

TOWN OF CENTER
 COMBINED CASH INVESTMENT
 MAY 31, 2024

COMBINED CASH ACCOUNTS

99-111-000-60	1ST SOUTHWEST BANK 251002691	832,296.33
99-111-000-90	XPRESS DEPOSIT ACCOUNT	1,282.69
		833,579.02
	TOTAL COMBINED CASH	833,579.02
99-100-000-00	CASH - ALLOCATED TO OTHER FUND	(833,579.02)
		.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	222,589.64
5	ALLOCATION TO CONSERVATION TRUST FUND	7,055.85
6	ALLOCATION TO ECONOMIC DEVELOPMENT FUND	34,811.35
7	ALLOCATION TO STREET IMPROVEMENT FUND	321.81
10	ALLOCATION TO LIGHT & POWER FUND	330,853.83
11	ALLOCATION TO GAS FUND	297,478.19
12	ALLOCATION TO WATER FUND	(59,531.65)
		833,579.02
	TOTAL ALLOCATIONS TO OTHER FUNDS	833,579.02
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(833,579.02)
		.00

TOWN OF CENTER
 BALANCE SHEET
 MAY 31, 2024

GENERAL FUND

ASSETS

01-100-000-00	CASH - COMBINED FUND	222,589.64	
01-100-000-01	PETTY CASH	76.70	
01-112-000-00	COLOTRUST - X8007 (AMR RESC)	423,266.90	
01-112-000-02	COLOTRUST - X8001 GENERAL	507,798.38	
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	115,680.37	
01-134-000-00	A/R TAX CERTIFICATION	2,740.66	
01-140-000-10	A/R COURT AND POLICE FINES	(120.00)	
01-160-000-00	LAND- OLD DUMP	9,404.00	
	TOTAL ASSETS		1,661,691.58

LIABILITIES AND EQUITY

LIABILITIES

01-201-000-00	A/P - TRADE	99,655.07	
01-201-000-01	ACCRUED EXPENDITURES	10,193.00	
01-203-000-00	MEDICARE PAYABLE	(86.73)	
01-204-000-00	FICA PAYABLE	183.68	
01-208-000-30	DENTAL INSURANCE PAYABLE	336.33	
01-208-000-40	VISION SERVICE PLAN PAYABLE	154.26	
01-208-000-50	MUTUAL OF OMAHA PAYABLE	77.80	
01-208-000-55	AFLAC PAYABLE	(6.61)	
01-208-000-65	MISCELLANEOUS DEDUCTION	(288.00)	
01-208-000-70	COLONIAL LIFE PAYABLE	(9.47)	
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	386,701.09	
01-220-000-01	DEPOSITS - SANITATION	9,459.44	
01-220-000-02	UTILITY RETURNED DEPOSIT FUND	(2,472.57)	
01-220-000-20	PARK USE DEPOSITS	505.00	
01-238-000-00	DUE TO CENTER SANITATION DIST.	115,622.37	
	TOTAL LIABILITIES		907,425.66

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	295,584.90	
	BALANCE - CURRENT DATE	295,584.90	
	TOTAL FUND EQUITY		754,265.92
	TOTAL LIABILITIES AND EQUITY		1,661,691.58

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAXES</u>					
01-402-000-00	PROPERTY TAXES - SAGUACHE CTY	76,773.38	129,389.92	119,197.00 (	10,192.92) 108.6
01-402-000-01	SPECIFIC OWNERSHIP TAX/MV -SAG	1,639.34	7,912.83	19,500.00	11,587.17 40.6
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	.14	.14	250.00	249.86 .1
01-402-000-20	PROPERTY TAXES - RIO GRANDE CT	25,775.61	129,057.60	163,845.00	34,787.40 78.8
01-402-000-21	SPECIFIC OWNERSHIP TAX R.G.	1,624.80	9,132.07	15,000.00	5,867.93 60.9
	TOTAL PROPERTY TAXES	105,813.27	275,492.56	318,342.00	42,849.44 86.5
<u>TAXES</u>					
01-404-000-00	SALES TAX REVENUE	43,001.82	206,142.49	425,000.00	218,857.51 48.5
01-404-000-10	MINERAL/SEVERANCE TAX	.00	.00	45,000.00	45,000.00 .0
01-404-000-20	CIGARETTE TAXES	53.91	403.15	1,000.00	596.85 40.3
01-404-000-30	HIGHWAY USERS - HUTF	4,250.58	16,621.59	72,000.00	55,378.41 23.1
01-404-000-40	DMV TAX	23.20	1,135.87	500.00 (	635.87) 227.2
01-404-000-50	DISPOSABLE BAG FEE	403.50	831.24	1,000.00	168.76 83.1
	TOTAL TAXES	47,733.01	225,134.34	544,500.00	319,365.66 41.4
<u>INTERFUND CHARGES</u>					
01-430-000-40	SANITATION DISTRICT ADMIN	3,058.82	14,204.77	31,166.00	16,961.23 45.6
01-430-000-50	FIRE DISTRICT ADMIN FEE	.00	1,875.00	5,616.00	3,741.00 33.4
	TOTAL INTERFUND CHARGES	3,058.82	16,079.77	36,782.00	20,702.23 43.7
<u>PERMIT REVENUE</u>					
01-432-000-10	BUILDING/PLANNING PERMITS	275.00	1,300.00	4,000.00	2,700.00 32.5
01-432-000-20	VENDOR PERMITS	.00	490.00	650.00	160.00 75.4
01-432-000-30	LIQUOR LICENSES	.00	101.25	350.00	248.75 28.9
01-432-000-40	CONTRACTOR LICENSE	50.00	185.00	300.00	115.00 61.7
01-432-000-50	DOG LICENSE	5.00	185.00	250.00	65.00 74.0
01-432-000-55	ANIMAL RELEASE	.00	.00	500.00	500.00 .0
01-432-000-60	BUSINESS LICENSE	.00	205.00	500.00	295.00 41.0
	TOTAL PERMIT REVENUE	330.00	2,466.25	6,550.00	4,083.75 37.7

