

COMPREHENSIVE MONTHLY FINANCIAL REPORT

August 2011



ABOUT THIS REPORT

The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Financial Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness of the City's financial positions and economic activity.

This report is comprised of five sections:

1. The **Financial Analysis** reports the performance of the major operating funds of the City. Narrative disclosures are used to highlight any significant changes or fluctuations.
 - 1A. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.
2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
3. The **Investment Report** provides a description of investment activity during the month and a summary of interest earnings.

We would like to acknowledge those responsible for this report: Heather Foldi for the Financial Summary; Amy Anderson for the Economic Analysis Report and Myra Conklin for the Investment Report.

The CMFR is intended to provide our audience with a timely, unique, and informative document. Please provide us with any comments or suggestions you may have and should you desire additional information, feel free to contact my office.



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Director of Finance
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SECTION 1

FINANCIAL ANALYSIS

City of Plano Comprehensive Monthly Financial Report

This report is designed for internal use and does not include all the funds and accounts included in the City of Plano's operations. For a complete report, refer to the City of Plano Comprehensive Annual Financial Report, available on the City of Plano's website and through the City's Finance Department.

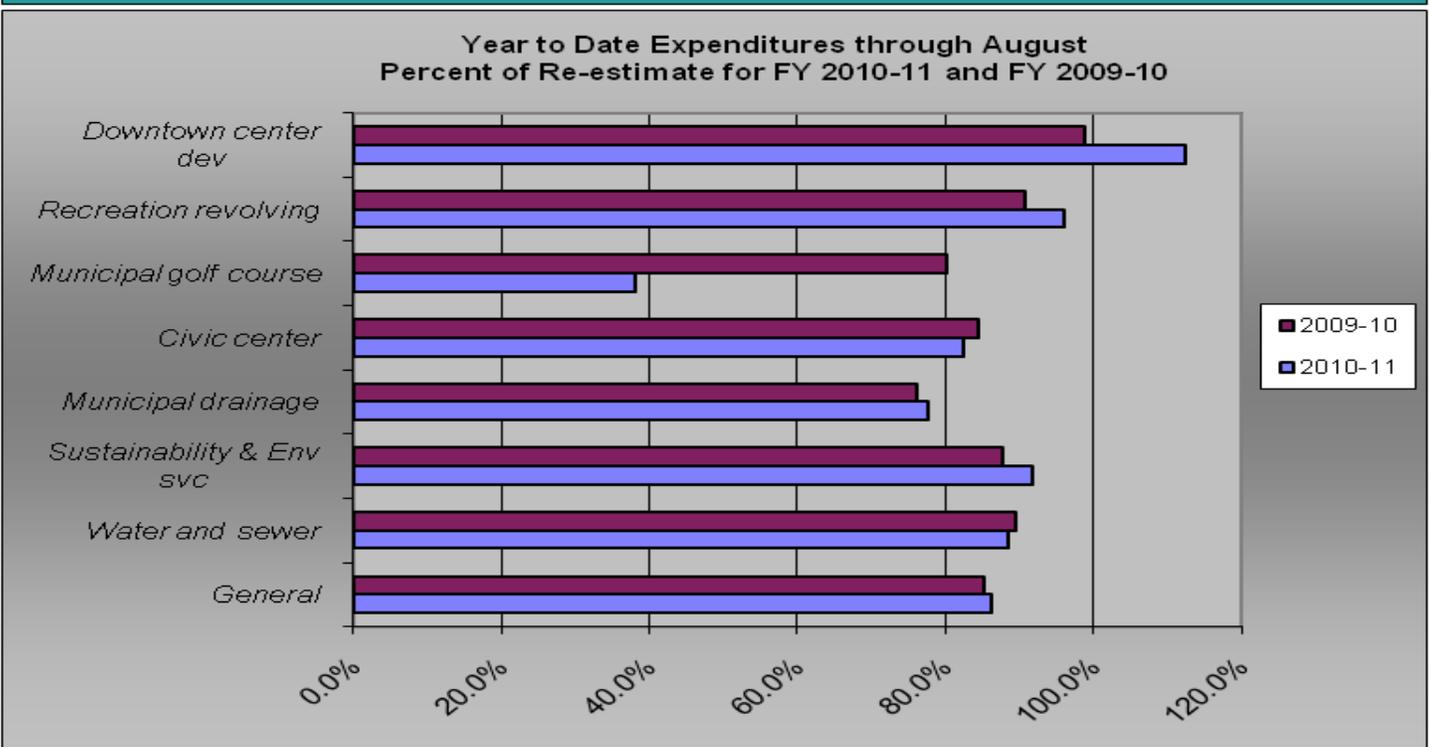
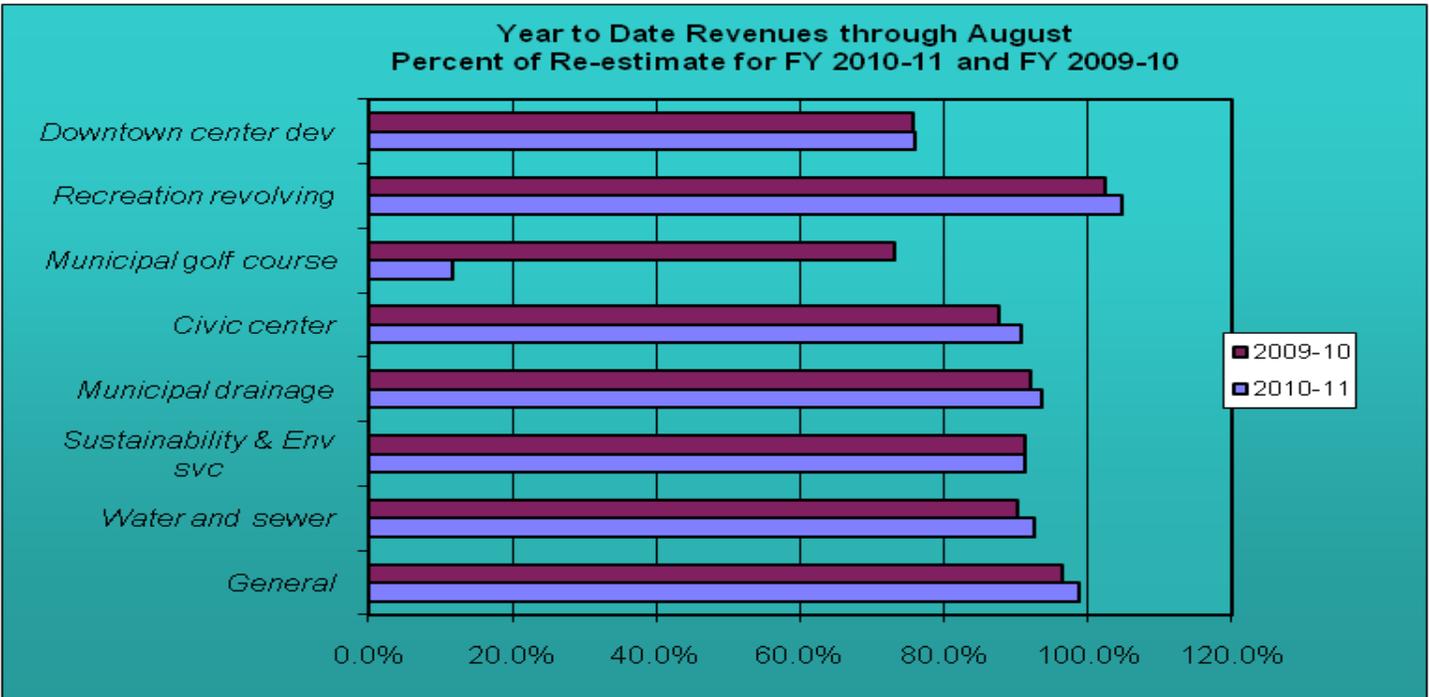
REPORT NOTES AUGUST 2011

The information represented in this report provides a summary of the General Fund and Business-type revenues and expenses which offers readers an overview of the City of Plano's finances.

This section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that beginning fund balances in all funds are subject to final audit adjustments.

The graphs below represent year to date revenues and expenses as a percent of the re-estimated budget comparing the current and prior fiscal years.

HIGHLIGHTS OF FUND VARIANCES



REPORT NOTES CONTINUED

AUGUST 2011

FINANCIAL HIGHLIGHTS

GENERAL FUND VARIANCES

Revenues

- Sales tax revenues increased from the prior year by \$5,112,080, primarily as a result of a slight improvement in the local economy and more consumer confidence.
- Electric franchise revenues increased \$448,087 primarily due to timing of payments received.
- Interlocal radio system revenue increased \$99,552 due to agreement modifications in addition to a new agreement put in place during the current fiscal year.
- Swimming fees increased \$65,678 due to little rain and warmer weather in the summer months.
- Fire inspection fee revenue is a new revenue source created by the passage of a new City Ordinance to support the commercial business fire inspection program. Collections started in June and were \$212,720 year to date.
- Revenues related to the Plano Independent School District Liaison Program increased \$351,956 due to an increase in the monthly amount remitted to the City based on contract modifications.
- Engineering inspection fees increased \$137,467 primarily due to the release of "The Trails of Glenwood Phase 2" which is a residential subdivision.
- Building permit revenues are higher by \$455,836 primarily due to one larger value project in July 2011 in addition to several high value projects also in July 2011.
- Electrical, plumbing, and heating and air conditioning permit revenues are higher by \$15,093, \$57,854 and \$28,660, respectively, as a result of an increase in the number of permits issued and the raised minimum permit fees of the March 1, 2010 rate increase.
- Filing fee revenues increased \$107,047 due to an increase in the number of projects coming in for review and approval during the current year.
- Miscellaneous Recreation Administration Fund revenues increased by \$44,561 as the City received \$50,000 from Dallas Area Rapid Transit (DART) in the current year to run the Senior Transportation Program.
- Excess proceeds on taxes increased \$49,405 primarily due to timing and amount of the tax overpayments.
- Mixed beverage tax revenue increases of \$82,856 are due to an increase in mixed beverage sales through the City's restaurants and other eating establishments.
- Franchise fees related to gas increased \$115,007 as a result of colder weather in the winter months resulting in increased usage of gas for heating purposes.
- Court fine revenues are \$1,395,759 lower due to a decrease in the number of citations issued.
- Ad valorem tax revenues decreased \$5,995,845 due a decrease in the tax levy which is a result of a decline in property values in addition to timing of payments.
- False alarm revenues decreased \$40,895 primarily to a decline in the economy which resulted in fewer individuals with alarms paying to have them monitored.
- Rental registration fee revenues decreased \$215,925 as a result of timing of payments due to a change in the due date. The amendment to the ordinance changed the due date from June 30th to October 31st.
- Telephone franchise fee revenues decreased \$152,847 due to the expiration of a franchise agreement with Verizon in the previous year. Revenues are now based on line counts which have decreased as fewer people have land lines.
- Interest income decreased \$62,713 due to a continued decline in the market.
- Emergency 911 revenues from landlines decreased \$40,135 due to the timing of deposits as well as a decline in the number of land lines.
- Cable television franchise revenues decreased \$270,405 due to timing.
- Ambulance service revenue decreased \$396,643 due to a transition between ambulance billing providers.
- Closure of the Carpenter Recreation Center for a six month remodeling project resulted in recreation center membership card revenues declining by \$137,814. Carpenter Recreation Center re-opened August 5, 2011.
- In the prior year, the City received a one-time lease payment of \$70,000 for housing of a cellular tower.

