

POLK CITY
GENERAL FUND
BALANCE SHEET
AS OF: 10/31/2016

Account Id	Account Description	2017
Assets		
01-000-000	GENERAL FUND	0.00
01-101-000	CASH AND CASH EQUIVALENTS	0.00
01-101-100	Cash - Checking	667,917.13
01-101-200	Cash - Savings	0.00
01-101-210	Cash - Town Hall Bricks	0.00
01-101-220	Suntrust - City Hall Interim F	0.00
01-101-300	Cash - Police Reserve	0.00
01-101-400	Cash - Mayors Youth Council	0.00
01-101-500	Cash - Parks & Rec Advrsy Comm	0.00
01-101-600	Cash - Payroll Account	0.00
01-101-700	Cash - Unemployment Reserve	0.00
01-101-800	Cash - Impact Fee Account	181,356.96
01-101-910	Cash - Restricted	0.00
01-101-911	USDA - Loan Payments - Sinking Fund	119,103.86
01-101-912	Suntrust - Loan Payments - Restricted	0.00
01-101-914	Fifth Third Bank - Sinking Fund	0.00
01-101-920	Cash - Customer Deposits	0.00
01-101-930	Restricted Cash - Reclass	0.00
01-101-931	USDA - Reserves	102,090.00
01-101-934	Fifth Third Bank - Reserves	0.00
01-101-935	Fifth Third Bank - Renewal & Replacement	0.00
01-101-940	Sun Trust - CIBR Grant	0.00
01-101-990	Van Fleet Cycling Challenge	859.09
01-102-100	Cash on Hand	575.00
01-115-000	ACCOUNTS RECEIVABLE	0.00
01-115-105	Accounts Receivable - Invoicing	0.00
01-115-110	Accounts Receivable - NSF	0.00
01-115-120	Accounts Receivable - Local Bus Licenses	2,126.58
01-115-200	Accounts Receivable - Year End	-45,940.42
01-115-900	Reimbursements Receivable	0.00
01-117-100	Allowance for Bad Debt	-13,538.27
01-117-200	Allowance for Uncollectible A/R	-4,206.80
01-131-000	DUE FROM OTHER FUNDS	0.00
01-131-001	GF Impact Fees Due From General Fund	0.00
01-131-002	GF Impact Fees Due From Sewer Fund	0.00
01-131-003	GF Impact Fees Due From Water Fund	0.00
01-131-100	Due from General Fund	0.00
01-131-200	Due from Water Fund	0.00
01-131-300	Due from Sewer Fund	0.00
01-131-400	Due from Utility Deposit Acct	0.00
01-131-500	Due from Enterprise Fund	7,026.51
01-133-000	DUE FROM OTHER GOVERNMENTS	0.00
01-133-100	Due From Other Governmental Units	0.00
01-151-000	INVESTMENTS	0.00
01-151-100	Overnight Investments	0.00
01-151-200	Certificates of Deposit	0.00
01-153-000	RESTRICTED ASSETS	0.00
01-153-100	Restricted Funds - Law Enforcement	0.00
01-153-110	Restricted Funds - Streets	0.00
01-153-200	Transfer to Restricted Cash	0.00
01-153-201	Transfer From Restricted Cash	0.00

01-153-300	Restricted Cash - Stormwater	0.00
01-153-301	Restricted Cash - Building Permits	0.00
01-153-302	Restricted Cash - New Local Opt Gas Tax	73,001.64
01-153-303	Restricted Cash - Building and Codes	1,000.00
01-154-100	Deferred Bond Issue Costs	0.00
01-155-000	PREPAID EXPENSES	0.00
01-155-100	Prepaid Expenses	0.00
01-155-200	Prepaid Insurance	0.00
01-156-000	OTHER ASSETS	0.00
01-156-100	Other Assets - Current	0.00
01-160-900	Restricted Assets	0.00
01-160-902	Reserve Account	177,764.59
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00
01-160-904	Reserve Acct - CIP Purchases	0.00
01-161-000	FIXED ASSETS	0.00
01-161-900	Fixed Assets - Land	0.00
01-162-900	Fixed Assets - Buildings	0.00
01-163-900	Accumulated Depreciation - Buildings	0.00
01-164-100	Utility Plant in Service	0.00
01-164-900	Improvements Other than Buildings	0.00
01-165-900	Acc.Dep. - Improvements Other than Build	0.00
01-166-900	Equipment & Furniture	0.00
01-167-900	Accumulated Depreciation - Equipment	0.00
01-168-900	Property Under Capital Leases	0.00
01-169-900	CIP - Construction Costs	0.00
01-169-910	CIP - Engineering Costs	0.00
01-169-920	CIP - Net Capitalized Interest	0.00
01-170-900	Other Fixed Assets	0.00
	Total	1,332,059.87

ACCOUNTS RECEIVABLE

01-115-100	Accounts Receivable - Utilities	-3,512.74
01-115-130	Accounts Receivable - Readiness to Serve	3,016.56
	Total ACCOUNTS RECEIVABLE	-496.18

Total Assets	1,331,563.69
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Liabilities & Fund Balance

01-202-000	ACCOUNTS PAYABLE	0.00
01-202-100	Accounts Payable	-42,669.31
01-202-200	Accounts Payable - Year End	0.00
01-202-300	Construction Payables	0.00
01-202-900	Customer Deposits	2,000.00
01-203-000	ACCRUED LIABILITIES	0.00
01-203-100	Accumulated Interest Payable	0.00
01-203-700	Fifth Third Bank 2011 Revenue Note	0.00
01-207-000	DUE TO OTHER FUNDS	0.00
01-207-300	Due to Other Funds	0.00
01-207-301	Due to General Fund Impact Fees	0.00
01-207-302	Due to Sewer Fund Impact Fees	0.00
01-207-303	Due to Water Fund Impact Fees	0.00
01-207-310	Due to Enterprise Fund CDBG Bank Acct	0.00
01-207-500	Due to Sewer Fund	0.00
01-207-600	Due to Water Fund	0.00
01-207-700	Due to Utility Deposits	0.00
01-207-800	Due to Enterprise Fund	276.97
01-208-000	DUE TO OTHER GOVERNMENTS	0.00
01-208-200	Due to BCAIB - Builder's Surcharge	0.00
01-208-300	Due to County - Impact Fees	11,088.00

