

2016

Assets

| | | |
|------------|--|---------------------|
| 01-101-100 | Cash - Checking | 838,772.47 |
| 01-101-800 | Cash - Impact Fee Account | 22,669.62 |
| 01-101-911 | USDA - Loan Payments - Sinking Fund | 59,552.06 |
| 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 |
| 01-115-120 | Accounts Receivable - Local Bus Licenses | 760.00 |
| 01-117-100 | Allowance for Bad Debt | 13,538.27- |
| 01-117-200 | Allowance for Uncollectible A/R | 4,591.43- |
| 01-131-500 | Due from Enterprise Fund | 19,843.44 |
| 01-153-302 | Restricted Cash - New Local Opt Gas Tax | 52,719.39 |
| 01-160-902 | Reserve Account | 177,764.59 |
| 01-160-903 | Reserve Acct - Emergencies & Contingency | 62,924.00 |
| | Total | <u>1,320,399.96</u> |

ACCOUNTS RECEIVABLE

| | | |
|------------|--|---------------------|
| 01-115-100 | Accounts Receivable - Utilities | 17,706.14 |
| 01-115-130 | Accounts Receivable - Readiness to Serve | 7,084.97 |
| | Total ACCOUNTS RECEIVABLE | <u>24,791.11</u> |
| | Total Assets | <u>1,345,191.07</u> |

Liabilities & Fund Balance

| | | |
|------------|--|---------------------|
| 01-202-900 | Customer Deposits | 950.00 |
| 01-207-800 | Due to Enterprise Fund | 106.69 |
| 01-208-305 | Due to County - Public Srv Tax | 3,589.56 |
| 01-208-310 | Due to DCA - Bldg Permit Surcharge | 680.27 |
| 01-208-320 | Due to Dept of Business - License Fees | 680.27 |
| 01-208-330 | Due to PCSO - Police Education Revenue | 16.00 |
| 01-217-200 | Accrued Sales Tax | 77.76 |
| 01-218-200 | FRS Retirement Payable | 44.51- |
| 01-218-400 | Dental Plan Payable | 637.53 |
| 01-218-410 | Vision Plan Payable | 210.04 |
| 01-243-100 | Encumbrances Payable | 5,357.63- |
| | Total Liabilities | <u>1,545.98</u> |
| 01-245-100 | Reserved for Encumbrances | 5,357.63 |
| 01-271-100 | Fund Balance Unreserved | 1,035,805.80 |
| | Total Fund Balance | <u>1,041,163.43</u> |
| | Total Liabilities & Fund Balance | <u>1,042,709.41</u> |

Revenue Account Range: 01-000-000 to 01-999-999 Include Non-Anticipated: Yes Year To Date As Of: 03/31/16
 Expend Account Range: 01-000-000 to 01-999-999 Include Non-Budget: No Current Period: 03/01/16 to 03/31/16
 Skip Zero YTD Activity: No Prior Year: 03/01/15 to 03/31/15

