WILLARD CITY CORPORATION
COMBINED CASH INVESTMENT
JUNE 30, 2015

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHECKING - COMBINED	228,777.17
01-11400	RETURNED CHECKS - CLEARING	320.00
01-11710	CASH SAVINGS - ST. TREASURER	854,961.21
01-11770	SEWER IMPACT FEES	3.65
	TOTAL COMBINED CASH	1,084,062.03
01-11810	RESTR CASH - GF - CLASS C	(90,819.66)
01-11820	RESTRICTED CASH - GF - FD FUND	(9,297.11)
01-11891	RESTR CASH - SF - IMPACT FEES	(3.65)
01-11900	TOTAL ALLOCATION/OTHER FUNDS	(983,941.61)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	272,756.89
45	ALLOCATION TO CAPITAL PROJECTS FUND	229,500.02
51	ALLOCATION TO WATER FUND	179,404.02
52	ALLOCATION TO SEWER FUND	302,280.68
	TOTAL ALLOCATIONS TO OTHER FUNDS	983,941.61
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(983,941.61)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

GENERAL FUND

	ASSETS			
10-11900	CASH - COMBINED FUND		272,756.89	
10-12100	RESTR CASH - CLASS C		90,819.66	
10-12200	RESTR CASH - FIRE DIST FUND		9,297.11	
10-13110	ACCOUNTS RECEIVABLE		136,648.70	
10-13510	TAXES RECEIVABLE - CURRENT		3,008.18	
10-14210	DUE FROM OTHER GOV UNITS		87,226.00	
10-15610	PREPAID EXPENSE		3,660.49	
	TOTAL ASSETS			603,417.03
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-21310	ACCOUNTS PAYABLE		237,590.97	
10-21330	BLDG PERMIT DEPOSITS PAYABLE		3,500.00	
10-21500	WAGES PAYABLE		10,222.45	
10-22210	FICA PAYABLE		733.97	
10-22310	DEFERRED PROPERTY TAX REVENUE		87,226.00	
10-22460	LONG-TERM DISABILITY PAYABLE		(.88)	
10-22470	RETIREMENT PAYABLE		1,823.85	
10-22510	HEALTH INSURANCE PAYABLE		4,665.79	
	TOTAL LIABILITIES			345,762.15
	FUND EQUITY			
10-28400	REST CASH FIRE DEPT		9,297.11	
10-28500	RESTR FUND BALANCE - GF TTLS		90,819.66	
	UNAPPROPRIATED FUND BALANCE:			
10-29800	BALANCE - BEGINNING OF YEAR	211,732.05		
	REVENUE OVER EXPENDITURES - YTD	(54,193.94)		
	BALANCE - CURRENT DATE		157,538.11	
	TOTAL FUND EQUITY			257,654.88
	TOTAL LIABILITIES AND EQUITY			603,417.03

