Comprehensive Monthly Financial Report

August 2010

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 and Allison Friloux for the Financial Summary; Brianna Alvarado and Myra Conklin for the Economic Analysis Report and 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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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.

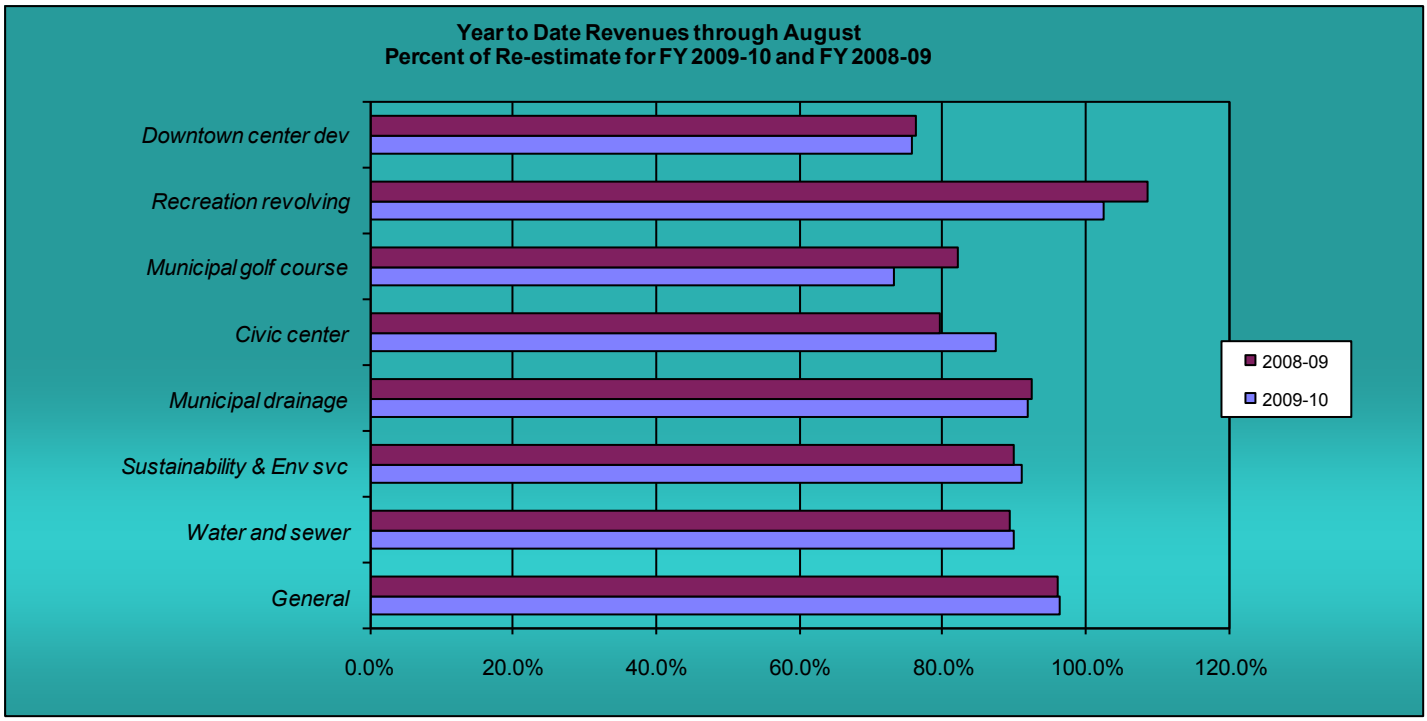
REPORT NOTES AUGUST 2010

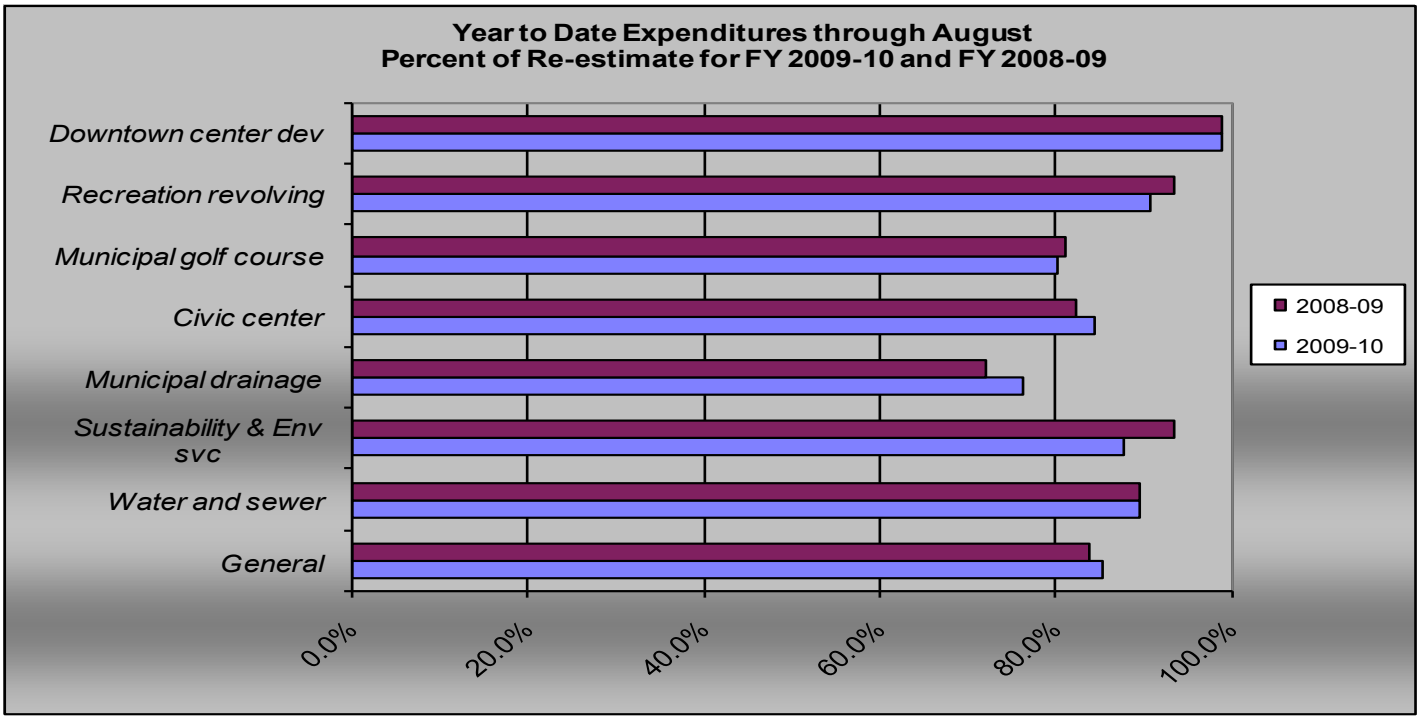
The information represented in this report provides a summary of the General Fund and Business-type revenues and expenses which offers readers an overview of the City of Plano's finances.

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 2010

FINANCIAL HIGHLIGHTS

GENERAL FUND VARIANCES

Revenues

- Ad valorem tax revenue decreases of $838,646 are attributable to decreased delinquent tax levy and collections as well as appraised value protests resulting in contested tax payments.
- Telephone franchise fee revenues decreased $889,276 due to the expiration of Verizon's franchise in the current year. Revenues are now based on line counts, which have decreased as fewer people have land lines.
- Electric franchise revenues decreased $636,601 due to a lower settlement factor implemented by the Public Utility Commission. Additionally, electric fees were affected by lower natural gas prices.
- A decrease of $832,938 in gas franchise revenues is the result of lower natural gas prices over the prior year.
- Ambulance service revenue decreased $245,259 due to the timing of collections in addition to fewer patients having insurance to cover costs.
- Ticket sales for the arts decreased $66,625 due to the declining economy.
- Tennis Center revenues decreased $51,900 due to timing of deposits and a decrease in the revenue allocation to the Tennis Center.
- Court fine revenues are $390,614 lower due to a decrease in the number of citations issued.
- False alarm revenues decreased $62,384 due to back billings that occurred in the prior year as well as a decline in the economy, which resulted in fewer individuals with alarms paying to have them monitored and an increase in vacant homes in Plano.
- Emergency 911 revenues from landlines decreased $52,738 due to the timing of deposits as well as a decline in the number of land lines.
- Interest income decreased $251,370 due to a decline in the market.
- In the current year, the City received a one-time lease payment of $70,000 for prior year housing of a cellular tower.
- Cable television franchise revenues increased $737,691 due to a higher volume of subscribers in the current year.
- Filing fee revenues increased $26,716 due to a large value project of $12,000 and a March 1, 2010 rate increase.
- Sales tax revenues increased from the prior year by $1,136,291, primarily as a result of timing and prior year audit adjustments.
- Mixed beverage tax revenue increases of $83,485 are due to an increase in mixed beverage sales through the City's restaurants and other eating establishments.
- Fire Protection Plan revenues increased $40,996 due to an increase in public sector establishments needing fire code inspections.
- Revenues for alcoholic beverage licenses increased $26,406 due to increased rates charged for on-premise alcohol sale permits.
- Scrap metal recycling revenue increased $81,859 due to modifications to the meter change out program and varying scrap metal prices.
- Building permit revenues are higher by $662,886 due to larger value projects, an increase in the number of permits issued, and a March 1, 2010 rate increase. Electrical, plumbing, and heating and air conditioning permit revenues are higher by $15,771, $45,466, and 29,249, respectively, as a result of an increase in the number of permits issued and minimum permit fees.
- Athletic league participant fees increased $133,483 due to the timing of collections and fee increases for participants who attend Plano Independent School District but are not City of Plano residents. In previous years, this group was offered resident rates. Utilization of Plano's athletic fields by non-resident teams in local leagues, which are a higher rate, resulted in increased miscellaneous fees of $106,150.