REPORT NOTES CONTINUED

AUGUST 2011

Expenditures

- Purchases and encumbrances for fire uniforms increased \$172,344 due to the timing of orders placed.
- Software costs for the Emergency Management Department increased \$78,712 due to the purchase of a software license, set-up and hosting services as well as training for a new web based incident management software.
- Costs for judgments and damages increased \$433,766 due to a legal settlement.
- The Park and Recreation Administration Fund reimbursed the Golf Course fund \$207,092 for golf course renovations in the current year.
- Municipal garage and property damage charges for the Police Department increased \$143,103 due to higher fuel costs.
- Chemical expenses and encumbrances increased \$118,302 due to the utilization of City services for turf maintenance at five park sites in the current year. Additionally, higher price contracts are now in place for chemical and fertilizer purchases.
- Water billings to City Departments increased \$604,577 due to a six percent rate increase effective November 1, 2010.
- Expenditures and encumbrances related to contractual repair and maintenance of signs and markings increased \$170,042 primarily due a shortage of materials in the previous year.
- Library costs and encumbrances for books increased \$278,479 while costs and encumbrances for non-print media decreased \$35,633, both primarily due to the timing of purchase orders.
- Contractual repair costs for City buildings increased \$100,908 as these services are performed on an as-needed basis.
- Non-departmental contract costs related to Social Service Agency Grants decreased \$75,149 as a result of budget cutbacks. As it relates to the Buffington Grants, funding was reduced from \$2.00 per capita to \$1.00 per capita.
- The annual maintenance agreement with Motorola for the City's radio system decreased over the prior year by \$74,205, primarily due to maintenance agreement modifications. Maintenance of the system is being managed by in-house staff.
- Costs and encumbrances for concrete decreased \$49,774 due to timing.
- Minor apparatus expenses and encumbrances for the Fire Department decreased \$124,455 due to timing of purchases.
- Information Services Charges represents costs from the Technology Services Fund transferred to the General Fund. The amount decreased \$353,515 as expenditures incurred by the Technology Services Fund decreased.
- Legal costs and encumbrances for contracts decreased \$43,786 due to reduced needs and supplemental services.
- Postage costs for records management decreased \$74,728 as a result of timing of postage meter payments.
- Personnel services decreased \$1,824,900 from the prior year primarily due to the timing of the final September 2010 payroll and year-end accrual entries. The first October 2010 payroll had only four days that related to September activity while the first October 2009 payroll had ten days that related to September activity. Additionally, the Annual Required Contribution (ARC), which is based upon an actuarial study, for the City's Section 115 Trust decreased \$371,760 for the period.
- Budgeted computer and other asset replacement charges decreased over the prior year by \$636,097 as a longer warranty on the personal computers (PCs) lengthened the replacement cycle from three to four years, alleviating the annual departmental PC replacement expenditure for 2010-11.
- Costs and encumbrances in the prior year of \$61,682 relate to installation of security cameras at radio towers throughout the City.
- Prior year expenditures and encumbrances of furniture and fixtures for the Emergency Management Department were \$107,893 due to the purchase of furniture for the Emergency Operations Center.
- Prior year computer hardware costs of \$67,991 include laptops and other hardware for the Emergency Operations Center.
- Contract costs and encumbrances for the Collin County Cultural Arts decreased \$89,228 due to the project being put on hold.

REPORT NOTES CONTINUED

AUGUST 2011

- Prior year implements and apparatus costs and encumbrances for the Emergency Management Department of \$419,915 relate to the design, purchase, installation, and maintenance of audio visual equipment for the Emergency Operations Center.
- Election expenditures are lower in the current year due to a special election to fill a City Council vacancy held January 30, 2010. Expenditures associated with this election were \$88,966. Additionally, a runoff election was held in March 2010 with related expenditures of \$93,699. Current year expenditures include \$25,621 for a general election held May 14, 2011 and \$74,257 for a run-off election held June 18, 2011.
- Payment for the Lights of Legacy Tree Lighting Festival was made in November 2009 in the amount of \$40,000. The City did not contribute in the current year.

BUSINESS-TYPE VARIANCES

Water and Sewer

Water revenues increased \$10,432,294 due to significant rainfall in the prior year and warmer and drier weather in the current year as well as a 6% rate increase effective November 1, 2010. Sewer revenues decreased over the prior year by \$618,389 due to less commercial water usage as this impacts sewer usage. Postage expenditures decreased \$70,758 due to credits issued in the current year. Contract costs for a review of water consumption loss and additional meter readers decreased \$80,826 as these services are no longer needed. Prior year expenses and encumbrances include costs of \$1,177,721 associated with the construction of a new environmental education complex which was completed in April 2010. The Water and Sewer Fund will be reimbursed 50% of building construction costs by the Sustainability and Environmental Waste Services Fund. Prior year project services costs for buildings of \$63,064 related to the construction of the environmental education complex. Municipal garage charges decreased \$30,103 due to a decline in the cost of vehicle repairs coupled with a decline in repairs due to accident damage from the prior year. Personnel services decreased \$242,276 from the prior year primarily due to the timing of the final September 2010 payroll and year-end accrual entries. Electric payments increased \$67,424 as a result of timing of payments. Credit card processing fees increased \$131,897 primarily due to timing of payments. Contract costs for utility engineering increased \$287,144 due to a 2011 Water Quality Study. Expenses and encumbrances for the fixed network meter reading system increased \$716,045 due to an increase in the number of meters installed and the related costs. Contractual payments to North Texas Municipal Water District (NTMWD) increased \$1,440,097.

Sustainability & Environmental Services

Commercial solid waste revenues are \$236,451 higher primarily due to an increase in collection fees, disposal volumes and timing of collections. Commercial solid waste revenues are the City's portion of the waste and disposal fees collected by Allied Waste, the City's waste disposal contractor. Recycling revenues increased \$411,769 primarily due to an increase in prices. Revenues related to the sale of compost increased \$86,885 due to the addition of new customers. Tipping fees increased \$100,454 due to an increase in yard waste drop off from landscapers and developers. Outside printing costs decreased \$53,825 due to the printing of the 2010 Live Green in Plano calendar in the prior year. In the current year, a newsletter was sent out containing a one-page calendar. Minor apparatus costs of \$60,925 related to the Environmental Education Complex were transferred from the Environment Waste Services Fund to the Water and Sewer Fund. Contract costs related to the Live Green Expo decreased \$45,808 as an Expo Coordinator was not hired in the current year. Temporary labor for the Solid Waste Collections Department decreased \$56,266 primarily due to a reduction of temporary labor usage associated with reduced staffing, equipment and volume collections. Contractual repair costs decreased \$122,890 due to timing of repairs. Plano's percentage of contractual payments to NTMWD increased \$821,489. Payment is based on allocation of tonnage between member cities. Implements and apparatus expenses and encumbrances increased \$81,380 due to the installation of electrical work for a new fuel tank NTMWD required the City to install at Custer Road in addition to a new bagging machine installed at the 121 Regional Compost Facility. Municipal garage and property damage charges increased \$281,918 due to increased fuel costs. Personnel services increased \$41,776 due to the Environmental Waste Services Superintendent position

REPORT NOTES CONTINUED

AUGUST 2011

being filled in March 2010, increased use of part time and temporary positions, as well as increased EXPO overtime related to the Emergency Management Incident Action Plan.

Municipal Drainage

The addition of drainage charges to City accounts beginning in October 2010 resulted in an increase in Municipal Drainage revenues of \$66,968. Personnel services decreased \$113,871 primarily due to staffing reductions. Municipal garage charges increased \$24,416 due to unforeseen repairs on trucks in the current year. Land improvement costs increased \$39,500 due to pond restoration and silt removal from three park ponds in the current year. Increased contractual costs of \$127,505 in the current year primarily relate to the implementation of the Integrated Storm Water Management (iSWM) Based Program that the City is required to develop by the Environmental Protection Agency (EPA) for the City's permit. Reimbursements to other funds is based on time incurred by personnel impacting other funds. This increase of \$58,668 is due to an increase in the salary base due to change in positions.

Civic Center

Civic Center lease fees are lower by \$36,912 from the prior year due to fewer corporate business events. This additionally impacts ancillary services with food and beverage revenues decreasing by \$111,132, and service charges, a function of food and beverage sales, lower by \$11,663. These decreases are offset by a slight increase of \$4,315 in equipment rental revenue. Food and beverage sales at Pecan Hollow decreased \$115,605 as Pecan Hollow grill operations were outsourced as of June 2010. Hotel/motel tax revenues increased \$663,765 primarily due to an increase in occupancy. Late fee revenues increased \$19,878 due to hotels not paying the hotel/motel tax timely in the current year. Personnel services decreased \$109,295 due to the closure of the underperforming concession outlets at Pecan Hollow Golf Course and Tom Muehlenbeck Recreation Center resulting in permanent staffing reductions. Concession food costs at the Civic Center decreased \$23,332 due to decreased food demand and sales. Additionally, concession food costs at Pecan Hollow Golf Course decreased \$27,704 due to grill operations being outsourced as of June 2010. Minor apparatus expenditures and encumbrances decreased \$180,475 due to budget reductions. Outside printing costs decreased \$51,208 due to the printing of the Convention and Tourism Meeting Planner's Guide printed in this prior year. This Guide is printed every other year. Implements and apparatus expenses and encumbrances decreased \$49,774 due to lower anticipated revenues which resulted in budget modifications. Advertising costs increased \$50,715 due to expanded advertising venues and increased advertising to assist hotels in generating additional revenue.

Golf Course

Golf revenues decreased \$446,795 due to the golf course renovation closure on November 2, 2010. In the prior year, the Golf Course was closed for 80 days due to excessive rain. Pecan Hollow Golf Course was closed zero days in the current year prior to the renovation closure, and year to date rounds played are down by 32,726. Personnel services decreased \$132,385 due to staffing reductions. The Park and Recreation Administration Fund and the Golf Course Renovation Fund reimbursed the Golf Course fund \$278,424 for golf course renovations in the current year. Contract costs increased \$80,480 due to installments being paid to the Golf Pro for services he renders on behalf of the City for the golf course.

Recreation Revolving

Recreation fee revenue decreased \$124,627 due to the renovation closure of Carpenter Park Recreation Center which is expected to be a six month renovation. Carpenter Recreation Center re-opened August 5, 2011. The Carpenter Park Recreation Center renovation closure resulted in decreased personnel services of \$85,285 and decreased contractual services of \$82,233. Implements and apparatus expenditures increased \$49,999 for spin bikes for a new spin class.