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISES FEES</u>					
01-435-000-00	FRANCHISE FEES - TRASH SERVICE	1,444.45	4,173.00	18,000.00	13,827.00 23.2
01-435-000-10	FRANCHISE FEES- OTHER	1,486.40	12,253.81	12,000.00 (253.81)	102.1
01-435-000-20	UTILITY FRANCHISE FEE	16,418.16	133,866.54	319,380.00	185,513.46 41.9
	TOTAL FRANCHISES FEES	19,349.01	150,293.35	349,380.00	199,086.65 43.0
<u>COURT REVENUE</u>					
01-443-000-00	MUNICIPAL COURT REVENUE	50.00	150.00	300.00	150.00 50.0
	TOTAL COURT REVENUE	50.00	150.00	300.00	150.00 50.0
<u>POLICE</u>					
01-444-000-00	CODE ENFORCEMENT	.00	.00	500.00	500.00 .0
01-444-000-10	POLICE FEES & FINES	875.00	3,991.25	10,000.00	6,008.75 39.9
01-444-000-11	POLICE FEES- RESTITUTION	500.00	500.00	1,000.00	500.00 50.0
01-444-000-30	POLICE - SURCHARGE	250.00	725.00	1,000.00	275.00 72.5
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	1,081.50	1,531.50	10,500.00	8,968.50 14.6
01-444-000-55	POLICE CHARITABLE DONATIONS	.00	60.00	.00 (60.00)	.0
01-444-000-60	COMMUNITY POLICING COMM REV	3,211.75	3,211.75	.00 (3,211.75)	.0
01-444-000-70	PUBLIC SAFETY	5,047.16	25,235.80	60,566.00	35,330.20 41.7
	TOTAL POLICE	10,965.41	35,255.30	89,566.00	54,310.70 39.4
<u>MISC REVENUE</u>					
01-445-000-00	MISCELLANEOUS REVENUE	.01	112,401.54	4,000.00 (108,401.54)	2810.0
01-445-000-01	REFUNDS OF EXPENDITURES	250.00	3,643.66	.00 (3,643.66)	.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	609.45	3,246.49	.00 (3,246.49)	.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
	TOTAL MISC REVENUE	859.46	119,310.02	5,850.00 (113,460.02)	2039.5
<u>INTEREST INCOME</u>					
01-446-000-10	INTEREST INCOME - GENERAL	4,372.10	21,483.21	38,000.00	16,516.79 56.5
	TOTAL INTEREST INCOME	4,372.10	21,483.21	38,000.00	16,516.79 56.5

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ECONOMIC DEVELOPMENT</u>						
01-449-000-10	SALES TAX REVENUE	(.01)	.00	.00	.00	.0
	TOTAL ECONOMIC DEVELOPMENT	(.01)	.00	.00	.00	.0
<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	.00	47,500.00	47,500.00	.0
01-450-000-60	GRANTS - SP FEDERAL GRANT REV	26,572.90	26,572.90	725,724.00	699,151.10	3.7
01-450-000-61	GRANTS - SP STATE GRANT REV	.00	5,000.00	5,000.00	.00	100.0
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	4,626.00	74,628.00	70,002.00	6.2
01-450-000-72	GRANTS - PS OTHER GRANT REV	10,000.00	10,000.00	25,000.00	15,000.00	40.0
	TOTAL GRANTS	36,572.90	47,665.91	1,264,553.00	1,216,887.09	3.8
	TOTAL FUND REVENUE	229,103.97	893,330.71	2,653,823.00	1,760,492.29	33.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
01-552-000-70	GRANTS - GF FEDERAL GRANT EXP	.00	40,453.90	386,701.00	346,247.10 10.5
01-552-000-72	GRANTS - GF OTHER GRANT EXP	124.74	14,704.74	47,500.00	32,795.26 31.0
01-552-522-00	SALARIES	6,871.07	23,870.98	54,989.00	31,118.02 43.4
01-552-522-10	EMPLOYEE MERIT BONUS	.00	.00	513.00	513.00 .0
01-552-523-20	EMPLOYER - FICA/MEDICARE	525.67	1,860.18	4,207.00	2,346.82 44.2
01-552-523-30	EMPLOYER SHARE - PENSION	206.14	729.46	1,650.00	920.54 44.2
01-552-523-40	EMPLOYER SHARE - HEALTH	557.17	2,895.72	6,323.00	3,427.28 45.8
01-552-526-00	MUTUAL OF OMAHA	3.60	25.20	100.00	74.80 25.2
01-552-526-20	UNEMPLOYMENT	.00	456.04	1,800.00	1,343.96 25.3
01-552-526-30	EMPLOYEE APPRECIATION EXPENSE	426.07	874.59	1,500.00	625.41 58.3
01-552-530-00	TOWN BOARD COMPENSATION	.00	325.00	4,500.00	4,175.00 7.2
01-552-532-00	AUDIT EXPENSE	10,250.00	10,250.00	10,500.00	250.00 97.6
01-552-533-00	WORKERS COMP EXPENSE	251.48	961.46	1,500.00	538.54 64.1
01-552-534-20	ACCOUNTING SOFTWARE	590.25	2,960.25	7,100.00	4,139.75 41.7
01-552-534-30	WEB SITE/EMAIL ACCOUNTS	168.49	997.44	2,000.00	1,002.56 49.9
01-552-534-40	ELECTRONIC EQUIPMENT/SOFTWARE	.00	57.25	1,750.00	1,692.75 3.3
01-552-534-45	IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00 33.3
01-552-534-50	COMPUTERS	.00	841.79	2,000.00	1,158.21 42.1
01-552-535-10	TOWN BOARD TRAINING/EXP	116.25	116.25	3,000.00	2,883.75 3.9
01-552-535-20	TRAVEL EXPENSES	750.00	912.69	5,500.00	4,587.31 16.6
01-552-535-30	TRAINING EXPENSES	119.00	100.25	4,000.00	3,899.75 2.5
01-552-537-00	TELEPHONE/CELL PHONE	786.21	3,883.92	7,500.00	3,616.08 51.8
01-552-537-20	DONATIONS	.00	712.50	1,500.00	787.50 47.5
01-552-537-30	PARKS AND RECREATION ORG	.00	3,267.81	6,000.00	2,732.19 54.5
01-552-538-00	PROFESSIONAL SERVICE FEES	47.50	295.00	2,500.00	2,205.00 11.8
01-552-538-10	LEGAL SERVICES	927.50	3,049.38	6,000.00	2,950.62 50.8
01-552-538-20	LITIGATION DEDUCTABLE	.00	.00	1,000.00	1,000.00 .0
01-552-538-30	COUNTY TREASURER FEES	1,863.73	5,353.74	6,000.00	646.26 89.2
01-552-540-00	ELECTION EXPENSE	36.24	2,595.88	3,000.00	404.12 86.5
01-552-542-10	OFFICE SUPPLIES	89.83	925.84	4,000.00	3,074.16 23.2
01-552-542-20	POSTAGE	14.80	605.20	2,000.00	1,394.80 30.3
01-552-542-30	OFFICE EQUIPMENT/LEASES	88.45	492.71	11,000.00	10,507.29 4.5
01-552-543-00	FACILITIES MAINTENANCE	955.43	5,139.44	13,000.00	7,860.56 39.5
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	.00	.00	1,500.00	1,500.00 .0
01-552-544-00	UTILITIES	770.32	5,672.78	14,000.00	8,327.22 40.5
01-552-545-10	INSURANCE-GENERAL LIABILITY	.00	10,832.78	22,000.00	11,167.22 49.2
01-552-548-10	MEMBERSHIP/DUES	472.50	1,271.10	2,350.00	1,078.90 54.1
01-552-550-00	TOWN HALL IMPROVEMENTS	.00	.00	5,000.00	5,000.00 .0
01-552-550-10	ADVERTISING	262.01	499.62	1,300.00	800.38 38.4
01-552-551-00	DRUG TESTING	.00	352.86	600.00	247.14 58.8
01-552-555-00	MISCELLANEOUS EXPENSE	67.73	463.74	4,500.00	4,036.26 10.3
01-552-555-10	SPRING CLEAN UP	175.80	175.80	1,000.00	824.20 17.6
01-552-555-20	HOLIDAY EXPENSES	.00	.00	2,500.00	2,500.00 .0
01-552-555-30	BANK CHARGES	.00	20.33	100.00	79.67 20.3
01-552-595-00	UNIFORMS	.00	.00	500.00	500.00 .0
01-552-627-10	FUEL & OIL	.00	36.22	500.00	463.78 7.2
01-552-675-00	COMMUNITY DISASTER FUND	.00	.00	5,000.00	5,000.00 .0
	TOTAL GENERAL ADMINISTRATION	27,517.98	150,039.84	675,983.00	525,943.16 22.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-557-000-71	.00	(6,272.00)	74,628.00	80,900.00	(8.4)
01-557-000-72	.00	9,438.36	25,000.00	15,561.64	37.8
01-557-522-00	33,967.89	176,207.39	518,018.00	341,810.61	34.0
01-557-522-10	.00	.00	7,353.00	7,353.00	.0
01-557-523-20	838.81	4,405.07	12,446.00	8,040.93	35.4
01-557-523-30	29.57	377.67	2,388.00	2,010.33	15.8
01-557-523-40	3,376.10	15,852.04	86,077.00	70,224.96	18.4
01-557-523-80	451.94	1,849.95	6,500.00	4,650.05	28.5
01-557-523-90	2,513.70	10,311.38	33,000.00	22,688.62	31.3
01-557-526-00	36.00	203.40	1,000.00	796.60	20.3
01-557-526-10	.00	.00	1,500.00	1,500.00	.0
01-557-533-00	2,263.28	10,108.63	19,000.00	8,891.37	53.2
01-557-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
01-557-535-10	500.00	6,852.29	9,000.00	2,147.71	76.1
01-557-535-30	648.49	721.12	6,000.00	5,278.88	12.0
01-557-544-00	223.47	2,057.33	3,500.00	1,442.67	58.8
01-557-550-10	.00	117.00	250.00	133.00	46.8
01-557-579-10	.00	750.21	12,000.00	11,249.79	6.3
01-557-579-20	392.56	1,484.09	1,500.00	15.91	98.9
01-557-587-10	1,889.85	8,806.96	26,000.00	17,193.04	33.9
01-557-587-20	5.98	23,607.57	45,500.00	21,892.43	51.9
01-557-587-40	3,729.18	7,482.64	9,000.00	1,517.36	83.1
01-557-587-50	30.98	2,695.72	.00	(2,695.72)	.0
01-557-587-60	.00	.00	10,000.00	10,000.00	.0
01-557-587-70	500.00	500.00	.00	(500.00)	.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	338.33	338.33	6,000.00	5,661.67	5.6
01-557-594-10	.00	.00	2,000.00	2,000.00	.0
01-557-595-00	789.93	9,701.76	10,000.00	298.24	97.0
01-557-596-00	190.29	826.71	2,000.00	1,173.29	41.3
01-557-596-20	.00	.00	1,000.00	1,000.00	.0
01-557-596-40	.00	9.48	1,000.00	990.52	1.0
01-557-596-50	.00	309.09	5,000.00	4,690.91	6.2
01-557-597-10	.00	1,754.52	1,500.00	(254.52)	117.0
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	52,716.35	299,196.71	954,810.00	655,613.29	31.3

