Financial Statements
December 2021

General - Executive Summary
Revenue & Expenditures

December 2021

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
General	15,618,094	15,618,094	1,149,092	1,069,184	1,490,246	1,341,095	1,467,183	1,328,573	1,209,760	1,184,065	1,177,572	1,259,602	1,320,447	3,523,083	17,519,901	1,901,807	(1,901,807)
Administration	5,930,004	5,930,004	503,149	446,153	470,251	469,822	688,310	476,810	521,253	461,657	475,163	524,880	596,398	2,503,068	8,136,913	2,206,909	(2,206,909)
PCD	7,000	7,000	1,775	150	545	772	394	1,439	250	1,250	767	445	353	182	8,322	1,322	(1,322)
Animal Control	576,334	576,334	47,278	44,765	46,975	47,304	46,521	47,830	46,762	68,960	47,050	47,072	45,980	45,131	581,627	5,293	(5,293)
Court	743,420	743,420	45,260	41,111	87,943	82,791	100,607	61,533	55,465	85,620	48,274	28,994	42,796	85,126	765,521	22,101	(22,101)
Parks	2,426,690	2,426,690	110,915	129,964	370,254	149,256	185,894	177,509	172,239	166,409	139,162	179,004	161,199	119,282	2,061,086	(365,603)	365,603
Fire	3,328,551	3,328,551	270,542	265,625	266,121	267,883	292,934	267,332	267,032	266,742	267,181	269,783	274,135	355,564	3,330,876	2,325	(2,325)
Police	2,012,142	2,012,142	113,390	115,374	183,717	283,942	116,694	194,577	111,633	112,730	177,950	175,756	113,335	352,128	2,051,226	39,084	(39,084)
Code	593,953	593,953	56,782	26,041	64,440	39,325	35,828	101,542	35,127	20,696	22,026	33,669	86,252	62,602	584,330	(9,623)	9,623
Total Revenues	**15,618,094**	**15,618,094**	**1,149,092**	**1,069,184**	**1,490,246**	**1,341,095**	**1,467,183**	**1,328,573**	**1,209,760**	**1,184,065**	**1,177,572**	**1,259,602**	**1,320,447**	**3,523,083**	**17,519,901**	**1,901,807**	**(1,901,807)**
Expenditures:																	
General	16,822,693	16,822,693	1,306,846	1,028,707	1,225,383	1,511,159	979,482	1,300,682	1,102,120	1,108,690	1,104,833	1,603,825	1,195,938	3,483,449	16,951,114	(128,420)	(128,420)
Administration	881,097	881,097	92,505	47,955	30,532	105,251	32,472	40,221	84,489	67,256	57,805	175,213	71,657	72,872	878,229	2,868	2,868
PCD	331,657	331,657	34,260	16,683	14,372	21,416	14,127	14,845	14,172	13,245	14,280	22,692	16,117	17,732	213,941	117,716	117,716
Animal Control	570,750	570,750	38,978	38,493	40,192	53,520	41,672	54,885	41,535	44,873	39,005	57,996	41,623	48,063	540,835	29,915	29,915
Court	517,462	517,462	26,455	27,231	27,753	49,150	29,170	32,848	30,186	31,434	30,701	43,507	34,345	48,578	411,356	106,105	106,105
Parks	3,826,733	3,826,733	177,216	149,825	376,398	251,472	175,639	243,740	225,090	287,932	271,160	416,459	365,689	481,735	3,422,356	404,378	404,378
Fire	4,637,304	4,637,304	439,192	334,545	329,423	441,613	320,803	357,147	306,737	302,362	288,400	376,208	264,737	531,621	4,292,787	344,517	344,517
Police	5,693,757	5,693,757	469,029	388,068	377,845	553,454	338,793	521,983	373,488	335,400	377,897	478,037	373,907	2,252,288	6,840,187	(1,146,430)	(1,146,430)
Code	363,932	363,932	29,211	25,907	28,867	35,283	26,805	35,011	26,424	26,188	25,587	33,715	27,863	30,561	351,421	12,511	12,511
Total Expenditures	**16,822,693**	**16,822,693**	**1,306,846**	**1,028,707**	**1,225,383**	**1,511,159**	**979,482**	**1,300,682**	**1,102,120**	**1,108,690**	**1,104,833**	**1,603,825**	**1,195,938**	**3,483,449**	**16,951,114**	**(128,420)**	**(128,420)**
Excess (Deficit) of Revenues over Expenditures	**(1,204,599)**	**(1,204,599)**	**(157,754)**	**40,477**	**264,863**	**(170,063)**	**487,701**	**27,891**	**107,640**	**75,375**	**72,739**	**(344,223)**	**124,509**	**39,634**	**568,787**		

