CITY OF WILLARD, MISSOURI
224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax

MEETING AGENDA AND PACKET

BOARD OF ALDERMEN

Regular Meeting

February 9, 2015

7:00 p.m.

Willard City Hall

224 W. Jackson Street

Mayor
Wendell Forshee

Board Members
Michael Barr
David Larimore
Don Lee
Bradley Mowell
Meredith Reaves
David Roggensees

CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
February 9, 2015
7:00 P.M.

Posted February 3, 2015

Notice is hereby given that the City of Willard, Missouri, Board of Aldermen will conduct a meeting at 7:00 p.m. February 9, 2015 at Willard City Hall, 224 W. Jackson, Willard, Missouri.

The tentative agenda of this meeting includes:
PLEDGE OF ALLEGIANCE

Call the meeting to order

Roll Call

1. **Agenda Amendments/Approval of Agenda.**

2. **Approval of Meeting Minutes:**
   a. Approve the minutes of the regular meeting on December 8, 2014.
   b. Approve the minutes of the regular meeting on January 12, 2015.
   c. Approve the minutes from the special meeting on January 26, 2015.

3. **Ceremonial Matters:**
   Swearing in of Officer Wroolie.
   ~~Recognition of David and Gaytha Suits.~~

4. **Citizen Input** ***(5 minute limit per person)***

5. **Ordinance Amending the 2014 Budget Water and Sewer Certificates of Participation (1st and 2nd Read).**
   Discussion/Vote.

6. **Financial Reports:**
   a. December 2014 Budget Summaries.
   b. December 2014 Financial Statements.
   c. January 2015 and February 2015 Outstanding Invoices, Paid Invoices, Online Payments and Transfers.
   d. December 2014 Check Register.
   e. January 2015 Water Loss Report.
   f. January 2015 Utility Adjustments Report.

7. **Department Head Reports.**

8. **Empire Electric Rebate Ordinance for the Willard Recreation Center (2nd Read).**
   Discussion/Vote.

9. **Ordinance accepting the contract with A.M. Pyrotechnics for Freedom Fest 2015 (1st Read).**
   Discussion/Vote.

10. **Ordinance accepting TEAP funding from MoDOT for profiling, evaluation and traffic counts on the Miller Road Corridor (2nd Read).**
Discussion/Vote.

11. **Ordinance accepting the contract agreement with Great River Associates to provide Engineering Services for Intersection Improvements at Hughes Rd. and 160 Hwy. (1st Read).**
Discussion/Vote.

12. **Ordinance accepting the Employee Manual. (1st Read).**
Discussion/Vote.

13. **Amendments to Ordinance # 081110 Chapter 305 Section 305.050 relating to Traffic Engineer. (1st Read).**
Discussion/Vote.

14. **Ordinance accepting the contract agreement with Members Only LLC., for entertainment at the 2015 Freedom Fest. (1st Read).**

15. **Discussion/Vote on the Memorandum of Understanding with Great River Associates.**

16. **Discussion/Vote on the future of streetlight placement at Becky St. and Hunt Rd.**

17. **Discussion/Vote on the purchase of street banners.**

18. **New Business.**

19. **Old Business.**

20. **Adjourn Meeting.**

IF YOU HAVE SPECIAL NEEDS, WHICH REQUIRE ACCOMMODATION, PLEASE NOTIFY CITY PERSONNEL AT CITY HALL. ACCOMMODATIONS WILL BE MADE FOR YOUR NEEDS. REPRESENTATIVES OF THE NEWS MEDIA MAY OBTAIN COPIES OF THIS NOTICE BY CONTACTING THE CITY CLERK AT 417-742-5302.

Dale Duvall
City Clerk

AGENDA ITEM #2

Approval of Meeting Minutes:

a. Approve the minutes of the regular meeting on December 8, 2014.
b. Approve the minutes of the regular meeting on January 12, 2015.
c. Approve the minutes from the special meeting on January 26, 2015.

CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
December 8, 2014

Staff present: City Administrator, J. Everett Mitchell; City Clerk, Dale Duvall; Community Services Director, J.C. Loveland; Director of Development, Randy Brown; Finance Officer, Carolyn Halverson; Chief of Police, Tom McClain and Reserve Officer, Bill Lingensfielser.

City Attorney Ken Reynolds was present.

Citizens in attendance: Alice Mitchell, Jim Vaughn and Lucille Murray.
James Hanson of the Cross Country Times newspaper was also present.

Pledge of Allegiance.
The Pledge of Allegiance was led by Mayor Forshee.

Call to Order.
Mayor Forshee called the meeting to order at 7:00 pm.

Roll Call.
The City Clerk conducted the roll call. Alderman Mowell-present, Alderman Roggensees-present by Skype, Alderman Barr-present, Alderman Lee-present, Alderman Larimore-present, Alderman Reaves-present and Mayor Forshee-present.

Agenda Amendments/Agenda Approval
Motion made by Alderman Larimore and seconded by Alderman Reaves to accept the agenda. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Roggensees, Barr and Reaves.

Approve the Minutes of the Regular Meeting on November 10, 2014.
Motion made by Alderman Larimore and seconded by Alderman Reaves to approve the minutes. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Barr, Larimore, Roggensees and Reaves.

Citizen Input.
None.

Financial Report.

a. **October Budget Summaries.**
Informational only.

b. **October 2014 Financial Statements.**
Motion made by Alderman Larimore and seconded by Alderman Lee to approve the statements. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Barr, Larimore, Roggensees and Reaves.

c. **November-December 2014 Outstanding Invoices, Checks Written, Online Payments and Transfers.**
Motion made by Alderman Larimore and seconded by Alderman Lee to approve the submitted items. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Barr, Lee, Larimore, Roggensees and Reaves.

d. **September 2014 Check Register.**
Informational only.

e. <u>October Utility Adjustments Report.</u>
Motion made by Alderman Larimore and seconded by Alderman Lee to approve the report. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Barr, Lee, Larimore, Roggensees and Reaves.

Department Head Reports.
The Department reports were presented.

Ordinance amending the 2014 Budget (1st and 2nd Read).
Discussion/Vote.

BILL # 14-56 **ORDINANCE #141208**

An Ordinance to Authorize Passage, Enforcement and Utilization of the 2014 Budget Amendment.

First read was conducted by the City Clerk
Motion was made by Alderman Roggensees with a second by Alderman Larimore to approve the ordinance. The motion carried with a vote of 4-2. Voting aye: Aldermen Larimore, Roggensees, Lee and Reaves. Voting nay: Aldermen Mowell and Barr.

Second read was conducted by the City Clerk
Motion was made by Alderman Larimore with a second by Alderman Roggensees to approve the ordinance. The motion carried with a vote of 5-1. Voting aye: Aldermen Larimore, Roggensees, Lee, Barr and Reaves. Voting nay: Alderman Mowell.

Ordinance accepting the 2015 Employee Compensation Schedule. (1st and 2nd Read).
Discussion/Vote.

BILL # 14-57 **ORDINANCE #1411108A**

An Ordinance Fixing the Compensation of all Officers and Employees of the City of Willard for the Fiscal Year 2015.

First read was conducted by the City Clerk
Motion was made by Alderman Larimore with a second by Alderman Roggensees to approve the proposed compensation ordinance. After much discussion, the motion carried with a vote of 4-2. Voting aye: Aldermen Larimore, Roggensees, Barr and Reaves. Voting nay: Aldermen Mowell and Lee.

Second read was conducted by the City Clerk
Motion was made by Alderman Roggensees with a second by Alderman Lee to approve the proposed compensation ordinance. The motion carried with a vote of 4-2. Voting aye: Aldermen Roggensees, Larimore, Barr and Reaves. Voting nay: Aldermen Mowell and Lee.

Ordinance amending Ordinance # 101228A Building and Construction Fees. (1st and 2nd Reading).
Discussion/Vote.

BILL # 14-58 **ORDINANCE #1411108B**

An Ordinance approving a Municipal Code Amendment to Section 500.330 of the Municipal Code of the City of Willard pertaining to Building and Construction Fees.

First read was conducted by the City Clerk
Motion was made by Alderman Roggensees with a second by Alderman Larimore to approve the fee changes. The vote was 3-3. Voting aye: Aldermen Larimore, Roggensees and Reaves. Voting nay: Aldermen Mowell, Barr and Lee. The Mayor broke the tie with a vote of aye. The motion carried 4-3.

Second read was conducted by the City Clerk
Motion was made by Alderman Larimore with a second by Alderman Roggensees to approve the fee changes. The vote was 3-3. Voting aye: Aldermen Roggensees, Larimore and Reaves. Voting nay: Aldermen Mowell, Barr and Lee. The Mayor broke the tie with a vote of aye. The motion carried 4-3.

Ordinance accepting the 2015 Land O' Frost. (1st and 2nd Read).
Discussion/Vote.

BILL # 14-59 **ORDINANCE #1411208C**

AUTHORIZING the Mayor on behalf of the City of Willard, to execute an agreement between the City of Willard and Land O' Frost, Inc. to accept Land O' Frost as the exclusive jersey sponsor for the Willard Parks and Recreation 2015 sports programs.

First read was conducted by the City Clerk
Motion was made by Alderman Roggensees with a second by Alderman Larimore to approve the contract. The vote was 4-2. Voting aye: Aldermen Larimore, Barr, Roggensees and Reaves. Voting nay: Aldermen Mowell and Lee.

Second read was conducted by the City Clerk
Motion was made by Alderman Larimore with a second by Alderman Roggensees to approve the contract. The vote was 4-2. Voting aye: Aldermen Roggensees, Barr, Larimore and Reaves. Voting nay: Aldermen Mowell and Lee.

Discussion on the Willard Fitness Center. Presented by the Director of Community Services.
The Director of Community Services discussed the fitness center and his desire for the City to take over the facility when the contract with Cox expires in July 2015. More information will be brought to the Board at the January Board meeting.

New Business.
Alderman Roggensees asked about the City putting up holiday banners as the City of Ashgrove does. The City Administrator stated that it would be looked into. The City Clerk announced that December 16th would be the first day of election sign up for the April 7, 2015 election.

Old Business.
Alderman Lee asked how the City Administrator had been able to get Springfield to lower the sewer costs to Willard an additional 9.7%. The City Administrator stated that he had been in talks with the City of Springfield for awhile.

Adjourn meeting.
Motion made by Alderman Larimore and seconded by Alderman Lee to adjourn the meeting. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Barr, Roggensees and Reaves.

Meeting adjourned at 9:15 p.m.

Wendell Forshee, Mayor of Willard

Dale Duvall, City Clerk

CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
January 12, 2015

Staff present: City Administrator, J. Everett Mitchell; City Clerk, Dale Duvall; Community Services Director, J.C. Loveland; Officer Tayman; Corporal Purdy; Lieutenant Shipley; Corporal Bell; Operation Supervisor, Jason Knight; Recreation Specialist, Cailan Gray; Director of Development, Randy Brown; Chief Financial Officer, Carolyn Halverson; Chief of Police, Tom McClain; Administrative Assistant, Donna Gordon and Reserve Officer, Bill Lingensfielser.

City Attorney Ken Reynolds was present.

Citizens in attendance: Alice Mitchell, Barbara Forshee, David Shipley, Mike Hayward of Empire Electric, DJ Schoolcraft, Mindy Latham, Sam Baird and Lucille Murray.

James Hanson of the Cross Country Times newspaper was also present.

Pledge of Allegiance.
The Pledge of Allegiance was led by Mayor Forshee.

Call to Order.
Mayor Forshee called the meeting to order at 7:00 pm.

Roll Call.
The City Clerk conducted the roll call. Alderman Mowell-present, Alderman Roggensees-present, Alderman Barr-present, Alderman Lee-present, Alderman Larimore-present, Alderman Reaves-present and Mayor Forshee-present.

Agenda Amendments/Agenda Approval
The City Clerk stated that the approval of the minutes from December 8, 2014 would need to be taken off of the agenda. This was due to a missing page .**Motion** made by Alderman Larimore and seconded by Alderman Lee to accept the agenda with the above change. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Roggensees, Barr and Reaves.

Approve the Minutes of the Special Meeting on December 22, 2014.
Motion made by Alderman Lee and seconded by Alderman Larimore to approve the minutes. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Barr, Larimore, Roggensees and Reaves.

Ceremonial Matters.
Presentation by Chief McClain for the pinning ceremony of Lieutenant Shipley and Corporal Purdy.

Citizen Input.
DJ Schoolcraft, the Owner of Zeal Massage and the Squatting Monkey spoke to the Board asking that the City not be allowed to take over the Willard Fitness Center. Mr. Schoolcraft stated that he believes that it would be competing with local businesses.

Financial Report.

a. **November Budget Summaries.**
Informational only.

b. **November 2014 Financial Statements.**
Motion made by Alderman Larimore and seconded by Alderman Lee to approve the statements. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Barr, Larimore, Roggensees and Reaves.

c. **December 2014 -January 2015 Outstanding Invoices, Checks Written, Online Payments and Transfers.**

Motion made by Alderman Larimore and seconded by Alderman Lee to approve the submitted items. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Barr, Lee, Larimore, Roggensees and Reaves.

d. November 2014 Check Register.

Informational only.

e. December Water Loss Report.

Alderman Roggensees spoke of the necessity of the Board to see the water loss reports and that they be accurate figures.

Informational only.

f. December Utility Adjustments Report.

Motion made by Alderman Lee and seconded by Alderman Reaves to approve the report. The motion Carried with a vote of 6-0. Voting aye: Aldermen Mowell, Barr, Lee, Larimore, Roggensees and Reaves.

Department Head Reports.

The Department reports were presented.

Empire Electric Franchise Ordinance. (1st and 2nd Read). (Due to emergency). Discussion/Vote.

BILL #15-01 ORDINANCE #150112

An Ordinance Authorizing and providing a contract between the City of Willard, Missouri and the Empire District Electric Company, its successors or assigns, for electric service and equipment to light the City streets, alleys and public ways, electric service for light and power for the City's parks, other properties and public places.

First read was conducted by the City Clerk.

Motion was made by Alderman Larimore with a second by Alderman Lee to approve the ordinance. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Lee, Reaves, Mowell and Barr.

Second read was conducted by the City Clerk.

Motion was made by Alderman Larimore with a second by Alderman Lee to approve the ordinance. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Lee, Reaves, Mowell and Barr.

Ordinance Repealing Ordinance #071113B Section 705.190.Owner and Occupant Jointly Responsible for Payments due For Water and Sewerage Systems. (1st and 2nd Read). Discussion/Vote.

BILL # 15-02 ORDINANCE #150126A

An Ordinance repealing Ordinance # 071113b Section 705.190 Owner and Occupant jointly responsible for payments due for Water and Sewerage Systems.

First read was conducted by the City Clerk.

Motion was made by Alderman Roggensees with a second by Alderman Lee to approve the proposed ordinance repeal. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Alderman Roggensees made a motion to postpone the agenda item. This motion died due to lack of a second.

Second read was conducted by the City Clerk.
Motion was made by Alderman Lee with a second by Alderman Larimore to approve the proposed ordinance repeal. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Discussion of Credit Card Surcharges.
The City Administrator proposed the idea of charging a credit card surcharge to those who choose to use a credit card as a form of payment to the City. The Board asked for an informational sheet be sent out with the utility bills explaining the basis of the costs for the water and sewer bills as they stand now and what the future rates are going to be. The Board also asked that an informational sheet be sent out in the utility bills to explain utility payment options. These items will be brought back to the Board when information is collected by the City Administration.

Discussion/Vote on the future of Fitness Center Operations.
The Community Services Director reviewed the information on the proposal for the City to take over the fitness center. The Director stated that he is open to having the Squatting Monkey come in to do classes at the Recreation center. The Director would like to buy new equipment. The estimate is $30,000 to $70,000. The Board discussed sending out bids for the leasing of the fitness center and also contacting Cox to find out what they are planning to do when the lease expires. Motion made by Alderman Roggensees to approach Cox about the City buying the equipment Cox currently has at the fitness center. Further, to apply $10,000 in capital improvement instead of the proposed $25,000. This would also be contingent on the City Attorney's approval of the proposed equipment lease contract. The motion died due to the lack of a second.
Alderman Mowell made a motion to contact Cox to renegotiate the lease. Alderman Roggensees made an amendment to the motion by adding the bidding of a three (3) year lease for a one (1) month period and to come back to the Board with bid specifications at the January 26th meeting. Cox Health is to be contacted regarding the equipment purchase before coming back to the Board.

Discussion of Traffic Analyst.
The Mayor expressed to the Board that he believes that the City is in need of a Traffic Engineer. Discussion only.

Discussion/Vote on bid approval for Parks Department Sports Team Photographs.
Motion made by Alderman Lee and seconded by Alderman Roggensees to accept the bid of Lifetouch for the sports pictures.. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Barr, Roggensees and Reaves.

New Business.
The Mayor expressed his discontent with the letter that Alderman Roggensees had placed in the packets. There was discussion among the Board and the Mayor regarding proper meeting procedure.
Alderman Mowell suggested consulting a Parliamentarian to speak with the Board about proper procedures.

Old Business.
Alderman Mowell asked when the white strips would be placed in front of the stop signs at Jackson and Main St. The City Administrator stated that he will ask Public Works to take care of it as soon as they can.

Adjourn meeting.
Motion made by Alderman Larimore and seconded by Alderman Lee to adjourn the meeting. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Barr, Roggensees and Reaves.

Meeting adjourned.

Wendell Forshee, Mayor of Willard

Dale Duvall, City Clerk

CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
January 26, 2015

Staff present: City Administrator, J. Everett Mitchell; City Clerk, Dale Duvall; Community Services Director, J.C. Loveland; Public Works Director, Justin Reaves; Director of Development, Randy Brown; Chief Financial Officer, Carolyn Halverson.

City Attorney Ken Reynolds was present.

Citizens in attendance: Alice Mitchell, Jamie Buckley, Corey Hendrickson, Mindy Latham, Sam Baird and from Great River Associates, King Coltran.

<u>**Pledge of Allegiance.**</u>
The Pledge of Allegiance was led by Mayor Forshee.

<u>**Call to Order.**</u>
Mayor Forshee called the meeting to order at 7:00 pm.

<u>**Roll Call.**</u>
The City Clerk conducted the roll call. Alderman Mowell-present, Alderman Roggensees-present, Alderman Barr-present, Alderman Lee-present, Alderman Larimore-present, Alderman Reaves-present and Mayor Forshee-present.

<u>**Agenda Amendments/Agenda Approval**</u>
Motion made by Alderman Larimore and seconded by Alderman Lee to approve the agenda as presented. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Roggensees, Barr and Reaves.

<u>**Ceremonial Matters.**</u>
A Proclamation for the "Ronald McDonald House Week" was read by the City Clerk.

<u>**Citizen Input.**</u>
Sam Baird spoke to the Board of his concern of the behavior of the Board at the last Board meeting.

<u>**Empire Electric Rebate Ordinance.**</u> **(1st Read).**
Discussion/Vote.

_AN ORDINANCE approving the agreement between the City of Willard and Empire District Electric Company establishing a Rebate Program for the City of Willard Recreational Center.

<u>**First read was conducted by the City Clerk.**</u>
Discussion/Vote: Motion was made by Alderman Larimore with a second by Alderman Roggensees to approve the ordinance. The motion carried with a vote of 5-1. Voting aye: Aldermen Larimore, Roggensees, Barr, Lee and Reaves. Voting nay: Alderman Mowell.

<u>**Ordinance accepting TEAP funding. (1st Read).**</u>
Discussion/Vote.

An Ordinance accepting TEAP funding from MoDOT for profiling, evaluation and traffic counts on the Miller Road Corridor.

First read was conducted by the City Clerk.
Discussion/Vote: Motion was made by Alderman Roggensees with a second by Alderman Larimore to approve the funding. The motion carried with a vote of 5-1. Voting aye: Aldermen Larimore, Roggensees, Barr, Lee and Reaves. Voting nay: Alderman Mowell.

Ordinance accepting the contract with Great River Associates for Engineering Services.
(1st Read)
Discussion/Vote.

Ordinance accepting the contract agreement with Great River Associates to provide Engineering Services for Intersection Improvements at Hughes Rd. and 160 Hwy.

First read was conducted by the City Clerk.
Discussion/Vote: Motion was made by Alderman Reaves with a second by Alderman Larimore to approve the contract. The motion carried with a vote of 4-2. Voting aye: Aldermen Larimore, Roggensees, Barr and Reaves. Voting nay: Aldermen Mowell and Lee.

Ordinance accepting the contract with Ozark Applicators and declaring an emergency.
(1st and 2nd Read)
Discussion/Vote.

Ordinance declaring an emergency to enter into a contract with Ozark Applicators for repairs to the Meadows water tower. (1st and 2nd Read).

First read was conducted by the City Clerk.
Discussion/Vote: Motion was made by Alderman Roggensees with a second by Alderman Lee to approve the contract. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Second read was conducted by the City Clerk.
Discussion/Vote: Motion was made by Alderman Larimore with a second by Alderman Reaves to approve the contract. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Discussion of Street Banners.
The Public Works Director spoke to the Board on information that he had researched for the street banners that the Board had asked about. Information was given to the Board on costs and some of the banner choices were shown.

Discussion/Vote of Fitness Center Bid Specifications.
The Community Services Director spoke to the Board on the information of the bidding specifications for the Fitness Center. After much discussion, the Board asked for the following changes to the specifications:

- Add monthly fee amounts and any discounts that will be offered.
- Remove the mandatory equipment portion.
- Add what equipment will be offered.
- No equipment over five (5) years old.

The bids are to go out for one (1) month period. The Board will then review the bids and make a decision. **Motion** was made by Alderman Lee with a second by Alderman Larimore to approve the specifications. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Discussion/Vote on A.M. Pyrotechnics for the 2015 Freedom Fest.
The Community Services Director asked the Board for approval to proceed with A.M. Pyrotechnics for the 2015 Freedom Fest with a budget between $4,000.00 and $4500.00, the exact amount will match the Chamber of Commerce's monetary donation.
Motion was made by Alderman Roggensees with a second by Alderman Reaves to approve proceeding with A.M. Pyrotechnics and to bring back a contract to the Board for approval.. The motion carried with a vote of 6-0. Voting aye: Aldermen Larimore, Roggensees, Barr, Reaves, Mowell and Lee.

Discussion of Utility Billing Informational Flyers.
The City Administrator discussed the information that will be sent to the utility customers. One month will be the explanation of the available methods of payment. The following month will be information on the basis for the fees. The Board asked for the payment information be sent out next month and the billing information will be brought to the Board in February for further discussion and review.

Discussion of amendments to the Willard Employee Manual.
The City Administrator stated that the manual was changed to add the Ethics Policy, Shared leave and Flextime information. This will be brought back for first read in February.

New Business.
The City Administrator informed that the City Prosecutor had resigned and that there would be interviews held for a new City Prosecutor.

Old Business.
None

Adjourn meeting.
Motion made by Alderman Lee and seconded by Alderman Larimore to adjourn the meeting. The motion carried with a vote of 6-0. Voting aye: Aldermen Mowell, Lee, Larimore, Barr, Roggensees and Reaves.

Meeting adjourned at 8:45 p.m.

Wendell Forshee, Mayor of Willard

Dale Duvall, City Clerk

AGENDA ITEM #5

AN ORDINANCE

AN ORDINANCE TO AUTHORIZE AMENDMENTS TO THE 2014 BUDGET AND DECLARING IT AN EMERGENCY.

(1ST AND 2ND READ).

DISCUSSION/VOTE.

This ordinance is sponsored by The Chief Financial Officer and City Administrator.

FIRST READING: **SECOND READING:**

BILL NO. **ORDINANCE NO.**

AN ORDINANCE

AN ORDINANCE TO AUTHORIZE ~~PASSAGE, ENFORCEMENT AND UTILIZATION~~ AMENDMENTS TO ~~THE OF~~ THE 2014 BUDGET ~~AMENDMENT. And declaring it~~ **AN EMERGENCY.**

Be it hereby ordained by the Board of Aldermen of the City of Willard, Missouri as follows:

SECTION 1: That the 2014 Budget Amendments ~~is~~ are attached to this Ordinance and ~~is~~ shall be incorporated herein by specific reference thereto as if fully set forth herein.

SECTION 2: **That these** ~~The~~ 2014 Budget Amendments ~~is~~ **are** adopted as **a part of** the 2014 Budget.

SECTION 3: Savings Clause. Nothing in this ordinance shall be construed to affect any suit or proceeding now pending in any court, or any rights acquired, or liability incurred, nor any cause or causes of action occurred or existing, under any act or ordinance repealed hereby. Nor shall any right or remedy of any character be lost, impaired, or affected by this ordinance. In the event of any conflict between this ordinance and any other law, regulation or ordinance, the more restrictive shall apply.

SECTION 4: Severability Clause. If any Section, subdivision, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Aldermen hereby declares that it would have adopted the ordinance and each Section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more Sections, subsections, sentences, clauses, or phases be declared invalid.

SECTION 5: This Ordinance shall be in full force and effect from and after the date of its passage by the Board of Aldermen and approval of the Mayor.

READ TWO (2) TIMES AND PASSED AT A MEETING OF THE BOARD OF ALDERMEN OF THE CITY OF WILLARD, MISSOURI ON THE 9th DAY OF February 2015.

Approved as to form: ______________________________
Ken Reynolds, City Attorney

Attested by: **Approved by:**

________________ ________________
Dale Duvall, City Clerk Wendell Forshee, Mayor

MEMBERS OF THE BOARD OF ALDERMEN: **FIRST(1st) READING**	YES	NO	ABSTAINED
________ DAVID ROGGENSEES	____	____	____
________ DAVID LARIMORE	____	____	____
________ BRADLEY MOWELL	____	____	____
________ MICHAEL BARR	____	____	____
________ MEREDITH REAVES	____	____	____
________ DON LEE	____	____	____

MEMBERS OF THE BOARD OF ALDERMEN: **SECOND(2nd) READING**	YES	NO	ABSTAINED
DAVID ROGGENSEES			
DAVID LARIMORE			
BRADLEY MOWELL			
MICHAEL BARR			
MEREDITH REAVES			
DON LEE			

SUMMARY OF BUDGET AMENDMENT
2014 Budget Amendment for Water and Sewer Budget

The amendment to the Water and Sewer 2014 budget is necessary in order to meet the GASB principles. GASB is the source of generally accepted accounting principles used by State and Local governments in the United States. After consultation with the Auditor, her recommendation was to correct the budget in order to encompass the adjusting entries needed to record the Water and Sewer COP refunding transaction. The Auditor stated Budgets may be amended after the end of the year. In previous years the budget has not been amended to encompass end of year adjustments. In an effort to meet the GASB principles the amended budget is necessary for the City of Willard to meet and maintain the standards for regulation of government accounting.

The budget needs to have First and Second Reading and needs to be passed in order to keep within the guidelines of the GASB principles.

The following financial reports include the amended budget proposed to maintain the above principles. The amended budget has been included because I believe the Aldermen will in good faith want to maintain the GASB principles.

