

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 01

Account Number	Account Title	Ending Bal	Net Amount
01-101-100	Cash - Checking	2,921,745.72	
01-101-800	Cash - GF Police Public Safety Impact Fees	212,661.71	
01-101-801	Cash - GF Fire Public Safety Impact Fees	134,472.07	
01-101-802	Cash - GF Recreation Impact Fees	402,109.93	
01-101-803	Cash - GF Gen Gov't Facilities Impact Fees	446,006.51	
01-101-990	Van Fleet Cycling Challenge	859.09	
01-102-100	Cash on Hand	575.00	
01-115-100	Accounts Receivable - Utilities	6,515.70-	
01-115-120	Accounts Receivable - Local Bus Licenses	3,540.00	
01-115-200	Accounts Receivable - Year End	94,577.06-	
01-117-100	Allowance for Bad Debt	2,590.82-	
01-133-100	Due From Other Governmental Units	45,031.24	
01-133-101	Due from Others (Franchise & Public Serv. Tax)	43,987.57	
01-153-302	Restricted Cash - New Local Opt Gas Tax	150,193.00	
01-153-303	Restricted Cash - Building and Codes	72,335.03	
01-160-902	Reserve Account	177,764.59	
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00	
	** TOTAL ASSET**		4,570,521.88
01-202-100	Accounts Payable	27,779.37	
01-202-200	Accounts Payable - Year End	5,210.75-	
01-202-900	Customer Deposits	3,235.00	
01-208-300	Due to County - Impact Fees	3,696.48	
01-208-310	Due to DCA - Bldg Permit Surcharge	219.56	
01-208-320	Due to Dept of Business - License Fees	150.73	
01-208-330	Due to PCSO - Police Education Revenue	107.29	
01-217-200	Accrued Sales Tax	64.12	
01-218-100	Payroll Taxes Payable	17,615.29	
01-218-200	FRS Retirement Payable	5,651.63	
01-218-300	Health Plan Payable	200.53	
01-218-320	Supplemental Insurance Payable	3,874.94	
01-218-400	Dental Plan Payable	543.13	
01-218-410	Vision Plan Payable	1,249.53	
	** TOTAL LIABILITY**		59,176.85
	** TOTAL ENCUMBRANCE**		0.00
01-271-100	Fund Balance Unreserved	3,834,866.16	
	** TOTAL EQUITY**		3,834,866.16
	** TOTAL REVENUE**		2,286,646.98
	** TOTAL EXPENSE**		1,610,168.11
	TOTAL LIABILITY AND EQUITY		4,570,521.88

POLK CITY  
MAY 2021 MONTHLY FINANCIALS

GENERAL FUND REVENUES  
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-311-100	Ad Valorem Taxes	951,733.27	1,040,510.00	1,040,510.00	19,889.12	1,026,459.21	14,050.79	98.65 %
01-312-300	9th Cent Gas Tax	14,117.36	13,968.00	13,968.00	1,254.00	8,142.71	5,825.29	58.30 %
01-312-400	Local Option Gas Tax	85,700.43	86,258.00	86,258.00	0.00	45,261.50	40,996.50	52.47 %
01-312-410	New Local Option Gas Tax	54,230.31	52,731.00	52,731.00	5,578.86	34,296.54	18,434.46	65.04 %
01-314-100	Electric - Utility Tax	126,936.41	112,579.00	112,579.00	10,416.14	69,067.81	43,511.19	61.35 %
01-314-300	Water - Utility Tax	72,327.05	88,123.00	88,123.00	5,972.17	40,003.50	48,119.50	45.40 %
01-314-301	Water - Utility Tax - Readiness to Se	1,615.15	0.00	0.00	0.00	0.00	0.00	0.00 %
01-314-400	Gas - Utility Tax	7,541.50	5,000.00	5,000.00	927.48	5,238.98	(238.98)	104.78 %
01-315-100	Communications Services Tax	200,328.08	205,410.00	205,410.00	17,380.26	108,054.25	97,355.75	52.60 %
01-316-100	Local Business Licenses	11,870.19	7,100.00	7,100.00	0.00	2,230.00	4,870.00	31.41 %
01-316-102	County Business Tax	1,776.28	300.00	300.00	35.20	433.50	(133.50)	144.50 %
01-316-103	FLC Delinquent Bus. Tax Program	1,110.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-322-100	Building Permits	78,940.17	11,290.00	11,290.00	3,011.13	28,830.24	(17,540.24)	255.36 %
01-322-101	Bldg Permit - Plan Checking	39,755.24	5,100.00	5,100.00	1,817.00	18,847.56	(13,747.56)	369.56 %
01-322-102	Bldg Permit - Admin Fee	4,980.00	400.00	400.00	440.00	3,390.00	(2,990.00)	847.50 %
01-322-103	Bldg Permit - Electrical	14,795.00	2,500.00	2,500.00	250.00	5,775.00	(3,275.00)	231.00 %
01-322-104	Bldg Permit - Plumbing	12,452.50	2,500.00	2,500.00	125.00	5,650.00	(3,150.00)	226.00 %
01-322-105	Bldg Permit - Mechanical	14,275.00	2,500.00	2,500.00	500.00	6,575.00	(4,075.00)	263.00 %
01-322-107	Bldg Permit - Cert of Occupancy	2,050.00	600.00	600.00	300.00	1,680.00	(1,080.00)	280.00 %
01-322-108	Bldg Permit - Inspections	90,341.66	100,000.00	100,000.00	7,525.00	66,097.00	33,903.00	66.10 %
01-323-100	Electric	73,774.53	76,492.00	76,492.00	0.00	28,293.55	48,198.45	36.99 %
01-323-300	Solid Waste	45,372.37	40,686.00	40,686.00	7,246.89	24,695.16	15,990.84	60.70 %
01-324-100	Police - Public Safety Impact Fee	53,513.89	1,290.00	1,290.00	644.99	18,059.72	(16,769.72)	1399.98 %
01-324-110	Fire/Rescue - Public Safety Impact Fe	27,698.53	690.00	690.00	345.11	9,317.97	(8,627.97)	1350.43 %
01-324-610	Parks & Recreation Impact Fee	83,476.02	20,803.00	20,803.00	1,040.16	29,469.59	(8,666.59)	141.66 %
01-324-710	Public Facilities Impact Fee	140,294.79	34,960.00	34,960.00	1,748.01	48,944.28	(13,984.28)	140.00 %
01-329-100	Contractors Registration	0.00	0.00	0.00	0.00	20.21	(20.21)	0.00 %
01-329-200	Other Lic./Fees/Permits	1,163.47	0.00	0.00	0.00	0.00	0.00	0.00 %
01-329-220	Site Plan Reviews	15,800.00	1,900.00	1,900.00	1,350.00	2,700.00	(800.00)	142.11 %
01-331-400	FEMA Federal Reimb. - Irma 2017	0.00	0.00	0.00	0.00	2,421.13	(2,421.13)	0.00 %
01-331-510	CDBG	0.00	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %
01-334-400	FEMA State Reimb. - Irma 2017	750.00	0.00	0.00	0.00	134.51	(134.51)	0.00 %
01-335-120	MRS - State Sales Tax	59,063.48	59,636.00	59,636.00	4,998.21	39,985.68	19,650.32	67.05 %
01-335-122	SRS - 8th Cent. Motor Fuel Tax	17,276.89	17,415.00	17,415.00	1,459.62	11,676.92	5,738.08	67.05 %
01-335-123	MRS - Municipal Fuel Tax	7.00	7.00	7.00	0.65	5.17	1.83	73.86 %
01-335-140	Mobile Home License	6,891.93	5,184.00	5,184.00	218.50	4,595.77	588.23	88.65 %
01-335-150	Alcoholic Beverage License	978.88	1,126.00	1,126.00	0.00	1,027.83	98.17	91.28 %
01-335-180	Half-Cent Sales Tax	137,348.62	140,000.00	140,000.00	16,907.82	98,790.77	41,209.23	70.56 %
01-337-100	Library Coop Funding	43,226.22	31,990.00	31,990.00	0.00	61,258.21	(29,268.21)	191.49 %

