

TOWN OF CENTER
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

| | | |
|---------------|--------------------------------|---------------|
| 99-111-000-60 | 1ST SOUTHWEST BANK 251002691 | 629,578.49 |
| 99-111-000-90 | XPRESS DEPOSIT ACCOUNT | 2,736.35 |
| | | 632,314.84 |
| | TOTAL COMBINED CASH | 632,314.84 |
| 99-100-000-00 | CASH - ALLOCATED TO OTHER FUND | (632,314.84) |
| | | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|---|---------------|
| 1 | ALLOCATION TO GENERAL FUND | 200,224.96 |
| 5 | ALLOCATION TO CONSERVATION TRUST FUND | 12,922.42 |
| 7 | ALLOCATION TO STREET IMPROVEMENT FUND | 3,249.03 |
| 10 | ALLOCATION TO LIGHT & POWER FUND | 196,095.78 |
| 11 | ALLOCATION TO GAS FUND | 206,070.62 |
| 12 | ALLOCATION TO WATER FUND | 13,752.03 |
| | | 632,314.84 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 632,314.84 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-10100 | (632,314.84) |
| | | .00 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

| | | | |
|---------------|------------------------------|------------|--------------|
| 01-100-000-00 | CASH - COMBINED FUND | 200,224.96 | |
| 01-100-000-01 | PETTY CASH | 76.70 | |
| 01-112-000-00 | COLOTRUST - X8007 (AMR RESC) | 413,760.01 | |
| 01-112-000-01 | COLOTRUST - X8008 (ECONDEV) | 53,469.76 | |
| 01-112-000-02 | COLOTRUST - X8001 GENERAL | 471,947.13 | |
| 01-126-000-00 | A/R - STATE HIGHWAY USERS | 4,919.00 | |
| 01-130-000-00 | A/R - PROPERTY TAXES | 260,236.00 | |
| 01-131-000-00 | A/R - SEWER - SANITATION | 113,549.59 | |
| 01-134-000-00 | A/R TAX CERTIFICATION | 2,740.66 | |
| 01-158-000-01 | CASH CLEARING -COURT | (235.00) | |
| 01-160-000-00 | LAND- OLD DUMP | 9,404.00 | |
| | | | |
| | TOTAL ASSETS | | 1,530,092.81 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------------|--------------------------------|-------------|------------|
| 01-200-000-00 | WAGES PAYABLE | 18,033.81 | |
| 01-201-000-00 | A/P - TRADE | 94,960.12 | |
| 01-203-000-00 | MEDICARE PAYABLE | 653.86 | |
| 01-204-000-00 | FICA PAYABLE | 1,189.78 | |
| 01-205-000-00 | FEDERAL W/H PAYABLE | 1,644.69 | |
| 01-207-000-00 | SIMPLE IRA PAYABLE | 433.51 | |
| 01-208-000-65 | MISCELLANEOUS DEDUCTION | (180.00) | |
| 01-209-000-00 | POLICE PENSION PAYABLE | 2,814.10 | |
| 01-209-000-50 | POLICE D & D PAYABLE | 445.00 | |
| 01-218-000-00 | DEFERRED TAXES | 260,236.00 | |
| 01-218-000-01 | DEFERRED REVENUE | 12,857.00 | |
| 01-218-000-20 | DEFERRED REV AMERICAN RESCUE | 386,701.09 | |
| 01-220-000-01 | DEPOSITS - SANITATION | 9,319.44 | |
| 01-220-000-02 | UTILITY RETURNED DEPOSIT FUND | (2,470.84) | |
| 01-220-000-20 | PARK USE DEPOSITS | 455.00 | |
| 01-238-000-00 | DUE TO CENTER SANITATION DIST. | 113,549.59 | |
| | | | |
| | TOTAL LIABILITIES | | 900,642.15 |