01-208-305	Due to County - Public Srv Tax	47.22
01-208-310	Due to DCA - Bldg Permit Surcharge	1,530.59
01-208-320	Due to Dept of Business - License Fees	1,487.08
01-208-330	Due to PCSO - Police Education Revenue	52.00
01-208-400	Due to Mayor's Youth Council	0.00
01-208-500	Due to Parks & Rec Advrsy Comm	0.00
01-210-000	COMPENSATED ABSENCES	0.00
01-210-800	Compensated Absences - Current	0.00
01-210-900	Compensated Absences - Long Term	0.00
01-216-000	ACCRUED WAGES PAYABLE	0.00
01-216-100	Accrued Payroll	-6,324.12
01-216-200	Accrued Law Enforcement	0.00
01-217-000	ACCRUED TAXES PAYABLE	0.00
01-217-100	Accrued Payroll Taxes	0.00
01-217-200	Accrued Sales Tax	31.50
01-218-000	CURRENT PAYROLL LIABILITIES	0.00
01-218-010	Payroll Clearing	0.00
01-218-050	Payroll Liabilities	0.00
01-218-100	FICA Taxes Payable	0.00
01-218-200	FRS Retirement Payable	3,872.12
01-218-300	Health Plan Payable	0.00
01-218-310	Long Term Disability Payable	0.00
01-218-320	Supplemental Insurance Payable	0.00
01-218-400	Dental Plan Payable	675.61
01-218-410	Vision Plan Payable	198.28
01-218-500	Life Insurance Payable	0.00
01-218-600	Worker's Comp Payable	0.00
01-218-700	ICMA-RC	20.00
01-223-000	OTHER	0.00
01-223-100	Deferred Revenue	0.00
01-229-000	NOTES & LOANS PAYABLE	0.00
01-229-100	Notes Payable	0.00
01-229-110	Notes Payable - USDA	0.00
01-229-120	Notes Payable - Suntrust	0.00
01-243-100	Encumbrances Payable	-6,187.91
	Total Liabilities	-33,901.97
01-245-100	Reserved for Encumbrances	6,187.91
01-247-000	FUND BALANCE	0.00
01-247-100	Fund Balance Reserved - Street	0.00
01-247-200	Fund Balance Reserved - Police	0.00
01-255-100	Change in Fund Balance	0.00
01-271-100	Fund Balance Unreserved	1,359,277.75
01-271-200	Net Asset Adjustment Account	0.00
	Total Fund Balance	1,365,465.66
	Total Liabilities & Fund Balance	1,331,563.69

GENERAL FUND
BALANCE SHEET
AS OF: 10/31/16

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: 10/31/16
 Expend Account Range: 01-000-000 to 01-999-999 Include Non-Budget: No Current Period: 10/01/16 to 10/31/16
 Print Zero YTD Activity: No Prior Year: 10/01/15 to 10/31/15

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-300-000	GENERAL FUND REVENUES	0.00	0.00	60.00	60.00	0.00	60.00	0
01-311-100	Ad Valorem Taxes	0.00	550,828.00	0.00	0.00	0.00	550,828.00-	0
01-312-300	9th Cent Gas Tax	0.00	13,568.00	0.00	0.00	0.00	13,568.00-	0
01-312-400	Local Option Gas Tax	0.00	77,425.00	0.00	0.00	0.00	77,425.00-	0
01-312-410	New Local Option Gas Tax	0.00	47,147.00	0.00	0.00	0.00	47,147.00-	0
Account Total		0.00	138,140.00	0.00	0.00	0.00	138,140.00-	0
01-314-100	Electric - Utility Tax	0.00	74,847.00	0.00	0.00	0.00	74,847.00-	0
01-314-300	Water - Utility Tax	81.09-	43,773.00	2,704.47	2,704.47	0.00	41,068.53-	6
01-314-301	Water - Utility Tax - Readiness to Serve	20.51	4,904.00	0.00	0.00	0.00	4,904.00-	0
01-314-400	Gas - Utility Tax	0.00	3,300.00	0.00	0.00	0.00	3,300.00-	0
Account Total		60.58-	126,824.00	2,704.47	2,704.47	0.00	124,119.53-	2
01-315-100	Communications Services Tax	0.00	140,000.00	0.00	0.00	0.00	140,000.00-	0
01-316-100	Local Business Licenses	850.00	11,800.00	100.00-	100.00-	0.00	11,900.00-	1-
01-322-100	Building Permits	867.28	30,000.00	2,799.00	2,799.00	0.00	27,201.00-	9
01-322-101	Bl dg Permi t - Plan Checki ng	404.74	15,000.00	1,395.00	1,395.00	0.00	13,605.00-	9
01-322-102	Bl dg Permi t - Admi n Fee	140.00	1,500.00	120.00	120.00	0.00	1,380.00-	8
01-322-103	Bl dg Permi t - Electri cal	375.00	5,200.00	375.00	375.00	0.00	4,825.00-	7
01-322-104	Bl dg Permi t - Plumbi ng	250.00	5,000.00	375.00	375.00	0.00	4,625.00-	8
01-322-105	Bl dg Permi t - Mechani cal	125.00	4,900.00	500.00	500.00	0.00	4,400.00-	10
01-322-107	Bl dg Permi t - Cert of Occupancy	120.00	1,000.00	150.00	150.00	0.00	850.00-	15
01-322-108	Bl dg Permi t - Inspecti ons	3,530.00	20,000.00	3,570.00	3,570.00	0.00	16,430.00-	18
Account Total		5,812.02	82,600.00	9,284.00	9,284.00	0.00	73,316.00-	11
01-323-100	Electric - Franchise Fee	0.00	55,000.00	0.00	0.00	0.00	55,000.00-	0
01-323-300	Solid Waste - Franchise Fee	0.00	30,149.00	0.00	0.00	0.00	30,149.00-	0
Account Total		0.00	85,149.00	0.00	0.00	0.00	85,149.00-	0

POLK CITY
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-324-110	Public Safety Impact Fee	0.00	17,822.00	1,980.20	1,980.20	0.00	15,841.80-	11
01-324-610	Parks & Recreation Impact Fee	0.00	18,723.00	2,080.32	2,080.32	0.00	16,642.68-	11
01-324-710	Public Facilities Impact Fee	0.00	31,464.00	3,496.02	3,496.02	0.00	27,967.98-	11
Account Total		0.00	68,009.00	7,556.54	7,556.54	0.00	60,452.46-	11
01-331-510	CDBG	0.00	15,402.00	0.00	0.00	0.00	15,402.00-	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	65,402.00	0.00	0.00	0.00	65,402.00-	0
01-334-201	Justice Assistance Grant (JAG)	0.00	5,113.00	0.00	0.00	0.00	5,113.00-	0
01-335-120	MRS - State Sales Tax	4,709.38	57,116.00	4,693.95	4,693.95	0.00	52,422.05-	8
01-335-122	SRS - 8th Cent. Motor Fuel Tax	1,463.00	17,832.00	1,465.47	1,465.47	0.00	16,366.53-	8
01-335-123	MRS - Municipal Fuel Tax	0.62	7.00	0.62	0.62	0.00	6.38-	9
01-335-140	Mobile Home License	62.24	5,000.00	89.12	89.12	0.00	4,910.88-	2
01-335-150	Alcoholic Beverage License	0.00	1,028.00	0.00	0.00	0.00	1,028.00-	0
01-335-180	Half-Cent Sales Tax	0.00	100,496.00	0.00	0.00	0.00	100,496.00-	0
Account Total		6,235.24	181,479.00	6,249.16	6,249.16	0.00	175,229.84-	3
01-337-100	Library Coop Funding	0.00	28,712.00	0.00	0.00	0.00	28,712.00-	0
01-340-400	Solid Waste	86.75	251,735.00	20,492.47	20,492.47	0.00	231,242.53-	8
01-340-700	Stormwater Utility Fees	16.50	18,194.00	20,385.09-	20,385.09-	0.00	38,579.09-	112-
Account Total		103.25	269,929.00	107.38	107.38	0.00	269,821.62-	0
01-344-900	FDOT Maintenance Agreement	0.00	16,303.00	0.00	0.00	0.00	16,303.00-	0
01-347-100	Library Income	464.40	6,500.00	426.06	426.06	0.00	6,073.94-	7
01-351-200	Fines, Penalties, and Forfeitures	0.00	200.00	0.00	0.00	0.00	200.00-	0
01-359-300	Late Fees	0.00	126.00	10.50	10.50	0.00	115.50-	8
01-361-100	Interest Income	0.00	62.00	0.00	0.00	0.00	62.00-	0

