

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2020 thru Fiscal Month: May, for Fund: 01

Account Number	Account Title	Ending Bal	Net Amount
01-101-100	Cash - Checking	2,220,751.23	
01-101-800	Cash - GF Police Public Safety Impact Fees	184,114.46	
01-101-801	Cash - GF Fire Public Safety Impact Fees	118,672.61	
01-101-802	Cash - GF Recreation Impact Fees	355,734.56	
01-101-803	Cash - GF Gen Gov't Facilities Impact Fees	369,233.65	
01-101-990	Van Fleet Cycling Challenge	859.09	
01-102-100	Cash on Hand	575.00	
01-115-100	Accounts Receivable - Utilities	681.37-	
01-115-120	Accounts Receivable - Local Bus Licenses	7,540.20	
01-115-200	Accounts Receivable - Year End	77,070.75-	
01-117-100	Allowance for Bad Debt	8,857.17-	
01-133-100	Due From Other Governmental Units	45,928.19	
01-133-101	Due from Others (Franchise & Public Serv. Tax)	30,851.89	
01-153-302	Restricted Cash - New Local Opt Gas Tax	144,897.66	
01-153-303	Restricted Cash - Building and Codes	160,917.77	
01-160-902	Reserve Account	177,764.59	
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00	
	** TOTAL ASSET**		3,794,155.61
01-202-100	Accounts Payable	7,022.93	
01-202-900	Customer Deposits	3,235.00	
01-208-200	Due to BCAIB - Builder's Surcharge	6.00	
01-208-300	Due to County - Impact Fees	2,437.00	
01-208-310	Due to DCA - Bldg Permit Surcharge	766.54	
01-208-320	Due to Dept of Business - License Fees	1,836.19	
01-208-330	Due to PCSO - Police Education Revenue	181.16	
01-217-200	Accrued Sales Tax	22.31	
01-218-100	Payroll Taxes Payable	399.60	
01-218-200	FRS Retirement Payable	0.50	
01-218-320	Supplemental Insurance Payable	2,556.46	
01-218-400	Dental Plan Payable	275.71-	
01-218-410	Vision Plan Payable	771.75	
	** TOTAL LIABILITY**		18,959.73
01-243-100	Encumbrances Placed	13,262.15	
01-245-100	Reserved for Encumbrances	13,262.15-	
	** TOTAL ENCUMBRANCE**		0.00
01-271-100	Fund Balance Unreserved	3,257,977.11	
	** TOTAL EQUITY**		3,257,977.11
	** TOTAL REVENUE**		2,154,103.83
	** TOTAL EXPENSE**		1,636,885.06
	TOTAL LIABILITY AND EQUITY		3,794,155.61

POLK CITY  
MAY 2020 FINANCIALS

GENERAL FUND REVENUES  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 PRIOR YR REVENUE	2020 ANTICIPATED REVENUE	ADJ ANTICIPATED	2020 CURRENT REVENUE	2020 YTD REVENUE	2020 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-311-100	Ad Valorem Taxes	782,473.21	927,853.00	927,853.00	0.00	899,447.85	28,405.15	96.94 %
01-312-300	9th Cent Gas Tax	15,347.53	14,594.00	14,594.00	1,273.81	8,029.60	6,564.40	55.02 %
01-312-400	Local Option Gas Tax	85,233.57	84,702.00	84,702.00	7,056.16	44,700.36	40,001.64	52.77 %
01-312-410	New Local Option Gas Tax	53,778.65	52,721.00	52,721.00	4,735.76	32,893.01	19,827.99	62.39 %
01-314-100	Electric - Utility Tax	118,047.79	102,387.00	102,387.00	10,665.07	64,624.54	37,762.46	63.12 %
01-314-300	Water - Utility Tax	65,509.85	57,258.00	57,258.00	6,278.06	39,655.13	17,602.87	69.26 %
01-314-301	Water - Utility Tax - Readiness to Se	0.00	2,171.00	2,171.00	0.00	0.00	2,171.00	0.00 %
01-314-400	Gas - Utility Tax	7,883.91	5,800.00	5,800.00	451.03	11,428.12	(5,628.12)	197.04 %
01-315-100	Communications Services Tax	214,000.60	215,244.00	215,244.00	17,114.70	119,992.47	95,251.53	55.75 %
01-316-100	Local Business Licenses	5,344.00	17,500.00	17,500.00	0.00	7,150.20	10,349.80	40.86 %
01-316-102	County Business Tax	1,260.08	0.00	0.00	0.00	272.07	(272.07)	0.00 %
01-322-100	Building Permits	39,808.62	54,075.00	54,075.00	2,144.97	63,353.09	(9,278.09)	117.16 %
01-322-101	Bldg Permit - Plan Checking	19,077.94	26,780.00	26,780.00	1,094.30	31,667.24	(4,887.24)	118.25 %
01-322-102	Bldg Permit - Admin Fee	5,120.00	2,060.00	2,060.00	340.00	3,300.00	(1,240.00)	160.19 %
01-322-103	Bldg Permit - Electrical	8,895.00	12,875.00	12,875.00	250.00	11,775.00	1,100.00	91.46 %
01-322-104	Bldg Permit - Plumbing	7,900.00	12,875.00	12,875.00	125.00	9,952.50	2,922.50	77.30 %
01-322-105	Bldg Permit - Mechanical	8,725.00	12,875.00	12,875.00	750.00	11,025.00	1,850.00	85.63 %
01-322-107	Bldg Permit - Cert of Occupancy	3,450.00	3,090.00	3,090.00	270.00	1,420.00	1,670.00	45.95 %
01-322-108	Bldg Permit - Inspections	137,495.65	100,000.00	100,000.00	8,645.00	75,817.81	24,182.19	75.82 %
01-322-109	Bldg Permit - Demolition	57.50	0.00	0.00	0.00	0.00	0.00	0.00 %
01-323-100	Electric	74,157.26	76,492.00	76,492.00	0.00	26,267.40	50,224.60	34.34 %
01-323-300	Solid Waste	33,627.76	65,640.00	65,640.00	2,250.00	13,500.00	52,140.00	20.57 %
01-324-100	Police - Public Safety Impact Fee	27,089.58	59,984.00	59,984.00	0.00	43,026.36	16,957.64	71.73 %
01-324-110	Fire/Rescue - Public Safety Impact Fe	14,494.62	32,095.00	32,095.00	0.00	22,087.04	10,007.96	68.82 %
01-324-610	Parks & Recreation Impact Fee	42,646.56	96,734.00	96,734.00	0.00	66,570.24	30,163.76	68.82 %
01-324-710	Public Facilities Impact Fee	73,416.42	162,564.00	162,564.00	0.00	111,872.64	50,691.36	68.82 %
01-329-220	Site Plan Reviews	10,835.00	1,600.00	1,600.00	10,400.00	14,200.00	(12,600.00)	887.50 %
01-331-400	FEMA Federal Reimb. - Irma 2017	60,999.44	0.00	0.00	0.00	0.00	0.00	0.00 %
01-334-201	Justice Assistance Grant (JAG)	0.00	5,113.00	5,113.00	0.00	0.00	5,113.00	0.00 %
01-334-400	FEMA State Reimb. - Irma 2017	1,250.00	0.00	0.00	0.00	750.00	(750.00)	0.00 %
01-334-910	DEO GRANT	30,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-335-120	MRS - State Sales Tax	58,081.06	58,720.00	58,720.00	4,458.33	38,711.85	20,008.15	65.93 %
01-335-122	SRS - 8th Cent. Motor Fuel Tax	17,725.70	17,888.00	17,888.00	1,304.94	11,330.83	6,557.17	63.34 %
01-335-123	MRS - Municipal Fuel Tax	51.70	50.00	50.00	0.57	4.91	45.09	9.82 %
01-335-140	Mobile Home License	5,455.30	5,486.00	5,486.00	345.50	4,996.43	489.57	91.08 %
01-335-150	Alcoholic Beverage License	1,125.71	1,126.00	1,126.00	978.88	978.88	147.12	86.93 %
01-335-180	Half-Cent Sales Tax	121,829.13	143,520.00	143,520.00	11,150.26	81,486.16	62,033.84	56.78 %
01-337-100	Library Coop Funding	33,876.08	31,990.00	31,990.00	0.00	43,226.22	(11,236.22)	135.12 %
01-340-400	Solid Waste	303,419.35	326,479.00	326,479.00	26,926.87	185,338.61	141,140.39	56.77 %

