

**CITY OF GEM LAKE
CASH AND INVESTMENT BALANCE STATEMENT**

**As of 09/30/2021
Fiscal Year: 2021**

Name of Fund	Cash and Investments			Balance 9/30/2021
	Balance 9/1/2021	Receipts	Disbursements	
General Fund	\$251,627.30	\$98,907.19	\$147,059.40	\$203,475.09
Parks and Playgrounds	\$43,395.82	\$150.70	\$0.00	\$43,546.52
2004 Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00
2006 Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00
2007 Capital Improvement Bonds	\$115,783.46	\$358.34	\$375.00	\$115,766.80
2018 Improvement Bonds	\$39,482.81	\$115.17	\$375.00	\$39,222.98
Improvement Fund	\$485,109.40	\$83,559.74	\$169,858.63	\$398,810.51
City Hall Construction	\$0.00	\$0.00	\$0.00	\$0.00
Scheuneman Road Improvemets	\$0.00	\$0.00	\$0.00	\$0.00
Hoffman Road Improvements	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Enterprise Fund	\$471,543.15	\$1,739.51	\$3,248.78	\$470,033.88
Water Enterprise Fund	(\$68,297.66)	\$0.00	\$244.42	(\$68,542.08)
Investment Trust Fund	\$4,103.01	\$383.79	\$4,486.80	\$0.00
	<u>\$1,342,747.29</u>	<u>\$185,214.44</u>	<u>\$325,648.03</u>	<u>\$1,202,313.70</u>
Premier Checking				\$615,833.10
Premier CD's				\$0.00
Wells Fargo Investments				\$547,000.00
Wells Fargo Money Market				\$39,480.60
				<u>\$1,202,313.70</u>

BALANCE STATEMENT OF GAMBLING FUNDS

Gambling Fund Balance	Balance	Receipts	Disbursements	Balance
	9/1/2021			9/30/2021
	\$3,569.50	\$4,023.62	\$7.52	\$7,585.60

SEPTEMBER CASH & INVESTMENTS

MATURE DATE	PURCH DATE	BANK/BROKER	TYPE	NAME	Cusip #	YIELD	INT. RATE	# DAYS	AS OF 9/30/2021	ACCRUED INTEREST	INTEREST DATE
		PREMIER BANK	CHK	GENERAL FUND	6005590	0.05%	0.05%	30	\$615,833.10	\$25.66	Monthly
		UBS	MMKT	UBS BANK USA DEP	12669EN93	0.05%	0.05%	30	\$39,480.60	\$1.65	Monthly
4/4/22	4/4/12	UBS	CD	GOLDMAN SACHS	38143ANZ4	2.90%	2.90%	3650	\$40,000.00	\$580.00	4/4 & 10/4
4/30/24	4/30/19	UBS	CD	COMENITY CAP BANK	20033AU95	2.75%	2.75%	1826	\$117,000.00	\$1,608.75	Monthly
2/12/25	2/12/21	UBS	CD	TEXAS EXCHANGE BANK	88241TKD1	0.50%	0.50%	1461	\$245,000.00	\$1,225.00	Monthly
8/1/29	11/5/20	UBS	BOND	NY CITY TRANSITIONAL AUTH REV	64971XEN4	2.02%	3.73%	2822	\$145,000.00	\$5,408.50	2/1 & 8/1
						1.38%	1.66%	1,637	\$1,202,313.70	\$8,849.55	

