

Consent Agenda Item No: CA-c
Meeting Date: March 22, 2021

Subject: February 2021 financial statements and balance sheets for all funds and a listing of all manual monthly journal entries.

Background: As part of the City's continuing efforts to refine financial controls and minimize risk, the monthly financials and any manual monthly journal entries are to be presented to Council for review during regular Council meetings. If at any time Council has a question of the validity or accuracy of any item presented on the financial statements or journal entries that should be brought to the attention of the City Manager and/or Finance Director.

February Financial Statement Highlights

Revenue

Total revenue collected across all fund was \$537,030.

The property tax received in February represents the amount collected by the county in January; \$11,383. To date, .61% of property tax has been collected for the year. The City collected \$141,611 in total sales tax which was divided between the General, Street, and Capital Equipment Funds for the month of January as well. Use tax collected was \$5,382 and is also split three ways like sales tax. There were two new home permits purchased in February; building permit revenue landed at \$8,715. Business license revenue tapered off down to \$2,400 collected; the majority of businesses pay their business licenses in January when they come due. Three encroachment license payments came due but were not received in February. The City will get reimbursed for \$11,250 in developer charges and received \$36,589 for the Small Business Relief Program from the Federal government which will be used to boost up certain businesses that were heavily impacted by Covid restrictions.

Water sales revenue remains low at \$83,677 in February; the City's water consumption was about 10 million gallons, .5 million more than the prior month. one tap was certified to CWCWD however it was an existing tap that was upsized for an expansion project that occurred in 2020. The monthly collection of capital improvement fees is around \$44,600.

Street fund revenue included \$65,697 in sales and use tax, \$14,329 in highway user's tax from the state and \$1,321 was collected in property tax for the bond payment. The Street Fund received \$86,000 to repair and maintain roadways impacted by heavy truck traffic due to construction of well sites in the area.

The Capital Equipment Fund's share of sales and use tax in February was \$14,600.

The Impact Fee Fund received impact fees for two new homes totaling \$12,140. These two homes are Habitat for Humanity build sites on Glen Creighton.

Expenses

Total expenses paid across all funds was \$925,448.

- In the General Fund – Most of the expenses in the General Fund came from general personnel and operational activities.
- In the General Fund – \$2,335 in special events taking down Christmas lights and paying to mulch Christmas trees
- In the General Fund – The City paid out \$46,028 in professional services including general counsel, Covid protection, marketing design, emergency management support, and IT network support.
- In the Water Fund – Most of the expenses in the Water Fund came from general personnel and operational activities.
- In the Street Fund – Most of the expenses in the Street Fund came from general personnel and operational activities.
- In the Capital Fund – February annex building and canopy cover costs were \$406,260.
- In the Capital Fund – The police department purchased new body cameras and upgraded software. The first year cost was \$26,340 of a three-year lease agreement.
- In the Capital Fund – The final payment of \$51,341 on the road grader was paid.
- In the Impact Fee Fund – The City made a payment to Frederick of \$11,890 for the joint drainage study that began in 2020. Energy Impact grants cover a portion of this study.

February Manual Journal Entries

Most journal entries are created automatically by the accounting system via daily activities; receipt entry, accounts payable invoice posting, check draws, and customer invoicing. The journal entries provided to Council are manual entries created by the Finance Director for a few reasons; adjusting entries correcting posting errors, automatic or ACH payment of certain monthly taxes, posting interest and other debits/credits shown on bank statements just to name a few. These journal entries are batched numerically and the date is adjusted at the time they are posted to ensure accuracy. Here is the breakdown of entries posted for February 2020.

- 19174 – To record payment of payroll taxes and FPPA pension for pay period ending February 10, 2021.
- 17182 – Adjusting journal entry accruing revenue back to 2020.
- 19194 – Post property tax collected in January
- 19197 – Use tax over-accrual adjusting entry
- 19202 – Voided check adjusting entry

- 19245 – To record payment of payroll taxes and FPPA pension for pay period ending February 24, 2021.
- 19248 – Utility account refund adjustment
- 19274 – To post interest, and other EFT payments to bank accounts for bank statement reconciliation purposes.
- 19324 – Post wire transfers from bond account.
- 19329 – Post bank activity charge and reversing duplicate journal entry for cost of issuance refund.

GENERAL FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
REVENUES							
TAXES							
001-310-4001	PROPERTY TAXES	1,859,752	11,383	1,866,625	11,383	0.61 %	
001-310-4002	SPECIFIC OWNERSHIP	102,327	8,818	135,000	8,818	6.53 %	
001-310-4003	SALES TAX	945,087	63,275	920,000	63,275	6.88 %	
001-310-4004	OCCUPATIONAL TAXES	900	0	900	0	0.00 %	
001-310-4005	USE TAX	149,178	2,422	185,750	2,569	1.38 %	
001-310-4006	FRANCHISE TAX	223,984	12,085	230,000	12,085	5.25 %	
001-310-4007	ADMISSION TAX	42,626	2,340	50,000	2,340	4.68 %	
001-310-4008	CIGARETTE TAX	12,403	3,360	10,000	4,819	48.19 %	
001-310-4009	SEVERANCE TAX	62,774	0	50,000	0	0.00 %	

	TOTAL TAXES	3,399,033	103,681	3,448,275	105,288	3.05 %	
LICENSES & PERMITS							
001-320-4101	BUSINESS LICENSE	38,015	2,400	40,000	20,500	51.25 %	
001-320-4102	PET LICENSE	230	45	500	60	12.00 %	
001-320-4103	LIQUOR LICENSES	2,780	0	2,700	1,123	41.57 %	
001-320-4104	ENCROACHMENT LICENSE	119,612	0	119,610	0	0.00 %	
001-320-4201	BUILDING PERMITS	236,373	8,715	300,000	10,460	3.49 %	
001-320-4202	MISCELLANEOUS PERMITS	14,655	100	10,000	100	1.00 %	
001-320-4301	OCCUPANCY CERTIFICATES	9,000	375	10,000	375	3.75 %	
001-320-4302	PLAN REVIEW	28,935	3,964	35,000	4,399	12.57 %	
001-320-4303	INSPECTION FEES	150	0	300	0	0.00 %	
001-320-4304	LICENSE AND PERMIT PENALTIES	6,540	444	7,000	451	6.44 %	

	TOTAL LICENSES & PERMITS	456,291	16,043	525,110	37,468	7.14 %	
FINES & FORFEITURES							
001-330-4401	MUNICIPAL COURT FINES	36,507	3,035	90,000	8,326	9.25 %	
001-330-4402	MUNICIPAL COURT COSTS	1,740	150	3,600	300	8.33 %	
001-330-4403	MUNICIPAL SURCHARGE	18,026	0	20,000	0	0.00 %	
001-330-4404	JAIL EXPENSE	39	0	500	0	0.00 %	
001-330-4405	COMMUNITY SERVICE FEE	860	0	700	0	0.00 %	
001-330-4406	IMPOUND FEES	805	0	1,200	0	0.00 %	
001-330-4407	JEF-JUDICIAL/POLICE EDUCATION FEES	3,741	0	5,000	0	0.00 %	

	TOTAL FINES & FORFEITURES	61,718	3,185	121,000	8,626	7.13 %	
OTHER INCOME							
001-370-4501	GENERAL GOVERNMENT	17,190	5,080	35,000	9,462	27.03 %	
001-370-4502	LEASE INCOME	14,821	1,275	15,300	2,513	16.43 %	
001-370-4503	LIEN FEES/CODE ENFORCEMENT	22,001	0	15,000	0	0.00 %	
001-370-4506	ROYALTIES	37,036	(32)	30,000	(32)	(0.11) %	
001-370-4507	DEVELOPER REIMBURSEMENTS	90,256	11,250	250,000	11,250	4.50 %	
001-370-4520	INTEREST/DIVIDEND INCOME	44,541	458	40,000	1,061	2.65 %	
001-370-4522	PROCEEDS FROM INSURANCE CLAIMS	13,125	0	0	0	0.00 %	

	TOTAL OTHER INCOME	238,970	18,030	385,300	24,254	6.29 %	
DONATIONS AND GRANTS							
001-380-4602	PD GRANTS	16,781	3,642	25,000	5,399	21.60 %	
001-380-4701	STATE GRANTS	14,286	36,589	0	36,589	0.00 %	

