

TOWN OF CENTER
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2024

COMBINED CASH ACCOUNTS

99-111-000-60	1ST SOUTHWEST BANK 251002691	534,114.47
99-111-000-90	XPRESS DEPOSIT ACCOUNT	32,109.03
		566,223.50
	TOTAL COMBINED CASH	566,223.50
99-100-000-00	CASH - ALLOCATED TO OTHER FUND	(566,223.50)
		.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	103,647.39
5	ALLOCATION TO CONSERVATION TRUST FUND	6,807.33
6	ALLOCATION TO ECONOMIC DEVELOPMENT FUND	6,373.62
7	ALLOCATION TO STREET IMPROVEMENT FUND	442.76
10	ALLOCATION TO LIGHT & POWER FUND	190,569.52
11	ALLOCATION TO GAS FUND	275,286.17
12	ALLOCATION TO WATER FUND	(16,903.29)
		566,223.50
	TOTAL ALLOCATIONS TO OTHER FUNDS	566,223.50
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(566,223.50)
		.00

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2024

GENERAL FUND

ASSETS

01-100-000-00	CASH - COMBINED FUND	103,647.39	
01-100-000-01	PETTY CASH	76.70	
01-112-000-00	COLOTRUST - X8007 (AMR RESC)	268,462.75	
01-112-000-02	COLOTRUST - X8001 GENERAL	763,392.42	
01-126-000-00	A/R - STATE HIGHWAY USERS	4,919.00	
01-127-000-00	A/R - STATE - SALES TAXES	100,791.93	
01-130-000-00	A/R - PROPERTY TAXES	274,544.00	
01-131-000-00	A/R - SEWER - SANITATION	130,054.01	
01-134-000-00	A/R TAX CERTIFICATION	2,740.66	
01-139-000-00	A/R - MISCELLANEOUS	(16,458.62)	
01-160-000-00	LAND- OLD DUMP	9,404.00	
	TOTAL ASSETS		1,641,574.24

LIABILITIES AND EQUITY

LIABILITIES

01-201-000-00	A/P - TRADE	87,603.73	
01-201-000-01	ACCRUED EXPENDITURES	10,193.00	
01-208-000-65	MISCELLANEOUS DEDUCTION	(24.00)	
01-218-000-00	DEFERRED TAXES	274,544.00	
01-218-000-01	DEFERRED REVENUE	12,857.00	
01-218-000-20	DEFERRED REV AMERICAN RESCUE	220,458.05	
01-220-000-01	DEPOSITS - SANITATION	9,651.44	
01-220-000-02	UTILITY RETURNED DEPOSIT FUND	(2,472.57)	
01-220-000-20	PARK USE DEPOSITS	705.00	
01-238-000-00	DUE TO CENTER SANITATION DIST.	130,950.31	
	TOTAL LIABILITIES		744,465.96

FUND EQUITY

01-300-000-00	OPENING BALANCE EQUITY	394,998.02	
01-314-000-00	TABOR - FUND BALANCE	54,279.00	
01-395-000-00	RESERVE FOR INVENTORY	9,404.00	
	REVENUE OVER EXPENDITURES - YTD	438,427.26	
	BALANCE - CURRENT DATE	438,427.26	
	TOTAL FUND EQUITY		897,108.28
	TOTAL LIABILITIES AND EQUITY		1,641,574.24

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAXES</u>					
01-402-000-00	1,951.79	181,289.68	119,197.00	(62,092.68)	152.1
01-402-000-01	1,127.54	18,093.97	19,500.00	1,406.03	92.8
01-402-000-02	.00	1.43	150.00	148.57	1.0
01-402-000-03	.00	.00	400.00	400.00	.0
01-402-000-05	200.59	988.49	250.00	(738.49)	395.4
01-402-000-20	666.92	185,818.89	163,845.00	(21,973.89)	113.4
01-402-000-21	1,784.84	21,371.04	15,000.00	(6,371.04)	142.5
TOTAL PROPERTY TAXES	5,731.68	407,563.50	318,342.00	(89,221.50)	128.0
<u>TAXES</u>					
01-404-000-00	49,349.94	549,068.98	425,000.00	(124,068.98)	129.2
01-404-000-10	.00	12,293.44	45,000.00	32,706.56	27.3
01-404-000-20	77.08	1,252.74	1,000.00	(252.74)	125.3
01-404-000-30	6,899.13	59,119.25	72,000.00	12,880.75	82.1
01-404-000-40	498.82	2,337.45	500.00	(1,837.45)	467.5
01-404-000-50	.00	1,290.18	1,000.00	(290.18)	129.0
TOTAL TAXES	56,824.97	625,362.04	544,500.00	(80,862.04)	114.9
<u>INTERFUND CHARGES</u>					
01-430-000-40	2,695.62	57,267.19	31,166.00	(26,101.19)	183.8
01-430-000-50	.00	1,875.00	5,616.00	3,741.00	33.4
TOTAL INTERFUND CHARGES	2,695.62	59,142.19	36,782.00	(22,360.19)	160.8
<u>PERMIT REVENUE</u>					
01-432-000-10	350.00	6,014.20	4,000.00	(2,014.20)	150.4
01-432-000-20	.00	810.00	650.00	(160.00)	124.6
01-432-000-30	.00	101.25	350.00	248.75	28.9
01-432-000-40	25.00	260.00	300.00	40.00	86.7
01-432-000-50	.00	265.00	250.00	(15.00)	106.0
01-432-000-55	.00	.00	500.00	500.00	.0
01-432-000-60	.00	315.00	500.00	185.00	63.0
TOTAL PERMIT REVENUE	375.00	7,765.45	6,550.00	(1,215.45)	118.6

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISES FEES</u>					
01-435-000-00	FRANCHISE FEES - TRASH SERVICE	658.74	13,793.19	18,000.00	4,206.81 76.6
01-435-000-10	FRANCHISE FEES- OTHER	1,517.08	17,853.70	12,000.00 (5,853.70)	148.8
01-435-000-20	UTILITY FRANCHISE FEE	28,109.64	293,270.91	319,380.00	26,109.09 91.8
	TOTAL FRANCHISES FEES	30,285.46	324,917.80	349,380.00	24,462.20 93.0
<u>COURT REVENUE</u>					
01-443-000-00	MUNICIPAL COURT REVENUE	265.00	1,090.00	300.00 (790.00)	363.3
	TOTAL COURT REVENUE	265.00	1,090.00	300.00 (790.00)	363.3
<u>POLICE</u>					
01-444-000-00	CODE ENFORCEMENT	.00	.00	500.00	500.00 .0
01-444-000-10	POLICE FEES & FINES	1,315.00	14,016.25	10,000.00 (4,016.25)	140.2
01-444-000-11	POLICE FEES- RESTITUTION	.00	629.88	1,000.00	370.12 63.0
01-444-000-30	POLICE - SURCHARGE	650.00	5,020.00	1,000.00 (4,020.00)	502.0
01-444-000-45	DONATIONS/REVENUE	1,015.00	2,283.51	6,000.00	3,716.49 38.1
01-444-000-50	K-9 REV/FUND RAISING/DONATIONS	.00	1,531.50	10,500.00	8,968.50 14.6
01-444-000-60	COMMUNITY POLICING COMM REV	.00	6,369.75	.00 (6,369.75)	.0
01-444-000-70	PUBLIC SAFETY	5,047.16	60,565.92	60,566.00	.08 100.0
	TOTAL POLICE	8,027.16	90,416.81	89,566.00 (850.81)	101.0
<u>MISC REVENUE</u>					
01-445-000-00	MISCELLANEOUS REVENUE	3.50	12,594.46	4,000.00 (8,594.46)	314.9
01-445-000-01	REFUNDS OF EXPENDITURES	1,798.05	5,601.69	.00 (5,601.69)	.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	18.33	100.00	81.67 18.3
01-445-000-10	LEASE PROCEEDS	119.62	4,055.34	.00 (4,055.34)	.0
01-445-000-20	JULY 4 FIREWORKS	.00	.00	500.00	500.00 .0
01-445-000-30	SPECIAL HEARING FEES	.00	.00	250.00	250.00 .0
01-445-000-50	SUMMER ENTERTAINMENT REVENUE	.00	16,216.00	.00 (16,216.00)	.0
	TOTAL MISC REVENUE	1,921.17	38,485.82	5,850.00 (32,635.82)	657.9
<u>INTEREST INCOME</u>					
01-446-000-10	INTEREST INCOME - GENERAL	4,182.10	54,476.02	38,000.00 (16,476.02)	143.4
	TOTAL INTEREST INCOME	4,182.10	54,476.02	38,000.00 (16,476.02)	143.4

