

POLK CITY  
GENERAL FUND  
BALANCE SHEET  
AS OF: 08/31/2016

| Account Id                                | Account Description                         | 2016                |
|---|---|---------------------|
| <b>Assets</b>                             |   |                     |
| 01-101-100                                | Cash - Checking                             | 866,028.66          |
| 01-101-800                                | Cash - Impact Fee Account                   | 128,461.18          |
| 01-101-911                                | USDA - Loan Payments - Sinking Fund         | 102,089.06          |
| 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    | 10,334.00           |
| 01-117-100                                | Allowance for Bad Debt                      | -13,538.27          |
| 01-117-200                                | Allowance for Uncollectible A/R             | -4,206.80           |
| 01-131-500                                | Due from Enterprise Fund                    | 14,993.79           |
| 01-153-302                                | Restricted Cash - New Local Opt Gas Tax     | 73,001.64           |
| 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           |
|   | <b>Total</b>                                | <b>1,522,375.94</b> |
| <br><b>ACCOUNTS RECEIVABLE</b>            |   |                     |
| 01-115-100                                | Accounts Receivable - Utilities             | -10,816.97          |
| 01-115-130                                | Accounts Receivable - Readiness to Serve    | 3,156.71            |
|   | <b>Total ACCOUNTS RECEIVABLE</b>            | <b>-7,660.26</b>    |
|   | <b>Total Assets</b>                         | <b>1,514,715.68</b> |
| <br><b>Liabilities &amp; Fund Balance</b> |   |                     |
| 01-202-900                                | Customer Deposits                           | 1,350.00            |
| 01-208-300                                | Due to County - Impact Fees                 | 24,712.00           |
| 01-208-310                                | Due to DCA - Bldg Permit Surcharge          | 841.09              |
| 01-208-320                                | Due to Dept of Business - License Fees      | 832.09              |
| 01-208-330                                | Due to PCSO - Police Education Revenue      | 42.00               |
| 01-217-100                                | Accrued Payroll Taxes                       | 3,868.10            |
| 01-217-200                                | Accrued Sales Tax                           | 24.50               |
| 01-218-200                                | FRS Retirement Payable                      | 3,604.92            |
| 01-218-320                                | Supplemental Insurance Payable              | 299.24              |
| 01-218-400                                | Dental Plan Payable                         | 467.12              |
| 01-218-410                                | Vision Plan Payable                         | 166.46              |
| 01-218-700                                | ICMA-RC                                     | -20.00              |
| 01-243-100                                | Encumbrances Payable                        | -5,512.63           |
|   | <b>Total Liabilities</b>                    | <b>30,674.89</b>    |
| 01-245-100                                | Reserved for Encumbrances                   | 5,512.63            |
| 01-271-100                                | Fund Balance Unreserved                     | 1,478,528.16        |
|   | <b>Total Fund Balance</b>                   | <b>1,484,040.79</b> |
|   | <b>Total Liabilities &amp; Fund Balance</b> | <b>1,514,715.68</b> |

GENERAL FUND  
BALANCE SHEET  
AS OF: 08/31/16

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: 08/31/16  
 Expend Account Range: 01-000-000 to 01-999-999 Include Non-Budget: No Current Period: 08/01/16 to 08/31/16  
 Print Zero YTD Activity: No Prior Year: 08/01/15 to 08/31/15

| Revenue Account | Description                              | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|-------------|-------------|-------------|--------|----------------|--------|
| 01-311-100      | Ad Valorem Taxes                         | 1,741.96     | 505,630.00  | 1,947.97    | 510,578.53  | 0.00   | 4,948.53       | 101    |
| 01-312-300      | 9th Cent Gas Tax                         | 1,057.66     | 11,842.00   | 1,200.80    | 10,083.01   | 0.00   | 1,758.99-      | 85     |
| 01-312-400      | Local Option Gas Tax                     | 6,260.54     | 70,321.00   | 6,547.35    | 62,495.34   | 0.00   | 7,825.66-      | 89     |
| 01-312-410      | New Local Option Gas Tax                 | 3,666.98     | 44,694.00   | 3,866.02    | 39,755.07   | 0.00   | 4,938.93-      | 89     |
| Account Total   |  | 10,985.18    | 126,857.00  | 11,614.17   | 112,333.42  | 0.00   | 14,523.58-     | 89     |
| 01-314-100      | Electric - Utility Tax                   | 9,054.22     | 68,297.00   | 8,828.96    | 68,558.13   | 0.00   | 261.13         | 100    |
| 01-314-300      | Water - Utility Tax                      | 3,042.99     | 47,675.00   | 3,982.17    | 35,809.35   | 0.00   | 11,865.65-     | 75     |
| 01-314-301      | Water - Utility Tax - Readiness to Serve | 8.55         | 6,340.00    | 64.94-      | 5,437.98    | 0.00   | 902.02-        | 86     |
| 01-314-400      | Gas - Utility Tax                        | 528.51       | 4,700.00    | 245.62      | 2,719.77    | 0.00   | 1,980.23-      | 58     |
| Account Total   |  | 12,634.27    | 127,012.00  | 12,991.81   | 112,525.23  | 0.00   | 14,486.77-     | 89     |
| 01-315-100      | Communications Services Tax              | 12,113.16    | 138,572.00  | 9,537.16    | 111,767.86  | 0.00   | 26,804.14-     | 81     |
| 01-316-000      | LOCAL BUSINESS TAX                       | 180.00       | 0.00        | 80.00       | 80.00       | 0.00   | 80.00          | 0      |
| 01-316-100      | Local Business Licenses                  | 10,949.54    | 11,500.00   | 12,126.75   | 12,597.49   | 0.00   | 1,097.49       | 110    |
| Account Total   |  | 11,129.54    | 11,500.00   | 12,206.75   | 12,677.49   | 0.00   | 1,177.49       | 110    |
| 01-322-100      | Building Permits                         | 3,855.00     | 23,000.00   | 7,290.50    | 56,577.92   | 0.00   | 33,577.92      | 246    |
| 01-322-101      | Bl dg Permi t - Plan Checki ng           | 1,983.75     | 13,000.00   | 3,697.46    | 29,863.70   | 0.00   | 16,863.70      | 230    |
| 01-322-102      | Bl dg Permi t - Admi n Fee               | 180.00       | 1,400.00    | 260.00      | 2,020.00    | 0.00   | 620.00         | 144    |
| 01-322-103      | Bl dg Permi t - Electrical               | 625.00       | 4,000.00    | 1,000.00    | 7,950.00    | 0.00   | 3,950.00       | 199    |
| 01-322-104      | Bl dg Permi t - Plumbi ng                | 625.00       | 3,700.00    | 875.00      | 7,450.00    | 0.00   | 3,750.00       | 201    |
| 01-322-105      | Bl dg Permi t - Mechani cal              | 450.00       | 3,700.00    | 750.00      | 7,000.00    | 0.00   | 3,300.00       | 189    |
| 01-322-107      | Bl dg Permi t - Cert of Occupancy        | 60.00        | 900.00      | 120.00      | 1,170.00    | 0.00   | 270.00         | 130    |
| 01-322-108      | Bl dg Permi t - Inspecti ons             | 1,085.00     | 14,000.00   | 3,880.00    | 29,440.00   | 0.00   | 15,440.00      | 210    |
| Account Total   |  | 8,863.75     | 63,700.00   | 17,872.96   | 141,471.62  | 0.00   | 77,771.62      | 222    |
| 01-323-100      | Electric - Franchi se Fee                | 0.00         | 53,000.00   | 14,504.00   | 45,869.62   | 0.00   | 7,130.38-      | 87     |
| 01-323-300      | Solid Waste - Franchi se Fee             | 2,250.00     | 27,500.00   | 2,504.60    | 23,299.23   | 0.00   | 4,200.77-      | 85     |