POLK CITY  
 MAY 2020 FINANCIALS

GENERAL FUND REVENUES  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 PRIOR YR REVENUE	2020 ANTICIPATED REVENUE	ADJ ANTICIPATED	2020 CURRENT REVENUE	2020 YTD REVENUE	2020 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-340-700	Stormwater Utility Fees	31,540.17	24,019.00	24,019.00	2,807.41	19,576.37	4,442.63	81.50 %
01-340-900	Notary Fees	175.00	0.00	0.00	0.00	140.00	(140.00)	0.00 %
01-344-900	FDOT Maintenance Agreement	16,303.82	16,304.00	16,304.00	0.00	0.00	16,304.00	0.00 %
01-347-100	Library Income	7,209.99	6,000.00	6,000.00	120.00	3,803.96	2,196.04	63.40 %
01-351-200	Fines, Penalties, and Forfeitures	11,166.63	6,500.00	6,500.00	1,244.20	7,909.84	(1,409.84)	121.69 %
01-359-100	Other Fines and/or Forfeitures	902.50	0.00	0.00	0.00	436.29	(436.29)	0.00 %
01-359-300	Late Fees	204.08	200.00	200.00	0.00	103.50	96.50	51.75 %
01-361-100	Interest Income	1,009.22	900.00	900.00	0.00	523.77	376.23	58.20 %
01-362-100	Activity Center Rentals	3,150.00	2,700.00	2,700.00	0.00	700.00	2,000.00	25.93 %
01-362-200	Donald Bronson Community Center Renta	8,450.00	5,000.00	5,000.00	0.00	5,500.00	(500.00)	110.00 %
01-365-100	Sales of Surplus Property	136.10	0.00	0.00	0.00	0.00	0.00	0.00 %
01-366-100	Private Donations	490.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-366-101	Private Donations - Christmas	2,000.00	2,000.00	2,000.00	0.00	1,775.00	225.00	88.75 %
01-366-102	Private Donations - Halloween	1,000.00	1,000.00	1,000.00	0.00	1,605.00	(605.00)	160.50 %
01-366-110	Private Donations - Library	7,511.26	1,000.00	1,000.00	0.00	76.75	923.25	7.68 %
01-369-100	Misc. Income	942.76	100.00	100.00	0.00	204.00	(104.00)	204.00 %
01-369-101	Misc Income - Copies and Faxes	105.00	100.00	100.00	0.00	0.00	100.00	0.00 %
01-369-102	Misc Income - Collection Allowance	6,488.06	5,000.00	5,000.00	1,232.25	7,694.83	(2,694.83)	153.90 %
01-369-120	Misc Income - Christmas	180.00	160.00	160.00	0.00	300.00	(140.00)	187.50 %
01-369-130	Misc Income - Halloween	320.00	240.00	240.00	0.00	60.00	180.00	25.00 %
01-369-400	Insurance Proceeds	2,214.91	2,000.00	2,000.00	0.00	2,155.40	(155.40)	107.77 %
01-369-401	Insurance - Claims	2,265.16	0.00	0.00	0.00	0.00	0.00	0.00 %
01-369-500	Refund of State Gas Tax	1,391.22	500.00	500.00	0.00	687.56	(187.56)	137.51 %
01-381-400	Transfer From Enterprise Fund	25,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-381-900	Cash Carry Forward	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
DEPARTMENT TOTALS		2,619,645.45	2,944,564.00	2,944,564.00	124,413.07	2,154,103.83	790,460.17	73.16 %

POLK CITY  
 MAY 2020 FINANCIALS

General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
LEGISLATIVE								
01-511-120	Regular Salary - Wages - Legislative	7,863.60	10,800.00	10,800.00	900.00	7,200.00	3,600.00	66.67 %
01-511-160	Bonuses and Gift Certificates - Legis	2,165.65	2,500.00	2,500.00	0.00	2,707.11	(207.11)	108.28 %
01-511-210	Fica Taxes - Legislative	767.21	1,033.00	1,033.00	68.87	757.91	275.09	73.37 %
01-511-240	Worker's Compensation - Legislati	11.00	25.00	25.00	0.00	13.61	11.39	54.44 %
01-511-400	Travel and Training - Legislative	5,034.30	5,500.00	5,500.00	0.00	100.00	5,400.00	1.82 %
01-511-470	Printing and Reproduction - Legislati	54.69	500.00	500.00	0.00	0.00	500.00	0.00 %
01-511-480	Promo Activities & Legal Ads - Legisl	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-511-490	Other Current Charges - Legislative	150.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-511-510	Office Supplies - Legislative	142.22	400.00	400.00	0.00	0.00	400.00	0.00 %
01-511-520	Operating Supplies - Legislative	857.40	1,000.00	1,000.00	0.00	114.56	885.44	11.46 %
01-511-540	Books, Pub., Sub., & Memberships - Le	3,670.00	4,000.00	4,000.00	0.00	3,203.00	797.00	80.08 %
DEPARTMENT TOTAL		20,716.07	31,258.00	31,258.00	968.87	14,096.19	17,161.81	45.10 %
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EXECUTIVE								
01-512-120	Regular Salary - Wages - Executive	137,526.06	139,276.00	139,276.00	12,252.80	100,215.42	39,060.58	71.95 %
01-512-130	Other Salaries and Wages - Executive	4,800.12	4,800.00	4,800.00	369.24	3,138.54	1,661.46	65.39 %
01-512-140	Overtime - Executive	71.80	0.00	0.00	0.00	0.00	0.00	0.00 %
01-512-160	Bonuses and Gift Certificates - Execu	21,056.34	22,750.00	22,750.00	0.00	25,663.26	(2,913.26)	112.81 %
01-512-210	Fica Taxes - Executive	12,249.92	11,022.00	11,022.00	950.86	9,984.32	1,037.68	90.59 %
01-512-220	Retirement Contribution - Executive	25,392.26	26,529.00	26,529.00	2,432.04	20,528.47	6,000.53	77.38 %
01-512-230	Life & Health Insurance - Executive	16,400.00	18,868.00	18,868.00	1,569.92	12,670.36	6,197.64	67.15 %
01-512-240	Worker's Compensation - Executive	194.00	320.00	320.00	0.00	175.49	144.51	54.84 %
01-512-310	Professional Services - Executive	32.00	300.00	300.00	0.00	0.00	300.00	0.00 %
01-512-400	Travel and Training - Executive	4,132.50	5,500.00	5,500.00	0.00	1,267.22	4,232.78	23.04 %
01-512-410	Communication Services - Executive	738.89	700.00	700.00	0.00	446.79	253.21	63.83 %
01-512-470	Printing and Reproduction - Executive	0.00	200.00	200.00	0.00	133.50	66.50	66.75 %
01-512-480	Promo Activities & Legal Ads - Execut	0.00	800.00	800.00	0.00	0.00	800.00	0.00 %
01-512-490	Other Current Charges - Executive	2,780.48	3,500.00	3,500.00	62.78	62.78	3,437.22	1.79 %
01-512-510	Office Supplies - Executive	362.73	1,000.00	1,000.00	0.00	114.11	885.89	11.41 %
01-512-520	Operating Supplies - Executive	1,534.19	1,000.00	1,000.00	0.00	124.14	875.86	12.41 %
01-512-540	Books, Pub., Sub., & Memberships - Ex	889.33	2,000.00	2,000.00	14.99	731.19	1,268.81	36.56 %
DEPARTMENT TOTAL		228,160.62	238,565.00	238,565.00	17,652.63	175,255.59	63,309.41	73.46 %

