

POLK CITY
GENERAL FUND
BALANCE SHEET
AS OF: 11/30/2016

Account Id	Account Description	2017
Assets		
01-101-100	Cash - Checking	591,078.66
01-101-800	Cash - Impact Fee Account	188,913.50
01-101-911	USDA - Loan Payments - Sinking Fund	127,611.26
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	2,126.58
01-115-200	Accounts Receivable - Year End	-65,516.58
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	51,960.26
01-153-302	Restricted Cash - New Local Opt Gas Tax	76,961.86
01-153-303	Restricted Cash - Building and Codes	1,000.00
01-155-100	Prepaid Expenses	-10,000.00
01-160-902	Reserve Account	177,764.59
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00
	Total	1,290,603.15
ACCOUNTS RECEIVABLE		
01-115-100	Accounts Receivable - Utilities	-4,349.41
01-115-130	Accounts Receivable - Readiness to Serve	3,016.56
	Total ACCOUNTS RECEIVABLE	-1,332.85
	Total Assets	1,289,270.30
Liabilities & Fund Balance		
01-202-100	Accounts Payable	-53,789.31
01-202-900	Customer Deposits	1,850.00
01-207-800	Due to Enterprise Fund	515.86
01-208-300	Due to County - Impact Fees	11,088.00
01-208-305	Due to County - Public Srv Tax	3,843.74
01-208-310	Due to DCA - Bldg Permit Surcharge	1,621.21
01-208-320	Due to Dept of Business - License Fees	1,577.70
01-208-330	Due to PCSO - Police Education Revenue	-16.00
01-216-100	Accrued Payroll	-6,324.12
01-217-100	Accrued Payroll Taxes	4,004.65
01-217-200	Accrued Sales Tax	8.31
01-218-200	FRS Retirement Payable	3,451.58
01-218-320	Supplemental Insurance Payable	299.24
01-218-400	Dental Plan Payable	541.69
01-218-410	Vision Plan Payable	186.92
01-218-700	ICMA-RC	20.00
01-243-100	Encumbrances Payable	-4,322.63
	Total Liabilities	-35,443.16
01-245-100	Reserved for Encumbrances	4,322.63

01-271-100	Fund Balance Unreserved	1,320,390.83
	Total Fund Balance	1,324,713.46
	Total Liabilities & Fund Balance	1,289,270.30

GENERAL FUND
BALANCE SHEET
AS OF: 11/30/16

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: 11/30/16
 Expend Account Range: 01-000-000 to 01-999-999 Include Non-Budget: No Current Period: 11/01/16 to 11/30/16
 Print Zero YTD Activity: No Prior Year: 11/01/15 to 11/30/15

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-311-100	Ad Valorem Taxes	18,347.72	550,828.00	2,252.60	2,252.60	0.00	548,575.40-	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	5,955.30	77,425.00	6,231.20	6,231.20	0.00	71,193.80-	8
01-312-410	New Local Option Gas Tax	3,546.53	47,147.00	0.00	0.00	0.00	47,147.00-	0
Account Total		9,501.83	138,140.00	6,231.20	6,231.20	0.00	131,908.80-	5
01-314-100	Electric - Utility Tax	6,620.52	74,847.00	6,653.97	6,653.97	0.00	68,193.03-	9
01-314-300	Water - Utility Tax	3,115.58	43,773.00	3,832.07	6,536.54	0.00	37,236.46-	15
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	199.53	3,300.00	232.83	232.83	0.00	3,067.17-	7
Account Total		9,956.14	126,824.00	10,718.87	13,423.34	0.00	113,400.66-	11
01-315-100	Communications Services Tax	11,426.34	140,000.00	14,386.44	14,386.44	0.00	125,613.56-	10
01-316-100	Local Business Licenses	9.62	11,800.00	50.72	10.72	0.00	11,789.28-	0
01-322-100	Building Permits	1,322.25	30,000.00	2,235.00	5,034.00	0.00	24,966.00-	17
01-322-101	Bl dg Permi t - Plan Checki ng	710.00	15,000.00	1,337.50	2,732.50	0.00	12,267.50-	18
01-322-102	Bl dg Permi t - Admi n Fee	40.00	1,500.00	60.00	180.00	0.00	1,320.00-	12
01-322-103	Bl dg Permi t - Electri cal	125.00	5,200.00	250.00	625.00	0.00	4,575.00-	12
01-322-104	Bl dg Permi t - Plumbi ng	125.00	5,000.00	250.00	625.00	0.00	4,375.00-	12
01-322-105	Bl dg Permi t - Mechani cal	125.00	4,900.00	250.00	750.00	0.00	4,150.00-	15
01-322-107	Bl dg Permi t - Cert of Occupancy	210.00	1,000.00	120.00	270.00	0.00	730.00-	27
01-322-108	Bl dg Permi t - Inspecti ons	2,835.00	20,000.00	3,885.00	7,455.00	0.00	12,545.00-	37
Account Total		5,492.25	82,600.00	8,387.50	17,671.50	0.00	64,928.50-	21
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	2,250.00	30,149.00	2,250.00	2,250.00	0.00	27,899.00-	7
Account Total		2,250.00	85,149.00	2,250.00	2,250.00	0.00	82,899.00-	3
01-324-110	Public Safety Impact Fee	0.00	17,822.00	1,980.20	3,960.40	0.00	13,861.60-	22