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANTS</u>					
01-450-000-50 GRANTS - GF FEDERAL GRANT REV	.00	.00	386,701.00	386,701.00	.0
01-450-000-51 GRANTS - GF STATE GRANT REV	.00	166,243.04	.00	(166,243.04)	.0
01-450-000-52 GRANTS - GF OTHER GRANT REV	.00	3,690.00	47,500.00	43,810.00	7.8
01-450-000-60 GRANTS - SP FEDERAL GRANT REV	.00	30,773.39	725,724.00	694,950.61	4.2
01-450-000-61 GRANTS - SP STATE GRANT REV	.00	407,349.00	5,000.00	(402,349.00)	8147.0
01-450-000-62 GRANTS - SP OTHER GRANT REV	.00	1,467.01	.00	(1,467.01)	.0
01-450-000-71 GRANTS - PS STATE GRANT REV	.00	10,480.00	74,628.00	64,148.00	14.0
01-450-000-72 GRANTS - PS OTHER GRANT REV	.00	17,410.44	25,000.00	7,589.56	69.6
TOTAL GRANTS	.00	637,412.88	1,264,553.00	627,140.12	50.4
<u>SALE OF MATERIALS/PROPERTY</u>					
01-454-000-00 SALE OF EQUIPMENT/MATERIAL	.00	700.00	.00	(700.00)	.0
01-454-000-10 SALE OF LEASE HOLD INTEREST	.00	106,924.68	.00	(106,924.68)	.0
TOTAL SALE OF MATERIALS/PROPERTY	.00	107,624.68	.00	(107,624.68)	.0
TOTAL FUND REVENUE	110,308.16	2,354,257.19	2,653,823.00	299,565.81	88.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
01-552-000-70	.00	166,243.04	386,701.00	220,457.96	43.0
01-552-000-72	.00	13,000.00	47,500.00	34,500.00	27.4
01-552-522-00	5,537.85	65,707.99	54,989.00	(10,718.99)	119.5
01-552-522-10	.00	.00	513.00	513.00	.0
01-552-523-20	423.67	5,060.86	4,207.00	(853.86)	120.3
01-552-523-30	93.09	1,407.74	1,650.00	242.26	85.3
01-552-523-40	771.98	7,944.40	6,323.00	(1,621.40)	125.6
01-552-526-00	5.40	61.20	100.00	38.80	61.2
01-552-526-20	320.89	1,387.95	1,800.00	412.05	77.1
01-552-526-30	.00	1,452.03	1,500.00	47.97	96.8
01-552-530-00	.00	4,850.00	4,500.00	(350.00)	107.8
01-552-532-00	.00	10,250.00	10,500.00	250.00	97.6
01-552-533-00	216.23	1,958.55	1,500.00	(458.55)	130.6
01-552-534-20	642.75	7,401.00	7,100.00	(301.00)	104.2
01-552-534-30	1,043.49	3,067.87	2,000.00	(1,067.87)	153.4
01-552-534-40	.00	57.25	1,750.00	1,692.75	3.3
01-552-534-45	500.00	3,000.00	3,000.00	.00	100.0
01-552-534-50	.00	1,750.26	2,000.00	249.74	87.5
01-552-535-10	80.82	920.73	3,000.00	2,079.27	30.7
01-552-535-20	.00	1,616.73	5,500.00	3,883.27	29.4
01-552-535-30	.00	477.88	4,000.00	3,522.12	12.0
01-552-537-00	235.09	8,255.99	7,500.00	(755.99)	110.1
01-552-537-20	125.00	962.50	1,500.00	537.50	64.2
01-552-537-30	1,406.63	7,678.14	6,000.00	(1,678.14)	128.0
01-552-538-00	.00	851.10	2,500.00	1,648.90	34.0
01-552-538-10	1,098.13	9,742.52	6,000.00	(3,742.52)	162.4
01-552-538-20	.00	.00	1,000.00	1,000.00	.0
01-552-538-30	144.23	9,053.62	6,000.00	(3,053.62)	150.9
01-552-540-00	.00	2,608.76	3,000.00	391.24	87.0
01-552-542-10	(294.65)	3,900.67	4,000.00	99.33	97.5
01-552-542-20	249.48	1,755.24	2,000.00	244.76	87.8
01-552-542-30	77.78	1,150.26	11,000.00	9,849.74	10.5
01-552-543-00	.00	8,245.98	13,000.00	4,754.02	63.4
01-552-543-10	.00	.00	1,000.00	1,000.00	.0
01-552-543-20	.00	.00	500.00	500.00	.0
01-552-543-30	7.96	228.82	1,500.00	1,271.18	15.3
01-552-544-00	2,339.98	12,608.91	14,000.00	1,391.09	90.1
01-552-545-10	1,166.81	23,384.77	22,000.00	(1,384.77)	106.3
01-552-548-10	.00	1,877.01	2,350.00	472.99	79.9
01-552-550-00	.00	.00	5,000.00	5,000.00	.0
01-552-550-10	155.25	1,076.76	1,300.00	223.24	82.8
01-552-551-00	87.68	710.79	600.00	(110.79)	118.5
01-552-555-00	1,320.79	3,192.78	4,500.00	1,307.22	71.0
01-552-555-10	.00	1,238.42	1,000.00	(238.42)	123.8
01-552-555-20	2,237.04	2,402.84	2,500.00	97.16	96.1
01-552-555-30	2.00	6.93	100.00	93.07	6.9
01-552-595-00	.00	645.48	500.00	(145.48)	129.1
01-552-627-10	34.54	456.85	500.00	43.15	91.4
01-552-675-00	.00	(500.00)	5,000.00	5,500.00	(10.0)
TOTAL GENERAL ADMINISTRATION	20,029.91	399,150.62	675,983.00	276,832.38	59.1