City of Gem Lake
GENERAL FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
REVENUES								
Property Taxes								
Current Property Taxes	\$ 36,108.75	\$ 0.00	36,108.75	0.00	\$ 433,305.00	\$ 212,937.82	220,367.18	49.14
Delinq Property Taxes	0.00	0.00	0.00	0.00	0.00	10.86	(10.86)	0.00
Fiscal Disparity Taxes	1,019.17	0.00	1,019.17	0.00	12,230.00	4,928.30	7,301.70	40.30
Licenses and Permits								
General Business Licenses	166.67	0.00	166.67	0.00	2,000.00	475.00	1,525.00	23.75
On-Sale Liquor License	450.00	0.00	450.00	0.00	5,400.00	3,683.31	1,716.69	68.21
Other Permits	100.00	100.00	0.00	100.00	1,200.00	1,085.00	115.00	90.42
Tobacco License	0.00	0.00	0.00	0.00	0.00	200.00	(200.00)	0.00
Charitable Gambling License	41.67	0.00	41.67	0.00	500.00	1,500.00	(1,000.00)	300.00
Contractor License	100.00	0.00	100.00	0.00	1,200.00	1,200.00	0.00	100.00
Building Permits	666.67	920.05	(253.38)	138.01	8,000.00	5,700.25	2,299.75	71.25
Plumbing Permits	83.33	110.00	(26.67)	132.00	1,000.00	300.00	700.00	30.00
Mechanical Permits	125.00	0.00	125.00	0.00	1,500.00	2,177.33	(677.33)	145.16
Electrical Permits	66.67	250.00	(183.33)	375.00	800.00	544.60	255.40	68.08
NPDES Permit	8.33	0.00	8.33	0.00	100.00	0.00	100.00	0.00
Building Plan Review	0.00	457.70	(457.70)	0.00	0.00	457.70	(457.70)	0.00
Fire Marshall Inspection	208.33	0.00	208.33	0.00	2,500.00	107.00	2,393.00	4.28
Septic Inspection Fee	166.67	40.00	126.67	24.00	2,000.00	3,680.00	(1,680.00)	184.00
State Permit Charge	4.17	55.25	(51.08)	1,326.00	50.00	139.51	(89.51)	279.02
Sewer Contractor License	4.17	0.00	4.17	0.00	50.00	0.00	50.00	0.00
Rental Licensing	33.33	0.00	33.33	0.00	400.00	0.00	400.00	0.00
Dog Licenses	12.50	20.00	(7.50)	160.00	150.00	470.00	(320.00)	313.33
Intergovernmental Revenues								
County Grants & Aids	0.00	0.00	0.00	0.00	0.00	11.91	(11.91)	0.00
SCORE Recycling Grant	83.33	0.00	83.33	0.00	1,000.00	0.00	1,000.00	0.00
Cable TV Franchise Fees	500.00	0.00	500.00	0.00	6,000.00	8,436.43	(2,436.43)	140.61
CARES FUNDS	0.00	0.00	0.00	0.00	0.00	26,454.26	(26,454.26)	0.00
SMALL CITIES AID	0.00	0.00	0.00	0.00	0.00	7,315.50	(7,315.50)	0.00
Charges for Services								
Planning Fees	16.67	0.00	16.67	0.00	200.00	0.00	200.00	0.00
Plan Review	250.00	0.00	250.00	0.00	3,000.00	1,151.02	1,848.98	38.37
False Alarms	0.00	150.00	(150.00)	0.00	0.00	150.00	(150.00)	0.00
Zoning Charges	0.00	0.00	0.00	0.00	0.00	275.00	(275.00)	0.00
Investment Admin Charge	16.67	157.03	(140.36)	942.18	200.00	321.02	(121.02)	160.51
Fines and Forfeits								
Fines	91.67	0.00	91.67	0.00	1,100.00	164.17	935.83	14.92
Miscellaneous								
Interest Earnings	416.67	732.72	(316.05)	175.85	5,000.00	1,709.64	3,290.36	34.19
Miscellaneous	41.67	0.00	41.67	0.00	500.00	326.00	174.00	65.20
Insurance Policy Dividends	0.00	0.00	0.00	0.00	0.00	68.00	(68.00)	0.00
Facility Rental	250.00	0.00	250.00	0.00	3,000.00	2,763.21	236.79	92.11
Total Revenues	41,032.08	2,992.75	38,039.33	7.29	492,385.00	288,742.84	203,642.16	58.64

EXPENDITURES

City Council

Wages and Salaries	625.00	1,800.00	(1,175.00)	288.00	7,500.00	5,540.00	1,960.00	73.87
Employer Paid Insurance	47.83	(137.70)	185.53	(287.87)	574.00	137.70	436.30	23.99
Administration	41.67	0.00	41.67	0.00	500.00	0.00	500.00	0.00
Conference Registrations	8.33	0.00	8.33	0.00	100.00	79.00	21.00	79.00
Council Contingency	833.33	0.00	833.33	0.00	10,000.00	0.00	10,000.00	0.00

