



## **CITY OF FREEPORT**

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For TTY/TDD Users 1-800-627-3529 or 711 Minnesota Relay Service [www.freeportmn.org](http://www.freeportmn.org)

### Quarterly Financial Report

*March 25, 2015*

Includes:

Expenditures – Budget vs Actual (pgs.2-9)

Revenues – Budget vs Actual (pgs.10-14)

Cash Report (pg.15)

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
41000 GENERAL GOVERNMENT							
41000 GENERAL GOVERNMENT							
	200 Postage	51.80	51.80	300.00	300.00	248.20	17 %
	210 Operating Supplies	219.95	498.67	2,200.00	2,200.00	1,701.33	23 %
	220 Repair & Maint. Supplies	35.00	133.85	250.00	250.00	116.15	54 %
	300 Professional Services	4,700.75	5,963.25	2,200.00	2,200.00	-3,763.25	271 %
	302 Legal Consulting	-924.40	912.60	1,000.00	1,000.00	87.40	91 %
	305 Legal Prosecution	0.00	0.00	500.00	500.00	500.00	0 %
	320 Telephone	-5.83	339.95	2,300.00	2,300.00	1,960.05	15 %
	350 Notices & Publication	-845.25	13.80	750.00	750.00	736.20	2 %
	351 Periodicals	0.00	0.00	210.00	210.00	210.00	0 %
	361 Liability Insurance	6,144.00	6,144.00	7,226.00	7,226.00	1,082.00	85 %
	381 Electric	-25.31	573.31	2,300.00	2,300.00	1,726.69	25 %
	410 Rentals	0.00	409.39	2,200.00	2,200.00	1,790.61	19 %
	430 Miscellaneous	12.73	111.73	350.00	350.00	238.27	32 %
	433 Dues	1.05	153.05	3,000.00	3,000.00	2,846.95	5 %
	434 League Dues	0.00	0.00	771.00	771.00	771.00	0 %
	Account Total:	9,364.49	15,305.40	25,557.00	25,557.00	10,251.60	60 %
	Account Group Total:	9,364.49	15,305.40	25,557.00	25,557.00	10,251.60	60 %
41100 Legislative (Council/Board)							
41100 Legislative (Council/Board)							
	100 Wages and Salaries	0.00	0.00	4,120.00	4,120.00	4,120.00	0 %
	121 Cities FICA 6.2%	0.00	0.00	256.00	256.00	256.00	0 %
	122 Cities Share MED 1.45%	0.00	0.00	60.00	60.00	60.00	0 %
	330 Training	0.00	456.62	2,255.00	2,255.00	1,798.38	20 %
	335 Mileage & Reimb Exp	0.00	159.85	680.00	680.00	520.15	24 %
	360 Workers Comp Insurance	22.00	22.00	100.00	100.00	78.00	22 %
	Account Total:	22.00	638.47	7,471.00	7,471.00	6,832.53	9 %
	Account Group Total:	22.00	638.47	7,471.00	7,471.00	6,832.53	9 %
41300 Executive (Mayor/Manager)							
41300 Executive (Mayor/Manager)							
	100 Wages and Salaries	0.00	0.00	1,440.00	1,440.00	1,440.00	0 %
	121 Cities FICA 6.2%	0.00	0.00	90.00	90.00	90.00	0 %
	122 Cities Share MED 1.45%	0.00	0.00	21.00	21.00	21.00	0 %
	330 Training	0.00	0.00	940.00	940.00	940.00	0 %
	335 Mileage & Reimb Exp	0.00	0.00	300.00	300.00	300.00	0 %
	433 Dues	0.00	0.00	35.00	35.00	35.00	0 %
	Account Total:	0.00	0.00	2,826.00	2,826.00	2,826.00	0 %
	Account Group Total:	0.00	0.00	2,826.00	2,826.00	2,826.00	0 %
41400 Clerk							
41400 Clerk							
	100 Wages and Salaries	3,560.00	11,880.00	54,080.00	54,080.00	42,200.00	22 %
	103 Assistant's Wages	1,525.00	4,968.02	22,500.00	22,500.00	17,531.98	22 %
	105 Misc Compensation	763.88	1,527.76	0.00	9,166.67	7,638.91	17 %
	120 Cities Share PERA	389.83	1,314.68	5,550.00	5,550.00	4,235.32	24 %
	121 Cities FICA 6.2%	294.85	1,014.05	4,748.00	4,748.00	3,733.95	21 %
	122 Cities Share MED 1.45%	68.95	237.11	1,110.00	1,110.00	872.89	21 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
	130 Health Insurance	0.00	833.33	10,000.00	833.33	0.00	100 %
	131 Life Insurance	2.00	8.00	24.00	24.00	16.00	33 %
	320 Telephone	0.00	0.00	120.00	120.00	120.00	0 %
	330 Training	229.50	854.50	1,445.00	1,445.00	590.50	59 %
	335 Mileage & Reimb Exp	36.23	304.40	700.00	700.00	395.60	43 %
	360 Workers Comp Insurance	195.00	195.00	700.00	700.00	505.00	28 %
	433 Dues	0.00	155.00	180.00	180.00	25.00	86 %
	Account Total:	7,065.24	23,291.85	101,157.00	101,157.00	77,865.15	23 %
41450 Elections							
	210 Operating Supplies	0.00	415.28	0.00	0.00	-415.28	*** %
	Account Total:	0.00	415.28	0.00	0.00	-415.28	*** %
	Account Group Total:	7,065.24	23,707.13	101,157.00	101,157.00	77,449.87	23 %
41500 Auditor							
41500 Auditor							