Changes to the amended budget include the Principal and Interest for both Water and Sewer to reflect the refunding transaction. The COP Proceeds to retire the Meadows 2008 COP and the Sewer 2005 Cop have been changed to include the proceeds from the retired COP funds. The Transfer In includes previous recommended transfers and the transfer of funds from the COP Reserve accounts required for the collateral for the COP funding. The collateral accounts do not affect the available reserve accounts. The collateral accounts cannot be used until the funds have been retired. The Capital Improvements for Water was lowered to reflect a refund on water meters that had been returned and the funds that were returned to the City. These funds were not received until the middle of December. Therefore, this adjustment was included in this amended budget because the information was not available and the time of the refund was not known when the previous budget was amended.

Water/Sewer Fund Budget 2014

Water Fund

Acct #	Revenues	2014 Amended 2/9/2015	2014 Amended 12/09/14	2014 Amended 8/25/14 Budget	2014 Budget
2-600	Asset Sales	0.00	0.00	0.00	0.00
2-660	COP Proceeds	1,147,500.00	0.00	0.00	0.00
2-665	Grant Receipts	18,000.00	18,000.00	18,000.00	0.00
2-670	Interest Income	1,500.00	1,500.00	1,500.00	1,500.00
2-685	Meter Installations	50,000.00	50,000.00	5,000.00	5,000.00
2-690	Miscellaneous	6,000.00	6,000.00	5,000.00	5,000.00
2-705	Penalty Income	35,000.00	35,000.00	35,000.00	25,000.00
2-760	Trash Income	225,000.00	225,000.00	210,000.00	183,000.00
2-775	Water Sales-Comm	55,000.00	55,000.00	55,000.00	55,000.00
2-780	Water Sales-Resi	830,000.00	830,000.00	870,000.00	870,000.00
2-750	Transfers In Reserves	68,000.00	3,000.00	3,000.00	0.00
2-785	Customer Deposits	0.00	0.00	0.00	0.00
		2,436,000.00	1,223,500.00	1,202,500.00	1,144,500.00

Acct #	Water Cont. Expenses Supplies/Services	2014 Amended 2/9/2015	2014 Amended 12/09/14	2014 Amended 8/25/14 Budget	2014 Budget
2-800	Advertising	200.00	200.00	100.00	500.00
2-805	Audit Expense	1,600.00	1,600.00	1,600.00	5,000.00
2-808	Bldg Maintenance	2,500.00	2,500.00	2,700.00	1,000.00
2-825	Contract Labor	1,000.00	1,000.00	1,000.00	1,000.00
2-840	Dues/Subscriptions	1,000.00	1,000.00	1,000.00	1,500.00
2-865	Insurance	25,000.00	25,000.00	25,000.00	25,000.00
2-875	Legal	1,200.00	1,200.00	1,000.00	500.00
2-880	Miscellaneous	50.00	50.00	0.00	0.00
2-876	Professional	40,000.00	40,000.00	40,000.00	50,000.00
2-885	Office Supplies	25,000.00	25,000.00	25,000.00	15,000.00
2-898	Rent	3,000.00	3,000.00	3,000.00	0.00
2-900	Repairs/Maintenance	28,000.00	28,000.00	28,000.00	30,000.00
2-935	Supplies (water)	57,000.00	57,000.00	50,000.00	30,000.00
2-941	Telephone	7,000.00	7,000.00	6,000.00	0.00
2-943	Trash Expense	215,000.00	215,000.00	200,000.00	175,000.00
2-945	Travel/Training	5,000.00	5,000.00	3,500.00	4,500.00
2-955	Utilities - Electric	90,000.00	90,000.00	82,000.00	82,000.00
2-959	Utilities - Other	4,000.00	4,000.00	4,000.00	6,000.00
2-960	Vehicle Exp - Gas	10,000.00	10,000.00	10,500.00	14,000.00
2-965	Vehicle Exp - Other	5,000.00	5,000.00	6,000.00	8,000.00
		521,550.00	521,550.00	490,400.00	449,000.00
	Capital Expenditures				
2-810	Capital Improvements	148,000.00	267,000.00	267,000.00	355,000.00
2-843	Equipment	89,250.00	89,250.00	8,250.00	18,250.00
		237,250.00	356,250.00	275,250.00	373,250.00
	Personnel				
2-860	Group Insurance	36,000.00	36,000.00	30,000.00	27,500.00
2-890	Payroll Taxes	21,000.00	21,000.00	26,000.00	26,000.00
2-910	Retirement	8,000.00	8,000.00	10,000.00	14,000.00
2-920	Salaries	250,000.00	250,000.00	270,000.00	311,250.00
2-925	Salaries - Overtime	6,500.00	6,500.00	6,000.00	2,500.00
		321,500.00	321,500.00	342,000.00	381,250.00
	Debt Service				
2-870	Interest Expense	86,000.00	55,580.00	55,580.00	28,175.00
2-970	Principal Payments	1,267,500.00	37,500.00	37,500.00	37,500.00
2-855	Fiscal Agent Fees	1,800.00	1,800.00	1,500.00	1,500.00
		1,355,300.00	94,880.00	94,580.00	67,175.00
		2,435,600.00	1,294,180.00	1,202,230.00	1,270,675.00

Acct #	Sewer Fund Revenues	2014 Amended 2/9/2015	2014 Amended 12/09/14	2014 Amended 8/25/14 Budget	2014 Budget
2-1600	Asset Sales	0.00	0.00	0.00	0.00
2-1660	COP Proceeds	1,147,500.00	0.00	0.00	0.00
2-1670	Interest Income	1,500.00	1,500.00	1,500.00	1,500.00
2-1665	Hook-up Fees Rec'd	7,000.00	7,000.00	7,000.00	7,000.00
2-1705	Penalty Income	32,500.00	32,500.00	32,500.00	32,500.00
2-1735	Sewer Sales	1,253,000.00	1,253,000.00	1,250,000.00	1,250,000.00
2-1750	Transfer In Reserves	350,500.00	214,135.00	214,135.00	0.00
		2,792,000.00	1,508,135.00	1,505,135.00	1,291,000.00

Acct #	Sewer Cont .Expenses Supplies/Services	2014 Amended 2/9/2015	2014 Amended 12/09/14	2014 Amended 8/25/14 Budget	2014 Budget
2-1800	Advertising	100.00	100.00	100.00	100.00
2-1805	Audit Expense	1,600.00	1,600.00	1,600.00	5,000.00
2-1808	Bldg Maintenance	2,500.00	2,500.00	2,700.00	750.00
2-1825	Contract Labor	1,000.00	1,000.00	1,000.00	1,500.00
2-1840	Dues/Subscriptions	1,000.00	1,000.00	1,000.00	1,000.00
2-1865	Insurance	18,000.00	18,000.00	18,000.00	18,000.00
2-1875	Legal	2,000.00	2,000.00	2,000.00	1,000.00
2-1880	Miscellaneous	100.00	100.00	0.00	0.00
2-1876	Professional	16,500.00	16,500.00	15,000.00	45,000.00
2-1885	Office Supplies	21,000.00	21,000.00	18,000.00	18,000.00
2-890	Rent	3,000.00	3,000.00	3,000.00	0.00
2-1900	Repairs/Maintenance	20,000.00	20,000.00	20,000.00	10,000.00
2-1930	Spfd Sewer Chgs	470,000.00	470,000.00	435,000.00	437,000.00
2-1935	Supplies (sewer)	32,000.00	32,000.00	32,000.00	12,000.00
2-1941	Telephone	7,000.00	7,000.00	6,000.00	0.00
2-1945	Travel/Training	5,500.00	5,500.00	3,000.00	4,500.00
2-1955	Utilities - Electric	52,000.00	52,000.00	52,000.00	52,000.00
2-1959	Utilities - Other	2,500.00	2,500.00	5,000.00	10,000.00
2-1960	Vehicle Exp - Gas	10,000.00	10,000.00	10,000.00	13,500.00
2-1965	Vehicle Exp - Other	4,000.00	4,000.00	4,500.00	4,500.00
		669,800.00	669,800.00	629,900.00	633,850.00
	Capital Expenditures				
2-1810	Capital Improvements	377,500.00	377,500.00	377,500.00	375,000.00
2-1843	Equipment	8,250.00	8,250.00	8,250.00	18,250.00
		385,750.00	385,750.00	385,750.00	393,250.00
	Personnel				
2-1860	Group Insurance	37,000.00	37,000.00	30,000.00	27,500.00
2-1890	Payroll Taxes	19,000.00	19,000.00	19,000.00	18,000.00
2-1910	Retirement	6,500.00	6,500.00	10,000.00	10,000.00
2-1920	Salaries	230,000.00	230,000.00	232,000.00	231,750.00
2-1925	Salaries - Overtime	6,200.00	6,200.00	4,000.00	2,500.00
		298,700.00	298,700.00	295,000.00	289,750.00
	Debt Service				
2-1870	Interest Expense	86,000.00	70,485.00	70,485.00	36,500.00
2-1970	Principal Payments	1,347,500.00	117,500.00	117,500.00	117,500.00
2-1855	Fiscal Agent Fees	1,500.00	1,500.00	1,500.00	1,500.00
		1,435,000.00	189,485.00	189,485.00	155,500.00
	Miscellaneous				
2-1862	Hook-up Expense	2,500.00	2,500.00	5,000.00	5,000.00
		2,500.00	2,500.00	5,000.00	5,000.00
		2,791,750.00	1,546,235.00	1,505,135.00	1,477,350.00

Summary

2014 Beginning Cash Balance	159,351.30
Investment Funds	911,241.63
2014 Income	5,228,000.00
Park Payment Income	20,000.00
Total Revenue	5,248,000.00
2014 Expenses	5,227,350.00
Total Expenses	5,227,350.00
2014 Projected Ending Cash Balance	100,000.00
Investment Funds	991,242.93

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6
FINANCE DEPARTMENT

Financial Reports

a. December 2014 Financial Summaries
b. December 2014 Financial Statements
   - b-1 Budget Financial Statements
   - b-2 Comparative Financial Statements
c. January 2015 & February 2015 Outstanding Invoices, Paid Invoices, and Online Payments & Transfers
d. December 2014 Check Register
e. December Water Loss Report
f. December Utility Adjustments Report

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (a)
FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

December 2014 Financial Summary Report

FEBRUARY BOA MEETING 2015
FINANCIAL SUMMARY REPORT

REVENUE AND EXPENSE

Summary of Revenue and Expense for all funds for December 2014:

General Fund

- Revenue Year to Date for 2014 has increased $197,525.28 compared to revenue Year to Date in 2013. The major increases are a combination of building permits, motor vehicle taxes, sales taxes and franchise fees. The increase in building over the past year shows that Willard is becoming a growing city with the prospect of future economic growth in 2015.
- Expenses Year to Date for 2014 for the General City Government shows an increase compared to 2013 Year to Date. The Legal fees and Group Insurance have substantial increases. Some areas such as Salaries did decrease. The increase for the General City expense was $6,609.83.The Law and Public Services showed increases in Salaries and Group Insurance, but several other areas did decrease. The total increase above 2013 was $45,790.56. The Street Department increased $251,818.67 above Year to Date 2013. The majority of the additional expense was for funds paid for the Public Improvements for the sidewalk grant. In December the majority of the sidewalk project became due and had to be paid in order for the City to be refunded for the expense. Once the City is invoiced for a project, the invoice must be paid within 48 hours of receipt of funds or the grant will be revoked. The expense should be refunded in January or February. This expense resulted in the total Street expense going over the budget, but the total budget expense for the General Fund is below budget. According to GASB rules this is an acceptable rule so long as the total expenses are not exceeded. The paving expense was also considerably higher than last year, but a substantial amount of roads have been paved this past year. The Planning and Development and the Emergency Management Departments both were lower than last year's expenses.
- The Net Income Year to Date has a small decrease of Income Year to Date compared to 2013. The 2014 Budget includes several Capital Improvements and paving for the streets of the City, but has still had a minimum difference of $726.34 Net Income compared to 2013. Some of the Capital Improvements include: Retention Software; Financial Software; Security System (Police Station); Radios (Police); Salt Spreader; Car Payment (Police); and Electrical Outlets for Jackson Street Park.

Water & Sewer Fund

Water Department:

- Revenue Year to Date has increased $160,423.61 (not including the COP Proceeds) compared to Year to Date revenue in 2013. The increase in the number of customers with the addition of meter installations has resulted in the higher revenue.
- Expenses Year to Date has increased $48,493.97 compared to Year to Date 2013 (not including the expense for the COP refunding). This actually results in an $111,929.64

increase of income for the normal operating cost and capital improvements compared to last year.

- The Net Income Year to Date decreased $726.34 which is including the COP adjustment. The revenue surpassed 2013, but the expenses increased resulting in a slight decrease in the net income.

Sewer Department:

- Revenue Year to Date has increased $135,966.55 (not including the COP Proceeds) compared to Year to Date 2013 revenues. Sewer Sales increase is a combination of the increased number of customers (including new businesses) that have moved into the City.
- Expenses Year to Date increased $200,074.60 compared to Year to Date 2013 expenses (not including the expense for the COP refunding). One of the major areas of increase is the Springfield sewer charges which increased $71,078.74 and Salary expense which increased $69,831.24 compared to last year. Repairs and Maintenance have increased $15,051.53 compared to 2013.
- The Net Income has decreased compared to last year by $176,764.03. This is a result of higher expenses and the refunding this year.

Park Fund

- Revenue Year to Date for 2014 increased $48,852.56 compared to Year to Date revenue in 2013 (the increase excludes any transfers). The highest increase was the Youth Programs, but there were increases in several of the Parks revenue sources.
- The Expense Year to Date for 2014 has increased $95,300.28 compared to 2013. The main areas that showed increases were Building Maintenance, Salaries (full time and seasonal employees) and the payment on the principal for COPs and Mid-Missouri payments.
- The Net Income Year to Date shows a profit of $21.89 but this was with the transfer of funds from the General Fund and the Parks Reserve Fund.

DEBT

Long Term Debt and Bond Debt balance as of January 31, 2014:

Mid-Missouri (Parks)	$ 32,920.42
Water/Sewer 2014 COP	2,140,000.00
Park COP Refunding	1,070,000.00
Aquatic Center	2,945,000.00
Total	6,187,920.42

A payment for the 2014 Water/Sewer COP was made in January in the amount of $173,025.31. The payment was for interest in the amount of $18,025.31 and principal in the amount of $155,000.00. There was a $3,785.62 credit that was applied from the COP Reserve funds toward the payment which lowered the actual payment from operating funds to $169,239.69. The next payment for the 2014 Water/Sewer COP is due in July 2015 for the Water and Sewer

Department in the amount of $34,775.00 which will be interest only. The next payment for the Parks Department will be in May for the amount of $238,778.13, which will include payments toward the principal and interest for both the Parks 2001 COP and the Aquatic Center 2008 COP.

SUMMARY

Budget

The February 9, 2015 Amended Budget has been included in the financial statements for December 2014. The amended budget was recommended by the Auditor in order to maintain GASB regulations. The budget was included with the assumption that the February 9, 2015 vote for the December 31, 2014 Amended Budget would be passed by the Board of Aldermen prior to voting on the December 31, 2014 Financial Statements. This allows the Board of Aldermen to vote on the December 31, 2014 Financial Statement that will reflect the GASB principles on February 9, 2015. In the past the budget was not amended for end of year adjustments after the last day of the year, but to improve the City of Willard procedures we must strive to follow the guide lines of the GASB principles.

Software Conversion

Every two weeks there is a conference call between Tyler Technologies (Encode software) and the Utilities Supervisor and the CFO to proceed with the training and to prepare for the conversion to the new software. The Utilities Supervisor, CFO and other staff have been working to provide the information to Tyler Technologies to further the process of the conversion. During the week of April 20th and April 27th Tyler Technologies staff will come to the City of Willard to begin the set up of the software. During this time the software will be installed and there will be training to use the software. Then verification of the data will take place over the following months after the set up phase and before we actually go on line to use the Encode software.

Operating and Reserve Balances

The General Fund has reached the beginning goal of the Reserve balance for 2015. The ending Reserve Balance for 2014 was $451,025.94. The beginning 2015 budget estimated balance for the General Fund reserve beginning amount was $425,000.00. This shows a $26,025.94 balance above the estimate 2015 balance. The Operating balance for ending December 2014 was $95,678.77 with a goal of $100,000.00 for the estimated balance for the 2015 budget. This resulted in a $21,704.71 increase for the Operating and Reserve funds for the General Fund above the estimated 2015 Budget.

The Water and Sewer Fund has surpassed the 2015 Budget goal for Operating and Reserve balances. The ending Reserve fund was $1,152,463.55 and the estimated beginning reserve fund for 2015 Budget was $1,100,000.00. This resulted is a $52,463.55 increase above the estimated balance. The Operating balance ending December 2014 was $135,630.50 and the estimated 2015 budget beginning balance was $100,000.00. This resulted in an Operating and Reserve increase of $88,094.05 above estimated 2015 Budget.

The Parks Fund is less than the beginning estimated 2015 Budget. During 2014 the Parks used funds from their own reserves in order to meet expenses. This has resulted in the General Fund balances being higher. The Parks December 2014 ending balance for reserve fund was $97,854.27. The estimated beginning balance for the 2015 reserve fund was $125,000.00. The Reserve fund is $27,145.73 less than the goal of $125,000.00. The Operating balance ending

December 2014 was $35,215.90. The estimated beginning balance for the 2015 Operating balance was $100,000.00. The Operating balance was $64,784.10 less than the estimated 2015 Budget balance.

<u>End of Year Summary</u>

This past year the City of Willard has made some very long strides toward the improvement of the City. The water system has improved with the addition of the new meters and meter read equipment. The Parks Department has purchased new playground equipment and has added the electrical equipment to improve events throughout the year. The Finance and Utility departments are making strides toward improving the financial information with new software so the information received by the Board of Aldermen, City Administrator, and Mayor will be more accurate, transparent and will be available sooner.

Year to Date

	2014 Projected Revenues	Received As of December 31, 2014	% Rec'd	2014 Budgeted Expenses	Expended As of December 31, 2014	% Used	Cumulative Gains or (Losses) Per Fund
General Fund							
General City Administration				$291,700.00	$278,015.42	95.3%	
Law and Public Safety Division				$708,550.00	$675,589.76	95.3%	
Street Division				$371,000.00	$397,721.83	107.2%	
Planning & Development Division				$68,600.00	$58,570.33	85.4%	
Emergency Management Division				$24,000.00	$21,192.04	88.3%	
Sub-Total	$1,745,350.00	$1,517,406.23	86.9%	$1,463,850.00	$1,431,089.38	97.8%	$86,316.85
Park Fund	$1,174,040.00	$1,123,950.16	95.7%	$1,153,400.00	$1,123,928.27	97.4%	$21.89
Water Fund	$2,436,000.00	$2,340,434.10	96.1%	$2,435,600.00	$2,340,260.14	96.1%	$173.96
Sewer Fund	$2,792,000.00	$2,452,369.54	87.8%	$2,791,750.00	$2,424,414.58	86.8%	$27,954.96
Totals	$8,147,390.00	$7,434,160.03	91.2%	$7,844,600.00	$7,319,692.37	93.3%	$114,467.66

Reserves	Total Reserves Available As of Jan 1, 2014	Total Reserves Available As of December 31, 2014	Operating Cash	Total Operating Cash As of December 31, 2014
General Fund	$137,109.54	$451,025.94	General Fund	$95,678.77
Water & Sewer Fund	$911,241.63	$1,152,463.55	Water & Sewer Fund	$135,630.50
Park Fund	$297,633.43	$97,854.27	Park Fund	$35,215.90

Revenues by Month

	2014 Budget	JAN		FEB		MAR		APR		MAY		JUN	
General Fund	$1,745,350.00	$217,144.37		$189,455.17		$103,212.72		$117,969.83		$110,276.26		$121,728.39	
Cumm. Total		$217,144.37	12.4%	$406,599.54	23.3%	$509,812.26	29.2%	$627,782.09	36.0%	$738,058.35	42.3%	$859,786.74	49.3%
Water	$2,436,000.00	$93,602.19		$78,535.55		$94,012.03		$82,018.16		$89,229.08		$87,852.17	
Cumm. Total		$93,602.19	3.8%	$172,137.74	7.1%	$266,149.77	10.9%	$348,167.93	14.3%	$437,397.01	18.0%	$525,249.18	21.6%
Sewer	$2,792,000.00	$114,342.28		$96,773.97		$118,470.55		$98,493.10		$109,695.53		$105,008.96	
Cumm. Total		$114,342.28	4.1%	$211,116.25	7.6%	$329,586.80	11.8%	$428,079.90	15.3%	$537,775.43	19.3%	$642,784.39	23.0%
Parks	$1,174,040.00	$106,418.02		$52,001.65		$67,309.71		$46,857.88		$85,322.29		$110,102.51	
Cumm. Total		$106,418.02	9.1%	$158,419.67	13.5%	$225,729.38	19.2%	$272,587.26	23.2%	$357,909.55	30.5%	$468,012.06	39.9%
Totals	$8,147,390.00	$531,506.86		$416,766.34		$383,005.01		$345,338.97		$394,523.16		$424,692.03	
Cumm. Total		$531,506.86	6.5%	$948,273.20	11.6%	$1,331,278.21	16.3%	$1,676,617.18	20.6%	$2,071,140.34	25.4%	$2,495,832.37	30.6%

Revenues by Month

	2014												
	Budget	**July**		**Aug**		**Sept**		**Oct**		**Nov**		**Dec**	
General Fund	$1,745,350.00	$153,046.26		$132,534.78		$157,402.01		$167,692.66		$87,372.78		($8,363.53)	
Cumm. Total		$998,312.53	57.2%	$1,130,847.31	64.8%	$1,288,249.32	73.8%	$1,438,396.98	82.4%	$1,525,769.76	87.4%	$1,517,406.23	86.9%
Water	$2,436,000.00	$99,012.09		$146,238.09		$98,600.77		$105,055.84		$84,508.75		$1,276,824.38	
Cumm. Total		$624,261.27	25.6%	$770,499.36	31.6%	$869,100.13	35.7%	$979,100.97	40.2%	$1,063,609.72	43.7%	$2,340,434.10	96.1%
Sewer	$2,792,000.00	$114,161.41		$106,444.41		$104,966.01		$113,857.62		$101,461.34		$1,257,694.36	
Cumm. Total		$756,945.80	27.1%	$863,390.21	30.9%	$968,356.22	34.7%	$1,093,213.84	39.2%	$1,194,675.18	42.8%	$2,452,369.54	87.8%
Parks	$1,174,040.00	$116,186.99		$58,180.94		$71,345.85		$61,857.70		$57,777.34		$291,986.36	
Cumm. Total		$576,493.13	49.1%	$635,184.07	54.1%	$710,218.76	60.5%	$774,176.46	65.9%	$831,963.80	70.9%	$1,123,950.16	95.7%
Totals	$8,147,390.00	$482,406.75		$443,398.22		$432,314.64		$448,463.82		$331,120.21		$2,818,141.57	
Cumm. Total		$2,956,012.73	36.3%	$3,399,920.95	41.7%	$3,835,924.43	47.1%	$4,284,388.25	52.6%	$4,615,508.46	56.7%	$7,433,650.03	91.2%

REVENUE SOURCES Year to Date	2014 Projected Revenues	Received As of December 31, 2014	% of Projected Revenues Collected to Date
General Fund			
Asset Sales	$0.00	0.00	0
Building Permits	$75,000.00	73,359.07	97.8%
Cable TV Franchise Fees	$22,000.00	14,185.35	64.5%
County Road & Bridge Tax	$28,000.00	27,999.78	100.0%
Electric Franchise Fees	$265,000.00	259,832.81	98.1%
Gas Franchise Fees	$64,000.00	48,780.18	76.2%
Grant Revenues	$30,000.00	45,439.69	151.5%
Interest Income	$1,000.00	917.45	91.7%
Law Enforcement Sales Tax	$25,500.00	42,103.00	165.1%
Merchant Licenses	$5,800.00	5,727.50	98.8%
Miscellaneous Revenues	$12,000.00	11,259.13	93.8%
Mobile Phone Lease Fees	$70,000.00	68,739.21	98.2%
Motor Vehicle Fuel Taxes	$200,000.00	200,343.87	100.2%
Planning And Zoning	$1,500.00	744.00	49.6%
Real Estate Taxes	$200,000.00	167,959.02	84.0%
Recyling Center	$1,000.00	968.00	96.8%
Sales & Use Taxes	$450,000.00	439,869.28	97.7%
Sales Tax - Capital Improvement	$225,000.00	218,592.57	97.2%
State LET Account	$550.00	552.02	0.0%
Traffic Court Fines	$45,000.00	39,949.96	88.8%
Other Fines	$21,000.00	24,312.94	115.8%
Law Other Income	$2,000.00	24.55	1.2%
Veterans' Memorial	$1,000.00	746.85	74.7%
Transfer in	$0.00	-175,000.00	0.0%
Totals	$1,745,350.00	1,517,406.23	86.9%

Dedicated per fund	**Budget**	**Actual Year-to-date**
Dedicated funds for General	$1,393,300.00	1,136,680.42
Dedicated funds for Streets & Roads	$228,000.00	228,343.65
Dedicated funds for Public Safety	$94,050.00	106,942.47
Dedicated fund from Grants	$30,000.00	45,439.69
Total Funds	$1,745,350.00	1,517,406.23

REVENUE SOURCES Year to Date	2014 Projected Revenues	Received As of December 31, 2014	% of Projected Revenues Collected to Date
Water Fund			
Asset Sales	0.00	0.00	0.0%
Certificates of Particiation	1,147,500.00	1,147,500.00	100.0%
Grant Receipts	18,000.00	0.00	0.0%
Interest Income	1,500.00	975.03	65.0%
Meter Installations	50,000.00	47,150.00	94.3%
Miscellaneous Revenues	6,000.00	5,876.39	97.9%
Penalty Income	35,000.00	31,560.60	90.2%
Trash Income	225,000.00	221,294.67	98.4%
Water Sales - Commercial	55,000.00	47,860.69	87.0%
Water Sales - Residential	830,000.00	800,216.72	96.4%
Transfer in Reserves	68,000.00	38,000.00	55.9%
Totals	2,436,000.00	2,340,434.10	96.1%
Sewer Fund			
Development Lift Station Fees	0.00	0.00	0.0%
Asset Sales	0.00	0.00	0.0%
Certificate of Participation	1,147,500.00	1,147,500.00	100.0%
Hook-up Fees Received	7,000.00	0.00	0.0%
Interest Income	1,500.00	974.92	65.0%
Miscellaneous Revenues	0.00	11,900.00	0.0%
Penalty Income	32,500.00	32,413.09	99.7%
Sewer Sales	1,253,000.00	1,259,581.53	100.5%
Transfer in Reserves	350,500.00	0.00	0.0%
Totals	2,792,000.00	2,452,369.54	87.8%

