

33.



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2009-0704	Communication	Introduced
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Internal Financial Reports as of October 30, 2009.		
Introduced: 11/3/2009		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

Pof

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
NOV 03 2009			Barczak				
			Czaplewski				
			Kopplin	✓			
			Lajsic	✓			
	X	<i>X</i>	Narlock	✓			
			Reinke	✓			
			Roadt				
			Sengstock				
			Vitale	✓			
			Weigel				
TOTAL							

SIGNATURE OF COMMITTEE MEMBER

Just Kopplin

 Chair Vice-Chair Member

COMMON COUNCIL ACTION PLACE ON FILE

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
NOV 03 2009	✓	✓	Barczak	✓			
			Czaplewski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Roadt	✓			
			Sengstock	✓			
			Vitale	✓			
			Weigel	✓			
TOTAL				10			



DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION

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Honorable Mayor Dan Devine
Members of the Common Council

In an effort to provide the timeliest financial information available, the accompanying reports are being provided. These reports summarize revenues, expenses, and the financial position of the city as of October 30, 2009.

Please note, however, that these figures do not represent formal month-end October 2009 data. A formal month-end close is made approximately 10 days after the end of the month to allow for all transactions to be posted since certain information, such as interest income on investments, is not available until after the end of the month. Since formal month end information was not available for October in time for this meeting the accompanying "interim" reports are provided. These reports do include payroll activity through the October 23rd payroll, department purchases made through October 30th, and cash collected through October 28th. Interest income on investments is not included as it was not available yet. Other amounts may also have been excluded, however they are considered immaterial.

Ann -
Here are the materials
for my Council jacket
for October financial
reports. I emailed
a pdf of these to you
as well. Thanks!
Kris

General Fund Expenses by Department-Preliminary Oct. 2009 as of 10/30/2009

83.3% of year elapsed

Dpt	Department	Original Budget	Revised Budget	Total Expenses	Open Encumbrances	Remaining Budget	% used
1	Common Council	\$103,140.00	\$103,140.00	\$80,690.30	\$0.00	\$22,449.70	78.23%
2	Mayor	\$78,206.00	\$78,778.00	\$60,886.14	\$0.00	\$17,891.86	77.29%
3	City Attorney	\$469,234.00	\$469,234.00	\$403,214.22	\$6,854.82	\$59,164.96	87.39%
4	Municipal Court	\$240,896.00	\$247,327.00	\$156,537.80	\$0.00	\$90,789.20	63.29%
5	City Assessor	\$341,742.00	\$367,142.00	\$277,925.23	\$157.02	\$89,059.75	75.74%
10	City Administrative Office	\$144,395.00	\$144,395.00	\$116,758.20	\$0.00	\$27,636.80	80.86%
11	Information Technology	\$752,044.00	\$792,044.00	\$589,107.89	\$2,572.72	\$200,363.39	74.70%
12	Purchasing/Central Svcs	\$628,552.00	\$719,403.00	\$394,134.94	\$47,304.15	\$277,963.91	61.36%
13	Human Resources	\$300,648.00	\$304,595.00	\$234,394.21	\$885.33	\$69,315.46	77.24%
14	Finance	\$329,818.00	\$332,200.00	\$263,415.41	\$0.00	\$68,784.59	79.29%
15	Clerk/Treasurer	\$432,516.00	\$436,726.00	\$310,337.94	\$3,055.47	\$123,332.59	71.76%
20	Police & Fire Commission	\$14,900.00	\$14,900.00	\$2,674.99	\$0.00	\$12,225.01	17.95%
21	Police Department	\$11,119,461.00	\$11,193,818.00	\$8,287,491.71	\$22,017.37	\$2,884,308.92	74.23%
22	Fire Department	\$8,510,576.00	\$8,894,679.00	\$6,695,094.42	\$8,527.33	\$2,191,057.25	75.37%
23	Planning	\$153,973.00	\$322,868.00	\$157,326.25	\$128,916.75	\$36,625.00	88.66%
24	Bldg Insp & Neighbhd Svc	\$778,186.00	\$791,714.00	\$629,658.81	\$6,390.46	\$155,664.73	80.34%
30	Health Department	\$1,494,874.00	\$1,499,155.00	\$1,150,835.80	\$3,464.46	\$344,854.74	77.00%
34	Senior Center	\$164,297.00	\$171,097.00	\$128,623.46	\$520.92	\$41,952.62	75.48%
35	Library	\$1,783,017.00	\$1,884,442.00	\$1,411,347.98	\$98,978.51	\$374,115.51	80.15%
40	Public Works Admin Office	\$256,599.00	\$256,599.00	\$199,555.96	\$0.00	\$57,043.04	77.77%
41	Building & Electrical	\$2,417,835.00	\$2,432,759.00	\$1,925,170.49	\$4,549.69	\$503,038.82	79.32%
42	Sanitation & Streets	\$2,397,032.00	\$2,397,892.00	\$2,058,001.70	\$11,455.99	\$328,434.31	86.30%
43	Forestry	\$936,023.00	\$953,530.00	\$807,925.16	\$9,311.55	\$136,293.29	85.71%
44	Inventory Services	\$207,855.00	\$217,855.00	\$180,290.92	\$0.00	\$37,564.08	82.76%
45	Fleet Services	\$1,743,557.00	\$1,743,766.00	\$1,090,867.48	\$10,996.27	\$641,902.25	63.19%
46	Engineering	\$950,124.00	\$961,672.00	\$707,460.21	\$772.80	\$253,438.99	73.65%
50	City Promotion/Celebratns	\$74,175.00	\$81,712.00	\$60,505.93	\$1,596.50	\$19,609.57	76.00%
52	Undistrib Fringe Benefits	\$163,500.00	\$168,500.00	\$120,462.32	\$0.00	\$48,037.68	71.49%
56	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88	General City Expense	\$688,730.00	\$719,933.00	\$569,548.85	\$21,269.50	\$129,114.65	82.07%
98		\$0.00	\$0.00	(\$20,556.01)	\$0.00	\$20,556.01	
Total Expenses-Benefits EXCLUDED		\$37,675,905.00	\$38,701,875.00	\$29,049,688.71	\$389,597.61	\$9,262,588.68	76.07%
						% of Budget Used	
1	Common Council	\$0.00	\$0.00	\$122,826.17	\$0.00	(\$122,826.17)	
2	Mayor	\$0.00	\$0.00	\$33,597.55	\$0.00	(\$33,597.55)	