GENERAL FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
001-380-4702	FEDERAL GRANTS	192,667	0	0	0	0.00 %	
001-380-4801	SRO Contributions - Weld Re-8	60,323	0	0	0	0.00 %	
001-380-4901	VETERANS MEMORIAL DONATIONS	100	0	0	0	0.00 %	
	TOTAL DONATIONS AND GRANTS	284,157	40,231	25,000	41,988	167.95 %	
	OTHER FINANCING SOURCES						
001-390-4004	TRANSFER OUT - Capital Fund	(130,000)	0	(291,500)	0	0.00 %	
	TOTAL OTHER FINANCING SOURCES	(130,000)	0	(291,500)	0	0.00 %	
	TOTAL GENERAL FUND REVENUES	4,310,169	181,170	4,213,185	217,623	5.17 %	
	EXPENDITURES						
	LEGISLATIVE						
	PERSONNEL COST						
001-411-5001	COUNCIL SALARIES	4,400	325	4,675	750	16.04 %	
001-411-5004	FICA TAXES	337	25	360	57	15.94 %	
001-411-5012	WORKER COMPENSATION INSURANCE	240	0	270	270	100.00 %	
	OPERATING COSTS						
001-411-5101	SUPPLIES	2,311	(12)	3,000	67	2.22 %	
001-411-5102	POSTAGE	2,122	11	2,300	203	8.84 %	
001-411-5106	DUES AND SUBSCRIPTIONS	15,697	120	16,000	9,660	60.38 %	
001-411-5107	MEETINGS	2,286	35	3,000	54	1.81 %	
001-411-5108	TRAINING AND SEMINARS	271	0	5,000	0	0.00 %	
001-411-5109	TRAVEL	0	0	5,000	0	0.00 %	
001-411-5110	PROFESSIONAL SERVICES	392,812	9,740	250,000	10,055	4.02 %	
001-411-5111	CITY INSURANCE	26,000	0	30,000	30,000	100.00 %	
001-411-5112	PUBLISHING	5,153	827	3,500	827	23.63 %	
001-411-5113	AUDITING	4,417	0	4,500	0	0.00 %	
001-411-5114	ORDINANCE CODIFICATION	5,808	732	6,500	732	11.26 %	
001-411-5195	OTHER EXPENSES	1,952	10	1,500	10	0.63 %	
	BUILDING AND MAINTENANCE						
001-411-5201	CITY HALL UTILITIES	4,137	1,106	5,000	1,106	22.13 %	
001-411-5203	CITY HALL WATER	807	0	950	0	0.00 %	
001-411-5207	FACILITIES MAINTENANCE	11,002	490	10,300	490	4.76 %	
001-411-5220	FURNITURE AND FIXTURES	4,761	0	2,000	0	0.00 %	
001-411-5221	FACILITIES EXPANSION/Remodel	0	0	0	35	0.00 %	
	COMMUNITY RELATIONS						
001-411-5301	CITY FLAGS	2,850	0	3,000	0	0.00 %	
001-411-5303	COMMUNITY AWARENESS	35,798	0	20,000	2,943	14.72 %	
001-411-5304	ENVIRONMENTAL	12,175	0	12,730	0	0.00 %	
001-411-5305	SUMMER FESTIVAL	41,163	0	0	0	0.00 %	
001-411-5306	SPECIAL EVENTS	49,497	2,335	60,000	2,702	4.50 %	
001-411-5307	CHARITABLE DONATIONS	18,700	0	25,000	17,600	70.40 %	
001-411-5308	AWARDS AND GIFTS	7,910	0	10,000	95	0.95 %	
	TOTAL LEGISLATIVE	652,604	15,744	484,585	77,657	16.03 %	
	MUNICIPAL COURT						

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REVENUES & EXPENDITURES
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ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
	PERSONNEL COSTS						
001-412-5001	SALARIES	38,818	3,539	47,390	7,078	14.94 %	
001-412-5004	FICA TAXES	2,670	223	3,520	446	12.67 %	
001-412-5005	UNEMPLOYMENT INSURANCE	115	11	140	21	15.17 %	
001-412-5006	EMPLOYEE PENSION	566	283	3,680	566	15.39 %	
001-412-5007	EMPLOYEE BENEFITS	10,752	1,241	13,935	2,482	17.81 %	
001-412-5012	WORKER COMPENSATION INSURANCE	79	0	60	56	93.33 %	
	OPERATING COSTS						
001-412-5101	SUPPLIES	313	0	500	0	0.00 %	
001-412-5106	DUES AND SUBSCRIPTIONS	0	0	150	0	0.00 %	
001-412-5108	TRAINING AND SEMINARS	299	0	500	0	0.00 %	
001-412-5111	COMMUNITY SERVICE INSURANCE	0	0	100	0	0.00 %	
001-412-5116	WEARING APPAREL	0	0	300	0	0.00 %	
001-412-5119	OUTSOURCED CONTRACTS	14,950	1,000	20,000	2,000	10.00 %	
001-412-5137	JAIL EXPENSES	29	0	1,000	0	0.00 %	
001-412-5138	TRIAL EXPENSES	0	0	500	0	0.00 %	
	BUILDING AND MAINTENANCE						
	TOTAL MUNICIPAL COURT	68,592	6,297	91,775	12,650	13.78 %	
	BUILDING AND PLANNING						
	PERSONNEL COSTS						
001-413-5001	SALARIES	184,546	14,095	189,550	28,980	15.29 %	
001-413-5002	OVERTIME WAGES	700	0	300	65	21.78 %	
001-413-5004	FICA TAXES	13,862	1,047	14,100	2,159	15.31 %	
001-413-5005	UNEMPLOYMENT INSURANCE	553	42	555	87	15.70 %	
001-413-5006	EMPLOYEE PENSION	14,409	1,128	14,745	2,324	15.76 %	
001-413-5007	EMPLOYEE BENEFITS	8,885	753	7,985	1,507	18.87 %	
001-413-5012	WORKER COMPENSATION INSURANCE	156	0	235	224	95.32 %	
	OPERATING COSTS						
001-413-5101	SUPPLIES	184	0	1,500	0	0.00 %	
001-413-5106	DUES AND SUBSCRIPTIONS	822	0	1,000	0	0.00 %	
001-413-5107	MEETINGS	44	0	200	0	0.00 %	
001-413-5108	TRAINING AND SEMINARS	845	180	1,500	180	12.00 %	
001-413-5109	TRAVEL	0	0	30	0	0.00 %	
001-413-5110	PROFESSIONAL SERVICES	1,220	0	5,000	0	0.00 %	
001-413-5114	ORDINANCE/CODE UPDATES	0	0	500	0	0.00 %	
001-413-5119	OUTSOURCED CONTRACTS	222,034	1,664	285,000	1,664	0.58 %	
001-413-5142	DEVELOPER COSTS	87,280	5,807	250,000	5,807	2.32 %	
001-413-5145	PRINT MATERIALS/MAPS	4,269	428	2,000	428	21.38 %	
	TOTAL BUILDING AND PLANNING	539,810	25,142	774,200	43,423	5.61 %	
	ECONOMIC DEVELOPMENT						
	OPERATING COSTS						
001-414-5106	DUES AND SUBSCRIPTIONS	0	0	5,000	0	0.00 %	
001-414-5108	TRAINING AND SEMINARS	65	0	1,500	0	0.00 %	
001-414-5109	TRAVEL	(423)	0	2,500	0	0.00 %	
001-414-5110	PROFESSIONAL SERVICES	171,511	3,200	95,000	5,999	6.31 %	
001-414-5121	COMMUNITY OUTREACH	1,134	0	10,000	0	0.00 %	
001-414-5122	MARKETING AND PROMOTIONS	32,036	0	40,000	2,000	5.00 %	

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REVENUES & EXPENDITURES
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	TOTAL ECONOMIC DEVELOPMENT	204,324	3,200	154,000	7,999	5.19 %	
	ADMINISTRATION						
	PERSONNEL COSTS						
001-415-5001	SALARIES	101,231	7,726	106,100	15,452	14.56 %	
001-415-5002	OVERTIME WAGES	5	0	70	0	0.00 %	
001-415-5004	FICA TAXES	7,495	562	7,885	1,124	14.25 %	
001-415-5005	UNEMPLOYMENT INSURANCE	303	23	310	46	14.95 %	
001-415-5006	EMPLOYEE PENSION	7,865	618	8,245	1,236	14.99 %	
001-415-5007	EMPLOYEE BENEFITS	10,669	1,005	9,835	2,011	20.45 %	
001-415-5012	WORKER COMPENSATION INSURANCE	118	0	130	130	100.00 %	
	OPERATING COSTS						
001-415-5101	SUPPLIES	578	0	1,500	0	0.00 %	
001-415-5106	DUES AND SUBSCRIPTIONS	378	0	500	122	24.48 %	
001-415-5108	TRAINING AND SEMINARS	468	0	2,500	193	7.71 %	
001-415-5109	TRAVEL	775	60	1,500	60	4.03 %	
001-415-5123	ELECTION EXPENSE	4,968	0	5,000	0	0.00 %	
001-415-5195	OTHER EXPENSES	179	164	200	164	81.79 %	
	BUILDING AND MAINTENANCE						
	TOTAL ADMINISTRATION	135,031	10,158	143,775	20,538	14.28 %	
	CITY ADMINISTRATOR						
	PERSONNEL COSTS						
001-419-5001	SALARIES	87,393	6,748	90,400	13,497	14.93 %	
001-419-5004	FICA TAXES	6,088	499	6,710	998	14.87 %	
001-419-5005	UNEMPLOYMENT INSURANCE	263	20	265	41	15.40 %	
001-419-5006	EMPLOYEE PENSION	7,932	629	7,020	1,258	17.92 %	
001-419-5007	EMPLOYEE BENEFITS	10,241	923	9,820	1,846	18.80 %	
001-419-5012	WORKER COMPENSATION INSURANCE	118	0	110	110	100.00 %	
	OPERATING COSTS						
001-419-5101	SUPPLIES	74	0	200	0	0.00 %	
001-419-5106	DUES AND SUBSCRIPTIONS	320	0	1,500	60	4.00 %	
001-419-5107	MEETINGS	299	43	1,000	43	4.27 %	
001-419-5108	TRAINING AND SEMINARS	449	0	3,000	0	0.00 %	
001-419-5109	TRAVEL	142	0	4,000	0	0.00 %	
001-419-5195	OTHER EXPENSES	0	0	100	0	0.00 %	
	TOTAL CITY ADMINISTRATOR	113,318	8,863	124,125	17,852	14.38 %	
	POLICE						
	PERSONNEL COSTS						
001-421-5001	SALARIES	1,330,592	101,524	1,355,620	203,047	14.98 %	
001-421-5002	OVERTIME WAGES	54,654	5,748	70,000	11,129	15.90 %	
001-421-5003	SPECIAL DUTY	16,028	911	20,000	911	4.56 %	
001-421-5004	FICA TAXES	28,569	2,178	30,755	4,318	14.04 %	
001-421-5005	UNEMPLOYMENT INSURANCE	4,200	325	4,220	645	15.29 %	
001-421-5006	EMPLOYEE PENSION	118,682	9,761	128,270	19,498	15.20 %	
001-421-5007	EMPLOYEE BENEFITS	216,366	19,699	216,500	39,197	18.10 %	
001-421-5012	WORKER COMPENSATION INSURANCE	32,578	0	40,035	38,283	95.62 %	