POLK CITY  
 MAY 2021 MONTHLY FINANCIALS

GENERAL FUND REVENUES  
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-337-850	Polk County - Cares Act COVID-19	8,303.09	0.00	0.00	0.00	0.00	0.00	0.00 %
01-340-400	Solid Waste	329,293.35	318,612.00	318,612.00	29,573.49	199,681.48	118,930.52	62.67 %
01-340-700	Stormwater Utility Fees	33,742.42	30,000.00	30,000.00	2,926.66	20,125.77	9,874.23	67.09 %
01-340-900	Notary Fees	267.85	0.00	0.00	0.00	220.00	(220.00)	0.00 %
01-344-900	FDOT Maintenance Agreement	13,404.48	16,304.00	16,304.00	0.00	8,936.32	7,367.68	54.81 %
01-347-100	Library Income	5,254.74	4,500.00	4,500.00	380.60	3,905.42	594.58	86.79 %
01-351-110	Police Fines	0.00	0.00	0.00	1,409.85	3,312.45	(3,312.45)	0.00 %
01-351-120	Police Education	19.90	0.00	0.00	0.00	0.00	0.00	0.00 %
01-351-200	Fines, Penalties, and Forfeitures	8,759.62	4,000.00	4,000.00	0.00	6,563.42	(2,563.42)	164.09 %
01-351-300	Code Enforcement Fines	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	0.00 %
01-359-100	Other Fines and/or Forfeitures	436.29	0.00	0.00	0.00	115.90	(115.90)	0.00 %
01-359-300	Late Fees	114.00	100.00	100.00	0.00	65.50	34.50	65.50 %
01-361-100	Interest Income	542.01	400.00	400.00	3.37	69.15	330.85	17.29 %
01-362-100	Activity Center Rentals	700.00	700.00	700.00	150.00	450.00	250.00	64.29 %
01-362-200	Donald Bronson Community Center Renta	6,100.00	5,500.00	5,500.00	500.00	1,799.00	3,701.00	32.71 %
01-365-100	Sales of Surplus Property	219.60	0.00	0.00	0.00	0.00	0.00	0.00 %
01-366-101	Private Donations - Christmas	1,925.00	1,775.00	1,775.00	0.00	2,000.00	(225.00)	112.68 %
01-366-102	Private Donations - Halloween	1,855.00	1,605.00	1,605.00	0.00	0.00	1,605.00	0.00 %
01-366-110	Private Donations - Library	76.75	0.00	0.00	47.50	47.50	(47.50)	0.00 %
01-369-100	Misc. Income	633.19	100.00	100.00	0.00	332.56	(232.56)	332.56 %
01-369-101	Misc Income - Copies and Faxes	4.00	0.00	0.00	0.00	2.00	(2.00)	0.00 %
01-369-102	Misc Income - Collection Allowance	12,232.73	5,000.00	5,000.00	125.33	4,339.57	660.43	86.79 %
01-369-120	Misc Income - Christmas	300.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-369-130	Misc Income - Halloween	60.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-369-400	Insurance Proceeds	2,155.40	1,500.00	1,500.00	0.00	1,451.00	49.00	96.73 %
01-369-500	Refund of State Gas Tax	894.41	0.00	0.00	126.40	800.67	(800.67)	0.00 %
01-381-400	Transfer From Enterprise Fund	25,000.00	155,000.00	155,000.00	0.00	155,000.00	0.00	100.00 %
DEPARTMENT TOTALS		2,945,806.05	3,364,144.00	3,364,144.00	146,624.52	2,286,646.98	1,077,497.02	67.97 %

POLK CITY  
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures  
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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
LEGISLATIVE								
01-511-120	Regular Salary - Wages - Legislative	11,100.00	10,800.00	10,800.00	900.00	6,300.00	4,500.00	58.33 %
01-511-160	Bonuses and Gift Certificates - Legis	2,707.11	2,500.00	2,500.00	0.00	2,707.10	(207.10)	108.28 %
01-511-210	Fica Taxes - Legislative	1,056.26	1,245.00	1,245.00	68.87	689.07	555.93	55.35 %
01-511-240	Worker's Compensation - Legislative	13.61	20.00	20.00	0.00	12.67	7.33	63.35 %
01-511-400	Travel and Training - Legislative	100.00	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %
01-511-470	Printing and Reproduction - Legislati	135.66	300.00	300.00	0.00	0.00	300.00	0.00 %
01-511-480	Promo Activities & Legal Ads - Legisl	1,910.00	2,500.00	2,500.00	100.00	100.00	2,400.00	4.00 %
01-511-490	Other Current Charges - Legislative	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-511-510	Office Supplies - Legislative	53.44	500.00	500.00	0.00	0.00	500.00	0.00 %
01-511-520	Operating Supplies - Legislative	114.56	1,000.00	1,000.00	730.67	2,252.82	(1,252.82)	225.28 %
01-511-540	Books, Pub., Sub., & Memberships - Le	3,322.00	4,000.00	4,000.00	0.00	3,484.00	516.00	87.10 %
DEPARTMENT TOTAL		20,512.64	29,365.00	29,365.00	1,799.54	15,545.66	13,819.34	52.94 %
EXECUTIVE								
01-512-120	Regular Salary - Wages - Executive	160,677.32	174,425.00	174,425.00	20,124.00	115,377.62	59,047.38	66.15 %
01-512-130	Other Salaries and Wages - Executive	4,800.12	4,800.00	4,800.00	553.86	3,323.16	1,476.84	69.23 %
01-512-160	Bonuses and Gift Certificates - Execu	25,663.26	26,500.00	26,500.00	0.00	28,695.18	(2,195.18)	108.28 %
01-512-210	Fica Taxes - Executive	14,289.21	18,101.00	18,101.00	1,555.53	11,495.31	6,605.69	63.51 %
01-512-220	Retirement Contribution - Executive	32,263.61	37,616.00	37,616.00	4,339.92	25,949.87	11,666.13	68.99 %
01-512-230	Life & Health Insurance - Executive	18,819.54	19,078.00	19,078.00	1,589.82	12,718.56	6,359.44	66.67 %
01-512-240	Worker's Compensation - Executive	175.49	296.00	296.00	0.00	204.60	91.40	69.12 %
01-512-310	Professional Services - Executive	44.36	0.00	0.00	0.00	0.00	0.00	0.00 %
01-512-400	Travel Expenses - Executive	742.22	9,000.00	6,000.00	1,502.59	1,652.59	4,347.41	18.36 %
01-512-410	Communication Services - Executive	990.82	1,400.00	1,400.00	108.06	875.64	524.36	62.55 %
01-512-460	Repairs and Maintenance - Executive	50.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-512-470	Printing and Reproduction - Executive	133.50	5,000.00	5,000.00	0.00	2,223.54	2,776.46	44.47 %
01-512-480	Promo Activities & Legal Ads - Execut	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-512-490	Other Current Charges - Executive	96.86	1,500.00	1,500.00	193.58	2,211.62	(711.62)	147.44 %
01-512-492	Recording & Other Fees - City Clerk	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-512-510	Office Supplies - Executive	243.54	2,000.00	2,000.00	159.88	525.97	1,474.03	26.30 %
01-512-520	Operating Supplies - Executive	2,085.11	3,000.00	4,500.00	0.00	887.84	3,612.16	29.59 %
01-512-540	Books, Pub., Sub., & Memberships - Ex	806.14	3,000.00	3,000.00	29.98	1,204.73	1,795.27	40.16 %
01-512-630	Improvements Other than Building - Ex	0.00	0.00	1,500.00	1,400.00	2,799.98	(1,299.98)	0.00 %