2009 General Fund Expenses by Department-Preliminary Oct. 2009 as of 10/30/2009

Date: 10/30/2009
83.3% of year elapsed

Dpt	Department	Original Budget	Revised Budget	Total Expenses	Open Encumbrances	Remaining Budget	% used
3	City Attorney	\$0.00	\$0.00	\$144,167.88	\$0.00	(\$144,167.88)	
4	Municipal Court	\$0.00	\$0.00	\$54,050.51	\$0.00	(\$54,050.51)	
5	City Assessor	\$0.00	\$0.00	\$133,513.13	\$0.00	(\$133,513.13)	
10	City Administrative Office	\$0.00	\$0.00	\$45,122.78	\$0.00	(\$45,122.78)	
11	Information Technology	\$0.00	\$0.00	\$162,600.69	\$0.00	(\$162,600.69)	
12	Purchasing/Central Svcs	\$0.00	\$0.00	\$124,630.75	\$0.00	(\$124,630.75)	
13	Human Resources	\$0.00	\$0.00	\$109,508.83	\$0.00	(\$109,508.83)	
14	Finance	\$0.00	\$0.00	\$122,550.53	\$0.00	(\$122,550.53)	
15	Clerk/Treasurer	\$0.00	\$0.00	\$119,923.82	\$0.00	(\$119,923.82)	
21	Police Department	\$0.00	\$0.00	\$4,192,282.31	\$0.00	(\$4,192,282.31)	
22	Fire Department	\$0.00	\$0.00	\$2,938,406.02	\$0.00	(\$2,938,406.02)	
23	Planning	\$0.00	\$0.00	\$45,518.54	\$0.00	(\$45,518.54)	
24	Bldg Insp & Neighborhd Svc	\$0.00	\$0.00	\$284,124.74	\$0.00	(\$284,124.74)	
30	Health Department	\$0.00	\$0.00	\$453,202.92	\$0.00	(\$453,202.92)	
34	Senior Center	\$0.00	\$0.00	\$40,950.94	\$0.00	(\$40,950.94)	
35	Library	\$0.00	\$0.00	\$360,847.63	\$0.00	(\$360,847.63)	
40	Public Works Admin Office	\$0.00	\$0.00	\$77,996.23	\$0.00	(\$77,996.23)	
41	Building & Electrical	\$0.00	\$0.00	\$589,069.40	\$0.00	(\$589,069.40)	
42	Sanitation & Streets	\$0.00	\$0.00	\$806,427.71	\$0.00	(\$806,427.71)	
43	Forestry	\$0.00	\$0.00	\$304,047.84	\$0.00	(\$304,047.84)	
44	Inventory Services	\$0.00	\$0.00	\$85,674.33	\$0.00	(\$85,674.33)	
45	Fleet Services	\$0.00	\$0.00	\$255,319.26	\$0.00	(\$255,319.26)	
46	Engineering	\$0.00	\$0.00	\$287,148.34	\$0.00	(\$287,148.34)	
50	City Promotion/Celebratns	\$0.00	\$0.00	\$101.15	\$0.00	(\$101.15)	
52	Undistrib Fringe Benefits	\$16,505,950.00	\$16,515,950.00	\$629,360.61	\$87.95	\$15,886,501.44	3.81%
56	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenses-Benefits Only		\$16,505,950.00	\$16,515,950.00	\$12,522,970.61	\$87.95	\$3,992,891.44	75.82%
Total Expenses-All Accounts		\$54,181,855.00	\$55,217,825.00	\$41,572,659.32	\$389,685.56	\$13,255,480.12	75.99%
				Overall Budget Used:			