REPORT NOTES CONTINUED
AUGUST 2010

Expenditures

- Parts and supplies expenditures and encumbrances in the Facilities Maintenance Department decreased $65,903 due to timing of purchases.
- Expenditures and encumbrances related to street signals decreased $84,077 due to budget reductions and timing of purchases.
- Electric payments decreased $629,509 from the prior year as a result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower.
- Gas payments decreased $45,452 as a result of lower natural gas prices.
- Expenditures and encumbrances for janitorial services decreased $62,331 primarily as a result of contract modifications.
- Professional services in the Police Department decreased $144,374. Of this amount, $115,000 for juvenile referral and victim's assistance counseling costs were expensed in October 2008. These services will not be utilized in the current year.
- Chemical and fertilizer purchases for athletic fields decreased $125,233 as a result of budget reductions.
- Closure of the print shop in December 2009 resulted in decreased costs and encumbrances of $154,492.
- Reimbursement to the General Fund for salary expenses increased $564,760. These include reimbursements to Public Safety Communications from the Wireline Fee Fund for $301,799; to the Police Department from the Municipal Courts Building Security Fund for $180,945; and to the Purchasing Department from the Warehouse and Equipment Maintenance funds for $82,016.
- Expenditures and encumbrances for training in the fire department decreased $43,309. Some fire rescue training was funded through grants obtained by the department in the last fiscal year.
- The Engineering and Parks Departments purchased new fleet equipment items in prior year costing $56,453 and $76,691, respectively
- Municipal Court credit card charges decreased $47,703 as a result of defendants paying convenience fees for credit card usage as opposed to the City absorbing those costs.
- Costs and encumbrances for library books decreased $120,164 as a result of timing of purchase orders. Additionally, library publication costs and encumbrances for on-line books increased $62,067 primarily due to an additional audio service provider in the current year.
- Prior year encumbrances include $190,000 for renovation of the Day Labor Center.
- Tuition Reimbursement expenditures and encumbrances decreased $46,921 due to the suspension of the reimbursement policy.
- The Human Resources Department spent $70,603 in the prior year for office and kitchen remodeling.
- Payment made to the Collin County Appraisal District decreased $175,274 due to timing.
- Contract costs and encumbrances for the Collin County Cultural Arts decreased $63,649 due to the timing of payments.
- Budgeted computer replacement charges decreased over the prior year by $185,171 due to lower replacement costs and an extension of equipment life.
- Park and Field Services contracts related to park facility and field maintenance decreased $79,477 due to budget reductions.
- Contractual repair costs for City buildings decreased $155,387 as these services are performed on an as-needed basis.
- Legal costs and encumbrances for contracts decreased $66,965 due to budget reductions.
- The annual maintenance agreement with Motorola for the City's radio system decreased over the prior year by $197,902, primarily due to a decrease in contractual maintenance costs.
- Personal services decreased $2,569,063 from the prior year. Funding for the City's Section 115 Trust, which began in December 2008, decreased $729,675. Salaries and TMRS costs for Civil Service employees increased $415,007 and $644,353, respectively. The increase is primarily attributed to participation in the Vacation Buy Down Program, which was implemented to reduce the City's liability for compensated absences. These increases were offset by non-civil service salary decreases of $2,313,740 due to 64 vacant and 59 reduced positions and part-time labor decreases of $1,681,530.
- An equipment replacement fund for $250,000 was established in October 2009 for Parks and Recreation.

REPORT NOTES CONTINUED
AUGUST 2010

- Postage costs for records management increased $205,257 as a result of transferring the Mail Services Department to the General Fund as of April 2010.
- Due to an increase in pedestrian crosswalk applications throughout the City, cost and encumbrances for the Signs and Markings Department increased $75,352.
- Medical and surgical costs and encumbrances for the Fire Department increased $85,554 due to the addition of enhanced defibrillators for the entire fleet and additional supplies for life saving devices.
- Implements and apparatus costs and encumbrances for the Emergency Management Department increased $415,172 to fund the design, purchase, installation, and maintenance of audio visual equipment for the Emergency Operations Center.
- Costs associated with ammunition in the Police Department increased $56,022. Ammunition is procured on an "as needed basis."
- Costs and encumbrances in the current year of $64,832 relate to installation of security cameras at radio towers throughout the City.
- Water billings to City Departments increased $215,318 due to a six percent rate increase effective October 1, 2009.
- Transfers to Technology Services increased over the prior year by $474,498 due to higher costs budgeted in the current year.
- A special election to fill a City Council vacancy was 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.
- Payment for the Lights of Legacy Tree Lighting Festival was made in November in the amount of $40,000. The City did not contribute in the prior year.

BUSINESS-TYPE VARIANCES

Water and Sewer

Water revenues increased $3,441,753 due to a six percent rate increase effective October 1, 2009. Sewer revenues increased over the prior year by $2,812,456 due to rate increases implemented in March 2009. Personal services costs increased $47,698. Salary expense decreases of $102,830, a result of staffing reductions, were offset by increases in health insurance costs of $120,373. Outside printing expenses and encumbrances increased $34,839 due to utilization of a vendor to print utility inserts and City advertisements. Contractual payments to North Texas Municipal Water District (NTMWD) increased $2,037,472. Annual dues to the Texas Commission on Environmental Quality increased $213,252 as a result of increased fees. Costs spent in the prior year to repair a pump at the Ridgeview Pump Station totaled $74,106. Expenses and encumbrances for the fixed network meter reading system decreased $1,803,908 due to a decrease in the number of meters installed and the related costs. Electric payments decreased $242,856 as a result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Costs for debris hauling services decreased $52,135 due to a change in contractual fees paid per ton. In the prior year, the Water and Sewer department incurred one-time expenses related to the installation of the automated bill payment kiosk of $37,750. Costs and encumbrances for water meters decreased $118,783 due to timing of water meter installations.

Sustainability & Environmental Services

Residential solid waste revenues are $50,003 higher than the prior year primarily due to the timing of the utility billing cycle. Recycling revenues increased $405,257 primarily due to an increase in prices. Revenues related to the sale of compost increased $149,427 due to the addition of new customers to the client base who in turn need and use more product. Contributions decreased $51,441 due to one-time grant funding received in the prior year in addition to the timing of deposits. Commercial franchise revenue decreased $58,296 due to timing of deposits. Allied Waste is contracted to make contributions in support of the Education Community Outreach Program. Tipping fees increased $122,178 due to an increase in yard

waste drop off from landscapers and developers. Insurance and damages receipts decreased $118,399. The Sustainability and Environmental Services Department received reimbursements in the prior year of $125,704 due to vehicle accidents. Expenses and encumbrances decreased from the prior year by $958,713. In the prior year, the Compost Operations Department purchased a new trailer, tractor/truck, and upgrades to a windrow turner at a cost of $37,008, $95,985, and $14,009, respectively. The Otto Contract decreased $79,852 due to a credit issued in the current year as well as the timing of purchase orders. Landscape bag costs decreased $44,396 due to timing of purchase orders. Reimbursements from other funds increased $149,840 due to utilization of a Water Education Supervisor by the Water and Sewer and Municipal Drainage Funds. Plano's percentage of contractual payments to NTMWD decreased $739,159. Payment is based on allocation of tonnage between member cities. Additionally, fuel costs passed through to member cities by NTMWD decreased. Municipal garage charges decreased $263,311 primarily due to outsourcing of Compost Operations fleet maintenance, as well as a reduction in overhead rate charges and implementation of fuel conservation measures. Utilization of outside services for Compost fleet maintenance offsets this decrease by $329,775. Personal services costs increased $61,927. Salaries and part time labor costs decreased $38,373 and $64,574, respectively, primarily due to vacant positions in the current year. Decreases are partially offset by increases in health insurance of $44,800 and increases in overtime costs of $66,480. Temporary labor for the Solid Waste Collections Department increased $122,672 primarily as a result of a change in hourly rates in addition to increased staffing for the February snow storm and a 23.5% year-to-date increase in tons of yard trimming material collected.

Municipal Drainage

A review of drainage accounts and subsequent modifications resulted in an increase in Municipal Drainage revenues of $97,310. Interest income decreased $24,830 due to a decline in the market. Personal services costs increased $154,631. Positions vacant in the prior year were filled resulting in increased salary costs of $66,749 and health insurance costs of $57,558. Contract costs for debris hauling services increased $25,426 due to a change in contractual fees paid per ton. Municipal garage charges increased $14,036 due to increased fuel costs and repairs. Contractual costs decreased $12,824 due to a reduction in the volume of flood study requests as private development projects have declined. Reimbursements to other funds decreased $46,494 primarily due to a reduction in the utilization of personnel in other funds. Maintenance and supply costs for pipes, storm drains, curb repair and tree removal decreased $94,120 due to timing.

Civic Center

Civic Center lease fees are lower by $25,893 from the prior year due to fewer corporate business events. This additionally impacts ancillary services with food and beverage revenues decreasing by $117,095, and service charges, a function of food and beverage sales, lower by $11,925. Contractual labor expenses decreased $62,818 due to a decrease in corporate events and its associated ancillary service sales. Food and beverage sales at Pecan Hollow decreased $104,882 due to this past winter's weather conditions. As of June 2010, Pecan Hollow grill operations were outsourced. Interest income decreased $31,496 as compared to the prior year due to a decline in the market. Expenses and encumbrances decreased $699,930. Prior year expenses and encumbrances include $179,592 for building design services to expand the Plano Centre and additional food expense of $90,167. Costs and encumbrances for alcohol purchases decreased $25,345 due to the elimination of Pecan Hollow Grille in June 2010 and declining sales as a result of the economy from the Plano Centre. Building improvements decreased $57,082 due to budget reductions. Prior year costs and encumbrances associated with remodel work in the restrooms at Plano Centre were $75,236. Grant awards in support of the Arts and Historic Preservation decreased $134,505, primarily due to the decline in hotel/motel tax revenue as these funds are paid out of this revenue source. Prior year costs of a convention hotel and conference center feasibility and market study were $79,462. The City has contracted services in the current year to evaluate potential sites for a new center. Contract costs for the evaluation of the site are $43,213, not to exceed $49,000. Electric payments decreased $47,070 as a result

of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Personal services decreased $82,726 due to an individual retiring in the previous year. This position was not filled until July of 2009. Advertising costs increased $44,382 due to expanded advertising venues and increased advertising to assist hotels in generating additional revenue. Current year costs increased $40,670 due to the purchase of heated banquet cabinets. Outside printing costs increased $49,658 due to the printing of the Convention and Tourism Meeting Planner's Guide which is printed every other year.

Golf Course

Golf revenues decreased $183,381 due to economic and weather conditions. Pecan Hollow Golf Course closed 80 days in the current year, and year to date rounds played are down by 12,266. Personal services decreased $60,040 due to a reduction in staff. Electric payments decreased $13,574 from the prior year as the result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Costs of maintenance parts and supplies products decreased from the prior year by $11,474, as these items are primarily purchased on as needed basis.

Recreation Revolving

Recreation class participation increased over the prior year, resulting in revenue increases of $146,634. Salary costs increased $35,874 as a result of increased swim programs and reclassification of temporary employees. Contractual services increases of $118,477 are the result of additional instructors required for increased class participation.

