

**City of Fayette
Balance Sheet**

As of December 31, 2013

Dec 31, 13

ASSETS

Current Assets

Checking/Savings

1100 · Cash on Hand-General	50.00
1101 · Series 2012 Improvement Fund	3,071,275.00
1110 · Cash in Bank-GF-Regions Bank	24.00
1111 · Cash in Bank-GF-Citizens Bank	174,723.33
1112 · Regions Payroll	54.60
1113 · 2012 CDBG Sewer Project	1,040.00
1115 · Amfund Bond Account	1,062.89
1116 · P & R-Payroll	10,826.48
1117 · P & R-Concessions	12,535.54
1118 · P & R-Christmas Lights	21,763.65
1119 · Aquatic Center Checking	31,861.42
1120 · Cash on Hand-Sanitation	200.00
1122 · New Industrial Park	10,000.00
1126 · Fire Department Grant-2006	100.00
1129 · Airport Funds	10,600.16
1131 · Beautification Program	2,469.74
1132 · ARC Grant-Special Account	2,199.29
1133 · P & R-E.McDonald CD-West AL ...	100,000.00
1134 · P & R-E.McDonald Interest Fund	20,405.40
1135 · City of Fayette Aquatic Park	104,457.69
1136 · Municipal Ct.-Judge/Clerk Fund	5,617.25
1137 · Alcohol Tax Fund-West AL Bank	43,953.21
1138 · Gasoline Tax-West AL Bank	38,757.67
1139 · State Gasoline-West AL Bank	68,155.33
1141 · Municipal Ct.-Collection Acct.	-5,211.08
1142 · Municipal Ct.-Bond Acct.	1,425.00
1143 · Municipal Ct.-Fair Trial Tax	4,657.25
1144 · Municipal Ct.-Training,Cert,Equ	1,952.77
1145 · Fire Dept. Restricted Funds	3,899.47
1146 · Rental Funds	45,685.72
1151 · Citizens-Cigarette Tax Fund	14,843.09
1156 · ACE Program-Grant Funds	14,362.44
1161 · Cash in Bank-Wastewater Oper.	435,597.42
1162 · Airport Improvement Fund	560.29
1163 · Savings-AL Credit Union	66,125.62
1166 · Capital Equipment Reserve Fund	37,374.58
1168 · Citizens Bank-CD-AL Power	385,117.50
1169 · Capital Improvement Fund	191,142.08
1170 · Payroll Account	12,193.52
1172 · HR Bond Fund-Regions	2,358.87
1173 · Customer Deposits-Citizens Bank	78,868.96
1175 · Citizens-CD (Phifer Interest)	318,937.55
1176 · Citizens-CD (Sewer Grant Match)	221,075.35
1178 · Series 2012 Construction Fund	78.19
1179 · CD-Citizens Bank	787,972.90
1180 · Citizens/CD/SRF/Wastewater	137,026.61
1197 · Series 2012 Clearing Fund	6,512.56
1198 · Series 2012 Bond Fund	91,656.36

Total Checking/Savings 6,586,345.67

Accounts Receivable

1200 · Accounts Receivable	-23,582.96
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Total Accounts Receivable -23,582.96

Other Current Assets

1181 · A/R-Returned Checks	3,768.70
1182 · A/R-Special Rev.	11,895.15
1183 · A/R - Water	2,094.46

City of Fayette Balance Sheet

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1184 · A/R - Gas Board	2,261.01
1185 · A/R-Sewer Fund	92,796.18
1187 · A/R - General Fund	365,792.77
1188 · Allowance For Bad Accounts	-32,949.73
1189 · Allowance for Bad Accounts-SF	-43,859.18
1192 · Inventories	35,991.36
1193 · Sewer Renewal & Ext. Fund	8,369.31
1194 · Gasoline Inventory	14,887.62
1196 · Prepaid Insurance	66,498.74
1499 · Undeposited Funds	34,284.63
Total Other Current Assets	<u>561,831.02</u>
Total Current Assets	7,124,593.73
Fixed Assets	
1210 · Remodel City Hall	31,051.13
1213 · Kemp Property-Airport	42,454.75
1214 · Smith Property-City Shop	12,022.09
1215 · Industrial Park Property	114,262.48
1216 · Old Grammar School Property	852,210.49
1217 · Spec Building-Lanier	285,350.00
1219 · Computer System-City Hall	48,348.30
1220 · Weather Warning Systems	31,977.71
1221 · Fayette City Park	401,087.93
1222 · Splash Pad	162,854.38
1229 · Airport Improvement	2,060,880.31
1230 · Municipal Airport	748,980.76
1231 · City Bldg.-Old Post Office	105,055.18
1232 · Renovation of Old Post Office	959,980.44
1233 · Oneita Bldg Improvements	84,061.27
1240 · Sewer Lagoon Property	10,000.00
1250 · Fire Department Equipment	1,033,352.92
1260 · Street Department	840,901.93
1261 · New Shop	115,525.30
1262 · Land-New Shop	10,000.00
1270 · Police Department Equipment	757,481.28
1280 · Maint. & Traffic Equipment	138,395.20
1290 · Office Furniture & Fixtures	68,886.79
1291 · Municipal Court Computer	6,500.00
1300 · Improvements to Sewer System	9,254,060.41
1310 · Sewer System Equipment	290,088.58
1320 · Wastewater Equipment	51,069.21
1324 · Administrative SUV	22,444.00
1325 · Engineer Equipment	21,559.16
1350 · Garbage Land	2,000.00
1351 · Garbage Carts	106,597.00
1352 · Garbage Truck Equipment	100,930.60
1360 · City Shop & Equipment	58,163.11
1370 · Fire Training Bldg.-Ind. Park	8,346.00
1380 · North Fire Station	93,386.62
1390 · Land-EOC(Fire & Police)	55,000.00
1400 · Provision for Retirement-Assets	-4,530,705.35
1405 · Accum. Dep.-Enterprise Funds	-4,217,316.52
1410 · EOC Bldg.-Police & Fire Station	577,120.15
1420 · Southside Sewer Project-ARC	260,041.77
1421 · Downtown Revit Project	2,603,041.00
1422 · Street Paving	831,374.97
1423 · Phifer Building Renovation	758,354.56
1424 · New Industrial Park Project	651,304.81
1425 · Southside Park	62,599.52
1426 · Community Center Improvements	17,209.42