POLK CITY
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-324-610	Parks & Recreation Impact Fee	0.00	18,723.00	2,080.32	4,160.64	0.00	14,562.36-	22
01-324-710	Public Facilities Impact Fee	0.00	31,464.00	3,496.02	6,992.04	0.00	24,471.96-	22
Account Total		0.00	68,009.00	7,556.54	15,113.08	0.00	52,895.92-	22
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	4,700.11	9,394.06	0.00	47,721.94-	16
01-335-122	SRS - 8th Cent. Motor Fuel Tax	1,463.00	17,832.00	1,467.40	2,932.87	0.00	14,899.13-	16
01-335-123	MRS - Municipal Fuel Tax	0.62	7.00	0.61	1.23	0.00	5.77-	18
01-335-140	Mobile Home License	322.61	5,000.00	1,068.48	1,157.60	0.00	3,842.40-	23
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	7,652.45	100,496.00	7,687.26	7,687.26	0.00	92,808.74-	8
Account Total		14,148.06	181,479.00	14,923.86	21,173.02	0.00	160,305.98-	12
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	19,837.94	251,735.00	20,837.14	41,329.61	0.00	210,405.39-	16
01-340-700	Stormwater Utility Fees	1,459.16	18,194.00	1,537.76	18,847.33-	0.00	37,041.33-	104-
Account Total		21,297.10	269,929.00	22,374.90	22,482.28	0.00	247,446.72-	8
01-344-900	FDOT Maintenance Agreement	3,562.15	16,303.00	0.00	0.00	0.00	16,303.00-	0
01-347-100	Library Income	425.13	6,500.00	391.37	817.43	0.00	5,682.57-	13
01-351-200	Fines, Penalties, and Forfeitures	32.97	200.00	0.00	0.00	0.00	200.00-	0
01-359-300	Late Fees	10.50	126.00	0.00	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
01-362-100	Activity Center Rentals	250.00	500.00	100.00	50.00	0.00	450.00-	10
01-362-200	Donald Bronson Community Center Rentals	0.00	2,000.00	300.00	300.00	0.00	1,700.00-	15

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
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	100.00	0.00	4,400.00	2
01-511-480	Promo Activities & Legal Ads - Legislati	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	113.10	200.00	94.00	94.00	0.00	106.00	47
01-511-520	Operating Supplies - Legislative	197.82	1,000.00	0.00	0.00	0.00	1,000.00	0
01-511-540	Books, Pub., Sub., & Memberships - Legis	0.00	4,700.00	0.00	1,028.00	0.00	3,672.00	22
Department Total		1,962.39	24,102.00	2,961.07	4,537.29	0.00	19,564.71	19
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	9,391.68	119,500.00	9,127.99	16,645.31	0.00	102,854.69	14
01-512-130	Other Salaries and Wages - Executive	400.00	4,800.00	369.24	738.48	0.00	4,061.52	15
01-512-140	Overtime - Executive	328.19	837.00	0.00	319.77	0.00	517.23	38
01-512-160	Bonuses and Gift Certificates - Executiv	14,131.02	12,650.00	12,344.32	12,344.32	0.00	305.68	98
01-512-210	Fica Taxes - Executive	1,844.09	11,552.00	1,659.06	2,448.63	0.00	9,103.37	21
01-512-220	Retirement Contribution - Executive	1,534.05	19,879.00	1,519.52	3,066.04	0.00	16,812.96	15
01-512-230	Life & Health Insurance - Executive	1,460.14	20,889.00	1,669.94	3,468.15	0.00	17,420.85	17
01-512-240	Worker's Compensation - Executive	0.00	310.00	0.00	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	3.50	3,200.00	384.10	409.10	0.00	2,790.90	13
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	0.00	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	0.00	1,200.00	160.00	160.00	0.00	1,040.00	13
Department Total		29,092.67	199,417.00	27,234.17	39,887.61	0.00	159,529.39	20
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	10.00	2,500.00	0.00	0.00	0.00	2,500.00	0
01-513-470	Printing and Reproduction - City Clerk	0.00	3,000.00	950.00	950.00	0.00	2,050.00	32
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	9.35	800.00	0.00	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	0.00	650.00	0.00	100.00	0.00	550.00	15
Department Total		19.35	10,750.00	950.00	1,046.64	0.00	9,703.36	10