Elections

Operating Supplies	12.50	0.00	12.50	0.00	150.00	0.00	150.00	0.00
Contracted Services	833.33	1,166.00	(332.67)	139.92	10,000.00	3,498.00	6,502.00	34.98

City of Gem Lake
GENERAL FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u>	<u>Curr Mnth</u>	<u>Curr Mnth</u>		<u>2021</u>	<u>YTD</u>	<u>YTD</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% Complete</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% Complete</u>
Legal Notices	12.50	0.00	12.50	0.00	150.00	(58.99)	208.99	(39.33)
Repairs & Maint - Contractual	208.33	0.00	208.33	0.00	2,500.00	926.07	1,573.93	37.04
Financial Administration								
Auditing Services	833.33	0.00	833.33	0.00	10,000.00	12,867.00	(2,867.00)	128.67
Financial Services	2,500.00	2,909.53	(409.53)	116.38	30,000.00	21,374.47	8,625.53	71.25
Computer Services	208.33	0.00	208.33	0.00	2,500.00	1,799.15	700.85	71.97
Legal Services								
Prosecution	250.00	0.00	250.00	0.00	3,000.00	220.00	2,780.00	7.33
Legal	3,333.33	2,588.37	744.96	77.65	40,000.00	23,438.30	16,561.70	58.60
Legal - Land Issues	416.67	0.00	416.67	0.00	5,000.00	0.00	5,000.00	0.00
Clerk/General Government								
Wages and Salaries	2,301.67	2,816.00	(514.33)	122.35	27,620.00	24,299.52	3,320.48	87.98
Workers Compensation	41.67	0.00	41.67	0.00	500.00	445.36	54.64	89.07
Employer Paid Insurance	176.00	(405.21)	581.21	(230.23)	2,112.00	71.38	2,040.62	3.38
PERA Contributions	0.00	346.20	(346.20)	0.00	0.00	1,467.66	(1,467.66)	0.00
Office Supplies	166.67	231.49	(64.82)	138.89	2,000.00	2,263.46	(263.46)	113.17
Postage	120.83	0.00	120.83	0.00	1,450.00	1,167.89	282.11	80.54
Professional Services	166.67	0.00	166.67	0.00	2,000.00	0.00	2,000.00	0.00
Administration	41.67	0.00	41.67	0.00	500.00	362.67	137.33	72.53
Miscellaneous	16.67	420.00	(403.33)	2,520.00	200.00	2,088.05	(1,888.05)	1,044.03
Conference Registrations	41.67	0.00	41.67	0.00	500.00	693.46	(193.46)	138.69
Web Site	100.00	0.00	100.00	0.00	1,200.00	1,176.43	23.57	98.04
Mileage	12.50	0.00	12.50	0.00	150.00	0.00	150.00	0.00
Recording Secretary	0.00	482.17	(482.17)	0.00	0.00	4,359.53	(4,359.53)	0.00
Computer Services	500.00	0.00	500.00	0.00	6,000.00	189.58	5,810.42	3.16
Legal Notice Publication	66.67	127.19	(60.52)	190.79	800.00	958.41	(158.41)	119.80
Newsletter/Public Relations	208.33	0.00	208.33	0.00	2,500.00	930.00	1,570.00	37.20
General Liability Insurance	250.00	0.00	250.00	0.00	3,000.00	1,764.25	1,235.75	58.81
Vehicle Insurance	8.33	0.00	8.33	0.00	100.00	97.75	2.25	97.75
Public Officials Liability	12.50	0.00	12.50	0.00	150.00	0.00	150.00	0.00
Recycling Collection	791.67	675.36	116.31	85.31	9,500.00	6,078.24	3,421.76	63.98
League of MN Cities	66.67	762.00	(695.33)	1,143.00	800.00	1,192.00	(392.00)	149.00
RCLLG	33.33	0.00	33.33	0.00	400.00	200.00	200.00	50.00
Subscriptions	4.17	0.00	4.17	0.00	50.00	160.96	(110.96)	321.92
Gambling Distributions	0.00	0.00	0.00	0.00	0.00	2,310.00	(2,310.00)	0.00
Planning and Zoning								
Professional Services	4.17	0.00	4.17	0.00	50.00	0.00	50.00	0.00
Engineering	1,666.67	2,517.37	(850.70)	151.04	20,000.00	20,565.76	(565.76)	102.83
Administration	291.67	0.00	291.67	0.00	3,500.00	0.00	3,500.00	0.00
Zoning Administration	62.50	0.00	62.50	0.00	750.00	3,432.20	(2,682.20)	457.63
NPDES Administration	500.00	10,942.97	(10,442.97)	2,188.59	6,000.00	28,015.85	(22,015.85)	466.93
Heritage Hall								
Operating Supplies	33.33	0.00	33.33	0.00	400.00	50.42	349.58	12.61
Professional Services	333.33	0.00	333.33	0.00	4,000.00	1,006.45	2,993.55	25.16
Contract Services	666.67	969.24	(302.57)	145.39	8,000.00	5,891.60	2,108.40	73.65
Telephone	166.67	0.00	166.67	0.00	2,000.00	0.00	2,000.00	0.00
Property Insurance	125.00	0.00	125.00	0.00	1,500.00	1,096.75	403.25	73.12
Electric Service	416.67	557.56	(140.89)	133.81	5,000.00	3,506.41	1,493.59	70.13
Gas Service	141.67	29.04	112.63	20.50	1,700.00	727.66	972.34	42.80
Water/Sewer Utilities	70.83	231.05	(160.22)	326.19	850.00	690.61	159.39	81.25
Repairs & Maint - Contractual	208.33	0.00	208.33	0.00	2,500.00	355.00	2,145.00	14.20
Repairs & Maint - Building	416.67	2,020.00	(1,603.33)	484.80	5,000.00	13,547.00	(8,547.00)	270.94
Repairs & Maint - CARES Funds	0.00	9,101.14	(9,101.14)	0.00	0.00	9,101.14	(9,101.14)	0.00
Police								
Regular Law Enforcement	7,116.67	7,148.08	(31.41)	100.44	85,400.00	64,332.72	21,067.28	75.33
Administration	25.00	0.00	25.00	0.00	300.00	0.00	300.00	0.00
Fire								
Fire Services	1,600.00	1,588.33	11.67	99.27	19,200.00	14,294.97	4,905.03	74.45
Fire Marshall Service	537.50	537.33	0.17	99.97	6,450.00	4,835.97	1,614.03	74.98