Year To Date	REVENUE SOURCES	Projected Revenue	Received As of December 31, 2014	% of Projected Revenues Collected to Date
	Park Fund			
	Adult Program Fees	$12,000	11,028.95	91.9%
	Advertising Income	$30,000	19,172.00	63.9%
	Asset Sales	$1,000	1,000.00	0.0%
	Certificates of Participation	$3,350	3,350.00	0.0%
	Concession Income	$40,000	35,261.91	88.2%
	Fourth of July	$9,270	9,270.00	0.0%
	Grant Receipts	$0	0.00	0.0%
	Interest Income	$220	220.84	100.4%
	Miscellaneous Revenues	$3,000	3,793.79	126.5%
	Mobile Phone Tower Fees	$12,500	12,658.82	101.3%
	Park Fees	$3,700	3,675.00	99.3%
	Real Estate Taxes	$40,000	36,555.11	91.4%
	Facility Rental Income	$40,000	35,551.18	88.9%
	Sales Tax	$280,000	270,686.48	96.7%
	Sales Tax - Capital Improvement	$200,000	167,549.49	83.8%
	Special Event Income	$15,000	9,804.20	65.4%
	Swimming Pool Income	$80,000	78,586.95	98.2%
	Youth Programs	$172,000	177,785.44	103.4%
	Transfers In or Out	$232,000	248,000.00	0.0%
	Totals	$1,174,040	1,123,950.16	95.7%

Expenses	2014 Budget	JAN		FEB		MAR		APR		MAY		JUN	
General City Governme	$291,700.00	$26,868.02		$24,872.97		$34,380.49		$47,276.05		$55,952.97		$21,811.39	
Cumm. Total		$26,868.02	9.2%	$51,740.99	17.7%	$86,121.48	29.5%	$133,397.53	45.7%	$189,350.50	64.9%	$137,557.89	47.2%
Law & Public Safety	$708,550.00	$47,473.49		$47,121.14		$60,901.88		$49,125.42		$48,517.54		$63,668.34	
Cumm. Total		$47,473.49	6.7%	$94,594.63	13.4%	$155,496.51	21.9%	$204,621.93	28.9%	$253,139.47	35.7%	$316,807.81	44.7%
Water	$2,435,600.00	$206,134.87		$40,220.84		$95,471.66		$37,517.96		$94,576.81		$61,933.55	
Cumm. Total		$206,134.87	8.5%	$246,355.71	10.1%	$341,827.37	14.0%	$379,345.33	15.6%	$473,922.14	19.5%	$569,932.69	23.4%
Sewer	$2,791,750.00	$168,244.38		$62,206.50		$79,844.76		$66,787.64		$84,323.90		$73,213.13	
Cumm. Total		$168,244.38	6.0%	$230,450.88	8.3%	$310,295.64	11.1%	$377,083.28	13.5%	$461,407.18	16.5%	$568,697.31	20.4%
Streets	$371,000.00	$14,937.55		$17,856.57		$13,811.04		$3,960.13		$14,083.49		$9,375.35	
Cumm. Total		$14,937.55	4.0%	$48,788.38	13.2%	$62,599.42	16.9%	$66,559.55	17.9%	$80,643.04	21.7%	$95,468.39	25.7%
Planning & Developme	$68,600.00	$21,432.16		$5,396.53		$7,346.74		$5,099.86		$4,087.49		$5,178.57	
Cumm. Total		$21,432.16	31.2%	$10,834.43	15.8%	$18,181.17	26.5%	$23,281.03	33.9%	$27,368.52	39.9%	$32,547.09	47.4%
Parks	$1,153,400.00	$32,542.93		$42,119.76		$52,421.88		$45,203.84		$294,795.03		$100,879.93	
Cumm. Total		$32,542.93	2.8%	$74,662.69	6.5%	$127,084.57	11.0%	$172,288.41	14.9%	$467,083.44	40.5%	$567,963.37	49.2%
Emergency Manageme	$24,000.00	$3,966.00		$205.21		$281.75		$1,084.14		$5,413.83		$783.15	
Cumm. Total		$3,966.00	16.5%	$4,171.21	17.4%	$4,452.96	18.6%	$5,537.10	23.1%	$10,950.93	45.6%	$11,734.08	48.9%
Totals	$7,844,600.00	$521,599.40		$239,999.52		$344,460.20		$256,055.04		$601,751.06		$336,843.41	
Cumm. Total		$521,599.40	6.6%	$761,598.92	9.7%	$1,106,059.12	14.1%	$1,362,114.16	17.4%	$1,963,865.22	25.0%	$2,300,708.63	29.3%

Expenses	2014 Budget	JUL		AUG		SEPT		OCT		NOV		DEC	
General City Govt	$291,700.00	$38,510.04		$13,587.11		$20,886.70		$15,278.11		$29,156.50		$30,413.95	
Cumm. Total		$166,693.05	57.1%	$182,280.16	62.5%	$203,166.86	69.6%	$218,444.97	74.9%	$247,601.47	84.9%	$278,015.42	95.3%
Law	$708,550.00	$62,711.61		$54,537.21		$64,780.29		$51,815.23		$44,340.66		$80,596.95	
Cumm. Total		$379,519.42	53.6%	$434,056.63	61.3%	$498,836.92	70.4%	$550,652.15	77.7%	$594,992.81	84.0%	$675,589.76	95.3%
Water	$2,435,600.00	$97,416.46		$196,418.60		$79,106.52		$70,068.41		$64,809.27		$1,306,960.52	
Cumm. Total		$667,349.15	27.4%	$819,315.42	33.6%	$898,421.94	36.9%	$968,490.35	39.8%	$1,033,299.62	42.4%	$2,340,260.14	96.1%
Sewer	$2,791,750.00	$115,895.20		$69,250.33		$82,732.60		$108,299.38		$75,793.80		$1,359,293.63	
Cumm. Total		$684,592.51	24.5%	$798,295.17	28.6%	$881,027.77	31.6%	$989,327.15	35.4%	$1,065,120.95	38.2%	$2,424,414.58	86.8%
Streets	$371,000.00	$13,774.44		$13,468.68		$44,254.65		$49,061.22		$16,318.67		$165,375.78	
Cumm. Total		$109,242.83	29.4%	$122,711.51	33.1%	$166,966.16	45.0%	$216,027.38	58.2%	$232,346.05	62.6%	$397,721.83	107.2%
Plan & Dev	$68,600.00	$4,540.04		$4,518.50		$4,836.97		$4,960.82		$3,203.31		$3,963.60	
Cumm. Total		$37,087.13	54.1%	$41,605.63	60.6%	$46,442.60	67.7%	$51,403.42	74.9%	$54,606.73	79.6%	$58,570.33	85.4%
Parks	$1,153,400.00	$104,946.62		$83,429.39		$93,400.23		$40,960.91		$155,561.00		$79,765.87	
Cumm. Total		$672,355.94	58.3%	$753,785.33	65.4%	$847,185.56	73.5%	$888,601.40	77.0%	$1,044,162.40	90.5%	$1,123,928.27	97.4%
Emg Mgmt	$24,000.00	$4,292.96		$416.52		$265.76		$172.24		$4,138.27		$172.24	
Cumm. Total		$16,027.04	66.8%	$16,443.56	68.5%	$16,709.32	69.6%	$16,881.56	70.3%	$21,019.80	87.6%	$21,192.04	88.3%
Totals	$7,844,600.00	$442,087.37		$435,626.34		$390,263.72		$340,616.32		$393,321.48		$3,026,542.54	
Cumm. Total		$2,732,867.07	34.8%	$3,168,493.41	40.4%	$3,558,757.13	45.4%	$3,899,828.38	49.7%	$4,293,149.83	54.7%	$7,319,692.37	93.3%

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (b)
FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED AND INFORMATION ONLY

December 2014 Financial Statements

1. **Budget Financial - Approval Requested**
2. **Comparative Financial – Information Only**

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (b-1)
FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

December 2014 Budget Financial Statements

CITY OF WILLARD
BALANCE SHEET
GENERAL FUND
December 31, 2014

ASSETS

CURRENT ASSETS

CASH IN BANK - CHECKING	$ 95,678.77	
CASH IN BANK- MID-MISSOURI BANK	19,581.38	
CASH IN BANK - CD'S	76,295.55	
CASH IN BANK - JIS	1,064.50	
CASH IN REPURCHASE AGREEMENT	355,149.01	
PETTY CASH	350.00	
DUE FROM WATER/SEWER FUND	20,305.93	
DUE FROM RECREATION FUND	122,620.07	
TOTAL ASSETS		$ 691,045.21

LIABILITIES AND EQUITY

LIABILITIES

PAYROLL TAXES PAYABLE	$ 3,537.00	
JUDICIAL EDUCATION FUND	479.55	
COURT BONDS PAYABLE	561.00	
CAPITAL IMPROVEMENT FUND	20,440.78	
DRUG MONEY PAYABLE	656.00	
GROUP INSURANCE PAYABLE	37,257.47	
GARNISHMENTS PAYABLE	- 238.00	
DUE TO RECREATION FUND	.00	
TOTAL LIABILITIES		$ 62,693.80

EQUITY

FUND BALANCE	$ 542,284.56	
NET INCOME -LOSS	86,066.85	
TOTAL FUND EQUITY		$ 628,351.41
TOTAL LIABILITIES AND EQUITY		$ 691,045.21

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
REVENUES							
ASSET SALES	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
BUILDING PERMITS	75000.00	-288.03	6250.00	73359.07	68750.00	4609.07	-1640.93
CABLE TV FRANCHISE	22000.00	0.00	1833.33	14185.35	20166.63	-5981.28	-7814.65
COUNTY ROAD AND BRIDGE TA	28000.00	0.00	2333.33	27999.78	25666.63	2333.15	-.22
ELECTRIC FRANCHISE FEES	265000.00	16639.40	22083.33	259832.81	242916.63	16916.18	-5167.19
GAS FRANCHISE FEES	64000.00	2552.01	5333.33	48780.18	58666.63	-9886.45	-15219.82
GRANT REVENUES	30000.00	20312.52	2500.00	45439.69	27500.00	17939.69	15439.69
INTEREST INCOME	1000.00	37.40	83.33	917.45	916.63	0.82	-82.55
LAW ENFORCEMENT SALES TAX	25500.00	18355.00	2125.00	42103.00	23375.00	18728.00	16603.00
MERCHANTS LICENSES	5800.00	2622.50	483.33	5727.50	5316.63	410.87	-72.50
MISCELLANEOUS	12000.00	582.55	1000.00	11259.13	11000.00	259.13	-740.87
MOBILE PHONE LEASE FEES	70000.00	4136.00	5833.33	68739.21	64166.63	4572.58	-1260.79
MOTOR VEHICLE TAXES	200000.00	16622.00	16666.67	200343.87	183333.37	17010.50	343.87
PLANNING AND ZONING	1500.00	75.00	125.00	744.00	1375.00	-631.00	-756.00
REAL ESTATE TAXES	200000.00	8003.83	16666.67	167959.02	183333.37	-15374.35	-32040.98
RECYCLE CENTER INCOME	1000.00	0.00	83.33	968.00	916.63	51.37	-32.00
SALES & USE TAX REVENUES	450000.00	46272.21	37500.00	439869.28	412500.00	27369.28	-10130.72
SALES TAX - CAP IMP	225000.00	23121.01	18750.00	218592.57	206250.00	12342.57	-6407.43
STATE LET ACCOUNT	550.00	0.00	45.83	552.02	504.13	47.89	2.02
TRAFFIC COURT FINES	45000.00	5317.57	3750.00	39949.96	41250.00	-1300.04	-5050.04
OTHER FINES	21000.00	2275.50	1750.00	24312.94	19250.00	5062.94	3312.94
LAW OTHER INCOME	2000.00	0.00	166.67	24.55	1833.37	-1808.82	-1975.45
VETERAN'S MEMORIAL	1000.00	0.00	83.33	746.85	916.63	-169.78	-253.15
TRANSFERS IN -OUT	0.00	-175000.00	0.00	-175000.00	0.00	-175000.00	-175000.00
TOTAL REVENUES	$ 1745350.00	$ -8363.53	$ 145445.81	$ 1517406.23	$ 1599903.91	$ -82497.68	$ -227943.77
EXPENDITURES							
COMMUNITY BUILDING:							
ADVERTISING	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
UTILITIES-OTHER (CB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMM.BLDG. EXPENS	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	ANNUAL	<--CURRENT	-->	<-- YEAR TO DATE	-->	<-- BUDGET TO DATE	-->
	BUDGET	BALANCE	BUDGET	BALANCE	BUDGET	OVER/UNDER	UNEXPENDED
GENERAL CITY GOVERNMENT:							
ADVERTISING	$ 2000.00	$ -77.85	$ 166.67	$ 1433.67	$ 1833.37	$ 399.70	$ 566.33
AUDIT FEE	11300.00	0.00	941.67	11300.00	10358.37	-941.63	0.00
CAPITAL ASSET EXPENDITURE	32000.00	574.00	2666.67	25978.04	29333.37	3355.33	6021.96
CONTRACT LABOR	500.00	0.00	41.67	203.73	458.37	254.64	296.27
DUES AND SUBSCRIPTIONS	4900.00	45.00	408.33	4388.63	4491.63	103.00	511.37
ELECTION EXPENSE	4000.00	0.00	333.33	3696.67	3666.63	-30.04	303.33
GROUP INSURANCE	24500.00	2516.56	2041.67	22588.09	22458.37	-129.72	1911.91
INSURANCE	17500.00	9937.96	1458.33	17193.74	16041.63	-1152.11	306.26
LEGAL	34000.00	1497.96	2833.33	34825.49	31166.63	-3658.86	-825.49
PROFESSIONAL (GCG)	20000.00	1600.00	1666.67	18821.97	18333.37	-488.60	1178.03
MISCELLANEOUS EXPENSE	500.00	-340.91	41.67	-340.91	458.37	799.28	840.91
OFFICE SUPPLIES	17000.00	1437.33	1416.67	16726.90	15583.37	-1143.53	273.10
PAYROLL TAXES	7000.00	1133.97	583.33	7409.56	6416.63	-992.93	-409.56
REPAIRS AND MAINTENANCE	1000.00	25.00	83.33	417.51	916.63	499.12	582.49
RETIREMENT PLAN	7100.00	1075.41	591.67	6937.04	6508.37	-428.67	162.96
SALARIES	80000.00	9299.88	6666.67	81644.95	73333.37	-8311.58	-1644.95
SUPPLIES	4500.00	484.82	375.00	3074.35	4125.00	1050.65	1425.65
TELEPHONE	8500.00	636.07	708.33	8023.88	7791.63	-232.25	476.12
TRAVEL AND TRAINING	4700.00	93.19	391.67	5230.65	4308.37	-922.28	-530.65
UTILITIES-ELECTRIC (GCG)	6000.00	318.28	500.00	5350.61	5500.00	149.39	649.39
UTILITIES-GAS (GCG)	1200.00	47.33	100.00	1081.82	1100.00	18.18	118.18
UTILITIES-OTHER (GCG)	1500.00	103.96	125.00	1444.01	1375.00	-69.01	55.99
VEHICLE EXPENSES-GAS	500.00	0.00	41.67	84.49	458.37	373.88	415.51
VEHICLE EXPENSE-OTHER	500.00	0.00	41.67	0.00	458.37	458.37	500.00
VETERAN'S MEMORIAL EXPENS	1000.00	5.99	83.33	500.53	916.63	416.10	499.47
TOTAL GENERAL CITY EXPE	$ 291700.00	$ 30413.95	$ 24308.35	$ 278015.42	$ 267391.85	$ -10623.57	$ 13684.58

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
LAW AND PUBLIC SAFETY:							
ADVERTISING	$ 100.00	$ 31.20	$ 8.33	$ 31.20	$ 91.63	$ 60.43	$ 68.80
BUILDING MAINTENANCE (LAW	500.00	53.97	41.67	133.91	458.37	324.46	366.09
CAPITAL ASSET EXPENDITURE	38900.00	15128.50	3241.67	32323.49	35658.37	3334.88	6576.51
CONTRACT LABOR	250.00	0.00	20.83	0.00	229.13	229.13	250.00
CVC FEES PAID	4000.00	246.43	333.33	3277.72	3666.63	388.91	722.28
COURT AUTOMATION FEES	3500.00	241.95	291.67	2759.67	3208.37	448.70	740.33
DARE	2000.00	0.00	166.67	1039.61	1833.37	793.76	960.39
SHERIFF'S RETIREMENT FUND	1000.00	0.00	83.33	405.00	916.63	511.63	595.00
DUES AND SUBSCRIPTIONS	2800.00	0.00	233.33	2600.00	2566.63	-33.37	200.00
GROUP INSURANCE	57000.00	5738.32	4750.00	51634.27	52250.00	615.73	5365.73
INSURANCE	30000.00	14709.55	2500.00	29713.82	27500.00	-2213.82	286.18
LEGAL AND PROFESSIONAL	18000.00	1999.12	1500.00	20426.46	16500.00	-3926.46	-2426.46
PROFESSIONAL (LAW)	16000.00	702.58	1333.33	15362.59	14666.63	-695.96	637.41
MISCELLANEOUS EXPENSE	200.00	0.00	16.67	181.17	183.37	2.20	18.83
OFFICE EXPENSE (LAW)	8000.00	530.56	666.67	7921.40	7333.37	-588.03	78.60
PAYROLL TAXES	30000.00	2327.60	2500.00	29519.12	27500.00	-2019.12	480.88
POST FUND	600.00	34.56	50.00	473.89	550.00	76.11	126.11
REPAIRS AND MAINTENANCE	1500.00	547.26	125.00	1848.43	1375.00	-473.43	-348.43
RETIREMENT PLAN	17000.00	1183.18	1416.67	16188.38	15583.37	-605.01	811.62
SALARIES	385000.00	30426.16	32083.33	382952.79	352916.63	-30036.16	2047.21
SALARIES-OVERTIME	2500.00	0.00	208.33	1706.63	2291.63	585.00	793.37
SUPPLIES	7000.00	1553.93	583.33	6848.94	6416.63	-432.31	151.06
SUPPLIES-SMALL EQUIPMENT	7000.00	0.00	583.33	4199.65	6416.63	2216.98	2800.35
TELEPHONE	10000.00	720.34	833.33	8830.51	9166.63	336.12	1169.49
TRAVEL AND TRAINING	5000.00	550.00	416.67	3719.59	4583.37	863.78	1280.41
UNIFORMS	10000.00	103.89	833.33	8092.58	9166.63	1074.05	1907.42
UTILITIES-ELECTRIC (LAW)	5000.00	254.77	416.67	4296.05	4583.37	287.32	703.95
UTILITIES-GAS (LAW)	3500.00	584.68	291.67	3020.24	3208.37	188.13	479.76
UTILITIES-OTHER (LAW)	1200.00	57.63	100.00	1152.81	1100.00	-52.81	47.19
VEHICLE EXPENSES-GAS	31000.00	1577.23	2583.33	25934.82	28416.63	2481.81	5065.18
VEHICLE EXPENSE-OTHER	10000.00	1293.54	833.33	8995.02	9166.63	171.61	1004.98
TOTAL LAW AND SAFETY EX	$ 708550.00	$ 80596.95	$ 59045.82	$ 675589.76	$ 649504.02	$ -26085.74	$ 32960.24

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
STREET DEPARTMENT:							
ADVERTISING	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
CAPITAL ASSET EXPENDITURE	21000.00	0.00	1750.00	6122.29	19250.00	13127.71	14877.71
CONTRACT LABOR	500.00	0.00	41.67	0.00	458.37	458.37	500.00
GROUP INSURANCE	7000.00	0.00	583.33	5450.00	6416.63	966.63	1550.00
INSURANCE	9000.00	6176.57	750.00	12611.14	8250.00	-4361.14	-3611.14
PAVING	100000.00	0.00	8333.33	57962.46	91666.63	33704.17	42037.54
PAYROLL TAXES	3500.00	256.96	291.67	3249.96	3208.37	-41.59	250.04
PUBLIC IMPROVEMENTS (ST)	100000.00	149108.81	8333.33	186927.93	91666.63	-95261.30	-86927.93
RECYCLE CENTER EXPENSE	1500.00	75.00	125.00	825.00	1375.00	550.00	675.00
REPAIRS AND MAINTENANCE	3500.00	826.71	291.67	3360.06	3208.37	-151.69	139.94
RETIREMENT PLAN	1500.00	73.72	125.00	1287.46	1375.00	87.54	212.54
SALARIES	45000.00	3358.74	3750.00	42849.77	41250.00	-1599.77	2150.23
SALARIES-OVERTIME	500.00	0.00	41.67	0.00	458.37	458.37	500.00
STREET LIGHTS	63000.00	4774.62	5250.00	57761.08	57750.00	-11.08	5238.92
SUPPLIES	10000.00	0.00	833.33	15699.63	9166.63	-6533.00	-5699.63
UTILITIES-ELECTRIC (ST)	2000.00	222.07	166.67	1769.77	1833.37	63.60	230.23
UTILITIES-GAS (ST)	1000.00	0.00	83.33	276.74	916.63	639.89	723.26
VEHICLE EXPENSES-GAS	500.00	0.00	41.67	0.00	458.37	458.37	500.00
VEHICLE EXPENSE-OTHER	1500.00	502.58	125.00	1568.54	1375.00	-193.54	-68.54
TOTAL STREET EXPENSES	$ 371000.00	$ 165375.78	$ 30916.67	$ 397721.83	$ 340083.37	$ -57638.46	$ -26721.83

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
PLANNING & DEVELOPMENT							
ADVERTISING (P&D)	200.00	0.00	16.67	0.00	183.37	183.37	200.00
CAPITAL ASSET EXPENDITURE	3000.00	0.00	250.00	0.00	2750.00	2750.00	3000.00
DUES & SUBSCRIPTIONS (P&D	250.00	0.00	20.83	265.00	229.13	-35.87	-15.00
GROUP INSURANCE (P&D)	5700.00	561.29	475.00	5104.99	5225.00	120.01	595.01
LEGAL (P&D)	0.00	0.00	0.00	63.00	0.00	-63.00	-63.00
PROFESSIONAL	12000.00	0.00	1000.00	7810.09	11000.00	3189.91	4189.91
OFFICE SUPPLIES (P&D)	500.00	2.19	41.67	327.23	458.37	131.14	172.77
PAYROLL TAXES (P&D)	3000.00	196.44	250.00	2956.16	2750.00	-206.16	43.84
REPAIRS/MAINTENANCE (P&D)	250.00	0.00	20.83	0.00	229.13	229.13	250.00
RETIREMENT (P&D)	2500.00	158.00	208.33	2246.21	2291.63	45.42	253.79
SALARIES (P&D)	38500.00	2567.76	3208.33	38294.68	35291.63	-3003.05	205.32
SUPPLIES (P&D)	0.00	89.00	0.00	89.00	0.00	-89.00	-89.00
TELEPHONE (P&D)	1000.00	174.14	83.33	1117.24	916.63	-200.61	-117.24
TRAVEL & TRAINING (P&D)	1000.00	214.78	83.33	296.73	916.63	619.90	703.27
VEHICLE EXPENSE-GAS	500.00	0.00	41.67	0.00	458.37	458.37	500.00
VEHICLE EXPENSE-OTHER	200.00	0.00	16.67	0.00	183.37	183.37	200.00
TOTAL P & D EXPENSES	$ 68600.00	$ 3963.60	$ 5716.66	$ 58570.33	$ 62883.26	$ 4312.93	$ 10029.67
EMERGENCY MANAGEMENT							
CONTRACT LABOR (EM)	16000.00	0.00	1333.33	15864.00	14666.63	-1197.37	136.00
DUES & SUBSCRIPTIONS (EM)	100.00	0.00	8.33	6.00	91.63	85.63	94.00
OFFICE SUPPLIES (EM)	0.00	0.00	0.00	7.40	0.00	-7.40	-7.40
PAYROLL TAXES (EM)	200.00	12.24	16.67	109.80	183.37	73.57	90.20
REPAIRS/MAINTENANCE (EM)	1000.00	0.00	83.33	580.34	916.63	336.29	419.66
SALARIES (EM)	2500.00	160.00	208.33	2009.29	2291.63	282.34	490.71
SUPPLIES (EM)	2200.00	0.00	183.33	1197.72	2016.63	818.91	1002.28
TELEPHONE (EM)	500.00	0.00	41.67	250.00	458.37	208.37	250.00
TRAVEL & TRAINING (EM)	1500.00	0.00	125.00	1167.49	1375.00	207.51	332.51
VEHICLE EXPENSE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MGMT EX	$ 24000.00	$ 172.24	$ 1999.99	$ 21192.04	$ 21999.89	$ 807.85	$ 2807.96
TOTAL EXPENDITURES	$ 1463850.00	$ 280522.52	$ 121987.49	$ 1431089.38	$ 1341862.39	$ -89226.99	$ 32760.62
NET INCOME -LOSS	$ 281500.00	$ -288886.05	$ 23458.32	$ 86316.85	$ 258041.52	$ -171724.67	$ -195183.15

UNAUDITED

CITY OF WILLARD
BALANCE SHEET
WATER AND SEWER FUND
December 31, 2014

ASSETS

CURRENT ASSETS

CASH IN BANK - CHECKING		$ 135,630.50	
WATER/SEWER FUND TDOA		1,152,463.55	
CASH - WATER PRINCIPAL AND INTEREST		935,788.73	
DUE FROM RECREATION FUND		421,227.75	
2014 COST OF ISSUANCE F	2,500.00		
2014 CERTIFICATE FUND	3,785.62		
RETURNED CHECKS		-1,133.41	
DEFERRED CHARGE-COI-2002 REFUNDING BONDS		.00	
TOTAL CURRENT ASSETS			$ 2,650,262.74

FIXED ASSETS

LAND	$ .00	
ACCUMULATED DEPRECIATION	.00	
NET FIXED ASSETS		$ .00
TOTAL ASSETS		$ 2,650,262.74

UNAUDITED

CITY OF WILLARD
BALANCE SHEET
WATER AND SEWER FUND
December 31, 2014

LIABILITIES AND EQUITY

LIABILITIES		
PAYROLL TAXES PAYABLE	$ .00	
SALES TAX PAYABLE	3,388.31	
MISSOURI PRIMACY TAX	15,795.77	
WATER POLLUTION SERVICE CONNECTION FEE	9,728.95	
CUSTOMER DEPOSITS	8,292.67	
DUE TO GENERAL FUND	20,305.93	
DEFERRED LOSS ON REFINANCING	.00	
TOTAL LIABILITIES		$ 57,511.63
EQUITY		
CONT. CAPITAL - FED & STATE	$ .00	
RETAINED EARNINGS	2,616,622.19	
NET INCOME -LOSS	-23,871.08	
TOTAL FUND EQUITY		$ 2,592,751.11
TOTAL LIABILITIES AND EQUITY		$ 2,650,262.74