FUND EQUITY

| | | | |
|---------------|---------------------------------|------------|--------------|
| 01-300-000-00 | OPENING BALANCE EQUITY | 6,753.38 | |
| 01-305-000-00 | ECONOMIC DEVELOPMENT EQUITY | 210,160.10 | |
| 01-314-000-00 | TABOR - FUND BALANCE | 47,121.00 | |
| 01-390-000-00 | FUND BALANCE | 123,483.10 | |
| 01-395-000-00 | RESERVE FOR INVENTORY | 9,404.00 | |
| | REVENUE OVER EXPENDITURES - YTD | 232,529.08 | |
| | | | |
| | BALANCE - CURRENT DATE | 232,529.08 | |
| | | | |
| | TOTAL FUND EQUITY | | 629,450.66 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,530,092.81 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|--------------------------------|------------------|-------------------|--------------------------------|--------------|
| <u>PROPERTY TAXES</u> | | | | | |
| 01-402-000-00 | PROPERTY TAXES - SAGUACHE CTY | 5,183.18 | 125,525.88 | 120,659.00 (4,866.88) | 104.0 |
| 01-402-000-01 | SPECIFIC OWNERSHIP TAX/MV -SAG | 1,587.52 | 19,617.32 | 19,500.00 (117.32) | 100.6 |
| 01-402-000-02 | DELINQUENT PROPERTY TAXES-SAG | 1.42 | 67.99 | 150.00 82.01 | 45.3 |
| 01-402-000-03 | W&S LIENS-SAG | .00 | .00 | 400.00 400.00 | .0 |
| 01-402-000-05 | INTEREST-SAGUACHE CTY | 343.14 | 681.46 | 250.00 (431.46) | 272.6 |
| 01-402-000-20 | PROPERTY TAXES - RIO GRANDE CT | 827.90 | 154,283.66 | 147,629.00 (6,654.66) | 104.5 |
| 01-402-000-21 | SPECIFIC OWNERSHIP TAX R.G. | 1,598.09 | 18,759.26 | 15,000.00 (3,759.26) | 125.1 |
| | TOTAL PROPERTY TAXES | 9,541.25 | 318,935.57 | 303,588.00 (15,347.57) | 105.1 |
| <u>TAXES</u> | | | | | |
| 01-404-000-00 | SALES TAX REVENUE | 48,315.65 | 450,376.06 | 425,000.00 (25,376.06) | 106.0 |
| 01-404-000-10 | MINERAL/SEVERANCE TAX | .00 | 97,398.47 | 15,000.00 (82,398.47) | 649.3 |
| 01-404-000-20 | CIGARETTE TAXES | 107.79 | 1,610.91 | 1,000.00 (610.91) | 161.1 |
| 01-404-000-30 | HIGHWAY USERS - HUTF | 3,232.75 | 55,560.61 | 71,000.00 15,439.39 | 78.3 |
| 01-404-000-40 | DMV TAX | .00 | 1,913.31 | 500.00 (1,413.31) | 382.7 |
| 01-404-000-50 | DISPOSABLE BAG FEE | .00 | 1,747.98 | .00 (1,747.98) | .0 |
| | TOTAL TAXES | 51,656.19 | 608,607.34 | 512,500.00 (96,107.34) | 118.8 |
| <u>INTERFUND CHARGES</u> | | | | | |
| 01-430-000-40 | SANITATION DISTRICT ADMIN | 3,037.53 | 37,174.40 | 74,759.00 37,584.60 | 49.7 |
| 01-430-000-50 | FIRE DISTRICT ADMIN FEE | 468.75 | 5,625.00 | 5,625.00 .00 | 100.0 |
| | TOTAL INTERFUND CHARGES | 3,506.28 | 42,799.40 | 80,384.00 37,584.60 | 53.2 |
| <u>PERMIT REVENUE</u> | | | | | |
| 01-432-000-10 | BUILDING/PLANNING PERMITS | .00 | 4,458.90 | 4,000.00 (458.90) | 111.5 |
| 01-432-000-20 | VENDOR PERMITS | .00 | 819.00 | 650.00 (169.00) | 126.0 |
| 01-432-000-30 | LIQUOR LICENSES | .00 | 255.00 | 350.00 95.00 | 72.9 |
| 01-432-000-40 | CONTRACTOR LICENSE | .00 | 245.00 | 500.00 255.00 | 49.0 |
| 01-432-000-50 | DOG LICENSE | 15.00 | 210.00 | 300.00 90.00 | 70.0 |
| 01-432-000-55 | ANIMAL RELEASE | .00 | .00 | 500.00 500.00 | .0 |
| 01-432-000-60 | BUSINESS LICENSE | 60.00 | 720.00 | 150.00 (570.00) | 480.0 |
| | TOTAL PERMIT REVENUE | 75.00 | 6,707.90 | 6,450.00 (257.90) | 104.0 |
| <u>SOLID WASTE</u> | | | | | |
| 01-433-000-00 | TRASH - SOLID WASTE SERVICE | .00 (| .50) | .00 .50 | .0 |
| | TOTAL SOLID WASTE | .00 (| .50) | .00 .50 | .0 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------|--------------------------------|------------|------------|-----------------------|----------------|
| <u>FRANCHISES FEES</u> | | | | | |
| 01-435-000-00 | FRANCHISE FEES - TRASH SERVICE | 673.95 | 14,576.87 | 18,000.00 | 3,423.13 81.0 |
| 01-435-000-10 | FRANCHISE FEES- OTHER | 1,411.00 | 19,073.31 | 12,000.00 (7,073.31) | 158.9 |
| 01-435-000-20 | UTILITY FRANCHISE FEE | 31,471.36 | 265,611.43 | 351,600.00 | 85,988.57 75.5 |
| | TOTAL FRANCHISES FEES | 33,556.31 | 299,261.61 | 381,600.00 | 82,338.39 78.4 |
| <u>COURT REVENUE</u> | | | | | |
| 01-443-000-00 | MUNICIPAL COURT REVENUE | 50.00 | 595.00 | 300.00 (295.00) | 198.3 |
| | TOTAL COURT REVENUE | 50.00 | 595.00 | 300.00 (295.00) | 198.3 |
| <u>POLICE</u> | | | | | |
| 01-444-000-00 | CODE ENFORCEMENT | .00 | .00 | 500.00 | 500.00 .0 |
| 01-444-000-10 | POLICE FEES & FINES | 1,794.50 | 17,869.63 | 10,000.00 (7,869.63) | 178.7 |
| 01-444-000-11 | POLICE FEES- RESTITUTION | .00 | 1,812.36 | .00 (1,812.36) | .0 |
| 01-444-000-30 | POLICE - SURCHARGE | 425.00 | 2,172.80 | 1,000.00 (1,172.80) | 217.3 |
| 01-444-000-40 | K-9 RESERVE DO NOT USE | .00 | .00 | 15,000.00 | 15,000.00 .0 |
| 01-444-000-45 | DONATIONS/REVENUE | .00 | .00 | 6,000.00 | 6,000.00 .0 |
| 01-444-000-50 | K-9 FUND RAISING/DONATIONS REV | .00 | 11,290.23 | 10,500.00 (790.23) | 107.5 |
| 01-444-000-55 | POLICE CHARITABLE DONATIONS | 600.00 | 1,675.00 | .00 (1,675.00) | .0 |
| 01-444-000-70 | PUBLIC SAFETY | 5,047.16 | 60,565.92 | 60,566.00 | .08 100.0 |
| | TOTAL POLICE | 7,866.66 | 95,385.94 | 103,566.00 | 8,180.06 92.1 |
| <u>MISC REVENUE</u> | | | | | |
| 01-445-000-00 | MISCELLANEOUS REVENUE | 1,033.63 | 11,627.55 | 4,000.00 (7,627.55) | 290.7 |
| 01-445-000-01 | REFUNDS OF EXPENDITURES | 343.15 | 8,265.59 | .00 (8,265.59) | .0 |
| 01-445-000-02 | CENTER CONS. SCHOOL DIST - IGA | .00 | .00 | 1,000.00 | 1,000.00 .0 |
| 01-445-000-03 | N S F CHARGES | .00 | 44.00 | 100.00 | 56.00 44.0 |
| 01-445-000-10 | LEASE PROCEEDS | 210.00 | 4,307.16 | 150.00 (4,157.16) | 2871.4 |
| 01-445-000-20 | JULY 4 FIREWORKS | .00 | 1,104.00 | 500.00 (604.00) | 220.8 |
| 01-445-000-30 | SPECIAL HEARING FEES | .00 | .00 | 250.00 | 250.00 .0 |
| 01-445-000-60 | INSURANCE PROCEEDS | .00 | 2,500.00 | .00 (2,500.00) | .0 |
| | TOTAL MISC REVENUE | 1,586.78 | 27,848.30 | 6,000.00 (21,848.30) | 464.1 |
| <u>INTEREST INCOME</u> | | | | | |
| 01-446-000-10 | INTEREST INCOME - GENERAL | 4,339.82 | 41,739.71 | 1,500.00 (40,239.71) | 2782.7 |
| | TOTAL INTEREST INCOME | 4,339.82 | 41,739.71 | 1,500.00 (40,239.71) | 2782.7 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|--------------|--------------|--------------|-------|
| <u>LEASE INCOME</u> | | | | | |
| 01-448-000-10 BUILDING RENTAL/ LEASE | .00 | 1,412.96 | .00 | (1,412.96) | .0 |
| TOTAL LEASE INCOME | .00 | 1,412.96 | .00 | (1,412.96) | .0 |
| <u>ECONOMIC DEVELOPMENT</u> | | | | | |
| 01-449-000-00 INTEREST INCOME - ECONOMIC DEV | 252.14 | 2,712.49 | .00 | (2,712.49) | .0 |
| 01-449-000-10 SALES TAX REVENUE | 9,663.14 | 90,075.21 | 87,000.00 | (3,075.21) | 103.5 |
| 01-449-000-20 ALLOC FROM UTILITIES | 13,125.00 | 52,500.00 | 52,500.00 | .00 | 100.0 |
| TOTAL ECONOMIC DEVELOPMENT | 23,040.28 | 145,287.70 | 139,500.00 | (5,787.70) | 104.2 |
| <u>GRANTS</u> | | | | | |
| 01-450-000-50 GRANTS - GF FEDERAL GRANT REV | .00 | .00 | 386,701.00 | 386,701.00 | .0 |
| 01-450-000-52 GRANTS - GF OTHER GRANT REV | .00 | 23,200.00 | .00 | (23,200.00) | .0 |
| 01-450-000-60 GRANTS - SP FEDERAL GRANT REV | .00 | 25,133.81 | 748,686.00 | 723,552.19 | 3.4 |
| 01-450-000-71 GRANTS - PS STATE GRANT REV | .00 | 51,734.78 | .00 | (51,734.78) | .0 |
| 01-450-000-72 GRANTS - PS OTHER GRANT REV | .00 | 18,250.00 | 184,151.00 | 165,901.00 | 9.9 |
| 01-450-000-81 GRANTS - ED STATE GRANT REV | .00 | 279,153.63 | 373,268.00 | 94,114.37 | 74.8 |
| TOTAL GRANTS | .00 | 397,472.22 | 1,692,806.00 | 1,295,333.78 | 23.5 |
| <u>SALE OF MATERIALS/PROPERTY</u> | | | | | |
| 01-454-000-00 SALE OF EQUIPMENT/MATERIAL | .00 | 39.55 | .00 | (39.55) | .0 |
| TOTAL SALE OF MATERIALS/PROPERTY | .00 | 39.55 | .00 | (39.55) | .0 |
| TOTAL FUND REVENUE | 135,218.57 | 1,986,092.70 | 3,228,194.00 | 1,242,101.30 | 61.5 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| 01-552-000-70 | .00 | .00 | 386,701.00 | 386,701.00 | .0 |
| 01-552-000-72 | .00 | 500.00 | .00 | (500.00) | .0 |
| 01-552-522-00 | 6,213.16 | 53,533.24 | 63,979.00 | 10,445.76 | 83.7 |
| 01-552-522-10 | .00 | .00 | 1,245.00 | 1,245.00 | .0 |
| 01-552-523-20 | 475.37 | 3,996.18 | 4,894.00 | 897.82 | 81.7 |
| 01-552-523-30 | 186.41 | 1,579.05 | 1,919.00 | 339.95 | 82.3 |
| 01-552-523-40 | 562.97 | 5,815.49 | 5,499.00 | (316.49) | 105.8 |
| 01-552-526-00 | 5.40 | 64.80 | 65.00 | .20 | 99.7 |
| 01-552-526-20 | 200.18 | 952.37 | 1,305.00 | 352.63 | 73.0 |
| 01-552-526-30 | 92.75 | 1,241.47 | 1,100.00 | (141.47) | 112.9 |
| 01-552-530-00 | .00 | 3,400.00 | 3,300.00 | (100.00) | 103.0 |
| 01-552-532-00 | .00 | 9,546.25 | 10,000.00 | 453.75 | 95.5 |
| 01-552-533-00 | .00 | 2,507.21 | 2,559.00 | 51.79 | 98.0 |
| 01-552-534-20 | 592.25 | 7,062.00 | 7,100.00 | 38.00 | 99.5 |
| 01-552-534-30 | 203.47 | 2,257.56 | 2,000.00 | (257.56) | 112.9 |
| 01-552-534-40 | .00 | 224.98 | 1,750.00 | 1,525.02 | 12.9 |
| 01-552-534-45 | 250.00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 01-552-534-50 | .00 | 933.75 | 3,000.00 | 2,066.25 | 31.1 |
| 01-552-535-10 | 28.36 | 2,015.57 | 1,200.00 | (815.57) | 168.0 |
| 01-552-535-20 | .00 | 1,131.75 | 3,000.00 | 1,868.25 | 37.7 |
| 01-552-535-30 | 18.75 | 453.02 | 3,000.00 | 2,546.98 | 15.1 |
| 01-552-537-00 | 762.69 | 8,606.79 | 7,200.00 | (1,406.79) | 119.5 |
| 01-552-537-20 | 125.00 | 537.50 | 1,500.00 | 962.50 | 35.8 |
| 01-552-537-30 | 716.84 | 6,928.69 | 12,000.00 | 5,071.31 | 57.7 |
| 01-552-538-00 | .00 | 4,332.50 | 10,000.00 | 5,667.50 | 43.3 |
| 01-552-538-10 | 809.38 | 3,841.27 | 6,000.00 | 2,158.73 | 64.0 |
| 01-552-538-20 | .00 | 1,540.69 | 1,000.00 | (540.69) | 154.1 |
| 01-552-538-30 | 206.02 | 5,955.35 | 6,000.00 | 44.65 | 99.3 |
| 01-552-540-00 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-552-542-10 | 355.08 | 3,507.37 | 4,000.00 | 492.63 | 87.7 |
| 01-552-542-20 | 334.75 | 1,465.94 | 2,000.00 | 534.06 | 73.3 |
| 01-552-542-30 | 97.41 | 7,708.64 | 8,500.00 | 791.36 | 90.7 |
| 01-552-543-00 | 1,400.00 | 8,254.61 | 5,000.00 | (3,254.61) | 165.1 |
| 01-552-543-10 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-552-543-20 | 11.26 | 11.26 | 500.00 | 488.74 | 2.3 |
| 01-552-543-30 | .00 | 346.93 | 2,500.00 | 2,153.07 | 13.9 |
| 01-552-544-00 | 1,109.15 | 11,094.90 | 16,000.00 | 4,905.10 | 69.3 |
| 01-552-545-10 | .00 | 18,801.64 | 20,000.00 | 1,198.36 | 94.0 |