SECTION 1A

FINANCIAL SUMMARY

**City of Plano
Comprehensive Monthly Financial Report**

MONTHLY FINANCIAL SUMMARY REPORT
 THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
 GENERAL FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index *
REVENUES:						
Ad valorem tax	2011	\$ 76,291,685	75,763,574	75,545,136	99.7%	108.78
	2010	82,436,251	81,932,161	81,540,981	99.5%	108.57
	2009	83,068,770	82,840,550	82,379,627	99.4%	108.48
Sales tax	2011	57,012,269	57,792,985	59,276,352	102.6%	111.89
	2010	57,821,890	56,650,958	54,164,272	95.6%	104.30
	2009	57,417,708	55,795,630	53,071,927	95.1%	103.77
Other revenue	2011	49,822,530	49,121,947	45,515,836	92.7%	101.08
	2010	49,997,631	49,569,084	45,776,484	92.3%	100.74
	2009	<u>52,721,887</u>	<u>51,082,104</u>	<u>47,157,350</u>	92.3%	100.71
TOTAL REVENUE	2011	183,126,484	182,678,506	180,337,324	98.7%	107.69
	2010	190,255,772	188,152,203	181,481,737	96.5%	105.22
	2009	<u>193,208,365</u>	<u>189,718,284</u>	<u>182,608,904</u>	96.3%	105.00
EXPENDITURES & ENCUMBRANCES:						
Current operating	2011	\$ 196,031,891	191,197,413	164,857,960	86.2%	94.06
	2010	197,663,823	195,668,341	166,783,266	85.2%	92.99
	2009	201,136,043	203,159,034	171,230,653	84.3%	91.95
Capital outlay	2011	1,026,000	1,937,626	1,693,843	87.4%	95.37
	2010	1,010,000	2,599,424	2,108,858	81.1%	88.50
	2009	<u>2,505,307</u>	<u>3,361,732</u>	<u>1,985,015</u>	59.0%	64.42
Total expenditures and encumbrances	2011	197,057,891	193,135,039	166,551,803	86.2%	94.08
	2010	198,673,823	198,267,765	168,892,124	85.2%	92.93
	2009	<u>203,641,350</u>	<u>206,520,766</u>	<u>173,215,668</u>	83.9%	91.50
Excess (deficiency) of revenues over (under) expenditures	2011	(13,931,407)	(10,456,533)	13,785,521	-	-
	2010	(8,418,051)	(10,115,562)	12,589,613	-	-
	2009	(10,432,985)	(16,802,482)	9,393,236	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	2011	19,742,695	19,624,228	19,256,912	98.1%	107.05
	2010	19,486,530	18,025,440	17,862,653	99.1%	108.11
	2009	17,634,574	18,513,598	18,278,833	98.7%	107.71
Transfers out	2011	(19,929,334)	(20,656,327)	(18,590,194)	90.0%	98.18
	2010	(20,344,972)	(20,495,009)	(18,897,257)	92.2%	100.59
	2009	<u>(19,678,201)</u>	<u>(20,577,987)</u>	<u>(18,285,565)</u>	88.9%	96.94
NET CHANGE IN FUND BALANCES	2011	(14,118,046)	(11,488,632)	14,452,239		
	2010	(9,276,493)	(12,585,131)	11,555,009		
	2009	(12,476,612)	(18,866,871)	9,386,504		
FUND BALANCES-BEGINNING	2011			41,400,577		
	2010			42,744,130		
	2009			<u>44,741,546</u>		
FUND BALANCES-ENDING AUGUST 31	2011			55,852,816		
	2010			54,299,139		
	2009			<u>54,128,050</u>		

* The Performance Index is a projection of the City's proximity to arriving at re-estimated budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
WATER AND SEWER FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>11 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
REVENUES:						
Water and sewer revenue	2011	\$ 114,814,263	117,880,987	110,100,867	93.4%	101.89
	2010	114,488,347	110,876,716	100,235,287	90.4%	98.62
	2009	110,225,529	105,076,022	93,994,763	89.5%	97.59
Other fees and service charges	2011	3,026,852	3,618,392	2,463,137	68.1%	74.26
	2010	2,669,903	2,915,012	2,312,773	79.3%	86.55
	2009	<u>2,572,861</u>	<u>2,604,594</u>	<u>2,345,125</u>	90.0%	98.22
TOTAL REVENUE	2011	117,841,115	121,499,379	112,564,004	92.6%	101.07
	2010	117,158,250	113,791,728	102,548,060	90.1%	98.31
	2009	<u>112,798,390</u>	<u>107,680,616</u>	<u>96,339,888</u>	89.5%	97.60
EXPENSES & ENCUMBRANCES:						
Capital outlay	2011	-	23,423	68,345	291.8%	318.31
	2010	-	1,265,976	1,243,221	98.2%	107.13
	2009	-	1,470,584	1,278,038	86.9%	94.81
Other expenses & encumbrances	2011	79,534,355	78,476,275	69,387,172	88.4%	96.46
	2010	78,000,112	75,464,568	67,442,100	89.4%	97.49
	2009	<u>75,009,576</u>	<u>75,183,189</u>	<u>67,433,375</u>	89.7%	97.85
Total expenses and encumbrances	2011	79,534,355	78,499,698	69,455,517	88.5%	96.52
	2010	78,000,112	76,730,544	68,685,321	89.5%	97.65
	2009	<u>75,009,576</u>	<u>76,653,773</u>	<u>68,711,413</u>	89.6%	97.79
Excess (deficiency) of revenues over (under) expenses	2011	38,306,760	42,999,681	43,108,487	-	-
	2010	39,158,138	37,061,184	33,862,739	-	-
	2009	37,788,814	31,026,843	27,628,475	-	-
TRANSFERS IN (OUT)						
Transfers in	2011	-	857,239	700,000	81.7%	89.08
	2010	-	157,239	-	0.0%	-
	2009	-	-	-	0.0%	-
Transfers out	2011	(33,965,035)	(38,249,268)	(31,134,615)	81.4%	88.80
	2010	(38,482,630)	(37,051,576)	(35,275,744)	95.2%	103.86
	2009	<u>(34,349,069)</u>	<u>(35,381,788)</u>	<u>(31,486,647)</u>	89.0%	97.08
CHANGE IN NET ASSETS	2011	\$ 4,341,725	5,607,652	12,673,872		
	2010	675,508	166,847	(1,413,005)		
	2009	3,439,745	(4,354,945)	(3,858,172)		
TOTAL NET ASSETS-BEGINNING	2011			343,560,326		
	2010			324,231,841		
	2009			<u>321,538,734</u>		
TOTAL NET ASSETS-ENDING AUGUST 31	2011			356,234,198		
	2010			322,818,836		
	2009			<u>317,680,562</u>		

* The Performance Index is a projection of the City's proximity to arriving at re-estimated budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>11 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
REVENUES:						
Commerical solid waste franchise	2011	\$ 6,504,545	6,773,996	6,085,478	89.8%	98.00
	2010	6,709,797	6,447,518	5,849,027	90.7%	98.96
	2009	6,496,731	6,481,522	5,842,313	90.1%	98.33
Refuse collection revenue	2011	13,172,550	13,604,778	12,530,941	92.1%	100.48
	2010	13,005,330	13,422,028	12,120,072	90.3%	98.51
	2009	13,316,939	12,885,908	11,641,266	90.3%	98.55
Other fees and service charges	2011	2,455,656	2,598,360	2,374,927	91.4%	99.71
	2010	2,508,431	2,237,740	2,181,421	97.5%	106.35
	2009	2,502,911	2,416,866	2,137,404	88.4%	96.48
TOTAL REVENUE	2011	22,132,751	22,977,134	20,991,346	91.4%	99.66
	2010	22,223,558	22,107,286	20,150,520	91.1%	99.44
	2009	22,316,581	21,784,296	19,620,983	90.1%	98.26
EXPENSES & ENCUMBRANCES:						
Capital outlay	2011	6,500	219,401	83,795	38.2%	41.66
	2010	-	-	-	0.0%	0.00
	2009	256,170	203,311	191,759	94.3%	102.89
Other expenses & encumbrances	2011	21,502,075	21,100,322	19,496,743	92.4%	100.80
	2010	21,209,293	21,076,280	18,501,162	87.8%	95.76
	2009	21,440,299	20,620,871	19,268,116	93.4%	101.93
Total expenses and encumbrances	2011	21,508,575	21,319,723	19,580,538	91.8%	100.19
	2010	21,209,293	21,076,280	18,501,162	87.8%	95.76
	2009	21,696,469	20,824,182	19,459,875	93.4%	101.94
Excess (deficiency) of revenues over (under) expenses	2011	624,176	1,657,411	1,410,808	-	-
	2010	1,014,265	1,031,006	1,649,358	-	-
	2009	620,112	960,114	161,108	-	-
TRANSFERS IN (OUT)						
Transfers in	2011	100,000	100,000	91,667	91.7%	100.00
	2010	100,000	100,000	91,667	91.7%	100.00
	2009	100,000	100,000	91,667	91.7%	100.00
Transfers out	2011	(1,590,383)	(2,991,551)	(1,869,580)	62.5%	68.18
	2010	(1,288,707)	(1,267,612)	(1,181,315)	93.2%	101.66
	2009	(1,223,535)	(1,276,335)	(1,121,574)	87.9%	95.86
CHANGE IN NET ASSETS	2011	\$ (866,207)	(1,234,140)	(367,105)		
	2010	(174,442)	(136,606)	559,710		
	2009	(503,423)	(216,221)	(868,799)		
TOTAL NET ASSETS-BEGINNING	2011			2,128,099		
	2010			1,677,124		
	2009			1,690,291		
TOTAL NET ASSETS-ENDING AUGUST 31	2011			1,760,994		
	2010			2,236,834		
	2009			821,492		

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
MUNICIPAL DRAINAGE FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>11 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
REVENUES:						
Fees and service charges	2011	\$ 5,145,367	5,145,367	4,786,872	93.0%	101.49
	2010	5,007,613	5,143,661	4,719,904	91.8%	100.10
	2009	4,928,110	5,000,113	4,622,594	92.4%	100.85
Miscellaneous revenue	2011	42,440	28,514	51,783	181.6%	198.12
	2010	85,000	42,479	46,289	109.0%	118.88
	2009	150,000	80,000	70,333	87.9%	95.91
TOTAL REVENUE	2011	5,187,807	5,173,881	4,838,655	93.5%	102.02
	2010	5,092,613	5,186,140	4,766,193	91.9%	100.26
	2009	5,078,110	5,080,113	4,692,927	92.4%	100.78
EXPENSES & ENCUMBRANCES:						
Capital outlay	2011	300,000	300,000	38,819	12.9%	-
	2010	-	-	-	0.0%	0.00
	2009	-	54,000	38,505	71.3%	-
Other expenses & encumbrances	2011	2,604,071	2,692,627	2,284,340	84.8%	92.55
	2010	3,046,620	2,863,128	2,180,154	76.1%	83.07
	2009	2,823,503	2,922,639	2,107,684	72.1%	78.67
Total expenses and encumbrances	2011	2,904,071	2,992,627	2,323,159	77.6%	84.69
	2010	3,046,620	2,863,128	2,180,154	76.1%	83.07
	2009	2,823,503	2,976,639	2,146,189	72.1%	78.66
Excess (deficiency) of revenues over (under) expenses	2011	2,283,736	2,181,254	2,515,496	-	-
	2010	2,045,993	2,323,012	2,586,039	-	-
	2009	2,254,607	2,103,474	2,546,738	-	-
TRANSFERS OUT						
Operating transfers out	2011	(3,271,318)	(3,271,318)	(3,017,042)	92.2%	100.61
	2010	(2,971,845)	(2,876,210)	(2,742,525)	95.4%	104.02
	2009	(2,847,538)	(2,892,152)	(2,628,577)	90.9%	99.15
CHANGE IN NET ASSETS	2011	(987,582)	(1,090,064)	(501,546)		
	2010	(925,852)	(553,198)	(156,486)		
	2009	(592,931)	(788,678)	(81,839)		
TOTAL NET ASSETS-BEGINNING	2011			32,455,677		
	2010			23,065,380		
	2009			21,003,753		
TOTAL NET ASSETS-ENDING AUGUST 31	2011			31,954,131		
	2010			22,908,894		
	2009			20,921,914		

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
NONMAJOR BUSINESS-TYPE FUNDS**

