

2015

Assets

05-101-100	Cash - Checking	453,364.54
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45
05-101-800	Cash - Sewer Impact Fee Account	258,913.91
05-101-900	Cash - Water Impact Fee Account	172,028.00
05-101-913	DEP Loan - Sinking Fund	43,552.02
05-101-914	Fifth Third Bank - Sinking Fund	269,444.80
05-101-915	Tax Exempt Leasing - Sinking Fund	5,871.21
05-101-920	Cash - Customer Deposits	202,330.00
05-101-934	Fifth Third Bank - Reserves	610,967.73
05-101-935	Fifth Third Bank - Renewal & Replacement	97,500.00
05-115-200	Accounts Receivable - Year End	3,138.39
05-117-100	Allowance for Bad Debt	36,620.09-
05-117-200	Allowance for Uncollectible A/R	111,858.55-
05-131-100	Due from General Fund	351.04
05-160-902	Reserve Account	225,392.00
05-160-903	Reserve Acct - Emergencies & Contingency	48,044.00
05-160-904	Reserve Acct - CIP Purchases	19,666.67
05-161-900	Fixed Assets - Land	2,730,735.50
05-164-100	Utility Plant in Service	11,960,289.68
05-164-900	Improvements Other than Buildings	33,331.74-
05-164-910	Improvements Other than Buildings - MOSN	33,331.74
05-166-900	Equipment & Furniture	275,755.69
05-167-900	Accumulated Depreciation - Equipment	2,544,358.82-
	Total	<u>14,737,406.17</u>

ACCOUNTS RECEIVABLE

05-115-100	Accounts Receivable - Utilities	53,861.71
05-115-130	Accounts Receivable - Readiness to Serve	146,493.65
	Total ACCOUNTS RECEIVABLE	<u>200,355.36</u>
	Total Assets	<u>14,937,761.53</u>

Liabilities & Fund Balance

05-202-320	Fountain Park Impact Fee - Sewer	246,225.00
05-202-321	Fountain Park Impact Fee - Water	60,970.00
05-202-900	Customer Deposits	202,330.00
05-203-100	Accumulated Interest Payable	75,497.18
05-203-600	SRF Loan	2,643,159.59
05-203-700	Fifth Third Bank 2011 Revenue Note	9,685,000.00
05-203-750	Tax Exempt Leasing Loan	147,482.57
05-203-900	Unamortized Bond Premiums	151,827.27-
05-207-400	Due to General Fund	20,705.66
05-234-100	L-T-D - Current Portion	335,543.87
05-234-901	Less: Current Portion of LTD	335,543.87-
05-243-100	Encumbrances Payable	4,886.03-
	Total Liabilities	<u>12,924,656.70</u>
05-245-100	Reserved for Encumbrances	4,886.03
05-250-100	Contributed Capital	598,715.40
05-255-100	Change in Fund Balance	7,500.00
05-271-100	Fund Balance Unreserved	693,808.28
05-271-200	Net Asset Adjustment Account	10,071.23-
05-272-100	Retained Earnings	734,552.82

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Total Fund Balance	<u>2,029,391.30</u>
Total Liabilities & Fund Balance	<u>14,954,048.00</u>

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
05-535-305 Contract Labor - Sewer Oper	0.00	245,845.00	0.00	0.00	0.00	245,845.00	0
05-535-310 Professional Services - Sewer Oper	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
05-535-311 Engineering Services - Sewer Oper	0.00	12,500.00	0.00	815.00	0.00	11,685.00	7
05-535-312 Professional Services - Other - Sewer Op	0.00	2,500.00	0.00	218.50	0.00	2,281.50	9
05-535-315 Inmate Labor - Sewer Oper	0.00	11,499.00	2,874.85	5,749.70	0.00	5,749.30	50
05-535-410 Communication Services - Sewer Oper	0.00	800.00	60.45	181.35	0.00	618.65	23
05-535-411 Cardinal Hill WWTP - Comm Srvcs - Sewer	0.00	500.00	0.00	126.60	0.00	373.40	25
05-535-412 Mt. Olive WWTP - Comm Srvcs - Sewer Oper	0.00	3,100.00	201.50	695.52	0.00	2,404.48	22
05-535-430 Utilities - Sewer Oper	455.32	3,600.00	217.04	456.75	0.00	3,143.25	13
05-535-431 Cardinal Hill WWTP - Utilities - Sewer O	0.00	16,600.00	1,194.41	2,464.63	0.00	14,135.37	15
05-535-432 Mt. Olive WWTP - Utilities - Sewer Opera	0.00	11,000.00	866.79	1,783.27	0.00	9,216.73	16
05-535-460 Repairs and Maintenance - Sewer Oper	0.00	72,000.00	11,980.00	13,422.00	0.00	58,578.00	19
05-535-461 Cardinal Hill - Repairs and Maint - Sewe	0.00	0.00	650.00	3,600.00	0.00	3,600.00-	0
05-535-464 Vehicle Fuel - Sewer Oper	558.76	7,800.00	117.96	401.75	0.00	7,398.25	5
05-535-465 Vehicle Maintenance - Sewer Oper	131.02	3,000.00	0.00	1.50	0.00	2,998.50	0
05-535-470 Printing and Reproduction - Sewer Oper	0.00	250.00	0.00	194.42	0.00	55.58	78
05-535-493 Equipment Rental - Sewer Oper	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
05-535-510 Office Supplies - Sewer Oper	0.00	550.00	68.18	68.18	0.00	481.82	12
05-535-520 Operating Supplies - Sewer Oper	0.00	1,500.00	42.05	98.27	0.00	1,401.73	7
05-535-600 SEWER OPERATIONS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
05-535-640 Machinery & Equipment - Sewer Oper	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
05-535-641 Cardinal Hill - Mach & Equip - Sewer Ope	0.00	28,800.00	0.00	0.00	0.00	28,800.00	0
05-535-700 SEWER OPERATIONS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
05-535-710 Principal - Sewer Oper	0.00	269,393.00	0.00	0.00	0.00	269,393.00	0
05-535-720 Interest - Sewer Oper	0.00	403,913.00	0.00	0.00	0.00	403,913.00	0
05-535-733 Mandated Reserve - Sewer Oper	1,929.50	23,154.00	1,929.50	5,788.50	0.00	17,365.50	25
Department Total	3,074.60	1,126,304.00	20,202.73	36,065.94	0.00	1,090,238.06	3
05-536-300 CARDINAL HILL WWTP - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
*05-536-410 Communication Services - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	0.00	0
*05-536-430 Utilities - Card Hill WWTP	1,022.36	0.00	0.00	0.00	0.00	0.00	0
05-536-460 Repairs and Maintenance - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	0.00	0
Department Total	1,022.36	0.00	0.00	0.00	0.00	0.00	0
05-537-300 MT OLIVE WWTP - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
*05-537-410 Communication Services - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	0.00	0
*05-537-430 Utilities - Mt Olive WWTP	746.96	0.00	0.00	0.00	0.00	0.00	0