| 01-552-548-10 | .00 | 871.77 | 2,350.00 | 1,478.23 | 37.1 |
| 01-552-550-00 | .00 | 31.23 | 5,000.00 | 4,968.77 | .6 |
| 01-552-550-10 | .00 | 950.65 | 500.00 | (450.65) | 190.1 |
| 01-552-551-00 | 78.50 | 648.88 | 500.00 | (148.88) | 129.8 |
| 01-552-555-00 | 1,448.31 | 10,529.09 | 2,000.00 | (8,529.09) | 526.5 |
| 01-552-555-10 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-552-555-20 | 1,087.55 | 1,374.50 | 2,500.00 | 1,125.50 | 55.0 |
| 01-552-555-30 | .00 | 34.00 | 100.00 | 66.00 | 34.0 |
| 01-552-595-00 | 196.13 | 308.06 | 500.00 | 191.94 | 61.6 |
| 01-552-627-10 | 10.88 | 217.64 | 500.00 | 282.36 | 43.5 |
| 01-552-675-00 | .00 | 500.00 | 5,000.00 | 4,500.00 | 10.0 |
| TOTAL GENERAL ADMINISTRATION | 17,578.02 | 198,614.59 | 632,766.00 | 434,151.41 | 31.4 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------|--------------------------------|------------|------------|--------------|------------------|
| <u>PUBLIC SAFETY</u> | | | | | |
| 01-557-000-71 | GRANTS - PS STATE GRANT EXP | 5,000.00 | 53,782.28 | .00 (| 53,782.28) .0 |
| 01-557-000-72 | GRANTS - PS OTHER GRANT EXP | 132.00 | 16,248.65 | 184,151.00 | 167,902.35 8.8 |
| 01-557-522-00 | SALARIES - PUBLIC SAFETY | 52,034.33 | 482,431.93 | 450,052.00 (| 32,379.93) 107.2 |
| 01-557-522-10 | EMPLOYEE MERIT BONUS | .00 | .00 | 5,514.00 | 5,514.00 .0 |
| 01-557-523-20 | EMPLOYER - FICA/MEDICARE | 1,355.15 | 12,179.88 | 11,409.00 (| 770.88) 106.8 |
| 01-557-523-30 | EMPLOYER SHARE - PENSION | 150.55 | 1,290.40 | 2,363.00 | 1,072.60 54.6 |
| 01-557-523-40 | EMPLOYER SHARE - HEALTH | 5,831.71 | 61,131.42 | 69,745.00 | 8,613.58 87.7 |
| 01-557-523-80 | POLICE EMPLOYER SHARE D&D | 667.50 | 5,857.88 | 5,000.00 (| 857.88) 117.2 |
| 01-557-523-90 | POLICE EMPLOYER SHARE PENSION | 3,730.32 | 32,736.84 | 30,000.00 (| 2,736.84) 109.1 |
| 01-557-526-00 | MUTUAL OF OMAHA | 59.40 | 720.00 | 1,000.00 | 280.00 72.0 |
| 01-557-526-10 | REQUIRED HEALTH CARE | .00 | 1,290.00 | .00 (| 1,290.00) .0 |
| 01-557-533-00 | WORKERS COMP EXPENSE | .00 | 17,018.45 | 13,885.00 (| 3,133.45) 122.6 |
| 01-557-534-45 | IT/AUTOMOTIVE SERVICES | 250.00 | 3,000.00 | 3,000.00 | .00 100.0 |
| 01-557-535-10 | TRAINING EXPENSES | 368.95 | 9,896.78 | 11,000.00 | 1,103.22 90.0 |
| 01-557-535-30 | TRAVEL EXPENSES | 1,135.43 | 5,418.81 | 8,000.00 | 2,581.19 67.7 |
| 01-557-535-40 | TUITION ASSISTANCE | .00 | 3,400.00 | 6,800.00 | 3,400.00 50.0 |
| 01-557-544-00 | UTILITIES | 514.79 | 4,601.07 | 1,500.00 (| 3,101.07) 306.7 |
| 01-557-550-10 | ADVERTISING | 516.50 | 530.50 | .00 (| 530.50) .0 |
| 01-557-579-10 | EQUIPMENT, SUPPLIES, TOOLS | 41.97 | 10,740.11 | 14,400.00 | 3,659.89 74.6 |
| 01-557-579-20 | OFFICE SUPPLIES | 548.26 | 2,702.14 | 2,500.00 (| 202.14) 108.1 |
| 01-557-587-10 | FUEL & OIL | 2,252.26 | 30,495.67 | 26,000.00 (| 4,495.67) 117.3 |
| 01-557-587-20 | PAYMENTS ON POLICE VEHICLES | .00 | 45,499.59 | 45,500.00 | .41 100.0 |
| 01-557-587-40 | VEHICLE MAINT/REPAIR | .00 | 10,307.81 | 11,000.00 | 692.19 93.7 |
| 01-557-587-50 | K9 EXP - FUND RAISING/DONATIO | (374.02) | 26,703.36 | 13,500.00 (| 13,203.36) 197.8 |
| 01-557-588-00 | CAD SYSTEM | .00 | 8,018.00 | 6,000.00 (| 2,018.00) 133.6 |
| 01-557-588-10 | RADIO MAINTENANCE AND REPAIR | 676.31 | 976.81 | 6,000.00 | 5,023.19 16.3 |
| 01-557-588-30 | MISC EQUIP/VIDEO/RADAR | 137.87 | 16,327.82 | 8,500.00 (| 7,827.82) 192.1 |
| 01-557-594-10 | FIREARMS/AMMUNITION | .00 | 4,686.00 | 4,000.00 (| 686.00) 117.2 |
| 01-557-595-00 | UNIFORMS | 652.49 | 10,644.79 | 13,000.00 | 2,355.21 81.9 |
| 01-557-596-00 | MISCELLANEOUS EXPENSE | 50.81 | 1,989.39 | 1,000.00 (| 989.39) 198.9 |
| 01-557-596-20 | DRUG INTRADICTION/CASE EXPENSE | .00 | .00 | 2,000.00 | 2,000.00 .0 |
| 01-557-596-40 | COMMUNITY RELATIONSHIP EXPENSE | 213.55 | 612.91 | 1,500.00 | 887.09 40.9 |
| 01-557-596-50 | SUBSCRIPTIONS | 112.65 | 1,745.75 | 2,500.00 | 754.25 69.8 |
| 01-557-597-10 | INVESTIGATION CONTINGENCY | 400.00 | 1,326.48 | 2,000.00 | 673.52 66.3 |
| 01-557-597-20 | POLICE CHARITABLE DONATIONS | 962.91 | 1,090.45 | 500.00 (| 590.45) 218.1 |
| 01-557-598-00 | REVERSE 911 SYSTEM | .00 | 1,000.00 | 1,000.00 | .00 100.0 |
| | TOTAL PUBLIC SAFETY | 77,421.69 | 886,401.97 | 964,319.00 | 77,917.03 91.9 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|-----------|-------------|---------|
| <u>MUNICIPAL COURT</u> | | | | | |
| 01-558-522-00 SALARIES - COURTS | 588.74 | 5,724.23 | 5,605.00 | (119.23) | 102.1 |
| 01-558-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 90.00 | 90.00 | .0 |
| 01-558-523-20 EMPLOYER - FICA/MEDICARE | 45.04 | 437.94 | 429.00 | (8.94) | 102.1 |
| 01-558-523-30 EMPLOYER SHARE - PENSION | 17.67 | 114.04 | 168.00 | 53.96 | 67.9 |
| 01-558-523-40 EMPLOYER SHARE - HEALTH | 66.61 | 902.11 | 1,588.00 | 685.89 | 56.8 |
| 01-558-526-00 MUTUAL OF OMAHA | .90 | 9.00 | 20.00 | 11.00 | 45.0 |
| 01-558-533-00 WORKERS COMP EXPENSE | .00 | 260.01 | 183.00 | (77.01) | 142.1 |
| 01-558-535-10 TRAINING EXPENSES | .00 | (4,984.00) | 500.00 | 5,484.00 | (996.8) |
| 01-558-535-30 TRAVEL EXPENSES | .00 | 253.73 | 1,000.00 | 746.27 | 25.4 |
| 01-558-538-40 JUDGE'S SALARY | 1,450.00 | 17,400.00 | 17,400.00 | .00 | 100.0 |
| 01-558-555-00 MISCELLANEOUS EXPENSE | .00 | 220.91 | 750.00 | 529.09 | 29.5 |
| 01-558-594-02 PRISONER COSTS | .00 | .00 | 300.00 | 300.00 | .0 |
| | | | | | |
| TOTAL MUNICIPAL COURT | 2,168.96 | 20,337.97 | 28,033.00 | 7,695.03 | 72.6 |
| <u>BUILDING/PLANNING/CODE ENFORCE</u> | | | | | |
| 01-559-522-00 SALARIES - BUILDING & PLANNING | 2,512.80 | 15,944.89 | 14,592.00 | (1,352.89) | 109.3 |
| 01-559-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 165.00 | 165.00 | .0 |
| 01-559-523-20 EMPLOYER - FICA/MEDICARE | 192.24 | 1,219.79 | 1,116.00 | (103.79) | 109.3 |
| 01-559-523-30 EMPLOYER SHARE - PENSION | 11.79 | 76.08 | 438.00 | 361.92 | 17.4 |
| 01-559-523-40 EMPLOYER SHARE - HEALTH | 44.44 | 1,374.37 | 3,355.00 | 1,980.63 | 41.0 |
| 01-559-526-00 MUTUAL OF OMAHA | .60 | 11.40 | 20.00 | 8.60 | 57.0 |
| 01-559-533-00 WORKERS COMP EXPENSE | .00 | 922.92 | 342.00 | (580.92) | 269.9 |
| 01-559-542-20 POSTAGE | 102.72 | 102.72 | 500.00 | 397.28 | 20.5 |
| 01-559-542-30 COPY EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 01-559-548-20 TRAINING EXPENSES | .00 | .00 | 750.00 | 750.00 | .0 |
| 01-559-550-00 TOOLS/EQUIPMENT/SUPPLIES | 59.97 | 159.73 | .00 | (159.73) | .0 |
| 01-559-587-10 FUEL & OIL | 77.66 | 511.81 | 500.00 | (11.81) | 102.4 |
| 01-559-595-00 UNIFORMS | .00 | 403.05 | .00 | (403.05) | .0 |
| | | | | | |
| TOTAL BUILDING/PLANNING/CODE ENFORCE | 3,002.22 | 20,726.76 | 21,978.00 | 1,251.24 | 94.3 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|--------------------|---------------------|---------------------|----------------------|--------------|
| <u>STREETS AND PARKS</u> | | | | | |
| 01-561-000-70 GRANTS - SP FEDERAL GRANT EXP | 7,031.91 | 34,798.58 | 748,686.00 | 713,887.42 | 4.7 |
| 01-561-000-71 GRANTS - SP STATE GRANT EXP | 8,810.00 | 17,620.00 | .00 | (17,620.00) | .0 |
| 01-561-522-00 SALARIES - STREETS & PARKS | 11,337.54 | 94,754.06 | 124,114.00 | 29,359.94 | 76.3 |
| 01-561-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 2,169.00 | 2,169.00 | .0 |
| 01-561-523-20 EMPLOYER - FICA/MEDICARE | 867.34 | 7,248.81 | 9,495.00 | 2,246.19 | 76.3 |
| 01-561-523-30 EMPLOYER SHARE - PENSION | 173.25 | 2,204.71 | 3,723.00 | 1,518.29 | 59.2 |
| 01-561-523-40 EMPLOYER SHARE - HEALTH | 2,786.88 | 22,208.91 | 21,295.00 | (913.91) | 104.3 |
| 01-561-526-00 MUTUAL OF OMAHA | 15.12 | 162.36 | 1,000.00 | 837.64 | 16.2 |
| 01-561-526-10 REQUIRED HEALTH CARE | .00 | 400.00 | 165.00 | (235.00) | 242.4 |
| 01-561-533-00 WORKERS COMP EXPENSE | .00 | 4,648.24 | 4,460.00 | (188.24) | 104.2 |
| 01-561-534-45 IT/AUTOMOTIVE SERVICES | 250.00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 01-561-535-10 TRAINING EXPENSES | .00 | 185.00 | 1,000.00 | 815.00 | 18.5 |
| 01-561-535-30 TRAVEL EXPENSES | .00 | 597.39 | 1,500.00 | 902.61 | 39.8 |
| 01-561-544-00 UTILITIES | 1,844.15 | 24,801.17 | 8,000.00 | (16,801.17) | 310.0 |
| 01-561-587-30 VEHICLE MAINT/REPAIR/EQUIPMENT | 2,160.32 | 9,570.69 | 7,500.00 | (2,070.69) | 127.6 |
| 01-561-595-00 UNIFORMS | 35.00 | 2,363.82 | 1,800.00 | (563.82) | 131.3 |
| 01-561-598-00 ANIMAL CONTROL | 1,000.00 | 12,000.00 | 12,000.00 | .00 | 100.0 |
| 01-561-599-00 SUMMER ENTERTAINMENT | 159.63 | 4,169.17 | 5,000.00 | 830.83 | 83.4 |
| 01-561-619-00 SAFETY EQUIPMENT | .00 | 462.23 | 500.00 | 37.77 | 92.5 |
| 01-561-623-00 SHOP MAINTENANCE/REPAIR | .00 | 1,738.63 | 2,000.00 | 261.37 | 86.9 |
| 01-561-624-45 FERTILIZER & SPRAY FOR PARKS | 1,625.24 | 9,125.09 | 9,500.00 | 374.91 | 96.1 |
| 01-561-624-50 PARK MAINT/REPAIR | 708.00 | 14,800.92 | 15,000.00 | 199.08 | 98.7 |
| 01-561-627-10 FUEL & OIL | 490.31 | 7,562.60 | 8,500.00 | 937.40 | 89.0 |
| 01-561-779-00 TOWN PARK IMPROVEMENT | 503.50 | 576.10 | 1,000.00 | 423.90 | 57.6 |
| 01-561-781-30 TREES SHRUBS AND FLOWERS | .00 | 207.15 | 1,500.00 | 1,292.85 | 13.8 |
| 01-561-782-00 CONTINGENCY | .00 | 298.00 | 2,500.00 | 2,202.00 | 11.9 |
| 01-561-940-00 TOOLS/EQUIPMENT/SUPPLIES | 659.17 | 7,533.54 | 7,500.00 | (33.54) | 100.5 |
| 01-561-950-00 MISCELLANEOUS EXPENSE | .00 | 613.35 | 1,000.00 | 386.65 | 61.3 |
| TOTAL STREETS AND PARKS | 40,457.36 | 283,650.52 | 1,003,907.00 | 720,256.48 | 28.3 |
| <u>ECONOMIC DEVELOPMENT</u> | | | | | |
| 01-601-000-71 GRANTS - ED STATE GRANT EXP | (100.00) | 283,478.04 | 373,268.00 | 89,789.96 | 75.9 |
| 01-601-538-00 PROFESSIONAL SERVICE FEES | .00 | 47,420.00 | 90,000.00 | 42,580.00 | 52.7 |
| 01-601-555-00 MISCELLANEOUS EXPENSE | .00 | 12,933.77 | 35,000.00 | 22,066.23 | 37.0 |
| TOTAL ECONOMIC DEVELOPMENT | (100.00) | 343,831.81 | 498,268.00 | 154,436.19 | 69.0 |
| TOTAL FUND EXPENDITURES | 140,528.25 | 1,753,563.62 | 3,149,271.00 | 1,395,707.38 | 55.7 |
| NET REVENUE OVER EXPENDITURES | (5,309.68) | 232,529.08 | 78,923.00 | (153,606.08) | 294.6 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

