

2016

Assets

01-101-100	Cash - Checking	907,559.28
01-101-800	Cash - Impact Fee Account	102,013.29
01-101-911	USDA - Loan Payments - Sinking Fund	93,581.66
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	180.00
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	7,542.01
01-153-302	Restricted Cash - New Local Opt Gas Tax	64,662.99
01-153-303	Restricted Cash - Building and Codes	1,000.00
01-160-902	Reserve Account	177,764.59
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00
	Total	<u>1,502,622.21</u>

ACCOUNTS RECEIVABLE

01-115-100	Accounts Receivable - Utilities	18,246.54
01-115-130	Accounts Receivable - Readiness to Serve	3,173.82
	Total ACCOUNTS RECEIVABLE	<u>21,420.36</u>
	Total Assets	<u>1,524,042.57</u>

Liabilities & Fund Balance

01-202-100	Accounts Payable	6,761.39
01-202-900	Customer Deposits	2,100.00
01-207-800	Due to Enterprise Fund	49.00
01-208-300	Due to County - Impact Fees	46,384.00
01-208-305	Due to County - Public Srv Tax	4,109.30
01-208-310	Due to DCA - Bldg Permit Surcharge	543.16
01-208-320	Due to Dept of Business - License Fees	564.13
01-208-330	Due to PCSO - Police Education Revenue	34.00
01-217-200	Accrued Sales Tax	42.00
01-218-200	FRS Retirement Payable	44.52-
01-218-320	Supplemental Insurance Payable	299.24
01-218-400	Dental Plan Payable	502.46
01-218-410	Vision Plan Payable	175.50
01-218-700	ICMA-RC	20.00
01-243-100	Encumbrances Payable	5,357.63-
	Total Liabilities	<u>56,182.03</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>1,097,345.46</u>

POLK CITY
Statement of Revenue and Expenditures

Revenue Account Range: 01-000-000 to 01-999-999 Include Non-Anticipated: Yes Year To Date As Of: 07/31/16
 Expend Account Range: 01-000-000 to 01-999-999 Include Non-Budget: No Current Period: 07/01/16 to 07/31/16
 Print Zero YTD Activity: No Prior Year: 07/01/15 to 07/31/15

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-311-100	Ad Valorem Taxes	2,684.41	505,630.00	1,348.57	508,630.56	0.00	3,000.56	101
01-312-300	9th Cent Gas Tax	1,085.82	11,842.00	1,097.93	8,882.21	0.00	2,959.79-	75
01-312-400	Local Option Gas Tax	5,825.07	70,321.00	6,661.93	55,947.99	0.00	14,373.01-	80
01-312-410	New Local Option Gas Tax	3,801.14	44,694.00	4,334.80	35,889.05	0.00	8,804.95-	80
Account Total		10,712.03	126,857.00	12,094.66	100,719.25	0.00	26,137.75-	79
01-314-100	Electric - Utility Tax	15,500.45	68,297.00	9,164.16	59,729.17	0.00	8,567.83-	87
01-314-300	Water - Utility Tax	3,531.07	47,675.00	3,991.87	31,827.18	0.00	15,847.82-	67
01-314-301	Water - Utility Tax - Readiness to Serve	6.84	6,340.00	0.00	5,502.92	0.00	837.08-	87
01-314-400	Gas - Utility Tax	425.12	4,700.00	257.21	2,474.15	0.00	2,225.85-	53
Account Total		19,463.48	127,012.00	13,413.24	99,533.42	0.00	27,478.58-	78
01-315-100	Communications Services Tax	13,243.85	138,572.00	7,192.84	102,230.70	0.00	36,341.30-	74
01-316-100	Local Business Licenses	142.77	11,500.00	51.85-	470.74	0.00	11,029.26-	4
01-322-100	Building Permits	5,438.78	23,000.00	12,288.30	49,287.42	0.00	26,287.42	214
01-322-101	Bldg Permit - Plan Checking	3,608.75	13,000.00	6,332.50	26,166.24	0.00	13,166.24	201
01-322-102	Bldg Permit - Adm n Fee	220.00	1,400.00	340.00	1,760.00	0.00	360.00	126
01-322-103	Bldg Permit - Electrical	1,000.00	4,000.00	1,500.00	6,950.00	0.00	2,950.00	174
01-322-104	Bldg Permit - Plumbing	1,250.00	3,700.00	1,500.00	6,575.00	0.00	2,875.00	178
01-322-105	Bldg Permit - Mechanical	500.00	3,700.00	1,500.00	6,250.00	0.00	2,550.00	169
01-322-107	Bldg Permit - Cert of Occupancy	30.00	900.00	60.00	1,050.00	0.00	150.00	117
01-322-108	Bldg Permit - Inspections	975.00	14,000.00	2,065.00	25,560.00	0.00	11,560.00	183
Account Total		13,022.53	63,700.00	25,585.80	123,598.66	0.00	59,898.66	194
01-323-100	Electric - Franchise Fee	12,104.72	53,000.00	10,993.73	31,365.62	0.00	21,634.38-	59
01-323-300	Solid Waste - Franchise Fee	4,500.00	27,500.00	2,504.60	20,794.63	0.00	6,705.37-	76
Account Total		16,604.72	80,500.00	13,498.33	52,160.25	0.00	28,339.75-	65
01-324-110	Public Safety Impact Fee	0.00	0.00	10,891.10	29,703.00	0.00	29,703.00	0