General Fund Expenses by Type-Preliminary Oct. 2009 as of 10/30/2009

EI	Element	Original Budget	Revised Budget	Total Expenses	Open Encumb	Remaining Budget	% used
11	Regular Employees	\$28,609,004.00	\$28,609,004.00	\$22,116,355.82	\$0.00	\$6,492,648.18	77.31%
12	Provisional Employees-PT	\$616,664.00	\$616,664.00	\$586,181.33	\$0.00	\$30,482.67	95.06%
13	Overtime	\$759,050.00	\$759,050.00	\$435,898.28	\$0.00	\$323,151.72	57.43%
14	Misc Additional Pays	\$361,606.00	\$361,606.00	\$301,317.08	\$0.00	\$60,288.92	83.33%
21	Insurance	\$9,347,000.00	\$9,347,000.00	\$6,626,756.18	\$0.00	\$2,720,243.82	70.90%
22	Payroll Taxes	\$1,844,200.00	\$1,844,200.00	\$1,386,964.42	\$0.00	\$457,235.58	75.21%
23	Retirement	\$4,796,750.00	\$4,796,750.00	\$3,555,108.88	\$0.00	\$1,241,641.12	74.11%
24	Retirement-Unfunded Liab	\$0.00	\$0.00	\$401,085.34	\$0.00	(\$401,085.34)	
25	Tuition Reimbursement	\$24,000.00	\$34,000.00	\$13,440.23	\$87.95	\$20,471.82	39.79%
28	Match/Transferred Exp	\$0.00	\$0.00	\$56,362.26	\$0.00	(\$56,362.26)	
29	Other Employee Benefits	\$494,000.00	\$494,000.00	\$483,253.30	\$0.00	\$10,746.70	97.82%
General Fund Total Personnel Expenses		\$46,852,274.00	\$46,862,274.00	\$35,962,723.12	\$87.95	\$10,899,462.93	76.74%
30	Professional Services	\$245,592.00	\$462,404.00	\$212,549.89	\$150,521.95	\$99,332.16	78.52%
31	Project Activities	\$0.00	\$0.00	\$2,450.00	\$0.00	(\$2,450.00)	
32	Maintenance Contracts	\$347,914.00	\$392,307.00	\$360,116.33	\$12,395.57	\$19,795.10	94.95%
35	Board of Prisoners	\$75,000.00	\$75,000.00	\$35,422.80	\$0.00	\$39,577.20	47.23%
41	Utility Services	\$1,293,272.00	\$1,298,049.00	\$897,565.06	\$10,605.72	\$389,878.22	69.96%
42	Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
43	Rentals	(\$7,630.00)	(\$7,516.00)	(\$76,633.56)	\$1,692.06	\$67,425.50	99.70%
44	Repair & Maintenance	\$473,047.00	\$486,899.00	\$346,884.64	\$2,684.57	\$137,329.79	71.80%
49	OVERSHORT	\$0.00	\$0.00	(\$20,556.01)	\$0.00	\$20,556.01	
51	General Supplies	\$494,684.00	\$507,953.00	\$392,209.62	\$29,838.52	\$85,904.86	83.09%
52	Books & Periodicals	\$345,707.00	\$346,818.00	\$298,714.94	\$5,830.60	\$42,272.46	87.81%
53	Operational Supplies	\$1,514,054.00	\$1,532,966.00	\$787,391.36	\$6,078.97	\$739,495.67	51.76%
54	Advertising	\$35,119.00	\$35,119.00	\$16,967.21	\$0.00	\$18,151.79	48.31%
55	Printing	\$82,155.00	\$91,283.00	\$49,525.54	\$528.47	\$41,228.99	54.83%
56	Travel	\$70,578.00	\$70,898.00	\$37,031.76	\$0.00	\$33,866.24	52.23%
57	Education & Training	\$113,234.00	\$122,484.00	\$71,027.01	\$0.00	\$51,456.99	57.99%
58	Regulatory Expenses	\$131,140.00	\$131,140.00	\$128,259.04	\$5,895.25	(\$3,014.29)	102.30%
59	Testing	\$16,870.00	\$21,341.00	\$2,994.54	\$0.00	\$18,346.46	14.03%
60	Safety Supplies	\$84,640.00	\$84,785.00	\$63,760.47	\$144.55	\$20,879.98	75.37%
61	Insurance	\$554,230.00	\$566,788.00	\$412,640.76	\$9,633.25	\$144,513.99	74.50%
62	Refunds on Taxes	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
63	Bad Debts	\$16,000.00	\$16,000.00	\$20,027.01	\$0.00	(\$4,027.01)	125.17%

2009

Date: 10/30/2009

General Fund Expenses by Type-Preliminary Oct. 2009 as of 10/30/2009

83.3% of year elapsed

Element	Original Budget	Revised Budget	Total Expenses	Open Encumb	Remaining Budget	% used
EI						
64 Misc Adjustments/Expenses	\$2,500.00	\$2,500.00	\$18,848.17	\$0.00	(\$16,348.17)	753.93%
66 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
69 Misc	(\$10,000.00)	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	0.00%
70 Capital Items	\$1,441,475.00	\$2,118,333.00	\$1,576,253.34	\$153,748.13	\$388,331.53	81.67%
75 Capital Outlay	\$0.00	\$0.00	(\$23,513.72)	\$0.00	\$23,513.72	
80 Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
91 Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
98 Work Orders-Wash Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
General Fund Total	\$7,329,581.00	\$8,355,551.00	\$5,609,936.20	\$389,597.61	\$2,356,017.19	71.80%
All Other Expenses						
General Fund Total	\$54,181,855.00	\$55,217,825.00	\$41,572,659.32	\$389,685.56	\$13,255,480.12	75.99%