POLK CITY  
 MAY 2020 FINANCIALS

General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
CITY CLERK								
01-513-310	Professional Services - City Clerk	120.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-513-400	Travel and Training - City Clerk	2,467.10	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-513-460	Repairs and Maintenance - City Clerk	160.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-470	Printing and Reproduction - City Cler	3,585.75	3,500.00	3,500.00	0.00	3,389.76	110.24	96.85 %
01-513-490	Other Current Charges - City Clerk	7,580.01	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %
01-513-492	Recording & Other Fees - City Clerk	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-513-510	Office Supplies - City Clerk	267.30	800.00	800.00	0.00	316.78	483.22	39.60 %
01-513-520	Operating Supplies - City Clerk	942.69	900.00	900.00	0.00	213.96	686.04	23.77 %
01-513-540	Books, Pub., Sub., & Memberships - Ci	701.00	500.00	500.00	0.00	110.00	390.00	22.00 %
DEPARTMENT TOTAL		15,823.85	15,700.00	15,700.00	0.00	4,030.50	11,669.50	25.67 %
LEGAL COUNSEL								
01-514-310	Professional Services - Legal Counsel	42,992.10	60,000.00	60,000.00	4,960.44	32,994.38	27,005.62	54.99 %
01-514-480	Promo Activities & Legal Ads - Legal	13,487.56	10,000.00	10,000.00	0.00	3,870.20	6,129.80	38.70 %
DEPARTMENT TOTAL		56,479.66	70,000.00	70,000.00	4,960.44	36,864.58	33,135.42	52.66 %
COMPREHENSIVE PLANNING								
01-515-310	Professional Services - Comp Planning	25,000.00	25,000.00	25,000.00	0.00	18,750.00	6,250.00	75.00 %
01-515-312	Professional Services-Other- Comp Pla	3,000.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-515-320	DEO - Grants	30,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
DEPARTMENT TOTAL		58,000.00	53,000.00	53,000.00	0.00	18,750.00	34,250.00	35.38 %
FINANCE AND ACCOUNTING								

POLK CITY  
 MAY 2020 FINANCIALS

General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
01-516-120	Regular Salary - Wages - Fin & Acctng	74,903.00	87,256.00	87,256.00	6,705.60	54,318.41	32,937.59	62.25 %
01-516-140	Overtime - Fin & Acctng	246.23	519.00	519.00	0.00	183.68	335.32	35.39 %
01-516-210	Fica Taxes - Fin & Acctng	5,329.03	6,715.00	6,715.00	489.06	4,106.07	2,608.93	61.15 %
01-516-220	Retirement Contribution - Fin & Acctn	6,216.66	7,435.00	7,435.00	567.96	4,764.73	2,670.27	64.09 %
01-516-230	Life & Health Insurance - Fin & Acctn	15,369.46	18,580.00	18,580.00	1,545.94	12,478.52	6,101.48	67.16 %
01-516-240	Worker's Compensation - Fin & Acc	124.00	202.00	202.00	0.00	109.94	92.06	54.43 %
01-516-310	Professional Services - Fin & Acctng	1,500.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-516-400	Travel and Training - Fin & Acctng	2,003.39	3,000.00	3,000.00	0.00	877.00	2,123.00	29.23 %
01-516-410	Communication Services - Fin & Acctng	586.72	600.00	600.00	0.00	462.51	137.49	77.09 %
01-516-470	Printing and Reproduction - Fin & Acc	410.40	700.00	700.00	0.00	0.00	700.00	0.00 %
01-516-510	Office Supplies - Fin & Acctng	731.34	1,200.00	1,200.00	0.00	901.47	298.53	75.12 %
01-516-520	Operating Supplies - Fin & Acctng	2,947.21	3,000.00	3,000.00	0.00	511.02	2,488.98	17.03 %
01-516-540	Books, Pub., Sub., & Memberships - Fi	463.74	450.00	450.00	0.00	179.88	270.12	39.97 %
DEPARTMENT TOTAL		110,831.18	131,657.00	131,657.00	9,308.56	78,893.23	52,763.77	59.92 %
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DEBT SERVICE								
01-517-710	Principal - CB&T Debt Service Pmts	74,323.84	76,922.00	76,922.00	6,486.39	51,023.73	25,898.27	66.33 %
01-517-720	Interest - CB&T Debt Service Pmts	45,486.61	42,865.00	42,865.00	3,497.82	28,849.95	14,015.05	67.30 %
DEPARTMENT TOTAL		119,810.45	119,787.00	119,787.00	9,984.21	79,873.68	39,913.32	66.68 %
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LAW ENFORCEMENT								
01-521-305	Contract Labor - Law Enf	99,374.00	101,500.00	101,500.00	0.00	75,972.75	25,527.25	74.85 %
01-521-310	Professional Services - Law Enf	27,920.00	28,000.00	28,000.00	1,088.00	17,320.00	10,680.00	61.86 %
01-521-460	Repairs and Maintenance - Law Enf	0.00	500.00	500.00	0.00	3,099.00	(2,599.00)	619.80 %
01-521-510	Office Supplies - Law Enf	0.00	100.00	100.00	0.00	0.00	100.00	0.00 %
01-521-520	Operating Supplies - Law Enf	0.00	150.00	150.00	0.00	0.00	150.00	0.00 %
01-521-649	Machinery & Equip - JAG Grant - Law E	0.00	5,113.00	5,113.00	0.00	0.00	5,113.00	0.00 %
DEPARTMENT TOTAL		127,294.00	135,363.00	135,363.00	1,088.00	96,391.75	38,971.25	71.21 %
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General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
BUILDING AND ZONING								
01-524-120	Regular Salary - Wages - Bldg & Zonin	82,135.82	87,048.00	87,048.00	6,694.41	54,619.26	32,428.74	62.75 %
01-524-140	Overtime - Bldg & Zoning	384.86	464.00	464.00	0.00	254.82	209.18	54.92 %
01-524-210	Fica Taxes - Bldg & Zoning	6,060.85	6,695.00	6,695.00	498.05	4,224.11	2,470.89	63.09 %
01-524-220	Retirement Contribution - Bldg & Zoni	6,780.09	7,412.00	7,412.00	567.01	4,809.74	2,602.26	64.89 %
01-524-230	Life & Health Insurance - Bldg & Zoni	16,124.30	18,623.00	18,623.00	1,549.55	12,507.40	6,115.60	67.16 %
01-524-240	Worker's Compensation - Bldg & Zo	912.00	1,331.00	1,331.00	0.00	977.40	353.60	73.43 %
01-524-310	Professional Services - Bldg & Zoning	143,341.33	100,000.00	100,000.00	15,782.85	89,916.10	10,083.90	89.92 %
01-524-311	Engineering Services - Bldg & Zoning	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-524-400	Travel and Training - Bldg & Zoning	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-524-480	Promo Activities & Legal Ads - Bldg &	0.00	0.00	0.00	0.00	432.20	(432.20)	0.00 %
01-524-510	Office Supplies - Bldg & Zoning	299.84	200.00	200.00	0.00	393.90	(193.90)	196.95 %
01-524-520	Operating Supplies - Bldg & Zoning	1,888.16	100.00	100.00	0.00	179.99	(79.99)	179.99 %
01-524-540	Books, Pub., Sub., & Memberships - Bl	226.68	0.00	0.00	14.99	104.93	(104.93)	0.00 %
01-524-630	Improvements Other than Building - Bl	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
DEPARTMENT TOTAL		258,153.93	231,373.00	231,373.00	25,106.86	168,419.85	62,953.15	72.79 %
CODE ENFORCEMENT								
01-529-120	Regular Salary - Wages - Code Enf	21,424.50	23,978.00	23,978.00	1,891.00	15,686.69	8,291.31	65.42 %
01-529-210	Fica Taxes - Code Enf	1,563.19	1,834.00	1,834.00	140.58	1,202.20	631.80	65.55 %
01-529-220	Retirement Contribution - Code Enf	1,742.87	2,031.00	2,031.00	160.16	1,369.80	661.20	67.44 %
01-529-230	Life & Health Insurance - Code Enf	6,689.85	9,267.00	9,267.00	757.24	6,099.21	3,167.79	65.82 %
01-529-240	Worker's Compensation - Code Enf	372.00	549.00	549.00	0.00	403.08	145.92	73.42 %
01-529-310	Professional Services - Code Enf	4,000.00	6,000.00	6,000.00	0.00	1,500.00	4,500.00	25.00 %
01-529-400	Travel and Training - Code Enf	1,030.86	500.00	500.00	0.00	75.00	425.00	15.00 %
01-529-410	Communication Services - Code Enf	558.72	0.00	0.00	0.00	392.51	(392.51)	0.00 %
01-529-470	Printing and Reproduction - Code Enf	330.69	0.00	0.00	0.00	165.00	(165.00)	0.00 %
01-529-480	Promo Activities & Legal Ads - Code E	0.00	200.00	200.00	0.00	0.00	200.00	0.00 %
01-529-492	Recording & Other Fees	0.00	200.00	200.00	0.00	0.00	200.00	0.00 %
01-529-510	Office Supplies - Code Enf	167.44	200.00	200.00	0.00	95.36	104.64	47.68 %
01-529-520	Operating Supplies - Code Enf	1,611.39	100.00	100.00	0.00	31.04	68.96	31.04 %
01-529-540	Books, Pub., Sub., & Memberships - Co	0.00	1,584.00	1,584.00	0.00	80.00	1,504.00	5.05 %