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
WATER AND SEWER FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
WATER DEPARTMENT							
REVENUES							
GAIN -LOSS ON ASSET SALES	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
CERTIFICATES OF PARTICIPA	1147500.00	1147500.00	95625.00	1147500.00	1051875.00	95625.00	0.00
GRANT RECEIPTS	18000.00	0.00	1500.00	0.00	16500.00	-16500.00	-18000.00
INTEREST INCOME	1500.00	92.75	125.00	975.03	1375.00	-399.97	-524.97
METER INSTALLATIONS	50000.00	0.00	4166.67	47150.00	45833.37	1316.63	-2850.00
MISCELLANEOUS INCOME	6000.00	281.39	500.00	5876.39	5500.00	376.39	-123.61
PENALTY INCOME	35000.00	1307.61	2916.67	31560.60	32083.37	-522.77	-3439.40
TRASH INCOME	225000.00	19164.68	18750.00	221294.67	206250.00	15044.67	-3705.33
WATER SALES - COMMERCIAL	55000.00	4222.25	4583.33	47860.69	50416.63	-2555.94	-7139.31
WATER SALES - RESIDENTIAL	830000.00	66255.70	69166.67	800216.72	760833.37	39383.35	-29783.28
TRANSFER IN RESERVES	68000.00	38000.00	5666.67	38000.00	62333.37	-24333.37	-30000.00
TOTAL REVENUES	$ 2436000.00	$ 1276824.38	$ 203000.01	$ 2340434.10	$ 2233000.11	$ 107433.99	$ -95565.90
EXPENSES							
ADVERTISING	$ 200.00	$ 0.00	$ 16.67	$ 116.64	$ 183.37	$ 66.73	$ 83.36
AUDIT	1600.00	0.00	133.33	1600.00	1466.63	-133.37	0.00
BUILDING MAINTENANCE (WAT	2500.00	0.00	208.33	559.07	2291.63	1732.56	1940.93
CAPITAL ASSET EXPENDITURE	148000.00	-37137.54	12333.33	146113.41	135666.63	-10446.78	1886.59
CONTRACT LABOR	1000.00	0.00	83.33	322.00	916.63	594.63	678.00
DUES AND SUBSCRIPTIONS	1000.00	4612.50	83.33	4702.26	916.63	-3785.63	-3702.26
EQUIPMENT	89250.00	0.00	7437.50	7725.02	81812.50	74087.48	81524.98
FISCAL AGENT FEES	1800.00	375.00	150.00	2076.93	1650.00	-426.93	-276.93
GROUP INSURANCE	36000.00	3646.59	3000.00	32435.98	33000.00	564.02	3564.02
INSURANCE	25000.00	18691.93	2083.33	34546.37	22916.63	-11629.74	-9546.37
INTEREST EXPENSE	86000.00	30155.98	7166.67	85735.98	78833.37	-6902.61	264.02
LEGAL	1200.00	49.00	100.00	1113.83	1100.00	-13.83	86.17
PROFESSIONAL (WATER)	40000.00	2136.59	3333.33	39135.97	36666.63	-2469.34	864.03
MISCELLANEOUS EXPENSE	50.00	0.00	4.17	35.00	45.87	10.87	15.00
OFFICE SUPPLIES	25000.00	1783.69	2083.33	25685.90	22916.63	-2769.27	-685.90
PAYROLL TAXES	21000.00	1422.29	1750.00	19831.99	19250.00	-581.99	1168.01
RENT (WATER)	3000.00	0.00	250.00	2000.00	2750.00	750.00	1000.00
REPAIRS AND MAINTENANCE	28000.00	79.96	2333.33	28124.05	25666.63	-2457.42	-124.05
RETIREMENT PLAN	8000.00	405.47	666.67	5606.19	7333.37	1727.18	2393.81
SALARIES	250000.00	18184.13	20833.33	236463.37	229166.63	-7296.74	13536.63
SALARIES-OVERTIME	6500.00	407.94	541.67	6409.42	5958.37	-451.05	90.58
SUPPLIES	57000.00	4957.83	4750.00	61330.36	52250.00	-9080.36	-4330.36
SUPPLIES - PROJECT	0.00	0.00	0.00	54.00	0.00	-54.00	-54.00
TELEPHONE (WATER)	7000.00	561.94	583.33	6936.49	6416.63	-519.86	63.51
TRASH EXPENSE	215000.00	18222.42	17916.67	210692.83	197083.37	-13609.46	4307.17
TRAVEL AND TRAINING	5000.00	243.17	416.67	4880.61	4583.37	-297.24	119.39
UTILITIES-ELECTRIC (WATER	90000.00	6952.79	7500.00	91585.67	82500.00	-9085.67	-1585.67
UTILITIES-OTHER (WATER)	4000.00	74.53	333.33	3619.43	3666.63	47.20	380.57
VEHICLE EXPENSES-GAS	10000.00	972.32	833.33	9287.44	9166.63	-120.81	712.56
VEHICLE EXPENSE-OTHER	5000.00	161.99	416.67	4033.93	4583.37	549.44	966.07
PRINCIPAL EXPENSE (WATER)	1267500.00	1230000.00	105625.00	1267500.00	1161875.00	-105625.00	0.00
TOTAL EXPENSES	$ 2435600.00	$ 1306960.52	$ 202966.65	$ 2340260.14	$ 2232633.15	$ -107626.99	$ 95339.86
NET INCOME -LOSS	$ 400.00	$ -30136.14	$ 33.36	$ 173.96	$ 366.96	$ -193.00	$ -226.04

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
WATER AND SEWER FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
SEWER DEPARTMENT							
REVENUES							
GAIN -LOSS ON ASSET SALES	$ 1147500.00	$ 0.00	$ 95625.00	$ 0.00	$ 1051875.00	$ -1051875.00	$ -1147500.00
CERTIFICATE OF PARTICIPAT	0.00	1147500.00	0.00	1147500.00	0.00	1147500.00	1147500.00
HOOK-UP FEES RECEIVED (SE	7000.00	0.00	583.33	0.00	6416.63	-6416.63	-7000.00
INTEREST INCOME	1500.00	92.75	125.00	974.92	1375.00	-400.08	-525.08
MISCELLANEOUS INCOME	0.00	0.00	0.00	11900.00	0.00	11900.00	11900.00
PENALTY INCOME	32500.00	2515.65	2708.33	32413.09	29791.63	2621.46	-86.91
SEWER SALES	1253000.00	107585.96	104416.67	1259581.53	1148583.37	110998.16	6581.53
TRANSFER IN RESERVES	350500.00	0.00	29208.33	0.00	321291.63	-321291.63	-350500.00
TOTAL REVENUES	$ 2792000.00	$ 1257694.36	$ 232666.66	$ 2452369.54	$ 2559333.26	$ -106963.72	$ -339630.46
EXPENSES							
ADVERTISING	$ 100.00	$ 0.00	$ 8.33	$ 0.00	$ 91.63	$ 91.63	$ 100.00
AUDIT	1600.00	0.00	133.33	1600.00	1466.63	-133.37	0.00
BUILDING MAINTENANCE (SEW	2500.00	0.00	208.33	557.81	2291.63	1733.82	1942.19
CAPITAL ASSET EXPENDITURE	377500.00	18068.58	31458.33	23415.17	346041.63	322626.46	354084.83
CONTRACT LABOR	1000.00	0.00	83.33	322.00	916.63	594.63	678.00
DUES AND SUBSCRIPTIONS	1000.00	612.50	83.33	757.27	916.63	159.36	242.73
EQUIPMENT	8250.00	0.00	687.50	7725.02	7562.50	-162.52	524.98
FISCAL AGENT FEES	1500.00	375.00	125.00	951.92	1375.00	423.08	548.08
GROUP INSURANCE	37000.00	3646.58	3083.33	32435.98	33916.63	1480.65	4564.02
HOOK-UP EXPENSE (SEWER)	2500.00	0.00	208.33	0.00	2291.63	2291.63	2500.00
INSURANCE	18000.00	18462.02	1500.00	33488.31	16500.00	-16988.31	-15488.31
INTEREST EXPENSE	86000.00	30155.97	7166.67	99038.42	78833.37	-20205.05	-13038.42
LEGAL	2000.00	49.00	166.67	1396.50	1833.37	436.87	603.50
PROFESSIONAL (SEWER)	16500.00	2808.45	1375.00	15658.96	15125.00	-533.96	841.04
MISCELLANEOUS EXPENSE	100.00	0.00	8.33	35.00	91.63	56.63	65.00
OFFICE SUPPLIES	21000.00	1783.68	1750.00	23335.26	19250.00	-4085.26	-2335.26
PAYROLL TAXES	19000.00	1312.90	1583.33	18503.30	17416.63	-1086.67	496.70
RENT (SEWER)	3000.00	0.00	250.00	2000.00	2750.00	750.00	1000.00
REPAIRS AND MAINTENANCE	20000.00	79.96	1666.67	20657.67	18333.37	-2324.30	-657.67
RETIREMENT PLAN	6500.00	405.47	541.67	5606.17	5958.37	352.20	893.83
SALARIES	230000.00	16785.35	19166.67	219908.48	210833.37	-9075.11	10091.52
SALARIES-OVERTIME	6200.00	376.56	516.67	5916.43	5683.37	-233.06	283.57
SPRINGFIELD SEWER CHARGES	470000.00	28175.75	39166.67	455165.72	430833.37	-24332.35	14834.28
SUPPLIES	32000.00	771.07	2666.67	30014.89	29333.37	-681.52	1985.11
SUPPLIES - PROJECT	0.00	0.00	0.00	3.99	0.00	-3.99	-3.99
TELEPHONE (SEWER)	7000.00	561.94	583.33	6966.45	6416.63	-549.82	33.55
TRAVEL AND TRAINING	5500.00	283.18	458.33	4955.57	5041.63	86.06	544.43
UTILITIES-ELECTRIC (SEWER	52000.00	3267.06	4333.33	51245.82	47666.63	-3579.19	754.18
UTILITIES-OTHER (SEWER)	2500.00	111.90	208.33	2128.91	2291.63	162.72	371.09
VEHICLE EXPENSE-GAS	10000.00	972.29	833.33	8421.48	9166.63	745.15	1578.52
VEHICLE EXPENSE-OTHER	4000.00	228.42	333.33	4702.08	3666.63	-1035.45	-702.08
PRINCIPAL EXPENSE (SEWER)	1347500.00	1230000.00	112291.67	1347500.00	1235208.37	-112291.63	0.00
TOTAL EXPENSES	$ 2791750.00	$ 1359293.63	$ 232645.81	$ 2424414.58	$ 2559103.91	$ 134689.33	$ 367335.42
NET INCOME -LOSS	$ 250.00	$ -101599.27	$ 20.85	$ 27954.96	$ 229.35	$ 27725.61	$ 27704.96

UNAUDITED

CITY OF WILLARD
BALANCE SHEET
PARK FUND
December 31, 2014

ASSETS

CURRENT ASSETS

CASH IN BANK - CHECKING	$ 35,215.90	
PARK FUND TDOA	97,854.27	
PETTY CASH	240.00	
2008 RESERVE FUND	301,000.00	
YOUTH SCHOLARSHIPS	2,415.00	
TOTAL ASSETS		$ 431,895.17

LIABILITIES AND EQUITY

PAYROLL TAXES PAYABLE	$ .00	
DUE TO GENERAL FUND	122,620.07	
DUE TO WATER/SEWER FUND	421,227.75	
MID-MISSOURI BANK	.00	
TOTAL LIABILITIES		$ 543,847.82
EQUITY		
FUND BALANCE	$ - 111,965.71	
NET INCOME -LOSS	13.06	
TOTAL FUND EQUITY		$ - 111,952.65
TOTAL LIABILITIES AND EQUITY		$ 431,895.17

UNAUDITED

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CITY OF WILLARD
INCOME STATEMENT
PARK FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	BUDGET -->	<-- YEAR TO DATE BALANCE	BUDGET -->	<-- BUDGET TO DATE OVER/UNDER	UNEXPENDED -->
REVENUES							
ADULT PROGRAMS	$ 12000.00	$ 717.50	$ 1000.00	$ 11028.95	$ 11000.00	$ 28.95	$ -971.05
ADVERTISING INCOME	30000.00	100.00	2500.00	19172.00	27500.00	-8328.00	-10828.00
CAPITAL ASSET SALES	1000.00	0.00	83.33	1000.00	916.63	83.37	0.00
CERTIFICATE OF PARTICIPAT	3350.00	0.00	279.17	3350.00	3070.87	279.13	0.00
CONCESSION INCOME	40000.00	1343.76	3333.33	35261.91	36666.63	-1404.72	-4738.09
FOURTH OF JULY	9270.00	0.00	772.50	9270.00	8497.50	772.50	0.00
INTEREST INCOME	220.00	10.22	18.33	220.84	201.63	19.21	0.84
MISCELLANEOUS INCOME	3000.00	1193.79	250.00	3793.79	2750.00	1043.79	793.79
MOBILE PHONE TOWER	12500.00	1066.20	1041.67	12658.82	11458.37	1200.45	158.82
PARK FEES	3700.00	0.00	308.33	3675.00	3391.63	283.37	-25.00
REAL ESTATE TAXES	40000.00	0.00	3333.33	36555.11	36666.63	-111.52	-3444.89
FACILITY INCOME	40000.00	2580.67	3333.33	35551.18	36666.63	-1115.45	-4448.82
SALES TAX	280000.00	21338.01	23333.33	270686.48	256666.63	14019.85	-9313.52
SALES TAX - CAP IMP	200000.00	15.06	16666.67	167549.49	183333.37	-15783.88	-32450.51
SPECIAL EVENT INCOME	15000.00	282.00	1250.00	9804.20	13750.00	-3945.80	-5195.80
SWIM POOL INCOME	80000.00	350.00	6666.67	78586.95	73333.37	5253.58	-1413.05
TRANSFERS IN -OUT	232000.00	248000.00	19333.33	248000.00	212666.63	35333.37	16000.00
YOUTH PROGRAMS	172000.00	14989.15	14333.33	177785.44	157666.63	20118.81	5785.44
TOTAL REVENUES	$ 1174040.00	$ 291986.36	$ 97836.65	$ 1123950.16	$ 1076203.15	$ 47747.01	$ -50089.84

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
PARK FUND
For the 11 month period ended December 31, 2014

	ANNUAL BUDGET	<--CURRENT BALANCE	--> BUDGET	<-- YEAR TO DATE BALANCE	--> BUDGET	<-- BUDGET TO DATE OVER/UNDER	--> UNEXPENDED
EXPENDITURES							
ADVERTISING	$ 2000.00	$ 0.00	$ 166.67	$ 1492.58	$ 1833.37	$ 340.79	$ 507.42
BUILDING MAINTENANCE (PAR	14000.00	0.00	1166.67	13532.02	12833.37	-698.65	467.98
CAPITAL ASSET EXPENDITURE	35200.00	20148.00	2933.33	30147.94	32266.63	2118.69	5052.06
CHEMICALS	7000.00	0.00	583.33	6819.08	6416.63	-402.45	180.92
CONCESSIONS	20000.00	176.47	1666.67	17709.19	18333.37	624.18	2290.81
CONTRACT LABOR	10000.00	0.00	833.33	9370.94	9166.63	-204.31	629.06
DUES AND SUBSCRIPTIONS	1000.00	0.00	83.33	936.26	916.63	-19.63	63.74
FIREWORKS	12500.00	0.00	1041.67	12134.55	11458.37	-676.18	365.45
FISCAL AGENT FEES	4000.00	0.00	333.33	3000.00	3666.63	666.63	1000.00
GROUP INSURANCE	29000.00	3209.34	2416.67	26062.55	26583.37	520.82	2937.45
INSURANCE	34500.00	28573.78	2875.00	40256.91	31625.00	-8631.91	-5756.91
INTEREST EXPENSE	244000.00	144.03	20333.33	243464.92	223666.63	-19798.29	535.08
LANDSCAPING	1000.00	0.00	83.33	107.38	916.63	809.25	892.62
LEGAL	1000.00	28.00	83.33	728.00	916.63	188.63	272.00
PROFESSIONAL	7000.00	409.20	583.33	5188.44	6416.63	1228.19	1811.56
MISCELLANEOUS EXPENSE	200.00	0.00	16.67	70.00	183.37	113.37	130.00
OFFICE SUPPLIES	8000.00	250.19	666.67	6569.37	7333.37	764.00	1430.63
PAYROLL TAXES	30000.00	1461.98	2500.00	30291.28	27500.00	-2791.28	-291.28
REPAIRS AND MAINTENANCE	10000.00	162.80	833.33	10857.23	9166.63	-1690.60	-857.23
RETIREMENT PLAN	1500.00	48.38	125.00	755.03	1375.00	619.97	744.97
SALARIES	196000.00	14408.98	16333.33	194615.69	179666.63	-14949.06	1384.31
SALARIES-SEASONAL	195000.00	4701.52	16250.00	194104.89	178750.00	-15354.89	895.11
SALARIES-OVERTIME	500.00	0.00	41.67	0.00	458.37	458.37	500.00
SUPPLIES-GENERAL (PARK)	7000.00	64.12	583.33	6444.35	6416.63	-27.72	555.65
SUPPLIES-SPORTS (PARK)	16500.00	128.23	1375.00	16442.66	15125.00	-1317.66	57.34
SUPPLIES-AQUATIC (PARK)	7500.00	0.00	625.00	7206.39	6875.00	-331.39	293.61
SUPPLIES-SPECIAL ACTIVITY	18500.00	1057.85	1541.67	18393.11	16958.37	-1434.74	106.89
SUPPLIES - GROUNDS	500.00	0.00	41.67	191.90	458.37	266.47	308.10
TELEPHONE	7500.00	546.35	625.00	6845.16	6875.00	29.84	654.84
TRAVEL AND TRAINING	1500.00	0.00	125.00	1275.74	1375.00	99.26	224.26
TREE CITY USA	10400.00	0.00	866.67	528.76	9533.37	9004.61	9871.24
TURF MAINTENANCE	500.00	365.09	41.67	365.09	458.37	93.28	134.91
UTILITIES-ELECTRIC (PARK)	48000.00	2715.16	4000.00	46573.94	44000.00	-2573.94	1426.06
UTILITIES-GAS	5000.00	159.18	416.67	4597.81	4583.37	-14.44	402.19
UTILITIES-OTHER (PARK)	5800.00	752.21	483.33	5917.15	5316.63	-600.52	-117.15
VEHICLE EXPENSE-GAS	6500.00	255.01	541.67	6316.35	5958.37	-357.98	183.65
VEHICLE EXPENSE-OTHER	800.00	0.00	66.67	615.61	733.37	117.76	184.39
PRINCIPAL EXPENSE	154000.00	0.00	12833.33	154000.00	141166.63	-12833.37	0.00
TOTAL EXPENDITURES	$ 1153400.00	$ 79765.87	$ 96116.67	$ 1123928.27	$ 1057283.37	$ -66644.90	$ 29471.73
NET INCOME -LOSS	$ 20640.00	$ 212220.49	$ 1719.98	$ 21.89	$ 18919.78	$ -18897.89	$ -20618.11

UNAUDITED

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (b-2)
FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

December 2014 Comparative Financial Statements

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the ~~11~~ 12 month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
REVENUES								
ASSET SALES	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ .00	.00%
BUILDING PERMITS	- 288.03	-.10	73,359.07	6.53	8,350.04	8.92	29,465.58	3.56
CABLE TV FRANCHISE	.00	.00	14,185.35	1.26	.00	.00	15,751.88	1.90
COUNTY ROAD AND BRIDGE TAX	.00	.00	27,999.78	2.49	.00	.00	27,920.97	3.38
ELECTRIC FRANCHISE FEES	16,639.40	5.70	259,832.81	23.12	17,841.23	19.06	213,400.48	25.80
GAS FRANCHISE FEES	2,552.01	.87	48,780.18	4.34	1,895.79	2.03	36,433.34	4.40
GRANT REVENUES	20,312.52	6.96	45,439.69	4.04	11,656.05	12.45	19,813.25	2.40
INTEREST INCOME	37.40	.01	917.45	.08	27.99	.03	1,113.83	.13
LAW ENFORCEMENT SALES TAX	18,355.00	6.29	42,103.00	3.75	.00	.00	20,337.47	2.46
MERCHANTS LICENSES	2,622.50	.90	5,727.50	.51	600.00	.64	3,027.00	.37
MISCELLANEOUS	582.55	.20	11,259.13	1.00	261.68	.28	14,111.42	1.71
MOBILE PHONE LEASE FEES	4,136.00	1.42	68,739.21	6.12	4,136.00	4.42	53,181.03	6.43
MOTOR VEHICLE TAXES	16,622.00	5.69	200,343.87	17.82	3,458.12	3.69	147,872.48	17.88
PLANNING AND ZONING	75.00	.03	744.00	.07	.00	.00	1,196.70	.14
REAL ESTATE TAXES	8,003.83	2.74	167,959.02	14.94	191.41	.20	159,070.89	19.23
RECYCLE CENTER INCOME	.00	.00	968.00	.09	.00	.00	.00	.00
SALES & USE TAX REVENUES	46,272.21	15.85	439,869.28	39.14	- 166,279.87	-177.66	271,197.31	32.79
SALES TAX - CAP IMP	23,121.01	7.92	218,592.57	19.45	149,405.53	159.63	230,258.71	27.84
STATE LET ACCOUNT	.00	.00	552.02	.05	.00	.00	175.00	.02
TRAFFIC COURT FINES	5,317.57	1.82	39,949.96	3.55	6,658.49	7.11	74,873.61	9.05
OTHER FINES	2,275.50	.78	24,312.94	2.16	.00	.00	.00	.00
LAW OTHER INCOME	.00	.00	24.55	.00	.00	.00	.00	.00
VETERAN'S MEMORIAL	.00	.00	746.85	.07	120.00	.13	680.00	.08
TRANSFERS IN -OUT	- 175,000.00	-59.93	- 175,000.00	-15.57	.00	.00	.00	.00
TOTAL REVENUES	$ -8,363.53	-2.86%	$ 1,517,406.23	135.01%	$ 38,322.46	40.94%	$ 1,319,880.95	159.58%
EXPENDITURES								
COMMUNITY BUILDING:								
ADVERTISING	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ .00	.00%
UTILITIES-OTHER (CB)	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COMM.BLDG. EXPENSES	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ .00	.00%

UNAUDITED

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CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 12 ~~11~~ month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
GENERAL CITY GOVERNMENT:								
ADVERTISING	$ -77.85	-.03%	$ 1,433.67	.13%	$ 482.00	.51%	$ 1,976.96	.24%
AUDIT FEE	.00	.00	11,300.00	1.01	.00	.00	25,437.90	3.08
CAPITAL ASSET EXPENDITURES	574.00	.20	25,978.04	2.31	133.00	.14	524.63	.06
CONTRACT LABOR	.00	.00	203.73	.02	1,027.73	1.10	2,055.46	.25
DUES AND SUBSCRIPTIONS	45.00	.02	4,388.63	.39	.00	.00	5,170.17	.63
ELECTION EXPENSE	.00	.00	3,696.67	.33	.00	.00	3,163.35	.38
GROUP INSURANCE	2,516.56	.86	22,588.09	2.01	1,963.62	2.10	17,754.76	2.15
INSURANCE	9,937.96	3.40	17,193.74	1.53	.00	.00	15,976.26	1.93
LEGAL	1,497.96	.51	34,825.49	3.10	.00	.00	9,185.84	1.11
PROFESSIONAL (GCG)	1,600.00	.55	18,821.97	1.67	1,807.50	1.93	26,234.57	3.17
MISCELLANEOUS EXPENSE	- 340.91	-.12	- 340.91	-.03	26.50	.03	212.91	.03
OFFICE SUPPLIES	1,437.33	.49	16,726.90	1.49	331.85	.35	15,620.43	1.89
PAYROLL TAXES	1,133.97	.39	7,409.56	.66	885.97	.95	7,799.62	.94
REPAIRS AND MAINTENANCE	25.00	.01	417.51	.04	.00	.00	3,156.18	.38
RETIREMENT PLAN	1,075.41	.37	6,937.04	.62	330.57	.35	4,124.51	.50
SALARIES	9,299.88	3.19	81,644.95	7.26	11,581.33	12.37	104,284.28	12.61
SUPPLIES	484.82	.17	3,074.35	.27	180.60	.19	3,090.46	.37
TELEPHONE	636.07	.22	8,023.88	.71	1,073.94	1.15	11,551.52	1.40
TRAVEL AND TRAINING	93.19	.03	5,230.65	.47	229.60	.25	3,536.23	.43
UTILITIES-ELECTRIC (GCG)	318.28	.11	5,350.61	.48	376.76	.40	3,911.22	.47
UTILITIES-GAS (GCG)	47.33	.02	1,081.82	.10	84.61	.09	1,217.13	.15
UTILITIES-OTHER (GCG)	103.96	.04	1,444.01	.13	120.78	.13	1,266.94	.15
VEHICLE EXPENSES-GAS	.00	.00	84.49	.01	143.51	.15	1,592.95	.19
VETERAN'S MEMORIAL EXPENSES	5.99	.00	500.53	.04	.00	.00	2,561.31	.31
TOTAL GENERAL CITY EXPENSES	$ 30,413.95	10.42%	$ 278,015.42	24.74%	$ 20,779.87	22.20%	$ 271,405.59	32.81%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the ~~11~~ 12 month period ended December 31, 2014

	CURRENT YEAR				PRIOR YEAR			
	CURRENT		YEAR TO DATE		CURRENT		YEAR TO DATE	
LAW AND PUBLIC SAFETY:								
ADVERTISING	$ 31.20	.01%	$ 31.20	.00%	$ .00	.00%	$ 14.00	.00%
BUILDING MAINTENANCE (LAW)	53.97	.02	133.91	.01	.00	.00	.00	.00
CAPITAL ASSET EXPENDITURES	15,128.50	5.18	32,323.49	2.88	58.00	.06	57,567.15	6.96
CONTRACT LABOR	.00	.00	.00	.00	290.52	.31	832.57	.10
CVC FEES PAID	246.43	.08	3,277.72	.29	387.87	.41	4,515.64	.55
COURT AUTOMATION FEES	241.95	.08	2,759.67	.25	380.80	.41	4,433.29	.54
DARE	.00	.00	1,039.61	.09	.00	.00	999.99	.12
SHERIFF'S RETIREMENT FUND	.00	.00	405.00	.04	153.00	.16	438.00	.05
DUES AND SUBSCRIPTIONS	.00	.00	2,600.00	.23	.00	.00	515.00	.06
GROUP INSURANCE	5,738.32	1.97	51,634.27	4.59	4,309.18	4.60	39,783.61	4.81
INSURANCE	14,709.55	5.04	29,713.82	2.64	53.85	.06	28,536.54	3.45
LEGAL AND PROFESSIONAL	1,999.12	.68	20,426.46	1.82	906.64	.97	33,450.84	4.04
PROFESSIONAL (LAW)	702.58	.24	15,362.59	1.37	937.78	1.00	6,995.66	.85
MISCELLANEOUS EXPENSE	.00	.00	181.17	.02	.00	.00	.00	.00
OFFICE EXPENSE (LAW)	530.56	.18	7,921.40	.70	778.66	.83	7,280.78	.88
PAYROLL TAXES	2,327.60	.80	29,519.12	2.63	1,781.64	1.90	24,965.03	3.02
POST FUND	34.56	.01	473.89	.04	54.40	.06	633.32	.08
REPAIRS AND MAINTENANCE	547.26	.19	1,848.43	.16	1,000.00	1.07	1,390.86	.17
RETIREMENT PLAN	1,183.18	.41	16,188.38	1.44	1,179.69	1.26	13,882.11	1.68
SALARIES	30,426.16	10.42	382,952.79	34.07	23,255.74	24.85	323,361.44	39.10
SALARIES-OVERTIME	.00	.00	1,706.63	.15	33.78	.04	1,360.76	.16
SUPPLIES	1,553.93	.53	6,848.94	.61	490.24	.52	5,217.22	.63
SUPPLIES-SMALL EQUIPMENT	.00	.00	4,199.65	.37	.00	.00	.00	.00
TELEPHONE	720.34	.25	8,830.51	.79	844.06	.90	9,995.33	1.21
TRAVEL AND TRAINING	550.00	.19	3,719.59	.33	.00	.00	4,837.90	.58
UNIFORMS	103.89	.04	8,092.58	.72	100.91	.11	5,187.78	.63
UTILITIES-ELECTRIC (LAW)	254.77	.09	4,296.05	.38	360.95	.39	3,828.54	.46
UTILITIES-GAS (LAW)	584.68	.20	3,020.24	.27	.00	.00	2,067.59	.25
UTILITIES-OTHER (LAW)	57.63	.02	1,152.81	.10	48.97	.05	408.72	.05
VEHICLE EXPENSES-GAS	1,577.23	.54	25,934.82	2.31	1,932.55	2.06	29,835.35	3.61
VEHICLE EXPENSE-OTHER	1,293.54	.44	8,995.02	.80	135.35	.14	17,464.18	2.11
TOTAL LAW AND SAFETY EXPENSE	$ 80,596.95	27.60%	$ 675,589.76	60.11%	$ 39,474.58	42.18%	$ 629,799.20	76.15%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 12 month period ended December 31, 2014