CONSERVATION TRUST FUND

ASSETS

| | | | |
|---------------|----------------------|------------|------------|
| 05-100-000-00 | CASH - COMBINED FUND | 12,922.42 | |
| 05-112-000-80 | COLOTRUST - X8005 | 121,868.19 | |
| | | | |
| | TOTAL ASSETS | | 134,790.61 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------|---------------------------------|-----------|------------|
| 05-300-000-00 | OPENING BALANCE EQUITY | 11,978.76 | |
| 05-390-000-00 | FUND BALANCE | 97,454.50 | |
| | REVENUE OVER EXPENDITURES - YTD | 25,357.35 | |
| | BALANCE - CURRENT DATE | 25,357.35 | |
| | TOTAL FUND EQUITY | | 134,790.61 |
| | TOTAL LIABILITIES AND EQUITY | | 134,790.61 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CONSERVATION TRUST FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------|--------------------|---------------|------------|-----------|-------------|--------|
| <u>CTF REVENUES</u> | | | | | | |
| 05-417-000-00 | CTF REVENUES | 7,922.42 | 27,208.11 | 24,000.00 | (3,208.11) | 113.4 |
| | TOTAL CTF REVENUES | 7,922.42 | 27,208.11 | 24,000.00 | (3,208.11) | 113.4 |
| <u>INTEREST</u> | | | | | | |
| 05-445-000-00 | INTEREST INCOME | 574.69 | 5,496.51 | 50.00 | (5,446.51) | 10993. |
| | TOTAL INTEREST | 574.69 | 5,496.51 | 50.00 | (5,446.51) | 10993. |
| | TOTAL FUND REVENUE | 8,497.11 | 32,704.62 | 24,050.00 | (8,654.62) | 136.0 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CONSERVATION TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|---------------|------|
| <u>CTF EXPENSES</u> | | | | | |
| 05-552-675-00 MAINTENANCE/SUPPLIES/REPAIRS | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 05-552-772-10 CTF IMPROVEMENT | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 05-552-772-20 CTF PROJECTS | .00 | 7,347.27 | 90,000.00 | 82,652.73 | 8.2 |
| TOTAL CTF EXPENSES | .00 | 7,347.27 | 104,500.00 | 97,152.73 | 7.0 |
| TOTAL FUND EXPENDITURES | .00 | 7,347.27 | 104,500.00 | 97,152.73 | 7.0 |
| NET REVENUE OVER EXPENDITURES | 8,497.11 | 25,357.35 | (80,450.00) | (105,807.35) | 31.5 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

STREET IMPROVEMENT FUND

ASSETS

| | | | |
|---------------|----------------------|------------|------------|
| 07-100-000-00 | CASH - COMBINED FUND | 3,249.03 | |
| 07-112-000-00 | COLOTRUST - X8006 | 341,974.34 | |
| | | | |
| | TOTAL ASSETS | | 345,223.37 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------|---------------------------------|---------------|------------|
| 07-300-000-00 | OPENING BALANCE | 384,115.70 | |
| 07-390-000-00 | FUND BALANCE | 229,005.30 | |
| | REVENUE OVER EXPENDITURES - YTD | (267,897.63) | |
| | | | |
| | BALANCE - CURRENT DATE | (267,897.63) | |
| | | | |
| | TOTAL FUND EQUITY | | 345,223.37 |
| | TOTAL LIABILITIES AND EQUITY | | 345,223.37 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

STREET IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------|---------------|------------|------------|--------------|-------|
| <u>SALES TAX REVENUES</u> | | | | | |
| 07-412-000-00 SALES TAX REVENUE | 19,326.25 | 180,150.43 | 175,000.00 | (5,150.43) | 102.9 |
| TOTAL SALES TAX REVENUES | 19,326.25 | 180,150.43 | 175,000.00 | (5,150.43) | 102.9 |
| <u>INTEREST</u> | | | | | |
| 07-446-000-00 INTEREST INCOME | 1,537.65 | 23,283.40 | 5,000.00 | (18,283.40) | 465.7 |
| TOTAL INTEREST | 1,537.65 | 23,283.40 | 5,000.00 | (18,283.40) | 465.7 |
| TOTAL FUND REVENUE | 20,863.90 | 203,433.83 | 180,000.00 | (23,433.83) | 113.0 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

STREET IMPROVEMENT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------|--------------------------------|------------------|----------------------|----------------------|----------------------|----------------|
| <u>GENERAL ADMINISTRATION</u> | | | | | | |
| 07-552-624-40 | GRAVEL/ASPHALT | 1,445.99 | 1,445.99 | 5,000.00 | 3,554.01 | 28.9 |
| 07-552-772-10 | ROAD MAINTENANCE - PROJECTS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL GENERAL ADMINISTRATION | <u>1,445.99</u> | <u>1,445.99</u> | <u>10,000.00</u> | <u>8,554.01</u> | <u>14.5</u> |
| <u>MAINTENANCE/REPAIRS</u> | | | | | | |
| 07-561-624-30 | STREET SIGNS | 304.98 | 2,207.40 | 7,500.00 | 5,292.60 | 29.4 |
| 07-561-625-00 | OPERATIONAL SUPPLIES | .00 | 1,500.11 | 7,500.00 | 5,999.89 | 20.0 |
| 07-561-779-00 | STREET PAVING | .00 | 466,177.96 | 530,000.00 | 63,822.04 | 88.0 |
| | TOTAL MAINTENANCE/REPAIRS | <u>304.98</u> | <u>469,885.47</u> | <u>545,000.00</u> | <u>75,114.53</u> | <u>86.2</u> |
| <u>PLANNING AND DEVELOPMENT</u> | | | | | | |
| 07-800-000-01 | NORTH 90 ADDITION DEVELOPMENT | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| | TOTAL PLANNING AND DEVELOPMENT | <u>.00</u> | <u>.00</u> | <u>7,500.00</u> | <u>7,500.00</u> | <u>.0</u> |
| | TOTAL FUND EXPENDITURES | <u>1,750.97</u> | <u>471,331.46</u> | <u>562,500.00</u> | <u>91,168.54</u> | <u>83.8</u> |
| | NET REVENUE OVER EXPENDITURES | <u>19,112.93</u> | <u>(267,897.63)</u> | <u>(382,500.00)</u> | <u>(114,602.37)</u> | <u>(70.0)</u> |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

