

Subject: Monthly Financials – October

The following are the items to note when reviewing October's financials:

- Income taxes are at 94% of the budgeted \$6.5M or 91% when including the net effect of 2015 refunds. The gross collections are higher than YTD October 2014 by 8.20%.
- Our Real Estate Collections total is \$2,384,518; 94% of budget.
- General Fund revenues are 92% of budget and total Non-Enterprise revenues are 91% of budget.
- Total Non-enterprise expenditures are 74% of budget. General Fund expenditures are at 75% of budget. Our capital accounts are 68% of budget; once final payments on projects are made, the capital accounts will be at 93% of budget.
- Enterprise Funds:
 - Water revenues and expenditures are approximately 79% and 70% of budget, respectively. We anticipate water funds to end the year close to budget.
 - Sewer revenues are 85% of budget while expenditures are 62% of budget. 75% of our costs are a result of Montgomery County handling our sanitary sewer water treatment; the county is usually a quarter behind in billing.
 - Stormwater revenues are 88% of budget while expenditures are 67%. We anticipate stormwater funds to end the year close to budget.

Cindy

Financial Reports



**thru the Month of October
Fiscal Year 2015**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended October 31, 2015**

NON-ENTERPRISE FUNDS

| # | Fund Name | Beginning Unencumbered Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
|-----|------------------------------------|--------------------------------|----------------|------------------------|----------------------|-------------------|---------------------------|---------------------|----------------|-----------------------------|------------------------|--------------------------------|
| 101 | General | 5,014,475 | 34,476 | 5,048,951 | 8,970,678 | 14,019,629 | 7,431,825 | 6,587,804 | 253,569 | 6,334,235 | 1,538,853 | 1,319,760 |
| 205 | Refuse | 697,778 | - | 697,778 | 958,493 | 1,656,271 | 1,027,185 | 629,086 | 53,948 | 575,138 | (68,692) | (122,640) |
| 208 | Bullock Endowment Trust | 51,111 | - | 51,111 | 171 | 51,282 | - | 51,282 | - | 51,282 | 171 | 171 |
| 209 | MLK Community Recognition | 7,506 | - | 7,506 | - | 7,506 | - | 7,506 | - | 7,506 | - | - |
| 211 | Smith Memorial Garden Trust | 412,658 | - | 412,658 | 63,825 | 476,483 | 67,463 | 409,020 | 9,020 | 400,000 | (3,638) | (12,658) |
| 212 | Indigent Drivers Alcohol Treatment | 22,745 | - | 22,745 | 1,549 | 24,294 | - | 24,294 | - | 24,294 | 1,549 | 1,549 |
| 213 | Enforcement and Education | 9,262 | - | 9,262 | 397 | 9,659 | - | 9,659 | - | 9,659 | 397 | 397 |
| 214 | Law Enforcement | 9,766 | - | 9,766 | - | 9,766 | - | 9,766 | - | 9,766 | - | - |
| 215 | Drug Law Enforcement Fund | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | 15,735 | - | 15,735 | 83,422 | 99,157 | 36,845 | 62,312 | - | 62,312 | 46,577 | 46,577 |
| 217 | Court Clerk Computerization | 23,179 | 375 | 23,554 | 5,948 | 29,502 | 5,023 | 24,479 | 1,147 | 23,332 | 925 | 153 |
| 218 | Court Computerization Fund | 33,540 | - | 33,540 | 5,326 | 38,866 | 163 | 38,703 | - | 38,703 | 5,163 | 5,163 |
| 219 | Court Special Projects Fund | 28,829 | 1,967 | 30,796 | 5,326 | 36,122 | 1,193 | 34,929 | 2,174 | 32,755 | 4,133 | 3,926 |
| 220 | Street Maintenance and Repair | 600,000 | 23,125 | 623,125 | 796,148 | 1,419,273 | 762,822 | 656,451 | 56,451 | 600,000 | 33,326 | - |
| 224 | State Highway Maint. and Repair | 54,674 | 2,349 | 57,023 | 26,953 | 83,976 | 26,864 | 57,112 | 6,352 | 50,760 | 89 | (3,914) |
| 228 | Leisure Activity Fund | 550,000 | 2,247 | 552,247 | 822,103 | 1,374,350 | 729,940 | 644,410 | 94,410 | 550,000 | 92,163 | - |
| 230 | Health | 25,000 | - | 25,000 | 124,767 | 149,767 | 101,993 | 47,774 | 2,605 | 45,169 | 22,774 | 20,169 |
| 240 | Public Safety Dept. Endowment | 258,583 | - | 258,583 | 867 | 259,450 | 6,939 | 252,511 | 2,313 | 250,198 | (6,072) | (8,385) |
| 250 | Special Projects | 333,054 | - | 333,054 | 1,123 | 334,177 | - | 334,177 | - | 334,177 | 1,123 | 1,123 |
| 308 | General Equipment Replacement | 355,055 | 25,248 | 380,303 | 219,567 | 599,870 | 304,506 | 295,364 | 242,456 | 52,908 | (84,939) | (302,147) |
| 309 | Capital Improvement | 310,356 | 104,164 | 414,520 | 366,243 | 780,763 | 578,565 | 202,198 | 46,537 | 155,661 | (212,322) | (154,695) |
| 310 | Issue II Capital Projects | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 100,000 | - | 100,000 | 146,486 | 246,486 | 115,710 | 130,776 | 23,904 | 106,872 | 30,776 | 6,872 |
| 510 | Sidewalk Repair | 200,000 | 5,782 | 205,782 | 116,234 | 322,016 | 120,814 | 201,202 | 5,655 | 195,547 | (4,580) | (4,453) |
| 706 | Self-Funding Insurance Trust | 25,000 | - | 25,000 | 8,821 | 33,821 | 8,674 | 25,147 | 147 | 25,000 | 147 | - |
| 707 | Service Center Operating | 100,000 | 1,600 | 101,600 | 568,101 | 669,701 | 457,631 | 212,070 | 112,070 | 100,000 | 110,470 | - |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | - | - | - | 1,650 | 1,650 | - | 1,650 | - | 1,650 | 1,650 | 1,650 |
| | Total | 9,238,306 | 201,333 | 9,439,639 | 13,294,198 | 22,733,837 | 11,784,155 | 10,949,682 | 912,758 | 10,036,924 | 1,510,043 | 798,618 |

