City Of Sultan

Memo

To: Mayor, Council and Staff

From: Laura Koenig, Clerk/Deputy Finance Director

Date: June 22, 2007

Re: Financial Report

The May financial report is attached for your review. Staff will be providing a detailed analysis of revenue expectations and funding needs for the balance of the year in July.

The 2006 Annual Report is provided for your review. The annual audit is scheduled to start in late July. Staff is reviewing and addressing the issues raised during the last audit. The Auditors Office has issued a letter regarding the new audit standards which will have an impact on the way they conduct their audits in the future (copy attached)

RECEIVED
APR - 6 2007
BY:

Date: March 30, 2007

To: Washington State Local Governments

Subject: New Audit Standards

We periodically find ourselves dealing with new accounting and auditing standards that have significant ramifications for our audit clients, such as the GASB 34 implementation a few years ago. We find ourselves in that situation again with Statement on Auditing Standards (SAS) 112, a new standard prescribed by the American Institute of Certified Public Accountants (AICPA), one of the standard-setting bodies for auditing. We wanted to take this opportunity to communicate with you about how this new standard may affect your audit.

SAS 112, *Communicating Internal Control Related Matters Identified in an Audit,* is effective for audits of periods ending on or after December 15, 2006, which will include most audits of 2006 financial statements. This audit standard provides guidance on identifying and communicating control deficiencies related to financial statement reporting. It requires auditors to report serious deficiencies in internal controls over financial reporting, which we have done in the past. However, the new standard sets a lower threshold for the types of deficiencies that are reported. The following are examples of indicators of control deficiencies:

- Material misstatements identified by the auditor that were not prevented or detected by the entity's internal controls (even if subsequently corrected by management).
- Restatement of previously issued financial statements to correct a material misstatement.
- Ineffective oversight or quality control measures over financial reporting by those charged with governance of the entity.
- Insufficient knowledge or application of generally accepted accounting principles.
- Deficiencies in controls over non-routine transactions or the financial statement preparation process.

SAS 112 is a result of Sarbanes-Oxley concepts being adopted by standard-setting bodies and is an attempt to reinforce management's responsibility for ensuring sufficient internal controls over financial reporting and the auditor's responsibility to report deficiencies in those controls that come to our attention. You can assist by emphasizing the importance of establishing and following internal controls

over financial reporting that provide reasonable assurance the financial statements are fairly presented in all material respects.

If you have questions or need further guidance, please contact your local Audit Manager or reference the AICPA website at: www.aicpa.org . From the menu on the left select: Professional Resources | Accounting and Auditing | Audit and Attest Standards. Choose the blue box that says, "Authoritative Standards for Non-Issuers" and then "Statements on Auditing Standards (SASs)".

Sincerely,

Chuck Pfeil
Director of Local Audit

General Ledger
Revenue vs. Expenses Summary

Fund	Description	YTD Balance Before Period	Revenues for Period	Expenses for Period	Year to Date Amount
001	GENERAL FUND	58,993.92	848,398.52	784,789.77	122,602.67
100	GENERAL FUND CONTINGENCY	0.00	0.00	0.00	0.00
101	STREET FUND	2,835.34	106,103.22	90,569.99	18,368.57
103	CEMETERY FUND	19,952.93	12,753.83	5,581.32	27,125.44
104	CR EQUIPMENT FUND	56,933.48	0.00	9,580.91	47,352.57
105	PARK IMPROVEMENT FUND	1,928.06	0.00	12,905.24	(10,977.18)
106	POLICE EQUIPMENT RESERVE FUND	0.00	41,176.53	8,460.45	32,716.08
107	DRUG ENFORCEMENT FUND	5,387.18	2,041.82	0.00	7,429.00
108	IMPACT FEE FUND	720,406.88	43,305.19	0.00	763,712.07
109	COMMUNITY IMPROVEMENT FUND	1,118.84	568.78	634.94	1,052.68
110	POLICE BOND FUND	316,893.43	3,636.30	284,341.29	36,188.44
203	LIMITED GO TAX BOND FUND	62,081.32	14,257.37	303.50	76,035.19
205	POLICE GO BOND FUND	15,549.57	16,462.79	0.00	32,012.36
207	LID GUARANTY AND BOND FUND	512,066.88	440,782.99	219.85	952,630.02
301	CAPITAL PROJECT FUND	189,018.72	75,560.44	0.00	264,579.16
303	STREET IMPROVEMENT FUND	(269,491.70)	105,227.35	431,468.06	(595,732.41)
307	LID PROJECT FUND	129,603.30	0.00	55.13	129,548.17
400	UTILITY WATER FUND	192,897.47	305,657.87	242,902.97	255,652.37
401	UTILITY SEWER FUND	113,565.34	391,423.01	352,178.70	152,809.65
402	UTILITY GARBAGE FUND	155,236.51	241,410.04	183,757.90	212,888.65
403	WATER REVENUE BOND FUND	106,336.78	26,222.20	0.00	132,558.98
405	CR UTILITY FUND	1,268,406.38	29,127.74	0.00	1,297,534.12
407	SEWER SYSTEM IMPROVEMENT FUND	792.02	250,009.09	233,091.85	17,709.26
409	WATER SYSTEM IMPROVEMENT FUND	21,481.40	246.49	0.00	21,727.89
412	WATER SYSTEM DEBT FUND	212,276.90	3,935.85	0.00	216,212.75
413	SEWER SYSTEM DEBT FUND	458.56	52,499.27	4,315.62	48,642.21
621	CEMETERY TRUST FUND	98,330.57	1,400.00	0.00	99,730.57
631	WARRANT CLEARING FUND	282,866.94	0.00	0.00	282,866.94
632	CLAIMS CLEARING FUND	399.64	0.00	0.00	399.64
633	TREASURERS TRUST FUND	85,423.71	159,629.84	0.00	245,053.55
634	INVESTMENT FUND	1,299,975.87	10,147.78	0.00	1,310,123.65
	Report Totals:	5,661,726.24	3,181,984.31	2,645,157.49	6,198,553.06