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Hotel/motel tax	2011	\$ 3,946,116	4,434,648	3,965,524	89.4%	97.55
	2010	4,494,486	3,907,046	3,301,759	84.5%	92.19
	2009	4,964,601	4,428,065	3,303,000	74.6%	81.37
Other revenue	2011	5,590,680	5,716,686	5,253,000	91.9%	100.24
	2010	6,761,751	6,363,412	6,066,504	95.3%	104.00
	2009	6,974,294	6,709,879	6,509,805	97.0%	105.84
TOTAL REVENUE	2011	9,536,796	10,151,334	9,218,524	90.8%	99.07
	2010	11,256,237	10,270,458	9,368,263	91.2%	99.51
	2009	11,938,895	11,137,944	9,812,805	88.1%	96.11
EXPENSES & ENCUMBRANCES:						
Capital outlay	2011	-	50,000	50,084	100.2%	-
	2010	-	49,774	49,774	100.0%	-
	2009	-	75,236	143,308	190.5%	207.79
Other expenses & encumbrances	2011	10,427,098	10,053,029	8,442,038	84.0%	91.61
	2010	12,218,004	10,939,522	9,425,694	86.2%	93.99
	2009	12,550,538	11,767,333	9,959,657	84.6%	92.33
Total expenses and encumbrances	2011	10,427,098	10,103,029	8,492,122	84.1%	91.70
	2010	12,218,004	10,989,296	9,475,468	86.2%	94.06
	2009	12,550,538	11,842,569	10,102,965	85.3%	93.07
Excess (deficiency) of Revenues over (under) expenses	2011	(890,302)	48,305	726,402	-	-
	2010	(961,767)	(718,838)	(107,205)	-	-
	2009	(611,643)	(704,625)	(290,160)	-	-
TRANSFERS OUT:						
Operating transfers out	2011	(454,772)	(476,069)	(403,852)	84.8%	92.54
	2010	(577,806)	(493,044)	(529,656)	107.4%	117.19
	2009	(1,444,860)	(1,407,362)	(1,324,456)	94.1%	102.66
CHANGE IN NET ASSETS	2011	(1,345,074)	(427,764)	322,550		
	2010	(1,539,573)	(1,211,882)	(636,861)		
	2009	(2,056,503)	(2,111,987)	(1,614,616)		
TOTAL NET ASSETS-BEGINNING	2011			10,264,683		
	2010			10,801,647		
	2009			13,062,762		
TOTAL NET ASSETS-ENDING AUGUST 31	2011			10,587,233		
	2010			10,164,786		
	2009			11,448,146		

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010, AND 2009
ECONOMIC DEVELOPMENT FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>11 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
REVENUES:						
Miscellaneous revenue	2011	\$ 165,000	178,500	526,828	295.1%	321.97
	2010	200,000	165,000	159,602	96.7%	105.52
	2009	<u>310,000</u>	<u>200,000</u>	<u>201,155</u>	100.6%	109.72
EXPENSES & ENCUMBRANCES						
Personnel services	2011	585,270	578,205	505,971	87.5%	95.46
	2010	596,878	580,528	508,678	87.6%	95.59
	2009	559,469	585,390	511,718	87.4%	95.36
Materials and supplies	2011	15,463	14,463	11,826	81.8%	89.20
	2010	15,500	15,500	8,773	56.6%	61.75
	2009	23,452	25,835	15,993	61.9%	67.53
Contractual / professional and other	2011	5,141,843	5,170,931	4,987,552	96.5%	105.22
	2010	5,272,154	7,000,175	2,270,317	32.4%	35.38
	2009	5,485,693	5,532,993	3,875,400	70.0%	76.41
Total Expenses and Encumbrances	2011	<u>5,742,576</u>	<u>5,763,599</u>	<u>5,505,349</u>	95.5%	104.20
	2010	5,884,532	7,596,203	2,787,768	36.7%	40.04
	2009	<u>6,068,614</u>	<u>6,144,218</u>	<u>4,403,111</u>	71.7%	78.18
Excess (Deficiency) of Revenues Over (Under) Expenses	2011	(5,577,576)	(5,585,099)	(4,978,521)	-	-
	2010	(5,684,532)	(7,431,203)	(2,628,166)	-	-
	2009	(5,758,614)	(5,944,218)	(4,201,956)	-	-
TRANSFERS IN						
Operating transfers in	2011	5,742,576	5,763,599	5,264,028	91.3%	99.64
	2010	5,910,201	5,888,182	5,417,684	92.0%	100.37
	2009	<u>6,068,614</u>	<u>6,144,218</u>	<u>5,562,896</u>	90.5%	98.77
CHANGE IN NET ASSETS	2011	165,000	178,500	285,507		
	2010	225,669	(1,543,021)	2,789,518		
	2009	310,000	200,000	1,360,940		
TOTAL NET ASSETS-BEGINNING	2011			16,461,377		
	2010			14,046,444		
	2009			<u>12,255,577</u>		
TOTAL NET ASSETS-ENDING AUGUST 31	2011			16,746,884		
	2010			16,835,962		
	2009			<u>13,616,517</u>		

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CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
August 2011

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/2011	TOTAL 10/1/10	TOTAL 8/31/2010
GENERAL FUND:						
01	General	\$ 37,746	55,114,427	55,152,173	37,230,863	51,786,840
77	Payroll	-	2,354,730	2,354,730	3,228,496	2,377,080
		37,746	57,469,157	57,506,903	40,459,359	54,163,920
DEBT SERVICE FUND:						
03	G.O. Debt Service	-	33,673,661	33,673,661	1,184,919	33,057,407
		-	33,673,661	33,673,661	1,184,919	33,057,407
CAPITAL PROJECTS:						
21	Senior Center Facilities	-	291,387	291,387	288,268	-
22	Recreation Center Facilities	-	1,212,450	1,212,450	1,198,923	618,038
23	Street Enhancement	-	1,733,947	1,733,947	1,715,385	1,696,004
25	1991 Police & Courts Facility	-	1,520,447	1,520,447	1,504,171	1,502,398
27	1991 Library Facility	-	902,793	902,793	893,129	890,690
28	1991 Fire Facility	-	3,826,947	3,826,947	3,788,619	3,718,041
29	Technology Improvements	-	1,476,177	1,476,177	1,460,586	1,227,519
31	Municipal Facilities	-	479,274	479,274	471,126	460,425
32	Park Improvements	-	7,137,992	7,137,992	6,529,458	7,228,605
33	Street & Drainage Improvement	-	16,832,948	16,832,948	12,223,661	11,894,618
35	Capital Reserve	-	44,867,797	44,867,797	44,375,115	44,004,268
38	DART L.A.P.	-	266,656	266,656	263,801	263,490
39	Spring Creekwalk	-	24,309	24,309	24,048	24,020
52	Park Service Areas	-	4,805,392	4,805,392	4,616,759	4,603,374
53	Creative & Performing Arts	-	2,238,161	2,238,161	2,307,719	2,278,492
54	Animal Control Facilities	-	340,326	340,326	344,628	340,175
59	Service Center	-	124,891	124,891	126,076	125,927
60	Joint Use Facilities	-	655,703	655,703	648,683	646,544
85	Public Arts	-	125,289	125,289	123,948	122,176
160	TXDOT-SH121	-	9,070,210	9,070,210	13,232,514	9,529,450
109	G.O. Bond Clearing - 2010	-	2,645,435	2,645,435	6,505,000	6,678,607
110	G.O. Bond Clearing - 1999	-	390,496	390,496	292,799	295,891
190	G.O. Bond Clearing - 2000	-	3,640,229	3,640,229	3,601,260	3,637,444
230	Tax Notes Clearing - 2001	-	1,125,379	1,125,379	1,113,332	1,112,020
240	G.O. Bond Clearing - 2001-A	-	26,937	26,937	182,187	184,017
250	Tax Notes Clearing - 2001-A	-	60,369	60,369	59,723	59,652
270	G.O. Bond Refund/Clearing - 2003	-	4,074	4,074	118,730	123,962
089	C.O. Bond Clearing - 2006	-	145,909	145,909	144,347	145,803
102	G.O. Bond Clearing - 2007	-	74,289	74,289	126,999	132,441
105	Tax Notes Clearing - 2007	-	(53,866)	(53,866)	-	-
082	G.O. Bond Clearing - 2008	-	(10,334)	(10,334)	240,521	303,703
083	Tax Notes Clearing - 2008	-	3,094	3,094	4,336,358	4,463,954
106	G.O. Bond Clearing - 2009	-	2,890,263	2,890,263	10,815,358	11,310,778
150	Tax Notes Clearing - 2009	-	2,223,020	2,223,020	6,377,735	6,441,782
220	Tax and Revenue C.O. Clearing - 2010	-	10,108,207	10,108,207	10,000,000	10,115,476
92	G.O. Bond Clearing - 2011	-	12,596,220	12,596,220	-	-
		-	133,802,817	133,802,817	140,050,966	136,179,784
ENTERPRISE FUNDS:						
26	Municipal Drainage CIP	-	368,938	368,938	349,979	349,567
34	Sewer CIP	-	12,059,995	12,059,995	11,293,460	11,158,004
36	Water CIP	-	15,966,753	15,966,753	13,495,486	13,194,308
37	Downtown Center Development	-	165,751	165,751	163,166	150,063
41	Water & Sewer - Operating	950,214	10,116,900	11,067,114	3,002,305	(6,217,832)
42	Water & Sewer - Debt Service	-	1,531,973	1,531,973	432,530	2,273,626
43	Municipal Drainage - Debt Service	-	3,090,484	3,090,484	3,304,059	3,165,257
44	W & S Impact Fees Clearing	-	-	-	-	-
45	Sustainability & Environmental Services	650	744,587	745,237	1,769,424	1,310,350
46	Convention & Tourism	2,717	2,592,113	2,594,830	1,998,168	2,055,030
81	Friends of Plano Centre	-	4,041	4,041	3,997	3,993
47	Municipal Drainage	-	3,551,142	3,551,142	3,992,167	3,967,319
48	Municipal Golf Course	-	(54,322)	(54,322)	103,081	(5,802)
49	Property Management	-	16,486	16,486	413,724	413,849
51	Recreation Revolving	350	1,720,964	1,721,314	1,440,036	1,488,438
330	Municipal Drain Rev Bond Clearing - 2007	-	230,023	230,023	949,670	969,948
340	Municipal Drain Rev Bond Clearing - 2008	-	978,028	978,028	2,147,147	2,144,616
107	Municipal Drain Rev Bond Clearing - 2009	-	1,164,676	1,164,676	1,800,380	1,798,257
260	Municipal Drain Rev Bond Clearing - 2010	-	3,673,451	3,673,451	3,634,127	3,659,917
		953,931	57,921,983	58,875,914	50,292,904	41,878,908