Street - Executive Summary
Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
Street	4,172,641	4,172,641	268,736	238,337	547,874	250,001	446,718	256,967	287,907	255,725	264,368	327,272	921,176	367,302	4,432,382	259,741	(259,741)
Total Revenues	**4,172,641**	**4,172,641**	**268,736**	**238,337**	**547,874**	**250,001**	**446,718**	**256,967**	**287,907**	**255,725**	**264,368**	**327,272**	**921,176**	**367,302**	**4,432,382**	**259,741**	**(259,741)**
Expenditures:																	
Street	5,723,359	5,723,359	153,398	182,979	195,553	220,645	167,785	494,504	423,362	405,898	541,830	466,704	515,476	562,985	4,331,119	1,392,240	1,392,240
Total Expenditures	**5,723,359**	**5,723,359**	**153,398**	**182,979**	**195,553**	**220,645**	**167,785**	**494,504**	**423,362**	**405,898**	**541,830**	**466,704**	**515,476**	**562,985**	**4,331,119**	**1,392,240**	**1,392,240**
Excess (Deficit) of Revenues over Expenditures	**(1,550,719)**	**(1,550,719)**	**115,337**	**55,358**	**352,321**	**29,356**	**278,933**	**(237,537)**	**(135,455)**	**(150,173)**	**(277,462)**	**(139,433)**	**405,700**	**(195,683)**	**101,263**		