SECTION 1A

FINANCIAL SUMMARY

City of Plano
Comprehensive Monthly Financial Report

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009, AND 2008
GENERAL FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index *
REVENUES:						
Ad valorem tax	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
	2008	77,466,721	77,641,257	77,168,639	99.4%	108.43
Sales tax	2010	57,821,890	56,650,958	53,737,515	94.9%	103.48
	2009	57,417,708	55,795,630	52,601,224	94.3%	102.85
	2008	61,181,328	59,193,513	57,786,323	97.6%	106.50
Other revenue	2010	49,997,631	49,569,084	45,776,484	92.3%	100.74
	2009	52,721,887	51,082,104	47,157,350	92.3%	100.71
	2008	48,068,964	49,514,758	46,911,211	94.7%	103.35
TOTAL REVENUE	2010	190,255,772	188,152,203	181,054,980	96.2%	104.98
	2009	193,208,365	189,718,284	182,138,201	96.0%	104.73
	2008	186,717,013	186,349,528	181,866,173	97.6%	106.47
EXPENDITURES & ENCUMBRANCES:						
Current operating	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
	2008	199,162,227	195,544,248	166,269,541	85.0%	92.76
Capital outlay	2010	1,010,000	2,599,424	2,108,858	81.1%	88.50
	2009	2,505,307	3,361,732	1,985,015	59.0%	64.42
	2008	2,254,500	3,059,097	2,353,836	76.9%	83.94
Total expenditures and encumbrances	2010	198,673,823	198,267,765	168,892,124	85.2%	92.93
	2009	203,641,350	206,520,766	173,215,668	83.9%	91.50
	2008	201,416,727	198,603,345	168,623,377	84.9%	92.62
Excess (deficiency) of revenues over (under) expenditures	2010	(8,418,051)	(10,115,562)	12,162,856	-	-
	2009	(10,432,985)	(16,802,482)	8,922,533	-	-
	2008	(14,699,714)	(12,253,817)	13,242,796	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	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
	2008	16,609,119	16,945,554	15,225,026	89.8%	98.01
Transfers out	2010	(20,344,972)	(20,495,009)	(18,897,257)	92.2%	100.59
	2009	(19,678,201)	(20,577,987)	(18,285,565)	88.9%	96.94
	2008	(21,947,400)	(21,095,076)	(20,905,496)	99.1%	108.11
NET CHANGE IN FUND BALANCES	2010	(9,276,493)	(12,585,131)	11,128,252		
	2009	(12,476,612)	(18,866,871)	8,915,801		
	2008	(20,037,995)	(16,403,339)	7,562,326		
FUND BALANCES-BEGINNING	2010			42,744,130		
	2009			44,741,546		
	2008			45,683,660		
FUND BALANCES-ENDING AUGUST 31	2010			53,872,382		
	2009			53,657,347		
	2008			53,245,986		

* The Performance Index is a projection of the City's proximity to arriving at re-estimate 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 2010, 2009, AND 2008
WATER AND SEWER FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Water and sewer revenue	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
	2008	96,339,563	94,628,518	86,991,634	91.9%	100.29
Other fees and service charges	2010	2,669,903	3,072,251	2,312,773	75.3%	82.12
	2009	2,572,861	2,604,594	2,345,125	90.0%	98.22
	2008	2,693,389	2,489,957	2,108,016	84.7%	92.36
TOTAL REVENUE	2010	117,158,250	113,948,967	102,548,060	90.0%	98.18
	2009	112,798,390	107,680,616	96,339,888	89.5%	97.60
	2008	99,032,952	97,118,475	89,099,650	91.7%	100.08
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	1,265,976	1,243,221	98.2%	107.13
	2009	-	1,470,584	1,278,038	86.9%	94.81
	2008	1,245,000	1,323,720	217,189	16.4%	17.90
Other expenses & encumbrances	2010	78,000,112	75,464,568	67,442,100	89.4%	97.49
	2009	75,009,576	75,183,189	67,433,375	89.7%	97.85
	2008	66,173,780	65,561,128	58,057,721	88.6%	96.61
Total expenses and encumbrances	2010	78,000,112	76,730,544	68,685,321	89.5%	97.65
	2009	75,009,576	76,653,773	68,711,413	89.6%	97.79
	2008	67,418,780	66,884,848	58,274,910	87.1%	95.05
Excess (deficiency) of revenues over (under) expenses	2010	39,158,138	37,218,423	33,862,739	-	-
	2009	37,788,814	31,026,843	27,628,475	-	-
	2008	31,614,172	30,233,627	30,824,740	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	-	-	-	0.0%	-
	2009	-	-	-	0.0%	-
	2008	254,530	254,530	233,319	91.7%	100.00
Transfers out	2010	(38,482,630)	(37,051,576)	(35,275,744)	95.2%	103.86
	2009	(34,349,069)	(35,381,788)	(31,486,647)	89.0%	97.08
	2008	(30,888,665)	(31,439,292)	(28,314,610)	90.1%	98.25
CHANGE IN NET ASSETS	2010	$ 675,508	166,847	(1,413,005)		
	2009	3,439,745	(4,354,945)	(3,858,172)		
	2008	980,037	(951,135)	2,743,449		
TOTAL NET ASSETS-BEGINNING	2010			324,231,841		
	2009			321,538,734		
	2008			315,705,835		
TOTAL NET ASSETS-ENDING AUGUST 31	2010			322,818,836		
	2009			317,680,562		
	2008			318,449,284		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009, AND 2008
SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Commerical solid waste franchise	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
	2008	6,351,573	6,421,781	5,886,450	91.7%	100.00
Refuse collection revenue	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
	2008	12,272,746	12,733,933	11,700,816	91.9%	100.24
Other fees and service charges	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
	2008	2,100,592	1,920,660	1,670,224	87.0%	94.87
TOTAL REVENUE	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
	2008	20,724,911	21,076,374	19,257,490	91.4%	99.68
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	-	0.0%	-
	2009	256,170	203,311	191,759	94.3%	102.89
	2008	141,500	480,367	358,067	74.5%	81.32
Other expenses & encumbrances	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
	2008	19,969,352	20,061,030	18,599,805	92.7%	101.14
Total expenses and encumbrances	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
	2008	20,110,852	20,541,397	18,957,872	92.3%	100.68
Excess (deficiency) of revenues over (under) expenses	2010	1,014,265	1,031,006	1,649,358	-	-
	2009	620,112	960,114	161,108	-	-
	2008	614,059	534,977	299,618	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	100,000	100,000	91,667	91.7%	100.00
	2009	100,000	100,000	91,667	91.7%	100.00
	2008	100,000	100,000	91,667	91.7%	100.00
Transfers out	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
	2008	(1,174,818)	(1,207,278)	(1,076,917)	89.2%	97.31
CHANGE IN NET ASSETS	2010	$ (174,442)	(136,606)	559,710		
	2009	(503,423)	(216,221)	(868,799)		
	2008	(460,759)	(572,301)	(685,632)		
TOTAL NET ASSETS-BEGINNING	2010			1,677,124		
	2009			1,690,291		
	2008			2,308,223		
TOTAL NET ASSETS-ENDING AUGUST 31	2010			2,236,834		
	2009			821,492		
	2008			1,622,591		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009, AND 2008
MUNICIPAL DRAINAGE FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Fees and service charges	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
	2008	4,723,698	4,908,476	4,569,942	93.1%	101.57
Miscellaneous revenue	2010	85,000	42,479	46,289	109.0%	118.88
	2009	150,000	80,000	70,333	87.9%	95.91
	2008	125,000	175,000	167,600	95.8%	104.48
TOTAL REVENUE	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
	2008	4,848,698	5,083,476	4,737,542	93.2%	101.67
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	-	0.0%	-
	2009	-	54,000	38,505	71.3%	77.79
	2008	-	54,000	-	0.0%	-
Other expenses & encumbrances	2010	3,026,620	2,863,128	2,180,154	76.1%	83.07
	2009	2,803,503	2,922,639	2,107,684	72.1%	78.67
	2008	2,579,209	2,618,950	1,921,057	73.4%	80.02
Total expenses and encumbrances	2010	3,026,620	2,863,128	2,180,154	76.1%	83.07
	2009	2,803,503	2,976,639	2,146,189	72.1%	78.66
	2008	2,579,209	2,672,950	1,921,057	71.9%	78.40
Excess (deficiency) of revenues over (under) expenses	2010	2,065,993	2,323,012	2,586,039	-	-
	2009	2,274,607	2,103,474	2,546,738	-	-
	2008	2,269,489	2,410,526	2,816,485	-	-
TRANSFERS OUT						
Operating transfers out	2010	(2,991,845)	(2,876,210)	(2,742,525)	95.4%	104.02
	2009	(2,867,538)	(2,892,152)	(2,628,577)	90.9%	99.15
	2008	(2,710,706)	(2,785,741)	(2,484,814)	89.2%	97.31
CHANGE IN NET ASSETS	2010	(925,852)	(553,198)	(156,486)		
	2009	(592,931)	(788,678)	(81,839)		
	2008	(441,217)	(375,215)	331,671		
TOTAL NET ASSETS-BEGINNING	2010			23,065,380		
	2009			21,003,753		
	2008			21,105,863		
TOTAL NET ASSETS-ENDING AUGUST 31	2010			22,908,894		
	2009			20,921,914		
	2008			21,437,534		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009, AND 2008
NONMAJOR BUSINESS-TYPE FUNDS

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Hotel/motel tax	2010	$ 4,494,486	3,907,046	3,301,759	73.5%	80.14
	2009	4,964,601	4,428,065	3,303,000	66.5%	72.58
	2008	4,518,066	4,773,655	3,872,937	85.7%	93.51
Other revenue	2010	6,761,751	6,363,412	6,066,504	89.7%	97.87
	2009	6,974,294	6,709,879	6,509,805	93.3%	101.83
	2008	6,695,120	6,958,820	6,653,419	99.4%	108.41
TOTAL REVENUE	2010	11,256,237	10,270,458	9,368,263	83.2%	90.79
	2009	11,938,895	11,137,944	9,812,805	82.2%	89.66
	2008	11,213,186	11,732,475	10,526,356	93.9%	102.41
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	49,774	49,774	-	-
	2009	-	75,236	143,308	-	-
	2008	80,500	111,925	342,949	426.0%	464.75
Other expenses & encumbrances	2010	12,218,004	10,939,522	9,425,694	77.1%	84.16
	2009	12,550,538	11,767,333	9,959,657	79.4%	86.57
	2008	11,659,342	11,920,700	9,650,458	82.8%	90.29
Total expenses and encumbrances	2010	12,218,004	10,989,296	9,475,468	77.6%	84.60
	2009	12,550,538	11,842,569	10,102,965	80.5%	87.82
	2008	11,739,842	12,032,625	9,993,407	85.1%	92.86
Excess (deficiency) of Revenues over (under) expenses	2010	(961,767)	(718,838)	(107,205)	-	-
	2009	(611,643)	(704,625)	(290,160)	-	-
	2008	(526,656)	(300,150)	532,949	-	-
TRANSFERS OUT:						
Operating transfers out	2010	(577,806)	(493,044)	(529,656)	91.7%	100.00
	2009	(1,444,860)	(1,407,362)	(1,324,456)	91.7%	100.00
	2008	(1,120,300)	(1,146,201)	(1,026,942)	91.7%	100.00
CHANGE IN NET ASSETS	2010	(1,539,573)	(1,211,882)	(636,861)		
	2009	(2,056,503)	(2,111,987)	(1,614,616)		
	2008	(1,646,956)	(1,446,351)	(493,993)		
TOTAL NET ASSETS-BEGINNING	2010			10,801,647		
	2009			13,062,762		
	2008			13,467,830		
TOTAL NET ASSETS-ENDING AUGUST 31	2010			10,164,786		
	2009			11,448,146		
	2008			12,973,837		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009, AND 2008
ECONOMIC DEVELOPMENT FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Miscellaneous revenue	2010	$ 200,000	165,000	159,602	96.7%	105.52
	2009	310,000	200,000	201,155	100.6%	109.72
	2008	185,000	361,420	361,583	100.0%	109.14
EXPENSES & ENCUMBRANCES						
Personal services	2010	596,878	580,528	508,678	87.6%	95.59
	2009	559,469	585,390	511,718	87.4%	95.36
	2008	550,728	534,882	470,903	88.0%	96.04
Materials and supplies	2010	15,500	15,500	8,773	56.6%	61.75
	2009	23,452	25,835	15,993	61.9%	67.53
	2008	23,500	25,883	22,158	85.6%	93.39
Contractual / professional and other	2010	5,272,154	6,997,375	2,270,317	32.4%	35.39
	2009	5,485,693	5,532,993	3,875,400	70.0%	76.41
	2008	6,275,424	12,015,451	1,195,164	9.9%	10.85
Capital outlay	2010	-	-	-	-	-
	2009	-	-	-	-	-
	2008	-	-	-	-	-
Total Expenses and Encumbrances	2010	5,884,532	7,593,403	2,787,768	36.7%	40.05
	2009	6,068,614	6,144,218	4,403,111	71.7%	78.18
	2008	6,849,652	12,576,216	1,688,225	13.4%	14.64
Excess (Deficiency) of Revenues Over (Under) Expenses	2010	(5,684,532)	(7,428,403)	(2,628,166)	-	-
	2009	(5,758,614)	(5,944,218)	(4,201,956)	-	-
	2008	(6,664,652)	(12,214,796)	(1,326,642)	-	-
TRANSFERS IN						
Operating transfers in	2010	5,910,201	5,904,532	5,417,684	91.8%	100.10
	2009	6,068,614	6,144,218	5,562,896	90.5%	98.77
	2008	6,849,652	6,849,652	6,278,848	91.7%	100.00
CHANGE IN NET ASSETS	2010	225,669	(1,523,871)	2,789,518		
	2009	310,000	200,000	1,360,940		
	2008	185,000	(5,365,144)	4,952,206		
TOTAL NET ASSETS-BEGINNING	2010			14,046,444		
	2009			12,255,577		
	2008			6,940,876		
TOTAL NET ASSETS-ENDING AUGUST 31	2010			16,835,962		
	2009			13,616,517		
	2008			11,893,082		