City of Gem Lake
GENERAL FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
Animal Control								
Animal Removal	33.33	0.00	33.33	0.00	400.00	0.00	400.00	0.00
Animal Enforcement	16.67	82.60	(65.93)	495.60	200.00	179.65	20.35	89.83
Building Inpsection								
WAGES & SALARIES	1,041.67	0.00	1,041.67	0.00	12,500.00	0.00	12,500.00	0.00
FICA CONTRIBUTIONS	79.67	0.00	79.67	0.00	956.00	0.00	956.00	0.00
PERA CONTRIBUTIONS	78.17	0.00	78.17	0.00	938.00	0.00	938.00	0.00
WORKERS COMPENSATION	15.42	0.00	15.42	0.00	185.00	0.00	185.00	0.00
Building Inspections	1,333.33	458.48	874.85	34.39	16,000.00	7,663.92	8,336.08	47.90
Building Secretary	183.33	0.00	183.33	0.00	2,200.00	1,252.14	947.86	56.92
Computer Services	0.00	0.00	0.00	0.00	0.00	2,520.00	(2,520.00)	0.00
Office Equip & Furnishings	416.67	0.00	416.67	0.00	5,000.00	0.00	5,000.00	0.00
Road Maintenance								
Signs, Sign Repair Materials	41.67	0.00	41.67	0.00	500.00	62.39	437.61	12.48
Engineering	333.33	0.00	333.33	0.00	4,000.00	0.00	4,000.00	0.00
Engineering	0.00	0.00	0.00	0.00	0.00	5,624.04	(5,624.04)	0.00
Street Lights	108.33	65.43	42.90	60.40	1,300.00	509.18	790.82	39.17
ROW Maintenance	83.33	0.00	83.33	0.00	1,000.00	0.00	1,000.00	0.00
Street Repairs	1,250.00	4,644.69	(3,394.69)	371.58	15,000.00	8,179.69	6,820.31	54.53
Blvd Tree Trimming	666.67	0.00	666.67	0.00	8,000.00	2,000.99	5,999.01	25.01
Dues & Subscriptions	8.33	0.00	8.33	0.00	100.00	0.00	100.00	0.00
Ice and Snow Removal								
Salt and Sand	1,416.67	0.00	1,416.67	0.00	17,000.00	2,244.06	14,755.94	13.20
Repairs & Maint - Contractual	208.33	0.00	208.33	0.00	2,500.00	0.00	2,500.00	0.00
Snow Plowing	1,541.67	0.00	1,541.67	0.00	18,500.00	3,348.25	15,151.75	18.10
Park Maintenance								
PARK MAINTENANCE - CONTRACTUAL	416.67	0.00	416.67	0.00	5,000.00	0.00	5,000.00	0.00
Other Financing Uses								
Operating Transfers OUT	2,083.33	0.00	2,083.33	0.00	25,000.00	25,000.00	0.00	100.00
Total Expenditures	<u>41,032.08</u>	<u>54,674.71</u>	<u>(13,642.63)</u>	133.25	<u>492,385.00</u>	<u>352,132.12</u>	<u>140,252.88</u>	71.52
Excess Rev Over (Under) Exp	<u>\$ 0.00</u>	<u>(\$ 51,681.96)</u>	<u>51,681.96</u>	0.00	<u>\$ 0.00</u>	<u>(\$ 63,389.28)</u>	<u>63,389.28</u>	0.00