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
Department Total	746.96	0.00	0.00	0.00	0.00	0.00	0
05-590-300 NON-DEPARTMENTAL - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-310 Professional Services - Non-Dept	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
05-590-312 Professional Services - Other - Non-Dept	0.00	15,886.00	0.00	14,101.89	0.00	1,784.11	89
05-590-320 Accounting and Auditing - Non-Dept	2,733.59	28,277.00	2,474.61	13,322.74	0.00	14,954.26	47
05-590-440 Rentals and Leases - Non-Dept	1,009.88	12,421.00	1,045.58	3,792.42	0.00	8,628.58	31
05-590-450 Liability Insurance - Non-Dept	0.00	44,000.00	0.00	37,321.79	0.00	6,678.21	85
05-590-492 Recording & Other Fees - Non-Dept	0.00	2,300.00	0.00	0.00	0.00	2,300.00	0
05-590-520 Operating Supplies - Non-Dept	0.00	0.00	133.67	133.67	0.00	133.67-	0
05-590-528 Postage - Non-Dept	0.00	11,000.00	0.00	0.00	0.00	11,000.00	0
05-590-900 NON-DEPARTMENTAL - OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-920 Transfer to General Fund - Non-Dept	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
05-590-930 Transfer to Water Impact Fee Reserves	0.00	34,940.00	15,723.00	15,723.00	0.00	19,217.00	45
05-590-931 Transfer to Sewer Impact Fee Reserves	0.00	78,300.00	39,735.00	39,735.00	0.00	38,565.00	51
05-590-941 Reserves - Emergencies & Contingencies -	0.00	41,427.00	0.00	0.00	0.00	41,427.00	0
05-590-942 Reserves - Capital Outlay Purchases - N	0.00	24,667.00	0.00	0.00	0.00	24,667.00	0
05-590-992 Unemployment Claims - Non-Dept	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
05-590-994 Bank Fees - Non-Dept	115.96	1,500.00	1,020.10	1,077.58	0.00	422.42	72
05-590-996 Bad Debt - Non-Dept	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0
05-590-999 Other - Non-Operating Charges - Non-Dept	0.00	0.00	0.00	1,954.32	0.00	1,954.32-	0
Department Total	3,859.43	367,218.00	60,131.96	127,162.41	0.00	240,055.59	35
ENTERPRISE FUND Expend Total	11,967.64	2,129,366.00	106,112.22	202,637.59	0.00	1,926,728.41	10

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
05	ENTERPRISE FUND	135,689.46	184,171.94	371,607.47	11,967.64	106,112.22	202,637.59	168,969.88

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	135,689.46	184,171.94	371,607.47	11,967.64	106,112.22	202,637.59	168,969.88

2015

Assets

01-101-100	Cash - Checking	695,470.86
01-101-911	USDA - Loan Payments - Sinking Fund	34,029.60
01-101-931	USDA - Reserves	102,090.00
01-101-990	Van Fleet Cycling Challenge	859.09
01-102-100	Cash on Hand	575.00
01-115-105	Accounts Receivable - Invoicing	3,562.15
01-115-120	Accounts Receivable - Local Bus Licenses	2,250.00
01-117-100	Allowance for Bad Debt	12,313.13-
01-117-200	Allowance for Uncollectible A/R	4,171.40-
01-131-500	Due from Enterprise Fund	21,013.96
01-153-302	Restricted Cash - New Local Opt Gas Tax	124,887.10
01-160-902	Reserve Account	177,764.59
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00
	Total	<u>1,208,941.82</u>