	CURRENT YEAR				PRIOR YEAR			
	CURRENT		YEAR TO DATE		CURRENT		YEAR TO DATE	
STREET DEPARTMENT:								
ADVERTISING	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ 312.00	.04%
CAPITAL ASSET EXPENDITURES	.00	.00	6,122.29	.54	10,587.73	11.31	19,830.72	2.40
GROUP INSURANCE	.00	.00	5,450.00	.48	.00	.00	3,017.94	.36
INSURANCE	6,176.57	2.12	12,611.14	1.12	1,023.17	1.09	2,748.81	.33
PAVING	.00	.00	57,962.46	5.16	.00	.00	11,820.00	1.43
PAYROLL TAXES	256.96	.09	3,249.96	.29	63.88	.07	2,839.48	.34
PUBLIC IMPROVEMENTS (ST)	149,108.81	51.07	186,927.93	16.63	.00	.00	3,325.00	.40
RECYCLE CENTER EXPENSE	75.00	.03	825.00	.07	.00	.00	1,582.31	.19
REPAIRS AND MAINTENANCE	826.71	.28	3,360.06	.30	.00	.00	601.60	.07
RETIREMENT PLAN	73.72	.03	1,287.46	.11	327.95	.35	2,761.55	.33
SALARIES	3,358.74	1.15	42,849.77	3.81	835.14	.89	33,064.27	4.00
STREET LIGHTS	4,774.62	1.64	57,761.08	5.14	4,770.13	5.10	51,777.95	6.26
SUPPLIES	.00	.00	15,699.63	1.40	2,566.46	2.74	9,222.02	1.11
TRAVEL AND TRAINING	.00	.00	.00	.00	.00	.00	765.00	.09
TREE MAINTENANCE (ST)	.00	.00	.00	.00	.00	.00	200.00	.02
UTILITIES-ELECTRIC (ST)	222.07	.08	1,769.77	.16	160.67	.17	1,130.40	.14
UTILITIES-GAS (ST)	.00	.00	276.74	.02	.00	.00	.00	.00
VEHICLE EXPENSES-GAS	.00	.00	.00	.00	25.19	.03	127.16	.02
VEHICLE EXPENSE-OTHER	502.58	.17	1,568.54	.14	36.37	.04	776.95	.09
TOTAL STREET EXPENSES	$ 165,375.78	56.64%	$ 397,721.83	35.39%	$ 20,396.69	21.79%	$ 145,903.16	17.64%

UNAUDITED

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CITY OF WILLARD
INCOME STATEMENT
GENERAL FUND
For the 11 month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
PLANNING & DEVELOPMENT								
ADVERTISING (P&D)	.00	.00	.00	.00	.00	.00	109.00	.01
DUES & SUBSCRIPTIONS (P&D)	.00	.00	265.00	.02	.00	.00	165.00	.02
GROUP INSURANCE (P&D)	561.29	.19	5,104.99	.45	454.01	.49	4,500.34	.54
LEGAL (P&D)	.00	.00	63.00	.01	.00	.00	.00	.00
PROFESSIONAL	.00	.00	7,810.09	.69	338.00	.36	534.00	.06
OFFICE SUPPLIES (P&D)	2.19	.00	327.23	.03	.00	.00	462.94	.06
PAYROLL TAXES (P&D)	196.44	.07	2,956.16	.26	293.37	.31	3,558.74	.43
RETIREMENT (P&D)	158.00	.05	2,246.21	.20	176.41	.19	2,269.45	.27
SALARIES (P&D)	2,567.76	.88	38,294.68	3.41	3,835.00	4.10	46,520.00	5.62
SUPPLIES (P&D)	89.00	.03	89.00	.01	.00	.00	89.98	.01
TELEPHONE (P&D)	174.14	.06	1,117.24	.10	81.06	.09	915.92	.11
TRAVEL & TRAINING (P&D)	214.78	.07	296.73	.03	125.43	.13	185.43	.02
VEHICLE EXPENSE-GAS	.00	.00	.00	.00	.00	.00	355.69	.04
VEHICLE EXPENSE-OTHER	.00	.00	.00	.00	.00	.00	48.98	.01
TOTAL P & D EXPENSES	$ 3,963.60	1.36%	$ 58,570.33	5.21%	$ 5,303.28	5.67%	$ 59,715.47	7.22%
EMERGENCY MANAGEMENT								
CONTRACT LABOR (EM)	.00	.00	15,864.00	1.41	.00	.00	11,898.00	1.44
DUES & SUBSCRIPTIONS (EM)	.00	.00	6.00	.00	.00	.00	20.00	.00
PROFESSIONAL (EM)	.00	.00	.00	.00	.00	.00	7,932.00	.96
OFFICE SUPPLIES (EM)	.00	.00	7.40	.00	.00	.00	.00	.00
PAYROLL TAXES (EM)	12.24	.00	109.80	.01	.00	.00	.00	.00
REPAIRS/MAINTENANCE (EM)	.00	.00	580.34	.05	.00	.00	1,923.20	.23
SALARIES (EM)	160.00	.05	2,009.29	.18	.00	.00	.00	.00
SUPPLIES (EM)	.00	.00	1,197.72	.11	.00	.00	.00	.00
TELEPHONE (EM)	.00	.00	250.00	.02	.00	.00	.00	.00
TRAVEL & TRAINING (EM)	.00	.00	1,167.49	.10	60.39	.06	436.68	.05
VEHICLE EXPENSE-GAS	.00	.00	.00	.00	.00	.00	39.32	.00
VEHICLE EXPENSE-OTHER	.00	.00	.00	.00	.00	.00	30.00	.00
TOTAL EMERGENCY MGMT EXPENSE	$ 172.24	.06%	$ 21,192.04	1.89%	$ 60.39	.06%	$ 22,279.20	2.69%
TOTAL EXPENDITURES	$ 280,522.52	96.07%	$ 1,431,089.38	127.33%	$ 86,014.81	91.90%	$ 1,129,102.62	136.51%
NET INCOME -LOSS	$ - 288,886.05	-98.94%	$ 86,316.85	7.68%	$ -47,692.35	-50.96%	$ 190,778.33	23.07%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
WATER AND SEWER FUND
For the 12 month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
WATER DEPARTMENT								
REVENUES								
GAIN -LOSS ON ASSET SALES	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ .00	.00%
CERTIFICATES OF PARTICIPATION	1,147,500.00	393.00	1,147,500.00	102.10	.00	.00	59,498.71	7.19
INTEREST INCOME	92.75	.03	975.03	.09	79.89	.09	1,548.61	.19
METER INSTALLATIONS	.00	.00	47,150.00	4.20	.00	.00	1,950.00	.24
MISCELLANEOUS INCOME	281.39	.10	5,876.39	.52	168.13	.18	10,258.99	1.24
PENALTY INCOME	1,307.61	.45	31,560.60	2.81	1,318.37	1.41	17,316.54	2.09
TRASH INCOME	19,164.68	6.56	221,294.67	19.69	14,866.06	15.88	170,315.50	20.59
WATER SALES - COMMERCIAL	4,222.25	1.45	47,860.69	4.26	3,326.78	3.55	32,856.11	3.97
WATER SALES - RESIDENTIAL	66,255.70	22.69	800,216.72	71.20	53,793.49	57.47	721,126.03	87.19
CUSTOMER DEPOSITS RECEIVED	.00	.00	.00	.00	.00	.00	17,640.00	2.13
TRANSFER IN RESERVES	38,000.00	13.01	38,000.00	3.38	.00	.00	.00	.00
TOTAL REVENUES	$ 1,276,824.38	437.29%	$ 2,340,434.10	208.23%	$ 73,552.72	78.58%	$ 1,032,510.49	124.84%
EXPENSES								
ADVERTISING	$ .00	.00%	$ 116.64	.01%	$ .00	.00%	$ 1,093.00	.13%
AUDIT	.00	.00	1,600.00	.14	.00	.00	.00	.00
BUILDING MAINTENANCE (WATER)	.00	.00	559.07	.05	.00	.00	.00	.00
CAPITAL ASSET EXPENDITURES	-37,137.54	-12.72	146,113.41	13.00	.00	.00	204,046.69	24.67
CONTRACT LABOR	.00	.00	322.00	.03	1,027.73	1.10	2,055.47	.25
DUES AND SUBSCRIPTIONS	4,612.50	1.58	4,702.26	.42	.00	.00	1,392.00	.17
EQUIPMENT	.00	.00	7,725.02	.69	.00	.00	.00	.00
FISCAL AGENT FEES	375.00	.13	2,076.93	.18	.00	.00	1,050.00	.13
GROUP INSURANCE	3,646.59	1.25	32,435.98	2.89	1,677.80	1.79	28,249.93	3.42
INSURANCE	18,691.93	6.40	34,546.37	3.07	.00	.00	24,451.99	2.96
INTEREST EXPENSE	30,155.98	10.33	85,735.98	7.63	.00	.00	73,770.02	8.92
LEGAL	49.00	.02	1,113.83	.10	-1,000.00	-1.07	- 965.00	-.12
PROFESSIONAL (WATER)	2,136.59	.73	39,135.97	3.48	1,934.76	2.07	74,834.33	9.05
MISCELLANEOUS EXPENSE	.00	.00	35.00	.00	272.00	.29	851.50	.10
OFFICE SUPPLIES	1,783.69	.61	25,685.90	2.29	257.27	.27	20,342.19	2.46
PAYROLL TAXES	1,422.29	.49	19,831.99	1.76	1,154.10	1.23	13,855.38	1.68
RENT (WATER)	.00	.00	2,000.00	.18	.00	.00	.00	.00
REPAIRS AND MAINTENANCE	79.96	.03	28,124.05	2.50	1,000.00	1.07	11,351.04	1.37
RETIREMENT PLAN	405.47	.14	5,606.19	.50	511.65	.55	8,297.02	1.00
SALARIES	18,184.13	6.23	236,463.37	21.04	14,887.78	15.91	181,075.30	21.89
SALARIES-OVERTIME	407.94	.14	6,409.42	.57	198.40	.21	828.91	.10
SUPPLIES	4,957.83	1.70	61,330.36	5.46	3,373.77	3.60	32,610.49	3.94
SUPPLIES - PROJECT	.00	.00	54.00	.00	.00	.00	.00	.00
TELEPHONE (WATER)	561.94	.19	6,936.49	.62	.00	.00	.00	.00
TRASH EXPENSE	18,222.42	6.24	210,692.83	18.75	20,490.86	21.89	169,111.07	20.45
TRAVEL AND TRAINING	243.17	.08	4,880.61	.43	245.66	.26	3,267.90	.40
UTILITIES-ELECTRIC (WATER)	6,952.79	2.38	91,585.67	8.15	2,222.28	2.37	78,856.59	9.53
UTILITIES-OTHER (WATER)	74.53	.03	3,619.43	.32	190.75	.20	7,136.13	.86
VEHICLE EXPENSES-GAS	972.32	.33	9,287.44	.83	1,302.51	1.39	9,987.35	1.21
VEHICLE EXPENSE-OTHER	161.99	.06	4,033.93	.36	187.64	.20	4,060.89	.49
PRINCIPAL EXPENSE (WATER)	1,230,000.00	421.25	1,267,500.00	112.77	.00	.00	80,000.00	9.67
TOTAL EXPENSES	$ 1,306,960.52	447.61%	$ 2,340,260.14	208.22%	$ 49,934.96	53.35%	$ 1,031,610.19	124.73%
NET INCOME -LOSS	$ -30,136.14	-10.32%	$ 173.96	.02%	$ 23,617.76	25.23%	$ 900.30	.11%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
WATER AND SEWER FUND
For the ~~11~~ 12 month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
SEWER DEPARTMENT								
REVENUES								
GAIN -LOSS ON ASSET SALES	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ .00	.00%
CERTIFICATE OF PARTICIPATION P	1,147,500.00	393.00	1,147,500.00	102.10	.00	.00	.00	.00
INTEREST INCOME	92.75	.03	974.92	.09	79.90	.09	948.60	.11
MISCELLANEOUS INCOME	.00	.00	11,900.00	1.06	.00	.00	.00	.00
PENALTY INCOME	2,515.65	.86	32,413.09	2.88	1,967.32	2.10	26,492.57	3.20
SEWER SALES	107,585.96	36.85	1,259,581.53	112.07	89,044.34	95.14	1,141,461.82	138.01
TRANSFER IN RESERVES	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL REVENUES	$ 1,257,694.36	430.74%	$ 2,452,369.54	218.19%	$ 91,091.56	97.32%	$ 1,168,902.99	141.33%
EXPENSES								
ADVERTISING	$ .00	.00%	$ .00	.00%	$ .00	.00%	$ 419.00	.05%
AUDIT	.00	.00	1,600.00	.14	.00	.00	.00	.00
BUILDING MAINTENANCE (SEWER)	.00	.00	557.81	.05	.00	.00	42.15	.01
CAPITAL ASSET EXPENDITURES	18,068.58	6.19	23,415.17	2.08	.00	.00	27,131.77	3.28
CONTRACT LABOR	.00	.00	322.00	.03	1,027.74	1.10	2,055.47	.25
DUES AND SUBSCRIPTIONS	612.50	.21	757.27	.07	.00	.00	747.00	.09
EQUIPMENT	.00	.00	7,725.02	.69	.00	.00	.00	.00
FISCAL AGENT FEES	375.00	.13	951.92	.08	.00	.00	1,050.00	.13
GROUP INSURANCE	3,646.58	1.25	32,435.98	2.89	1,553.38	1.66	24,722.24	2.99
INSURANCE	18,462.02	6.32	33,488.31	2.98	.00	.00	20,780.12	2.51
INTEREST EXPENSE	30,155.97	10.33	99,038.42	8.81	.00	.00	56,728.75	6.86
LEGAL	49.00	.02	1,396.50	.12	1,000.00	1.07	1,091.00	.13
PROFESSIONAL (SEWER)	2,808.45	.96	15,658.96	1.39	3,645.21	3.89	13,434.97	1.62
MISCELLANEOUS EXPENSE	.00	.00	35.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	1,783.68	.61	23,335.26	2.08	4,150.01	4.43	24,912.82	3.01
PAYROLL TAXES	1,312.90	.45	18,503.30	1.65	1,065.31	1.14	11,506.33	1.39
RENT (SEWER)	.00	.00	2,000.00	.18	.00	.00	.00	.00
REPAIRS AND MAINTENANCE	79.96	.03	20,657.67	1.84	.00	.00	5,606.14	.68
RETIREMENT PLAN	405.47	.14	5,606.17	.50	472.28	.50	7,175.80	.87
SALARIES	16,785.35	5.75	219,908.48	19.57	13,742.56	14.68	150,077.24	18.15
SALARIES-OVERTIME	376.56	.13	5,916.43	.53	183.13	.20	765.13	.09
SPRINGFIELD SEWER CHARGES	28,175.75	9.65	455,165.72	40.50	35,780.49	38.23	384,086.98	46.44
SUPPLIES	771.07	.26	30,014.89	2.67	1,695.73	1.81	22,557.87	2.73
SUPPLIES - PROJECT	.00	.00	3.99	.00	.00	.00	.00	.00
TELEPHONE (SEWER)	561.94	.19	6,966.45	.62	.00	.00	.00	.00
TRAVEL AND TRAINING	283.18	.10	4,955.57	.44	245.66	.26	1,676.27	.20
UTILITIES-ELECTRIC (SEWER)	3,267.06	1.12	51,245.82	4.56	8,334.46	8.90	55,299.70	6.69
UTILITIES-OTHER (SEWER)	111.90	.04	2,128.91	.19	7,250.56	7.75	16,817.39	2.03
VEHICLE EXPENSE-GAS	972.29	.33	8,421.48	.75	1,302.50	1.39	11,052.21	1.34
VEHICLE EXPENSE-OTHER	228.42	.08	4,702.08	.42	324.21	.35	4,447.65	.54
PRINCIPAL EXPENSE (SEWER)	1,230,000.00	421.25	1,347,500.00	119.89	.00	.00	120,000.00	14.51
TOTAL EXPENSES	$ 1,359,293.63	465.53%	$ 2,424,414.58	215.70%	$ 81,773.23	87.37%	$ 964,184.00	116.57%
NET INCOME -LOSS	$ - 101,599.27	-34.80%	$ 27,954.96	2.49%	$ 9,318.33	9.96%	$ 204,718.99	24.75%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
PARK FUND
For the ~~11~~ 12 month period ended December 31, 2014

	CURRENT YEAR				PRIOR YEAR			
	CURRENT		YEAR TO DATE		CURRENT		YEAR TO DATE	
REVENUES								
ADULT PROGRAMS	$ 717.50	.25%	$ 11,028.95	.98%	$ 105.00	.11%	$ 9,390.25	1.14%
ADVERTISING INCOME	100.00	.03	19,172.00	1.71	400.00	.43	15,652.00	1.89
CAPITAL ASSET SALES	.00	.00	1,000.00	.09	.00	.00	.00	.00
CERTIFICATE OF PARTICIPATION P	.00	.00	3,350.00	.30	.00	.00	.00	.00
CONCESSION INCOME	1,343.76	.46	35,261.91	3.14	670.79	.72	32,317.80	3.91
FOURTH OF JULY	.00	.00	9,270.00	.82	.00	.00	4,970.00	.60
INTEREST INCOME	10.22	.00	220.84	.02	12.96	.01	239.34	.03
MISCELLANEOUS INCOME	1,193.79	.41	3,793.79	.34	.00	.00	2,910.06	.35
MOBILE PHONE TOWER	1,066.20	.37	12,658.82	1.13	1,045.29	1.12	11,365.27	1.37
PARK FEES	.00	.00	3,675.00	.33	.00	.00	.00	.00
REAL ESTATE TAXES	.00	.00	36,555.11	3.25	.00	.00	38,776.65	4.69
FACILITY INCOME	2,580.67	.88	35,551.18	3.16	2,278.00	2.43	31,963.47	3.86
SALES TAX	21,338.01	7.31	270,686.48	24.08	72,499.11	77.46	451,352.39	54.57
SALES TAX - CAP IMP	15.06	.01	167,549.49	14.91	14,270.38	15.25	36,883.35	4.46
SPECIAL EVENT INCOME	282.00	.10	9,804.20	.87	131.00	.14	1,933.50	.23
SWIM POOL INCOME	350.00	.12	78,586.95	6.99	.00	.00	64,987.34	7.86
TRANSFERS IN -OUT	248,000.00	84.94	248,000.00	22.07	.00	.00	.00	.00
YOUTH PROGRAMS	14,989.15	5.13	177,785.44	15.82	2,184.15	2.33	124,356.18	15.04
TOTAL REVENUES	$ 291,986.36	100.00%	$ 1,123,950.16	100.00%	$ 93,596.68	100.00%	$ 827,097.60	100.00%

UNAUDITED

CITY OF WILLARD
INCOME STATEMENT
PARK FUND
For the ~~11~~ 10 month period ended December 31, 2014

	CURRENT YEAR CURRENT		CURRENT YEAR YEAR TO DATE		PRIOR YEAR CURRENT		PRIOR YEAR YEAR TO DATE	
EXPENDITURES								
ADVERTISING	$ .00	.00%	$ 1,492.58	.13%	$ .00	.00%	$ 1,073.59	.13%
BUILDING MAINTENANCE (PARK)	.00	.00	13,532.02	1.20	.00	.00	597.23	.07
CAPITAL ASSET EXPENDITURES	20,148.00	6.90	30,147.94	2.68	2,673.82	2.86	18,254.82	2.21
CHEMICALS	.00	.00	6,819.08	.61	.00	.00	10,253.33	1.24
CONCESSIONS	176.47	.06	17,709.19	1.58	271.67	.29	17,443.60	2.11
CONTRACT LABOR	.00	.00	9,370.94	.83	4,220.78	4.51	12,464.65	1.51
DUES AND SUBSCRIPTIONS	.00	.00	936.26	.08	.00	.00	95.00	.01
EQUIPMENT-SPORTS (PARK)	.00	.00	.00	.00	.00	.00	160.93	.02
FIREWORKS	.00	.00	12,134.55	1.08	.00	.00	14,822.18	1.79
FISCAL AGENT FEES	.00	.00	3,000.00	.27	750.00	.80	4,350.00	.53
GROUP INSURANCE	3,209.34	1.10	26,062.55	2.32	2,201.54	2.35	17,058.85	2.06
INSURANCE	28,573.78	9.79	40,256.91	3.58	.00	.00	34,188.72	4.13
INTEREST EXPENSE	144.03	.05	243,464.92	21.66	118,457.60	126.56	246,831.38	29.84
LANDSCAPING	.00	.00	107.38	.01	.00	.00	631.03	.08
LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	115,000.00	13.90
LEGAL	28.00	.01	728.00	.06	.00	.00	525.00	.06
PROFESSIONAL	409.20	.14	5,188.44	.46	332.17	.35	10,024.51	1.21
MISCELLANEOUS EXPENSE	.00	.00	70.00	.01	185.26	.20	479.80	.06
OFFICE SUPPLIES	250.19	.09	6,569.37	.58	163.49	.17	7,632.88	.92
PAYROLL TAXES	1,461.98	.50	30,291.28	2.70	1,509.84	1.61	25,638.64	3.10
REPAIRS AND MAINTENANCE	162.80	.06	10,857.23	.97	179.16	.19	5,517.29	.67
RETIREMENT PLAN	48.38	.02	755.03	.07	56.68	.06	904.71	.11
SALARIES	14,408.98	4.93	194,615.69	17.32	15,426.10	16.48	165,976.60	20.07
SALARIES-SEASONAL	4,701.52	1.61	194,104.89	17.27	4,309.84	4.60	165,034.75	19.95
SALARIES-OVERTIME	.00	.00	.00	.00	.00	.00	66.00	.01
SUPPLIES-GENERAL (PARK)	64.12	.02	6,444.35	.57	824.16	.88	9,453.67	1.14
SUPPLIES-SPORTS (PARK)	128.23	.04	16,442.66	1.46	363.00	.39	15,834.58	1.91
SUPPLIES-AQUATIC (PARK)	.00	.00	7,206.39	.64	.00	.00	12,908.13	1.56
SUPPLIES-SPECIAL ACTIVITY (PAR	1,057.85	.36	18,393.11	1.64	799.44	.85	12,884.44	1.56
SUPPLIES - GROUNDS	.00	.00	191.90	.02	.00	.00	1,231.26	.15
TELEPHONE	546.35	.19	6,845.16	.61	627.13	.67	7,027.51	.85
TRAVEL AND TRAINING	.00	.00	1,275.74	.11	.00	.00	1,819.44	.22
TREE CITY USA	.00	.00	528.76	.05	.00	.00	.00	.00
TURF MAINTENANCE	365.09	.13	365.09	.03	.00	.00	.00	.00
UTILITIES-ELECTRIC (PARK)	2,715.16	.93	46,573.94	4.14	3,567.09	3.81	46,554.72	5.63
UTILITIES-GAS	159.18	.05	4,597.81	.41	241.12	.26	3,095.09	.37
UTILITIES-OTHER (PARK)	752.21	.26	5,917.15	.53	767.43	.82	3,587.05	.43
VEHICLE EXPENSE-GAS	255.01	.09	6,316.35	.56	117.06	.13	3,681.91	.45
VEHICLE EXPENSE-OTHER	.00	.00	615.61	.05	4.09	.00	1,524.70	.18
PRINCIPAL EXPENSE	.00	.00	154,000.00	13.70	.00	.00	34,000.00	4.11
TOTAL EXPENDITURES	$ 79,765.87	27.32%	$ 1,123,928.27	100.00%	$ 158,048.47	168.86%	$ 1,028,627.99	124.37%
NET INCOME -LOSS	$ 212,220.49	72.68%	$ 21.89	.00%	$ -64,451.79	-68.86%	$ - 201,530.39	-24.37%

UNAUDITED

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (c)
FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

- **Outstanding Invoices January 2015 and February 2015**
- **Paid Invoices January 12, 2014 to February 9, 2015**
- **Online Payments and Transfers**