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended October 31, 2015
NON-ENTERPRISE FUNDS**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|-----|---------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 101 | General | 9,707,388 | 8,970,678 | 92 | (736,710) | - | - | - | 9,707,388 | 8,970,678 | 92 |
| 205 | Refuse | 1,119,100 | 958,493 | 86 | (160,607) | - | - | - | 1,119,100 | 958,493 | 86 |
| 208 | Bullock Endowment Trust | 250 | 171 | 68 | (79) | - | - | - | 250 | 171 | 68 |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - |
| 211 | Smith Memorial Garden Trust | 52,000 | 38,643 | 74 | (13,357) | 36,661 | 25,182 | 69 | 88,661 | 63,825 | 72 |
| 212 | Indigent Drivers Alcohol Trtmt | 1,000 | 1,549 | 155 | 549 | - | - | - | 1,000 | 1,549 | 155 |
| 213 | Enforcement and Education | - | 397 | - | 397 | - | - | - | - | 397 | - |
| 214 | Law Enforcement | - | - | - | - | - | - | - | - | - | - |
| 215 | Drug Law Enforcement Fund | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | 89,200 | 83,422 | 94 | (5,778) | - | - | - | 89,200 | 83,422 | 94 |
| 217 | Court Clerk Computerization | 8,000 | 5,948 | 74 | (2,052) | - | - | - | 8,000 | 5,948 | 74 |
| 218 | Court Computerization Fund | 4,500 | 5,326 | 118 | 826 | - | - | - | 4,500 | 5,326 | 118 |
| 219 | Court Special Projects Fund | 4,500 | 5,326 | 118 | 826 | - | - | - | 4,500 | 5,326 | 118 |
| 220 | Street Maintenance and Repair | 375,500 | 326,817 | 87 | (48,683) | 590,558 | 469,331 | 79 | 966,058 | 796,148 | 82 |
| 224 | State Highway Maint. and Repair | 31,000 | 26,953 | 87 | (4,047) | - | - | - | 31,000 | 26,953 | 87 |
| 228 | Leisure Activity Fund | 524,541 | 449,997 | 86 | (74,544) | 457,684 | 372,106 | 81 | 982,225 | 822,103 | 84 |
| 230 | Health | 100,228 | 102,290 | 102 | 2,062 | 22,477 | 22,477 | 100 | 122,705 | 124,767 | 102 |
| 240 | Public Safety Dept. Endowment | 1,200 | 867 | 72 | (333) | - | - | - | 1,200 | 867 | 72 |
| 250 | Special Projects | 1,500 | 1,123 | 75 | (377) | - | - | - | 1,500 | 1,123 | 75 |
| 308 | General Equipment Replacement | - | - | - | - | 84,971 | 219,567 | 258 | 84,971 | 219,567 | 258 |
| 309 | Capital Improvement | - | - | - | - | 516,443 | 366,243 | 71 | 516,443 | 366,243 | 71 |
| 310 | Issue II Capital Projects | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 125,000 | 130,686 | 105 | 5,686 | 15,800 | 15,800 | 100 | 140,800 | 146,486 | 104 |
| 510 | Sidewalk Repair | 65,500 | 60,034 | 92 | (5,466) | 56,200 | 56,200 | 100 | 121,700 | 116,234 | 96 |
| 706 | Self-Funding Insurance Trust | - | - | - | - | 17,900 | 8,821 | 49 | 17,900 | 8,821 | 49 |
| 707 | Service Center Operating | 169,801 | 127,850 | 75 | (41,951) | 560,785 | 440,251 | 79 | 730,586 | 568,101 | 78 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 1,500 | 1,650 | 110 | 150 | - | - | - | 1,500 | 1,650 | 110 |
| | Total | 12,381,708 | 11,298,220 | 91 | (1,083,488) | 2,359,479 | 1,995,978 | 85 | 14,741,187 | 13,294,198 | 90 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended October 31, 2015
NON-ENTERPRISE FUNDS**