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001-421-5013	WORKER'S COMP DEDUCTIBLES	0	0	3,000	0	0.00 %	
	OPERATING COSTS						
001-421-5101	SUPPLIES	8,792	78	6,800	771	11.34 %	
001-421-5102	SHIPPING/POSTAGE	1,213	9	1,500	201	13.42 %	
001-421-5105	VEHICLE FUEL	20,498	1,912	20,000	1,940	9.70 %	
001-421-5106	DUES AND SUBSCRIPTIONS	1,925	620	1,500	1,220	81.33 %	
001-421-5107	MEETINGS	412	0	200	0	0.00 %	
001-421-5108	TRAINING AND SEMINARS	15,677	2,419	20,000	3,391	16.96 %	
001-421-5109	TRAVEL	1,251	0	2,000	0	0.00 %	
001-421-5110	PROFESSIONAL SERVICES	61,620	30,467	100,000	30,627	30.63 %	
001-421-5111	CITY INSURANCE	35,823	0	35,000	39,438	112.68 %	
001-421-5116	WEARING APPAREL	18,942	1,506	17,000	4,232	24.89 %	
001-421-5134	MEDICAL EXPENSE	1,407	0	5,000	0	0.00 %	
001-421-5195	OTHER EXPENSES	1,872	14	2,000	37	1.84 %	
	BUILDING AND MAINTENANCE						
001-421-5201	PD UTILITIES	9,063	1,236	9,300	1,329	14.29 %	
001-421-5203	PD WATER	105	0	210	0	0.00 %	
001-421-5205	EQUIPMENT MAINTENANCE	339	0	3,500	0	0.00 %	
001-421-5206	VEHICLE MAINTENANCE	30,468	673	45,000	1,238	2.75 %	
001-421-5207	FACILITIES MAINTENANCE	32,121	1,082	15,000	1,082	7.21 %	
001-421-5220	FURNITURE AND FIXTURES	8,477	109	2,000	109	5.45 %	
	PUBLIC SAFETY/AWARENESS						
001-421-5503	CRIME CONTROL	4,500	0	5,500	0	0.00 %	
001-421-5506	IMPOUND SERVICES	10,815	1,082	15,000	1,082	7.21 %	
001-421-5507	ANIMAL CONTROL	2,580	125	3,000	125	4.18 %	
001-421-5508	CODE ENFORCEMENT	112,731	0	40,000	0	0.00 %	
001-421-5509	MUNICIPAL SURCHARGE	18,026	0	20,000	0	0.00 %	
001-421-5511	COMMUNITY PROJECTS	14,287	0	15,000	0	0.00 %	
001-421-5515	COMMUNICATION	46,635	0	75,000	59,129	78.84 %	
001-421-5569	AMMUNITION	217	199	3,000	199	6.63 %	
001-421-5570	SAFETY EQUIPMENT	26,532	1,886	20,000	2,154	10.77 %	
	TOTAL POLICE	2,287,994	183,562	2,350,910	465,333	19.79 %	
	INFORMATION TECHNOLOGY						
	OPERATING COSTS						
001-430-5110	PROFESSIONAL SERVICES	28,791	2,621	26,000	3,555	13.67 %	
001-430-5125	SOFTWARE/LICENSES	60,519	682	108,000	2,054	1.90 %	
001-430-5126	PHONES	12,778	1,824	13,500	2,232	16.53 %	
001-430-5127	DATALINES/INTERNET	7,617	633	7,000	717	10.25 %	
001-430-5128	HOSTED APPLICATIONS	31,998	476	35,000	952	2.72 %	
001-430-5129	COPIER/PRINTER/FAX/SCANNER	7,064	276	6,200	336	5.42 %	
	BUILDING AND MAINTENANCE						
001-430-5205	MISCELLANEOUS PROJECTS	12,812	0	16,000	0	0.00 %	
001-430-5210	MDTS / CRADLEPOINTS	7,479	1,150	10,000	1,150	11.50 %	
001-430-5220	HARDWARE	25,655	1,319	20,000	1,399	6.99 %	
	TOTAL INFORMATION TECHNOLOGY	194,713	8,981	241,700	12,395	5.13 %	
	PARKS AND RECREATION						
	PERSONNEL COSTS						
001-440-5001	SALARIES	27,858	2,112	28,240	4,191	14.84 %	

GENERAL FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
001-440-5002	OVERTIME WAGES	906	247	1,500	389	25.93 %	
001-440-5004	FICA TAXES	2,120	173	2,215	335	15.11 %	
001-440-5005	UNEMPLOYMENT INSURANCE	86	7	90	14	15.27 %	
001-440-5006	EMPLOYEE PENSION	2,238	189	2,315	366	15.83 %	
001-440-5007	EMPLOYEE BENEFITS	7,350	606	6,945	1,212	17.45 %	
001-440-5012	WORKER COMPENSATION INSURANCE	700	0	935	788	84.28 %	
001-440-5013	WORKER'S COMP DEDUCTIBLES	0	0	1,500	0	0.00 %	
	MAINTENANCE COSTS						
001-440-5201	PARK UTILITIES	4,158	583	4,000	583	14.57 %	
001-440-5203	PARK WATER	11,846	0	11,230	0	0.00 %	
001-440-5205	EQUIPMENT MAINTENANCE	1,799	0	4,000	34	0.86 %	
001-440-5208	TRAIL MAINTENANCE	600	0	2,000	0	0.00 %	
001-440-5209	PARK MAINTENANCE	15,345	46	25,000	46	0.18 %	
001-440-5215	IRRIGATION SUPPLIES	1,219	0	2,500	0	0.00 %	
001-440-5216	PEST CONTROL	0	0	10,000	0	0.00 %	
001-440-5217	PLANT/TREE REPLACEMENT	3,757	0	4,000	0	0.00 %	
001-440-5222	VETERANS MEMORIAL PARK	1,572	0	5,000	0	0.00 %	
001-440-5223	CAPITAL ASSETS	17,491	0	0	0	0.00 %	
	TOTAL PARKS AND RECREATION	99,045	3,962	111,470	7,957	7.14 %	
	TOTAL GENERAL FUND EXPENDITURE	4,295,430	265,909	4,476,540	665,804	14.87 %	
001	GENERAL FUND BALANCE + (-)	14,739	(84,739)	(263,355)	(448,181)	170.18 %	

WATER FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
REVENUES							
WATER SALES							
002-340-4001	BASIC WATER SALES	1,396,081	83,677	1,416,250	165,494	11.69 %	
002-340-4002	HYDRANT WATER SALES	3,272	50	10,000	974	9.74 %	
002-340-4003	PENALTIES	5,605	210	15,000	290	1.93 %	
002-340-4004	CAPITAL IMPROVEMENT FEES	537,480	44,611	552,904	89,221	16.14 %	
002-340-4005	MATERIALS SOLD	17,320	263	21,000	263	1.25 %	
002-340-4006	INSTALLATION FEES	8,259	126	10,120	126	1.25 %	
002-340-4007	WATER LEASES	42,239	0	0	0	0.00 %	
002-340-4008	WATER SHARES SOLD	0	0	1,300,000	0	0.00 %	

	TOTAL WATER SALES	2,010,257	128,936	3,325,274	256,368	7.71 %	
OTHER INCOME							
002-370-4502	LEASE INCOME	14,821	1,275	15,260	2,513	16.47 %	
002-370-4508	CITY TAP FEES	87,000	1,500	80,000	1,500	1.88 %	
002-370-4509	TRASH COLLECTION FEES	270,014	23,654	262,030	47,297	18.05 %	
002-370-4520	INTEREST/DIVIDEND INCOME	41,050	343	30,000	809	2.70 %	

	TOTAL OTHER INCOME	412,885	26,772	387,290	52,119	13.46 %	
DONATIONS AND GRANTS							

	TOTAL DONATIONS AND GRANTS	0	0	0	0	0.00 %	
OTHER FINANCING SOURCES							
002-390-4003	TRANSFER OUT - Capital Fund	0	0	(30,750)	0	0.00 %	

	TOTAL OTHER FINANCING SOURCES	0	0	(30,750)	0	0.00 %	
GAAP REQUIREMENTS							
002-395-4101	DONATED ASSET REVENUE	13,957,850	0	0	0	0.00 %	

	TOTAL OF GAAP REQUIREMENTS						

	TOTAL WATER FUND REVENUES	16,380,991	155,709	3,681,814	308,487	8.38 %	
=====							
EXPENDITURES							
ADMINISTRATION							
PERSONNEL COSTS							
002-415-5001	SALARIES	235,401	17,566	234,500	35,132	14.98 %	
002-415-5002	OVERTIME WAGES	5	0	340	0	0.00 %	
002-415-5004	FICA TAXES	16,131	1,259	17,450	2,518	14.43 %	
002-415-5005	UNEMPLOYMENT INSURANCE	686	53	685	106	15.43 %	
002-415-5006	EMPLOYEE PENSION	18,889	1,492	18,250	2,984	16.35 %	
002-415-5007	EMPLOYEE BENEFITS	40,161	3,626	38,825	7,253	18.68 %	
002-415-5012	WORKER COMPENSATION INSURANCE	158	0	290	277	95.52 %	
OPERATING COSTS							
002-415-5101	SUPPLIES	1,590	15	1,800	77	4.26 %	