2009

Date: 10/30/2009

Total Expenses by Fund-Preliminary Oct. 2009 as of 10/30/2009

83.3% of year elapsed

Fund	Fund	Original Budget	Revised Budget	Total Expenses	Open Encumbrances	Remaining Budget	% bgt used	% of all Exp
100	GENERAL FUND	\$54,181,855.00	\$55,217,825.00	\$41,572,659.32	\$389,685.56	\$13,255,480.12	75.99%	41.11%
203	Public Progrmmg Trust-Lib	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
204	Irv H. Terchak Endowment	\$0.00	\$0.00	\$192,609.00	\$1,764.00	\$0.00		0.19%
205	Centennial Celebration	\$0.00	\$0.00	\$0.00	\$6,235.25	\$0.00		0.01%
206	General Senior Ctr Trust	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
207	SENIOR CTR PRGRMS FUND	\$0.00	\$0.00	\$1,998.93	\$1,100.00	\$0.00		0.00%
208	LIBRARY BOOK FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
209	LIBRARY GARDEN FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
210	LIBR DRAKE-BRESKVAR FUND	\$0.00	\$0.00	\$772.62	\$0.00	\$0.00		0.00%
211	LIB ELAINE STRIKE MEM FND	\$0.00	\$0.00	\$1,448.22	\$0.00	\$0.00		0.00%
212	PD CRIME PREVENTION FUND	\$0.00	\$0.00	\$19,649.21	\$0.00	\$0.00		0.02%
213	PD 2ND CHANCE PROGRAM FND	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00		0.01%
214	PD EVIDENCE FUND	\$0.00	\$0.00	\$212,630.09	\$38,841.75	\$0.00		0.25%
215	PD BUTORAC MEMORIAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
216	PD Crime Prevention Prgms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
217	FIRE DEPT TRAINING FUND	\$0.00	\$0.00	\$11,263.94	\$428.20	\$0.00		0.01%
218	FD Paramedic Equip Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
219	Borchert Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
220	Comm Dev Block Grant	\$1,523,906.00	\$2,837,920.00	\$964,165.75	\$131,173.44	\$1,742,580.81	38.60%	1.07%
221	Stimulus Programs	\$0.00	\$3,000.00	\$18,813.00	\$400,254.45	(\$416,067.45)	13968.92%	0.41%
222	Voucher/Sec 8 Rent Assist	\$2,596,775.00	\$292,311.00	\$210,877.09	\$468.73	\$80,965.18	72.30%	0.21%
223	Voucher-HAP	\$0.00	\$2,304,464.00	\$2,234,682.52	\$0.00	\$69,781.48	96.97%	2.19%
224	HOME PROGRAM FUND	\$777,477.00	\$777,477.00	\$215,513.30	(\$0.01)	\$561,963.71	27.72%	0.21%
225	RENTAL ENERGY PRGM FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
240	Health Grants	\$0.00	\$45,666.00	\$317,245.49	\$34,849.99	(\$306,429.48)	771.02%	0.34%
250	Police Grants	\$0.00	\$0.00	\$492,173.43	(\$0.08)	\$0.00		0.48%
255	HIDTA	\$0.00	\$0.00	\$1,190,077.55	\$116,851.50	\$0.00		1.28%
260	Cable Communications	\$640,104.00	\$640,104.00	\$261,472.70	\$128.55	\$378,502.75	40.87%	0.26%
261	Info Tech Joint Ventures	\$18,000.00	\$18,000.00	\$2,379.53	\$0.00	\$15,620.47	13.22%	0.00%
265	Fire Grants	\$0.00	\$0.00	\$58,258.86	\$3,688.95	\$0.00		0.06%
266	Tunnel Rescue Program	\$359,259.00	\$359,259.00	\$32,397.58	\$0.38	\$326,861.04	9.02%	0.03%
270	DCERP-Dry Clnr Env Respsns	\$0.00	\$0.00	(\$2,287.37)	\$55.25	\$0.00		-0.00%
271	USEPA Brownfield Grant	\$0.00	\$0.00	\$171,211.98	\$0.00	\$0.00		0.17%
272	Storm Sewer Grant	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00		0.00%
273	CDBG-EAP Comm Emer Assist	\$0.00	\$540,000.00	\$118,281.33	\$187,125.00	\$234,593.67	56.56%	0.30%

2009

Total Expenses by Fund-Preliminary Oct. 2009 as of 10/30/2009

83.3% of year elapsed

Date: 10/30/2009

Fund	Fund	Original Budget	Revised Budget	Total Expenses	Open Encumbrances	Remaining Budget	% bgt used	% of all Exp
274	Milw County Brownfields	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
275	DNR SAG-5939 W. Beloit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
276	WI Comm Dept Brwnfld-Whhn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
277	DNR 700 Series Brownfield	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
278	DNR 100 Series Brownfield	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
279	CMAQ Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
280	DNR Recycling Efficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
281	DNR SAG-Novak Site (135)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
282	DNR SAG-Six Points (132)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
283	DNR SAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
284	DNR SAG GRN005 113 & Linc	\$0.00	\$0.00	\$9,836.90	\$20,898.10	\$0.00		0.03%
285	D Commerce Brfld Laidlawr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
286	WI Comm Dept Brwnf-6 Pts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
287	DNR SAG 401 Pioneer Neigh	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
288	D Comm Brfld 67 Pl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
289	EPA Brwnfld Clnup-Novak	\$0.00	\$0.00	\$111,562.48	\$0.00	\$0.00		0.11%
290	EPA Brfld Clnup-Prs Steel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
291	Historic Pres 2006 Survey	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00		0.01%
292	DNR SAG488-7725 National	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
293	DNR SAG 489 6PT PST Demo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
294	USEPA Brfld Haz & Petro	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.03%
295	DNR Plating Clean Up	\$0.00	\$0.00	\$29,251.51	\$0.00	\$0.00		0.11%
296	DNR SAG534 6 Pt 101BI PST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
297	DNR SAG536 8201 W Grnfl	\$0.00	\$0.00	\$707.40	\$0.00	\$0.00		0.00%
298	DNR SAG537 PowerHouse AC	\$0.00	\$0.00	\$2,002.00	\$8,417.00	\$0.00		0.01%
299	DNR SAG421 Plating Eng	\$0.00	\$0.00	\$301.17	\$0.00	\$0.00		0.00%
301	TIF #1 Allis Chalmers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
302	TIF #2 Veterans Park	\$0.00	\$0.00	\$441.84	\$0.00	\$0.00		0.00%
303	TIF #3 Quad Graphics	\$0.00	\$0.00	\$6,464.61	\$146,283.55	\$0.00		0.15%
304	TIF #4 Greenfield Ave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
305	TIF #5 Six Points	\$0.00	\$0.00	\$50,219.96	\$139,736.03	\$0.00		0.19%
306	TIF #6 Lime Pit	\$0.00	\$0.00	\$212,489.21	\$121,744.39	\$0.00		0.33%
307	TIF #7 Whhl Summit Place	\$0.00	\$0.00	\$1,629,654.59	\$836,713.56	\$0.00		2.42%
308	Tif #8 - Wehr Steel Site	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
309	#9 Pioneer Neighborhood	\$0.00	\$0.00	\$43,105.82	\$61,923.49	\$0.00		0.10%