POLK CITY  
Statement of Revenue and Expenditures

| Revenue Account | Description                        | Prior Yr Rev | Anticipated | Current Rev | YTD Revenue | Cancel | Excess/Deficit | % Real |
|-----------------|------------------------------------|--------------|-------------|-------------|-------------|--------|----------------|--------|
| Account Total   |                                    | 2,250.00     | 80,500.00   | 17,008.60   | 69,168.85   | 0.00   | 11,331.15-     | 86     |
| 01-324-110      | Public Safety Impact Fee           | 0.00         | 0.00        | 5,940.60    | 35,643.60   | 0.00   | 35,643.60      | 0      |
| 01-324-610      | Parks & Recreation Impact Fee      | 0.00         | 0.00        | 6,240.96    | 37,445.76   | 0.00   | 37,445.76      | 0      |
| 01-324-710      | Public Facilities Impact Fee       | 0.00         | 0.00        | 10,488.06   | 62,928.36   | 0.00   | 62,928.36      | 0      |
| Account Total   |                                    | 0.00         | 0.00        | 22,669.62   | 136,017.72  | 0.00   | 136,017.72     | 0      |
| 01-329-200      | Other Lic./Fees/Permits            | 0.00         | 0.00        | 300.00      | 300.00      | 0.00   | 300.00         | 0      |
| 01-329-220      | Site Plan Reviews                  | 0.00         | 500.00      | 0.00        | 0.00        | 0.00   | 500.00-        | 0      |
| Account Total   |                                    | 0.00         | 500.00      | 300.00      | 300.00      | 0.00   | 200.00-        | 60     |
| 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              | 5,129.07     | 55,512.00   | 4,700.10    | 51,812.03   | 0.00   | 3,699.97-      | 93     |
| 01-335-122      | SRS - 8th Cent. Motor Fuel Tax     | 1,599.56     | 17,556.00   | 1,467.40    | 16,110.39   | 0.00   | 1,445.61-      | 92     |
| 01-335-123      | MRS - Municipal Fuel Tax           | 1.29         | 7.00        | 0.61        | 6.76        | 0.00   | 0.24-          | 97     |
| 01-335-140      | Mobile Home License                | 134.87       | 4,800.00    | 231.75      | 4,896.68    | 0.00   | 96.68          | 102    |
| 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                | 7,144.56     | 95,727.00   | 8,327.45    | 82,517.49   | 0.00   | 13,209.51-     | 86     |
| Account Total   |                                    | 14,009.35    | 174,072.00  | 14,727.31   | 156,371.17  | 0.00   | 17,700.83-     | 90     |
| 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                        | 19,184.82    | 228,582.00  | 19,390.05   | 203,540.75  | 0.00   | 25,041.25-     | 89     |
| 01-340-700      | Stormwater Utility Fees            | 1,421.66     | 16,604.00   | 1,506.43    | 14,814.95   | 0.00   | 1,789.05-      | 89     |
| 01-340-900      | Notary Fees                        | 0.00         | 280.00      | 0.00        | 0.00        | 0.00   | 280.00-        | 0      |
| Account Total   |                                    | 20,606.48    | 245,466.00  | 20,896.48   | 218,355.70  | 0.00   | 27,110.30-     | 89     |