LIGHT & POWER FUND

ASSETS

| | | | |
|---------------|-------------------------------|---------------|--------------|
| 10-100-000-00 | CASH - COMBINED FUND | 196,095.78 | |
| 10-100-000-01 | PETTY CASH | 76.70 | |
| 10-112-000-20 | COLOTRUST - X8003 | 3,983,595.15 | |
| 10-132-000-00 | A/R - USERS | 232,238.54 | |
| 10-147-000-00 | DUE FROM WATER FUND | 125,000.00 | |
| 10-150-000-00 | INVENTORY | 291,856.00 | |
| 10-160-000-00 | LAND | 105,031.85 | |
| 10-162-000-00 | POWER PLANT | 79,574.15 | |
| 10-163-000-00 | PLANT - ACCUM. DEPRECIATION | (889,935.00) | |
| 10-164-000-00 | GENERATING | 810,360.93 | |
| 10-166-000-00 | DISTRIBUTION | 724,601.71 | |
| 10-167-000-00 | DISTRIBUTION - ACCUM. DEPREC | (576,395.00) | |
| 10-168-000-00 | TRUCKS & EQUIPMENT | 1,035,391.65 | |
| 10-169-000-00 | TRUCKS -ACCUM DEPRECIATION | (828,400.00) | |
| 10-170-000-00 | OFFICE EQUIPMENT | 24,552.04 | |
| 10-171-000-00 | OFFICE EQUIPMENT - ACCUM DEP. | (24,553.00) | |
| 10-172-000-00 | LOAD CONTROL | 105,213.55 | |
| 10-173-000-00 | LOAD CONTROL - ACCUM DEPREC | (105,213.55) | |
| 10-174-000-00 | WEST CENTER PROJECT | 60,884.42 | |
| 10-175-000-00 | WEST CENTER PROJECT- ACCUM | (60,885.00) | |
| 10-180-000-00 | CONSTRUCTION IN PROGRESS | 721,496.00 | |
| 10-182-000-00 | BUILDINGS | 106,400.04 | |
| 10-183-000-00 | BUILDINGS - ACCUM DEP. | (19,132.00) | |
| | | | |
| | TOTAL ASSETS | | 6,097,854.96 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------------|----------------------------|-------------|------------|
| 10-200-000-00 | SALARIES AND WAGES PAYABLE | 7,925.03 | |
| 10-201-000-00 | A/P - TRADE | (6,662.70) | |
| 10-203-000-00 | MEDICARE PAYABLE | 304.28 | |
| 10-204-000-00 | FICA PAYABLE | 1,300.84 | |
| 10-205-000-00 | FEDERAL W/H PAYABLE | 1,051.27 | |
| 10-207-000-00 | SIMPLE IRA PAYABLE | 541.89 | |
| 10-210-000-00 | COMPENSATED ABSENCES | 17,071.52 | |
| 10-211-000-00 | SALES TAX PAYABLE | 15,112.47 | |
| 10-220-000-00 | DEPOSITS - METERS | 33,198.56 | |
| 10-221-000-80 | VEHICLE/EQUIPMENT LEASE | 91,319.12 | |
| | | | |
| | TOTAL LIABILITIES | | 161,162.28 |

FUND EQUITY

| | | | |
|---------------|---------------------------------|---------------|------------|
| 10-300-000-00 | OPENING BALANCE EQUITY | 3,606,119.02 | |
| 10-390-000-00 | FUND BALANCE | 1,292,350.39 | |
| 10-391-000-00 | INVESTED IN CAPITAL ASSETS NET | 583,316.00 | |
| 10-399-000-00 | PRIOR PERIOD ADJUSTMENT | (360,194.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 815,101.27 | |
| | | | |
| | BALANCE - CURRENT DATE | | 454,907.27 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

LIGHT & POWER FUND

| | | |
|------------------------------|-------|--------------|
| TOTAL FUND EQUITY | <hr/> | 5,936,692.68 |
| TOTAL LIABILITIES AND EQUITY | | <hr/> <hr/> |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIGHT & POWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|-------------------|---------------------|---------------------|----------------------|---------------|
| <u>INTERFUND CHARGES</u> | | | | | |
| 10-430-000-40 | 3,037.53 | 36,450.36 | 74,759.00 | 38,308.64 | 48.8 |
| 10-430-000-50 | 468.75 | 5,625.00 | 5,616.00 | (9.00) | 100.2 |
| | <u>3,506.28</u> | <u>42,075.36</u> | <u>80,375.00</u> | <u>38,299.64</u> | <u>52.4</u> |
| <u>ELECTRICITY SALES</u> | | | | | |
| 10-436-000-00 | 230,859.86 | 2,395,247.82 | 2,670,000.00 | 274,752.18 | 89.7 |
| 10-436-000-50 | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | <u>230,859.86</u> | <u>2,395,247.82</u> | <u>2,695,000.00</u> | <u>299,752.18</u> | <u>88.9</u> |
| <u>MISC INCOME</u> | | | | | |
| 10-445-000-00 | 1,271.94 | 100,706.82 | 2,000.00 | (98,706.82) | 5035.3 |
| | <u>1,271.94</u> | <u>100,706.82</u> | <u>2,000.00</u> | <u>(98,706.82)</u> | <u>5035.3</u> |
| <u>INTEREST</u> | | | | | |
| 10-446-000-00 | 18,586.53 | 178,999.30 | 19,000.00 | (159,999.30) | 942.1 |
| | <u>18,586.53</u> | <u>178,999.30</u> | <u>19,000.00</u> | <u>(159,999.30)</u> | <u>942.1</u> |
| <u>SALE OF EQUIPMENT/MATERIALS</u> | | | | | |
| 10-454-000-00 | .00 | 9,121.80 | .00 | (9,121.80) | .0 |
| | <u>.00</u> | <u>9,121.80</u> | <u>.00</u> | <u>(9,121.80)</u> | <u>.0</u> |
| <u>LABOR/SERVICE CHARGES</u> | | | | | |
| 10-459-000-00 | .00 | 14,640.02 | 1,100.00 | (13,540.02) | 1330.9 |
| | <u>.00</u> | <u>14,640.02</u> | <u>1,100.00</u> | <u>(13,540.02)</u> | <u>1330.9</u> |
| | <u>254,224.61</u> | <u>2,740,791.12</u> | <u>2,797,475.00</u> | <u>56,683.88</u> | <u>98.0</u> |

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIGHT & POWER FUND

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------|--------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>COST OF GOODS SOLD</u> | | | | | | |
| 10-550-300-01 | ELECTRIC POWER PURCHASE | 99,724.72 | 1,178,366.75 | 1,600,000.00 | 421,633.25 | 73.7 |
| | TOTAL COST OF GOODS SOLD | 99,724.72 | 1,178,366.75 | 1,600,000.00 | 421,633.25 | 73.7 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIGHT & POWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| 10-552-522-00 SALARIES - L&P | 28,855.25 | 249,343.48 | 254,349.00 | 5,005.52 | 98.0 |
| 10-552-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 3,287.00 | 3,287.00 | .0 |
| 10-552-523-20 EMPLOYER - FICA/MEDICARE | 2,207.56 | 19,100.18 | 19,458.00 | 357.82 | 98.2 |
| 10-552-523-30 EMPLOYER SHARE - PENSION | 610.76 | 5,188.55 | 7,630.00 | 2,441.45 | 68.0 |
| 10-552-523-40 EMPLOYER SHARE - HEALTH | 3,227.42 | 35,599.15 | 44,456.00 | 8,856.85 | 80.1 |
| 10-552-526-00 MUTUAL OF OMAHA | 29.32 | 347.96 | 1,000.00 | 652.04 | 34.8 |
| 10-552-526-10 REQUIRED HEALTH CARE | .00 | 100.00 | 220.00 | 120.00 | 45.5 |
| 10-552-526-20 UNEMPLOYMENT | 88.45 | 420.81 | 585.00 | 164.19 | 71.9 |
| 10-552-530-00 TOWN BOARD COMPENSATION | .00 | 3,400.00 | 3,300.00 | (100.00) | 103.0 |
| 10-552-532-00 AUDIT EXPENSE | .00 | 9,546.25 | 10,000.00 | 453.75 | 95.5 |
| 10-552-533-00 WORKERS COMP EXPENSE | .00 | 8,370.34 | 6,390.00 | (1,980.34) | 131.0 |
| 10-552-534-10 SENSUS/RMS SUPPORT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-552-534-20 ACCOUNTING SOFTWARE | 592.25 | 7,062.00 | 7,500.00 | 438.00 | 94.2 |
| 10-552-534-30 WEB SITE/EMAIL ACCOUNTS | 148.50 | 1,782.00 | 1,875.00 | 93.00 | 95.0 |
| 10-552-534-40 ELECTRONIC EQUIPMENT/SOFTWARE | .00 | 224.98 | 2,500.00 | 2,275.02 | 9.0 |
| 10-552-534-45 IT/AUTOMOTIVE SERVICES | 250.00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 10-552-534-50 COMPUTERS | .00 | 1,415.69 | 2,750.00 | 1,334.31 | 51.5 |
| 10-552-535-11 TOWN BOARD TRAINING/EXP | 28.36 | 2,015.55 | 3,000.00 | 984.45 | 67.2 |
| 10-552-535-20 TRAVEL EXPENSES | .00 | 1,269.35 | 5,000.00 | 3,730.65 | 25.4 |
| 10-552-535-30 TRAINING EXPENSES | 18.75 | 503.02 | 5,000.00 | 4,496.98 | 10.1 |
| 10-552-537-00 ENGINEERING/PROFESSIONAL FEES | 116.14 | 1,497.02 | 2,500.00 | 1,002.98 | 59.9 |
| 10-552-537-10 TELEPHONE/CELL PHONE | 762.70 | 8,606.80 | 7,500.00 | (1,106.80) | 114.8 |
| 10-552-537-20 DONATIONS | 125.00 | 537.50 | 500.00 | (37.50) | 107.5 |
| 10-552-538-00 PROFESSIONAL SERVICE FEES | .00 | 1,734.50 | 10,000.00 | 8,265.50 | 17.4 |
| 10-552-538-10 LEGAL SERVICES | 1,990.48 | 6,371.99 | 6,500.00 | 128.01 | 98.0 |
| 10-552-538-20 LITIGATION DEDUCTABLE | .00 | 1,540.69 | 1,250.00 | (290.69) | 123.3 |
| 10-552-540-00 ELECTION EXPENSE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-552-540-10 PUBLIC SAFETY | 1,800.00 | 21,600.00 | 21,600.00 | .00 | 100.0 |
| 10-552-542-10 OFFICE SUPPLIES | 390.53 | 3,989.73 | 6,900.00 | 2,910.27 | 57.8 |
| 10-552-542-20 POSTAGE | 334.75 | 1,812.49 | 1,500.00 | (312.49) | 120.8 |
| 10-552-542-30 OFFICE EQUIPMENT/LEASES | 97.41 | 9,267.17 | 9,875.00 | 607.83 | 93.8 |
| 10-552-544-00 UTILITIES | 991.70 | 11,283.69 | 7,500.00 | (3,783.69) | 150.5 |
| 10-552-545-10 INSURANCE-GENERAL LIABILITY | .00 | 18,801.64 | 20,000.00 | 1,198.36 | 94.0 |
| 10-552-548-10 MEMBERSHIP/DUES | .00 | 4,237.18 | 7,750.00 | 3,512.82 | 54.7 |
| 10-552-550-10 ADVERTISING | .00 | 950.65 | 500.00 | (450.65) | 190.1 |
| 10-552-551-00 DRUG TESTING | 78.50 | 648.88 | 625.00 | (23.88) | 103.8 |
| 10-552-557-00 MISCELLANEOUS EXPENSE | 261.72 | 1,210.73 | 1,500.00 | 289.27 | 80.7 |
| 10-552-587-00 VEHICLE PURCHASE/EQUIPMENT | .00 | 19,973.55 | 28,000.00 | 8,026.45 | 71.3 |
| 10-552-587-30 VEHICLE MAINT/REPAIR | .00 | 5,096.53 | 2,500.00 | (2,596.53) | 203.9 |
| 10-552-587-40 LEASE PURCHASE PROGRAM | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-552-595-00 UNIFORMS | 196.13 | 3,205.18 | 4,000.00 | 794.82 | 80.1 |
| 10-552-627-10 FUEL & OIL | 314.49 | 3,376.27 | 5,000.00 | 1,623.73 | 67.5 |
| 10-552-675-00 TOOLS/EQUIPMENT/SUPPLIES | 660.29 | 7,635.15 | 20,000.00 | 12,364.85 | 38.2 |
| 10-552-676-00 SHOP/FACILITY MAINTENANCE | 143.95 | 5,887.88 | 7,500.00 | 1,612.12 | 78.5 |
| 10-552-677-00 ELECTRICAL EQUIPMENT MAINT. | .00 | 2,930.08 | 5,000.00 | 2,069.92 | 58.6 |
| 10-552-679-00 SAFETY EQUIPMENT | .00 | 988.82 | 1,000.00 | 11.18 | 98.9 |
| 10-552-772-00 CONTINGENCY | .00 | 1,860.00 | 14,450.00 | 12,590.00 | 12.9 |
| 10-552-772-05 ALLOC TO ECONOMIC DEV FUND | 4,375.00 | 17,500.00 | 17,500.00 | .00 | 100.0 |
| 10-552-772-20 STREET LIGHTS | .00 | 2,660.60 | 2,500.00 | (160.60) | 106.4 |
| 10-552-772-50 ELECTRICAL UPGRADE PROJECT | .00 | 80,529.81 | 125,000.00 | 44,470.19 | 64.4 |
| 10-552-777-00 TRANSFORMER REPAIR/REPLACEMENT | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-552-779-00 SYSTEM CAPITAL IMPROVEMENTS | .00 | .00 | 125,000.00 | 125,000.00 | .0 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIGHT & POWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------------|-------------------------|-------------------------|--------------------------|-------------------|
| 10-552-779-10 CAPITAL IMP PROJECT WIRE | .00 | 3,975.00 | 50,000.00 | 46,025.00 | 8.0 |
| 10-552-820-00 UTILITY FRANCHISE FEE | 13,851.59 | 143,714.87 | 160,200.00 | 16,485.13 | 89.7 |
| 10-552-830-00 INVENTORY CONTRA ACCOUNT | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 10-552-850-00 REVERSE 911 SYSTEM | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 10-552-880-00 SUMMER ENTERTAINMENT | 159.63 | 4,209.39 | 5,000.00 | 790.61 | 84.2 |
| TOTAL GENERAL ADMINISTRATION | 62,706.63 | 747,323.10 | 1,124,450.00 | 377,126.90 | 66.5 |
| DEPRECIATION | | | | | |
| 10-575-778-50 DEPRECIATION | .00 | .00 | 65,995.00 | 65,995.00 | .0 |
| TOTAL DEPRECIATION | .00 | .00 | 65,995.00 | 65,995.00 | .0 |
| TOTAL FUND EXPENDITURES | 162,431.35 | 1,925,689.85 | 2,790,445.00 | 864,755.15 | 69.0 |
| NET REVENUE OVER EXPENDITURES | 91,793.26 | 815,101.27 | 7,030.00 | (808,071.27) | 11594. |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