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
August 2011

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/2011	TOTAL 10/1/10	TOTAL 8/31/2010
SPECIAL REVENUE FUNDS:						
2	Sproles Library	-	34,209	34,209	(104,170)	41,476
4	TIF-Mall	-	8,385,821	8,385,821	-	40,893
5	TIF-East Side	-	9,640,019	9,640,019	8,168,122	9,277,984
11	LLEBG-Police Grant	-	39,899	39,899	28,904	28,870
12	Criminal Investigation	-	1,512,334	1,512,334	1,410,996	1,377,687
13	Grant	95	(733,371)	(733,276)	(555,702)	(537,746)
14	Wireline Fees	-	11,999,988	11,999,988	10,814,378	10,686,038
15	Judicial Efficiency	-	111,978	111,978	101,752	103,695
16	Industrial	-	-	-	18,479	18,457
17	Intergovernmental	-	420,727	420,727	437,064	439,276
18	Government Access/CATV	-	525,728	525,728	331,858	360,854
19	Teen Court Program	-	54,000	54,000	52,066	51,143
20	Municipal Courts Technology	-	1,764,063	1,764,063	1,680,517	1,685,614
24	American Recovery/Reinv Act Grant	-	116,043	116,043	(965,451)	(1,020,117)
55	Municipal Court-Building Security Fees	-	1,001,502	1,001,502	1,098,131	1,017,079
56	911 Reserve Fund	-	-	-	-	-
57	State Library Grants	-	(1,691)	(1,691)	(1,077)	(39,514)
67	Disaster Relief	-	671,844	671,844	1,216,985	1,215,551
68	Animal Shelter Donations	-	114,653	114,653	264,350	265,621
73	Memorial Library	-	375,074	375,074	401,249	406,156
86	Juvenile Case Manager	-	406,738	406,738	356,843	347,653
87	Traffic Safety	-	4,811,434	4,811,434	2,775,804	2,553,653
88	Child Safety	-	1,791,629	1,791,629	1,413,384	1,411,718
		95	43,042,621	43,042,716	28,944,482	29,732,041
INTERNAL SERVICE FUNDS:						
6	Public Safety Technology	-	2,051,338	2,051,338	2,029,379	2,026,987
9	Technology Infrastructure	-	(7,954)	(7,954)	(7,869)	(7,860)
58	PC Replacement	-	464,820	464,820	559,320	607,557
61	Equipment Maintenance	200	595,124	595,324	733,850	726,214
62	Information Technology	-	4,574,286	4,574,286	5,395,555	5,113,893
63	Office Services	-	-	-	-	(248,159)
64	Warehouse	100	176,171	176,271	308,931	342,947
65	Property/Liability Loss	-	3,763,136	3,763,136	4,337,329	4,332,863
66	Technology Services	-	7,353,881	7,353,881	7,463,528	7,395,227
71	Equipment Replacement	-	16,009,095	16,009,095	14,060,998	15,393,246
78	Health Claims	-	21,297,037	21,297,037	15,770,613	15,948,903
79	Parkway Service Ctr. Expansion	-	(28,492)	(28,492)	(28,187)	(28,470)
		300	56,248,442	56,248,742	50,623,448	51,603,348
FIDUCIARY FUNDS:						
7	Unclaimed Property	-	67,614	67,614	63,382	63,307
8	Library Training Lab	-	2,799	2,799	2,769	2,766
69	Collin County Seized Assets	-	117,814	117,814	149,715	162,932
74	Developers' Escrow	-	2,392,678	2,392,678	2,325,172	2,343,359
75	Plano Economic Development Trust	-	15,539	15,539	37,578	44,068
76	Economic Development	200	236,124	236,324	1,199,512	16,934,597
170	Economic Development Incentive Fund	-	15,582,644	15,582,644	15,366,903	-
84	Rebate	-	888,759	888,759	1,458,405	1,456,686
		200	19,303,971	19,304,171	20,603,436	21,007,715
TOTAL		\$ 992,272	401,462,652	402,454,924	332,159,515	367,623,123
TRUST FUNDS						
		CASH	TRUST INVESTMENTS	TOTAL 8/31/2011	TOTAL 10/1/10	TOTAL 8/31/2010
72	Retirement Security Plan	-	73,591,868	73,591,868	73,591,867	65,458,505
91	115 Trust	-	35,324,083	35,324,083	31,783,976	31,783,976
TOTAL TRUST FUNDS		\$ -	108,915,951	108,915,951	105,375,843	97,242,481

A Treasury Pool fund has been created for the purpose of consolidating cash and investments. All City funds not restricted or held in trust are included in this consolidated fund. Each fund's "Equity in Treasury Pool" represents the fund's proportionate share of the Treasury Pool Fund. At August 31, 2011 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	60,180,379
Local Government Investment Pool	20,442,175
Texas Daily	20,657,739
Federal Securities	265,148,817
Certificates of Deposit	32,468,749
Fair Value Adjustment	238,743
Interest Receivable	2,326,050
	<u>401,462,652</u>

HEALTH CLAIMS FUND THROUGH AUGUST 31 OF FISCAL YEARS 2011 AND 2010

	6 month			4 month			1 month			Year to Date		
	FY 10-11 October - March	FY 09-10 October - March	Variance Favorable (Unfavorable)	FY 10-11 April - July	FY 09-10 April - July	Variance Favorable (Unfavorable)	FY 10-11 August	FY 09-10 August	Variance Favorable (Unfavorable)	FY 10-11 Total	FY 09-10 Total	Variance Favorable (Unfavorable)
Health Claims Fund												
Revenues												
Employees Health Ins. Contributions	\$ 2,227,945	\$ 1,951,322	276,623	\$ 1,689,684	\$ 1,419,645	270,039	\$ 421,362	\$ 352,501	68,861	4,338,991	3,723,468	615,523
Employers Health Ins. Contributions	10,364,746	10,513,892	(149,146)	6,684,422	6,960,222	(275,800)	1,665,503	1,729,454	(63,951)	18,714,671	19,203,568	(488,897)
Contributions for Retirees	459,255	437,321	21,934	308,225	323,590	(15,365)	76,540	37,991	38,549	844,020	798,902	45,118
Cobra Insurance Receipts	29,539	21,144	8,395	18,384	21,968	(3,584)	3,619	7,969	(4,350)	51,542	51,081	461
Retiree Insurance Receipts	440,656	373,911	66,745	304,115	278,044	26,071	73,937	89,890	(15,953)	818,708	741,845	76,863
Retiree Contributions	(366,670)	(302,652)	(64,018)	(280,063)	(71,259)	(208,804)	(98,038)	-	(98,038.00)	(744,771)	(373,911)	(370,860)
Employer Contribution-OPEB	1,940,895	3,231,225	(1,290,330)	1,283,040	799,470	483,570	318,450	-	318,450.00	3,542,385	4,030,695	(488,310)
Interest	(17,031)	42,939	(59,970)	195,507	80,395	115,112	33,892	14,120	19,772	212,368	137,454	74,914
Total Revenues	15,079,335	16,269,102	(1,189,767)	10,203,314	9,812,075	391,239	2,495,265	2,231,925	263,340	27,777,914	28,313,102	(535,188)
Transfers Out												
Transfers Out	2,131,712	4,112,376	1,980,664	1,345,516	670,209	(675,307)	379,236	-	(379,236.00)	3,856,464	4,782,585	926,121
Expenses												
Insurance	724,652	546,713	(177,939)	550,645	517,910	(32,735)	137,898	-	(137,898.00)	1,413,195	1,064,623	(348,572)
Contracts- Professional Svc.	101,081	127,911	26,830	27,680	32,986	5,306	5,316	40,360	35,044	134,077	201,257	67,180
Contracts- Other	583,322	524,897	(58,425)	402,309	548,198	145,889	119,166	18,488	(100,678)	1,104,797	1,091,583	(13,214)
Health Claims Paid Reinsurance	417	(41,287)	(41,704)	(799)	4,086	4,885	-	-	-	(382)	(37,201)	(36,819)
Retiree Claims	(1,383,650)	(771,505)	612,145	(994,813)	(765,870)	228,943	(477,274)	(149,573)	327,701	(2,855,737)	(1,686,948)	1,168,789
Health Claims - Prescription	1,421,550	1,760,283	338,733	1,019,479	1,156,303	136,824	259,877	311,277	51,400	2,700,906	3,227,863	526,957
Health Claims Paid -UHC	8,696,794	7,452,289	(1,244,505)	5,262,059	5,331,343	69,284	1,496,644	1,401,624	(95,020)	15,455,497	14,185,256	(1,270,241)
Cobra Insurance Paid	1,368	1,124	(244)	1,232	1,017	(215)	240	-	(240.00)	2,840	2,141	(699)
Retiree Insurance Paid	43,793	43,816	23	46,119	37,021	(9,098)	7,700	-	(7,700.00)	97,612	80,837	(16,775)
Retiree Insurance Paid- Medicare	180,036	160,676	(19,360)	100,628	102,258	1,630	28,762	24,812	(3,950)	309,426	287,746	(21,680)
Freight	-	-	-	-	7	7	-	-	-	-	7	7
Total Expenses	10,369,363	9,804,917	(564,446)	6,414,539	6,965,259	550,720	1,578,329	1,646,988	68,659	18,362,231	18,417,164	54,933
Net increase (decrease)	2,578,260	2,351,809	226,451	2,443,259	2,176,607	266,652	537,700	584,937	(47,237)	\$ 5,559,219	\$ 5,113,353	445,866
Health Claims Fund Balance - Cumulative	\$ 16,639,381	\$ 9,726,792	6,912,589	\$ 19,082,640	\$ 11,903,399	7,179,241	\$ 19,620,340	\$ 12,488,336	7,132,004			

ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH AUGUST 31 OF FISCAL YEARS 2011, 2010 & 2009

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2011	Fiscal Year 2010	Fiscal Year 2009
Claims Paid per General Ledger	\$1,494,719	\$1,231,591	\$1,533,082
Net Judgments/Damages/Attorney Fees	\$990,556	\$805,231	\$861,493
Total Expenses	\$2,485,275	\$2,036,822	\$2,394,575



SECTION 2

ECONOMIC ANALYSIS

**City of Plano
Comprehensive Monthly Financial Report**

ECONOMIC ANALYSIS AUGUST 2011

General Fund Revenue August YTD Figure I

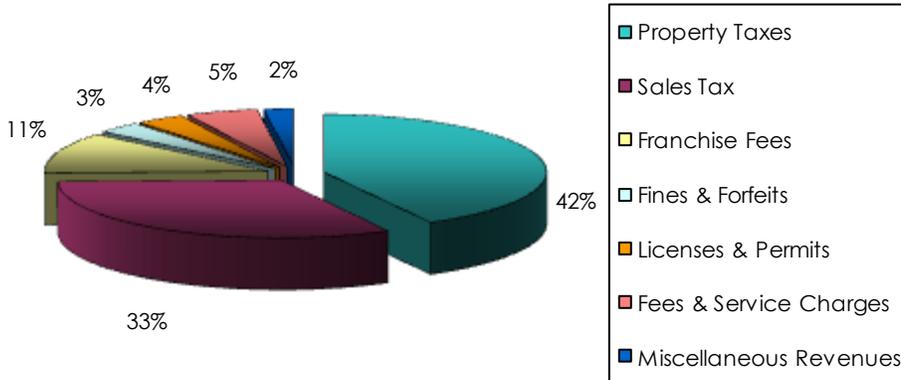


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through August 31, 2011. The largest category is Property Taxes in the amount of \$75,545,136. Closest behind Property Taxes is Sales Tax in the amount of \$58,460,698 and Franchise Fees with a total of \$20,534,838.

General Fund Expenditures and Encumbrances August YTD Figure II

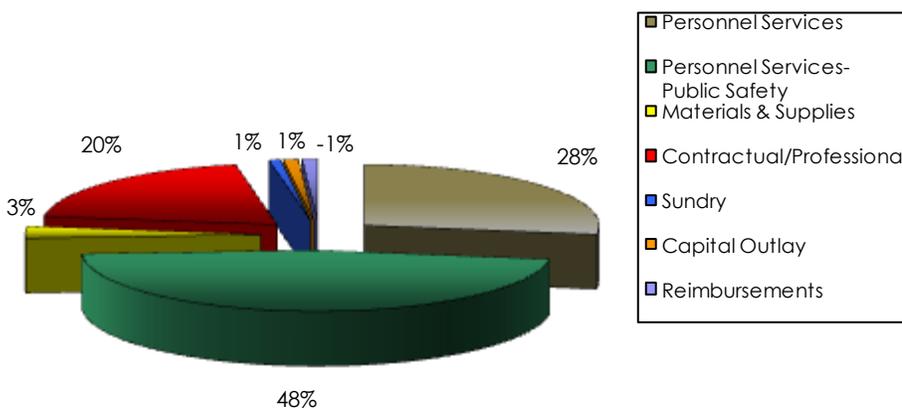


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through August 31, 2011. The largest category is Personnel Services-Public Safety in the amount of \$79,346,577 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personnel Services (for all other departments) with a total of \$46,584,600 and Contractual/Professional totaling \$34,014,722.