POLK CITY  
Statement of Revenue and Expenditures

| Revenue Account            | Description                             | Prior Yr Rev | Anticipated  | Current Rev | YTD Revenue  | Cancel | Excess/Deficit | % Real |
|----------------------------|---|--------------|--------------|-------------|--------------|--------|----------------|--------|
| 01-344-900                 | FDOT Maintenance Agreement              | 3,562.17     | 14,249.00    | 0.00        | 10,686.47    | 0.00   | 3,562.53-      | 75     |
| 01-347-100                 | Library Income                          | 669.55       | 6,257.00     | 432.95      | 5,168.25     | 0.00   | 1,088.75-      | 83     |
| 01-351-200                 | Fines, Penalties, and Forfeitures       | 45.29        | 500.00       | 347.95      | 624.15       | 0.00   | 124.15         | 125    |
| 01-359-300                 | Late Fees                               | 10.50        | 250.00       | 0.00        | 84.00        | 0.00   | 166.00-        | 34     |
| 01-361-100                 | Interest Income                         | 0.00         | 25.00        | 0.02        | 73.72        | 0.00   | 48.72          | 295    |
| 01-362-100                 | Activity Center Rentals                 | 200.00       | 200.00       | 250.00-     | 550.00       | 0.00   | 350.00         | 275    |
| 01-362-200                 | Donald Bronson Community Center Rentals | 0.00         | 900.00       | 0.00        | 2,510.74     | 0.00   | 1,610.74       | 279    |
| Account Total              |   | 200.00       | 1,100.00     | 250.00-     | 3,060.74     | 0.00   | 1,960.74       | 278    |
| 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           | 750.00       | 1,000.00     | 100.00      | 1,100.00     | 0.00   | 100.00         | 110    |
| 01-366-102                 | Private Donations - Halloween           | 250.00       | 700.00       | 200.00      | 950.00       | 0.00   | 250.00         | 136    |
| 01-366-104                 | Private Donations - Music Festival      | 500.00       | 0.00         | 0.00        | 1,850.00     | 0.00   | 1,850.00       | 0      |
| 01-366-110                 | Private Donations - Library             | 0.00         | 600.00       | 0.00        | 722.92       | 0.00   | 122.92         | 120    |
| Account Total              |   | 1,500.00     | 2,900.00     | 300.00      | 4,622.92     | 0.00   | 1,722.92       | 96     |
| 01-369-100                 | Misc. Income                            | 13.10        | 1,000.00     | 0.00        | 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      | 38.34        | 2,000.00     | 617.41      | 6,350.90     | 0.00   | 4,350.90       | 318    |
| 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       | 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                 | 137.01       | 300.00       | 61.62       | 348.10       | 0.00   | 48.10          | 116    |
| Account Total              |   | 188.45       | 3,800.00     | 679.03      | 8,482.56     | 0.00   | 4,682.56       | 214    |
| GENERAL FUND Revenue Total |   | 100,509.65   | 1,593,763.00 | 143,282.78  | 1,650,633.68 | 0.00   | 56,870.68      | 103    |

POLK CITY  
Statement of Revenue and Expenditures

| 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       | 4,963.75     | 0.00   | 451.25    | 92     |
| 01-511-160       | Bonuses and Gift Certificates - Legislat | 0.00          | 1,083.00   | 0.00         | 1,082.85     | 0.00   | 0.15      | 100    |
| 01-511-210       | Fica Taxes - Legislative                 | 34.52         | 497.00     | 34.52        | 462.57       | 0.00   | 34.43     | 93     |
| 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        | 1,682.67      | 5,800.00   | 2,700.87     | 4,675.63     | 0.00   | 1,124.37  | 81     |
| 01-511-470       | Printing and Reproduction - Legislative  | 0.00          | 0.00       | 0.00         | 21.95        | 0.00   | 21.95-    | 0      |
| 01-511-480       | Promo Activities & Legal Ads - Legislati | 0.00          | 1,000.00   | 0.00         | 910.98       | 0.00   | 89.02     | 91     |
| 01-511-490       | Other Current Charges - Legislative      | 2,500.00      | 3,000.00   | 0.00         | 2,154.18     | 0.00   | 845.82    | 72     |
| 01-511-510       | Office Supplies - Legislative            | 0.00          | 200.00     | 106.79       | 219.89       | 0.00   | 19.89-    | 110    |
| 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   | 539.00       | 3,953.00     | 0.00   | 453.00-   | 113    |
| Department Total |  | 4,668.44      | 21,510.00  | 3,832.43     | 18,731.16    | 0.00   | 2,778.84  | 87     |
| 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     | 103,093.59   | 0.00   | 14,906.41 | 87     |
| 01-512-130       | Other Salaries and Wages - Executive     | 400.00        | 4,800.00   | 400.00       | 4,200.00     | 0.00   | 600.00    | 88     |
| 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       | 9,326.19     | 0.00   | 1,211.81  | 88     |
| 01-512-220       | Retirement Contribution - Executive      | 1,487.42      | 19,395.00  | 1,515.72     | 17,224.24    | 0.00   | 2,170.76  | 89     |
| 01-512-230       | Life & Health Insurance - Executive      | 1,427.39      | 16,991.00  | 1,481.92     | 16,697.26    | 0.00   | 293.74    | 98     |
| 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          | 599.00        | 4,200.00   | 1,042.87     | 3,565.84     | 0.00   | 634.16    | 85     |
| 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   | 0.00         | 1,222.00     | 0.00   | 778.00    | 61     |
| 01-512-510       | Office Supplies - Executive              | 0.00          | 550.00     | 391.94       | 686.00       | 0.00   | 136.00-   | 125    |
| 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   | 89.99        | 1,001.12     | 0.00   | 198.88    | 83     |
| Department Total |  | 13,705.91     | 191,676.00 | 14,713.88    | 172,154.18   | 0.00   | 19,521.82 | 90     |
| 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      |