Total Expenses by Fund-Preliminary Oct. 2009 as of 10/30/2009

83.3% of year elapsed

Fund	Fund	Original Budget	Revised Budget	Total Expenses	Open Encumbrances	Remaining Budget	% bgt used	% of all Exp
310	TIF #10 Yellow Freight	\$0.00	\$0.00	\$3,650.95	\$0.00	\$0.00		0.00%
311	TIF #11 84th & Greenfield	\$0.00	\$0.00	\$1,118.09	\$0.00	\$0.00		0.00%
350	CAPITAL PROJECTS FUND	\$0.00	\$0.00	\$3,323,403.67	\$3,636,458.74	\$0.00		6.82%
390	TIF #4 Trust	\$0.00	\$0.00	\$0.00	\$50.84	\$0.00		0.00%
401	Debt Service Fund	\$15,246,004.00	\$15,246,004.00	\$14,402,723.53	\$0.00	\$843,280.47	94.47%	14.11%
501	WATER UTILITY	\$7,007,371.00	\$7,007,371.00	\$5,130,190.32	\$527,025.55	\$1,350,155.13	80.73%	5.54%
510	SANITARY SEWER UTILITY	\$4,734,512.00	\$4,734,512.00	\$3,164,139.18	\$700,001.59	\$870,371.23	81.62%	3.79%
520	Parking Utility	\$52,748.00	\$52,748.00	\$43,575.33	\$0.00	\$9,172.67	82.61%	0.04%
530	Beloit Rd Housing Utility	\$414,732.00	\$414,732.00	\$288,983.24	\$30.41	\$125,718.35	69.69%	0.28%
540	STORM WATER FUND	\$2,285,924.00	\$2,285,924.00	\$2,225,442.40	\$791,957.92	(\$731,476.32)	132.00%	2.96%
550	Solid Waste Fund	\$1,708,261.00	\$1,708,261.00	\$1,060,345.04	\$64,366.23	\$583,549.73	65.84%	1.10%
601	CVMIC	\$68,323.00	\$68,323.00	\$68,323.00	\$0.00	\$0.00	100.00%	0.07%
602	Health Insurance Fund	\$15,159,000.00	\$15,159,000.00	\$13,124,542.01	\$0.00	\$2,034,457.99	86.58%	12.86%
800	General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
993	Terchak Endowment Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
994	FIRE-First Ring Ind Redev	\$0.00	\$0.00	\$330,526.34	\$0.00	\$0.00		0.32%
995	Business Impr District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
Total-All Funds		\$106,774,251.00	\$109,712,901.00	\$93,691,669.30	\$8,373,830.67	\$21,029,081.55	85.40%	

Original Budget amounts for the following funds are not formally entered in the General Ledger and therefore not presented here: Fed. & State Health Grants, Fed. & State Police and Fire Grants, Capital Projects Funds, and TIF Funds. When the budgets for these programs are added to the total above, the final total matches that approved in the 2009 budget (\$114,632,701).

General Fund Revenue Summary-Preliminary Oct. 2009 as of 10/30/2009

Year: 2009

Date: 10/30/2009
83.3% of year elapsed

Act	Basic Activity	Sub	Sub Activity	Two Year's Prior	Last Year	Original Budget	Total Receipts	Unrealized Revenue
41	Taxes	1	Property Taxes	28,677,071.16	29,318,504.76	29,873,823.00	29,147,685.75	726,137.25
	Taxes	2	Prop Tax-not Assessed Val	84,004.12	80,135.02	85,000.00	88,611.89	-3,611.89
	Taxes	3	Sales Tax	-2,280.31	-1,576.58	0.00	7,488.68	-7,488.68
	Taxes	4	Hotel Room Tax	36,658.54	15,555.38	30,000.00	39,072.37	-9,072.37
	Taxes	9	Pen & Int on Delq Taxes	305,160.10	354,980.56	190,000.00	180,883.23	9,116.77
Total-Taxes				29,100,613.61	29,767,599.14	30,178,823.00	29,463,741.92	715,081.08
				% of Revenue Realized by Type				97.63%
42	Licenses & Permits	1	Business Licenses/Permits	256,542.33	239,242.37	221,030.00	226,659.23	-5,629.23
	Licenses & Permits	2	Non-Business Lic/Permits	798,678.08	802,480.97	739,350.00	449,298.55	290,051.45
	Licenses & Permits	3	Parking Permits	378,159.14	378,545.42	370,000.00	318,725.72	51,274.28
	Licenses & Permits	4	Engineering Permits	62,014.04	61,742.92	46,400.00	67,245.57	-20,845.57
	Licenses & Permits	5	Health Permits	16,103.50	15,575.10	15,915.00	17,985.40	-2,070.40
	Licenses & Permits	9	Misc Licenses & Permits	22,385.00	19,646.45	22,370.00	22,432.92	-62.92
Total-Licenses & Permits				1,533,882.09	1,517,233.23	1,415,065.00	1,102,347.39	312,717.61
				% of Revenue Realized by Type				77.90%
43	Intergovernmental Revenue	4	State Grants	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	5	State Shared Revenues	12,569,505.08	12,635,276.92	12,545,985.00	4,776,190.43	7,769,794.57
	Intergovernmental Revenue	6	State Pmt in Lieu of Tax	563,668.00	482,407.84	587,000.00	553,722.47	33,277.53
	Intergovernmental Revenue	7	Intergovernmental-Other	426,875.13	340,671.25	445,000.00	451,323.49	-6,323.49
Total-Intergovernmental Revenue				13,560,048.21	13,458,356.01	13,577,985.00	5,781,236.39	7,796,748.61
				% of Revenue Realized by Type				42.58%
44	Charges for Service	1	General Government	6,555.59	7,812.12	6,400.00	8,705.78	-2,305.78
	Charges for Service	2	Public Safety	1,540,515.13	2,025,530.67	1,631,050.00	1,419,490.88	211,559.12
	Charges for Service	4	Public Works	531,472.38	560,927.13	203,500.00	196,345.22	7,154.78
	Charges for Service	5	Health	222,479.09	222,303.84	269,678.00	245,870.87	23,807.13
	Charges for Service	6	Welfare	8,532.77	7,782.88	8,125.00	4,858.47	3,266.53
	Charges for Service	7	Library	96,674.66	92,283.95	92,100.00	72,401.60	19,698.40
Total-Charges for Service				2,406,229.62	2,916,640.59	2,210,853.00	1,947,672.82	263,180.18
				% of Revenue Realized by Type				88.10%
45	Fines/Forfeitures/Assmts	1	Fines	2,126,326.36	2,121,676.74	2,051,800.00	1,765,405.03	286,394.97
	Fines/Forfeitures/Assmts	5	Special Assessments	0.00	0.00	0.00	0.00	0.00
Total-Fines/Forfeitures/Assmts				2,126,326.36	2,121,676.74	2,051,800.00	1,765,405.03	286,394.97
				% of Revenue Realized by Type				86.04%
46	Miscellaneous Revenue	1	Interest Revenue	3,266,675.60	2,298,621.39	1,752,000.00	681,429.51	1,070,570.49
	Miscellaneous Revenue	3	Rent Revenues	168,642.71	165,773.49	174,500.00	99,848.21	74,651.79

General Fund Revenue Summary-Preliminary Oct. 2009 as of 10/30/2009

Date: 10/30/2009

83.3% of year elapsed

Year: 2009

Act	Basic Activity	Sub	Sub Activity	Two Year's Prior	Last Year	Original Budget	Total Receipts	Unrealized Revenue
46...	Miscellaneous Revenue	5	Contributions & Donations	350,000.00	350,100.00	1,100,000.00	350,000.00	750,000.00
	Miscellaneous Revenue	8	Refunds	16,625.42	8,786.88	15,000.00	5,282.78	9,717.22
	Miscellaneous Revenue	9	Miscellaneous Revenue	350,568.98	301,061.25	199,050.00	84,068.63	114,981.37
Total-Miscellaneous Revenue				4,152,512.71	3,124,343.01	3,240,550.00	1,220,629.13	2,019,920.87
				<i>% of Revenue Realized by Type</i>				
49	Other Financing Sources	1	Operating Transfers In	1,398,331.01	1,625,967.50	1,431,879.00	172,114.70	1,259,764.30
	Other Financing Sources	2	Sale of Fixed Assets	87,634.89	148,083.99	74,900.00	40,878.03	34,021.97
Total-Other Financing Sources				1,485,965.90	1,774,051.49	1,506,779.00	212,992.73	1,293,786.27
				<i>% of Revenue Realized by Type</i>				
				54,365,578.50	54,679,900.21	54,181,855.00	41,494,025.41	12,687,829.59
				<i>% of total budget</i>				
							76.58%	

Revenue Summary by Fund-Preliminary Oct. 2009 as of 10/30/2009

Year: 2009

83.3% of year

Date: 10/30/2009

Fund	Fund	Two Year's Prior	Last Year	Original Budget	YTD Receipts	Unrealized Revenue	% realized
100	GENERAL FUND	54,365,578.50	54,679,900.21	54,181,855.00	41,494,025.41	12,687,829.59	76.58%
203	Public Progmng Trust-Lib	1,802.92	2,627.77	0.00	0.00	0.00	
204	Irv H. Terchak Endowment	254,175.00	293,699.58	0.00	31,205.00	-31,205.00	
205	Centennial Celebration	588,189.06	72,521.11	0.00	489.57	-489.57	
206	General Senior Ctr Trust	0.00	0.00	0.00	0.00	0.00	
207	SENIOR CTR PRGRMS FUND	0.00	0.00	0.00	0.00	0.00	
208	LIBRARY BOOK FUND	0.00	0.00	0.00	0.00	0.00	
209	LIBRARY GARDEN FUND	0.00	0.00	0.00	0.00	0.00	
210	LIBR DRAKE-BRESKVAR FUND	0.00	0.00	0.00	0.00	0.00	
211	LIB ELAINE STRIKE MEM FND	0.00	0.00	0.00	0.00	0.00	
212	PD CRIME PREVENTION FUND	0.00	0.00	0.00	9.11	-9.11	
213	PD 2ND CHANCE PROGRAM FND	0.00	0.00	0.00	0.00	0.00	
214	PD EVIDENCE FUND	0.00	0.00	0.00	0.00	0.00	
215	PD BUTORAC MEMORIAL FUND	0.00	0.00	0.00	0.00	0.00	
216	PD Crime Prevention Prgms	0.00	0.00	0.00	0.00	0.00	
217	FIRE DEPT TRAINING FUND	0.00	0.00	0.00	0.00	0.00	
218	FD Paramedic Equip Fund	0.00	0.00	0.00	0.00	0.00	
219	Borchert Estate	100,000.00	0.00	0.00	0.00	0.00	
220	Comm Dev Block Grant	1,574,218.93	1,319,197.86	1,551,074.00	751,508.69	799,565.31	48.45%
221	Stimulus Programs	0.00	0.00	0.00	0.00	0.00	
222	Voucher/Sec 8 Rent Assist	270,918.68	297,323.20	280,000.00	247,091.87	32,908.13	88.25%
223	Voucher-HAP	2,331,050.56	2,330,557.42	2,316,775.00	1,924,929.48	391,845.52	83.09%
224	HOME PROGRAM FUND	934,593.46	246,219.34	777,000.00	190,064.34	586,935.66	24.46%
225	RENTAL ENERGY PRGM FUND	5,027.66	0.00	0.00	0.00	0.00	
240	Health Grants	406,240.86	469,207.23	0.00	356,177.19	-356,177.19	
250	Police Grants	553,992.83	612,187.64	0.00	520,253.45	-520,253.45	
255	HIDTA	1,431,066.71	1,368,220.26	0.00	800,478.28	-800,478.28	
260	Cable Communications	579,583.13	587,302.76	590,000.00	313,225.13	276,774.87	53.09%
261	Info Tech Joint Ventures	9,700.00	17,216.00	18,000.00	28,975.00	-10,975.00	160.97%
265	Fire Grants	18,228.21	15,309.52	0.00	15,086.44	-15,086.44	
266	Tunnel Rescue Program	286,032.10	342,205.68	359,259.00	359,259.00	0.00	100.00%
270	DCERP-Dry Clnr Env Respsns	23,345.86	28,366.85	0.00	-2,287.37	2,287.37	
271	USEPA Browfield Grant	0.00	0.00	0.00	171,211.98	-171,211.98	