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
August 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/2010	TOTAL 10/1/09	TOTAL 8/31/2009
GENERAL FUND:						
01	General	$ 32,728	51,754,112	51,786,840	39,172,121	46,690,037
77	Payroll	-	2,377,080	2,377,080	2,010,272	2,006,419
		32,728	54,131,192	54,163,920	41,182,393	48,696,456
DEBT SERVICE FUND:						
03	G.O. Debt Service	-	33,057,407	33,057,407	3,285,456	23,590,836
		-	33,057,407	33,057,407	3,285,456	23,590,836
CAPITAL PROJECTS:						
22	Recreation Center Facilities	-	618,038	618,038	601,809	588,336
23	Street Enhancement	-	1,696,004	1,696,004	1,679,141	1,654,779
25	1991 Police & Courts Facility	-	1,502,398	1,502,398	1,063,019	1,063,152
27	1991 Library Facility	-	890,690	890,690	881,835	878,039
28	1991 Fire Facility	-	3,718,041	3,718,041	3,680,893	2,362,736
29	Technology Improvements	-	1,227,519	1,227,519	1,215,315	907,224
31	Municipal Facilities	-	460,425	460,425	453,185	450,178
32	Park Improvements	-	7,228,605	7,228,605	7,151,871	6,870,105
33	Street & Drainage Improvement	-	11,894,618	11,894,618	9,455,742	9,681,730
35	Capital Reserve	-	44,004,268	44,004,268	39,870,612	38,946,862
38	DART L.A.P.	-	263,490	263,490	772,562	772,659
39	Spring Creekwalk	-	24,020	24,020	23,781	23,784
52	Park Service Areas	-	4,603,374	4,603,374	5,627,066	5,655,659
53	Creative & Performing Arts	-	2,278,492	2,278,492	2,255,838	2,219,106
54	Animal Control Facilities	-	340,175	340,175	347,537	341,315
59	Service Center	-	125,927	125,927	132,674	132,690
60	Joint Use Facilities	-	646,544	646,544	640,116	638,199
85	Public Arts	-	122,176	122,176	120,961	118,286
160	TXDOT-SH121	-	9,529,450	9,529,450	10,192,812	10,613,364
109	G.O. Bond Clearing - 2010	-	6,678,607	6,678,607	-	-
110	G.O. Bond Clearing - 1999	-	295,891	295,891	321,785	326,867
190	G.O. Bond Clearing - 2000	-	3,637,444	3,637,444	3,607,700	3,667,699
230	Tax Notes Clearing - 2001	-	1,112,020	1,112,020	1,100,963	1,118,937
240	G.O. Bond Clearing - 2001-A	-	184,017	184,017	182,187	185,050
250	Tax Notes Clearing - 2001-A	-	59,652	59,652	59,059	60,265
270	G.O. Bond Refund/Clearing - 2003	-	123,962	123,962	122,730	124,743
089	C.O. Bond Clearing - 2006	-	145,803	145,803	146,347	149,055
102	G.O. Bond Clearing - 2007	-	132,441	132,441	1,221,403	1,317,201
105	Tax Notes Clearing - 2007	-	-	-	-	526
082	G.O. Bond Clearing - 2008	-	303,703	303,703	11,759,316	13,504,557
083	Tax Notes Clearing - 2008	-	4,463,954	4,463,954	11,283,467	11,515,183
106	G.O. Bond Clearing - 2009	-	11,310,778	11,310,778	20,795,000	22,313,929
150	Tax Notes Clearing - 2009	-	6,441,782	6,441,782	6,377,735	6,454,863
220	Tax and Revenue C.O. Clearing - 2010	-	10,115,476	10,115,476	-	-
		-	136,179,784	136,179,784	143,144,461	144,657,078
ENTERPRISE FUNDS:						
26	Municipal Drainage CIP	-	349,567	349,567	296,030	296,067
34	Sewer CIP	-	11,158,004	11,158,004	10,880,651	10,752,563
36	Water CIP	-	13,194,308	13,194,308	10,379,496	9,932,680
37	Downtown Center Development	-	150,063	150,063	141,340	128,430
41	Water & Sewer - Operating	921,000	(7,138,832)	(6,217,832)	1,976,623	(4,319,775)
42	Water & Sewer - Debt Service	-	2,273,626	2,273,626	328,790	145,487
43	Municipal Drainage - Debt Service	-	3,165,257	3,165,257	3,356,177	3,106,733
44	W & S Impact Fees Clearing	-	-	-	-	-
45	Sustainability & Environmental Services	68,114	1,242,236	1,310,350	(598,717)	(841,222)
46	Convention & Tourism	3,110	2,051,920	2,055,030	2,800,286	2,933,809
81	Friends of Plano Centre	-	3,993	3,993	3,953	3,954
47	Municipal Drainage	18,178	3,949,141	3,967,319	4,189,957	4,232,458
48	Municipal Golf Course	-	(5,802)	(5,802)	126,677	88,207
49	Property Management	-	413,849	413,849	470,085	469,421
51	Recreation Revolving	350	1,488,088	1,488,438	1,387,532	1,472,776
330	Municipal Drain Rev Bond Clearing - 2007	-	969,948	969,948	1,600,634	1,669,819
340	Municipal Drain Rev Bond Clearing - 2008	-	2,144,616	2,144,616	2,123,293	2,123,560
107	Municipal Drain Rev Bond Clearing - 2009	-	1,798,257	1,798,257	1,780,378	1,807,122
260	Municipal Drain Rev Bond Clearing - 2010	-	3,659,917	3,659,917	-	-
		1,010,752	40,868,156	41,878,908	41,243,185	34,002,089

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
August 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/2010	TOTAL 10/1/09	TOTAL 8/31/2009
SPECIAL REVENUE FUNDS:						
2	Sproles Library	-	41,476	41,476	186,351	186,375
4	TIF-Mall	-	40,893	40,893	-	64,434
5	TIF-East Side	-	9,277,984	9,277,984	5,774,599	6,597,617
11	LLEBG-Police Grant	-	28,870	28,870	40,868	40,873
12	Criminal Investigation	-	1,377,687	1,377,687	1,341,294	1,312,379
13	Grant	95	(537,841)	(537,746)	(469,977)	(342,542)
14	Wireline Fees	-	10,686,038	10,686,038	9,740,731	9,633,822
15	Judicial Efficiency	-	103,695	103,695	126,175	125,198
16	Industrial	-	18,457	18,457	18,273	18,276
17	Intergovernmental	-	439,276	439,276	371,968	372,015
18	Government Access/CATV	-	360,854	360,854	296,436	454,489
19	Teen Court Program	-	51,143	51,143	49,271	48,705
20	Municipal Courts Technology	-	1,685,614	1,685,614	1,706,473	1,711,569
24	American Recovery/Reinv Act Grant	-	(1,020,117)	(1,020,117)	226,793	226,821
55	Municipal Court-Building Security Fees	-	1,017,079	1,017,079	1,179,873	1,176,164
56	911 Reserve Fund	-	-	-	-	-
57	State Library Grants	-	(39,514)	(39,514)	(35,972)	(29,572)
67	Disaster Relief	-	1,215,551	1,215,551	1,203,465	1,203,616
68	Animal Shelter Donations	-	265,621	265,621	207,918	242,700
73	Memorial Library	-	406,156	406,156	348,226	351,408
86	Juvenile Case Manager	-	347,653	347,653	276,850	262,426
87	Traffic Safety	-	2,553,653	2,553,653	2,322,902	2,164,554
88	Child Safety	-	1,411,718	1,411,718	1,007,206	1,217,064
		95	29,731,946	29,732,041	25,919,723	27,038,391
INTERNAL SERVICE FUNDS:						
6	Public Safety Technology	-	2,026,987	2,026,987	2,006,834	1,989,250
9	Technology Infrastructure	-	(7,860)	(7,860)	(7,782)	(8,981)
58	PC Replacement	-	607,557	607,557	946,678	1,125,031
61	Equipment Maintenance	200	726,014	726,214	1,006,981	751,824
62	Information Technology	-	5,113,893	5,113,893	4,692,594	4,219,709
63	Office Services	-	(248,159)	(248,159)	(104,926)	(167,000)
64	Warehouse	100	342,847	342,947	144,325	124,530
65	Property/Liability Loss	-	4,332,863	4,332,863	4,434,801	3,506,802
66	Technology Services	-	7,395,227	7,395,227	6,845,943	6,354,558
71	Equipment Replacement	-	15,393,246	15,393,246	15,723,557	15,182,287
78	Health Claims	-	15,948,903	15,948,903	11,149,912	10,700,890
79	Parkway Service Ctr. Expansion	-	(28,470)	(28,470)	(28,187)	(28,629)
		300	51,603,048	51,603,348	46,810,730	43,750,271
FIDUCIARY FUNDS:						
7	Unclaimed Property	-	63,307	63,307	58,343	58,350
8	Library Training Lab	-	2,766	2,766	2,739	2,739
69	Collin County Seized Assets	-	162,932	162,932	146,232	146,251
74	Developers' Escrow	-	2,343,359	2,343,359	2,463,818	3,557,445
75	Plano Economic Development Trust	-	44,068	44,068	376,134	388,232
76	Economic Development	200	16,934,397	16,934,597	13,843,089	13,354,250
84	Rebate	-	1,456,686	1,456,686	1,492,232	1,499,420
		200	21,007,515	21,007,715	18,382,587	19,006,687
TOTAL	$	1,044,075	366,579,048	367,623,123	319,968,535	340,741,808