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|-------------|-------------|-------------|--------|----------------|--------|
| 01-311-100 | Ad Valorem Taxes | 12,574.84 | 505,630.00 | 13,264.97 | 448,513.12 | 0.00 | 57,116.88- | 89 |
| 01-312-300 | 9th Cent Gas Tax | 1,097.17 | 11,842.00 | 1,162.06 | 4,522.51 | 0.00 | 7,319.49- | 38 |
| 01-312-400 | Local Option Gas Tax | 5,213.97 | 70,321.00 | 5,179.77 | 30,279.12 | 0.00 | 40,041.88- | 43 |
| 01-312-410 | New Local Option Gas Tax | 3,663.43 | 44,694.00 | 3,879.32 | 19,472.82 | 0.00 | 25,221.18- | 44 |
| Account Total | | 9,974.57 | 126,857.00 | 10,221.15 | 54,274.45 | 0.00 | 72,582.55- | 43 |
| 01-314-100 | Electric - Utility Tax | 5,721.34 | 68,297.00 | 6,013.36 | 31,463.13 | 0.00 | 36,833.87- | 46 |
| 01-314-300 | Water - Utility Tax | 3,130.54 | 47,675.00 | 3,095.57 | 16,914.73 | 0.00 | 30,760.27- | 35 |
| 01-314-301 | Water - Utility Tax - Readiness to Serve | 54.72 | 6,340.00 | 20.52 | 5,766.73 | 0.00 | 573.27- | 91 |
| 01-314-400 | Gas - Utility Tax | 384.08 | 4,700.00 | 322.74 | 1,441.62 | 0.00 | 3,258.38- | 31 |
| Account Total | | 9,290.68 | 127,012.00 | 9,452.19 | 55,586.21 | 0.00 | 71,425.79- | 44 |
| 01-315-100 | Communications Services Tax | 11,924.11 | 138,572.00 | 13,427.65 | 61,631.79 | 0.00 | 76,940.21- | 44 |
| 01-316-100 | Local Business Licenses | 37.47 | 11,500.00 | 140.65- | 524.10 | 0.00 | 10,975.90- | 5 |
| 01-322-100 | Building Permits | 4,006.75 | 23,000.00 | 3,008.65 | 20,990.56 | 0.00 | 2,009.44- | 91 |
| 01-322-101 | Bldg Permit - Plan Checking | 1,979.88 | 13,000.00 | 1,692.50 | 11,396.24 | 0.00 | 1,603.76- | 88 |
| 01-322-102 | Bldg Permit - Adm n Fee | 220.00 | 1,400.00 | 180.00 | 880.00 | 0.00 | 520.00- | 63 |
| 01-322-103 | Bldg Permit - Electrical | 750.00 | 4,000.00 | 625.00 | 3,075.00 | 0.00 | 925.00- | 77 |
| 01-322-104 | Bldg Permit - Plumbing | 625.00 | 3,700.00 | 500.00 | 2,825.00 | 0.00 | 875.00- | 76 |
| 01-322-105 | Bldg Permit - Mechanical | 375.00 | 3,700.00 | 1,000.00 | 2,750.00 | 0.00 | 950.00- | 74 |
| 01-322-107 | Bldg Permit - Cert of Occupancy | 120.00 | 900.00 | 90.00 | 750.00 | 0.00 | 150.00- | 83 |
| 01-322-108 | Bldg Permit - Inspections | 1,260.00 | 14,000.00 | 2,145.00 | 16,865.00 | 0.00 | 2,865.00 | 120 |
| Account Total | | 9,336.63 | 63,700.00 | 9,241.15 | 59,531.80 | 0.00 | 4,168.20- | 93 |
| 01-323-100 | Electric - Franchise Fee | 0.00 | 53,000.00 | 0.00 | 10,362.88 | 0.00 | 42,637.12- | 20 |
| 01-323-300 | Solid Waste - Franchise Fee | 4,620.10 | 27,500.00 | 2,250.00 | 11,540.03 | 0.00 | 15,959.97- | 42 |
| Account Total | | 4,620.10 | 80,500.00 | 2,250.00 | 21,902.91 | 0.00 | 58,597.09- | 27 |
| 01-324-110 | Public Safety Impact Fee | 0.00 | 0.00 | 3,960.40 | 5,940.60 | 0.00 | 5,940.60 | 0 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--------------------------------|--------------|-------------|-------------|-------------|--------|----------------|--------|
| 01-324-610 | Parks & Recreation Impact Fee | 0.00 | 0.00 | 4,160.64 | 6,240.96 | 0.00 | 6,240.96 | 0 |
| 01-324-710 | Public Facilities Impact Fee | 0.00 | 0.00 | 6,992.04 | 10,488.06 | 0.00 | 10,488.06 | 0 |
| Account Total | | 0.00 | 0.00 | 15,113.08 | 22,669.62 | 0.00 | 22,669.62 | 0 |
| 01-329-220 | Site Plan Reviews | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00- | 0 |
| 01-331-510 | CDBG | 0.00 | 7,743.00 | 0.00 | 0.00 | 0.00 | 7,743.00- | 0 |
| 01-331-700 | FRDAP Grants | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00- | 0 |
| Account Total | | 0.00 | 57,743.00 | 0.00 | 0.00 | 0.00 | 57,743.00- | 0 |
| 01-334-201 | Justice Assistance Grant (JAG) | 0.00 | 4,680.00 | 0.00 | 0.00 | 0.00 | 4,680.00- | 0 |
| 01-335-120 | MRS - State Sales Tax | 4,582.19 | 55,512.00 | 4,709.38 | 28,256.28 | 0.00 | 27,255.72- | 51 |
| 01-335-122 | SRS - 8th Cent. Motor Fuel Tax | 1,516.22 | 17,556.00 | 1,463.00 | 8,778.00 | 0.00 | 8,778.00- | 50 |
| 01-335-123 | MRS - Municipal Fuel Tax | 0.61 | 7.00 | 0.62 | 3.70 | 0.00 | 3.30- | 53 |
| 01-335-140 | Mobile Home License | 373.25 | 4,800.00 | 356.00 | 4,045.93 | 0.00 | 754.07- | 84 |
| 01-335-150 | Alcoholic Beverage License | 0.00 | 470.00 | 0.00 | 0.00 | 0.00 | 470.00- | 0 |
| 01-335-180 | Half-Cent Sales Tax | 7,280.99 | 95,727.00 | 7,723.06 | 40,092.80 | 0.00 | 55,634.20- | 42 |
| Account Total | | 13,753.26 | 174,072.00 | 14,252.06 | 81,176.71 | 0.00 | 92,895.29- | 47 |
| 01-337-100 | Library Coop Funding | 13,727.48 | 27,450.00 | 14,355.95 | 14,355.95 | 0.00 | 13,094.05- | 52 |
| 01-340-400 | Solid Waste | 19,532.98 | 228,582.00 | 20,871.51 | 101,646.06 | 0.00 | 126,935.94- | 44 |
| 01-340-700 | Stormwater Utility Fees | 1,432.91 | 16,604.00 | 1,483.16 | 7,358.80 | 0.00 | 9,245.20- | 44 |
| 01-340-900 | Notary Fees | 50.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00- | 0 |
| Account Total | | 21,015.89 | 245,466.00 | 22,354.67 | 109,004.86 | 0.00 | 136,461.14- | 44 |
| 01-344-900 | FDOT Maintenance Agreement | 0.00 | 14,249.00 | 0.00 | 7,124.30 | 0.00 | 7,124.70- | 50 |
| 01-347-100 | Library Income | 755.62 | 6,257.00 | 591.05 | 3,476.92 | 0.00 | 2,780.08- | 56 |
| 01-351-110 | Police Fines | 0.00 | 0.00 | 0.00 | 12.80 | 0.00 | 12.80 | 0 |
| 01-351-200 | C.I. 56.4% | 62.21 | 500.00 | 69.75 | 122.89 | 0.00 | 377.11- | 25 |
| Account Total | | 62.21 | 500.00 | 69.75 | 135.69 | 0.00 | 364.31- | 27 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------------------------|--|-------------------|---------------------|-------------------|-------------------|-------------|--------------------|------------|
| 01-359-300 | Late Fees | 10.50 | 250.00 | 10.50 | 63.00 | 0.00 | 187.00- | 25 |