POLK CITY
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-362-100	Activity Center Rentals	0.00	500.00	50.00-	50.00-	0.00	550.00-	10-
01-362-200	Donald Bronson Community Center Rentals	0.00	2,000.00	0.00	0.00	0.00	2,000.00-	0
Account Total		0.00	2,500.00	50.00-	50.00-	0.00	2,550.00-	2-
01-365-100	Sales of Surplus Property	0.00	500.00	0.00	0.00	0.00	500.00-	0
01-366-101	Private Donations - Christmas	350.00	1,000.00	0.00	0.00	0.00	1,000.00-	0
01-366-102	Private Donations - Halloween	250.00	700.00	250.00	250.00	0.00	450.00-	36
01-366-104	Private Donations - Music Festival	1,750.00	0.00	0.00	0.00	0.00	0.00	0
01-366-110	Private Donations - Library	0.00	600.00	30.50	30.50	0.00	569.50-	5
Account Total		2,350.00	2,300.00	280.50	280.50	0.00	2,019.50-	12
01-369-100	Misc. Income	40.48	1,000.00	0.00	0.00	0.00	1,000.00-	0
01-369-102	Misc Income - Collection Allowance	0.00	2,000.00	0.00	0.00	0.00	2,000.00-	0
01-369-120	Misc Income - Christmas	20.00	100.00	20.00	20.00	0.00	80.00-	20
01-369-130	Misc Income - Halloween	60.00	60.00	100.00	100.00	0.00	40.00	167
01-369-140	Misc Income - City Wide Yard Sale	0.00	100.00	0.00	0.00	0.00	100.00-	0
01-369-500	Refund of State Gas Tax	75.51	250.00	0.00	0.00	0.00	250.00-	0
Account Total		195.99	3,510.00	120.00	120.00	0.00	3,390.00-	3
01-381-400	Transfer From Enterprise Fund	0.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
01-381-900	Cash Carry Forward	0.00	161,000.00	0.00	0.00	0.00	161,000.00-	0
Account Total		0.00	186,000.00	0.00	0.00	0.00	186,000.00-	0
GENERAL FUND Revenue Total		15,950.32	1,971,986.00	26,648.61	26,648.61	0.00	1,945,337.39-	1

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	451.25	0.00	4,963.75	8
01-511-160	Bonuses and Gift Certificates - Legislat	0.00	2,331.00	0.00	0.00	0.00	2,331.00	0
01-511-210	Fica Taxes - Legislative	34.52	491.00	34.52	34.52	0.00	456.48	7
01-511-240	Worker's Compensation - Legislative	13.54	15.00	12.45	12.45	0.00	2.55	83

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-511-300	LEGISLATIVE - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-511-310	Professional Services - Legislative	0.00	450.00	0.00	0.00	0.00	450.00	0
01-511-400	Travel and Training - Legislative	0.00	4,500.00	50.00	50.00	0.00	4,450.00	1
01-511-480	Promo Activities & Legal Ads - Legislative	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-511-490	Other Current Charges - Legislative	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-511-510	Office Supplies - Legislative	0.00	200.00	0.00	0.00	0.00	200.00	0
01-511-520	Operating Supplies - Legislative	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-511-540	Books, Pub., Sub., & Memberships - Legis	989.00	4,700.00	1,028.00	1,028.00	0.00	3,672.00	22
Department Total		1,488.31	24,102.00	1,576.22	1,576.22	0.00	22,525.78	7
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	7,375.71	119,500.00	7,517.32	7,517.32	0.00	111,982.68	6
01-512-130	Other Salaries and Wages - Executive	200.00	4,800.00	369.24	369.24	0.00	4,430.76	8
01-512-140	Overtime - Executive	0.00	837.00	319.77	319.77	0.00	517.23	38
01-512-160	Bonuses and Gift Certificates - Executive	0.00	12,650.00	0.00	0.00	0.00	12,650.00	0
01-512-210	Fica Taxes - Executive	698.62	11,552.00	789.57	789.57	0.00	10,762.43	7
01-512-220	Retirement Contribution - Executive	1,487.42	19,879.00	1,546.52	1,546.52	0.00	18,332.48	8
01-512-230	Life & Health Insurance - Executive	1,490.44	20,889.00	1,798.21	1,798.21	0.00	19,090.79	9
01-512-240	Worker's Compensation - Executive	309.02	310.00	287.81	287.81	0.00	22.19	93
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	225.00	3,200.00	25.00	25.00	0.00	3,175.00	1
01-512-470	Printing and Reproduction - Executive	0.00	250.00	0.00	0.00	0.00	250.00	0
01-512-480	Promo Activities & Legal Ads - Executive	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-512-490	Other Current Charges - Executive	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-512-510	Office Supplies - Executive	8.88	550.00	0.00	0.00	0.00	550.00	0
01-512-520	Operating Supplies - Executive	0.00	300.00	0.00	0.00	0.00	300.00	0
01-512-540	Books, Pub., Sub., & Memberships - Execu	383.00	1,200.00	0.00	0.00	0.00	1,200.00	0
Department Total		12,178.09	199,417.00	12,653.44	12,653.44	0.00	186,763.56	6
01-513-300	CITY CLERK - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-513-400	Travel and Training - City Clerk	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-513-470	Printing and Reproduction - City Clerk	700.00	3,000.00	0.00	0.00	0.00	3,000.00	0
01-513-490	Other Current Charges - City Clerk	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
01-513-492	Recording & Other Fees - City Clerk	0.00	600.00	0.00	0.00	0.00	600.00	0
01-513-510	Office Supplies - City Clerk	9.60	800.00	3.36-	3.36-	0.00	803.36	0-
01-513-520	Operating Supplies - City Clerk	0.00	200.00	0.00	0.00	0.00	200.00	0
01-513-540	Books, Pub., Sub., & Memberships - City	95.00	650.00	100.00	100.00	0.00	550.00	15

