



Financial Statements

March 2020



General - Executive Summary Revenue & Expenditures

March 2020

| | 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 | 14,385,600 | 3,596,400 | 1,209,507 | 1,128,701 | 1,096,302 | - | - | - | - | - | - | - | - | - | 3,434,509 | (161,891) | 10,951,091 |
| Administration | 5,725,000 | 1,431,250 | 486,811 | 452,551 | 442,470 | - | - | - | - | - | - | - | - | - | 1,381,832 | (49,418) | 4,343,168 |
| PCD | 7,000 | 1,750 | 804 | 194 | 30 | - | - | - | - | - | - | - | - | - | 1,028 | (722) | 5,972 |
| Animal Control | 511,500 | 127,875 | 42,000 | 42,183 | 42,041 | - | - | - | - | - | - | - | - | - | 126,224 | (1,652) | 385,277 |
| Court | 743,420 | 185,855 | 57,380 | 68,871 | 62,603 | - | - | - | - | - | - | - | - | - | 188,854 | 2,999 | 554,566 |
| Parks | 2,201,495 | 550,374 | 170,699 | 166,031 | 130,721 | - | - | - | - | - | - | - | - | - | 467,451 | (82,923) | 1,734,044 |
| Fire | 3,060,950 | 765,238 | 250,607 | 250,409 | 250,219 | - | - | - | - | - | - | - | - | - | 751,236 | (14,002) | 2,309,714 |
| Police | 1,585,480 | 396,370 | 156,655 | 131,140 | 140,381 | - | - | - | - | - | - | - | - | - | 428,177 | 31,807 | 1,157,303 |
| Code | 550,755 | 137,689 | 44,551 | 17,322 | 27,836 | - | - | - | - | - | - | - | - | - | 89,709 | (47,980) | 461,046 |
| Total Revenues | 14,385,600 | 3,596,400 | 1,209,507 | 1,128,701 | 1,096,302 | - | - | - | - | - | - | - | - | - | 3,434,509 | (161,891) | 10,951,091 |
| Expenditures: | | | | | | | | | | | | | | | | | |
| General | 14,597,554 | 3,649,389 | 1,278,356 | 1,127,552 | 1,169,973 | - | - | - | - | - | - | - | - | - | 3,575,881 | 73,507 | 11,021,673 |
| Administration | 1,097,099 | 274,275 | 70,172 | 78,153 | 113,347 | - | - | - | - | - | - | - | - | - | 261,673 | 12,602 | 835,427 |
| PCD | 334,391 | 83,598 | 31,343 | 12,436 | 12,673 | - | - | - | - | - | - | - | - | - | 56,453 | 27,145 | 277,938 |
| Animal Control | 525,860 | 131,465 | 30,896 | 33,710 | 45,001 | - | - | - | - | - | - | - | - | - | 109,607 | 21,858 | 416,253 |
| Court | 485,408 | 121,352 | 35,778 | 33,311 | 34,443 | - | - | - | - | - | - | - | - | - | 103,532 | 17,820 | 381,876 |
| Parks | 2,649,339 | 662,335 | 177,807 | 229,464 | 194,400 | - | - | - | - | - | - | - | - | - | 601,670 | 60,664 | 2,047,669 |
| Fire | 4,237,482 | 1,059,371 | 391,937 | 314,481 | 314,482 | - | - | - | - | - | - | - | - | - | 1,020,900 | 38,471 | 3,216,582 |
| Police | 4,881,126 | 1,220,282 | 507,851 | 393,695 | 424,936 | - | - | - | - | - | - | - | - | - | 1,326,482 | (106,200) | 3,554,644 |
| Code | 386,849 | 96,712 | 32,572 | 32,303 | 30,690 | - | - | - | - | - | - | - | - | - | 95,565 | 1,147 | 291,284 |
| Total Expenditures | 14,597,554 | 3,649,389 | 1,278,356 | 1,127,552 | 1,169,973 | - | - | - | - | - | - | - | - | - | 3,575,881 | 73,507 | 11,021,673 |
| Excess (Deficit) of Revenues over Expenditures | (211,954) | (52,989) | (68,849) | 1,148 | (73,671) | - | - | - | - | - | - | - | - | - | (141,372) | | |