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-557-000-71	(706.70)	(11,718.06)	74,628.00	86,346.06	(15.7)
01-557-000-72	.00	17,108.10	25,000.00	7,891.90	68.4
01-557-522-00	31,897.76	454,707.07	518,018.00	63,310.93	87.8
01-557-522-10	.00	.00	7,353.00	7,353.00	.0
01-557-523-20	570.61	8,819.89	12,446.00	3,626.11	70.9
01-557-523-30	52.30	699.41	2,388.00	1,688.59	29.3
01-557-523-40	5,421.50	49,583.77	86,077.00	36,493.23	57.6
01-557-523-80	372.51	6,474.82	6,500.00	25.18	99.6
01-557-523-90	2,082.52	32,158.59	33,000.00	841.41	97.5
01-557-526-00	39.60	502.20	1,000.00	497.80	50.2
01-557-526-10	.00	.00	1,500.00	1,500.00	.0
01-557-533-00	1,050.25	16,880.76	19,000.00	2,119.24	88.9
01-557-534-35	.00	624.75	.00	(624.75)	.0
01-557-534-45	500.00	3,000.00	3,000.00	.00	100.0
01-557-535-10	.00	9,345.01	9,000.00	(345.01)	103.8
01-557-535-30	174.00	2,782.74	6,000.00	3,217.26	46.4
01-557-544-00	581.59	4,142.84	3,500.00	(642.84)	118.4
01-557-550-10	.00	117.00	250.00	133.00	46.8
01-557-579-10	.00	8,571.11	12,000.00	3,428.89	71.4
01-557-579-20	.00	1,841.76	1,500.00	(341.76)	122.8
01-557-587-10	1,201.46	21,995.27	26,000.00	4,004.73	84.6
01-557-587-20	.00	65,057.70	45,500.00	(19,557.70)	143.0
01-557-587-30	.00	134.93	.00	(134.93)	.0
01-557-587-40	1,678.73	17,283.27	9,000.00	(8,283.27)	192.0
01-557-587-50	.00	5,377.46	.00	(5,377.46)	.0
01-557-587-60	.00	.00	10,000.00	10,000.00	.0
01-557-587-70	.00	6,369.75	.00	(6,369.75)	.0
01-557-588-00	.00	7,570.00	8,500.00	930.00	89.1
01-557-588-10	.00	130.00	4,000.00	3,870.00	3.3
01-557-588-30	.00	1,376.81	6,000.00	4,623.19	23.0
01-557-594-10	.00	207.25	2,000.00	1,792.75	10.4
01-557-595-00	27.00	15,380.81	10,000.00	(5,380.81)	153.8
01-557-596-00	170.58	1,218.96	2,000.00	781.04	61.0
01-557-596-20	.00	.00	1,000.00	1,000.00	.0
01-557-596-40	.00	117.61	1,000.00	882.39	11.8
01-557-596-50	159.50	947.09	5,000.00	4,052.91	18.9
01-557-597-10	.00	2,094.35	1,500.00	(594.35)	139.6
01-557-597-20	.00	.00	150.00	150.00	.0
01-557-598-00	.00	.00	1,000.00	1,000.00	.0
TOTAL PUBLIC SAFETY	45,273.21	750,903.02	954,810.00	203,906.98	78.6

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
01-558-522-00 SALARIES - COURTS	417.38	7,318.02	4,946.00	(2,372.02)	148.0
01-558-522-10 EMPLOYEE MERIT BONUS	.00	.00	86.00	86.00	.0
01-558-523-20 EMPLOYER - FICA/MEDICARE	31.94	559.89	378.00	(181.89)	148.1
01-558-523-30 EMPLOYER SHARE - PENSION	.00	101.54	148.00	46.46	68.6
01-558-523-40 EMPLOYER SHARE - HEALTH	.00	531.65	783.00	251.35	67.9
01-558-526-00 MUTUAL OF OMAHA	.90	11.70	20.00	8.30	58.5
01-558-533-00 WORKERS COMP EXPENSE	15.45	259.84	300.00	40.16	86.6
01-558-535-10 TRAINING EXPENSES	.00	177.00	500.00	323.00	35.4
01-558-535-30 TRAVEL EXPENSES	399.30	563.23	1,000.00	436.77	56.3
01-558-538-40 JUDGE'S SALARY	1,450.00	15,950.00	17,400.00	1,450.00	91.7
01-558-555-00 MISCELLANEOUS EXPENSE	.00	439.00	750.00	311.00	58.5
01-558-594-02 PRISONER COSTS	.00	.00	300.00	300.00	.0
TOTAL MUNICIPAL COURT	2,314.97	25,911.87	26,611.00	699.13	97.4
 <u>BUILDING/PLANNING/CODE ENFORCE</u>					
01-559-522-00 SALARIES - BUILDING & PLANNING	707.22	9,903.78	14,220.00	4,316.22	69.7
01-559-522-10 EMPLOYEE MERIT BONUS	.00	.00	228.00	228.00	.0
01-559-523-20 EMPLOYER - FICA/MEDICARE	54.09	1,370.60	1,088.00	(282.60)	126.0
01-559-523-30 EMPLOYER SHARE - PENSION	.00	67.73	427.00	359.27	15.9
01-559-523-40 EMPLOYER SHARE - HEALTH	.00	427.87	2,391.00	1,963.13	17.9
01-559-526-00 MUTUAL OF OMAHA	.60	7.80	20.00	12.20	39.0
01-559-533-00 WORKERS COMP EXPENSE	25.75	1,965.71	2,500.00	534.29	78.6
01-559-535-30 TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
01-559-542-20 POSTAGE	.00	20.67	500.00	479.33	4.1
01-559-542-30 COPY EXPENSE	.00	.00	200.00	200.00	.0
01-559-548-20 TRAINING EXPENSES	.00	.00	1,000.00	1,000.00	.0
01-559-550-00 TOOLS/EQUIPMENT/SUPPLIES	6.99	416.65	500.00	83.35	83.3
01-559-587-10 FUEL & OIL	77.99	916.26	500.00	(416.26)	183.3
01-559-595-00 UNIFORMS	.00	953.93	347.00	(606.93)	274.9
TOTAL BUILDING/PLANNING/CODE ENFORCE	872.64	16,051.00	24,421.00	8,370.00	65.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS AND PARKS</u>					
01-561-000-70 GRANTS - SP FEDERAL GRANT EXP	1,587.48	33,205.20	725,724.00	692,518.80	4.6
01-561-000-71 GRANTS - SP STATE GRANT EXP	.00	441,301.00	5,000.00	(436,301.00)	8826.0
01-561-522-00 SALARIES - STREETS & PARKS	8,991.77	113,536.53	108,206.00	(5,330.53)	104.9
01-561-522-10 EMPLOYEE MERIT BONUS	.00	.00	2,804.00	2,804.00	.0
01-561-523-20 EMPLOYER - FICA/MEDICARE	687.86	8,941.27	8,278.00	(663.27)	108.0
01-561-523-30 EMPLOYER SHARE - PENSION	.00	755.67	3,246.00	2,490.33	23.3
01-561-523-40 EMPLOYER SHARE - HEALTH	1,548.50	22,812.73	35,206.00	12,393.27	64.8
01-561-526-00 MUTUAL OF OMAHA	15.12	145.44	300.00	154.56	48.5
01-561-526-10 REQUIRED HEALTH CARE	.00	.00	600.00	600.00	.0
01-561-533-00 WORKERS COMP EXPENSE	274.92	3,139.04	2,500.00	(639.04)	125.6
01-561-534-45 IT/AUTOMOTIVE SERVICES	500.00	3,000.00	3,000.00	.00	100.0
01-561-535-10 TRAINING EXPENSES	.00	595.33	1,000.00	404.67	59.5
01-561-535-30 TRAVEL EXPENSES	.00	1,517.25	1,500.00	(17.25)	101.2
01-561-544-00 UTILITIES	5,220.03	27,070.07	22,000.00	(5,070.07)	123.1
01-561-587-30 VEHICLE MAINT/REPAIR/EQUIPMENT	2,016.58	7,454.15	7,500.00	45.85	99.4
01-561-595-00 UNIFORMS	.00	2,235.02	2,000.00	(235.02)	111.8
01-561-598-00 ANIMAL CONTROL CONTRACT	.00	2,460.89	12,000.00	9,539.11	20.5
01-561-598-10 ANIMAL CONTROL EXPENSES	.00	1,894.79	.00	(1,894.79)	.0
01-561-599-00 SUMMER ENTERTAINMENT	.00	7,901.48	5,000.00	(2,901.48)	158.0
01-561-619-00 SAFETY EQUIPMENT	.00	275.47	500.00	224.53	55.1
01-561-623-00 SHOP MAINTENANCE/REPAIR	227.96	1,872.80	3,000.00	1,127.20	62.4
01-561-624-45 FERTILIZER & SPRAY FOR PARKS	.00	8,751.30	8,000.00	(751.30)	109.4
01-561-624-50 PARK MAINT/REPAIR	708.00	13,563.58	10,000.00	(3,563.58)	135.6
01-561-627-10 FUEL & OIL	510.97	7,911.42	8,500.00	588.58	93.1
01-561-779-00 TOWN PARK IMPROVEMENT	.00	712.85	1,000.00	287.15	71.3
01-561-781-30 TREES SHRUBS AND FLOWERS	.00	1,967.84	1,500.00	(467.84)	131.2
01-561-782-00 CONTINGENCY	.00	324.53	2,500.00	2,175.47	13.0
01-561-940-00 TOOLS/EQUIPMENT/SUPPLIES	128.37	9,744.84	9,000.00	(744.84)	108.3
01-561-950-00 MISCELLANEOUS EXPENSE	.00	722.93	1,000.00	277.07	72.3
TOTAL STREETS AND PARKS	22,417.56	723,813.42	990,864.00	267,050.58	73.1
TOTAL FUND EXPENDITURES	90,908.29	1,915,829.93	2,672,689.00	756,859.07	71.7
NET REVENUE OVER EXPENDITURES	19,399.87	438,427.26	(18,866.00)	(457,293.26)	2323.9