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	11,441.76	31,204.80	0.00	31,204.80	0
01-324-710	Public Facilities Impact Fee	0.00	0.00	19,228.11	52,440.30	0.00	52,440.30	0
Account Total		0.00	0.00	41,560.97	113,348.10	0.00	113,348.10	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	4,632.70	0.00	47.30-	99
01-335-120	MRS - State Sales Tax	4,709.38	55,512.00	4,748.57	47,111.93	0.00	8,400.07-	85
01-335-122	SRS - 8th Cent. Motor Fuel Tax	1,463.00	17,556.00	1,482.53	14,642.99	0.00	2,913.01-	83
01-335-123	MRS - Municipal Fuel Tax	0.62	7.00	0.62	6.15	0.00	0.85-	88
01-335-140	Mobile Home License	332.25	4,800.00	289.00	4,664.93	0.00	135.07-	97
01-335-150	Alcoholic Beverage License	0.00	470.00	0.00	1,027.82	0.00	557.82	219
01-335-180	Half-Cent Sales Tax	7,469.71	95,727.00	8,087.93	74,190.04	0.00	21,536.96-	78
Account Total		13,974.96	174,072.00	14,608.65	141,643.86	0.00	32,428.14-	81
01-337-100	Library Coop Funding	0.00	27,450.00	0.00	28,711.90	0.00	1,261.90	105
01-337-800	Municipal Board of Examiners Funds	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0
Account Total		0.00	27,450.00	0.00	29,711.90	0.00	2,261.90	108
01-340-400	Solid Waste	19,053.12	228,582.00	20,382.33	184,150.70	0.00	44,431.30-	81
01-340-700	Stormwater Utility Fees	1,421.66	16,604.00	1,489.07	13,308.52	0.00	3,295.48-	80
01-340-900	Notary Fees	0.00	280.00	0.00	0.00	0.00	280.00-	0
Account Total		20,474.78	245,466.00	21,871.40	197,459.22	0.00	48,006.78-	80
01-344-900	FDOT Maintenance Agreement	0.00	14,249.00	0.00	10,686.47	0.00	3,562.53-	75
01-347-100	Library Income	468.31	6,257.00	465.05	4,735.30	0.00	1,521.70-	76
01-351-200	Fines, Penalties, and Forfeitures	30.43	500.00	58.34	276.20	0.00	223.80-	55