Water/Wastewater - Executive Summary
Revenue & Expenditures
December 2021

	Revenues:	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
R50	Sales of Services	9,443,535	9,443,535	622,284	649,428	722,551	736,015	730,625	712,860	765,343	764,686	857,710	876,644	806,044	775,373	9,019,564	(423,971)	423,971
R60	Misc Rev	85,200	85,200	4,909	5,989	8,823	7,433	17,709	5,476	6,309	(16,918)	38,505	48,504	2,865	11,713	141,317	56,117	(56,117)
R62	Intergovernmental	9,635,500	9,635,500	939,212	1,448,354	728,526	734,076	735,244	743,521	678,286	784,558	739,205	738,550	1,030,427	882,374	10,182,335	546,835	(546,835)
R66	Sale of Equipment	0	0	13	11	15	30	39	35	14	13	19	21	20	23	253	253	(253)
	Total Revenues	**19,164,235**	**19,164,235**	**1,566,418**	**2,103,782**	**1,459,915**	**1,477,554**	**1,483,617**	**1,461,892**	**1,449,952**	**1,532,339**	**1,635,440**	**1,663,719**	**1,839,357**	**1,669,482**	**19,343,468**	**179,233**	**(179,233)**
	Expenditures:																	
E01	Personnel Cost	2,278,911	2,278,911	201,044	164,581	170,573	202,578	157,219	154,764	157,527	151,571	164,424	220,031	169,854	169,315	2,083,483	195,428	*195,428*
E10	Building & Ground Exp	690,802	690,802	45,378	33,591	50,982	55,394	41,458	48,203	44,344	62,737	47,044	49,025	76,630	62,768	617,553	73,249	*73,249*
E20	Vehicle Expense	203,800	203,800	22,806	13,608	8,346	23,662	14,249	21,505	14,638	19,203	15,012	28,690	11,957	9,028	202,702	1,098	*1,098*
E30	Supply Expense	2,327,307	2,327,307	156,757	120,015	167,635	181,771	175,640	197,952	217,183	228,465	240,064	158,218	150,638	229,275	2,223,612	103,695	*103,695*
E40	Operations	533,600	533,600	30,402	41,491	36,122	36,088	44,527	38,337	80,709	41,563	40,672	50,379	47,517	46,345	534,153	(553)	*(553)*
E55	Professional Services	166,201	166,201	6,200	21,122	1,097	28,824	25,942	8,825	23,244	9,483	12,448	4,061	0	8,768	150,012	16,189	*16,189*
E60	Miscellaneous	168,990	168,990	914	6,294	0	2,060	750	27,567	13,602	25,401	80,212	2,911	43,119	8,256	211,087	(42,097)	*(42,097)*
E62	Intergovernmental	9,635,500	9,635,500	888,182	1,397,324	677,495	683,046	684,214	748,214	678,286	682,828	688,341	687,685	979,563	1,386,423	10,181,602	(546,102)	*(546,102)*
E72	Bond Expense	1,239,521	1,239,521	51,302	51,302	51,302	51,302	51,024	9,420	9,420	9,420	9,420	9,420	9,138	9,138	321,611	917,910	*917,910*
E80	Fixed Assets	4,835,401	4,835,401	560	2,657	184,906	116,634	53,423	82,505	47,512	1,811	203,467	225,527	181,079	265,019	1,365,100	3,470,301	*3,470,301*
E85	Interest Expense	495,322	495,322	17,041	27,521	27,521	27,521	26,977	26,977	26,977	26,977	35,977	26,977	15,864	15,030	301,362	193,960	193,960
	Total Expenditures	**22,575,355**	**22,575,355**	**1,420,586**	**1,879,506**	**1,375,978**	**1,408,881**	**1,275,422**	**1,364,270**	**1,313,441**	**1,259,461**	**1,537,081**	**1,462,925**	**1,685,358**	**2,209,367**	**18,192,276**	**4,383,080**	**4,383,080**
	Excess (Deficit) of Revenues over Expenditures	**(3,411,120)**	**(3,411,120)**	**145,832**	**224,276**	**83,937**	**68,673**	**208,195**	**97,622**	**136,510**	**272,878**	**98,359**	**200,794**	**153,999**	**(539,884)**	**1,151,192**		
	Rev over Exp w/out Fixed Assets	1,424,281	1,424,281	146,392	226,933	268,843	185,308	261,618	180,128	184,022	274,689	301,826	426,321	335,078	(274,865)	2,516,292		
	%	*7%*	*7%*	*9%*	*11%*	*18%*	*13%*	*17.63%*	*12%*	*13%*	*18%*	*18%*	*26%*	*18%*	*-16%*	*13%*		

**** Starting in January of 2021 all Water/WW funds were added to this page previously it had shown only funds 500/510***

	Bond Liabilities			51,030	51,030	51,030	51,030	51,030	(4,693)	0	101,730	50,865	50,865	50,865	(504,048)	733		
	Enterprise																	
	Water/WW																	
	510-0900-2600	DeGray	111,580												110,000			
2011	510-0000-2907/2906	Water	4,788,349	24,197	24,197	24,197	24,197	24,634	24,634	24,634	24,634	24,634	24,634	26,936	26,936	4,489,882		
2012	510-0000-2908/2909	WW	6,449,397	31,181	31,181	31,181	31,181	31,746	31,746	31,746	31,746	31,746	31,746	34,825	34,825	6,064,548		
2017	510-0000-2905/2902	Water/WW	3,895,000						41,438	41,438	41,438	41,438	41,438	41,438	41,438	3,604,931		
	Added to or taken out of Savings in Total, Utilities			90,454	168,898	28,559	13,295	151,815	(196)	38,692	175,060	540	102,975	50,800	(753,084)	67,807		
	Governmental																	
2016	185/186	Franchise/Street	9,300,000	32,083	32,083	32,083	32,083	32,083	32,083	32,083	32,083	32,083	32,083	32,083	32,083	8,915,000		
2016	187	Street - open	23,460,000	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	22,770,000		
			47,892,746													45,912,169	1,980,577	

* This part of the report below is a work in progress this month and will not be finalized until January of 2022. It will be discussed with Council.