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
Department Total		804.60	10,750.00	96.64	96.64	0.00	10,653.36	1
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	0.00	55,000.00	0.00	0.00	0.00	55,000.00	0
01-514-480	Promo Activities & Legal Ads - Legal Cou	119.59	6,000.00	176.40	176.40	0.00	5,823.60	3
Department Total		119.59	61,000.00	176.40	176.40	0.00	60,823.60	0
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	4,500.00	18,000.00	4,500.00	4,500.00	0.00	13,500.00	25
01-515-312	Professional Services-Other- Comp Planni	0.00	3,500.00	875.00	875.00	0.00	2,625.00	25
Department Total		4,500.00	21,500.00	5,375.00	5,375.00	0.00	16,125.00	25
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	3,077.27	53,224.00	2,213.86	2,213.86	0.00	51,010.14	4
01-516-140	Overtime - Fin & Acctng	0.00	920.00	318.71	318.71	0.00	601.29	35
01-516-210	Fica Taxes - Fin & Acctng	256.82	4,142.00	231.77	231.77	0.00	3,910.23	6
01-516-220	Retirement Contribution - Fin & Acctng	202.16	3,931.00	243.95	243.95	0.00	3,687.05	6
01-516-230	Life & Health Insurance - Fin & Acctng	716.88	10,285.00	883.03	883.03	0.00	9,401.97	9
01-516-240	Worker's Compensation - Fin & Acctng	135.36	210.00	124.53	124.53	0.00	85.47	59
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	552.83	0.00	945.95	945.95	0.00	945.95-	0
01-516-400	Travel and Training - Fin & Acctng	0.00	3,321.00	0.00	0.00	0.00	3,321.00	0
01-516-470	Printing and Reproduction - Fin & Acctng	0.00	500.00	212.00	212.00	0.00	288.00	42
01-516-510	Office Supplies - Fin & Acctng	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0
01-516-520	Operating Supplies - Fin & Acctng	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-516-540	Books, Pub., Sub., & Memberships - Fin &	35.00	300.00	0.00	0.00	0.00	300.00	0
Department Total		4,976.32	79,033.00	5,173.80	5,173.80	0.00	73,859.20	7
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	43,700.00	0.00	0.00	0.00	43,700.00	0
01-517-720	Interest - Debt Service Pmts	0.00	58,389.00	0.00	0.00	0.00	58,389.00	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	31,069.50	95,454.00	23,863.50	23,863.50	0.00	71,590.50	25
01-521-440	Rentals and Leases - Law Enf	0.00	582.00	0.00	0.00	0.00	582.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-521-460	Repairs and Maintenance - Law Enf	0.00	500.00	0.00	0.00	0.00	500.00	0
01-521-520	Operating Supplies - Law Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-521-529	Operating Supplies - JAG Grant - Law Enf	0.00	5,113.00	0.00	0.00	0.00	5,113.00	0
Department Total		31,069.50	101,749.00	23,863.50	23,863.50	0.00	77,885.50	23
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	2,834.43	47,476.00	2,729.76	2,729.76	0.00	44,746.24	6
01-524-140	Overtime - Bldg & Zoning	0.00	0.00	447.86	447.86	0.00	447.86-	0
01-524-210	Fica Taxes - Bldg & Zoning	254.18	3,632.00	300.82	300.82	0.00	3,331.18	8
01-524-220	Retirement Contribution - Bldg & Zoning	249.88	3,570.00	304.91	304.91	0.00	3,265.09	9
01-524-230	Life & Health Insurance - Bldg & Zoning	729.76	10,363.00	888.44	888.44	0.00	9,474.56	9
01-524-240	Worker's Compensation - Bldg & Zoning	1,122.25	117.00	582.96	582.96	0.00	465.96-	498
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	0.00	42,000.00	0.00	0.00	0.00	42,000.00	0
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	500.00	0.00	0.00	0.00	500.00	0
01-524-510	Office Supplies - Bldg & Zoning	0.00	200.00	0.00	0.00	0.00	200.00	0
01-524-520	Operating Supplies - Bldg & Zoning	0.00	100.00	0.00	0.00	0.00	100.00	0
Department Total		5,190.50	108,958.00	5,254.75	5,254.75	0.00	103,703.25	5
01-529-300	CODE ENFORCEMENT - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-529-400	Travel and Training - Code Enf	0.00	500.00	0.00	0.00	0.00	500.00	0
01-529-464	Vehicle Fuel - Code Enf	0.00	250.00	0.00	0.00	0.00	250.00	0
01-529-480	Promo Activities & Legal Ads - Code Enf	0.00	150.00	0.00	0.00	0.00	150.00	0
01-529-490	Other Current Charges - Code Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-529-510	Office Supplies - Code Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
01-529-520	Operating Supplies - Code Enf	0.00	100.00	0.00	0.00	0.00	100.00	0
Department Total		0.00	1,200.00	0.00	0.00	0.00	1,200.00	0
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-534-341	Refuse Disposal - Residential - Refuse/S	0.00	121,256.00	0.00	0.00	0.00	121,256.00	0
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	12,373.35	79,740.00	6,526.49	6,526.49	0.00	73,213.51	8
Department Total		12,373.35	200,996.00	6,526.49	6,526.49	0.00	194,469.51	3
01-538-300	STORMWATER - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-538-311	Engineering Services - Stormwater	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-538-315	Inmate Labor - Stormwater	1,437.42	5,750.00	1,437.42	1,437.42	0.00	4,312.58	25
01-538-400	Travel and Training - Stormwater	0.00	500.00	0.00	0.00	0.00	500.00	0
01-538-460	Repairs and Maintenance - Stormwater	0.00	14,000.00	0.00	0.00	0.00	14,000.00	0
01-538-492	Recording & Other Fees - Stormwater	0.00	500.00	0.00	0.00	0.00	500.00	0
01-538-540	Books, Pub., Sub., & Memberships - Storm	0.00	366.00	500.00	500.00	0.00	134.00-	137
Department Total		1,437.42	26,116.00	1,937.42	1,937.42	0.00	24,178.58	7
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	180.00	14,000.00	180.00	180.00	0.00	13,820.00	1
01-539-312	Professional Services - Other - Gen Gov'	0.00	600.00	195.00	195.00	0.00	405.00	32
01-539-315	Inmate Labor - Gen Gov't Bldgs	1,437.42	5,750.00	1,437.42	1,437.42	0.00	4,312.58	25
01-539-411	City Hall - Communication - Gen Gov't BI	2,123.78	12,700.00	2,111.02	2,111.02	0.00	10,588.98	17
01-539-414	Bronson Community Center-Communications	276.34	1,680.00	276.02	276.02	0.00	1,403.98	16
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	0.00	12,800.00	1,153.13	1,153.13	0.00	11,646.87	9
01-539-432	Activity Center - Utilities - Gen Gov't	0.00	2,800.00	111.71	111.71	0.00	2,688.29	4
01-539-433	Public Works - Utilities - Gen Gov't Bld	0.00	2,200.00	121.14	121.14	0.00	2,078.86	6
01-539-434	Bronson Community Center-Utilities	0.00	6,250.00	198.02	198.02	0.00	6,051.98	3
01-539-440	Rentals and Leases - Gen Gov't Bldgs	571.00	6,600.00	160.86	160.86	0.00	6,439.14	2
01-539-461	City Hall - Repairs & Maint - Gen Gov't	0.00	4,500.00	715.00	715.00	0.00	3,785.00	16
01-539-462	Activity Center - Repairs & Maint - Gen	0.00	800.00	0.00	0.00	0.00	800.00	0
01-539-463	Public Works - Repairs & Maint - Gen Gov	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
01-539-464	Bronson Community Center-Repairs & Maint	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
01-539-490	Other Current Charges - Gen Gov't Bldgs	0.00	500.00	0.00	0.00	0.00	500.00	0
01-539-521	City Hall - Operating Supplies - Gen Gov	24.36	1,200.00	0.00	0.00	0.00	1,200.00	0
01-539-522	Activity Center - Operating Supplies - G	0.00	300.00	0.00	0.00	0.00	300.00	0
01-539-523	Public Works - Operating Supplies - Gen	0.00	300.00	0.00	0.00	0.00	300.00	0
01-539-524	Bronson Community Center-Operatg Supplies	0.00	1,300.00	0.00	0.00	0.00	1,300.00	0
01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-539-620	Buildings - Gen Gov't Bldgs	0.00	12,500.00	0.00	0.00	0.00	12,500.00	0
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	0.00	27,413.00	0.00	0.00	0.00	27,413.00	0
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
01-539-644	Bronson Community Center -Mach/Equip	1,062.90	0.00	0.00	0.00	0.00	0.00	0
Department Total		5,675.80	137,193.00	6,659.32	6,659.32	0.00	130,533.68	5
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	3,986.61	139,100.00	5,016.12	5,016.12	0.00	134,083.88	4
01-541-140	Overtime - Roads & Streets	0.00	1,602.00	446.35	446.35	0.00	1,155.65	28
01-541-210	Fica Taxes - Roads & Streets	357.96	10,762.00	526.22	526.22	0.00	10,235.78	5