		CASH	TRUST INVESTMENTS	TOTAL 8/31/2010	TOTAL 10/1/09	TOTAL 8/31/2009
TRUST FUNDS						
72	Retirement Security Plan	-	65,458,505	65,458,505	65,458,505	61,611,854
91	115 Trust	-	31,783,976	31,783,976	27,657,043	25,349,570
TOTAL TRUST FUNDS	$	-	97,242,481	97,242,481	93,115,548	86,961,424

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, 2010 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	35,422,380
Local Government Investment Pool	26,157,867
Texas Daily	20,374,539
Federal Securities	247,436,796
Certificates of Deposit	34,987,595
Fair Value Adjustment	641,530
Interest Receivable	1,558,341
	366,579,048

HEALTH CLAIMS FUND
THROUGH AUGUST 31 OF FISCAL YEARS 2010 AND 2009

Health Claims Fund	FY 09-10 October - March	FY 08-09 October - March	6 month Variance Favorable (Unfavorable)	FY 09-10 April - July	FY 08-09 April - July	4 month Variance Favorable (Unfavorable)	FY 09-10 August	FY 08-09 August	1 month Variance Favorable (Unfavorable)	FY 09-10 Total	FY 08-09 Total	Year to Date Variance Favorable (Unfavorable)
Revenues												
Employees Health Ins. Contributions	$ 1,951,322	$ 1,562,494	388,828	$ 1,419,645	$ 1,063,462	356,183	$ 352,501	$ 265,271	87,230	3,723,468	2,891,227	832,241
Employers Health Ins. Contributions	10,513,892	9,478,853	1,035,039	6,960,222	7,078,850	(118,628)	1,729,454	1,779,872	(50,418)	19,203,568	18,337,575	865,993
Contributions for Retirees	437,321	372,005	65,316	323,590	256,131	67,459	37,991	57,233	(19,242)	798,902	685,369	113,533
Cobra Insurance Receipts	21,144	23,945	(2,801)	21,968	20,918	1,050	7,969	716	7,253	51,081	45,579	5,502
Retiree Insurance Receipts	373,911	273,428	100,483	278,044	215,388	62,656	89,890	52,332	37,558	741,845	541,148	200,697
Retiree Contributions	(302,652)	-	(302,652)	(71,259)	(320,754)	249,495	-	(47,137)	47,137	(373,911)	(367,891)	(6,020)
Employer Contribution-OPEB	3,231,225	2,211,975	1,019,250	799,470	2,184,705	(1,385,235)	-	544,860	(544,860)	4,030,695	4,941,540	(910,845)
Interest	42,939	66,712	(23,773)	80,395	55,958	24,437	14,120	14,596	(476)	137,454	137,266	188
Total Revenues	16,269,102	13,989,412	2,279,690	9,812,075	10,554,658	(742,583)	2,231,925	2,667,743	(435,818)	28,313,102	27,211,813	1,101,289
Transfers Out												
Transfers Out	4,112,376	2,010,628	(2,101,748)	670,209	2,691,530	2,021,321	-	670,209	670,209	4,782,585	5,372,367	589,782
Expenses												
Insurance	546,713	583,646	36,933	517,910	311,867	(206,043)	-	77,641	77,641	1,064,623	973,154	(91,469)
Contracts- Professional Svc.	127,911	147,115	19,204	32,986	33,076	90	40,360	44,503	4,143	201,257	224,694	23,437
Contracts- Other	524,897	598,428	73,531	548,198	432,448	(115,750)	18,488	121,282	102,794	1,091,583	1,152,158	60,575
Health Claims Paid Reinsurance	(41,287)	(674,424)	(633,137)	4,086	(463,509)	(467,595)	-	1,159	1,159	(37,201)	(1,136,774)	(1,099,573)
Retiree Claims	(771,505)	(685,801)	85,704	(765,870)	(796,973)	(31,103)	(149,573)	(190,547)	(40,974)	(1,686,948)	(1,673,321)	13,627
Health Claims - Prescription	1,760,283	1,761,414	1,131	1,156,303	1,287,970	131,667	311,277	336,984	25,707	3,227,863	3,386,368	158,505
Health Claims Paid -UHC	7,452,289	9,357,619	1,905,330	5,331,343	5,200,948	(130,395)	1,401,624	1,249,329	(152,295)	14,185,256	15,807,896	1,622,640
Cobra Insurance Paid	1,124	1,818	694	1,017	925	(92)	-	(179)	(179)	2,141	2,564	423
Retiree Insurance Paid	43,816	39,386	(4,430)	37,021	26,633	(10,388)	-	7,060	7,060	80,837	73,079	(7,758)
Retiree Insurance Paid- Medicare	160,676	150,436	(10,240)	102,258	88,260	(13,998)	24,812	22,744	(2,068)	287,746	261,440	(26,306)
Freight	-	-	-	7	-	(7)	-	-	0	7	-	(7)
Total Expenses	9,804,917	11,279,637	1,474,720	6,965,259	6,121,645	(843,614)	1,646,988	1,669,976	22,988	18,417,164	19,071,258	654,094
Net increase (decrease)	2,351,809	699,147	1,652,662	2,176,607	1,741,483	435,124	584,937	327,558	257,379	5,113,353	2,768,188	2,345,165
Health Claims Fund Balance - Cumulative	$ 9,726,792	$ 4,678,986	5,047,806	$ 11,903,399	$ 6,420,469	5,482,930	$ 12,488,336	$ 6,748,028	5,740,308			

ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH AUGUST 31 OF FISCAL YEARS 2010, 2009 & 2008

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
Claims Paid per General Ledger	$1,231,591	$1,533,082	$789,102
Net Judgments/Damages/Attorney Fees	$805,231	$861,493	$904,471
Total Expenses	$2,036,822	$2,394,575	$1,693,573

SECTION 2

ECONOMIC ANALYSIS

City of Plano
Comprehensive Monthly Financial Report

ECONOMIC ANALYSIS
AUGUST 2010

General Fund Revenue
August YTD
Figure I

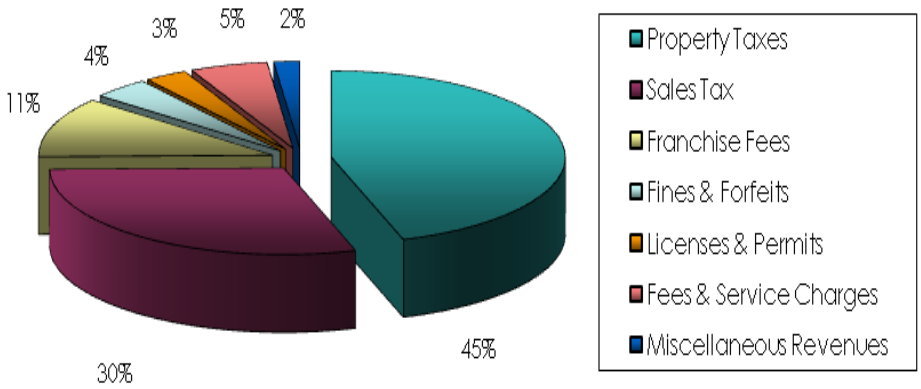


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through August 31, 2010. The largest category is Property Tax in the amount of $81,540,981. Closest behind Property Tax is Sales Tax in the amount of $53,737,515 and Franchise Fees with a total of $20,394,455.

Expenditures and Encumbrances
August YTD
Figure II

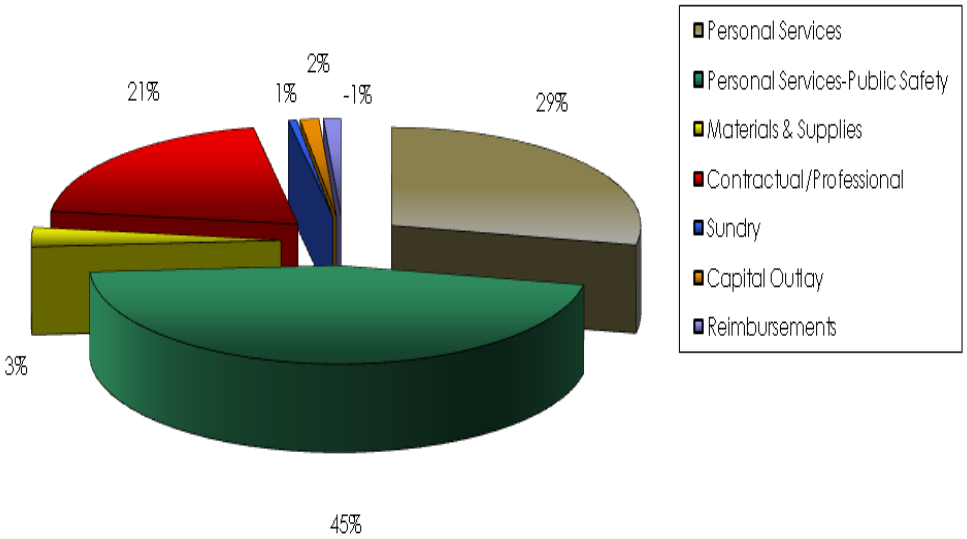


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through August 31, 2010. The largest category is Personal Services-Public Safety in the amount of $79,071,094 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personal Services (for all other departments) with a total of $48,684,983 and Contractual/ Professional Services totaling $34,624,117.