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2024

CONSERVATION TRUST FUND

ASSETS

05-100-000-00	CASH - COMBINED FUND	6,807.33	
05-112-000-80	COLOTRUST - X8005	146,052.93	
	TOTAL ASSETS		152,860.26

LIABILITIES AND EQUITY

FUND EQUITY

05-300-000-00	OPENING BALANCE EQUITY	122,170.61	
	REVENUE OVER EXPENDITURES - YTD	30,689.65	
	BALANCE - CURRENT DATE	30,689.65	
	TOTAL FUND EQUITY		152,860.26
	TOTAL LIABILITIES AND EQUITY		152,860.26

TOWN OF CENTER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CTF REVENUES</u>					
05-417-000-00 CTF REVENUES	5,807.57	23,687.32	24,000.00	312.68	98.7
TOTAL CTF REVENUES	5,807.57	23,687.32	24,000.00	312.68	98.7
<u>INTEREST</u>					
05-445-000-00 INTEREST INCOME	580.93	7,002.33	1,000.00	(6,002.33)	700.2
TOTAL INTEREST	580.93	7,002.33	1,000.00	(6,002.33)	700.2
TOTAL FUND REVENUE	6,388.50	30,689.65	25,000.00	(5,689.65)	122.8

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CTF EXPENSES</u>					
05-552-675-00 MAINTENANCE/SUPPLIES/REPAIRS	.00	.00	17,500.00	17,500.00	.0
05-552-772-10 CTF IMPROVEMENT	.00	.00	7,000.00	7,000.00	.0
05-552-772-20 CTF PROJECTS	.00	.00	80,000.00	80,000.00	.0
TOTAL CTF EXPENSES	.00	.00	104,500.00	104,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	104,500.00	104,500.00	.0
NET REVENUE OVER EXPENDITURES	6,388.50	30,689.65	(79,500.00)	(110,189.65)	38.6

TOWN OF CENTER
 BALANCE SHEET
 DECEMBER 31, 2024

ECONOMIC DEVELOPMENT FUND

ASSETS

06-100-000-00	CASH-COMBINED FUND	6,373.62	
06-112-000-00	COLOTRUST - X8008	442,112.96	
		<u> </u>	
	TOTAL ASSETS		<u><u>448,486.58</u></u>

LIABILITIES AND EQUITY

LIABILITIES

06-201-000-00	A/P - TRADE	3,005.00	
		<u> </u>	
	TOTAL LIABILITIES		3,005.00

FUND EQUITY

06-300-000-00	OPENING BALANCE	289,102.00	
	REVENUE OVER EXPENDITURES - YTD	156,379.58	
		<u> </u>	
	BALANCE - CURRENT DATE	156,379.58	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>445,481.58</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>448,486.58</u></u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

ECONOMIC DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX & GRANT REVENUE</u>					
06-412-000-00 SALES TAX REVENUE	9,869.99	109,813.78	87,000.00	(22,813.78)	126.2
06-412-000-71 GRANTS - ED STATE GRANT REV	.00	44,066.44	2,045,000.00	2,000,933.56	2.2
06-412-000-72 GRANTS - ED OTHER GRANT REV	.00	7,500.00	.00	(7,500.00)	.0
TOTAL SALES TAX & GRANT REVENUE	9,869.99	161,380.22	2,132,000.00	1,970,619.78	7.6
<u>ALLOCATION FROM UTILITIES</u>					
06-435-000-00 ALLOC FROM UTILITIES	4,375.00	52,500.00	52,500.00	.00	100.0
TOTAL ALLOCATION FROM UTILITIES	4,375.00	52,500.00	52,500.00	.00	100.0
<u>INTEREST</u>					
06-446-000-00 INTEREST INCOME	1,746.87	13,906.39	100.00	(13,806.39)	13906.
TOTAL INTEREST	1,746.87	13,906.39	100.00	(13,806.39)	13906.
TOTAL FUND REVENUE	15,991.86	227,786.61	2,184,600.00	1,956,813.39	10.4

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

ECONOMIC DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
06-552-000-71 GRANTS - ED STATE GRANT EXP	1,715.00	53,694.00	2,045,000.00	1,991,306.00	2.6
06-552-538-00 PROFESSIONAL SERVICE FEES	1,290.00	16,440.00	78,000.00	61,560.00	21.1
06-552-555-00 MISCELLANEOUS EXPENSE	.00	223.03	22,000.00	21,776.97	1.0
06-552-772-00 ECONOMIC DEVELOPMENT PROJECTS	.00	1,050.00	.00	(1,050.00)	.0
TOTAL GENERAL ADMINISTRATION	<u>3,005.00</u>	<u>71,407.03</u>	<u>2,145,000.00</u>	<u>2,073,592.97</u>	<u>3.3</u>
TOTAL FUND EXPENDITURES	<u>3,005.00</u>	<u>71,407.03</u>	<u>2,145,000.00</u>	<u>2,073,592.97</u>	<u>3.3</u>
NET REVENUE OVER EXPENDITURES	<u>12,986.86</u>	<u>156,379.58</u>	<u>39,600.00</u>	<u>(116,779.58)</u>	<u>394.9</u>

TOWN OF CENTER
 BALANCE SHEET
 DECEMBER 31, 2024

STREET IMPROVEMENT FUND

ASSETS

07-100-000-00	CASH - COMBINED FUND		442.76	
07-112-000-00	COLOTRUST - X8006		584,808.87	
07-127-000-00	A/R - STATE - SALES TAX		33,597.31	
			<u> </u>	
	TOTAL ASSETS			<u>618,848.94</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-300-000-00	OPENING BALANCE EQUITY		378,820.68	
	REVENUE OVER EXPENDITURES - YTD	<u>240,028.26</u>		
	BALANCE - CURRENT DATE		<u>240,028.26</u>	
	TOTAL FUND EQUITY			<u>618,848.94</u>
	TOTAL LIABILITIES AND EQUITY			<u>618,848.94</u>

TOWN OF CENTER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX REVENUES</u>					
07-412-000-00 SALES TAX REVENUE	19,739.98	219,627.59	150,000.00	(69,627.59)	146.4
TOTAL SALES TAX REVENUES	19,739.98	219,627.59	150,000.00	(69,627.59)	146.4
<u>INTEREST</u>					
07-446-000-00 INTEREST INCOME	2,302.58	23,509.76	5,000.00	(18,509.76)	470.2
TOTAL INTEREST	2,302.58	23,509.76	5,000.00	(18,509.76)	470.2
TOTAL FUND REVENUE	22,042.56	243,137.35	155,000.00	(88,137.35)	156.9