General Ledger

Revenue vs. Expenses by Account Type

User: laura
Printed: 06/14/2007 - 5:22
Period 1 to 5, 2007
Full Year Budget

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
001	GENERAL FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	58,993.92	-58,993.92	0.00	0.00
	Taxes	1,330,251.00	322,730.86	695,199.92	635,051.08	554,271.25	52.26
	Licenses and Permits	210,450.00	9,140.00	26,652.00	183,798.00	87,687.50	12.66
	Intergovernmental Revenues	213,193.00	251.74	42,624.02	170,568.98	88,830.40	19.99
	Charges for Services	288,035.00	10,032.00	38,264.80	249,770.20	120,014.60	13.28
	Fines and Penalties	70,150.00	6,185.07	28,529.46	41,620.54	29,229.15	40.67
	Miscellaneous Revenues	53,350.00	2,233.09	17,128.32	36,221.68	22,229.15	32.11
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	30,000.00	0.00	0.00	30,000.00	12,500.00	0.00
	REVENUE Totals:	2,195,429.00	350,572.76	907,392.44	1,288,036.56	914,762.10	41.33
EXPENSES							
001-005	Legislative						
	Salaries and Wages	3,720.00	100.00	1,100.00	2,620.00	1,550.00	29.57
	Employee Benefits	285.00	7.65	84.16	200.84	118.75	29.53
	Operating and Office Supply	300.00	65.33	535.63	-235.63	125.00	178.54
	Other Services and Charges	8,500.00	89.25	6,021.89	2,478.11	3,541.65	70.85
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	001-005 Totals:	12,805.00	262.23	7,741.68	5,063.32	5,335.40	60.46
001-010	Executive/Administrative						
	Salaries and Wages	17,500.00	1,448.14	7,782.45	9,717.55	7,291.65	44.47
	Employee Benefits	4,347.00	409.45	2,611.70	1,735.30	1,811.25	60.08
	Operating and Office Supply	2,200.00	0.00	0.00	2,200.00	916.65	0.00
	Other Services and Charges	5,100.00	12.00	1,608.17	3,491.83	2,125.00	31.53
	Capital Outlays	1,200.00	0.00	0.00	1,200.00	500.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	001-010 Totals:	30,347.00	1,869.59	12,002.32	18,344.68	12,644.60	39.55
001-015	Finance Administration						
	Salaries and Wages	20,921.00	1,798.59	9,812.34	11,108.66	8,717.10	46.90
	Employee Benefits	6,708.00	581.53	3,162.77	3,545.23	2,795.00	47.15
	Operating and Office Supply	350.00	505.04	1,190.68	-840.68	145.85	340.19
	Other Services and Charges	23,400.00	205.94	2,557.84	20,842.16	9,750.00	10.93
	Capital Outlays	1,500.00	0.00	33.82	1,466.18	625.00	2.25
	001-015 Totals:	52,879.00	3,091.10	16,757.45	36,121.55	22,032.90	31.69
001-020	Grants						
	Salaries and Wages	13,118.00	985.30	5,278.31	7,839.69	5,465.85	40.24
	Employee Benefits	3,119.00	255.22	1,400.49	1,718.51	1,299.60	44.90
	Operating and Office Supply	6,700.00	0.00	63.35	6,636.65	2,791.65	0.95
	Other Services and Charges	4,300.00	0.00	739.06	3,560.94	1,791.65	17.19
	Capital Outlays	500.00	0.00	46.97	453.03	208.35	9.39
	001-020 Totals:	27,737.00	1,240.52	7,528.18	20,208.82	11,557.10	27.14
001-025	Legal Services						
	Salaries and Wages	6,696.00	580.80	3,198.57	3,497.43	2,790.00	47.77
	Employee Benefits	1,918.00	167.86	926.41	991.59	799.15	48.30
	Other Services and Charges	42,500.00	7,681.75	19,838.48	22,661.52	17,708.35	46.68
	Intergovernmental Services	1,200.00	65.06	476.45	723.55	500.00	39.70
	001-025 Totals:	52,314.00	8,495.47	24,439.91	27,874.09	21,797.50	46.72
001-030	Civil Service						
	Operating and Office Supply	150.00	0.00	33.75	116.25	62.50	22.50
	Other Services and Charges	1,000.00	0.00	5.00	995.00	416.65	0.50
	001-030 Totals:	1,150.00	0.00	38.75	1,111.25	479.15	3.37
001-035	Other Governmental Services						
	Operating and Office Supply	3,900.00	416.14	2,799.71	1,100.29	1,625.00	71.79
	Other Services and Charges	47,578.00	4,297.40	22,388.63	25,189.37	19,824.15	47.06
	Intergovernmental Services	325.00	0.00	0.00	325.00	135.40	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Capital Outlays	6,000.00	0.00	0.00	6,000.00	2,500.00	0.00
	001-035 Totals:	57,803.00	4,713.54	25,188.34	32,614.66	24,084.60	43.58
001-040	Law Enforcement						
	Salaries and Wages	578,717.00	48,336.90	258,406.45	320,310.55	241,132.10	44.65
	Employee Benefits	240,677.00	21,305.23	108,023.45	132,653.55	100,282.10	44.88
	Operating and Office Supply	58,500.00	2,862.25	17,818.95	40,681.05	24,375.00	30.46
	Other Services and Charges	94,874.00	8,452.77	36,342.61	58,531.39	39,530.85	38.31
	Intergovernmental Services	61,844.00	4,662.49	26,414.61	35,429.39	25,768.35	42.71
	Capital Outlays	10,000.00	2,838.52	6,320.07	3,679.93	4,166.65	63.20
	001-040 Totals:	1,044,612.00	88,458.16	453,326.14	591,285.86	435,255.00	43.40
001-045	Law Enforcment Agency Fees						
	Other Services and Charges	183,000.00	29,250.41	62,361.33	120,638.67	76,250.00	34.08
	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00	0.00
	001-045 Totals:	183,000.00	29,250.41	62,361.33	120,638.67	76,250.00	34.08
001-050	Emergency Services						
	Operating and Office Supply	500.00	0.00	0.00	500.00	208.35	0.00
	Other Services and Charges	0.00	0.00	127.95	-127.95	0.00	0.00
	Intergovernmental Services	700.00	0.00	0.00	700.00	291.65	0.00
	001-050 Totals:	1,200.00	0.00	127.95	1,072.05	500.00	10.66
001-055	Miscellaneous Services						
	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00	0.00
	001-055 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
001-060	Code Enforcement						
	Salaries and Wages	0.00	130.23	130.23	-130.23	0.00	0.00
	Employee Benefits	0.00	11.12	11.12	-11.12	0.00	0.00
	Operating and Office Supply	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	20,000.00	97.00	737.00	19,263.00	8,333.35	3.68
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	001-060 Totals:	20,000.00	238.35	878.35	19,121.65	8,333.35	4.39
001-065	Planning and Development						
	Salaries and Wages	39,943.00	3,074.51	16,893.89	23,049.11	16,642.90	42.29
	Employee Benefits	10,635.00	881.35	4,857.02	5,777.98	4,431.25	45.67
	Operating and Office Supply	9,400.00	314.90	1,335.91	8,064.09	3,916.65	14.21
	Other Services and Charges	111,614.00	4,733.94	51,204.88	60,409.12	46,505.85	45.88
	Capital Outlays	6,500.00	0.00	339.37	6,160.63	2,708.35	5.22
	001-065 Totals:	178,092.00	9,004.70	74,631.07	103,460.93	74,205.00	41.91
001-070	Building and Community Dev.						
	Salaries and Wages	84,145.00	6,484.86	34,887.65	49,257.35	35,060.40	41.46
	Employee Benefits	30,884.00	2,394.99	12,883.16	18,000.84	12,868.35	41.71
	Operating and Office Supply	2,395.00	670.00	1,871.30	523.70	997.90	78.13
	Other Services and Charges	6,625.00	262.79	718.99	5,906.01	2,760.40	10.85
	Capital Outlays	7,000.00	0.00	6,900.00	100.00	2,916.65	98.57
	001-070 Totals:	131,049.00	9,812.64	57,261.10	73,787.90	54,603.75	43.69
001-075	Public Health						
	Intergovernmental Services	700.00	0.00	233.74	466.26	291.65	33.39
	001-075 Totals:	700.00	0.00	233.74	466.26	291.65	33.39
001-080	Library						
	Salaries and Wages	17,313.00	1,378.28	7,262.01	10,050.99	7,213.75	41.95
	Employee Benefits	6,981.00	575.21	3,039.07	3,941.93	2,908.75	43.53
	Operating and Office Supply	300.00	11.37	348.43	-48.43	125.00	116.14
	Other Services and Charges	12,290.00	71.30	2,574.48	9,715.52	5,120.85	20.95
	Intergovernmental Services	60,325.00	0.00	0.00	60,325.00	25,135.40	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	001-080 Totals:	97,209.00	2,036.16	13,223.99	83,985.01	40,503.75	13.60
001-085	Parks and Recreation						
	Salaries and Wages	42,937.00	3,110.52	16,624.28	26,312.72	17,890.40	38.72
	Employee Benefits	15,175.00	1,093.54	5,993.36	9,181.64	6,322.90	39.49