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
01-558-522-00 SALARIES - COURTS	563.81	2,123.92	4,946.00	2,822.08	42.9
01-558-522-10 EMPLOYEE MERIT BONUS	.00	.00	86.00	86.00	.0
01-558-523-20 EMPLOYER - FICA/MEDICARE	43.13	162.49	378.00	215.51	43.0
01-558-523-30 EMPLOYER SHARE - PENSION	16.91	63.71	148.00	84.29	43.1
01-558-523-40 EMPLOYER SHARE - HEALTH	66.61	333.05	783.00	449.95	42.5
01-558-526-00 MUTUAL OF OMAHA	.90	4.50	20.00	15.50	22.5
01-558-533-00 WORKERS COMP EXPENSE	41.92	160.24	300.00	139.76	53.4
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	7,250.00	17,400.00	10,150.00	41.7
01-558-555-00 MISCELLANEOUS EXPENSE	.00	.00	750.00	750.00	.0
01-558-594-02 PRISONER COSTS	.00	.00	300.00	300.00	.0
TOTAL MUNICIPAL COURT	2,183.28	10,097.91	26,611.00	16,513.09	38.0
 <u>BUILDING/PLANNING/CODE ENFORCE</u>					
01-559-522-00 SALARIES - BUILDING & PLANNING	823.01	4,263.36	14,220.00	9,956.64	30.0
01-559-522-10 EMPLOYEE MERIT BONUS	.00	.00	228.00	228.00	.0
01-559-523-20 EMPLOYER - FICA/MEDICARE	62.96	939.09	1,088.00	148.91	86.3
01-559-523-30 EMPLOYER SHARE - PENSION	11.29	42.50	427.00	384.50	10.0
01-559-523-40 EMPLOYER SHARE - HEALTH	44.44	222.20	2,391.00	2,168.80	9.3
01-559-526-00 MUTUAL OF OMAHA	.60	3.00	20.00	17.00	15.0
01-559-533-00 WORKERS COMP EXPENSE	69.88	599.66	2,500.00	1,900.34	24.0
01-559-535-30 TRAVEL EXPENSES	.00	.00	500.00	500.00	.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	33.24	382.40	500.00	117.60	76.5
01-559-587-10 FUEL & OIL	49.63	226.59	500.00	273.41	45.3
01-559-595-00 UNIFORMS	.00	.00	347.00	347.00	.0
TOTAL BUILDING/PLANNING/CODE ENFORCE	1,095.05	6,678.80	24,421.00	17,742.20	27.4