WILLARD CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-100	CURRENT YEAR PROPERTY TAXES	.00	99,907.57	103,000.00	3,092.43	97.0
10-31-200	PRIOR YEAR PROPERTY TAXES	.00	10,030.97	9,000.00	(1,030.97)	111.5
10-31-300	SALES AND USE TAXES	.00	209,472.76	200,000.00	(9,472.76)	104.7
10-31-400	FRANCHISE TAXES	.00	115,564.91	110,000.00	(5,564.91)	105.1
10-31-500	TAXES - PENALTY/INTEREST CHRG	.00	880.38	.00	(880.38)	.0
10-31-700	TELECOMMUNICATIONS TAX	.00	17,851.30	20,000.00	2,148.70	89.3
10-31-800	MASS TRANSIT TAX	.00	49,133.65	.00	(49,133.65)	.0
10-31-900	FEE IN LIEU	.00	10,082.92	.00	(10,082.92)	.0
	TOTAL TAXES	.00	512,924.46	442,000.00	(70,924.46)	116.1
	LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	.00	2,760.00	2,800.00	40.00	98.6
10-32-210	BUILDING PERMITS	.00	15,568.64	10,000.00	(5,568.64)	155.7
10-32-250	ANIMAL LICENSES	.00	2,066.00	2,000.00	(66.00)	103.3
	TOTAL LICENSES AND PERMITS	.00	20,394.64	14,800.00	(5,594.64)	137.8
	INTERGOVERNMENTAL REVENUE					
10-33-410	STATE FIRE GRANTS	.00	15,826.34	18,870.00	3,043.66	83.9
10-33-420	STATE GRANTS - POLICE	.00	8,033.96	8,100.00	66.04	99.2
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	.00	69,407.65	64,000.00	(5,407.65)	108.5
10-33-580	STATE LIQUOR FUND ALLOTMENT	.00	1,816.47	1,816.00	(.47)	100.0
10-33-600	GRANTS	.00	63,605.95	64,000.00	394.05	99.4
	TOTAL INTERGOVERNMENTAL REVENUE	.00	158,690.37	156,786.00	(1,904.37)	101.2
	CHARGES FOR SERVICES					
10-34-250	CHARGES - PC & B OF ADJ	.00	514.00	500.00	(14.00)	102.8
10-34-710	FIRE PROTECTION	.00	11,481.42	12,000.00	518.58	95.7
10-34-740	PK & PUBLIC PROP RENTAL FEE	.00	11,484.00	12,000.00	516.00	95.7
10-34-750	RECREATION FEES	.00	7,223.60	6,800.00	(423.60)	106.2
	TOTAL CHARGES FOR SERVICES	.00	30,703.02	31,300.00	596.98	98.1
	FINES AND FORFEITURES					
10-35-100	COURT FINES	.00	144,952.17	145,000.00	47.83	100.0
	TOTAL FINES AND FORFEITURES	.00	144,952.17	145,000.00	47.83	100.0

WILLARD CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTEREST, MISC					
10-38-100	INTEREST EARNINGS	.00	4,618.60	4,500.00	(118.60)	102.6
10-38-900	SUNDRY REVENUES	.00	27,839.23	28,000.00	160.77	99.4
	TOTAL INTEREST, MISC	.00	32,457.83	32,500.00	42.17	99.9
	CONTRIBUTIONS AND TRANSFERS					
10-39-130	TRANSFER FROM RESTRICTED FUND	.00	30,663.65	32,814.00	2,150.35	93.5
10-39-220	CLASS C FUND BALANCE	.00	.00	120,000.00	120,000.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	.00	30,663.65	152,814.00	122,150.35	20.1
	TOTAL FUND REVENUE	.00	930,786.14	975,200.00	44,413.86	95.5