City of Fayette
Balance Sheet
As of December 31, 2013

	Dec 31, 13
1430 · Water Park Construction	176,725.00
1431 · Sewer Improvements - 2012 Bond	85,750.00
Total Fixed Assets	16,260,764.66
Other Assets	
1690 · Unamortized Bond Issue Costs	56,984.17
1695 · Unamortized Bond Cost - AmFund	5,846.05
Total Other Assets	62,830.22
TOTAL ASSETS	23,448,188.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2200 · Accounts Payable	43,758.25
Total Accounts Payable	43,758.25
Other Current Liabilities	
2160 · Compensated Absences-GF	33,560.57
2163 · Compensated Absences-EF	30,979.98
2165 · Compensated Absences-GLT...	302,045.15
2170 · Employee Insurance Payable	7,158.52
2180 · -Miscellaneous W/H Payable	4,184.95
2235 · N/P-BancorpSouth-Brush Truck	69,714.03
2238 · N/P-Police Cars	-43,378.20
2239 · N/P-West AL Bank-Airport	-17,031.84
2248 · Municipal Court Payables	5,196.40
2249 · Storm Cleanup Payable	42,036.84
Total Other Current Liabilities	434,466.40
Total Current Liabilities	478,224.65
Long Term Liabilities	
2205 · Accounts Payable-SR Fund	3,961.04
2221 · Bonds Payable-2012	-323,033.97
2232 · N/P-West AL Bank & Trust-Paving	-6,331.75
2241 · N/P-AMFUND	510,000.00
2247 · N/P-West AL Bank & Trust-AP(DT)	-2,644.95
2250 · Customer Deposits	79,440.59
2260 · N/P WABT Airport Hangers	16,534.47
2280 · Capital Lease Obligation	99,005.83
2290 · Series 2012 Bond Issue	3,540,000.00
2291 · Discount on 2012 Bond Payable	-43,895.61
Total Long Term Liabilities	3,873,035.65
Total Liabilities	4,351,260.30
Equity	
2320 · Unappropriated Surplus - GF	9,252,673.28
2325 · Net Assets	3,194,653.52
2330 · Reserve for Inventories	-6,878.67
2350 · Prior Period Adjustments	-865,134.64
2360 · Special Revenue Fund Balance	147,610.28
2421 · Contributed Capital-EF	7,707,305.00
2430 · Retained Earnings-EF	-429,632.82
3000 · Opening Bal Equity	1,232.18
Net Income	95,100.18
Total Equity	19,096,928.31

