-	-	-	54,550.00	-	261,276.26	54,550.00	315,826.26
	Special Revenue - Restricted	492,550.00	-	319,527.43	-	173,022.57	-	258,150.69	173,022.57	431,173.26
	Total General Fund	5,403,768.25	354,193.25	5,362,292.33	134,772.11	41,475.92	219,421.14	5,380,567.33	41,475.92	5,422,043.25

**Proposed Budget of
Revenue and Expenditures
for Fiscal Year 2009/10
September 17, 2009**

Fund Analysis		Excess of Rev over Exp.-Surplus/ (Deficit)					Based on Budget			
		Budget	Net Actual YTD	Beginning Working Capital	Inc/(Dec)	Ending Working Capital				
Major Grp	Sub Fund #	Budg Rev	Interfund Transfer	Budg Exp	Interfund Transfer	Budget	Net Actual YTD	Beginning Working Capital	Inc/(Dec)	Ending Working Capital
Fines-Traffic and Safety Traffic & Safety Restricted	204	102,578.86	41,578.86	88,838.91	-	13,739.95	41,578.86	21,392.33	13,739.95	35,132.28
		102,578.86	41,578.86	88,838.91	-	13,739.95	41,578.86	21,392.33	13,739.95	35,132.28
Traffic Conjestion Relief Traffic Conjestion Relief - Restricted	205	70,383.00	-	69,372.00	69,372.00	1,011.00	(69,372.00)	69,372.00	1,011.00	70,383.00
		70,383.00	-	69,372.00	69,372.00	1,011.00	(69,372.00)	69,372.00	1,011.00	70,383.00
LTF Local Transportation - Restricted	254	-	-	345,233.69	345,233.69	(345,233.69)	(345,233.69)	686,573.90	(345,233.69)	341,340.21
		-	-	345,233.69	345,233.69	(345,233.69)	(345,233.69)	686,573.90	(345,233.69)	341,340.21
2106 Gas Tax Snow Removal	251	1,044,233.69	345,233.69	1,012,646.48	-	31,587.21	345,233.69	0.42	31,587.21	31,587.63
	258	9,000.00	9,000.00	9,000.00	-	-	9,000.00	(30,288.42)	-	(30,288.42)
Gas Tax - Restricted		1,053,233.69	354,233.69	1,021,646.48	-	31,587.21	354,233.69	(30,288.00)	31,587.21	1,299.21
Total Streets and Roads		1,226,195.55	395,812.55	1,525,097.08	414,605.69	(298,895.53)	(18,793.14)	747,050.23	(298,895.53)	448,154.70
Special Grants - Capital Projects	650	2,711,322.00	69,372.00	2,742,500.00	-	(31,178.00)	69,372.00	(171,961.00)	(31,178.00)	(203,139.00)
Special Grants - EDBG Loans	651	931,070.00	-	874,670.00	-	56,400.00	-	142,029.11	56,400.00	198,429.11
PSA II - Senior Grants 06-07	670	-	-	-	-	-	-	251.00	-	251.00
Special Grants - Capital Projects		3,642,392.00	69,372.00	3,617,170.00	-	25,222.00	69,372.00	(29,680.89)	25,222.00	(4,458.89)
Special Grants - Operating & Capital Projects		3,642,392.00	69,372.00	3,617,170.00	-	25,222.00	69,372.00	(29,680.89)	25,222.00	(4,458.89)
Sewer Capital Account & Reserve	302	400,000.00	-	977,095.75	-	(577,095.75)	-	696,719.41	(577,095.75)	119,623.66
Waste Water	725	1,150,400.00	-	1,186,419.85	125,000.00	(36,019.85)	(125,000.00)	(150,804.62)	(36,019.85)	(186,824.47)
Sewer Enterprise Fund		1,550,400.00	-	2,163,515.60	125,000.00	(613,115.60)	(125,000.00)	545,914.79	(613,115.60)	(67,200.81)
Water Depreciation	103	60,500.00	-	122,500.00	-	(62,000.00)	-	311,736.61	(62,000.00)	249,736.61
Davis Grunsky Fed Bonds	303	-	-	-	-	-	-	1,400,000.00	-	1,400,000.00
Davis Grunsky Repayment Fund	304	3,000.00	-	204,026.00	-	(201,026.00)	-	(431,167.87)	(201,026.00)	(632,193.87)
Fall Creek Reserve	306	375,000.00	-	-	-	375,000.00	-	2,969,303.21	375,000.00	3,344,303.21
Water Utility	700	1,351,300.00	-	1,793,412.26	145,000.00	(442,112.26)	(145,000.00)	(1,431,877.03)	(442,112.26)	(1,873,989.29)
Water Enterprise		1,789,800.00	-	2,119,938.26	145,000.00	(330,138.26)	(145,000.00)	2,817,994.92	(330,138.26)	2,487,856.66
Total Enterprise Funds		3,340,200.00	-	4,283,453.86	270,000.00	(943,253.86)	(270,000.00)	3,363,909.71	(943,253.86)	2,420,655.85
All Funds Combined		13,612,555.80	819,377.80	14,788,007.27	819,377.80	(1,175,451.47)	-	9,461,846.38	(1,175,451.47)	8,286,394.91