## City of Ferndale
### Budget Summary

#### For the Month of December, 2010

<table>
<thead>
<tr>
<th>Month</th>
<th>Actual</th>
<th>Variance</th>
<th>% Var.</th>
<th>Budget</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>Jan</td>
<td>$1,207,000</td>
<td>$19,000</td>
<td>1.62%</td>
<td>$1,226,000</td>
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<tr>
<td>Feb</td>
<td>$1,390,000</td>
<td>$20,000</td>
<td>1.45%</td>
<td>$1,410,000</td>
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</table>

### Revenues:

- **Current Expense/001**
  - **Property Taxes**
    - Actual: $1,990,195
    - Budget: $2,016,700
    - Variance: ($26,505), -1.31%
  - **Sales Tax / Quarterly Mitigation Payments**
    - Actual: $1,314,089
    - Budget: $1,305,987
    - Variance: 8,102, 0.62%
  - **Total Taxes**
    - Actual: $3,304,284
    - Budget: $3,322,687
    - Variance: ($18,403), -0.55%

- **Non-Current Revenue/Permit Revenue, Rent, Royalties**
  - **Licenses/Permits:**
    - Actual: $0
    - Budget: $0
  - **Inter-govt**
    - Actual: $0
    - Budget: $0
  - **Devel. Admin & Inspection**
    - Actual: $404,463
    - Budget: $1,450,000
    - Variance: ($1,045,537), -72.09%
  - **Other Charges for Services**
    - **Fines/Forfeit.**
      - Actual: $176,839
      - Budget: $123,600
      - Variance: $53,239, 43.07%
    - **Misc. - Lummi Property Tax Equivalent**
      - Actual: $0
      - Budget: $0
    - **Misc. - Bank of the Pacific Rent**
      - Actual: $3,473
      - Budget: $1,311
      - Variance: $2,162, 168.97%
    - **Misc. - Invest. & Interfund Int. & Checking A/C Interest**
      - Actual: $0
      - Budget: $0
  - **Total Charges For Services**
    - Actual: $2,507,924
    - Budget: $2,507,924
    - Variance: $0, 0%

- **Total Revenues**
  - Actual: $7,523,510
  - Budget: $7,188,637
  - Variance: $334,873, 4.66%

### Expenditures:

- **Council**
  - **Salary/Benefits/Payroll Taxes**
    - Actual: $123,559
    - Budget: $109,998
    - Variance: $13,561, -12.33%
  - **Non-Labor**
    - Actual: $870
    - Budget: $73
    - Variance: $797, -11.08%
  - **Total Council**
    - Actual: $134,429
    - Budget: $117,331
    - Variance: $17,098, 14.49%

- **Salaries**
  - **Administration**
    - **Non-Labor**
      - Actual: $23,648
      - Budget: $23,300
      - Variance: ($348), -1.49%
    - **Capital**
      - Actual: $611
      - Budget: $870
      - Variance: ($259), -29.77%
  - **Clerk/Treasurer**
    - **Non-Labor**
      - Actual: $181,291
      - Budget: $187,972
      - Variance: ($6,681), -3.55%
  - **Clerk/Treasurer**
    - **Salary/Benefits/Payroll Taxes**
      - Actual: $181,291
      - Budget: $187,972
      - Variance: ($6,681), -3.55%
  - **Legal**
    - **Non-Labor**
      - Actual: $48,268
      - Budget: $75,000
      - Variance: ($26,732), -35.64%
    - **Capital**
      - Actual: $312,496
      - Budget: $333,751
      - Variance: ($21,255), -6.37%
    - **Total Legal**
      - Actual: $360,764
      - Budget: $373,046
      - Variance: ($12,282), -3.28%
  - **Maintenance & Public Works**
    - **Salary/Benefits/Payroll Taxes**
      - Actual: $353,596
      - Budget: $353,596
      - Variance: $0, 0%
  - **Streets**
    - **Salary/Benefits/Payroll Taxes**
      - Actual: $353,596
      - Budget: $353,596
      - Variance: $0, 0%
  - **Other**
    - **Non-Labor**
      - Actual: $58,072
      - Budget: $76,732
      - Variance: ($18,660), -24.29%
    - **Capital**
      - Actual: $13,797
      - Budget: $246,983
      - Variance: ($229,186), -92.62%
  - **Total Maintenance & Public Works**
    - Actual: $761,674
    - Budget: $761,674
    - Variance: $0, 0%