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	21.00	250.00	0.00	84.00	0.00	166.00-	34
01-361-100	Interest Income	3.92	25.00	11.19	73.70	0.00	48.70	295
01-362-100	Activity Center Rentals	93.00	200.00	0.00	800.00	0.00	600.00	400
01-362-200	Donald Bronson Community Center Rentals	0.00	900.00	600.00	2,510.74	0.00	1,610.74	279
Account Total		93.00	1,100.00	600.00	3,310.74	0.00	2,210.74	301
01-365-100	Sales of Surplus Property	0.00	1,000.00	0.00	1,918.68	0.00	918.68	192
01-366-100	Private Donations	0.00	600.00	0.00	0.00	0.00	600.00-	0
01-366-101	Private Donations - Christmas	350.00	1,000.00	150.00	1,000.00	0.00	0.00	100
01-366-102	Private Donations - Halloween	100.00	700.00	150.00	750.00	0.00	50.00	107
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	0.00	600.00	50.22	722.92	0.00	122.92	120
Account Total		450.00	2,900.00	350.22	4,322.92	0.00	1,422.92	85
01-369-100	Misc. Income	0.00	1,000.00	36.34	1,083.56	0.00	83.56	108
01-369-101	Misc Income - Copies and Faxes	0.00	100.00	0.00	0.00	0.00	100.00-	0
01-369-102	Misc Income - Collection Allowance	572.72	2,000.00	1,726.30	5,733.49	0.00	3,733.49	287
01-369-120	Misc Income - Christmas	20.00	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	0.00	200.00	0.00	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
01-369-500	Refund of State Gas Tax	62.77	300.00	0.00	286.48	0.00	13.52-	95
Account Total		655.49	3,800.00	1,762.64	7,803.53	0.00	4,003.53	196
GENERAL FUND Revenue Total		112,045.68	1,593,763.00	154,370.05	1,507,350.90	0.00	86,412.10-	94

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% 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	4,512.50	0.00	902.50	83
01-511-160	Bonuses and Gift Certificates - Legislat	0.00	1,083.00	0.00	1,082.85	0.00	0.15	100