ACCOUNTS RECEIVABLE

01-115-100	Accounts Receivable - Utilities	19,816.18
01-115-130	Accounts Receivable - Readiness to Serve	5,492.53
	Total ACCOUNTS RECEIVABLE	<u>25,308.71</u>
	Total Assets	<u>1,234,250.53</u>

Liabilities & Fund Balance

01-202-900	Customer Deposits	750.00
01-207-800	Due to Enterprise Fund	351.04
01-208-305	Due to County - Public Srv Tax	3,885.19
01-208-310	Due to DCA - Bldg Permit Surcharge	236.59
01-208-320	Due to Dept of Business - License Fees	236.59
01-208-330	Due to PCSO - Police Education Revenue	10.00
01-217-200	Accrued Sales Tax	24.50
01-218-200	FRS Retirement Payable	0.07
01-218-320	Supplemental Insurance Payable	366.42
01-218-400	Dental Plan Payable	410.97
01-218-410	Vision Plan Payable	153.24
01-218-700	ICMA-RC	120.00
01-243-100	Encumbrances Payable	2,624.79-
	Total Liabilities	<u>3,919.82</u>
01-245-100	Reserved for Encumbrances	2,624.79
01-271-100	Fund Balance Unreserved	829,065.98
	Total Fund Balance	<u>831,690.77</u>
	Total Liabilities & Fund Balance	<u>835,610.59</u>

CITY OF POLK CITY
Statement of Revenue and Expenditures

Revenue Account Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-329-220 Site Plan Reviews	0.00	500.00	0.00	12.50	0.00	487.50-	2
Account Total	45.00	500.00	0.00	12.50	0.00	487.50-	2
01-331-700 FRDAP Grants	0.00	50,000.00	0.00	0.00	0.00	50,000.00-	0
01-334-201 Justice Assistance Grant (JAG)	0.00	5,200.00	0.00	0.00	0.00	5,200.00-	0
01-334-910 DEO GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0
Account Total	0.00	5,200.00	0.00	0.00	0.00	5,200.00-	0
01-335-120 MRS - State Sales Tax	4,502.78	54,476.00	4,582.19	13,746.57	0.00	40,729.43-	25
01-335-122 SRS - 8th Cent. Motor Fuel Tax	1,561.39	19,047.00	1,516.21	4,548.64	0.00	14,498.36-	24
01-335-123 MRS - Municipal Fuel Tax	1.82	25.00	0.61	1.83	0.00	23.17-	7
01-335-140 Mobile Home License	1,350.64	4,800.00	891.86	1,884.35	0.00	2,915.65-	39
01-335-150 Alcoholic Beverage License	0.00	475.00	0.00	0.00	0.00	475.00-	0
01-335-180 Half-Cent Sales Tax	6,902.05	88,177.00	7,258.80	14,419.58	0.00	73,757.42-	16
Account Total	14,318.68	167,000.00	14,249.67	34,600.97	0.00	132,399.03-	21
01-337-100 Library Coop Funding	0.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
01-340-400 Solid Waste	19,676.00	241,200.00	20,830.12	41,468.36	0.00	199,731.64-	17
01-340-700 Stormwater Utility Fees	1,354.16	16,500.00	1,407.41	2,814.82	0.00	13,685.18-	17
01-340-900 Notary Fees	70.00	275.00	65.00	115.00	0.00	160.00-	42
Account Total	21,100.16	257,975.00	22,302.53	44,398.18	0.00	213,576.82-	17
01-344-900 FDOT Maintenance Agreement	0.00	14,249.00	0.00	3,562.15	0.00	10,686.85-	25
01-347-100 Library Income	369.15	7,000.00	439.27	1,296.52	0.00	5,703.48-	19
01-351-200 C.I. 56.4%	4.04	250.00	67.77	338.44	0.00	88.44	135
01-359-300 Late Fees	0.00	250.00	10.50	73.50	0.00	176.50-	29
01-361-100 Interest Income	0.00	25.00	0.00	0.00	0.00	25.00-	0
01-362-100 Activity Center Rentals	0.00	500.00	100.00	350.00	0.00	150.00-	70
01-362-200 Donald Bronson Community Center Rentals	0.00	1,750.00	0.00	0.00	0.00	1,750.00-	0