City Sales & Use Tax (Three Cent Sales Tax)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	
2011	838,829	1,036,222	750,597	789,903	882,126	852,639	876,781	882,602	874,371	888,881	884,298	846,277	10,403,526	
2012	861,185	1,067,401	805,450	893,549	1,029,730	927,500	967,355	970,081	881,285	943,937	927,061	884,848	11,159,382	6.77%
2013	930,471	1,087,258	866,467	922,534	1,006,764	964,906	983,742	985,949	898,138	958,546	927,035	888,383	11,420,192	2.28%
2014	963,538	1,021,873	808,370	903,239	1,033,766	894,179	1,006,970	963,548	950,648	971,548	976,553	954,234	11,448,466	0.25%
2015	901,561	1,162,729	817,653	956,557	1,103,469	1,043,758	1,098,929	1,118,196	1,075,314	1,120,300	1,074,631	1,012,371	12,485,468	8.31%
2016	1,002,072	1,202,594	885,470	976,896	1,135,189	920,742	1,072,236	1,068,443	1,097,107	1,084,466	1,089,853	1,035,963	12,571,031	0.68%
2017	1,047,642	1,291,007	966,327	987,020	1,129,225	1,051,411	1,166,069	1,105,701	1,088,135	1,111,557	1,088,240	1,018,661	13,050,995	3.68%
2018	1,063,307	1,295,841	969,264	939,761	1,245,252	1,093,015	1,195,341	1,240,049	1,179,113	1,056,462	1,099,036	1,093,013	13,469,452	3.11%
2019	1,162,181	1,323,467	1,043,677	1,027,608	1,205,192	1,190,014	1,258,250	1,257,197	1,140,531	1,243,134	1,155,335	1,157,926	14,164,513	4.91%
2020	1,183,215	1,157,716	1,085,494	1,086,993	1,259,760	1,254,769	1,356,933	1,434,834	1,373,873	1,330,458	1,460,079	1,387,558	15,371,683	7.85%
2021	1,384,300	1,648,283	1,323,761	1,149,770	1,663,928	1,570,489	1,526,745	1,567,875	1,457,964	1,442,486	1,461,326	1,472,039	17,668,967	13.00%
Difference	201,085	490,568	238,267	62,777	404,168	315,720	169,813	133,041	84,091	112,028	1,247	84,481	2,297,283	
	16.99%	42.37%	21.95%	5.78%	32.08%	25.16%	12.51%	9.27%	6.12%	8.42%	0.09%	6.09%	14.94%	

*NOTE: The denominator was changed in December of 2020 making a small difference in this calculation going forward.

The chart below shows how the 3% sales tax above is allocated for 2020.

1% GF	461,433	549,428	441,254	383,257	554,643	523,496	508,915	522,625	485,988	480,829	487,109	490,680	5,889,656
1/8 Parks	57,679	68,678	55,157	47,907	69,330	65,437	63,614	65,328	60,749	60,104	60,889	61,335	736,207
3/8 Fire	173,038	206,035	165,470	143,721	207,991	196,311	190,843	195,984	182,246	180,311	182,666	184,005	2,208,621
4/8 Bond	230,717	274,714	220,627	191,628	277,321	261,748	254,458	261,312	242,994	240,414	243,554	245,340	2,944,828
Animal 10%	46,143	54,943	44,125	38,326	55,464	52,350	50,892	52,262	48,599	48,083	48,711	49,068	588,966
Parks 10%	46,143	54,943	44,125	38,326	55,464	52,350	50,892	52,262	48,599	48,083	48,711	49,068	588,966
Fire 25%	115,358	137,357	110,313	95,814	138,661	130,874	127,229	130,656	121,497	120,207	121,777	122,670	1,472,414
Police 25%	115,358	137,357	110,313	95,814	138,661	130,874	127,229	130,656	121,497	120,207	121,777	122,670	1,472,414
Street 30%	138,430	164,828	132,376	114,977	166,393	157,049	152,675	156,787	145,796	144,249	146,133	147,204	1,766,897
Total	1,384,300	1,648,283	1,323,761	1,149,770	1,663,928	1,570,489	1,526,745	1,567,875	1,457,964	1,442,486	1,461,326	1,472,039	17,668,967
Divided by 3	461,433	549,428	441,254	383,257	554,643	523,496	508,915	522,625	485,988	480,829	487,109	490,680	5,889,656
Budgeted at	416,667	416,667	416,667	416,667	416,667	416,667	416,667	416,667	416,667	416,667	416,667	416,667	5,000,004
Diff.	44,766	132,761	24,587	(33,410)	137,976	106,829	92,248	105,958	69,321	64,162	70,442	74,013	889,652