- **Public Safety**
  - **Salaries**
    - **Non-Labor**
      - Actual: $47,183
      - Budget: $47,183
      - Variance: $0, 0%
    - **Capital**
      - Actual: $7,600
      - Budget: $7,600
      - Variance: $0, 0%
  - **Total Public Safety**
    - Actual: $54,783
    - Budget: $54,783
    - Variance: $0, 0%

- **General Government**
  - **Salaries**
    - **Non-Labor**
      - Actual: $23,300
      - Budget: $23,300
      - Variance: $0, 0%
    - **Capital**
      - Actual: $2,565,469
      - Budget: $2,558,286
      - Variance: ($7,183), -0.28%
  - **Total General Government**
    - Actual: $2,588,769
    - Budget: $2,588,769
    - Variance: $0, 0%

- **Facilities & Business Services**
  - **Salaries**
    - **Non-Labor**
      - Actual: $9,801
      - Budget: $9,801
      - Variance: $0, 0%
  - **Total Facilities & Business Services**
    - Actual: $9,801
    - Budget: $9,801
    - Variance: $0, 0%

- **Total Operating Expenses**
  - Actual: $18,437,850
  - Budget: $18,437,850
  - Variance: $0, 0%

- **Net County Revenue**
  - Actual: $0
  - Budget: $0
  - Variance: $0, 0%

- **Net Revenue**
  - Actual: $334,873
  - Budget: $334,873
  - Variance: $0, 0%

- **Total Available Funds**
  - Actual: $7,523,510
  - Budget: $7,188,637
  - Variance: $334,873, 4.66%

- **Fund Balances**
  - Actual: $0
  - Budget: $0
  - Variance: $0, 0%
## Budget Summary

**For the Month of December, 2010**

<table>
<thead>
<tr>
<th>12 Months</th>
<th>12 Months</th>
<th>12 Months</th>
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</thead>
<tbody>
<tr>
<td>Through Dec. 31</td>
<td>Through Dec. 31</td>
<td>2010 By Month</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td><strong>Revenues</strong></td>
<td><strong>Revenues</strong></td>
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<tr>
<td><strong>Transfers In</strong></td>
<td><strong>Transfers In</strong></td>
<td><strong>Transfers In</strong></td>
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<td>100,000</td>
<td>100,000</td>
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<td><strong>Total Revenues</strong></td>
<td><strong>Total Revenues</strong></td>
<td><strong>Total Revenues</strong></td>
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<td><strong>Expenses</strong></td>
<td><strong>Expenses</strong></td>
<td><strong>Expenses</strong></td>
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<tr>
<td><strong>Transfers Out</strong></td>
<td><strong>Transfers Out</strong></td>
<td><strong>Transfers Out</strong></td>
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<td>215,000</td>
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<td><strong>Total Expenses</strong></td>
<td><strong>Total Expenses</strong></td>
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<td>1,054,970</td>
<td>1,142,970</td>
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<td><strong>Ending Cash</strong></td>
<td><strong>Ending Cash</strong></td>
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<tr>
<td>134,446</td>
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</tbody>
</table>

### Detailed Summary

**Salary/Benefits/Payroll Taxes**

- **Actual**: $85,982
- **Budget**: $86,523
- **Variance**: $541

**Jail Contract Non-Labor**

- **Actual**: $284,373
- **Budget**: $285,000
- **Variance**: $627

**Other Non-Labor**

- **Actual**: $2,378
- **Budget**: $5,885
- **Variance**: $3,507

**Detention Building Inspection**

- **Actual**: $241,626
- **Budget**: $250,333
- **Variance**: $8,707

**Emergency Devel. Review Non-Labor**

- **Actual**: $22,453
- **Budget**: $70,000
- **Variance**: $47,547

**Computers/Equip. Rent Non-Labor**

- **Actual**: $28,800
- **Budget**: $28,800
- **Variance**: $0

**Community Development Dept. 019**

- **Actual**: $37,949
- **Budget**: $98,434
- **Variance**: $60,485

**Community Development 2020 Dept. 020**

- **Actual**: $413,421
- **Budget**: $420,001
- **Variance**: $4,580

**Solid Waste Tax/005**

- **Actual**: $208
- **Budget**: $850
- **Variance**: $642

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**Fund Balance**

- **Beginning Cash**: $304,787
- **Ending Cash**: $134,446

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**Funding Sources**

- **Transfers In**: $100,000
- **Misc. - Invest. & Interfund Int. & Checking A/C Interest**: $661

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**Funding Uses**

- **LEOFF 1 Reserve/004**: $0
- **Solid Waste Tax/005**: $1,182,371

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**Notes**

- **Transfers In**: $100,000
- **Misc. - Invest. & Interfund Int. & Checking A/C Interest**: $661
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<tr>
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<tr>
<td></td>
<td>$146,977</td>
<td>$150,000</td>
<td>$3,023</td>
<td>$152,023</td>
<td>$2,023</td>
<td>$154,046</td>
<td>$158,073</td>
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### Notes