ECONOMIC ANALYSIS
AUGUST 2010

Sales Tax Comparisons
City of Plano and Area Cities
Figure III

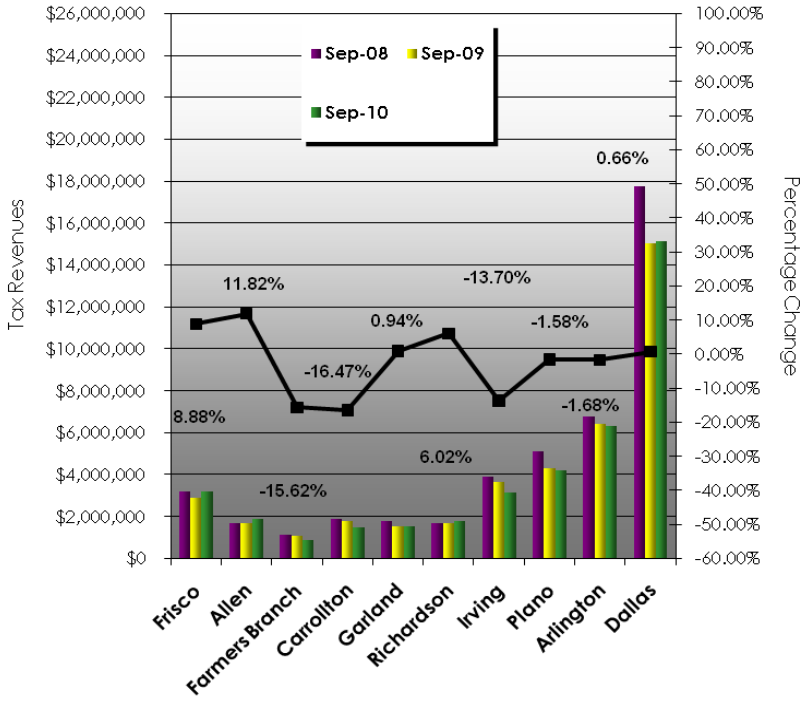
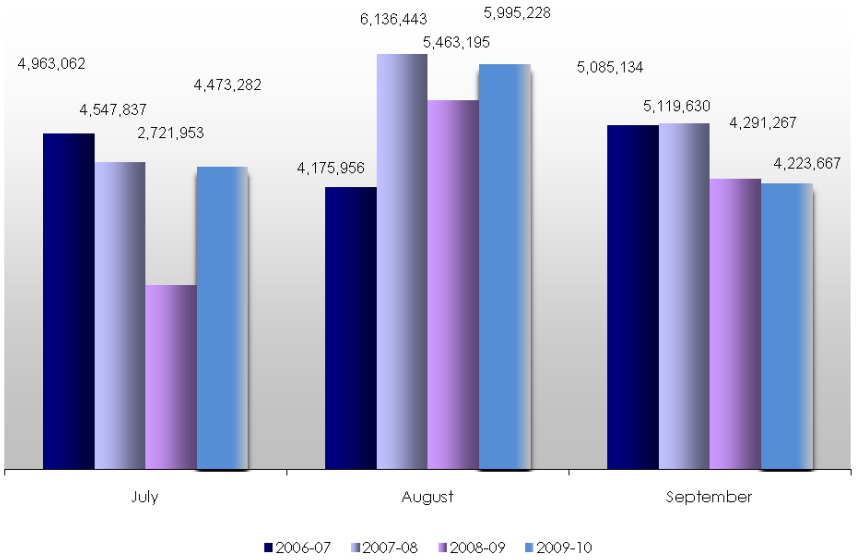


Figure III shows sales tax allocations collected in the months of September 2008, September 2009 and September 2010 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of 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 August the City of Plano received $4,223,667 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing September 2009 to September 2010, ranged from 11.82% for the City of Allen to -16.47% for the City of Carrollton.

Sales Tax
Actual Monthly Revenue
Figure IV



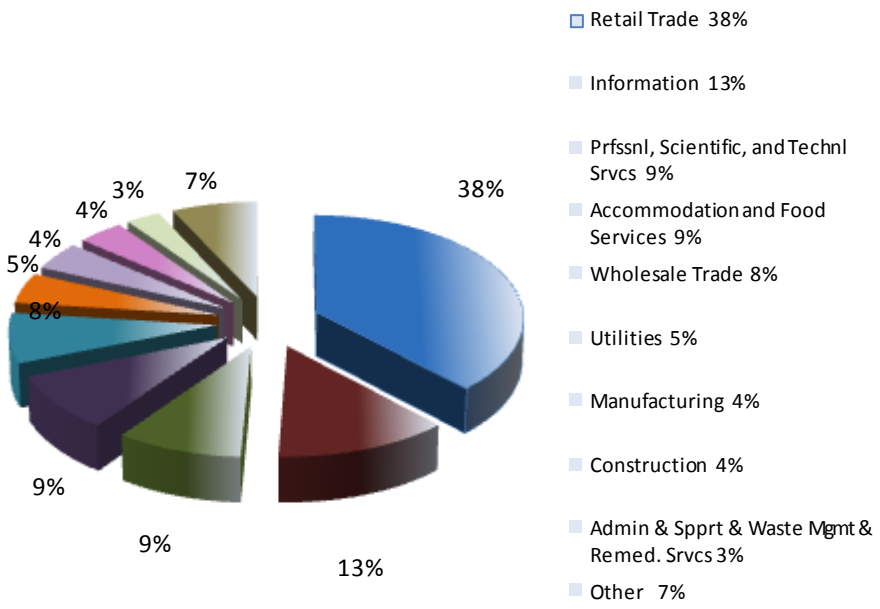
Sales tax allocation of $4,223,667 was remitted to the City of Plano in the month of September. This amount represents a decrease of -1.58% compared to the amount received in September 2009. Current year to date sales tax revenue is $58,276,704.

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 fiscal years 2006-2007, 2007-2008, 2008-2009, and 2009-2010.

ECONOMIC ANALYSIS
AUGUST 2010

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 August 2010.

Some examples in each code are as follows:
Retail Trade: Wal-Mart, Costco, Kohl's.
Information: AT&T, Verizon, Microsoft licensing.
Professional, Scientific, and Technical Services: EDS, Perot Systems, Cisco Systems.
Accommodation and Food Services: Brinker, Starbucks, Sodexo Services.

Wholesale Trade: Oracle USA, Hewlett Packard, Hobby Lobby.
Utilities: Reliant Energy, Direct Energy, Green Mountain Energy.
Manufacturing: Pepsico, TI, Apple, Frito Lay.
Construction: Texas Custom Pools, Outdoor Lighting Services, Scott and Reid General Contractors.
Administration, Support, Waste Management and Remediation Services: Allied Waste Systems, Trugreen, Hadden Landscaping.
***All other NAICS codes:* Other Services (except Public Admin), Finance and Insurance, Mining, Arts, Entertainment & Recreation, Public Administration, Health Care & Social Services, Transportation & Warehousing, Management of Companies & Enterprises, Educational Services, Agriculture, Forestry, Hunting & Fishing, and Real Estate & Rental & Leasing, Unknown:** Service King Paint & Body, Exxon Mobile Corporation, Main Event Entertainment LP, Comptroller of Public Accounts, Baylor Regional Medical Center at Plano, Iron Mountain Information Management Inc., Alliance Systems Inc, Open Pages Inc., Environmental Soil Stabilization LLC, Pomerantz Acquisition Corp, Hewlett Packard Financial Services Company, Wal-mart Stores Texas, LLC, CBI Holdings.

ECONOMIC ANALYSIS
AUGUST 2010

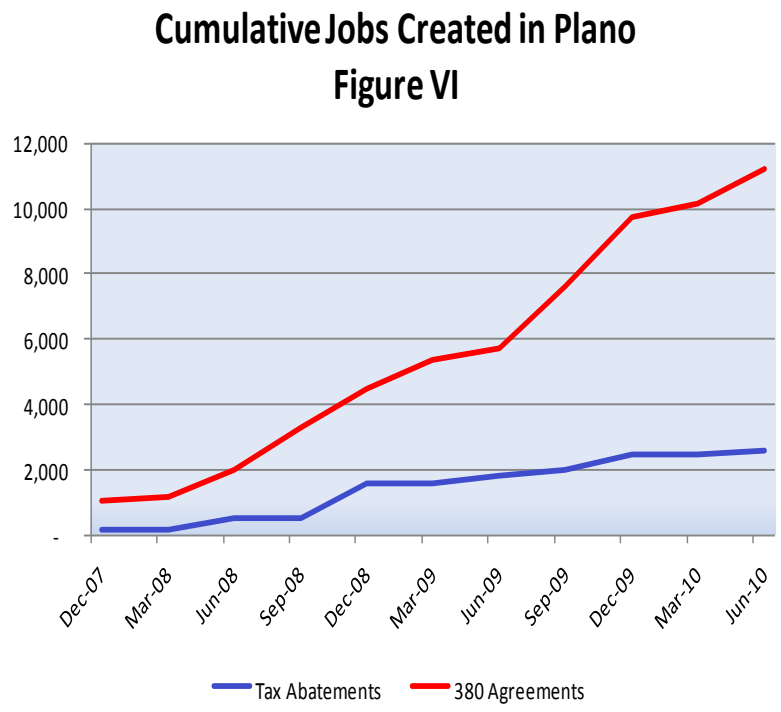
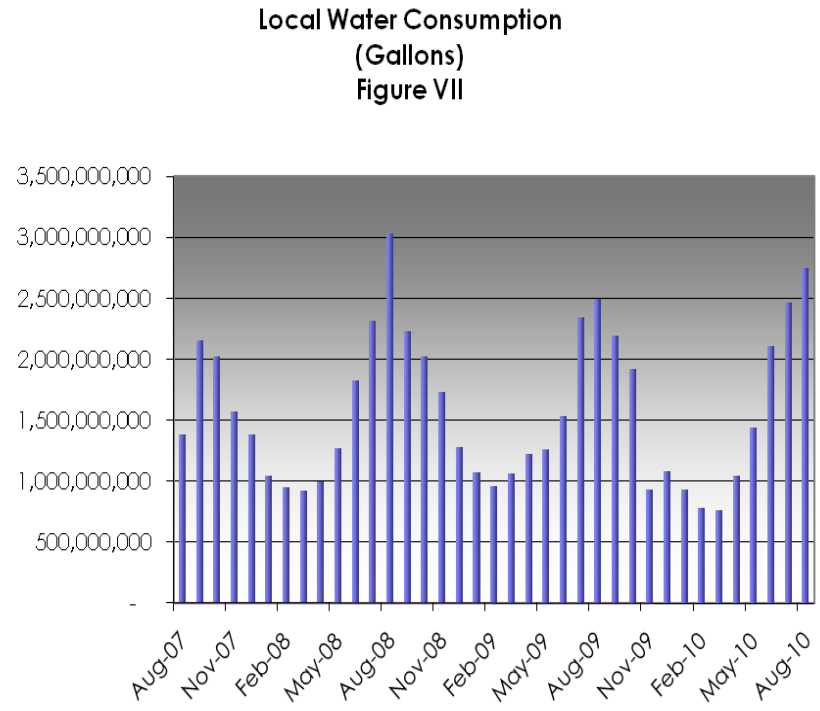


Figure VI, left, tracks the number of jobs cumulatively beginning 4th quarter 2007 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

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 2010, 134 jobs were 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 2010, 934 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.