1/27/14

City of Fayette
Balance Sheet
As of December 31, 2013

Dec 31, 13

TOTAL LIABILITIES & EQUITY

23,448,188.61

City of Fayette
Profit and Loss by Fund
 December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
Income								
3002 · Returned Check Fee	25.00	75.00	0.00	0.00	0.00	0.00	25.00	75.00
3004 · Rental Tax	1,272.60	5,445.27	0.00	0.00	0.00	0.00	1,272.60	5,445.27
3014 · Sewer Rehab Proj.-CDBG	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
3029 · Fire Dept.-Donations	0.00	0.00	227.14	227.14	0.00	0.00	227.14	227.14
3102 · St. Rev. Gasoline Tax-7cents	0.00	0.00	4,584.59	13,121.70	0.00	0.00	4,584.59	13,121.70
3105 · State Revenue Motor Vehicle	183.31	465.15	0.00	0.00	0.00	0.00	183.31	465.15
3107 · Oil Production Priv. License	291.12	813.49	0.00	0.00	0.00	0.00	291.12	813.49
3108 · St. Rev. Gasoline Tax-4 cents	0.00	0.00	2,667.99	7,628.82	0.00	0.00	2,667.99	7,628.82
3109 · Donations	100.00	800.00	0.00	0.00	0.00	0.00	100.00	800.00
3110 · CPR Cards-Fire Dept.	325.00	565.00	0.00	0.00	0.00	0.00	325.00	565.00
3111 · Fayette County Fire Fighters	0.00	0.00	0.00	498.57	0.00	0.00	0.00	498.57
3112 · St. Rev. Gasoline Tax-5 cents	0.00	0.00	1,511.46	4,342.99	0.00	0.00	1,511.46	4,342.99
3113 · Pet. Inspection Fees-2 cents	0.00	0.00	608.09	2,101.90	0.00	0.00	608.09	2,101.90
3122 · Fayette Co. Mtr. Veh. License	6,514.79	23,199.56	0.00	0.00	0.00	0.00	6,514.79	23,199.56
3123 · Real Estate & Personal Property	49,652.98	125,479.18	0.00	0.00	0.00	0.00	49,652.98	125,479.18
3125 · TVA Taxes	2,677.16	8,031.48	0.00	0.00	0.00	0.00	2,677.16	8,031.48
3127 · NCIC Machine	630.00	630.00	0.00	0.00	0.00	0.00	630.00	630.00
3201 · Municipal Ct.-Fines	4,093.18	14,371.65	0.00	0.00	0.00	0.00	4,093.18	14,371.65
3202 · Municipal Ct.-Corrections Fund	1,010.00	4,039.00	0.00	0.00	0.00	0.00	1,010.00	4,039.00
3205 · Municipal Court-Restitution	20.00	270.00	0.00	0.00	0.00	0.00	20.00	270.00
3215 · P & R-Christmas In The Park	0.00	0.00	13,704.70	15,328.10	0.00	0.00	13,704.70	15,328.10
3229 · Alcohol Tax	9,100.15	26,785.48	0.00	0.00	0.00	0.00	9,100.15	26,785.48
3231 · Fines	129.72	241.54	0.00	0.00	0.00	0.00	129.72	241.54
3232 · Privilege (Business) License	5,281.73	7,513.95	0.00	0.00	0.00	0.00	5,281.73	7,513.95
3233 · Garbage Collection Fees	26,856.68	89,586.27	0.00	0.00	0.00	0.00	26,856.68	89,586.27
3235 · Sales Tax	218,794.14	598,167.26	0.00	0.00	0.00	0.00	218,794.14	598,167.26
3239 · Building Permits	273.25	242.50	0.00	0.00	0.00	0.00	273.25	242.50
3302 · Sewer Fees	0.00	0.00	0.00	0.00	48,806.83	144,701.67	48,806.83	144,701.67
3303 · City Gasoline	3,083.45	11,043.30	0.00	0.00	0.00	0.00	3,083.45	11,043.30
3304 · Electrical & Plumbing Inspect.	175.00	482.50	0.00	0.00	0.00	0.00	175.00	482.50
3305 · Airport-Fuel	9,819.06	19,736.11	0.00	0.00	0.00	0.00	9,819.06	19,736.11
3306 · Airport Tie Down Fee	650.00	2,250.00	0.00	0.00	0.00	0.00	650.00	2,250.00
3400 · Zoning Fees	150.00	150.00	0.00	0.00	0.00	0.00	150.00	150.00
3430 · Holding Tank Fees	75.00	225.00	0.00	0.00	0.00	0.00	75.00	225.00
3483 · LEASE INCOME	2,200.00	3,300.00	0.00	0.00	0.00	0.00	2,200.00	3,300.00
3486 · Finger Prints-Police Dept.	-139.00	88.14	0.00	0.00	0.00	0.00	-139.00	88.14
3487 · Lease Income-Air Evac EMS	300.00	900.00	0.00	0.00	0.00	0.00	300.00	900.00
3492 · Accident Reports	70.00	285.00	0.00	0.00	0.00	0.00	70.00	285.00
3495 · Lodging Tax	833.10	2,644.64	0.00	0.00	0.00	0.00	833.10	2,644.64
3500 · Reimbursement-Library	0.00	3,594.29	0.00	0.00	0.00	0.00	0.00	3,594.29
3523 · Interest Income-P & R	0.00	0.00	110.06	327.69	0.00	0.00	110.06	327.69
3530 · Cigarette Tax Income	7,570.21	29,037.59	0.00	0.00	0.00	0.00	7,570.21	29,037.59
3540 · Interest Income	41.78	1,537.06	4.99	14.67	0.00	0.00	46.77	1,551.73
3560 · Grant Income	9,920.00	11,420.00	0.00	0.00	0.00	0.00	9,920.00	11,420.00
Total Income	361,979.41	999,415.41	23,419.02	43,591.58	48,806.83	144,701.67	434,205.26	1,187,708.66
Gross Profit	361,979.41	999,415.41	23,419.02	43,591.58	48,806.83	144,701.67	434,205.26	1,187,708.66
Expense								
4000 · Sewer								