City of Gem Lake
PARKS AND PLAYGROUNDS FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Interest Earnings	\$ 33.33	\$ 150.70	117.37	452.10	\$ 400.00	\$ 314.53	85.47	78.63
Total Revenues	<u>33.33</u>	<u>150.70</u>	<u>117.37</u>	<u>452.10</u>	<u>400.00</u>	<u>314.53</u>	<u>85.47</u>	<u>78.63</u>
<u>EXPENDITURES</u>								
Other Improvements	166.67	0.00	(166.67)	0.00	2,000.00	0.00	2,000.00	0.00
Total Expenditures	<u>166.67</u>	<u>0.00</u>	<u>(166.67)</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
Excess Rev Over (Under) Exp	<u>(\$ 133.33)</u>	<u>\$ 150.70</u>	<u>284.03</u>	<u>(113.02)</u>	<u>(\$ 1,600.00)</u>	<u>\$ 314.53</u>	<u>(1,914.53)</u>	<u>(19.66)</u>

City of Gem Lake
2007 DEBT SERVICE FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Current Property Taxes	\$ 6,555.50	\$ 0.00	(6,555.50)	0.00	\$ 78,666.00	\$ 38,687.11	39,978.89	49.18
Delinquent Property Taxes	0.00	0.00	0.00	0.00	0.00	1.94	(1.94)	0.00
Fiscal Disparities	184.17	0.00	(184.17)	0.00	2,210.00	895.42	1,314.58	40.52
Interest Earnings	41.67	358.34	316.67	860.02	500.00	633.37	(133.37)	126.67
Total Revenues	6,781.33	358.34	(6,422.99)	5.28	81,376.00	40,217.84	41,158.16	49.42
<u>EXPENDITURES</u>								
Principal	5,000.00	0.00	(5,000.00)	0.00	60,000.00	60,000.00	0.00	100.00
Interest	1,053.33	0.00	(1,053.33)	0.00	12,640.00	12,640.00	0.00	100.00
Fiscal Agent Fees	125.00	375.00	250.00	300.00	1,500.00	375.00	1,125.00	25.00
Total Expenditures	6,178.33	375.00	(5,803.33)	6.07	74,140.00	73,015.00	1,125.00	98.48
Excess Rev Over (Under) Exp	\$ 603.00	(\$ 16.66)	(619.66)	(2.76)	\$ 7,236.00	(\$ 32,797.16)	40,033.16	(453.25)