Revenue Account Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
Account Total	0.00	2,250.00	100.00	350.00	0.00	1,900.00-	16
01-365-100 Sales of Surplus Property	2,432.91	2,000.00	0.00	0.00	0.00	2,000.00-	0
01-366-100 Private Donations	50.00	250.00	250.00	250.00	0.00	0.00	100
01-366-101 Private Donations - Christmas	600.00	1,100.00	0.00	200.00	0.00	900.00-	18
01-366-102 Private Donations - Halloween	0.00	900.00	0.00	150.00	0.00	750.00-	17
01-366-110 Private Donations - Library	0.00	900.00	50.00	50.00	0.00	850.00-	6
Account Total	650.00	3,150.00	300.00	650.00	0.00	2,500.00-	21
01-369-100 Misc. Income	1.00	1,500.00	0.00	2,602.49	0.00	1,102.49	174
01-369-101 Misc Income - Copies and Faxes	11.60	150.00	23.32	24.42	0.00	125.58-	16
01-369-102 Misc Income - Collection Allowance	39.02	2,000.00	35.66	73.40	0.00	1,926.60-	4
01-369-120 Misc Income - Christmas	0.00	300.00	0.00	80.00	0.00	220.00-	27
01-369-130 Misc Income - Halloween	0.00	300.00	0.00	100.00	0.00	200.00-	33
01-369-140 Misc Income - City Wide Yard Sale	0.00	360.00	0.00	0.00	0.00	360.00-	0
01-369-190 Misc Income - Van Fleet Cycling Challeng	20.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
01-369-400 Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0
01-369-500 Refund of State Gas Tax	77.70	875.00	62.14	62.14	0.00	812.86-	7
Account Total	149.32	8,485.00	121.12	2,942.45	0.00	5,542.55-	35
01-381-400 Transfer From Enterprise Fund	0.00	20,000.00	0.00	0.00	0.00	20,000.00-	0
01-381-900 Cash Carry Forward	0.00	114,702.00	0.00	0.00	0.00	114,702.00-	0
Account Total	0.00	134,702.00	0.00	0.00	0.00	134,702.00-	0
GENERAL FUND Revenue Total	346,271.18	1,698,434.00	398,719.95	533,915.12	0.00	1,164,518.88-	31

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-000-000 GENERAL FUND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-500-000 GENERAL FUND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-100 LEGISLATIVE - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-120 Regular Salary - Wages - Legislative	451.25	5,415.00	451.25	1,353.75	0.00	4,061.25	25
01-511-160 Bonuses and Gift Certificates - Legislat	0.00	1,077.00	0.00	1,082.85	0.00	5.85-	101
01-511-210 Fica Taxes - Legislative	34.52	491.00	34.52	186.41	0.00	304.59	38

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Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-511-240 Worker's Compensation - Legislative	0.00	15.00	0.00	14.08	0.00	0.92	94
01-511-300 LEGISLATIVE - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-310 Professional Services - Legislative	0.00	250.00	0.00	0.00	0.00	250.00	0
01-511-400 Travel and Training - Legislative	137.50	4,500.00	0.00	693.55	0.00	3,806.45	15
01-511-470 Printing and Reproduction - Legislative	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-480 Promo Activities & Legal Ads - Legislati	528.43	1,000.00	0.00	0.00	0.00	1,000.00	0
01-511-490 Other Current Charges - Legislative	34.37	2,500.00	0.00	0.00	0.00	2,500.00	0
01-511-510 Office Supplies - Legislative	41.30	200.00	0.00	47.93	0.00	152.07	24
01-511-520 Operating Supplies - Legislative	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-511-540 Books, Pub., Sub., & Memberships - Legi	0.00	3,500.00	2,000.00	2,989.00	0.00	511.00	85
Department Total	1,227.37	19,948.00	2,485.77	6,367.57	0.00	13,580.43	32
01-512-100 EXECUTIVE - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-512-120 Regular Salary - Wages - Executive	8,769.22	114,000.00	8,960.56	25,499.37	0.00	88,500.63	22
01-512-130 Other Salaries and Wages - Executive	400.00	4,800.00	400.00	1,000.00	0.00	3,800.00	21
01-512-140 Overtime - Executive	0.00	0.00	75.74	126.23	0.00	126.23-	0
01-512-160 Bonuses and Gift Certificates - Executiv	0.00	13,200.00	0.00	13,752.03	0.00	552.03-	104
01-512-210 Fica Taxes - Executive	691.08	11,108.00	711.43	3,141.85	0.00	7,966.15	28
01-512-220 Retirement Contribution - Executive	1,238.64	18,316.00	1,428.64	4,257.79	0.00	14,058.21	23
01-512-230 Life & Health Insurance - Executive	1,365.21	15,994.00	153.95	4,065.60	0.00	11,928.40	25
01-512-240 Worker's Compensation - Executive	0.00	310.00	0.00	296.40	0.00	13.60	96
01-512-300 EXECUTIVE - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-512-310 Professional Services - Executive	156.25	0.00	0.00	0.00	0.00	0.00	0
01-512-400 Travel and Training - Executive	137.50	3,000.00	366.00	676.00	0.00	2,324.00	23
01-512-410 Communication Services - Executive	5.61	0.00	0.00	0.00	0.00	0.00	0
01-512-470 Printing and Reproduction - Executive	0.00	100.00	0.00	0.00	0.00	100.00	0
01-512-490 Other Current Charges - Executive	0.00	1,000.00	670.37	670.37	0.00	329.63	67
01-512-510 Office Supplies - Executive	210.59	450.00	15.41	32.09	0.00	417.91	7
01-512-520 Operating Supplies - Executive	57.42	300.00	0.00	0.00	0.00	300.00	0
01-512-540 Books, Pub., Sub., & Memberships - Execu	0.00	1,200.00	0.00	216.00	0.00	984.00	18
Department Total	13,031.52	183,778.00	12,782.10	53,733.73	0.00	130,044.27	29
01-513-300 CITY CLERK - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-513-310 Professional Services - Ci ty Clerk	93.75	5,950.00	4,199.30	4,199.30	0.00	1,750.70	71
01-513-400 Travel and Training - Ci ty Clerk	0.00	2,400.00	88.00	429.85	0.00	1,970.15	18
01-513-470 Printing and Reproduction - Ci ty Clerk	0.00	3,000.00	0.00	700.00	0.00	2,300.00	23
01-513-492 Recording & Other Fees - Ci ty Clerk	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0
01-513-510 Office Supplies - Ci ty Clerk	69.84	800.00	0.00	0.00	0.00	800.00	0