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 | 3,132,833 | 783,208 | 292,334 | 268,391 | 225,405 | - | - | - | - | - | - | - | - | - | 786,130 | 2,921 | 2,346,704 |
| Total Revenues | 3,132,833 | 783,208 | 292,334 | 268,391 | 225,405 | - | - | - | - | - | - | - | - | - | 786,130 | 2,921 | 2,346,704 |
| Expenditures: | | | | | | | | | | | | | | | | | |
| Street | 4,363,068 | 1,090,767 | 124,054 | 197,948 | 188,525 | - | - | - | - | - | - | - | - | - | 510,527 | 580,240 | 3,852,541 |
| Total Expenditures | 4,363,068 | 1,090,767 | 124,054 | 197,948 | 188,525 | - | - | - | - | - | - | - | - | - | 510,527 | 580,240 | 3,852,541 |
| Excess (Deficit) of Revenues over Expenditures | (1,230,235) | (307,559) | 168,279 | 70,443 | 36,880 | - | - | - | - | - | - | - | - | - | 275,602 | | |



Water/Wastewater - Executive Summary Revenue & Expenditures

March 2020

| | | 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 |
|---|-------------------------------|--------------------|--------------------|------------------|------------------|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------|--------------------------------------|-------------------------|
| Revenues: | | | | | | | | | | | | | | | | | | |
| R50 | Sales of Services | 8,228,091 | 2,057,023 | 624,736 | 608,601 | 608,069 | | | | | | | | | | 1,841,406 | (215,617) | 6,386,685 |
| R60 | Misc Rev | 133,300 | 33,325 | 10,870 | 1,422 | 5,375 | | | | | | | | | | 17,668 | (15,657) | 115,632 |
| R62 | Intergovernmental | 7,564,000 | 1,891,000 | 500,000 | 500,000 | 500,000 | | | | | | | | | | 1,500,000 | (391,000) | 6,064,000 |
| R66 | Sale of Equipment | | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Total Revenues | | 15,925,391 | 3,981,348 | 1,135,606 | 1,110,023 | 1,113,444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,359,073 | (622,274) | 12,566,317 |
| Expenditures: | | | | | | | | | | | | | | | | | | |
| E01 | Personnel Cost | 2,029,753 | 507,438 | 169,477 | 146,170 | 143,834 | | | | | | | | | | 459,481 | 47,958 | 1,570,272 |
| E10 | Building & Ground Exp | 570,313 | 142,578 | 30,790 | 41,412 | 48,883 | | | | | | | | | | 121,085 | 21,493 | 449,228 |
| E20 | Vehicle Expense | 157,697 | 39,424 | 13,268 | 10,880 | 16,338 | | | | | | | | | | 40,487 | (1,062) | 117,210 |
| E30 | Supply Expense | 2,232,287 | 558,072 | 111,172 | 171,748 | 191,425 | | | | | | | | | | 474,345 | 83,727 | 1,757,942 |
| E40 | Expense Professional Services | 788,190 | 197,048 | 37,677 | 30,305 | 26,100 | | | | | | | | | | 94,082 | 102,966 | 694,108 |
| E55 | Services | 118,500 | 29,625 | 2,625 | 16,109 | 3,016 | | | | | | | | | | 21,750 | 7,875 | 96,750 |
| E60 | Miscellaneous | 113,360 | 28,340 | 0 | 183 | 523 | | | | | | | | | | 706 | 27,634 | 112,654 |
| E62 | Intergovernmental | 8,195,880 | 2,048,970 | 551,331 | 551,435 | 541,755 | | | | | | | | | | 1,644,521 | 404,449 | 6,551,359 |
| E72 | Bond Expense | 1,301,015 | 325,254 | 31,220 | 40,761 | 40,761 | | | | | | | | | | 112,742 | 212,511 | 1,188,273 |
| E80 | Fixed Assets | 5,774,185 | 1,443,546 | 0 | 138,023 | 55,322 | | | | | | | | | | 193,345 | 1,250,201 | 5,580,840 |
| E85 | Interest Expense | 514,643 | 128,661 | 10,076 | 29,398 | 29,398 | | | | | | | | | | 68,872 | 59,789 | 445,771 |
| Total Expenditures | | 21,795,823 | 5,448,956 | 957,638 | 1,176,424 | 1,097,354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,231,415 | 2,217,541 | 18,564,408 |
| Excess (Deficit) of Revenues over Expenditures | | (5,870,432) | (1,467,608) | 177,969 | (66,400) | 16,090 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127,658 | | |
| Rev over Exp w/out Fixed Assets % | | (96,247) -1% | (24,062) -1% | 177,969 16% | 71,623 6% | 71,412 6% | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 0 #DIV/0! | 321,003 10% | | |