Unpaid Invoices January 13 through January 31, 2015

Vendor	Description	Amount
Beacon Refuse 0126	Water - Citizen trash disposal	455.00
Bell, Robert 472003	Police Department - Uniform allowance reimbursement	225.00
Blakemore, Dave 011315	Public Works - Cell phone reimbursement	50.00
Brenntag Mid-South 922430	Water - Chlorine cylinders	394.50
Cantrell, Cynthia 012615	Parks - Deposit refund	75.00
City of Willard 012015	General - City Hall monthly water/sewer usage	50.69
City of Willard 0120151	Police Department - Monthly water usage	12.00
Consulting Analytical Services 35401	Water - Water analysis	115.00
Corwin Dodge 404414	Police Department - Vehicle maintenance	688.61
Corwin Dodge 405410	Police Department - Vehicle maintenance	723.50
Dean, Justin 012615	Water/Sewer - Deposit refund	62.67
Donelson Construction 011315	Streets - Paving on Jackson from Miller to 160 Hwy	19,483.20
Duvall, Dale 524317	General - Reimburse SWMOCCFOA meeting fee	8.50
Federal Protection 0254591	Parks - Building repairs	171.30
Fouraker Printing Company 10224	Water/Sewer - Envelopes for utility billing	245.00
Franks Uniforms 73385	Police Department - Uniform allowance	23.95
Franks Uniforms 73399	Police Department - Supplies	15.00
Gramley, Kyle 129151	Police Department - Uniform allowance reimbursement	188.03
Greek Corner 9180	Parks - T-shirts	1,406.00
Greek Corner 9181	Parks - Cheer shirts	92.00
Greek Corner 9278	Parks - T-shirts	54.00
Greek Corner 9286	Parks - T-shirts	5.50
Halverson, Carolyn 011315	General - Cell phone reimbursement	50.00
Hillyard 601456760	Police Department - Cleaning supplies	118.26
Hillyard 601462614	Parks - Cleaning supplies	95.87
Hoffman, Trevor 010115	Public Works - Cell phone reimbursement	50.00
International Institute of Municipal Clerks	General - 2015 Membership dues	180.00
Jennings, Eric 012615	Water/Sewer - Deposit refund	18.65
Kelley's Police & Tactical Supply 135063	Police Department - Uniform allowance	39.98
Kelley's Police & Tactical Supply 135072	Police Department - Uniform allowance	159.80
Kelley's Police & Tactical Supply 135172	Police Department - Uniform return	(16.95)
Kelley's Police & Tactical Supply 135173	Police Department - Uniform allowance	7.99
Kelley's Police & Tactical Supply 135668	Police Department - Uniform allowance	650.71
Kelley's Police & Tactical Supply 136141	Police Department - Uniform allowance	69.90
KPM CPAs 252269	General/Water/Sewer - Preliminary billing for audit	3,000.00
LegalShield 012515	Police Department - Insurance	53.85
Lowe's 09617	Parks - Cleaning supplies	5.68
Lowe's 15100	Parks - Supplies	9.40
Lowe's 39275	Parks - Supplies	59.43
MailFinance 5105351	Water/Sewer - Folding machine lease	210.02
Mayberry, Mary 012615	Water/Sewer - Deposit refund	74.08
McClain, Grant 012615	Water/Sewer - Deposit refund	56.25
Mediacom 012015	Parks - Online service	69.95
Midwest Fibre Sales 51100660	Public Works - Recycle fees	75.00

Unpaid Invoices January 13 through January 31, 2015

Vendor	Description	Amount
Midwest Radar 14622	Police Department - Supplies	66.00
Midwest Radar 14640	Police Department - Radar repair	57.50
Missouri Gas Energy (MGE) 011415	All Departments - Gas utility	1,555.66
Missouri Police Chief's Assoc. 51890	Police Department - Annual membership dues	200.00
Mitchell, J Everett	General - Cell phone and mileage reimbursement	98.03
MOCIC 53006-22324	Police Department - Annual membership dues	100.00
Monkey Business 013015	Parks - Deposit for Freedom Fest activities	725.00
MSHP 27607	Police Department - MULES Circuit charges	705.00
Olsson Associates 224260	Sewer - Professional services for Wastewater plan	1,000.00
O'Reilly 343289	Streets - Vehicle maintenance	91.98
O'Reilly 344073	Public Works - Mower maintenance	92.88
O'Reilly 344280	Public Works - Supplies	33.98
O'Reilly 344281	Public Works - Supplies	6.88
O'Reilly 344438	Public Works - Supplies	100.88
O'Reilly 344506	Public Works - Supplies	36.72
O'Reilly 344582	Public Works - Supplies	34.94
O'Reilly 344771	Public Works - Supplies	4.68
O'Reilly 345074	Police Department - Vehicle maintenance	21.87
O'Reilly 345088	Police Department - Vehicle maintenance	(4.88)
O'Reilly 413772	Water - Supplies	2.98
Ozark Applicators 1644	Water - Water tower repair	3,000.00
Ozark Flag Distributors 6236	Veterans Memorial - POW flag	58.90
Ozark Greenways 020115	Public Works - February rent	500.00
Ozark Laser & Shoring 01031562	Public Works - Supplies	540.00
Ozarks Coca Cola 25384866	Parks - Concession drinks	79.97
Ozarks Coca Cola 25387604	Parks - Concession drinks	29.85
Ozarks Coca-Cola 25380402	Parks - Concession drinks	53.59
Ozarks Coca-Cola 25385387	Parks - Concession drinks	14.51
Pearl Auto Works 012615	Police Department - Vehicle repair	450.00
Personnel Concepts 9326614643	General - Supplies	54.90
Phillips, Angela 012615	Water/Sewer - Deposit refund	8.19
Phillips, Mark 012615	Water/Sewer - Deposit refund	64.18
Play It Again Sports 15258	Parks - Fitness equipment	105.96
Pocket Press 75983	Police Department - Supplies	107.88
Reavis Water Well & Const. 674	Public Works - Supplies	1,200.00
Rex Smith Oil 84263	Public Works - Diesel fuel	731.86
Rex Smith Oil 84332	Sewer - Diesel fuel	408.55
Rich Kramer Construction 012615	Water/Sewer - Deposit refund	81.79
Sasco Pavement Coatings 18839	Public Works - Supplies	428.00
Sassy Caboose 012615	Water/Sewer - Deposit refund	74.53
Sawyer Tire 617736	Police Department - Vehicle maintenance	34.95
Scott-Grosse Co. 3541421	Public Works - Acetylene cylinder rental	20.80
Smith, Rebekah 012615	Water/Sewer - Deposit refund	61.68
Spfld-Greene Cnty Health Dept. 636	Water - Special water tests	26.00
Spfld-Greene Cnty Health Dept. 639	Water - Routine water tests	117.00

Unpaid Invoices January 13 through January 31, 2015

Vendor	Description	Amount
Spfld-Greene Cnty Health Dept. 643	Water - Special water test	13.00
Spfld-Greene Cnty Health Dept. 644	Water - Special water test	13.00
Springfield Stamp & Engraving 577374	Police Department - Supplies	6.00
Springfield Winwater Works 295621	Water - Supplies	33.74
SW Missouri Council of Governments 28	General - Membership dues	925.00
Thompson, Leonard 012615	Water/Sewer - Deposit refund	49.69
Tuttle, Patrice 012015	Parks - Winter dance sessions	2,876.26
Tyler Technologies 114039	All Departments - Quarterly fees for Incode software	5,524.00
Waste Corp (WCA) 1953907	Water - Citizen trash disposal	4,796.80
Waste Corp (WCA) 1954792	Water - Citizen trash disposal	285.25
Waterwork Specialties 21506353	Water - Supplies	210.63
Watson, Klara 012615	Water/Sewer - Deposit refund	42.11
West, Alicia 012615	Water/Sewer - Deposit refund	63.88
Willard Area Chamber of Commerce 2246	Parks - January Chamber luncheon	21.00
Willard Area Chamber of Commerce 2261	General - 2015 Membership dues	150.00
Willard True Value A7047	Water - Supplies	13.16
Willard True Value A7048	Public Works - Supplies	9.99
Willard True Value A7321	Parks - Water fountain repair	2.49
Willard True Value A7384	Public Works - Supplies	22.99
Willard True Value B8452	Water - Supplies	1.99
Willard True Value B8647	Public Works - Supplies	17.98
Willard True Value B8983	Parks - Supplies	1.40
Willard True Value B9041	Public Works - Supplies	96.97
Williams, Sheila 012615	Water/Sewer - Overpayment refund	52.98
Wilson, Christopher 012615	Water/Sewer - Deposit refund	46.48
Windstream 14017535	All Departments - Phone service	2,284.72
Zilliken, Diane 012615	Water/Sewer - Deposit refund	57.62
Commerce Credit Card	See next page for breakdown	4,751.78
TOTAL		$ 65,136.42

Invoices on Commerce Credit Card

Vendor	Description	Amount
Calibre Press 6836229403	Police Department - Training fees	418.00
Dell Computers 749703498	General/Water/Sewer - Computer for scanning system	520.51
Dollar General 011515	General - Office supplies	30.00
Enterprise Lanes 0002	Parks - Child admission	61.10
Fiskars 4904115	Police Department - Office supplies	13.54
Jumpin' Joeys 00002	Parks - Child admission	74.85
MPRA 3259	Parks - Membership dues	719.00
MPRA 3369	Parks - Conference fees	1,195.00
Postmaster 406	Police Department - Postage	19.47
Postmaster 483	Police Department - Postage	18.95
Postmaster 858	Parks - Postage	11.76
Rackspace 2892119	All Departments - Email & Apps	121.00
Skateland 0003	Parks - Child admission	128.00
Springfield Gymnastics 51420	Parks - Child admission	92.00
Stamps.com 011315	General - Monthly account fee	15.99
Stamps.com 121314	All Departments - Replenish postage account	88.45
Staples 9717808401	All Departments - Office supplies	294.91
Staples 9718052317	All Departments - Office supplies	192.41
Trend Micro 13555220525	All Departments - Firewall services	536.10
Walgreens 011115	General - Office supplies	10.99
Lowe's 39589	Parks - Supplies	67.84
Barracuda Networks 1151122	General - One month Cloud Storage	100.00
Staples 9718538537	General - 1099 Misc Tax forms and envelopes	21.91
Total		$ 4,751.78

Paid Invoices January 13 through January 31, 2015

Vendor	Check No	Issued	Description	Amount
Postmaster 011315	13672	01/13/15	Water/Sewer - Utility bill reminders	235.20
Postmaster 012315	13673	01/23/15	Water/Sewer - Utility billing postage	1,469.24
Mid-Missouri Bank 011115	21259	01/23/15	Parks - Interest expense	148.83
Family Support Payment Center 011715	33537	01/26/15	General - Garnishment	196.15
Family Support Registry 011715	33538	01/26/15	General - Garnishment	75.00
Kentucky Child Support Enforcement 011715	33539	01/26/15	General - Garnishment	125.00
Sawyer Tire 120914	33540	01/30/15	*Replaces check #33282 dated 12/9/14	587.03
			and was approved by the Board on	
			12/8/14. A Stop Payment was done on	
			1/29/15 because the check was lost in	
			the mail and never received by the	
			vendor.	
TOTAL				$ 2,836.45

Unpaid Invoices January 13 through January 31, 2015

Vendor	Description	Amount
Beacon Refuse 0126	Water - Citizen trash disposal	455.00
Bell, Robert 472003	Police Department - Uniform allowance reimbursement	225.00
Blakemore, Dave 011315	Public Works - Cell phone reimbursement	50.00
Brenntag Mid-South 922430	Water - Chlorine cylinders	394.50
Cantrell, Cynthia 012615	Parks - Deposit refund	75.00
City of Willard 012015	General - City Hall monthly water/sewer usage	50.69
City of Willard 0120151	Police Department - Monthly water usage	12.00
Consulting Analytical Services 35401	Water - Water analysis	115.00
Corwin Dodge 404414	Police Department - Vehicle maintenance	688.61
Corwin Dodge 405410	Police Department - Vehicle maintenance	723.50
Dean, Justin 012615	Water/Sewer - Deposit refund	62.67
Donelson Construction 011315	Streets - Paving on Jackson from Miller to 160 Hwy	19,483.20
Duvall, Dale 524317	General - Reimburse SWMOCCFOA meeting fee	8.50
Federal Protection 0254591	Parks - Building repairs	171.30
Fouraker Printing Company 10224	Water/Sewer - Envelopes for utility billing	245.00
Franks Uniforms 73385	Police Department - Uniform allowance	23.95
Franks Uniforms 73399	Police Department - Supplies	15.00
Gramley, Kyle 129151	Police Department - Uniform allowance reimbursement	188.03
Greek Corner 9180	Parks - T-shirts	1,406.00
Greek Corner 9181	Parks - Cheer shirts	92.00
Greek Corner 9278	Parks - T-shirts	54.00
Greek Corner 9286	Parks - T-shirts	5.50
Halverson, Carolyn 011315	General - Cell phone reimbursement	50.00
Hillyard 601456760	Police Department - Cleaning supplies	118.26
Hillyard 601462614	Parks - Cleaning supplies	95.87
Hoffman, Trevor 010115	Public Works - Cell phone reimbursement	50.00
International Institute of Municipal Clerks	General - 2015 Membership dues	180.00
Jennings, Eric 012615	Water/Sewer - Deposit refund	18.65
Kelley's Police & Tactical Supply 135063	Police Department - Uniform allowance	39.98
Kelley's Police & Tactical Supply 135072	Police Department - Uniform allowance	159.80
Kelley's Police & Tactical Supply 135172	Police Department - Uniform return	(16.95)
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Kelley's Police & Tactical Supply 135668	Police Department - Uniform allowance	650.71
Kelley's Police & Tactical Supply 136141	Police Department - Uniform allowance	69.90
KPM CPAs 252269	General/Water/Sewer - Preliminary billing for audit	3,000.00
LegalShield 012515	Police Department - Insurance	53.85
Lowe's 09617	Parks - Cleaning supplies	5.68
Lowe's 15100	Parks - Supplies	9.40
Lowe's 39275	Parks - Supplies	59.43
MailFinance 5105351	Water/Sewer - Folding machine lease	210.02
Mayberry, Mary 012615	Water/Sewer - Deposit refund	74.08
McClain, Grant 012615	Water/Sewer - Deposit refund	56.25
Mediacom 012015	Parks - Online service	69.95
Midwest Fibre Sales 51100660	Public Works - Recycle fees	75.00

Unpaid Invoices January 13 through January 31, 2015

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Midwest Radar 14622	Police Department - Supplies	66.00
Midwest Radar 14640	Police Department - Radar repair	57.50
Missouri Gas Energy (MGE) 011415	All Departments - Gas utility	1,555.66
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Mitchell, J Everett	General - Cell phone and mileage reimbursement	98.03
MOCIC 53006-22324	Police Department - Annual membership dues	100.00
Monkey Business 013015	Parks - Deposit for Freedom Fest activities	725.00
MSHP 27607	Police Department - MULES Circuit charges	705.00
Olsson Associates 224260	Sewer - Professional services for Wastewater plan	1,000.00
O'Reilly 343289	Streets - Vehicle maintenance	91.98
O'Reilly 344073	Public Works - Mower maintenance	92.88
O'Reilly 344280	Public Works - Supplies	33.98
O'Reilly 344281	Public Works - Supplies	6.88
O'Reilly 344438	Public Works - Supplies	100.88
O'Reilly 344506	Public Works - Supplies	36.72
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O'Reilly 413772	Water - Supplies	2.98
Ozark Applicators 1644	Water - Water tower repair	3,000.00
Ozark Flag Distributors 6236	Veterans Memorial - POW flag	58.90
Ozark Greenways 020115	Public Works - February rent	500.00
Ozark Laser & Shoring 01031562	Public Works - Supplies	540.00
Ozarks Coca Cola 25384866	Parks - Concession drinks	79.97
Ozarks Coca Cola 25387604	Parks - Concession drinks	29.85
Ozarks Coca-Cola 25380402	Parks - Concession drinks	53.59
Ozarks Coca-Cola 25385387	Parks - Concession drinks	14.51
Pearl Auto Works 012615	Police Department - Vehicle repair	450.00
Personnel Concepts 9326614643	General - Supplies	54.90
Phillips, Angela 012615	Water/Sewer - Deposit refund	8.19
Phillips, Mark 012615	Water/Sewer - Deposit refund	64.18
Play It Again Sports 15258	Parks - Fitness equipment	105.96
Pocket Press 75983	Police Department - Supplies	107.88
Reavis Water Well & Const. 674	Public Works - Supplies	1,200.00
Rex Smith Oil 84263	Public Works - Diesel fuel	731.86
Rex Smith Oil 84332	Sewer - Diesel fuel	408.55
Rich Kramer Construction 012615	Water/Sewer - Deposit refund	81.79
Sasco Pavement Coatings 18839	Public Works - Supplies	428.00
Sassy Caboose 012615	Water/Sewer - Deposit refund	74.53
Sawyer Tire 617736	Police Department - Vehicle maintenance	34.95
Scott-Grosse Co. 3541421	Public Works - Acetylene cylinder rental	20.80
Smith, Rebekah 012615	Water/Sewer - Deposit refund	61.68
Spfld-Greene Cnty Health Dept. 636	Water - Special water tests	26.00
Spfld-Greene Cnty Health Dept. 639	Water - Routine water tests	117.00

Unpaid Invoices January 13 through January 31, 2015

Vendor	Description	Amount
Spfld-Greene Cnty Health Dept. 643	Water - Special water test	13.00
Spfld-Greene Cnty Health Dept. 644	Water - Special water test	13.00
Springfield Stamp & Engraving 577374	Police Department - Supplies	6.00
Springfield Winwater Works 295621	Water - Supplies	33.74
SW Missouri Council of Governments 28	General - Membership dues	925.00
Thompson, Leonard 012615	Water/Sewer - Deposit refund	49.69
Tuttle, Patrice 012015	Parks - Winter dance sessions	2,876.26
Tyler Technologies 114039	All Departments - Quarterly fees for Incode software	5,524.00
Waste Corp (WCA) 1953907	Water - Citizen trash disposal	4,796.80
Waste Corp (WCA) 1954792	Water - Citizen trash disposal	285.25
Waterwork Specialties 21506353	Water - Supplies	210.63
Watson, Klara 012615	Water/Sewer - Deposit refund	42.11
West, Alicia 012615	Water/Sewer - Deposit refund	63.88
Willard Area Chamber of Commerce 2246	Parks - January Chamber luncheon	21.00
Willard Area Chamber of Commerce 2261	General - 2015 Membership dues	150.00
Willard True Value A7047	Water - Supplies	13.16
Willard True Value A7048	Public Works - Supplies	9.99
Willard True Value A7321	Parks - Water fountain repair	2.49
Willard True Value A7384	Public Works - Supplies	22.99
Willard True Value B8452	Water - Supplies	1.99
Willard True Value B8647	Public Works - Supplies	17.98
Willard True Value B8983	Parks - Supplies	1.40
Willard True Value B9041	Public Works - Supplies	96.97
Williams, Sheila 012615	Water/Sewer - Overpayment refund	52.98
Wilson, Christopher 012615	Water/Sewer - Deposit refund	46.48
Windstream 14017535	All Departments - Phone service	2,284.72
Zilliken, Diane 012615	Water/Sewer - Deposit refund	57.62
Commerce Credit Card	See next page for breakdown	4,751.78
TOTAL		$ 65,136.42

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Dollar General 011515	General - Office supplies	30.00
Enterprise Lanes 0002	Parks - Child admission	61.10
Fiskars 4904115	Police Department - Office supplies	13.54
Jumpin' Joeys 00002	Parks - Child admission	74.85
MPRA 3259	Parks - Membership dues	719.00
MPRA 3369	Parks - Conference fees	1,195.00
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Postmaster 483	Police Department - Postage	18.95
Postmaster 858	Parks - Postage	11.76
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Springfield Gymnastics 51420	Parks - Child admission	92.00
Stamps.com 011315	General - Monthly account fee	15.99
Stamps.com 121314	All Departments - Replenish postage account	88.45
Staples 9717808401	All Departments - Office supplies	294.91
Staples 9718052317	All Departments - Office supplies	192.41
Trend Micro 13555220525	All Departments - Firewall services	536.10
Walgreens 011115	General - Office supplies	10.99
Lowe's 39589	Parks - Supplies	67.84
Barracuda Networks 1151122	General - One month Cloud Storage	100.00
Staples 9718538537	General - 1099 Misc Tax forms and envelopes	21.91
Total		$ 4,751.78

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Family Support Payment Center 011715	33537	01/26/15	General - Garnishment	196.15
Family Support Registry 011715	33538	01/26/15	General - Garnishment	75.00
Kentucky Child Support Enforcement 011715	33539	01/26/15	General - Garnishment	125.00
Sawyer Tire 120914	33540	01/30/15	*Replaces check #33282 dated 12/9/14	587.03
			and was approved by the Board on	
			12/8/14. A Stop Payment was done on	
			1/29/15 because the check was lost in	
			the mail and never received by the	
			vendor.	
TOTAL				$ 2,836.45

General Fund On line Payments, transfers, and payroll

Dec 2014		Jan 2015	
Cr Cd Proc. Fee	279.48	Cr Cd Proc. Fee	0.00
Humana	0.00	Humana	41,157.52
Lagers	6,732.24	Lagers	6,756.33
Delta Dental	1,132.20	Colonial	170.05
VSP	300.00	VSP	309.13
Colonial	340.10	Delta Dental	875.09
Hartford	119.88	Hartford	119.88
Payroll 12/6/14	29,018.77	Payroll 1/3/15	26,274.27
Payroll Tax 12/6/14	11,635.10	Payroll Tax 1/3/15	10,702.39
Payroll 12/20/14	30,502.94	Payroll 1/17/15	28,765.05
Payroll Tax 12/20/14	11,813.38	Payroll Tax 1/17/15	11,567.97
Tasc Flex Plan	526.12	State PR Tax	3,537.00
State PR Tax	3,707.50	Sales/Use Tax	3,663.24
		Tasc Flex Plan	
	96,107.71		133,897.92

Water Sewer Fund On line Payments , transfers, and payroll

Dec 2014		Jan 2015	
Bank Service Charge	1,431.76	Bank Service Charge	0.00
Transfer to 4595	50,000.00	Transfer to 4592	200,000.00
Returned Items	68.17	Returned Items	0.00
Transfer to 4592	50,000.00	Transfer to 4592	0.00
Transfer to 4592	250,000.00		0.00
	351,499.93		200,000.00

Parks Fund On line Payments, transfers, and payroll

Dec 2014		Jan 2015	
Bank Service Charge	49.56	Bank Service Charge	0.00
Payroll 12/6/14	7,142.77	Payroll 1/3/15	8,259.81
Payroll 12/20/14	7,745.66	Payroll 1/17/15	6,305.10
Transfer to 4592	50,000.00	Transfer to 4592	20,000.00
Returned Item	0.00	Transfer to 4592	0.00
	64,937.99		34,564.91

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (e)
FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

December 2014 Checks Register

City Of Willard
Disbursements Journal
December 31, 2014

Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
2611	12/31/14	CLIENT SERVICES	1	740	591.00		591.00
2612	12/31/14	JACOB GILLILAND	1	740	1,000.00		1,000.00
2613	12/31/14	CLIENT SERVICES	1	740	125.40		125.40
2614	12/31/14	DON PIERCE	1	740	43.50		43.50
2615	12/31/14	CLIENT SERVICES	1	740	214.80		214.80
2616	12/31/14	SHELIA POLENDO	1	740	16.60		16.60
2617	12/31/14	CLIENT SERVICES	1	740	129.00		129.00
2618	12/31/14	DEPT OF REV-COURT AUTO FUND	1	1833	241.95		241.95
2619	12/31/14	MO SHERIFFS RETIREMENT	1	740	102.00		102.00
2620	12/31/14	DEPT OF REVENUE CRIME VICTIMS	1	1830	246.43		246.43
2621	12/31/14	TREASURER STATE OF MO POST	1	1905	34.56		34.56
2622	12/31/14	CITY OF WILLARD MUNI COURT	1	740	4,212.06		4,212.06
13664	12/31/14	BRAD HARRIS CONSTRUCTION	2	370		-1.42	
			2	390	100.00		
			2	780		-59.97	38.61
13665	12/31/14	MEGAN WILLIS	2	370		-.39	
			2	390	100.00		
			2	780		-16.50	

Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
			2	1735		-30.61	
							52.50
13666	12/31/14	CRAIG HAWKINS	2	370		-.50	
			2	390	125.00		
			2	760		-13.50	
			2	780		-21.00	
			2	1735		-42.12	
							47.88
13667	12/31/14	AMIE MOORE	2	390	100.00		
			2	780	52.64		
							152.64
13668	12/31/14	TIM MULLINS	2	370		-.29	
			2	390	75.00		
			2	780		-12.00	
			2	1735		-22.63	
							40.08
13669	12/31/14	ROBERT RABY	2	370		-.50	
			2	390	100.00		
			2	780		-21.00	
			2	1735		-40.71	
							37.79
13670	12/31/14	RITA SMITH	2	370		-.29	
			2	390	100.00		
			2	780		-12.00	
			2	1735		-16.97	
							70.74
13671	12/31/14	POST MASTER	2	885	738.07		
			2	1885	738.07		
							1,476.14
21186	12/31/14	MID MISSOURI BANK	3	870	144.03		
							144.03
21213	12/31/14	MOPERM	3	865	211.00		
							211.00
33182	12/31/14	ACE PIPE CLEANING INC	1	140	17,649.12		
							17,649.12

City Of Willard
Disbursements Journal
December 31, 2014

Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
33183	12/31/14	AMERICAN BUSINESS SYSTEMS	1 150	58.00		
			1 150	118.01		
			1 885	133.00		
			1 885	368.75		
			1 1885	58.00		
			1 1885	67.57		
						803.33
33184	12/31/14	AMERIPRIDE SERVICES INC	1 140	70.26		
			1 140	70.26		
			1 150	34.12		
			1 935	19.72		
			1 1935	15.64		
						210.00
33185	12/31/14	ASH GROVE CONCRETE SUPPLIES	1 2900	342.50		342.50
33186	12/31/14	CHRISTINE BARTON	1 140	61.33		61.33
33187	12/31/14	BATTERIES PLUS	1 1900	513.79		513.79
33188	12/31/14	BEACON REFUSE	1 140	351.00		351.00
33189	12/31/14	BJ TROPHY SHOP	1 150	115.00		115.00
33190	12/31/14	DAVID BLAKEMORE	1 140	50.00		50.00
33191	12/31/14	BLUEDOG GRAPHIX	1 150	267.00		267.00
33192	12/31/14	BLUELINE RENTAL	1 140	160.00		160.00
33193	12/31/14	MYRA BURT	1 140	64.07		64.07
33194	12/31/14	BUS ANDREWS TRUCK EQUIPMENT	1 2965	349.60		

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Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
							349.60
33195	12/31/14	NELLIE CARTER	1	150	195.00		
							195.00
33196	12/31/14	RACHEL CHEEK	1	140	54.78		
							54.78
33197	12/31/14	CITY OF WILLARD	1	959	54.44		
			1	1959	18.75		
							73.19
33198	12/31/14	CITY OF SPRINGFIELD	1	140	28,175.75		
							28,175.75
33199	12/31/14	CLEAN THE UNIFORM JOPLIN	1	140	254.35		
							254.35
33200	12/31/14	COMMERCE TRUST COMPANY	1	140	750.00		
							750.00
33201	12/31/14	COMMERCE CR CD POSTAGE	1	140	117.60		
			1	140	117.60		
			1	140	25.07		
			1	140	25.07		
			1	140	6.00		
			1	140	6.00		
			1	140	13.40		
			1	140	13.40		
			1	140	78.20		
			1	140	78.19		
			1	140	191.58		
			1	140	191.58		
			1	150	200.09		
			1	150	153.73		
			1	150	2.13		
			1	150	5.23		
			1	800		-99.00	
			1	876	100.00		
			1	885	122.50		
			1	885	58.99		
			1	885	28.98		
			1	885	11.21		
			1	885	15.99		