WATER FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
002-415-5102	POSTAGE	9,687	765	9,270	948	10.23 %	
002-415-5106	DUES AND SUBSCRIPTIONS	1,771	1,602	2,000	2,122	106.12 %	
002-415-5108	TRAINING AND SEMINARS	437	0	2,000	193	9.64 %	
002-415-5109	TRAVEL	557	0	500	0	0.00 %	
002-415-5110	PROFESSIONAL SERVICES	87,404	6,307	125,000	6,307	5.05 %	
002-415-5111	CITY INSURANCE	3,000	0	3,000	3,000	100.00 %	
002-415-5112	PUBLISHING	0	0	310	0	0.00 %	
002-415-5113	AUDITING	3,292	0	3,300	0	0.00 %	
002-415-5167	WATER NOTIFICATIONS	7,953	685	8,000	685	8.56 %	
002-415-5195	OTHER EXPENSES	10	29	500	29	5.81 %	
	BUILDING AND MAINTENANCE						
002-415-5201	CITY HALL UTILITIES	3,329	578	3,500	578	16.52 %	
002-415-5207	FACILITIES MAINTENANCE	4,124	490	5,000	490	9.80 %	
002-415-5220	FURNITURE AND FIXTURES	1,592	0	500	0	0.00 %	
	WATER MANAGMENT						
002-415-5701	DOMESTIC USE	346,782	20,441	340,000	20,441	6.01 %	
002-415-5703	ASSESSMENTS	118,367	0	117,000	19,933	17.04 %	
002-415-5704	NEW SHARES	300	0	2,350	0	0.00 %	
002-415-5705	ANALYSIS AND STUDIES	0	0	75,000	0	0.00 %	
002-415-5706	NISP PARTICIPATION	937,500	0	456,250	456,250	100.00 %	
	TOTAL ADMINISTRATION	1,839,125	54,909	1,465,620	559,323	38.16 %	
	INFORMATION TECHNOLOGY						
	OPERATING COSTS						
002-430-5110	PROFESSIONAL SERVICES	5,730	524	4,070	711	17.47 %	
002-430-5125	SOFTWARE / LICENSES	13,990	392	20,450	3,569	17.45 %	
002-430-5126	PHONES	5,726	752	4,800	962	20.04 %	
002-430-5127	DATALINES / INTERNET	3,526	508	3,500	508	14.51 %	
002-430-5128	HOSTED APPLICATION	969	95	2,000	190	9.52 %	
002-430-5129	COPIER / PRINTER / FAX / SCANNER	2,740	176	4,000	236	5.89 %	
	BUILDING AND MAINTENANCE						
002-430-5205	MISCELLANEOUS PROJECTS	207	0	1,000	0	0.00 %	
002-430-5220	HARDWARE	50	0	0	0	0.00 %	
002-430-5223	CAPITAL ASSETS / PROJECTS	(2)	0	0	0	0.00 %	
	TOTAL INFORMATION TECHNOLOGY	32,936	2,448	39,820	6,176	15.51 %	
	OPERATIONS						
	PERSONNEL COSTS						
002-433-5001	SALARIES	241,633	17,941	246,755	36,925	14.96 %	
002-433-5002	OVERTIME WAGES	5,464	675	8,050	1,302	16.18 %	
002-433-5004	FICA TAXES	18,096	1,365	18,950	2,806	14.81 %	
002-433-5005	UNEMPLOYMENT INSURANCE	733	56	745	115	15.39 %	
002-433-5006	EMPLOYEE PENSION	19,085	1,489	19,820	3,058	15.43 %	
002-433-5007	EMPLOYEE BENEFITS	40,799	3,266	37,620	6,531	17.36 %	
002-433-5012	WORKER COMPENSATION INSURANCE	5,717	0	9,800	8,993	91.77 %	
002-433-5013	WORKER'S COMP DEDUCTIBLES	0	0	1,500	0	0.00 %	
	OPERATING COSTS						
002-433-5101	SUPPLIES	1,175	10	2,100	115	5.49 %	
002-433-5105	VEHICLE FUEL	11,357	997	12,500	1,025	8.20 %	
002-433-5108	TRAINING AND SEMINARS	1,142	0	2,000	85	4.25 %	

WATER FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
002-433-5109	TRAVEL	0	0	300	0	0.00 %	
002-433-5110	PROFESSIONAL SERVICES	0	0	5,000	0	0.00 %	
002-433-5111	CITY INSURANCE	12,243	0	15,000	15,000	100.00 %	
002-433-5116	WEARING APPAREL	2,717	353	3,500	353	10.10 %	
002-433-5162	TAP INSTALLATION MATERIALS	27,295	0	30,000	0	0.00 %	
002-433-5163	TRASH COLLECTION	267,968	23,633	264,000	23,633	8.95 %	
002-433-5168	WATER TESTING/SAMPLING	4,316	169	6,180	727	11.76 %	
002-433-5169	CERTIFICATIONS	370	0	600	0	0.00 %	
002-433-5170	SAFETY EQUIPMENT	883	23	1,000	41	4.12 %	
002-433-5171	EQUIPMENT RENTAL	0	0	1,000	0	0.00 %	
002-433-5195	OTHER EXPENSES	2,920	111	3,000	144	4.81 %	
	BUILDING AND MAINTENANCE						
002-433-5201	SHOP UTILITIES	5,497	1,381	4,120	1,381	33.53 %	
002-433-5202	SYSTEM UTILITIES	1,390	79	2,680	79	2.96 %	
002-433-5205	SHOP EQUIPMENT MAINTENANCE	0	0	1,000	0	0.00 %	
002-433-5206	VEHICLE MAINTENANCE	482	182	3,000	182	6.07 %	
002-433-5207	FACILITIES MAINTENANCE	1,945	127	3,000	127	4.25 %	
002-433-5211	GROUND MAINTENANCE	0	0	1,030	0	0.00 %	
002-433-5212	DOMESTIC SYSTEM MAINTENANCE	37,813	1,475	40,000	1,475	3.69 %	
002-433-5213	HEAVY EQUIPMENT MAINTENANCE	4,743	0	6,000	0	0.00 %	
002-433-5214	WATER TOWER MAINTENANCE	6,111	0	5,000	0	0.00 %	
002-433-5219	SHOP EQUIPMENT	130	0	3,000	0	0.00 %	
002-433-5220	FURNITURE AND FIXTURES	1,103	0	1,000	0	0.00 %	
	CAPITAL PURCHASES						
002-433-5813	CAPITAL PROJECTS	0	0	300,000	0	0.00 %	
	TOTAL OPERATING COSTS	723,129	53,332	1,059,250	104,099	9.83 %	
	DEBT SERVICE						
002-470-5816	BOND PRINCIPAL	159,773	0	166,235	0	0.00 %	
002-470-5817	BOND INTEREST	24,284	0	20,410	0	0.00 %	
	TOTAL DEBT SERVICE	184,057	0	186,645	0	0.00 %	
	TOTAL WATER FUND EXPENDITURES	2,779,247	110,688	2,751,335	669,598	24.34 %	
	GAAP EXPENDITURES						
002-475-5811	DEPRECIATION	324,680	0	340,000	0	0.00 %	
	TOTAL GAAP EXPENDITURES	324,680	0	340,000	0	0.00 %	
002	WATER FUND BALANCE + (-)	13,277,064	45,021	590,479	(361,111)	(61.16) %	

STREET FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
REVENUES							
TAXES							
003-310-4001	PROPERTY TAX	215,864	1,321	219,150	1,321	0.60 %	
003-310-4003	SALES TAX	945,087	63,275	920,000	63,275	6.88 %	
003-310-4005	USE TAX	149,179	2,422	185,750	2,569	1.38 %	
003-310-4010	HIGHWAY USERS TAX	178,996	14,329	188,000	28,186	14.99 %	
003-310-4011	MOTOR VEHICLE REGISTRATION	23,641	1,830	23,000	1,830	7.96 %	
003-310-4012	COUNTY ROAD AND BRIDGE	66,430	0	66,225	0	0.00 %	
TOTAL TAXES		1,579,197	83,177	1,602,125	97,181	6.07 %	
LICENSES & PERMITS							
003-320-4203	EXCAVATION PERMIT FEES	6,000	2,000	10,000	4,000	40.00 %	
TOTAL LICENSES & PERMITS		6,000	2,000	10,000	4,000	40.00 %	
OTHER INCOME							
003-370-4519	Road Reparatations	0	86,000	0	86,000	0.00 %	
003-370-4520	INTEREST/DIVIDEND INCOME	8,883	77	10,000	181	1.81 %	
TOTAL OTHER INCOME		8,883	86,077	10,000	86,181	861.81 %	
DONATIONS & GRANTS							
003-380-4701	STATE GRANTS	35,507	0	0	0	0.00 %	
TOTAL DONATIONS & GRANTS		35,507	0	0	0	0.00 %	
OTHER FINANCING SOURCES							
003-390-4004	TRANSFER OUT - Capital Fund	0	0	(113,090)	0	0.00 %	
TOTAL OTHER FINANCING SOURCES		0	0	(113,090)	0	0.00 %	
TOTAL STREET FUND REVENUES		1,629,586	171,255	1,509,035	187,362	12.42 %	
EXPENDITURES							
ADMINISTRATIVE							
PERSONNEL COSTS							
003-415-5001	SALARIES	184,667	14,167	190,675	28,333	14.86 %	
003-415-5002	OVERTIME WAGES	5	0	70	0	0.00 %	
003-415-5004	FICA TAXES	13,302	1,038	14,175	2,077	14.65 %	
003-415-5005	UNEMPLOYMENT INSURANCE	555	43	555	85	15.37 %	
003-415-5006	EMPLOYEE PENSION	15,456	1,220	14,820	2,440	16.46 %	
003-415-5007	EMPLOYEE BENEFITS	20,464	1,888	19,075	3,776	19.80 %	
003-415-5012	WORKER'S COMPENSATION INSURANCE	158	0	235	225	95.74 %	
003-415-5013	WORKER'S COMPENSATION DEDUCTIBLE	0	0	1,000	0	0.00 %	
TOTAL ADMINISTRATIVE		234,607	18,355	240,605	36,936	15.35 %	