**City of Fayette
Profit and Loss by Fund**

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
4001 · Salaries & Wages	4,632.00	12,740.00	0.00	0.00	0.00	0.00	4,632.00	12,740.00
4002 · Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4003 · Utilities	43.64	130.90	0.00	0.00	0.00	0.00	43.64	130.90
4004 · Insurance	755.61	2,264.53	0.00	0.00	0.00	0.00	755.61	2,264.53
4007 · Miscellaneous	0.00	110.07	0.00	0.00	0.00	0.00	0.00	110.07
4009 · Retirement	452.54	1,451.22	0.00	0.00	0.00	0.00	452.54	1,451.22
4013 · Uniforms	7.00	100.83	0.00	0.00	0.00	0.00	7.00	100.83
4014 · Repairs & Upkeep	0.00	465.00	0.00	0.00	0.00	0.00	0.00	465.00
4089 · FICA-Sewer	339.88	862.36	0.00	0.00	0.00	0.00	339.88	862.36
Total 4000 · Sewer	6,230.67	18,124.91	0.00	0.00	0.00	0.00	6,230.67	18,124.91
4100 · Police								
4101 · Salaries & Wages	38,525.40	110,691.33	0.00	0.00	0.00	0.00	38,525.40	110,691.33
4102 · Overtime	2,005.89	5,082.82	0.00	0.00	0.00	0.00	2,005.89	5,082.82
4103 · Equipment	25,880.00	25,952.79	0.00	0.00	0.00	0.00	25,880.00	25,952.79
4104 · Auto Repairs	63.47	437.15	0.00	0.00	0.00	0.00	63.47	437.15
4105 · Meals for Prisoners	390.00	1,025.00	0.00	0.00	0.00	0.00	390.00	1,025.00
4106 · Insurance	5,332.46	14,255.02	0.00	0.00	0.00	0.00	5,332.46	14,255.02
4108 · Telephone	665.17	2,006.85	0.00	0.00	0.00	0.00	665.17	2,006.85
4111 · Supplies	84.31	252.93	0.00	0.00	0.00	0.00	84.31	252.93
4113 · Clothes	125.95	257.93	0.00	0.00	0.00	0.00	125.95	257.93
4115 · Radio Expense	0.00	672.00	0.00	0.00	0.00	0.00	0.00	672.00
4117 · Schooling & Training	590.51	746.37	0.00	0.00	0.00	0.00	590.51	746.37
4118 · Retirement	3,652.64	10,716.55	0.00	0.00	0.00	0.00	3,652.64	10,716.55
4121 · Drug Task Force	1,875.00	1,875.00	0.00	0.00	0.00	0.00	1,875.00	1,875.00
4125 · Lodging of Prisoners	2,144.00	3,280.00	0.00	0.00	0.00	0.00	2,144.00	3,280.00
4127 · Prosecutor-City Court	255.00	1,211.25	0.00	0.00	0.00	0.00	255.00	1,211.25
4128 · Tires	0.00	1,050.04	0.00	0.00	0.00	0.00	0.00	1,050.04
4130 · Gas & Oil	2,137.30	6,431.41	0.00	0.00	0.00	0.00	2,137.30	6,431.41
4134 · NCIC Terminal	0.00	1,950.00	0.00	0.00	0.00	0.00	0.00	1,950.00
4135 · Miscellaneous	0.00	794.00	0.00	0.00	0.00	0.00	0.00	794.00
4189 · FICA-Police	2,827.49	8,029.38	0.00	0.00	0.00	0.00	2,827.49	8,029.38
Total 4100 · Police	86,554.59	196,717.82	0.00	0.00	0.00	0.00	86,554.59	196,717.82
4200 · Street								
4201 · Salaries & Wages	19,851.36	64,033.68	0.00	0.00	0.00	0.00	19,851.36	64,033.68
4202 · Overtime	0.00	235.68	0.00	0.00	0.00	0.00	0.00	235.68
4203 · Equipment Repairs	-48.80	1,678.68	0.00	0.00	0.00	0.00	-48.80	1,678.68
4204 · Materials for Street Repair	0.00	4,456.65	0.00	0.00	0.00	0.00	0.00	4,456.65
4205 · Street Signs	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
4206 · Small Tools	208.97	225.19	0.00	0.00	0.00	0.00	208.97	225.19
4207 · Insurance	3,159.41	9,478.23	0.00	0.00	0.00	0.00	3,159.41	9,478.23
4208 · Uniforms	42.75	598.50	0.00	0.00	0.00	0.00	42.75	598.50
4209 · Tires	350.00	3,038.75	0.00	0.00	0.00	0.00	350.00	3,038.75
4211 · Telephone	183.43	614.74	0.00	0.00	0.00	0.00	183.43	614.74
4212 · Motor Pool Rental Exp.	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	1,800.00
4213 · Supplies	0.00	9.62	0.00	0.00	0.00	0.00	0.00	9.62
4214 · Retirement	1,633.19	5,297.38	0.00	0.00	0.00	0.00	1,633.19	5,297.38
4215 · Radio Expense	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
4216 · Road Hazard Repairs	1,000.00	3,461.25	0.00	0.00	0.00	0.00	1,000.00	3,461.25
4219 · Storm Drain Repair	0.00	10.90	0.00	0.00	0.00	0.00	0.00	10.90

