

City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JANUARY 31, 2015**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommends options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

Revenues are the financial resources available to the City. The City of Alachua has variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

Defining Expenditure

Expenditures constitute a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. We welcome any feedback you may have.

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015**

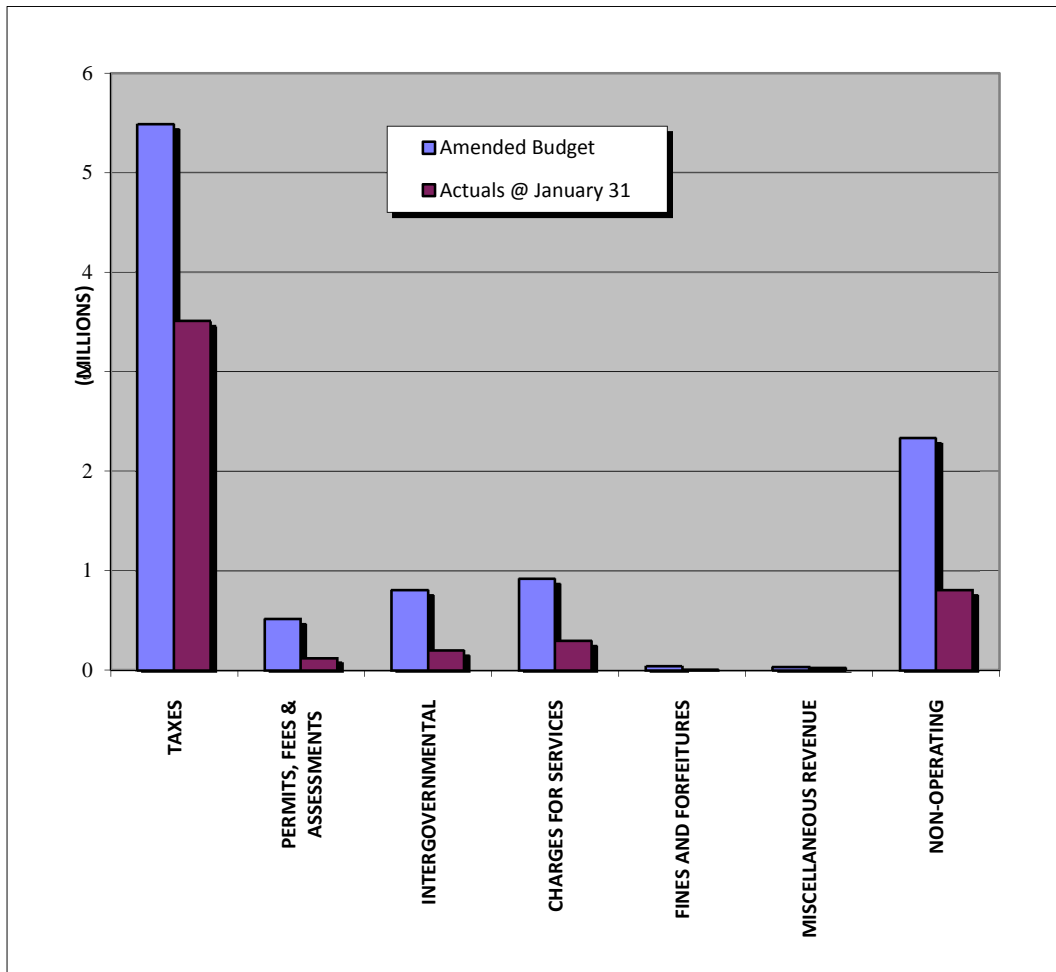
GENERAL FUND

FUND 001 - GENERAL FUND: The General Fund is the general operating fund for the Alachua City Commission. This fund is used to account for all financial resources, except those required to be accounted for separately. These resources provide funding for programs such as Fire Services, Recreation Services, General Government Administration Capital Improvement Projects, Law Enforcement, and Planning Services to all residents of the City of Alachua.

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 5,486,368 | 5,486,368 | 3,513,490 | 64% |
| PERMITS, FEES & ASSESSMENTS | 519,000 | 519,000 | 131,554 | 25% |
| INTERGOVERNMENTAL | 805,287 | 808,627 | 202,517 | 25% |
| CHARGES FOR SERVICES | 922,625 | 922,625 | 300,784 | 33% |
| FINES AND FORFEITURES | 45,000 | 45,000 | 8,189 | 18% |
| MISCELLANEOUS REVENUE | 35,700 | 35,700 | 31,993 | 90% |
| NON-OPERATING | 2,335,505 | 2,335,505 | 810,559 | 35% |
| | 10,149,485 | 10,152,825 | 4,999,086 | 49% |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 4,235,921 | 4,235,921 | 1,891,980 | 45% |
| PUBLIC SAFETY | 3,334,510 | 3,337,850 | 1,533,650 | 46% |
| ECONOMIC ENVIRONMENT | 0 | 0 | 0 | 0% |
| PHYSICAL ENVIRONMENT | 773,982 | 773,982 | 767,982 | 99% |
| TRANSPORTATION | 1,057,178 | 1,057,178 | 232,146 | 22% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 747,894 | 747,894 | 245,403 | 33% |
| | 10,149,485 | 10,152,825 | 4,671,161 | 46% |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 4,871,519 | 4,867,954 | 1,461,277 | 30% |
| OPERATING EXPENDITURES | 3,167,140 | 3,170,958 | 2,109,404 | 67% |
| CAPITAL OUTLAY | 735,605 | 738,692 | 142,358 | 19% |
| DEBT SERVICE | 0 | 0 | 0 | 0% |
| GRANTS & AIDS | 12,250 | 12,250 | 0 | 0% |
| NON-OPERATING | 1,362,971 | 1,362,971 | 958,122 | 70% |
| POWER COSTS | 0 | 0 | 0 | 0% |
| | 10,149,485 | 10,152,825 | 4,671,161 | 46% |