City of Gem Lake
2018 DEBT SERVICE FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Current Property Taxes	\$ 730.83	\$ 0.00	(730.83)	0.00	\$ 8,770.00	\$ 4,298.57	4,471.43	49.01
Fiscal Disparities	24.58	0.00	(24.58)	0.00	295.00	99.49	195.51	33.73
Current Special Assessments	5,152.50	0.00	(5,152.50)	0.00	61,830.00	30,962.26	30,867.74	50.08
Interest Earnings	4.17	115.17	111.00	2,764.08	50.00	227.75	(177.75)	455.50
Total Revenues	5,912.08	115.17	(5,796.91)	1.95	70,945.00	35,588.07	35,356.93	50.16
<u>EXPENDITURES</u>								
Principal	2,916.67	375.00	(2,541.67)	12.86	35,000.00	35,375.00	(375.00)	101.07
Bond Interest	1,785.42	0.00	(1,785.42)	0.00	21,425.00	21,425.00	0.00	100.00
Fiscal Agent Fees	58.33	0.00	(58.33)	0.00	700.00	0.00	700.00	0.00
Total Expenditures	4,760.42	375.00	(4,385.42)	7.88	57,125.00	56,800.00	325.00	99.43
Excess Rev Over (Under) Exp	\$ 1,151.67	(\$ 259.83)	(1,411.50)	(22.56)	\$ 13,820.00	(\$ 21,211.93)	35,031.93	(153.49)

City of Gem Lake
 IMPROVEMENT FUND
 Budgeted Statement of Revenues and Expenditures
 For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Current Special Assessments	\$ 0.00	\$ 0.00	0.00	0.00	\$ 0.00	\$ 18,833.27	(18,833.27)	0.00
PREPAID SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	5,366.32	(5,366.32)	0.00
Interest Earnings	166.67	1,593.15	1,426.48	955.89	2,000.00	3,311.29	(1,311.29)	165.56
Transfers from Other Funds	2,083.33	0.00	(2,083.33)	0.00	25,000.00	25,000.00	0.00	100.00
Total Revenues	2,250.00	1,593.15	(656.85)	70.81	27,000.00	52,510.88	(25,510.88)	194.48
<u>EXPENDITURES</u>								
Engineering	0.00	5,925.45	5,925.45	0.00	0.00	21,594.04	(21,594.04)	0.00
Legal Notice Preparation	0.00	0.00	0.00	0.00	0.00	255.89	(255.89)	0.00
Construction	0.00	81,966.59	81,966.59	0.00	0.00	81,966.59	(81,966.59)	0.00
Total Expenditures	0.00	87,892.04	87,892.04	0.00	0.00	103,816.52	(103,816.52)	0.00
Excess Rev Over (Under) Exp	\$ 2,250.00	(\$ 86,298.89)	(88,548.89)	(3,835.51)	\$ 27,000.00	(\$ 51,305.64)	78,305.64	(190.02)