| 01-361-100 | Interest Income | 0.00 | 25.00 | 0.00 | 51.79 | 0.00 | 26.79 | 207 |
| 01-362-100 | Activity Center Rentals | 200.00 | 200.00 | 0.00 | 650.00 | 0.00 | 450.00 | 325 |
| 01-362-200 | Donald Bronson Community Center Rentals | 0.00 | 900.00 | 450.00 | 1,110.74 | 0.00 | 210.74 | 123 |
| Account Total | | 200.00 | 1,100.00 | 450.00 | 1,760.74 | 0.00 | 660.74 | 160 |
| 01-365-100 | Sales of Surplus Property | 0.00 | 1,000.00 | 0.00 | 1,766.28 | 0.00 | 766.28 | 177 |
| 01-366-100 | Private Donations | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | 600.00- | 0 |
| 01-366-101 | Private Donations - Christmas | 0.00 | 1,000.00 | 0.00 | 700.00 | 0.00 | 300.00- | 70 |
| 01-366-102 | Private Donations - Halloween | 0.00 | 700.00 | 0.00 | 500.00 | 0.00 | 200.00- | 71 |
| 01-366-104 | Private Donations - Music Festival | 0.00 | 0.00 | 0.00 | 1,850.00 | 0.00 | 1,850.00 | 0 |
| 01-366-110 | Private Donations - Library | 5.00 | 600.00 | 100.65 | 188.20 | 0.00 | 411.80- | 31 |
| Account Total | | 5.00 | 2,900.00 | 100.65 | 3,238.20 | 0.00 | 338.20 | 48 |
| 01-369-100 | Misc. Income | 159.73 | 1,000.00 | 809.65 | 965.79 | 0.00 | 34.21- | 97 |
| 01-369-101 | Misc Income - Copies and Faxes | 24.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00- | 0 |
| 01-369-102 | Misc Income - Collection Allowance | 32.55 | 2,000.00 | 1,086.23 | 1,711.34 | 0.00 | 288.66- | 86 |
| 01-369-120 | Misc Income - Christmas | 0.00 | 100.00 | 0.00 | 140.00 | 0.00 | 40.00 | 140 |
| 01-369-130 | Misc Income - Halloween | 0.00 | 100.00 | 0.00 | 60.00 | 0.00 | 40.00- | 60 |
| 01-369-140 | Misc Income - City Wide Yard Sale | 45.00 | 200.00 | 15.00- | 150.00 | 0.00 | 50.00- | 75 |
| 01-369-150 | Misc Income - Music Festival | 0.00 | 0.00 | 0.00 | 350.00 | 0.00 | 350.00 | 0 |
| 01-369-190 | Misc Income - Van Fleet Cycling Challeng | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-369-500 | Refund of State Gas Tax | 0.00 | 300.00 | 58.45 | 286.48 | 0.00 | 13.52- | 95 |
| Account Total | | 261.28 | 3,800.00 | 1,939.33 | 3,663.61 | 0.00 | 136.39- | 87 |
| 01-381-400 | Transfer From Enterprise Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-381-900 | Cash Carry Forward | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Account Total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| GENERAL FUND Revenue Total | | 107,549.64 | 1,593,763.00 | 126,953.50 | 950,452.05 | 0.00 | 643,310.95- | 60 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------|--|---------------|-----------|--------------|--------------|--------|-----------|--------|
| 01-513-310 | Professional Services - City Clerk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-513-400 | Travel and Training - City Clerk | 0.00 | 2,800.00 | 0.00 | 10.00 | 0.00 | 2,790.00 | 0 |
| 01-513-470 | Printing and Reproduction - City Clerk | 0.00 | 3,000.00 | 0.00 | 700.00 | 0.00 | 2,300.00 | 23 |
| 01-513-490 | Other Current Charges - City Clerk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-513-492 | Recording & Other Fees - City Clerk | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0 |
| 01-513-510 | Office Supplies - City Clerk | 143.76 | 800.00 | 16.48 | 172.03 | 0.00 | 627.97 | 22 |
| 01-513-520 | Operating Supplies - City Clerk | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0 |
| 01-513-540 | Books, Pub., Sub., & Memberships - City | 0.00 | 650.00 | 0.00 | 95.00 | 0.00 | 555.00 | 15 |
| Department Total | | 143.76 | 8,450.00 | 16.48 | 977.03 | 0.00 | 7,472.97 | 12 |
| 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 | 2,427.36 | 77,000.00 | 5,738.35 | 24,807.22 | 0.00 | 52,192.78 | 32 |
| 01-514-480 | Promo Activities & Legal Ads - Legal Cou | 0.00 | 6,000.00 | 616.08 | 1,445.67 | 0.00 | 4,554.33 | 24 |
| Department Total | | 2,427.36 | 83,000.00 | 6,354.43 | 26,252.89 | 0.00 | 56,747.11 | 32 |
| 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 | 3,750.00 | 18,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 50 |
| Department Total | | 3,750.00 | 18,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 50 |
| 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 | 6,130.09 | 53,224.00 | 5,978.74 | 25,585.75 | 0.00 | 27,638.25 | 48 |
| 01-516-140 | Overtime - Fin & Acctng | 0.00 | 920.00 | 0.00 | 289.07 | 0.00 | 630.93 | 31 |
| 01-516-210 | Fica Taxes - Fin & Acctng | 453.12 | 4,142.00 | 433.56 | 1,913.52 | 0.00 | 2,228.48 | 46 |
| 01-516-220 | Retirement Contribution - Fin & Acctng | 451.78 | 3,446.00 | 309.96 | 1,379.03 | 0.00 | 2,066.97 | 40 |
| 01-516-230 | Life & Health Insurance - Fin & Acctng | 1,368.58 | 8,337.00 | 22.12 | 3,636.40 | 0.00 | 4,700.60 | 44 |
| 01-516-240 | Worker's Compensation - Fin & Acctng | 0.00 | 105.00 | 0.00 | 135.36 | 0.00 | 30.36- | 129 |
| 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 | 0.00 | 553.00 | 0.00 | 552.83 | 0.00 | 0.17 | 100 |
| 01-516-400 | Travel and Training - Fin & Acctng | 0.00 | 2,100.00 | 250.00 | 250.00 | 0.00 | 1,850.00 | 12 |
| 01-516-420 | Education Reimbursement - Fin & Acctng | 2,428.00 | 3,000.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 50 |
| 01-516-470 | Printing and Reproduction - Fin & Acctng | 0.00 | 700.00 | 0.00 | 95.15 | 0.00 | 604.85 | 14 |
| 01-516-510 | Office Supplies - Fin & Acctng | 0.00 | 1,200.00 | 0.00 | 444.51 | 0.00 | 755.49 | 37 |
| 01-516-520 | Operating Supplies - Fin & Acctng | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0 |
| 01-516-540 | Books, Pub., Sub., & Memberships - Fin & | 0.00 | 300.00 | 0.00 | 35.00 | 0.00 | 265.00 | 12 |