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
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	8,902.35	55,000.00	1,534.05	1,534.05	0.00	53,465.95	3
01-514-480	Promo Activities & Legal Ads - Legal Cou	119.59	6,000.00	340.58	516.98	0.00	5,483.02	9
Department Total		9,021.94	61,000.00	1,874.63	2,051.03	0.00	58,948.97	3
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	4,500.00	0.00	13,500.00	25
01-515-312	Professional Services-Other- Comp Planni	0.00	3,500.00	0.00	875.00	0.00	2,625.00	25
Department Total		0.00	21,500.00	0.00	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	4,262.44	53,224.00	3,955.99	6,169.85	0.00	47,054.15	12
01-516-140	Overtime - Fin & Acctng	185.30	920.00	51.88	370.59	0.00	549.41	40
01-516-210	Fica Taxes - Fin & Acctng	324.38	4,142.00	290.21	521.98	0.00	3,620.02	13
01-516-220	Retirement Contribution - Fin & Acctng	233.72	3,931.00	223.88	467.83	0.00	3,463.17	12
01-516-230	Life & Health Insurance - Fin & Acctng	715.90	10,285.00	834.97	1,718.00	0.00	8,567.00	17
01-516-240	Worker's Compensation - Fin & Acctng	0.00	210.00	0.00	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	0.00	0.00	0.00	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	95.15	500.00	0.00	212.00	0.00	288.00	42
01-516-510	Office Supplies - Fin & Acctng	202.74	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 &	0.00	300.00	0.00	0.00	0.00	300.00	0
Department Total		6,019.63	79,033.00	5,356.93	10,530.73	0.00	68,502.27	13
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	0.00	95,454.00	0.00	23,863.50	0.00	71,590.50	25
01-521-440	Rentals and Leases - Law Enf	96.48	582.00	48.53	48.53	0.00	533.47	8
01-521-460	Repairs and Maintenance - Law Enf	0.00	500.00	0.00	0.00	0.00	500.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-521-520	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		96.48	101,749.00	48.53	23,912.03	0.00	77,836.97	24
01-524-100	BUILDING AND ZONING - PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-524-120	Regular Salary - Wages - Bldg & Zoning	3,509.24	47,476.00	4,808.63	7,538.39	0.00	39,937.61	16
01-524-140	Overtime - Bldg & Zoning	0.00	0.00	0.00	447.86	0.00	447.86-	0
01-524-210	Fica Taxes - Bldg & Zoning	259.34	3,632.00	358.50	659.32	0.00	2,972.68	18
01-524-220	Retirement Contribution - Bldg & Zoning	254.78	3,570.00	263.90	568.81	0.00	3,001.19	16
01-524-230	Life & Health Insurance - Bldg & Zoning	693.78	10,363.00	834.97	1,723.41	0.00	8,639.59	17
01-524-240	Worker's Compensation - Bldg & Zoning	0.00	117.00	0.00	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		4,717.14	108,958.00	6,266.00	11,520.75	0.00	97,437.25	11
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	9,341.24	121,256.00	9,507.80	9,507.80	0.00	111,748.20	8
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	0.00	79,740.00	6,620.49	13,146.98	0.00	66,593.02	16
Department Total		9,341.24	200,996.00	16,128.29	22,654.78	0.00	178,341.22	11
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
01-538-315	Inmate Labor - Stormwater	0.00	5,750.00	0.00	1,437.42	0.00	4,312.58	25