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-511-210	Fica Taxes - Legislative	34.52	497.00	34.52	428.05	0.00	68.95	86
01-511-240	Worker's Compensation - Legislative	0.00	15.00	0.00	13.54	0.00	1.46	90
01-511-300	LEGISLATIVE - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-400	Travel and Training - Legislative	616.00	5,800.00	1,175.00	1,974.76	0.00	3,825.24	34
01-511-440	Rentals and Leases - Legislative	100.00	0.00	0.00	0.00	0.00	0.00	0
01-511-470	Printing and Reproduction - Legislative	0.00	0.00	21.95	21.95	0.00	21.95-	0
01-511-480	Promo Activities & Legal Ads - Legislati	0.00	1,000.00	350.00	910.98	0.00	89.02	91
01-511-490	Other Current Charges - Legislative	0.00	3,000.00	0.00	2,154.18	0.00	845.82	72
01-511-510	Office Supplies - Legislative	0.00	200.00	0.00	113.10	0.00	86.90	57
01-511-520	Operating Supplies - Legislative	0.00	1,000.00	0.00	272.82	0.00	727.18	27
01-511-540	Books, Pub., Sub., & Memberships - Legis	0.00	3,500.00	0.00	3,414.00	0.00	86.00	98
Department Total		1,201.77	21,510.00	2,032.72	14,898.73	0.00	6,611.27	69
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	9,077.52	118,000.00	9,077.52	94,016.07	0.00	23,983.93	80
01-512-130	Other Salaries and Wages - Executive	400.00	4,800.00	400.00	3,800.00	0.00	1,000.00	79
01-512-140	Overtime - Executive	0.00	808.00	0.00	454.42	0.00	353.58	56
01-512-160	Bonuses and Gift Certificates - Executiv	0.00	12,334.00	0.00	14,131.02	0.00	1,797.02-	115
01-512-210	Fica Taxes - Executive	714.58	10,538.00	713.92	8,612.27	0.00	1,925.73	82
01-512-220	Retirement Contribution - Executive	1,474.04	19,395.00	1,515.72	15,708.52	0.00	3,686.48	81
01-512-230	Life & Health Insurance - Executive	1,285.89	16,991.00	1,554.50	15,215.34	0.00	1,775.66	90
01-512-240	Worker's Compensation - Executive	0.00	310.00	0.00	309.02	0.00	0.98	100
01-512-300	EXECUTIVE - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-512-400	Travel and Training - Executive	756.50	4,200.00	895.91	2,522.97	0.00	1,677.03	60
01-512-470	Printing and Reproduction - Executive	0.00	250.00	0.00	0.00	0.00	250.00	0
01-512-490	Other Current Charges - Executive	0.00	2,000.00	23.04	1,222.00	0.00	778.00	61
01-512-510	Office Supplies - Executive	0.00	550.00	18.34	294.06	0.00	255.94	53
01-512-520	Operating Supplies - Executive	0.00	300.00	0.00	243.48	0.00	56.52	81
01-512-540	Books, Pub., Sub., & Memberships - Execu	0.00	1,200.00	14.99	911.13	0.00	288.87	76
Department Total		13,708.53	191,676.00	14,213.94	157,440.30	0.00	34,235.70	82
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 - City Clerk	0.00	0.00	0.00	232.26	0.00	232.26-	0
01-513-400	Travel and Training - City Clerk	0.00	2,800.00	20.03	1,114.15	0.00	1,685.85	40
01-513-470	Printing and Reproduction - City Clerk	0.00	3,000.00	0.00	858.00	0.00	2,142.00	29
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	0.00	800.00	9.17	243.42	0.00	556.58	30
01-513-520	Operating Supplies - City Clerk	0.00	200.00	0.00	0.00	0.00	200.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
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	0.00	5,749.68	0.00	587.32	91
01-538-400	Travel and Training - Stormwater	475.00	500.00	0.00	0.00	0.00	500.00	0
01-538-460	Repairs and Maintenance - Stormwater	0.00	32,000.00	0.00	21,845.00	0.00	10,155.00	68
01-538-492	Recording & Other Fees - Stormwater	0.00	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		475.00	48,203.00	0.00	27,694.68	0.00	20,508.32	57
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	0.00	15,000.00	964.38	10,032.50	0.00	4,967.50	67
01-539-312	Professional Services - Other - Gen Gov'	0.00	600.00	0.00	325.00	0.00	275.00	54
01-539-313	Professional Services - Activity Center	0.00	0.00	550.00	687.50	0.00	687.50-	0
01-539-315	Inmate Labor - Gen Gov't Bldgs	0.00	6,337.00	0.00	5,749.68	0.00	587.32	91
01-539-411	City Hall - Communication - Gen Gov't Bl	2,568.41	12,700.00	2,112.42	11,622.62	0.00	1,077.38	92
01-539-414	Bronson Community Center-Communications	0.00	1,680.00	276.02	1,517.04	0.00	162.96	90
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	1,400.46	12,225.00	1,628.27	9,286.27	0.00	2,938.73	76
01-539-432	Activity Center - Utilities - Gen Gov't	210.68	2,500.00	200.37	1,275.72	0.00	1,224.28	51
01-539-433	Public Works - Utilities - Gen Gov't Bld	206.80	2,000.00	208.91	1,823.25	0.00	176.75	91
01-539-434	Bronson Community Center-Utilities	0.00	6,250.00	379.18	2,023.88	0.00	4,226.12	32
01-539-440	Rentals and Leases - Gen Gov't Bldgs	766.01	8,033.00	558.71	7,121.44	0.00	911.56	89
01-539-461	City Hall - Repairs & Maint - Gen Gov't	234.94	5,000.00	127.21	4,037.12	0.00	962.88	81
01-539-462	Activity Center - Repairs & Maint - Gen	0.00	1,500.00	57.49	528.95	0.00	971.05	35
01-539-463	Public Works - Repairs & Maint - Gen Gov	26.86	2,000.00	0.00	508.27	0.00	1,491.73	25
01-539-464	Bronson Community Center-Repairs & Maint	0.00	2,500.00	28.16	6,456.57	0.00	3,956.57-	258
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	120.52	2,000.00	114.76	732.56	0.00	1,267.44	37
01-539-522	Activity Center - Operating Supplies - G	7.33	300.00	22.04	202.99	0.00	97.01	68
01-539-523	Public Works - Operating Supplies - Gen	227.43	500.00	0.00	0.00	0.00	500.00	0
01-539-524	Bronson Community Center-Operatg Supplies	0.00	300.00	410.05	1,233.73	0.00	933.73-	411
01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-539-620	Buildings - Gen Gov't Bldgs	0.00	7,743.00	0.00	0.00	0.00	7,743.00	0
01-539-644	Bronson Community Center -Mach/Equip	4,136.59	0.00	0.00	4,249.40	0.00	4,249.40-	0
Department Total		9,906.03	89,468.00	7,637.97	69,564.22	0.00	19,903.78	78
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	5,889.60	79,565.00	5,814.35	59,556.65	0.00	20,008.35	75
01-541-140	Overtime - Roads & Streets	0.00	1,584.00	0.00	345.56	0.00	1,238.44	22