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	1,615.74	30,773.39	725,724.00	694,950.61	4.2
01-561-000-71 GRANTS - SP STATE GRANT EXP	.00	.00	5,000.00	5,000.00	.0
01-561-522-00 SALARIES - STREETS & PARKS	14,791.57	45,429.27	108,206.00	62,776.73	42.0
01-561-522-10 EMPLOYEE MERIT BONUS	.00	.00	2,804.00	2,804.00	.0
01-561-523-20 EMPLOYER - FICA/MEDICARE	1,131.55	3,731.14	8,278.00	4,546.86	45.1
01-561-523-30 EMPLOYER SHARE - PENSION	315.61	755.67	3,246.00	2,490.33	23.3
01-561-523-40 EMPLOYER SHARE - HEALTH	2,777.27	13,925.51	35,206.00	21,280.49	39.6
01-561-526-00 MUTUAL OF OMAHA	7.92	68.40	300.00	231.60	22.8
01-561-526-10 REQUIRED HEALTH CARE	.00	.00	600.00	600.00	.0
01-561-533-00 WORKERS COMP EXPENSE	746.06	2,733.99	2,500.00	(233.99)	109.4
01-561-534-45 IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00	33.3
01-561-535-10 TRAINING EXPENSES	80.00	80.00	1,000.00	920.00	8.0
01-561-535-30 TRAVEL EXPENSES	.00	.00	1,500.00	1,500.00	.0
01-561-544-00 UTILITIES	2,573.98	6,726.12	22,000.00	15,273.88	30.6
01-561-587-30 VEHICLE MAINT/REPAIR/EQUIPMENT	.00	2,203.56	7,500.00	5,296.44	29.4
01-561-595-00 UNIFORMS	344.47	1,236.28	2,000.00	763.72	61.8
01-561-598-00 ANIMAL CONTROL	1,039.92	3,039.92	12,000.00	8,960.08	25.3
01-561-599-00 SUMMER ENTERTAINMENT	.00	.00	5,000.00	5,000.00	.0
01-561-619-00 SAFETY EQUIPMENT	.00	196.50	500.00	303.50	39.3
01-561-623-00 SHOP MAINTENANCE/REPAIR	17.95	1,412.36	3,000.00	1,587.64	47.1
01-561-624-45 FERTILIZER & SPRAY FOR PARKS	2,810.00	2,810.00	8,000.00	5,190.00	35.1
01-561-624-50 PARK MAINT/REPAIR	708.00	4,365.11	10,000.00	5,634.89	43.7
01-561-627-10 FUEL & OIL	835.32	3,560.27	8,500.00	4,939.73	41.9
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	106.20	1,500.00	1,393.80	7.1
01-561-782-00 CONTINGENCY	.00	324.53	2,500.00	2,175.47	13.0
01-561-940-00 TOOLS/EQUIPMENT/SUPPLIES	976.68	6,541.48	9,000.00	2,458.52	72.7
01-561-950-00 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
TOTAL STREETS AND PARKS	30,772.04	131,732.55	990,864.00	859,131.45	13.3
TOTAL FUND EXPENDITURES	114,284.70	597,745.81	2,672,689.00	2,074,943.19	22.4
NET REVENUE OVER EXPENDITURES	114,819.27	295,584.90	(18,866.00)	(314,450.90)	1566.8

TOWN OF CENTER
 BALANCE SHEET
 MAY 31, 2024

CONSERVATION TRUST FUND

ASSETS

05-100-000-00	CASH - COMBINED FUND		7,055.85	
05-112-000-80	COLOTRUST - X8005		124,668.34	
			<u>131,724.19</u>	
	TOTAL ASSETS			<u>131,724.19</u>

LIABILITIES AND EQUITY

FUND EQUITY

05-300-000-00	OPENING BALANCE EQUITY		122,170.61	
	REVENUE OVER EXPENDITURES - YTD	9,553.58		
		<u>9,553.58</u>		
	BALANCE - CURRENT DATE		<u>9,553.58</u>	
	TOTAL FUND EQUITY			<u>131,724.19</u>
	TOTAL LIABILITIES AND EQUITY			<u>131,724.19</u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CTF REVENUES</u>					
05-417-000-00 CTF REVENUES	.00	6,753.43	24,000.00	17,246.57	28.1
TOTAL CTF REVENUES	.00	6,753.43	24,000.00	17,246.57	28.1
<u>INTEREST</u>					
05-445-000-00 INTEREST INCOME	569.17	2,800.15	1,000.00	(1,800.15)	280.0
TOTAL INTEREST	569.17	2,800.15	1,000.00	(1,800.15)	280.0
TOTAL FUND REVENUE	569.17	9,553.58	25,000.00	15,446.42	38.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	569.17	9,553.58	(79,500.00)	(89,053.58)	12.0

TOWN OF CENTER
 BALANCE SHEET
 MAY 31, 2024

ECONOMIC DEVELOPMENT FUND

<u>ASSETS</u>			
06-100-000-00	CASH-COMBINED FUND		34,811.35
06-112-000-00	COLOTRUST - X8008		314,284.97
			<u>349,096.32</u>
	TOTAL ASSETS		<u>349,096.32</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
06-201-000-00	A/P - TRADE		4,440.00
			<u>4,440.00</u>
	TOTAL LIABILITIES		4,440.00
<u>FUND EQUITY</u>			
06-300-000-00	OPENING BALANCE		289,102.00
	REVENUE OVER EXPENDITURES - YTD	55,554.32	
			<u>55,554.32</u>
	BALANCE - CURRENT DATE		55,554.32
			<u>344,656.32</u>
	TOTAL FUND EQUITY		344,656.32
	TOTAL LIABILITIES AND EQUITY		<u>349,096.32</u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	8,600.36	41,228.46	87,000.00	45,771.54	47.4
06-412-000-71 GRANTS - ED STATE GRANT REV	8,310.00	28,309.66	2,045,000.00	2,016,690.34	1.4
06-412-000-72 GRANTS - ED OTHER GRANT REV	7,500.00	7,500.00	.00	(7,500.00)	.0
TOTAL SALES TAX & GRANT REVENUE	24,410.36	77,038.12	2,132,000.00	2,054,961.88	3.6
<u>ALLOCATION FROM UTILITIES</u>					
06-435-000-00 ALLOC FROM UTILITIES	.00	13,125.00	52,500.00	39,375.00	25.0
TOTAL ALLOCATION FROM UTILITIES	.00	13,125.00	52,500.00	39,375.00	25.0
<u>INTEREST</u>					
06-446-000-00 INTEREST INCOME	1,236.03	2,214.85	100.00	(2,114.85)	2214.9
TOTAL INTEREST	1,236.03	2,214.85	100.00	(2,114.85)	2214.9
TOTAL FUND REVENUE	25,646.39	92,377.97	2,184,600.00	2,092,222.03	4.2

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	3,440.00	26,230.00	2,045,000.00	2,018,770.00	1.3
06-552-538-00 PROFESSIONAL SERVICE FEES	2,220.00	10,530.00	78,000.00	67,470.00	13.5
06-552-555-00 MISCELLANEOUS EXPENSE	.00	63.65	22,000.00	21,936.35	.3
TOTAL GENERAL ADMINISTRATION	<u>5,660.00</u>	<u>36,823.65</u>	<u>2,145,000.00</u>	<u>2,108,176.35</u>	<u>1.7</u>
TOTAL FUND EXPENDITURES	<u>5,660.00</u>	<u>36,823.65</u>	<u>2,145,000.00</u>	<u>2,108,176.35</u>	<u>1.7</u>
NET REVENUE OVER EXPENDITURES	<u>19,986.39</u>	<u>55,554.32</u>	<u>39,600.00</u>	<u>(15,954.32)</u>	<u>140.3</u>