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
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	1,029.79	1,029.79	0.00	12,970.21	7
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	0.00	500.00	0.00	134.00-	137
Department Total		0.00	26,116.00	1,029.79	2,967.21	0.00	23,148.79	11
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	951.25	14,000.00	2,067.23	2,247.23	0.00	11,752.77	16
01-539-312	Professional Services - Other - Gen Gov'	0.00	600.00	0.00	195.00	0.00	405.00	32
01-539-315	Inmate Labor - Gen Gov't Bldgs	0.00	5,750.00	0.00	1,437.42	0.00	4,312.58	25
01-539-411	City Hall - Communication - Gen Gov't BI	1.65	12,700.00	0.00	2,111.02	0.00	10,588.98	17
01-539-414	Bronson Community Center-Communications	0.00	1,680.00	0.00	276.02	0.00	1,403.98	16
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	1,064.41	12,800.00	901.55	2,054.68	0.00	10,745.32	16
01-539-432	Activity Center - Utilities - Gen Gov't	116.80	2,800.00	0.00	111.71	0.00	2,688.29	4
01-539-433	Public Works - Utilities - Gen Gov't Bld	168.18	2,200.00	92.68	213.82	0.00	1,986.18	10
01-539-434	Bronson Community Center-Utilities	314.65	6,250.00	150.28	348.30	0.00	5,901.70	6
01-539-440	Rentals and Leases - Gen Gov't Bldgs	1,075.63	6,600.00	378.05	538.91	0.00	6,061.09	8
01-539-461	City Hall - Repairs & Maint - Gen Gov't	0.00	4,500.00	1,633.00	2,348.00	0.00	2,152.00	52
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	88.20	1,200.00	0.00	0.00	0.00	1,200.00	0
01-539-522	Activity Center - Operating Supplies - G	15.36	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	7.44	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	10,000.00	0.00	17,413.00	36
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
Department Total		3,803.57	137,193.00	5,222.79	21,882.11	0.00	115,310.89	16
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	6,202.61	139,100.00	6,360.28	11,376.40	0.00	127,723.60	8
01-541-140	Overtime - Roads & Streets	195.32	1,602.00	15.02	461.37	0.00	1,140.63	29
01-541-210	Fica Taxes - Roads & Streets	485.08	10,762.00	480.00	1,006.22	0.00	9,755.78	9
01-541-220	Retirement Contribution - Roads & Street	441.63	9,805.00	418.98	877.51	0.00	8,927.49	9
01-541-230	Life & Health Insurance - Roads & Street	358.35	32,406.00	1,774.86	3,657.38	0.00	28,748.62	11