City of Fayette
Profit and Loss by Fund

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
4225 · Shop Supplies	0.00	60.30	0.00	0.00	0.00	0.00	0.00	60.30
4226 · Utilities	536.33	1,185.15	0.00	0.00	0.00	0.00	536.33	1,185.15
4228 · Street Paving	0.00	13,828.09	0.00	0.00	0.00	0.00	0.00	13,828.09
4230 · Gas & Oil	1,879.21	6,019.61	0.00	0.00	0.00	0.00	1,879.21	6,019.61
4289 · FICA-Street	1,588.51	5,163.72	0.00	0.00	0.00	0.00	1,588.51	5,163.72
Total 4200 · Street	30,384.36	121,296.12	0.00	0.00	0.00	0.00	30,384.36	121,296.12
4300 · Fire								
4301 · Salaries & Wages	23,871.68	67,170.92	0.00	0.00	0.00	0.00	23,871.68	67,170.92
4302 · Overtime	54.36	180.20	0.00	0.00	0.00	0.00	54.36	180.20
4303 · Truck Repairs	0.00	94.31	0.00	0.00	0.00	0.00	0.00	94.31
4304 · Small Tools	0.00	0.00	179.62	179.62	0.00	0.00	179.62	179.62
4305 · Station Maintenance	0.00	53.36	0.00	434.40	0.00	0.00	0.00	487.76
4306 · Fire Hydrants & Repair	0.00	2,185.08	0.00	0.00	0.00	0.00	0.00	2,185.08
4307 · Utilities	456.97	1,455.51	0.00	0.00	0.00	0.00	456.97	1,455.51
4308 · Insurance	2,060.12	8,154.30	0.00	0.00	0.00	0.00	2,060.12	8,154.30
4309 · Tires	0.00	1,261.08	0.00	0.00	0.00	0.00	0.00	1,261.08
4310 · Office Supplies	84.31	252.93	0.00	0.00	0.00	0.00	84.31	252.93
4312 · Radio & Pager Repair	27.00	27.00	0.00	0.00	0.00	0.00	27.00	27.00
4313 · Retirement	2,031.47	6,101.22	0.00	0.00	0.00	0.00	2,031.47	6,101.22
4314 · Dues & Subscriptions	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
4315 · Volunteer Fire Department	312.00	312.00	0.00	0.00	0.00	0.00	312.00	312.00
4317 · Turn-Out Gear	84.00	3,150.40	0.00	0.00	0.00	0.00	84.00	3,150.40
4318 · First Aid Supplies	0.00	210.00	0.00	0.00	0.00	0.00	0.00	210.00
4320 · Supplies	145.84	753.84	0.00	0.00	0.00	0.00	145.84	753.84
4324 · Equipment Repairs	0.00	103.00	0.00	0.00	0.00	0.00	0.00	103.00
4325 · Training	0.00	1,439.23	0.00	0.00	0.00	0.00	0.00	1,439.23
4326 · Medical	0.00	19.50	0.00	0.00	0.00	0.00	0.00	19.50
4329 · Equipment Purchase	0.00	0.00	0.00	419.42	0.00	0.00	0.00	419.42
4330 · Gas & Oil	558.87	1,685.56	0.00	0.00	0.00	0.00	558.87	1,685.56
4331 · Fire Prevention Program	86.06	86.06	0.00	0.00	0.00	0.00	86.06	86.06
4389 · FICA-Fire	1,403.63	3,942.17	0.00	0.00	0.00	0.00	1,403.63	3,942.17
Total 4300 · Fire	31,176.31	98,687.67	179.62	1,033.44	0.00	0.00	31,355.93	99,721.11
4400 · Sanitation								
4401 · Salaries & Wages	9,565.60	29,384.00	0.00	0.00	0.00	0.00	9,565.60	29,384.00
4402 · Overtime	0.00	70.24	0.00	0.00	0.00	0.00	0.00	70.24
4403 · Equipment Repairs	0.00	108.02	0.00	0.00	0.00	0.00	0.00	108.02
4405 · Insurance	1,512.14	4,536.44	0.00	0.00	0.00	0.00	1,512.14	4,536.44
4406 · Solid Waste Authority	1,379.40	3,853.95	0.00	0.00	0.00	0.00	1,379.40	3,853.95
4407 · Telephone	21.82	65.45	0.00	0.00	0.00	0.00	21.82	65.45
4408 · Retirement	853.37	2,678.27	0.00	0.00	0.00	0.00	853.37	2,678.27
4410 · Dumping Fee	2,678.79	19,009.87	0.00	0.00	0.00	0.00	2,678.79	19,009.87
4416 · Garbage Billing	402.67	3,132.11	0.00	0.00	0.00	0.00	402.67	3,132.11
4418 · Truck Repairs	0.00	906.54	0.00	0.00	0.00	0.00	0.00	906.54
4422 · Uniforms	17.90	250.60	0.00	0.00	0.00	0.00	17.90	250.60
4430 · Gas & Oil	2,644.48	9,303.46	0.00	0.00	0.00	0.00	2,644.48	9,303.46
4489 · FICA-Sanitation	835.14	2,466.01	0.00	0.00	0.00	0.00	835.14	2,466.01
Total 4400 · Sanitation	19,911.31	75,764.96	0.00	0.00	0.00	0.00	19,911.31	75,764.96
4500 · Administration								