TOWN OF CENTER
 BALANCE SHEET
 MAY 31, 2024

STREET IMPROVEMENT FUND

ASSETS

07-100-000-00	CASH - COMBINED FUND		321.81	
07-112-000-00	COLOTRUST - X8006		434,783.62	
07-127-000-00	A/R - STATE - SALES TAX		33,597.31	
			<u> </u>	
	TOTAL ASSETS			<u><u>468,702.74</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

07-300-000-00	OPENING BALANCE EQUITY		378,820.68	
	REVENUE OVER EXPENDITURES - YTD	<u>89,882.06</u>		
	BALANCE - CURRENT DATE		<u>89,882.06</u>	
	TOTAL FUND EQUITY			<u><u>468,702.74</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>468,702.74</u></u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX REVENUES</u>					
07-412-000-00 SALES TAX REVENUE	17,200.73	82,457.00	150,000.00	67,543.00	55.0
TOTAL SALES TAX REVENUES	17,200.73	82,457.00	150,000.00	67,543.00	55.0
<u>INTEREST</u>					
07-446-000-00 INTEREST INCOME	1,686.03	8,146.94	5,000.00	(3,146.94)	162.9
TOTAL INTEREST	1,686.03	8,146.94	5,000.00	(3,146.94)	162.9
TOTAL FUND REVENUE	18,886.76	90,603.94	155,000.00	64,396.06	58.5

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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	5,000.00	5,000.00	.0
	TOTAL GENERAL ADMINISTRATION	.00	.00	10,000.00	10,000.00	.0
<u>MAINTENANCE/REPAIRS</u>						
07-561-624-30	STREET SIGNS	.00	721.88	7,500.00	6,778.12	9.6
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	721.88	40,000.00	39,278.12	1.8
<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	721.88	57,500.00	56,778.12	1.3
	NET REVENUE OVER EXPENDITURES	18,886.76	89,882.06	97,500.00	7,617.94	92.2

TOWN OF CENTER
BALANCE SHEET
MAY 31, 2024

LIGHT & POWER FUND

ASSETS

10-100-000-00	CASH - COMBINED FUND	330,853.83	
10-100-000-01	PETTY CASH	76.70	
10-112-000-20	COLOTRUST - X8003	4,277,544.58	
10-132-000-00	A/R - USERS	211,112.63	
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	1,035,391.65	
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		6,445,905.34

LIABILITIES AND EQUITY

LIABILITIES

10-201-000-00	A/P - TRADE	80,676.23	
10-203-000-00	MEDICARE PAYABLE	13.95	
10-204-000-00	FICA PAYABLE	(63.98)	
10-210-000-00	COMPENSATED ABSENCES	21,221.52	
10-211-000-00	SALES TAX PAYABLE	7,655.83	
10-220-000-00	DEPOSITS - METERS	33,448.56	
10-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		215,448.23

FUND EQUITY

10-300-000-00	OPENING BALANCE EQUITY	5,288,746.64	
10-391-000-00	INVESTED IN CAPITAL ASSETS NET	583,316.00	
10-391-000-10	CAPITAL RESERVE	10,991.87	
	REVENUE OVER EXPENDITURES - YTD	347,402.60	
	BALANCE - CURRENT DATE	347,402.60	
	TOTAL FUND EQUITY		6,230,457.11

TOWN OF CENTER
BALANCE SHEET
MAY 31, 2024

LIGHT & POWER FUND

TOTAL LIABILITIES AND EQUITY

6,445,905.34

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
10-430-000-40	2,695.61	13,841.25	31,164.00	17,322.75	44.4
10-430-000-50	.00	1,875.00	5,616.00	3,741.00	33.4
	<u>2,695.61</u>	<u>15,716.25</u>	<u>36,780.00</u>	<u>21,063.75</u>	<u>42.7</u>
<u>ELECTRICITY SALES</u>					
10-436-000-00	186,308.26	1,099,187.39	2,403,000.00	1,303,812.61	45.7
10-436-000-50	.00	.00	25,000.00	25,000.00	.0
	<u>186,308.26</u>	<u>1,099,187.39</u>	<u>2,428,000.00</u>	<u>1,328,812.61</u>	<u>45.3</u>
<u>MISC INCOME</u>					
10-445-000-00	100.00	1,674.66	2,000.00	325.34	83.7
10-445-000-01	.00	240.90	.00	(240.90)	.0
	<u>100.00</u>	<u>1,915.56</u>	<u>2,000.00</u>	<u>84.44</u>	<u>95.8</u>
<u>INTEREST</u>					
10-446-000-00	19,315.57	93,949.43	150,000.00	56,050.57	62.6
	<u>19,315.57</u>	<u>93,949.43</u>	<u>150,000.00</u>	<u>56,050.57</u>	<u>62.6</u>
<u>SALE OF EQUIPMENT/MATERIALS</u>					
10-454-000-00	2,900.00	3,577.04	.00	(3,577.04)	.0
	<u>2,900.00</u>	<u>3,577.04</u>	<u>.00</u>	<u>(3,577.04)</u>	<u>.0</u>
<u>LABOR/SERVICE CHARGES</u>					
10-459-000-00	200.00	570.24	1,100.00	529.76	51.8
	<u>200.00</u>	<u>570.24</u>	<u>1,100.00</u>	<u>529.76</u>	<u>51.8</u>
	<u>211,519.44</u>	<u>1,214,915.91</u>	<u>2,617,880.00</u>	<u>1,402,964.09</u>	<u>46.4</u>

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

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	75,424.72	535,164.21	1,360,000.00	824,835.79	39.4
	TOTAL COST OF GOODS SOLD	75,424.72	535,164.21	1,360,000.00	824,835.79	39.4