| Department Total | | 10,831.57 | 79,027.00 | 8,494.38 | 35,816.62 | 0.00 | 43,210.38 | 45 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------|--|---------------|------------|--------------|--------------|--------|------------|--------|
| 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 | 41,969.00 | 0.00 | 0.00 | 0.00 | 41,969.00 | 0 |
| 01-517-720 | Interest - Debt Service Pmts | 0.00 | 60,120.00 | 0.00 | 0.00 | 0.00 | 60,120.00 | 0 |
| Department Total | | 0.00 | 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 | 124,278.00 | 0.00 | 62,139.00 | 0.00 | 62,139.00 | 50 |
| 01-521-440 | Rentals and Leases - Law Enf | 48.29 | 582.00 | 48.23 | 289.55 | 0.00 | 292.45 | 50 |
| 01-521-460 | Repairs and Maintenance - Law Enf | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 01-521-510 | Office Supplies - Law Enf | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-521-520 | Operating Supplies - Law Enf | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0 |
| 01-521-529 | Operating Supplies - JAG Grant - Law Enf | 5,177.32 | 4,680.00 | 0.00 | 4,632.70 | 0.00 | 47.30 | 99 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Department Total | | 5,225.61 | 130,140.00 | 48.23 | 67,061.25 | 0.00 | 63,078.75 | 52 |
| 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 | 45,620.00 | 5,263.86 | 22,135.25 | 0.00 | 23,484.75 | 49 |
| 01-524-210 | Fica Taxes - Bldg & Zoning | 238.94 | 3,490.00 | 389.01 | 1,680.55 | 0.00 | 1,809.45 | 48 |
| 01-524-220 | Retirement Contribution - Bldg & Zoning | 238.78 | 3,312.00 | 382.17 | 1,651.17 | 0.00 | 1,660.83 | 50 |
| 01-524-230 | Life & Health Insurance - Bldg & Zoning | 688.02 | 8,414.00 | 28.56 | 5,612.48 | 0.00 | 2,801.52 | 67 |
| 01-524-240 | Worker's Compensation - Bldg & Zoning | 0.00 | 117.00 | 0.00 | 1,122.25 | 0.00 | 1,005.25 | 959 |
| 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 | 3,741.34 | 37,000.00 | 0.00 | 14,277.48 | 0.00 | 22,722.52 | 39 |
| 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 | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 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 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0 |
| Department Total | | 8,147.08 | 99,553.00 | 6,063.60 | 46,479.18 | 0.00 | 53,073.82 | 47 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-529-464 | Vehicle Fuel - Code Enf | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0 |
| 01-529-480 | Promo Activities & Legal Ads - Code Enf | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 | 0 |
| 01-529-490 | Other Current Charges - Code Enf | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 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 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------|---|---------------|------------|--------------|--------------|--------|------------|--------|
| Department Total | | 0.00 | 700.00 | 0.00 | 0.00 | 0.00 | 700.00 | 0 |
| 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 | 9,382.88 | 113,000.00 | 9,868.68 | 38,183.88 | 0.00 | 74,816.12 | 34 |
| 01-534-342 | Refuse Disposal - Commercial - Refuse/Sa | 5,658.52 | 74,000.00 | 6,484.34 | 47,349.43 | 0.00 | 26,650.57 | 64 |
| Department Total | | 15,041.40 | 187,000.00 | 16,353.02 | 85,533.31 | 0.00 | 101,466.69 | 46 |
| 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 | 8,500.00 | 0.00 | 0.00 | 0.00 | 8,500.00 | 0 |
| 01-538-315 | Inmate Labor - Stormwater | 0.00 | 6,337.00 | 1,437.42 | 2,874.84 | 0.00 | 3,462.16 | 45 |
| 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 | 32,000.00 | 21,845.00 | 21,845.00 | 0.00 | 10,155.00 | 68 |
| 01-538-492 | Recording & Other Fees - Stormwater | 100.00 | 500.00 | 0.00 | 100.00 | 0.00 | 400.00 | 20 |
| 01-538-540 | Books, Pub., Sub., & Memberships - Storm | 0.00 | 366.00 | 0.00 | 0.00 | 0.00 | 366.00 | 0 |
| Department Total | | 100.00 | 48,203.00 | 23,282.42 | 24,819.84 | 0.00 | 23,383.16 | 51 |
| 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 | 812.50 | 15,000.00 | 2,530.44 | 5,372.94 | 0.00 | 9,627.06 | 36 |
| 01-539-312 | Professional Services - Other - Gen Gov' | 0.00 | 600.00 | 0.00 | 325.00 | 0.00 | 275.00 | 54 |
| 01-539-315 | Inmate Labor - Gen Gov't Bldgs | 0.00 | 6,337.00 | 1,437.42 | 2,874.84 | 0.00 | 3,462.16 | 45 |
| 01-539-411 | City Hall - Communication - Gen Gov't Bld | 665.97 | 12,700.00 | 1,055.48 | 7,390.53 | 0.00 | 5,309.47 | 58 |
| 01-539-414 | Community Center-Communication-Gen Gov't | 0.00 | 1,680.00 | 137.92 | 965.00 | 0.00 | 715.00 | 57 |
| 01-539-431 | City Hall - Utilities - Gen Gov't Bldgs | 847.10 | 12,225.00 | 741.73 | 4,857.31 | 0.00 | 7,367.69 | 40 |
| 01-539-432 | Activity Center - Utilities - Gen Gov't | 122.18 | 2,500.00 | 120.14 | 661.15 | 0.00 | 1,838.85 | 26 |
| 01-539-433 | Public Works - Utilities - Gen Gov't Bld | 177.62 | 2,000.00 | 161.06 | 885.74 | 0.00 | 1,114.26 | 44 |
| 01-539-434 | Community Center-Utilities-Gen Gov't Bld | 0.00 | 6,250.00 | 151.34 | 1,095.43 | 0.00 | 5,154.57 | 18 |
| 01-539-440 | Rentals and Leases - Gen Gov't Bldgs | 943.80 | 8,033.00 | 742.25 | 4,479.22 | 0.00 | 3,553.78 | 56 |
| 01-539-461 | City Hall - Repairs & Maint - Gen Gov't | 506.04 | 5,000.00 | 722.71 | 2,985.49 | 0.00 | 2,014.51 | 60 |
| 01-539-462 | Activity Center - Repairs & Maint - Gen | 0.00 | 1,500.00 | 425.58 | 471.46 | 0.00 | 1,028.54 | 31 |
| 01-539-463 | Public Works - Repairs & Maint - Gen Gov | 471.43 | 2,000.00 | 238.06 | 498.28 | 0.00 | 1,501.72 | 25 |
| 01-539-464 | Community Center-Repairs & Maint-Gen Gov | 0.00 | 2,500.00 | 30.93 | 169.07- | 0.00 | 2,669.07 | 7- |
| 01-539-490 | Other Current Charges - Gen Gov't Bldgs | 0.00 | 300.00 | 0.00 | 146.13 | 0.00 | 153.87 | 49 |