| # | Fund Name | Jan 1, 2015 Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|---------------------------------|---|---------------------------------|-------------------|----------------|---|-------------------|---------------------------------------|----------------------------------|-------------------|------------------------------------|------------------------------------|-------------------|
| 101 | General | 7,650,202 | 5,731,617 | 75 | 253,569 | 5,985,186 | 78 | 1,980,335 | 1,700,208 | 86 | 9,630,537 | 7,685,394 | 80 |
| 205 | Refuse | 1,130,930 | 881,154 | 78 | 53,948 | 935,102 | 83 | 188,381 | 146,031 | 78 | 1,319,311 | 1,081,133 | 82 |
| 208 | Bullock Endowment Trust | 500 | - | - | - | - | - | - | - | - | 500 | - | - |
| 209 | MLK Community Recognition | 1,125 | - | - | - | - | - | - | - | - | 1,125 | - | - |
| 211 | Smith Memorial Garden Trust | 93,440 | 67,463 | 72 | 9,020 | 76,483 | 82 | - | - | - | 93,440 | 76,483 | 82 |
| 212 | Indigent Drivers Alcohol Trtmt | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 213 | Enforcement and Education | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 214 | Law Enforcement | - | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Drug Law Enforcement Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | 91,525 | 36,845 | 40 | - | 36,845 | 40 | - | - | - | 91,525 | 36,845 | 40 |
| 217 | Court Clerk Computerization | 10,375 | 5,023 | 48 | 1,147 | 6,170 | 59 | - | - | - | 10,375 | 6,170 | 59 |
| 218 | Court Computerization Fund | 4,000 | 163 | 4 | - | 163 | 4 | - | - | - | 4,000 | 163 | 4 |
| 219 | Court Special Projects Fund | 8,967 | 1,193 | 13 | 2,174 | 3,367 | 38 | - | - | - | 8,967 | 3,367 | 38 |
| 220 | Street Maintenance and Repair | 805,600 | 618,765 | 77 | 56,451 | 675,216 | 84 | 183,583 | 144,057 | 78 | 989,183 | 819,273 | 83 |
| 224 | State Highway Maint. and Repair | 34,649 | 26,864 | 78 | 6,352 | 33,216 | 96 | - | - | - | 34,649 | 33,216 | 96 |
| 228 | Leisure Activity Fund | 980,882 | 727,099 | 74 | 94,410 | 821,509 | 84 | 3,590 | 2,841 | 79 | 984,472 | 824,350 | 84 |
| 230 | Health | 119,115 | 99,152 | 83 | 2,605 | 101,757 | 85 | 3,590 | 2,841 | 79 | 122,705 | 104,598 | 85 |
| 240 | Public Safety Dept. Endowment | 10,000 | 6,939 | 69 | 2,313 | 9,252 | 93 | - | - | - | 10,000 | 9,252 | 93 |
| 250 | Special Projects | - | - | - | - | - | - | - | - | - | - | - | - |
| 308 | General Equipment Replacement | 565,448 | 304,506 | 54 | 242,456 | 546,962 | 97 | - | - | - | 565,448 | 546,962 | 97 |
| 309 | Capital Improvement | 711,764 | 578,565 | 81 | 46,537 | 625,102 | 88 | - | - | - | 711,764 | 625,102 | 88 |
| 310 | Issue II Capital Projects | - | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 140,800 | 115,710 | 82 | 23,904 | 139,614 | 99 | - | - | - | 140,800 | 139,614 | 99 |
| 510 | Sidewalk Repair | 127,482 | 120,814 | 95 | 5,655 | 126,469 | 99 | - | - | - | 127,482 | 126,469 | 99 |
| 706 | Self-Funding Insurance Trust | 17,900 | 8,674 | 48 | 147 | 8,821 | 49 | - | - | - | 17,900 | 8,821 | 49 |
| 707 | Service Center Operating | 732,186 | 457,631 | 63 | 112,070 | 569,701 | 78 | - | - | - | 732,186 | 569,701 | 78 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| Total | | 13,241,390 | (1) 9,788,177 | 74 | 912,758 | 10,700,935 | 81 | 2,359,479 | 1,995,978 | 85 | 15,600,869 | 12,696,913 | 81 |

(1) Prior years encumbrances closed (money not spent) as of October 31, 2015: \$ 59,158