ECONOMIC ANALYSIS AUGUST 2011

Sales Tax Comparisons City of Plano and Area Cities

Figure III

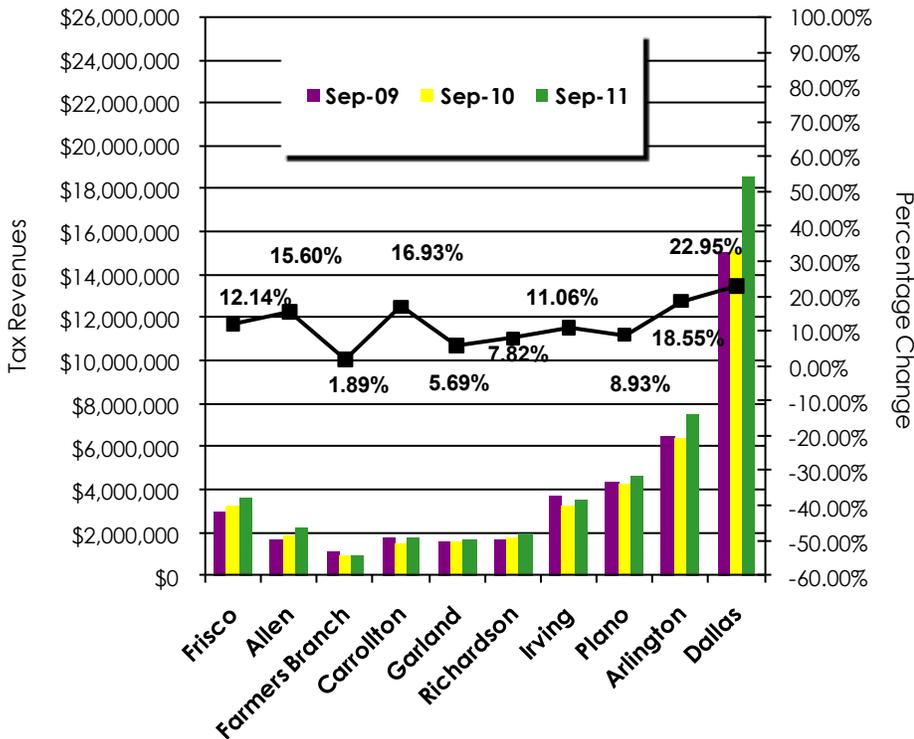
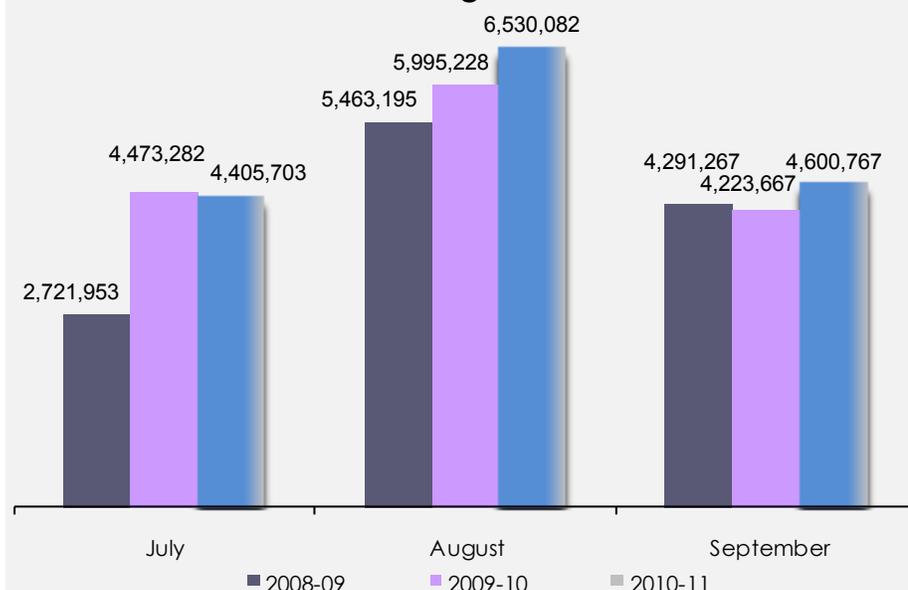


Figure III shows sales tax allocations collected in the months of September 2009, September 2010 and September 2011 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. In the month of September the City of Plano received \$4,600,767 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing September 2010 to September 2011, ranged from 1.89% for the City of Farmers Branch to 22.95% for the City of Dallas.

Sales Tax Actual Monthly Revenue

Figure IV



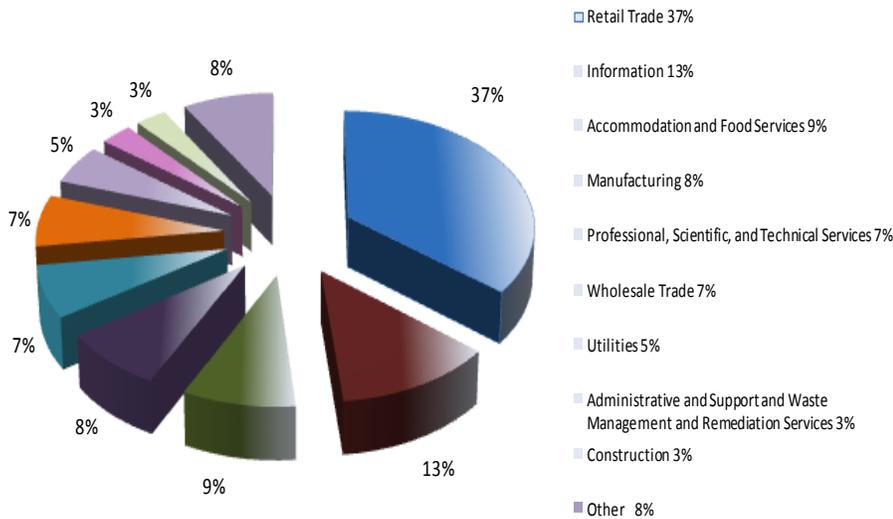
Sales tax allocation of \$4,600,767 was remitted to the City of Plano in the month of September. This amount represents an increase of 8.93% compared to the amount received in September 2010. Current year to date sales tax revenue is \$63,539,871. Sales tax revenue is generated from the 1% tax on applicable business activity within the City. These taxes were collected by businesses filing monthly returns, reported in July to the State, and received in September by the City of Plano.

Figure IV represents actual sales and use tax receipts for the months of July, August, and September for fiscal years 2008-2009, 2009-2010 and 2010-2011.

ECONOMIC ANALYSIS

AUGUST 2011

Sales and Use Tax by NAICS Code
Figure V



The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Figure V shows the percentage of sales and use tax by NAICS Code collected in September 2011.

Some examples in each code are as follows:

Retail Trade: Target, Dow Roofing Systems, Home Depot

Information: Verizon Online, Moody's Analytics, McAfee

Accommodation and Food Services: Movie Grill Concepts, Sky Ranches, Brinker Texas

Manufacturing: Dell Marketing, Crown Fixtures, Pepsico

Professional, Scientific, and Technical Services: Salesforce.com, Fishnet Security, Cisco Systems

Wholesale Trade: Officemax, Fry's, Hobby Lobby

Utilities: Reliant Energy, Frontier Utilities, Direct Energy

Administration, Support, Waste Management and Remediation Services: Grogreen, Ottco, Allied Waste Systems

Construction: Ace Fence of DFW, Pearson Mechanical, K&J Interiors

All other NAICS codes: Other Services (except Public Administration), Finance and Insurance, Real Estate and Rental and Leasing, Arts, Entertainment, and Recreation, Unknown, Health Care and Social Assistance, Management of Companies and Enterprises, Public Administration, Mining, Transportation and Warehousing, Educational Services, and Agriculture, Forestry, Fishing and Hunting: Service King Paint & Body, Laser Works, Specialty Risk Services, Colonial Services, Rent-a-Center, Five Point Capital, Plano Bowl Management, Prestonwood Golf Club, TRB Legacy, EMI Industries, Baylor Surgicare at Plano, Healix Infusion Therapy, Aramark Management Services, Hope's Door, Ace Cash Express, Telgian Corporation, TBK Materials, Chico Limestone, ATC Custom Services, Hurricane Waste Systems, Smartpros, Plano ISD, Plants Alive, Chambersville Tree Farms

ECONOMIC ANALYSIS

AUGUST 2011

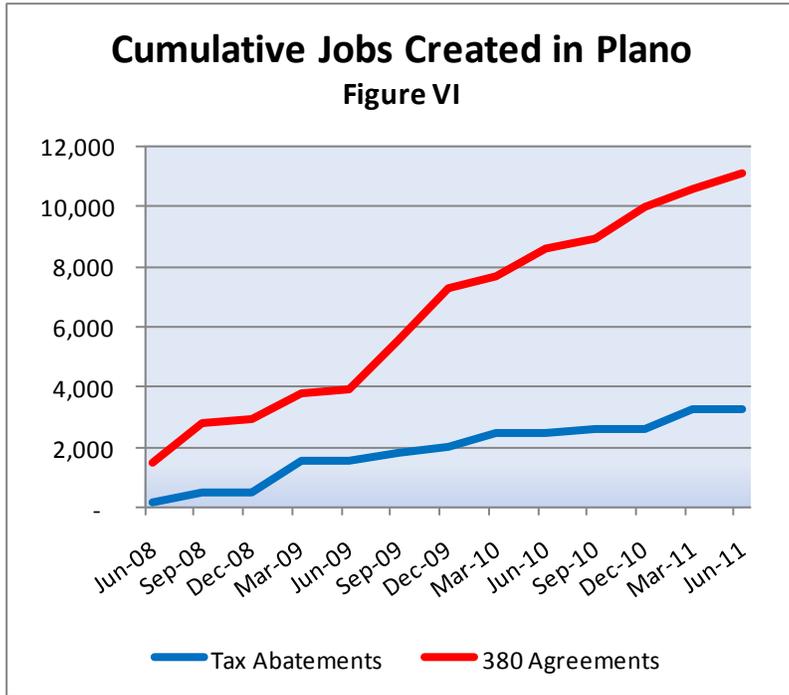


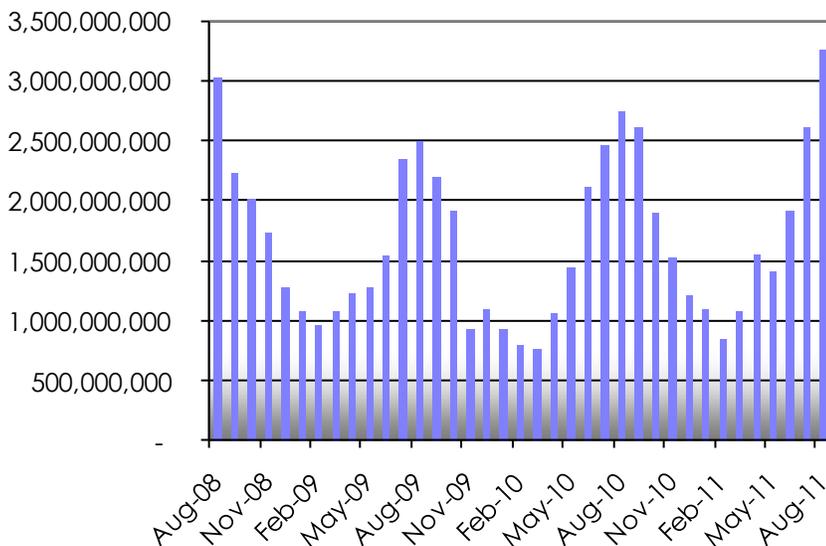
Figure VI, left, tracks the number of jobs cumulatively beginning 2nd quarter 2008 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

The City of Plano often uses property tax abatements to attract new industry and commercial enterprises, and to encourage the retention and development of existing businesses. The City can limit the property taxes assessed on real property or tangible personal property located on real property due to the repairs or improvements to the property. Only property located within a reinvestment zone is eligible for a tax abatement agreement. During the 2nd quarter of 2011, there were 7 jobs created via tax abatement agreements.