CITY OF POLK CITY
Statement of Revenue and Expenditures

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-513-520 Operating Supplies - City Clerk	51.73	200.00	30.98	30.98	0.00	169.02	15
01-513-540 Books, Pub., Sub., & Memberships - City	145.00	400.00	0.00	250.00	0.00	150.00	62
Department Total	360.32	13,950.00	4,318.28	5,610.13	0.00	8,339.87	40
01-514-300 LEGAL COUNSEL - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-514-310 Professional Services - Legal Counsel	5,104.10	77,000.00	8,724.16	13,282.16	0.00	63,717.84	17
01-514-312 Professional Services - Other - Legal Co	0.00	0.00	0.00	0.00	0.00	0.00	0
01-514-480 Promo Activities & Legal Ads - Legal Cou	664.57	6,000.00	131.25	487.66	0.00	5,512.34	8
Department Total	5,768.67	83,000.00	8,855.41	13,769.82	0.00	69,230.18	17
01-515-300 COMPREHENSIVE PLANNING - OPERATING EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	0
01-515-310 Professional Services - Comp Planning	7,500.00	15,000.00	0.00	0.00	0.00	15,000.00	0
01-515-312 Professional Services-Other- Comp Planni	0.00	0.00	0.00	0.00	0.00	0.00	0
Department Total	7,500.00	15,000.00	0.00	0.00	0.00	15,000.00	0
01-516-100 FINANCE AND ACCOUNTING - PERSONNEL EXPE	0.00	0.00	0.00	0.00	0.00	0.00	0
01-516-120 Regular Salary - Wages - Fin & Acctng	5,990.04	77,364.00	6,130.09	17,716.99	0.00	59,647.01	23
01-516-140 Overtime - Fin & Acctng	0.00	187.00	0.00	38.06	0.00	148.94	20
01-516-160 Bonuses and Gift Certificates - Fin & Ac	0.00	0.00	0.00	0.00	0.00	0.00	0
01-516-210 Fica Taxes - Fin & Acctng	442.52	5,933.00	453.12	1,369.38	0.00	4,563.62	23
01-516-220 Retirement Contribution - Fin & Acctng	416.30	5,716.00	451.78	1,365.00	0.00	4,351.00	24
01-516-230 Life & Health Insurance - Fin & Acctng	1,294.74	15,786.00	136.59	3,996.16	0.00	11,789.84	25
01-516-240 Worker's Compensation - Fin & Acctng	0.00	210.00	0.00	207.20	0.00	2.80	99
01-516-300 FINANCE AND ACCOUNTING - OPERATING EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	0
01-516-310 Professional Services - Fin & Acctng	93.75	0.00	0.00	0.00	0.00	0.00	0
01-516-400 Travel and Training - Fin & Acctng	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
01-516-420 Education Reimbursement - Fin & Acctng	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-516-470 Printing and Reproduction - Fin & Acctng	204.00	700.00	93.38	93.38	0.00	606.62	13
01-516-510 Office Supplies - Fin & Acctng	249.60	1,200.00	0.00	0.00	0.00	1,200.00	0
01-516-520 Operating Supplies - Fin & Acctng	51.73	1,000.00	86.52	86.52	0.00	913.48	9
01-516-540 Books, Pub., Sub., & Memberships - Fin &	0.00	300.00	0.00	0.00	0.00	300.00	0
Department Total	8,243.48	112,896.00	7,351.48	24,872.69	0.00	88,023.31	22
01-517-700 DEBT SERVICE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0
01-517-710 Principal - Debt Service Pmts	0.00	40,306.00	0.00	0.00	0.00	40,306.00	0
01-517-720 Interest - Debt Service Pmts	0.00	61,783.00	0.00	0.00	0.00	61,783.00	0