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Operating and Office Supply	9,600.00	340.90	1,897.26	7,702.74	4,000.00	19.76
	Other Services and Charges	11,000.00	802.62	4,495.52	6,504.48	4,583.35	40.87
	Capital Outlays	6,000.00	0.00	39.05	5,960.95	2,500.00	0.65
	Debt Service - Principal	42,000.00	0.00	0.00	42,000.00	17,500.00	0.00
	Debt Service - Interest	9,100.00	0.00	0.00	9,100.00	3,791.65	0.00
	Interfund Services	2,500.00	0.00	0.00	2,500.00	1,041.65	0.00
	001-085 Totals:	138,312.00	5,347.58	29,049.47	109,262.53	57,630.00	21.00
001-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	001-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	2,029,209.00	163,820.45	784,789.77	1,244,419.23	845,503.75	38.67
	001 Totals:	166,220.00	-186,752.31	122,602.67	43,617.33	69,258.35	73.76
100	GENERAL FUND CONTINGENCY						
REVENUE							
	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	Taxes	71,685.00	0.00	0.00	71,685.00	29,868.75	0.00
	Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	71,685.00	0.00	0.00	71,685.00	29,868.75	0.00
EXPENSES							
100-100	(No Description)						
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	100-100 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
100-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	100-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	100 Totals:	71,685.00	0.00	0.00	71,685.00	29,868.75	0.00
101	STREET FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	2,835.34	-2,835.34	0.00	0.00
	Taxes	128,350.00	34,234.86	61,168.81	67,181.19	53,479.15	47.66
	Licenses and Permits	7,300.00	0.00	2,225.00	5,075.00	3,041.65	30.48
	Intergovernmental Revenues	110,778.00	8,931.55	42,576.88	68,201.12	46,157.50	38.43
	Miscellaneous Revenues	1,600.00	0.00	32.53	1,567.47	666.65	2.03
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	0.00	100.00	100.00	-100.00	0.00	0.00
	REVENUE Totals:	248,028.00	43,266.41	108,938.56	139,089.44	103,345.00	43.92
EXPENSES							
101-150	Road and Street Maintenance						
	Salaries and Wages	121,329.00	9,401.77	51,490.41	69,838.59	50,553.75	42.44
	Employee Benefits	33,120.00	2,701.38	15,323.88	17,796.12	13,800.00	46.27
	Operating and Office Supply	12,000.00	1,182.70	4,090.30	7,909.70	5,000.00	34.09
	Other Services and Charges	35,787.00	701.65	3,643.94	32,143.06	14,911.25	10.18
	Capital Outlays	9,750.00	0.00	279.93	9,470.07	4,062.50	2.87
	Debt Service - Principal	8,691.00	0.00	0.00	8,691.00	3,621.25	0.00
	Debt Service - Interest	1,063.00	0.00	0.00	1,063.00	442.90	0.00
	Interfund Services	2,500.00	0.00	0.00	2,500.00	1,041.65	0.00
	101-150 Totals:	224,240.00	13,987.50	74,828.46	149,411.54	93,433.35	33.37
101-160	Traffic and Pedestrian Service						
	Operating and Office Supply	4,000.00	300.00	1,200.00	2,800.00	1,666.65	30.00
	Other Services and Charges	32,650.00	2,485.95	14,541.53	18,108.47	13,604.15	44.54