GAS FUND

ASSETS

| | | | |
|---------------|--------------------------------|---------------|--------------|
| 11-100-000-00 | CASH - COMBINED FUND | 206,070.62 | |
| 11-100-000-01 | PETTY CASH | 76.70 | |
| 11-112-000-04 | COLOTRUST - X8002 | 2,449,325.64 | |
| 11-132-000-00 | A/R - USERS | 265,482.09 | |
| 11-150-000-00 | INVENTORY | 14,605.10 | |
| 11-160-000-00 | LAND | 5,750.00 | |
| 11-166-000-00 | DISTRIBUTION | 378,977.56 | |
| 11-167-000-00 | DISTRIBUTION - ACCUM DEPR. | (274,016.00) | |
| 11-168-000-00 | TRUCKS & EQUIPMENT | 201,702.00 | |
| 11-169-000-00 | TRUCKS & EQUIP. ACCUM DEPR. | (114,982.89) | |
| 11-170-000-00 | OFFICE EQUIPMENT | 54,944.64 | |
| 11-171-000-00 | OFFICE EQUIP - ACCUM DEPREC | (54,944.64) | |
| 11-176-000-00 | BUILDINGS AND PUMP | 105,689.60 | |
| 11-177-000-00 | BUILDING AND PUMP - ACCUM DEPR | (76,232.00) | |
| 11-186-000-00 | VALVE SYSTEM | 16,016.00 | |
| 11-187-000-00 | VALVE SYSTEM - ACCUM DEP | (4,800.00) | |
| | | | |
| | TOTAL ASSETS | | 3,173,664.42 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------------|---------------------------|-----------|------------|
| 11-200-000-00 | WAGES PAYABLE | 7,925.16 | |
| 11-201-000-00 | A/P - TRADE | 3,158.22 | |
| 11-201-000-01 | ACCRUED EXPENDITURES | 5,183.56 | |
| 11-203-000-00 | MEDICARE PAYABLE | 304.26 | |
| 11-204-000-00 | FICA PAYABLE | 1,300.86 | |
| 11-205-000-00 | FEDERAL W/H PAYABLE | 1,051.28 | |
| 11-207-000-00 | SIMPLE IRA PAYABLE | 541.91 | |
| 11-210-000-00 | COMPENSATED ABSENCES | 17,757.46 | |
| 11-211-000-00 | SALES TAX PAYABLE | 2,359.63 | |
| 11-220-000-00 | DEPOSITS - METERS | 52,266.45 | |
| 11-220-000-10 | UNALLOCATED LEAP PAYMENTS | 46,845.97 | |
| 11-221-000-80 | VEHICLE/EQUIPMENT LEASE | 91,319.12 | |
| | | | |
| | TOTAL LIABILITIES | | 230,013.88 |

FUND EQUITY

| | | | |
|---------------|---------------------------------|--------------|--------------|
| 11-300-000-00 | OPENING BALANCE EQUITY | 1,300,398.66 | |
| 11-390-000-00 | FUND BALANCE | 662,042.97 | |
| 11-391-000-00 | INVESTED IN CAPITAL ASSETS NET | 206,555.71 | |
| 11-399-000-00 | PRIOR PERIOD ADJUSTMENT | (16,095.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 790,748.20 | |
| | | | |
| | BALANCE - CURRENT DATE | 774,653.20 | |
| | | | |
| | TOTAL FUND EQUITY | | 2,943,650.54 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 3,173,664.42 |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GAS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|-------------------|---------------------|---------------------|---------------------|--------------|
| <u>INTERFUND CHARGES</u> | | | | | |
| 11-430-000-40 | 3,037.53 | 36,450.36 | 74,759.00 | 38,308.64 | 48.8 |
| 11-430-000-50 | 468.75 | 5,625.00 | 5,625.00 | .00 | 100.0 |
| | <u>3,506.28</u> | <u>42,075.36</u> | <u>80,384.00</u> | <u>38,308.64</u> | <u>52.3</u> |
| <u>GAS SALES</u> | | | | | |
| 11-436-000-00 | 270,468.70 | 1,752,553.70 | 2,700,000.00 | 947,446.30 | 64.9 |
| 11-436-000-50 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | <u>270,468.70</u> | <u>1,752,553.70</u> | <u>2,710,000.00</u> | <u>957,446.30</u> | <u>64.7</u> |
| <u>MISC INCOME</u> | | | | | |
| 11-445-000-00 | .00 | 3,163.50 | 1,000.00 | (2,163.50) | 316.4 |
| | <u>.00</u> | <u>3,163.50</u> | <u>1,000.00</u> | <u>(2,163.50)</u> | <u>316.4</u> |
| <u>INTEREST</u> | | | | | |
| 11-446-000-00 | 11,549.78 | 113,830.37 | 15,000.00 | (98,830.37) | 758.9 |
| | <u>11,549.78</u> | <u>113,830.37</u> | <u>15,000.00</u> | <u>(98,830.37)</u> | <u>758.9</u> |
| <u>SOURCE 454</u> | | | | | |
| 11-454-000-00 | .00 | 353.13 | .00 | (353.13) | .0 |
| | <u>.00</u> | <u>353.13</u> | <u>.00</u> | <u>(353.13)</u> | <u>.0</u> |
| <u>LABOR/SERVICE CHARGES</u> | | | | | |
| 11-459-000-00 | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>7,500.00</u> | <u>7,500.00</u> | <u>.0</u> |
| | <u>285,524.76</u> | <u>1,911,976.06</u> | <u>2,813,884.00</u> | <u>901,907.94</u> | <u>68.0</u> |