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-517-733 Mandated Reserve - Debt Service Pmts	1,235.74	0.00	0.00	0.00	0.00	0.00	0
Department Total	1,235.74	102,089.00	0.00	0.00	0.00	102,089.00	0
01-521-300 LAW ENFORCEMENT - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-521-305 Contract Labor - Law Enf	0.00	120,076.00	0.00	30,019.00	0.00	90,057.00	25
01-521-440 Rentals and Leases - Law Enf	48.51	582.00	48.28	96.60	0.00	485.40	17
01-521-460 Repairs and Maintenance - Law Enf	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
01-521-510 Office Supplies - Law Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-521-520 Operating Supplies - Law Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-521-600 LAW ENFORCEMENT - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-521-649 Machinery & Equip - JAG Grant - Law Enf	0.00	5,200.00	0.00	0.00	0.00	5,200.00	0
Department Total	48.51	128,058.00	48.28	30,115.60	0.00	97,942.40	24
01-524-100 BUILDING AND ZONING - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-524-120 Regular Salary - Wages - Bldg & Zoning	3,240.00	42,120.00	3,240.00	9,315.00	0.00	32,805.00	22
01-524-160 Bonuses and Gift Certificates - Bldg & Z	0.00	0.00	0.00	0.00	0.00	0.00	0
01-524-210 Fica Taxes - Bldg & Zoning	238.98	3,222.00	238.94	716.82	0.00	2,505.18	22
01-524-220 Retirement Contribution - Bldg & Zoning	225.18	3,104.00	238.78	716.34	0.00	2,387.66	23
01-524-230 Life & Health Insurance - Bldg & Zoning	684.65	7,915.00	70.16	2,005.54	0.00	5,909.46	25
01-524-240 Worker's Compensation - Bldg & Zoning	0.00	117.00	0.00	109.51	0.00	7.49	94
01-524-300 BUILDING AND ZONING - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-524-310 Professional Services - Bldg & Zoning	7,258.61	37,000.00	0.00	2,788.23	0.00	34,211.77	8
01-524-311 Engineering Services - Bldg & Zoning	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-524-400 Travel and Training - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	0.00	0
01-524-510 Office Supplies - Bldg & Zoning	0.00	200.00	0.00	0.00	0.00	200.00	0
01-524-520 Operating Supplies - Bldg & Zoning	43.68	100.00	0.00	0.00	0.00	100.00	0
Department Total	11,691.10	94,778.00	3,787.88	15,651.44	0.00	79,126.56	17
01-529-300 CODE ENFORCEMENT - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-529-400 Travel and Training - Code Enf	0.00	500.00	0.00	0.00	0.00	500.00	0
01-529-464 Vehicle Fuel - Code Enf	0.00	0.00	0.00	0.00	0.00	0.00	0
01-529-480 Promo Activities & Legal Ads - Code Enf	0.00	0.00	0.00	0.00	0.00	0.00	0
01-529-492 Recording & Other Fees - Code Enf	0.00	0.00	0.00	0.00	0.00	0.00	0
01-529-510 Office Supplies - Code Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-529-520 Operating Supplies - Code Enf	0.00	150.00	0.00	0.00	0.00	150.00	0
Department Total	0.00	750.00	0.00	0.00	0.00	750.00	0

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-534-341	Refuse Disposal - Residential - Refuse/S	9,486.51	119,000.00	9,789.11	19,457.18	0.00	99,542.82	16
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	0.00	76,800.00	6,498.90	20,601.32	0.00	56,198.68	27
Department Total		9,486.51	195,800.00	16,288.01	40,058.50	0.00	155,741.50	20
01-538-300	STORMWATER - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-538-311	Engineering Services - Stormwater	0.00	8,000.00	0.00	491.48	0.00	7,508.52	6
01-538-315	Inmate Labor - Stormwater	0.00	5,750.00	1,437.42	2,874.84	0.00	2,875.16	50
01-538-400	Travel and Training - Stormwater	0.00	500.00	0.00	0.00	0.00	500.00	0
01-538-460	Repairs and Maintenance - Stormwater	0.00	3,000.00	25.98	25.98	0.00	2,974.02	1
01-538-492	Recording & Other Fees - Stormwater	100.00	500.00	0.00	0.00	0.00	500.00	0
01-538-540	Books, Pub., Sub., & Memberships - Storm	0.00	0.00	0.00	365.72	0.00	365.72-	0
Department Total		100.00	17,750.00	1,463.40	3,758.02	0.00	13,991.98	21
01-539-300	GEN GOV'T BUILDINGS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-539-310	Professional Services - Gen Gov't Bldgs	1,859.38	19,000.00	1,478.75	2,061.90	0.00	16,938.10	11
01-539-312	Professional Services - Other - Gen Gov'	0.00	600.00	0.00	0.00	0.00	600.00	0
01-539-315	Inmate Labor - Gen Gov't Bldgs	0.00	5,750.00	1,437.42	2,874.84	0.00	2,875.16	50
01-539-411	City Hall - Communication - Gen Gov't Bl	722.54	10,500.00	514.51	1,608.04	0.00	8,891.96	15
01-539-414	Community Center-Communication-Gen Gov't	0.00	500.00	0.00	0.00	0.00	500.00	0
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	701.05	12,000.00	897.42	2,037.33	0.00	9,962.67	17
01-539-432	Activity Center - Utilities - Gen Gov't	148.67	2,500.00	205.98	506.41	0.00	1,993.59	20
01-539-433	Public Works - Utilities - Gen Gov't Bld	126.64	2,000.00	142.75	285.95	0.00	1,714.05	14
01-539-434	Community Center-Utilities-Gen Gov't Bld	0.00	6,250.00	0.00	0.00	0.00	6,250.00	0
01-539-440	Rentals and Leases - Gen Gov't Bldgs	544.60	6,600.00	671.31	1,923.13	0.00	4,676.87	29
01-539-461	City Hall - Repairs & Maint - Gen Gov't	730.00	5,000.00	682.63	870.73	0.00	4,129.27	17
01-539-462	Activity Center - Repairs & Maint - Gen	145.98	3,500.00	161.96	216.68	0.00	3,283.32	6
01-539-463	Public Works - Repairs & Maint - Gen Gov	10.85	3,000.00	9.99	9.99	0.00	2,990.01	0
01-539-464	Community Center-Repairs & Maint-Gen Gov	0.00	2,000.00	183.94	183.94	0.00	1,816.06	9
01-539-490	Other Current Charges - Gen Gov't Bldgs	0.00	250.00	0.00	0.00	0.00	250.00	0
01-539-510	Office Supplies - Gen Gov't Bldgs	0.00	0.00	0.00	29.95	0.00	29.95-	0
01-539-521	City Hall - Operating Supplies - Gen Gov	208.78	2,000.00	42.05	218.28	0.00	1,781.72	11
01-539-522	Activity Center - Operating Supplies - G	0.00	200.00	32.54	80.38	0.00	119.62	40
01-539-523	Public Works - Operating Supplies - Gen	1.99	100.00	0.00	0.00	0.00	100.00	0
01-539-524	Community Center-Operating Supplies-Gen	0.00	300.00	0.00	0.00	0.00	300.00	0
01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-539-633	Public Works - Improv. O/T Bldgs - Gen G	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0