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	101-160 Totals:	36,650.00	2,785.95	15,741.53	20,908.47	15,270.85	42.95
101-180	Road and Street Construction						
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	101-180 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
101-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	101-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	260,890.00	16,773.45	90,569.99	170,320.01	108,704.15	34.72
	101 Totals:	-12,862.00	-26,492.96	18,368.57	-31,230.57	-5,359.15	-142.81
103	CEMETERY FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	19,952.93	-19,952.93	0.00	0.00
	Charges for Services	19,000.00	2,180.50	11,625.50	7,374.50	7,916.65	61.19
	Miscellaneous Revenues	4,900.00	0.00	1,128.33	3,771.67	2,041.65	23.03
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	23,900.00	2,180.50	32,706.76	-8,806.76	9,958.35	136.85
EXPENSES							
103-103	Cemetery						
	Salaries and Wages	9,097.00	711.32	3,796.48	5,300.52	3,790.40	41.73
	Employee Benefits	3,313.00	252.54	1,350.06	1,962.94	1,380.40	40.75
	Operating and Office Supply	6,300.00	290.52	434.78	5,865.22	2,625.00	6.90
	Other Services and Charges	1,418.00	0.00	0.00	1,418.00	590.85	0.00
	Capital Outlays	8,000.00	0.00	0.00	8,000.00	3,333.35	0.00
	Debt Service - Principal	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	103-103 Totals:	28,128.00	1,254.38	5,581.32	22,546.68	11,720.00	19.84
103-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	103-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	28,128.00	1,254.38	5,581.32	22,546.68	11,720.00	19.84
	103 Totals:	-4,228.00	-926.12	27,125.44	-31,353.44	-1,761.65	-641.57
104	CR EQUIPMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	56,933.48	-56,933.48	0.00	0.00
	Taxes	0.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	30,000.00	0.00	0.00	30,000.00	12,500.00	0.00
	REVENUE Totals:	30,000.00	0.00	56,933.48	-26,933.48	12,500.00	189.78
EXPENSES							
104-104	Cumulative Reserve Equipment						
	Capital Outlays	30,000.00	2,055.40	1,865.00	28,135.00	12,500.00	6.22
	Interfund Services	0.00	0.00	7,715.91	-7,715.91	0.00	0.00
	104-104 Totals:	30,000.00	2,055.40	9,580.91	20,419.09	12,500.00	31.94
104-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	104-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	EXPENSES Totals:	30,000.00	2,055.40	9,580.91	20,419.09	12,500.00	31.94
	104 Totals:	0.00	2,055.40	47,352.57	-47,352.57	0.00	0.00
105	PARK IMPROVEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	1,928.06	-1,928.06	0.00	0.00
	Intergovernmental Revenues	111,256.00	0.00	0.00	111,256.00	46,356.65	0.00
	Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	318,218.00	0.00	0.00	318,218.00	132,590.85	0.00
	REVENUE Totals:	429,474.00	0.00	1,928.06	427,545.94	178,947.50	0.45
EXPENSES							
105-105	Park Improvement						
	Operating and Office Supply	0.00	0.00	64.00	-64.00	0.00	0.00
	Other Services and Charges	0.00	0.00	4,160.48	-4,160.48	0.00	0.00
	Capital Outlays	439,474.00	0.00	8,680.76	430,793.24	183,114.15	1.98
	105-105 Totals:	439,474.00	0.00	12,905.24	426,568.76	183,114.15	2.94
105-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	105-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	439,474.00	0.00	12,905.24	426,568.76	183,114.15	2.94
	105 Totals:	-10,000.00	0.00	-10,977.18	977.18	-4,166.65	109.77
106	POLICE EQUIPMENT RESERVE FUND						
REVENUE							