STREET FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
	INFORMATION TECHNOLOGY						
	OPERATING COSTS						
003-430-5110	PROFESSIONAL SERVICES	4,165	350	4,500	474	10.53 %	
003-430-5125	SOFTWARE / LICENSES	9,075	22	9,000	3,188	35.42 %	
003-430-5126	PHONES	3,019	540	3,600	540	14.99 %	
003-430-5127	DATALINES / INTERNET	3,087	471	3,500	471	13.47 %	
003-430-5128	HOSTED APPLICATIONS	771	63	1,000	127	12.69 %	
003-430-5129	COPIER / PRINTER / FAX / SCANNER	1,359	50	2,000	50	2.50 %	
	BUILDING AND MAINTENANCE						
003-430-5205	MISCELLANEOUS PROJECTS	138	0	500	0	0.00 %	
003-430-5220	HARDWARE	0	0	1,000	0	0.00 %	
	TOTAL INFORMATION TECHNOLOGY	21,614	1,495	25,100	4,850	19.32 %	
	OPERATIONS						
	PERSONNEL COSTS						
003-433-5001	SALARIES	192,702	14,513	198,925	29,970	15.07 %	
003-433-5002	OVERTIME WAGES	3,557	643	5,850	1,109	18.96 %	
003-433-5004	FICA TAXES	14,406	1,101	15,230	2,261	14.85 %	
003-433-5005	UNEMPLOYMENT INSURANCE	588	45	600	93	15.54 %	
003-433-5006	EMPLOYEE PENSION	15,315	1,212	15,925	2,486	15.61 %	
003-433-5007	EMPLOYEE BENEFITS	39,423	3,153	37,460	6,307	16.84 %	
003-433-5012	WORKER COMPENSATION INSURANCE	5,717	0	7,800	7,579	97.17 %	
003-433-5013	WORKER'S COMP DEDUCTIBLE	0	0	1,000	0	0.00 %	
	OPERATING COSTS						
003-433-5101	SUPPLIES	1,416	50	2,000	64	3.20 %	
003-433-5105	VEHICLE FUEL	12,455	997	12,500	1,026	8.21 %	
003-433-5106	DUES AND SUBSCRIPTIONS	0	0	100	53	52.80 %	
003-433-5108	TRAINING AND SEMINARS	0	0	1,000	93	9.33 %	
003-433-5110	PROFESSIONAL SERVICES	32,645	13	10,000	13	0.13 %	
003-433-5111	INSURANCE	10,849	0	15,000	15,000	100.00 %	
003-433-5112	PUBLISHING	0	0	200	0	0.00 %	
003-433-5113	AUDITING	1,792	0	1,800	0	0.00 %	
003-433-5116	WEARING APPAREL	3,036	353	4,000	353	8.84 %	
003-433-5170	SAFETY EQUIPMENT	1,245	23	1,500	41	2.75 %	
003-433-5171	EQUIPMENT RENTAL	1,473	0	10,000	0	0.00 %	
003-433-5195	OTHER EXPENSES	856	26	1,000	26	2.62 %	
	BUILDING AND MAINTENANCE						
003-433-5201	SHOP UTILITIES	5,090	1,289	4,000	1,289	32.23 %	
003-433-5203	SHOP WATER	68	0	100	0	0.00 %	
003-433-5205	SHOP EQUIPMENT MAINTENANCE	242	535	1,000	588	58.83 %	
003-433-5206	VEHICLE MAINTENANCE	2,442	928	5,000	928	18.56 %	
003-433-5207	FACILITIES MAINTENANCE	2,291	127	3,000	127	4.25 %	
003-433-5211	GROUND MAINTENANCE	5,721	0	4,000	649	16.23 %	
003-433-5213	HEAVY EQUIPMENT MAINTENANCE	21,207	860	20,000	1,547	7.74 %	
003-433-5219	SHOP EQUIPMENT	3,540	131	5,000	260	5.20 %	
003-433-5220	FURNITURE AND FIXTURES	1,103	0	500	0	0.00 %	
	CAPITAL PURCHASES						
003-433-5812	CAPITAL ASSETS	5,923	0	0	0	0.00 %	
003-433-5813	CAPITAL PROJECTS	187,117	0	0	0	0.00 %	
	HIGHWAYS & STREETS						
003-433-5901	ROADBASE AND PAVING	3,044	0	259,000	0	0.00 %	

STREET FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
003-433-5902	ROAD MAINTENANCE	56,827	0	100,000	0	0.00 %	
003-433-5903	SIDEWALK REPLACEMENT/REPAIR	2,892	0	15,000	0	0.00 %	
003-433-5904	STREET STRIPING	40,598	0	7,000	0	0.00 %	
003-433-5905	SNOW REMOVAL	55,312	6,549	60,000	12,506	20.84 %	
003-433-5906	WEED CONTROL	1,596	0	4,000	0	0.00 %	
003-433-5907	TRAFFIC SIGNS	7,115	0	11,000	0	0.00 %	
003-433-5908	PUBLIC FACILITIES LIGHTING	7,517	620	8,240	620	7.52 %	
003-433-5909	DUST CONTROL	7,729	0	8,000	0	0.00 %	
	TOTAL OPERATIONS	754,849	33,169	856,730	84,990	9.92 %	
	DEBT SERVICE						
003-470-5816	BOND PRINCIPAL	186,286	0	192,950	0	0.00 %	
003-470-5817	BOND INTEREST	31,025	0	26,200	0	0.00 %	
	TOTAL DEBT SERVICE	217,311	0	219,150	0	0.00 %	
	TOTAL STREET FUND EXPENDITURES	1,228,381	53,020	1,341,585	126,776	9.45 %	
003	STREET FUND BALANCE + (-)	401,205	118,234	167,450	60,586	36.18 %	

CAPITAL FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% OF BUDGET
REVENUES						
TAXES						
004-310-4003	SALES TAX	210,022	14,061	200,890	14,061	7.00 %
004-310-4005	USE TAX	33,151	538	41,275	571	1.38 %

	TOTAL TAXES	243,173	14,600	242,165	14,632	6.04 %
OTHER INCOME						
004-370-4520	INTEREST/DIVIDEND INCOME	1,294	295	700	699	99.82 %

	TOTAL OTHER INCOME	1,294	295	700	699	99.82 %
GRANTS & DONATIONS						

	TOTAL GRANTS & DONATIONS	0	0	0	0	0.00 %
OTHER FINANCING SOURCES						
004-390-4001	TRANSFER IN-General Fund	130,000	1,500	291,500	0	0.00 %
004-390-4003	TRANSFER IN - Water Fund	0	0	30,750	0	0.00 %
004-390-4004	TRANSFER IN - Street Fund	0	0	113,090	0	0.00 %
004-390-4010	BOND ISSUE PROCEEDS	6,483,204	0	0	0	0.00 %

	TOTAL OTHER FINANCING SOURCES	6,613,204	1,500	435,340	0	0.00 %

	TOTAL CAPITAL FUND REVENUES	6,857,670	16,395	678,205	15,331	2.26 %
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EXPENDITURES						
CITY HALL						
004-411-5101	MISCELLANEOUS	37,440	0	0	0	0.00 %
004-411-5220	FURNITURE AND FIXTURES	16,972	0	0	0	0.00 %
004-411-5221	FACILITIES EXPANSION/Remodel	197,555	198,343	2,800,000	198,395	7.09 %

	TOTAL CITY HALL	251,967	198,343	2,800,000	198,395	7.09 %
BUILDING & PLANNING						

	TOTAL BUILDING & PLANNING	0	0	0	0	0.00 %
POLICE						
004-421-5221	FACILITIES EXPANSION/Remodel	272,031	207,917	2,950,000	207,917	7.05 %
004-421-5224	VEHICLES	272,711	0	0	0	0.00 %
004-421-5570	SAFETY EQUIPMENT	0	26,340	26,500	26,340	99.40 %

	TOTAL POLICE	544,742	234,257	2,976,500	234,257	7.87 %
HIGHWAYS & STREETS						
004-433-5224	VEHICLES	0	0	46,000	0	0.00 %
004-433-5811	HEAVY EQUIPMENT	17,900	0	46,500	0	0.00 %

CAPITAL FUND
REVENUES & EXPENDITURES
 16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% OF BUDGET	
	TOTAL HIGHWAYS & STREETS	17,900	0	92,500	0	0.00 %	
	PARKS & RECREATION						
	TOTAL PARKS & RECREATION	0	0	0	0	0.00 %	
	DEBT SERVICE						
004-470-5811	BOND ISSUANCE COST	169,917	0	0	0	0.00 %	
004-470-5816	DEBT PRINCIPAL	137,475	49,577	297,000	81,813	27.55 %	
004-470-5817	DEBT INTEREST	9,007	1,763	194,700	3,274	1.68 %	
	TOTAL DEBT SERVICE	316,399	51,341	491,700	85,087	17.30 %	
	TOTAL CAPITAL FUND EXPENDITURE	1,131,008	483,941	6,360,700	517,739	8.14 %	
004	CAPITAL FUND BALANCE + (-)	5,726,662	(467,546)	(5,712,495)	(502,408)	8.79 %	

CONSERVATION TRUST
REVENUES & EXPENDITURES
 16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
REVENUES							
OTHER INCOME							
005-370-4504	COLORADO LOTTERY PROCEEDS	29,649	0	25,000	0	0.00 %	
005-370-4520	INTEREST/DIVIDEND INCOME	8	1	25	1	4.24 %	
TOTAL CTF REVENUE		29,657	1	25,025	1	0.00 %	
EXPENSES							
005-460-5912	PARK IMPROVEMENTS	4,851	0	0	0	0.00 %	
005-460-5913	BMX IMPROVEMENTS	0	0	10,000	0	0.00 %	
TOTAL CTF EXPENSES		4,851	0	10,000	0	0.00 %	
005	CONSERVATION FUND BALANCE +(-)	24,807	1	15,025	1	0.01 %	

IMPACT FEE FUND
REVENUES & EXPENDITURES
16.66 % Yr Complete For Fiscal Year: 2021 / 2