Enacted by the Texas Legislature in 1991, 380 Agreements let cities make loans and grants of public money to businesses or developers in return for building projects within the city. Cities often pay these grants from the increase in sales or property taxes generated by the project. During the 2nd quarter of 2011, 557 jobs were created via 380 agreements.

Please note that the quarterly jobs created in this figure are based on the date the agreement was passed by City Council.

Local Water Consumption (Gallons) Figure VII



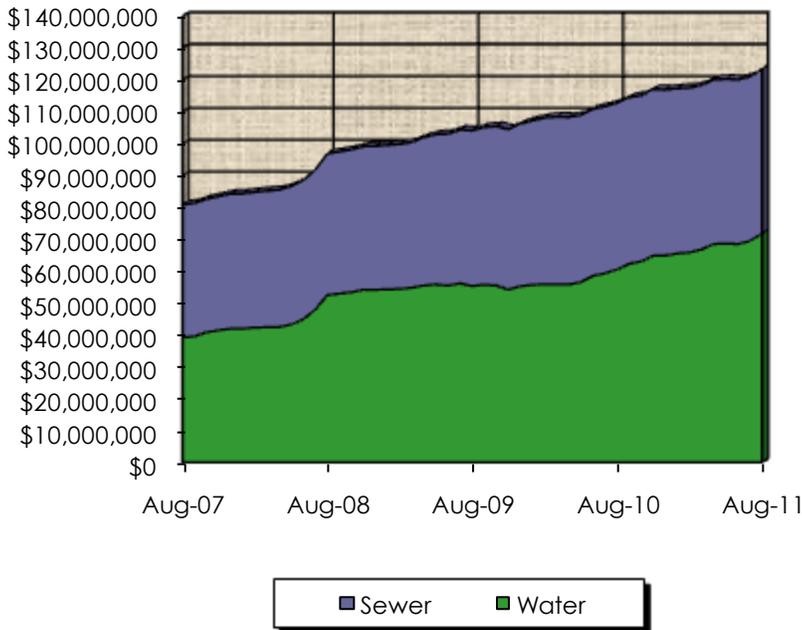
In August, the City of Plano pumped 3,110,745,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 3,258,779,730 gallons among 79,865 billed water accounts while billed sewer accounts numbered 76,117. The minimum daily water pumpage was 70,443,000 gallons, which occurred on Sunday, August 28th. Maximum daily pumpage was 118,202,000 gallons and occurred on Monday, August 8th. This month's average daily pumpage was 100,347,000 gallons.

Figure VII shows the monthly actual local water consumption.

ECONOMIC ANALYSIS AUGUST 2011

Annualized Water & Sewer

Billings
Figure VIII



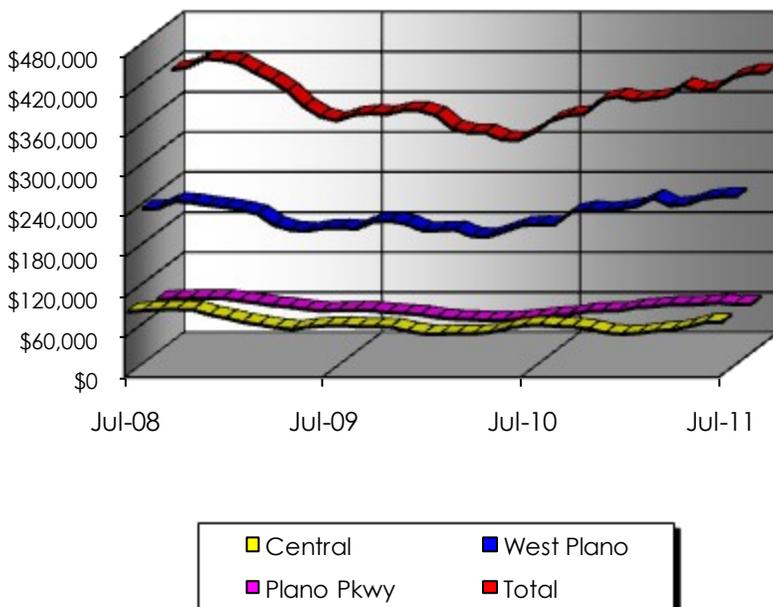
The actual water and sewer customer billing revenues in August were \$11,181,736 and \$4,527,561 representing an increase of 27.13% and an increase of 1.21% respectively compared to August 2010 revenues. The aggregate water and sewer accounts netted \$15,709,297 for an increase of 18.39%.

August consumption brought annualized revenue of \$71,872,865 for water and \$51,582,872 for sewer, totaling \$123,455,737. This total represents an increase of 9.44% compared to last year's annualized revenue.

Figure VIII represents the annualized billing history of water and sewer revenues for August 2007 through August 2011.

Hotel/Motel Occupancy Tax

Six Month Trend
Figure IX



July revenue from hotel/motel occupancy tax was \$395,325. This represents an increase of \$50,383 or 14.61% compared to July 2010. The average monthly revenue for the past six months was \$405,413, an increase of 19.74% from the previous year's average. The six-month average for the Central area increased to \$80,519, the West Plano average increased to \$251,426, and the Plano Pkwy average increased to \$73,469 from the prior year.

The six month trend amount will not equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

ECONOMIC ANALYSIS AUGUST 2011

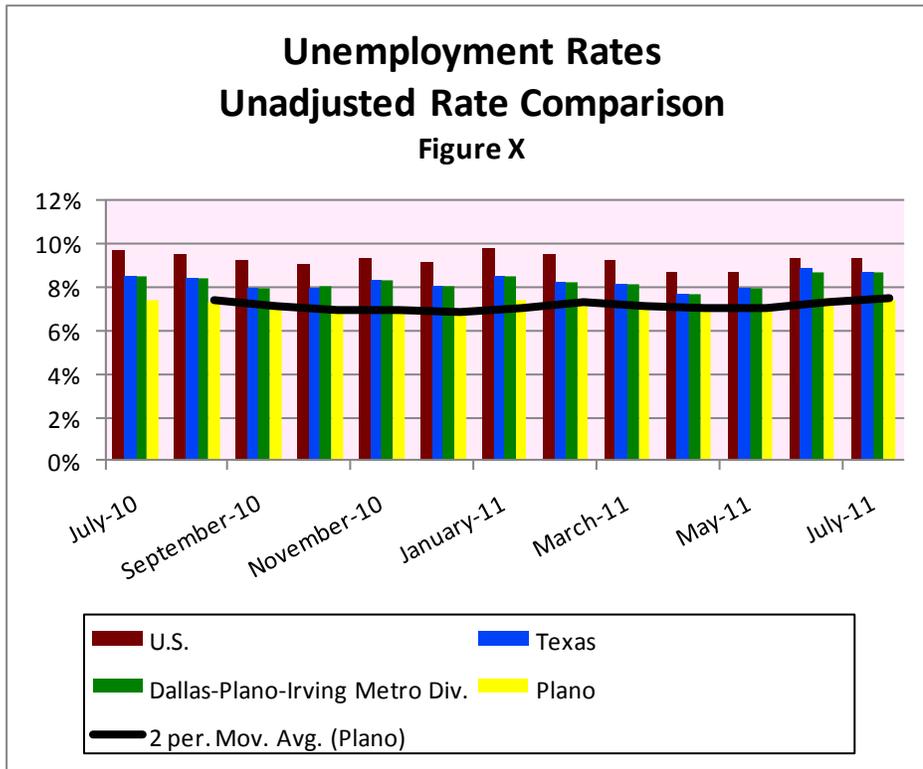


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from July 2010 to July 2011.

Average Home Selling Price By City Figure XI

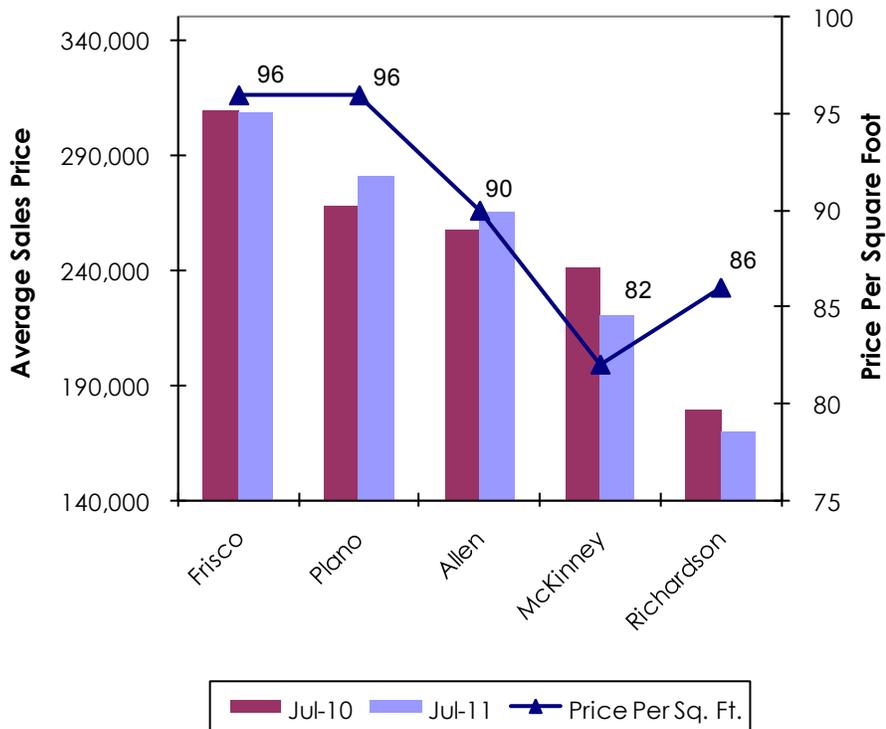


Figure XI shows the average home selling price for the months of August 2010 and August 2011 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of August 2011. The average sales price in Plano has increased \$5,004 from August 2010 at \$267,000 to August 2011 at \$272,004.

Please note that the average sales price and price per square foot can change significantly from month to month due to the location of the properties sold.

ECONOMIC ANALYSIS

AUGUST 2011

Real Estate Recap
Figure XII

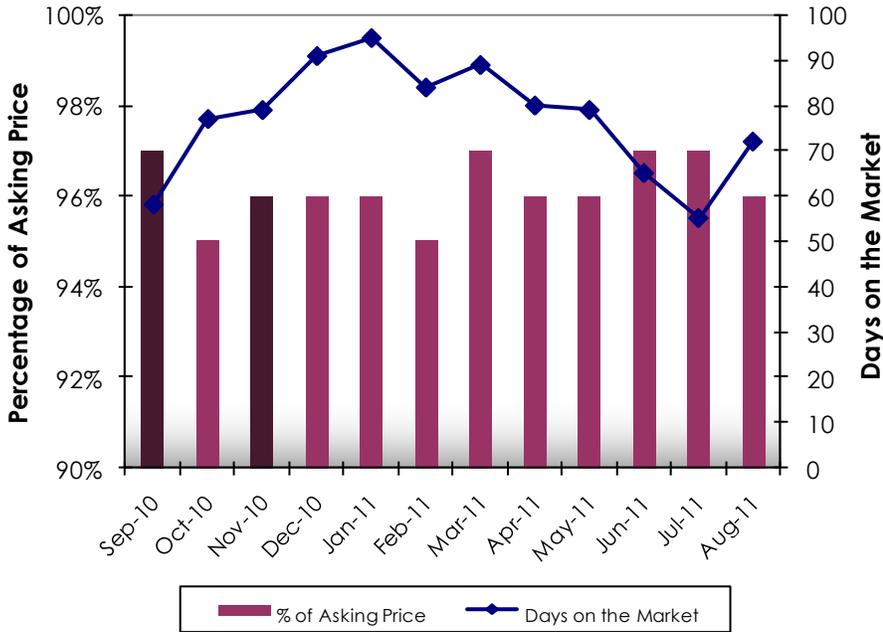


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price decreased from August 2010 to August 2011 from 97% to 96%. Days on the market increased from 63 to 72 days in August 2010 and August 2011.