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	Taxes	42,055.00	6,045.96	33,393.12	8,661.88	17,522.90	79.40
	Other Financing Sources	0.00	0.00	7,783.41	-7,783.41	0.00	0.00
	REVENUE Totals:	42,055.00	6,045.96	41,176.53	878.47	17,522.90	97.91
EXPENSES							
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
106-106	(No Description)						
	Capital Outlays	16,540.00	0.00	8,460.45	8,079.55	6,891.65	51.15
	106-106 Totals:	16,540.00	0.00	8,460.45	8,079.55	6,891.65	51.15
106-900	(No Description)						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	106-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	16,540.00	0.00	8,460.45	8,079.55	6,891.65	51.15
	106 Totals:	25,515.00	-6,045.96	32,716.08	-7,201.08	10,631.25	128.22
107	DRUG ENFORCEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	5,387.18	-5,387.18	0.00	0.00
	Fines and Penalties	500.00	0.00	1,980.00	-1,480.00	208.35	396.00
	Miscellaneous Revenues	150.00	0.00	61.82	88.18	62.50	41.21
	REVENUE Totals:	650.00	0.00	7,429.00	-6,779.00	270.85	1142.92
EXPENSES							
107-107	Drug Enforcement						
	Operating and Office Supply	650.00	0.00	0.00	650.00	270.85	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	107-107 Totals:	650.00	0.00	0.00	650.00	270.85	0.00
107-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	107-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	650.00	0.00	0.00	650.00	270.85	0.00
	107 Totals:	0.00	0.00	7,429.00	-7,429.00	0.00	0.00
108	IMPACT FEE FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	720,406.88	-720,406.88	0.00	0.00
	Charges for Services	367,640.00	10,377.41	35,038.62	332,601.38	153,183.35	9.53
	Miscellaneous Revenues	0.00	0.00	8,266.57	-8,266.57	0.00	0.00
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	367,640.00	10,377.41	763,712.07	-396,072.07	153,183.35	207.73
EXPENSES							
108-108	Impact Fees						
	Interfund Services	506,108.00	0.00	0.00	506,108.00	210,878.35	0.00
	108-108 Totals:	506,108.00	0.00	0.00	506,108.00	210,878.35	0.00
108-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	108-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	506,108.00	0.00	0.00	506,108.00	210,878.35	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	108 Totals:	-138,468.00	-10,377.41	763,712.07	-902,180.07	-57,695.00	-551.54
109	COMMUNITY IMPROVEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	1,118.84	-1,118.84	0.00	0.00
	Intergovernmental Revenues	1,000.00	0.00	555.94	444.06	416.65	55.59
	Miscellaneous Revenues	550.00	0.00	12.84	537.16	229.15	2.33
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,550.00	0.00	1,687.62	-137.62	645.85	108.88
EXPENSES							
109-573	Community Improvement						
	Operating and Office Supply	500.00	0.00	0.00	500.00	208.35	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	109-573 Totals:	500.00	0.00	0.00	500.00	208.35	0.00
109-574	Other Community Events						
	Operating and Office Supply	1,000.00	389.68	634.94	365.06	416.65	63.49
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00	0.00
	109-574 Totals:	1,000.00	389.68	634.94	365.06	416.65	63.49
109-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	109-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	1,500.00	389.68	634.94	865.06	625.00	42.33
	109 Totals:	50.00	389.68	1,052.68	-1,002.68	20.85	2105.36

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
110	POLICE BOND FUND						
REVENUE							
	Beginning Fund Balance	310,230.00	0.00	316,893.43	-6,663.43	129,262.50	102.15
	Miscellaneous Revenues	0.00	0.00	3,636.30	-3,636.30	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	310,230.00	0.00	320,529.73	-10,299.73	129,262.50	103.32
EXPENSES							
110-110	Police Bond						
	Other Services and Charges	0.00	0.00	531.29	-531.29	0.00	0.00
	Capital Outlays	310,230.00	0.00	283,810.00	26,420.00	129,262.50	91.48
	110-110 Totals:	310,230.00	0.00	284,341.29	25,888.71	129,262.50	91.65
110-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	110-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	310,230.00	0.00	284,341.29	25,888.71	129,262.50	91.65
	110 Totals:	0.00	0.00	36,188.44	-36,188.44	0.00	0.00
203	LIMITED GO TAX BOND FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	62,081.32	-62,081.32	0.00	0.00
	Miscellaneous Revenues	47,444.00	0.00	14,257.37	33,186.63	19,768.35	30.05
	Nonrevenues	97,000.00	0.00	0.00	97,000.00	40,416.65	0.00
	REVENUE Totals:	144,444.00	0.00	76,338.69	68,105.31	60,185.00	52.85
EXPENSES							
203-203	Limited Tax Bond						
	Other Services and Charges	350.00	0.00	303.50	46.50	145.85	86.71
	Debt Service - Principal	65,000.00	0.00	0.00	65,000.00	27,083.35	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Debt Service - Interest	55,120.00	0.00	0.00	55,120.00	22,966.65	0.00
	203-203 Totals:	120,470.00	0.00	303.50	120,166.50	50,195.85	0.25
203-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	203-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	120,470.00	0.00	303.50	120,166.50	50,195.85	0.25
	203 Totals:	23,974.00	0.00	76,035.19	-52,061.19	9,989.15	317.16
205	POLICE GO BOND FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	15,549.57	-15,549.57	0.00	0.00
	Taxes	31,465.00	13,355.41	16,284.36	15,180.64	13,110.40	51.75
	Miscellaneous Revenues	585.00	0.00	178.43	406.57	243.75	30.50
	REVENUE Totals:	32,050.00	13,355.41	32,012.36	37.64	13,354.15	99.88
EXPENSES							
205-205	GO Emergency Service						
	Other Services and Charges	350.00	0.00	0.00	350.00	145.85	0.00
	Debt Service - Principal	15,000.00	0.00	0.00	15,000.00	6,250.00	0.00
	Debt Service - Interest	16,465.00	0.00	0.00	16,465.00	6,860.40	0.00
	205-205 Totals:	31,815.00	0.00	0.00	31,815.00	13,256.25	0.00
205-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	205-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	EXPENSES Totals:	31,815.00	0.00	0.00	31,815.00	13,256.25	0.00
	205 Totals:	235.00	-13,355.41	32,012.36	-31,777.36	97.90	???????
207	LID GUARANTY AND BOND FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	512,066.88	-512,066.88	0.00	0.00
	Miscellaneous Revenues	478,520.00	15,225.93	440,782.99	37,737.01	199,383.35	92.11
	REVENUE Totals:	478,520.00	15,225.93	952,849.87	-474,329.87	199,383.35	199.12
EXPENSES							
207-207	LID Guranty						
	Other Services and Charges	500.00	0.00	219.85	280.15	208.35	43.97
	Debt Service - Principal	312,520.00	0.00	0.00	312,520.00	130,216.65	0.00
	Debt Service - Interest	166,000.00	0.00	0.00	166,000.00	69,166.65	0.00
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	207-207 Totals:	479,020.00	0.00	219.85	478,800.15	199,591.65	0.05
207-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	207-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	479,020.00	0.00	219.85	478,800.15	199,591.65	0.05
	207 Totals:	-500.00	-15,225.93	952,630.02	-953,130.02	-208.35	???????
301	CAPITAL PROJECT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	189,018.72	-189,018.72	0.00	0.00
	Taxes	230,318.00	25,852.51	73,391.47	156,926.53	95,965.85	31.87

