

**City of Freeport**  
**Street Improvements Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Six Months Ended June 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 6/30/19	Year-to-Date % of Budget 6/30/19	Variance With Final Budget
<b>REVENUES:</b>				
State Grants & Aid	0	0	N/A	0
Miscellaneous	1,800	941	52.3%	(859)
Total Revenues	1,800	941	52.3%	(859)
<b>EXPENDITURES:</b>				
Professional Services	25,664	0	0.0%	25,664
Highways, Streets & Roadways	0	0	N/A	0
Total Expenditures	25,664	0	0.0%	25,664
Excess of Revenues Over (Under) Expenditures	(23,864)	941	-3.9%	24,805
<b>OTHER SOURCES (USES):</b>				
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	48,136	72,941	151.5%	24,805
<b>FUND BALANCES:</b>				
January 1		168,872		
June 30		241,813		

	Balance 2018	Balance 2019
<b>CASH:</b>		
January 1	140,174	168,872
Increase (Decrease) in Cash	28,698	72,941
December 31, 2018/June 30, 2019	168,872	241,813

**City of Freeport**  
**Capital Equipment Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Six Months Ended June 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 6/30/19	Year-to-Date % of Budget 6/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	270	165	61.1%	(105)
Total Revenues	270	165	61.1%	(105)
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	270	165	61.1%	(105)
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	10,270	10,165	99.0%	(105)

FUND BALANCES:

January 1	30,429
June 30	40,594

	Balance 2018	Balance 2019
CASH:		
January 1	20,212	30,429
Increase (Decrease) in Cash	10,218	10,165
December 31, 2018/June 30, 2019	30,429	40,594

**City of Freeport  
Street Lights Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Six Months Ended June 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 6/30/19	Year-to-Date % of Budget 6/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	350	244	69.6%	(106)
Total Revenues	350	244	69.6%	(106)
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	350	244	69.6%	(106)
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	30,350	30,244	99.6%	(106)

FUND BALANCES:

January 1	40,296
June 30	70,540

	Balance 2018	Balance 2019
CASH:		
January 1	10,055	40,296
Increase (Decrease) in Cash	30,241	30,244
December 31, 2018/June 30, 2019	40,296	70,540

**City of Freeport  
Water Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Six Months Ended June 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 6/30/19	Year-to-Date % of Budget 6/30/19	Variance With Final Budget
<b>REVENUES:</b>				
General Sales and Use Tax	0	411	N/A	411
State Grants & Aid/PERA	0	0	N/A	0
Charges for Services	120,200	62,987	52.4%	(57,213)
Special Assessments	14,000	7,907	56.5%	(6,093)
Miscellaneous	4,000	2,556	63.9%	(1,444)
<b>Total Revenues</b>	<b>138,200</b>	<b>73,861</b>	<b>53.4%</b>	<b>(64,339)</b>
<b>EXPENDITURES:</b>				
Supplies	3,450	687	19.9%	2,763
Professional Services	8,935	43	0.5%	8,892
Training	350	280	80.0%	70
Insurance	825	383	46.4%	442
Utilities	6,300	2,706	42.9%	3,594
Water Treatment	8,800	1,978	22.5%	6,822
Debt Service	72,360	72,360	100.0%	0
Miscellaneous	72,830	1,086	1.5%	71,744
<b>Total Expenditures</b>	<b>173,850</b>	<b>79,522</b>	<b>45.7%</b>	<b>94,328</b>
Excess of Revenues Over (Under) Expenditures	<b>(35,650)</b>	<b>(5,662)</b>	<b>15.9%</b>	<b>29,988</b>
<b>OTHER SOURCES (USES):</b>				
Transfers In	0	0	N/A	0
Transfers Out	(54,867)	(54,867)	100.0%	0
<b>Total Other Sources (Uses)</b>	<b>(54,867)</b>	<b>(54,867)</b>	<b>100.0%</b>	<b>0</b>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<b>(90,517)</b>	<b>(60,529)</b>	<b>66.9%</b>	<b>29,988</b>
<b>FUND BALANCES:</b>				
January 1		<u>1,914,479</u>		
June 30		<u><u>1,853,950</u></u>		

	Balance 2018	Balance 2019
<b>CASH:</b>		
January 1	456,954	471,827
Increase (Decrease) in Cash	14,873	(61,328)
December 31, 2018/June 30, 2019	<u><u>471,827</u></u>	<u><u>410,500</u></u>