POLK CITY  
Statement of Revenue and Expenditures

| Expend Account   | Description                              | Prior Yr Expd | Budgeted  | Current Expd | YTD Expended | Cancel | Balance   | % Expd |
|------------------|--|---------------|-----------|--------------|--------------|--------|-----------|--------|
| 01-513-400       | Travel and Training - City Clerk         | 0.00          | 2,800.00  | 20.03        | 1,134.18     | 0.00   | 1,665.82  | 41     |
| 01-513-470       | Printing and Reproduction - City Clerk   | 0.00          | 3,000.00  | 407.47       | 1,265.47     | 0.00   | 1,734.53  | 42     |
| 01-513-490       | Other Current Charges - City Clerk       | 19.95         | 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             | 31.95         | 800.00    | 46.35        | 289.77       | 0.00   | 510.23    | 36     |
| 01-513-520       | Operating Supplies - City Clerk          | 0.00          | 200.00    | 72.90        | 72.90        | 0.00   | 127.10    | 36     |
| 01-513-540       | Books, Pub., Sub., & Memberships - City  | 75.00         | 650.00    | 0.00         | 235.00       | 0.00   | 415.00    | 36     |
| 01-513-600       | CITY CLERK - CAPITAL OUTLAY              | 0.00          | 0.00      | 0.00         | 0.00         | 0.00   | 0.00      | 0      |
| 01-513-640       | Machinery & Equipment - City Clerk       | 0.00          | 0.00      | 1,495.00     | 1,495.00     | 0.00   | 1,495.00- | 0      |
| Department Total |  | 126.90        | 8,450.00  | 2,041.75     | 4,724.58     | 0.00   | 3,725.42  | 56     |
| 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    | 17,629.83     | 77,000.00 | 902.17       | 33,306.67    | 0.00   | 43,693.33 | 43     |
| 01-514-480       | Promo Activities & Legal Ads - Legal Cou | 689.65        | 6,000.00  | 0.00         | 3,329.71     | 0.00   | 2,670.29  | 56     |
| Department Total |  | 18,319.48     | 83,000.00 | 902.17       | 36,636.38    | 0.00   | 46,363.62 | 44     |
| 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    | 0.00          | 18,000.00 | 0.00         | 18,000.00    | 0.00   | 0.00      | 100    |
| Department Total |  | 0.00          | 18,000.00 | 0.00         | 18,000.00    | 0.00   | 0.00      | 100    |
| 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    | 2,600.00      | 53,224.00 | 2,846.17     | 44,295.08    | 0.00   | 8,928.92  | 83     |
| 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                | 186.76        | 4,142.00  | 201.86       | 3,265.44     | 0.00   | 876.56    | 79     |
| 01-516-220       | Retirement Contribution - Fin & Acctng   | 188.76        | 3,446.00  | 214.04       | 2,939.97     | 0.00   | 506.03    | 85     |
| 01-516-230       | Life & Health Insurance - Fin & Acctng   | 687.19        | 8,337.00  | 740.96       | 8,192.74     | 0.00   | 144.26    | 98     |
| 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       | 162.44        | 2,100.00  | 0.00         | 854.54       | 0.00   | 1,245.46  | 41     |
| 01-516-420       | Education Reimbursement - Fin & Acctng   | 0.00          | 3,000.00  | 0.00         | 1,500.00     | 0.00   | 1,500.00  | 50     |
| 01-516-470       | Printing and Reproduction - Fin & Acctng | 0.00          | 700.00    | 0.00         | 148.97       | 0.00   | 551.03    | 21     |
| 01-516-510       | Office Supplies - Fin & Acctng           | 281.81        | 1,200.00  | 430.80       | 941.78       | 0.00   | 258.22    | 78     |
| 01-516-520       | Operating Supplies - Fin & Acctng        | 0.00          | 1,000.00  | 216.71       | 246.66       | 0.00   | 753.34    | 25     |
| 01-516-540       | Books, Pub., Sub., & Memberships - Fin & | 0.00          | 300.00    | 0.00         | 35.00        | 0.00   | 265.00    | 12     |
| Department Total |  | 4,106.96      | 79,027.00 | 4,650.54     | 63,397.44    | 0.00   | 15,629.56 | 80     |