POLK CITY  
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
DEPARTMENT TOTAL		261,881.10	308,716.00	308,716.00	31,557.22	210,146.21	98,569.79	68.07 %
CITY CLERK								
01-513-470	Printing and Reproduction - City Cler	3,389.76	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-510	Office Supplies - City Clerk	348.42	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-520	Operating Supplies - City Clerk	213.96	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-540	Books, Pub., Sub., & Memberships - Ci	260.00	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		4,212.14	0.00	0.00	0.00	0.00	0.00	0.00 %
LEGAL COUNSEL								
01-514-310	Professional Services - Legal Counsel	43,665.59	65,000.00	65,000.00	8,789.40	60,485.85	4,514.15	93.06 %
01-514-480	Promo Activities & Legal Ads - Legal	7,622.23	12,000.00	12,000.00	49.66	3,338.15	8,661.85	27.82 %
DEPARTMENT TOTAL		51,287.82	77,000.00	77,000.00	8,839.06	63,824.00	13,176.00	82.89 %
COMPREHENSIVE PLANNING								
01-515-310	Professional Services - Comp Planning	25,000.00	32,000.00	32,000.00	(5,625.00)	13,125.00	18,875.00	41.02 %
DEPARTMENT TOTAL		25,000.00	32,000.00	32,000.00	(5,625.00)	13,125.00	18,875.00	41.02 %
FINANCE AND ACCOUNTING								
01-516-120	Regular Salary - Wages - Fin & Acctng	87,674.55	95,468.00	95,468.00	10,978.68	63,241.38	32,226.62	66.24 %
01-516-140	Overtime - Fin & Acctng	203.11	544.00	544.00	0.00	0.00	544.00	0.00 %
01-516-210	Fica Taxes - Fin & Acctng	6,275.67	7,345.00	7,345.00	714.55	4,300.73	3,044.27	58.55 %
01-516-220	Retirement Contribution - Fin & Acctn	7,720.49	9,601.00	9,601.00	1,097.87	6,604.72	2,996.28	68.79 %

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01-516-230	Life & Health Insurance - Fin & Acctn	18,531.78	18,802.00	18,802.00	1,565.84	12,518.67	6,283.33	66.58 %
01-516-240	Worker's Compensation - Fin & Acctng	109.94	163.00	163.00	0.00	112.62	50.38	69.09 %
01-516-310	Professional Services - Fin & Acctng	0.00	2,000.00	2,250.00	0.00	2,250.00	0.00	112.50 %
01-516-400	Travel Expenses - Fin & Acctng	877.00	2,000.00	1,750.00	200.00	200.00	1,550.00	10.00 %
01-516-410	Communication Services - Fin & Acctng	782.31	800.00	800.00	65.53	529.82	270.18	66.23 %
01-516-510	Office Supplies - Fin & Acctng	2,182.43	1,300.00	1,300.00	44.98	772.83	527.17	59.45 %
01-516-520	Operating Supplies - Fin & Acctng	1,352.75	2,000.00	2,000.00	69.42	226.27	1,773.73	11.31 %
01-516-540	Books, Pub., Sub., & Memberships - Fi	229.88	450.00	450.00	14.99	14.99	435.01	3.33 %
DEPARTMENT TOTAL		125,939.91	140,473.00	140,473.00	14,751.86	90,772.03	49,700.97	64.62 %
DEBT SERVICE								
01-517-710	Principal - CB&T Debt Service Pmts	76,806.16	79,394.00	79,394.00	6,708.74	56,009.79	23,384.21	70.55 %
01-517-720	Interest - CB&T Debt Service Pmts	43,004.36	40,417.00	40,417.00	3,275.47	23,863.89	16,553.11	59.04 %
DEPARTMENT TOTAL		119,810.52	119,811.00	119,811.00	9,984.21	79,873.68	39,937.32	66.67 %
LAW ENFORCEMENT								
01-521-305	Contract Labor - Law Enf	101,297.00	103,323.00	103,323.00	0.00	77,492.25	25,830.75	75.00 %
01-521-310	Professional Services - Law Enf	27,896.00	29,000.00	29,000.00	3,462.00	18,742.00	10,258.00	64.63 %
01-521-460	Repairs and Maintenance - Law Enf	3,099.00	500.00	500.00	0.00	0.00	500.00	0.00 %
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	100.00	100.00	0.00	0.00	100.00	0.00 %
DEPARTMENT TOTAL		132,292.00	133,023.00	133,023.00	3,462.00	96,234.25	36,788.75	72.34 %
BUILDING AND ZONING								
01-524-120	Regular Salary - Wages - Bldg & Zonin	88,576.24	97,944.00	97,944.00	11,301.60	64,850.44	33,093.56	66.21 %
01-524-140	Overtime - Bldg & Zoning	266.82	504.00	504.00	0.00	0.00	504.00	0.00 %
01-524-210	Fica Taxes - Bldg & Zoning	6,539.89	7,531.00	7,531.00	843.49	5,054.11	2,476.89	67.11 %

POLK CITY  
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures  
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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-524-220	Retirement Contribution - Bldg & Zoni	7,817.79	6,300.00	6,300.00	1,130.16	6,772.06	(472.06)	107.49 %
01-524-230	Life & Health Insurance - Bldg & Zoni	18,575.10	18,833.00	18,833.00	1,569.45	12,555.60	6,277.40	66.67 %
01-524-240	Worker's Compensation - Bldg & Zonin.	977.40	1,705.00	1,705.00	0.00	1,176.15	528.85	68.98 %
01-524-310	Professional Services - Bldg & Zoning	120,682.28	100,900.00	100,900.00	15,733.25	78,103.02	22,796.98	77.41 %
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 Expenses - Bldg & Zoning	0.00	500.00	500.00	0.00	50.00	450.00	10.00 %
01-524-480	Promo Activities & Legal Ads - Bldg &	432.20	0.00	0.00	0.00	0.00	0.00	0.00 %
01-524-510	Office Supplies - Bldg & Zoning	495.17	200.00	200.00	7.78	206.77	(6.77)	103.39 %
01-524-520	Operating Supplies - Bldg & Zoning	458.99	100.00	100.00	0.00	0.00	100.00	0.00 %
01-524-540	Books, Pub., Sub., & Memberships - Bl	179.88	120.00	120.00	14.99	104.93	15.07	87.44 %
DEPARTMENT TOTAL		245,001.76	235,637.00	235,637.00	30,600.72	168,873.08	66,763.92	71.67 %
=====								
CODE ENFORCEMENT								
01-529-120	Regular Salary - Wages - Code Enf	25,009.34	26,208.00	26,208.00	2,979.00	17,024.99	9,183.01	64.96 %
01-529-210	Fica Taxes - Code Enf	1,835.11	2,005.00	2,005.00	221.76	1,327.47	677.53	66.21 %
01-529-220	Retirement Contribution - Code Enf	2,192.28	2,621.00	2,621.00	297.90	1,783.34	837.66	68.04 %
01-529-230	Life & Health Insurance - Code Enf	9,062.92	9,353.00	9,353.00	767.19	6,137.52	3,215.48	65.62 %
01-529-240	Worker's Compensation - Code Enf	403.08	684.00	684.00	0.00	471.98	212.02	69.00 %
01-529-310	Professional Services - Code Enf	5,500.00	6,900.00	6,900.00	500.00	4,500.00	2,400.00	65.22 %
01-529-400	Travel Expenses - Code Enf	274.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-529-410	Communication Services - Code Enf	682.78	795.00	795.00	55.53	449.82	345.18	56.58 %
01-529-470	Printing and Reproduction - Code Enf	219.69	250.00	250.00	0.00	0.00	250.00	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	169.81	200.00	200.00	8.09	77.57	122.43	38.79 %
01-529-520	Operating Supplies - Code Enf	361.24	100.00	100.00	0.00	0.00	100.00	0.00 %
01-529-540	Books, Pub., Sub., & Memberships - Co	115.00	100.00	100.00	0.00	85.00	15.00	85.00 %
DEPARTMENT TOTAL		45,825.25	50,116.00	50,116.00	4,829.47	31,857.69	18,258.31	63.57 %
=====								
REFUSE/SANITATION								
01-534-341	Refuse Disposal - Residential - Refus	178,562.00	190,864.00	190,864.00	16,130.72	109,724.30	81,139.70	57.49 %