| 01-539-510 | Office Supplies - Gen Gov't Bldgs | 0.00 | 0.00 | 0.00 | 3.60 | 0.00 | 3.60- | 0 |
| 01-539-521 | City Hall - Operating Supplies - Gen Gov | 102.44 | 2,000.00 | 13.98 | 410.13 | 0.00 | 1,589.87 | 21 |
| 01-539-522 | Activity Center - Operating Supplies - G | 78.02 | 300.00 | 0.00 | 111.19 | 0.00 | 188.81 | 37 |
| 01-539-523 | Public Works - Operating Supplies - Gen | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 01-539-524 | Community Center-Operating Supplies-Gen | 0.00 | 300.00 | 303.36 | 753.92 | 0.00 | 453.92- | 251 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------|---|---------------|------------|--------------|--------------|--------|-----------|--------|
| 01-571-120 | Regular Salary - Wages - Library | 4,184.64 | 55,700.00 | 6,426.96 | 27,467.40 | 0.00 | 28,232.60 | 49 |
| 01-571-140 | Overtime - Library | 0.00 | 1,071.00 | 0.00 | 268.77 | 0.00 | 802.23 | 25 |
| 01-571-210 | Fica Taxes - Library | 313.32 | 4,343.00 | 480.81 | 2,128.22 | 0.00 | 2,214.78 | 49 |
| 01-571-220 | Retirement Contribution - Library | 308.40 | 4,122.00 | 466.59 | 2,064.32 | 0.00 | 2,057.68 | 50 |
| 01-571-230 | Life & Health Insurance - Library | 1,451.86 | 19,200.60 | 147.48 | 7,892.22 | 0.00 | 11,308.38 | 41 |
| 01-571-240 | Worker's Compensation - Library | 0.00 | 150.00 | 0.00 | 141.93 | 0.00 | 8.07 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-571-312 | Professional Services - Other - Library | 0.00 | 2,800.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | 0 |
| 01-571-400 | Travel and Training - Library | 255.61 | 1,200.00 | 8.30 | 186.77 | 0.00 | 1,013.23 | 16 |
| 01-571-410 | Communication Services - Library | 171.33 | 2,100.00 | 229.87 | 1,248.24 | 0.00 | 851.76 | 59 |
| 01-571-430 | Utilities - Library | 231.55 | 5,000.00 | 207.17 | 1,340.92 | 0.00 | 3,659.08 | 27 |
| 01-571-460 | Repairs and Maintenance - Library | 179.66 | 1,055.00 | 2.99 | 195.86 | 0.00 | 859.14 | 19 |
| 01-571-480 | Promo Activities & Legal Ads - Library | 0.00 | 1,500.00 | 327.73 | 701.32 | 0.00 | 798.68 | 47 |
| 01-571-510 | Office Supplies - Library | 100.62 | 1,200.00 | 65.42 | 521.27 | 0.00 | 678.73 | 43 |
| 01-571-520 | Operating Supplies - Library | 0.00 | 8,000.00 | 489.52 | 1,162.80 | 0.00 | 6,837.20 | 15 |
| 01-571-540 | Books, Pub., Sub., & Memberships - Libra | 32.00 | 900.00 | 330.20 | 405.20 | 0.00 | 494.80 | 45 |
| 01-571-600 | LIBRARY - CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-571-660 | Books, Pub. & Library Materials - Library | 1,142.19 | 12,000.00 | 2,055.12 | 5,650.57 | 0.00 | 6,349.43 | 47 |
| Department Total | | 8,371.18 | 120,341.60 | 11,238.16 | 51,375.81 | 0.00 | 68,965.79 | 43 |
| 01-572-300 | PARKS - OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-572-315 | Inmate Labor - Parks | 0.00 | 6,337.00 | 1,437.43 | 2,874.86 | 0.00 | 3,462.14 | 45 |
| 01-572-430 | Utilities - Parks | 845.58 | 7,000.00 | 127.01 | 3,030.59 | 0.00 | 3,969.41 | 43 |
| 01-572-460 | Repairs and Maintenance - Parks | 0.00 | 54,060.00 | 102.97 | 2,609.46 | 0.00 | 51,450.54 | 5 |
| 01-572-520 | Operating Supplies - Parks | 77.97 | 1,200.00 | 0.00 | 151.98 | 0.00 | 1,048.02 | 13 |
| Department Total | | 923.55 | 68,597.00 | 1,667.41 | 8,666.89 | 0.00 | 59,930.11 | 13 |
| 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 | 0.00 | 600.00 | 0.00 | 696.00 | 0.00 | 96.00- | 116 |
| 01-574-440 | Rentals and Leases - Spec Events | 0.00 | 600.00 | 0.00 | 1,103.50 | 0.00 | 503.50- | 184 |
| 01-574-470 | Printing and Reproduction - Spec Events | 0.00 | 500.00 | 0.00 | 680.00 | 0.00 | 180.00- | 136 |
| 01-574-480 | Promo Activities & Legal Ads - Spec Even | 0.00 | 100.00 | 0.00 | 32.99 | 0.00 | 67.01 | 33 |
| 01-574-491 | Van Fleet Cycling Challenge - Spec Event | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-574-520 | Operating Supplies - Spec Events | 0.00 | 5,000.00 | 0.00 | 4,902.65 | 0.00 | 97.35 | 98 |
| Department Total | | 0.00 | 6,800.00 | 0.00 | 7,415.14 | 0.00 | 615.14- | 109 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|---------------------------|--|---------------|--------------|--------------|--------------|--------|------------|--------|
| 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 | 5,000.00 | 475.00 | 475.00 | 0.00 | 4,525.00 | 10 |
| 01-590-312 | Professional Services - Other - Non-Dept | 0.00 | 8,800.00 | 0.00 | 8,933.29 | 0.00 | 133.29- | 102 |
| 01-590-320 | Accounting and Auditing - Non-Dept | 1,988.08 | 14,324.00 | 0.00 | 8,430.93 | 0.00 | 5,893.07 | 59 |
| 01-590-450 | Liability Insurance - Non-Dept | 0.00 | 35,750.00 | 0.00 | 33,015.49 | 0.00 | 2,734.51 | 92 |
| 01-590-528 | Postage - Non-Dept | 0.00 | 4,500.00 | 33.46 | 81.54 | 0.00 | 4,418.46 | 2 |
| 01-590-900 | NON-DEPARTMENTAL - OTHER USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-590-940 | Reserves - Unrestricted Reserves - Non-D | 0.00 | 2,118.00 | 0.00 | 0.00 | 0.00 | 2,118.00 | 0 |
| 01-590-941 | Reserves - Emergencies & Contingencies - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 01-590-942 | Reserves - Capital Outlay Purchases - N | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 01-590-950 | Transfer to Rstr Streets Paving-Non-Dept | 0.00 | 44,694.00 | 0.00 | 0.00 | 0.00 | 44,694.00 | 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 | 94.90 | 0.00 | 94.90- | 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 | 183.65 | 5,000.00 | 2.00 | 2,096.18 | 0.00 | 2,903.82 | 42 |
| Department Total | | 2,171.73 | 137,686.00 | 510.46 | 53,127.33 | 0.00 | 84,558.67 | 39 |
| GENERAL FUND Expend Total | | 90,401.55 | 1,600,036.60 | 119,162.74 | 648,543.88 | 0.00 | 951,492.72 | 41 |