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Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
			1 945	13.40		
			1 945	78.19		
			1 1885	31.18		
			1 1935	89.85		
			1 4885	.48		
			1 4945	214.78		
						1,891.42
33202	12/31/14	COMMERCE CR CD STAPLES	1 140	36.07		
			1 140	36.08		
			1 140	22.49		
			1 140	22.49		
			1 150	252.70		
			1 150	22.49		
			1 840	45.00		
			1 885	121.00		
			1 885	72.09		
			1 885	45.97		
			1 885	118.25		
			1 1885	94.33		
			1 1935	189.90		
						1,078.86
33203	12/31/14	CONSULTING ANALYTICAL	1 140	230.00		
						230.00
33204	12/31/14	JILL CRAIG	1 140	72.15		
						72.15
33205	12/31/14	DAYSTAR DISTRIBUTING	1 1808	53.97		
						53.97
33206	12/31/14	DIRECT TV	1 150	97.99		
						97.99
33207	12/31/14	JOSEPH DOTSON	1 140	26.95		
						26.95
33208	12/31/14	DATA TECHNOLOGIES	1 140	1,644.26		
			1 140	1,644.26		
			1 876	500.00		
						3,788.52
33209	12/31/14	EMPIRE DISTRICT	1 140	3,267.06		

Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
			1 140	6,952.79		
			1 150	4.38		
			1 150	2,710.78		
			1 955	318.28		
			1 1955	254.77		
			1 2930	4,774.62		
			1 2955	222.07		
						18,504.75
33210	12/31/14	FOURAKER PRINTING COMPANY	1 140	122.50		
			1 140	122.50		
			1 4935	89.00		
						334.00
33211	12/31/14	CINDY GARRISON	1 150	25.00		
						25.00
33212	12/31/14	GREENE COUNTY MO	1 1876	580.00		
						580.00
33213	12/31/14	GLENS AUTOMOTIVE LLC	1 140	105.69		
			1 140	105.70		
			1 1965	612.04		
			1 2965	105.70		
						929.13
33214	12/31/14	GENERAL CODE	1 935	285.59		
						285.59
33215	12/31/14	GREAT RIVER ASSOCIATES	1 2897	25,390.65		
						25,390.65
33216	12/31/14	HACH COMPANY	1 140	3,402.47		
						3,402.47
33217	12/31/14	JAMES HANSON	1 150	50.00		
						50.00
33218	12/31/14	LESTER HARRIS	1 150	75.00		
						75.00
33219	12/31/14	HARRY COOPER SUPPLY	1 140	220.00		
						220.00

Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
33220	12/31/14	HUNTER CHASE ASSOCIATES	1 2897	122,202.00		
						122,202.00
33221	12/31/14	MARK HUGHES	1 680	12.50		
						12.50
33222	12/31/14	IRWIN PRINTING	1 150	82.25		
						82.25
33223	12/31/14	ITX LLC	1 140	240.00		
			1 140	240.00		
			1 150	80.00		
			1 876	960.00		
			1 1876	80.00		
						1,600.00
33224	12/31/14	JAY KEY SERVICE	1 150	25.00		
						25.00
33225	12/31/14	J EVERETT MITCHELL	1 940	50.00		
			1 945	41.60		
						91.60
33226	12/31/14	JOHN E REID AND ASSOCIATES	1 1945	550.00		
						550.00
33227	12/31/14	KELLY POLICE AND TACTICAL	1 1950	29.95		
			1 1950	27.90		
			1 1950	119.99		
						177.84
33228	12/31/14	KENCO FIRE EQUIPMENT	1 150	76.50		
						76.50
33229	12/31/14	LARSON FARM & LAWN	1 2900	295.00		
						295.00
33230	12/31/14	L& B SERVICES	1 140	254.41		
						254.41
33231	12/31/14	LEGAL SHELD	1 1865	53.85		
						53.85
33232	12/31/14	KRISTOFFER BAREFIELD LLC	1 1875	869.12		

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Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
							869.12
33233	12/31/14	KATY LOPEZ	1	140	24.19		
							24.19
33234	12/31/14	LOWES CREDIT SERVICES	1	140	838.92		
			1	150	33.84		
							872.76
33235	12/31/14	MARCK INDUSTRIES INC	1	876	40.00		
							40.00
33236	12/31/14	MEDIACOM	1	140	34.97		
			1	140	34.98		
			1	150	69.95		
							139.90
33237	12/31/14	MISSOURI EMPLOYERS MUTUAL	1	140	458.77		
			1	140	622.63		
			1	150	819.24		
			1	865	393.23		
			1	1865	753.70		
			1	2865	229.39		
							3,276.96
33238	12/31/14	MFA AGRI SERVICE	1	150	365.09		
							365.09
33239	12/31/14	MIDWEST FUBRE SALES	1	2898	75.00		
							75.00
33240	12/31/14	MIRACLE REC EQUIP	1	150	20,148.00		
							20,148.00
33241	12/31/14	MISSOURI GAS ENERGY	1	140	57.49		
			1	140	20.11		
			1	150	159.18		
			1	958	47.33		
							284.11
33242	12/31/14	MO DEPT OF NATURAL RESOURCES	1	140	4,000.00		
							4,000.00
33243	12/31/14	MISSOURI RURAL WATER ASSOC	1	140	1,225.00		

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Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
							1,225.00
33244	12/31/14	JERRY MITCHELL	1	150	75.00		
							75.00
33245	12/31/14	MAILFINANCE	1	140	210.02		
							210.02
33246	12/31/14	MISSOURI ONE CALL	1	140	66.30		
							66.30
33247	12/31/14	MOPERM	1	140	11,019.25		
			1	140	10,886.30		
			1	140	6,984.00		
			1	140	7,183.00		
			1	150	9,423.54		
			1	150	18,120.00		
			1	865	8,359.73		
			1	865	1,185.00		
			1	1865	12,680.00		
			1	1865	1,222.00		
			1	2865	5,310.18		
			1	2865	637.00		
							93,010.00
33248	12/31/14	MELTON PROPANE	1	1958	584.68		
							584.68
33249	12/31/14	MURFINS MARKET	1	140	7.18		
							7.18
33250	12/31/14	NETWATCH INC	1	1810	15,128.50		
							15,128.50
33251	12/31/14	ONLINE INFORMATION SERVICES	1	140	78.30		
							78.30
33252	12/31/14	ON LINE COLLECTIONS	1	140	126.05		
							126.05
33253	12/31/14	OLSSON ASSC	1	140	558.87		
							558.87
33254	12/31/14	O'REILLY AUTOMOTIVE	1	140	66.44		

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Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
			1 140	9.33		
			1 140	9.33		
			1 140	10.66		
			1 140	10.66		
			1 140	3.33		
			1 140	3.32		
			1 140	15.18		
			1 140	2.35		
			1 140	23.98		
			1 140	23.98		
			1 140	79.96		
			1 140	79.96		
			1 140	8.99		
			1 140	9.00		
			1 150	24.00		
			1 150	24.99		
			1 2900	79.96		
			1 2965	9.32		
			1 2965	10.66		
			1 2965	3.32		
			1 2965	23.98		
						532.70
33255	12/31/14	OZARKS COCA COLA	1 150	103.51		103.51
33256	12/31/14	OZARK GREENWAYS	1 140	500.00		500.00
33257	12/31/14	QUALITY CHEMICAL CO MIDWEST	1 140	261.42		261.42
33258	12/31/14	JACK RACE	1 140	62.89		62.89
33259	12/31/14	RACE BROTHERS FARM SUPPLY	1 140	99.95		99.95
33260	12/31/14	RADIOPHONE ENGINEERING	1 1965	119.47		119.47
33261	12/31/14	RANDY BROWN	1 4885	1.71		1.71

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Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
33262	12/31/14	JUSTIN REAVES	1	140	50.00		
							50.00
33263	12/31/14	JAMES RENARD	1	140	78.48		
							78.48
33264	12/31/14	REPUBLIC SERVICES	1	140	19.44		
			1	140	19.44		
			1	140	13,006.64		
			1	150	121.68		
			1	150	121.68		
			1	959	49.52		
			1	1959	38.88		
							13,377.28
33265	12/31/14	REX SMITH OIL COMPANY	1	140	1,247.71		
							1,247.71
33266	12/31/14	REYNOLDS GOLD & GROSSER PC	1	140	49.00		
			1	140	49.00		
			1	150	28.00		
			1	875	1,497.96		
			1	1875	1,130.00		
							2,753.96
33267	12/31/14	RICH KRAMER CONSTRUCTION	1	140	74.27		
							74.27
33268	12/31/14	BECKY ROBINSON	1	150	75.00		
							75.00
33269	12/31/14	KENNY ROSS	1	140	79.83		
							79.83
33270	12/31/14	SPRINGFIELD BUILDERS	1	605	500.00		
							500.00
33271	12/31/14	SCOTT GROSS CO INC	1	140	20.34		
							20.34
33272	12/31/14	CITY OF SPRINGFIELD	1	1876	120.00		
							120.00
33273	12/31/14	SPFLD-GRN CTY OF EM	1	1935	4.75		

Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
						4.75
33274	12/31/14	MICHELE SHEARER	1 150	75.00		
						75.00
33275	12/31/14	SPRINGFIELD NEWS LEADER	1 1800	31.20		
						31.20
33276	12/31/14	CITY OF SPRINGFIELD	1 140	117.00		
						117.00
33277	12/31/14	SPRINGFIELD WINWATER WORKS	1 140	278.02		
						278.02
33278	12/31/14	SCHENDEL PEST SERVICES	1 140	70.00		
			1 150	30.00		
			1 935	40.00		
			1 1935	40.00		
						180.00
33279	12/31/14	SQUIBB MEDIA	1 800	21.15		
						21.15
33280	12/31/14	STAR MECHANICAL	1 140	15.01		
						15.01
33281	12/31/14	STEPHEN GRIFFIN	1 150	300.00		
						300.00
33282	12/31/14	SAWYER TIRE	1 900	25.00		
			1 1965	527.08		
			1 1965	34.95		
						587.03
33283	12/31/14	TREVOR HOFFMAN	1 140	50.00		
						50.00
33284	12/31/14	TYLER TECHNOLOGIES	1 810	574.00		
						574.00
33285	12/31/14	USA BLUE BOOK	1 140	365.12		
						365.12
33286	12/31/14	VERIZON WIRELESS	1 140	30.16		

City Of Willard
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Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
			1 140	30.16		
			1 150	89.57		
			1 940	129.28		
			1 1940	263.56		
			1 4940	174.14		
						716.87
33287	12/31/14	WALMART COMMUNITY	1 150	55.98		
			1 150	16.98		
			1 935	39.88		
			1 935	99.63		
						212.47
33288	12/31/14	WCA WASTE CORPORATION	1 140	4,523.87		
			1 150	340.91		
						4,864.78
33289	12/31/14	WHEELER METALS INC	1 2900	109.25		
						109.25
33290	12/31/14	WINDSTREAM COMMUNICATIONS	1 140	456.78		
			1 140	456.78		
			1 150	456.78		
			1 940	456.79		
			1 1940	456.78		
						2,283.91
33291	12/31/14	WEX BANK	1 140	348.44		
			1 140	348.46		
			1 150	255.01		
			1 1960	1,577.23		
						2,529.14
33292	12/31/14	WILLARD TRUE VALUE	1 140	3.99		
			1 140	3.99		
			1 140	6.69		
			1 140	6.69		
			1 140	9.97		
			1 140	9.97		
			1 140	37.68		
			1 140	37.68		
			1 140	14.99		
			1 140	14.99		
			1 140	5.17		

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Reference Number	Date	Transaction Description	Account	Debit Amount	Credit Amount	NET
			1 140	5.17		
			1 140	24.99		
			1 140	25.00		
			1 150	14.97		
			1 150	27.78		
			1 970	5.99		
			1 1900	33.47		
						289.18
33293	12/31/14	WORLD WIDE TECHNOLOGY	1 1935	143.79		143.79
33294	12/31/14	DANNY YOCUM	1 140	17.51		17.51
33327	12/31/14	FAMILY SUPPORT PAYMENT CENTER	1 368	196.15		196.15
33328	12/31/14	FAMILY SUPPORT REGISTRY	1 368	60.00		60.00
33329	12/31/14	RICHARD V FINK	1 368	59.00		59.00
33363	12/31/14	FAMILY SUPPORT PAYMENT CENTER	1 368	196.15		196.15
33364	12/31/14	FAMILY SUPPORT REGISTRY	1 368	60.00		60.00
33365	12/31/14	RICHARD V FINK	1 368	59.00		59.00
33366	12/31/14	GULF STATES DISTRIBUTIONS	1 1935	1,070.00		1,070.00
33367	12/31/14	GREAT RIVER ASSOCIATES	1 2897	1,516.16		1,516.16
	12/31/14	Contra Entry	1 100		- 411,102.40	.00
	12/31/14	Contra Entry	1 125		-6,957.30	.00

Reference Number	Date	Transaction Description	Account		Debit Amount	Credit Amount	NET
	12/31/14	Contra Entry	2	100		-1,916.38	
							.00
	12/31/14	Contra Entry	3	100		- 355.03	
							.00
							.00
			Journal Totals		420,742.51	- 420,742.51	

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6(e)
FINANCE DEPARTMENT

ACTION REQUIRED: Information Only

January 2015 Water Loss Report

Monthly Water Loss 2015

Month	Dec-14	Jan-15	
Amount of Gallons Pumped	24,163,800	23,793,200	
Dollar Amount Sold	62,956.30	72,114.03	
Gallons of Water Sold	13,903,793	16,893,561	
Flushing	13,010	15,690	
Leaks	900,000	545,271	
City Usage (not billed)	13,530	17,030	
Fire Department Usage	3,450	0	**
Tower Overflows	0	600,000	Drained Water Tower
Residuals	7,560	5,690	
Total Gallons Accounted For	14,841,343	18,077,242	
% Water Loss	38.58%	24.02%	
Amount of Water Lost	9,322,457	5,715,958	
Customers - Water Use	3191	3183	

** Note: Did not receive water use from the Fire Department

CITY OF WILLARD
BOARD OF ALDERMEN

AGENDA ITEM #6 (f)
FINANCE DEPARTMENT

ACTION REQUIRED: Approval Requested

January 2015 Utility Adjustments

FROM 1/01/2015 TO 1/31/2015

ACCOUNT # SERV ADJ	ADJ DATE SERVICE	PERIOD	NAME TAX	PENALTY	COMMENT MISC SERV	MISC TAX	MISC PEN	TOTAL
112140202 WA MISC	1/08/15	1	TIMOTHY/ROBIN BROWN		CB-MOVE CREDIT TO ACCT 604680002			
PREVIOUS	2.00-		.00	.00	.00	.00	.00	2.00-
ADJUSTMENT	2.00		.00	.00	.00	.00	.00	2.00
CURRENT	.00		.00	.00	.00	.00	.00	.00
603510004 SE MISC	1/08/15	1	ZEB WALLACE		CB-SEWER SHOULD HAVE BEEN RELATED AS OF 9/20/14.			
PREVIOUS	37.78		.00	.00	.00	.00	.00	37.78
ADJUSTMENT	45.30-		.00	.00	.00	.00	.00	45.30-
CURRENT	7.52-		.00	.00	.00	.00	.00	7.52-
604680002 WA MISC	1/08/15	1	TIMOTHY BROWN		CB-MOVE CREDIT FROM ACCT 112140202			
PREVIOUS	13.48		.00	.00	.00	.00	.00	13.48
ADJUSTMENT	2.00-		.00	.00	.00	.00	.00	2.00-
CURRENT	11.48		.00	.00	.00	.00	.00	11.48
200006003 WA MISC	1/14/15	1	JOSIE WYLIE		CB-Per CFO, adjust for old bal clean up.			
PREVIOUS	5.23-		.00	.00	.00	.00	.00	5.23-
ADJUSTMENT	5.23		.00	.00	.00	.00	.00	5.23
CURRENT	.00		.00	.00	.00	.00	.00	.00
404001002 TR MISC	1/14/15	1	RODNEY/SHANNA LONG		CB-Trash overpayment. Refund to customer.			
PREVIOUS	.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT	27.00		.00	.00	.00	.00	.00	27.00
CURRENT	27.00		.00	.00	.00	.00	.00	27.00
965147001 WA MISC	1/14/15	1	BRIAN PAGE		CB-Refund $38.52 on CK#33464			
PREVIOUS	38.52-		.00	.00	.00	.00	.00	38.52-
ADJUSTMENT	38.52		.00	.00	.00	.00	.00	38.52
CURRENT	.00		.00	.00	.00	.00	.00	.00
943046003 PR BAD	1/15/15	4	BRAD BIGGERS		CB-Primacy fee charged after cancel.			
PREVIOUS	2.26		.00	.00	.00	.00	.00	2.26
ADJUSTMENT	2.26-		.00	.00	.00	.00	.00	2.26-
CURRENT	.00		.00	.00	.00	.00	.00	.00
603140003 WA MISC	1/20/15	1	CAROL JOHNSON		CB-Old credit cleaned up.			
PREVIOUS	3.06-		.00	.00	.00	.00	.00	3.06-
ADJUSTMENT	3.06		.00	.00	.00	.00	.00	3.06
CURRENT	.00		.00	.00	.00	.00	.00	.00
603160009 WA MISC	1/20/15	1	JENNIFER SNIDER		CB-Refunded 2/4/14 but not adjusted.			
PREVIOUS	58.61-		.00	.00	.00	.00	.00	58.61-
ADJUSTMENT	58.61		.00	.00	.00	.00	.00	58.61
CURRENT	.00		.00	.00	.00	.00	.00	.00
603350001 WA MISC	1/20/15	1	EMERY HOFFMAN		CB-Previously refunded but not adjusted.			
PREVIOUS	22.14-		.00	.00	.00	.00	.00	22.14-
ADJUSTMENT	22.14		.00	.00	.00	.00	.00	22.14
CURRENT	.00		.00	.00	.00	.00	.00	.00
605230500 WA MISC	1/20/15	1	CHRISTOPHER D WILSON		CB-Refunded but not adjusted.			
PREVIOUS	21.05-		.00	.00	.00	.00	.00	21.05-
ADJUSTMENT	21.05		.00	.00	.00	.00	.00	21.05
CURRENT	.00		.00	.00	.00	.00	.00	.00
605330003 WA MISC	1/20/15	1	AARON MILLER/SARA BURRELL		CB-Previous Refund not adjusted.			
PREVIOUS	5.92-		.00	.00	.00	.00	.00	5.92-
ADJUSTMENT	5.92		.00	.00	.00	.00	.00	5.92
CURRENT	.00		.00	.00	.00	.00	.00	.00
703540001 WA MISC	1/20/15	1	MATT WHITE		CB-Refunded but not adjusted correctly.			
PREVIOUS	36.44-		.00	.00	.00	.00	.00	36.44-
ADJUSTMENT	36.44		.00	.00	.00	.00	.00	36.44
CURRENT	.00		.00	.00	.00	.00	.00	.00
703900101 WA MISC	1/20/15	1	BRANDI DELCOUR		CB-Credit adjustment, under $5.			
PREVIOUS	4.65-		.00	.00	.00	.00	.00	4.65-

FROM 1/01/2015 TO 1/31/2015

ACCOUNT #	SERV	ADJ	ADJ DATE / SERVICE	PERIOD	NAME / TAX	PENALTY	COMMENT / MISC SERV	MISC TAX	MISC PEN	TOTAL
ADJUSTMENT			4.65		.00	.00	.00	.00	.00	4.65
CURRENT			.00		.00	.00	.00	.00	.00	.00
703900102	WA	MISC	1/20/15	1	PENNY HEDRICK LL		CB-Adjustment correction			
PREVIOUS			12.50-		.00	.00	.00	.00	.00	12.50-
ADJUSTMENT			12.50		.00	.00	.00	.00	.00	12.50
CURRENT			.00		.00	.00	.00	.00	.00	.00
804820301	WA	MISC	1/20/15	1	MICHAEL TRENT BULLOCK		CB-Refund but not adjusted correctly.			
PREVIOUS			24.86-		.00	.00	.00	.00	.00	24.86-
ADJUSTMENT			24.86		.00	.00	.00	.00	.00	24.86
CURRENT			.00		.00	.00	.00	.00	.00	.00
916266001	WA	MISC	1/20/15	1	RON HOLMES		CB-Refunded but not adjusted correctly.			
PREVIOUS			12.94-		.00	.00	.00	.00	.00	12.94-
ADJUSTMENT			12.94		.00	.00	.00	.00	.00	12.94
CURRENT			.00		.00	.00	.00	.00	.00	.00
921006002	WA	MISC	1/20/15	1	ANNETTE MITCHELL		CB-Small Credit adjustment.			
PREVIOUS			1.02-		.00	.00	.00	.00	.00	1.02-
ADJUSTMENT			1.02		.00	.00	.00	.00	.00	1.02
CURRENT			.00		.00	.00	.00	.00	.00	.00
921024000	WA	MISC	1/20/15	1	MARK/ANITA JONES		CB-Refunded but not adjusted properly.			
PREVIOUS			70.46-		.00	.00	.00	.00	.00	70.46-
ADJUSTMENT			70.46		.00	.00	.00	.00	.00	70.46
CURRENT			.00		.00	.00	.00	.00	.00	.00
932054504	WA	MISC	1/20/15	1	DIANNE HALL		CB-Correcting adjustment error.			
PREVIOUS			17.28-		.00	.00	.00	.00	.00	17.28-
ADJUSTMENT			17.28		.00	.00	.00	.00	.00	17.28
CURRENT			.00		.00	.00	.00	.00	.00	.00
980000103	WA	MISC	1/20/15	1	MASONRY STRUCTURE		CB-Refunded but not adjusted correctly.			
PREVIOUS			17.04-		.00	.00	.00	.00	.00	17.04-
ADJUSTMENT			17.04		.00	.00	.00	.00	.00	17.04
CURRENT			.00		.00	.00	.00	.00	.00	.00
200049502	WA	MISC	1/21/15	1	SEAN M WILLIAMS		CB-Deposit applied, adj error.			
PREVIOUS			22.65-		.00	.00	.00	.00	.00	22.65-
ADJUSTMENT			22.65		.00	.00	.00	.00	.00	22.65
CURRENT			.00		.00	.00	.00	.00	.00	.00
200056502	WA	MISC	1/21/15	1	STEVEN STONEKING		CB-Refunded, adj error.			
PREVIOUS			18.25-		.00	.00	.00	.00	.00	18.25-
ADJUSTMENT			18.25		.00	.00	.00	.00	.00	18.25
CURRENT			.00		.00	.00	.00	.00	.00	.00
200066501	WA	MISC	1/21/15	1	JENNIFER MEACHAM		CB-Deposit refunded, adj error.			
PREVIOUS			3.71-		.00	.00	.00	.00	.00	3.71-
ADJUSTMENT			3.71		.00	.00	.00	.00	.00	3.71
CURRENT			.00		.00	.00	.00	.00	.00	.00
200071504	WA	MISC	1/21/15	1	AMIE MOORE		CB-Refunded 12/2014, adj error.			
PREVIOUS			152.64-		.00	.00	.00	.00	.00	152.64-
ADJUSTMENT			152.64		.00	.00	.00	.00	.00	152.64
CURRENT			.00		.00	.00	.00	.00	.00	.00
301010001	WA	MISC	1/21/15	1	LINDA BRADLEY		CB-Small credit adj.			
PREVIOUS			3.70-		.00	.00	.00	.00	.00	3.70-
ADJUSTMENT			3.70		.00	.00	.00	.00	.00	3.70
CURRENT			.00		.00	.00	.00	.00	.00	.00
301510001	WA	MISC	1/21/15	1	CYNTHIA BARRETT		CB-Refunded 10/17/14, adj error.			
PREVIOUS			36.38-		.00	.00	.00	.00	.00	36.38-
ADJUSTMENT			36.38		.00	.00	.00	.00	.00	36.38
CURRENT			.00		.00	.00	.00	.00	.00	.00

ACCOUNT #	SERV	ADJ	ADJ DATE / SERVICE	PERIOD	NAME / TAX	PENALTY	COMMENT / MISC SERV	MISC TAX	MISC PEN	TOTAL
301580302	WA	MISC	1/21/15	3	REBECCA THIGPEN		CB-Moving old balance to new acct,703630001.			
PREVIOUS			12.00		.29	.00	.00	.00	.00	12.29
ADJUSTMENT			12.00-		.29-	.00	.00	.00	.00	12.29-
CURRENT			.00		.00	.00	.00	.00	.00	.00
301580302	WA	MISC	1/21/15	4	REBECCA THIGPEN		CB-Moving old balance to new acct, 703630001			
PREVIOUS			12.00		.29	1.20	.00	.00	.00	13.49
ADJUSTMENT			12.00-		.29-	1.20-	.00	.00	.00	13.49-
CURRENT			.00		.00	.00	.00	.00	.00	.00
310002703	WA	MISC	1/21/15	1	STEPHANIE ADGURSON		CB-Small credit adj.			
PREVIOUS			.87-		.00	.00	.00	.00	.00	.87-
ADJUSTMENT			.87		.00	.00	.00	.00	.00	.87
CURRENT			.00		.00	.00	.00	.00	.00	.00
310002901	WA	MISC	1/21/15	1	JODI L MCKNIGHT		CB-Small credit adj.			
PREVIOUS			.08-		.00	.00	.00	.00	.00	.08-
ADJUSTMENT			.08		.00	.00	.00	.00	.00	.08
CURRENT			.00		.00	.00	.00	.00	.00	.00
330004501	WA	MISC	1/21/15	1	Annette Mitchell		CB-Small credit adj.			
PREVIOUS			.10-		.00	.00	.00	.00	.00	.10-
ADJUSTMENT			.10		.00	.00	.00	.00	.00	.10
CURRENT			.00		.00	.00	.00	.00	.00	.00
330020501	WA	MISC	1/21/15	1	B SCOTT CLARK		Refunded 9/10/14, adj error.			
PREVIOUS			4.00-		.00	.00	.00	.00	.00	4.00-
ADJUSTMENT			4.00		.00	.00	.00	.00	.00	4.00
CURRENT			.00		.00	.00	.00	.00	.00	.00
340016901	WA	MISC	1/21/15	1	DAWN RASMUSSEN		CB-Small credit adj.			
PREVIOUS			1.97-		.00	.00	.00	.00	.00	1.97-
ADJUSTMENT			1.97		.00	.00	.00	.00	.00	1.97
CURRENT			.00		.00	.00	.00	.00	.00	.00
402050003	TR	MISC	1/21/15	4	DUSTIN VESTAL		CB-Moving old balance to new acct 965111003.			
PREVIOUS			.04		.00	.00	.00	.00	.00	.04
ADJUSTMENT			.04-		.00	.00	.00	.00	.00	.04-
CURRENT			.00		.00	.00	.00	.00	.00	.00
402050003	WA	MISC	1/21/15	4	DUSTIN VESTAL		CB-Moving old balance to new acct 965111003.			
PREVIOUS			.00		.58	.00	.00	.00	.00	.58
ADJUSTMENT			.00		.58-	.00	.00	.00	.00	.58-
CURRENT			.00		.00	.00	.00	.00	.00	.00
404005003	WA	MISC	1/21/15	1	LAURA HERROLD		CB-Refunded 7/20/13, adj error.			
PREVIOUS			70.26-		.00	.00	.00	.00	.00	70.26-
ADJUSTMENT			70.26		.00	.00	.00	.00	.00	70.26
CURRENT			.00		.00	.00	.00	.00	.00	.00
404011502	WA	MISC	1/21/15	1	JENNIFER ROTHERMEL		CB-Refunded 2/20/10, adj error.			
PREVIOUS			12.23-		.00	.00	.00	.00	.00	12.23-
ADJUSTMENT			12.23		.00	.00	.00	.00	.00	12.23
CURRENT			.00		.00	.00	.00	.00	.00	.00
410022302	WA	MISC	1/21/15	1	JUSTIN/JESI STEVENS		CB-Small credit adj.			
PREVIOUS			2.51-		.00	.00	.00	.00	.00	2.51-
ADJUSTMENT			2.51		.00	.00	.00	.00	.00	2.51
CURRENT			.00		.00	.00	.00	.00	.00	.00
410033701	WA	MISC	1/21/15	1	TIM MONTGOMERY		CB-Refunded 11/21/13, adj error.			
PREVIOUS			37.80-		.00	.00	.00	.00	.00	37.80-
ADJUSTMENT			37.80		.00	.00	.00	.00	.00	37.80
CURRENT			.00		.00	.00	.00	.00	.00	.00
410034701	WA	PNLT	1/21/15	1	GAYLE DIXON		CB-Penalty adj in error.			
PREVIOUS			30.00-		.00	.00	.00	.00	.00	30.00-