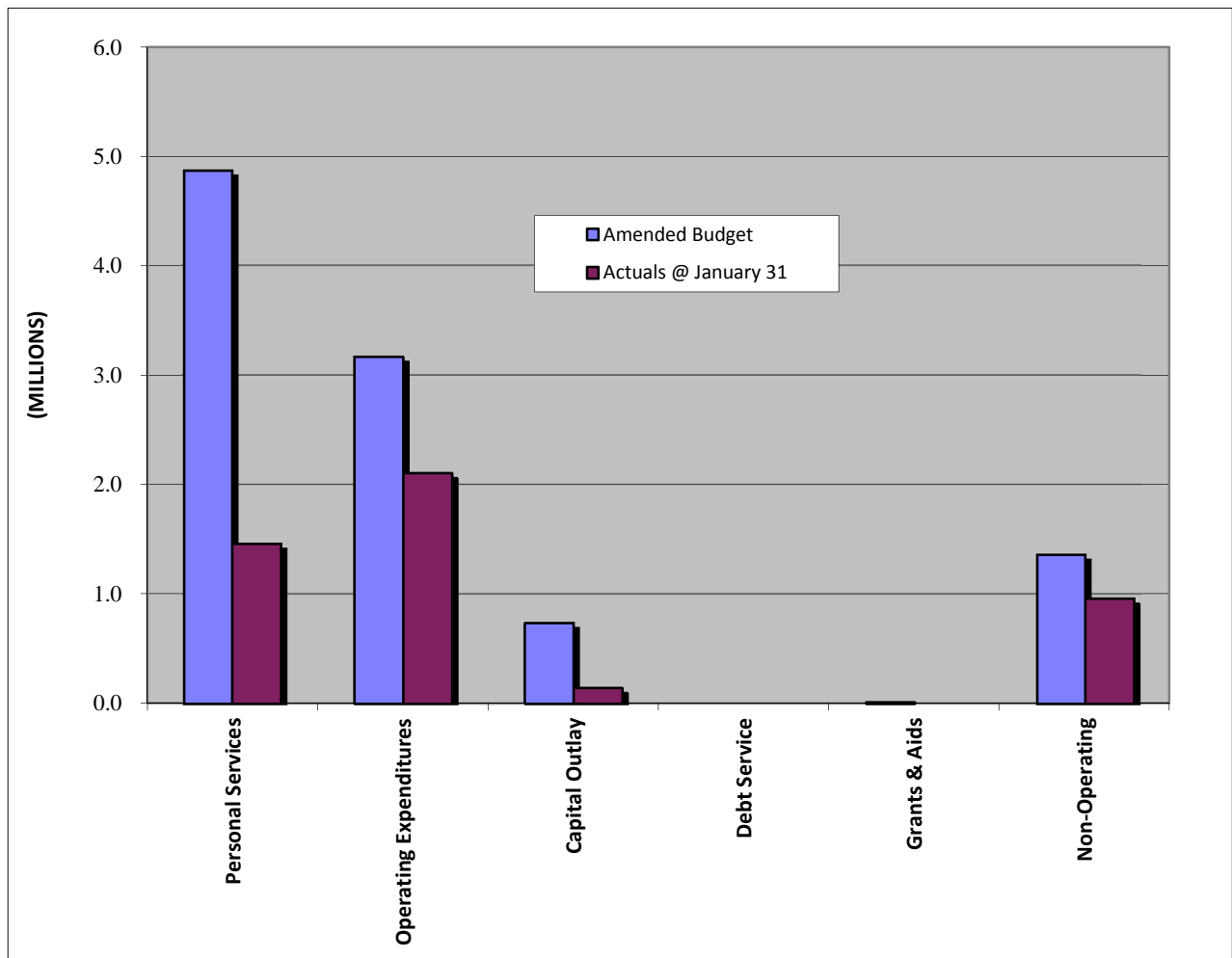
Revenues by Major Category General Fund

As of January 31, 2015, the City of Alachua collected 49% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 64%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for almost \$5.5M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 25%. The Intergovernmental Revenues are at 25% due to the normal lag as they are received in arrears. Charges for Services are at 33%, Fines & Forfeitures are at 18%, Miscellaneous Revenues are at 90% and Non-Operating Revenues are at 35%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories are above the 33% benchmark. Personal Services are at 30% with Operating Expenditures at 67% due to encumbrances for Legal, Fire and Solid Waste services (\$1.2M). The Capital Outlay category is at 19% and Non-Operating expenditures are at 70%.



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

GENERAL FUND REVENUES

| REVENUE SOURCE | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT COLLECTED |
|---|--------------------------------|-------------------------------|-----------------------------|----------------------|
| <u>TAXES</u> | | | | |
| AD VALOREM TAXES | 3,680,029 | 3,680,029 | 3,062,335 | 83% |
| LOCAL OPTION FUEL TAXES | 209,339 | 209,339 | 52,900 | 25% |
| UTILITY SERVICES TAXES | 1,250,000 | 1,250,000 | 272,809 | 22% |
| COMMUNICATIONS SERVICES TAXES | 300,000 | 300,000 | 80,927 | 27% |
| LOCAL BUSINESS TAXES | <u>47,000</u> | <u>47,000</u> | <u>44,519</u> | <u>95%</u> |
| SUBTOTAL | 5,486,368 | 5,486,368 | 3,513,490 | 64% |
| <u>PERMITS, FEES AND ASSESSMENTS</u> | | | | |
| BUILDING PERMITS | 235,000 | 235,000 | 61,183 | 26% |
| FRANCHISE FEES | <u>284,000</u> | <u>284,000</u> | <u>70,371</u> | <u>25%</u> |
| SUBTOTAL | 519,000 | 519,000 | 131,554 | 25% |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| STATE-SHARED REVENUES | 787,787 | 787,787 | 202,517 | 26% |
| GRANTS | <u>17,500</u> | <u>20,840</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 805,287 | 808,627 | 202,517 | 25% |
| <u>CHARGES FOR SERVICES</u> | | | | |
| GENERAL GOVERNMENT | 61,325 | 61,325 | 15,160 | 25% |
| PUBLIC SAFETY | 3,300 | 3,300 | 0 | 0% |
| PHYSICAL ENVIRONMENT | 831,000 | 831,000 | 282,879 | 34% |
| TRANSPORTATION | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 27,000 | 27,000 | 2,745 | 10% |
| OTHER CHARGES FOR SVCS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 922,625 | 922,625 | 300,784 | 33% |
| <u>FINES & FORFEITURES</u> | | | | |
| FINES & FORFEITURES | 45,000 | 45,000 | 8,189 | 18% |
| OTHER FINES & FORFEITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 45,000 | 45,000 | 8,189 | 18% |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INTEREST EARNINGS | 5,000 | 5,000 | 0 | 0% |
| RENTS & ROYALTIES | 0 | 0 | 100 | NA+ |
| OTHER MISCELLANEOUS REVENUE | <u>30,700</u> | <u>30,700</u> | <u>31,893</u> | <u>104%</u> |
| SUBTOTAL | 35,700 | 35,700 | 31,993 | 90% |
| <u>NON OPERATING</u> | | | | |
| CONTRIBUTIONS FROM ENTERPRISE | 1,621,117 | 1,621,117 | 810,559 | 50% |
| OPERATING TRANSFERS IN | 0 | 0 | 0 | 0% |
| FUND BALANCE & UNDER COLLECTION | <u>714,388</u> | <u>714,388</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 2,335,505 | 2,335,505 | 810,559 | 35% |
| GENERAL FUND | <u>10,149,485</u> | <u>10,152,825</u> | <u>4,999,086</u> | <u>49%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|--|-------------------------------|---------------------|--------------------------------|-----------------------|----------------------------------|--|
| CITY COMMISSION | | | | | | |
| PERSONAL SERVICES | 104,209 | 33,623 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 31,022 | 13,815 | 45% | 2,093 | 7% | 51% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 135,231 | 47,438 | 35% | 2,093 | 2% | 37% |
| CITY MANAGER'S OFFICE | | | | | | |
| PERSONAL SERVICES | 395,483 | 106,498 | 27% | 0 | 0% | 27% |
| OPERATING EXPENDITURES | 33,148 | 7,503 | 23% | 769 | 2% | 25% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| GRANTS & AIDS | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 428,631 | 114,001 | 27% | 769 | 0% | 27% |
| DEPUTY CITY CLERK | | | | | | |
| PERSONAL SERVICES | 127,335 | 40,619 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 32,465 | 11,460 | 35% | 4,208 | 13% | 48% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 159,800 | 52,079 | 33% | 4,208 | 3% | 35% |
| CITY ATTORNEY | | | | | | |
| PERSONAL SERVICES | 0 | 0 | 0% | 0 | 0% | 0% |
| OPERATING EXPENDITURES | 171,513 | 32,494 | 19% | 91,216 | 53% | 72% |
| TOTAL EXPENDITURES | 171,513 | 32,494 | 19% | 91,216 | 53% | 72% |
| INFORMATION & TECHNOLOGY SERVICES | | | | | | |
| PERSONAL SERVICES | 127,692 | 40,298 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 47,817 | 13,234 | 28% | 1,985 | 4% | 32% |
| CAPITAL OUTLAY | 2,842 | 2,838 | 100% | 0 | 0% | 100% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 178,351 | 56,370 | 32% | 1,985 | 1% | 33% |
| FINANCE | | | | | | |
| PERSONAL SERVICES | 350,307 | 111,101 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 64,928 | 31,106 | 48% | 7,605 | 12% | 60% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 415,235 | 142,207 | 34% | 7,605 | 2% | 36% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|---|-------------------------------|---------------------|--------------------------------|-----------------------|----------------------------------|--|
| ADMINISTRATIVE SERVICES-HR/PURCHASING | | | | | | |
| PERSONAL SERVICES | 179,280 | 51,698 | 29% | 0 | 0% | 29% |
| OPERATING EXPENDITURES | 52,842 | 16,133 | 31% | 3,169 | 6% | 37% |
| CAPITAL OUTLAY | 2,000 | 1,984 | 99% | 0 | 0% | 99% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 234,122 | 69,815 | 30% | 3,169 | 1% | 31% |
| ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE | | | | | | |
| PERSONAL SERVICES | 137,421 | 44,277 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 116,450 | 27,175 | 23% | 750 | 1% | 24% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 253,871 | 71,452 | 28% | 750 | 0% | 28% |
| GRANTS & CONTRACTS | | | | | | |
| PERSONAL SERVICES | 59,312 | 18,900 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 6,377 | 611 | 10% | 0 | 0% | 10% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 65,689 | 19,511 | 30% | 0 | 0% | 30% |
| CP&D-PLANNING & DEVELOPMENT | | | | | | |
| PERSONAL SERVICES | 306,683 | 95,728 | 31% | 0 | 0% | 31% |
| OPERATING EXPENDITURES | 110,420 | 10,269 | 9% | 5,198 | 5% | 14% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 417,103 | 105,997 | 25% | 5,198 | 1% | 27% |
| COMPLIANCE & RISK MANAGEMENT | | | | | | |
| PERSONAL SERVICES | 231,674 | 74,544 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 32,066 | 2,275 | 7% | 769 | 2% | 9% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 263,740 | 76,819 | 29% | 769 | 0% | 29% |
| CP&D-BEAUTIFICATION BOARD | | | | | | |
| OPERATING EXPENDITURES | 8,000 | 1,650 | 21% | 4,950 | 62% | 83% |
| TOTAL EXPENDITURES | 8,000 | 1,650 | 21% | 4,950 | 62% | 83% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|--------------------------------|-------------------------------|---------------------|--------------------------------|-----------------------|----------------------------------|--|
| SPECIAL EXPENSE | | | | | | |
| PERSONAL SERVICES | 9,900 | 0 | 0% | 0 | 0% | 0% |
| OPERATING EXPENDITURES | 87,414 | 4,511 | 5% | 4,792 | 5% | 11% |
| CAPITAL OUTLAY | 32,100 | 12,010 | 37% | 0 | 0% | 37% |
| GRANTS & AIDS | 12,250 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 1,262,971 | 958,122 | 76% | 0 | 0% | 76% |
| TOTAL EXPENDITURES | 1,404,635 | 974,643 | 69% | 4,792 | 0% | 70% |
| SPECIAL EXPENSE-CFB | | | | | | |
| NON-OPERATING | 100,000 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 100,000 | 0 | 0% | 0 | 0% | 0% |
| PS-SOLID WASTE DISPOSAL | | | | | | |
| OPERATING EXPENDITURES | 773,982 | 149,543 | 19% | 618,439 | 80% | 99% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 773,982 | 149,543 | 19% | 618,439 | 80% | 99% |
| PS-PUBLIC WORKS | | | | | | |
| PERSONAL SERVICES | 333,968 | 95,962 | 29% | 0 | 0% | 29% |
| OPERATING EXPENDITURES | 209,314 | 49,715 | 24% | 57,109 | 27% | 51% |
| CAPITAL OUTLAY | 513,896 | 27,985 | 5% | 1,375 | 0% | 6% |
| DEBT SERVICE | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 1,057,178 | 173,662 | 16% | 58,484 | 6% | 22% |
| FIRE RESCUE SERVICES | | | | | | |
| OPERATING EXPENDITURES | 653,802 | 150,282 | 23% | 492,536 | 75% | 98% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 653,802 | 150,282 | 23% | 492,536 | 75% | 98% |
| BUILDING INSPECTIONS | | | | | | |
| PERSONAL SERVICES | 155,695 | 48,459 | 31% | 0 | 0% | 31% |
| OPERATING EXPENDITURES | 23,953 | 13,242 | 55% | 1,175 | 5% | 60% |
| CAPITAL OUTLAY | 25,799 | 25,799 | 0% | 0 | 0% | 100% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 205,447 | 87,500 | 43% | 1,175 | 1% | 43% |
| APD-PATROL & ADMIN | | | | | | |
| PERSONAL SERVICES | 1,717,484 | 517,042 | 30% | 0 | 0% | 30% |
| OPERATING EXPENDITURES | 356,563 | 107,889 | 30% | 27,843 | 8% | 38% |
| CAPITAL OUTLAY | 102,000 | 1,778 | 2% | 65,997 | 65% | 66% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 2,176,047 | 626,709 | 29% | 93,840 | 4% | 33% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|--|-------------------------------|-------------------------|--------------------------------|-------------------------|----------------------------------|--|
| <u>APD-COMMUNICATIONS</u> | | | | | | |
| PERSONAL SERVICES | 257,765 | 72,645 | 28% | 0 | 0% | 28% |
| OPERATING EXPENDITURES | 12,000 | 1,652 | 14% | 0 | 0% | 14% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 269,765 | 74,297 | 28% | 0 | 0% | 28% |
| <u>APD-SCHOOL CROSSING GUARDS</u> | | | | | | |
| PERSONAL SERVICES | 0 | 0 | 0% | 0 | 0% | 0% |
| OPERATING EXPENDITURES | 27,789 | 7,099 | 26% | 0 | 0% | 26% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 27,789 | 7,099 | 26% | 0 | 0% | 26% |
| <u>APD-EXPLORERS PROGRAM</u> | | | | | | |
| OPERATING EXPENDITURES | 2,000 | 212 | 11% | 0 | 0% | 11% |
| TOTAL EXPENDITURES | 2,000 | 212 | 0% | 0 | 0% | 0% |
| <u>APD-RESERVE PROGRAM</u> | | | | | | |
| OPERATING EXPENDITURES | 3,000 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 3,000 | 0 | 0% | 0 | 0% | 0% |
| <u>PARKS & RECREATION</u> | | | | | | |
| PERSONAL SERVICES | 373,746 | 109,883 | 29% | 0 | 0% | 29% |
| OPERATING EXPENDITURES | 314,093 | 117,226 | 37% | 15,702 | 5% | 42% |
| CAPITAL OUTLAY | 60,055 | 2,592 | 4% | 0 | 0% | 4% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 747,894 | 229,701 | 31% | 15,702 | 2% | 33% |
| GENERAL FUND | <u>10,152,825</u> | <u>3,263,481</u> | <u>32%</u> | <u>1,407,680</u> | <u>14%</u> | <u>46%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