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-541-210	Fica Taxes - Roads & Streets	446.46	6,208.00	437.57	4,569.64	0.00	1,638.36	74
01-541-220	Retirement Contribution - Roads & Street	369.82	5,138.00	378.96	3,750.54	0.00	1,387.46	73
01-541-230	Life & Health Insurance - Roads & Street	1,390.79	18,079.00	1,642.34	15,059.16	0.00	3,019.84	83
01-541-240	Worker's Compensation - Roads & Streets	0.00	7,600.00	0.00	4,742.12	0.00	2,857.88	62
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	1,800.00	0.00	1,800.00-	0
01-541-311	Engineering Services - Roads & Streets	0.00	700.00	0.00	0.00	0.00	700.00	0
01-541-315	Inmate Labor - Roads & Streets	0.00	19,012.00	0.00	17,249.12	0.00	1,762.88	91
01-541-400	Travel and Training - Roads & Streets	0.00	300.00	0.00	0.00	0.00	300.00	0
01-541-410	Communication Services - Roads & Streets	64.78	540.00	61.92	492.94	0.00	47.06	91
01-541-430	Utilities - Roads & Streets	1,942.06	24,500.00	1,857.40	16,937.88	0.00	7,562.12	69
01-541-460	Repairs and Maintenance - Roads & Street	4.99	8,000.00	0.00	5,169.11	0.00	2,830.89	65
01-541-461	Repairs & Maintenance-Equipment - Roads	198.32	3,500.00	810.06	3,928.80	0.00	428.80-	112
01-541-464	Vehicle Fuel - Roads & Streets	696.37	6,000.00	579.48	3,070.21	0.00	2,929.79	51
01-541-465	Vehicle Maintenance - Roads & Streets	252.08	4,000.00	0.00	706.43	0.00	3,293.57	18
01-541-492	Recording & Other Fees - Roads & Streets	0.00	0.00	0.00	39.30	0.00	39.30-	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	0.00	200.00	86.55	691.70	0.00	491.70-	346
01-541-520	Operating Supplies - Roads & Streets	932.28	10,000.00	287.18	4,318.17	0.00	5,681.83	43
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	0.00	6,500.00	0.00	1,822.80	0.00	4,677.20	28
01-541-540	Books, Pub., Sub., & Memberships - Roads	0.00	0.00	14.99	14.99	0.00	14.99-	0
01-541-600	ROADS & STREETS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-640	Machinery & Equipment - Roads & Streets	495.99-	0.00	0.00	2,899.99	0.00	2,899.99-	0
Department Total		11,691.56	202,926.00	11,970.80	147,165.11	0.00	55,760.89	73
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	4,184.64	55,700.00	8,155.55	48,195.37	0.00	7,504.63	87
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	614.85	3,683.14	0.00	659.86	85
01-571-220	Retirement Contribution - Library	308.40	4,122.00	613.29	3,590.35	0.00	531.65	87
01-571-230	Life & Health Insurance - Library	1,390.79	17,912.00	1,629.40	15,934.32	0.00	1,977.68	89
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
01-571-312	Professional Services - Other - Library	0.00	2,800.00	0.00	125.00	0.00	2,675.00	4
01-571-400	Travel and Training - Library	46.74	1,200.00	0.00	240.93	0.00	959.07	20
01-571-410	Communication Services - Library	171.64	2,100.00	340.18	1,257.08	0.00	842.92	60
01-571-430	Utilities - Library	350.69	5,000.00	349.73	2,501.00	0.00	2,499.00	50
01-571-460	Repairs and Maintenance - Library	0.00	1,000.00	5.99	533.02	0.00	466.98	53