December 2021

Updated 1/28/21

Governmental Funds Cash Reserves

				Days					
120 days cash = $5.2M									Liabilities/Donations
Funds:	001	Gen Operating Acct	5,883,595	**136**		Administration	39	1,808
	002	Sales Tax Fund	2,977,862	**69**		Animal Control	307,186	35,069
	005	Designated Tax	1,565,238	**36**	Designated Divided into Depts	Parks	191,206	0
			10,426,695	**241**		Fire	427,085	217
Springhill Fire Department (see details below)			(185,216)	**-4**		Police	639,722	742
Emergency Telephone Service (See details below)			(415,292)	**-10**		GF Totals	1,565,238	
Placeholder to Exp with 2022 prop cap			(1,800,000)	**-42**				
Placeholder for Parks Projects Approved April and July of 2021			(369,032)	**-9**				
Placeholder for General Ledger Software			(300,000)	**-7**				
			7,357,155	**170**				

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2021)	$	145,476
2020 Revenue (Act 001-0510-4152)	$	58,205
2020 Expenses (Act 001-0510-5XXX all)	$	18,465
Current Balance as of this report ending date	**$**	**185,216**

Emergency Telephone Service

Beginning Balance (as of January 1, 2021)	$	227,912	
2020 Revenue (Act 001-0610-4650)	$	275,776	
2020 Expenses (Act 001-0610-5650)	$	88,395	New Position amount deducted manually, start March 19, 2018
Current Balance as of this report ending date	**$**	**415,292**	Updated with $21k paid thru 4/18/2021

Street Funds:								
120 days cash = $1.2M no change at 1/28/21					Watch Cash Flows Carefully	Projects include:	Carrywood/Raintree $272k Plus Rollec
	080	Operating Acct	3,097,327				SpringhillHilltop
	005	Designated Tax	529,947		$270,000	Equip-Trailer, Turn Mower and Grapple	Stillman $50K plus rolled Pos
			3,627,274	**339**	$850,409	Infrast- Storm and Regular	Hidden Creek
		Capital	2,936,989		$1,215,815.63	Projects (Multi Year)	Woodland Park
					$600,764.54	Overlays	Henson Place
	515	Stormwater Cap Cash	613,498		$2,936,989	Total Capital	Debswood
		Rolled Pos and Encumbrances	420,123				Mills Park $166K plus rolled
		Difference	193,375			Hilltop/Hilldale possible $500K Grant Reimbursement	Northlake 357K

Utility Cash Reserves

December 2021

Updated 1/28/21

120 days cash = $3.4M minus transfers

Funds:	500	Revenue Fund	938,353		
	510	Operating Fund	221,186		
Added 11/2020	525 (Minimum Balance of $996K)	Depreciation Fund	1,271,455	* $996K is one year's worth of ANRC Debt Payments	
	535/550/555	Impact Fee Funds	447,087		
			2,878,081	**102**	

Reserved - Fixed Assets Infrastructure	510-0900-5816	135,114	**5**
Reserved - Fixed Assets Equipment	510-0900-5821/5808	(3,102)	**0**
Reserved - Fixed Assets DeGray Agreem	510-0900-5822	7,000	**0**
Reserved - Fixed Assets Equipment	510-0950-5810	5,946	**0**
Reserved - Fixed Assets Infrastructure	510-0950-5816	48,864	**2**
		193,823	**7**
		Difference	**95**