SPECIAL REVENUE FUNDS

FUND VARIOUS - SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 0 | 0 | 0 | 0% |
| PERMITS, FEES & ASSESSMENTS | 7,000 | 7,000 | 2,468 | 35% |
| INTERGOVERNMENTAL REVENUE | 266,252 | 266,252 | 265,167 | 100% |
| CHARGES FOR SERVICES | 5,200 | 5,200 | 1,378 | 27% |
| FINES AND FORFEITURES | 0 | 0 | 0 | 0% |
| MISCELLANEOUS REVENUE | 4,655 | 4,655 | 29,635 | 637% |
| NON-OPERATING | 555,710 | 555,710 | 182,603 | 33% |
| | 838,817 | 838,817 | 481,251 | 57% |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 2,507 | 2,507 | 0 | 0% |
| PUBLIC SAFETY | 15,716 | 15,716 | 408 | 3% |
| ECONOMIC ENVIRONMENT | 791,958 | 791,958 | 349,332 | 44% |
| PHYSICAL ENVIRONMENT | 12,200 | 12,200 | 3,240 | 27% |
| TRANSPORTATION | 0 | 0 | 0 | 0% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 16,436 | 16,436 | 0 | 0% |
| | 838,817 | 838,817 | 352,980 | 42% |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 20,891 | 20,891 | 10,415 | 50% |
| OPERATING EXPENDITURES | 253,729 | 253,729 | 84,773 | 33% |
| CAPITAL OUTLAY | 454,917 | 454,917 | 208,152 | 46% |
| DEBT SERVICE | 99,280 | 99,280 | 49,640 | 50% |
| GRANTS & AIDS | 0 | 0 | 0 | 0% |
| NON-OPERATING | 10,000 | 10,000 | 0 | 0% |
| POWER COSTS | 0 | 0 | 0 | 0% |
| | 838,817 | 838,817 | 352,980 | 42% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

SPECIAL REVENUE FUNDS REVENUE

| REVENUE SOURCE | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | RECEIVED TO DATE FY 14/15 | PERCENT COLLECTED |
|---|--------------------------------|-------------------------------|---------------------------------|----------------------|
| <u>PERMITS, FEES AND ASSESSMENTS</u> | | | | |
| SPECIAL ASSESSMENTS | <u>7,000</u> | <u>7,000</u> | <u>2,468</u> | <u>35%</u> |
| SUBTOTAL | <u>7,000</u> | <u>7,000</u> | <u>2,468</u> | <u>35%</u> |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| FEDERAL GRANTS | 0 | 0 | 0 | 0% |
| STATE GRANTS | 0 | 0 | 0 | 0% |
| GRANTS FROM OTHER LOCAL UNITS | 0 | 0 | 0 | 0% |
| PAYMENTS FROM LOCAL UNITS (FOR CRA) | <u>266,252</u> | <u>266,252</u> | <u>265,167</u> | <u>100%</u> |
| SUBTOTAL | <u>266,252</u> | <u>266,252</u> | <u>265,167</u> | <u>100%</u> |
| <u>CHARGES FOR SERVICES</u> | | | | |
| ADDT'L CRT COSTS-\$2 FOR LEO TRAINING | 5,200 | 5,200 | 878 | 17% |
| OTHER MISCELLANEOUS CHARGES | <u>0</u> | <u>0</u> | <u>500</u> | <u>NA+</u> |
| SUBTOTAL | <u>5,200</u> | <u>5,200</u> | <u>1,378</u> | <u>27%</u> |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INSURANCE SETTLEMENTS | 0 | 0 | 0 | 0% |
| INTEREST INCOME | 655 | 655 | 59 | 9% |
| CONTRIBUTIONS AND DONATIONS | 4,000 | 4,000 | 29,576 | 739% |
| OTHER MISCELLANEOUS REVENUE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | <u>4,655</u> | <u>4,655</u> | <u>29,635</u> | <u>637%</u> |
| <u>NON OPERATING</u> | | | | |
| DEBT PROCEEDS | 0 | 0 | 0 | 0% |
| TRANSFER IN | 183,282 | 183,282 | 182,603 | 100% |
| USE OF FUND BALANCE/UNDERCOLLECTION | <u>372,428</u> | <u>372,428</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | <u>555,710</u> | <u>555,710</u> | <u>182,603</u> | <u>33%</u> |
| SPECIAL REVENUE FUNDS | <u>838,817</u> | <u>838,817</u> | <u>481,251</u> | <u>57%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