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
10-552-522-00	19,277.44	107,651.90	251,379.00	143,727.10	42.8
10-552-522-10	.00	.00	3,297.00	3,297.00	.0
10-552-523-20	1,474.72	7,662.41	19,230.00	11,567.59	39.9
10-552-523-30	403.73	1,749.97	7,541.00	5,791.03	23.2
10-552-523-40	1,222.49	10,345.56	41,161.00	30,815.44	25.1
10-552-526-00	16.03	109.22	750.00	640.78	14.6
10-552-526-10	.00	.00	800.00	800.00	.0
10-552-526-20	.00	201.50	.00	(201.50)	.0
10-552-530-00	.00	325.00	4,500.00	4,175.00	7.2
10-552-532-00	10,250.00	10,250.00	10,500.00	250.00	97.6
10-552-533-00	1,216.04	5,460.05	9,000.00	3,539.95	60.7
10-552-534-10	.00	.00	2,000.00	2,000.00	.0
10-552-534-20	590.25	2,960.25	7,500.00	4,539.75	39.5
10-552-534-30	148.50	880.00	1,875.00	995.00	46.9
10-552-534-40	.00	57.25	2,500.00	2,442.75	2.3
10-552-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
10-552-534-50	.00	841.79	2,750.00	1,908.21	30.6
10-552-535-11	116.25	116.25	3,000.00	2,883.75	3.9
10-552-535-20	1,309.00	1,943.72	6,000.00	4,056.28	32.4
10-552-535-30	119.00	2,286.25	5,000.00	2,713.75	45.7
10-552-537-00	36.18	147.90	2,500.00	2,352.10	5.9
10-552-537-10	786.21	3,883.92	7,500.00	3,616.08	51.8
10-552-537-20	.00	312.50	500.00	187.50	62.5
10-552-538-00	439.50	1,347.00	10,000.00	8,653.00	13.5
10-552-538-10	3,566.47	8,779.22	6,500.00	(2,279.22)	135.1
10-552-538-20	.00	.00	1,250.00	1,250.00	.0
10-552-539-00	.26	.26	500.00	499.74	.1
10-552-540-00	36.24	2,591.78	3,000.00	408.22	86.4
10-552-540-10	1,800.00	9,000.00	21,600.00	12,600.00	41.7
10-552-542-10	89.83	925.84	6,900.00	5,974.16	13.4
10-552-542-20	14.80	605.20	1,500.00	894.80	40.4
10-552-542-30	88.45	492.71	15,000.00	14,507.29	3.3
10-552-544-00	1,684.98	6,151.44	12,000.00	5,848.56	51.3
10-552-545-10	.00	10,832.78	24,000.00	13,167.22	45.1
10-552-548-10	472.50	3,687.79	7,750.00	4,062.21	47.6
10-552-550-10	262.00	667.60	1,300.00	632.40	51.4
10-552-551-00	.00	352.86	625.00	272.14	56.5
10-552-557-00	.00	349.94	1,500.00	1,150.06	23.3
10-552-587-00	.00	19,834.64	28,000.00	8,165.36	70.8
10-552-587-30	.00	.00	6,000.00	6,000.00	.0
10-552-587-40	.00	.00	1,000.00	1,000.00	.0
10-552-595-00	492.46	858.99	4,000.00	3,141.01	21.5
10-552-627-10	233.62	1,069.43	5,000.00	3,930.57	21.4
10-552-675-00	173.79	4,858.62	20,000.00	15,141.38	24.3
10-552-676-00	142.59	628.53	7,500.00	6,871.47	8.4
10-552-677-00	.00	.00	5,000.00	5,000.00	.0
10-552-679-00	.00	647.84	3,000.00	2,352.16	21.6
10-552-772-00	.00	.00	14,450.00	14,450.00	.0
10-552-772-05	.00	4,375.00	17,500.00	13,125.00	25.0
10-552-772-20	.00	6,148.95	5,000.00	(1,148.95)	123.0
10-552-772-50	.00	.00	125,000.00	125,000.00	.0
10-552-777-00	.00	.00	2,500.00	2,500.00	.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-552-779-00 SYSTEM CAPITAL IMPROVEMENTS	.00	4,275.00	125,000.00	120,725.00	3.4
10-552-779-10 CAPITAL IMP PROJECT WIRE	3,485.00	10,804.00	50,000.00	39,196.00	21.6
10-552-820-00 UTILITY FRANCHISE FEE	11,178.50	65,951.24	144,180.00	78,228.76	45.7
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	.00	5,000.00	5,000.00	.0
TOTAL GENERAL ADMINISTRATION	61,126.83	332,349.10	1,129,838.00	797,488.90	29.4
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	136,551.55	867,513.31	2,555,833.00	1,688,319.69	33.9
NET REVENUE OVER EXPENDITURES	74,967.89	347,402.60	62,047.00	(285,355.60)	559.9

TOWN OF CENTER
BALANCE SHEET
MAY 31, 2024

GAS FUND

ASSETS

11-100-000-00	CASH - COMBINED FUND	297,478.19	
11-100-000-01	PETTY CASH	76.70	
11-112-000-04	COLOTRUST - X8002	2,657,715.13	
11-132-000-00	A/R - USERS	78,065.77	
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	201,702.00	
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		3,268,814.16

LIABILITIES AND EQUITY

LIABILITIES

11-201-000-00	A/P - TRADE	2,363.83	
11-201-000-01	ACCRUED EXPENDITURES	5,183.56	
11-203-000-00	MEDICARE PAYABLE	13.95	
11-204-000-00	FICA PAYABLE	(63.98)	
11-210-000-00	COMPENSATED ABSENCES	22,204.46	
11-211-000-00	SALES TAX PAYABLE	848.63	
11-220-000-00	DEPOSITS - METERS	52,991.45	
11-220-000-10	UNALLOCATED LEAP PAYMENTS	35,763.13	
11-221-000-80	VEHICLE/EQUIPMENT LEASE	72,496.12	
	TOTAL LIABILITIES		191,801.15

FUND EQUITY

11-300-000-00	OPENING BALANCE EQUITY	2,650,245.20	
11-391-000-00	INVESTED IN CAPITAL ASSETS NET	206,555.71	
11-391-000-10	CAPITAL RESERVE	10,381.63	
	REVENUE OVER EXPENDITURES - YTD	209,830.47	
	BALANCE - CURRENT DATE	209,830.47	
	TOTAL FUND EQUITY		3,077,013.01
	TOTAL LIABILITIES AND EQUITY		3,268,814.16

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
11-430-000-40	2,695.61	13,841.25	31,164.00	17,322.75	44.4
11-430-000-50	.00	1,875.00	5,625.00	3,750.00	33.3
	2,695.61	15,716.25	36,789.00	21,072.75	42.7
<u>GAS SALES</u>					
11-436-000-00	66,959.28	1,038,162.34	2,430,000.00	1,391,837.66	42.7
11-436-000-50	.00	.00	10,000.00	10,000.00	.0
	66,959.28	1,038,162.34	2,440,000.00	1,401,837.66	42.6
<u>MISC INCOME</u>					
11-445-000-00	.00	50.48	1,000.00	949.52	5.1
	.00	50.48	1,000.00	949.52	5.1
<u>INTEREST</u>					
11-446-000-00	11,706.70	58,389.49	100,000.00	41,610.51	58.4
	11,706.70	58,389.49	100,000.00	41,610.51	58.4
<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
	81,361.59	1,112,318.56	2,585,289.00	1,472,970.44	43.0