	300 Professional Services	0.00	3,552.50	7,000.00	7,000.00	3,447.50	51 %
	301 Audit	0.00	0.00	12,750.00	12,750.00	12,750.00	0 %
	302 Legal Consulting	0.00	0.00	75.00	75.00	75.00	0 %
	Account Total:	0.00	3,552.50	19,825.00	19,825.00	16,272.50	18 %
41550 Assessor							
	304 Assessing Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	Account Total:	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	Account Group Total:	0.00	3,552.50	24,825.00	24,825.00	21,272.50	14 %
41800 Planning / Zoning							
41800 Planning / Zoning							
	300 Professional Services	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	350 Notices & Publication	0.00	0.00	250.00	250.00	250.00	0 %
	Account Total:	0.00	0.00	2,250.00	2,250.00	2,250.00	0 %
	Account Group Total:	0.00	0.00	2,250.00	2,250.00	2,250.00	0 %
42000 Public Safety							
42050 Building Official							
	310 Contractor	-1,646.28	0.00	4,000.00	4,000.00	4,000.00	0 %
	436 State Surcharge	-47.75	0.00	200.00	200.00	200.00	0 %
	Account Total:	-1,694.03	0.00	4,200.00	4,200.00	4,200.00	0 %
	Account Group Total:	-1,694.03	0.00	4,200.00	4,200.00	4,200.00	0 %
42200 Fire & Rescue							
42200 Fire & Rescue							
	700 Transfers	0.00	0.00	42,407.00	42,407.00	42,407.00	0 %
	Account Total:	0.00	0.00	42,407.00	42,407.00	42,407.00	0 %
	Account Group Total:	0.00	0.00	42,407.00	42,407.00	42,407.00	0 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
43000 Public Works							
43000 Public Works							
	100 Wages and Salaries	3,319.59	11,361.15	56,300.00	56,300.00	44,938.85	20 %
	103 Assistant's Wages	2,500.27	8,093.91	39,321.00	39,321.00	31,227.09	21 %
	105 Misc Compensation	1,507.94	3,035.70	0.00	18,333.34	15,297.64	17 %
	120 Cities Share PERA	534.04	1,568.34	6,586.00	6,586.00	5,017.66	24 %
	121 Cities FICA 6.2%	405.03	1,170.19	5,928.00	5,928.00	4,757.81	20 %
	122 Cities Share MED 1.45%	94.72	273.66	1,387.00	1,387.00	1,113.34	20 %
	130 Health Insurance	0.00	1,666.66	20,000.00	1,666.66	0.00	100 %
	131 Life Insurance	2.00	8.00	48.00	48.00	40.00	17 %
	240 Clothing Replacement	0.00	0.00	500.00	500.00	500.00	0 %
	330 Training	0.00	225.00	0.00	0.00	-225.00	*** %
	335 Mileage & Reimb Exp	0.00	0.00	100.00	100.00	100.00	0 %
	360 Workers Comp Insurance	2,230.00	2,230.00	9,055.00	9,055.00	6,825.00	25 %
	Account Total:	10,593.59	29,632.61	139,225.00	139,225.00	109,592.39	21 %
	Account Group Total:	10,593.59	29,632.61	139,225.00	139,225.00	109,592.39	21 %
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
	210 Operating Supplies	405.34	488.13	2,250.00	2,250.00	1,761.87	22 %
	215 Gas & Oil	-7.19	298.55	4,500.00	4,500.00	4,201.45	7 %
	220 Repair & Maint. Supplies	46.44	180.00	2,000.00	2,000.00	1,820.00	9 %
	225 Street Materials	-34.50	0.00	8,300.00	8,300.00	8,300.00	0 %
	311 Outside Maintenance	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
	320 Telephone	-27.87	420.64	2,760.00	2,760.00	2,339.36	15 %
	361 Liability Insurance	1,723.00	1,723.00	2,026.00	2,026.00	303.00	85 %
	381 Electric	-33.46	349.04	1,500.00	1,500.00	1,150.96	23 %
	382 Heating Gas	10.14	259.51	1,500.00	1,500.00	1,240.49	17 %
	383 Garbage	0.00	204.78	1,200.00	1,200.00	995.22	17 %
	401 Truck Repairs	1.92	1.92	1,500.00	1,500.00	1,498.08	0 %
	410 Rentals	0.00	22.20	250.00	250.00	227.80	9 %
	430 Miscellaneous	0.00	0.00	250.00	250.00	250.00	0 %
	431 Permits/License	345.00	345.00	500.00	500.00	155.00	69 %
	433 Dues	0.00	0.00	225.00	225.00	225.00	0 %
	510 Capital Expenditures	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	Account Total:	2,428.82	4,292.77	43,761.00	43,761.00	39,468.23	10 %
43160 Street Lighting							
	300 Professional Services	-889.46	0.00	1,500.00	1,500.00	1,500.00	0 %
	311 Outside Maintenance	-156.55	89.37	1,000.00	1,000.00	910.63	9 %
	381 Electric	-251.57	2,862.85	16,000.00	16,000.00	13,137.15	18 %
	Account Total:	-1,297.58	2,952.22	18,500.00	18,500.00	15,547.78	16 %
	Account Group Total:	1,131.24	7,244.99	62,261.00	62,261.00	55,016.01	12 %
45200 Parks							