ACCOUNT NUMBER		2020 Actuals	Current Month	2021 Budget	YTD Actual	% of Budget	
REVENUES							
IMPACT FEES							
006-360-4512	ARTERIAL ROADWAY IMPACT FEE	199,595	7,258	0	7,258	0.00 %	
006-360-4513	REGIONAL DRAINAGE IMPACT FEE	31,311	994	39,760	994	2.50 %	
006-360-4514	PARKS IMPACT FEE	116,754	3,538	141,520	3,538	2.50 %	
006-360-4515	CITY FACILITIES IMPACT FEE	11,550	350	14,000	350	2.50 %	
TOTAL IMPACT FEE		359,210	12,140	195,280	12,140	6.22 %	
OTHER INCOME							
006-370-4520	INTEREST/DIVIDEND INCOME	24,362	360	20,000	829	4.15 %	
TOTAL OTHER INCOME		24,362	360	20,000	829	4.15 %	
TOTAL IMPACT FEE FUND REVENUES		383,571	12,500	215,280	12,969	6.02 %	
EXPENDITURES							
IMPACT FEE							
006-480-5920	ARTERIAL ROADWAYS	0	0	21,200	0	0.00 %	
006-480-5921	REGIONAL DRAINAGE	65,967	11,890	250,000	11,890	4.76 %	
006-480-5923	CITY FACILITIES	0	0	100,000	0	0.00 %	
TOTAL IMPACT FEE EXPENSES		65,967	11,890	371,200	11,890	3.20 %	
006	IMPACT FEE FUND BALANCE +(-)	317,604	610	(155,920)	1,079	(0.69)%	

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 001

Account Number	Account Title	Ending Bal	Net Amount
001-100-0000	FIRST BANK - General Operating	226,524.21	
001-100-0200	TBK - FSA Account	8,335.59	
001-100-0201	TBK - Money Market	48,243.85	
001-100-0302	COLOTRUST - General	2,217,014.68	
001-100-0400	CSAFE - General	2,494,447.88	
001-100-0500	UMB BANK - Bond Reserve	410,704.50	
001-100-1100	GENERAL I - Cash Drawer	200.00	
001-100-1101	POLICE - Cash Drawer	100.00	
001-100-1102	GENERAL II - Cash Drawer	350.00	
001-110-1201	A/R - Property Tax	1,855,241.36	
001-111-1200	A/R - Miscellaneous	1,238.06	
001-111-1202	A/R - Other Taxes	146.61-	
001-111-1203	A/R - Licenses	100.00	
001-112-1203	A/R - Developer Charges	53,339.02-	
001-130-1103	DEPOSIT FUNDS	1,245.00	
	** TOTAL ASSET**		7,210,259.50
001-200-2100	ACCOUNTS PAYABLE MISCELLANEOUS	9,895.15	
001-210-2001	A/P - PAYROLL	5,988.77	
001-210-2005	STATE UNEMPLOYMENT INS	854.64	
001-211-2006	FPPA DEFINED BENEFIT	316.61-	
001-211-2008	HEALTH INSURANCE	1,038.18-	
001-211-2009	DENTAL INSURANCE	27.94-	
001-211-2010	VISION INSURANCE	52.85	
001-211-2012	SUPPLEMENTAL INSURANCE	0.01-	
001-211-2013	FLEX SPENDING	3,325.86-	
001-212-2014	LIFE INSURANCE	378.02-	
001-212-2015	DISABILITY INSURANCE	1,017.85-	
001-240-2201	A/P - PROPERTY TAX	1,855,241.36	
001-240-2203	JAIL EXPENSE TRUST	22,397.90	
001-240-2204	JUDICIAL EDUCATION TRUST - JEF	1,448.12	
001-240-2205	POLICE EDUCATION TRUST - JEF	409.70	
001-240-2206	MUNICIPAL SURCHARGE TRUST	12,578.54	
001-240-2208	SANTA COPS TRUST	21,397.68	
001-240-2210	SUMMER FESTIVAL TRUST	67,002.56	
001-250-2300	RESTITUTION	1,032.00	
001-250-2301	COURT BONDS	845.00	
001-250-2302	CONSRUCTION/DEMO BONDS	86,500.00	
001-260-2400	IMPROVEMENT GUARANTY - Interstate Ford	566,202.88	
001-260-2401	IMPROVEMENT GUARANTY - Vivid Holdings	8,332.16	
001-260-2403	AUTUMN VALLEY	182,966.03	
001-260-2405	CRESTONE PEAKS RESOURCES ESCROW	150,000.00	
001-260-2408	MAVERIK INC	36,877.52	
001-260-2409	Dacono 25 Partners (GATEWAY)	30,000.00	
001-260-2412	LONGS PEAK BUSINESS CENTER	4,609.14	
001-290-2900	FUND BALANCE	4,599,912.94	
	** TOTAL LIABILITY**		7,658,440.47
	** TOTAL REVENUE**		217,623.48
	** TOTAL EXPENSE**		665,804.45
	TOTAL LIABILITY AND EQUITY		7,210,259.50

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 002

Account Number	Account Title	Ending Bal	Net Amount
002-100-0000	FIRST BANK - Water Operating	178,952.21-	
002-100-0303	COLOTRUST - Water Fund	1,446,573.38	
002-100-1100	WATER/TRASH-Cash Drawer	100.00	
002-101-0301	COLOTRUST - Water Bond Proceeds	12,417.87	
002-101-0306	COLOTRUST - Wtr Sys Service Fund	3,738,777.58	
002-111-1204	A/R - Property Liens	2,855.87	
002-112-1202	A/R - Miscellaneous	18,425.70	
002-112-1205	A/R - Water Customers	289,438.39	
002-150-1302	WATER RIGHTS	28,108,839.07	
002-160-1303	WATER TOWER	1,507,399.81	
002-160-1304	DEPRECIATION-Water Tower	1,206,230.00-	
002-160-1305	WATER SYSTEM	10,983,948.96	
002-160-1306	DEPRECIATION-Water System	2,740,179.00-	
002-160-1307	EQUIPMENT	57,647.66	
002-160-1308	DEPRECIATION-Equipment	38,968.00-	
002-160-1309	VEHICLES	210,930.50	
002-160-1310	DEPRECIATION-Vehicles	210,932.00-	
002-160-1311	BUILDINGS	228,341.12	
002-160-1312	DEPRECIATION-Buildings	58,031.00-	
	** TOTAL ASSET**		42,172,403.70
002-200-2102	A/P - Miscellaneous	2,086.59	
002-210-2001	A/P - PAYROLL	1,982.44	
002-210-2005	STATE UNEMPLOYMENT INS	220.35	
002-211-2010	VISION INSURANCE	0.14	
002-212-2014	LIFE INSURANCE	160.30-	
002-212-2015	DISABILITY INSURANCE	235.49-	
002-220-2200	A/P - PTO	43,238.16	
002-230-2101	A/P - Interest	1,879.97	
002-240-2214	A/P - Tap Installations	2,000.00	
002-240-2215	A/P - Tap Certifications	40,000.00	
002-240-2216	A/P - CASH-IN-LIEU OF WATER	4,687.50	
002-250-2303	HYDRANT METER DEPOSITS	6,500.00	
002-260-2506	BONDS PAYABLE	1,030,803.00	
002-290-2900	FUND BALANCE	37,355,538.80	
002-290-2902	CONTRIBUTED CAPITAL	4,044,973.85	
	** TOTAL LIABILITY**		42,533,515.01
	** TOTAL REVENUE**		308,486.83
	** TOTAL EXPENSE**		669,598.14
	TOTAL LIABILITY AND EQUITY		42,172,403.70

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 003

Account Number	Account Title	Ending Bal	Net Amount
003-100-0000	FIRST BANK - Street Operating	1,132,776.51	
003-100-0304	COLOTRUST - Street Fund	1,177,902.37	
003-110-1201	A/R - Property Tax	217,816.80	
003-111-1202	A/R - Other Taxes	153.58-	
	** TOTAL ASSET**		2,528,342.10
003-200-2100	ACCOUNTS PAYABLE MISCELLANEOUS	1,892.86	
003-210-2001	A/P - PAYROLL	1,606.05	
003-210-2005	STATE UNEMPLOYMENT INS	178.53	
003-211-2010	VISION INSURANCE	0.01	
003-212-2014	LIFE INSURANCE	92.61-	
003-212-2015	DISABILITY INSURANCE	170.55-	
003-240-2201	A/P - PROPERTY TAX	217,816.80	
003-240-2212	RETAINAGE	1.00	
003-290-2900	FUND BALANCE	2,246,523.77	
	** TOTAL LIABILITY**		2,467,755.86
	** TOTAL REVENUE**		187,361.96
	** TOTAL EXPENSE**		126,775.72
	TOTAL LIABILITY AND EQUITY		2,528,342.10

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 004

Account Number	Account Title	Ending Bal	Net Amount
004-100-0000	FIRST BANK - Capital Eq Operating	34,096.94-	
004-100-0305	COLOTRUST - Capital Equipment	603.82	
004-100-0500	UMB BANK - COP Investments	5,438,935.19	
004-111-1202	A/R - Sales Taxes	34.18-	
	** TOTAL ASSET**		5,405,407.89
004-200-2100	A/P - Miscellaneous	0.00	
004-240-2212	RETAINAGE	29,078.98	
004-290-2900	FUND BALANCE	5,878,737.33	
	** TOTAL LIABILITY**		5,907,816.31
	** TOTAL REVENUE**		15,330.93
	** TOTAL EXPENSE**		517,739.35
	TOTAL LIABILITY AND EQUITY		5,405,407.89

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 005

Account Number	Account Title	Ending Bal	Net Amount
005-100-0000	FIRST BANK - CTF Operating	4,850.50-	
005-100-0001	FIRST BANK - CTF Savings	69,109.09	
	** TOTAL ASSET**		64,258.59
005-290-2900	FUND BALANCE	64,257.53	
	** TOTAL LIABILITY**		64,257.53
	** TOTAL REVENUE**		1.06
	** TOTAL EXPENSE**		0.00
	TOTAL LIABILITY AND EQUITY		64,258.59