- **Projected Revenues**: For the 2013-2015 period, projected revenues are as follows:
  - **Fees**: Increasing from $250,000 to $300,000 annually, with a growth rate of 20%.
  - **Payments In Lieu of Street Improvements**: Remaining constant at $50,000.
  - **Transfer In - Project Residuals**: Increasing from $25,000 to $35,000 annually, with a growth rate of 40%.
  - **Miscellaneous - Investment & Interfund Int. & Checking A/C Interest**: Decreasing from $200,000 to $100,000 annually, with a reduction rate of 50%.

- **Expenses**:
  - **Salary/Benefits/Payroll Taxes**: Increasing from $100,000 to $150,000 annually, with a growth rate of 50%.
  - **Other Non-Budgeted Items**: Remaining constant at $50,000.

- **Total Revenues**: Decreasing from $500,000 to $450,000 annually, with a reduction rate of 10%.

- **Ending Cash**: Decreasing from $100,000 to $50,000 annually, with a reduction rate of 50%.

### Summary

- **Impact**: The overall impact of these changes is a projected decrease in revenues and an increase in expenses, leading to a decrease in ending cash. The budget process requires careful planning to ensure financial stability over the three-year period.
<table>
<thead>
<tr>
<th>Year</th>
<th>Revenues: Miscellaneous Revenue (vacant)</th>
<th>$0</th>
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<tbody>
<tr>
<td>2010</td>
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<td>Total Revenues</td>
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<td></td>
<td>Expenses/Transfers: Miscellaneous Revenue (vacant)</td>
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<td>2010</td>
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<td></td>
<td>Total Expenses/Transfers</td>
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<tr>
<td></td>
<td>Ending Balance</td>
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</table>

**Budget Summary**

For the Month of December, 2010

<table>
<thead>
<tr>
<th>Year</th>
<th>Beginning Cash</th>
<th>Ending Cash</th>
<th>Ending Cash</th>
<th>Total Revenues</th>
<th>Total Expenses/Transfers</th>
<th>Ending Cash</th>
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</thead>
<tbody>
<tr>
<td>2010</td>
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**Real Estate Excise Tax RETE**

For the Month of December, 2010

<table>
<thead>
<tr>
<th>Year</th>
<th>Beginning Cash</th>
<th>Ending Cash</th>
<th>Total Revenues</th>
<th>Total Expenses/Transfers</th>
<th>Ending Cash</th>
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<tbody>
<tr>
<td>2010</td>
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</table>

**Total Motel Tax/218**

For the Month of December, 2010

<table>
<thead>
<tr>
<th>Year</th>
<th>Beginning Cash</th>
<th>Ending Cash</th>
<th>Total Revenues</th>
<th>Total Expenses/Transfers</th>
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**Street/Parks/Land Debt Service/24**

For the Month of December, 2010

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<tr>
<th>Year</th>
<th>Beginning Cash</th>
<th>Ending Cash</th>
<th>Total Revenues</th>
<th>Total Expenses/Transfers</th>
<th>Ending Cash</th>
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<td>2010</td>
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**LaBounty LID 2006-1 Bond Debt Service/15**

For the Month of December, 2010

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<th>Beginning Cash</th>
<th>Ending Cash</th>
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<th>Total Expenses/Transfers</th>
<th>Ending Cash</th>
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**LaBounty LID 2006-1 Bond Guarantees/219**

For the Month of December, 2010

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<th>Beginning Cash</th>
<th>Ending Cash</th>
<th>Total Revenues</th>
<th>Total Expenses/Transfers</th>
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**LaBounty CC Debt Service/27**

For the Month of December, 2010

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**LaBounty SIRO Debt Service/31**

For the Month of December, 2010

<table>
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<th>Year</th>
<th>Beginning Cash</th>
<th>Ending Cash</th>
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# Budget Summary

For the Month of December, 2010

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<th>Budget</th>
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## 2010 GO Bond Debt Service/218

### Beginning Cash

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### End of Statement

## Pioneer Park Pavilion Constr/319

### Beginning Cash

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### End of Statement

## Second Ave. Constr/308

### Beginning Cash

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### End of Statement

## New Library Constr/307

### Beginning Cash

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<th>2010 by Month %</th>
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### End of Statement