POLK CITY  
MAY 2020 FINANCIALS

General Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
01-529-630	Improvements Other than Building - Co	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
DEPARTMENT TOTAL		39,491.51	52,443.00	52,443.00	2,948.98	27,099.89	25,343.11	51.67 %
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REFUSE/SANITATION								
01-534-341	Refuse Disposal - Residential - Refus	140,669.36	176,840.00	176,840.00	14,805.18	117,344.76	59,495.24	66.36 %
01-534-342	Refuse Disposal - Commercial - Refuse	85,664.63	85,722.00	85,722.00	0.00	57,791.40	27,930.60	67.42 %
DEPARTMENT TOTAL		226,333.99	262,562.00	262,562.00	14,805.18	175,136.16	87,425.84	66.70 %
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STORMWATER								
01-538-310	PROFESSIONAL SERVICES - STORMWATER	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-538-311	Engineering Services - Stormwater	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-538-400	Travel and Training - Stormwater	812.28	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-538-460	Repairs and Maintenance - Stormwater	0.00	14,000.00	14,000.00	0.00	10,095.00	3,905.00	72.11 %
01-538-492	Recording & Other Fees - Stormwater	100.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-538-540	Books, Pub., Sub., & Memberships - St	1,000.00	500.00	500.00	0.00	0.00	500.00	0.00 %
DEPARTMENT TOTAL		1,912.28	21,000.00	21,000.00	0.00	10,095.00	10,905.00	48.07 %
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GENERAL GOV'T BUILDINGS								
01-539-310	Professional Services - Gen Gov&#39;t	18,033.01	22,000.00	22,000.00	0.00	9,434.55	12,565.45	42.88 %
01-539-312	Professional Services - Other - Gen G	1,807.00	6,000.00	6,000.00	0.00	826.68	5,173.32	13.78 %
01-539-411	City Hall - Communication - Gen Gov&#	13,566.49	15,500.00	15,500.00	1,114.08	8,932.76	6,567.24	57.63 %
01-539-413	Public Works - Communication - Gen Go	1,866.91	2,200.00	2,200.00	207.70	1,568.76	631.24	71.31 %
01-539-414	Community Center-Communication-Gen Go	1,686.78	2,000.00	2,000.00	152.90	1,235.01	764.99	61.75 %
01-539-431	City Hall - Utilities - Gen Gov&#39;t	15,832.67	23,000.00	23,000.00	1,716.87	9,379.18	13,620.82	40.78 %
01-539-432	Activity Center - Utilities - Gen Gov	4,658.25	4,000.00	4,000.00	233.77	1,318.41	2,681.59	32.96 %
01-539-433	Public Works - Utilities - Gen Gov&#3	2,466.57	3,000.00	3,000.00	233.89	1,549.58	1,450.42	51.65 %
01-539-434	Community Center-Utilities-Gen Gov&#3	5,235.40	5,500.00	5,500.00	590.62	3,217.14	2,282.86	58.49 %





POLK CITY  
MAY 2020 FINANCIALS

General Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
01-541-490	Other Current Charges - Roads & Stree	6.60	0.00	0.00	0.00	0.00	0.00	0.00 %
01-541-493	Equipment Rental - Roads & Streets	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-541-510	Office Supplies - Roads & Streets	695.03	1,000.00	1,000.00	0.00	206.83	793.17	20.68 %
01-541-520	Operating Supplies - Roads & Streets	12,810.30	10,000.00	10,000.00	303.56	7,634.45	2,365.55	76.34 %
01-541-524	Chemicals - Roads & Streets	141.98	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-541-530	Road Materials & Supplies - Roads & S	3,376.09	15,000.00	15,000.00	0.00	4,250.57	10,749.43	28.34 %
01-541-531	Landscape Materials & Supplies - Road	0.00	0.00	0.00	0.00	4,228.92	(4,228.92)	0.00 %
01-541-540	Books, Pub., Sub., & Memberships - Ro	208.20	500.00	500.00	14.99	197.78	302.22	39.56 %
01-541-630	Improvements Other than Building - Ro	0.00	100,000.00	100,000.00	0.00	146,736.90	(46,736.90)	146.74 %
01-541-640	Machinery & Equipment - Roads & Stree	9,061.76	50,000.00	50,000.00	0.00	27,763.33	8,974.52	55.53 %
DEPARTMENT TOTAL		340,352.09	545,817.00	545,817.00	23,928.70	402,454.48	130,100.37	73.73 %