Governmental Funds Cash Reserves

March 2020

Updated 2/11/20

120 days cash = \$5.2M

| Funds: | | | | Days | | |
|--------|---|------------------|--|-------------------|-------------------------------|--------------------------|
| 001 | Gen Operating Acct | 4,597,493 | | 106 | | Administration 3 |
| 002 | Sales Tax Fund | 1,699,723 | | 39 | | Animal Control 198,003 |
| 005 | Designated Tax | 800,924 | | 18 | Designated Divided into Depts | Parks 82,024 |
| | | <u>7,098,139</u> | | <u>164</u> | | Fire 154,128 |
| | Springhill Fire Department (see details below) | (115,571) | | -3 | | Police 366,766 |
| | Emergency Telephone Service (See details below) | (190,992) | | -4 | | <u>GF Totals 800,924</u> |
| | Placeholder for General Ledger Software | (300,000) | | -7 | | |
| | | <u>6,491,576</u> | | <u>150</u> | | |

Springhill Fire Department Summary

| | |
|---|-------------------|
| Beginning Balance (as of January 1, 2020) | \$ 117,641 |
| 2020 Revenue (Act 001-0510-4152) | \$ 580 |
| 2020 Expenses (Act 001-0510-5XXX all) | \$ 2,649 |
| Current Balance as of this report ending date | \$ 115,571 |

Emergency Telephone Service

| | |
|---|-------------------|
| Beginning Balance (as of January 1, 2020) | \$ 162,342 |
| 2020 Revenue (Act 001-0610-4650) | \$ 86,595 |
| 2020 Expenses (Act 001-0610-5650) | \$ 57,946 |
| Current Balance as of this report ending date | \$ 190,992 |

New Position amount deducted manually, start March 19, 2018

Street

120 days cash = \$1.2M

| | | | | |
|--------|-----|----------------|------------------|------------|
| Funds: | 080 | Operating Acct | 2,639,005 | |
| | 005 | Designated Tax | 197,399 | |
| | | | <u>2,836,404</u> | 265 |
| | | Capital | 1,943,158 | |

Watch Cash Flows Carefully

Projects include: Carrywood/Raintree

| | | |
|--------------------|----------------------------|-------------------|
| \$65,000 | Equip-2 attachments | SpringhillHilltop |
| \$398,043 | Infrast- Storm and Regular | Stillman |
| \$1,180,114.86 | Projects (Multi Year) | TimberCreek |
| \$300,000.00 | Overlays | Dogwood/Bane |
| <u>\$1,943,158</u> | Total Capital | Elm Street |
| | | Justus Loop |



Utility Cash Reserves

March 2020

Updated 2/11/20

120 days cash = \$3.0M

| | | | | |
|--|---------------|------------------|-----------|------------|
| Funds: | 500 | Revenue Fund | 1,746,992 | |
| | 510 | Operating Fund | 1,422,522 | |
| | 535/550/555 | Impact Fee Funds | 244,658 | |
| | | | 3,414,173 | 137 |
| Reserved - Fixed Assets Vehicles | 510-0900-5808 | | 87,000 | 3 |
| Reserved - Fixed Assets Infrastructure | 510-0900-5816 | | 1,365,118 | 55 |
| Reserved - Fixed Assets Equipment | 510-0900-5821 | | 15,000 | 1 |
| Reserved - Fixed Assets DeGray Agreem | 510-0900-5822 | | 117,000 | 5 |
| Reserved - Fixed Assets Vehicles | 510-0950-5808 | | - | 0 |
| Reserved - Fixed Assets Equipment | 510-0950-5810 | | 15,000 | 1 |
| Reserved - Fixed Assets Infrastructure | 510-0950-5816 | | 2,188,158 | 88 |
| Reserved - Dewatering Facility | 510-0950-5819 | | 86,909 | 3 |
| | | | 3,874,185 | 155 |
| | | Difference | | -18 |

Water Infrastructure

| |
|---------------------------------------|
| 750 12" Main Ext. 20 year Master Plan |
| 615 Indian Springs Main Replacement |
| 1365 Original Budget + rolled Pos |