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         | 124,278.00   | 0.00   | 0.00       | 100    |
| 01-521-440       | Rentals and Leases - Law Enf             | 48.32         | 582.00     | 48.31        | 531.49       | 0.00   | 50.51      | 91     |
| 01-521-460       | Repairs and Maintenance - Law Enf        | 0.00          | 500.00     | 0.00         | 3.31         | 0.00   | 496.69     | 1      |
| 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 | 0.00          | 4,680.00   | 0.00         | 4,632.70     | 0.00   | 47.30      | 99     |
| Department Total |  | 48.32         | 130,140.00 | 48.31        | 129,445.50   | 0.00   | 694.50     | 99     |
| 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  | 3,509.24     | 39,681.45    | 0.00   | 5,938.55   | 87     |
| 01-524-210       | Fica Taxes - Bldg & Zoning               | 238.94        | 3,490.00   | 259.34       | 2,977.25     | 0.00   | 512.75     | 85     |
| 01-524-220       | Retirement Contribution - Bldg & Zoning  | 235.22        | 3,312.00   | 263.90       | 2,943.31     | 0.00   | 368.69     | 89     |
| 01-524-230       | Life & Health Insurance - Bldg & Zoning  | 700.07        | 8,414.00   | 740.96       | 8,235.03     | 0.00   | 178.97     | 98     |
| 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    | 3,494.03      | 37,000.00  | 12,782.63    | 44,118.98    | 0.00   | 7,118.98-  | 119    |
| 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         | 81.75        | 0.00   | 118.25     | 41     |
| 01-524-520       | Operating Supplies - Bldg & Zoning       | 0.00          | 100.00     | 0.00         | 0.00         | 0.00   | 100.00     | 0      |
| Department Total |  | 7,908.26      | 99,553.00  | 17,556.07    | 99,160.02    | 0.00   | 392.98     | 100    |
| 01-529-300       | CODE ENFORCEMENT - OPERATING EXPENSES    | 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         | 53.00        | 0.00   | 97.00      | 35     |
| 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         | 31.95        | 0.00   | 68.05      | 32     |
| 01-529-520       | Operating Supplies - Code Enf            | 0.00          | 100.00     | 0.00         | 0.00         | 0.00   | 100.00     | 0      |
| 01-529-540       | Books, Pub., Sub., & Memberships - Code  | 0.00          | 0.00       | 0.00         | 14.99        | 0.00   | 14.99-     | 0      |
| Department Total |  | 0.00          | 700.00     | 0.00         | 99.94        | 0.00   | 600.06     | 14     |





POLK CITY  
Statement of Revenue and Expenditures

| Expend Account   | Description                              | Prior Yr Expd | Budgeted   | Current Expd | YTD Expended | Cancel | Bal ance  | % Expd |
|------------------|--|---------------|------------|--------------|--------------|--------|-----------|--------|
| 01-539-620       | Buildings - Gen Gov't Bldgs              | 0.00          | 7,743.00   | 0.00         | 0.00         | 0.00   | 7,743.00  | 0      |
| 01-539-633       | Public Works - Improv. O/T Bldgs - Gen G | 1,125.00      | 0.00       | 0.00         | 0.00         | 0.00   | 0.00      | 0      |
| 01-539-644       | Bronson Community Center -Mach/Equip     | 3,603.87      | 0.00       | 4,436.50     | 8,685.90     | 0.00   | 8,685.90- | 0      |
| Department Total |  | 9,952.76      | 89,468.00  | 15,137.68    | 84,701.90    | 0.00   | 4,766.10  | 95     |
| 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 | 5,889.61      | 79,565.00  | 5,860.15     | 65,416.80    | 0.00   | 14,148.20 | 82     |
| 01-541-140       | Overtime - Roads & Streets               | 0.00          | 1,584.00   | 0.00         | 345.56       | 0.00   | 1,238.44  | 22     |
| 01-541-210       | Fica Taxes - Roads & Streets             | 446.46        | 6,208.00   | 441.06       | 5,010.70     | 0.00   | 1,197.30  | 81     |
| 01-541-220       | Retirement Contribution - Roads & Street | 374.50        | 5,138.00   | 382.20       | 4,132.74     | 0.00   | 1,005.26  | 80     |
| 01-541-230       | Life & Health Insurance - Roads & Street | 1,500.97      | 18,079.00  | 1,691.72     | 16,750.88    | 0.00   | 1,328.12  | 93     |
| 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 | 64.27         | 540.00     | 50.82        | 543.76       | 0.00   | 3.76-     | 101    |
| 01-541-430       | Utilities - Roads & Streets              | 1,954.33      | 24,500.00  | 1,826.74     | 18,764.62    | 0.00   | 5,735.38  | 77     |
| 01-541-460       | Repairs and Maintenance - Roads & Street | 0.00          | 8,000.00   | 0.00         | 5,169.11     | 0.00   | 2,830.89  | 65     |
| 01-541-461       | Repairs & Maintenance-Equipment - Roads  | 689.64        | 3,500.00   | 1,099.35     | 5,028.15     | 0.00   | 1,528.15- | 144    |
| 01-541-464       | Vehicle Fuel - Roads & Streets           | 533.38        | 6,000.00   | 345.18       | 3,415.39     | 0.00   | 2,584.61  | 57     |
| 01-541-465       | Vehicle Maintenance - Roads & Streets    | 890.90        | 4,000.00   | 197.24       | 903.67       | 0.00   | 3,096.33  | 23     |
| 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        | 24.90         | 200.00     | 52.32        | 744.02       | 0.00   | 544.02-   | 372    |
| 01-541-520       | Operating Supplies - Roads & Streets     | 505.87        | 10,000.00  | 430.28       | 4,748.45     | 0.00   | 5,251.55  | 47     |
| 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 | 110.00        | 6,500.00   | 209.00       | 2,031.80     | 0.00   | 4,468.20  | 31     |
| 01-541-540       | Books, Pub., Sub., & Memberships - Roads | 0.00          | 0.00       | 14.99        | 29.98        | 0.00   | 29.98-    | 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  | 0.00          | 0.00       | 0.00         | 2,899.99     | 0.00   | 2,899.99- | 0      |
| Department Total |  | 12,984.83     | 202,926.00 | 12,601.05    | 159,766.16   | 0.00   | 43,159.84 | 79     |
| 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  | 3,690.76     | 51,886.13    | 0.00   | 3,813.87  | 93     |
| 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   | 278.70       | 3,961.84     | 0.00   | 381.16    | 91     |