POLK CITY  
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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-534-342	Refuse Disposal - Commercial - Refuse	86,505.46	86,687.00	86,687.00	8,943.23	72,172.46	14,514.54	83.26 %
DEPARTMENT TOTAL		265,067.46	277,551.00	277,551.00	25,073.95	181,896.76	95,654.24	65.54 %
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 Expenses - Stormwater	438.00	1,000.00	1,000.00	0.00	914.99	85.01	91.50 %
01-538-460	Repairs and Maintenance - Stormwater	16,095.00	50,000.00	50,000.00	0.00	638.99	49,361.01	1.28 %
01-538-492	Recording & Other Fees - Stormwater	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-538-540	Books, Pub., Sub., & Memberships - St	500.00	500.00	500.00	0.00	100.00	400.00	20.00 %
DEPARTMENT TOTAL		17,033.00	57,000.00	57,000.00	0.00	1,653.98	55,346.02	2.90 %
GENERAL GOV'T BUILDINGS								
01-539-310	Professional Services - Gen Gov't Bl.	20,228.36	8,000.00	8,000.00	0.00	3,953.72	4,046.28	49.42 %
01-539-312	Professional Services - Other - Gen G	1,777.23	5,000.00	5,000.00	615.00	1,399.18	3,600.82	27.98 %
01-539-411	City Hall - Communication - Gen Gov'	13,423.73	15,100.00	15,100.00	1,196.07	9,419.73	5,680.27	62.38 %
01-539-413	Public Works - Communication - Gen Go	2,403.28	2,000.00	2,000.00	221.86	1,692.25	307.75	84.61 %
01-539-414	Community Center-Communication-Gen Go	1,849.55	2,000.00	2,000.00	155.22	1,238.04	761.96	61.90 %
01-539-431	City Hall - Utilities - Gen Gov't Bl.	17,338.13	21,000.00	21,000.00	1,430.26	9,308.12	11,691.88	44.32 %
01-539-432	Activity Center - Utilities - Gen Gov	2,212.32	4,000.00	4,000.00	223.60	961.65	3,038.35	24.04 %
01-539-433	Public Works - Utilities - Gen Gov't.	2,802.04	3,000.00	3,000.00	220.55	1,236.62	1,763.38	41.22 %
01-539-434	Community Center-Utilities-Gen Gov't.	5,549.72	5,500.00	5,500.00	366.32	2,421.04	3,078.96	44.02 %
01-539-440	Rentals and Leases - Gen Gov't Bldgs	7,679.18	8,500.00	8,500.00	1,782.27	6,220.99	2,279.01	73.19 %
01-539-461	City Hall - Repairs & Maint - Gen Gov	31,955.15	12,000.00	20,000.00	11,816.73	22,039.61	(2,039.61)	183.66 %
01-539-462	Activity Center - Repairs & Maint - G	2,029.91	10,000.00	10,000.00	0.00	6,448.65	3,551.35	64.49 %
01-539-463	Public Works I - Repairs & Maint - Ge	3,151.94	7,000.00	7,000.00	0.00	1,059.69	5,940.31	15.14 %
01-539-464	Community Center-Repairs & Maint-Gen	14,108.14	8,000.00	8,000.00	0.00	929.75	7,070.25	11.62 %
01-539-466	Public Works/Utilities Oper - Repairs	4,309.22	5,000.00	10,000.00	0.00	5,436.89	4,563.11	108.74 %
01-539-490	Other Current Charges - Gen Gov't Bl.	0.00	2,000.00	2,000.00	0.00	92.50	1,907.50	4.63 %
01-539-521	City Hall - Operating Supplies - Gen	5,008.68	6,000.00	6,000.00	3,632.09	7,114.49	(1,114.49)	118.57 %
01-539-522	Activity Center - Operating Supplies	1,071.74	1,000.00	1,000.00	39.15	353.12	646.88	35.31 %



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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-539-523	Public Works - Operating Supplies - G	9.59	1,500.00	1,500.00	835.31	1,507.57	(7.57)	100.50 %
01-539-524	Community Center-Operating Supplies-G	1,469.91	1,400.00	1,400.00	65.32	905.03	494.97	64.65 %
01-539-526	Public Works/Utilities Oper - Operati	134.53	1,500.00	1,500.00	0.00	29.24	1,470.76	1.95 %
01-539-631	City Hall - Improv. O/T Bldgs - Gen G	0.00	0.00	0.00	0.00	15,285.00	(15,285.00)	0.00 %
01-539-634	Community Center - Improv. O/T Bldgs	1,638.55	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-643	Public Works - Mach. & Equipment - Ge	9,316.77	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		149,467.67	129,500.00	142,500.00	22,599.75	99,052.88	43,447.12	76.49 %
ROADS AND STREETS								
01-541-120	Regular Salary - Wages - Roads & Stre	179,747.09	236,128.00	236,128.00	19,500.80	145,799.00	90,329.00	61.75 %
01-541-140	Overtime - Roads & Streets	1,389.16	4,562.00	4,562.00	71.49	557.78	4,004.22	12.23 %
01-541-210	Fica Taxes - Roads & Streets	13,420.86	18,413.00	18,413.00	1,469.68	11,508.72	6,904.28	62.50 %
01-541-220	Retirement Contribution - Roads & Str	15,867.43	24,069.00	24,069.00	1,957.23	15,321.23	8,747.77	63.66 %
01-541-230	Life & Health Insurance - Roads & Str	40,249.29	51,748.00	51,748.00	2,793.60	33,016.24	18,731.76	63.80 %
01-541-240	Worker's Compensation - Roads & Stre.	12,386.28	22,082.00	22,082.00	0.00	16,638.24	5,443.76	75.35 %
01-541-310	Professional Services - Roads & Stree	124.20	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-541-311	Engineering Services - Roads & Street	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-541-400	Travel Expenses - Roads & Streets	73.50	1,000.00	1,000.00	0.00	644.00	356.00	64.40 %
01-541-410	Communication Services - Roads & Stre	2,138.42	3,500.00	3,500.00	278.09	2,179.24	1,320.76	62.26 %
01-541-430	Utilities - Roads & Streets	32,357.33	30,000.00	30,000.00	2,425.07	18,104.12	11,895.88	60.35 %
01-541-460	Repairs and Maintenance - Roads & Str	7,171.38	15,000.00	15,000.00	0.00	147.45	14,852.55	0.98 %
01-541-461	Repairs & Maintenance-Equipment - Roa	12,064.04	8,000.00	8,000.00	712.94	5,447.00	2,553.00	68.09 %
01-541-464	Vehicle Fuel - Roads & Streets	5,538.88	8,000.00	8,000.00	509.63	4,591.79	3,408.21	57.40 %
01-541-465	Vehicle Maintenance - Roads & Streets	7,644.28	10,000.00	10,000.00	2,641.42	6,429.46	3,570.54	64.29 %
01-541-466	Public Works/Utilities Facility - Rep	939.73	6,000.00	6,000.00	0.00	1,309.55	4,690.45	21.83 %
01-541-492	Recording & Other Fees - Roads & Stre	0.00	0.00	0.00	0.00	117.55	(117.55)	0.00 %
01-541-493	Equipment Rental - Roads & Streets	0.00	2,000.00	2,000.00	0.00	300.00	1,700.00	15.00 %
01-541-510	Office Supplies - Roads & Streets	800.68	1,000.00	1,000.00	0.00	936.56	63.44	93.66 %
01-541-520	Operating Supplies - Roads & Streets	14,268.99	10,000.00	10,000.00	235.65	8,207.45	1,792.55	82.07 %
01-541-524	Chemicals - Roads & Streets	0.00	1,000.00	1,000.00	171.96	412.90	587.10	41.29 %
01-541-530	Road Materials & Supplies - Roads & S	4,250.57	9,000.00	9,000.00	125.00	3,857.72	5,142.28	42.86 %
01-541-531	Landscape Materials & Supplies - Road	5,342.45	5,000.00	5,000.00	153.93	1,676.61	3,323.39	33.53 %
01-541-540	Books, Pub., Sub., & Memberships - Ro	312.72	500.00	500.00	29.98	299.80	200.20	59.96 %
01-541-620	Buildings - Roads & Streets	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00 %
01-541-630	Improvements Other than Building - Ro	146,736.90	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %

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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-541-640	Machinery & Equipment - Roads & Stree	48,409.45	31,000.00	31,000.00	8,381.68	31,858.73	(858.73)	102.77 %
DEPARTMENT TOTAL		551,233.63	1,159,002.00	1,154,002.00	41,458.15	309,361.14	844,640.86	26.69 %
LIBRARY								
01-571-120	Regular Salary - Wages - Library	73,448.52	96,106.00	96,106.00	8,190.46	44,815.44	51,290.56	46.63 %
01-571-140	Overtime - Library	904.94	1,124.00	1,124.00	0.00	0.00	1,124.00	0.00 %
01-571-210	Fica Taxes - Library	5,382.52	7,438.00	7,438.00	613.80	3,499.83	3,938.17	47.05 %
01-571-220	Retirement Contribution - Library	6,531.91	9,723.00	9,723.00	819.04	4,709.83	5,013.17	48.44 %
01-571-230	Life & Health Insurance - Library	18,490.03	18,730.00	18,730.00	1,567.19	9,386.09	9,343.91	50.11 %
01-571-240	Worker's Compensation - Library	105.04	165.00	165.00	0.00	113.22	51.78	68.62 %
01-571-310	Professional Services - Library	3,677.85	2,325.00	2,325.00	0.00	674.06	1,650.94	28.99 %
01-571-312	Professional Services - Other - Libra	95.00	3,000.00	3,000.00	410.40	1,292.40	1,707.60	43.08 %
01-571-400	Travel Expenses - Library	0.00	700.00	700.00	0.00	0.00	700.00	0.00 %
01-571-410	Communication Services - Library	4,110.59	6,500.00	6,500.00	462.72	2,107.38	4,392.62	32.42 %
01-571-420	Education Reimbursement - Library	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-571-430	Utilities - Library	3,636.41	5,000.00	5,000.00	280.34	1,486.02	3,513.98	29.72 %
01-571-460	Repairs and Maintenance - Library	2,578.63	4,100.00	7,100.00	773.39	7,859.79	(759.79)	191.70 %
01-571-480	Promo Activities & Legal Ads - Librar	386.42	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-571-490	Other Current Charges - Library	42.79	0.00	0.00	0.00	0.00	0.00	0.00 %
01-571-510	Office Supplies - Library	495.06	1,500.00	1,500.00	30.04	123.68	1,376.32	8.25 %
01-571-520	Operating Supplies - Library	9,447.12	9,000.00	6,000.00	670.54	5,761.23	238.77	64.01 %
01-571-540	Books, Pub., Sub., & Memberships - Li	944.51	1,200.00	1,200.00	448.56	497.56	702.44	41.46 %
01-571-620	Buildings - Library	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-571-630	Improvements Other than Building - Li	12,510.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-571-640	Machinery & Equipment - Library	0.00	0.00	0.00	0.00	3,868.00	(3,868.00)	0.00 %
01-571-660	Books, Pub.& Library Materials - Libr	16,431.77	18,000.00	18,000.00	1,420.32	7,424.95	10,575.05	41.25 %
DEPARTMENT TOTAL		159,219.11	201,611.00	201,611.00	15,686.80	93,619.48	107,991.52	46.44 %
PARKS								
01-572-310	Professional Services - Parks	10,114.07	0.00	300.00	0.00	62.50	237.50	0.00 %
01-572-430	Utilities - Parks	10,430.39	15,000.00	15,000.00	908.34	9,514.52	5,485.48	63.43 %

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01-572-460	Repairs and Maintenance - Parks	24,926.76	15,000.00	49,628.70	148.84	24,259.52	25,369.18	161.73 %
01-572-493	Equipment Rental - Parks	630.42	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-572-520	Operating Supplies - Parks	2,260.20	2,000.00	2,000.00	146.56	1,935.75	64.25	96.79 %
01-572-630	Improvements Other than Building - Pa	2,732.23	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
DEPARTMENT TOTAL		51,094.07	44,000.00	78,928.70	1,203.74	35,772.29	43,156.41	81.30 %
SPECIAL EVENTS								
01-574-310	Professional Services - Spec Events	560.00	2,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-440	Rentals and Leases - Spec Events	3,387.40	2,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-470	Printing and Reproduction - Spec Even	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-480	Promo Activities & Legal Ads - Spec E	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-490	Other Current Charges - Spec Events	145.58	1,000.00	2,000.00	0.00	2,305.79	(305.79)	230.58 %
01-574-520	Operating Supplies - Spec Events	9,010.97	10,000.00	71.30	0.00	71.30	0.00	0.71 %
DEPARTMENT TOTAL		13,103.95	17,000.00	2,071.30	0.00	2,377.09	(305.79)	13.98 %
NON-DEPARTMENTAL								
01-590-310	Professional Services - Non-Dept	8,984.34	20,000.00	20,000.00	1,690.00	6,016.24	13,983.76	30.08 %
01-590-311	Engineering Services - Non-Dept	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-590-312	Professional Services - Other - Non-D	9,810.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
01-590-315	Inmate Labor - GF Non - Dept	13,133.53	28,749.00	28,749.00	0.00	21,561.38	7,187.62	75.00 %
01-590-320	Accounting and Auditing - Non-Dept	14,502.40	17,000.00	17,000.00	5,300.00	11,733.76	5,266.24	69.02 %
01-590-450	Liability Insurance - Non-Dept	46,712.00	63,000.00	63,000.00	1,189.50	58,980.50	4,019.50	93.62 %
01-590-464	Vehicle Fuel - Non- Departmental	266.36	500.00	500.00	44.04	140.82	359.18	28.16 %
01-590-465	Vehicle Maintenance - Non-Departmenta	122.50	500.00	500.00	85.00	177.98	322.02	35.60 %
01-590-510	Office Supplies - Non-Departmental	713.26	2,000.00	2,000.00	131.20	401.11	1,598.89	20.06 %
01-590-520	Operating Supplies - Non-Dept	1,017.88	3,000.00	3,000.00	384.79	1,899.05	1,100.95	63.30 %
01-590-521	Emergencies & Contingencies - Operati	3,832.79	10,000.00	10,000.00	0.00	525.45	9,474.55	5.25 %
01-590-525	Uniforms - Non Dept	704.57	2,000.00	2,000.00	710.58	2,062.85	(62.85)	103.14 %
01-590-528	Postage - Non-Dept	226.45	1,000.00	1,000.00	93.45	3,241.30	(2,241.30)	324.13 %
01-590-540	Books, Pub., Sub., & Memberships -NON	2,725.00	3,000.00	3,000.00	149.90	3,281.95	(281.95)	109.40 %
01-590-930	Transfer - Police Public Safety Impac	0.00	1,290.00	1,290.00	0.00	0.00	1,290.00	0.00 %

General Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-590-931	Transfer to Fire Public Safety Impact	0.00	690.00	690.00	0.00	0.00	690.00	0.00 %
01-590-932	Transfer - Parks & Rec Impact Reserve	0.00	20,803.00	20,803.00	0.00	0.00	20,803.00	0.00 %
01-590-933	Transfer -Public Facility Impact Rese	0.00	34,960.00	34,960.00	0.00	0.00	34,960.00	0.00 %
01-590-940	Reserves - Unrestricted Reserves - No	0.00	49,700.00	21,700.00	0.00	0.00	21,700.00	0.00 %
01-590-950	Transfer to Rstr Streets Paving-Non-D	0.00	52,957.00	52,957.00	0.00	0.00	52,957.00	0.00 %
01-590-991	Aids to Private Organizations - Non-D	350.00	3,500.00	3,500.00	0.00	700.00	2,800.00	20.00 %
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	7.50	0.00	0.00	0.00	0.00	0.00	0.00 %
01-590-996	Bad Debt - Non-Dept	11,313.45	10,000.00	10,000.00	(315.31)	1,158.38	8,841.62	11.58 %
01-590-999	Other - Non-Operating Charges - Non-D	10,487.14	12,190.00	12,190.00	86.18	4,302.12	7,887.88	35.29 %
DEPARTMENT TOTAL		124,909.17	352,339.00	324,339.00	9,549.33	116,182.89	208,156.11	32.97 %

<b>General Fund Revenues Total</b>	<b>2,945,806.05</b>	<b>3,364,144.00</b>	<b>3,364,144.00</b>	<b>146,624.52</b>	<b>2,286,646.98</b>	<b>1,077,497.02</b>	<b>32.03%</b>
<b>General Fund Expenditures Total</b>	<b>-2,396,965.24</b>	<b>-3,364,144.00</b>	<b>-3,364,144.00</b>	<b>-215,770.81</b>	<b>-1,596,168.32</b>	<b>-1,753,975.68</b>	<b>52.14%</b>
<b>Total Revenue vs. Expenditures</b>	<b>548,840.81</b>	<b>0.00</b>	<b>0.00</b>	<b>-69,146.29</b>	<b>690,478.66</b>	<b>-676,478.66</b>	

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
05-101-100	Cash - Checking	1,868,923.70	
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45	
05-101-800	Cash - Sewer Impact Fee Account	1,927,976.04	
05-101-900	Cash - Water Impact Fee Account	526,301.30	
05-101-913	DEP Loan - Sinking Fund	29,034.68	
05-101-915	Tax Exempt Leasing - Sinking Fund	0.00	
05-101-916	US Bank - Sink Fund	474,770.87	
05-101-917	US Bank - Renewal & Replacement Series	187,594.83	
05-101-918	DEP Loan WW531400 - Sink Fund	328.36	
05-101-919	DEP Loan WW531402 - Sink Fund	19,086.56	
05-101-920	Cash - Customer Deposits	384,101.16	
05-115-100	Accounts Receivable - Utilities	24,668.65-	
05-115-130	Accounts Receivable - Readiness to Serve	84,207.68	
05-117-100	Allowance for Bad Debt	17,614.09-	
05-117-200	Allowance for Uncollectible A/R	68,835.67-	
05-155-300	Prepaid Insurance - Deferred Bond Series 2017	34,491.40	
05-159-100	Deferred Outflows - Related to Pension	101,024.77	
05-159-200	Deferred Outflows - Loss on Refunding	747,878.23	
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	2,762,913.00	
05-164-100	Utility Plant in Service	15,386,508.20	
05-165-900	Acc.Dep. - Improvements Other than Build	327,211.43-	
05-166-900	Equipment & Furniture	590,179.66	
05-167-900	Accumulated Depreciation - Equipment	4,209,848.07-	
05-169-900	CIP - Construction Costs	20,211.25	
	** TOTAL ASSET**		20,874,467.01
05-202-100	Accounts Payable	109,653.61	
05-202-200	Accounts Payable - Year End	5,210.75	
05-202-900	Customer Deposits	366,445.56	
05-203-100	Accumulated Interest Payable	53,681.37	
05-203-600	SRF Loan WW51201P	1,934,354.67	
05-203-610	SRF Loan WW53140/SG531401 Effluent Disposal	33,938.94	
05-203-615	SRF Loan WW531402/SG531403	2,103,111.00	
05-203-710	US Bank 2017 Bond Note	7,935,000.00	
05-203-750	Tax Exempt Leasing Loan	22,847.48	
05-203-910	Unamortized Bond Premiums - US Bank	556,556.27	
05-208-305	Taxes Payable	2,484.39-	
05-225-100	Deferred Inflows - Related to Pension	4,361.28	
05-234-100	L-T-D - Current Portion	1,753,885.21	
05-234-901	Less: Current Portion of LTD	1,753,885.21-	
05-235-900	Net Pension Liability	237,687.81	
	** TOTAL LIABILITY**		13,360,364.35
05-243-100	Encumbrances Placed	574.13	
05-245-100	Reserved for Encumbrances	574.13-	
	** TOTAL ENCUMBRANCE**		0.00
05-250-100	Contributed Capital	598,715.40	
05-255-100	Change in Fund Balance	36,514.20	
05-271-100	Fund Balance Unreserved	5,790,416.28	
05-271-200	Net Asset Adjustment Account	10,071.23-	
05-272-100	Retained Earnings	734,552.82	

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
	** TOTAL EQUITY**		7,150,127.47
	** TOTAL REVENUE**		1,724,588.72
	** TOTAL EXPENSE**		1,360,613.53
	TOTAL LIABILITY AND EQUITY		20,874,467.01

POLK CITY  
 MAY 2021 MONTHLY FINANCIALS

ENTERPRISE FUND REVENUE  
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
05-314-301	RTS - City 10% UTY T	1,956.96	0.00	0.00	68.36	261.49	(261.49)	0.00 %
05-324-210	Water Impact Fees	148,495.00	34,940.00	34,940.00	3,494.00	62,892.00	(27,952.00)	180.00 %
05-324-220	Sewer Impact Fees	353,200.00	88,300.00	88,300.00	4,415.00	145,695.00	(57,395.00)	165.00 %
05-325-111	Connection Fees - Water - Cash Basis	71,340.00	17,400.00	17,400.00	1,305.00	30,885.00	(13,485.00)	177.50 %
05-325-112	Connection Fees - Water - Accrual Bas	3,840.44	0.00	0.00	0.00	0.00	0.00	0.00 %
05-325-210	Readiness to Serve Charge - Sewer	25,570.56	0.00	0.00	1,388.02	3,914.04	(3,914.04)	0.00 %
05-325-211	Readiness to Serve Charge - Water	19,568.05	0.00	0.00	683.60	2,614.77	(2,614.77)	0.00 %
05-329-200	Other Lic./Fees/Permits	4,862.64	1,300.00	1,300.00	1,227.96	2,093.68	(793.68)	161.05 %
05-340-300	Water Utility Revenue	1,276,748.86	1,423,995.00	1,423,995.00	114,831.53	720,737.16	703,257.84	50.61 %
05-340-500	Sewer Utility Revenue	1,191,404.65	1,331,832.00	1,331,832.00	108,524.66	725,144.09	606,687.91	54.45 %
05-359-100	Other Fines and/or Forfeitures	25,430.00	21,140.00	21,140.00	550.00	8,195.00	12,945.00	38.77 %
05-359-200	Non Sufficient Funds	1,140.00	1,206.00	1,206.00	5.00	735.00	471.00	60.95 %
05-359-300	Late Fees	18,994.50	30,000.00	30,000.00	2,709.00	18,661.50	11,338.50	62.21 %
05-369-100	Misc. Income	3,901.05	0.00	0.00	0.00	18.04	(18.04)	0.00 %
05-369-111	Cash Drawer Overage	20.00	0.00	0.00	0.00	(10.00)	10.00	0.00 %
05-369-112	Cash Drawer Overage - Bank Rec	142.30	0.00	0.00	0.00	2,751.95	(2,751.95)	0.00 %
05-369-400	Insurance Proceeds	5,681.63	0.00	0.00	0.00	0.00	0.00	0.00 %
05-389-800	Water & Sewer - Capital Contributions	786,201.20	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTALS		3,938,497.84	2,950,113.00	2,950,113.00	239,202.13	1,724,588.72	1,225,524.28	58.46 %