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-541-240	Worker's Compensation - Roads & Streets	0.00	11,736.00	0.00	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	0.00	18,249.00	0.00	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	62.66	540.00	0.00	0.00	0.00	540.00	0
01-541-430	Utilities - Roads & Streets	1,916.94	25,000.00	1,650.57	3,100.78	0.00	21,899.22	12
01-541-460	Repairs and Maintenance - Roads & Street	4,870.00	8,000.00	73.78	73.78	0.00	7,926.22	1
01-541-461	Repairs & Maintenance-Equipment - Roads	361.23	4,000.00	126.57	315.79	0.00	3,684.21	8
01-541-464	Vehicle Fuel - Roads & Streets	343.77	5,000.00	349.75	349.75	0.00	4,650.25	7
01-541-465	Vehicle Maintenance - Roads & Streets	0.00	4,500.00	60.99	88.80	0.00	4,411.20	2
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	10.17	250.00	16.16	16.16	0.00	233.84	6
01-541-520	Operating Supplies - Roads & Streets	64.70	10,000.00	295.16	295.16	0.00	9,704.84	3
01-541-524	Chemicals - Roads & Streets	0.00	500.00	0.00	0.00	0.00	500.00	0
01-541-530	Road Materials & Supplies - Roads & Stre	0.00	6,500.00	0.00	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		15,312.46	434,597.00	11,622.12	30,573.23	0.00	404,023.77	7
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	4,452.31	51,400.00	3,865.34	6,820.56	0.00	44,579.44	13
01-571-140	Overtime - Library	209.39	950.00	0.00	494.86	0.00	455.14	52
01-571-210	Fica Taxes - Library	349.39	4,005.00	282.85	606.57	0.00	3,398.43	15
01-571-220	Retirement Contribution - Library	338.44	3,176.00	232.72	496.94	0.00	2,679.06	16
01-571-230	Life & Health Insurance - Library	1,535.04	20,551.00	1,669.94	5,080.34	0.00	15,470.66	25
01-571-240	Worker's Compensation - Library	0.00	150.00	0.00	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	200.00	200.00	0.00	600.00	25
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	38.47	1,200.00	0.00	0.00	0.00	1,200.00	0
01-571-410	Communication Services - Library	0.00	2,200.00	0.00	340.18	0.00	1,859.82	15
01-571-430	Utilities - Library	325.40	5,000.00	184.66	412.93	0.00	4,587.07	8
01-571-460	Repairs and Maintenance - Library	55.00	1,000.00	11.98	11.98	0.00	988.02	1
01-571-480	Promo Activities & Legal Ads - Library	158.93	1,500.00	0.00	38.47	0.00	1,461.53	3
01-571-510	Office Supplies - Library	100.40	950.00	120.39	120.39	0.00	829.61	13
01-571-520	Operating Supplies - Library	200.56	9,400.00	270.00	277.09	0.00	9,122.91	3
01-571-540	Books, Pub., Sub., & Memberships - Li bra	0.00	800.00	0.00	0.00	0.00	800.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-571-600	LIBRARY - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0
01-571-630	Improvements Other than Building - Libra	0.00	0.00	920.09	920.09	0.00	920.09-	0
01-571-660	Books, Pub. & Library Materials - Library	752.34	13,000.00	1,000.08	1,199.27	0.00	11,800.73	9
Department Total		8,515.67	119,282.00	8,758.05	17,135.48	0.00	102,146.52	14
01-572-300	PARKS - OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-572-310	Professional Services	0.00	0.00	60.00	60.00	0.00	60.00-	0
01-572-315	Inmate Labor - Parks	0.00	5,750.00	0.00	1,437.43	0.00	4,312.57	25
01-572-430	Utilities - Parks	523.55	8,000.00	74.12	147.94	0.00	7,852.06	2
01-572-460	Repairs and Maintenance - Parks	2,070.00	58,000.00	3,738.58	13,448.58	0.00	44,551.42	23
01-572-520	Operating Supplies - Parks	15.35	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		2,608.90	83,950.00	3,872.70	15,093.95	0.00	68,856.05	18
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	600.00	800.00	0.00	0.00	0.00	800.00	0
01-574-440	Rentals and Leases - Spec Events	0.00	1,300.00	0.00	0.00	0.00	1,300.00	0
01-574-470	Printing and Reproduction - Spec Events	360.00	900.00	0.00	110.00	0.00	790.00	12
01-574-480	Promo Activities & Legal Ads - Spec Even	0.00	200.00	0.00	10.68	0.00	189.32	5
01-574-520	Operating Supplies - Spec Events	1,648.47	6,000.00	1,182.31	1,182.31	0.00	4,817.69	20
Department Total		2,608.47	9,200.00	1,182.31	1,302.99	0.00	7,897.01	14
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	6,965.29	5,000.00	0.00	0.00	0.00	5,000.00	0
01-590-320	Accounting and Auditing - Non-Dept	722.29	13,682.00	694.25	4,228.97	0.00	9,453.03	31
01-590-450	Liability Insurance - Non-Dept	24,664.87	32,209.00	27,918.00	27,918.00	0.00	4,291.00	87
01-590-528	Postage - Non-Dept	48.08	3,000.00	0.00	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	678.69	2,211.19	0.00	2,211.19-	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	55.17	5,500.00	64.72	64.72	0.00	5,435.28	1

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
	Department Total	32,455.70	98,186.00	29,355.66	34,502.68	0.00	63,683.32	35
	GENERAL FUND Expend Total	125,575.61	1,819,318.00	121,863.04	244,973.51	0.00	1,574,344.49	13

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	GENERAL FUND	98,925.32	90,343.32	116,991.93	125,575.61	121,863.04	244,973.51	127,981.58-

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	98,925.32	90,343.32	116,991.93	125,575.61	121,863.04	244,973.51	127,981.58-

POLK CITY
ENTERPRISE FUND
BALANCE SHEET
AS OF: 11/30/2016

Account Id	Account Description	2017
Assets		
05-101-100	Cash - Checking	688,930.22
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
05-101-913	DEP Loan - Sinking Fund	116,138.72
05-101-914	Fifth Third Bank - Sinking Fund	216,705.88
05-101-915	Tax Exempt Leasing - Sinking Fund	27,398.93
05-101-920	Cash - Customer Deposits	240,594.30
05-101-934	Fifth Third Bank - Reserves	610,967.73
05-101-935	Fifth Third Bank - Renewal & Replacement	150,000.00
05-115-105	Accounts Receivable - Invoicing	733.00
05-117-100	Allowance for Bad Debt	-40,816.57
05-117-200	Allowance for Uncollectible A/R	-119,271.17
05-131-100	Due from General Fund	515.86
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	15,247,657.24
ACCOUNTS RECEIVABLE		
05-115-100	Accounts Receivable - Utilities	-50,398.30
05-115-130	Accounts Receivable - Readiness to Serve	83,118.83
	Total ACCOUNTS RECEIVABLE	32,720.53
	Total Assets	15,280,377.77
Liabilities & Fund Balance		
05-202-100	Accounts Payable	-11,339.34
05-202-320	Fountain Park Impact Fee - Sewer	77,175.00
05-202-321	Fountain Park Impact Fee - Water	19,110.00
05-202-900	Customer Deposits	240,744.30
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	21,467.45
05-210-800	Compensated Absences - Current	-773.22
05-216-100	Accrued Payroll	-1,169.64