City of Fayette
Profit and Loss by Fund

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
4501 · Salary-Mayor	3,500.00	10,500.00	0.00	0.00	0.00	0.00	3,500.00	10,500.00
4502 · Salary-Council	3,000.00	9,000.00	0.00	0.00	0.00	0.00	3,000.00	9,000.00
4503 · Salaries & Wages-Office	10,635.12	34,359.24	0.00	0.00	0.00	0.00	10,635.12	34,359.24
4504 · Overtime	0.00	72.28	0.00	0.00	0.00	0.00	0.00	72.28
4505 · Office Supplies	225.20	1,260.43	0.00	0.00	0.00	0.00	225.20	1,260.43
4506 · Utilities	707.11	3,696.12	0.00	0.00	0.00	0.00	707.11	3,696.12
4507 · Traffic Lights	0.00	1,208.28	0.00	0.00	0.00	0.00	0.00	1,208.28
4508 · Night Lights	443.85	21,216.63	0.00	0.00	0.00	0.00	443.85	21,216.63
4509 · Janitorial Supplies	370.53	700.52	0.00	0.00	0.00	0.00	370.53	700.52
4510 · Consultant Services	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00
4511 · Telephone	925.77	2,170.80	0.00	0.00	0.00	0.00	925.77	2,170.80
4513 · Computer Expense	660.10	3,879.75	0.00	0.00	0.00	0.00	660.10	3,879.75
4514 · Miscellaneous Expense	523.30	868.33	0.00	0.00	0.00	0.00	523.30	868.33
4515 · BCBS Medical Insurance	1,636.35	4,909.05	0.00	0.00	0.00	0.00	1,636.35	4,909.05
4516 · Property & General Liab. Ins.	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00
4517 · Repairs & Maintenance-City Bldg	785.28	1,964.95	0.00	0.00	0.00	0.00	785.28	1,964.95
4521 · Legal Printing	3,746.47	3,999.57	0.00	0.00	2,195.09	2,195.09	5,941.56	6,194.66
4522 · Dues, Subs, Municipal Meetings	239.93	3,437.03	0.00	0.00	0.00	0.00	239.93	3,437.03
4523 · Map Expense	0.00	601.95	0.00	0.00	0.00	0.00	0.00	601.95
4525 · Environmental Expense	0.00	60.00	0.00	0.00	0.00	0.00	0.00	60.00
4527 · Building Exterminating	80.00	274.00	0.00	0.00	0.00	0.00	80.00	274.00
4528 · Auditing & Accounting	7,500.00	27,750.00	0.00	0.00	0.00	0.00	7,500.00	27,750.00
4531 · Retirement	991.14	3,228.28	0.00	0.00	0.00	0.00	991.14	3,228.28
4533 · EOC Utilities	1,055.58	3,148.31	0.00	0.00	0.00	0.00	1,055.58	3,148.31
4534 · Community Development	491.80	674.90	0.00	0.00	0.00	0.00	491.80	674.90
4536 · Bd. of Education-Oil Production	29.11	81.35	0.00	0.00	0.00	0.00	29.11	81.35
4537 · Guthrie Smith Park	85.77	492.66	0.00	0.00	0.00	0.00	85.77	492.66
4539 · Sales Tax Expense	3,318.71	9,615.48	0.00	0.00	0.00	0.00	3,318.71	9,615.48
4540 · Economic Development	2,059.46	2,059.46	0.00	0.00	0.00	0.00	2,059.46	2,059.46
4541 · C3	2,083.33	6,249.99	0.00	0.00	0.00	0.00	2,083.33	6,249.99
4544 · Animal Control	1,351.82	3,195.45	0.00	0.00	0.00	0.00	1,351.82	3,195.45
4545 · Boston Mutual Life Insurance	9.20	27.60	0.00	0.00	0.00	0.00	9.20	27.60
4546 · Christmas Decorations	2,831.69	2,831.69	0.00	0.00	0.00	0.00	2,831.69	2,831.69
4548 · City Beautification	83.01	242.01	0.00	0.00	0.00	0.00	83.01	242.01
4549 · Maint.-Weather Sirens	20.76	62.28	0.00	0.00	0.00	0.00	20.76	62.28
4550 · Postage & UPS	-0.46	603.98	0.00	0.00	0.00	0.00	-0.46	603.98
4553 · Maint.-Ford Expedition	0.00	34.21	0.00	0.00	0.00	0.00	0.00	34.21
4554 · Web Site Development	0.00	2,025.00	0.00	0.00	0.00	0.00	0.00	2,025.00
4555 · Interest-AMFUND	0.00	3,692.50	0.00	0.00	0.00	0.00	0.00	3,692.50
4556 · Fees-AMFUND	0.00	610.72	0.00	0.00	0.00	0.00	0.00	610.72
4557 · Cleaning-City Buildings	500.00	1,500.00	0.00	0.00	0.00	0.00	500.00	1,500.00
4558 · Legal Fees	970.00	2,670.00	0.00	0.00	0.00	0.00	970.00	2,670.00
4559 · Alcohol Tax Expense	171.92	527.75	0.00	0.00	0.00	0.00	171.92	527.75
4589 · FICA-City Share	1,237.39	3,886.74	0.00	0.00	0.00	0.00	1,237.39	3,886.74
Total 4500 · Administration	52,269.24	182,039.29	0.00	0.00	2,195.09	2,195.09	54,464.33	184,234.38
4600 · Miscellaneous								
4612 · Maintenance-EOC Building	7.89	77.75	0.00	0.00	0.00	0.00	7.89	77.75
4614 · Grant Expense	0.00	1,149.45	0.00	0.00	0.00	0.00	0.00	1,149.45
4624 · Downtown Revitalization-Maint.	250.00	750.00	0.00	0.00	0.00	0.00	250.00	750.00
4641 · Live Skycam-16X	0.00	200.00	0.00	0.00	0.00	0.00	0.00	200.00