Wastewater Infrastructure

| |
|-----------------------------------|
| 1292 CAO SSO's Ref 4,6,15, 16 |
| 67 CAO Eng. Ref 15, 16 |
| 218 CAO SSES Ref 4,6,8,9 |
| 611 PO carry overs |
| 2188 Original Budget + rolled Pos |

| | 001 | 002 | 003 | 005 | 010 | 020 | 030 | 031 | 045 | 050 | 051 | 055 | 061 | 062 | 066 | 068 |
|--|------------------|------------------|------------------|---------------------|-----------------|-------------------------|------------------|------------------|------------------------|-----------------|-----------------|--------------------|-----------------|-----------------|----------------------|--------------------|
| | General Fund | Sales Tax Fund | Franchise Fees | Designated Tax Fund | Electronic Fund | Animal Control Donation | Act 1256 of 1995 | Act 1809 of 2001 | Park 1/8 Sales Tax O&M | Fire Donation | Act 833 Of 1991 | Fire 3/8 Sales Tax | Act 918 of 1983 | Act 988 of 1991 | Federal Drug Control | State Drug Control |
| REVENUE | | | | | | | | | | | | | | | | |
| Taxes - Sales | 2,972 | 361,831 | 0 | 361,831 | 0 | 0 | 0 | 0 | 45,229 | 0 | 0 | 135,687 | 0 | 0 | 0 | 0 |
| Taxes - Property | 25,756 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses Permits & Fees | 26,645 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Membership Fees | 21,609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental Fees | 1,944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Park Program Fees | 4,768 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 58,604 | 0 | 0 | 0 | 0 | 0 | 37,200 | 3,149 | 0 | 0 | 0 | 0 | 1,343 | 877 | 0 | 0 |
| Sales of Services | 9,395 | 0 | 103,616 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Rev | 47,115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 896,583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 |
| Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Revenue | 733 | 0 | 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 | 0 | 0 |
| Interest Revenue | 177 | 77 | 89 | 43 | 0 | 2 | 0 | (57) | 7 | 0 | 2 | 8 | 1 | 1 | 0 | 1 |
| Total Revenue | 1,096,302 | 361,908 | 103,705 | 361,875 | 0 | 2 | 37,200 | 3,091 | 45,236 | 0 | 2 | 135,694 | 1,344 | 879 | 0 | 1 |
| | Fund 001 | Fund 002 | Fund 003 | Fund 005 | Fund 010 | Fund 020 | Fund 030 | Fund 031 | Fund 045 | Fund 050 | Fund 051 | Fund 055 | Fund 061 | Fund 062 | Fund 066 | Fund 068 |
| Expense | | | | | | | | | | | | | | | | |
| Personnel Cost | 875,053 | 0 | 0 | 0 | 0 | 0 | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building & Ground Exp | 83,628 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vehicle Expense | 54,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supply Expense | 35,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations Expense | 7,267 | 0 | 0 | 0 | 0 | 0 | 36,805 | 0 | 0 | 0 | 989 | 0 | 0 | 3,692 | 0 | 0 |
| Professional Services | 27,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 21,558 | 0 | 0 | 0 | 0 | 0 | 0 | 2,014 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 402,000 | 65,687 | 400,000 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 |
| Contract/Don Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Expense | 1,027 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond Expense | 46,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed Assets | 15,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Expense | 1,887 | 0 | 0 | 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 | 0 | 0 |
| Total Expense | 1,169,973 | 402,000 | 65,687 | 400,000 | 0 | 0 | 37,200 | 2,014 | 50,000 | 0 | 989 | 150,000 | 0 | 3,692 | 0 | 0 |
| Change in Fund Balance/Net Position | (73,672) | (40,092) | 38,018 | (38,125) | 0 | 2 | 0 | 1,077 | (4,764) | 0 | (987) | (14,306) | 1,344 | (2,813) | 0 | 1 |
| Beginning Fund Balance/Net Position | 4,671,164 | 1,739,815 | 2,045,522 | 1,036,448 | 67 | 10,406 | 2 | 73,148 | 151,213 | 928 | 55,151 | 168,188 | 19,102 | 27,358 | 2,347 | 19,791 |
| Ending Fund Balance/Net Position | 4,597,493 | 1,699,723 | 2,083,540 | 998,323 | 67 | 10,408 | 2 | 74,225 | 146,449 | 928 | 54,164 | 153,883 | 20,446 | 24,545 | 2,347 | 19,792 |
| End Bank Stmt Bal | 3,984,387 | 1,699,722 | 2,083,539 | 998,323 | 729,484 | 42,339 | 1 | 76,240 | 146,450 | 927 | 55,215 | 153,883 | 20,446 | 24,545 | 2,347 | 19,792 |
| Out Stand Checks | 34,080 | 0 | 0 | 0 | 168,602 | 50 | 0 | 2,014 | 0 | 0 | 1,053 | 0 | 0 | 0 | 0 | 0 |
| Dep in Transit | (47,202) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GL on Bank Activity Rpt | 3,997,510 | 1,699,722 | 2,083,539 | 998,323 | 560,883 | 42,290 | 1 | 74,226 | 146,450 | 927 | 54,163 | 153,883 | 20,446 | 24,545 | 2,347 | 19,792 |
| Other Bal Sheet Items | (599,983) | (1) | (1) | (0) | 560,816 | 31,882 | (1) | 0 | 1 | (1) | (2) | 0 | (0) | (0) | (0) | 1 |