| SPECIAL REVENUE FUND | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|---|-------------------------------|-----------------------|--------------------------------|-----------------------|----------------------------------|--|
| <u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u> | | | | | | |
| OPERATING EXPENDITURES | 9,708 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 9,708 | 0 | 0% | 0 | 0% | 0% |
| <u>TREE BANK FUND</u> | | | | | | |
| OPERATING EXPENDITURES | 93 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 93 | 0 | 0% | 0 | 0% | 0% |
| <u>EXPLORER SPECIAL REVENUE FUND</u> | | | | | | |
| OPERATING EXPENDITURES | 5,670 | 408 | 7% | 0 | 0% | 7% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 5,670 | 408 | 7% | 0 | 0% | 7% |
| <u>TK BASIN SPECIAL ASSESSMENT</u> | | | | | | |
| OPERATING EXPENDITURES | 12,200 | 810 | 7% | 2,430 | 20% | 27% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 12,200 | 810 | 7% | 2,430 | 0% | 27% |
| <u>DONATION FUND</u> | | | | | | |
| OPERATING EXPENDITURES | 14,188 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 5,000 | 0 | 0% | 0 | 0% | 0% |
| NON OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 19,188 | 0 | 0% | 0 | 0% | 0% |
| <u>CRA FUND</u> | | | | | | |
| PERSONAL SERVICES | 20,891 | 10,415 | 50% | 0 | 0% | 50% |
| OPERATING EXPENDITURES | 211,870 | 66,085 | 31% | 15,040 | 7% | 38% |
| CAPITAL OUTLAY | 449,917 | 102,663 | 23% | 105,489 | 23% | 46% |
| DEBT SERVICE | 99,280 | 49,640 | 50% | 0 | 0% | 50% |
| NON OPERATING | 10,000 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 791,958 | 228,803 | 29% | 120,529 | 15% | 44% |
| SPECIAL REVENUE FUNDS | <u>838,817</u> | <u>230,021</u> | <u>27%</u> | <u>122,959</u> | <u>15%</u> | <u>42%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

DEBT SERVICE FUND

FUND 070 - DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 0 | 0 | 0 | 0% |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0% |
| INTERGOVERNMENTAL | 0 | 0 | 0 | 0% |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0% |
| FINES AND FORFEITURES | 0 | 0 | 0 | 0% |
| MISCELLANEOUS REVENUE | 0 | 0 | 36 | 0% |
| NON-OPERATING | 628,358 | 628,358 | 628,358 | 100% |
| | 628,358 | 628,358 | 628,394 | 100% |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 628,358 | 628,358 | 300,604 | 48% |
| PUBLIC SAFETY | 0 | 0 | 0 | 0% |
| ECONOMIC ENVIRONMENT | 0 | 0 | 0 | 0% |
| PHYSICAL ENVIRONMENT | 0 | 0 | 0 | 0% |
| TRANSPORTATION | 0 | 0 | 0 | 0% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 0 | 0 | 0 | 0% |
| | 628,358 | 628,358 | 300,604 | 48% |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 0 | 0 | 0 | 0% |
| OPERATING EXPENDITURES | 0 | 0 | 0 | 0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0% |
| DEBT SERVICE | 628,358 | 628,358 | 300,604 | 48% |
| GRANTS & AIDS | 0 | 0 | 0 | 0% |
| NON-OPERATING | 0 | 0 | 0 | 0% |
| POWER COSTS | 0 | 0 | 0 | 0% |
| | 628,358 | 628,358 | 300,604 | 48% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

DEBT SERVICE FUND REVENUES

| REVENUE SOURCE | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT COLLECTED |
|-------------------------------------|---|--|--------------------------------------|------------------------------|
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INTEREST EARNINGS | 0 | 0 | 36 | NA+ |
| OTHER MISCELLANEOUS REVENUE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 0 | 0 | 36 | 0% |
| <u>NON OPERATING</u> | | | | |
| CONTRIBUTIONS FROM ENTERPRISE | 73,439 | 73,439 | 73,439 | 100% |
| TRANSFER IN-06 RESERVE | 0 | 0 | 0 | 0% |
| TRANSFER IN-GF | 554,919 | 554,919 | 554,919 | 100% |
| FUND BALANCE & UNDER COLLECTION | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 628,358 | 628,358 | 628,358 | 100% |
| | | | | |
| DEBT SERVICE FUND | <u>628,358</u> | <u>628,358</u> | <u>628,394</u> | <u>100%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

| DEBT OBLIGATION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|---|-------------------------------|-----------------------|--------------------------------|-----------------------|----------------------------------|--|
| <u>OTHER DEBT COSTS</u> | | | | | | |
| DEBT SERVICE | 750 | 750 | 100% | 0 | 0% | 100% |
| | 750 | 750 | 100% | 0 | 0% | 100% |
| <u>SECTION 108 LOAN</u> | | | | | | |
| DEBT SERVICE | 209,825 | 37,413 | 18% | 0 | 0% | 18% |
| TOTAL EXPENDITURES | 209,825 | 37,413 | 18% | 0 | 0% | 18% |
| <u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u> | | | | | | |
| DEBT SERVICE | 417,783 | 262,441 | 63% | 0 | 0% | 63% |
| NON OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 417,783 | 262,441 | 63% | 0 | 0% | 63% |
| DEBT SERVICE FUND | <u>628,358</u> | <u>300,604</u> | <u>48%</u> | <u>0</u> | <u>0%</u> | <u>48%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

CAPITAL PROJECTS FUNDS

FUND 3XX - CAPITAL PROJECTS FUNDS: Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 0 | 0 | 0 | 0% |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0% |
| INTERGOVERNMENTAL REVENUE | 988,250 | 1,702,089 | 11,000 | 1% |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0% |
| FINES AND FORFEITURES | 0 | 0 | 0 | 0% |
| MISCELLANEOUS REVENUE | 775,039 | 775,039 | 2 | 0% |
| NON-OPERATING | 334,622 | 334,622 | 157,455 | 47% |
| | 2,097,911 | 2,811,750 | 168,457 | 6% |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 0 | 0 | 0 | 0% |
| PUBLIC SAFETY | 0 | 0 | 0 | 0% |
| ECONOMIC ENVIRONMENT | 0 | 0 | 5,000 | 0% |
| PHYSICAL ENVIRONMENT | 775,035 | 775,035 | 71,918 | 9% |
| TRANSPORTATION | 988,250 | 1,702,089 | 12,000 | 0% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 334,626 | 334,626 | 18,255 | 5% |
| | 2,097,911 | 2,811,750 | 107,173 | 4% |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 0 | 0 | 0 | 0% |
| OPERATING EXPENDITURES | 203,771 | 259,771 | 10,818 | 4% |
| CAPITAL OUTLAY | 1,877,285 | 2,535,124 | 79,500 | 3% |
| DEBT SERVICE | 0 | 0 | 0 | 0% |
| GRANTS & AIDS | 0 | 0 | 0 | 0% |
| NON-OPERATING | 16,855 | 16,855 | 16,855 | 100% |
| POWER COSTS | 0 | 0 | 0 | 0% |
| | 2,097,911 | 2,811,750 | 107,173 | 4% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

CAPITAL PROJECTS FUNDS REVENUE

| REVENUE SOURCE | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | RECEIVED TO DATE FY 14/15 | PERCENT COLLECTED |
|---|--------------------------------|-------------------------------|---------------------------------|----------------------|
| <u>TAXES</u> | | | | |
| DISCRETIONARY SALES SURTAX | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 0 | 0 | 0 | 0% |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| FEDERAL GRANTS | 0 | 700,000 | 0 | 0% |
| STATE GRANTS | 988,250 | 1,002,089 | 11,000 | 1% |
| GRANTS FROM OTHER LOCAL UNITS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 988,250 | 1,702,089 | 11,000 | 0% |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INTEREST INCOME | 4 | 4 | 2 | 50% |
| OTHER MISCELLANEOUS REVENUE | <u>775,035</u> | <u>775,035</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 775,039 | 775,039 | 2 | 0% |
| <u>NON OPERATING</u> | | | | |
| DEBT PROCEEDS | 0 | 0 | 0 | 0% |
| TRANSFERS IN | 307,455 | 307,455 | 157,455 | 51% |
| USE OF FUND BALANCE | <u>27,167</u> | <u>27,167</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 334,622 | 334,622 | 157,455 | 47% |
| CAPITAL PROJECTS FUNDS | <u>2,097,911</u> | <u>2,811,750</u> | <u>168,457</u> | <u>6%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

| CAPITAL PROJECT | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|---|-------------------------------|----------------------|--------------------------------|-----------------------|----------------------------------|--|
| NEIGHBORHOOD COMM. CENTER | | | | | | |
| OPERATING EXPENDITURES | 157,455 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 157,455 | 0 | 0% | 0 | 0% | 0% |
| HERITAGE OAKS | | | | | | |
| OPERATING EXPENSES | 36,000 | 4,418 | 12% | 0 | 0% | 12% |
| CAPITAL OUTLAY | 739,035 | 7,000 | 1% | 60,500 | 8% | 9% |
| TOTAL EXPENDITURES | 775,035 | 11,418 | 1% | 60,500 | 8% | 9% |
| SAN FELASCO CONSERVATION CORRIDOR | | | | | | |
| OPERATING EXPENDITURES | 9,299 | 0 | 0% | 1,400 | 15% | 15% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 9,299 | 0 | 0% | 1,400 | 15% | 15% |
| RECREATION SURTAX | | | | | | |
| OPERATING EXPENDITURES | 0 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 16,855 | 16,855 | 100% | 0 | 0% | 100% |
| TOTAL EXPENDITURES | 16,855 | 16,855 | 100% | 0 | 0% | 100% |
| FDOT - NANO ROAD PROJECT | | | | | | |
| CAPITAL OUTLAY | 1,002,089 | 12,000 | 1% | 0 | 0% | 1% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 1,002,089 | 12,000 | 1% | 0 | 0% | 1% |
| CDBG - NEIGHBORHOOD REVITALIZATION | | | | | | |
| OPERATING EXPENDITURES | 56,000 | 0 | 0% | 5,000 | 9% | 9% |
| CAPITAL OUTLAY | 644,000 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 700,000 | 0 | 0% | 5,000 | 1% | 1% |
| PROJECT LEGACY | | | | | | |
| OPERATING EXPENDITURES | 1,017 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL OUTLAY | 150,000 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 151,017 | 0 | 0% | 0 | 0% | 0% |
| CAPITAL PROJECT FUNDS | <u>2,811,750</u> | <u>40,273</u> | <u>1%</u> | <u>66,900</u> | <u>2%</u> | <u>4%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

ENTERPRISE FUNDS

FUND 010, 020, 030, 042 - ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Electric, Water, Wastewater, and Mosquito Control services reside in Enterprise funds.

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 0 | 0 | 0 | 0% |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0% |
| INTERGOVERNMENTAL REVENUE | 6,078 | 6,078 | 0 | 0% |
| CHARGES FOR SERVICES | 17,931,346 | 17,931,346 | 5,686,023 | 32% |
| FINES AND FORFEITURES | 0 | 0 | 0 | 0% |
| MISCELLANEOUS REVENUE | 253,146 | 253,146 | 253,574 | 100% |
| NON-OPERATING | 1,949,942 | 1,949,942 | 0 | 0% |
| | 20,140,512 | 20,140,512 | 5,939,597 | 29% |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 0 | 0 | 0 | 0% |
| PUBLIC SAFETY | 0 | 0 | 0 | 0% |
| ECONOMIC ENVIRONMENT | 0 | 0 | 0 | 0% |
| PHYSICAL ENVIRONMENT | 20,140,512 | 20,140,512 | 5,580,926 | 28% |
| TRANSPORTATION | 0 | 0 | 0 | 0% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 0 | 0 | 0 | 0% |
| | 20,140,512 | 20,140,512 | 5,580,926 | 28% |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 1,568,219 | 1,568,219 | 478,656 | 31% |
| OPERATING EXPENDITURES | 1,563,540 | 1,583,229 | 620,110 | 39% |
| CAPITAL OUTLAY | 2,116,089 | 2,096,400 | 235,748 | 11% |
| DEBT SERVICE | 1,120,818 | 1,120,818 | 276,809 | 25% |
| GRANTS AND AIDS | 0 | 0 | 0 | 0% |
| NON-OPERATING | 3,329,185 | 3,329,185 | 1,560,349 | 47% |
| POWER COSTS | 10,442,661 | 10,442,661 | 2,409,254 | 23% |
| | 20,140,512 | 20,140,512 | 5,580,926 | 28% |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

ENTERPRISE FUNDS REVENUE

| <u>REVENUE SOURCE</u> | <u>FY 14/15 APPROVED BUDGET</u> | <u>FY 14/15 AMENDED BUDGET</u> | <u>RECEIVED TO DATE FY 14/15</u> | <u>PERCENT COLLECTED</u> |
|---|---|--|--|------------------------------|
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| GRANTS FROM LOCAL UNITS | <u>6,078</u> | <u>6,078</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | <u>6,078</u> | <u>6,078</u> | <u>0</u> | <u>0%</u> |
| <u>CHARGES FOR SERVICES</u> | | | | |
| PHYSICAL ENVIRONMENT-ELECTRIC | 14,424,794 | 14,424,794 | 4,616,351 | 32% |
| PHYSICAL ENVIRONMENT-WATER | 1,397,516 | 1,397,516 | 434,608 | 31% |
| PHYSICAL ENVIRONMENT-WASTEWATER | 2,052,989 | 2,052,989 | 616,362 | 30% |
| PHYSICAL ENVIRONMENT-MOSQUITO | <u>56,047</u> | <u>56,047</u> | <u>18,702</u> | <u>33%</u> |
| SUBTOTAL | <u>17,931,346</u> | <u>17,931,346</u> | <u>5,686,023</u> | <u>32%</u> |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INTEREST EARNINGS | 2,600 | 2,600 | 73 | 3% |
| RENTS & ROYALTIES | 46,646 | 46,646 | 0 | 0% |
| OTHER MISCELLANEOUS REVENUE | <u>203,900</u> | <u>203,900</u> | <u>253,501</u> | <u>124%</u> |
| SUBTOTAL | <u>253,146</u> | <u>253,146</u> | <u>253,574</u> | <u>100%</u> |
| <u>NON OPERATING</u> | | | | |
| DEBT PROCEEDS | 0 | 0 | 0 | 0% |
| TRANSFERS IN | 0 | 0 | 0 | 0% |
| FUND BALANCE & UNDER COLLECTION | <u>1,949,942</u> | <u>1,949,942</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | <u>1,949,942</u> | <u>1,949,942</u> | <u>0</u> | <u>0%</u> |
| ENTERPRISE FUNDS | <u>20,140,512</u> | <u>20,140,512</u> | <u>5,939,597</u> | <u>29%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|----------------------------------|-------------------------------|-------------------------|--------------------------------|-----------------------|----------------------------------|--|
| <u>ELECTRIC UTILITY</u> | | | | | | |
| PERSONAL SERVICES | 745,172 | 235,368 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 451,829 | 121,785 | 27% | 81,990 | 18% | 45% |
| CAPITAL OUTLAY | 1,466,543 | 13,450 | 1% | 166,904 | 11% | 12% |
| DEBT SERVICE | 470,275 | 22,209 | 5% | 0 | 0% | 5% |
| NON OPERATING | 2,580,622 | 1,238,860 | 48% | 0 | 0% | 48% |
| POWER COSTS | 10,442,661 | 2,409,254 | 23% | 0 | 0% | 23% |
| TOTAL EXPENDITURES | 16,157,102 | 4,040,926 | 25% | 248,894 | 2% | 27% |
| <u>WATER UTILITY</u> | | | | | | |
| PERSONAL SERVICES | 371,931 | 118,358 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 410,914 | 113,403 | 28% | 41,795 | 10% | 38% |
| CAPITAL OUTLAY | 269,212 | 0 | 0% | 13,692 | 5% | 5% |
| DEBT SERVICE | 150,708 | 61,582 | 41% | 0 | 0% | 41% |
| NON OPERATING | 389,144 | 130,943 | 34% | 0 | 0% | 34% |
| TOTAL EXPENDITURES | 1,591,909 | 424,286 | 27% | 55,487 | 3% | 30% |
| <u>WASTEWATER UTILITY</u> | | | | | | |
| PERSONAL SERVICES | 445,005 | 123,678 | 28% | 0 | 0% | 28% |
| OPERATING EXPENDITURES | 695,160 | 182,961 | 26% | 74,788 | 11% | 37% |
| CAPITAL OUTLAY | 356,020 | 0 | 0% | 41,702 | 12% | 12% |
| DEBT SERVICE | 499,835 | 193,018 | 39% | 0 | 0% | 39% |
| NON OPERATING | 345,092 | 184,382 | 53% | 0 | 0% | 53% |
| TOTAL EXPENDITURES | 2,341,112 | 684,039 | 29% | 116,490 | 5% | 34% |
| <u>MOSQUITO CONTROL</u> | | | | | | |
| PERSONAL SERVICES | 6,111 | 1,252 | 20% | 0 | 0% | 20% |
| OPERATING EXPENDITURES | 25,326 | 3,388 | 13% | 0 | 0% | 13% |
| CAPITAL OUTLAY | 4,625 | 0 | 0% | 0 | 0% | 0% |
| NON OPERATING | 14,327 | 6,164 | 43% | 0 | 0% | 43% |
| TOTAL EXPENDITURES | 50,389 | 10,804 | 21% | 0 | 0% | 21% |
| ENTERPRISE FUNDS | <u>20,140,512</u> | <u>5,160,055</u> | <u>26%</u> | <u>420,871</u> | <u>2%</u> | <u>28%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

INTERNAL SERVICE FUND

FUND 700 - INTERNAL SERVICE FUND: The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|--------------------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 0 | 0 | 0 | 0% |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0% |
| INTERGOVERNMENTAL REVENUE | 0 | 0 | 0 | 0% |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0% |
| FINES AND FORFEITURES | 0 | 0 | 0 | 0% |
| MISCELLANEOUS REVENUE | 0 | 0 | 55 | NA+ |
| NON-OPERATING | 1,892,185 | 1,892,185 | 756,351 | 40% |
| | <u>1,892,185</u> | <u>1,892,185</u> | <u>756,406</u> | <u>40%</u> |
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 1,892,185 | 1,892,185 | 745,551 | 39% |
| PUBLIC SAFETY | 0 | 0 | 0 | 0% |
| ECONOMIC ENVIRONMENT | 0 | 0 | 0 | 0% |
| PHYSICAL ENVIRONMENT | 0 | 0 | 0 | 0% |
| TRANSPORTATION | 0 | 0 | 0 | 0% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 0 | 0 | 0 | 0% |
| | <u>1,892,185</u> | <u>1,892,185</u> | <u>745,551</u> | <u>39%</u> |
| MAJOR EXPENDITURE CATEGORIES: | | | | |
| PERSONAL SERVICES | 986,715 | 986,715 | 295,903 | 30% |
| OPERATING EXPENDITURES | 281,948 | 280,448 | 104,173 | 37% |
| CAPITAL OUTLAY | 603,160 | 604,660 | 345,475 | 57% |
| DEBT SERVICE | 0 | 0 | 0 | 0% |
| GRANTS & AIDS | 0 | 0 | 0 | 0% |
| NON-OPERATING | 20,362 | 20,362 | 0 | 0% |
| POWER COSTS | 0 | 0 | 0 | 0% |
| | <u>1,892,185</u> | <u>1,892,185</u> | <u>745,551</u> | <u>39%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

INTERNAL SERVICE FUND REVENUES

| REVENUE SOURCE | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT COLLECTED |
|---|--------------------------------|-------------------------------|-----------------------------|----------------------|
| <u>PERMITS, FEES & ASSESSMENTS</u> | | | | |
| OTHER LICENSES, FEES, AND PERMITS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 0 | 0 | 0 | 0% |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| OTHER FEDERAL GRANTS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 0 | 0 | 0 | 0% |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| INTEREST EARNINGS | 0 | 0 | 0 | 0% |
| RENTS & ROYALTIES | 0 | 0 | 0 | 0% |
| OTHER MISCELLANEOUS REVENUE | <u>0</u> | <u>0</u> | <u>55</u> | <u>NA+</u> |
| SUBTOTAL | 0 | 0 | 55 | NA+ |
| <u>NON OPERATING</u> | | | | |
| CONTRIBUTIONS FROM ENTERPRISE | 0 | 0 | 0 | 0% |
| CAPITAL ASSET TRANSFER | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFER | 1,432,701 | 1,432,701 | 756,351 | 53% |
| FUND BALANCE & UNDER COLLECTION | <u>459,484</u> | <u>459,484</u> | <u>0</u> | <u>0%</u> |
| SUBTOTAL | 1,892,185 | 1,892,185 | 756,351 | 40% |
| INTERNAL SERVICE FUND | <u>1,892,185</u> | <u>1,892,185</u> | <u>756,406</u> | <u>40%</u> |

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2015

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

| DEPARTMENT/DIVISION | FY 14/15 AMENDED BUDGET | EXPENDED TO DATE | PERCENT EXPENDED TO DATE | ENCUMBERED TO DATE | PERCENT ENCUMBERED TO DATE | PERCENT EXPENDED & ENCUMBERED TO DATE |
|--|-------------------------------|-----------------------|--------------------------------|-----------------------|----------------------------------|--|
| <u>FINANCE / UTILITY OPERATIONS</u> | | | | | | |
| PERSONAL SERVICES | 214,104 | 69,423 | 32% | 0 | 0% | 32% |
| OPERATING EXPENDITURES | 27,533 | 5,447 | 20% | 0 | 0% | 20% |
| CAPITAL OUTLAY | 26,785 | 0 | 0% | 19,791 | 74% | 74% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 268,422 | 74,870 | 28% | 19,791 | 7% | 35% |
| <u>FINANCE / UTILITY BILLING</u> | | | | | | |
| PERSONAL SERVICES | 233,755 | 73,493 | 31% | 0 | 0% | 31% |
| OPERATING EXPENDITURES | 143,303 | 62,360 | 44% | 13,810 | 10% | 53% |
| CAPITAL OUTLAY | 11,875 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 388,933 | 135,853 | 35% | 13,810 | 4% | 38% |
| <u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u> | | | | | | |
| PERSONAL SERVICES | 497,976 | 138,317 | 28% | 0 | 0% | 28% |
| OPERATING EXPENDITURES | 93,212 | 17,266 | 19% | 1,879 | 2% | 21% |
| CAPITAL OUTLAY | 566,000 | 325,684 | 58% | 0 | 0% | 58% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 1,157,188 | 481,267 | 42% | 1,879 | 0% | 42% |
| <u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u> | | | | | | |
| PERSONAL SERVICES | 40,880 | 14,670 | 36% | 0 | 0% | 36% |
| OPERATING EXPENDITURES | 16,400 | 3,411 | 21% | 0 | 0% | 21% |
| CAPITAL OUTLAY | 0 | 0 | 0% | 0 | 0% | 0% |
| NON-OPERATING | 0 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 57,280 | 18,081 | 32% | 0 | 0% | 32% |
| <u>INTERNAL SERVICE FUND RESERVES</u> | | | | | | |
| NON-OPERATING | 20,362 | 0 | 0% | 0 | 0% | 0% |
| TOTAL EXPENDITURES | 20,362 | 0 | 0% | 0 | 0% | 0% |
| INTERNAL SERVICE FUND | <u>1,892,185</u> | <u>710,071</u> | <u>38%</u> | <u>35,480</u> | <u>2%</u> | <u>39%</u> |

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2015**

ALL CITY FUNDS

| | FY 14/15 APPROVED BUDGET | FY 14/15 AMENDED BUDGET | YEAR TO DATE FY 14/15 | PERCENT OF BUDGET COLLECTED OR EXPENDED |
|-----------------------------|---|--|--------------------------------------|--|
| REVENUES: | | | | |
| TAXES | 5,486,368 | 5,486,368 | 3,513,490 | 64% |
| PERMITS, FEES & ASSESSMENTS | 526,000 | 526,000 | 134,022 | 25% |
| INTERGOVERNMENTAL | 2,065,867 | 2,783,046 | 478,684 | 17% |
| CHARGES FOR SERVICES | 18,859,171 | 18,859,171 | 5,988,185 | 32% |
| FINES AND FORFEITURES | 45,000 | 45,000 | 8,189 | 18% |
| MISCELLANEOUS REVENUE | 1,068,540 | 1,068,540 | 315,295 | 30% |
| NON-OPERATING | 7,696,322 | 7,696,322 | 2,535,326 | 33% |
| | 35,747,268 | 36,464,447 | 12,973,191 | 36% |