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-571-480	Promo Activities & Legal Ads - Library	250.00	1,500.00	0.00	1,719.28	0.00	219.28-	115
01-571-510	Office Supplies - Library	268.71	1,200.00	100.63	780.48	0.00	419.52	65
01-571-520	Operating Supplies - Library	1,674.79	8,000.00	95.33	2,326.62	0.00	5,673.38	29
01-571-540	Books, Pub., Sub., & Memberships - Libra	59.00	900.00	0.00	468.11	0.00	431.89	52
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	811.27	12,000.00	864.81	8,787.53	0.00	3,212.47	73
Department Total		9,829.99	118,998.00	12,769.76	90,552.93	0.00	28,445.07	76
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	0.00	5,749.72	0.00	587.28	91
01-572-430	Utilities - Parks	634.17	7,000.00	262.21	6,781.76	0.00	218.24	97
01-572-460	Repairs and Maintenance - Parks	351.72	54,000.00	69.00	2,858.46	0.00	51,141.54	5
01-572-520	Operating Supplies - Parks	7.32	1,200.00	22.00	243.61	0.00	956.39	20
Department Total		993.21	68,537.00	353.21	15,633.55	0.00	52,903.45	23
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
01-574-520	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
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	1,275.00	13,935.50	0.00	8,935.50-	279
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	168.30	14,324.00	364.65	14,513.65	0.00	189.65-	101
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	29.63	893.72	0.00	3,606.28	20
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
01-590-942	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	250.00	0.00	250.00	50
01-590-992	Unemployment Claims - Non-Dept	1,650.00	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

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
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	3.00	5,000.00	97.10	2,321.63	0.00	2,678.37	46
Department Total		1,821.30	137,686.00	1,766.38	73,958.18	0.00	63,727.82	54
GENERAL FUND Expend Total		75,779.20	1,593,763.00	120,380.96	1,080,269.16	0.00	513,493.84	68

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	GENERAL FUND	112,045.68	154,370.05	1,507,350.90	75,779.20	120,380.96	1,080,269.16	427,081.74

POLK CITY
Statement of Revenue and Expenditures

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	112,045.68	154,370.05	1,507,350.90	75,779.20	120,380.96	1,080,269.16	427,081.74

2016

Assets

05-101-100	Cash - Checking	302,329.04
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45
05-101-800	Cash - Sewer Impact Fee Account	502,432.63
05-101-900	Cash - Water Impact Fee Account	271,670.29
05-101-913	DEP Loan - Sinking Fund	58,069.36
05-101-914	Fifth Third Bank - Sinking Fund	428,908.79
05-101-915	Tax Exempt Leasing - Sinking Fund	19,570.65
05-101-920	Cash - Customer Deposits	232,250.56
05-101-934	Fifth Third Bank - Reserves	610,967.73
05-101-935	Fifth Third Bank - Renewal & Replacement	145,000.00
05-115-105	Accounts Receivable - Invoicing	733.00
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	49.00
05-159-100	Deferred Outflows - Related to Pension	17,792.38
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	12,019,338.68
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>14,950,272.44</u>

ACCOUNTS RECEIVABLE

05-115-100	Accounts Receivable - Utilities	68,421.26
05-115-130	Accounts Receivable - Readiness to Serve	87,467.15
	Total ACCOUNTS RECEIVABLE	<u>155,888.41</u>
	Total Assets	<u>15,106,160.85</u>

Liabilities & Fund Balance

05-202-100	Accounts Payable	36,152.28
05-202-320	Fountain Park Impact Fee - Sewer	139,650.00
05-202-321	Fountain Park Impact Fee - Water	34,580.00
05-202-900	Customer Deposits	232,250.56
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	7,542.01
05-225-100	Deferred Inflows - Related to Pension	9,998.18
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
05-235-900	Net Pension Liability	29,017.95
05-243-100	Encumbrances Payable	5,759.52-
	Total Liabilities	<u>12,555,693.50</u>
05-245-100	Reserved for Encumbrances	5,759.52