Revenue Summary by Fund-Preliminary Oct. 2009 as of 10/30/2009

Year: 2009

83.3% of Year

Date: 10/30/2009

Fund	Fund	Two Year's Prior	Last Year	Original Budget	YTD Receipts	Unrealized Revenue	% realized
272	Storm Sewer Grant	0.00	0.00	0.00	0.00	0.00	
273	CDBG-EAP Comm Emer Assist	0.00	176,746.77	0.00	-0.01	0.01	
274	Milw County Brownfields	0.00	0.00	0.00	0.00	0.00	
275	DNR SAG-5939 W. Beloit	0.00	0.00	0.00	0.00	0.00	
276	WI Comm Dept Brwnfld-Whin	0.00	0.00	0.00	0.00	0.00	
277	DNR 700 Series Brownfield	0.00	0.00	0.00	0.00	0.00	
278	DNR 100 Series Brownfield	0.00	0.00	0.00	0.00	0.00	
279	CMAQ Grant	0.00	0.00	0.00	0.00	0.00	
280	DNR Recycling Efficiency	66,132.84	28,097.25	0.00	33,675.34	-33,675.34	
281	DNR SAG-Novak Site (135)	0.00	0.00	0.00	0.00	0.00	
282	DNR SAG-Six Points (132)	0.00	0.00	0.00	0.00	0.00	
283	DNR SAG	0.00	-29,900.00	0.00	0.00	0.00	
284	DNR SAG GRN005 113 & Linc	39,082.12	23,225.54	0.00	-62,307.66	62,307.66	
285	D Commerce Brfld Laidlawr	2,532,785.73	76,655.54	0.00	49,114.34	-49,114.34	
286	WI Comm Dept Brwnf-6 Pts	38,868.37	0.00	0.00	0.00	0.00	
287	DNR SAG 401 Pioneer Neigh	0.00	41,963.50	0.00	0.00	0.00	
288	D Comm Brfld 67 Pl	0.00	1,777,381.90	0.00	0.00	0.00	
289	EPA Brwnfld Clnup-Novak	0.00	141,421.38	0.00	77,378.62	-77,378.62	
290	EPA Brfld Clnup-Prs Steel	258,136.50	0.00	0.00	0.00	0.00	
291	Historic Pres 2006 Survey	17,500.00	0.00	0.00	15,000.00	-15,000.00	
292	DNR SAG488-7725 National	59,800.00	0.00	0.00	0.00	0.00	
293	DNR SAG 489 6PT PST Demo	199,800.00	0.00	0.00	0.00	0.00	
294	USEPA Brfld Haz & Petro	0.00	60,033.34	0.00	20,888.06	-20,888.06	
295	DNR Plating Clean Up	0.00	0.00	0.00	0.00	0.00	
296	DNR SAG534 6 Pt 101BI PST	0.00	87,796.23	0.00	55,601.88	-55,601.88	
297	DNR SAG536 8201 W Grnflid	0.00	0.00	0.00	0.00	0.00	
298	DNR SAG537 PowerHouse AC	0.00	0.00	0.00	0.00	0.00	
299	DNR SAG421 Plating Eng	0.00	0.00	0.00	0.00	0.00	
301	TIF #1 Allis Chalmers	723,620.24	1,013,292.24	0.00	0.00	0.00	
302	TIF #2 Veterans Park	35,159.15	719,409.26	0.00	0.00	0.00	
303	TIF #3 Quad Graphics	73,895.51	21,843.08	0.00	0.00	0.00	
304	TIF #4 Greenfield Ave	0.00	0.00	0.00	0.00	0.00	
305	TIF #5 Six Points	551,176.34	749,975.27	0.00	2,083,136.52	-2,083,136.52	

Revenue Summary by Fund-Preliminary Oct. 2009 as of 10/30/2009

Year: 2009

83.3% of year

Date: 10/30/2009

Fund	Two Year's Prior	Last Year	Original Budget	YTD Receipts	Unrealized Revenue	% realized
306 TIF #6 Lime Pit	306.19	486,634.43	0.00	0.00	0.00	
307 TIF #7 Whtrl Summit Place	692,235.92	1,140,211.98	0.00	3,006,961.00	-3,006,961.00	
308 TIF #8 - Wehr Steel Site	3,286.80	0.00	0.00	0.00	0.00	
309 #9 Pioneer Neighborhood	772,684.40	83,032.28	0.00	0.00	0.00	
310 TIF #10 Yellow Freight	0.00	0.00	0.00	0.00	0.00	
350 CAPITAL PROJECTS FUND	4,046,412.58	3,936,451.01	0.00	4,306,595.28	-4,306,595.28	
390 TIF #4 Trust	802.65	0.00	0.00	378.39	-378.39	
401 Debt Service Fund	9,897,215.77	9,812,305.11	14,990,957.00	14,328,042.76	662,914.24	95.58%
501 WATER UTILITY	6,087,541.72	6,043,118.88	7,119,973.00	5,189,760.66	1,930,212.34	72.89%
510 SANITARY SEWER UTILITY	5,047,670.94	5,864,197.92	4,894,797.00	4,212,437.84	682,359.16	86.06%
520 Parking Utility	44,599.40	37,118.50	41,760.00	35,771.35	5,988.65	85.66%
530 Beloit Rd Housing Utility	382,592.53	379,509.00	386,846.00	327,847.46	58,998.54	84.75%
540 STORM WATER FUND	3,204,986.41	3,047,538.44	3,127,392.00	2,301,262.18	826,129.82	73.58%
550 Solid Waste Fund	1,108,729.86	1,141,431.81	1,691,820.00	1,294,190.41	397,629.59	76.50%
601 CVMIC	367,062.29	0.00	68,323.00	68,323.00	0.00	100.00%
602 Health Insurance Fund	15,239,644.06	15,827,712.30	14,669,000.00	13,088,911.39	1,580,088.61	89.23%
701 QUAD INDEMNIFICATION FUND	0.00	0.00	0.00	0.00	0.00	
800 General Fixed Assets	0.00	0.00	0.00	0.00	0.00	
802 Quad Indemnification Fund	0.00	0.00	0.00	0.00	0.00	
900 Gen Long-Term Obligations	0.00	0.00	0.00	0.00	0.00	
993 Terchak Endowment Fund	0.00	-306,882.06	0.00	0.00	0.00	
994 FIRE-First Ring Ind Redevel	1,000.00	238,856.49	0.00	427,619.94	-427,619.94	
995 Business Impr District	0.00	0.00	0.00	0.00	0.00	
	115,226,472.79	115,301,239.82	107,064,831.00	98,062,291.32	9,002,539.68	91.59%