SECTION 3

INVESTMENT REPORT

City of Plano Comprehensive Monthly Financial Report

Funds of the City of Plano are invested in accordance with Chapter 2256 of the "Public Funds Investment Act." The Act clearly defines allowable investment instruments for local governments. The City of Plano Investment Policy incorporates the provisions of the Act and all investment transactions are executed in compliance with the Act and the Policy.

INVESTMENT REPORT

AUGUST 2011

Interest received during August totaled \$251,852 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month. The two-year Treasury note yield decreased throughout the month of August starting at 0.38% and ending at .20%.

As of August 31, a total of \$381,065,597 was invested in the Treasury Fund. Of this amount, \$35,869,721 was General Obligation Bond Funds, \$6,046,178 was Municipal Drainage Revenue Bond Funds, and \$339,149,698 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	\$3,745,000	\$217,169,916	\$252,509,917	\$305,438,014
Interest Received (2)	\$251,852	\$4,235,156	\$4,410,075	\$5,678,534
Weighted Average Maturity (in days) (3)	536		409	
Modified Duration (4)	1.42		1.13	
Average 2-Year T-Note Yield (5)	0.23%		0.52%	

* See interest allocation footnote on Page C-3.

- (1) Does not include funds on deposit earning a "NOW" rate, and/or moneys in investment pools or cash accounts.
- (2) Cash Basis. Amount does not include purchased interest.
- (3) The length of time (expressed in days) until the average investment in the portfolio will mature. The Prior fiscal YTD column represents current month, prior year.
- (4) Expresses the measurable change in the value of the portfolio in response to a 100-basis-point (1%) change in interest.
- (5) Compares 2011 to 2010 for the current month.

Month-to-Month Comparison

Metrics	July 2011	August 2011	Difference
Portfolio Holding Period Yield	0.92%	0.88%	-0.04% (-4 Basis Points)
Average 2-Year T-Note Yield	0.41%	0.23%	-0.18% (-18 Basis Points)

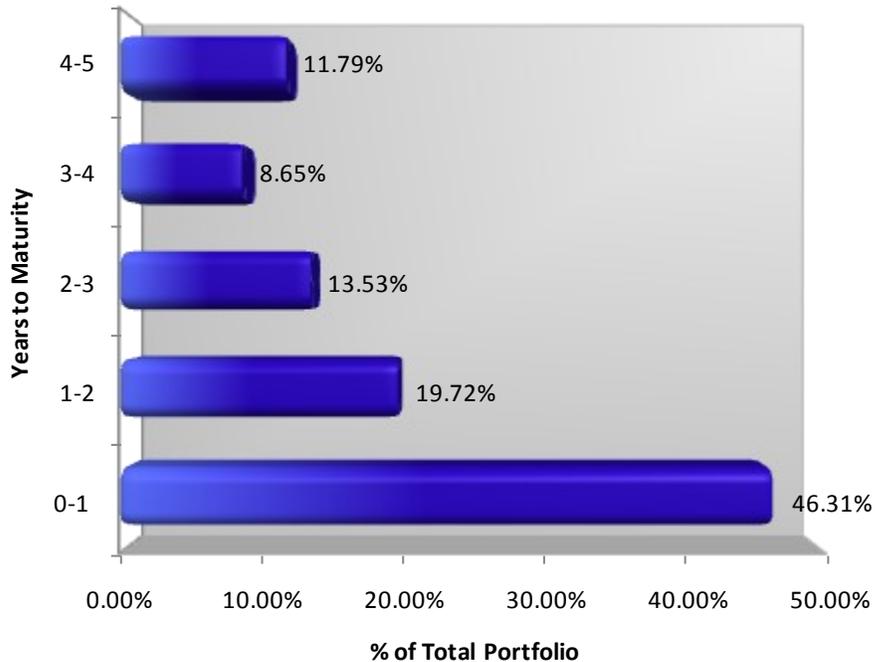
INVESTMENT REPORT AUGUST 2011

Portfolio Maturity Schedule

Figure I

Years to Maturity*	Book Value	% Total
0-1	\$184,072,842	46.31%
1-2	\$78,387,114	19.72%
2-3	\$53,760,434	13.53%
3-4	\$34,375,688	8.65%
4-5	\$46,848,373	11.79%
Total	\$398,442,203	100.00%

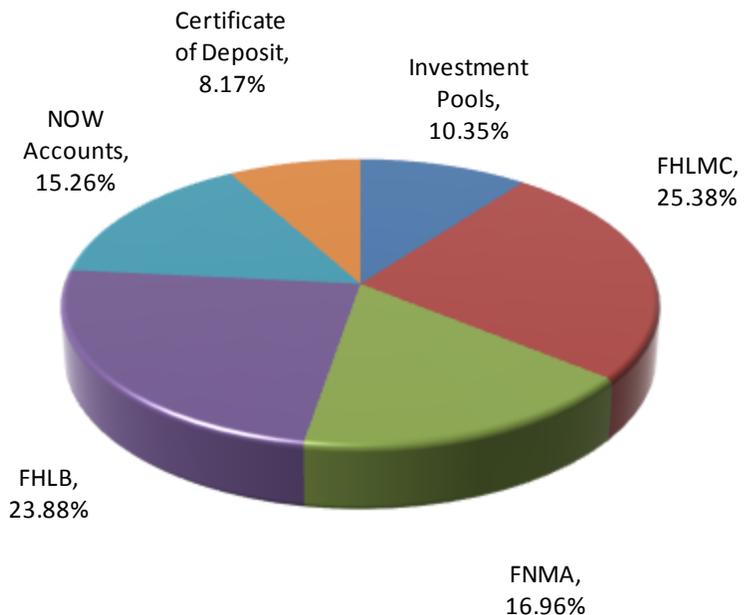
*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.



Portfolio Diversification

Figure II

Type	Book Value	% Total
Investment Pools	\$41,099,914	10.35%
FHLMC	\$100,906,700	25.38%
FNMA	\$67,414,015	16.96%
FHLB	\$94,908,411	23.88%
NOW Account	\$60,646,662	15.26%
Certificate of Deposit	\$32,468,749	8.17%
Total	\$398,442,203	100.00%



INVESTMENT REPORT

AUGUST 2011

Allocated Interest/Fund Balance

Figure III

Fund	Beginning Fund Balance 8/31/2011	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 8/31/2011	% of Total
General	55,024,714	89,713	788,716	55,114,427	14.46%
G. O. Debt Services	33,619,450	54,212	418,098	33,673,662	8.84%
Street & Drainage Improvements	16,806,011	26,937	179,828	16,832,948	4.42%
Sewer CIP	12,040,204	19,791	142,890	12,059,995	3.16%
Capital Reserve	44,795,680	72,117	522,548	44,867,797	11.77%
Water & Sewer Operating	10,105,768	11,132	19,040	10,116,900	2.65%
Water & Sewer Debt Service	1,529,587	2,386	15,338	1,531,973	0.40%
Park Service Area Fees	4,797,685	7,707	55,357	4,805,392	1.26%
Property/ Liability Loss	3,756,834	6,301	46,800	3,763,135	0.99%
Information Services	7,341,964	11,917	81,574	7,353,881	1.93%
Equipment Replacement	15,983,644	25,451	179,808	16,009,095	4.20%
Developer's Escrow	2,388,820	3,858	31,194	2,392,678	0.63%
G. O. Bond Funds	35,808,724	60,997	518,395	35,869,721	9.41%
Municipal Drainage Bond Clearing	6,035,730	10,448	84,106	6,046,178	1.59%
Grants - TXDOT	9,055,429	14,781	110,455	9,070,210	2.38%
Econ. Dev. Incentive Fund	15,557,711	24,934	176,433	15,582,645	4.09%
Other	105,806,001	168,959	1,215,709	105,974,960	27.82%
Total	380,453,956	611,641	4,586,289	381,065,597	100%

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of August 31, 2011 allocated interest to these funds include an adjustment to fair value as required by GASB 31.

Portfolio Statistics

Figure IV

Month	Total Invested (End of Month)	Portfolio Yield	# of Securities Purchased*	Maturities/ Sold/ Called	Weighted Ave. Mat. (Days)	# of Securities
July, 2010	368,086,371	1.09%	5	7	411	71
August, 2010	364,665,624	1.08%	3	2	409	72
September, 2010	330,224,105	1.11%	4	6	583	70
October, 2010	320,046,379	1.18%	6	2	759	74
November, 2010	318,660,783	1.16%	0	1	738	73
December, 2010	348,897,264	1.07%	3	2	670	74
January, 2011	389,343,109	0.95%	2	2	571	74
February, 2011	425,653,149	1.06%	5	2	657	77
March, 2011	421,613,916	1.02%	3	4	636	76
April, 2011	407,908,065	1.04%	0	1	634	75
May, 2011	408,080,361	0.98%	3	6	577	72
June, 2011	401,666,181	0.90%	0	4	534	68
July, 2011	398,442,203	0.92%	6	3	573	71
August, 2011	397,444,451	0.89%	2	4	536	69

*Does not include investment pool purchases or changes in NOW account balances.

INVESTMENT REPORT AUGUST 2011

Equity in Treasury Pool By Major Category

Figure V

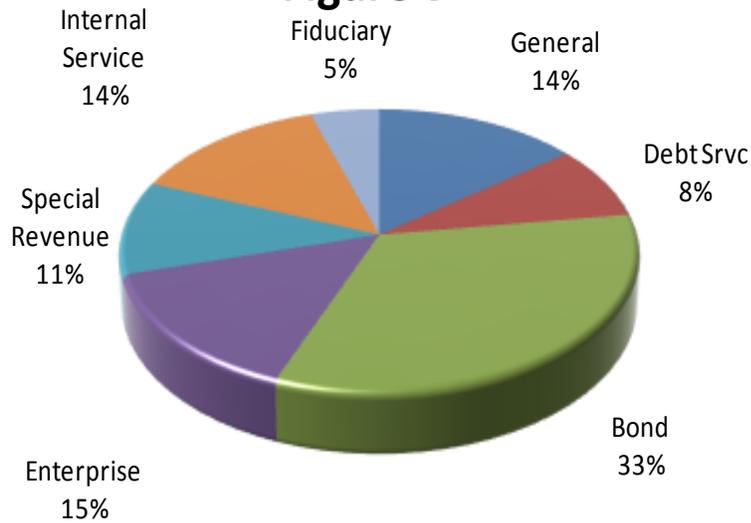


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of August 31, 2011. The largest category is the Bond Funds in the amount of \$133,802,817. Closest behind are the Enterprise Funds with a total of \$58,875,914, and the General Fund with \$57,506,903.

Annualized Average Portfolio

Figure VI

The annualized average portfolio for August 31, 2011 was \$380,664,997. This is an increase of \$29,395,432 when compared to the August 2010 average of \$351,269,565.