City of Fayette
Profit and Loss by Fund

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
4680 · Salaries & Wages-FC Library	2,675.72	8,538.59	0.00	0.00	0.00	0.00	2,675.72	8,538.59
4687 · Retirement-FC Library	254.56	827.32	0.00	0.00	0.00	0.00	254.56	827.32
4688 · Insurance-FC Library	276.39	726.41	0.00	0.00	0.00	0.00	276.39	726.41
4689 · FICA-Library	194.72	620.78	0.00	0.00	0.00	0.00	194.72	620.78
Total 4600 · Miscellaneous	3,659.28	12,890.30	0.00	0.00	0.00	0.00	3,659.28	12,890.30
4700 · Park & Rec.								
4701 · Salaries & Wages	14,550.32	46,458.00	0.00	0.00	0.00	0.00	14,550.32	46,458.00
4702 · Overtime	353.02	1,299.08	0.00	0.00	0.00	0.00	353.02	1,299.08
4703 · Fayette Park & Recreation	6,500.00	19,500.00	0.00	0.00	0.00	0.00	6,500.00	19,500.00
4705 · Insurance	2,739.90	8,219.70	0.00	0.00	0.00	0.00	2,739.90	8,219.70
4706 · Gas & Oil	835.78	2,259.76	0.00	0.00	0.00	0.00	835.78	2,259.76
4707 · Retirement	1,208.13	3,941.28	0.00	0.00	0.00	0.00	1,208.13	3,941.28
4711 · Utilities-Southside Park	0.00	108.30	0.00	0.00	0.00	0.00	0.00	108.30
4713 · Utilities/Telephone	114.48	343.44	0.00	0.00	0.00	0.00	114.48	343.44
4716 · Guthrie Smith Park-Supplies	11.28	155.61	0.00	0.00	0.00	0.00	11.28	155.61
4717 · Guthrie Smith Park-Repairs	28.43	28.43	0.00	0.00	0.00	0.00	28.43	28.43
4726 · Community Center-Repairs	0.00	4,065.12	0.00	0.00	0.00	0.00	0.00	4,065.12
4738 · Concessions-Purchases	57.58	57.58	0.00	0.00	0.00	0.00	57.58	57.58
4747 · Christmas-Park	111.42	327.93	0.00	0.00	0.00	0.00	111.42	327.93
4755 · Repairs & Maintenance	160.93	160.93	0.00	0.00	0.00	0.00	160.93	160.93
4789 · FICA-P&R	1,017.06	3,252.90	0.00	0.00	0.00	0.00	1,017.06	3,252.90
Total 4700 · Park & Rec.	27,688.33	90,178.06	0.00	0.00	0.00	0.00	27,688.33	90,178.06
4900 · Civic Center								
4901 · Salaries & Wages-Office	4,023.83	11,254.48	0.00	0.00	0.00	0.00	4,023.83	11,254.48
4902 · Salaries & Wages-Custodian	827.13	2,361.00	0.00	0.00	0.00	0.00	827.13	2,361.00
4908 · Repair & Maint.-Bldg.	0.00	2,477.08	0.00	0.00	0.00	0.00	0.00	2,477.08
4909 · Retirement	243.15	790.24	0.00	0.00	0.00	0.00	243.15	790.24
4913 · Insurance	209.01	627.03	0.00	0.00	0.00	0.00	209.01	627.03
4989 · FICA-Civic Center	356.81	995.15	0.00	0.00	0.00	0.00	356.81	995.15
Total 4900 · Civic Center	5,659.93	18,504.98	0.00	0.00	0.00	0.00	5,659.93	18,504.98
5000 · Wastewater								
5001 · Salaries & Wages	0.00	0.00	0.00	0.00	9,661.68	30,117.96	9,661.68	30,117.96
5002 · Overtime	0.00	0.00	0.00	0.00	281.60	1,971.20	281.60	1,971.20
5003 · Utilities	0.00	0.00	0.00	0.00	7,655.50	23,904.37	7,655.50	23,904.37
5004 · Insurance	0.00	0.00	0.00	0.00	1,642.10	4,921.70	1,642.10	4,921.70
5006 · Supplies	0.00	0.00	0.00	0.00	32.70	80.43	32.70	80.43
5007 · Chemicals	0.00	0.00	0.00	0.00	0.00	2,594.49	0.00	2,594.49
5008 · Retirement	0.00	0.00	0.00	0.00	915.80	3,079.51	915.80	3,079.51
5009 · NPDES Testing & Permits	0.00	0.00	0.00	0.00	2,455.00	10,137.50	2,455.00	10,137.50
5012 · Billing Service	0.00	0.00	0.00	0.00	0.00	4,400.00	0.00	4,400.00
5014 · Gas & Oil	0.00	0.00	0.00	0.00	73.37	452.72	73.37	452.72
5024 · Repairs & Upkeep	0.00	0.00	0.00	0.00	0.00	380.77	0.00	380.77
5089 · FICA-Wastewater	0.00	0.00	0.00	0.00	705.59	2,271.77	705.59	2,271.77
Total 5000 · Wastewater	0.00	0.00	0.00	0.00	23,423.34	84,312.42	23,423.34	84,312.42
5100 · Maintenance & Traffic								
5101 · Salaries & Wages	8,355.44	23,548.68	0.00	0.00	0.00	0.00	8,355.44	23,548.68
5102 · Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