LIBRARY

01-571-120	Regular Salary - Wages - Library	74,947.60	83,606.00	83,606.00	6,437.08	46,717.27	36,888.73	55.88 %
01-571-140	Overtime - Library	451.71	986.00	986.00	0.00	471.11	514.89	47.78 %
01-571-210	Fica Taxes - Library	5,542.34	6,471.00	6,471.00	473.29	3,565.18	2,905.82	55.09 %
01-571-220	Retirement Contribution - Library	6,229.31	7,165.00	7,165.00	545.23	4,124.17	3,040.83	57.56 %
01-571-230	Life & Health Insurance - Library	16,125.88	18,756.00	18,756.00	1,540.91	12,493.78	6,262.22	66.61 %
01-571-240	Worker's Compensation - Library	0.00	195.00	195.00	0.00	105.04	89.96	53.87 %
01-571-310	Professional Services - Library	4,938.44	2,000.00	2,000.00	0.00	2,603.90	(603.90)	130.20 %
01-571-312	Professional Services - Other - Libra	1,752.50	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-571-400	Travel and Training - Library	194.75	700.00	700.00	0.00	0.00	700.00	0.00 %
01-571-410	Communication Services - Library	3,741.50	6,200.00	6,200.00	185.38	2,641.34	3,558.66	42.60 %
01-571-420	Education Reimbursement - Library	0.00	2,040.00	2,040.00	0.00	0.00	2,040.00	0.00 %
01-571-430	Utilities - Library	3,015.20	4,500.00	4,500.00	334.33	2,369.25	2,130.75	52.65 %
01-571-460	Repairs and Maintenance - Library	3,617.00	4,100.00	4,100.00	378.86	2,359.79	1,740.21	57.56 %
01-571-480	Promo Activities & Legal Ads - Librar	583.48	2,500.00	2,500.00	0.00	386.42	2,113.58	15.46 %
01-571-490	Other Current Charges - Library	0.00	0.00	0.00	0.00	42.79	(42.79)	0.00 %
01-571-510	Office Supplies - Library	449.83	1,300.00	1,300.00	0.00	371.68	928.32	28.59 %
01-571-520	Operating Supplies - Library	3,604.76	9,000.00	9,000.00	466.15	2,912.68	6,087.32	32.36 %
01-571-540	Books, Pub., Sub., & Memberships - Li	706.07	600.00	600.00	0.00	53.00	547.00	8.83 %
01-571-630	Improvements Other than Building - Li	0.00	0.00	0.00	0.00	12,510.00	(12,510.00)	0.00 %
01-571-660	Books, Pub.& Library Materials - Libr	16,033.54	17,000.00	17,000.00	404.80	9,769.66	7,230.34	57.47 %
DEPARTMENT TOTAL		141,933.91	169,619.00	169,619.00	10,766.03	103,497.06	66,121.94	61.02 %

POLK CITY  
 MAY 2020 FINANCIALS

General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
PARKS								
01-572-310	Professional Services - Parks	1,056.50	0.00	0.00	0.00	5,189.07	(5,189.07)	0.00 %
01-572-430	Utilities - Parks	7,026.15	23,000.00	23,000.00	650.12	6,110.97	16,889.03	26.57 %
01-572-460	Repairs and Maintenance - Parks	12,232.19	15,000.00	15,000.00	0.00	13,274.42	1,725.58	88.50 %
01-572-493	Equipment Rental - Parks	0.00	1,000.00	1,000.00	0.00	630.42	369.58	63.04 %
01-572-520	Operating Supplies - Parks	1,829.33	1,200.00	1,200.00	24.65	1,417.16	(217.16)	118.10 %
01-572-630	Improvements Other than Building - Pa	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-572-640	Machinery & Equipment - Parks	0.00	0.00	0.00	0.00	562.98	(562.98)	0.00 %
DEPARTMENT TOTAL		22,144.17	50,200.00	50,200.00	674.77	27,185.02	23,014.98	54.15 %
SPECIAL EVENTS								
01-574-310	Professional Services - Spec Events	680.00	2,000.00	2,000.00	0.00	560.00	1,440.00	28.00 %
01-574-440	Rentals and Leases - Spec Events	125.00	1,000.00	1,000.00	0.00	3,387.40	(2,387.40)	338.74 %
01-574-470	Printing and Reproduction - Spec Even	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-574-480	Promo Activities & Legal Ads - Spec E	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-574-490	Other Current Charges - Spec Events	0.00	0.00	0.00	0.00	145.58	(145.58)	0.00 %
01-574-520	Operating Supplies - Spec Events	8,652.46	11,000.00	11,000.00	0.00	8,815.22	2,184.78	80.14 %
DEPARTMENT TOTAL		9,457.46	16,500.00	16,500.00	0.00	12,908.20	3,591.80	78.23 %
NON-DEPARTMENTAL								
01-590-310	Professional Services - Non-Dept	9,785.28	25,000.00	25,000.00	189.90	5,501.64	19,498.36	22.01 %
01-590-311	Engineering Services - Non-Dept	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-590-312	Professional Services - Other - Non-D	2,310.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
01-590-315	Inmate Labor - GF Non - Dept	28,748.50	28,749.00	28,749.00	0.00	21,561.39	7,187.61	75.00 %
01-590-320	Accounting and Auditing - Non-Dept	19,271.44	17,000.00	17,000.00	3,823.87	10,293.10	6,706.90	60.55 %
01-590-450	Liability Insurance - Non-Dept	65,121.50	70,000.00	70,000.00	0.00	46,519.00	23,481.00	66.46 %
01-590-464	Vehicle Fuel - Non- Departmental	443.55	500.00	500.00	0.00	167.32	332.68	33.46 %

POLK CITY  
MAY 2020 FINANCIALS

General Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
01-590-465	Vehicle Maintenance - Non-Departmenta	823.41	500.00	500.00	0.00	57.50	442.50	11.50 %
01-590-510	Office Supplies - Non-Departmental	937.63	2,000.00	2,000.00	0.00	231.22	1,768.78	11.56 %
01-590-520	Operating Supplies - Non-Dept	2,625.27	3,000.00	3,000.00	0.00	1,017.88	1,982.12	33.93 %
01-590-521	Emergencies & Contingencies - Operati	1,676.27	20,000.00	20,000.00	0.00	3,726.07	16,273.93	18.63 %
01-590-525	Uniforms - Non Dept	2,899.14	4,500.00	4,500.00	0.00	619.85	3,880.15	13.77 %
01-590-528	Postage - Non-Dept	766.10	1,000.00	1,000.00	0.00	73.25	926.75	7.33 %
01-590-540	Books, Pub., Sub., & Memberships -NON	0.00	0.00	0.00	0.00	2,725.00	(2,725.00)	0.00 %
01-590-930	Transfer - Police Public Safety Impac	0.00	59,984.00	59,984.00	0.00	0.00	59,984.00	0.00 %
01-590-931	Transfer to Fire Public Safety Impact	0.00	32,095.00	32,095.00	0.00	0.00	32,095.00	0.00 %
01-590-932	Transfer - Parks & Rec Impact Reserve	0.00	96,734.00	96,734.00	0.00	0.00	96,734.00	0.00 %
01-590-933	Transfer -Public Facility Impact Rese	0.00	162,564.00	162,564.00	0.00	0.00	162,564.00	0.00 %
01-590-940	Reserves - Unrestricted Reserves - No	0.00	63,392.00	63,392.00	0.00	0.00	63,392.00	0.00 %
01-590-941	Reserves - Emergencies & Contingencie	5,191.76	0.00	0.00	0.00	0.00	0.00	0.00 %
01-590-991	Aids to Private Organizations - Non-D	2,340.00	5,000.00	5,000.00	0.00	350.00	4,650.00	7.00 %
01-590-992	Unemployment Claims - Non-Dept	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-590-994	Bank Fees - Non-Dept	0.00	0.00	0.00	0.00	7.50	(7.50)	0.00 %
01-590-996	Bad Debt - Non-Dept	(2,476.98)	3,000.00	3,000.00	0.00	8,722.63	(5,722.63)	290.75 %
01-590-999	Other - Non-Operating Charges - Non-D	(877.25)	5,500.00	5,500.00	558.45	7,533.54	(2,033.54)	136.97 %
DEPARTMENT TOTAL		139,585.62	621,018.00	621,018.00	4,572.22	109,106.89	511,911.11	17.57 %