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Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-539-641 City Hall - Mach. & Equipment - Gen Gov'	0.00	0.00	0.00	0.00	0.00	0.00	0
Department Total	5,200.48	85,050.00	6,461.25	12,907.55	0.00	72,142.45	15
01-541-100 ROADS & STREETS - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-120 Regular Salary - Wages - Roads & Streets	5,148.00	76,942.00	6,076.20	17,352.88	0.00	59,589.12	23
01-541-140 Overtime - Roads & Streets	294.94	566.00	293.55	450.31	0.00	115.69	80
01-541-160 Bonuses and Gift Certificates - Roads &	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-210 Fica Taxes - Roads & Streets	416.38	5,929.00	483.18	1,405.97	0.00	4,523.03	24
01-541-220 Retirement Contribution - Roads & Street	212.50	4,864.00	397.61	1,161.88	0.00	3,702.12	24
01-541-230 Life & Health Insurance - Roads & Street	106.57	16,746.00	215.29	4,233.96	0.00	12,512.04	25
01-541-240 Worker's Compensation - Roads & Streets	0.00	7,600.00	0.00	6,475.24	0.00	1,124.76	85
01-541-300 ROADS & STREETS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-310 Professional Services - Roads & Streets	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-311 Engineering Services - Roads & Streets	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-315 Inmate Labor - Roads & Streets	0.00	17,249.00	4,312.28	8,624.56	0.00	8,624.44	50
01-541-400 Travel and Training - Roads & Streets	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-410 Communication Services - Roads & Streets	42.15	540.00	51.65	104.09	0.00	435.91	19
01-541-430 Utilities - Roads & Streets	1,911.52	24,500.00	1,939.89	3,894.82	0.00	20,605.18	16
01-541-460 Repairs and Maintenance - Roads & Street	37.62	5,500.00	7.75	7.75	0.00	5,492.25	0
01-541-461 Repairs & Maintenance-Equipment - Roads	5.50	3,500.00	367.82	470.62	0.00	3,029.38	13
01-541-464 Vehicle Fuel - Roads & Streets	233.25	6,000.00	358.96	1,004.71	0.00	4,995.29	17
01-541-465 Vehicle Maintenance - Roads & Streets	248.64	3,500.00	239.98	241.48	0.00	3,258.52	7
01-541-492 Recording & Other Fees - Roads & Streets	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-493 Equipment Rental - Roads & Streets	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-541-510 Office Supplies - Roads & Streets	8.51	500.00	0.00	0.00	0.00	500.00	0
01-541-520 Operating Supplies - Roads & Streets	399.81	10,000.00	115.11	351.43	0.00	9,648.57	4
01-541-524 Chemicals - Roads & Streets	0.00	500.00	0.00	0.00	0.00	500.00	0
01-541-530 Road Materials & Supplies - Roads & Stre	275.00	6,500.00	0.00	0.00	0.00	6,500.00	0
01-541-600 ROADS & STREETS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-630 Improvements Other than Building - Roads	0.00	114,702.00	0.00	3,680.00	0.00	111,022.00	3
01-541-640 Machinery & Equipment - Roads & Streets	0.00	0.00	0.00	0.00	0.00	0.00	0
Department Total	9,340.39	306,638.00	14,859.27	49,459.70	0.00	257,178.30	16
01-571-100 LIBRARY - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-120 Regular Salary - Wages - Library	4,086.64	54,500.00	4,399.23	12,399.17	0.00	42,100.83	23
01-571-140 Overtime - Library	77.63	150.00	242.67	407.66	0.00	257.66-	272
01-571-160 Bonuses and Gift Certificates - Library	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-210 Fica Taxes - Library	308.23	4,181.00	348.29	998.58	0.00	3,182.42	24