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at October 31, 2015**

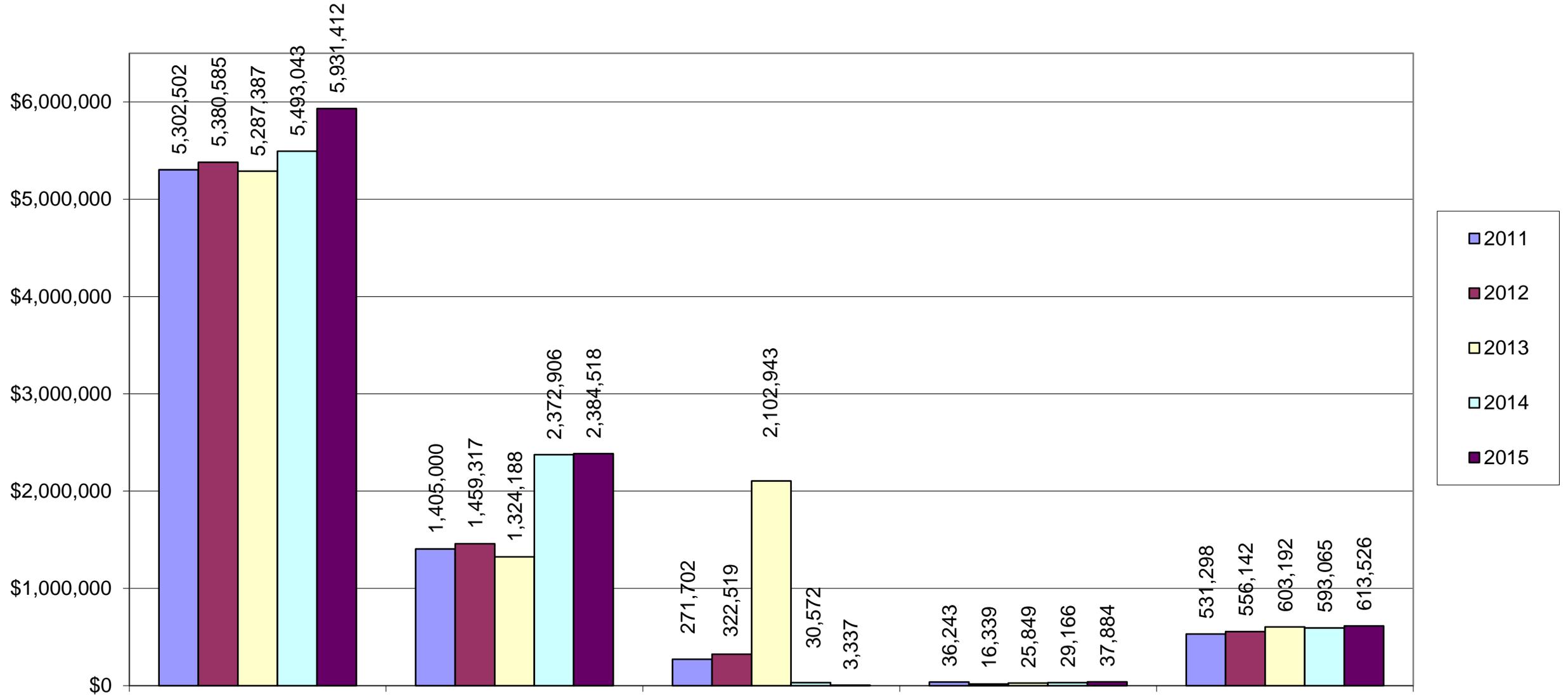


Chart NE4

**Revenue vs. Expenses
as of October 31, 2015
NON-ENTERPRISE FUNDS
(excl. Transfers)**

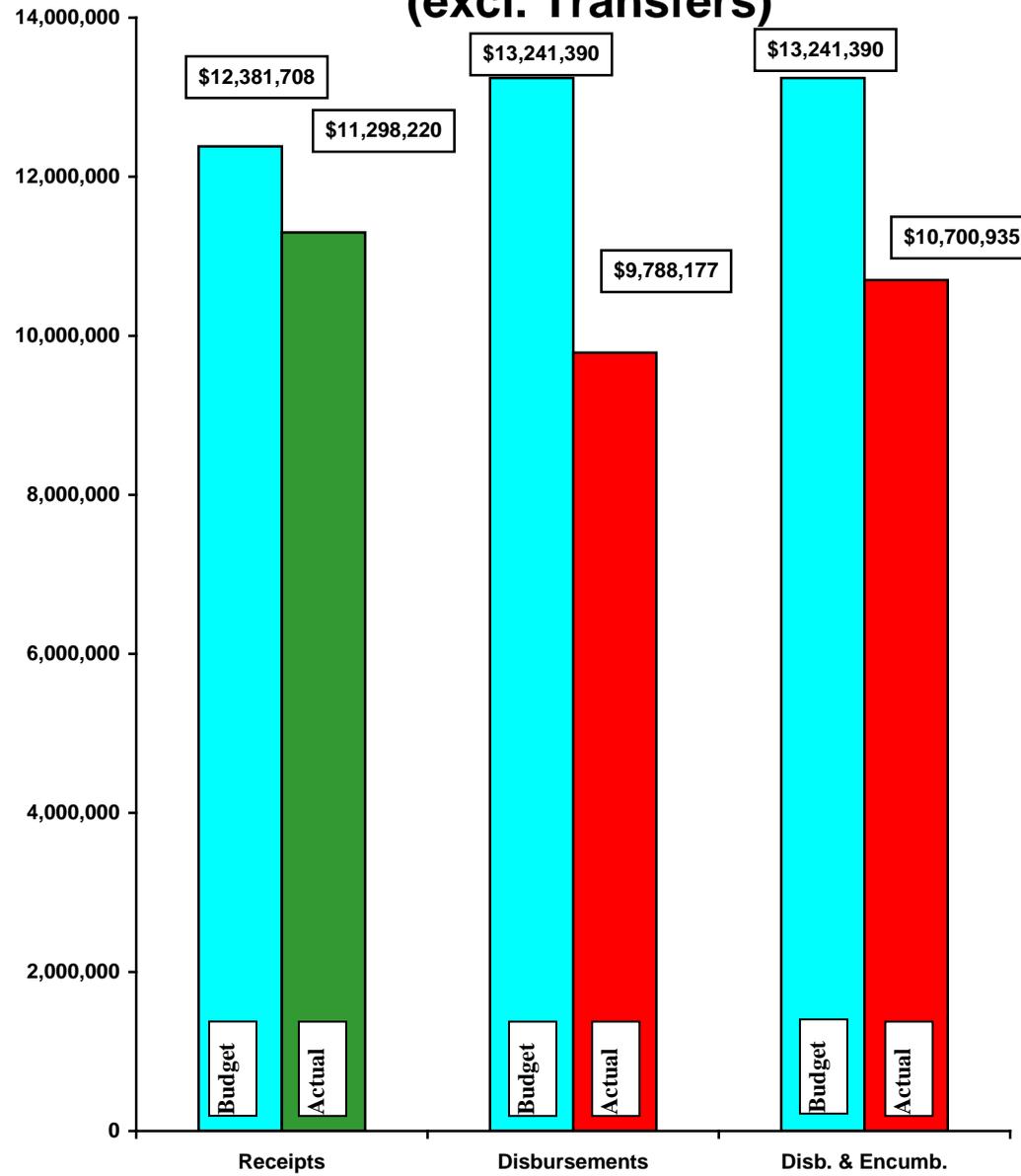


CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended October 31, 2015**

WATER FUNDS

| # | Fund Name | Beginning Unencumbered Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
|--------------|-----------------------------|--------------------------------|---------------|------------------------|----------------------|------------------|---------------------------|---------------------|----------------|-----------------------------|------------------------|--------------------------------|
| 602 | Waterworks | 1,242,946 | 49,444 | 1,292,390 | 744,294 | 2,036,684 | 896,465 | 1,140,219 | 133,873 | 1,006,346 | (152,171) | (236,600) |
| 603 | Water Improve/Equip Replace | 229,336 | 16,485 | 245,821 | 100,000 | 345,821 | 100,546 | 245,275 | 2,344 | 242,931 | (546) | 13,595 |
| Total | | 1,472,282 | 65,929 | 1,538,211 | 844,294 | 2,382,505 | 997,011 | 1,385,494 | 136,217 | 1,249,277 | (152,717) | (223,005) |

**Current Revenue as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|-----------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 602 | Waterworks | 940,500 | 744,294 | 79 | (196,206) | - | - | - | 940,500 | 744,294 | 79 |
| 603 | Water Improve/Equip Replace | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| Total | | 940,500 | 744,294 | 79 | (196,206) | 100,000 | 100,000 | - | 1,040,500 | 844,294 | 81 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Jan 1, 2015 Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|-----------------------------|--|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 602 | Waterworks | 1,170,044 | 796,465 | 68 | 133,873 | 930,338 | 80 | 100,000 | 100,000 | 100 | 1,270,044 | 1,030,338 | 81 |
| 603 | Water Improve/Equip Replace | 118,985 | 100,546 | 85 | 2,344 | 102,890 | 86 | - | - | - | 118,985 | 102,890 | 86 |
| Total | | 1,289,029 (1) | 897,011 | 70 | 136,217 | 1,033,228 | 80 | 100,000 | 100,000 | - | 1,389,029 | 1,133,228 | 82 |

(1) Prior years encumbrances closed (money not spent) as of October 31, 2015: \$ 5,098

CHART W1

Revenue vs. Expenses as of October 31, 2015 WATER FUNDS (excl. Transfers)