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-541-220	Retirement Contribution - Roads & Street	276.82	9,805.00	458.53	458.53	0.00	9,346.47	5
01-541-230	Life & Health Insurance - Roads & Street	1,560.36	32,406.00	1,882.52	1,882.52	0.00	30,523.48	6
01-541-240	Worker's Compensation - Roads & Streets	4,742.12	11,736.00	4,366.85	4,366.85	0.00	7,369.15	37
01-541-300	ROADS & STREETS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-311	Engineering Services - Roads & Streets	0.00	800.00	0.00	0.00	0.00	800.00	0
01-541-315	Inmate Labor - Roads & Streets	4,312.28	18,249.00	4,312.28	4,312.28	0.00	13,936.72	24
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	0.00	540.00	0.00	0.00	0.00	540.00	0
01-541-430	Utilities - Roads & Streets	0.00	25,000.00	1,450.21	1,450.21	0.00	23,549.79	6
01-541-460	Repairs and Maintenance - Roads & Street	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0
01-541-461	Repairs & Maintenance-Equipment - Roads	444.27	4,000.00	189.22	189.22	0.00	3,810.78	5
01-541-464	Vehicle Fuel - Roads & Streets	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
01-541-465	Vehicle Maintenance - Roads & Streets	11.16	4,500.00	27.81	27.81	0.00	4,472.19	1
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	250.00	0.00	0.00	0.00	250.00	0
01-541-520	Operating Supplies - Roads & Streets	1,843.04	10,000.00	0.00	0.00	0.00	10,000.00	0
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	275.00	275.00	0.00	6,225.00	4
01-541-600	ROADS & STREETS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-541-630	Improvements Other than Building - Roads	0.00	122,147.00	0.00	0.00	0.00	122,147.00	0
01-541-640	Machinery & Equipment - Roads & Streets	0.00	22,400.00	0.00	0.00	0.00	22,400.00	0
Department Total		17,534.62	434,597.00	18,951.11	18,951.11	0.00	415,645.89	4
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	3,561.35	51,400.00	2,955.22	2,955.22	0.00	48,444.78	6
01-571-140	Overtime - Library	0.00	950.00	494.86	494.86	0.00	455.14	52
01-571-210	Fica Taxes - Library	318.63	4,005.00	323.72	323.72	0.00	3,681.28	8
01-571-220	Retirement Contribution - Library	309.25	3,176.00	264.22	264.22	0.00	2,911.78	8
01-571-230	Life & Health Insurance - Library	1,535.32	20,551.00	3,410.40	3,410.40	0.00	17,140.60	17
01-571-240	Worker's Compensation - Library	141.93	150.00	115.81	115.81	0.00	34.19	77
01-571-300	LIBRARY - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-310	Professional Services - Library	0.00	800.00	0.00	0.00	0.00	800.00	0
01-571-312	Professional Services - Other - Library	0.00	3,200.00	0.00	0.00	0.00	3,200.00	0
01-571-400	Travel and Training - Library	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0
01-571-410	Communication Services - Library	340.75	2,200.00	340.18	340.18	0.00	1,859.82	15
01-571-430	Utilities - Library	0.00	5,000.00	228.27	228.27	0.00	4,771.73	5
01-571-460	Repairs and Maintenance - Library	14.22	1,000.00	0.00	0.00	0.00	1,000.00	0
01-571-480	Promo Activities & Legal Ads - Library	0.00	1,500.00	38.47	38.47	0.00	1,461.53	3
01-571-510	Office Supplies - Library	92.99	950.00	0.00	0.00	0.00	950.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-571-520	Operating Supplies - Library	95.00	9,400.00	7.09	7.09	0.00	9,392.91	0
01-571-540	Books, Pub., Sub., & Memberships - Library	0.00	800.00	0.00	0.00	0.00	800.00	0
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	491.77	13,000.00	199.19	199.19	0.00	12,800.81	2
Department Total		6,901.21	119,282.00	8,377.43	8,377.43	0.00	110,904.57	7
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	1,437.43	5,750.00	1,437.43	1,437.43	0.00	4,312.57	25
01-572-430	Utilities - Parks	0.00	8,000.00	73.82	73.82	0.00	7,926.18	1
01-572-460	Repairs and Maintenance - Parks	55.78	58,000.00	9,710.00	9,710.00	0.00	48,290.00	17
01-572-520	Operating Supplies - Parks	60.81	1,200.00	0.00	0.00	0.00	1,200.00	0
01-572-600	PARKS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-572-630	Improvements Other than Building - Parks	0.00	11,000.00	0.00	0.00	0.00	11,000.00	0
Department Total		1,554.02	83,950.00	11,221.25	11,221.25	0.00	72,728.75	13
01-574-300	SPECIAL EVENTS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-574-310	Professional Services - Spec Events	0.00	800.00	0.00	0.00	0.00	800.00	0
01-574-440	Rentals and Leases - Spec Events	421.00	1,300.00	0.00	0.00	0.00	1,300.00	0
01-574-470	Printing and Reproduction - Spec Events	240.00	900.00	110.00	110.00	0.00	790.00	12
01-574-480	Promo Activities & Legal Ads - Spec Even	0.00	200.00	10.68	10.68	0.00	189.32	5
01-574-520	Operating Supplies - Spec Events	648.89	6,000.00	0.00	0.00	0.00	6,000.00	0
Department Total		1,309.89	9,200.00	120.68	120.68	0.00	9,079.32	1
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	5,318.00	0.00	0.00	0.00	5,318.00	0
01-590-311	Engineering Services - Non-Dept	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
01-590-312	Professional Services - Other - Non-Dept	1,968.00	5,000.00	0.00	0.00	0.00	5,000.00	0
01-590-320	Accounting and Auditing - Non-Dept	364.65	13,682.00	3,534.72	3,534.72	0.00	10,147.28	26
01-590-450	Liability Insurance - Non-Dept	0.00	32,209.00	0.00	0.00	0.00	32,209.00	0
01-590-528	Postage - Non-Dept	0.00	3,000.00	79.80	79.80	0.00	2,920.20	3
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	22,477.00	0.00	0.00	0.00	22,477.00	0
01-590-941	Reserves - Emergencies & Contingencies -	0.00	0.00	1,532.50	1,532.50	0.00	1,532.50	0
01-590-991	Aids to Private Organizations - Non-Dept	0.00	500.00	0.00	0.00	0.00	500.00	0
01-590-992	Unemployment Claims - Non-Dept	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-590-996	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	0.00	5,500.00	0.00	0.00	0.00	5,500.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
Department Total		2,332.65	98,186.00	5,147.02	5,147.02	0.00	93,038.98	5
GENERAL FUND Expend Total		109,445.87	1,819,318.00	113,110.47	113,110.47	0.00	1,706,207.53	6