<b>General Fund Revenues Total</b>	<b>2,619,645.45</b>	<b>2,944,564.00</b>	<b>2,944,564.00</b>	<b>124,413.07</b>	<b>2,154,103.83</b>	<b>790,460.17</b>	<b>26.84%</b>
<b>General Fund Expenditures Total</b>	<b>-2,036,282.51</b>	<b>-2,944,564.00</b>	<b>-2,944,564.00</b>	<b>-133,907.58</b>	<b>-1,636,885.06</b>	<b>-1,294,414.79</b>	<b>43.96%</b>
<b>Total Revenue vs. Expenditures</b>	<b>583,362.94</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,494.51</b>	<b>517,218.77</b>	<b>-503,954.62</b>	

For Fiscal Year: 2020 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
05-101-100	Cash - Checking	1,691,036.68	
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45	
05-101-800	Cash - Sewer Impact Fee Account	1,581,349.04	
05-101-900	Cash - Water Impact Fee Account	430,216.30	
05-101-913	DEP Loan - Sinking Fund	29,034.68	
05-101-915	Tax Exempt Leasing - Sinking Fund	15,656.56	
05-101-916	US Bank - Sink Fund	474,354.16	
05-101-917	US Bank - Renewal & Replacement Series	18,844.38	
05-101-918	DEP Loan WW531400 - Sink Fund	328.36	
05-101-919	DEP Loan WW531402 - Sink Fund	14,318.00	
05-101-920	Cash - Customer Deposits	358,444.56	
05-115-100	Accounts Receivable - Utilities	35,983.22	
05-115-130	Accounts Receivable - Readiness to Serve	67,303.41	
05-115-200	Accounts Receivable - Year End	344,321.00-	
05-117-100	Allowance for Bad Debt	42,672.50-	
05-117-200	Allowance for Uncollectible A/R	68,835.67-	
05-155-300	Prepaid Insurance - Deferred Bond Series 2017	37,363.62	
05-159-100	Deferred Outflows - Related to Pension	104,459.01	
05-159-200	Deferred Outflows - Loss on Refunding	810,157.03	
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	25,778.78	
05-160-906	Reserve Acct - Cardinal Hill	25,000.00	
05-161-900	Fixed Assets - Land	2,730,735.50	
05-164-100	Utility Plant in Service	12,306,369.59	
05-164-900	Improvements Other than Buildings	33,331.74-	
05-164-910	Improvements Other than Buildings - MOSN	33,331.74	
05-165-900	Acc.Dep. - Improvements Other than Build	316,892.74-	
05-166-900	Equipment & Furniture	470,766.19	
05-167-900	Accumulated Depreciation - Equipment	3,849,088.68-	
05-169-900	CIP - Construction Costs	2,140,430.47	
	<b>** TOTAL ASSET**</b>		19,072,453.40
05-202-100	Accounts Payable	196,581.79-	
05-202-300	Construction Payables	206,855.85	
05-202-305	Retainage Payable	93,375.00	
05-202-900	Customer Deposits	328,764.56	
05-203-100	Accumulated Interest Payable	53,780.56	
05-203-600	SRF Loan WW51201P	2,059,675.11	
05-203-610	SRF Loan WW53140/SG531401 Effluent Disposal	35,641.30	
05-203-615	SRF Loan WW531402/SG531403	1,284,410.00	
05-203-710	US Bank 2017 Bond Note	8,185,000.00	
05-203-750	Tax Exempt Leasing Loan	45,074.78	
05-203-910	Unamortized Bond Premiums - US Bank	602,902.93	
05-208-305	Taxes Payable	2,046.11	
05-225-100	Deferred Inflows - Related to Pension	14,550.02	
05-234-100	L-T-D - Current Portion	399,250.00	
05-234-901	Less: Current Portion of LTD	399,250.00-	
05-235-900	Net Pension Liability	206,873.16	
	<b>** TOTAL LIABILITY**</b>		12,922,367.59
05-243-100	Encumbrances Placed	164,183.16	
05-245-100	Reserved for Encumbrances	164,183.16-	
	<b>** TOTAL ENCUMBRANCE**</b>		0.00
05-250-100	Contributed Capital	598,715.40	

POLK CITY  
 Simple Balance Sheet

For Fiscal Year: 2020 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
05-255-100	Change in Fund Balance	36,514.20	
05-271-100	Fund Balance Unreserved	4,084,895.41	
05-271-200	Net Asset Adjustment Account	10,071.23-	
05-272-100	Retained Earnings	734,552.82	
	** TOTAL EQUITY**		5,444,606.60
	** TOTAL REVENUE**		2,173,276.13
	** TOTAL EXPENSE**		1,469,909.41
	TOTAL LIABILITY AND EQUITY		19,070,340.91

POLK CITY  
 MAY 2020 FINANCIALS

ENTERPRISE FUND REVENUE  
 66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 PRIOR YR REVENUE	2020 ANTICIPATED REVENUE	ADJ ANTICIPATED	2020 CURRENT REVENUE	2020 YTD REVENUE	2020 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
05-314-301	RTS - City 10% UTY T	2,112.49	0.00	0.00	0.00	158.93	(158.93)	0.00 %
05-324-210	Water Impact Fees	85,603.00	162,471.00	162,471.00	0.00	115,302.00	47,169.00	70.97 %
05-324-220	Sewer Impact Fees	211,920.00	410,595.00	410,595.00	0.00	282,560.00	128,035.00	68.82 %
05-325-111	Connection Fees - Water - Cash Basis	42,430.16	81,840.00	81,840.00	0.00	56,115.00	25,725.00	68.57 %
05-325-112	Connection Fees - Water - Accrual Bas	3,045.00	500.00	500.00	0.00	3,840.44	(3,340.44)	768.09 %
05-325-210	Readiness to Serve Charge - Sewer	30,892.30	29,148.00	29,148.00	0.00	2,741.30	26,406.70	9.40 %
05-325-211	Readiness to Serve Charge - Water	21,260.00	21,704.00	21,704.00	0.00	1,589.37	20,114.63	7.32 %
05-329-200	Other Lic./Fees/Permits	2,661.00	2,000.00	2,000.00	0.00	800.00	1,200.00	40.00 %
05-331-350	Sewer/Wastewater Grants	0.00	0.00	0.00	0.00	248,489.00	(248,489.00)	0.00 %
05-331-370	Small Community Wastewater Grant	128,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
05-340-300	Water Utility Revenue	1,165,225.74	1,214,879.00	1,214,879.00	133,352.21	731,729.95	483,149.05	60.23 %
05-340-500	Sewer Utility Revenue	1,091,753.54	1,149,532.00	1,149,532.00	111,140.51	691,326.01	458,205.99	60.14 %
05-359-100	Other Fines and/or Forfeitures	30,795.00	23,800.00	23,800.00	0.00	20,530.00	3,270.00	86.26 %
05-359-200	Non Sufficient Funds	1,560.00	1,300.00	1,300.00	0.00	685.00	615.00	52.69 %
05-359-300	Late Fees	30,996.00	29,000.00	29,000.00	0.00	11,707.50	17,292.50	40.37 %
05-369-100	Misc. Income	(505.68)	0.00	0.00	0.00	0.00	0.00	0.00 %
05-369-111	Cash Drawer Overage	0.00	0.00	0.00	0.00	20.00	(20.00)	0.00 %
05-369-400	Insurance Proceeds	0.00	0.00	0.00	0.00	5,681.63	(5,681.63)	0.00 %
05-369-401	Insurance - Claims	7,023.45	0.00	0.00	0.00	0.00	0.00	0.00 %
05-381-900	Cash Carry Forward	0.00	130,000.00	130,000.00	0.00	0.00	130,000.00	0.00 %
DEPARTMENT TOTALS		2,854,772.00	3,256,769.00	3,256,769.00	244,492.72	2,173,276.13	1,083,492.87	66.73 %