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COST OF GOODS SOLD</u>					
11-550-300-00 PURCHASE OF GAS	93,208.18	608,802.87	1,657,500.00	1,048,697.13	36.7
TOTAL COST OF GOODS SOLD	93,208.18	608,802.87	1,657,500.00	1,048,697.13	36.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
11-552-522-00	SALARIES - GAS	19,277.19	107,948.55	251,383.00	143,434.45 42.9
11-552-522-10	EMPLOYEE MERIT BONUS	.00	.00	3,297.00	3,297.00 .0
11-552-523-20	EMPLOYER - FICA/MEDICARE	1,474.72	7,662.44	19,231.00	11,568.56 39.8
11-552-523-30	EMPLOYER SHARE - PENSION	403.73	1,750.05	7,541.00	5,790.95 23.2
11-552-523-40	EMPLOYER SHARE - HEALTH	1,222.57	10,345.98	41,163.00	30,817.02 25.1
11-552-526-00	MUTUAL OF OMAHA	16.03	109.22	750.00	640.78 14.6
11-552-526-10	REQUIRED HEALTH CARE	.00	.00	800.00	800.00 .0
11-552-526-20	UNEMPLOYMENT	.00	190.90	800.00	609.10 23.9
11-552-527-10	FUEL & OIL	233.61	1,069.36	5,000.00	3,930.64 21.4
11-552-530-00	TOWN BOARD COMPENSATION	.00	325.00	4,500.00	4,175.00 7.2
11-552-532-00	AUDIT EXPENSE	10,250.00	10,250.00	10,500.00	250.00 97.6
11-552-533-00	WORKERS COMP EXPENSE	1,216.02	5,459.96	9,000.00	3,540.04 60.7
11-552-534-10	SENSUS/RMS SUPPORT	.00	.00	2,000.00	2,000.00 .0
11-552-534-20	ACCOUNTING SOFTWARE	590.25	2,960.25	7,500.00	4,539.75 39.5
11-552-534-30	WEB SITE/EMAIL ACCOUNTS	148.50	880.00	1,875.00	995.00 46.9
11-552-534-40	ELECTRONIC EQUIPMENT/SOFTWARE	.00	57.25	2,500.00	2,442.75 2.3
11-552-534-45	IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00 33.3
11-552-534-50	COMPUTERS	.00	841.79	2,750.00	1,908.21 30.6
11-552-535-11	TOWN BOARD TRAINING/EXP	176.25	176.25	3,000.00	2,823.75 5.9
11-552-535-20	TRAVEL EXPENSES	750.00	1,521.47	6,000.00	4,478.53 25.4
11-552-535-30	TRAINING EXPENSES	119.00	100.25	20,000.00	19,899.75 .5
11-552-537-00	ENGINEERING/PROFESSIONAL FEES	.00	59.94	20,000.00	19,940.06 .3
11-552-537-01	TELEPHONE/CELL PHONE	786.21	3,883.92	7,500.00	3,616.08 51.8
11-552-537-20	DONATIONS	.00	312.50	500.00	187.50 62.5
11-552-538-00	PROFESSIONAL SERVICE FEES	2,662.50	2,910.00	10,000.00	7,090.00 29.1
11-552-538-10	LEGAL SERVICES	927.50	3,049.38	6,500.00	3,450.62 46.9
11-552-538-20	LITIGATION DEDUCTABLE	.00	.00	1,250.00	1,250.00 .0
11-552-540-00	ELECTION EXPENSE	36.24	2,591.78	3,000.00	408.22 86.4
11-552-540-10	PUBLIC SAFETY	1,800.00	9,000.00	21,600.00	12,600.00 41.7
11-552-542-10	OFFICE SUPPLIES	89.83	925.84	6,900.00	5,974.16 13.4
11-552-542-20	POSTAGE	14.80	605.20	1,500.00	894.80 40.4
11-552-542-30	OFFICE EQUIPMENT/LEASES	88.45	492.71	15,000.00	14,507.29 3.3
11-552-544-00	UTILITIES	1,536.21	12,528.29	18,000.00	5,471.71 69.6
11-552-545-10	INSURANCE-GENERAL LIABILITY	.00	10,832.78	24,500.00	13,667.22 44.2
11-552-548-10	MEMBERSHIP/DUES	472.50	1,271.10	2,250.00	978.90 56.5
11-552-550-10	ADVERTISING	262.00	667.60	750.00	82.40 89.0
11-552-551-00	DRUG TESTING	.00	352.86	625.00	272.14 56.5
11-552-556-00	MISCELLANEOUS EXPENSE	.00	60.39	2,000.00	1,939.61 3.0
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	318.54	5,000.00	4,681.46 6.4
11-552-595-00	UNIFORMS	409.96	776.50	1,800.00	1,023.50 43.1
11-552-675-00	TOOLS/EQUIPMENT/SUPPLIES	.40	2,576.84	7,400.00	4,823.16 34.8
11-552-676-00	SHOP/FACILITY MAINTENANCE	.00	.00	2,000.00	2,000.00 .0
11-552-679-00	SAFETY EQUIPMENT	530.75	852.95	2,500.00	1,647.05 34.1
11-552-731-00	PIPELINE/VALVING/DISTRIBUTION	.00	468.00	5,000.00	4,532.00 9.4
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	.00	4,375.00	17,500.00	13,125.00 25.0
11-552-776-00	METER EXPENSE	.00	.00	3,000.00	3,000.00 .0
11-552-779-00	SYSTEM CAPITAL IMPROVEMENTS	.00	.00	35,000.00	35,000.00 .0
11-552-820-00	UTILITY FRANCHISE FEE	4,017.56	62,289.74	145,800.00	83,510.26 42.7
11-552-850-00	REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00 .0

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
11-552-860-00 VERIFORCE	.00	.00	3,025.00	3,025.00	.0
11-552-880-00 SUMMER ENTERTAINMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL GENERAL ADMINISTRATION	49,512.78	293,685.22	831,940.00	538,254.78	35.3
 <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	 142,720.96	 902,488.09	 2,501,440.00	 1,598,951.91	 36.1
 NET REVENUE OVER EXPENDITURES	 (61,359.37)	 209,830.47	 83,849.00	 (125,981.47)	 250.3

TOWN OF CENTER
BALANCE SHEET
MAY 31, 2024

WATER FUND

ASSETS

12-100-000-00	CASH - COMBINED FUND	(	59,531.65)	
12-100-000-01	PETTY CASH		76.64	
12-112-000-06	COLOTRUST - X8004		167,734.81	
12-132-000-00	A/R - WATER		47,820.51	
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)	
	TOTAL ASSETS			<u><u>3,895,291.57</u></u>

LIABILITIES AND EQUITY

LIABILITIES

12-201-000-00	A/P - TRADE		3,286.39	
12-203-000-00	MEDICARE PAYABLE		24.03	
12-204-000-00	FICA PAYABLE	(	20.84)	
12-210-000-00	COMPENSATED ABSENCES		24,988.18	
12-220-000-00	DEPOSITS - METERS		9,794.33	
12-221-000-10	CWRPDA LOAN L/T DEBT-WATERTANK		772,100.06	
12-221-000-20	CWRPDA LOAN 2019- WATER METERS		943,258.36	
12-233-000-00	DUE TO LIGHT & POWER FUND		125,000.00	
	TOTAL LIABILITIES			<u>1,878,430.51</u>