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	GENERAL FUND	15,950.32	26,648.61	26,648.61	109,445.87	113,110.47	113,110.47	86,461.86-

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	15,950.32	26,648.61	26,648.61	109,445.87	113,110.47	113,110.47	86,461.86-

POLK CITY
ENTERPRISE FUND
BALANCE SHEET
AS OF: 10/31/2016

Account Id	Account Description	2017
Assets		
05-000-000	ENTERPRISE FUND	0.00
05-101-000	CASH AND CASH EQUIVALENTS	0.00
05-101-100	Cash - Checking	652,572.21
05-101-101	Cash - Checking - Water Fund Bank Acct	0.00
05-101-200	Cash - Savings	0.00
05-101-230	Cash - CDBG Account	0.00
05-101-600	Cash - Payroll Account	0.00
05-101-700	Cash - Unemployment Reserve	0.00
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45
05-101-800	Cash - Sewer Impact Fee Account	528,922.63
05-101-900	Cash - Water Impact Fee Account	282,152.29
05-101-910	Cash - Restricted	0.00
05-101-911	USDA - Loan Payments - Sinking Fund	0.00
05-101-912	Suntrust - Loan Payments - Restricted	0.00
05-101-913	DEP Loan - Sinking Fund	101,621.38
05-101-914	Fifth Third Bank - Sinking Fund	162,816.92
05-101-915	Tax Exempt Leasing - Sinking Fund	25,441.86
05-101-920	Cash - Customer Deposits	237,808.70
05-101-930	Restricted Cash - Reclass	0.00
05-101-931	USDA - Reserves	0.00
05-101-932	USDA - Renewal & Replacement Requirement	0.00
05-101-933	Debt Service Reserves	0.00
05-101-934	Fifth Third Bank - Reserves	610,967.73
05-101-935	Fifth Third Bank - Renewal & Replacement	150,000.00
05-101-940	Sun Trust - CIBR Grant	0.00
05-102-100	Cash on Hand	0.00
05-115-000	ACCOUNTS RECEIVABLE	0.00
05-115-105	Accounts Receivable - Invoicing	733.00
05-115-110	Accounts Receivable - NSF	0.00
05-115-200	Accounts Receivable - Year End	0.00
05-115-900	Reimbursements Receivable	0.00
05-117-100	Allowance for Bad Debt	-40,816.57
05-117-200	Allowance for Uncollectible A/R	-119,271.17
05-131-000	DUE FROM OTHER FUNDS	0.00
05-131-001	Sewer Impact Fees Due From General Fund	0.00
05-131-002	Water Impact Fees Due From General Fund	0.00
05-131-003	Sewer Impact Fees Due From Enterprise Fu	0.00
05-131-004	Water Impact Fees Due From Enterprise Fu	0.00
05-131-010	EF CDBG Account Due From General Fund	0.00
05-131-100	Due from General Fund	276.97
05-131-300	Due from Sewer Fund	0.00
05-131-400	Due from Utility Deposit Acct	0.00
05-131-500	EF Utility Deposits Due From Entrprs Fnd	0.00
05-133-000	DUE FROM OTHER GOVERNMENTS	0.00
05-133-100	Due From Other Governmental Units	0.00

05-151-000	INVESTMENTS	0.00
05-151-100	Overnight Investments	0.00
05-151-200	Certificates of Deposit	0.00
05-153-000	RESTRICTED ASSETS	0.00
05-153-910	Restricted Cash - Sewer	0.00
05-154-000	DEFFERRED CHARGES	0.00
05-154-100	Deferred Bond Issue Costs	0.00
05-155-000	PREPAID EXPENSES	0.00
05-155-100	Prepaid Expenses	0.00
05-156-000	OTHER ASSETS	0.00
05-156-100	Other Assets - Current	0.00
05-159-100	Deferred Outflows - Related to Pension	17,792.38
05-160-000	RESTRICTED ASSETS	0.00
05-160-900	Restricted Assets	0.00
05-160-901	Sinking Fund - Debt Service	0.00
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
05-160-920	Restricted Cash - Water Impact	0.00
05-161-000	FIXED ASSETS	0.00
05-161-900	Fixed Assets - Land	2,730,735.50
05-162-900	Fixed Assets - Buildings	0.00
05-163-900	Accumulated Depreciation - Buildings	0.00
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
05-164-920	Improvements Other than Buildings - F	0.00
05-165-900	Acc.Dep. - Improvements Other than Build	0.00
05-166-900	Equipment & Furniture	284,228.69
05-167-900	Accumulated Depreciation - Equipment	-2,873,077.62
05-168-900	Property Under Capital Leases	0.00
05-169-900	CIP - Construction Costs	0.00
05-169-910	CIP - Engineering Costs	0.00
05-169-920	CIP - Net Capitalized Interest	0.00
05-170-900	Other Fixed Assets	0.00
	Total	15,137,911.37

ACCOUNTS RECEIVABLE

05-115-100	Accounts Receivable - Utilities	-52,610.21
05-115-130	Accounts Receivable - Readiness to Serve	83,118.83
	Total ACCOUNTS RECEIVABLE	30,508.62
	Total Assets	15,168,419.99

Liabilities & Fund Balance

05-202-000	ACCOUNTS PAYABLE	0.00
05-202-100	Accounts Payable	-11,339.34
05-202-200	Accounts Payable - Year End	0.00
05-202-300	Construction Payables	0.00
05-202-310	MOSN Impact Fee Credits - Sewer	0.00
05-202-311	MOSN Impact Fee Credits - Water	0.00
05-202-320	Fountain Park Impact Fee - Sewer	84,525.00
05-202-321	Fountain Park Impact Fee - Water	20,930.00