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
Water								
05-533-120	Regular Salary - Wages - Water Oper	176,307.51	205,272.00	205,272.00	12,731.01	98,440.56	106,831.44	47.96 %
05-533-140	Overtime - Water Oper	2,916.21	5,262.00	5,262.00	301.77	2,945.54	2,316.46	55.98 %
05-533-210	Fica Taxes - Water Oper	13,253.83	16,106.00	16,106.00	970.55	7,822.10	8,283.90	48.57 %
05-533-220	Retirement Contribution - Water Oper	36,384.70	17,832.00	17,832.00	1,103.87	9,295.72	8,536.28	52.13 %
05-533-230	Life & Health Insurance - Water Oper	42,373.15	54,105.00	54,105.00	2,316.02	27,260.82	26,844.18	50.39 %
05-533-240	Worker's Compensation - Water Ope	7,570.00	9,746.00	9,746.00	0.00	6,304.58	3,441.42	64.69 %
05-533-310	Professional Services - Water Oper	28,291.81	20,000.00	20,000.00	1,733.80	14,503.04	5,496.96	72.52 %
05-533-311	Engineering Services - Water Oper	(1,558.00)	30,000.00	30,000.00	0.00	2,937.50	27,062.50	9.79 %
05-533-312	Professional Services - Other - Water	3,952.02	20,000.00	20,000.00	119.10	1,804.11	18,195.89	9.02 %
05-533-313	Professional Services - Polk Regional	2,871.00	5,000.00	5,000.00	0.00	1,226.62	3,773.38	24.53 %
05-533-400	Travel and Training - Water Oper	872.95	500.00	500.00	0.00	174.25	325.75	34.85 %
05-533-410	Communication Services - Water Oper	4,160.22	3,500.00	3,500.00	207.16	2,358.36	1,141.64	67.38 %
05-533-420	Education Reimbursement - Water Oper	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
05-533-430	Utilities - Water Oper	1,266.22	0.00	0.00	131.97	810.77	(810.77)	0.00 %
05-533-431	Mt. Olive WTP - Utilities - Water Ope	3,191.68	6,900.00	6,900.00	450.25	13,831.99	(6,931.99)	200.46 %
05-533-432	Commonwealth WTP - Utilities - Water	1,501.25	4,620.00	4,620.00	53.58	266.92	4,353.08	5.78 %
05-533-433	V.Matt Williams WTP - Utilities - Wat	12,853.99	12,000.00	12,000.00	2,143.86	18,246.38	(6,246.38)	152.05 %
05-533-460	Repairs and Maintenance - Water Oper	39,221.53	40,000.00	40,000.00	0.00	6,071.22	33,928.78	15.18 %
05-533-461	Mt. Olive WTP - Repairs and Maint - W	34,080.99	10,000.00	10,000.00	0.00	7,648.00	2,352.00	76.48 %
05-533-462	Commonwealth WTP - Repairs and Maint	0.00	8,000.00	8,000.00	0.00	2,586.00	5,414.00	32.33 %
05-533-463	V.Matt Williams WTP - Repairs and Mai	0.00	8,000.00	8,000.00	0.00	4,061.41	3,938.59	50.77 %
05-533-464	Vehicle Fuel - Water Oper	10,665.49	7,000.00	7,000.00	384.82	5,022.52	1,977.48	71.75 %
05-533-465	Vehicle Maintenance - Water Oper	13,133.97	8,000.00	8,000.00	318.38	556.69	7,443.31	6.96 %
05-533-466	Public Works/Utilities Facility - Rep	4,265.01	6,000.00	6,000.00	0.00	555.03	5,444.97	9.25 %
05-533-470	Printing and Reproduction - Water Ope	0.00	0.00	0.00	0.00	155.00	(155.00)	0.00 %
05-533-492	Recording & Other Fees - Water Oper	5,300.00	4,300.00	4,300.00	0.00	(1,000.00)	5,300.00	(23.26) %
05-533-493	Equipment Rental - Water Oper	0.00	0.00	0.00	0.00	218.38	(218.38)	0.00 %
05-533-510	Office Supplies - Water Oper	252.66	1,000.00	1,000.00	22.25	180.52	819.48	18.05 %
05-533-520	Operating Supplies - Water Oper	24,075.89	15,000.00	15,000.00	637.99	9,529.10	5,470.90	63.53 %
05-533-524	Chemicals - Water Oper	3,233.99	9,000.00	9,000.00	0.00	4,012.00	4,988.00	44.58 %
05-533-526	Meter Supplies - New Installs - Water	56,117.68	90,000.00	90,000.00	0.00	77,422.44	12,577.56	86.02 %
05-533-527	Meter Supplies - Repairs & Maintenanc	11,814.64	20,000.00	20,000.00	188.15	35,919.89	(14,656.79)	179.60 %
05-533-530	Road Materials & Supplies - Water Ope	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
05-533-540	Books, Pub., Sub., & Memberships - Wa	1,403.78	0.00	0.00	0.00	479.88	(479.88)	0.00 %
05-533-605	Depreciation Expense - Water Oper	122,184.87	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-640	Machinery & Equipment - Water Oper	0.00	120,000.00	120,000.00	0.00	0.00	81,011.31	0.00 %
05-533-641	Mt. Olive WTP - Machinery & Equipment	0.00	150,000.00	150,000.00	0.00	124,934.00	(79,868.00)	83.29 %



POLK CITY  
MAY 2020 FINANCIALS

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L		2019	2020	2020	2020	2020	2020	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-533-642	Commonwealth WTP - Machinery & Equipm	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-533-643	V.Matt Williams WTP - Machinery & Equ	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-533-650	Construction In Progress - Water Oper	0.00	0.00	0.00	0.00	6,382.50	(21,275.00)	0.00 %
05-533-660	Other Capital Assets - Water Operatio	0.00	0.00	0.00	0.00	32,177.50	(32,177.50)	0.00 %
05-533-710	Principal - Water Oper	0.00	79,277.00	79,277.00	0.00	22,227.30	57,049.70	28.04 %
05-533-720	Interest - Water Oper	76,351.08	72,847.00	72,847.00	0.00	37,681.16	35,165.84	51.73 %
DEPARTMENT TOTAL		738,310.12	1,104,267.00	1,104,267.00	23,814.53	585,049.80	361,665.11	52.98 %
Sewer								
05-535-120	Regular Salary - Wages - Sewer Oper	109,003.76	130,319.00	130,319.00	7,624.80	58,478.70	71,840.30	44.87 %
05-535-140	Overtime - Sewer Oper	3,492.28	3,475.00	3,475.00	338.01	2,549.95	925.05	73.38 %
05-535-210	Fica Taxes - Sewer Oper	8,464.96	10,235.00	10,235.00	597.44	4,729.16	5,505.84	46.21 %
05-535-220	Retirement Contribution - Sewer Oper	20,007.96	11,332.00	11,332.00	674.44	5,685.58	5,646.42	50.17 %
05-535-230	Life & Health Insurance - Sewer Oper	22,997.52	30,744.00	30,744.00	1,936.53	15,630.95	15,113.05	50.84 %
05-535-240	Worker's Compensation - Sewer Ope	3,694.00	10,388.00	10,388.00	0.00	0.00	10,388.00	0.00 %
05-535-310	Professional Services - Sewer Oper	35,123.80	25,000.00	25,000.00	1,936.25	33,925.25	(8,925.25)	135.70 %
05-535-311	Engineering Services - Sewer Oper	(1,558.00)	20,000.00	20,000.00	0.00	8,238.75	11,761.25	41.19 %
05-535-312	Professional Services - Other - Sewer	4,566.06	14,000.00	14,000.00	0.00	391.66	13,608.34	2.80 %
05-535-400	Travel and Training - Sewer Oper	1,941.52	2,000.00	2,000.00	0.00	45.47	1,954.53	2.27 %
05-535-410	Communication Services - Sewer Oper	3,299.99	3,500.00	3,500.00	209.50	1,791.08	1,708.92	51.17 %
05-535-411	Cardinal Hill WWTP - Comm Srvcs - Sew	975.47	1,500.00	1,500.00	0.00	131.70	1,368.30	8.78 %
05-535-412	Mt. Olive WWTP - Comm Srvcs - Sewer O	2,376.00	2,500.00	2,500.00	197.95	1,625.65	874.35	65.03 %
05-535-430	Utilities - Sewer Oper	6,216.09	7,000.00	7,000.00	674.28	4,060.23	2,939.77	58.00 %
05-535-431	Cardinal Hill WWTP - Utilities - Sewe	18,679.65	21,000.00	21,000.00	4,308.14	15,904.12	5,095.88	75.73 %
05-535-432	Mt. Olive WWTP - Utilities - Sewer Op	7,476.06	11,000.00	11,000.00	1,037.91	5,738.36	5,261.64	52.17 %
05-535-460	Repairs and Maintenance - Sewer Oper	53,550.80	100,000.00	100,000.00	0.00	50,984.75	49,015.25	50.98 %
05-535-461	Cardinal Hill - Repairs and Maint - S	4,887.70	40,000.00	40,000.00	0.00	1,494.00	38,506.00	3.74 %
05-535-464	Vehicle Fuel - Sewer Oper	12,007.80	4,000.00	4,000.00	462.09	7,380.62	(3,380.62)	184.52 %
05-535-465	Vehicle Maintenance - Sewer Oper	13,287.66	8,000.00	8,000.00	318.38	1,701.83	6,298.17	21.27 %
05-535-466	Public Works/Utilities Facility - Rep	4,420.68	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
05-535-470	Printing and Reproduction - Sewer Ope	0.00	60.00	60.00	0.00	0.00	60.00	0.00 %
05-535-490	Other Current Charges - Sewer Oper	168.22	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-492	Recording & Other Fees - Sewer Oper	125.00	1,000.00	1,000.00	0.00	100.00	900.00	10.00 %
05-535-493	Equipment Rental - Sewer Oper	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
05-535-510	Office Supplies - Sewer Oper	262.98	1,000.00	1,000.00	22.24	180.44	819.56	18.04 %

