

**CITY OF CHOCTAW, OKLAHOMA
GENERAL FUND
NINE MONTHS ENDED MARCH, 2020**

	GENERAL FUND		% OF BUDGET
	BUDGET	ACTUAL	
BEGINNING CASH BALANCE	\$ 508,856	\$ 868,189	
REVENUES	\$ 7,866,618	\$ 6,386,248	81%
EXPENDITURES	\$ (3,528,358)	\$ (2,719,411)	77%
REVENUES OVER (UNDER) EXPENDITURES BEFORE TRANSFERS	\$ 4,338,260	\$ 3,666,836	
TRANSFERS IN	\$ 230,000	\$ -	0%
TRANSFERS OUT	\$ (4,576,052)	\$ (3,875,573)	85%
NET TRANSFERS	\$ (4,346,052)	\$ (3,875,573)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (7,792)	\$ (208,736)	
ENDING CASH BALANCE	\$ 501,064	\$ 659,453	
Reconciling items:			
Transferred to Dedicated Sales Tax Fund		\$ -	
Uncleared payroll liability		\$ (122,449)	
Deposit liability changes		\$ 2,380	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING CASH BALANCE - UNENCUMBERED	\$ 501,064	\$ 539,384	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	6.19%	6.66%	

Amount of unrestricted and unexpended cash and investments carried over from the end of the prior year.

The end of March represents 75% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

Indicates the current budget, as amended, plans on spending more than it takes in; thereby, increasing the cash balance by the end of the fiscal year by this amount.

This represents the amount by which fund revenues exceed expenditures prior to net transfers (subsidies) from/to other funds.

This indicates the Fund has received revenues and transfers to date that exceeds expenditures and transfers by

This amount is considered the Fund's unappropriated cash reserves. Should try to keep this amount at no less than 10% of annual revenues.

This amount reflects the uncommitted cash balance at the end of the month. This amount should never go below \$0 per State law.

**CITY OF CHOCTAW, OKLAHOMA
CUA FUND
NINE MONTHS ENDED MARCH, 2020**

	<u>CUA</u>		% OF <u>BUDGET</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
BEGINNING CASH BALANCE	\$ 189,103	\$ 464,065	
REVENUES	\$ 2,601,935	\$ 2,272,088	87%
EXPENDITURES	\$ (1,247,360)	\$ (992,732)	80%
REVENUES OVER (UNDER) EXPENDITURES BEFORE TRANSFERS	\$ 1,354,575	\$ 1,279,356	
TRANSFERS IN	\$ -	\$ -	
TRANSFERS OUT	\$ (1,429,507)	\$ (1,075,863)	75%
NET TRANSFERS	\$ (1,429,507)	\$ (1,075,863)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (74,932)	\$ 203,493	
ENDING CASH BALANCE	\$ 114,171	\$ 667,558	
Reconciling items:			
Due to Deposit Account		\$ (147,841)	
Uncleared AP liability		\$ (155,741)	
Uncleared payroll liability		\$ 133,469	
Due to Stormwater Fund		\$ (13,644)	
Due to Solid Waste Fund		\$ (50,362)	
Accrued Compensated Absences		\$ (15,779)	
Deferred Revenues		\$ (49,320)	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING CASH BALANCE - UNENCUMBERED	\$ 114,171	\$ 368,340	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	4.39%	14.16%	

Amount of unrestricted and unexpended cash and investments carried over from the end of the prior year.

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