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
45200 Parks							
	210 Operating Supplies	0.00	0.00	200.00	200.00	200.00	0 %
	220 Repair & Maint. Supplies	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
	361 Liability Insurance	4,345.00	4,345.00	5,111.00	5,111.00	766.00	85 %
	435 SR Citizen Building	28.75	280.75	500.00	500.00	219.25	56 %
	Account Total:	4,373.75	4,625.75	7,311.00	7,311.00	2,685.25	63 %
	Account Group Total:	4,373.75	4,625.75	7,311.00	7,311.00	2,685.25	63 %
	Fund Total:	30,856.28	84,706.85	419,490.00	419,490.00	334,783.15	20 %
225 AFSA Fund							
42200 Fire & Rescue							
	42200 Fire & Rescue						
	100 Wages and Salaries	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
	115 Drills	0.00	0.00	14,500.00	14,500.00	14,500.00	0 %
	116 Fire Calls	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %
	117 Rescue Calls	0.00	0.00	8,000.00	8,000.00	8,000.00	0 %
	121 Cities FICA 6.2%	0.00	0.00	2,250.00	2,250.00	2,250.00	0 %
	122 Cities Share MED 1.45%	0.00	0.00	525.00	525.00	525.00	0 %
	210 Operating Supplies	-1,119.91	1,375.86	5,000.00	5,000.00	3,624.14	28 %
	215 Gas & Oil	0.00	43.79	3,500.00	3,500.00	3,456.21	1 %
	220 Repair & Maint. Supplies	-344.68	0.00	8,000.00	8,000.00	8,000.00	0 %
	240 Clothing Replacement	0.00	0.00	2,800.00	2,800.00	2,800.00	0 %
	245 Radio/Pager Repair	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	300 Professional Services	0.00	0.00	300.00	300.00	300.00	0 %
	301 Audit	0.00	0.00	3,600.00	3,600.00	3,600.00	0 %
	302 Legal Consulting	220.00	671.00	500.00	500.00	-171.00	134 %
	315 Fire Dept Aid 2%	0.00	0.00	12,000.00	12,000.00	12,000.00	0 %
	320 Telephone	0.00	145.98	900.00	900.00	754.02	16 %
	330 Training	40.00	240.00	3,250.00	3,250.00	3,010.00	7 %
	332 State/Chief Conference	0.00	0.00	250.00	250.00	250.00	0 %
	333 Physicals	0.00	545.00	1,000.00	1,000.00	455.00	55 %
	335 Mileage & Reimb Exp	0.00	0.00	300.00	300.00	300.00	0 %
	350 Notices & Publication	0.00	0.00	100.00	100.00	100.00	0 %
	360 Workers Comp Insurance	1,466.00	1,466.00	3,500.00	3,500.00	2,034.00	42 %
	361 Liability Insurance	2,636.00	2,636.00	4,500.00	4,500.00	1,864.00	59 %
	381 Electric	-29.31	520.63	2,250.00	2,250.00	1,729.37	23 %
	382 Heating Gas	40.71	375.79	1,750.00	1,750.00	1,374.21	21 %
	383 Garbage	0.00	58.82	500.00	500.00	441.18	12 %
	401 Truck Repairs	0.00	830.91	3,000.00	3,000.00	2,169.09	28 %
	430 Miscellaneous	64.97	64.97	1,000.00	1,000.00	935.03	6 %
	433 Dues	0.00	135.00	400.00	400.00	265.00	34 %
	580 Other Equipment	590.92	590.92	1,500.00	1,500.00	909.08	39 %
	700 Transfers	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
	Account Total:	3,564.70	9,700.67	103,175.00	103,175.00	93,474.33	9 %
	Account Group Total:	3,564.70	9,700.67	103,175.00	103,175.00	93,474.33	9 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
Fund Total:		3,564.70	9,700.67	103,175.00	103,175.00	93,474.33	9 %
265 TIF Swany White							
46500 EDA Operations							
46508 TIF District Swany							
	604 Bond Principal - 05 Debt	-1,445.34	0.00	0.00	0.00	0.00	0 %
	640 TIF Payment	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	Account Total:	-1,445.34	0.00	3,000.00	3,000.00	3,000.00	0 %
	Account Group Total:	-1,445.34	0.00	3,000.00	3,000.00	3,000.00	0 %
	Fund Total:	-1,445.34	0.00	3,000.00	3,000.00	3,000.00	0 %
300 EDA							
46500 EDA Operations							
46500 EDA Operations							
	210 Operating Supplies	8.20	21.86	800.00	800.00	778.14	3 %
	302 Legal Consulting	-59.40	86.00	2,000.00	2,000.00	1,914.00	4 %
	335 Mileage & Reimb Exp	0.00	0.00	100.00	100.00	100.00	0 %
	360 Workers Comp Insurance	18.00	18.00	50.00	50.00	32.00	36 %
	429 County Recording Fees	0.00	0.00	50.00	50.00	50.00	0 %
	430 Miscellaneous	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	700 Transfers	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	Account Total:	-33.20	125.86	10,000.00	10,000.00	9,874.14	1 %
	Account Group Total:	-33.20	125.86	10,000.00	10,000.00	9,874.14	1 %
	Fund Total:	-33.20	125.86	10,000.00	10,000.00	9,874.14	1 %
315 Bonds, 2002 (EDA/Industrial Park)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	28,911.14	28,912.00	28,912.00	0.86	100 %
	610 Bond Interest	0.00	621.59	622.00	622.00	0.41	100 %
	700 Transfers	0.00	0.00	1,853.00	1,853.00	1,853.00	0 %
	Account Total:	0.00	29,532.73	31,387.00	31,387.00	1,854.27	94 %
	Account Group Total:	0.00	29,532.73	31,387.00	31,387.00	1,854.27	94 %
	Fund Total:	0.00	29,532.73	31,387.00	31,387.00	1,854.27	94 %
325 Bonds, 2005 (Main St Improvements)							
47000 Debt Service							