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
01-571-220 Retirement Contribution - Library	289.43	4,028.00	342.11	981.71	0.00	3,046.29	24
01-571-230 Life & Health Insurance - Library	1,398.43	16,915.00	230.68	4,267.59	0.00	12,647.41	25
01-571-240 Worker's Compensation - Library	0.00	150.00	0.00	142.09	0.00	7.91	95
01-571-300 LIBRARY - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-310 Professional Services - Library	100.00	400.00	0.00	0.00	0.00	400.00	0
01-571-312 Professional Services - Other - Library	0.00	2,300.00	0.00	0.00	0.00	2,300.00	0
01-571-400 Travel and Training - Library	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-410 Communication Services - Library	0.00	1,850.00	171.03	513.25	0.00	1,336.75	28
01-571-430 Utilities - Library	241.40	4,400.00	285.44	639.04	0.00	3,760.96	15
01-571-440 Rentals and Leases - Library	125.76	0.00	0.00	0.00	0.00	0.00	0
01-571-460 Repairs and Maintenance - Library	153.00	2,500.00	77.37	233.29	0.00	2,266.71	9
01-571-480 Promo Activities & Legal Ads - Library	193.95	1,300.00	59.49	244.86	0.00	1,055.14	19
01-571-510 Office Supplies - Library	50.27	1,200.00	0.00	173.91	0.00	1,026.09	14
01-571-520 Operating Supplies - Library	192.30	8,000.00	122.99	591.97	0.00	7,408.03	7
01-571-540 Books, Pub., Sub., & Memberships - Li bra	0.00	700.00	0.00	95.00	0.00	605.00	14
01-571-600 LIBRARY - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-640 Machinery & Equipment - Li brary	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-660 Books, Pub. & Library Materials - Library	633.56	10,500.00	655.84	1,976.79	0.00	8,523.21	19
Department Total	7,850.60	113,074.00	6,935.14	23,664.91	0.00	89,409.09	21
01-572-300 PARKS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-572-310 Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0
01-572-315 Inmate Labor - Parks	0.00	5,750.00	1,437.43	2,874.86	0.00	2,875.14	50
01-572-430 Utilities - Parks	459.51	8,000.00	717.11	1,000.79	0.00	6,999.21	13
01-572-460 Repairs and Maintenance - Parks	246.31	55,000.00	51.65	484.65	0.00	54,515.35	1
01-572-520 Operating Supplies - Parks	28.06	1,200.00	32.53	85.72	0.00	1,114.28	7
01-572-600 PARKS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-572-630 Improvements Other than Building - Parks	0.00	0.00	0.00	0.00	0.00	0.00	0
Department Total	733.88	69,950.00	2,238.72	4,446.02	0.00	65,503.98	6
01-574-300 SPECIAL EVENTS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-574-310 Professional Services - Spec Events	480.00	600.00	580.00	580.00	0.00	20.00	97
01-574-440 Rentals and Leases - Spec Events	0.00	250.00	0.00	198.00	0.00	52.00	79
01-574-470 Printing and Reproduction - Spec Events	62.00	350.00	138.04	323.04	0.00	26.96	92
01-574-480 Promo Activities & Legal Ads - Spec Even	0.00	100.00	0.00	0.00	0.00	100.00	0
01-574-491 Van Fleet Cycling Challenge - Spec Event	865.38	3,000.00	0.00	0.00	0.00	3,000.00	0
01-574-520 Operating Supplies - Spec Events	697.47	3,500.00	611.12	1,668.47	0.00	1,831.53	48

Expend Account Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Bal ance	% Expd
Department Total	2,104.85	7,800.00	1,329.16	2,769.51	0.00	5,030.49	36
01-590-300 NON-DEPARTMENTAL - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-590-310 Professional Services - Non-Dept	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
01-590-311 Engineering Services - Non-Dept	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
01-590-312 Professional Services - Other - Non-Dept	0.00	8,800.00	0.00	6,945.71	0.00	1,854.29	79
01-590-320 Accounting and Auditing - Non-Dept	1,346.41	13,928.00	1,199.14	6,542.26	0.00	7,385.74	47
01-590-450 Liability Insurance - Non-Dept	0.00	32,500.00	0.00	24,062.62	0.00	8,437.38	74
01-590-520 Operating Supplies - Non-Dept	0.00	0.00	65.84	65.84	0.00	65.84	0
01-590-528 Postage - Non-Dept	0.00	4,500.00	0.00	51.08	0.00	4,448.92	1
01-590-900 NON-DEPARTMENTAL - OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-590-941 Reserves - Emergencies & Contingencies -	0.00	24,342.00	0.00	0.00	0.00	24,342.00	0
01-590-942 Reserves - Capital Outlay Purchases - N	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
01-590-950 Transfer to Rstr Streets Paving-Non-Dept	0.00	42,055.00	0.00	0.00	0.00	42,055.00	0
01-590-991 Aids to Private Organizations - Non-Dept	0.00	500.00	0.00	0.00	0.00	500.00	0
01-590-992 Unemployment Claims - Non-Dept	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-590-995 Refund of Overpayments	0.00	0.00	0.00	0.00	0.00	0.00	0
01-590-996 Bad Debt - Non-Dept	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
01-590-999 Other - Non-Operating Charges - Non-Dept	1,711.30	5,500.00	625.45	1,331.25	0.00	4,168.75	24
Department Total	3,057.71	148,125.00	1,890.43	38,998.76	0.00	109,126.24	26
GENERAL FUND Expend Total	86,981.13	1,698,434.00	91,094.58	326,183.95	0.00	1,372,250.05	19

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	GENERAL FUND	346,271.18	398,719.95	533,915.12	86,981.13	91,094.58	326,183.95	207,731.17

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	346,271.18	398,719.95	533,915.12	86,981.13	91,094.58	326,183.95	207,731.17