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
	Total Liabilities	12,451,193.80
05-245-100	Reserved for Encumbrances	5,298.92
05-250-100	Contributed Capital	598,715.40
05-255-100	Change in Fund Balance	66,514.20
05-271-100	Fund Balance Unreserved	1,434,173.86
05-271-200	Net Asset Adjustment Account	-10,071.23
05-272-100	Retained Earnings	734,552.82
	Total Fund Balance	2,829,183.97
	Total Liabilities & Fund Balance	15,280,377.77

ENTERPRISE FUND
BALANCE SHEET
AS OF: 11/30/16

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-533-120	Regular Salary - Wages - Water Oper	4,839.82	60,824.00	4,734.31	7,827.27	0.00	52,996.73	13
05-533-140	Overtime - Water Oper	81.87	1,170.00	0.00	259.05	0.00	910.95	22
05-533-210	Fica Taxes - Water Oper	369.25	4,744.00	354.47	692.68	0.00	4,051.32	15
05-533-220	Retirement Contribution - Water Oper	357.31	4,663.00	356.03	750.08	0.00	3,912.92	16
05-533-230	Life & Health Insurance - Water Oper	1,432.03	20,321.00	1,669.94	3,371.40	0.00	16,949.60	17
05-533-240	Worker's Compensation - Water Oper	0.00	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	17,708.34	231,250.00	19,270.84	38,541.68	0.00	192,708.32	17
05-533-310	Professional Services - Water Oper	0.00	4,100.00	0.00	419.90	0.00	3,680.10	10
05-533-311	Engineering Services - Water Oper	247.00	25,000.00	190.00	190.00	0.00	24,810.00	1
05-533-312	Professional Services - Other - Water Op	199.56	20,000.00	86.70	86.70	0.00	19,913.30	0
05-533-315	Inmate Labor - Water Oper	0.00	11,499.00	0.00	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	62.25	1,500.00	0.00	59.55	0.00	1,440.45	4
05-533-431	Mt. Olive WTP - Utilities - Water Oper	223.32	6,600.00	477.69	840.53	0.00	5,759.47	13
05-533-432	Commonwealth WTP - Utilities - Water Ope	562.12	4,650.00	14.71	28.78	0.00	4,621.22	1
05-533-433	V.Matt Williams WTP - Utilities - Water	565.48	11,000.00	659.52	1,362.46	0.00	9,637.54	12
05-533-460	Repairs and Maintenance - Water Oper	0.00	30,000.00	6,385.00	6,385.00	0.00	23,615.00	21
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	140.40	6,600.00	0.00	0.00	0.00	6,600.00	0
05-533-465	Vehicle Maintenance - Water Oper	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
05-533-470	Printing and Reproduction - Water Oper	190.90	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	52.36	500.00	0.00	0.00	0.00	500.00	0
05-533-520	Operating Supplies - Water Oper	507.01	20,000.00	8,772.64	8,772.64	0.00	11,227.36	44
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		28,109.52	713,726.00	42,971.85	72,462.57	0.00	641,263.43	10
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	17,708.33	231,250.00	19,270.83	38,541.66	0.00	192,708.34	17
05-535-310	Professional Services - Sewer Oper	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0

POLK CITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
05-590-630	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
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	0.00	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	150.01	0.00	0.00	0.00	0.00	0.00	0
Department Total		41,671.65	336,629.00	1,350.09	7,857.46	0.00	328,771.54	2
ENTERPRISE FUND Expend Total		95,329.61	2,162,385.00	66,101.02	131,444.00	0.00	2,030,941.00	6

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
05	ENTERPRISE FUND	139,707.82	168,665.69	183,035.15	95,329.61	66,101.02	131,444.00	51,591.15

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	139,707.82	168,665.69	183,035.15	95,329.61	66,101.02	131,444.00	51,591.15