POLK CITY
ENTERPRISE FUND
BALANCE SHEET
AS OF: 07/31/16

2016

05-250-100	Contributed Capital	598,715.40
05-255-100	Change in Fund Balance	61,514.20
05-271-100	Fund Balance Unreserved	856,395.94
05-271-200	Net Asset Adjustment Account	10,071.23-
05-272-100	Retained Earnings	734,552.82
	Total Fund Balance	<u>2,246,866.65</u>
	Total Liabilities & Fund Balance	<u>14,802,560.15</u>

POLK CITY
Statement of Revenue and Expenditures

Revenue Account Range: 05-000-000 to 05-999-999 Include Non-Anticipated: Yes Year To Date As Of: 07/31/16
 Expend Account Range: 05-000-000 to 05-999-999 Include Non-Budget: No Current Period: 07/01/16 to 07/31/16
 Print Zero YTD Activity: No Prior Year: 07/01/15 to 07/31/15

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
05-324-210	Water Impact Fees	10,482.00	34,940.00	8,190.00	73,486.00	0.00	38,546.00	210
05-324-220	Sewer Impact Fees	26,490.00	88,300.00	41,335.00	224,457.00	0.00	136,157.00	254
Account Total		36,972.00	123,240.00	49,525.00	297,943.00	0.00	174,703.00	242
05-325-111	Connection Fees - Wtr:Permits Cash Basis	3,045.00	16,965.00	9,570.00	38,715.00	0.00	21,750.00	228
05-325-112	Connection Fees - Wtr:Utlty Bill Accrual	0.00	0.00	0.00	3,045.00	0.00	3,045.00	0
05-325-210	Readiness to Serve Charge - Sewer	347.00-	102,780.00	0.00	98,571.66	0.00	4,208.34-	96
05-325-211	Readiness to Serve Charge - Water	554.16	63,404.00	0.00	53,677.38	0.00	9,726.62-	85
Account Total		3,252.16	183,149.00	9,570.00	194,009.04	0.00	10,860.04	106
05-329-200	Other Lic./Fees/Permits	500.00	100.00	115.00	2,817.05	0.00	2,717.05	***
05-340-300	Water Utility Revenue	78,420.71	891,008.00	89,755.28	697,949.67	0.00	193,058.33-	78
05-340-500	Sewer Utility Revenue	67,771.53	872,064.00	69,260.58	658,433.06	0.00	213,630.94-	76
Account Total		146,192.24	1,763,072.00	159,015.86	1,356,382.73	0.00	406,689.27-	77
05-359-100	Other Fines and/or Forfeitures	4,725.00	30,200.00	3,340.00	27,015.00	0.00	3,185.00-	89
05-359-200	Non Sufficient Funds	85.00	900.00	30.00	860.00	0.00	40.00-	96
05-359-300	Late Fees	2,593.50	29,100.00	2,435.94	23,435.94	0.00	5,664.06-	81
Account Total		7,403.50	60,200.00	5,805.94	51,310.94	0.00	8,889.06-	85
05-369-100	Misc. Income	0.00	500.00	0.00	705.32	0.00	205.32	141
05-369-111	Cash Drawer Overage	0.50-	0.00	0.00	0.00	0.00	0.00	0
05-369-700	Misc Income - Reimbursement - Invoiced	0.00	0.00	0.00	1,708.86	0.00	1,708.86	0
Account Total		0.50-	500.00	0.00	2,414.18	0.00	1,914.18	141
05-381-900	Cash Carry Forward	0.00	39,334.00	0.00	0.00	0.00	39,334.00-	0
ENTERPRISE FUND Revenue Total		194,319.40	2,169,595.00	224,031.80	1,904,876.94	0.00	264,718.06-	88