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
325 Bonds, 2005 (Main St Improvements)							
47000	Debt Service						
600	Bond Principal	95,000.00	95,000.00	95,000.00	95,000.00	0.00	100 %
610	Bond Interest	23,567.50	23,567.50	23,568.00	23,568.00	0.50	100 %
620	Fiscal Agents Fees	0.00	0.00	403.00	403.00	403.00	0 %
680	Payment to Bond Escrow	675,000.00	675,000.00	675,000.00	675,000.00	0.00	100 %
700	Transfers	0.00	0.00	158,227.00	158,227.00	158,227.00	0 %
	Account Total:	793,567.50	793,567.50	952,198.00	952,198.00	158,630.50	83 %
	Account Group Total:	793,567.50	793,567.50	952,198.00	952,198.00	158,630.50	83 %
	Fund Total:	793,567.50	793,567.50	952,198.00	952,198.00	158,630.50	83 %
326 Bonds, 2013 (Runding of Main St Improvements)							
47000	Debt Service						
610	Bond Interest	0.00	0.00	7,150.00	7,150.00	7,150.00	0 %
620	Fiscal Agents Fees	165.00	165.00	0.00	0.00	-165.00	*** %
	Account Total:	165.00	165.00	7,150.00	7,150.00	6,985.00	2 %
	Account Group Total:	165.00	165.00	7,150.00	7,150.00	6,985.00	2 %
	Fund Total:	165.00	165.00	7,150.00	7,150.00	6,985.00	2 %
330 Bonds, 2006 (Industrial Park)							
47000	Debt Service						
600	Bond Principal	135,000.00	135,000.00	135,000.00	135,000.00	0.00	100 %
610	Bond Interest	2,970.00	2,970.00	2,970.00	2,970.00	0.00	100 %
620	Fiscal Agents Fees	0.00	0.00	450.00	450.00	450.00	0 %
700	Transfers	0.00	0.00	377,340.00	377,340.00	377,340.00	0 %
	Account Total:	137,970.00	137,970.00	515,760.00	515,760.00	377,790.00	27 %
	Account Group Total:	137,970.00	137,970.00	515,760.00	515,760.00	377,790.00	27 %
	Fund Total:	137,970.00	137,970.00	515,760.00	515,760.00	377,790.00	27 %
331 Bonds, 2012 (Refunding of Industrial Park)							
47000	Debt Service						
600	Bond Principal	20,000.00	20,000.00	20,000.00	20,000.00	0.00	100 %
610	Bond Interest	10,358.75	10,358.75	20,603.00	20,603.00	10,244.25	50 %
620	Fiscal Agents Fees	495.00	495.00	0.00	0.00	-495.00	*** %
	Account Total:	30,853.75	30,853.75	40,603.00	40,603.00	9,749.25	76 %
	Account Group Total:	30,853.75	30,853.75	40,603.00	40,603.00	9,749.25	76 %
	Fund Total:	30,853.75	30,853.75	40,603.00	40,603.00	9,749.25	76 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
415 USDA Rural Dev Project							
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
	300 Professional Services	3,433.50	3,433.50	0.00	0.00	-3,433.50	*** %
	610 Bond Interest	30,575.00	30,575.00	0.00	0.00	-30,575.00	*** %
	620 Fiscal Agents Fees	165.00	165.00	0.00	0.00	-165.00	*** %
	Account Total:	34,173.50	34,173.50	0.00	0.00	-34,173.50	*** %
	Account Group Total:	34,173.50	34,173.50	0.00	0.00	-34,173.50	*** %
	Fund Total:	34,173.50	34,173.50	0.00	0.00	-34,173.50	*** %
601 Water							
43200 Sanitation							
43225 Water							
	200 Postage	16.99	84.99	700.00	700.00	615.01	12 %
	210 Operating Supplies	1,349.39	1,349.39	2,500.00	2,500.00	1,150.61	54 %
	220 Repair & Maint. Supplies	-19.61	0.00	650.00	650.00	650.00	0 %
	300 Professional Services	-63.10	2.90	300.00	300.00	297.10	1 %
	311 Outside Maintenance	-900.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	320 Telephone	0.29	35.92	300.00	300.00	264.08	12 %
	330 Training	0.00	0.00	200.00	200.00	200.00	0 %
	350 Notices & Publication	-106.95	0.00	500.00	500.00	500.00	0 %
	361 Liability Insurance	678.00	678.00	798.00	798.00	120.00	85 %
	381 Electric	-91.01	995.18	6,000.00	6,000.00	5,004.82	17 %
	430 Miscellaneous	0.00	25.74	250.00	250.00	224.26	10 %
	431 Permits/License	0.00	429.00	2,500.00	2,500.00	2,071.00	17 %
	433 Dues	-442.36	402.64	925.00	925.00	522.36	44 %
	440 Chemical Purificaion	-1,816.98	0.00	4,000.00	4,000.00	4,000.00	0 %
	450 Sales Tax	-527.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	460 Lab Testing	0.00	0.00	750.00	750.00	750.00	0 %
	600 Bond Principal	0.00	0.00	34,000.00	34,000.00	34,000.00	0 %
	610 Bond Interest	0.00	0.00	34,470.00	34,470.00	34,470.00	0 %
	700 Transfers	0.00	0.00	40,000.00	40,000.00	40,000.00	0 %
	Account Total:	-1,922.34	4,003.76	131,843.00	131,843.00	127,839.24	3 %
	Account Group Total:	-1,922.34	4,003.76	131,843.00	131,843.00	127,839.24	3 %
	Fund Total:	-1,922.34	4,003.76	131,843.00	131,843.00	127,839.24	3 %
602 Waste Water							
43200 Sanitation							
43250 Sewage Collection and Disposal							
	200 Postage	1.61	69.61	600.00	600.00	530.39	12 %
	210 Operating Supplies	0.00	0.00	500.00	500.00	500.00	0 %
	220 Repair & Maint. Supplies	-719.61	0.00	0.00	0.00	0.00	0 %
	300 Professional Services	-63.10	2.90	200.00	200.00	197.10	1 %
	311 Outside Maintenance	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
	320 Telephone	0.29	35.90	250.00	250.00	214.10	14 %



CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 3 / 15

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
602 Waste Water							
	330 Training	0.00	0.00	100.00	100.00	100.00	0 %
	335 Mileage & Reimb Exp	0.00	0.00	200.00	200.00	200.00	0 %
	350 Notices & Publication	-106.95	0.00	300.00	300.00	300.00	0 %
	361 Liability Insurance	1,713.00	1,713.00	2,015.00	2,015.00	302.00	85 %
	381 Electric	-1.71	163.44	900.00	900.00	736.56	18 %
	430 Miscellaneous	0.00	25.73	0.00	0.00	-25.73	*** %
	431 Permits/License	0.00	1,240.00	0.00	0.00	-1,240.00	*** %
	433 Dues	-645.00	0.00	650.00	650.00	650.00	0 %
	460 Lab Testing	-54.00	0.00	650.00	650.00	650.00	0 %
	600 Bond Principal	0.00	0.00	25,000.00	25,000.00	25,000.00	0 %
	610 Bond Interest	7,571.25	7,571.25	9,822.00	9,822.00	2,250.75	77 %
	620 Fiscal Agents Fees	165.00	165.00	0.00	0.00	-165.00	*** %
	680 Payment to Bond Escrow	0.00	0.00	220,000.00	220,000.00	220,000.00	0 %
	700 Transfers	0.00	0.00	40,000.00	40,000.00	40,000.00	0 %
	Account Total:	7,860.78	10,986.83	304,687.00	304,687.00	293,700.17	4 %
	Account Group Total:	7,860.78	10,986.83	304,687.00	304,687.00	293,700.17	4 %
	Fund Total:	7,860.78	10,986.83	304,687.00	304,687.00	293,700.17	4 %
	Grand Total:	1,035,610.63	1,135,786.45	2,519,293.00	2,519,293.00	1,383,506.55	45 %