| Fund | Description | Prior Revenue | Curr Revenue | YTD Revenue | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|--------------|---------------|--------------|-------------|----------------|---------------|--------------|--------------------------|
| 01 | GENERAL FUND | 107,549.64 | 126,953.50 | 950,452.05 | 90,401.55 | 119,162.74 | 648,543.88 | 301,908.17 |

| Fund | Description | Prior Revenue | Curr Revenue | YTD Revenue | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|-------------|---------------|--------------|-------------|----------------|---------------|--------------|--------------------------|
| | Final Total | 107,549.64 | 126,953.50 | 950,452.05 | 90,401.55 | 119,162.74 | 648,543.88 | 301,908.17 |

2016

Assets

| | | |
|------------|--|----------------------|
| 05-101-100 | Cash - Checking | 578,867.42 |
| 05-101-710 | Cash - Enterprise Fund Capital Imprvmnts | 52,898.45 |
| 05-101-800 | Cash - Sewer Impact Fee Account | 475,977.10 |
| 05-101-900 | Cash - Water Impact Fee Account | 259,406.82 |
| 05-101-914 | Fifth Third Bank - Sinking Fund | 213,352.95 |
| 05-101-915 | Tax Exempt Leasing - Sinking Fund | 11,742.37 |
| 05-101-920 | Cash - Customer Deposits | 227,910.08 |
| 05-101-934 | Fifth Third Bank - Reserves | 610,967.73 |
| 05-101-935 | Fifth Third Bank - Renewal & Replacement | 135,000.00 |
| 05-117-100 | Allowance for Bad Debt | 40,816.57- |
| 05-117-200 | Allowance for Uncollectible A/R | 125,577.46- |
| 05-131-100 | Due from General Fund | 106.69 |
| 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 | 39,333.34 |
| 05-161-900 | Fixed Assets - Land | 2,730,735.50 |
| 05-164-100 | Utility Plant in Service | 11,982,778.68 |
| 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 | 284,228.69 |
| 05-167-900 | Accumulated Depreciation - Equipment | 2,873,077.62- |
| | Total | <u>14,837,270.17</u> |

ACCOUNTS RECEIVABLE

| | | |
|------------|--|----------------------|
| 05-115-100 | Accounts Receivable - Utilities | 62,327.94 |
| 05-115-130 | Accounts Receivable - Readiness to Serve | 194,494.82 |
| | Total ACCOUNTS RECEIVABLE | <u>256,822.76</u> |
| | Total Assets | <u>15,094,092.93</u> |

Liabilities & Fund Balance

| | | |
|------------|------------------------------------|----------------------|
| 05-202-320 | Fountain Park Impact Fee - Sewer | 220,500.00 |
| 05-202-321 | Fountain Park Impact Fee - Water | 54,600.00 |
| 05-202-900 | Customer Deposits | 227,910.08 |
| 05-203-100 | Accumulated Interest Payable | 74,224.49 |
| 05-203-600 | SRF Loan | 2,531,985.85 |
| 05-203-700 | Fifth Third Bank 2011 Revenue Note | 9,480,000.00 |
| 05-203-750 | Tax Exempt Leasing Loan | 128,112.44 |
| 05-203-900 | Unamortized Bond Premiums | 142,681.85- |
| 05-207-400 | Due to General Fund | 8,938.98 |
| 05-234-100 | L-T-D - Current Portion | 343,779.73 |
| 05-234-901 | Less: Current Portion of LTD | 343,779.73- |
| 05-235-100 | Accrued Vacation Leave | 621.11 |
| 05-243-100 | Encumbrances Payable | 5,383.27- |
| | Total Liabilities | <u>12,578,827.83</u> |
| 05-245-100 | Reserved for Encumbrances | 5,383.27 |
| 05-250-100 | Contributed Capital | 598,715.40 |
| 05-255-100 | Change in Fund Balance | 15,000.00 |
| 05-271-100 | Fund Balance Unreserved | 877,573.89 |
| 05-271-200 | Net Asset Adjustment Account | 10,071.23- |
| 05-272-100 | Retained Earnings | 734,552.82 |
| | Total Fund Balance | <u>2,221,154.15</u> |