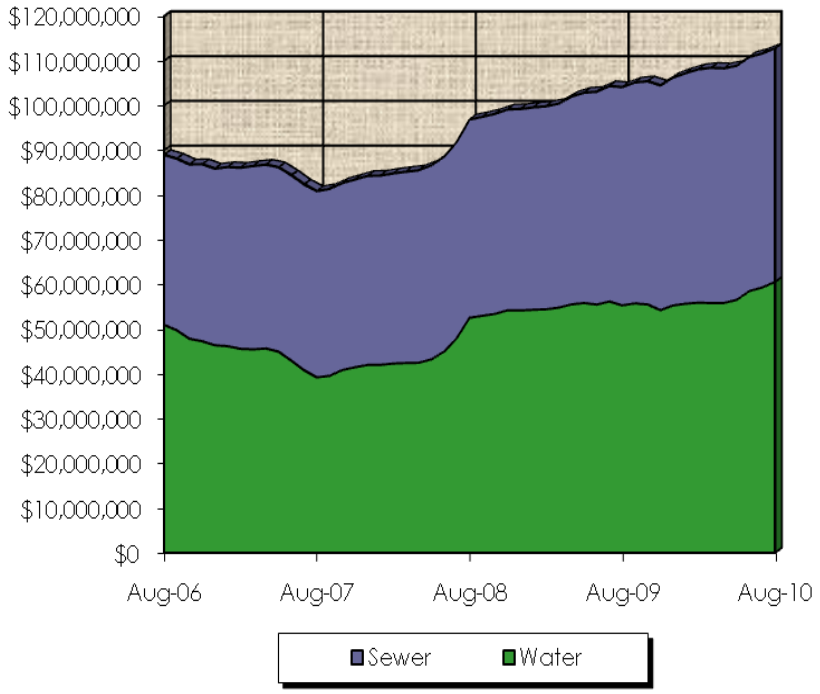


In August, the City of Plano pumped 3,184,453,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,751,177,880 gallons among 79,219 billed water accounts while billed sewer accounts numbered 75,487. The minimum daily water pumpage was 87,405,000 gallons, which occurred on Wednesday, August 25th. Maximum daily pumpage was 112,608,000 gallons and occurred on Monday, August 23rd. This month's average daily pumpage was 102,724,000 gallons.

Figure VII shows the monthly actual local water consumption.

ECONOMIC ANALYSIS
AUGUST 2010

Annualized Water & Sewer Billings
Figure VIII

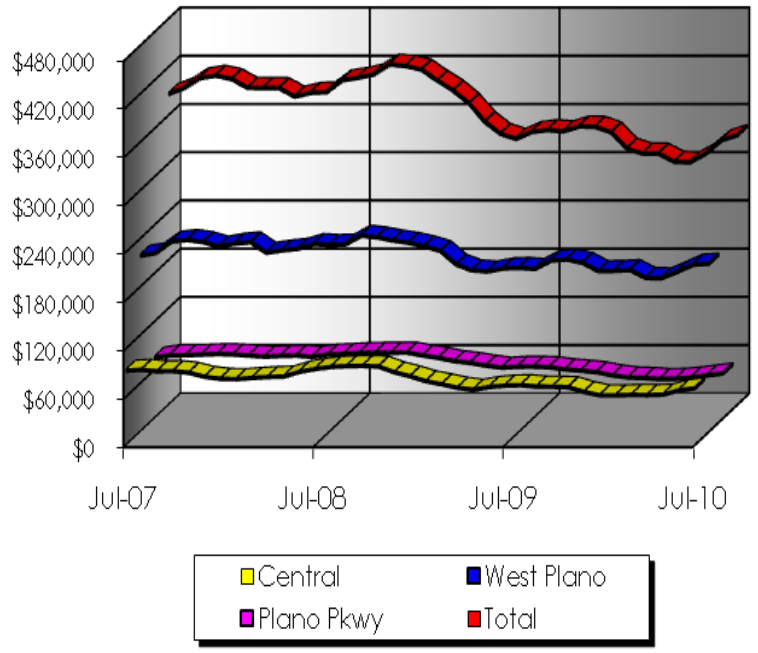


The actual water and sewer customer billing revenues in August were $8,795,559 and $4,473,636 representing an increase of 16.48% and a decrease of -2.10% respectively compared to August 2009 revenues. The aggregate water and sewer accounts netted $13,269,195 for an increase of 9.48%.

August consumption brought annualized revenue of $60,583,879 for water and $52,220,622 for sewer, totaling $112,804,501. This total represents an increase of 7.06% compared to last year's annualized revenue.

Figure VIII represents the annualized billing history of water and sewer revenues for August 2006 through August 2010.

Hotel/Motel Occupancy Tax
Six Month Trend
Figure IX



July revenue from hotel/motel occupancy tax was $334,615. This represents a decrease of $641 or -.19% compared to July 2009. The average monthly revenue for the past six months (see graph) was $335,091, a decrease of -1.86% from the previous year's average. The six-month average for the Central area decreased to $70,688, the West Plano average increased to $208,787, and the Plano Pkwy average decreased to $53,615 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.

*The July revenue and central average excludes the Central Holiday Inn Hotel This hotel did not make their occupancy tax payment by the CMFR submission deadline.

ECONOMIC ANALYSIS
AUGUST 2010

Unemployment Rates
Unadjusted Rate Comparison
Figure X

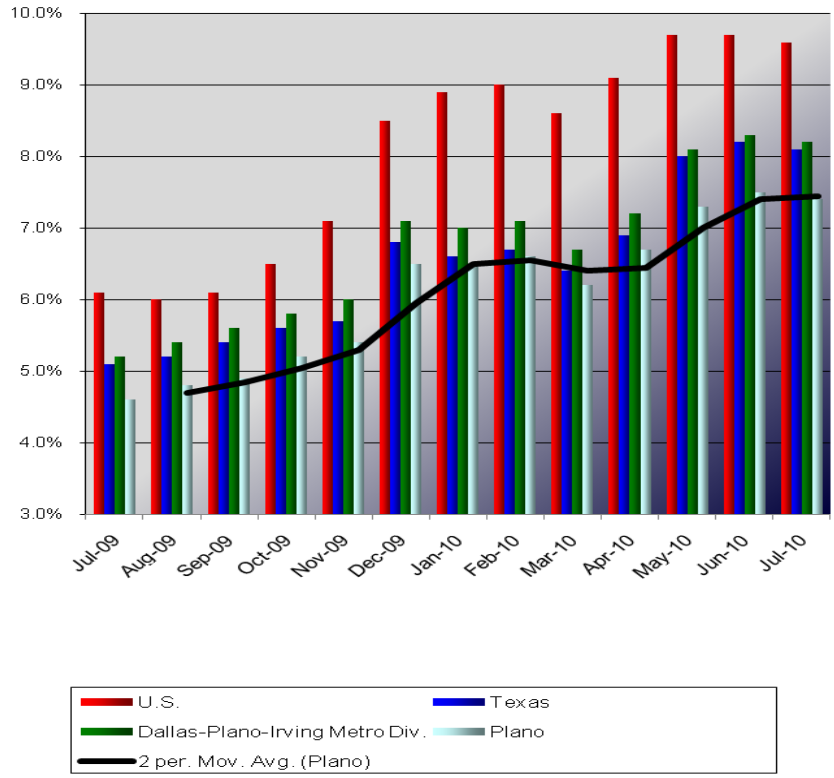


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from July 2009 to July 2010.

Average Home Selling Price By City
Figure XI

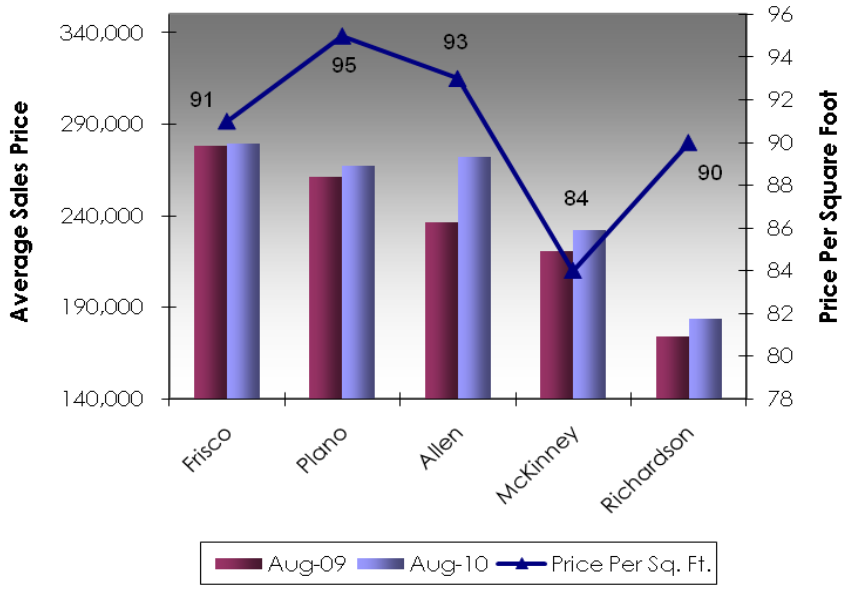


Figure XI shows the average home selling price for the months of August 2009 and August 2010 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of August 2010. The average sales price in Plano has increased $5,773 from August 2009 at $261,227 to August 2010 at $267,000.

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 2010

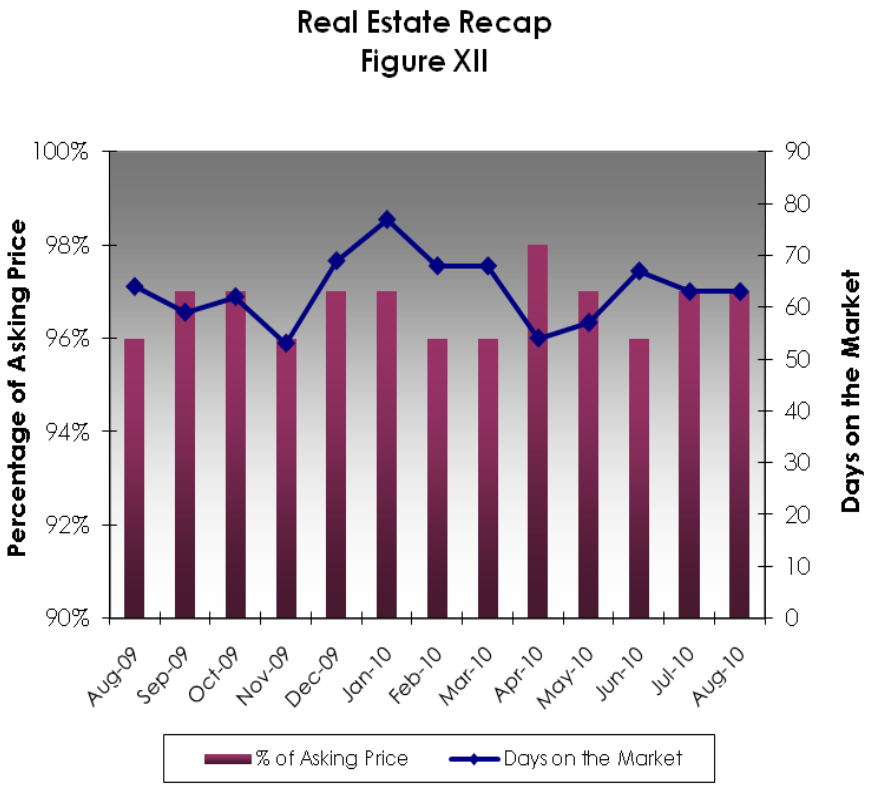


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price increased to 97% in August 2010 from 96% in August 2009. Days on the market decreased from 64 to 63 days in August 2009 and August 2010.