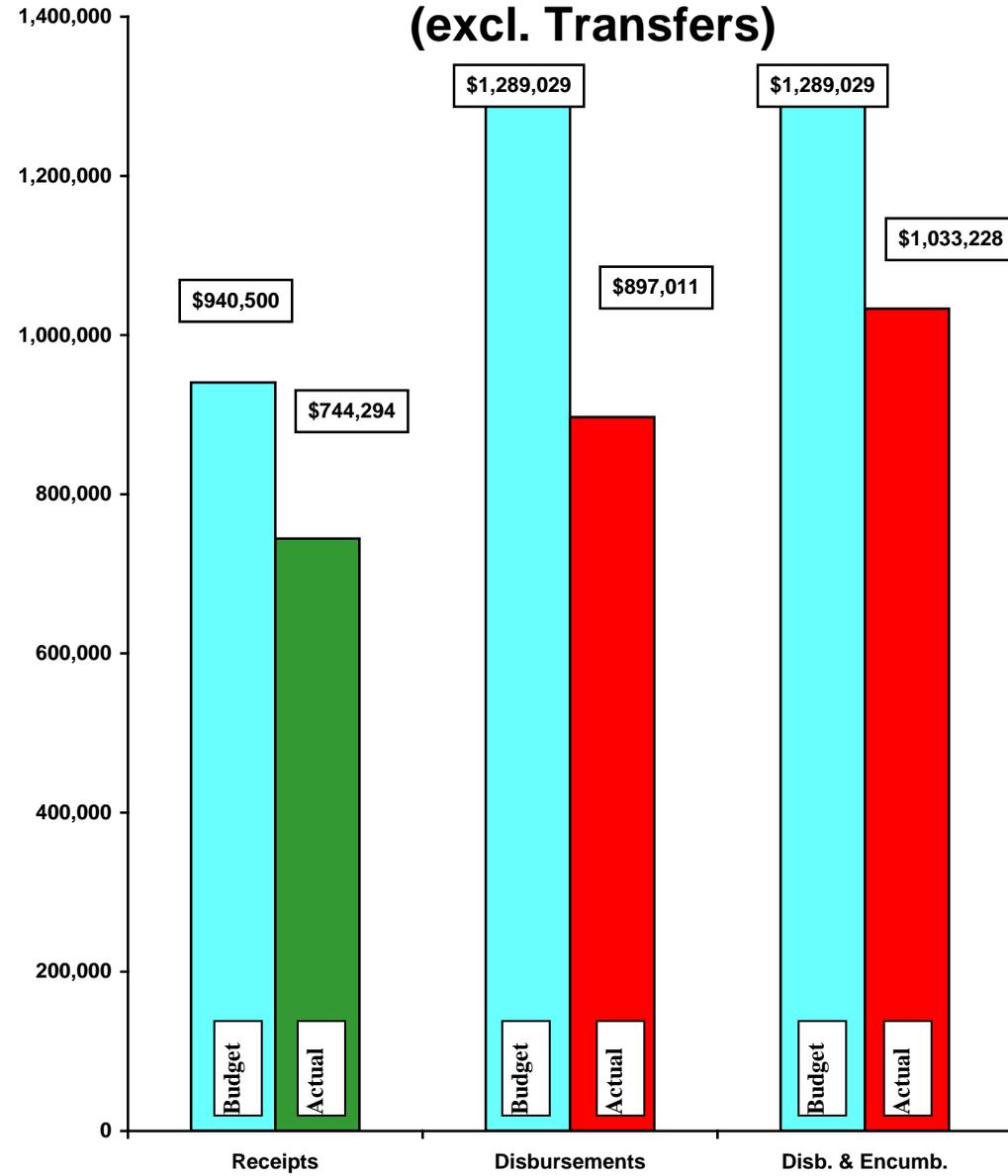


CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended October 31, 2015**

SEWER FUNDS

| # | Fund Name | Beginning Unencumbered Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
|--------------|---------------------------------|--------------------------------|----------------|------------------------|----------------------|------------------|---------------------------|---------------------|----------------|-----------------------------|------------------------|--------------------------------|
| 607 | Sanitary Sewer Disp. and Maint. | 726,738 | 255,534 | 982,272 | 1,311,837 | 2,294,109 | 1,213,739 | 1,080,370 | 554,214 | 526,156 | 98,098 | (200,582) |
| 608 | Sewer Improve/Equip Replace | 246,943 | - | 246,943 | 100,000 | 346,943 | 49,881 | 297,062 | 2,619 | 294,443 | 50,119 | 47,500 |
| Total | | 973,681 | 255,534 | 1,229,215 | 1,411,837 | 2,641,052 | 1,263,620 | 1,377,432 | 556,833 | 820,599 | 148,217 | (153,082) |

**Current Revenue as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|---------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 607 | Sanitary Sewer Disp. and Maint. | 1,545,700 | 1,311,837 | 85 | (233,863) | - | - | - | 1,545,700 | 1,311,837 | 85 |
| 608 | Sewer Improve/Equip Replace | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| Total | | 1,545,700 | 1,311,837 | 85 | (233,863) | 100,000 | 100,000 | - | 1,645,700 | 1,411,837 | 86 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Jan 1, 2015 Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|---------------------------------|--|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 607 | Sanitary Sewer Disp. and Maint. | 1,774,912 | 1,113,739 | 63 | 554,214 | 1,667,953 | 94 | 100,000 | 100,000 | 100 | 1,874,912 | 1,767,953 | 94 |
| 608 | Sewer Improve/Equip Replace | 92,500 | 49,881 | 54 | 2,619 | 52,500 | 57 | - | - | - | 92,500 | 52,500 | 57 |
| Total | | 1,867,412 | 1,163,620 | 62 | 556,833 | 1,720,453 | 92 | 100,000 | 100,000 | - | 1,967,412 | 1,820,453 | 93 |