2016

Total Liabilities & Fund Balance

14,799,981.98

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Bal ance | % Expd |
|------------------|--|---------------|------------|--------------|--------------|--------|------------|--------|
| Department Total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-100 | WATER OPERATIONS - PERSONNEL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-120 | Regular Salary - Wages - Water Oper | 4,394.45 | 60,824.00 | 7,009.82 | 30,473.63 | 0.00 | 30,350.37 | 50 |
| 05-533-140 | Overtime - Water Oper | 0.00 | 1,170.00 | 0.00 | 164.30 | 0.00 | 1,005.70 | 14 |
| 05-533-210 | Fica Taxes - Water Oper | 329.35 | 4,743.00 | 525.41 | 2,361.64 | 0.00 | 2,381.36 | 50 |
| 05-533-220 | Retirement Contribution - Water Oper | 323.87 | 4,501.00 | 508.92 | 2,229.61 | 0.00 | 2,271.39 | 50 |
| 05-533-230 | Life & Health Insurance - Water Oper | 1,306.27 | 16,783.00 | 44.47 | 7,229.69 | 0.00 | 9,553.31 | 43 |
| 05-533-240 | Worker's Compensation - Water Oper | 0.00 | 210.00 | 0.00 | 149.78 | 0.00 | 60.22 | 71 |
| 05-533-300 | WATER OPERATIONS - OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-305 | Contract Labor - Water Oper | 24,329.84 | 255,000.00 | 35,416.68 | 127,145.85 | 0.00 | 127,854.15 | 50 |
| 05-533-310 | Professional Services - Water Oper | 0.00 | 2,500.00 | 0.00 | 441.92 | 0.00 | 2,058.08 | 18 |
| 05-533-311 | Engineering Services - Water Oper | 2,046.25 | 12,500.00 | 687.50 | 934.50 | 0.00 | 11,565.50 | 7 |
| 05-533-312 | Professional Services - Other - Water Op | 772.23 | 13,000.00 | 455.80 | 6,719.07 | 0.00 | 6,280.93 | 52 |
| 05-533-315 | Inmate Labor - Water Oper | 0.00 | 10,237.00 | 0.00 | 2,874.85 | 0.00 | 7,362.15 | 28 |
| 05-533-400 | Travel and Training - Water Oper | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0 |
| 05-533-410 | Communication Services - Water Oper | 70.73 | 1,100.00 | 59.55 | 519.41 | 0.00 | 580.59 | 47 |
| 05-533-420 | Education Reimbursement - Water Oper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-431 | Mt. Olive WTP - Utilities - Water Oper | 449.17 | 6,000.00 | 0.00 | 1,188.75 | 0.00 | 4,811.25 | 20 |
| 05-533-432 | Commonwealth WTP - Utilities - Water Ope | 248.47 | 4,200.00 | 0.00 | 2,065.44 | 0.00 | 2,134.56 | 49 |
| 05-533-433 | V.Matt Williams WTP - Utilities - Water | 703.22 | 11,000.00 | 0.00 | 2,264.56 | 0.00 | 8,735.44 | 21 |
| 05-533-460 | Repairs and Maintenance - Water Oper | 239.30 | 30,000.00 | 3,907.16 | 4,222.79 | 0.00 | 25,777.21 | 14 |
| 05-533-461 | Mt. Olive WTP - Repairs and Maint - Wate | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0 |
| 05-533-462 | Commonwealth WTP - Repairs and Maint - W | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-463 | V.Matt Williams WTP - Repairs and Maint | 0.00 | 0.00 | 0.00 | 3,148.02 | 0.00 | 3,148.02- | 0 |
| 05-533-464 | Vehicle Fuel - Water Oper | 0.00 | 7,000.00 | 0.00 | 284.18 | 0.00 | 6,715.82 | 4 |
| 05-533-465 | Vehicle Maintenance - Water Oper | 0.00 | 3,500.00 | 0.00 | 11.14 | 0.00 | 3,488.86 | 0 |
| 05-533-470 | Printing and Reproduction - Water Oper | 103.96 | 2,000.00 | 454.27 | 1,015.09 | 0.00 | 984.91 | 51 |
| 05-533-492 | Recording & Other Fees - Water Oper | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 0 |
| 05-533-493 | Equipment Rental - Water Oper | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0 |
| 05-533-510 | Office Supplies - Water Oper | 128.29 | 1,000.00 | 37.93 | 189.74 | 0.00 | 810.26 | 19 |
| 05-533-520 | Operating Supplies - Water Oper | 2,331.36 | 15,000.00 | 8,345.45 | 20,776.86 | 0.00 | 5,776.86- | 139 |
| 05-533-540 | Books, Pub., Sub., & Memberships - Water | 0.00 | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 | 0 |
| 05-533-600 | WATER OPERATIONS - CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-605 | Depreciation Expense - Water Oper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-640 | Machinery & Equipment - Water Oper | 0.00 | 16,500.00 | 0.00 | 0.00 | 0.00 | 16,500.00 | 0 |
| 05-533-700 | WATER OPERATIONS - DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-533-710 | Principal - Water Oper | 19,120.13 | 67,833.00 | 19,910.55 | 19,910.55 | 0.00 | 47,922.45 | 29 |
| 05-533-720 | Interest - Water Oper | 4,114.76 | 102,959.00 | 3,574.34 | 53,266.89 | 0.00 | 49,692.11 | 52 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Bal ance | % Expd |
|------------------|--|---------------|--------------|--------------|--------------|--------|------------|--------|
| 05-533-733 | Mandated Reserve - Water Oper | 570.50 | 6,846.00 | 570.50 | 3,423.00 | 0.00 | 3,423.00 | 50 |
| Department Total | | 61,582.15 | 689,006.00 | 81,508.35 | 293,011.26 | 0.00 | 395,994.74 | 43 |
| 05-535-300 | SEWER OPERATIONS - OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-535-305 | Contract Labor - Sewer Oper | 24,329.84 | 255,000.00 | 35,416.66 | 127,145.83 | 0.00 | 127,854.17 | 50 |
| 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 | 2,112.50 | 6,277.50 | 0.00 | 6,222.50 | 50 |
| 05-535-312 | Professional Services - Other - Sewer Op | 237.50 | 2,500.00 | 0.00 | 400.00 | 0.00 | 2,100.00 | 16 |
| 05-535-315 | Inmate Labor - Sewer Oper | 0.00 | 10,237.00 | 0.00 | 2,874.85 | 0.00 | 7,362.15 | 28 |
| 05-535-410 | Communication Services - Sewer Oper | 60.46 | 800.00 | 59.55 | 357.30 | 0.00 | 442.70 | 45 |
| 05-535-411 | Cardinal Hill WWTP - Comm Srvcs - Sewer | 44.36 | 650.00 | 45.16 | 268.95 | 0.00 | 381.05 | 41 |
| 05-535-412 | Mt. Olive WWTP - Comm Srvcs - Sewer Oper | 201.55 | 3,100.00 | 198.50 | 1,191.00 | 0.00 | 1,909.00 | 38 |
| 05-535-430 | Utilities - Sewer Oper | 170.37 | 3,600.00 | 0.00 | 1,215.67 | 0.00 | 2,384.33 | 34 |
| 05-535-431 | Cardinal Hill WWTP - Utilities - Sewer O | 1,387.35 | 18,000.00 | 0.00 | 5,453.59 | 0.00 | 12,546.41 | 30 |
| 05-535-432 | Mt. Olive WWTP - Utilities - Sewer Opera | 925.37 | 10,000.00 | 0.00 | 3,464.91 | 0.00 | 6,535.09 | 35 |
| 05-535-440 | Rentals and Leases - Sewer Oper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-535-460 | Repairs and Maintenance - Sewer Oper | 4,752.78 | 72,000.00 | 4,578.67 | 11,603.31 | 0.00 | 60,396.69 | 16 |
| 05-535-461 | Cardinal Hill - Repairs and Maint - Sewe | 4.49 | 10,000.00 | 0.00 | 650.00 | 0.00 | 9,350.00 | 6 |
| 05-535-464 | Vehicle Fuel - Sewer Oper | 0.00 | 7,500.00 | 0.00 | 143.90 | 0.00 | 7,356.10 | 2 |
| 05-535-465 | Vehicle Maintenance - Sewer Oper | 0.00 | 3,000.00 | 0.00 | 11.16 | 0.00 | 2,988.84 | 0 |
| 05-535-470 | Printing and Reproduction - Sewer Oper | 0.00 | 1,000.00 | 369.92 | 930.74 | 0.00 | 69.26 | 93 |
| 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 | 69.94 | 550.00 | 31.95 | 111.83 | 0.00 | 438.17 | 20 |
| 05-535-520 | Operating Supplies - Sewer Oper | 0.00 | 1,500.00 | 47.99 | 434.46 | 0.00 | 1,065.54 | 29 |
| 05-535-600 | SEWER OPERATIONS - CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-535-605 | Depreciation Expense - Sewer Oper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-535-640 | Machinery & Equipment - Sewer Oper | 0.00 | 77,000.00 | 0.00 | 0.00 | 0.00 | 77,000.00 | 0 |
| 05-535-641 | Cardinal Hill - Mach & Equip - Sewer Ope | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-535-650 | Construction In Progress - Sewer Oper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 55,253.96 | 275,947.00 | 56,593.62 | 56,593.62 | 0.00 | 219,353.38 | 21 |
| 05-535-720 | Interest - Sewer Oper | 31,850.08 | 396,471.00 | 30,510.42 | 198,576.62 | 0.00 | 197,894.38 | 50 |
| 05-535-733 | Mandated Reserve - Sewer Oper | 1,929.50 | 23,154.00 | 1,929.50 | 11,577.00 | 0.00 | 11,577.00 | 50 |
| Department Total | | 121,217.55 | 1,189,509.00 | 131,894.44 | 429,282.24 | 0.00 | 760,226.76 | 36 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-590-312 | Professional Services - Other - Non-Dept | 0.00 | 16,845.00 | 0.00 | 14,141.64 | 0.00 | 2,703.36 | 84 |