05-202-900	Customer Deposits	237,958.70
05-203-000	ACCRUED LIABILITIES	0.00
05-203-100	Accumulated Interest Payable	74,224.49
05-203-200	Water Revenue Bond - 2002	0.00
05-203-300	Water Revenue Bond - 2004	0.00
05-203-400	Sun Trust Revenue Note	0.00
05-203-500	Sun Trust Revenue Note - 2005	0.00
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
05-207-000	DUE TO OTHER FUNDS	0.00
05-207-300	Due to Other Funds	0.00
05-207-301	Due to General Fund Impact Fees	0.00
05-207-302	Due to Sewer Fund Impact Fees	0.00
05-207-303	Due to Water Fund Impact Fees	0.00
05-207-400	Due to General Fund	5,689.94
05-207-700	Due to Utility Deposits	0.00
05-207-800	EF Utility Deposits Due to Entrprse Fund	0.00
05-210-000	COMPENSATED ABSENCES	0.00
05-210-800	Compensated Absences - Current	-773.22
05-210-900	Compensated Absences - Long Term	0.00
05-216-000	ACCRUED WAGES PAYABLE	0.00
05-216-100	Accrued Payroll	-1,169.64
05-217-000	ACCRUED TAXES PAYABLE	0.00
05-217-100	Accrued Taxes	0.00
05-218-000	CURRENT PAYROLL LIABILITIES	0.00
05-218-050	Payroll Liabilities	0.00
05-218-100	FICA Taxes Payable	0.00
05-218-200	FRS Retirement Payable	0.00
05-218-300	Health Plan Payable	0.00
05-218-310	Long Term Disability Payable	0.00
05-218-320	Supplemental Insurance Payable	0.00
05-218-400	Dental Plan Payable	0.00
05-218-410	Vision Plan Payable	0.00
05-218-500	Life Insurance Payable	0.00
05-218-600	Worker's Comp Payable	0.00
05-218-700	ICMA-RC	0.00
05-223-100	Deferred Revenue	0.00
05-225-100	Deferred Inflows - Related to Pension	9,998.18
05-229-000	NOTES & LOANS PAYABLE	0.00
05-229-100	Notes Payable	0.00
05-229-110	Notes Payable - USDA	0.00
05-229-120	Notes Payable - Suntrust	0.00
05-232-000	REVENUE BONDS PAYABLE - CURRENT PORTION	0.00
05-232-100	Revenue Bonds - Current	0.00
05-232-200	Less: Current Portion of LTD	0.00
05-234-000	OTHER BONDS PAYABLE - CURRENT PORTION	0.00
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
05-235-101	Accrued Personal Leave	0.00

05-235-900	Net Pension Liability	29,017.95
05-239-910	County Installment Lease	0.00
05-239-920	Old National Installment Lease	0.00
05-243-100	Encumbrances Payable	-5,298.92
	Total Liabilities	12,441,800.69
05-245-100	Reserved for Encumbrances	5,298.92
05-247-000	FUND BALANCE	0.00
05-250-100	Contributed Capital	598,715.40
05-255-100	Change in Fund Balance	66,514.20
05-271-100	Fund Balance Unreserved	1,331,609.19
05-271-200	Net Asset Adjustment Account	-10,071.23
05-272-100	Retained Earnings	734,552.82
	Total Fund Balance	2,726,619.30
	Total Liabilities & Fund Balance	15,168,419.99

ENTERPRISE FUND
BALANCE SHEET
AS OF: 10/31/16

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: 10/31/16
 Expend Account Range: 05-000-000 to 05-999-999 Include Non-Budget: No Current Period: 10/01/16 to 10/31/16
 Print Zero YTD Activity: No Prior Year: 10/01/15 to 10/31/15

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
05-324-210	Water Impact Fees	6,151.00	34,940.00	1,820.00	1,820.00	0.00	33,120.00-	5
05-324-220	Sewer Impact Fees	23,517.00	88,300.00	7,350.00	7,350.00	0.00	80,950.00-	8
Account Total		29,668.00	123,240.00	9,170.00	9,170.00	0.00	114,070.00-	7
05-325-111	Connection Fees - Wtr:Permits Cash Basis	1,740.00	16,965.00	1,740.00	1,740.00	0.00	15,225.00-	10
05-325-210	Readiness to Serve Charge - Sewer	416.40	94,452.00	0.00	0.00	0.00	94,452.00-	0
05-325-211	Readiness to Serve Charge - Water	153.81	49,014.00	0.00	0.00	0.00	49,014.00-	0
Account Total		2,310.21	160,431.00	1,740.00	1,740.00	0.00	158,691.00-	1
05-329-200	Other Lic./Fees/Permits	0.00	1,000.00	49.32	49.32	0.00	950.68-	5
05-340-300	Water Utility Revenue	244.07-	914,428.00	2,615.27-	2,615.27-	0.00	917,043.27-	0-
05-340-500	Sewer Utility Revenue	82.91	896,848.00	468.59-	468.59-	0.00	897,316.59-	0-
Account Total		161.16-	1,811,276.00	3,083.86-	3,083.86-	0.00	1,814,359.86-	0-
05-359-100	Other Fines and/or Forfeitures	3,120.00	30,038.00	3,650.00	3,650.00	0.00	26,388.00-	12
05-359-200	Non Sufficient Funds	55.00	900.00	30.00	30.00	0.00	870.00-	3
05-359-300	Late Fees	52.50-	30,000.00	2,814.00	2,814.00	0.00	27,186.00-	9
Account Total		3,122.50	60,938.00	6,494.00	6,494.00	0.00	54,444.00-	11
05-369-100	Misc. Income	0.00	500.00	0.00	0.00	0.00	500.00-	0
05-381-900	Cash Carry Forward	0.00	5,000.00	0.00	0.00	0.00	5,000.00-	0
ENTERPRISE FUND Revenue Total		34,939.55	2,162,385.00	14,369.46	14,369.46	0.00	2,148,015.54-	1

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-530-400		0.00	0.00	0.00	0.00	0.00	0.00	0
05-533-100	WATER OPERATIONS - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-533-120	Regular Salary - Wages - Water Oper	4,558.33	60,824.00	3,092.96	3,092.96	0.00	57,731.04	5