(1) Prior years encumbrances closed (money not spent) as of October 31, 2015: \$ 8,323

CHART S1

**Revenue vs. Expenses
as of October 31, 2015
SEWER FUNDS
(excl. Transfers)**

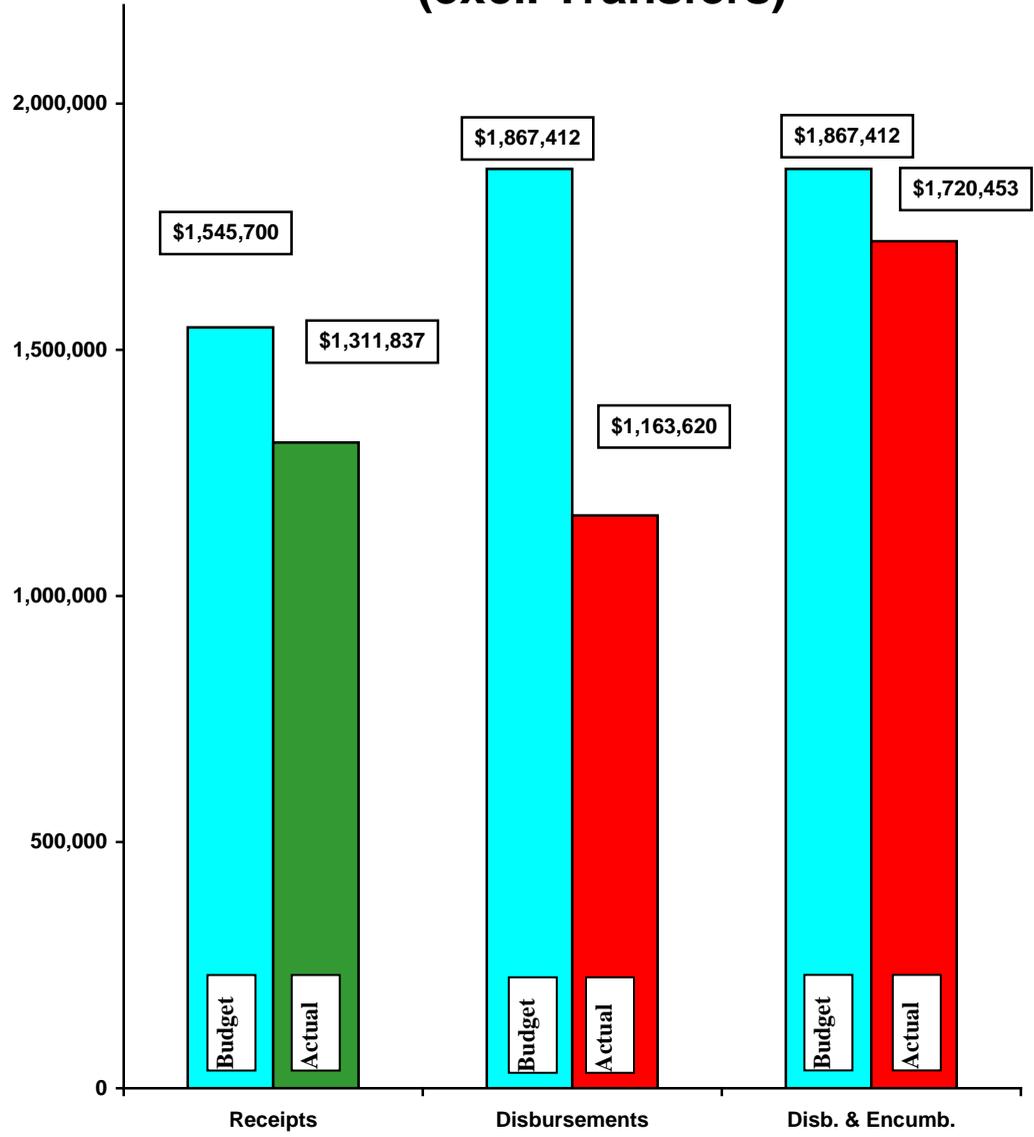


CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended October 31, 2015**

STORMWATER FUNDS

| # | Fund Name | Beginning Unencumbered Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
|--------------|----------------------------------|--------------------------------|--------------|------------------------|----------------------|-----------------|---------------------------|---------------------|---------------|-----------------------------|------------------------|--------------------------------|
| 615 | Stormwater Utility | 93,187 | 3,290 | 96,477 | 229,128 | 325,605 | 181,667 | 143,938 | 17,401 | 126,537 | 47,461 | 33,350 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 93,187 | 3,290 | 96,477 | 229,128 | 325,605 | 181,667 | 143,938 | 17,401 | 126,537 | 47,461 | 33,350 |