## Main St. - Sid to Church Constr/308

### Beginning Cash

<table>
<thead>
<tr>
<th>Description</th>
<th>Budget</th>
<th>Variance</th>
<th>Notes</th>
<th>Fiscal</th>
<th>12 Months %</th>
<th>2010 by Month %</th>
<th>2010 Budget Update</th>
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<tbody>
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### End of Statement

## Church Road Construction/348

### Beginning Cash

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### End of Statement

## Public Safety Bldg Constr/375

### Beginning Cash

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<th>2010 by Month %</th>
<th>2010 Budget Update</th>
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<tbody>
<tr>
<td>$0</td>
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### End of Statement

# Notes

- **Math Check**: Results and variances are checked with a math check to ensure accuracy.
- **Variance**: Variances are calculated to identify any discrepancies in the budget.
- **End of Statement**: A summary of the budget is provided to conclude the financial report.
<table>
<thead>
<tr>
<th>Category</th>
<th>Month</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Budget</th>
<th>Variance %</th>
<th>Revenues:</th>
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<th>Budget</th>
<th>Variance</th>
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<tr>
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</tbody>
</table>

### Revenue

#### 95/96/05 Bond Redemption/401
- Beginning Cash: $652
- Transfers In / Other: $742,488
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $1,031
- Ending Cash: $52,294

#### 95/96/05 Bond Reserve/402
- Beginning Cash: $0
- Transfers In / Other: $742,488
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $1,031
- Ending Cash: $52,294

#### Storm & Flood Control/407
- Beginning Cash: $652
- Transfers In / Other: $742,488
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $1,031
- Ending Cash: $52,294

#### Utility Loan Service/408
- Beginning Cash: $233,796
- Transfers In: $430,425
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $785
- Ending Cash: $83,919

#### Computer Repair/Replace/510
- Beginning Cash: $45,345
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $144
- Ending Cash: $57,069

#### Equipment Maint./Replace/540
- Beginning Cash: $29,272
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $18,000

#### Court Agency/650
- Beginning Cash: $252,930
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $17,290

### Expenditure

#### 95/96/05 Bond Redemption/401
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### 95/96/05 Bond Reserve/402
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### Storm & Flood Control/407
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### Utility Loan Service/408
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### Computer Repair/Replace/510
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### Equipment Maint./Replace/540
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

#### Court Agency/650
- Personnel: $0
- Utilities/Other Expense: $0
- Miscellaneous - Invest. & Interfund Int. & Checking A/C Interest: $0
- Ending Cash: $0

### Budget Summary

For the Month of December, 2010

<table>
<thead>
<tr>
<th>Description</th>
<th>Jan 1/21/2011</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95/96/05 Bond Redemption/401</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>95/96/05 Bond Reserve/402</td>
<td>$0</td>
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<tr>
<td>Storm &amp; Flood Control/407</td>
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<td></td>
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<tr>
<td>Utility Loan Service/408</td>
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<td>Computer Repair/Replace/510</td>
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<td>Equipment Maint./Replace/540</td>
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<tr>
<td>Court Agency/650</td>
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<td>Expenditure</td>
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<td>95/96/05 Bond Reserve/402</td>
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<td>Storm &amp; Flood Control/407</td>
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<td>Utility Loan Service/408</td>
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<tr>
<td>Computer Repair/Replace/510</td>
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<tr>
<td>Equipment Maint./Replace/540</td>
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<tr>
<td>Court Agency/650</td>
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<td></td>
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</tbody>
</table>

### Notes

- Jan: $0
- Feb: $0
- May: $0
- Jun: $0
- Jul: $0
- Aug: $0
- Sep: $0
- Oct: $0
- Nov: $0
- Dec: $0
## Budget Summary

For the Month of December, 2010

<table>
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<tr>
<th>Category</th>
<th>2010 Actual</th>
<th>2010 Budget</th>
<th>% Variance</th>
<th>2010 Variances</th>
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<tbody>
<tr>
<td>Expenses</td>
<td>$177,135</td>
<td>$200,000</td>
<td>11.43%</td>
<td>$16,667</td>
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</tbody>
</table>

### Summary Table

<table>
<thead>
<tr>
<th>Month</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
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</table>

### Notes

- $16,667 is the budget variance for December 2010.
- The actual expenses for December 2010 were $177,135.
- The budget for December 2010 was $200,000.
- The variance is 11.43%.

---

The table above provides a detailed breakdown of the expenses for the month of December 2010, compared to the budgeted amount. The variance is calculated as a percentage of the budget, showing how close the actual expenses were to the planned expenditure.
<table>
<thead>
<tr>
<th></th>
<th>1st By Month</th>
<th>12 Months</th>
<th>1st By Month</th>
<th>12 Months</th>
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<td>Budget</td>
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