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

STREET IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>						
07-552-624-40	GRAVEL/ASPHALT	.00	2,030.14	5,000.00	2,969.86	40.6
07-552-772-10	ROAD MAINTENANCE - PROJECTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL GENERAL ADMINISTRATION	.00	2,030.14	10,000.00	7,969.86	20.3
<u>MAINTENANCE/REPAIRS</u>						
07-561-624-30	STREET SIGNS	.00	1,078.95	7,500.00	6,421.05	14.4
07-561-625-00	OPERATIONAL SUPPLIES	.00	.00	7,500.00	7,500.00	.0
07-561-779-00	STREET PAVING	.00	.00	25,000.00	25,000.00	.0
	TOTAL MAINTENANCE/REPAIRS	.00	1,078.95	40,000.00	38,921.05	2.7
<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	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	.00	3,109.09	57,500.00	54,390.91	5.4
	NET REVENUE OVER EXPENDITURES	22,042.56	240,028.26	97,500.00	(142,528.26)	246.2

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2024

LIGHT & POWER FUND

ASSETS

10-100-000-00	CASH - COMBINED FUND	190,569.52	
10-100-000-01	PETTY CASH	76.70	
10-112-000-20	COLOTRUST - X8003	4,970,646.48	
10-132-000-00	A/R - USERS	244,406.78	
10-147-000-00	DUE FROM WATER FUND	125,000.00	
10-150-000-00	INVENTORY	282,929.00	
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	(579,362.00)	
10-168-000-00	TRUCKS & EQUIPMENT	1,054,619.15	
10-169-000-00	TRUCKS -ACCUM DEPRECIATION	(897,467.00)	
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	745,855.81	
10-182-000-00	BUILDINGS	106,400.04	
10-183-000-00	BUILDINGS - ACCUM DEP.	(22,062.00)	
	TOTAL ASSETS		7,051,244.58

LIABILITIES AND EQUITY

LIABILITIES

10-201-000-00	A/P - TRADE	5,187.10	
10-210-000-00	COMPENSATED ABSENCES	21,221.52	
10-211-000-00	SALES TAX PAYABLE	8,357.12	
10-220-000-00	DEPOSITS - METERS	34,437.48	
10-221-000-60	VEHICLE LEASE PAYABLE	14,871.00	
10-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		156,570.34

FUND EQUITY

10-300-000-00	OPENING BALANCE EQUITY	5,275,646.23	
10-391-000-00	INVESTED IN CAPITAL ASSETS NET	583,316.00	
10-391-000-10	CAPITAL RESERVE	24,092.28	
	REVENUE OVER EXPENDITURES - YTD	1,011,619.73	
	BALANCE - CURRENT DATE	1,011,619.73	
	TOTAL FUND EQUITY		6,894,674.24
			7,051,244.58

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
10-430-000-40	2,695.61	32,710.52	31,164.00	(1,546.52)	105.0
10-430-000-50	.00	1,875.00	5,616.00	3,741.00	33.4
	<u>2,695.61</u>	<u>34,585.52</u>	<u>36,780.00</u>	<u>2,194.48</u>	<u>94.0</u>
<u>ELECTRICITY SALES</u>					
10-436-000-00	187,014.85	2,409,228.57	2,403,000.00	(6,228.57)	100.3
10-436-000-50	.00	.00	25,000.00	25,000.00	.0
	<u>187,014.85</u>	<u>2,409,228.57</u>	<u>2,428,000.00</u>	<u>18,771.43</u>	<u>99.2</u>
<u>MISC INCOME</u>					
10-445-000-00	229.34	4,756.72	2,000.00	(2,756.72)	237.8
10-445-000-01	.00	237,248.67	.00	(237,248.67)	.0
	<u>229.34</u>	<u>242,005.39</u>	<u>2,000.00</u>	<u>(240,005.39)</u>	<u>12100.</u>
<u>INTEREST</u>					
10-446-000-00	19,669.79	237,019.33	150,000.00	(87,019.33)	158.0
	<u>19,669.79</u>	<u>237,019.33</u>	<u>150,000.00</u>	<u>(87,019.33)</u>	<u>158.0</u>
<u>SALE OF EQUIPMENT/MATERIALS</u>					
10-454-000-00	.00	7,107.04	.00	(7,107.04)	.0
	<u>.00</u>	<u>7,107.04</u>	<u>.00</u>	<u>(7,107.04)</u>	<u>.0</u>
<u>LABOR/SERVICE CHARGES</u>					
10-459-000-00	600.00	1,170.24	1,100.00	(70.24)	106.4
	<u>600.00</u>	<u>1,170.24</u>	<u>1,100.00</u>	<u>(70.24)</u>	<u>106.4</u>
	<u>210,209.59</u>	<u>2,931,116.09</u>	<u>2,617,880.00</u>	<u>(313,236.09)</u>	<u>112.0</u>

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>COST OF GOODS SOLD</u>				
10-550-300-01 ELECTRIC POWER PURCHASE	106,372.93	1,182,058.56	1,360,000.00	177,941.44	86.9
TOTAL COST OF GOODS SOLD	106,372.93	1,182,058.56	1,360,000.00	177,941.44	86.9

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
10-552-522-00	16,503.70	241,791.21	251,379.00	9,587.79	96.2
10-552-522-10	.00	.00	3,297.00	3,297.00	.0
10-552-523-20	1,262.54	17,924.22	19,230.00	1,305.78	93.2
10-552-523-30	233.19	3,697.30	7,541.00	3,843.70	49.0
10-552-523-40	2,774.31	27,560.10	41,161.00	13,600.90	67.0
10-552-526-00	22.83	257.93	750.00	492.07	34.4
10-552-526-10	.00	.00	800.00	800.00	.0
10-552-526-20	141.79	613.27	.00	(613.27)	.0
10-552-530-00	.00	4,850.00	4,500.00	(350.00)	107.8
10-552-532-00	.00	10,250.00	10,500.00	250.00	97.6
10-552-533-00	441.10	7,956.27	9,000.00	1,043.73	88.4
10-552-534-10	.00	.00	2,000.00	2,000.00	.0
10-552-534-20	642.75	7,401.00	7,500.00	99.00	98.7
10-552-534-30	1,023.50	2,688.22	1,875.00	(813.22)	143.4
10-552-534-35	.00	624.75	.00	(624.75)	.0
10-552-534-40	.00	57.25	2,500.00	2,442.75	2.3
10-552-534-45	500.00	3,000.00	3,000.00	.00	100.0
10-552-534-50	1,525.65	3,275.93	2,750.00	(525.93)	119.1
10-552-535-11	80.82	800.73	3,000.00	2,199.27	26.7
10-552-535-20	.00	4,373.22	6,000.00	1,626.78	72.9
10-552-535-30	.00	3,435.00	5,000.00	1,565.00	68.7
10-552-537-00	2.58	230.46	2,500.00	2,269.54	9.2
10-552-537-10	235.09	8,255.99	7,500.00	(755.99)	110.1
10-552-537-20	125.00	562.50	500.00	(62.50)	112.5
10-552-538-00	.00	3,149.04	10,000.00	6,850.96	31.5
10-552-538-10	1,194.20	16,148.77	6,500.00	(9,648.77)	248.4
10-552-538-20	.00	.00	1,250.00	1,250.00	.0
10-552-539-00	.00	.26	500.00	499.74	.1
10-552-540-00	.00	2,604.68	3,000.00	395.32	86.8
10-552-540-10	1,800.00	21,600.00	21,600.00	.00	100.0
10-552-542-10	(294.65)	3,828.41	6,900.00	3,071.59	55.5
10-552-542-20	249.48	1,745.56	1,500.00	(245.56)	116.4
10-552-542-30	77.78	1,150.26	15,000.00	13,849.74	7.7
10-552-544-00	1,463.49	13,553.74	12,000.00	(1,553.74)	113.0
10-552-545-10	1,166.81	23,384.77	24,000.00	615.23	97.4
10-552-548-10	.00	4,793.69	7,750.00	2,956.31	61.9
10-552-550-10	155.25	1,244.74	1,300.00	55.26	95.8
10-552-551-00	87.68	710.79	625.00	(85.79)	113.7
10-552-557-00	28.00	991.71	1,500.00	508.29	66.1
10-552-587-00	.00	20,234.64	28,000.00	7,765.36	72.3
10-552-587-30	.00	761.09	6,000.00	5,238.91	12.7
10-552-587-40	.00	46.29	1,000.00	953.71	4.6
10-552-595-00	734.00	3,945.71	4,000.00	54.29	98.6
10-552-627-10	185.64	3,228.85	5,000.00	1,771.15	64.6
10-552-675-00	342.18	18,971.94	20,000.00	1,028.06	94.9
10-552-676-00	114.00	3,617.46	7,500.00	3,882.54	48.2
10-552-677-00	.00	378.82	5,000.00	4,621.18	7.6
10-552-679-00	26.99	1,379.93	3,000.00	1,620.07	46.0
10-552-772-00	.00	.00	14,450.00	14,450.00	.0
10-552-772-05	1,458.50	17,500.50	17,500.00	(.50)	100.0
10-552-772-20	.00	6,148.95	5,000.00	(1,148.95)	123.0
10-552-772-50	.00	3,343.23	125,000.00	121,656.77	2.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-552-777-00 TRANSFORMER REPAIR/REPLACEMENT	.00	.00	2,500.00	2,500.00	.0
10-552-779-00 SYSTEM CAPITAL IMPROVEMENTS	1,745.58	41,020.58	125,000.00	83,979.42	32.8
10-552-779-10 CAPITAL IMP PROJECT WIRE	.00	10,804.00	50,000.00	39,196.00	21.6
10-552-820-00 UTILITY FRANCHISE FEE	11,220.89	144,553.72	144,180.00	(373.72)	100.3
10-552-830-00 INVENTORY CONTRA ACCOUNT	.00	8,927.00	55,000.00	46,073.00	16.2
10-552-850-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
10-552-880-00 SUMMER ENTERTAINMENT	.00	8,063.32	5,000.00	(3,063.32)	161.3
TOTAL GENERAL ADMINISTRATION	47,270.67	737,437.80	1,129,838.00	392,400.20	65.3
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	153,643.60	1,919,496.36	2,555,833.00	636,336.64	75.1
NET REVENUE OVER EXPENDITURES	56,565.99	1,011,619.73	62,047.00	(949,572.73)	1630.4

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2024

GAS FUND

ASSETS

11-100-000-00	CASH - COMBINED FUND	275,286.17	
11-100-000-01	PETTY CASH	76.70	
11-112-000-04	COLOTRUST - X8002	3,118,844.41	
11-132-000-00	A/R - USERS	238,541.14	
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.	(276,115.00)	
11-168-000-00	TRUCKS & EQUIPMENT	220,929.50	
11-169-000-00	TRUCKS & EQUIP. ACCUM DEPR.	(127,952.89)	
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	(77,994.00)	
11-186-000-00	VALVE SYSTEM	16,016.00	
11-187-000-00	VALVE SYSTEM - ACCUM DEP	(5,200.00)	
	TOTAL ASSETS		3,887,454.29

LIABILITIES AND EQUITY

LIABILITIES

11-201-000-00	A/P - TRADE	2,847.86	
11-210-000-00	COMPENSATED ABSENCES	22,204.46	
11-211-000-00	SALES TAX PAYABLE	689.40	
11-220-000-00	DEPOSITS - METERS	54,020.87	
11-220-000-10	UNALLOCATED LEAP PAYMENTS	21,354.08	
11-221-000-60	VEHICLE LEASE PAYABLE	14,871.00	
11-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		188,483.79

FUND EQUITY

11-300-000-00	OPENING BALANCE EQUITY	2,638,638.66	
11-391-000-00	INVESTED IN CAPITAL ASSETS NET	206,555.71	
11-391-000-10	CAPITAL RESERVE	21,988.17	
	REVENUE OVER EXPENDITURES - YTD	831,787.96	
	BALANCE - CURRENT DATE	831,787.96	
	TOTAL FUND EQUITY		3,698,970.50
	TOTAL LIABILITIES AND EQUITY		3,887,454.29

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
11-430-000-40	2,695.61	32,710.52	31,164.00	(1,546.52)	105.0
11-430-000-50	.00	1,875.00	5,625.00	3,750.00	33.3
	<u>2,695.61</u>	<u>34,585.52</u>	<u>36,789.00</u>	<u>2,203.48</u>	<u>94.0</u>
<u>GAS SALES</u>					
11-436-000-00	241,739.80	2,198,815.06	2,430,000.00	231,184.94	90.5
11-436-000-50	.00	.00	10,000.00	10,000.00	.0
	<u>241,739.80</u>	<u>2,198,815.06</u>	<u>2,440,000.00</u>	<u>241,184.94</u>	<u>90.1</u>
<u>MISC INCOME</u>					
11-445-000-00	.00	2,070.63	1,000.00	(1,070.63)	207.1
	<u>.00</u>	<u>2,070.63</u>	<u>1,000.00</u>	<u>(1,070.63)</u>	<u>207.1</u>
<u>INTEREST</u>					
11-446-000-00	12,405.11	148,333.77	100,000.00	(48,333.77)	148.3
	<u>12,405.11</u>	<u>148,333.77</u>	<u>100,000.00</u>	<u>(48,333.77)</u>	<u>148.3</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>256,840.52</u>	<u>2,383,804.98</u>	<u>2,585,289.00</u>	<u>201,484.02</u>	<u>92.2</u>

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COST OF GOODS SOLD</u>						
11-550-300-00	PURCHASE OF GAS	79,398.39	916,658.09	1,657,500.00	740,841.91	55.3
	TOTAL COST OF GOODS SOLD	79,398.39	916,658.09	1,657,500.00	740,841.91	55.3

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
11-552-522-00	16,504.00	242,089.72	251,383.00	9,293.28	96.3
11-552-522-10	.00	.00	3,297.00	3,297.00	.0
11-552-523-20	1,262.57	17,924.42	19,231.00	1,306.58	93.2
11-552-523-30	233.21	3,697.49	7,541.00	3,843.51	49.0
11-552-523-40	2,774.37	27,560.89	41,163.00	13,602.11	67.0
11-552-526-00	22.83	257.93	750.00	492.07	34.4
11-552-526-10	.00	.00	800.00	800.00	.0
11-552-526-20	134.33	581.00	800.00	219.00	72.6
11-552-527-10	185.63	3,117.51	5,000.00	1,882.49	62.4
11-552-530-00	.00	4,850.00	4,500.00	(350.00)	107.8
11-552-532-00	.00	10,250.00	10,500.00	250.00	97.6
11-552-533-00	441.11	7,956.27	9,000.00	1,043.73	88.4
11-552-534-10	.00	.00	2,000.00	2,000.00	.0
11-552-534-20	642.75	7,401.00	7,500.00	99.00	98.7
11-552-534-30	1,023.50	2,688.22	1,875.00	(813.22)	143.4
11-552-534-35	.00	624.75	.00	(624.75)	.0
11-552-534-40	.00	57.25	2,500.00	2,442.75	2.3
11-552-534-45	500.00	3,000.00	3,000.00	.00	100.0
11-552-534-50	1,525.65	3,275.93	2,750.00	(525.93)	119.1
11-552-535-11	80.82	860.74	3,000.00	2,139.26	28.7
11-552-535-20	.00	2,972.41	6,000.00	3,027.59	49.5
11-552-535-30	.00	319.00	20,000.00	19,681.00	1.6
11-552-537-00	.00	1,447.44	20,000.00	18,552.56	7.2
11-552-537-01	235.09	8,255.99	7,500.00	(755.99)	110.1
11-552-537-20	125.00	562.50	500.00	(62.50)	112.5
11-552-538-00	.00	7,073.88	10,000.00	2,926.12	70.7
11-552-538-10	1,098.13	9,742.52	6,500.00	(3,242.52)	149.9
11-552-538-20	.00	.00	1,250.00	1,250.00	.0
11-552-540-00	.00	2,604.68	3,000.00	395.32	86.8
11-552-540-10	1,800.00	21,600.00	21,600.00	.00	100.0
11-552-542-10	(294.65)	3,797.34	6,900.00	3,102.66	55.0
11-552-542-20	249.48	1,745.56	1,500.00	(245.56)	116.4
11-552-542-30	77.78	1,150.26	15,000.00	13,849.74	7.7
11-552-544-00	1,667.44	20,071.79	18,000.00	(2,071.79)	111.5
11-552-545-10	1,166.81	23,384.77	24,500.00	1,115.23	95.5
11-552-548-10	.00	2,587.00	2,250.00	(337.00)	115.0
11-552-550-10	84.19	1,173.68	750.00	(423.68)	156.5
11-552-551-00	87.68	1,235.79	625.00	(610.79)	197.7
11-552-556-00	.00	90.19	2,000.00	1,909.81	4.5
11-552-556-20	.00	19,834.64	28,000.00	8,165.36	70.8
11-552-587-30	.00	386.50	5,000.00	4,613.50	7.7
11-552-595-00	.00	1,747.16	1,800.00	52.84	97.1
11-552-675-00	75.46	4,465.38	7,400.00	2,934.62	60.3
11-552-676-00	.00	15.96	2,000.00	1,984.04	.8
11-552-679-00	.00	1,179.73	2,500.00	1,320.27	47.2
11-552-731-00	.00	468.00	5,000.00	4,532.00	9.4
11-552-731-20	.00	959.74	15,000.00	14,040.26	6.4
11-552-772-00	.00	.00	10,450.00	10,450.00	.0
11-552-772-05	1,458.50	17,500.50	17,500.00	(.50)	100.0
11-552-776-00	.00	.00	3,000.00	3,000.00	.0
11-552-779-00	.00	.00	35,000.00	35,000.00	.0
11-552-820-00	14,504.39	131,928.90	145,800.00	13,871.10	90.5

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
11-552-850-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
11-552-860-00 VERIFORCE	.00	3,025.00	3,025.00	.00	100.0
11-552-880-00 SUMMER ENTERTAINMENT	.00	7,839.50	5,000.00	(2,839.50)	156.8
TOTAL GENERAL ADMINISTRATION	47,666.07	635,358.93	831,940.00	196,581.07	76.4
 <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	 127,064.46	 1,552,017.02	 2,501,440.00	 949,422.98	 62.0
 NET REVENUE OVER EXPENDITURES	 129,776.06	 831,787.96	 83,849.00	 (747,938.96)	 992.0

TOWN OF CENTER
BALANCE SHEET
DECEMBER 31, 2024

WATER FUND

ASSETS

12-100-000-00	CASH - COMBINED FUND	(16,903.29)
12-100-000-01	PETTY CASH		76.64
12-112-000-06	COLOTRUST - X8004		172,867.84
12-132-000-00	A/R - WATER		70,069.70
12-150-000-00	INVENTORY		238,947.06
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		306,076.00
12-167-000-00	DISTRIBUTION - ACCUM DEPR.	(268,414.00)
12-168-000-00	TRUCKS AND EQUIPMENT		58,303.08
12-169-000-00	TRUCKS & EQUIP. ACCUM DEPR	(52,915.00)
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	(105,298.00)
12-178-000-00	WATER TOWER		1,382,513.18
12-179-000-00	WATER TOWER - ACCUM DEPR	(117,130.00)
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
12-185-000-00	SYSTEM IMPROVEMENTS-ACCUM DEPR	(40,163.00)
			3,965,302.15
	TOTAL ASSETS		3,965,302.15

LIABILITIES AND EQUITY

LIABILITIES

12-201-000-00	A/P - TRADE		4,149.69
12-210-000-00	COMPENSATED ABSENCES		24,988.18
12-220-000-00	DEPOSITS - METERS		10,099.33
12-221-000-10	CWRPDA LOAN L/T DEBT-WATERTANK		753,716.73
12-221-000-20	CWRPDA LOAN 2019- WATER METERS		914,908.08
12-233-000-00	DUE TO LIGHT & POWER FUND		125,000.00
			1,832,862.01
	TOTAL LIABILITIES		1,832,862.01

FUND EQUITY

12-300-000-00	OPENING BALANCE EQUITY		1,489,234.46
12-391-000-00	INVESTED IN CAPITAL ASSETS NET		556,712.00
12-391-000-10	CAPITAL RESERVE		5,596.10
	REVENUE OVER EXPENDITURES - YTD	80,897.58	
	BALANCE - CURRENT DATE		80,897.58
	TOTAL FUND EQUITY		2,132,440.14
	TOTAL LIABILITIES AND EQUITY		3,965,302.15

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
12-430-000-40	16,469.54	197,997.68	198,016.00	18.32	100.0
12-430-000-50	.00	1,875.00	5,625.00	3,750.00	33.3
	<u>16,469.54</u>	<u>199,872.68</u>	<u>203,641.00</u>	<u>3,768.32</u>	<u>98.2</u>
<u>WATER SALES</u>					
12-436-000-00	79,478.58	559,609.63	980,000.00	420,390.37	57.1
	<u>79,478.58</u>	<u>559,609.63</u>	<u>980,000.00</u>	<u>420,390.37</u>	<u>57.1</u>
<u>MISC INCOME</u>					
12-445-000-00	34.84	3,577.55	1,200.00	(2,377.55)	298.1
	<u>34.84</u>	<u>3,577.55</u>	<u>1,200.00</u>	<u>(2,377.55)</u>	<u>298.1</u>
<u>INTEREST</u>					
12-446-000-00	687.56	8,900.42	7,600.00	(1,300.42)	117.1
	<u>687.56</u>	<u>8,900.42</u>	<u>7,600.00</u>	<u>(1,300.42)</u>	<u>117.1</u>
<u>SOURCE 458</u>					
12-458-000-00	.00	1,000.00	.00	(1,000.00)	.0
	<u>.00</u>	<u>1,000.00</u>	<u>.00</u>	<u>(1,000.00)</u>	<u>.0</u>
<u>LABOR/SERVICE CHARGES</u>					
12-459-000-00	.00	95.00	500.00	405.00	19.0
	<u>.00</u>	<u>95.00</u>	<u>500.00</u>	<u>405.00</u>	<u>19.0</u>
	<u>96,670.52</u>	<u>773,055.28</u>	<u>1,192,941.00</u>	<u>419,885.72</u>	<u>64.8</u>

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
12-552-522-00	SALARIES - WATER	11,519.76	180,147.87	195,184.00	15,036.13 92.3
12-552-522-10	EMPLOYEE MERIT BONUS	.00	.00	2,600.00	2,600.00 .0
12-552-523-20	EMPLOYER - FICA/MEDICARE	881.29	12,871.40	14,932.00	2,060.60 86.2
12-552-523-30	EMPLOYER SHARE - PENSION	197.89	2,994.44	5,856.00	2,861.56 51.1
12-552-523-40	EMPLOYER SHARE - HEALTH	1,904.63	21,206.66	32,693.00	11,486.34 64.9
12-552-526-00	MUTUAL OF OMAHA	16.20	201.92	750.00	548.08 26.9
12-552-526-10	REQUIRED HEALTH CARE	.00	.00	500.00	500.00 .0
12-552-526-20	UNEMPLOYMENT	149.25	645.55	900.00	254.45 71.7
12-552-530-00	TOWN BOARD COMPENSATION	.00	4,850.00	4,500.00	(350.00) 107.8
12-552-532-00	AUDIT EXPENSE	.00	10,250.00	10,500.00	250.00 97.6
12-552-533-00	WORKERS COMP EXPENSE	315.29	6,470.91	7,000.00	529.09 92.4
12-552-534-10	SENSUS/RMS SUPPORT	.00	.00	2,000.00	2,000.00 .0
12-552-534-20	ACCOUNTING SOFTWARE	642.75	7,401.00	7,500.00	99.00 98.7
12-552-534-30	WEB SITE/EMAIL ACCOUNTS	1,023.50	6,692.04	1,875.00	(4,817.04) 356.9
12-552-534-35	DISPATCH EXPENSE	.00	624.75	.00	(624.75) .0
12-552-534-40	ELECTRONIC EQUIPMENT/SOFTWARE	.00	57.25	2,500.00	2,442.75 2.3
12-552-534-45	IT/AUTOMOTIVE SERVICES	500.00	3,000.00	3,000.00	.00 100.0
12-552-534-50	COMPUTERS	.00	1,750.27	2,750.00	999.73 63.7
12-552-535-11	TOWN BOARD TRAINING/EXP	80.82	944.23	3,000.00	2,055.77 31.5
12-552-535-20	TRAVEL EXPENSES	.00	4,093.36	6,000.00	1,906.64 68.2
12-552-535-30	TRAINING EXPENSES	640.00	1,958.99	5,000.00	3,041.01 39.2
12-552-537-00	ENGINEERING/PROFESSIONAL FEES	.00	1,604.62	30,000.00	28,395.38 5.4
12-552-537-01	TELEPHONE/CELL PHONE	235.07	8,255.41	7,500.00	(755.41) 110.1
12-552-537-20	DONATIONS	125.00	562.50	500.00	(62.50) 112.5
12-552-538-00	LEGAL SERVICES	1,098.11	9,742.44	30,000.00	20,257.56 32.5
12-552-538-11	PROFESSIONAL SERVICE FEES	423.50	12,190.50	7,000.00	(5,190.50) 174.2
12-552-538-20	LITIGATION DEDUCTIBLE	.00	.00	1,250.00	1,250.00 .0
12-552-540-00	ELECTION EXPENSE	.00	2,604.64	3,000.00	395.36 86.8
12-552-540-10	PUBLIC SAFETY	1,447.16	17,365.92	17,366.00	.08 100.0
12-552-542-10	OFFICE SUPPLIES	(294.64)	3,835.29	6,900.00	3,064.71 55.6
12-552-542-20	POSTAGE	614.48	2,194.61	1,500.00	(694.61) 146.3
12-552-542-30	OFFICE EQUIPMENT/LEASES	77.77	1,150.27	9,875.00	8,724.73 11.7
12-552-544-00	UTILITIES	(539.93)	21,951.73	21,500.00	(451.73) 102.1
12-552-545-10	INSURANCE-GENERAL LIABILITY	1,166.80	23,384.72	21,500.00	(1,884.72) 108.8
12-552-548-10	MEMBERSHIP/DUES	.00	4,100.93	2,750.00	(1,350.93) 149.1
12-552-550-10	ADVERTISING	84.18	1,173.57	750.00	(423.57) 156.5
12-552-551-00	DRUG TESTING	87.66	710.73	625.00	(85.73) 113.7
12-552-553-10	WATER ASSESSMENTS	33.44	14,686.57	25,000.00	10,313.43 58.8
12-552-557-00	MISCELLANEOUS EXPENSE	.00	238.87	1,700.00	1,461.13 14.1
12-552-587-30	VEHICLE MAINT/REPAIR	.00	12.50	1,500.00	1,487.50 .8
12-552-595-00	UNIFORMS	769.92	2,874.02	2,800.00	(74.02) 102.6
12-552-627-10	FUEL & OIL	202.97	3,220.30	2,500.00	(720.30) 128.8
12-552-675-00	TOOLS/EQUIPMENT/SUPPLIES	121.27	7,964.60	10,000.00	2,035.40 79.7
12-552-676-00	SHOP/FACILITY MAINTENANCE	.00	1,819.25	3,000.00	1,180.75 60.6
12-552-679-00	SAFETY EQUIPMENT	.00	735.68	1,500.00	764.32 49.1
12-552-723-00	WATER TREATMENT/TESTING	2,370.00	10,475.12	15,000.00	4,524.88 69.8
12-552-731-00	PIPELINE/VALVING/DISTRIBUTION	.00	7,016.02	10,000.00	2,983.98 70.2
12-552-731-30	FIRE HYDRANTS REPAIR AND REPLA	.00	.00	12,000.00	12,000.00 .0
12-552-772-00	CONTINGENCY	.00	.00	5,000.00	5,000.00 .0
12-552-772-01	LOAN PAYMENTS	.00	4,786.99	98,186.00	93,399.01 4.9
12-552-772-60	ALLOC TO ECONOMIC DEV FUND	1,458.00	17,499.00	17,500.00	1.00 100.0
12-552-776-00	METER EXPENSES- COMMERCIAL	.00	350.00	7,500.00	7,150.00 4.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
12-552-776-10 PUMP MAINTENANCE/REPAIRS	.00	9,897.25	15,000.00	5,102.75	66.0
12-552-820-00 UTILITY FRANCHISE FEE	2,384.36	16,788.29	29,400.00	12,611.71	57.1
12-552-830-00 INVENTORY CONTRA ACCOUNT	.00	16,650.00	.00	(16,650.00)	.0
12-552-850-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
12-552-860-00 ANNUAL WATER TANK INSPECTION	.00	2,950.00	5,000.00	2,050.00	59.0
12-552-870-00 GENERAL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
12-552-880-00 SUMMER ENTERTAINMENT	.00	7,872.14	5,000.00	(2,872.14)	157.4
TOTAL GENERAL ADMINISTRATION	29,736.50	502,825.12	741,642.00	238,816.88	67.8
 <u>SANITATION</u>					
12-565-522-00 SALARIES	11,304.30	150,512.62	149,216.00	(1,296.62)	100.9
12-565-522-10 EMPLOYEE MERIT BONUS	.00	.00	1,710.00	1,710.00	.0
12-565-523-20 EMPLOYER - FICA/MEDICARE	864.80	11,514.36	11,415.00	(99.36)	100.9
12-565-523-30 EMPLOYER SHARE - PENSION	169.38	2,207.49	4,476.00	2,268.51	49.3
12-565-523-40 EMPLOYER SHARE - HEALTH	1,758.48	19,685.46	18,762.00	(923.46)	104.9
12-565-526-00 MUTUAL OF OMAHA	18.00	216.00	.00	(216.00)	.0
12-565-533-00 WORKERS COMP EXPENSE	308.90	5,196.65	5,500.00	303.35	94.5
12-565-598-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
12-565-723-00 PROFESSIONAL SERVICE FEES	.00	.00	15,000.00	15,000.00	.0
TOTAL SANITATION	14,423.86	189,332.58	207,079.00	17,746.42	91.4
 TOTAL FUND EXPENDITURES	 44,160.36	 692,157.70	 948,721.00	 256,563.30	 73.0
 NET REVENUE OVER EXPENDITURES	 52,510.16	 80,897.58	 244,220.00	 163,322.42	 33.1