| | 080 | 110 | 113 | 114 | 147 | 157 | 165 | 185 | 186 | 187 | 500 | 510 | 515 | 525 | |
|--------------------------------|------------------|---------------------|----------------------|-----------------|---------------------|-----------------|-----------------------------|------------------------|-------------------------|------------------|------------------|--------------------|-----------------|--------------------|-----------------|
| | | | | | | | Police Fleet (reused as) | | | | | | | | |
| | Street Fund | Special Redemp Fund | Debt Service Reserve | Bond Fund | Park&Rec Const Fund | Fire Const Fund | Fire/Pks Lease | Street Bond 2016 DS FS | Street Bond 2016 DSR FS | Stre Const Fund | Revenue | Water | Water Operating | Stormwater Utility | Depreciation WW |
| REVENUE | | | | | | | | | | | | | | | |
| Taxes - Sales | 30,821 | 0 | 0 | 180,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes - Property | 74,476 | 0 | 0 | 0 | 0 | 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 | 0 |
| Membership Fees | 0 | 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 | 0 |
| Park Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 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 | 608,069 | 0 | 0 | 0 | 0 |
| Miscellaneous Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,375 | 0 | 0 | 0 | 0 |
| Intergovernmental | 120,000 | 874 | 0 | 0 | 0 | 0 | 0 | 51,104 | 0 | 0 | 0 | 500,000 | 24,112 | 16,641 | 0 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 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 | 0 |
| Donation Revenue | 0 | 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 | 0 |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Revenue | 108 | 16 | 874 | 613 | 140 | 0 | 0 | 53 | 390 | 9,513 | 0 | 0 | 0 | 34 | 0 |
| Total Revenue | 225,405 | 889 | 874 | 181,529 | 140 | 0 | 0 | 51,157 | 390 | 9,513 | 613,444 | 500,000 | 24,146 | 16,641 | 0 |
| | Fund 080 | Fund 110 | Fund 113 | Fund 114 | Fund 147 | Fund 157 | Fund 165 | Fund 185 | Fund 186 | Fund 187 | Fund 500 | Fund 510 | Fund 515 | Fund 525 | |
| Expense | | | | | | | | | | | | | | | |
| Personnel Cost | 83,493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 143,834 | 0 | 0 | 0 |
| Building & Ground Exp | 7,512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,883 | 0 | 0 | 0 |
| Vehicle Expense | 6,974 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,338 | 0 | 0 | 0 |
| Supply Expense | 21,999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 191,425 | 0 | 0 | 0 |
| Operations Expense | 11,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,669 | 20,430 | 0 | 0 | 0 |
| Professional Services | 1,741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,016 | 0 | 0 | 0 |
| Miscellaneous | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 523 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 525,113 | 16,641 | 0 | 0 | 0 |
| Contract/Don Expense | 0 | 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 | 0 |
| Bond Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 0 | 0 | 0 | 40,761 | 0 | 0 | 0 |
| Fixed Assets | 55,481 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,322 | 11,648 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,398 | 0 | 0 | 0 |
| Construction Projects | 0 | 0 | 0 | 0 | 56,091 | 0 | 0 | 0 | 0 | 28,947 | 0 | 0 | 0 | 0 | 0 |
| Total Expense | 188,525 | 0 | 874 | 0 | 56,091 | 0 | 0 | 83 | 0 | 28,947 | 530,783 | 566,571 | 11,648 | 0 | 0 |
| Change in Fund | | | | | | | | | | | | | | | |
| Balance/Net Position | 36,881 | 889 | 0 | 181,529 | (55,951) | 0 | 0 | 51,073 | 390 | (19,434) | 82,661 | (66,571) | 12,497 | 16,641 | 0 |
| Beginning Fund | | | | | | | | | | | | | | | |
| Balance/Net Position | 2,602,125 | 13,508 | 742,409 | 680,702 | 119,118 | 0 | 0 | 78,400 | 324,794 | 7,617,919 | 1,664,331 | 1,489,094 | 782,510 | 1,747,908 | 0 |
| Ending Fund | | | | | | | | | | | | | | | |
| Balance/Net Position | 2,639,005 | 14,397 | 742,409 | 862,231 | 63,166 | 0 | 0 | 129,473 | 325,185 | 7,598,485 | 1,746,992 | 1,422,522 | 795,007 | 1,764,549 | 0 |
| End Bank Stmt Bal | 2,518,188 | 14,398 | 742,409 | 862,231 | 63,166 | 0 | 0 | 129,474 | 325,184 | 7,598,485 | 2,012,654 | 450,954 | 786,694 | 1,764,549 | 0 |
| Out Stand Checks | 62,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,261 | 86,017 | 5,940 | 0 | 0 |
| Dep in Transit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (21,549) | 0 | 0 | 0 | 0 |
| GL on Bank Activity Rpt | 2,455,956 | 14,398 | 742,409 | 862,231 | 63,166 | 0 | 0 | 129,474 | 325,184 | 7,598,485 | 2,020,942 | 364,938 | 780,754 | 1,764,549 | 0 |
| Other Bal Sheet Items | (183,050) | 0 | 0 | (0) | (0) | (0) | 0 | 1 | (1) | (0) | 273,950 | (1,057,585) | (14,253) | 0 | 0 |