CITY OF POLK CITY
Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Cancel | Balance | % Expd |
|------------------------------|--|---------------|--------------|--------------|--------------|--------|--------------|--------|
| 05-590-320 | Accounting and Auditing - Non-Dept | 0.00 | 29,081.00 | 0.00 | 17,117.66 | 0.00 | 11,963.34 | 59 |
| 05-590-440 | Rentals and Leases - Non-Dept | 1,033.88 | 12,421.00 | 856.50 | 7,046.58 | 0.00 | 5,374.42 | 57 |
| 05-590-450 | Liability Insurance - Non-Dept | 0.00 | 45,343.00 | 0.00 | 46,104.51 | 0.00 | 761.51- | 102 |
| 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 | 400.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0 |
| 05-590-528 | Postage - Non-Dept | 220.00 | 11,500.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-590-930 | Transfer to Water Impact Fee Reserves | 0.00 | 34,940.00 | 0.00 | 0.00 | 0.00 | 34,940.00 | 0 |
| 05-590-931 | Transfer to Sewer Impact Fee Reserves | 0.00 | 78,300.00 | 0.00 | 0.00 | 0.00 | 78,300.00 | 0 |
| 05-590-940 | Reserves - Unrestricted Reserves NON-Dep | 0.00 | 2,450.00 | 0.00 | 0.00 | 0.00 | 2,450.00 | 0 |
| 05-590-941 | Reserves - Emergencies & Contingencies - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 05-590-942 | Reserves - Capital Outlay Purchases - N | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 104.23 | 1,500.00 | 0.00 | 91.72 | 0.00 | 1,408.28 | 6 |
| 05-590-995 | Refund of Overpayments - Non-Dept | 0.00 | 0.00 | 0.00 | 4,622.38 | 0.00 | 4,622.38- | 0 |
| 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 | 968.11 | 4,500.00 | 0.00 | 5,095.58 | 0.00 | 595.58- | 113 |
| Department Total | | 2,326.22 | 291,080.00 | 856.50 | 94,220.07 | 0.00 | 196,859.93 | 32 |
| ENTERPRISE FUND Expend Total | | 185,125.92 | 2,169,595.00 | 214,259.29 | 816,513.57 | 0.00 | 1,353,081.43 | 38 |

| Fund | Description | Prior Revenue | Curr Revenue | YTD Revenue | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|-----------------|---------------|--------------|--------------|----------------|---------------|--------------|--------------------------|
| 05 | ENTERPRISE FUND | 193,688.53 | 170,527.54 | 1,111,198.01 | 185,125.92 | 214,259.29 | 816,513.57 | 294,684.44 |

| Fund | Description | Prior Revenue | Curr Revenue | YTD Revenue | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|-------------|---------------|--------------|--------------|----------------|---------------|--------------|--------------------------|
| | Final Total | 193,688.53 | 170,527.54 | 1,111,198.01 | 185,125.92 | 214,259.29 | 816,513.57 | 294,684.44 |