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COURT					
10-42-110	SALARIES & WAGES - JP	.00	24,824.51	25,000.00	175.49	99.3
10-42-120	WAGES - COURT CLERKS	.00	17,705.71	21,300.00	3,594.29	83.1
10-42-130	FICA	.00	2,892.00	3,600.00	708.00	80.3
10-42-140	RETIREMENT	.00	5,453.31	6,000.00	546.69	90.9
10-42-210	TRAINING	.00	369.57	500.00	130.43	73.9
10-42-240	OFFICE SUPPLIES AND EXPENSE	.00	860.51	1,000.00	139.49	86.1
10-42-250	EQUIP MAINTENANCE & SUPPLIES	.00	2,560.75	3,000.00	439.25	85.4
10-42-310	PROFESSIONAL FEES	.00	9,332.60	9,400.00	67.40	99.3
10-42-440	BANK CHARGES	.00	4,162.21	4,200.00	37.79	99.1
10-42-510	INSURANCE AND SURETY BONDS	.00	13,674.97	13,950.00	275.03	98.0
10-42-610	MILEAGE	.00	1,037.55	1,550.00	512.45	66.9
	TOTAL COURT	.00	82,873.69	89,500.00	6,626.31	92.6
	ADMINISTRATIVE					
10-43-110	WAGES - PERM EMPLOYEES	.00	79,147.65	80,000.00	852.35	98.9
10-43-130	FICA	.00	5,642.48	5,650.00	7.52	99.9
10-43-140	RETIREMENT	.00	14,618.69	14,900.00	281.31	98.1
10-43-210	TRAINING	.00	665.80	700.00	34.20	95.1
10-43-220	PUBLIC NOTICES	.00	158.20	200.00	41.80	79.1
10-43-240	OFFICE SUPPLIES AND EXPENSE	.00	2,276.96	2,200.00	(76.96)	103.5
10-43-250	EQUIP MAINTENANCE & SUPPLIES	.00	3,702.48	4,600.00	897.52	80.5
10-43-310	PROFESSIONAL FEES	.00	15,382.49	15,500.00	117.51	99.2
10-43-440	BANK CHARGES	.00	.00	100.00	100.00	.0
10-43-510	INSURANCE AND SURETY BONDS	.00	40,560.64	46,000.00	5,439.36	88.2
10-43-610	MISCELLANEOUS SUPPLIES	.00	5,983.23	6,000.00	16.77	99.7
10-43-620	4TH OF JULY	.00	13,750.04	14,000.00	249.96	98.2
10-43-630	BUILDING INSPECTOR	.00	12,601.29	14,264.00	1,662.71	88.3
	TOTAL ADMINISTRATIVE	.00	194,489.95	204,114.00	9,624.05	95.3
	GENERAL GOVERNMENT BUILDINGS					
10-51-260	MAINENANCE & SUPPLIES	.00	5,035.18	6,000.00	964.82	83.9
10-51-270	UTILITIES	.00	8,353.23	9,000.00	646.77	92.8
10-51-280	TELEPHONE	.00	2,155.27	2,500.00	344.73	86.2
	TOTAL GENERAL GOVERNMENT BUILDINGS	.00	15,543.68	17,500.00	1,956.32	88.8

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT					
10-54-110	WAGES - PERM EMPLOYEES	.00	92,434.84	93,000.00	565.16	99.4
10-54-120	WAGES - PART TIME EMPLOYEES	.00	28,642.07	29,000.00	357.93	98.8
10-54-130	FICA	.00	8,808.04	9,000.00	191.96	97.9
10-54-140	RETIREMENT	.00	28,973.37	29,000.00	26.63	99.9
10-54-210	TRAINING	.00	869.40	900.00	30.60	96.6
10-54-240	OFFICE SUPPLIES & EXPENSE	.00	871.66	1,000.00	128.34	87.2
10-54-250	EQUIP MAINTENANCE & SUPPLIES	.00	30,504.28	31,000.00	495.72	98.4
10-54-260	VEHICLE MAINTENANCE	.00	15,341.42	15,500.00	158.58	99.0
10-54-270	UNIFORMS	.00	3,877.03	3,600.00	(277.03)	107.7
10-54-280	MDT REPORTING	.00	2,517.98	3,000.00	482.02	83.9
10-54-290	RADIO EXPENSES	.00	837.00	900.00	63.00	93.0
10-54-510	INSURANCE AND SURETY BONDS	.00	18,854.10	19,000.00	145.90	99.2
10-54-720	GRANT	.00	5,500.00	5,500.00	.00	100.0
10-54-730	ALCOHOL ALLOTMENT	.00	1,000.00	1,816.00	816.00	55.1
	TOTAL POLICE DEPARTMENT	.00	239,031.19	242,216.00	3,184.81	98.7
	FIRE PROTECTION					
10-57-120	EXPENSE CHECKS - VOL FIREMEN	.00	13,580.75	13,600.00	19.25	99.9
10-57-130	FICA	.00	1,037.91	1,050.00	12.09	98.9
10-57-210	TRAINING	.00	2,561.87	2,000.00	(561.87)	128.1
10-57-250	EQUIP MAINTENANCE & SUPPLIES	.00	22,770.38	24,470.00	1,699.62	93.1
10-57-260	CERT SUPPLIES	.00	5,917.09	6,000.00	82.91	98.6
10-57-610	MATCHING GRANT FUND	.00	13,852.34	13,900.00	47.66	99.7
	TOTAL FIRE PROTECTION	.00	59,720.34	61,020.00	1,299.66	97.9
	STREETS					
10-60-110	WAGES - PERM EMPLOYEES	.00	36,280.94	38,000.00	1,719.06	95.5
10-60-130	FICA	.00	2,577.38	3,000.00	422.62	85.9
10-60-140	RETIREMENT	.00	5,447.32	5,900.00	452.68	92.3
10-60-250	EQUIP MAINTENANCE & SUPPLIES	.00	6,857.85	7,500.00	642.15	91.4
10-60-270	UTILITIES	.00	12,883.62	12,000.00	(883.62)	107.4
10-60-280	UTA MASS TRANSIT TAX	.00	49,133.65	.00	(49,133.65)	.0
10-60-290	CLASS C ROAD EXPENDITURES	.00	151,496.46	165,000.00	13,503.54	91.8
10-60-510	INSURANCE AND SURETY BONDS	.00	7,994.66	8,100.00	105.34	98.7
10-60-730	TOURISM GRANT-200 W	.00	94,269.60	94,000.00	(269.60)	100.3
	TOTAL STREETS	.00	366,941.48	333,500.00	(33,441.48)	110.0