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
101 General Fund						
31000 General Property Taxes						
	31000 General Property Taxes	0.00	0.00	193,000.00	193,000.00	0 %
	Account Group Total :	0.00	0.00	193,000.00	193,000.00	0 %
31800 Other Taxes						
	31810 Franchise Fees	-3,244.58	-3,244.58	3,000.00	6,244.58	*** %
	Account Group Total :	-3,244.58	-3,244.58	3,000.00	6,244.58	*** %
32100 Liquor Licenses						
	32100 Liquor Licenses	25.00	25.00	8,120.00	8,095.00	0 %
	Account Group Total :	25.00	25.00	8,120.00	8,095.00	0 %
32200 Special Events						
	32210 Building Permits	91.00	91.00	5,000.00	4,909.00	2 %
	32230 Zoning Permit	0.00	0.00	200.00	200.00	0 %
	32231 Pet License	0.00	10.00	25.00	15.00	40 %
	Account Group Total :	91.00	101.00	5,225.00	5,124.00	2 %
32300 Gambling Licenses						
	32300 Gambling Licenses	0.00	75.00	300.00	225.00	25 %
	Account Group Total :	0.00	75.00	300.00	225.00	25 %
33400 State Grants & Aid/PERA						
	33401 LGA (Local Gov't Aid)	0.00	0.00	110,589.00	110,589.00	0 %
	33402 HACA (Homestead Credit)	0.00	0.00	410.00	410.00	0 %
	Account Group Total :	0.00	0.00	110,999.00	110,999.00	0 %
34000 Charges for Services						
	34000 Charges for Services	0.00	150.00	100.00	-50.00	150 %
	Account Group Total :	0.00	150.00	100.00	-50.00	150 %
35100 Fines						
	35100 Fines	-176.65	823.25	1,500.00	676.75	55 %
	Account Group Total :	-176.65	823.25	1,500.00	676.75	55 %
36100 Special Assessments						
	36100 Special Assessments	10.00	10.00	675.00	665.00	1 %
	Account Group Total :	10.00	10.00	675.00	665.00	1 %
36200 Miscellaneous Revenues						
	36200 Miscellaneous Revenues	90.00	90.00	1,140.00	1,050.00	8 %
	36210 Interest Earnings	0.00	0.00	10,000.00	10,000.00	0 %
	36220 Rents and Royalties	0.00	0.00	1,500.00	1,500.00	0 %
	36230 Donations - Private	-12,500.00	0.00	0.00	0.00	** %
	36240 Insurance Claims	0.00	678.20	0.00	-678.20	** %
	36250 Insurance Dividends	0.00	0.00	5,000.00	5,000.00	0 %
	Account Group Total :	-12,410.00	768.20	17,640.00	16,871.80	4 %
39100 Transfer From AFSA						
	39100 Transfer From AFSA	0.00	0.00	3,500.00	3,500.00	0 %

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
101 General Fund						
	Account Group Total :	0.00	0.00	3,500.00	3,500.00	0 %
39500 Transfer from EDA						
	39500 Transfer from EDA	0.00	0.00	5,000.00	5,000.00	0 %
	Account Group Total :	0.00	0.00	5,000.00	5,000.00	0 %
39700 Transfer from Water						
	39700 Transfer from Water	0.00	0.00	40,000.00	40,000.00	0 %
	Account Group Total :	0.00	0.00	40,000.00	40,000.00	0 %
39800 Transfer From WasteWater						
	39800 Transfer From WasteWater	0.00	0.00	40,000.00	40,000.00	0 %
	Account Group Total :	0.00	0.00	40,000.00	40,000.00	0 %
	Fund Total :	-15,705.23	-1,292.13	429,059.00	430,351.13	0 %
225 AFSA Fund						
33400 State Grants & Aid/PERA						
	33400 State Grants & Aid/PERA	0.00	0.00	12,000.00	12,000.00	0 %
	Account Group Total :	0.00	0.00	12,000.00	12,000.00	0 %
34200 Public Safety						
	34202 Fire Contract	21,198.00	21,198.00	132,103.00	110,905.00	16 %
	34203 Fire Revenues	0.00	0.00	250.00	250.00	0 %
	34205 Rescue Revenues	177.50	217.50	5,250.00	5,032.50	4 %
	Account Group Total :	21,375.50	21,415.50	137,603.00	116,187.50	16 %
36200 Miscellaneous Revenues						
	36200 Miscellaneous Revenues	0.00	121.50	1,000.00	878.50	12 %
	36210 Interest Earnings	0.00	0.00	1,500.00	1,500.00	0 %
	36230 Donations - Private	0.00	0.00	1,500.00	1,500.00	0 %
	Account Group Total :	0.00	121.50	4,000.00	3,878.50	3 %
	Fund Total :	21,375.50	21,537.00	153,603.00	132,066.00	14 %
265 TIF Swany White						
31100 Bond Levy						
	31150 Tax Increments	0.00	0.00	3,000.00	3,000.00	0 %
	Account Group Total :	0.00	0.00	3,000.00	3,000.00	0 %
	Fund Total :	0.00	0.00	3,000.00	3,000.00	0 %