City of Gem Lake
SEWER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Local SAC	\$ 83.33	\$ 0.00	(83.33)	0.00	\$ 1,000.00	\$ 0.00	1,000.00	0.00
Residential Sewer Revenues	1,250.00	5,946.65	4,696.65	475.73	15,000.00	21,243.28	(6,243.28)	141.62
Commercial Sewer Revenues	2,666.67	8,100.00	5,433.33	303.75	32,000.00	24,240.00	7,760.00	75.75
Sewer Charges - Delinquent	166.67	0.00	(166.67)	0.00	2,000.00	0.00	2,000.00	0.00
Sewer Late Charges	100.00	1,148.24	1,048.24	1,148.24	1,200.00	2,971.92	(1,771.92)	247.66
Interest Earnings	166.67	1,624.01	1,457.34	974.41	2,000.00	3,096.14	(1,096.14)	154.81
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Total Revenues	4,433.33	16,818.90	12,385.57	379.37	53,200.00	51,551.34	1,648.66	96.90
<u>EXPENDITURES</u>								
Office Supplies	16.67	0.00	(16.67)	0.00	200.00	0.00	200.00	0.00
Postage	20.83	0.00	(20.83)	0.00	250.00	0.00	250.00	0.00
Auditing Services	208.33	0.00	(208.33)	0.00	2,500.00	0.00	2,500.00	0.00
Engineering	416.67	0.00	(416.67)	0.00	5,000.00	(4,103.93)	9,103.93	(82.08)
Administration	0.00	0.00	0.00	0.00	0.00	203.50	(203.50)	0.00
MCES Charges	3,236.67	3,236.63	(0.04)	100.00	38,840.00	31,955.79	6,884.21	82.28
Locates	66.67	12.15	(54.52)	18.23	800.00	101.30	698.70	12.66
Financial Services	83.33	0.00	(83.33)	0.00	1,000.00	0.00	1,000.00	0.00
Computer Services	41.67	0.00	(41.67)	0.00	500.00	0.00	500.00	0.00
Water/Sewer Utilities	0.00	0.00	0.00	0.00	0.00	1,923.68	(1,923.68)	0.00
Repairs & Maint - Contractual	416.67	0.00	(416.67)	0.00	5,000.00	0.00	5,000.00	0.00
Depreciation	1,375.00	0.00	(1,375.00)	0.00	16,500.00	0.00	16,500.00	0.00
Sewer Inspections	2,083.33	0.00	(2,083.33)	0.00	25,000.00	0.00	25,000.00	0.00
Sewer Televis/Flushing	1,666.67	0.00	(1,666.67)	0.00	20,000.00	0.00	20,000.00	0.00
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Total Expenditures	9,632.50	3,248.78	(6,383.72)	33.73	115,590.00	30,080.34	85,509.66	26.02
Excess Rev Over (Under) Exp	<u>(\$ 5,199.17)</u>	<u>\$ 13,570.12</u>	<u>18,769.29</u>	(261.01)	<u>(\$ 62,390.00)</u>	<u>\$ 21,471.00</u>	<u>(83,861.00)</u>	(34.41)

City of Gem Lake
WATER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenditures
For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Water Meter	\$ 41.67	\$ 0.00	(41.67)	0.00	\$ 500.00	\$ 0.00	500.00	0.00
Local WAC	416.67	0.00	(416.67)	0.00	5,000.00	0.00	5,000.00	0.00
Residential Water Revenues	1,000.00	7,897.65	6,897.65	789.77	12,000.00	15,424.39	(3,424.39)	128.54
Water Late Charges	0.00	157.03	157.03	0.00	0.00	309.70	(309.70)	0.00
Interest Earnings	4.17	(244.42)	(248.59)	(5,866.08)	50.00	(441.67)	491.67	(883.34)
Total Revenues	1,462.50	7,810.26	6,347.76	534.03	17,550.00	15,292.42	2,257.58	87.14
<u>EXPENDITURES</u>								
Water Meter Supplies	41.67	0.00	(41.67)	0.00	500.00	0.00	500.00	0.00
Auditing Services	41.67	0.00	(41.67)	0.00	500.00	0.00	500.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00	203.50	(203.50)	0.00
Water/Sewer Utilities	2,916.67	0.00	(2,916.67)	0.00	35,000.00	13,207.17	21,792.83	37.73
Repairs & Maint	291.67	0.00	(291.67)	0.00	3,500.00	0.00	3,500.00	0.00
Depreciation	2,083.33	0.00	(2,083.33)	0.00	25,000.00	0.00	25,000.00	0.00
Total Expenditures	5,375.00	0.00	(5,375.00)	0.00	64,500.00	13,410.67	51,089.33	20.79
Excess Rev Over (Under) Exp	(\$ 3,912.50)	\$ 7,810.26	11,722.76	(199.62)	(\$ 46,950.00)	\$ 1,881.75	(48,831.75)	(4.01)

City of Gem Lake
 INVESTMENT TRUST FUND
 Budgeted Statement of Revenues and Expenditures
 For the Nine Months Ending September 30, 2021

	<u>Curr Mnth</u> <u>Budget</u>	<u>Curr Mnth</u> <u>Actual</u>	<u>Curr Mnth</u> <u>Variance</u>	<u>% Complete</u>	<u>2021</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>YTD</u> <u>Variance</u>	<u>% Complete</u>
<u>REVENUES</u>								
Interest Earnings	\$ 0.00	(\$ 4,102.92)	(4,102.92)	0.00	\$ 0.00	\$ 0.00	0.00	0.00
Total Revenues	<u>0.00</u>	<u>(4,102.92)</u>	<u>(4,102.92)</u>	0.00	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00