FROM 1/01/2015 TO 1/31/2015

ACCOUNT #	SERV	ADJ	ADJ DATE SERVICE	PERIOD	NAME TAX	PENALTY	COMMENT MISC SERV	MISC TAX	MISC PEN	TOTAL
ADJUSTMENT			30.00		.00	.00	.00	.00	.00	30.00
CURRENT			.00		.00	.00	.00	.00	.00	.00
410039701	WA	MISC	1/21/15	1	RYAN MATTIX		CB-Refunded 4/22/11, adj error.			
PREVIOUS			14.82-		.00	.00	.00	.00	.00	14.82-
ADJUSTMENT			14.82		.00	.00	.00	.00	.00	14.82
CURRENT			.00		.00	.00	.00	.00	.00	.00
703630001	WA	MISC	1/21/15	3	REBECCA THIGPEN/AMBRA QUICK		CB-Moving old balance from acct 301580302.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			12.00		.29	.00	.00	.00	.00	12.29
CURRENT			12.00		.29	.00	.00	.00	.00	12.29
703630001	WA	MISC	1/21/15	4	REBECCA THIGPEN/AMBRA QUICK		CB-Moving old balance from acct 301580302.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			12.00		.29	.00	.00	.00	.00	12.29
CURRENT			12.00		.29	.00	.00	.00	.00	12.29
703630001	WA	PNLT	1/21/15	4	REBECCA THIGPEN/AMBRA QUICK		CB-Moving old penalty from acct 301580302.			
PREVIOUS			12.00		.29	.00	.00	.00	.00	12.29
ADJUSTMENT			.00		.00	1.20	.00	.00	.00	1.20
CURRENT			12.00		.29	1.20	.00	.00	.00	13.49
965111003	WA	MISC	1/21/15	4	DUSTIN VESTAL		CB-Moving old balance from acct 402050003.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			.00		.58	.00	.00	.00	.00	.58
CURRENT			.00		.58	.00	.00	.00	.00	.58
965111003	WA	MISC	1/21/15	4	DUSTIN VESTAL		CB-Moving old balance from acct 402050003.			
PREVIOUS			.00		.58	.00	.00	.00	.00	.58
ADJUSTMENT			.04		.00	.00	.00	.00	.00	.04
CURRENT			.04		.58	.00	.00	.00	.00	.62
921055503	SE	MISC	1/22/15	1	AMANDA/NICHOLAS CRANDALL		CB-Per JD, sewer was related in error from beginning.			
PREVIOUS			57.98		.00	5.80	.00	.00	.00	63.78
ADJUSTMENT			85.76-		.00	.00	.00	.00	.00	85.76-
CURRENT			27.78-		.00	5.80	.00	.00	.00	21.98-
200041506	SC	MISC	1/23/15	1	NIKKI RAINEY		CB-Transferred balance to new acct# 200044009.			
PREVIOUS			.80		.00	.00	.00	.00	.00	.80
ADJUSTMENT			.80-		.00	.00	.00	.00	.00	.80-
CURRENT			.00		.00	.00	.00	.00	.00	.00
200041506	SE	MISC	1/23/15	1	NIKKI RAINEY		CB-Transferred balance to new acct# 200044009			
PREVIOUS			17.78		.00	.00	.00	.00	.00	17.78
ADJUSTMENT			17.78-		.00	.00	.00	.00	.00	17.78-
CURRENT			.00		.00	.00	.00	.00	.00	.00
200041506	WA	MISC	1/23/15	1	NIKKI RAINEY		CB-Transfer balance to new acct# 200044009.			
PREVIOUS			14.25		.33	.00	.00	.00	.00	14.58
ADJUSTMENT			14.25-		.33-	.00	.00	.00	.00	14.58-
CURRENT			.00		.00	.00	.00	.00	.00	.00
200044009	SC	MISC	1/23/15	1	NIKKI RAINEY		CB-Transfer old balance from acct# 200041506.			
PREVIOUS			.80		.00	.00	.00	.00	.00	.80
ADJUSTMENT			.80		.00	.00	.00	.00	.00	.80
CURRENT			1.60		.00	.00	.00	.00	.00	1.60
200044009	SE	MISC	1/23/15	1	NIKKI RAINEY		CB-Transfer old balance from acct# 200041506.			
PREVIOUS			25.76		.00	.00	.00	.00	.00	25.76
ADJUSTMENT			17.78		.00	.00	.00	.00	.00	17.78
CURRENT			43.54		.00	.00	.00	.00	.00	43.54
200044009	WA	MISC	1/23/15	1	NIKKI RAINEY		CB-Transfer old balance from acct# 200041506.			
PREVIOUS			12.00		.29	.00	.00	.00	.00	12.29
ADJUSTMENT			14.25		.33	.00	.00	.00	.00	14.58
CURRENT			26.25		.62	.00	.00	.00	.00	26.87

FROM 1/01/2015 TO 1/31/2015

ACCOUNT #	SERV	ADJ	ADJ DATE / SERVICE	PERIOD	NAME / TAX	PENALTY	COMMENT / MISC SERV	MISC TAX	MISC PEN	TOTAL
703610101	WA	LEAK	1/23/15	1	JEFF WILLARD		CB-One time per year leak adj/bill presented.			
PREVIOUS			126.75		3.01	.00	.00	.00	.00	129.76
ADJUSTMENT			70.31-		1.67-	.00	.00	.00	.00	71.98-
CURRENT			56.44		1.34	.00	.00	.00	.00	57.78
954048003	TR	BAD	1/27/15	1	IRA KELLEY		CB-Adjust off for customer courtesy.			
PREVIOUS			14.00		.00	.00	.00	.00	.00	14.00
ADJUSTMENT			14.00-		.00	.00	.00	.00	.00	14.00-
CURRENT			.00		.00	.00	.00	.00	.00	.00
907570103	WA	MISC	1/28/15	1	KARLA SHALTOUT		CB-Billing/Meter Read error.			
PREVIOUS			23.25		.55	.00	.00	.00	.00	23.80
ADJUSTMENT			364.50-		8.65-	.00	.00	.00	.00	373.15-
CURRENT			341.25-		8.10-	.00	.00	.00	.00	349.35-
118050101	SC	MISC	1/29/15	1	ROBERT/CONNIE HOPKINS		ON SEPTIC			
PREVIOUS			.80		.00	.00	.00	.00	.00	.80
ADJUSTMENT			.80-		.00	.00	.00	.00	.00	.80-
CURRENT			.00		.00	.00	.00	.00	.00	.00
119011902	SC	MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance from old acct# 804760303.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			.80		.00	.00	.00	.00	.00	.80
CURRENT			.80		.00	.00	.00	.00	.00	.80
119011902	SE	MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance from old acct# 804760303.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			47.88		.00	.00	.00	.00	.00	47.88
CURRENT			47.88		.00	.00	.00	.00	.00	47.88
119011902	TR	MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance from old acct# 804760303.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			14.00		.00	.00	.00	.00	.00	14.00
CURRENT			14.00		.00	.00	.00	.00	.00	14.00
119011902	WA	MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance from old acct# 804760303.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			21.00		.50	.00	.00	.00	.00	21.50
CURRENT			21.00		.50	.00	.00	.00	.00	21.50
200030504	SC	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance to new acct# 404001003			
PREVIOUS			.80		.00	.00	.00	.00	.00	.80
ADJUSTMENT			.80-		.00	.00	.00	.00	.00	.80-
CURRENT			.00		.00	.00	.00	.00	.00	.00
200030504	SE	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance to new acct# 404001003			
PREVIOUS			52.93		.00	.00	.00	.00	.00	52.93
ADJUSTMENT			52.93-		.00	.00	.00	.00	.00	52.93-
CURRENT			.00		.00	.00	.00	.00	.00	.00
200030504	WA	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance to new account# 404001003			
PREVIOUS			18.75		.44	.00	.00	.00	.00	19.19
ADJUSTMENT			18.75-		.44-	.00	.00	.00	.00	19.19-
CURRENT			.00		.00	.00	.00	.00	.00	.00
404001003	SC	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance from old acct# 200030504			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			.80		.00	.00	.00	.00	.00	.80
CURRENT			.80		.00	.00	.00	.00	.00	.80
404001003	SE	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance from old acct# 200030504.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT			52.93		.00	.00	.00	.00	.00	52.93
CURRENT			52.93		.00	.00	.00	.00	.00	52.93
404001003	WA	MISC	1/29/15	1	SHEVELLE CLAIR		CB-Transfer balance from old acct# 200030504.			
PREVIOUS			.00		.00	.00	.00	.00	.00	.00

ACCOUNT # SERV ADJ	ADJ DATE / SERVICE	PERIOD	NAME / TAX	PENALTY	COMMENT / MISC SERV	MISC TAX	MISC PEN	TOTAL
ADJUSTMENT	18.75		.44	.00	.00	.00	.00	19.19
CURRENT	18.75		.44	.00	.00	.00	.00	19.19
804760303 SC MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance to new acct# 119011902.			
PREVIOUS	.80		.00	.00	.00	.00	.00	.80
ADJUSTMENT	.80-		.00	.00	.00	.00	.00	.80-
CURRENT	.00		.00	.00	.00	.00	.00	.00
804760303 SE MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance to new acct# 119011902.			
PREVIOUS	47.88		.00	.00	.00	.00	.00	47.88
ADJUSTMENT	47.88-		.00	.00	.00	.00	.00	47.88-
CURRENT	.00		.00	.00	.00	.00	.00	.00
804760303 TR MISC	1/29/15	1	BRANDON/AMBER KITTLE		Transfer balance to new acct# 119011902.			
PREVIOUS	14.00		.00	.00	.00	.00	.00	14.00
ADJUSTMENT	14.00-		.00	.00	.00	.00	.00	14.00-
CURRENT	.00		.00	.00	.00	.00	.00	.00
804760303 WA MISC	1/29/15	1	BRANDON/AMBER KITTLE		CB-Transfer balance to new acct# 119011902			
PREVIOUS	21.00		.50	.00	.00	.00	.00	21.50
ADJUSTMENT	21.00-		.50-	.00	.00	.00	.00	21.50-
CURRENT	.00		.00	.00	.00	.00	.00	.00
954007501 WA PNLT	1/29/15	1	DOUG HOWARD		CB-Penalty WAS issued correctly.			
PREVIOUS	39.80		.35	.00	.00	.00	.00	40.15
ADJUSTMENT	.00		.00	.00	50.00	.00	.00	50.00
CURRENT	39.80		.35	.00	50.00	.00	.00	90.15
954007501 WA PNLT	1/29/15	1	DOUG HOWARD		CB-Changing to period 2.			
PREVIOUS	39.80		.35	.00	50.00	.00	.00	90.15
ADJUSTMENT	.00		.00	.00	50.00-	.00	.00	50.00-
CURRENT	39.80		.35	.00	.00	.00	.00	40.15
954007501 WA PNLT	1/29/15	2	DOUG HOWARD		CB-Penalty assessed in error due to posting error.			
PREVIOUS	36.13		.32	3.61	50.00	.00	2.26	92.32
ADJUSTMENT	.00		.00	.00	50.00-	.00	.00	50.00-
CURRENT	36.13		.32	3.61	.00	.00	2.26	42.32
954007501 WA MISC	1/29/15	2	DOUG HOWARD		CB-Non Payment penalty.			
PREVIOUS	36.13		.32	3.61	.00	.00	2.26	42.32
ADJUSTMENT	.00		.00	.00	50.00	.00	.00	50.00
CURRENT	36.13		.32	3.61	50.00	.00	2.26	92.32
921070003 WA PNLT	1/30/15	1	LINDY RIGGS		CB-Penalty issued due to our clerical error.			
PREVIOUS	.00		.00	.00	.00	.00	.00	.00
ADJUSTMENT	.00		.00	50.00-	.00	.00	.00	50.00-
CURRENT	.00		.00	50.00-	.00	.00	.00	50.00-
	207.76		10.32-	50.00-	.00	.00	.00	147.44
*** ADJUSTMENT TOTALS ***								
PREVIOUS	73.94-		8.49	14.22	100.00	.00	4.52	53.29
ADJUSTMENT	207.76		10.32-	50.00-	.00	.00	.00	147.44
CURRENT	133.82		1.83-	35.78-	100.00	.00	4.52	200.73

BAD DEBT FROM 1/01/2015 TO 1/31/2015

ACCOUNT #	ADJ CODE	DATE SERVICE	NAME TAX	PENALTY	COMMENT MISC SERV	MISC TAX	MISC PEN	TOTAL
100160203	BAD	1/08/15	JUSTINE IANDOLO					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
100160203	BAD	1/08/15	JUSTINE IANDOLO					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
100160203	BAD	1/08/15	JUSTINE IANDOLO					
SEWER		78.36-	.00	8.56-	.00	.00	.00	86.92-
100160203	BAD	1/08/15	JUSTINE IANDOLO					
WATER		55.50-	1.31-	7.09-	34.58-	.00	5.00-	103.48-
		133.86-	1.31-	15.65-	34.58-	.00	5.00-	190.40-
200030002	BAD	1/08/15	VICTORIA LYELL					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200030002	BAD	1/08/15	VICTORIA LYELL					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200030002	BAD	1/08/15	VICTORIA LYELL					
SEWER		73.25-	.00	8.56-	.00	.00	.00	81.81-
200030002	BAD	1/08/15	VICTORIA LYELL					
WATER		37.50-	.89-	4.55-	19.57-	.00	5.00-	67.51-
		110.75-	.89-	13.11-	19.57-	.00	5.00-	149.32-
200047506	BAD	1/08/15	KRISTY STARK					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200047506	BAD	1/08/15	KRISTY STARK					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200047506	BAD	1/08/15	KRISTY STARK					
SEWER		20.04-	.00	.00	.00	.00	.00	20.04-
200047506	BAD	1/08/15	KRISTY STARK					
WATER		.00	.00	.00	.00	.00	.00	.00
		20.04-	.00	.00	.00	.00	.00	20.04-
200064003	BAD	1/08/15	CAITLIN PRODELL					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200064003	BAD	1/08/15	CAITLIN PRODELL					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200064003	BAD	1/08/15	CAITLIN PRODELL					
SEWER		45.00-	.00	.00	.00	.00	.00	45.00-
200064003	BAD	1/08/15	CAITLIN PRODELL					
WATER		.00	.00	.00	.00	.00	.00	.00
		45.00-	.00	.00	.00	.00	.00	45.00-
200450003	BAD	1/08/15	** ACCOUNT NOT FOUND **					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200450003	BAD	1/08/15	** ACCOUNT NOT FOUND **					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200450003	BAD	1/08/15	** ACCOUNT NOT FOUND **					
SEWER		60.05-	.00	.00	.00	.00	.00	60.05-
200450003	BAD	1/08/15	** ACCOUNT NOT FOUND **					
TRASH		13.50-	.00	.00	.00	.00	.00	13.50-
200450003	BAD	1/08/15	** ACCOUNT NOT FOUND **					
WATER		1.35-	.00	.00	.00	.00	.00	1.35-

ACCOUNT #	ADJ CODE	DATE	NAME	COMMENT				
		SERVICE	TAX	PENALTY	MISC SERV	MISC TAX	MISC PEN	TOTAL
		74.90-	.00	.00	.00	.00	.00	74.90-
605340002	BAD	1/08/15	JOSHUA/CASEY TRANBARGER					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
605340002	BAD	1/08/15	JOSHUA/CASEY TRANBARGER					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
605340002	BAD	1/08/15	JOSHUA/CASEY TRANBARGER					
SEWER		30.42-	.00	.00	.00	.00	.00	30.42-
605340002	BAD	1/08/15	JOSHUA/CASEY TRANBARGER					
TRASH		13.50-	.00	.00	.00	.00	.00	13.50-
605340002	BAD	1/08/15	JOSHUA/CASEY TRANBARGER					
WATER		23.25-	.55-	.00	.00	.00	.00	23.80-
		67.17-	.55-	.00	.00	.00	.00	67.72-
932026604	BAD	1/08/15	STEPHANIE HOOVER					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
932026604	BAD	1/08/15	STEPHANIE HOOVER					
TRASH		40.50-	.00	.00	.00	.00	.00	40.50-
932026604	BAD	1/08/15	STEPHANIE HOOVER					
WATER		62.25-	1.48-	10.20-	29.95-	.00	5.00-	108.88-
		102.75-	1.48-	10.20-	29.95-	.00	5.00-	149.38-
965030001	BAD	1/08/15	JUSTIN MOORE					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
965030001	BAD	1/08/15	JUSTIN MOORE					
WATER		12.00-	.11-	.00	.00	.00	.00	12.11-
		12.00-	.11-	.00	.00	.00	.00	12.11-
965103502	BAD	1/08/15	RAMONA WAGGONER					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
965103502	BAD	1/08/15	RAMONA WAGGONER					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
965103502	BAD	1/08/15	RAMONA WAGGONER					
SEWER		128.84-	.00	18.90-	.00	.00	.00	147.74-
965103502	BAD	1/08/15	RAMONA WAGGONER					
TRASH		.00	.00	.00	.00	.00	.00	.00
965103502	BAD	1/08/15	RAMONA WAGGONER					
WATER		28.50-	.25-	6.07-	50.00-	.00	5.00-	89.82-
		157.34-	.25-	24.97-	50.00-	.00	5.00-	237.56-
200019505	BAD	1/15/15	KIMBERLY BINGHAM					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200019505	BAD	1/15/15	KIMBERLY BINGHAM					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200019505	BAD	1/15/15	KIMBERLY BINGHAM					
SEWER		20.70-	.00	.00	.00	.00	.00	20.70-
200019505	BAD	1/15/15	KIMBERLY BINGHAM					
WATER		.00	.71-	.00	.00	.00	.00	.71-

UTILITY BILLING ADJUSTMENTS REPORT
BAD DEBT FROM 1/01/2015 TO 1/31/2015

ACCOUNT #	ADJ CODE	DATE SERVICE	NAME TAX	PENALTY	COMMENT MISC SERV	MISC TAX	MISC PEN	TOTAL
		20.70-	.71-	.00	.00	.00	.00	21.41-
200066502	BAD	1/20/15	ELIZABETH LETTERMAN-GAUNT					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200066502	BAD	1/20/15	ELIZABETH LETTERMAN-GAUNT					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200066502	BAD	1/20/15	ELIZABETH LETTERMAN-GAUNT					
SEWER		11.01-	.00	.00	.00	.00	.00	11.01-
200066502	BAD	1/20/15	ELIZABETH LETTERMAN-GAUNT					
WATER		.00	.43-	.00	.00	.00	.00	.43-
		11.01-	.43-	.00	.00	.00	.00	11.44-
200067504	BAD	1/20/15	JOSHUA HAWS					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200067504	BAD	1/20/15	JOSHUA HAWS					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200067504	BAD	1/20/15	JOSHUA HAWS					
SEWER		91.01-	.00	10.58-	.00	.00	.00	101.59-
200067504	BAD	1/20/15	JOSHUA HAWS					
WATER		35.48-	.84-	4.10-	30.73-	.00	5.00-	76.15-
		126.49-	.84-	14.68-	30.73-	.00	5.00-	177.74-
401750205	BAD	1/20/15	MICHAEL/LETITIA GONZALEZ					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
401750205	BAD	1/20/15	MICHAEL/LETITIA GONZALEZ					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
401750205	BAD	1/20/15	MICHAEL/LETITIA GONZALEZ					
SEWER		38.79-	.00	2.29-	.00	.00	.00	41.08-
401750205	BAD	1/20/15	MICHAEL/LETITIA GONZALEZ					
TRASH		13.50-	.00	.00	.00	.00	.00	13.50-
401750205	BAD	1/20/15	MICHAEL/LETITIA GONZALEZ					
WATER		12.38-	.40-	.00	.00	.00	.00	12.78-
		64.67-	.40-	2.29-	.00	.00	.00	67.36-
502170101	BAD	1/20/15	COURTNEY EPPERSON					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
502170101	BAD	1/20/15	COURTNEY EPPERSON					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
502170101	BAD	1/20/15	COURTNEY EPPERSON					
SEWER		.00	.00	.00	.00	.00	.00	.00
502170101	BAD	1/20/15	COURTNEY EPPERSON					
TRASH		6.30-	.00	.00	.00	.00	.00	6.30-
502170101	BAD	1/20/15	COURTNEY EPPERSON					
WATER		.00	.78-	.00	.00	.00	.00	.78-
		6.30-	.78-	.00	.00	.00	.00	7.08-
704150100	BAD	1/20/15	JAMES RYAN					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
704150100	BAD	1/20/15	JAMES RYAN					

ACCOUNT #	ADJ CODE	DATE SERVICE	NAME TAX	PENALTY	COMMENT MISC SERV	MISC TAX	MISC PEN	TOTAL
SEWER CONNECT		.70-	.00	.00	.00	.00	.00	.70-
704150100	BAD	1/20/15	JAMES RYAN					
SEWER		2.12-	.00	.00	.00	.00	.00	2.12-
704150100	BAD	1/20/15	JAMES RYAN					
WATER		12.00-	.29-	.00	.00	.00	.00	12.29-
		14.82-	.29-	.00	.00	.00	.00	15.11-
603250011	BAD	1/23/15	ANGELA BURKHARDT					
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
603250011	BAD	1/23/15	ANGELA BURKHARDT					
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
603250011	BAD	1/23/15	ANGELA BURKHARDT					
SEWER		88.69-	.00	9.58-	.00	.00	.00	98.27-
603250011	BAD	1/23/15	ANGELA BURKHARDT					
WATER		33.00-	.79-	4.65-	31.32-	.00	5.00-	74.76-
		121.69-	.79-	14.23-	31.32-	.00	5.00-	173.03-
200450003	BAD	1/27/15	** ACCOUNT NOT FOUND **		MATHEW HAGSTON PAID IN FULL			
PRIMACY FEE		.00	.00	.00	.00	.00	.00	.00
200450003	BAD	1/27/15	** ACCOUNT NOT FOUND **		MATHEW HAGSTON PAID IN FULL			
SEWER CONNECT		.00	.00	.00	.00	.00	.00	.00
200450003	BAD	1/27/15	** ACCOUNT NOT FOUND **		MATHEW HAGSTON PAID IN FULL			
SEWER		60.05	.00	.00	.00	.00	.00	60.05
200450003	BAD	1/27/15	** ACCOUNT NOT FOUND **		MATHEW HAGSTON PAID IN FULL			
TRASH		13.50	.00	.00	.00	.00	.00	13.50
200450003	BAD	1/27/15	** ACCOUNT NOT FOUND **		MATHEW HAGSTON PAID IN FULL			
WATER		1.35	.00	.00	.00	.00	.00	1.35
		74.90	.00	.00	.00	.00	.00	74.90
** BAD DEBT TOTALS *		1014.59-	8.83-	95.13-	196.15-	.00	30.00-	1344.70-

UTILITY BILLING ADJUSTMENTS REPORT
SERVICE TOTALS FROM 1/01/2015 TO 1/31/2015

	SERVICE	TAX	PENALTY	MISC SERV	MISC TAX	MISC PEN	TOTAL
ADJUSTMENTS							
PRIMACY FEE	2.26-	.00	.00	.00	.00	.00	2.26-
SEWER CONNECT	.80-	.00	.00	.00	.00	.00	.80-
SEWER	131.06-	.00	.00	.00	.00	.00	131.06-
TRASH	12.96	.00	.00	.00	.00	.00	12.96
WATER	328.92	10.32-	50.00-	.00	.00	.00	268.60
	207.76	10.32-	50.00-	.00	.00	.00	147.44
BAD DEBT							
PRIMACY FEE	.00	.00	.00	.00	.00	.00	.00
SEWER CONNECT	.70-	.00	.00	.00	.00	.00	.70-
SEWER	628.23-	.00	58.47-	.00	.00	.00	686.70-
TRASH	73.80-	.00	.00	.00	.00	.00	73.80-
WATER	311.86-	8.83-	36.66-	196.15-	.00	30.00-	583.50-
	1014.59-	8.83-	95.13-	196.15-	.00	30.00-	1344.70-
*** GRAND TOTALS ***	806.83-	19.15-	145.13-	196.15-	.00	30.00-	1197.26-

	ADJUSTMENTS	BAD DEBT	TOTAL
PRIMACY FEE	2.26-	.00	2.26-
SEWER CONNECT	.80-	.70-	1.50-
SEWER	131.06-	686.70-	817.76-
TRASH	12.96	73.80-	60.84-
WATER	268.60	583.50-	314.90-
	147.44	1344.70-	1197.26-

ADJUSTMENT CODE TOTALS FROM 1/01/2015 TO 1/31/2015

ADJ DESC	SERVICE	TAX	PENALTY	MISC CHRG	MISC TAX	MISC PEN	TOTAL
ADJUSTMENTS							
BAD DEBT	16.26-	.00	.00	.00	.00	.00	16.26-
LEAK ADJUSTMENT	70.31-	1.67-	.00	.00	.00	.00	71.98-
MISC ADJUSTMENT	264.33	8.65-	1.20-	50.00	.00	.00	304.48
PENALTY ADJUST	30.00	.00	48.80-	50.00-	.00	.00	68.80-
	207.76	10.32-	50.00-	.00	.00	.00	147.44
BAD DEBT							
BAD DEBT	1014.59-	8.83-	95.13-	196.15-	.00	30.00-	1344.70-
	1014.59-	8.83-	95.13-	196.15-	.00	30.00-	1344.70-
*** GRAND TOTALS ***	806.83-	19.15-	145.13-	196.15-	.00	30.00-	1197.26-

	ADJUSTMENTS	BAD DEBT	TOTAL
BAD DEBT	16.26-	1344.70-	1360.96-
LEAK ADJUSTMENT	71.98-	.00	71.98-
MISC ADJUSTMENT	304.48	.00	304.48
PENALTY ADJUST	68.80-	.00	68.80-
	147.44	1344.70-	1197.26-