TOWN OF CHRISTIANSBURG
FUND BALANCES FROM 6/30/2010 AUDITED FINANCIAL STATEMENTS

	GENERAL FUND	SPECIAL REVENUE FUND	CEMETERY FUND	ENTERPRISE FUND
FUND BALANCE 6/30/2010	13,413,373	26,049	289,783	31,523,334
NONSPENDABLE				
PREPAID ITEMS	59,725			
INVESTED IN CAPITAL ASSETS NET OF RELATED DEBT				31,179,842
PERPETUAL CARE FUND			289,783	
RESTRICTED				
CRIME PREVENTION FUND		8,933		
TRAVELERS AID FUND		1,693		
POLICE OFFICERS FUND		537		
ANTI DRUG FEDERAL AND STATE		14,885		
FIRE DEPT FIRE PROGRAMS	373,646			
COMMITTED				
ASSIGNED				
FIRE DEPT TRUCK RESERVE	368,477			
EMERGENCY SERVICES BUILDING	1,462,342			
RESCUE SQUAD TRUCK RESERVE	155,955			
SOFTWARE RESERVE	82,744			
UNASSIGNED	**10,910,484**	**0**	**-**	**343,492**

	RATE	GENERAL FUND	SPECIAL REVENUE FUND	CEMETERY FUND	ENTERPRISE FUND	UNASSIGNED FUND BALANCE AT RATE
EXPENDITURES EXCLUDING CAPITAL 6/30/2010		**18,450,271**	**NA**	**136,268**	**6,188,386**	
20% OF EXPENDITURES 73 DAYS OPERATING	20%	3,690,054	NA	27,254	1,237,677	4,611,493
25% OF EXPENDITURES 92.25 DAYS OPERATING	25%	4,612,568	NA	34,067	1,547,097	5,850,239
30% OF EXPENDITURES 109.25 DAYS OPERATING	30%	5,535,081	NA	40,880	1,856,516	7,088,986
35% OF EXPENDITURES 127.75 DAYS OPERATING	35%	6,457,595	NA	47,694	2,165,935	8,327,732
40% OF EXPENDITURES 146 DAYS OPERATING	40%	7,380,108	NA	54,507	2,475,354	9,566,478
50% OF EXPENDITURES 182.50 DAYS OPERATING	50%	9,225,136	NA	68,134	3,094,193	12,043,971