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
300 EDA						
31000 General Property Taxes						
	31000 General Property Taxes	0.00	0.00	10,000.00	10,000.00	0 %
	Account Group Total:	0.00	0.00	10,000.00	10,000.00	0 %
	Fund Total:	0.00	0.00	10,000.00	10,000.00	0 %
315 Bonds, 2002 (EDA/Industrial Park)						
31000 General Property Taxes						
	31000 General Property Taxes	0.00	0.00	12,500.00	12,500.00	0 %
	Account Group Total:	0.00	0.00	12,500.00	12,500.00	0 %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	0.00	0.00	50.00	50.00	0 %
	Account Group Total:	0.00	0.00	50.00	50.00	0 %
	Fund Total:	0.00	0.00	12,550.00	12,550.00	0 %
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)						
31000 General Property Taxes						
	31000 General Property Taxes	745.70	0.00	0.00	0.00	** %
	Account Group Total:	745.70	0.00	0.00	0.00	** %
	Fund Total:	745.70	0.00	0.00	0.00	** %
325 Bonds, 2005 (Main St Improvements)						
31000 General Property Taxes						
	31000 General Property Taxes	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	0.00	0.00	80,000.00	80,000.00	0 %
36100 Special Assessments						
	36100 Special Assessments	0.00	0.00	8,281.00	8,281.00	0 %
	Account Group Total:	0.00	0.00	8,281.00	8,281.00	0 %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	783.57	783.57	2,124.00	1,340.43	37 %
	36230 Donations - Private	12,500.00	12,500.00	10,000.00	-2,500.00	125 %
	Account Group Total:	13,283.57	13,283.57	12,124.00	-1,159.57	110 %
	Fund Total:	13,283.57	13,283.57	100,405.00	87,121.43	13 %

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
326 Bonds, 2013 (Runding of Main St Improvements)						
31000 General Property Taxes						
	31000 General Property Taxes	-745.70	0.00	0.00	0.00	** %
	Account Group Total:	-745.70	0.00	0.00	0.00	** %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	0.00	0.00	378.00	378.00	0 %
	Account Group Total:	0.00	0.00	378.00	378.00	0 %
39200 Transfer from other funds						
	39200 Transfer from other funds	0.00	0.00	158,227.00	158,227.00	0 %
	Account Group Total:	0.00	0.00	158,227.00	158,227.00	0 %
	Fund Total:	-745.70	0.00	158,605.00	158,605.00	0 %
330 Bonds, 2006 (Industrial Park)						
36200 Miscellaneous Revenues						
	36210 Interest Earnings	0.00	0.00	1,282.00	1,282.00	0 %
	Account Group Total:	0.00	0.00	1,282.00	1,282.00	0 %
	Fund Total:	0.00	0.00	1,282.00	1,282.00	0 %
331 Bonds, 2012 (Refunding of Industrial Park)						
31000 General Property Taxes						
	31000 General Property Taxes	0.00	0.00	70,000.00	70,000.00	0 %
	Account Group Total:	0.00	0.00	70,000.00	70,000.00	0 %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	0.00	0.00	1,016.00	1,016.00	0 %
	Account Group Total:	0.00	0.00	1,016.00	1,016.00	0 %
39200 Transfer from other funds						
	39200 Transfer from other funds	0.00	0.00	377,340.00	377,340.00	0 %
	Account Group Total:	0.00	0.00	377,340.00	377,340.00	0 %
	Fund Total:	0.00	0.00	448,356.00	448,356.00	0 %
407 2006 Small Cities Grant						
36100 Special Assessments						
	36101 Principal on Note	13.72	3,325.81	0.00	-3,325.81	** %
	36102 Penalties and Interest	-13.72	144.53	0.00	-144.53	** %
	Account Group Total:	0.00	3,470.34	0.00	-3,470.34	** %
	Fund Total:	0.00	3,470.34	0.00	-3,470.34	** %