POLK CITY  
Statement of Revenue and Expenditures

| Expend Account   | Description                               | Prior Yr Expd | Budgeted   | Current Expd | YTD Expended | Cancel | Balance   | % Expd |
|------------------|---|---------------|------------|--------------|--------------|--------|-----------|--------|
| 01-571-220       | Retirement Contribution - Library         | 303.80        | 4,122.00   | 151.86       | 3,742.21     | 0.00   | 379.79    | 91     |
| 01-571-230       | Life & Health Insurance - Library         | 1,475.95      | 17,912.00  | 1,481.91     | 17,416.23    | 0.00   | 495.77    | 97     |
| 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             | 0.00          | 1,200.00   | 34.44        | 275.37       | 0.00   | 924.63    | 23     |
| 01-571-410       | Communication Services - Library          | 170.42        | 2,100.00   | 170.09       | 1,427.17     | 0.00   | 672.83    | 68     |
| 01-571-430       | Utilities - Library                       | 367.03        | 5,000.00   | 324.68       | 2,825.68     | 0.00   | 2,174.32  | 57     |
| 01-571-460       | Repairs and Maintenance - Library         | 55.00         | 1,000.00   | 0.00         | 533.02       | 0.00   | 466.98    | 53     |
| 01-571-480       | Promo Activities & Legal Ads - Library    | 0.00          | 1,500.00   | 15.36        | 1,734.64     | 0.00   | 234.64-   | 116    |
| 01-571-510       | Office Supplies - Library                 | 77.98         | 1,200.00   | 1,136.13     | 1,916.61     | 0.00   | 716.61-   | 160    |
| 01-571-520       | Operating Supplies - Library              | 94.67         | 8,000.00   | 199.80       | 2,526.42     | 0.00   | 5,473.58  | 32     |
| 01-571-540       | Books, Pub., Sub., & Memberships - Libra  | 0.00          | 900.00     | 54.95        | 523.06       | 0.00   | 376.94    | 58     |
| 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 | 380.37        | 12,000.00  | 1,351.36     | 10,138.89    | 0.00   | 1,861.11  | 84     |
| Department Total |   | 7,423.18      | 118,998.00 | 8,890.04     | 99,442.97    | 0.00   | 19,555.03 | 84     |
| 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                         | 544.54        | 7,000.00   | 264.96       | 7,046.72     | 0.00   | 46.72-    | 101    |
| 01-572-460       | Repairs and Maintenance - Parks           | 60.00         | 54,000.00  | 235.60       | 3,094.06     | 0.00   | 50,905.94 | 6      |
| 01-572-520       | Operating Supplies - Parks                | 47.06         | 1,200.00   | 18.88        | 262.49       | 0.00   | 937.51    | 22     |
| Department Total |   | 651.60        | 68,537.00  | 519.44       | 16,152.99    | 0.00   | 52,384.01 | 24     |
| 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   | 0.00         | 13,935.50    | 0.00   | 8,935.50- | 279    |
| 01-590-312       | Professional Services - Other - Non-Dept  | 525.00        | 8,800.00   | 0.00         | 8,933.29     | 0.00   | 133.29-   | 102    |
| 01-590-320       | Accounting and Auditing - Non-Dept        | 0.00          | 14,324.00  | 0.00         | 14,513.65    | 0.00   | 189.65-   | 101    |

POLK CITY  
Statement of Revenue and Expenditures

| Expend Account            | Description                              | Prior Yr Expd | Budgeted     | Current Expd | YTD Expended | Cancel | Balance    | % Expd |
|---------------------------|--|---------------|--------------|--------------|--------------|--------|------------|--------|
| 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                       | 2,000.00      | 4,500.00     | 25.65        | 919.37       | 0.00   | 3,580.63   | 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           | 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 | 17.65         | 5,000.00     | 168.65       | 2,490.28     | 0.00   | 2,509.72   | 50     |
| Department Total          |  | 2,542.65      | 137,686.00   | 194.30       | 74,152.48    | 0.00   | 63,533.52  | 54     |
| GENERAL FUND Expend Total |  | 97,557.83     | 1,593,763.00 | 102,804.95   | 1,183,074.11 | 0.00   | 410,688.89 | 74     |

| Fund | Description  | Prior Revenue | Curr Revenue | YTD Revenue  | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|--------------|---------------|--------------|--------------|----------------|---------------|--------------|--------------------------|
| 01   | GENERAL FUND | 100,509.65    | 143,282.78   | 1,650,633.68 | 97,557.83      | 102,804.95    | 1,183,074.11 | 467,559.57               |

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 | 100,509.65    | 143,282.78   | 1,650,633.68 | 97,557.83      | 102,804.95    | 1,183,074.11 | 467,559.57               |