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Miscellaneous Revenues	14,963.00	0.00	2,168.97	12,794.03	6,234.60	14.50
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	245,281.00	25,852.51	264,579.16	-19,298.16	102,200.40	107.87
EXPENSES							
301-301	Capital Improvement						
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service - Principal	32,000.00	0.00	0.00	32,000.00	13,333.35	0.00
	Debt Service - Interest	9,600.00	0.00	0.00	9,600.00	4,000.00	0.00
	Interfund Services	225,230.00	0.00	0.00	225,230.00	93,845.85	0.00
	301-301 Totals:	266,830.00	0.00	0.00	266,830.00	111,179.15	0.00
301-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	301-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	266,830.00	0.00	0.00	266,830.00	111,179.15	0.00
	301 Totals:	-21,549.00	-25,852.51	264,579.16	-286,128.16	-8,978.75	???????
303	STREET IMPROVEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	-269,491.70	269,491.70	0.00	0.00
	Taxes	0.00	0.00	320.91	-320.91	0.00	0.00
	Intergovernmental Revenues	1,595,497.00	0.00	104,756.44	1,490,740.56	664,790.40	6.57
	Miscellaneous Revenues	0.00	150.00	150.00	-150.00	0.00	0.00
	Other Financing Sources	333,120.00	0.00	0.00	333,120.00	138,800.00	0.00
	REVENUE Totals:	1,928,617.00	150.00	-164,264.35	2,092,881.35	803,590.40	-8.52
EXPENSES							
303-303	Street Construction						

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Other Services and Charges	400,000.00	146,089.23	431,468.06	-31,468.06	166,666.65	107.87
	Capital Outlays	1,600,297.00	0.00	0.00	1,600,297.00	666,790.40	0.00
	Debt Service - Principal	27,231.00	0.00	0.00	27,231.00	11,346.25	0.00
	Debt Service - Interest	1,089.00	0.00	0.00	1,089.00	453.75	0.00
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	303-303 Totals:	2,028,617.00	146,089.23	431,468.06	1,597,148.94	845,257.10	21.27
303-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	303-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	2,028,617.00	146,089.23	431,468.06	1,597,148.94	845,257.10	21.27
	303 Totals:	-100,000.00	145,939.23	-595,732.41	495,732.41	-41,666.65	595.73
307	LID PROJECT FUND						
REVENUE							
	Beginning Fund Balance	128,948.00	0.00	129,603.30	-655.30	53,728.35	100.51
	Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	128,948.00	0.00	129,603.30	-655.30	53,728.35	100.51
EXPENSES							
307-307	LID Project						
	Other Services and Charges	128,948.00	0.00	55.13	128,892.87	53,728.35	0.04
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
	307-307 Totals:	128,948.00	0.00	55.13	128,892.87	53,728.35	0.04
307-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	307-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	128,948.00	0.00	55.13	128,892.87	53,728.35	0.04
	307 Totals:	0.00	0.00	129,548.17	-129,548.17	0.00	0.00
400	UTILITY WATER FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	192,897.47	-192,897.47	0.00	0.00
	Charges for Services	647,878.00	53,927.15	298,585.41	349,292.59	269,949.15	46.09
	Miscellaneous Revenues	21,000.00	468.88	7,072.46	13,927.54	8,750.00	33.68
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	668,878.00	54,396.03	498,555.34	170,322.66	278,699.15	74.54
EXPENSES							
400-400	Utility Water						
	Salaries and Wages	269,454.00	19,568.06	106,078.41	163,375.59	112,272.50	39.37
	Employee Benefits	91,031.00	6,902.87	37,683.60	53,347.40	37,929.60	41.40
	Operating and Office Supply	84,500.00	8,016.95	29,191.15	55,308.85	35,208.35	34.55
	Other Services and Charges	150,850.00	10,045.53	38,690.76	112,159.24	62,854.15	25.65
	Intergovernmental Services	79,739.00	2,474.09	26,005.75	53,733.25	33,224.60	32.61
	Capital Outlays	3,250.00	0.00	5,253.30	-2,003.30	1,354.15	161.64
	Interfund Services	15,000.00	0.00	0.00	15,000.00	6,250.00	0.00
	400-400 Totals:	693,824.00	47,007.50	242,902.97	450,921.03	289,093.35	35.01
400-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	400-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	EXPENSES Totals:	693,824.00	47,007.50	242,902.97	450,921.03	289,093.35	35.01
	400 Totals:	-24,946.00	-7,388.53	255,652.37	-280,598.37	-10,394.15	???????
401	UTILITY SEWER FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	113,565.34	-113,565.34	0.00	0.00
	Charges for Services	908,555.00	75,526.36	388,705.40	519,849.60	378,564.60	42.78
	Miscellaneous Revenues	500.00	485.79	2,717.61	-2,217.61	208.35	543.52
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	909,055.00	76,012.15	504,988.35	404,066.65	378,772.90	55.55
EXPENSES							
401-401	Utility Sewer						
	Salaries and Wages	301,099.00	21,588.75	118,404.49	182,694.51	125,457.90	39.32
	Employee Benefits	93,902.00	7,260.29	39,206.04	54,695.96	39,125.85	41.75
	Operating and Office Supply	52,000.00	4,689.94	24,243.99	27,756.01	21,666.65	46.62
	Other Services and Charges	203,672.00	28,401.70	84,098.89	119,573.11	84,863.35	41.29
	Intergovernmental Services	68,977.00	1,369.51	19,652.28	49,324.72	28,740.40	28.49
	Capital Outlays	10,000.00	0.00	14,079.01	-4,079.01	4,166.65	140.79
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Services	160,100.00	0.00	52,494.00	107,606.00	66,708.35	32.79
	401-401 Totals:	889,750.00	63,310.19	352,178.70	537,571.30	370,729.15	39.58
401-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	401-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	889,750.00	63,310.19	352,178.70	537,571.30	370,729.15	39.58