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
415 USDA Rural Dev Project						
33100 Federal Grants and Aids						
	33100 Federal Grants and Aids	-134,965.00	-134,965.00	0.00	134,965.00	** %
	Account Group Total:	-134,965.00	-134,965.00	0.00	134,965.00	** %
36100 Special Assessments						
	36100 Special Assessments	-130.12	0.00	0.00	0.00	** %
	Account Group Total:	-130.12	0.00	0.00	0.00	** %
	Fund Total:	-135,095.12	-134,965.00	0.00	134,965.00	** %
601 Water						
31300 General Sales and Use Tax						
	31300 General Sales and Use Tax	86.90	376.94	2,000.00	1,623.06	19 %
	Account Group Total:	86.90	376.94	2,000.00	1,623.06	19 %
34000 Charges for Services						
	34000 Charges for Services	-7,136.46	17,628.07	150,000.00	132,371.93	12 %
	34050 Hook-up fee	0.00	0.00	1,200.00	1,200.00	0 %
	Account Group Total:	-7,136.46	17,628.07	151,200.00	133,571.93	12 %
36100 Special Assessments						
	36100 Special Assessments	65.06	0.00	0.00	0.00	** %
	Account Group Total:	65.06	0.00	0.00	0.00	** %
	Fund Total:	-6,984.50	18,005.01	153,200.00	135,194.99	12 %
602 Waste Water						
34000 Charges for Services						
	34000 Charges for Services	-3,858.89	8,247.21	73,000.00	64,752.79	11 %
	34050 Hook-up fee	0.00	0.00	1,200.00	1,200.00	0 %
	Account Group Total:	-3,858.89	8,247.21	74,200.00	65,952.79	11 %
36100 Special Assessments						
	36100 Special Assessments	65.06	0.00	0.00	0.00	** %
	Account Group Total:	65.06	0.00	0.00	0.00	** %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	255.29	255.29	0.00	-255.29	** %
	Account Group Total:	255.29	255.29	0.00	-255.29	** %
	Fund Total:	-3,538.54	8,502.50	74,200.00	65,697.50	11 %
	Grand Total:	-126,664.32	-71,458.71	1,544,260.00	1,615,718.71	-5 %

CITY OF FREEPORT  
Cash Report  
For the Accounting Period: 3/15

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101 General Fund						
10100 Cash	377,907.30	1,282.35	0.00	19,092.50	19,234.63	340,862.52
225 AFSA Fund						
10100 Cash	349,333.90	10,511.50	0.00	0.00	1,271.07	358,574.33
300 EDA						
10100 Cash	24,204.55	0.00	0.00	0.00	21.86	24,182.69
315 Bonds, 2002 (EDA/Industrial Park)						
10100 Cash	-10,744.16	0.00	0.00	0.00	0.00	-10,744.16
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)						
10100 Cash	0.00	745.70	0.00	745.70	0.00	0.00
325 Bonds, 2005 (Main St Improvements)						
10100 Cash	56,831.05	12,500.00	0.00	0.00	0.00	69,331.05
10120 Cash with Fiscal Agent	681,366.43	0.00	0.00	681,366.43	0.00	0.00
Total Fund	738,197.48	12,500.00		681,366.43		69,331.05
326 Bonds, 2013 (Runding of Main St Improvements)						
10100 Cash	745.70	0.00	0.00	910.70	0.00	-165.00
330 Bonds, 2006 (Industrial Park)						
10100 Cash	521,172.98	0.00	0.00	137,970.00	0.00	383,202.98
331 Bonds, 2012 (Refunding of Industrial Park)						
10100 Cash	-31,348.75	495.00	0.00	0.00	0.00	-30,853.75
407 2006 Small Cities Grant						
10100 Cash	83,230.77	0.00	0.00	0.00	0.00	83,230.77
410 Park Dedication						
10100 Cash	1,692.42	0.00	0.00	0.00	0.00	1,692.42
412 North End Park Fund						
10100 Cash	1,728.61	0.00	0.00	0.00	0.00	1,728.61
415 USDA Rural Dev Project						
10100 Cash	-199,521.81	0.00	0.00	50,335.12	0.00	-249,856.93
10120 Cash with Fiscal Agent	0.00	50,040.00	0.00	50,580.00	0.00	-540.00
Total Fund	-199,521.81	50,040.00		100,915.12		-250,396.93
416 Bucket Fund - Old Tower Preservation						
10100 Cash	5,203.65	0.00	0.00	0.00	0.00	5,203.65
601 Water						
10100 Cash	435,029.11	9,929.38	0.00	0.00	820.20	444,138.29
602 Waste Water						
10100 Cash	47,181.14	4,917.99	0.00	165.00	165.88	51,768.25
10120 Cash with Fiscal Agent	221,994.71	0.00	0.00	221,994.71	0.00	0.00
Total Fund	269,175.85	4,917.99		222,159.71	165.88	51,768.25
910 Payroll Clearing Fund						
10100 Cash	5,841.13	0.00	17,300.39	17,281.91	0.00	5,859.61
930 Claims Clearing Fun						
10100 Cash	393,628.55	0.00	4,387.07	12.73	0.00	398,002.89
<b>Totals</b>	<b>2,965,477.28</b>	<b>90,421.92</b>	<b>21,687.46</b>	<b>1,180,454.80</b>	<b>21,513.64</b>	<b>1,875,618.22</b>

\*\*\* Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.