FUND EQUITY

12-300-000-00	OPENING BALANCE EQUITY		1,492,955.37	
12-391-000-00	INVESTED IN CAPITAL ASSETS NET		556,712.00	
12-391-000-10	CAPITAL RESERVE		1,875.19	
	REVENUE OVER EXPENDITURES - YTD	(	<u>34,681.50)</u>	
	BALANCE - CURRENT DATE	(	<u>34,681.50)</u>	
	TOTAL FUND EQUITY			<u><u>2,016,861.06</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>3,895,291.57</u></u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
12-430-000-40	16,469.54	82,710.90	198,016.00	115,305.10	41.8
12-430-000-50	.00	1,875.00	5,625.00	3,750.00	33.3
	16,469.54	84,585.90	203,641.00	119,055.10	41.5
<u>WATER SALES</u>					
12-436-000-00	40,736.67	187,518.78	980,000.00	792,481.22	19.1
	40,736.67	187,518.78	980,000.00	792,481.22	19.1
<u>MISC INCOME</u>					
12-445-000-00	.00	2,710.81	1,200.00	(1,510.81)	225.9
	.00	2,710.81	1,200.00	(1,510.81)	225.9
<u>INTEREST</u>					
12-446-000-00	765.79	3,767.39	7,600.00	3,832.61	49.6
	765.79	3,767.39	7,600.00	3,832.61	49.6
<u>LABOR/SERVICE CHARGES</u>					
12-459-000-00	.00	95.00	500.00	405.00	19.0
	.00	95.00	500.00	405.00	19.0
	57,972.00	278,677.88	1,192,941.00	914,263.12	23.4

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
12-552-522-00	14,888.90	88,550.90	195,184.00	106,633.10	45.4
12-552-522-10	.00	.00	2,600.00	2,600.00	.0
12-552-523-20	1,138.98	5,864.42	14,932.00	9,067.58	39.3
12-552-523-30	329.05	1,429.41	5,856.00	4,426.59	24.4
12-552-523-40	865.14	8,919.99	32,693.00	23,773.01	27.3
12-552-526-00	13.60	94.82	750.00	655.18	12.6
12-552-526-10	.00	.00	500.00	500.00	.0
12-552-526-20	.00	212.11	900.00	687.89	23.6
12-552-530-00	.00	325.00	4,500.00	4,175.00	7.2
12-552-532-00	10,250.00	10,250.00	10,500.00	250.00	97.6
12-552-533-00	1,069.06	4,582.17	7,000.00	2,417.83	65.5
12-552-534-10	.00	.00	2,000.00	2,000.00	.0
12-552-534-20	590.25	2,960.25	7,500.00	4,539.75	39.5
12-552-534-30	1,848.50	2,682.68	1,875.00	(807.68)	143.1
12-552-534-40	.00	57.25	2,500.00	2,442.75	2.3
12-552-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
12-552-534-50	.00	841.78	2,750.00	1,908.22	30.6
12-552-535-11	131.25	131.25	3,000.00	2,868.75	4.4
12-552-535-20	2,235.51	3,042.22	6,000.00	2,957.78	50.7
12-552-535-30	169.00	830.24	5,000.00	4,169.76	16.6
12-552-537-00	702.50	1,058.12	30,000.00	28,941.88	3.5
12-552-537-01	786.15	3,883.58	7,500.00	3,616.42	51.8
12-552-537-20	.00	312.50	500.00	187.50	62.5
12-552-538-00	927.50	3,049.36	30,000.00	26,950.64	10.2
12-552-538-11	840.60	3,467.40	7,000.00	3,532.60	49.5
12-552-538-20	.00	.00	1,250.00	1,250.00	.0
12-552-540-00	36.24	2,591.74	3,000.00	408.26	86.4
12-552-540-10	1,447.16	7,235.80	17,366.00	10,130.20	41.7
12-552-542-10	89.85	963.98	6,900.00	5,936.02	14.0
12-552-542-20	14.78	608.18	1,500.00	891.82	40.6
12-552-542-30	88.46	492.73	9,875.00	9,382.27	5.0
12-552-544-00	311.63	4,742.06	21,500.00	16,757.94	22.1
12-552-545-10	.00	10,832.78	21,500.00	10,667.22	50.4
12-552-548-10	472.50	2,825.08	2,750.00	(75.08)	102.7
12-552-550-10	262.01	667.56	750.00	82.44	89.0
12-552-551-00	.00	352.82	625.00	272.18	56.5
12-552-553-10	.00	14,653.13	25,000.00	10,346.87	58.6
12-552-557-00	.00	60.38	1,700.00	1,639.62	3.6
12-552-587-30	.00	.00	1,500.00	1,500.00	.0
12-552-595-00	89.86	89.86	2,800.00	2,710.14	3.2
12-552-627-10	199.30	1,241.72	2,500.00	1,258.28	49.7
12-552-675-00	492.46	5,227.26	10,000.00	4,772.74	52.3
12-552-676-00	1,748.78	1,748.78	3,000.00	1,251.22	58.3
12-552-679-00	.00	418.30	1,500.00	1,081.70	27.9
12-552-723-00	.00	2,170.64	15,000.00	12,829.36	14.5
12-552-731-00	1,285.23	1,285.23	10,000.00	8,714.77	12.9
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	2,428.84	98,186.00	95,757.16	2.5
12-552-772-60	.00	4,375.00	17,500.00	13,125.00	25.0
12-552-776-00	.00	.00	7,500.00	7,500.00	.0
12-552-776-10	262.50	9,431.00	15,000.00	5,569.00	62.9

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
12-552-820-00 UTILITY FRANCHISE FEE	1,222.10	5,625.56	29,400.00	23,774.44	19.1
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	.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	.00	5,000.00	5,000.00	.0
TOTAL GENERAL ADMINISTRATION	44,808.85	240,263.88	741,642.00	501,378.12	32.4
 SANITATION					
12-565-522-00 SALARIES	11,410.66	56,532.90	149,216.00	92,683.10	37.9
12-565-522-10 EMPLOYEE MERIT BONUS	.00	.00	1,710.00	1,710.00	.0
12-565-523-20 EMPLOYER - FICA/MEDICARE	872.94	4,324.82	11,415.00	7,090.18	37.9
12-565-523-30 EMPLOYER SHARE - PENSION	172.58	858.69	4,476.00	3,617.31	19.2
12-565-523-40 EMPLOYER SHARE - HEALTH	1,616.85	8,084.25	18,762.00	10,677.75	43.1
12-565-526-00 MUTUAL OF OMAHA	18.00	90.00	.00	(90.00)	.0
12-565-533-00 WORKERS COMP EXPENSE	838.26	3,204.84	5,500.00	2,295.16	58.3
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	14,929.29	73,095.50	207,079.00	133,983.50	35.3
 TOTAL FUND EXPENDITURES	 59,738.14	 313,359.38	 948,721.00	 635,361.62	 33.0
 NET REVENUE OVER EXPENDITURES	 (1,766.14)	 (34,681.50)	 244,220.00	 278,901.50	 (14.2)