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-533-140	Overtime - Water Oper	0.00	1,170.00	259.05	259.05	0.00	910.95	22
05-533-210	Fica Taxes - Water Oper	406.35	4,744.00	338.21	338.21	0.00	4,405.79	7
05-533-220	Retirement Contribution - Water Oper	336.23	4,663.00	394.05	394.05	0.00	4,268.95	8
05-533-230	Life & Health Insurance - Water Oper	1,434.22	20,321.00	1,701.46	1,701.46	0.00	18,619.54	8
05-533-240	Worker's Compensation - Water Oper	149.78	210.00	0.00	0.00	0.00	210.00	0
05-533-300	WATER OPERATIONS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-533-305	Contract Labor - Water Oper	20,895.83	231,250.00	19,270.84	19,270.84	0.00	211,979.16	8
05-533-310	Professional Services - Water Oper	350.00	4,100.00	419.90	419.90	0.00	3,680.10	10
05-533-311	Engineering Services - Water Oper	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0
05-533-312	Professional Services - Other - Water Op	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
05-533-315	Inmate Labor - Water Oper	2,874.85	11,499.00	2,874.85	2,874.85	0.00	8,624.15	25
05-533-400	Travel and Training - Water Oper	0.00	500.00	0.00	0.00	0.00	500.00	0
05-533-410	Communication Services - Water Oper	119.10	1,500.00	59.55	59.55	0.00	1,440.45	4
05-533-431	Mt. Olive WTP - Utilities - Water Oper	0.00	6,600.00	362.84	362.84	0.00	6,237.16	6
05-533-432	Commonwealth WTP - Utilities - Water Ope	0.00	4,650.00	14.07	14.07	0.00	4,635.93	0
05-533-433	V.Matt Williams WTP - Utilities - Water	0.00	11,000.00	702.94	702.94	0.00	10,297.06	6
05-533-460	Repairs and Maintenance - Water Oper	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0
05-533-462	Commonwealth WTP - Repairs and Maint - W	0.00	22,000.00	0.00	0.00	0.00	22,000.00	0
05-533-463	V.Matt Williams WTP - Repairs and Maint	0.00	35,000.00	0.00	0.00	0.00	35,000.00	0
05-533-464	Vehicle Fuel - Water Oper	0.00	6,600.00	0.00	0.00	0.00	6,600.00	0
05-533-465	Vehicle Maintenance - Water Oper	11.14	4,000.00	0.00	0.00	0.00	4,000.00	0
05-533-470	Printing and Reproduction - Water Oper	0.00	600.00	0.00	0.00	0.00	600.00	0
05-533-492	Recording & Other Fees - Water Oper	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
05-533-493	Equipment Rental - Water Oper	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
05-533-510	Office Supplies - Water Oper	63.90	500.00	0.00	0.00	0.00	500.00	0
05-533-520	Operating Supplies - Water Oper	5,458.50	20,000.00	0.00	0.00	0.00	20,000.00	0
05-533-540	Books, Pub., Sub., & Memberships - Water	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
05-533-600	WATER OPERATIONS - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
05-533-640	Machinery & Equipment - Water Oper	0.00	7,500.00	0.00	0.00	0.00	7,500.00	0
05-533-700	WATER OPERATIONS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
05-533-710	Principal - Water Oper	0.00	69,529.00	0.00	0.00	0.00	69,529.00	0
05-533-720	Interest - Water Oper	0.00	100,966.00	0.00	0.00	0.00	100,966.00	0
05-533-733	Mandated Reserve - Water Oper	570.50	0.00	0.00	0.00	0.00	0.00	0
Department Total		37,228.73	713,726.00	29,490.72	29,490.72	0.00	684,235.28	4
05-535-300	SEWER OPERATIONS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-535-305	Contract Labor - Sewer Oper	20,895.84	231,250.00	19,270.83	19,270.83	0.00	211,979.17	8
05-535-310	Professional Services - Sewer Oper	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0
05-535-311	Engineering Services - Sewer Oper	0.00	18,000.00	0.00	0.00	0.00	18,000.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-535-312	Professional Services - Other - Sewer Op	0.00	14,000.00	0.00	0.00	0.00	14,000.00	0
05-535-315	Inmate Labor - Sewer Oper	2,874.85	11,499.00	2,874.85	2,874.85	0.00	8,624.15	25
05-535-400	Travel and Training - Sewer Oper	0.00	500.00	0.00	0.00	0.00	500.00	0
05-535-410	Communication Services - Sewer Oper	119.10	900.00	59.55	59.55	0.00	840.45	7
05-535-411	Cardinal Hill WWTP - Comm Srvcs - Sewer	44.65	1,000.00	39.02	39.02	0.00	960.98	4
05-535-412	Mt. Olive WWTP - Comm Srvcs - Sewer Oper	397.00	2,400.00	198.50	198.50	0.00	2,201.50	8
05-535-430	Utilities - Sewer Oper	0.00	3,300.00	320.36	320.36	0.00	2,979.64	10
05-535-431	Cardinal Hill WWTP - Utilities - Sewer O	0.00	18,000.00	1,553.19	1,553.19	0.00	16,446.81	9
05-535-432	Mt. Olive WWTP - Utilities - Sewer Opera	0.00	10,000.00	528.59	528.59	0.00	9,471.41	5
05-535-460	Repairs and Maintenance - Sewer Oper	340.00	70,000.00	4,500.00	4,500.00	0.00	65,500.00	6
05-535-461	Cardinal Hill - Repairs and Maint - Sewe	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
05-535-464	Vehicle Fuel - Sewer Oper	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
05-535-465	Vehicle Maintenance - Sewer Oper	11.16	3,400.00	0.00	0.00	0.00	3,400.00	0
05-535-492	Recording & Other Fees - Sewer Oper	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
05-535-493	Equipment Rental - Sewer Oper	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
05-535-510	Office Supplies - Sewer Oper	0.00	550.00	0.00	0.00	0.00	550.00	0
05-535-520	Operating Supplies - Sewer Oper	19.37	2,000.00	0.00	0.00	0.00	2,000.00	0
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	13,317.00	0.00	0.00	0.00	13,317.00	0
05-535-641	Cardinal Hill - Mach & Equip - Sewer Ope	0.00	7,500.00	0.00	0.00	0.00	7,500.00	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	282,566.00	0.00	0.00	0.00	282,566.00	0
05-535-720	Interest - Sewer Oper	0.00	388,848.00	0.00	0.00	0.00	388,848.00	0
05-535-733	Mandated Reserve - Sewer Oper	1,929.50	0.00	0.00	0.00	0.00	0.00	0
Department Total		26,631.47	1,112,030.00	29,344.89	29,344.89	0.00	1,082,685.11	3
05-536-000		0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-312	Professional Services - Other - Non-Dept	0.00	24,300.00	0.00	0.00	0.00	24,300.00	0
05-590-320	Accounting and Auditing - Non-Dept	740.35	13,880.00	6,507.37	6,507.37	0.00	7,372.63	47
05-590-420	Education Reimbursement - Non-Dept	0.00	27,306.00	0.00	0.00	0.00	27,306.00	0
05-590-440	Rentals and Leases - Non-Dept	1,713.00	4,074.00	0.00	0.00	0.00	4,074.00	0
05-590-450	Liability Insurance - Non-Dept	13,089.00	45,841.00	0.00	0.00	0.00	45,841.00	0
05-590-492	Recording & Other Fees - Non-Dept	0.00	2,300.00	0.00	0.00	0.00	2,300.00	0
05-590-528	Postage - Non-Dept	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
05-590-600	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-630	Improvements Other than Bldg - Non-Dept	0.00	34,638.00	0.00	0.00	0.00	34,638.00	0
05-590-900	NON-DEPARTMENTAL - OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0
05-590-920	Transfer to General Fund - Non-Dept	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-590-930	Transfer to Water Impact Fee Reserves	0.00	34,940.00	0.00	0.00	0.00	34,940.00	0
05-590-931	Transfer to Sewer Impact Fee Reserves	0.00	78,300.00	0.00	0.00	0.00	78,300.00	0
05-590-992	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	28.82	1,550.00	0.00	0.00	0.00	1,550.00	0
05-590-996	Bad Debt - Non-Dept	0.00	40,000.00	0.00	0.00	0.00	40,000.00	0
05-590-999	Other - Non-Operating Charges - Non-Dept	18.97-	0.00	0.00	0.00	0.00	0.00	0
Department Total		15,552.20	336,629.00	6,507.37	6,507.37	0.00	330,121.63	2
ENTERPRISE FUND Expend Total		79,412.40	2,162,385.00	65,342.98	65,342.98	0.00	2,097,042.02	3

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
05	ENTERPRISE FUND	34,939.55	14,369.46	14,369.46	79,412.40	65,342.98	65,342.98	50,973.52-

POLK CITY
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Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	34,939.55	14,369.46	14,369.46	79,412.40	65,342.98	65,342.98	50,973.52-