Water Infrastructure

100	Mueller AMI Upgrade
240	rolled Pos on Indian Spring and Encore H.
340	Original Budget +rolled Pos

Wastewater Infrastructure

197	CAO SSO's Ref 4, 8, 9
209	CAO Eng. Ref 15, 16
456	CAO SSES Ref 6
509	PO carry overs
1371	Original Budget + rolled Pos

	General Fund	Sales Tax Fund	Franchise Fees	Designated Tax Fund	ARPA Investments	Electronic Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax	Fire Donation	Act 833 0f 1991	Fire 3/8 Sales Tax	Act 918 of 1983
REVENUE														
Taxes - Sales	4,013	490,680	0	490,680	0	0	0	0	0	61,335	0	0	184,005	0
Taxes - Property	73,045	0	0	0	0	0	0	0	0	0	0	7,354	0	0
Licenses Permits & Fees	60,816	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership Fees	12,859	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Fees	1,040	0	0	0	0	0	0	0	0	0	0	0	0	0
Park Program Fees	1,007	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	39,016	0	0	0	0	0	0	25,325	1,922	0	0	0	0	1,343
Sales of Services	4,338	0	111,299	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Rev	194,479	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental	945,833	0	0	0	0	0	0	0	0	0	0	0	0	0
Reimbursement	2,184,020	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Equipment	(1,384)	0	0	0	0	0	0	0	0	0	0	0	0	0
Donation Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	0	0	0	0	2,172,097	0	0	0	0	0	0	0	0	0
Sponsorships	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	0	25	26	17	(5,352)	0	0	0	1	3	0	1	5	0
Total Revenue	3,523,083	490,705	111,325	490,697	2,166,744	0	0	25,325	1,923	61,338	0	7,354	184,010	1,343
	Fund 001	**Fund 002**	**Fund 003**	**Fund 005**	**Fund 007**	**Fund 010**	**Fund 020**	**Fund 030**	**Fund 031**	**Fund 045**	**Fund 050**	**Fund 051**	**Fund 055**	**Fund 061**
Expense														
Personnel Cost	915,114	0	0	0	0	0	0	395	0	0	0	0	0	0
Building & Ground Exp	347,191	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	74,854	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Expense	52,711	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Expense	12,964	0	0	0	0	0	0	24,930	0	0	0	0	0	0
Professional Services	45,725	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	14,975	0	0	0	0	0	0	0	4,128	0	0	0	0	0
Intergovernmental	0	416,667	68,116	431,250	0	0	0	0	0	52,083	0	0	156,250	0
Contract/Don Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Expense	58,763	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	1,957,165	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Expense	3,986	0	0	0	0	0	0	0	0	0	0	0	0	0
Construction Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense	3,483,449	416,667	68,116	431,250	0	0	0	25,325	4,128	52,083	0	0	156,250	0
Change in Fund Balance/Net Position	39,635	74,038	43,209	59,447	2,166,744	0	0	0	(2,205)	9,255	0	7,354	27,760	1,343
Beginning Fund Balance/Net Position	5,843,960	2,903,825	3,029,087	2,035,738	(4,357)	2,708	21,937	2	64,527	296,127	0	77,290	602,931	40,936
Ending Fund Balance/Net Position	5,883,595	2,977,862	3,072,295	2,095,185	2,162,388	2,708	21,937	2	62,322	305,382	0	84,645	630,691	42,279
	*Includes AP, AR, ADA, Donations, Customer Deposits, other small misc. items but not Fixed Assets or Long Term Debt. Those last two items are only completed annually for the audit.													
End Bank Stmt Bal	6,367,919	2,977,862	3,072,295	2,095,185	2,162,388	184,915	54,160	1	65,375	305,382	0	84,643	630,691	42,279
Out Stand Checks	248,020	0	0	0	0	182,207	0	0	3,053	0	0	0	0	0
Dep in Transit	(7,207)	0	0	0	0	0	0	0	0	0	0	0	0	0
GL on Bank Activity Rpt	6,127,105	2,977,862	3,072,295	2,095,185	2,162,388	2,708	54,160	1	62,322	305,382	0	84,643	630,691	42,279
Other Bal Sheet Items *	243,511	(1)	(1)	(0)	0	(0)	32,222	(1)	0	1	0	(2)	0	(0)