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	401 Totals:	19,305.00	-12,701.96	152,809.65	-133,504.65	8,043.75	791.55
402	UTILITY GARBAGE FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	155,236.51	-155,236.51	0.00	0.00
	Taxes	19,748.00	1,335.33	7,629.08	12,118.92	8,228.35	38.63
	Intergovernmental Revenues	1,710.00	0.00	0.00	1,710.00	712.50	0.00
	Charges for Services	546,012.00	44,280.79	224,787.73	321,224.27	227,505.00	41.17
	Miscellaneous Revenues	22,252.00	1,484.10	8,993.23	13,258.77	9,271.65	40.42
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	589,722.00	47,100.22	396,646.55	193,075.45	245,717.50	67.26
EXPENSES							
402-402	Garbage						
	Salaries and Wages	148,158.00	9,198.94	49,496.34	98,661.66	61,732.50	33.41
	Employee Benefits	53,003.00	3,376.53	18,545.83	34,457.17	22,084.60	34.99
	Operating and Office Supply	21,000.00	2,218.68	8,082.94	12,917.06	8,750.00	38.49
	Other Services and Charges	92,560.00	1,340.38	7,912.32	84,647.68	38,566.65	8.55
	Intergovernmental Services	257,037.00	19,319.51	99,681.41	157,355.59	107,098.75	38.78
	Capital Outlays	12,500.00	0.00	39.06	12,460.94	5,208.35	0.31
	Interfund Services	5,000.00	0.00	0.00	5,000.00	2,083.35	0.00
	402-402 Totals:	589,258.00	35,454.04	183,757.90	405,500.10	245,524.15	31.18
402-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	402-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	589,258.00	35,454.04	183,757.90	405,500.10	245,524.15	31.18
	402 Totals:	464.00	-11,646.18	212,888.65	-212,424.65	193.35	???????

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
403 REVENUE	WATER REVENUE BOND FUND						
	Beginning Fund Balance	54,243.00	0.00	106,336.78	-52,093.78	22,601.25	196.04
	Miscellaneous Revenues	2,712.00	0.00	1,220.20	1,491.80	1,130.00	44.99
	Nonrevenues	100,000.00	0.00	25,002.00	74,998.00	41,666.65	25.00
	REVENUE Totals:	156,955.00	0.00	132,558.98	24,396.02	65,397.90	84.46
EXPENSES 403-403	Water/Sewer Revenue Bonds						
	Other Services and Charges	500.00	0.00	0.00	500.00	208.35	0.00
	Debt Service - Principal	70,000.00	0.00	0.00	70,000.00	29,166.65	0.00
	Debt Service - Interest	55,460.00	0.00	0.00	55,460.00	23,108.35	0.00
	403-403 Totals:	125,960.00	0.00	0.00	125,960.00	52,483.35	0.00
403-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	403-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	125,960.00	0.00	0.00	125,960.00	52,483.35	0.00
	403 Totals:	30,995.00	0.00	132,558.98	-101,563.98	12,914.60	427.68
405 REVENUE	CR UTILITY FUND						
	Beginning Fund Balance	0.00	0.00	1,268,406.38	-1,268,406.38	0.00	0.00
	Taxes	0.00	10.96	10.96	-10.96	0.00	0.00
	Miscellaneous Revenues	18,700.00	5,754.00	29,116.78	-10,416.78	7,791.65	155.70
	Nonrevenues	74,000.00	0.00	0.00	74,000.00	30,833.35	0.00
	Other Financing Sources	30,000.00	0.00	0.00	30,000.00	12,500.00	0.00
	REVENUE Totals:	122,700.00	5,764.96	1,297,534.12	-1,174,834.12	51,125.00	1057.49

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
EXPENSES							
405-405	Cumulative Reserve Utility						
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Services	921,490.00	0.00	0.00	921,490.00	383,954.15	0.00
	405-405 Totals:	921,490.00	0.00	0.00	921,490.00	383,954.15	0.00
405-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	405-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	921,490.00	0.00	0.00	921,490.00	383,954.15	0.00
	405 Totals:	-798,790.00	-5,764.96	1,297,534.12	-2,096,324.12	-332,829.15	-162.44
407	SEWER SYSTEM IMPROVEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	792.02	-792.02	0.00	0.00
	Miscellaneous Revenues	223,510.00	0.00	9.09	223,500.91	93,129.15	0.00
	Nonrevenues	1,065,000.00	250,000.00	250,000.00	815,000.00	443,750.00	23.47
	Other Financing Sources	421,490.00	0.00	0.00	421,490.00	175,620.85	0.00
	REVENUE Totals:	1,710,000.00	250,000.00	250,801.11	1,459,198.89	712,500.00	14.67
EXPENSES							
407-407	Sewer System Improvement						
	Other Services and Charges	1,535,000.00	29,044.11	103,180.27	1,431,819.73	639,583.35	6.72
	Capital Outlays	175,000.00	87,280.56	129,911.58	45,088.42	72,916.65	74.24
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	407-407 Totals:	1,710,000.00	116,324.67	233,091.85	1,476,908.15	712,500.00	13.63
407-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	407-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	1,710,000.00	116,324.67	233,091.85	1,476,908.15	712,500.00	13.63
	407 Totals:	0.00	-133,675.33	17,709.26	-17,709.26	0.00	0.00
409	WATER SYSTEM IMPROVEMENT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	21,481.40	-21,481.40	0.00	0.00
	Miscellaneous Revenues	332,780.00	0.00	246.49	332,533.51	138,658.35	0.07
	Nonrevenues	500,000.00	0.00	0.00	500,000.00	208,333.35	0.00
	Other Financing Sources	40,793.00	0.00	0.00	40,793.00	16,997.10	0.00
	REVENUE Totals:	873,573.00	0.00	21,727.89	851,845.11	363,988.75	2.49
EXPENSES							
409-409	Water System Improvement						
	Other Services and Charges	70,000.00	0.00	0.00	70,000.00	29,166.65	0.00
	Capital Outlays	825,000.00	0.00	0.00	825,000.00	343,750.00	0.00
	409-409 Totals:	895,000.00	0.00	0.00	895,000.00	372,916.65	0.00
409-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	409-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	895,000.00	0.00	0.00	895,000.00	372,916.65	0.00
	409 Totals:	-21,427.00	0.00	21,727.89	-43,154.89	-8,927.90	-101.40