POLK CITY  
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
	Water							
05-533-120	Regular Salary - Wages - Water Oper	169,222.22	255,102.00	255,102.00	24,525.61	136,803.96	118,298.04	53.63 %
05-533-140	Overtime - Water Oper	3,992.69	7,539.00	7,539.00	1,254.26	3,966.97	3,572.03	52.62 %
05-533-210	Fica Taxes - Water Oper	12,804.84	20,092.00	20,092.00	1,923.48	10,860.83	9,231.17	54.06 %
05-533-220	Retirement Contribution - Water Oper	30,140.35	25,583.00	25,583.00	2,577.99	15,315.69	10,267.31	59.87 %
05-533-230	Life & Health Insurance - Water Oper	42,411.53	56,218.00	56,218.00	4,699.23	31,308.10	24,909.90	55.69 %
05-533-240	Worker's Compensation - Water Oper	6,304.58	6,036.00	6,036.00	0.00	2,910.39	3,125.61	48.22 %
05-533-310	Professional Services - Water Oper	73,063.27	20,000.00	20,000.00	920.58	8,370.31	11,629.69	41.85 %
05-533-311	Engineering Services - Water Oper	17,239.54	30,000.00	30,000.00	1,387.00	7,879.84	22,120.16	26.27 %
05-533-312	Professional Services - Other - Water	2,810.93	20,000.00	20,000.00	218.90	1,429.39	18,570.61	7.15 %
05-533-313	Professional Services - Polk Regional	3,781.42	0.00	23,000.00	0.00	3,319.22	19,680.78	0.00 %
05-533-400	Travel Expenses - Water Oper	1,180.06	500.00	500.00	678.02	1,353.02	(853.02)	270.60 %
05-533-410	Communication Services - Water Oper	3,905.95	3,500.00	3,500.00	525.28	3,896.80	(396.80)	111.34 %
05-533-430	Utilities - PW/Utilities Facility Wat	1,453.33	0.00	1,500.00	99.20	836.26	663.74	0.00 %
05-533-431	Mt. Olive WTP - Utilities - Water Ope	4,303.94	6,900.00	6,900.00	511.36	2,171.64	4,728.36	31.47 %
05-533-432	Commonwealth WTP - Utilities - Water	393.06	4,620.00	4,620.00	49.79	2,719.22	1,900.78	58.86 %
05-533-433	V.Matt Williams WTP - Utilities - Wat	24,860.27	12,000.00	12,000.00	829.16	4,507.03	7,492.97	37.56 %
05-533-460	Repairs and Maintenance - Water Oper	43,799.35	40,000.00	94,945.00	3,064.82	48,274.64	46,670.36	120.69 %
05-533-461	Mt. Olive WTP - Repairs and Maint - W	19,381.71	10,000.00	10,000.00	0.00	1,340.53	8,659.47	13.41 %
05-533-462	Commonwealth WTP - Repairs and Maint	3,048.35	10,000.00	10,000.00	0.00	1,344.43	8,655.57	13.44 %
05-533-463	V.Matt Williams WTP - Repairs and Mai	4,156.25	10,000.00	10,000.00	48.29	35,594.42	(25,594.42)	355.94 %
05-533-464	Vehicle Fuel - Water Oper	8,762.33	7,000.00	7,000.00	1,093.80	5,721.30	1,278.70	81.73 %
05-533-465	Vehicle Maintenance - Water Oper	6,670.90	8,000.00	8,000.00	3,805.48	5,258.44	2,579.23	65.73 %
05-533-466	Public Works/Utilities Facility - Rep	1,191.18	0.00	0.00	0.00	2,440.83	(2,440.83)	0.00 %
05-533-470	Printing and Reproduction - Water Ope	567.50	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-492	Recording & Other Fees - Water Oper	3,300.00	0.00	0.00	0.00	140.00	(140.00)	0.00 %
05-533-493	Equipment Rental - Water Oper	218.38	4,300.00	4,300.00	0.00	0.00	4,300.00	0.00 %
05-533-510	Office Supplies - Water Oper	454.00	1,000.00	1,000.00	30.66	312.07	687.93	31.21 %
05-533-520	Operating Supplies - Water Oper	17,319.24	15,000.00	15,000.00	509.74	6,354.79	8,233.41	42.37 %
05-533-524	Chemicals - Water Oper	5,920.25	9,000.00	9,000.00	682.00	2,313.00	6,687.00	25.70 %
05-533-526	Meter Supplies - New Installs - Water	78,672.44	90,000.00	90,000.00	0.00	37,845.69	52,154.31	42.05 %
05-533-527	Meter Supplies - Repairs & Maintenanc	50,827.61	80,000.00	80,000.00	13,355.56	37,512.34	42,487.66	46.89 %
05-533-540	Books, Pub., Sub., & Memberships - Wa	759.88	2,000.00	2,000.00	0.00	988.54	1,011.46	49.43 %
05-533-605	Depreciation Expense - Water Oper	124,581.76	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-630	Improvements Other than Building - Wa	0.00	0.00	5,000.00	850.00	850.00	4,150.00	0.00 %
05-533-640	Machinery & Equipment - Water Oper	0.00	0.00	0.00	0.00	529.85	(529.85)	0.00 %
05-533-641	Mt. Olive WTP - Machinery & Equipment	124,934.00	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
05-533-710	Principal - Water Oper	0.00	81,559.00	81,559.00	0.00	22,847.48	58,711.52	28.01 %