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GAS FUND

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------|---------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| | <u>COST OF GOODS SOLD</u> | | | | | |
| 11-550-300-00 | PURCHASE OF GAS | 68,477.48 | 523,333.02 | 1,950,000.00 | 1,426,666.98 | 26.8 |
| | TOTAL COST OF GOODS SOLD | 68,477.48 | 523,333.02 | 1,950,000.00 | 1,426,666.98 | 26.8 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GAS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|-------|
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| 11-552-522-00 SALARIES - GAS | 28,855.82 | 242,571.04 | 239,883.00 | (2,688.04) | 101.1 |
| 11-552-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 3,146.00 | 3,146.00 | .0 |
| 11-552-523-20 EMPLOYER - FICA/MEDICARE | 2,207.59 | 18,814.23 | 18,351.00 | (463.23) | 102.5 |
| 11-552-523-30 EMPLOYER SHARE - PENSION | 610.78 | 5,188.66 | 7,196.00 | 2,007.34 | 72.1 |
| 11-552-523-40 EMPLOYER SHARE - HEALTH | 3,227.55 | 34,577.89 | 41,396.00 | 6,818.11 | 83.5 |
| 11-552-526-00 MUTUAL OF OMAHA | 29.32 | 346.16 | 1,000.00 | 653.84 | 34.6 |
| 11-552-526-10 REQUIRED HEALTH CARE | .00 | 100.00 | 220.00 | 120.00 | 45.5 |
| 11-552-526-20 UNEMPLOYMENT | 83.80 | 398.66 | 535.00 | 136.34 | 74.5 |
| 11-552-527-10 FUEL & OIL | 314.49 | 3,376.19 | 5,000.00 | 1,623.81 | 67.5 |
| 11-552-530-00 TOWN BOARD COMPENSATION | .00 | 3,400.00 | 3,300.00 | (100.00) | 103.0 |
| 11-552-532-00 AUDIT EXPENSE | .00 | 9,546.25 | 10,000.00 | 453.75 | 95.5 |
| 11-552-533-00 WORKERS COMP EXPENSE | .00 | 8,081.43 | 6,097.00 | (1,984.43) | 132.6 |
| 11-552-534-10 SENSUS/RMS SUPPORT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 11-552-534-20 ACCOUNTING SOFTWARE | 592.25 | 7,062.00 | 7,500.00 | 438.00 | 94.2 |
| 11-552-534-30 WEB SITE/EMAIL ACCOUNTS | 148.50 | 1,782.00 | 1,875.00 | 93.00 | 95.0 |
| 11-552-534-40 ELECTRONIC EQUIPMENT/SOFTWARE | .00 | 224.98 | 2,500.00 | 2,275.02 | 9.0 |
| 11-552-534-45 IT/AUTOMOTIVE SERVICES | 250.00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 11-552-534-50 COMPUTERS | .00 | 1,325.75 | 2,750.00 | 1,424.25 | 48.2 |
| 11-552-535-11 TOWN BOARD TRAINING/EXP | 28.36 | 2,015.55 | 3,000.00 | 984.45 | 67.2 |
| 11-552-535-20 TRAVEL EXPENSES | 83.21 | 1,214.55 | 4,000.00 | 2,785.45 | 30.4 |
| 11-552-535-30 TRAINING EXPENSES | 18.75 | 653.02 | 5,000.00 | 4,346.98 | 13.1 |
| 11-552-537-00 ENGINEERING/PROFESSIONAL FEES | 113.22 | 1,303.05 | 15,000.00 | 13,696.95 | 8.7 |
| 11-552-537-01 TELEPHONE/CELL PHONE | 762.70 | 8,606.80 | 7,500.00 | (1,106.80) | 114.8 |
| 11-552-537-20 DONATIONS | 125.00 | 537.50 | 500.00 | (37.50) | 107.5 |
| 11-552-538-00 PROFESSIONAL SERVICE FEES | .00 | 1,734.50 | 10,000.00 | 8,265.50 | 17.4 |
| 11-552-538-10 LEGAL SERVICES | 809.38 | 3,841.27 | 6,500.00 | 2,658.73 | 59.1 |
| 11-552-538-20 LITIGATION DEDUCTABLE | .00 | 1,540.69 | 1,250.00 | (290.69) | 123.3 |
| 11-552-540-00 ELECTION EXPENSE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 11-552-540-10 PUBLIC SAFETY | 1,800.00 | 21,600.00 | 21,600.00 | .00 | 100.0 |
| 11-552-542-10 OFFICE SUPPLIES | 355.08 | 4,019.72 | 6,900.00 | 2,880.28 | 58.3 |
| 11-552-542-20 POSTAGE | 334.75 | 1,658.88 | 1,500.00 | (158.88) | 110.6 |
| 11-552-542-30 OFFICE EQUIPMENT/LEASES | 97.41 | 9,267.17 | 9,875.00 | 607.83 | 93.8 |
| 11-552-544-00 UTILITIES | 2,053.02 | 14,092.22 | 21,500.00 | 7,407.78 | 65.6 |
| 11-552-545-10 INSURANCE-GENERAL LIABILITY | .00 | 18,801.64 | 20,000.00 | 1,198.36 | 94.0 |
| 11-552-548-10 MEMBERSHIP/DUES | .00 | 1,041.77 | 2,250.00 | 1,208.23 | 46.3 |
| 11-552-550-10 ADVERTISING | .00 | 950.65 | 500.00 | (450.65) | 190.1 |
| 11-552-551-00 DRUG TESTING | 78.50 | 648.88 | 625.00 | (23.88) | 103.8 |
| 11-552-556-00 MISCELLANEOUS EXPENSE | 261.72 | 1,380.54 | 2,000.00 | 619.46 | 69.0 |
| 11-552-556-20 VEHICLE PURCHASE/EQUIPMENT | .00 | 19,834.64 | 28,000.00 | 8,165.36 | 70.8 |
| 11-552-587-30 VEHICLE MAINT/REPAIR | .00 | 1,244.70 | 2,500.00 | 1,255.30 | 49.8 |
| 11-552-595-00 UNIFORMS | 196.13 | 1,766.56 | 1,800.00 | 33.44 | 98.1 |
| 11-552-675-00 TOOLS/EQUIPMENT/SUPPLIES | 714.62 | 4,588.67 | 7,400.00 | 2,811.33 | 62.0 |
| 11-552-676-00 SHOP/FACILITY MAINTENANCE | .00 | 166.00 | 2,000.00 | 1,834.00 | 8.3 |
| 11-552-679-00 SAFETY EQUIPMENT | .00 | 1,701.02 | 2,500.00 | 798.98 | 68.0 |
| 11-552-731-00 PIPELINE/VALVING/DISTRIBUTION | .00 | 1,281.03 | 5,000.00 | 3,718.97 | 25.6 |
| 11-552-731-20 REPAIR OF LEAKS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 11-552-772-00 CONTINGENCY | .00 | .00 | 10,450.00 | 10,450.00 | .0 |
| 11-552-772-05 ALLOC TO ECONOMIC DEV FUND | 4,375.00 | 17,500.00 | 17,500.00 | .00 | 100.0 |
| 11-552-776-00 METER EXPENSE | .00 | 1,761.22 | 5,000.00 | 3,238.78 | 35.2 |
| 11-552-779-00 SYSTEM CAPITAL IMPROVEMENTS | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| 11-552-820-00 UTILITY FRANCHISE FEE | 16,228.12 | 105,153.22 | 162,000.00 | 56,846.78 | 64.9 |
| 11-552-850-00 REVERSE 911 SYSTEM | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GAS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------------|-------------------------|-------------------------|--------------------------|-------------------|
| 11-552-860-00 VERIFORCE | .00 | 3,025.00 | 3,025.00 | .00 | 100.0 |
| 11-552-880-00 SUMMER ENTERTAINMENT | 159.63 | 4,169.14 | 5,000.00 | 830.86 | 83.4 |
| TOTAL GENERAL ADMINISTRATION | 64,914.70 | 597,894.84 | 801,424.00 | 203,529.16 | 74.6 |
| <u>DEPRECIATION</u> | | | | | |
| 11-565-682-00 DEPRECIATION | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| TOTAL DEPRECIATION | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| TOTAL FUND EXPENDITURES | 133,392.18 | 1,121,227.86 | 2,763,424.00 | 1,642,196.14 | 40.6 |
| NET REVENUE OVER EXPENDITURES | 152,132.58 | 790,748.20 | 50,460.00 | (740,288.20) | 1567.1 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

ASSETS

| | | | |
|---------------|-----------------------------|---------------|--------------|
| 12-100-000-00 | CASH - COMBINED FUND | 13,752.03 | |
| 12-100-000-01 | PETTY CASH | 76.64 | |
| 12-112-000-06 | COLOTRUST - X8004 | 163,967.42 | |
| 12-132-000-00 | A/R - WATER | 49,415.55 | |
| 12-150-000-00 | INVENTORY | 255,597.06 | |
| 12-160-000-00 | LAND | 3,750.00 | |
| 12-160-000-50 | CONSAUL LAND | 63,200.00 | |
| 12-162-000-00 | PLANT | 140,065.97 | |
| 12-166-000-00 | DISTRIBUTION | 293,124.00 | |
| 12-167-000-00 | DISTRIBUTION - ACCUM DEPR. | (266,638.00) | |
| 12-168-000-00 | TRUCKS AND EQUIPMENT | 58,303.08 | |
| 12-169-000-00 | TRUCKS & EQUIP. ACCUM DEPR | (52,700.00) | |
| 12-170-000-00 | OFFICE EQUIPMENT | 10,694.19 | |
| 12-171-000-00 | OFFICE EQUIP. - ACCUM DEPR | (10,694.22) | |
| 12-177-000-00 | BUILDING & PUMPS ACCUM DEPR | (102,964.00) | |
| 12-178-000-00 | WATER TOWER | 1,382,513.18 | |
| 12-179-000-00 | WATER TOWER - ACCUM DEPR | (94,088.00) | |
| 12-180-000-00 | WATER RIGHTS | 74,500.00 | |
| 12-182-000-00 | WELLS | 47,600.00 | |
| 12-184-000-00 | SYSTEM IMPROVEMENTS | 2,008,156.00 | |
| 12-187-000-00 | CONSTRUCTION IN PROGRESS | (.06) | |
| | | | |
| | TOTAL ASSETS | | 4,037,630.84 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------------|--------------------------------|------------|--------------|
| 12-200-000-00 | WAGES PAYABLE | 9,783.91 | |
| 12-201-000-00 | A/P - TRADE | 4,779.64 | |
| 12-203-000-00 | MEDICARE PAYABLE | 367.18 | |
| 12-204-000-00 | FICA PAYABLE | 1,570.44 | |
| 12-205-000-00 | FEDERAL W/H PAYABLE | 1,122.62 | |
| 12-207-000-00 | SIMPLE IRA PAYABLE | 562.41 | |
| 12-210-000-00 | COMPENSATED ABSENCES | 16,443.18 | |
| 12-220-000-00 | DEPOSITS - METERS | 9,711.62 | |
| 12-221-000-10 | CWRPDA LOAN L/T DEBT-WATERTANK | 790,483.39 | |
| 12-221-000-20 | CWRPDA LOAN 2019- WATER METERS | 971,537.95 | |
| 12-233-000-00 | DUE TO LIGHT & POWER FUND | 125,000.00 | |
| | | | |
| | TOTAL LIABILITIES | | 1,931,362.34 |