For Fiscal Year: 2021 thru Fiscal Month: Feb, for Fund: 006

Account Number	Account Title	Ending Bal	Net Amount
006-100-0000	FIRST BANK - Impact Fee Operating	21,463.82-	
006-101-0401	CSAFE - Arterial Roadway Fund	1,381,659.40	
006-101-0402	CSAFE - Regional Drainage Fund	404,929.72	
006-101-0403	CSAFE - Parks and Trails Fund	1,200,917.88	
006-101-0404	CSAFE - City Facilities Fund	171,040.90	
	** TOTAL ASSET**		3,137,084.08
006-200-2100	A/P - Miscellaneous	9,796.57-	
006-290-2900	FUND BALANCE	3,145,801.23	
	** TOTAL LIABILITY**		3,136,004.66
	** TOTAL REVENUE**		12,969.34
	** TOTAL EXPENSE**		11,889.92
	TOTAL LIABILITY AND EQUITY		3,137,084.08

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 01/31/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other	
001-111-1200	A/R - Miscellaneous						
001-111-1200		BL and CL pd in 2020 for 2021		5,700.00	0.00	0.00	
001-111-1202	A/R - Other Taxes						
001-111-1202		Admissions Tax filed in January 2021 accrued back to December		0.00	1,785.10-	0.00	
001-111-1202		Sales Tax filed in January 2021 accrued back to December		0.00	70,778.99-	0.00	
001-111-1202		Use Tax Accrued back to December 2020		475.98	0.00	0.00	
		Account Total		475.98	72,564.09-	0.00	
001-310-4003	SALES TAX						
001-310-4003		Sales Tax filed in January 2021 accrued back to December		70,778.99	0.00	0.00	
001-310-4005	USE TAX						
001-310-4005		Use Tax Accrued back to December 2020		0.00	475.98-	0.00	
001-310-4007	ADMISSION TAX						
001-310-4007		Admissions Tax filed in January 2021 accrued back to December		1,785.10	0.00	0.00	
001-320-4101	BUSINESS LICENSE						
001-320-4101		BL and CL pd in 2020 for 2021		0.00	5,700.00-	0.00	
		Fund Total		78,740.07	78,740.07-	0.00	
003-111-1202	A/R - Other Taxes						
003-111-1202		Sales Tax filed in January 2021 accrued back to December		0.00	70,778.99-	0.00	
003-111-1202		Use Tax Accrued back to December 2020		475.98	0.00	0.00	
		Account Total		475.98	70,778.99-	0.00	
003-310-4003	SALES TAX						
003-310-4003		Sales Tax filed in January 2021 accrued back to December		70,778.99	0.00	0.00	
003-310-4005	USE TAX						
003-310-4005		Use Tax Accrued back to December 2020		0.00	475.98-	0.00	
		Fund Total		71,254.97	71,254.97-	0.00	

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
 Period: 01/31/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
004-111-1202	A/R - Sales Taxes					
004-111-1202		Sales Tax filed in January 2021 accrued back to December		0.00	15,728.90-	0.00
004-111-1202		Use Tax Accrued back to December 2020		105.70	0.00	0.00
		Account Total		105.70	15,728.90-	0.00
004-310-4003	SALES TAX					
004-310-4003		Sales Tax filed in January 2021 accrued back to December		15,728.90	0.00	0.00
004-310-4005	USE TAX					
004-310-4005		Use Tax Accrued back to December 2020		0.00	105.70-	0.00
		Fund Total		15,834.60	15,834.60-	0.00
		Grand Total		165,829.64	165,829.64-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
 Period: 02/11/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-100-0000	FIRST BANK - General	Operating				
001-100-0000	MANUAL	89.6%, Spec Ownership, Vehicle		40,451.97	0.00	0.00
001-110-1201	A/R - Property Tax					
001-110-1201		Property Tax Received		0.00	11,382.64-	0.00
001-240-2201	A/P - PROPERTY TAX					
001-240-2201		Property Tax Received		11,382.64	0.00	0.00
001-310-4001	PROPERTY TAXES					
001-310-4001	MANUAL	89.6%		0.00	11,382.64-	0.00
001-310-4002	SPECIFIC OWNERSHIP					
001-310-4002	MANUAL	Spec. Ownership		0.00	8,817.75-	0.00
001-310-4003	SALES TAX					
001-310-4003	MANUAL	Vehicle Sales Tax		0.00	20,365.39-	0.00
001-411-5110	PROFESSIONAL SERVICES					
001-411-5110		Treasurer Fees		113.81	0.00	0.00
		Fund Total		51,948.42	51,948.42-	0.00
003-100-0000	FIRST BANK - Street	Operating				
003-100-0000	MANUAL	10.4%, Vehicle Reg, R&B, Sales		23,503.87	0.00	0.00
003-110-1201	A/R - Property Tax					
003-110-1201		Property Tax Received		0.00	1,321.20-	0.00
003-240-2201	A/P - PROPERTY TAX					
003-240-2201		Property Tax Received		1,321.20	0.00	0.00
003-310-4001	PROPERTY TAX					
003-310-4001	MANUAL	10.4%		0.00	1,321.20-	0.00
003-310-4003	SALES TAX					
003-310-4003	MANUAL	Vehicle Sales Tax		0.00	20,365.39-	0.00
003-310-4011	MOTOR VEHICLE REGISTRATION					
003-310-4011	MANUAL	Vehicle Registration		0.00	1,830.49-	0.00
003-433-5110	PROFESSIONAL SERVICES					
003-433-5110		Treasurer Fees		13.21	0.00	0.00
		Fund Total		24,838.28	24,838.28-	0.00
004-100-0000	FIRST BANK - Capital Eq	Operating				
004-100-0000	MANUAL	Vehicle Sales Tax		4,525.64	0.00	0.00
004-310-4003	SALES TAX					
004-310-4003	MANUAL	Vehicle Sales Tax		0.00	4,525.64-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
 Period: 02/11/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
		Fund Total		4,525.64	4,525.64-	0.00
007-100-0202	TBK - URAD Operating					
007-100-0202		TIF Tax less Treasury Fees		4,341.92	0.00	0.00
007-310-4001	PROPERTY TAXES					
007-310-4001		TIF Property Tax		0.00	4,408.03-	0.00
007-414-5110	PROFESSIONAL SERVICES					
007-414-5110		Treasury Fees		66.11	0.00	0.00
		Fund Total		4,408.03	4,408.03-	0.00
		Grand Total		85,720.37	85,720.37-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 01/31/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-111-1202	A/R - Other Taxes					
001-111-1202		Add Back 2021 Use Tax Accrued in Error		147.14	0.00	0.00
001-310-4005	USE TAX					
001-310-4005		Add Back 2021 Use Tax Accrued in Error		0.00	147.14-	0.00
		Fund Total		147.14	147.14-	0.00
003-111-1202	A/R - Other Taxes					
003-111-1202		Add Back 2021 Use Tax Accrued in Error		147.14	0.00	0.00
003-310-4005	USE TAX					
003-310-4005		Add Back 2021 Use Tax Accrued in Error		0.00	147.14-	0.00
		Fund Total		147.14	147.14-	0.00
004-111-1202	A/R - Sales Taxes					
004-111-1202		Add Back 2021 Use Tax Accrued in Error		32.69	0.00	0.00
004-310-4005	USE TAX					
004-310-4005		Add Back 2021 Use Tax Accrued in Error		0.00	32.69-	0.00
		Fund Total		32.69	32.69-	0.00
		Grand Total		326.97	326.97-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
 Period: 01/31/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-100-0000	FIRST BANK - General	Operating				
001-100-0000		Agfinity Invoice Void in wrong year.		0.00	3,023.10-	0.00
001-421-5105	VEHICLE FUEL					
001-421-5105		Agfinity Invoice Void in wrong year.		3,023.10	0.00	0.00
		Fund Total		3,023.10	3,023.10-	0.00
002-100-0000	FIRST BANK - Water	Operating				
002-100-0000		Agfinity Invoice Void in wrong year.		0.00	1,662.95-	0.00
002-433-5105	VEHICLE FUEL					
002-433-5105		Agfinity Invoice Void in wrong year.		1,662.95	0.00	0.00
		Fund Total		1,662.95	1,662.95-	0.00
003-100-0000	FIRST BANK - Street	Operating				
003-100-0000		Agfinity Invoice Void in wrong year.		0.00	1,662.94-	0.00
003-433-5105	VEHICLE FUEL					
003-433-5105		Agfinity Invoice Void in wrong year.		1,662.94	0.00	0.00
		Fund Total		1,662.94	1,662.94-	0.00
		Grand Total		6,348.99	6,348.99-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 02/26/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-100-0000	FIRST BANK -	General Operating				
001-100-0000		EFTPS Payment PPE 022421		0.00	10,741.54-	0.00
001-100-0000		FPPA Monthly payment		0.00	10,574.36-	0.00
001-100-0000		State Tax Payment PPE 022421		0.00	2,378.34-	0.00
		Account Total		0.00	23,694.24-	0.00
001-210-2002	FEDERAL INCOME TAXES					
001-210-2002		EFTPS Payment PPE 022421		10,741.54	0.00	0.00
001-210-2004	STATE INCOME TAX					
001-210-2004		State Tax Payment PPE 022421		2,378.34	0.00	0.00
001-211-2006	FPPA DEFINED BENEFIT					
001-211-2006		FPPA Monthly payment		10,574.36	0.00	0.00
		Fund Total		23,694.24	23,694.24-	0.00
002-100-0000	FIRST BANK - Water	Operating				
002-100-0000		EFTPS Payment PPE 022421		0.00	4,308.08-	0.00
002-100-0000		State Tax Payment PPE 022421		0.00	668.06-	0.00
		Account Total		0.00	4,976.14-	0.00
002-210-2002	FEDERAL INCOME TAX					
002-210-2002		EFTPS Payment PPE 022421		4,308.08	0.00	0.00
002-210-2004	STATE INCOME TAX					
002-210-2004		State Tax Payment PPE 022421		668.06	0.00	0.00
		Fund Total		4,976.14	4,976.14-	0.00
003-100-0000	FIRST BANK - Street	Operating				
003-100-0000		EFTPS Payment PPE 022421		0.00	3,592.14-	0.00
003-100-0000		State Tax Payment PPE 022421		0.00	558.60-	0.00
		Account Total		0.00	4,150.74-	0.00
003-210-2002	FEDERAL INCOME TAX					
003-210-2002		EFTPS Payment PPE 022421		3,592.14	0.00	0.00
003-210-2004	STATE INCOME TAX					
003-210-2004		State Tax Payment PPE 022421		558.60	0.00	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
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Account Number	Refer	Description	Job Number	Debits	Credits	Other	
		Fund Total		4,150.74	4,150.74-	0.00	
		Grand Total		32,821.12	32,821.12-	0.00	