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 2010

Interest received during August totaled $375,255 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 0.56% and ending at 0.47%.

As of August 31, a total of $355,131,250 was invested in the Treasury Fund. Of this amount, $45,005,529 was General Obligation Bond Funds, $8,572,739 was Municipal Drainage Revenue Bond Funds, and $299,552,982 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	$10,000,000	$252,509,917	$350,198,564	$355,718,602
Interest Received (2)	$375,255	$4,410,075	$3,946,539	$4,493,471
Weighted Average Maturity (in days) (3)	409		293	
Modified Duration (4)	1.13		0.81	
Average 2-Year T-Note Yield (5)	0.52%		1.12%	

* 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 2010 to 2009 for the current month.

Month-to-Month Comparison

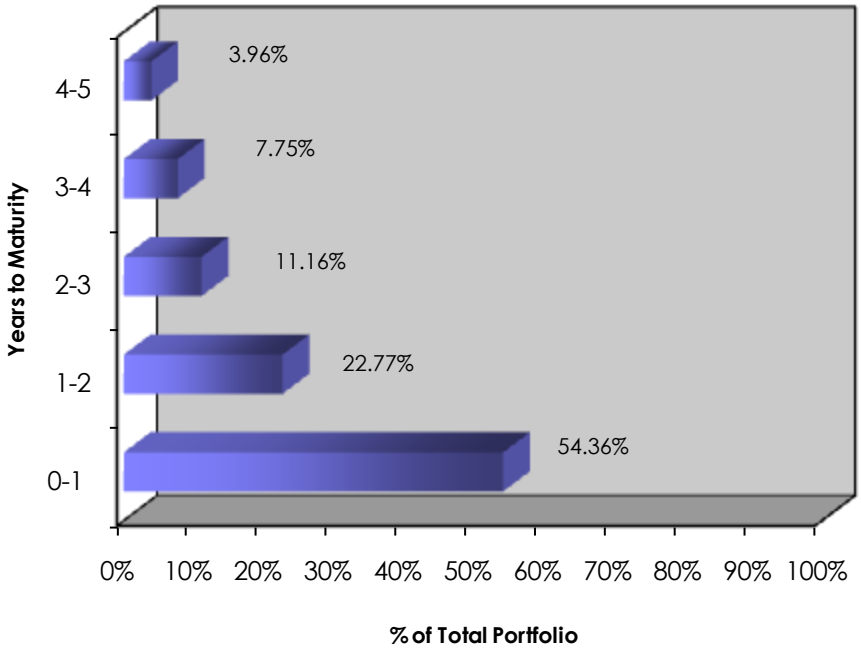
Metrics	July 2010	August 2010	Difference
Portfolio Holding Period Yield	1.09%	1.08%	-0.01% (-1 Basis Points)
Average 2-Year T-Note Yield	0.62%	0.52%	-0.10% (-10 Basis Points)

INVESTMENT REPORT
AUGUST 2010

Portfolio Maturity Schedule
Figure I

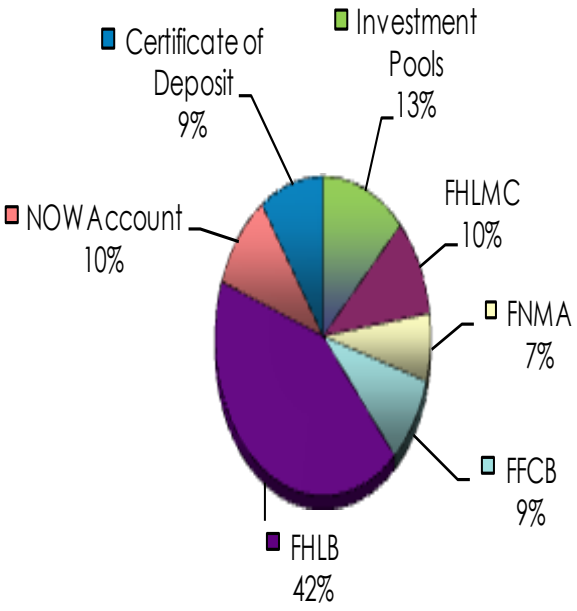
Years to Maturity*	Book Value	% Total
0-1	$198,262,687	54.36%
1-2	$83,016,241	22.77%
2-3	$40,686,078	11.16%
3-4	$28,259,280	7.75%
4-5	$14,441,338	3.96%
Total	$364,665,624	100.00%

*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	$46,532,406	12.76%
FHLMC	36,317,828	9.96%
FNMA	25,015,148	6.86%
FFCB	32,427,556	8.89%
FHLB	153,270,960	42.04%
NOW Account	36,114,131	9.90%
Certificate of Deposit	34,987,595	9.59%
Total	$364,665,624	100.00%



INVESTMENT REPORT
AUGUST 2010

Allocated Interest/Fund Balance
Figure III

Fund	Beginning Fund Balance 8/31/10	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 8/31/10	% of Total
General	51,707,394	46,719	580,844	51,754,113	14.57%
G. O. Debt Services	33,027,862	29,545	274,150	33,057,407	9.31%
Street & Drainage Improvements	11,883,428	11,191	108,539	11,894,619	3.35%
Sewer CIP	11,147,829	10,175	122,231	11,158,004	3.14%
Capital Reserve	43,964,747	39,520	458,672	44,004,267	12.39%
Water & Sewer Operating	(7,130,577)	(8,255)	(88,216)	(7,138,832)	-2.01%
Water & Sewer Debt Service	2,271,669	1,957	14,910	2,273,626	0.64%
Park Service Area Fees	4,599,249	4,125	54,638	4,603,374	1.30%
Property/ Liability Loss	4,328,935	3,928	47,931	4,332,863	1.22%
Information Services	7,388,385	6,842	80,649	7,395,227	2.08%
Equipment Replacement	15,378,652	14,594	190,842	15,393,246	4.33%
Developer's Escrow	2,341,173	2,186	27,395	2,343,359	0.66%
G. O. Bond Funds	44,964,938	40,591	522,395	45,005,529	12.67%
Municipal Drainage Bond Clearing	8,565,015	7,724	79,358	8,572,739	2.41%
Grants - TXDOT	9,520,866	8,584	114,352	9,529,450	2.68%
Other	110,853,881	98,378	1,147,052	110,952,259	31.26%
Total	354,813,446	317,804	3,735,742	355,131,250	100%

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of August 31, 2010 allocated interest to these funds may 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, 2009	339,056,884	1.15%	6	3	289	42
August, 2009	339,629,101	1.11%	2	4	292	40
September, 2009	318,909,436	1.16%	1	0	298	41
October, 2009	301,596,747	1.19%	1	2	288	40
November, 2009	298,555,134	1.19%	1	2	264	39
December, 2009	312,227,614	1.06%	1	1	229	39
January, 2010	352,090,688	0.96%	2	1	186	40
February, 2010	379,028,855	0.90%	3	1	153	42
March, 2010	391,228,759	1.10%	44	7	374	79
April, 2010	378,780,132	1.08%	0	4	345	75
May, 2010	375,471,511	1.01%	3	7	311	71
June, 2010	374,593,908	1.15%	6	3	391	74
July, 2010	368,086,371	1.09%	5	7	411	72
August, 2010	364,665,624	1.08%	3	2	409	73

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

INVESTMENT REPORT
AUGUST 2010

Equity in Treasury Pool
By Major Category
Figure V

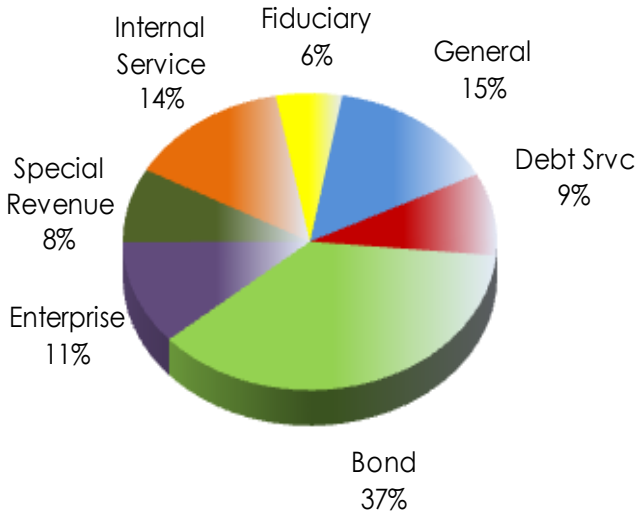
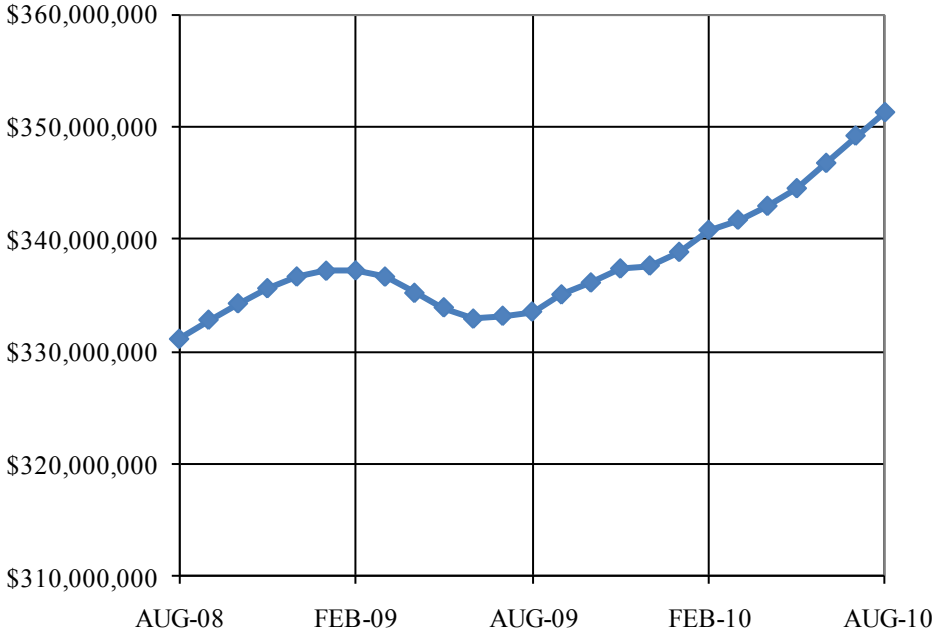


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of August 31, 2010. The largest category is the Bond Funds in the amount of $136,179,784. Closest behind is the General Fund with $54,163,920, and the Internal Service Funds with a total of $51,603,348.

Annualized Average Portfolio
Figure VI

The annualized average portfolio for August 31, 2010 was $351,269,565. This is an increase of $17,698,865 when compared to the August 2009 average of $333,570,700.