FUND EQUITY

| | | | |
|---------------|---------------------------------|--------------|------------|
| 12-300-000-00 | OPENING BLANCE EQUITY | 1,430,242.78 | |
| 12-390-000-00 | FUND BALANCE | (.19) | |
| 12-391-000-00 | INVESTED IN CAPITAL ASSETS NET | 556,712.00 | |
| 12-399-000-00 | PRIOR PERIOD ADJUSTMENT | 14,412.00 | |
| | REVENUE OVER EXPENDITURES - YTD | 104,901.91 | |
| | | | |
| | BALANCE - CURRENT DATE | | 119,313.91 |

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

| | |
|------------------------------|----------------------------|
| TOTAL FUND EQUITY | <u>2,106,268.50</u> |
| TOTAL LIABILITIES AND EQUITY | <u><u>4,037,630.84</u></u> |

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|------------------|-------------------|---------------------|----------------------|--------------|
| <u>INTERFUND CHARGES</u> | | | | | |
| 12-430-000-40 | 15,806.99 | 189,683.88 | 74,759.00 | (114,924.88) | 253.7 |
| 12-430-000-50 | 468.75 | 5,625.00 | 5,625.00 | .00 | 100.0 |
| | <u>16,275.74</u> | <u>195,308.88</u> | <u>80,384.00</u> | <u>(114,924.88)</u> | <u>243.0</u> |
| <u>WATER SALES</u> | | | | | |
| 12-436-000-00 | 46,388.23 | 558,111.36 | 980,000.00 | 421,888.64 | 57.0 |
| | <u>46,388.23</u> | <u>558,111.36</u> | <u>980,000.00</u> | <u>421,888.64</u> | <u>57.0</u> |
| <u>MISC INCOME</u> | | | | | |
| 12-445-000-00 | 70.00 | 9,311.13 | 1,200.00 | (8,111.13) | 775.9 |
| | <u>70.00</u> | <u>9,311.13</u> | <u>1,200.00</u> | <u>(8,111.13)</u> | <u>775.9</u> |
| <u>INTEREST</u> | | | | | |
| 12-446-000-00 | 773.19 | 8,317.84 | 1,000.00 | (7,317.84) | 831.8 |
| | <u>773.19</u> | <u>8,317.84</u> | <u>1,000.00</u> | <u>(7,317.84)</u> | <u>831.8</u> |
| <u>SOURCE 458</u> | | | | | |
| 12-458-000-00 | 3,000.00 | 3,000.00 | .00 | (3,000.00) | .0 |
| | <u>3,000.00</u> | <u>3,000.00</u> | <u>.00</u> | <u>(3,000.00)</u> | <u>.0</u> |
| <u>LABOR/SERVICE CHARGES</u> | | | | | |
| 12-459-000-00 | .00 | .00 | 500.00 | 500.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>500.00</u> | <u>500.00</u> | <u>.0</u> |
| | <u>66,507.16</u> | <u>774,049.21</u> | <u>1,063,084.00</u> | <u>289,034.79</u> | <u>72.8</u> |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|------------|--------------|-------|
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| 12-552-522-00 | 20,836.66 | 182,063.35 | 185,622.00 | 3,558.65 | 98.1 |
| 12-552-522-10 | .00 | .00 | 2,526.00 | 2,526.00 | .0 |
| 12-552-523-20 | 1,593.68 | 13,719.06 | 14,200.00 | 480.94 | 96.6 |
| 12-552-523-30 | 454.61 | 3,670.26 | 5,569.00 | 1,898.74 | 65.9 |
| 12-552-523-40 | 2,506.04 | 26,900.02 | 30,782.00 | 3,881.98 | 87.4 |
| 12-552-526-00 | 21.94 | 267.92 | 1,000.00 | 732.08 | 26.8 |
| 12-552-526-10 | .00 | .00 | 220.00 | 220.00 | .0 |
| 12-552-526-20 | 93.11 | 442.97 | 585.00 | 142.03 | 75.7 |
| 12-552-530-00 | .00 | 3,400.00 | 3,300.00 | (100.00) | 103.0 |
| 12-552-532-00 | .00 | 9,546.25 | 10,000.00 | 453.75 | 95.5 |
| 12-552-533-00 | .00 | 6,327.69 | 4,828.00 | (1,499.69) | 131.1 |
| 12-552-534-10 | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 12-552-534-20 | 592.25 | 7,062.00 | 7,500.00 | 438.00 | 94.2 |
| 12-552-534-30 | 187.06 | 3,520.56 | 1,875.00 | (1,645.56) | 187.8 |
| 12-552-534-40 | .00 | 1,907.10 | 2,500.00 | 592.90 | 76.3 |
| 12-552-534-45 | 250.00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 12-552-534-50 | .00 | 668.75 | 2,750.00 | 2,081.25 | 24.3 |
| 12-552-535-11 | 28.35 | 2,015.55 | 3,000.00 | 984.45 | 67.2 |
| 12-552-535-20 | .00 | 3,044.00 | 5,000.00 | 1,956.00 | 60.9 |
| 12-552-535-30 | 68.75 | 2,100.02 | 5,000.00 | 2,899.98 | 42.0 |
| 12-552-537-00 | 577.22 | 10,392.21 | 30,000.00 | 19,607.79 | 34.6 |
| 12-552-537-01 | 762.64 | 8,606.25 | 7,500.00 | (1,106.25) | 114.8 |
| 12-552-537-20 | 125.00 | 537.50 | 500.00 | (37.50) | 107.5 |
| 12-552-538-00 | 809.36 | 6,291.19 | 30,000.00 | 23,708.81 | 21.0 |
| 12-552-538-11 | .00 | 3,891.90 | 7,000.00 | 3,108.10 | 55.6 |
| 12-552-538-20 | .00 | 1,540.68 | 1,250.00 | (290.68) | 123.3 |
| 12-552-540-00 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 12-552-540-10 | 1,447.16 | 17,365.92 | 17,366.00 | .08 | 100.0 |
| 12-552-542-10 | 355.05 | 3,925.66 | 6,900.00 | 2,974.34 | 56.9 |
| 12-552-542-20 | 379.14 | 1,663.44 | 1,500.00 | (163.44) | 110.9 |
| 12-552-542-30 | 97.41 | 9,316.60 | 9,875.00 | 558.40 | 94.4 |
| 12-552-544-00 | 1,562.36 | 19,758.67 | 28,625.00 | 8,866.33 | 69.0 |
| 12-552-545-10 | .00 | 18,801.63 | 20,000.00 | 1,198.37 | 94.0 |
| 12-552-548-10 | .00 | 1,335.77 | 2,750.00 | 1,414.23 | 48.6 |
| 12-552-550-10 | .00 | 950.51 | 500.00 | (450.51) | 190.1 |
| 12-552-551-00 | 78.50 | 648.86 | 625.00 | (23.86) | 103.8 |
| 12-552-553-10 | .00 | 14,663.94 | 25,000.00 | 10,336.06 | 58.7 |
| 12-552-557-00 | 261.72 | 1,686.73 | 1,500.00 | (186.73) | 112.5 |
| 12-552-587-30 | .00 | 1,747.97 | 1,000.00 | (747.97) | 174.8 |
| 12-552-595-00 | 1,314.14 | 2,599.08 | 2,800.00 | 200.92 | 92.8 |
| 12-552-627-10 | 202.17 | 2,135.70 | 2,500.00 | 364.30 | 85.4 |
| 12-552-675-00 | 2,245.08 | 6,541.78 | 10,000.00 | 3,458.22 | 65.4 |
| 12-552-676-00 | .00 | 65.43 | 3,000.00 | 2,934.57 | 2.2 |
| 12-552-679-00 | .00 | 1,207.53 | 1,500.00 | 292.47 | 80.5 |
| 12-552-723-00 | 120.00 | 15,213.56 | 15,000.00 | (213.56) | 101.4 |
| 12-552-731-00 | .00 | 1,391.86 | 10,000.00 | 8,608.14 | 13.9 |
| 12-552-731-30 | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 12-552-772-00 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 12-552-772-01 | .00 | 5,069.08 | 98,186.00 | 93,116.92 | 5.2 |
| 12-552-772-60 | 4,375.00 | 17,500.00 | 17,500.00 | .00 | 100.0 |
| 12-552-776-00 | .00 | 5,024.09 | 5,000.00 | (24.09) | 100.5 |
| 12-552-776-10 | .00 | 13,002.28 | 2,500.00 | (10,502.28) | 520.1 |

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|-------------|-------------|-------------|
| 12-552-820-00 UTILITY FRANCHISE FEE | 1,391.65 | 16,743.34 | 29,400.00 | 12,656.66 | 57.0 |
| 12-552-850-00 REVERSE 911 SYSTEM | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 12-552-860-00 ANNUAL WATER TANK INSPECTION | .00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 12-552-870-00 GENERAL MAINTENANCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 12-552-880-00 SUMMER ENTERTAINMENT | 159.61 | 4,182.80 | 5,000.00 | 817.20 | 83.7 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL GENERAL ADMINISTRATION | 42,895.66 | 487,457.46 | 711,534.00 | 224,076.54 | 68.5 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| SANITATION | | | | | |
| 12-565-522-00 SALARIES | 16,478.52 | 145,949.48 | 146,286.00 | 336.52 | 99.8 |
| 12-565-522-10 EMPLOYEE MERIT BONUS | .00 | .00 | 1,779.00 | 1,779.00 | .0 |
| 12-565-523-20 EMPLOYER - FICA/MEDICARE | 1,260.60 | 11,165.06 | 11,191.00 | 25.94 | 99.8 |
| 12-565-523-30 EMPLOYER SHARE - PENSION | 249.56 | 1,783.19 | 4,389.00 | 2,605.81 | 40.6 |
| 12-565-523-40 EMPLOYER SHARE - HEALTH | 1,616.85 | 17,075.40 | 16,315.00 | (760.40) | 104.7 |
| 12-565-526-00 MUTUAL OF OMAHA | 18.00 | 216.00 | 350.00 | 134.00 | 61.7 |
| 12-565-533-00 WORKERS COMP EXPENSE | .00 | 4,500.71 | 3,656.00 | (844.71) | 123.1 |
| 12-565-598-00 REVERSE 911 SYSTEM | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 12-565-723-00 PROFESSIONAL SERVICE FEES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL SANITATION | 19,623.53 | 181,689.84 | 199,966.00 | 18,276.16 | 90.9 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL FUND EXPENDITURES | 62,519.19 | 669,147.30 | 911,500.00 | 242,352.70 | 73.4 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| NET REVENUE OVER EXPENDITURES | 3,987.97 | 104,901.91 | 151,584.00 | 46,682.09 | 69.2 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |