

TOWN OF CENTER
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2025

COMBINED CASH ACCOUNTS

99-111-000-60	1ST SOUTHWEST BANK 251002691	1,090,149.74
99-111-000-90	XPRESS DEPOSIT ACCOUNT	1,706.95
		1,091,856.69
	TOTAL COMBINED CASH	1,091,856.69
99-100-000-00	CASH - ALLOCATED TO OTHER FUND	(1,091,856.69)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	113,688.78
5	ALLOCATION TO CONSERVATION TRUST FUND	6,807.33
6	ALLOCATION TO ECONOMIC DEVELOPMENT FUND	3,988.63
7	ALLOCATION TO STREET IMPROVEMENT FUND	442.76
10	ALLOCATION TO LIGHT & POWER FUND	404,505.24
11	ALLOCATION TO GAS FUND	512,125.32
12	ALLOCATION TO WATER FUND	50,298.63
		1,091,856.69
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,091,856.69
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(1,091,856.69)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF CENTER
BALANCE SHEET
FEBRUARY 28, 2025

GENERAL FUND

ASSETS

01-100-000-00	CASH - COMBINED FUND	113,688.78	
01-100-000-01	PETTY CASH	76.70	
01-112-000-00	COLOTRUST - X8007 (AMR RESC)	231,055.42	
01-112-000-02	COLOTRUST - X8001 GENERAL	808,326.09	
01-126-000-00	A/R - STATE HIGHWAY USERS	4,919.00	
01-127-000-00	A/R - STATE - SALES TAXES	100,791.93	
01-129-000-00	A/R GRANTS	7,800.00	
01-130-000-00	A/R - PROPERTY TAXES	274,544.00	
01-131-000-00	A/R - SEWER - SANITATION	121,527.00	
01-134-000-00	A/R TAX CERTIFICATION	2,740.66	
01-160-000-00	LAND- OLD DUMP	9,404.00	
	TOTAL ASSETS		1,674,873.58

LIABILITIES AND EQUITY

LIABILITIES

01-201-000-00	A/P - TRADE	107,217.36	
01-201-000-01	ACCRUED EXPENDITURES	10,193.00	
01-204-000-00	FICA PAYABLE	(.08)	
01-208-000-10	HEALTH INSURANCE PAYABLE	(495.56)	
01-208-000-30	DENTAL INSURANCE PAYABLE	84.66	
01-208-000-50	MUTUAL OF OMAHA PAYABLE	(27.00)	
01-209-000-00	POLICE PENSION PAYABLE	(1,366.71)	
01-209-000-50	POLICE D & D PAYABLE	(639.33)	
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	181,202.71	
01-220-000-01	DEPOSITS - SANITATION	9,576.44	
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.	121,527.00	
	TOTAL LIABILITIES		712,905.92

FUND EQUITY

01-300-000-00	OPENING BALANCE EQUITY	819,029.09	
01-314-000-00	TABOR - FUND BALANCE	54,279.00	
01-395-000-00	RESERVE FOR INVENTORY	9,404.00	
	REVENUE OVER EXPENDITURES - YTD	79,255.57	
	BALANCE - CURRENT DATE	79,255.57	
	TOTAL FUND EQUITY		961,967.66
	TOTAL LIABILITIES AND EQUITY		1,674,873.58

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>PROPERTY TAXES</u>						
01-402-000-00	PROPERTY TAXES - SAGUACHE CTY	10,913.52	11,729.22	117,413.00	105,683.78	10.0
01-402-000-01	SPECIFIC OWNERSHIP TAX/MV -SAG	1,468.51	2,724.71	19,500.00	16,775.29	14.0
01-402-000-02	DELINQUENT PROPERTY TAXES-SAG	.00	.00	150.00	150.00	.0
01-402-000-03	W&S LIENS-SAG	.00	.00	400.00	400.00	.0
01-402-000-05	INTEREST-SAGUACHE CTY	.00	.00	250.00	250.00	.0
01-402-000-20	PROPERTY TAXES - RIO GRANDE CT	43.00	60.20	165,258.00	165,197.80	.0
01-402-000-21	SPECIFIC OWNERSHIP TAX R.G.	2,510.88	4,033.77	15,000.00	10,966.23	26.9
	TOTAL PROPERTY TAXES	14,935.91	18,547.90	317,971.00	299,423.10	5.8
<u>TAXES</u>						
01-404-000-00	SALES TAX REVENUE	51,376.91	104,487.51	500,000.00	395,512.49	20.9
01-404-000-10	MINERAL/SEVERANCE TAX	.00	.00	15,000.00	15,000.00	.0
01-404-000-20	CIGARETTE TAXES	70.17	200.03	950.00	749.97	21.1
01-404-000-30	HIGHWAY USERS - HUTF	6,538.38	13,375.46	51,621.00	38,245.54	25.9
01-404-000-40	DMV TAX	4,201.98	4,275.45	1,500.00	(2,775.45)	285.0
01-404-000-50	DISPOSABLE BAG FEE	.00	192.84	1,000.00	807.16	19.3
	TOTAL TAXES	62,187.44	122,531.29	570,071.00	447,539.71	21.5
<u>INTERFUND CHARGES</u>						
01-430-000-40	SANITATION DISTRICT ADMIN	4,517.50	31,833.44	33,114.00	1,280.56	96.1
	TOTAL INTERFUND CHARGES	4,517.50	31,833.44	33,114.00	1,280.56	96.1
<u>PERMIT REVENUE</u>						
01-432-000-10	BUILDING/PLANNING PERMITS	300.00	400.00	4,000.00	3,600.00	10.0
01-432-000-20	VENDOR PERMITS	.00	.00	650.00	650.00	.0
01-432-000-30	LIQUOR LICENSES	.00	101.25	350.00	248.75	28.9
01-432-000-40	CONTRACTOR LICENSE	.00	40.00	300.00	260.00	13.3
01-432-000-50	DOG LICENSE	155.00	175.00	250.00	75.00	70.0
01-432-000-55	ANIMAL RELEASE	130.00	130.00	500.00	370.00	26.0
01-432-000-60	BUSINESS LICENSE	40.00	190.00	500.00	310.00	38.0
	TOTAL PERMIT REVENUE	625.00	1,036.25	6,550.00	5,513.75	15.8
<u>FRANCHISES FEES</u>						
01-435-000-00	FRANCHISE FEES - TRASH SERVICE	769.99	1,442.91	10,000.00	8,557.09	14.4
01-435-000-10	FRANCHISE FEES- OTHER	1,507.56	3,042.28	20,000.00	16,957.72	15.2
01-435-000-20	UTILITY FRANCHISE FEE	44,871.49	95,398.88	416,000.00	320,601.12	22.9
	TOTAL FRANCHISES FEES	47,149.04	99,884.07	446,000.00	346,115.93	22.4

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
01-443-000-00 MUNICIPAL COURT REVENUE	130.00	300.00	300.00	.00	100.0
TOTAL COURT REVENUE	130.00	300.00	300.00	.00	100.0
<u>POLICE</u>					
01-444-000-00 CODE ENFORCEMENT	.00	.00	500.00	500.00	.0
01-444-000-10 POLICE FEES & FINES	530.00	1,595.00	10,000.00	8,405.00	16.0
01-444-000-11 POLICE FEES- RESTITUTION	.00	125.00	1,000.00	875.00	12.5
01-444-000-30 POLICE - SURCHARGE	250.00	800.00	1,000.00	200.00	80.0
01-444-000-45 DONATIONS/REVENUE	.00	.00	6,000.00	6,000.00	.0
01-444-000-50 K-9 REV/FUND RAISING/DONATIONS	.00	.00	3,500.00	3,500.00	.0
01-444-000-70 PUBLIC SAFETY	5,047.16	10,094.32	60,566.00	50,471.68	16.7
TOTAL POLICE	5,827.16	12,614.32	82,566.00	69,951.68	15.3
<u>MISC REVENUE</u>					
01-445-000-00 MISCELLANEOUS REVENUE	5.50	1,665.65	4,000.00	2,334.35	41.6
01-445-000-01 REFUNDS OF EXPENDITURES	1,086.60	1,086.60	.00	(1,086.60)	.0
01-445-000-03 N S F CHARGES	.00	.00	50.00	50.00	.0
01-445-000-10 LEASE PROCEEDS	120.25	241.37	.00	(241.37)	.0
01-445-000-20 JULY 4 FIREWORKS	.00	.00	500.00	500.00	.0
TOTAL MISC REVENUE	1,212.35	2,993.62	4,550.00	1,556.38	65.8
<u>INTEREST INCOME</u>					
01-446-000-10 INTEREST INCOME - GENERAL	3,736.50	7,861.33	32,000.00	24,138.67	24.6
TOTAL INTEREST INCOME	3,736.50	7,861.33	32,000.00	24,138.67	24.6
<u>GRANTS</u>					
01-450-000-50 GRANTS - GF FEDERAL GRANT REV	.00	.00	325,000.00	325,000.00	.0
01-450-000-51 GRANTS - GF STATE GRANT REV	3,614.00	29,609.34	.00	(29,609.34)	.0
01-450-000-52 GRANTS - GF OTHER GRANT REV	.00	.00	30,000.00	30,000.00	.0
01-450-000-60 GRANTS - SP FEDERAL GRANT REV	.00	.00	682,000.00	682,000.00	.0
01-450-000-61 GRANTS - SP STATE GRANT REV	.00	.00	537,000.00	537,000.00	.0
01-450-000-62 GRANTS - SP OTHER GRANT REV	.00	.00	1,468.00	1,468.00	.0
01-450-000-71 GRANTS - PS STATE GRANT REV	.00	7,800.00	244,000.00	236,200.00	3.2
01-450-000-72 GRANTS - PS OTHER GRANT REV	.00	.00	43,900.00	43,900.00	.0
TOTAL GRANTS	3,614.00	37,409.34	1,863,368.00	1,825,958.66	2.0

TOWN OF CENTER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	143,934.90	335,011.56	3,356,490.00	3,021,478.44	10.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
01-552-000-70	GRANTS - GF FEDERAL GRANT EXP	3,614.00	39,255.34	325,000.00	285,744.66 12.1
01-552-000-72	GRANTS - GF OTHER GRANT EXP	.00	.00	30,000.00	30,000.00 .0
01-552-522-00	SALARIES	5,644.56	11,262.62	69,948.00	58,685.38 16.1
01-552-522-10	EMPLOYEE MERIT BONUS	.00	.00	839.00	839.00 .0
01-552-523-20	EMPLOYER - FICA/MEDICARE	431.81	861.60	5,351.00	4,489.40 16.1
01-552-523-30	EMPLOYER SHARE - PENSION	86.82	175.14	2,098.00	1,922.86 8.4
01-552-523-40	EMPLOYER SHARE - HEALTH	768.27	1,540.25	9,002.00	7,461.75 17.1
01-552-526-00	MUTUAL OF OMAHA	5.40	10.80	100.00	89.20 10.8
01-552-526-20	UNEMPLOYMENT	.00	.00	2,000.00	2,000.00 .0
01-552-526-30	EMPLOYEE APPRECIATION EXPENSE	138.69	138.69	1,500.00	1,361.31 9.3
01-552-530-00	TOWN BOARD COMPENSATION	.00	.00	4,500.00	4,500.00 .0
01-552-532-00	AUDIT EXPENSE	.00	.00	10,500.00	10,500.00 .0
01-552-533-00	WORKERS COMP EXPENSE	207.91	415.82	2,300.00	1,884.18 18.1
01-552-534-10	SENSUS/RMS SUPPORT	.00	105.87	.00	(105.87) .0
01-552-534-20	ACCOUNTING SOFTWARE	638.25	1,266.00	7,500.00	6,234.00 16.9
01-552-534-30	WEB SITE/EMAIL ACCOUNTS	297.00	316.99	3,000.00	2,683.01 10.6
01-552-534-40	ELECTRONIC EQUIPMENT/SOFTWARE	.00	.00	1,750.00	1,750.00 .0
01-552-534-45	IT/AUTOMOTIVE SERVICES	250.00	250.00	3,000.00	2,750.00 8.3
01-552-534-50	COMPUTERS	.00	1,396.27	2,000.00	603.73 69.8
01-552-535-10	TOWN BOARD TRAINING/EXP	226.75	226.75	3,000.00	2,773.25 7.6
01-552-535-20	TRAVEL EXPENSES	200.11	316.46	7,750.00	7,433.54 4.1
01-552-535-30	TRAINING EXPENSES	44.75	44.75	4,000.00	3,955.25 1.1
01-552-537-00	TELEPHONE/CELL PHONE	266.59	502.04	9,000.00	8,497.96 5.6
01-552-537-20	DONATIONS	75.00	75.00	1,000.00	925.00 7.5
01-552-537-30	PARKS AND RECREATION ORG	843.98	843.98	8,500.00	7,656.02 9.9
01-552-538-00	PROFESSIONAL SERVICE FEES	.00	62.50	2,500.00	2,437.50 2.5
01-552-538-10	LEGAL SERVICES	.00	1,220.63	9,300.00	8,079.37 13.1
01-552-538-20	LITIGATION DEDUCTABLE	.00	.00	1,250.00	1,250.00 .0
01-552-538-30	COUNTY TREASURER FEES	203.67	209.38	8,000.00	7,790.62 2.6
01-552-540-00	ELECTION EXPENSE	.00	.00	3,000.00	3,000.00 .0
01-552-542-10	OFFICE SUPPLIES	288.25	923.01	4,500.00	3,576.99 20.5
01-552-542-20	POSTAGE	123.45	230.13	2,000.00	1,769.87 11.5
01-552-542-30	OFFICE EQUIPMENT/LEASES	85.10	226.05	2,500.00	2,273.95 9.0
01-552-543-00	FACILITIES MAINTENANCE	1,692.20	2,055.03	5,000.00	2,944.97 41.1
01-552-543-10	CONTIGENCY- GEN ADMIN.	.00	.00	1,000.00	1,000.00 .0
01-552-543-20	MAINT. - EQUIPMENT	.00	.00	500.00	500.00 .0
01-552-543-30	VEHICLE MAINT/REPAIR	68.73	320.52	1,500.00	1,179.48 21.4
01-552-544-00	UTILITIES	2,060.56	4,823.04	16,200.00	11,376.96 29.8
01-552-545-10	INSURANCE-GENERAL LIABILITY	.00	6,575.37	25,500.00	18,924.63 25.8
01-552-548-10	MEMBERSHIP/DUES	45.00	93.75	2,350.00	2,256.25 4.0
01-552-550-00	TOWN HALL IMPROVEMENTS	3,859.22	5,444.49	60,000.00	54,555.51 9.1
01-552-550-10	ADVERTISING	30.02	65.02	1,300.00	1,234.98 5.0
01-552-551-00	DRUG TESTING	.00	12.25	800.00	787.75 1.5
01-552-555-00	MISCELLANEOUS EXPENSE	505.78	505.96	4,500.00	3,994.04 11.2
01-552-555-10	SPRING CLEAN UP	.00	.00	2,500.00	2,500.00 .0
01-552-555-20	HOLIDAY EXPENSES	.00	225.00	2,500.00	2,275.00 9.0
01-552-555-30	BANK CHARGES	.00	.00	100.00	100.00 .0
01-552-595-00	UNIFORMS	.00	.00	500.00	500.00 .0
01-552-627-10	FUEL & OIL	183.78	183.78	500.00	316.22 36.8
01-552-675-00	COMMUNITY DISASTER FUND	.00	.00	5,000.00	5,000.00 .0
	TOTAL GENERAL ADMINISTRATION	22,885.65	82,180.28	676,438.00	594,257.72 12.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>PUBLIC SAFETY</u>						
01-557-000-71	GRANTS - PS STATE GRANT EXP	706.70	.00	244,000.00	244,000.00	.0
01-557-000-72	GRANTS - PS OTHER GRANT EXP	750.00	750.00	43,900.00	43,150.00	1.7
01-557-522-00	SALARIES - PUBLIC SAFETY	31,269.72	62,427.87	499,448.00	437,020.13	12.5
01-557-522-10	EMPLOYEE MERIT BONUS	.00	.00	6,608.00	6,608.00	.0
01-557-523-20	EMPLOYER - FICA/MEDICARE	553.43	1,105.52	6,815.00	5,709.48	16.2
01-557-523-30	EMPLOYER SHARE - PENSION	48.38	96.91	2,300.00	2,203.09	4.2
01-557-523-40	EMPLOYER SHARE - HEALTH	5,521.47	9,945.00	60,020.00	50,075.00	16.6
01-557-523-80	POLICE EMPLOYER SHARE D&D	478.90	1,213.92	7,000.00	5,786.08	17.3
01-557-523-90	POLICE EMPLOYER SHARE PENSION	2,646.56	5,653.08	33,000.00	27,346.92	17.1
01-557-526-00	MUTUAL OF OMAHA	39.60	79.20	1,000.00	920.80	7.9
01-557-526-10	REQUIRED HEALTH CARE	.00	.00	1,500.00	1,500.00	.0
01-557-533-00	WORKERS COMP EXPENSE	1,128.68	2,257.36	22,000.00	19,742.64	10.3
01-557-534-35	DISPATCH EXPENSE	208.25	416.50	3,000.00	2,583.50	13.9
01-557-534-45	IT/AUTOMOTIVE SERVICES	250.00	250.00	3,000.00	2,750.00	8.3
01-557-535-10	TRAINING EXPENSES	.00	.00	15,000.00	15,000.00	.0
01-557-535-30	TRAVEL EXPENSES	533.34	798.69	6,000.00	5,201.31	13.3
01-557-544-00	UTILITIES	641.90	1,392.96	4,000.00	2,607.04	34.8
01-557-550-10	ADVERTISING	.00	.00	250.00	250.00	.0
01-557-579-10	EQUIPMENT, SUPPLIES, TOOLS	.00	8,777.52	12,000.00	3,222.48	73.2
01-557-579-20	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
01-557-587-10	FUEL & OIL	2,845.38	2,845.38	28,000.00	25,154.62	10.2
01-557-587-20	PAYMENTS ON POLICE VEHICLES	.00	23,601.59	45,500.00	21,898.41	51.9
01-557-587-40	VEHICLE MAINT/REPAIR	296.20	414.07	9,000.00	8,585.93	4.6
01-557-588-00	CAD SYSTEM	.00	4,713.26	4,750.00	36.74	99.2
01-557-588-10	RADIO MAINTENANCE AND REPAIR	.00	.00	4,000.00	4,000.00	.0
01-557-588-30	MISC EQUIP/VIDEO/RADAR	.00	.00	6,000.00	6,000.00	.0
01-557-594-02	PRISONER CARE, DRUG & ALC TEST	77.91	77.91	.00	(77.91)	.0
01-557-594-10	FIREARMS/AMMUNITION	.00	.00	2,000.00	2,000.00	.0
01-557-595-00	UNIFORMS	34.50	273.69	10,000.00	9,726.31	2.7
01-557-596-00	MISCELLANEOUS EXPENSE	242.84	563.43	2,000.00	1,436.57	28.2
01-557-596-20	DRUG INTRADITION/CASE EXPENSE	.00	.00	2,000.00	2,000.00	.0
01-557-596-40	COMMUNITY RELATIONSHIP EXPENSE	.00	.00	1,000.00	1,000.00	.0
01-557-596-50	SUBSCRIPTIONS	127.60	303.05	2,000.00	1,696.95	15.2
01-557-597-10	INVESTIGATION CONTINGENCY	.00	.00	1,500.00	1,500.00	.0
	TOTAL PUBLIC SAFETY	48,401.36	127,956.91	1,090,091.00	962,134.09	11.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
01-558-522-00 SALARIES - COURTS	394.26	793.87	5,278.00	4,484.13	15.0
01-558-522-10 EMPLOYEE MERIT BONUS	.00	.00	100.00	100.00	.0
01-558-523-20 EMPLOYER - FICA/MEDICARE	30.16	60.74	389.00	328.26	15.6
01-558-523-30 EMPLOYER SHARE - PENSION	11.83	11.83	153.00	141.17	7.7
01-558-523-40 EMPLOYER SHARE - HEALTH	70.62	280.63	1,143.00	862.37	24.6
01-558-526-00 MUTUAL OF OMAHA	.90	1.80	20.00	18.20	9.0
01-558-533-00 WORKERS COMP EXPENSE	14.85	29.70	350.00	320.30	8.5
01-558-535-10 TRAINING EXPENSES	.00	.00	500.00	500.00	.0
01-558-535-30 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	.0
01-558-538-40 JUDGE'S SALARY	1,450.00	2,900.00	17,400.00	14,500.00	16.7
01-558-555-00 MISCELLANEOUS EXPENSE	58.97	58.97	300.00	241.03	19.7
TOTAL MUNICIPAL COURT	2,031.59	4,137.54	26,633.00	22,495.46	15.5
<u>BUILDING/PLANNING/CODE ENFORCE</u>					
01-559-522-00 SALARIES - BUILDING & PLANNING	714.31	1,388.42	9,598.00	8,209.58	14.5
01-559-522-10 EMPLOYEE MERIT BONUS	.00	.00	135.00	135.00	.0
01-559-523-20 EMPLOYER - FICA/MEDICARE	54.64	106.22	710.00	603.78	15.0
01-559-523-30 EMPLOYER SHARE - PENSION	7.89	7.89	278.00	270.11	2.8
01-559-523-40 EMPLOYER SHARE - HEALTH	129.93	518.49	1,905.00	1,386.51	27.2
01-559-526-00 MUTUAL OF OMAHA	.60	1.20	20.00	18.80	6.0
01-559-533-00 WORKERS COMP EXPENSE	24.76	49.52	2,900.00	2,850.48	1.7
01-559-535-30 TRAVEL EXPENSES	650.41	650.41	1,000.00	349.59	65.0
01-559-542-20 POSTAGE	.00	.00	500.00	500.00	.0
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	.00	.00	3,000.00	3,000.00	.0
01-559-587-10 FUEL & OIL	251.50	251.50	1,500.00	1,248.50	16.8
01-559-595-00 UNIFORMS	.00	.00	1,000.00	1,000.00	.0
01-559-598-10 ANIMAL CONTROL EXPENSES	.00	.00	10,000.00	10,000.00	.0
TOTAL BUILDING/PLANNING/CODE ENFORCE	1,834.04	2,973.65	33,746.00	30,772.35	8.8

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS AND PARKS</u>					
01-561-000-70 GRANTS - SP FEDERAL GRANT EXP	6,349.94	6,349.94	682,000.00	675,650.06	.9
01-561-000-71 GRANTS - SP STATE GRANT EXP	.00	.00	537,000.00	537,000.00	.0
01-561-000-72 GRANTS - SP OTHER GRANT EXP	.00	.00	1,468.00	1,468.00	.0
01-561-522-00 SALARIES - STREETS & PARKS	9,386.77	18,392.88	119,982.00	101,589.12	15.3
01-561-522-10 EMPLOYEE MERIT BONUS	.00	.00	1,425.00	1,425.00	.0
01-561-523-20 EMPLOYER - FICA/MEDICARE	718.08	1,407.06	8,995.00	7,587.94	15.6
01-561-523-30 EMPLOYER SHARE - PENSION	8.08	8.08	3,528.00	3,519.92	.2
01-561-523-40 EMPLOYER SHARE - HEALTH	1,626.37	3,423.31	27,502.00	24,078.69	12.5
01-561-526-00 MUTUAL OF OMAHA	15.12	30.24	300.00	269.76	10.1
01-561-526-10 REQUIRED HEALTH CARE	.00	.00	600.00	600.00	.0
01-561-533-00 WORKERS COMP EXPENSE	264.35	528.70	3,800.00	3,271.30	13.9
01-561-534-45 IT/AUTOMOTIVE SERVICES	250.00	250.00	3,000.00	2,750.00	8.3
01-561-535-10 TRAINING EXPENSES	.00	.00	1,000.00	1,000.00	.0
01-561-535-30 TRAVEL EXPENSES	.00	.00	1,500.00	1,500.00	.0
01-561-544-00 UTILITIES	2,176.85	2,990.47	22,000.00	19,009.53	13.6
01-561-587-30 VEHICLE MAINT/REPAIR/EQUIPMENT	63.21	156.88	8,000.00	7,843.12	2.0
01-561-595-00 UNIFORMS	392.33	392.33	2,000.00	1,607.67	19.6
01-561-598-10 ANIMAL CONTROL EXPENSES	214.00	214.00	.00	(214.00)	.0
01-561-599-00 SUMMER ENTERTAINMENT	.00	687.50	8,000.00	7,312.50	8.6
01-561-600-00 NEW LIGHTS - CASA BLANCA PARK	.00	.00	5,000.00	5,000.00	.0
01-561-619-00 SAFETY EQUIPMENT	.00	.00	500.00	500.00	.0
01-561-623-00 SHOP MAINTENANCE/REPAIR	.00	.00	3,000.00	3,000.00	.0
01-561-624-45 FERTILIZER & SPRAY FOR PARKS	.00	.00	8,000.00	8,000.00	.0
01-561-624-50 PARK MAINT/REPAIR	1,017.50	1,725.50	20,000.00	18,274.50	8.6
01-561-627-10 FUEL & OIL	1,191.51	1,191.51	8,500.00	7,308.49	14.0
01-561-779-00 TOWN PARK IMPROVEMENT	.00	.00	2,000.00	2,000.00	.0
01-561-781-30 TREES SHRUBS AND FLOWERS	.00	.00	1,500.00	1,500.00	.0
01-561-782-00 CONTINGENCY	.00	.00	2,500.00	2,500.00	.0
01-561-940-00 TOOLS/EQUIPMENT/SUPPLIES	747.23	759.21	40,000.00	39,240.79	1.9
01-561-950-00 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
TOTAL STREETS AND PARKS	24,421.34	38,507.61	1,524,100.00	1,485,592.39	2.5
TOTAL FUND EXPENDITURES	99,573.98	255,755.99	3,351,008.00	3,095,252.01	7.6
NET REVENUE OVER EXPENDITURES	44,360.92	79,255.57	5,482.00	(73,773.57)	1445.7

TOWN OF CENTER
BALANCE SHEET
FEBRUARY 28, 2025

CONSERVATION TRUST FUND

ASSETS

05-100-000-00	CASH - COMBINED FUND	6,807.33	
05-112-000-80	COLOTRUST - X8005	147,118.27	
	TOTAL ASSETS		153,925.60

LIABILITIES AND EQUITY

FUND EQUITY

05-300-000-00	OPENING BALANCE EQUITY	152,860.26	
	REVENUE OVER EXPENDITURES - YTD	1,065.34	
	BALANCE - CURRENT DATE	1,065.34	
	TOTAL FUND EQUITY		153,925.60
	TOTAL LIABILITIES AND EQUITY		153,925.60

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CTF REVENUES</u>					
05-417-000-00 CTF REVENUES	.00	.00	24,000.00	24,000.00	.0
TOTAL CTF REVENUES	.00	.00	24,000.00	24,000.00	.0
<u>INTEREST</u>					
05-445-000-00 INTEREST INCOME	503.94	1,065.34	1,000.00	(65.34)	106.5
TOTAL INTEREST	503.94	1,065.34	1,000.00	(65.34)	106.5
TOTAL FUND REVENUE	503.94	1,065.34	25,000.00	23,934.66	4.3

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

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	503.94	1,065.34	(79,500.00)	(80,565.34)	1.3

TOWN OF CENTER
 BALANCE SHEET
 FEBRUARY 28, 2025

ECONOMIC DEVELOPMENT FUND

ASSETS

06-100-000-00	CASH-COMBINED FUND		3,988.63	
06-112-000-00	COLOTRUST - X8008		466,318.07	
			<u>470,306.70</u>	
	TOTAL ASSETS			<u>470,306.70</u>

LIABILITIES AND EQUITY

FUND EQUITY

06-300-000-00	OPENING BALANCE		445,421.59	
	REVENUE OVER EXPENDITURES - YTD	<u>24,885.11</u>		
	BALANCE - CURRENT DATE		<u>24,885.11</u>	
	TOTAL FUND EQUITY			<u>470,306.70</u>
	TOTAL LIABILITIES AND EQUITY			<u>470,306.70</u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

ECONOMIC DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX & GRANT REVENUE</u>					
06-412-000-00 SALES TAX REVENUE	10,275.38	20,897.50	87,000.00	66,102.50	24.0
06-412-000-71 GRANTS - ED STATE GRANT REV	.00	.00	2,550,000.00	2,550,000.00	.0
06-412-000-72 GRANTS - ED OTHER GRANT REV	.00	.00	7,500.00	7,500.00	.0
TOTAL SALES TAX & GRANT REVENUE	10,275.38	20,897.50	2,644,500.00	2,623,602.50	.8
<u>ALLOCATION FROM UTILITIES</u>					
06-435-000-00 ALLOC FROM UTILITIES	4,375.00	8,750.00	124,500.00	115,750.00	7.0
TOTAL ALLOCATION FROM UTILITIES	4,375.00	8,750.00	124,500.00	115,750.00	7.0
<u>INTEREST</u>					
06-446-000-00 INTEREST INCOME	1,584.69	3,307.61	500.00	(2,807.61)	661.5
TOTAL INTEREST	1,584.69	3,307.61	500.00	(2,807.61)	661.5
TOTAL FUND REVENUE	16,235.07	32,955.11	2,769,500.00	2,736,544.89	1.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

ECONOMIC DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
06-552-000-71 GRANTS - ED STATE GRANT EXP	.00	.00	2,550,000.00	2,550,000.00	.0
06-552-000-72 GRANTS - ED OTHER GRANT EXP	.00	.00	7,500.00	7,500.00	.0
06-552-538-00 PROFESSIONAL SERVICE FEES	7,145.00	8,070.00	46,000.00	37,930.00	17.5
06-552-555-00 MISCELLANEOUS EXPENSE	.00	.00	94,000.00	94,000.00	.0
06-552-772-00 ECONOMIC DEVELOPMENT PROJECTS	.00	.00	32,000.00	32,000.00	.0
TOTAL GENERAL ADMINISTRATION	7,145.00	8,070.00	2,729,500.00	2,721,430.00	.3
TOTAL FUND EXPENDITURES	7,145.00	8,070.00	2,729,500.00	2,721,430.00	.3
NET REVENUE OVER EXPENDITURES	9,090.07	24,885.11	40,000.00	15,114.89	62.2

TOWN OF CENTER
 BALANCE SHEET
 FEBRUARY 28, 2025

STREET IMPROVEMENT FUND

ASSETS

07-100-000-00	CASH - COMBINED FUND		442.76	
07-112-000-00	COLOTRUST - X8006		631,035.10	
07-127-000-00	A/R - STATE - SALES TAX		33,597.31	
			<u> </u>	
	TOTAL ASSETS			<u>665,075.17</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-300-000-00	OPENING BALANCE EQUITY		618,848.94	
	REVENUE OVER EXPENDITURES - YTD	<u>46,226.23</u>		
	BALANCE - CURRENT DATE		<u>46,226.23</u>	
	TOTAL FUND EQUITY			<u>665,075.17</u>
	TOTAL LIABILITIES AND EQUITY			<u>665,075.17</u>

TOWN OF CENTER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX REVENUES</u>					
07-412-000-00 SALES TAX REVENUE	20,550.76	41,795.00	207,000.00	165,205.00	20.2
TOTAL SALES TAX REVENUES	20,550.76	41,795.00	207,000.00	165,205.00	20.2
<u>INTEREST</u>					
07-446-000-00 INTEREST INCOME	2,136.26	4,431.23	22,000.00	17,568.77	20.1
TOTAL INTEREST	2,136.26	4,431.23	22,000.00	17,568.77	20.1
TOTAL FUND REVENUE	22,687.02	46,226.23	229,000.00	182,773.77	20.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

STREET IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>						
07-552-624-40	GRAVEL/ASPHALT	.00	.00	5,000.00	5,000.00	.0
07-552-772-10	ROAD MAINTENANCE - PROJECTS	.00	.00	4,000.00	4,000.00	.0
	TOTAL GENERAL ADMINISTRATION	.00	.00	9,000.00	9,000.00	.0
<u>MAINTENANCE/REPAIRS</u>						
07-561-624-30	STREET SIGNS	.00	.00	2,000.00	2,000.00	.0
07-561-625-00	OPERATIONAL SUPPLIES	.00	.00	5,000.00	5,000.00	.0
07-561-779-00	STREET PAVING	.00	.00	807,300.00	807,300.00	.0
	TOTAL MAINTENANCE/REPAIRS	.00	.00	814,300.00	814,300.00	.0
<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	.00	830,800.00	830,800.00	.0
	NET REVENUE OVER EXPENDITURES	22,687.02	46,226.23	(601,800.00)	(648,026.23)	7.7

TOWN OF CENTER
BALANCE SHEET
FEBRUARY 28, 2025

LIGHT & POWER FUND

ASSETS

10-100-000-00	CASH - COMBINED FUND	404,505.24	
10-100-000-01	PETTY CASH	76.70	
10-112-000-20	COLOTRUST - X8003	5,032,044.05	
10-132-000-00	A/R - USERS	296,097.54	
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	(582,329.00)	
10-168-000-00	TRUCKS & EQUIPMENT	1,089,619.15	
10-169-000-00	TRUCKS -ACCUM DEPRECIATION	(931,681.00)	
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	749,199.04	
10-182-000-00	BUILDINGS	106,400.04	
10-183-000-00	BUILDINGS - ACCUM DEP.	(24,992.00)	
	TOTAL ASSETS		7,376,500.86

LIABILITIES AND EQUITY

LIABILITIES

10-201-000-00	A/P - TRADE	123,387.32	
10-210-000-00	COMPENSATED ABSENCES	7,665.88	
10-211-000-00	SALES TAX PAYABLE	9,896.17	
10-220-000-00	DEPOSITS - METERS	34,043.56	
10-221-000-60	VEHICLE LEASE PAYABLE	14,871.00	
10-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		262,360.05

FUND EQUITY

10-300-000-00	OPENING BALANCE EQUITY	6,290,926.06	
10-391-000-00	INVESTED IN CAPITAL ASSETS NET	583,316.00	
10-391-000-10	CAPITAL RESERVE	29,508.58	
	REVENUE OVER EXPENDITURES - YTD	210,390.17	
	BALANCE - CURRENT DATE	210,390.17	
	TOTAL FUND EQUITY		7,114,140.81
	TOTAL LIABILITIES AND EQUITY		7,376,500.86

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
10-430-000-40	2,759.55	5,519.10	33,114.00	27,594.90	16.7
	2,759.55	5,519.10	33,114.00	27,594.90	16.7
<u>ELECTRICITY SALES</u>					
10-436-000-00	256,473.45	541,629.98	2,655,000.00	2,113,370.02	20.4
	256,473.45	541,629.98	2,655,000.00	2,113,370.02	20.4
<u>MISC INCOME</u>					
10-445-000-00	1,152.39	2,089.27	2,000.00	(89.27)	104.5
	1,152.39	2,089.27	2,000.00	(89.27)	104.5
<u>INTEREST</u>					
10-446-000-00	17,236.72	36,397.57	150,000.00	113,602.43	24.3
	17,236.72	36,397.57	150,000.00	113,602.43	24.3
<u>SALE OF EQUIPMENT/MATERIALS</u>					
10-454-000-00	195.00	965.00	.00	(965.00)	.0
	195.00	965.00	.00	(965.00)	.0
<u>LABOR/SERVICE CHARGES</u>					
10-459-000-00	300.00	300.00	1,100.00	800.00	27.3
	300.00	300.00	1,100.00	800.00	27.3
	278,117.11	586,900.92	2,841,214.00	2,254,313.08	20.7

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

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	120,232.55	240,195.07	1,500,000.00	1,259,804.93	16.0
	TOTAL COST OF GOODS SOLD	<u>120,232.55</u>	<u>240,195.07</u>	<u>1,500,000.00</u>	<u>1,259,804.93</u>	<u>16.0</u>

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
10-552-522-00	16,824.99	33,575.40	243,461.00	209,885.60	13.8
10-552-522-10	.00	.00	3,070.00	3,070.00	.0
10-552-523-20	1,287.12	2,568.52	18,254.00	15,685.48	14.1
10-552-523-30	289.38	522.02	7,158.00	6,635.98	7.3
10-552-523-40	3,115.86	6,947.04	41,695.00	34,747.96	16.7
10-552-526-00	22.83	45.66	750.00	704.34	6.1
10-552-526-10	.00	.00	800.00	800.00	.0
10-552-526-20	.00	.00	800.00	800.00	.0
10-552-530-00	.00	.00	4,500.00	4,500.00	.0
10-552-532-00	.00	.00	10,500.00	10,500.00	.0
10-552-533-00	424.13	848.26	10,500.00	9,651.74	8.1
10-552-534-10	423.50	529.37	3,180.00	2,650.63	16.7
10-552-534-20	638.25	1,266.00	7,500.00	6,234.00	16.9
10-552-534-30	297.00	297.00	1,875.00	1,578.00	15.8
10-552-534-35	208.25	416.50	3,000.00	2,583.50	13.9
10-552-534-40	.00	.00	15,500.00	15,500.00	.0
10-552-534-45	250.00	250.00	3,000.00	2,750.00	8.3
10-552-534-50	.00	1,396.27	2,750.00	1,353.73	50.8
10-552-535-11	226.77	226.77	3,000.00	2,773.23	7.6
10-552-535-20	846.12	962.46	7,750.00	6,787.54	12.4
10-552-535-30	44.75	44.75	6,000.00	5,955.25	.8
10-552-537-00	.00	.00	2,500.00	2,500.00	.0
10-552-537-10	266.59	502.04	7,500.00	6,997.96	6.7
10-552-537-20	75.00	75.00	1,000.00	925.00	7.5
10-552-538-00	59.48	121.98	10,000.00	9,878.02	1.2
10-552-538-10	.00	1,220.63	6,500.00	5,279.37	18.8
10-552-538-20	.00	.00	1,250.00	1,250.00	.0
10-552-539-00	.00	.00	500.00	500.00	.0
10-552-540-00	.00	.00	3,000.00	3,000.00	.0
10-552-540-10	1,800.00	3,600.00	21,600.00	18,000.00	16.7
10-552-542-10	295.13	929.91	6,900.00	5,970.09	13.5
10-552-542-20	113.00	219.68	1,500.00	1,280.32	14.7
10-552-542-30	85.10	226.05	15,000.00	14,773.95	1.5
10-552-544-00	1,698.16	3,470.61	12,000.00	8,529.39	28.9
10-552-545-10	.00	6,575.37	24,000.00	17,424.63	27.4
10-552-548-10	45.00	93.75	7,750.00	7,656.25	1.2
10-552-550-10	30.02	65.02	1,300.00	1,234.98	5.0
10-552-551-00	.00	12.25	625.00	612.75	2.0
10-552-557-00	.00	.00	1,500.00	1,500.00	.0
10-552-587-00	.00	17,966.94	28,450.00	10,483.06	63.2
10-552-587-30	.00	84.32	7,000.00	6,915.68	1.2
10-552-587-40	.00	.00	1,000.00	1,000.00	.0
10-552-595-00	280.18	435.03	4,000.00	3,564.97	10.9
10-552-627-10	661.28	661.28	5,000.00	4,338.72	13.2
10-552-675-00	260.49	363.19	80,000.00	79,636.81	.5
10-552-676-00	160.00	994.01	7,500.00	6,505.99	13.3
10-552-677-00	.00	.00	5,000.00	5,000.00	.0
10-552-679-00	.00	.00	3,000.00	3,000.00	.0
10-552-772-00	.00	.00	14,450.00	14,450.00	.0
10-552-772-01	.00	1,867.70	1,000.00	(867.70)	186.8
10-552-772-05	1,458.50	2,917.00	41,500.00	38,583.00	7.0
10-552-772-20	.00	.00	5,000.00	5,000.00	.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-552-772-50 ELECTRICAL UPGRADE PROJECT	.00	.00	50,000.00	50,000.00	.0
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	50,000.00	50,000.00	.0
10-552-779-10 CAPITAL IMP PROJECT WIRE	.00	.00	35,000.00	35,000.00	.0
10-552-820-00 UTILITY FRANCHISE FEE	20,517.88	43,330.40	212,400.00	169,069.60	20.4
10-552-830-00 INVENTORY CONTRA ACCOUNT	.00	.00	55,000.00	55,000.00	.0
10-552-880-00 SUMMER ENTERTAINMENT	.00	687.50	8,000.00	7,312.50	8.6
TOTAL GENERAL ADMINISTRATION	52,704.76	136,315.68	1,135,268.00	998,952.32	12.0
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	172,937.31	376,510.75	2,701,263.00	2,324,752.25	13.9
NET REVENUE OVER EXPENDITURES	105,179.80	210,390.17	139,951.00	(70,439.17)	150.3

TOWN OF CENTER
BALANCE SHEET
FEBRUARY 28, 2025

GAS FUND

ASSETS

11-100-000-00	CASH - COMBINED FUND	512,125.32	
11-100-000-01	PETTY CASH	76.70	
11-112-000-04	COLOTRUST - X8002	3,262,273.24	
11-132-000-00	A/R - USERS	296,662.94	
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.	(278,214.00)	
11-168-000-00	TRUCKS & EQUIPMENT	220,929.50	
11-169-000-00	TRUCKS & EQUIP. ACCUM DEPR.	(136,816.89)	
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	(79,756.00)	
11-186-000-00	VALVE SYSTEM	16,016.00	
11-187-000-00	VALVE SYSTEM - ACCUM DEP	(5,600.00)	
	TOTAL ASSETS		4,312,719.07

LIABILITIES AND EQUITY

LIABILITIES

11-201-000-00	A/P - TRADE	204,548.98	
11-201-000-01	ACCRUED EXPENDITURES	84,477.60	
11-210-000-00	COMPENSATED ABSENCES	7,665.88	
11-211-000-00	SALES TAX PAYABLE	351.33	
11-220-000-00	DEPOSITS - METERS	53,421.45	
11-220-000-10	UNALLOCATED LEAP PAYMENTS	35,191.51	
11-221-000-60	VEHICLE LEASE PAYABLE	14,871.00	
11-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		473,023.87

FUND EQUITY

11-300-000-00	OPENING BALANCE EQUITY	3,378,365.31	
11-391-000-00	INVESTED IN CAPITAL ASSETS NET	206,555.71	
11-391-000-10	CAPITAL RESERVE	28,273.85	
	REVENUE OVER EXPENDITURES - YTD	226,500.33	
	BALANCE - CURRENT DATE	226,500.33	
	TOTAL FUND EQUITY		3,839,695.20
	TOTAL LIABILITIES AND EQUITY		4,312,719.07

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
11-430-000-40	2,759.55	5,519.10	33,114.00	27,594.90	16.7
	2,759.55	5,519.10	33,114.00	27,594.90	16.7
<u>GAS SALES</u>					
11-436-000-00	293,630.71	628,568.06	2,300,000.00	1,671,431.94	27.3
	293,630.71	628,568.06	2,300,000.00	1,671,431.94	27.3
<u>MISC INCOME</u>					
11-445-000-00	.00	.00	1,000.00	1,000.00	.0
	.00	.00	1,000.00	1,000.00	.0
<u>INTEREST</u>					
11-446-000-00	11,174.57	23,428.83	100,000.00	76,571.17	23.4
	11,174.57	23,428.83	100,000.00	76,571.17	23.4
<u>LABOR/SERVICE CHARGES</u>					
11-459-000-00	.00	.00	7,500.00	7,500.00	.0
	.00	.00	7,500.00	7,500.00	.0
	307,564.83	657,515.99	2,441,614.00	1,784,098.01	26.9

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COST OF GOODS SOLD</u>						
11-550-300-00	PURCHASE OF GAS	201,918.00	286,395.60	1,300,000.00	1,013,604.40	22.0
	TOTAL COST OF GOODS SOLD	201,918.00	286,395.60	1,300,000.00	1,013,604.40	22.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
11-552-522-00	16,825.24	33,575.95	243,466.00	209,890.05	13.8
11-552-522-10	.00	.00	3,070.00	3,070.00	.0
11-552-523-20	1,287.13	2,568.56	18,254.00	15,685.44	14.1
11-552-523-30	289.36	522.02	7,158.00	6,635.98	7.3
11-552-523-40	3,115.92	6,947.15	41,696.00	34,748.85	16.7
11-552-526-00	22.83	45.66	750.00	704.34	6.1
11-552-526-10	.00	.00	800.00	800.00	.0
11-552-526-20	.00	.00	800.00	800.00	.0
11-552-527-10	661.29	661.29	5,000.00	4,338.71	13.2
11-552-530-00	.00	.00	4,500.00	4,500.00	.0
11-552-532-00	.00	.00	10,500.00	10,500.00	.0
11-552-533-00	424.14	848.28	10,500.00	9,651.72	8.1
11-552-534-10	.00	105.87	3,180.00	3,074.13	3.3
11-552-534-20	638.25	1,266.00	7,500.00	6,234.00	16.9
11-552-534-30	297.00	297.00	1,875.00	1,578.00	15.8
11-552-534-35	208.25	416.50	3,000.00	2,583.50	13.9
11-552-534-40	.00	.00	15,500.00	15,500.00	.0
11-552-534-45	250.00	250.00	3,000.00	2,750.00	8.3
11-552-534-50	.00	1,396.27	2,750.00	1,353.73	50.8
11-552-535-11	226.77	226.77	3,000.00	2,773.23	7.6
11-552-535-20	200.12	316.46	7,750.00	7,433.54	4.1
11-552-535-30	44.75	44.75	22,000.00	21,955.25	.2
11-552-537-00	.00	225.00	20,000.00	19,775.00	1.1
11-552-537-01	266.59	502.04	7,500.00	6,997.96	6.7
11-552-537-20	75.00	75.00	1,000.00	925.00	7.5
11-552-538-00	.00	62.50	10,000.00	9,937.50	.6
11-552-538-10	.00	1,220.63	6,500.00	5,279.37	18.8
11-552-538-20	.00	.00	1,250.00	1,250.00	.0
11-552-540-00	.00	.00	3,000.00	3,000.00	.0
11-552-540-10	1,800.00	3,600.00	21,600.00	18,000.00	16.7
11-552-542-10	295.13	929.91	6,900.00	5,970.09	13.5
11-552-542-20	113.00	219.68	1,500.00	1,280.32	14.7
11-552-542-30	85.10	226.05	15,000.00	14,773.95	1.5
11-552-544-00	1,866.37	3,384.58	18,000.00	14,615.42	18.8
11-552-545-10	.00	6,575.37	24,500.00	17,924.63	26.8
11-552-548-10	45.00	694.59	2,250.00	1,555.41	30.9
11-552-550-10	30.02	65.02	750.00	684.98	8.7
11-552-551-00	.00	12.25	625.00	612.75	2.0
11-552-556-00	.00	.00	2,000.00	2,000.00	.0
11-552-556-20	.00	17,966.94	28,450.00	10,483.06	63.2
11-552-587-30	.00	.00	6,000.00	6,000.00	.0
11-552-595-00	289.32	289.32	1,800.00	1,510.68	16.1
11-552-675-00	.00	.00	7,400.00	7,400.00	.0
11-552-676-00	.00	.00	28,000.00	28,000.00	.0
11-552-679-00	.00	.00	2,500.00	2,500.00	.0
11-552-731-00	.00	.00	5,000.00	5,000.00	.0
11-552-731-20	.00	.00	15,000.00	15,000.00	.0
11-552-772-00	.00	.00	10,450.00	10,450.00	.0
11-552-772-01	.00	1,867.70	1,000.00	(867.70)	186.8
11-552-772-05	1,458.50	2,917.00	41,500.00	38,583.00	7.0
11-552-772-10	.00	.00	10,000.00	10,000.00	.0
11-552-776-00	.00	.00	3,000.00	3,000.00	.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
11-552-779-00 SYSTEM CAPITAL IMPROVEMENTS	.00	.00	36,500.00	36,500.00	.0
11-552-820-00 UTILITY FRANCHISE FEE	23,490.46	50,285.45	184,000.00	133,714.55	27.3
11-552-860-00 VERIFORCE	3,325.00	3,325.00	3,025.00	(300.00)	109.9
11-552-880-00 SUMMER ENTERTAINMENT	.00	687.50	8,000.00	7,312.50	8.6
TOTAL GENERAL ADMINISTRATION	57,630.54	144,620.06	950,049.00	805,428.94	15.2
 <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	 259,548.54	 431,015.66	 2,262,049.00	 1,831,033.34	 19.1
 NET REVENUE OVER EXPENDITURES	 48,016.29	 226,500.33	 179,565.00	 (46,935.33)	 126.1

TOWN OF CENTER
BALANCE SHEET
FEBRUARY 28, 2025

WATER FUND

ASSETS

12-100-000-00	CASH - COMBINED FUND	50,298.63	
12-100-000-01	PETTY CASH	76.64	
12-112-000-06	COLOTRUST - X8004	174,128.76	
12-132-000-00	A/R - WATER	47,261.12	
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.	(270,801.00)	
12-168-000-00	TRUCKS AND EQUIPMENT	58,303.08	
12-169-000-00	TRUCKS & EQUIP. ACCUM DEPR	(53,130.00)	
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	(107,632.00)	
12-178-000-00	WATER TOWER	1,382,513.18	
12-179-000-00	WATER TOWER - ACCUM DEPR	(140,172.00)	
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	(80,326.00)	
	TOTAL ASSETS		3,942,815.41

LIABILITIES AND EQUITY

LIABILITIES

12-201-000-00	A/P - TRADE	12,466.51	
12-210-000-00	COMPENSATED ABSENCES	9,547.69	
12-220-000-00	DEPOSITS - METERS	10,049.33	
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	
	TOTAL LIABILITIES		1,825,688.34

FUND EQUITY

12-300-000-00	OPENING BALANCE EQUITY	1,522,475.89	
12-391-000-00	INVESTED IN CAPITAL ASSETS NET	556,712.00	
12-391-000-10	CAPITAL RESERVE	6,487.61	
	REVENUE OVER EXPENDITURES - YTD	31,451.57	
	BALANCE - CURRENT DATE	31,451.57	
	TOTAL FUND EQUITY		2,117,127.07
	TOTAL LIABILITIES AND EQUITY		3,942,815.41

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
12-430-000-40	18,035.66	36,071.32	216,427.00	180,355.68	16.7
	18,035.66	36,071.32	216,427.00	180,355.68	16.7
<u>WATER SALES</u>					
12-436-000-00	43,157.32	89,151.46	980,000.00	890,848.54	9.1
	43,157.32	89,151.46	980,000.00	890,848.54	9.1
<u>MISC INCOME</u>					
12-445-000-00	.00	5,517.76	.00	(5,517.76)	.0
	.00	5,517.76	.00	(5,517.76)	.0
<u>INTEREST</u>					
12-446-000-00	596.47	1,260.92	7,500.00	6,239.08	16.8
	596.47	1,260.92	7,500.00	6,239.08	16.8
<u>SOURCE 454</u>					
12-454-000-00	4,682.69	4,682.69	.00	(4,682.69)	.0
	4,682.69	4,682.69	.00	(4,682.69)	.0
<u>SOURCE 458</u>					
12-458-000-00	.00	.00	1,500.00	1,500.00	.0
	.00	.00	1,500.00	1,500.00	.0
<u>LABOR/SERVICE CHARGES</u>					
12-459-000-00	.00	.00	143.00	143.00	.0
	.00	.00	143.00	143.00	.0
	66,472.14	136,684.15	1,205,570.00	1,068,885.85	11.3

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
12-552-522-00 SALARIES - WATER	11,813.83	23,463.87	157,534.00	134,070.13	14.9
12-552-522-10 EMPLOYEE MERIT BONUS	.00	.00	2,181.00	2,181.00	.0
12-552-523-20 EMPLOYER - FICA/MEDICARE	903.74	1,794.94	11,854.00	10,059.06	15.1
12-552-523-30 EMPLOYER SHARE - PENSION	226.55	423.67	4,649.00	4,225.33	9.1
12-552-523-40 EMPLOYER SHARE - HEALTH	2,133.87	4,745.41	27,074.00	22,328.59	17.5
12-552-526-00 MUTUAL OF OMAHA	16.20	32.40	750.00	717.60	4.3
12-552-526-20 UNEMPLOYMENT	.00	.00	800.00	800.00	.0
12-552-530-00 TOWN BOARD COMPENSATION	.00	.00	4,500.00	4,500.00	.0
12-552-532-00 AUDIT EXPENSE	.00	.00	10,500.00	10,500.00	.0
12-552-533-00 WORKERS COMP EXPENSE	303.16	606.32	8,700.00	8,093.68	7.0
12-552-534-10 SENSUS/RMS SUPPORT	.00	105.89	3,180.00	3,074.11	3.3
12-552-534-20 ACCOUNTING SOFTWARE	638.25	1,266.00	7,500.00	6,234.00	16.9
12-552-534-30 WEB SITE/EMAIL ACCOUNTS	297.00	297.00	3,625.00	3,328.00	8.2
12-552-534-35 DISPATCH EXPENSE	208.25	416.50	3,000.00	2,583.50	13.9
12-552-534-40 ELECTRONIC EQUIPMENT/SOFTWARE	.00	.00	15,500.00	15,500.00	.0
12-552-534-45 IT/AUTOMOTIVE SERVICES	250.00	250.00	3,000.00	2,750.00	8.3
12-552-534-50 COMPUTERS	.00	1,396.28	2,750.00	1,353.72	50.8
12-552-535-11 TOWN BOARD TRAINING/EXP	226.73	226.73	3,000.00	2,773.27	7.6
12-552-535-20 TRAVEL EXPENSES	200.12	316.46	7,750.00	7,433.54	4.1
12-552-535-30 TRAINING EXPENSES	939.75	939.75	5,000.00	4,060.25	18.8
12-552-537-00 ENGINEERING/PROFESSIONAL FEES	1,545.00	1,855.68	30,000.00	28,144.32	6.2
12-552-537-01 TELEPHONE/CELL PHONE	266.58	502.01	7,500.00	6,997.99	6.7
12-552-537-20 DONATIONS	75.00	75.00	1,000.00	925.00	7.5
12-552-538-00 LEGAL SERVICES	.00	1,220.61	15,000.00	13,779.39	8.1
12-552-538-11 PROFESSIONAL SERVICE FEES	.00	62.50	7,000.00	6,937.50	.9
12-552-538-20 LITIGATION DEDUCTIBLE	.00	.00	1,250.00	1,250.00	.0
12-552-540-00 ELECTION EXPENSE	.00	.00	3,000.00	3,000.00	.0
12-552-540-10 PUBLIC SAFETY	1,447.16	2,894.32	17,366.00	14,471.68	16.7
12-552-542-10 OFFICE SUPPLIES	295.12	929.84	6,900.00	5,970.16	13.5
12-552-542-20 POSTAGE	113.01	219.69	1,500.00	1,280.31	14.7
12-552-542-30 OFFICE EQUIPMENT/LEASES	85.10	226.03	9,875.00	9,648.97	2.3
12-552-544-00 UTILITIES	1,357.01	2,817.78	21,500.00	18,682.22	13.1
12-552-545-10 INSURANCE-GENERAL LIABILITY	.00	6,575.35	21,500.00	14,924.65	30.6
12-552-548-10 MEMBERSHIP/DUES	441.00	489.75	2,750.00	2,260.25	17.8
12-552-550-10 ADVERTISING	30.02	65.02	750.00	684.98	8.7
12-552-551-00 DRUG TESTING	.00	12.25	625.00	612.75	2.0
12-552-553-10 WATER ASSESSMENTS	.00	2,708.52	22,500.00	19,791.48	12.0
12-552-557-00 MISCELLANEOUS EXPENSE	500.00	500.00	1,700.00	1,200.00	29.4
12-552-587-30 VEHICLE MAINT/REPAIR	993.40	993.40	2,000.00	1,006.60	49.7
12-552-595-00 UNIFORMS	245.84	245.84	2,800.00	2,554.16	8.8
12-552-627-10 FUEL & OIL	565.90	565.90	2,500.00	1,934.10	22.6
12-552-675-00 TOOLS/EQUIPMENT/SUPPLIES	198.81	198.81	10,000.00	9,801.19	2.0
12-552-676-00 SHOP/FACILITY MAINTENANCE	249.93	249.93	3,000.00	2,750.07	8.3
12-552-679-00 SAFETY EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
12-552-723-00 WATER TREATMENT/TESTING	2,273.00	2,357.00	15,000.00	12,643.00	15.7
12-552-731-00 PIPELINE/VALVING/DISTRIBUTION	.00	.00	8,000.00	8,000.00	.0
12-552-731-30 FIRE HYDRANTS REPAIR AND REPLA	.00	.00	5,000.00	5,000.00	.0
12-552-772-00 CONTINGENCY	5,000.00	5,000.00	5,000.00	.00	100.0
12-552-772-01 LOAN PAYMENTS	.00	.00	98,186.00	98,186.00	.0
12-552-772-10 WATER METER PROJECT- RESIDENT.	.00	.00	3,000.00	3,000.00	.0
12-552-772-40 WATER SYSTEM IMPROVEMENTS	.00	.00	190,869.00	190,869.00	.0
12-552-772-60 ALLOC TO ECONOMIC DEV FUND	1,458.00	2,916.00	41,500.00	38,584.00	7.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
12-552-776-00 METER EXPENSES- COMMERCIAL	.00	.00	10,000.00	10,000.00	.0
12-552-776-10 PUMP MAINTENANCE/REPAIRS	.00	2,897.50	15,000.00	12,102.50	19.3
12-552-820-00 UTILITY FRANCHISE FEE	863.15	1,783.03	19,600.00	17,816.97	9.1
12-552-860-00 ANNUAL WATER TANK INSPECTION	.00	.00	5,000.00	5,000.00	.0
12-552-870-00 GENERAL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
12-552-880-00 SUMMER ENTERTAINMENT	.00	687.50	8,000.00	7,312.50	8.6
TOTAL GENERAL ADMINISTRATION	36,160.48	75,330.48	902,518.00	827,187.52	8.4
 <u>SANITATION</u>					
12-565-522-00 SALARIES	11,736.45	23,595.90	157,441.00	133,845.10	15.0
12-565-522-10 EMPLOYEE MERIT BONUS	.00	.00	2,304.00	2,304.00	.0
12-565-523-20 EMPLOYER - FICA/MEDICARE	897.83	1,805.06	11,896.00	10,090.94	15.2
12-565-523-30 EMPLOYER SHARE - PENSION	174.73	353.14	4,665.00	4,311.86	7.6
12-565-523-40 EMPLOYER SHARE - HEALTH	1,759.48	3,517.96	20,794.00	17,276.04	16.9
12-565-526-00 MUTUAL OF OMAHA	18.00	36.00	500.00	464.00	7.2
12-565-533-00 WORKERS COMP EXPENSE	297.02	594.04	7,000.00	6,405.96	8.5
12-565-723-00 PROFESSIONAL SERVICE FEES	.00	.00	5,000.00	5,000.00	.0
TOTAL SANITATION	14,883.51	29,902.10	209,600.00	179,697.90	14.3
 TOTAL FUND EXPENDITURES	 51,043.99	 105,232.58	 1,112,118.00	 1,006,885.42	 9.5
 NET REVENUE OVER EXPENDITURES	 15,428.15	 31,451.57	 93,452.00	 62,000.43	 33.7