% of budgeted revenues realized **91.59%**

CITY OF WEST ALLIS, WISCONSIN
Combining Balance Sheet
Major Governmental Funds & Internal Service Funds
as of October 30, 2009 (preliminary)

	General Fund	Debt Service	Insurance Management Fund	Health Insurance Fund	Total Major Govt Funds & Internal Service
ASSETS					
Cash and investments	\$ 32,812,343	\$ 688,827	\$ 392	\$ 9,125,614	\$ 42,627,176
Receivables					
Taxes	2,817,545	-			2,817,545
Accounts	534,260	-		9,356	543,616
Notes and loans	190,750	-			190,750
Special assessments	-	-			-
Interest	-	-			-
Due from other funds	-	-			-
Due from other governmental units	39,390	-			39,390
Prepaid items	1,571,998	-	3,244,299		4,816,298
TOTAL ASSETS	\$ 37,966,287	\$ 688,827	\$ 3,244,692	\$ 9,134,970	\$ 51,034,775
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 91,482	\$ -		\$ 722	\$ 92,203
Accrued liabilities	2,216,642	-			2,216,642
Due to other funds	-	-			-
Due to other governments	-	-			-
Customer deposits	1,058,233	-		105,606	1,163,839
Deferred revenue					
Taxes	5,911,789	-		1,935,000	7,846,789
Special assessments	-	-			-
Notes and loans	-	-			-
Received in advance	-	-			-
Total Liabilities	9,278,146	-	-	2,041,328	11,319,474
Fund Balance (Deficit)					
Reserved					
Encumbrances	389,686	-		3,160,262	3,549,948
Inventories and prepaid items	-	-			-
Library projects	-	-			-
Capital projects	-	-			-
Unreserved					
Designated for specific purposes	19,535,545	651,857		41,312	20,228,714
Undesignated (deficit)	8,762,910	36,970	3,244,692	3,892,068	15,936,639
Total Fund Balance (Deficit)	28,688,141	688,827	3,244,692	7,093,642	39,715,301
TOTAL LIABILITIES AND FUND BALANCE	\$ 37,966,286	\$ 688,827	\$ 3,244,692	\$ 9,134,970	\$ 51,034,775
	0	-	-	-	0
	0	-	-	-	0

CITY OF WEST ALLIS, WISCONSIN
Statement of Net Assets
Proprietary Funds
as of October 30, 2009 (preliminary)

	Business-type Activities - Enterprise Funds				Business-type Activities - Enterprise Funds		
	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Solid Waste Fund	Parking Utility	Senior Citizen's Housing	Total
ASSETS							
Current Assets							
Cash and investments	\$ (1,024,432)	\$ 2,953,702	\$ (489,230)	\$ 687,230	\$ 180,484	\$ 400,618	\$ 2,708,373
Receivables							
Taxes	181,830	-	-	-	-	-	181,830
Accounts	2,146,816	1,600,216	762,009	331,707	1,512	-	4,842,259
Interest		-	-	-	-	-	-
Due from other funds							-
Inventories and prepaid items	1,667,943	-	-	-	-	-	1,667,943
Deferred charges	335	1,010	-	-	-	-	1,345
Total Current Assets	2,972,491	4,554,928	272,779	1,018,937	181,996	400,618	9,401,750
Capital Assets							
Land	57,990	-	-	-	905,726	104,986	1,068,702
Construction in progress	19,675	-	-	-	-	-	19,675
Buildings		-	-	-	-	382,286	382,286
Infrastructure (net)	17,756,248	17,860,913	27,135,617	-	-	-	62,752,778
Machinery and equipment (net)	512,804	182,718	232,280	255,303	-	-	1,183,105
							-
Total Capital Assets	18,346,716	18,043,631	27,367,897	255,303	905,726	487,272	65,406,546
Noncurrent Assets							
Deposit with CVMIC	-	-	-	-	-	-	-
Total Noncurrent Assets	18,346,716	18,043,631	27,367,897	255,303	905,726	487,272	65,406,546
TOTAL ASSETS	21,319,208	22,598,559	27,640,677	1,274,240	1,087,722	887,890	74,808,296
LIABILITIES							
Current Liabilities							
Accounts payable	101,919	2,085	6,167	153	-	52	110,376
Accrued liabilities	61,481	-	-	262	-	-	61,742
Deposits	41,499	-	4,000	-	-	32,678	78,177
Due to other funds	-	-	-	-	-	-	-
Due to other governmental units	-	(214,372)	-	-	-	-	(214,372)
Long-term obligations due within one year	304,036	-	-	-	-	-	304,036
Unearned revenue	181,830	-	-	-	-	-	181,830
Total Current Liabilities	690,765	(212,287)	10,167	415	-	32,730	521,790
Long-term Obligations							
Due in more than one year	6,086,338	10,704,028	-	-	-	-	16,790,366
Total Liabilities	6,777,103	10,491,741	10,167	415	-	32,730	17,312,156
NET ASSETS							
Invested in capital assets, net of related debt	12,597,306	7,339,604	27,367,898	255,303	905,727	487,272	48,953,111
Unrestricted	1,944,798	4,767,215	262,612	1,018,522	181,995	367,888	8,543,030
TOTAL NET ASSETS	\$ 14,542,105	\$ 12,106,818	\$ 27,630,510	\$ 1,273,825	\$ 1,087,722	\$ 855,160	\$ 57,496,141

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