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-535-305	Contract Labor - Sewer Oper	19,402.52	255,000.00	35,416.67	197,979.17	0.00	57,020.83	78
05-535-310	Professional Services - Sewer Oper	0.00	2,500.00	1,760.00	1,760.00	0.00	740.00	70
05-535-311	Engineering Services - Sewer Oper	0.00	12,500.00	3,504.00	17,303.25	0.00	4,803.25-	138
05-535-312	Professional Services - Other - Sewer Op	0.00	2,500.00	550.00	1,900.00	0.00	600.00	76
05-535-315	Inmate Labor - Sewer Oper	0.00	10,237.00	0.00	11,499.40	0.00	1,262.40-	112
05-535-410	Communication Services - Sewer Oper	60.31	800.00	59.55	595.50	0.00	204.50	74
05-535-411	Cardinal Hill WWTP - Comm Srvcs - Sewer	0.00	650.00	78.58	424.59	0.00	225.41	65
05-535-412	Mt. Olive WWTP - Comm Srvcs - Sewer Oper	201.05	3,100.00	198.50	1,985.00	0.00	1,115.00	64
05-535-430	Utilities - Sewer Oper	200.34	3,600.00	20.09	2,371.51	0.00	1,228.49	66
05-535-431	Cardinal Hill WWTP - Utilities - Sewer O	2,164.84	18,000.00	0.00	11,997.12	0.00	6,002.88	67
05-535-432	Mt. Olive WWTP - Utilities - Sewer Opera	998.33	10,000.00	260.91	6,668.74	0.00	3,331.26	67
05-535-460	Repairs and Maintenance - Sewer Oper	0.00	72,000.00	3,570.83	34,307.17	0.00	37,692.83	48
05-535-461	Cardinal Hill - Repairs and Maint - Sewe	0.00	10,000.00	1,530.50	2,725.00	0.00	7,275.00	27
05-535-464	Vehicle Fuel - Sewer Oper	356.41	7,500.00	161.28	716.86	0.00	6,783.14	10
05-535-465	Vehicle Maintenance - Sewer Oper	353.74	3,000.00	0.00	156.09	0.00	2,843.91	5
05-535-470	Printing and Reproduction - Sewer Oper	0.00	1,000.00	0.00	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	0.00	550.00	31.95	175.73	0.00	374.27	32
05-535-520	Operating Supplies - Sewer Oper	133.87	1,500.00	103.25	800.00	0.00	700.00	53
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	77,000.00	0.00	36,329.74	0.00	40,670.26	47
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	158,219.00	275,947.00	162,078.00	218,671.62	0.00	57,275.38	79
05-535-720	Interest - Sewer Oper	170,439.49	396,471.00	168,066.20	366,642.82	0.00	29,828.18	92
05-535-733	Mandated Reserve - Sewer Oper	1,929.50	23,154.00	1,929.50	19,295.00	0.00	3,859.00	83
Department Total		354,459.40	1,189,509.00	379,319.81	935,235.05	0.00	254,273.95	79
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	3,724.81	4,371.01	0.00	4,371.01-	0
05-590-312	Professional Services - Other - Non-Dept	2,500.00	16,845.00	2,500.00	16,641.64	0.00	203.36	99
05-590-320	Accounting and Auditing - Non-Dept	341.70	29,081.00	740.35	29,467.44	0.00	386.44-	101
05-590-440	Rentals and Leases - Non-Dept	1,046.08	12,421.00	159.06	10,013.23	0.00	2,407.77	81
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	0.00	11,500.00	0.00	3,515.70	0.00	7,984.30	31
05-590-900	NON-DEPARTMENTAL - OTHER USES	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

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-590-940	Reserves - Unrestricted Reserves NON-Dep	0.00	2,450.00	0.00	0.00	0.00	2,450.00	0
05-590-992	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	0.00	1,500.00	0.00	126.19	0.00	1,373.81	8
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	0.00	4,500.00	11.24	5,236.47	0.00	736.47-	116
Department Total		3,887.78	291,080.00	7,135.46	120,098.57	0.00	170,981.43	41
ENTERPRISE FUND Expend Total		494,365.47	2,169,595.00	536,879.50	1,595,879.95	0.00	573,715.05	74

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
05	ENTERPRISE FUND	194,319.40	224,031.80	1,904,876.94	494,365.47	536,879.50	1,595,879.95	308,996.99

POLK CITY
Statement of Revenue and Expenditures

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	194,319.40	224,031.80	1,904,876.94	494,365.47	536,879.50	1,595,879.95	308,996.99