POLK CITY  
ENTERPRISE FUND  
BALANCE SHEET  
AS OF: 08/31/2016

| Account Id                 | Account Description                      | 2016                 |
|----------------------------|--|----------------------|
| Assets                     |  |                      |
| 05-101-100                 | Cash - Checking                          | 302,591.05           |
| 05-101-710                 | Cash - Enterprise Fund Capital Imprvmnts | 52,898.45            |
| 05-101-800                 | Cash - Sewer Impact Fee Account          | 515,677.63           |
| 05-101-900                 | Cash - Water Impact Fee Account          | 276,911.29           |
| 05-101-913                 | DEP Loan - Sinking Fund                  | 72,586.70            |
| 05-101-914                 | Fifth Third Bank - Sinking Fund          | 482,797.75           |
| 05-101-915                 | Tax Exempt Leasing - Sinking Fund        | 21,527.72            |
| 05-101-920                 | Cash - Customer Deposits                 | 231,016.16           |
| 05-101-934                 | Fifth Third Bank - Reserves              | 610,967.73           |
| 05-101-935                 | Fifth Third Bank - Renewal & Replacement | 147,500.00           |
| 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          | -119,271.17          |
| 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                                    | 15,046,906.71        |
|                            |  |                      |
| ACCOUNTS RECEIVABLE        |  |                      |
| 05-115-100                 | Accounts Receivable - Utilities          | -93,794.27           |
| 05-115-130                 | Accounts Receivable - Readiness to Serve | 85,084.79            |
|                            | Total ACCOUNTS RECEIVABLE                | -8,709.48            |
|                            | <b>Total Assets</b>                      | <b>15,038,197.23</b> |
|                            |  |                      |
| Liabilities & Fund Balance |  |                      |
| 05-202-320                 | Fountain Park Impact Fee - Sewer         | 124,040.00           |
| 05-202-321                 | Fountain Park Impact Fee - Water         | 31,850.00            |
| 05-202-900                 | Customer Deposits                        | 231,016.16           |
| 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                      | 13,435.16            |
| 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                     | -5,298.92            |
|                            | <b>Total Liabilities</b>                 | <b>12,506,320.57</b> |
|                            |  |                      |
| 05-245-100                 | Reserved for Encumbrances                | 5,298.92             |
| 05-250-100                 | Contributed Capital                      | 598,715.40           |

|            |   |                      |
|------------|---|----------------------|
| 05-255-100 | Change in Fund Balance                      | 64,014.20            |
| 05-271-100 | Fund Balance Unreserved                     | 1,139,366.55         |
| 05-271-200 | Net Asset Adjustment Account                | -10,071.23           |
| 05-272-100 | Retained Earnings                           | 734,552.82           |
|            | <b>Total Fund Balance</b>                   | <b>2,531,876.66</b>  |
|            | <b>Total Liabilities &amp; Fund Balance</b> | <b>15,038,197.23</b> |

ENTERPRISE FUND  
BALANCE SHEET  
AS OF: 08/31/16

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: 08/31/16  
 Expend Account Range: 05-000-000 to 05-999-999 Include Non-Budget: No Current Period: 08/01/16 to 08/31/16  
 Print Zero YTD Activity: No Prior Year: 08/01/15 to 08/31/15

| Revenue Account               | Description                              | Prior Yr Rev | Anticipated  | Current Rev | YTD Revenue  | Cancel | Excess/Deficit | % Real |
|-------------------------------|--|--------------|--------------|-------------|--------------|--------|----------------|--------|
| 05-324-210                    | Water Impact Fees                        | 6,988.00     | 34,940.00    | 6,224.00    | 79,710.00    | 0.00   | 44,770.00      | 228    |
| 05-324-220                    | Sewer Impact Fees                        | 17,660.00    | 88,300.00    | 30,602.00   | 255,059.00   | 0.00   | 166,759.00     | 289    |
| Account Total                 |  | 24,648.00    | 123,240.00   | 36,826.00   | 334,769.00   | 0.00   | 211,529.00     | 272    |
| 05-325-111                    | Connection Fees - Wtr:Permits Cash Basis | 3,480.00     | 16,965.00    | 6,525.00    | 45,240.00    | 0.00   | 28,275.00      | 267    |
| 05-325-112                    | Connection Fees - Wtr:Utlty Bill Accrual | 435.00       | 0.00         | 0.00        | 3,045.00     | 0.00   | 3,045.00       | 0      |
| 05-325-210                    | Readiness to Serve Charge - Sewer        | 173.50       | 102,780.00   | 347.00      | 98,918.66    | 0.00   | 3,861.34-      | 96     |
| 05-325-211                    | Readiness to Serve Charge - Water        | 85.45        | 63,404.00    | 649.42-     | 53,027.96    | 0.00   | 10,376.04-     | 84     |
| Account Total                 |  | 4,173.95     | 183,149.00   | 6,222.58    | 200,231.62   | 0.00   | 17,082.62      | 109    |
| 05-329-200                    | Other Lic./Fees/Permits                  | 110.00-      | 100.00       | 0.00        | 2,817.05     | 0.00   | 2,717.05       | ***    |
| 05-340-300                    | Water Utility Revenue                    | 69,387.99    | 891,008.00   | 84,987.31   | 782,936.98   | 0.00   | 108,071.02-    | 88     |
| 05-340-500                    | Sewer Utility Revenue                    | 64,534.97    | 872,064.00   | 69,714.68   | 728,147.74   | 0.00   | 143,916.26-    | 84     |
| Account Total                 |  | 133,922.96   | 1,763,072.00 | 154,701.99  | 1,511,084.72 | 0.00   | 251,987.28-    | 86     |
| 05-359-100                    | Other Fines and/or Forfeitures           | 3,025.00     | 30,200.00    | 1,785.00    | 28,800.00    | 0.00   | 1,400.00-      | 95     |
| 05-359-200                    | Non Sufficient Funds                     | 30.00        | 900.00       | 0.00        | 860.00       | 0.00   | 40.00-         | 96     |
| 05-359-300                    | Late Fees                                | 2,457.00     | 29,100.00    | 2,341.56    | 25,777.50    | 0.00   | 3,322.50-      | 89     |
| Account Total                 |  | 5,512.00     | 60,200.00    | 4,126.56    | 55,437.50    | 0.00   | 4,762.50-      | 92     |
| 05-369-100                    | Misc. Income                             | 0.00         | 500.00       | 0.00        | 705.32       | 0.00   | 205.32         | 141    |
| 05-369-700                    | Misc Income - Reimbursement - Invoiced   | 0.00         | 0.00         | 0.00        | 1,708.86     | 0.00   | 1,708.86       | 0      |
| Account Total                 |  | 0.00         | 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 |  | 168,146.91   | 2,169,595.00 | 201,877.13  | 2,106,754.07 | 0.00   | 62,840.93-     | 97     |