**Current Revenue as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Advance Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|----------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|----------------------|-------------|-------------------------|--------------------|-------------|
| 615 | Stormwater Utility | 260,000 | 229,128 | 88 | (30,872) | - | - | - | 260,000 | 229,128 | 88 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | - | - | - | - | - | - |
| Total | | 260,000 | 229,128 | 88 | (30,872) | - | - | - | 260,000 | 229,128 | 88 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended October 31, 2015**

| # | Fund Name | Jan 1, 2015 Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Budgeted Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|----------------------------------|--|---------------------------|-------------|-----------------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 615 | Stormwater Utility | 269,949 | 181,667 | 67 | 17,401 | 199,068 | 74 | - | - | - | 269,949 | 199,068 | 74 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 269,949 | 181,667 | 67 | 17,401 | 199,068 | 74 | - | - | - | 269,949 | 199,068 | 74 |

(1) Prior years encumbrances closed (money not spent) as of October 31, 2015: \$ 1,134

CHART ST1

Revenue vs. Expenses as of October 31, 2015 STORMWATER FUNDS (excl. Transfers)

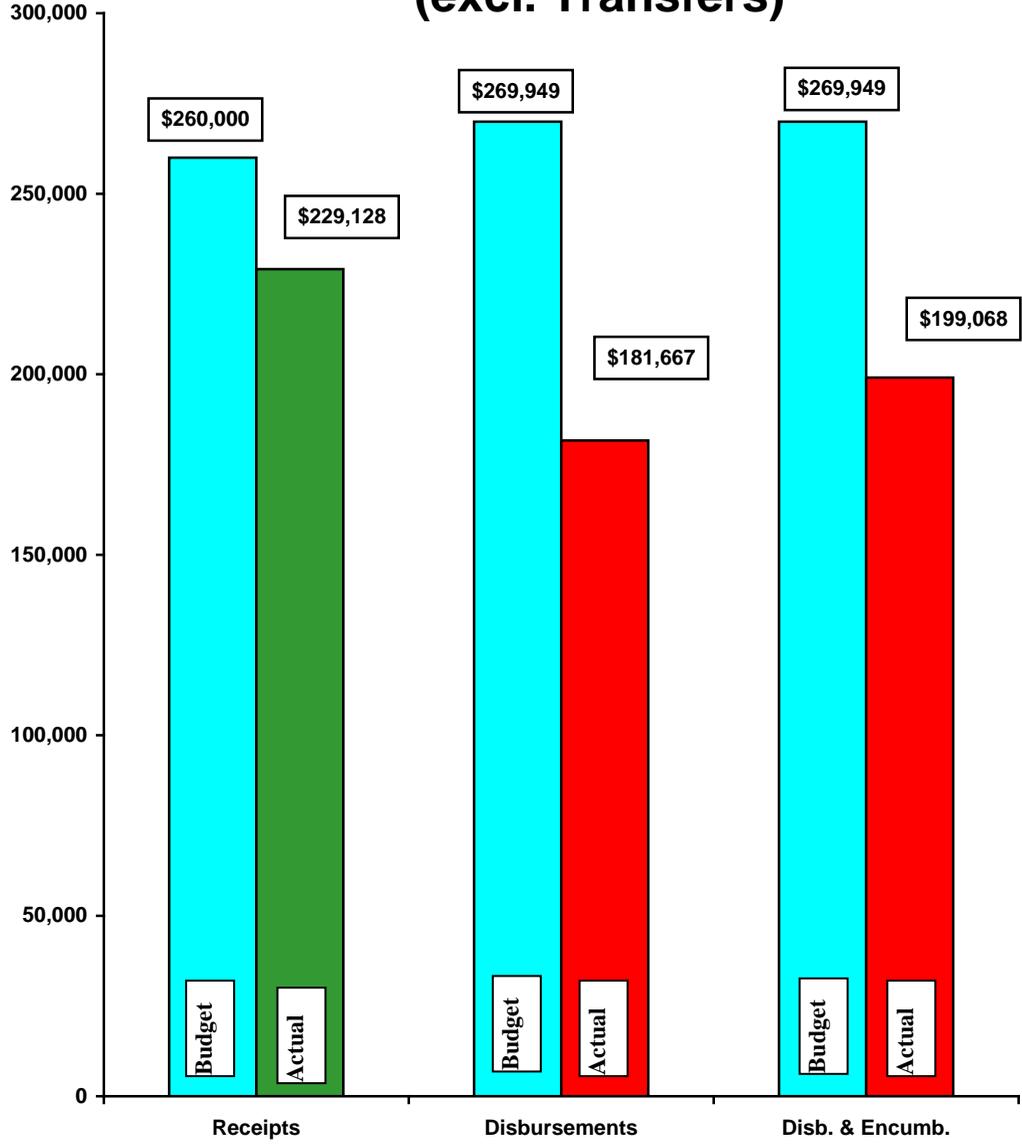


CHART ST2