	Act 988 of 1991	Federal Drug Control	State Drug Control	Street Fund	Special Redemp Fund	Debt Service Reserve	Bond Fund	Park&Rec Const Fund	Now used for Long Term Govt Debt	Street Bond 2016 DS FS	Street Bond 2016 DSR FS	Stre Const Fund	Revenue Water	Water Operating
REVENUE														
Taxes - Sales	0	0	0	44,881	0	0	245,340	0	0	0	0	0	0	0
Taxes - Property	0	0	0	128,111	0	0	0	0	0	0	0	0	0	0
Licenses Permits & Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park Program Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	478	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales of Services	0	0	0	0	0	0	0	0	0	0	0	0	775,373	0
Miscellaneous Rev	0	0	0	621	0	0	0	0	0	0	0	0	11,563	149
Intergovernmental	0	0	0	125,000	16	0	0	0	0	53,570	0	0	0	780,332
Reimbursement	0	0	0	68,689	0	0	0	0	0	0	0	0	0	0
Sale of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donation Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	0	0	0	0	8	16	53	0	0	17	3	143	0	0
Total Revenue	478	0	0	367,302	24	16	245,393	0	0	53,587	3	143	786,936	780,481
	Fund 062	**Fund 066**	**Fund 068**	**Fund 080**	**Fund 110**	**Fund 113**	**Fund 114**	**Fund 147**	**Fund 165**	**Fund 185**	**Fund 186**	**Fund 187**	**Fund 500**	**Fund 510**
Expense														
Personnel Cost	0	0	0	92,768	0	0	0	0	0	0	0	0	0	169,315
Building & Ground Exp	0	0	0	10,714	0	0	0	0	0	0	0	0	0	62,768
Vehicle Expense	0	0	0	38,393	0	0	0	0	0	0	0	0	0	9,028
Supply Expense	0	0	0	19,228	0	0	0	0	0	0	0	0	0	229,275
Operations Expense	0	0	0	19,473	0	0	0	0	0	0	0	0	6,980	39,365
Professional Services	0	0	0	48,789	0	0	0	0	0	0	0	0	0	8,768
Miscellaneous	0	0	0	536	0	0	0	0	0	0	0	0	7,281	975
Intergovernmental	0	0	0	0	0	16	0	0	0	0	37	0	808,745	22,089
Contract/Don Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0	2,158,125	0	0	83	0	0	0	8,972
Fixed Assets	0	0	0	234,524	0	0	0	0	0	0	0	0	0	245,855
Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	15,030
Construction Projects	0	0	0	98,561	0	0	0	0	0	0	0	63,688	0	0
Total Expense	0	0	0	562,985	0	16	2,158,125	0	0	83	37	63,688	823,006	811,442
Change in Fund Balance/Net Position	478	0	0	(195,683)	24	0	(1,912,732)	0	0	53,504	(35)	(63,545)	(36,070)	(30,961)
Beginning Fund Balance/Net Position	38,103	29,252	23,123	3,293,010	269	742,409	3,031,905	0	199,306	394,579	324,829	6,727,048	869,393	(77,465)
Ending Fund Balance/Net Position	38,581	29,252	23,123	3,097,327	293	742,409	1,119,173	0	199,306	448,082	324,794	6,663,504	833,324	0 (108,426)
End Bank Stmt Bal	38,581	29,252	23,124	3,227,085	293	742,409	1,119,173	0	199,306	448,083	324,794	6,663,503	938,353	221,186
Out Stand Checks	0	0	0	64,193	0	0	0	0	0	0	0	0	20,869	279,628
Dep in Transit	0	0	0	0	0	0	0	0	0	0	0	0	(44,207)	0
GL on Bank Activity Rpt	38,581	29,252	23,124	3,162,891	293	742,409	1,119,173	0	199,306	448,083	324,794	6,663,503	961,690	(58,442)
Other Bal Sheet Items *	(0)	(0)	1	65,564	0	0	(0)	(0)	(0)	1	(1)	(0)	128,367	49,984