POLK CITY  
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-533-720	Interest - Water Oper	74,104.73	71,763.00	71,763.00	0.00	36,205.23	35,557.77	50.45 %
05-533-994	Bank Fees - Water Oper	0.00	0.00	0.00	0.00	3.19	(3.19)	0.00 %
DEPARTMENT TOTAL		966,537.84	987,712.00	1,072,157.00	63,640.21	483,525.44	588,057.43	48.95 %
Sewer								
05-535-120	Regular Salary - Wages - Sewer Oper	101,693.80	109,923.00	109,923.00	12,907.20	70,260.09	39,662.91	63.92 %
05-535-140	Overtime - Sewer Oper	5,255.37	6,469.00	6,469.00	1,217.47	3,656.14	2,812.86	56.52 %
05-535-210	Fica Taxes - Sewer Oper	7,942.13	8,904.00	8,904.00	1,064.37	5,805.75	3,098.25	65.20 %
05-535-220	Retirement Contribution - Sewer Oper	18,330.59	11,563.00	11,563.00	1,412.47	8,156.72	3,406.28	70.54 %
05-535-230	Life & Health Insurance - Sewer Oper	23,213.93	23,383.00	23,383.00	1,961.41	15,691.28	7,691.72	67.11 %
05-535-240	Worker's Compensation - Sewer Oper	0.00	4,140.00	4,140.00	0.00	2,875.13	1,264.87	69.45 %
05-535-310	Professional Services - Sewer Oper	59,381.68	20,000.00	20,000.00	1,084.00	18,063.00	1,937.00	90.32 %
05-535-311	Engineering Services - Sewer Oper	9,435.75	20,000.00	20,000.00	0.00	817.00	19,183.00	4.09 %
05-535-312	Professional Services - Other - Sewer	583.32	0.00	0.00	0.00	191.66	(191.66)	0.00 %
05-535-400	Travel Expenses - Sewer Oper	251.05	1,000.00	1,000.00	181.58	446.58	553.42	44.66 %
05-535-410	Communication Services - Sewer Oper	3,360.67	2,500.00	2,500.00	343.75	2,712.21	(212.21)	108.49 %
05-535-411	Cardinal Hill WWTP - Comm Srvcs - Sew	131.70	1,500.00	1,500.00	0.00	125.10	1,374.90	8.34 %
05-535-412	Mt. Olive WWTP - Comm Srvcs - Sewer O	2,222.70	2,500.00	2,500.00	199.80	1,597.40	902.60	63.90 %
05-535-430	Utilities - PW/Utilities Facility Sew	6,233.33	7,000.00	7,000.00	744.94	3,058.60	3,941.40	43.69 %
05-535-431	Cardinal Hill WWTP - Utilities - Sewe	24,065.27	21,000.00	21,000.00	2,541.64	12,979.56	8,020.44	61.81 %
05-535-432	Mt. Olive WWTP - Utilities - Sewer Op	8,785.08	11,000.00	11,000.00	715.88	5,292.90	5,707.10	48.12 %
05-535-440	Rentals and Leases - Sewer Oper	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
05-535-460	Repairs and Maintenance - Sewer Oper	95,234.36	100,000.00	100,000.00	1,165.81	48,432.19	51,567.81	48.43 %
05-535-461	Cardinal Hill - Repairs and Maint - S	9,204.60	40,000.00	40,000.00	115.16	8,254.30	31,745.70	20.64 %
05-535-464	Vehicle Fuel - Sewer Oper	12,077.55	4,000.00	4,000.00	898.07	5,552.19	(1,552.19)	138.80 %
05-535-465	Vehicle Maintenance - Sewer Oper	8,286.85	10,000.00	10,000.00	1,728.11	5,072.50	4,927.50	50.73 %
05-535-466	Public Works/Utilities Facility - Rep	275.08	0.00	0.00	0.00	2,437.84	(2,437.84)	0.00 %
05-535-470	Printing and Reproduction - Sewer Ope	157.80	60.00	60.00	0.00	0.00	60.00	0.00 %
05-535-490	Other Current Charges - Sewer Oper	47.61	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-492	Recording & Other Fees - Sewer Oper	100.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
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	300.98	1,000.00	1,000.00	30.63	311.86	688.14	31.19 %
05-535-520	Operating Supplies - Sewer Oper	7,830.07	8,000.00	8,000.00	233.39	4,260.53	3,739.47	53.26 %
05-535-522	Cardinal Hill WWTP - Sludge Hauling	14,783.22	0.00	18,000.00	1,163.00	18,047.83	(47.83)	0.00 %
05-535-524	Chemicals - Sewer Oper	19,863.25	17,000.00	17,000.00	6,195.00	19,973.30	(2,973.30)	117.49 %

POLK CITY  
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures  
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-535-540	Books, Pub., Sub., & Memberships - Se	580.00	1,000.00	1,000.00	0.00	164.94	835.06	16.49 %
05-535-605	Depreciation Expense - Sewer Oper	245,368.24	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-630	Improvements Other than Building - Se	0.00	15,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-535-640	Machinery & Equipment - Sewer Oper	0.00	92,682.00	99,520.34	98,990.50	99,520.34	0.00	107.38 %
05-535-641	Cardinal Hill - Mach & Equip - Sewer	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
05-535-710	Principal - Sewer Oper	852.80	358,501.00	358,501.00	0.00	63,798.30	294,702.70	17.80 %
05-535-712	Principal - DEP Effluent Disposal Loa	0.00	0.00	0.00	0.00	9,063.82	(9,063.82)	0.00 %
05-535-720	Interest - Sewer Oper	294,131.09	287,565.00	287,565.00	851.38	144,451.80	143,113.20	50.23 %
05-535-722	Interest - DEP Effluent Disposal Loan	6,513.06	0.00	0.00	(851.38)	(831.63)	831.63	0.00 %
05-535-730	Other Debt Service Costs - Sewer Oper	0.00	0.00	0.00	0.00	5,231.30	(5,231.30)	0.00 %
DEPARTMENT TOTAL		986,492.93	1,255,690.00	1,285,528.34	134,894.18	585,470.53	700,057.81	46.63 %
=====								
EF Non-Departmental								
05-590-310	Professional Services - Non-Dept	24,052.24	25,000.00	25,000.00	1,690.00	16,113.72	8,886.28	64.45 %
05-590-312	Professional Services - Other - Non-D	8,240.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
05-590-315	Inmate Labor - EF Non - Dept	13,133.51	28,749.00	28,749.00	0.00	21,561.37	7,187.63	75.00 %
05-590-320	Accounting and Auditing - Non-Dept	29,444.32	25,000.00	25,000.00	5,300.00	17,639.99	7,360.01	70.56 %
05-590-440	Rentals and Leases - Non-Dept	4,306.10	4,500.00	4,500.00	619.50	2,846.61	1,653.39	63.26 %
05-590-450	Liability Insurance - Non-Dept	46,712.00	63,000.00	63,000.00	1,189.50	58,980.50	4,019.50	93.62 %
05-590-510	Office Supplies - Non-Departmental	484.65	1,000.00	1,000.00	131.20	251.16	748.84	25.12 %
05-590-520	Operating Supplies - Non-Dept	230.50	3,000.00	3,000.00	337.05	337.05	2,662.95	11.24 %
05-590-521	Emergencies & Contingencies - Operati	14,921.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-590-525	Uniforms - Non Dept	1,604.90	4,500.00	4,500.00	478.05	2,098.85	2,401.15	46.64 %
05-590-528	Postage - Non-Dept	0.00	3,000.00	3,000.00	0.00	1,000.00	2,000.00	33.33 %
05-590-540	Books, Pub., Sub., & Memberships -NON	1,152.00	2,000.00	2,000.00	0.00	2,311.34	(311.34)	115.57 %
05-590-720	Interest - Bond 2017 Issue	(43,474.44)	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-730	Other Debt Service Costs	62,278.80	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-920	Transfer to General Fund - Non-Dept	25,000.00	155,000.00	155,000.00	0.00	155,000.00	0.00	100.00 %
05-590-930	Transfer to Water Impact Fee Reserves	0.00	34,940.00	34,940.00	0.00	0.00	34,940.00	0.00 %
05-590-931	Transfer to Sewer Impact Fee Reserves	0.00	73,300.00	73,300.00	0.00	0.00	73,300.00	0.00 %
05-590-940	Reserves - Unrestricted Reserves NON-	0.00	244,722.00	130,438.66	0.00	0.00	130,438.66	0.00 %
05-590-992	Unemployment Claims - Non-Dept	946.40	2,000.00	2,000.00	94.64	1,419.60	580.40	70.98 %
05-590-994	Bank Fees - Non-Dept	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
05-590-996	Bad Debt - Non-Dept	59,811.17	0.00	0.00	(1,551.34)	11,315.21	(11,315.21)	0.00 %
05-590-999	Other - Non-Operating Charges - Non-D	770.79	6,000.00	6,000.00	89.07	434.78	5,565.22	7.25 %

Enterprise Fund Expenditures  
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
DEPARTMENT TOTAL		249,613.94	706,711.00	592,427.66	8,377.67	291,310.18	301,117.48	41.22 %

<b>Enterprise Fund Revenues Total</b>	3,152,296.64	2,950,113.00	2,950,113.00	239,202.13	1,724,588.72	1,225,524.28	58.46%
<b>Enterprise Fund Expenditures Total</b>	-2,257,199.11	-2,950,113.00	-2,950,113.00	-206,912.06	-1,360,306.15	-1,589,232.72	46.11%
<b>Total Revenue vs. Expenditures</b>	895,097.53	0.00	0.00	32,290.07	364,282.57	-363,708.44	