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
412	WATER SYSTEM DEBT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	212,276.90	-212,276.90	0.00	0.00
	Miscellaneous Revenues	45,400.00	500.00	3,935.85	41,464.15	18,916.65	8.67
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	45,400.00	500.00	216,212.75	-170,812.75	18,916.65	476.24
EXPENSES							
412-412	Water Debt Service						
	Debt Service - Principal	114,707.00	0.00	0.00	114,707.00	47,794.60	0.00
	Debt Service - Interest	43,669.00	0.00	0.00	43,669.00	18,195.40	0.00
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	412-412 Totals:	158,376.00	0.00	0.00	158,376.00	65,990.00	0.00
412-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	412-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	158,376.00	0.00	0.00	158,376.00	65,990.00	0.00
	412 Totals:	-112,976.00	-500.00	216,212.75	-329,188.75	-47,073.35	-191.38
413	SEWER SYSTEM DEBT FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	458.56	-458.56	0.00	0.00
	Miscellaneous Revenues	335,300.00	0.00	5.27	335,294.73	139,708.35	0.00
	Other Financing Sources	155,100.00	0.00	52,494.00	102,606.00	64,625.00	33.85
	REVENUE Totals:	490,400.00	0.00	52,957.83	437,442.17	204,333.35	10.80
EXPENSES							
413-413	Sewer Debt Service						
	Debt Service - Principal	223,997.00	0.00	3,273.23	220,723.77	93,332.10	1.46

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Debt Service - Interest	26,494.00	0.00	1,042.39	25,451.61	11,039.15	3.93
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	413-413 Totals:	250,491.00	0.00	4,315.62	246,175.38	104,371.25	1.72
413-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	413-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	250,491.00	0.00	4,315.62	246,175.38	104,371.25	1.72
	413 Totals:	239,909.00	0.00	48,642.21	191,266.79	99,962.10	20.28
621	CEMETERY TRUST FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	98,330.57	-98,330.57	0.00	0.00
621-621	Cemetery Trust						
	Charges for Services	2,000.00	200.00	1,400.00	600.00	833.35	70.00
	Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	621-621 Totals:	2,000.00	200.00	1,400.00	600.00	833.35	70.00
	REVENUE Totals:	2,000.00	200.00	99,730.57	-97,730.57	833.35	4986.53
EXPENSES							
621-621	Cemetery Trust						
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	621-621 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
621-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	621-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	621 Totals:	2,000.00	-200.00	99,730.57	-97,730.57	833.35	4986.53
631	WARRANT CLEARING FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	282,866.94	-282,866.94	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	0.00	0.00	282,866.94	-282,866.94	0.00	0.00
EXPENSES							
631-631	Warrant Clearing						
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	631-631 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
631-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	631-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	631 Totals:	0.00	0.00	282,866.94	-282,866.94	0.00	0.00
632	CLAIMS CLEARING FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	399.64	-399.64	0.00	0.00
	Nonrevenues	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	REVENUE Totals:	0.00	0.00	399.64	-399.64	0.00	0.00
EXPENSES							
632-632	Claims Clearing						
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	632-632 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
632-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	632-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	632 Totals:	0.00	0.00	399.64	-399.64	0.00	0.00
633	TREASURERS TRUST FUND						
REVENUE							
	Beginning Fund Balance	0.00	0.00	85,423.71	-85,423.71	0.00	0.00
	Nonrevenues	0.00	3,425.50	135,523.50	-135,523.50	0.00	0.00
	Other Financing Sources	0.00	5,098.05	24,106.34	-24,106.34	0.00	0.00
	REVENUE Totals:	0.00	8,523.55	245,053.55	-245,053.55	0.00	0.00
EXPENSES							
633-633	Treasurers Trust						
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Agency Fund	0.00	0.00	0.00	0.00	0.00	0.00
	633-633 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
633-900	Ending Fund Balance						

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	633-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	633 Totals:	0.00	-8,523.55	245,053.55	-245,053.55	0.00	0.00
634	INVESTMENT FUND						
REVENUE	Beginning Fund Balance	0.00	0.00	1,299,975.87	-1,299,975.87	0.00	0.00
	Miscellaneous Revenues	0.00	0.00	55,890.74	-55,890.74	0.00	0.00
	Nonrevenues	0.00	0.00	-45,742.96	45,742.96	0.00	0.00
	REVENUE Totals:	0.00	0.00	1,310,123.65	-1,310,123.65	0.00	0.00
EXPENSES							
634-634	Investments						
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00
	634-634 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
634-900	Ending Fund Balance						
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	634-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	EXPENSES Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	634 Totals:	0.00	0.00	1,310,123.65	-1,310,123.65	0.00	0.00

Account	Description	Budget	Period Amount	YTD Amount	YTD Variance	5/12 Budg Amt	% Budg Expended
	REVENUE TOTAL	12,247,184.00	909,523.80	8,843,710.55	3,403,473.45	5,102,993.35	72.21
	EXPENSE TOTAL	12,912,578.00	592,478.99	2,645,157.49	10,267,420.51	5,380,240.85	20.49
	GRAND TOTAL	-665,394.00	317,044.81	6,198,553.06	-6,863,947.06	-277,247.70	???????