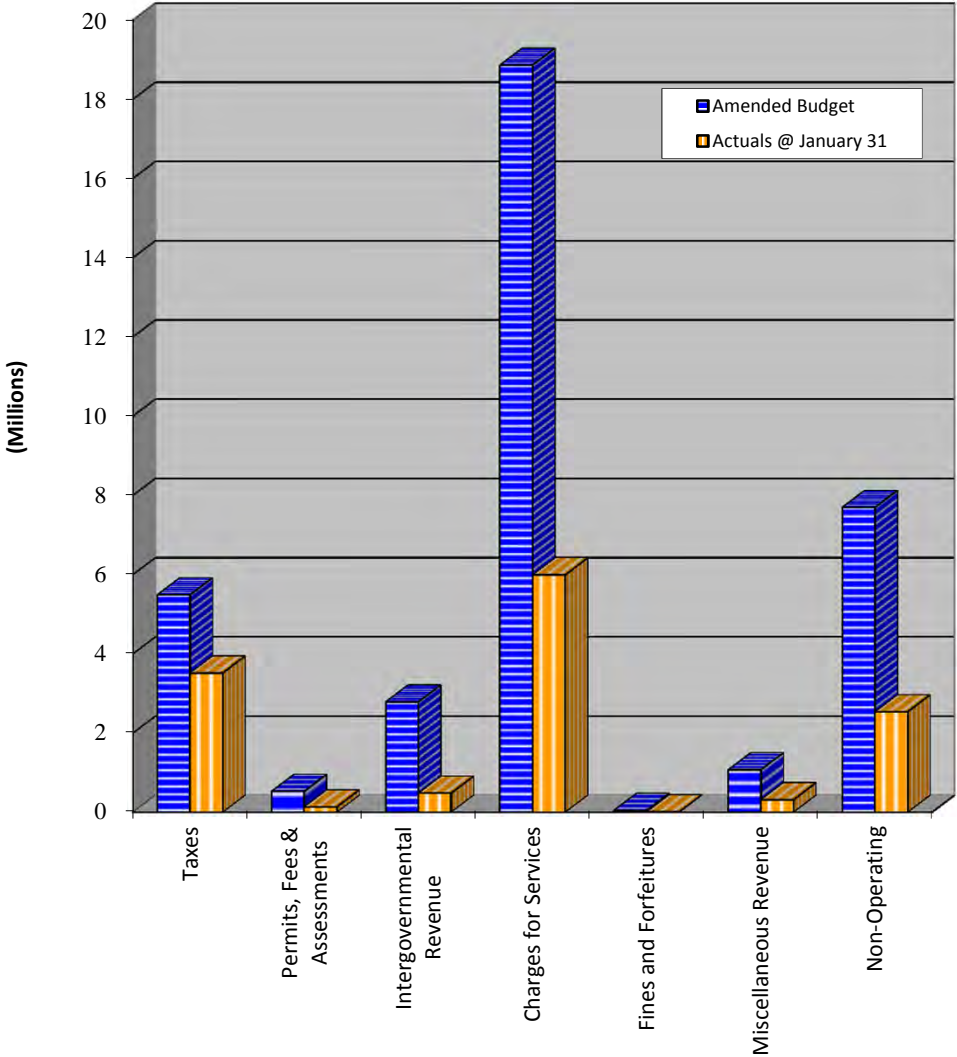
| | | | | |
|----------------------|-------------------|-------------------|-------------------|------------|
| EXPENSES: | | | | |
| GENERAL GOVERNMENT | 6,758,971 | 6,758,971 | 2,938,135 | 43% |
| PUBLIC SAFETY | 3,350,226 | 3,353,566 | 1,534,058 | 46% |
| ECONOMIC ENVIRONMENT | 791,958 | 791,958 | 354,332 | 45% |
| PHYSICAL ENVIRONMENT | 21,701,729 | 21,701,729 | 6,424,066 | 30% |
| TRANSPORTATION | 2,045,428 | 2,759,267 | 244,146 | 9% |
| HUMAN SERVICES | 0 | 0 | 0 | 0% |
| CULTURE & RECREATION | 1,098,956 | 1,098,956 | 263,658 | 24% |
| | 35,747,268 | 36,464,447 | 11,758,395 | 32% |

MAJOR EXPENDITURE CATEGORIES:

| | | | | |
|------------------------|-------------------|-------------------|-------------------|------------|
| PERSONAL SERVICES | 7,447,344 | 7,443,779 | 2,246,251 | 30% |
| OPERATING EXPENDITURES | 5,470,128 | 5,548,135 | 2,929,278 | 53% |
| CAPITAL OUTLAY | 5,787,056 | 6,429,793 | 1,011,233 | 16% |
| DEBT SERVICE | 1,848,456 | 1,848,456 | 627,053 | 34% |
| GRANTS & AIDS | 12,250 | 12,250 | 0 | 0% |
| NON-OPERATING | 4,739,373 | 4,739,373 | 2,535,326 | 53% |
| POWER COSTS | 10,442,661 | 10,442,661 | 2,409,254 | 23% |
| | 35,747,268 | 36,464,447 | 11,758,395 | 32% |

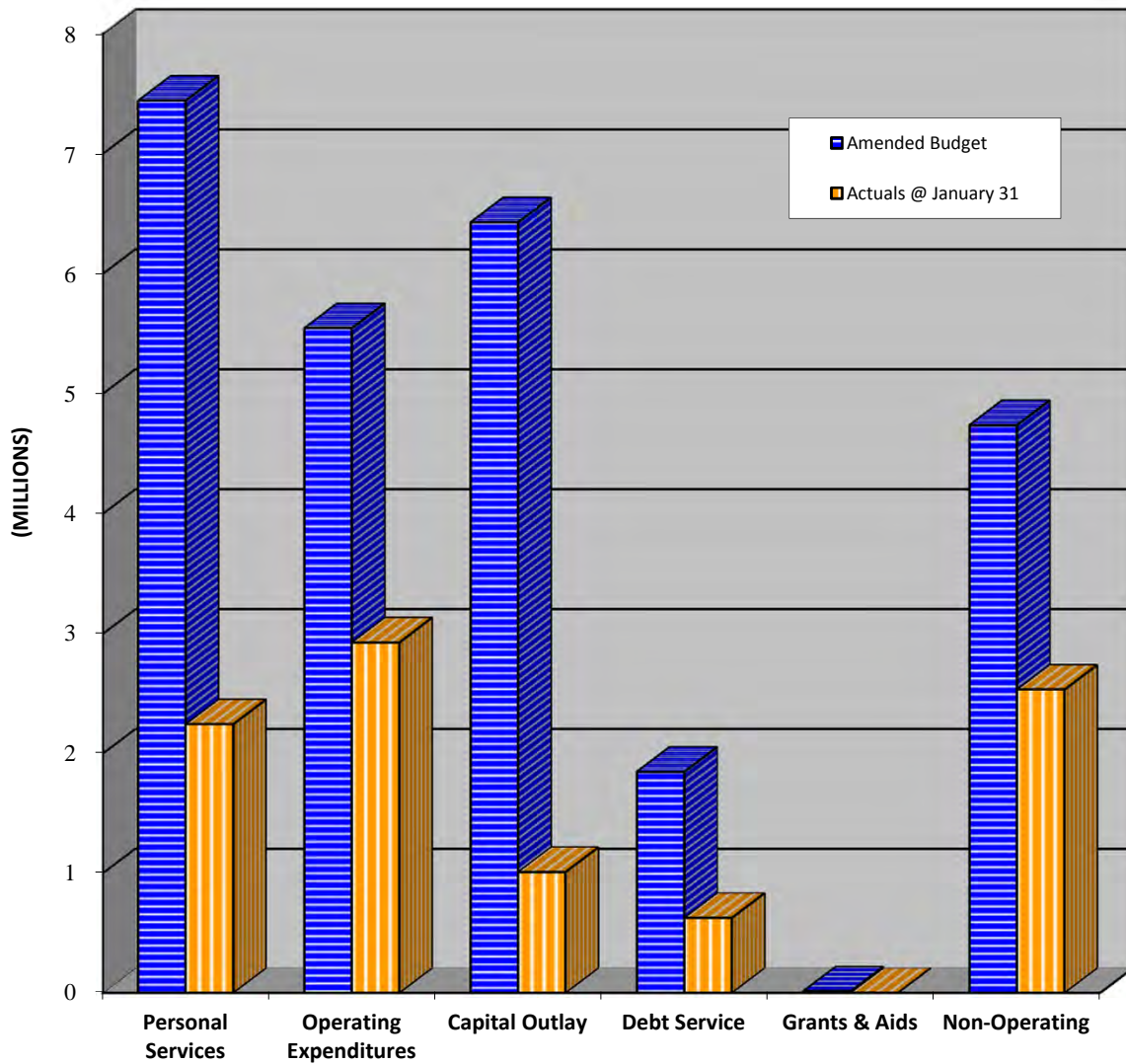
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 36% of budget for the fiscal year. Taxes are at 64% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (25%); Intergovernmental Revenue (17%); Charges for Services (32%); Fines and Forfeitures (18%); Miscellaneous Revenue (30%); and Non-Operating Revenue (33%). Overall, revenues are being received as anticipated. Taxes tend to lag at the beginning of the fiscal year. Additionally, Charges for Services and Intergovernmental Revenues are, generally, received in arrears.



