

City of Freeport
North End Park Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
Miscellaneous	20	16	82.4%	(4)
Total Revenues	20	16	82.4%	(4)
EXPENDITURES:				
Parks	0	0	N/A	0
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	20	16	82.4%	(4)
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	0	0	N/A	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>20</u>	<u>16</u>	<u>82.4%</u>	<u>(4)</u>

FUND BALANCES:

January 1	<u>2,727</u>
September 30	<u><u>2,743</u></u>

	Balance 2017	Balance 2018
CASH:		
January 1	1,754	2,727
Increase (Decrease) in Cash	<u>973</u>	<u>16</u>
December 31, 2017/September 30, 2018	<u><u>2,727</u></u>	<u><u>2,743</u></u>

City of Freeport
Bucket Fund - Old Tower Preservation
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
Miscellaneous	45	32	71.5%	(13)
Total Revenues	45	32	71.5%	(13)
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	45	32	71.5%	(13)
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	0	0	N/A	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	45	32	71.5%	(13)

FUND BALANCES:

January 1	5,326
September 30	5,358

	Balance 2017	Balance 2018
CASH:		
January 1	5,280	5,326
Increase (Decrease) in Cash	46	32
December 31, 2017/September 30, 2018	5,326	5,358

City of Freeport
Street Improvements Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
State Grants & Aid	8,980	4,592	51.1%	(4,388)
Miscellaneous	1,000	1,084	108.4%	84
Total Revenues	9,980	5,676	56.9%	(4,304)
EXPENDITURES:				
Professional Services	0	5,560	N/A	5,560
Highways, Streets & Roadways	0	1,050	N/A	1,050
Total Expenditures	0	6,610	N/A	6,610
Excess of Revenues Over (Under) Expenditures	9,980	(934)	-9.4%	(10,914)
OTHER SOURCES (USES):				
Transfers In	72,000	72,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	72,000	72,000	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	81,980	71,066	86.7%	(10,914)
FUND BALANCES:				
January 1		140,174		
September 30		211,240		

	Balance 2017	Balance 2018
CASH:		
January 1	70,470	140,174
Increase (Decrease) in Cash	69,704	71,066
December 31, 2017/September 30, 2018	140,174	211,240

City of Freeport
Capital Equipment Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
Miscellaneous	150	154	102.9%	4
Total Revenues	150	154	102.9%	4
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	150	154	102.9%	4
OTHER SOURCES (USES):				
Transfers In	10,000	10,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	10,000	10,000	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	10,150	10,154	100.0%	4

FUND BALANCES:

January 1	20,212
September 30	30,366

	Balance 2017	Balance 2018
CASH:		
January 1	10,070	20,212
Increase (Decrease) in Cash	10,142	10,154
December 31, 2017/September 30, 2018	20,212	30,366

**City of Freeport
Street Lights Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)**

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
Miscellaneous	80	157	196.8%	77
Total Revenues	80	157	196.8%	77
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	80	157	196.8%	77
OTHER SOURCES (USES):				
Transfers In	30,000	30,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	30,000	30,000	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	30,080	30,157	100.3%	77

FUND BALANCES:

January 1	10,055
September 30	40,213

	Balance 2017	Balance 2018
CASH:		
January 1	0	10,055
Increase (Decrease) in Cash	10,055	30,157
December 31, 2017/September 30, 2018	10,055	40,213

**City of Freeport
Water Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)**

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
General Sales and Use Tax	0	686	N/A	686
State Grants & Aid/PERA	0	2,625	N/A	2,625
Charges for Services	115,480	78,660	68.1%	(36,820)
Special Assessments	9,900	21,636	218.5%	11,736
Miscellaneous	4,000	3,012	75.3%	(988)
Total Revenues	129,380	106,618	82.4%	(22,762)
EXPENDITURES:				
Supplies	3,375	2,271	67.3%	(1,104)
Professional Services	4,300	55	1.3%	(4,245)
Training	175	115	65.7%	(60)
Insurance	825	569	69.0%	(256)
Utilities	6,300	4,599	73.0%	(1,701)
Water Treatment	8,625	3,727	43.2%	(4,898)
Debt Service	72,160	72,160	100.0%	0
Miscellaneous	72,830	1,525	2.1%	(71,305)
Total Expenditures	168,590	85,021	50.4%	(83,569)
Excess of Revenues Over (Under) Expenditures	(39,210)	21,597	-55.1%	60,807
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	(54,867)	(54,867)	100.0%	0
Total Other Sources (Uses)	(54,867)	(54,867)	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(94,077)	(33,270)	35.4%	60,807

FUND BALANCES:

January 1	<u>1,957,945</u>
September 30	<u><u>1,924,675</u></u>

	Balance 2017	Balance 2018
CASH:		
January 1	447,135	456,954
Increase (Decrease) in Cash	9,819	(17,028)
December 31, 2017/September 30, 2018	<u>456,954</u>	<u>439,926</u>

City of Freeport
Waste Water Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2018 (Unaudited)

	Final Budget 2018	Year-to-Date Amount 9/30/18	Year-to-Date % of Budget 9/30/18	Variance With Final Budget
REVENUES:				
Charges for Services	137,000	84,346	61.6%	(52,654)
Miscellaneous	200	441	220.5%	241
Total Revenues	137,200	84,788	61.8%	(52,412)
EXPENDITURES:				
Supplies	4,100	3,754	91.6%	(346)
Professional Services	9,500	19,500	205.3%	10,000
Training	225	115	51.1%	(110)
Insurance	1,700	988	58.1%	(712)
Utilities	1,150	836	72.7%	(314)
Waste Water Treatment	2,630	1,479	56.2%	(1,151)
Debt Service	28,150	28,150	100.0%	0
Miscellaneous	61,632	0	0.0%	(61,632)
Total Expenditures	109,087	54,822	50.3%	(54,265)
Excess of Revenues Over (Under) Expenditures	28,113	29,965	106.6%	1,852
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	(43,800)	(43,800)	100.0%	0
Total Other Sources (Uses)	(43,800)	(43,800)	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(15,687)	(13,835)	88.2%	1,852

FUND BALANCES:

January 1	2,036,483
September 30	2,022,649

	Balance 2017	Balance 2018
CASH:		
January 1	35,621	64,914
Increase (Decrease) in Cash	29,294	4,238
December 31, 2017/September 30, 2018	64,914	69,153