POLK CITY  
MAY 2020 FINANCIALS

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L		2019	2020	2020	2020	2020	2020	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-535-520	Operating Supplies - Sewer Oper	11,207.82	8,000.00	8,000.00	941.40	5,267.82	2,732.18	65.85 %
05-535-521	Cardinal Hill WWTP - Operating Suppli	27.34	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
05-535-522	Cardinal Hill WWTP - Sludge Hauling	15,360.00	0.00	0.00	0.00	3,952.00	(3,952.00)	0.00 %
05-535-524	Chemicals - Sewer Oper	30,789.99	17,000.00	17,000.00	1,328.00	11,477.00	5,523.00	67.51 %
05-535-530	Road Materials & Supplies - Sewer Ope	27.74	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-540	Books, Pub., Sub., & Memberships - Se	418.27	1,000.00	1,000.00	0.00	300.00	700.00	30.00 %
05-535-605	Depreciation Expense - Sewer Oper	207,323.29	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-630	Improvements Other than Building - Se	0.00	50,000.00	50,000.00	0.00	6,805.00	43,195.00	13.61 %
05-535-640	Machinery & Equipment - Sewer Oper	930.00	80,000.00	80,000.00	0.00	0.00	73,368.93	0.00 %
05-535-641	Cardinal Hill - Mach & Equip - Sewer	950.00	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
05-535-650	Construction In Progress - Sewer Oper	0.00	410,595.00	410,595.00	0.00	273,883.71	136,711.29	66.70 %
05-535-710	Principal - Sewer Oper	0.00	319,972.00	319,972.00	0.00	63,134.52	256,837.48	19.73 %
05-535-720	Interest - Sewer Oper	302,312.44	295,533.00	295,533.00	0.00	148,143.45	147,389.55	50.13 %
05-535-722	Interest - DEP Effluent Disposal Loan	4,626.30	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		909,441.15	1,688,153.00	1,688,153.00	22,607.36	733,731.75	947,790.18	43.46 %
=====								
EF Non-Departmental								
05-590-310	Professional Services - Non-Dept	27,327.92	25,000.00	25,000.00	0.00	14,008.54	10,991.46	56.03 %
05-590-311	Engineering Services - Non-Dept	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
05-590-312	Professional Services - Other - Non-D	8,240.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
05-590-315	Inmate Labor - EF Non - Dept	28,748.50	28,749.00	28,749.00	0.00	21,561.36	7,187.64	75.00 %
05-590-320	Accounting and Auditing - Non-Dept	30,497.31	17,000.00	17,000.00	7,763.63	20,898.15	(3,898.15)	122.93 %
05-590-440	Rentals and Leases - Non-Dept	4,609.06	0.00	0.00	197.26	2,735.95	(2,735.95)	0.00 %
05-590-450	Liability Insurance - Non-Dept	26,351.50	70,000.00	70,000.00	0.00	46,519.00	23,481.00	66.46 %
05-590-510	Office Supplies - Non-Departmental	840.65	1,000.00	1,000.00	0.00	209.94	790.06	20.99 %
05-590-520	Operating Supplies - Non-Dept	843.76	3,000.00	3,000.00	0.00	45.67	2,954.33	1.52 %
05-590-521	Emergencies & Contingencies - Operati	7,197.82	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-590-525	Uniforms - Non Dept	1,493.52	4,500.00	4,500.00	0.00	1,271.29	3,228.71	28.25 %
05-590-528	Postage - Non-Dept	64.32	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
05-590-540	Books, Pub., Sub., & Memberships -NON	0.00	0.00	0.00	0.00	1,152.00	(1,152.00)	0.00 %
05-590-720	Interest - Bond 2017 Issue	(44,749.17)	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-730	Other Debt Service Costs	64,104.94	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-920	Transfer to General Fund - Non-Dept	25,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
05-590-930	Transfer to Water Impact Fee Reserves	0.00	162,471.00	162,471.00	0.00	0.00	162,471.00	0.00 %
05-590-941	Reserves - Emergencies & Contingencie	0.00	83,077.00	83,077.00	0.00	0.00	83,077.00	0.00 %

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2020 / 5

G/L ACCOUNT	DESCRIPTION	2019 ACTUALS	2020 ADOPTED BUDGET	2020 ADJ BUDGET	2020 MTD EXPENSES	2020 YTD EXPENSES	2020 AVAIL BUDGET	PERCENTAGE REALIZED
05-590-992	Unemployment Claims - Non-Dept	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
05-590-994	Bank Fees - Non-Dept	0.00	1,550.00	1,550.00	0.00	0.00	1,550.00	0.00 %
05-590-996	Bad Debt - Non-Dept	11,249.07	0.00	0.00	0.00	42,197.08	(42,197.08)	0.00 %
05-590-999	Other - Non-Operating Charges - Non-D	4,729.74	0.00	0.00	0.00	528.88	(528.88)	0.00 %
DEPARTMENT TOTAL		196,548.94	464,347.00	464,347.00	7,960.89	151,127.86	313,219.14	32.55 %

<b>Enterprise Fund Revenues Total</b>	2,854,772.00	3,256,769.00	3,256,769.00	244,492.72	2,173,276.13	1,083,492.87	66.73%
<b>Enterprise Fund Expenditures Total</b>	-1,844,300.21	-3,256,769.00	-3,256,769.00	-54,382.78	-1,469,909.41	-1,622,674.43	45.13%
<b>Total Revenue vs. Expenditures</b>	1,010,471.79	0.00	0.00	190,109.94	703,366.72	-539,181.56	