City of Fayette
Profit and Loss by Fund

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
5103 - Insurance	1,096.65	3,289.95	0.00	0.00	0.00	0.00	1,096.65	3,289.95
5104 - Retirement	659.70	2,144.12	0.00	0.00	0.00	0.00	659.70	2,144.12
5105 - Gas & Oil	255.20	855.78	0.00	0.00	0.00	0.00	255.20	855.78
5106 - Utilities	179.13	374.61	0.00	0.00	0.00	0.00	179.13	374.61
5107 - Repair & Maint.-Bldg.	0.00	31.67	0.00	0.00	0.00	0.00	0.00	31.67
5108 - Truck Repairs	0.00	38.34	0.00	0.00	0.00	0.00	0.00	38.34
5112 - Supplies	21.94	-93.20	0.00	0.00	0.00	0.00	21.94	-93.20
5113 - Uniforms	0.00	61.60	0.00	0.00	0.00	0.00	0.00	61.60
5114 - Continuing Education	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00
5189 - FICA-Maintenance	577.15	1,599.83	0.00	0.00	0.00	0.00	577.15	1,599.83
Total 5100 - Maintenance & Traffic	11,145.21	32,351.38	0.00	0.00	0.00	0.00	11,145.21	32,351.38
5200 - Shop								
5201 - Salaries & Wages	3,136.36	9,866.97	0.00	0.00	0.00	0.00	3,136.36	9,866.97
5203 - Oil	0.00	431.07	0.00	0.00	0.00	0.00	0.00	431.07
5204 - Gas	93.96	311.88	0.00	0.00	0.00	0.00	93.96	311.88
5205 - Insurance	548.90	1,646.70	0.00	0.00	0.00	0.00	548.90	1,646.70
5206 - Uniforms	6.58	104.79	0.00	0.00	0.00	0.00	6.58	104.79
5207 - Supplies	0.00	69.21	0.00	0.00	0.00	0.00	0.00	69.21
5208 - Utilities	406.96	904.21	0.00	0.00	0.00	0.00	406.96	904.21
5209 - Shop & Truck Equip.	0.00	19.04	0.00	0.00	0.00	0.00	0.00	19.04
5210 - Shop Vehicle & Repair	0.00	108.28	0.00	0.00	0.00	0.00	0.00	108.28
5213 - Retirement	277.07	869.22	0.00	0.00	0.00	0.00	277.07	869.22
Total 5200 - Shop	4,469.83	14,331.37	0.00	0.00	0.00	0.00	4,469.83	14,331.37
5300 - Airport								
5304 - Airport Expense	1,158.10	3,770.64	0.00	0.00	0.00	0.00	1,158.10	3,770.64
5308 - Fuel	595.00	43,606.87	0.00	0.00	0.00	0.00	595.00	43,606.87
5311 - Airport Exp.-Hangar	43.12	104.00	0.00	0.00	0.00	0.00	43.12	104.00
5312 - Utilities	928.35	2,967.86	0.00	0.00	0.00	0.00	928.35	2,967.86
5314 - Fuel Credit Card Fee	0.00	104.64	0.00	0.00	0.00	0.00	0.00	104.64
Total 5300 - Airport	2,724.57	50,554.01	0.00	0.00	0.00	0.00	2,724.57	50,554.01
5400 - Municipal Court								
5401 - Salaries & Wages	2,760.64	9,187.38	0.00	0.00	0.00	0.00	2,760.64	9,187.38
5402 - Contract Labor	1,400.00	4,200.00	0.00	0.00	0.00	0.00	1,400.00	4,200.00
5406 - Retirement	251.19	816.34	0.00	0.00	0.00	0.00	251.19	816.34
5407 - Insurance	548.90	1,646.70	0.00	0.00	0.00	0.00	548.90	1,646.70
5408 - Legal/Office Supplies	112.57	179.89	0.00	0.00	0.00	0.00	112.57	179.89
5409 - Computer Expense	287.44	1,197.43	0.00	0.00	0.00	0.00	287.44	1,197.43
5410 - Continuing Education	1,159.55	949.76	0.00	0.00	0.00	0.00	1,159.55	949.76
5412 - Telephone	92.05	267.37	0.00	0.00	0.00	0.00	92.05	267.37
5489 - FICA-Court	188.14	627.91	0.00	0.00	0.00	0.00	188.14	627.91
Total 5400 - Municipal Court	6,800.48	19,072.78	0.00	0.00	0.00	0.00	6,800.48	19,072.78
5500 - Water Park								
5508 - Pool Supplies	348.09	616.09	0.00	0.00	0.00	0.00	348.09	616.09
5515 - Lazy River	30,433.34	45,650.00	0.00	0.00	0.00	0.00	30,433.34	45,650.00
Total 5500 - Water Park	30,781.43	46,266.09	0.00	0.00	0.00	0.00	30,781.43	46,266.09
6560 - Payroll Expenses	564.28	1,749.29	0.00	0.00	35.81	120.46	600.09	1,869.75

City of Fayette
Profit and Loss by Fund

December 2013

	General Fund		Restricted Spec. Rev. Fund		Wastewater		TOTAL	
	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13	Dec 13	Oct - Dec 13
Total Expense	320,019.82	978,529.03	179.62	1,033.44	25,654.24	86,627.97	345,853.68	1,066,190.44
Net Income	<u>41,959.59</u>	<u>20,886.38</u>	<u>23,239.40</u>	<u>42,558.14</u>	<u>23,152.59</u>	<u>58,073.70</u>	<u>88,351.58</u>	<u>121,518.22</u>