| | 535 | 550 | 555 | 560 | 604 | 606 | 700 | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------------------------|------------------------------------|---|-------------------|
| Sub-Div | 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 | 1,119,288 |
| Taxes - Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,231 |
| Licenses Permits & Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,645 |
| Membership Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,609 |
| Rental Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,944 |
| Park Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,768 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101,173 |
| Sales of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 721,080 |
| Miscellaneous Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,490 |
| Intergovernmental | 0 | 0 | 1,000 | 1 | 41,296 | 0 | 0 | 1,651,612 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 733 |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Revenue | 1 | 5 | 5 | 2 | 204 | 316 | 490 | 13,113 |
| Total Revenue | 1 | 5 | 1,005 | 3 | 41,499 | 316 | 490 | 3,814,686 |
| | Fund 535 | Fund 550 | Fund 555 | Fund 560 | Fund 604 | Fund 606 | Fund 700 | |
| Expense | | | | | | | | |
| Personnel Cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,102,774 |
| Building & Ground Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 140,023 |
| Vehicle Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,321 |
| Supply Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 248,458 |
| Operations Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,071 |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,755 |
| Miscellaneous | 0 | 0 | 0 | 79 | 0 | 0 | 0 | 24,281 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,610,316 |
| Contract/Don Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,027 |
| Bond Expense | 0 | 0 | 0 | 0 | 333 | 0 | 0 | 87,718 |
| Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138,424 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,285 |
| Construction Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,038 |
| Total Expense | 0 | 0 | 0 | 79 | 333 | 0 | 0 | 3,665,490 |
| Change in Fund | | | | | | | | |
| Balance/Net Position | 1 | 5 | 1,005 | (76) | 41,166 | 316 | 490 | 149,196 |
| Beginning Fund | | | | | | | | |
| Balance/Net Position | 20,737 | 117,525 | 105,383 | 43,206 | 199,933 | 263,307 | 701,231 | 29,334,790 |
| Ending Fund | | | | | | | | |
| Balance/Net Position | 20,738 | 117,531 | 106,388 | 43,130 | 241,099 | 263,623 | 701,721 | 29,483,986 |
| End Bank Stmt Bal | 20,738 | 117,531 | 106,389 | 43,131 | 241,100 | 263,622 | 701,721 | 28,800,258 |
| Out Stand Checks | 0 | 0 | 0 | 0 | 226 | 0 | 0 | 373,474 |
| Dep in Transit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (68,752) |
| GL on Bank Activity Rpt | 20,738 | 117,531 | 106,389 | 43,131 | 240,874 | 263,622 | 701,721 | 28,495,536 |
| Other Bal Sheet Items | 0 | 0 | 1 | 0 | (225) | (0) | 0 | (988,450) |