	Stormwater Utility	Depreciation WW	Sub-Div Impact	Water Impact	Impact WW	Salem Royalty	W/WW Ref Rev Bds 2017 Bd Fd FS	W/WW Ref Rev Bds 2017 DSR FS	Advertising & Promotion Cash Held	Totals
REVENUE										
Taxes - Sales	0	0	0	0	0	0	0	0	0	1,520,934
Taxes - Property	0	0	0	0	0	0	0	0	0	208,510
Licenses Permits & Fees	0	0	0	0	0	0	0	0	0	60,816
Membership Fees	0	0	0	0	0	0	0	0	0	12,859
Rental Fees	0	0	0	0	0	0	0	0	0	1,040
Park Program Fees	0	0	0	0	0	0	0	0	0	1,007
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	68,083
Sales of Services	0	0	0	0	0	0	0	0	0	891,010
Miscellaneous Rev	0	0	0	0	0	0	0	0	0	206,813
Intergovernmental	25,563	22,089	0	1,350	1,500	0	51,540	0	0	2,006,794
Reimbursement	0	0	0	0	0	0	0	0	0	2,252,709
Sale of Equipment	0	0	0	0	0	0	0	0	0	(1,384)
Donation Revenue	0	0	0	0	0	0	0	0	0	0
Grant Revenue	0	0	0	0	0	0	0	0	0	2,172,097
Sponsorships	0	0	0	0	0	0	0	0	0	4,000
Interest Revenue	5	0	0	2	2	0	11	2	99	(4,913)
Total Revenue	25,568	22,089	0	1,352	1,502	0	51,551	2	99	9,400,374
	Fund 515	**Fund 525**	**Fund 535**	**Fund 550**	**Fund 555**	**Fund 560**	**Fund 604**	**Fund 606**	**Fund 700**	**Total**
Expense										
Personnel Cost	0	0	0	0	0	0	0	0	0	1,177,592
Building & Ground Exp	0	0	0	0	0	0	0	0	0	420,674
Vehicle Expense	0	0	0	0	0	0	0	0	0	122,275
Supply Expense	0	0	0	0	0	0	0	0	0	301,215
Operations Expense	0	0	0	0	0	0	0	0	0	103,712
Professional Services	0	0	0	0	0	0	0	0	0	103,282
Miscellaneous	0	0	0	0	0	0	0	0	0	27,894
Intergovernmental	0	0	0	0	0	0	555,558	30	0	2,510,842
Contract/Don Expense	0	0	0	0	0	0	0	0	0	0
Grant Expense	0	0	0	0	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0	167	0	0	2,226,110
Fixed Assets	19,164	0	0	0	0	0	0	0	0	2,456,708
Interest Expense	0	0	0	0	0	0	0	0	0	19,016
Construction Projects	0	0	0	0	0	0	0	0	0	162,249
Total Expense	19,164	0	0	0	0	0	555,725	30	0	9,631,568
Change in Fund Balance/Net Position	6,404	22,089	0	1,352	1,502	0	(504,174)	(28)	99	(231,195)
Beginning Fund Balance/Net Position	607,094	1,249,366	23,546	191,499	229,186	43,153	556,956	262,278	232,342	38,958,057
Ending Fund Balance/Net Position	613,498	1,271,455	23,546	192,851	230,688	43,153	52,782	262,250	232,441	33,674,697
End Bank Stmt Bal	630,075	1,271,455	23,546	192,851	230,689	43,154	52,783	262,250	232,440	34,957,479
Out Stand Checks	5,900	0	0	0	0	0	0	0	0	803,870
Dep in Transit	0	0	0	0	0	0	0	0	0	(51,414)
GL on Bank Activity Rpt	624,175	1,271,455	23,546	192,851	230,689	43,154	52,783	262,250	232,440	34,205,022
Other Bal Sheet Items *	10,677	0	0	0	1	0	1	(0)	(0)	530,325