Expenditures by Major Category All City Funds

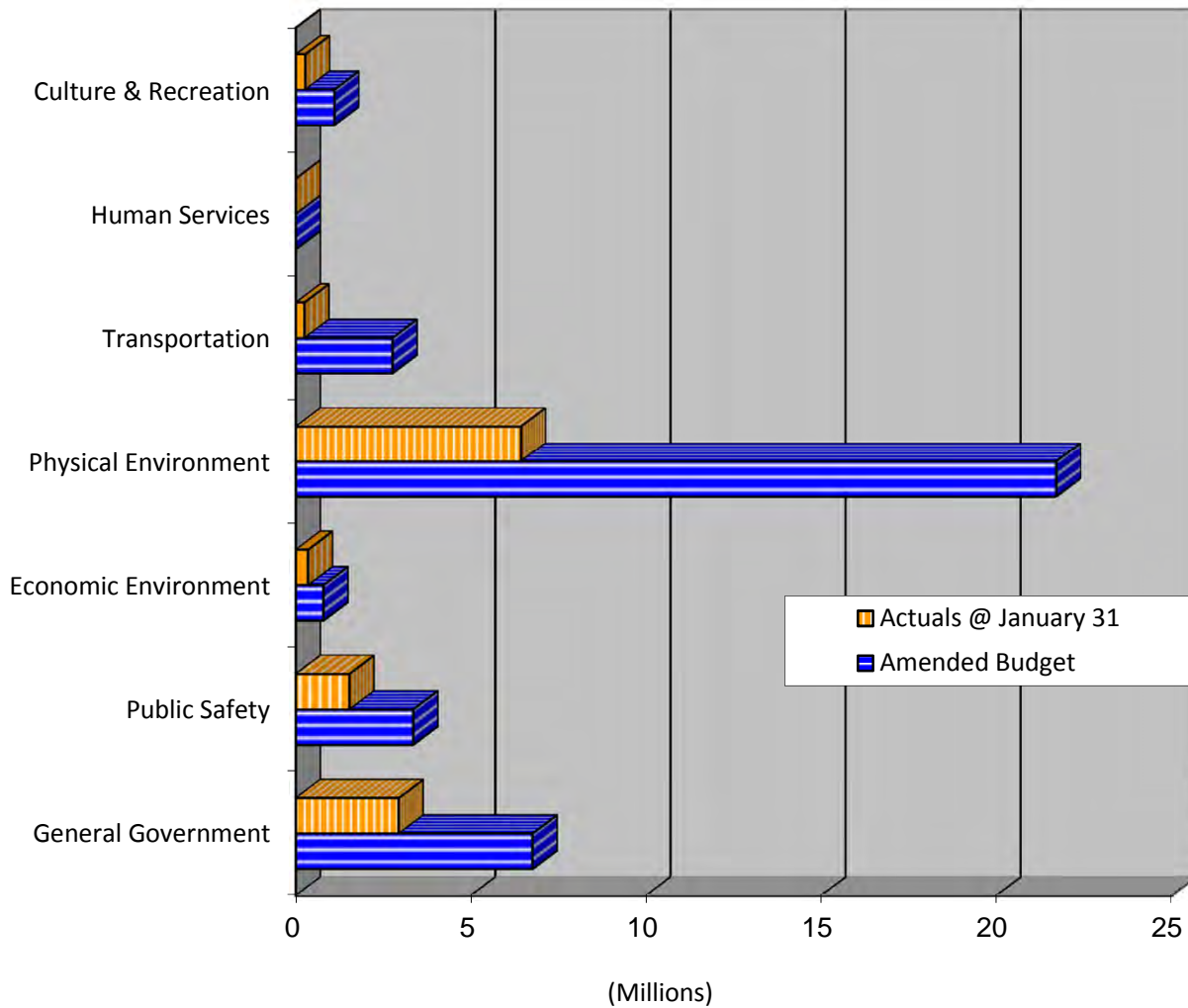
Overall, City expenditures and encumbrances are at 32% of budget for the period. The Personal Services category is at 30% of budget for the fiscal year. The Operating Expenditures category is at 53% due, primarily, to encumbrances related to Legal, Fire and Solid Waste services (1.2M). Capital Outlay is at 16%, Debt Service is 34% and Non-Operating Expenditures are at 53%.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

Budget Performance by Function All City Funds

Overall, expenditures are at 32% of budget with General Government expenses at 43%, Public Safety at 46%, Economic Environment at 45%, Physical Environment at 30% (Enterprise Funds & solid waste services), Transportation at 9%, and Culture & Recreation at 24%.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

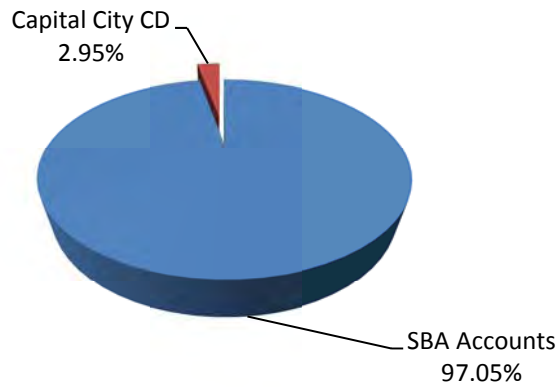
Conclusion

The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional education in subjects or courses of study related to investment practices and products.

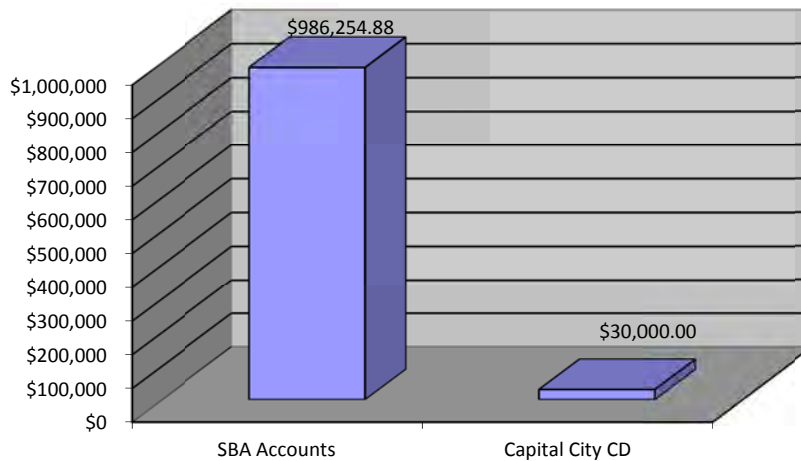
INVESTMENTS AND CASH

As of January 31, 2015, the City's investment portfolio totaled **\$1,016,254.88**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts and a certificate of deposit. The graphs below illustrate the breakdown, by percentage, of each investment.

CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF JANUARY 31, 2015



INVESTMENTS AS OF JANUARY 31, 2015



INVESTMENTS AND CASH

As of January 31, 2015, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank, PNC Bank, and Heritage Bank (formerly Alarion) that totaled **\$15,468,006.83**. Each bank account has a specific purpose. The accounts are listed as follows:

- **Main Operating account**: This account is for the City's daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- **Payroll account**: This account is for payroll-related expenses (salaries payable).
- **Community Redevelopment Agency (CRA) account**: This account is for deposits and expenses related to CRA activities.
- **Police Forfeiture account**: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- **Section 108 account**: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- **Series 2006 Debt Reserve account**: This account is for debt reserves as required by bond covenants.
- **Restricted Deposit account**: This account is for utility customer deposits only.
- **Recreation Surtax account**: This account is for deposits and expenses related to recreation infrastructure activities.
- **Explorer account**: This account is for deposits and expenses related to Police Explorer activities.
- **Project Legacy account**: This account is for deposits and expenses related to Project Legacy activities.
- **Heritage Oaks account**: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- **PNC Bank WW Money Market account**: Prior to May 2014, was classified as an investment account. This account is for the repayment of the Wastewater State Revolving Fund (SRF) Loan related to the construction of the wastewater facility.

The bank account balances as of the end of the report period are as follows:

| Bank Account | January 31, 2015 Balance |
|------------------------------|-------------------------------------|
| Main Operating Account | \$11,531,324.89 |
| Payroll Account | \$7,862.01 |
| CRA Account | \$718,416.82 |
| Police Forfeiture Account | \$15,464.06 |
| Section 108 Account | \$36,484.82 |
| Ser. 06 Debt Reserve Account | \$627,004.32 |
| Deposit Account | \$1,297,170.41 |
| Recreation Surtax Account | \$2,995.08 |
| Explorer Account | \$6,402.73 |
| Project Legacy Account | \$1,016.50 |
| PNC Bank WW MMA | \$456,187.74 |
| Heritage Oaks Account | <u>\$767,677.45</u> |
| TOTAL | \$15,468,006.83 |