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
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Account Number	Refer	Description	Job Number	Debits	Credits	Other
002-112-1205	A/R - Water Customers					
002-112-1205		Eileen Brevik Trust Check Adjustment		0.00	26.87-	0.00
002-340-4001	BASIC WATER SALES					
002-340-4001		Eileen Brevik Trust Check Adjustment		26.87	0.00	0.00
		Fund Total		26.87	26.87-	0.00
		Grand Total		26.87	26.87-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 02/28/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-100-0000	FIRST BANK - General	Operating				
001-100-0000		Cig tax		3,359.86	0.00	0.00
001-100-0000	GL027	CIGNA HEALTH INSURANCE EFT		0.00	24,423.92-	0.00
001-100-0000		Nextera Healthcare Membership Dues		0.00	3,408.71-	0.00
001-100-0000		CC Refunds Posted to Feb payment		143.81	0.00	0.00
		Account Total		3,503.67	27,832.63-	0.00
001-100-0200	TBK - FSA Account					
001-100-0200		Interest		0.65	0.00	0.00
001-100-0200		Debit Card Transactions - BS		0.00	414.82-	0.00
001-100-0200		Debit Card Transactions - LS		0.00	85.00-	0.00
001-100-0200		Employee Contributions		770.80	0.00	0.00
		Account Total		771.45	499.82-	0.00
001-100-0201	TBK - Money Market					
001-100-0201		MM INTEREST		5.55	0.00	0.00
001-100-0302	COLOTRUST - General					
001-100-0302		Interest		146.30	0.00	0.00
001-100-0400	CSAFE - General					
001-100-0400		INTEREST		284.16	0.00	0.00
001-100-0500	UMB BANK - Bond Reserve					
001-100-0500		Feb Interest		20.93	0.00	0.00
001-211-2008	HEALTH INSURANCE					
001-211-2008	GL027	CIGNA HEALTH INSURANCE EFT		24,423.92	0.00	0.00
001-211-2008		Nextera Healthcare Membership Dues		3,408.71	0.00	0.00
		Account Total		27,832.63	0.00	0.00
001-211-2013	FLEX SPENDING					
001-211-2013		Debit Card Transactions - BS		414.82	0.00	0.00
001-211-2013		Debit Card Transactions - LS		85.00	0.00	0.00
001-211-2013		Employee Contributions		0.00	770.80-	0.00
		Account Total		499.82	770.80-	0.00
001-310-4008	CIGARETTE TAX					
001-310-4008		Cig tax dep		0.00	3,359.86-	0.00

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 02/28/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-370-4501	GENERAL GOVERNMENT					
001-370-4501		Costco - Sales Tax		0.00	2.50-	0.00
001-370-4520	INTEREST/DIVIDEND INCOME					
001-370-4520		Interest		0.00	0.65-	0.00
001-370-4520		Interest		0.00	146.30-	0.00
001-370-4520		INTEREST		0.00	284.16-	0.00
001-370-4520		MM INTEREST		0.00	5.55-	0.00
001-370-4520		Feb Interest on bond reserves		0.00	20.93-	0.00
		Account Total		0.00	457.59-	0.00
001-421-5101	SUPPLIES					
001-421-5101		Costco - Sales tax refund PD		0.00	0.31-	0.00
001-421-5116	WEARING APPAREL					
001-421-5116		G-Code Holsters - Refund		0.00	141.00-	0.00
		Fund Total		33,064.51	33,064.51-	0.00
002-100-0000	FIRST BANK - Water Operating					
002-100-0000	GL027	CIGNA HEALTH INSURANCE EFT		0.00	6,052.35-	0.00
002-100-0000		Nextera Healthcare Membership Dues		0.00	861.75-	0.00
		Account Total		0.00	6,914.10-	0.00
002-100-0303	COLOTRUST - Water Fund					
002-100-0303		Interest		95.46	0.00	0.00
002-101-0301	COLOTRUST - Water Bond Proceeds					
002-101-0301		Interest		0.83	0.00	0.00
002-101-0306	COLOTRUST - Wtr Sys Service Fund					
002-101-0306		Interest		246.73	0.00	0.00
002-211-2008	HEALTH INSURANCE					
002-211-2008	GL027	CIGNA HEALTH INSURANCE EFT		6,052.35	0.00	0.00
002-211-2008		Nextera Healthcare Membership Dues		861.75	0.00	0.00
		Account Total		6,914.10	0.00	0.00
002-240-2214	A/P - Tap Installations					
002-240-2214	REVREC	4046 Joe Collier (Sunbelt)		1,500.00	0.00	0.00
002-370-4508	CITY TAP FEES					

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
Period: 02/28/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
002-370-4508	REVREC	4046 Joe Collier (Sunbelt)		0.00	1,500.00-	0.00
002-370-4520	INTEREST/DIVIDEND INCOME					
002-370-4520		Interest		0.00	0.83-	0.00
002-370-4520		Interest		0.00	95.46-	0.00
002-370-4520		Interest		0.00	246.73-	0.00
		Account Total		0.00	343.02-	0.00
		Fund Total		8,757.12	8,757.12-	0.00
003-100-0000	FIRST BANK - Street	Operating				
003-100-0000	GL027	CIGNA HEALTH INSURANCE EFT		0.00	4,234.68-	0.00
003-100-0000		Nextera Healthcare Membership Dues		0.00	591.54-	0.00
		Account Total		0.00	4,826.22-	0.00
003-100-0304	COLOTRUST - Street	Fund				
003-100-0304		Interest		77.19	0.00	0.00
003-100-0304		HUTF		14,328.91	0.00	0.00
		Account Total		14,406.10	0.00	0.00
003-211-2008	HEALTH INSURANCE					
003-211-2008	GL027	CIGNA HEALTH INSURANCE EFT		4,234.68	0.00	0.00
003-211-2008		Nextera Healthcare Membership Dues		591.54	0.00	0.00
		Account Total		4,826.22	0.00	0.00
003-310-4010	HIGHWAY USERS TAX					
003-310-4010		HUTF		0.00	14,328.91-	0.00
003-370-4520	INTEREST/DIVIDEND INCOME					
003-370-4520		Interest		0.00	77.19-	0.00
		Fund Total		19,232.32	19,232.32-	0.00
004-100-0305	COLOTRUST - Capital	Equipment				
004-100-0305		Interest		0.01	0.00	0.00
004-100-0500	UMB BANK - COP	Investments				

Update, Prev Owner: KSTROH, Curr Owner: KSTROH
 Period: 02/28/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
004-100-0500		Feb Interest on bond proceeds		295.05	0.00	0.00
004-370-4520	INTEREST/DIVIDEND INCOME					
004-370-4520		Interest		0.00	0.01-	0.00
004-370-4520		Feb Interest on bond proceeds		0.00	295.05-	0.00
		Account Total		0.00	295.06-	0.00
		Fund Total		295.06	295.06-	0.00
005-100-0001	FIRST BANK - CTF Savings					
005-100-0001		Int		0.53	0.00	0.00
005-370-4520	INTEREST/DIVIDEND INCOME					
005-370-4520		Int		0.00	0.53-	0.00
		Fund Total		0.53	0.53-	0.00
006-101-0401	CSAFE - Arterial Roadway Fund					
006-101-0401		INTEREST		157.40	0.00	0.00
006-101-0402	CSAFE - Regional Drainage Fund					
006-101-0402		INTEREST		46.26	0.00	0.00
006-101-0403	CSAFE - Parks and Trails Fund					
006-101-0403		INTEREST		136.96	0.00	0.00
006-101-0404	CSAFE - City Facilities Fund					
006-101-0404		INTEREST		19.54	0.00	0.00
006-370-4520	INTEREST/DIVIDEND INCOME					
006-370-4520		INTEREST		0.00	360.16-	0.00
		Fund Total		360.16	360.16-	0.00
		Grand Total		61,709.70	61,709.70-	0.00

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 Period: 02/26/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
004-100-0000	FIRST BANK -	Capital Eq Operating				
004-100-0000		Transfer to cover bond project expenses		406,312.28	0.00	0.00
004-100-0000		Transfer to cover bond project expenses		95,446.19	0.00	0.00
		Account Total		501,758.47	0.00	0.00
004-100-0500	UMB BANK -	COP Investments				
004-100-0500		Transfer to cover bond project expenses		0.00	95,446.19-	0.00
004-100-0500		Transfer to cover bond project expenses		0.00	406,312.28-	0.00
		Account Total		0.00	501,758.47-	0.00
		Fund Total		501,758.47	501,758.47-	0.00
		Grand Total		501,758.47	501,758.47-	0.00

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 Period: 02/26/2021 Sorted By: G/L Account

Account Number	Refer	Description	Job Number	Debits	Credits	Other
001-100-0000	FIRST BANK -	General Operating				
001-100-0000		First Bank Activity Charges		0.00	347.03-	0.00
001-411-5110	PROFESSIONAL SERVICES					
001-411-5110		First Bank Activity Charges		347.03	0.00	0.00
		Fund Total		347.03	347.03-	0.00
004-100-0500	UMB BANK -	COP Investments				
004-100-0500		Reverse Transfer - Already Booked		1,500.00	0.00	0.00
004-390-4001	TRANSFER IN-General Fund					
004-390-4001		Reverse Transfer - Already Booked		0.00	1,500.00-	0.00
		Fund Total		1,500.00	1,500.00-	0.00
		Grand Total		1,847.03	1,847.03-	0.00