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              | 21,060.58        | 255,000.00          | 17,708.34        | 215,687.51        | 0.00        | 39,312.49         | 85        |
| 05-535-310              | Professional Services - Sewer Oper       | 0.00             | 2,500.00            | 0.00             | 1,760.00          | 0.00        | 740.00            | 70        |
| 05-535-311              | Engineering Services - Sewer Oper        | 0.00             | 12,500.00           | 0.00             | 17,303.25         | 0.00        | 4,803.25-         | 138       |
| 05-535-312              | Professional Services - Other - Sewer Op | 0.00             | 2,500.00            | 0.00             | 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      | 59.55            | 800.00              | 59.55            | 655.05            | 0.00        | 144.95            | 82        |
| 05-535-411              | Cardinal Hill WWTP - Comm Srvcs - Sewer  | 44.05            | 650.00              | 39.06            | 463.65            | 0.00        | 186.35            | 71        |
| 05-535-412              | Mt. Olive WWTP - Comm Srvcs - Sewer Oper | 198.50           | 3,100.00            | 198.50           | 2,183.50          | 0.00        | 916.50            | 70        |
| 05-535-430              | Utilities - Sewer Oper                   | 212.65           | 3,600.00            | 542.70           | 2,914.21          | 0.00        | 685.79            | 81        |
| 05-535-431              | Cardinal Hill WWTP - Utilities - Sewer O | 1,430.72         | 18,000.00           | 2,779.82         | 14,776.94         | 0.00        | 3,223.06          | 82        |
| 05-535-432              | Mt. Olive WWTP - Utilities - Sewer Opera | 667.94           | 10,000.00           | 1,151.20         | 7,819.94          | 0.00        | 2,180.06          | 78        |
| 05-535-460              | Repairs and Maintenance - Sewer Oper     | 44,332.00        | 72,000.00           | 5,194.94         | 39,502.11         | 0.00        | 32,497.89         | 55        |
| 05-535-461              | Cardinal Hill - Repairs and Maint - Sewe | 0.00             | 10,000.00           | 0.00             | 2,725.00          | 0.00        | 7,275.00          | 27        |
| 05-535-464              | Vehicle Fuel - Sewer Oper                | 213.25           | 7,500.00            | 79.74            | 796.60            | 0.00        | 6,703.40          | 11        |
| 05-535-465              | Vehicle Maintenance - Sewer Oper         | 763.29           | 3,000.00            | 166.17           | 322.26            | 0.00        | 2,677.74          | 11        |
| 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             | 53.48            | 550.00              | 0.00             | 175.73            | 0.00        | 374.27            | 32        |
| 05-535-520              | Operating Supplies - Sewer Oper          | 52.48            | 1,500.00            | 71.72            | 871.72            | 0.00        | 628.28            | 58        |
| 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        |
| 05-535-641              | Cardinal Hill - Mach & Equip - Sewer Ope | 3,708.00         | 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                   | 0.00             | 275,947.00          | 0.00             | 218,671.62        | 0.00        | 57,275.38         | 79        |
| 05-535-720              | Interest - Sewer Oper                    | 0.00             | 396,471.00          | 0.00             | 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         | 21,224.50         | 0.00        | 1,929.50          | 92        |
| <b>Department Total</b> |  | <b>74,725.99</b> | <b>1,189,509.00</b> | <b>29,921.24</b> | <b>965,156.29</b> | <b>0.00</b> | <b>224,352.71</b> | <b>81</b> |
| 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                | 464.42           | 4,835.43          | 0.00        | 4,835.43-         | 0         |
| 05-590-312              | Professional Services - Other - Non-Dept | 525.00           | 16,845.00           | 1,050.00         | 17,691.64         | 0.00        | 846.64-           | 105       |
| 05-590-320              | Accounting and Auditing - Non-Dept       | 0.00             | 29,081.00           | 0.00             | 29,467.44         | 0.00        | 386.44-           | 101       |
| 05-590-440              | Rentals and Leases - Non-Dept            | 1,046.84         | 12,421.00           | 323.82           | 10,337.05         | 0.00        | 2,083.95          | 83        |
| 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                       | 5,000.00         | 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         |

POLK CITY  
Statement of Revenue and Expenditures

| Expend Account               | Description                              | Prior Yr Expd | Budgeted     | Current Expd | YTD Expended | Cancel | Balance    | % Expd |
|------------------------------|--|---------------|--------------|--------------|--------------|--------|------------|--------|
| 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      |
| 05-590-992                   | 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     | 0.00         | 5,386.47     | 0.00   | 886.47-    | 120    |
| Department Total             |  | 6,571.84      | 291,080.00   | 1,838.24     | 122,086.81   | 0.00   | 168,993.19 | 42     |
| ENTERPRISE FUND Expend Total |  | 122,730.81    | 2,169,595.00 | 70,602.32    | 1,666,632.27 | 0.00   | 502,962.73 | 77     |

| Fund | Description     | Prior Revenue | Curr Revenue | YTD Revenue  | Prior Expended | Curr Expended | YTD Expended | Total Available Revenues |
|------|-----------------|---------------|--------------|--------------|----------------|---------------|--------------|--------------------------|
| 05   | ENTERPRISE FUND | 168,146.91    | 201,877.13   | 2,106,754.07 | 122,730.81     | 70,602.32     | 1,666,632.27 | 440,121.80               |

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 | 168,146.91    | 201,877.13   | 2,106,754.07 | 122,730.81     | 70,602.32     | 1,666,632.27 | 440,121.80               |