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
10-70-120	WAGES - TEM EMPLOYEES	.00	4,387.80	4,500.00	112.20	97.5
10-70-130	FICA	.00	335.67	350.00	14.33	95.9
10-70-250	EQUIP MAINTENANCE & SUPPLIES	.00	6,820.39	8,000.00	1,179.61	85.3
10-70-270	UTILITIES	.00	7,632.25	8,000.00	367.75	95.4
10-70-610	MISC SUPPLIES/YOUTH COMMITTEE	.00	7,203.64	6,500.00	(703.64)	110.8
	TOTAL PARKS	.00	26,379.75	27,350.00	970.25	96.5
	TOTAL FUND EXPENDITURES	.00	984,980.08	975,200.00	(9,780.08)	101.0
	NET REVENUE OVER EXPENDITURES	.00	(54,193.94)	.00	54,193.94	.0

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

CAPITAL PROJECTS FUND

	ASSETS			
45-11900	CASH - COMBINED FUND		229,500.02	
	TOTAL ASSETS			229,500.02
	LIABILITIES AND EQUITY			
	LIABILITIES			
45-21310	ACCOUNTS PAYABLE		2,937.25	
	TOTAL LIABILITIES			2,937.25
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	282,317.23		
	REVENUE OVER EXPENDITURES - YTD	(55,754.46)		
	BALANCE - CURRENT DATE		226,562.77	
	TOTAL FUND EQUITY			226,562.77
	TOTAL LIABILITIES AND EQUITY			229,500.02

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
45-40-560	CAP. IMPR. PROJECTS (EXPENSE)	.00	55,754.46	302,500.00	246,745.54	18.4
	TOTAL EXPENDITURES	.00	55,754.46	302,500.00	246,745.54	18.4
	TOTAL FUND EXPENDITURES	.00	55,754.46	302,500.00	246,745.54	18.4
	NET REVENUE OVER EXPENDITURES	.00	(55,754.46)	(302,500.00)	(246,745.54)	(18.4)

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

WATER FUND

	ASSETS			
51-11900	CASH - COMBINED FUND		179,404.02	
51-13110	ACCOUNTS RECEIVABLE		39,476.73	
51-15610	PREPAID EXPENSE		1,821.87	
51-16210	LAND		70,500.00	
51-16310	WATER DISTRIBUTION SYSTEM		3,404,127.23	
51-16510	MACHINERY AND EQUIPMENT		142,638.56	
51-17500	ACCUMULATED DEPRECIATION		(1,776,762.49)	
	TOTAL ASSETS			2,061,205.92
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-21310	ACCOUNTS PAYABLE		6,338.76	
51-25100	BONDS PAYABLE		341,000.00	
	TOTAL LIABILITIES			347,338.76
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
51-29800	BEGINNING OF YEAR	1,728,206.47		
	REVENUE OVER EXPENDITURES - YTD	(14,339.31)		
	BALANCE - CURRENT DATE		1,713,867.16	
	TOTAL FUND EQUITY			1,713,867.16
	TOTAL LIABILITIES AND EQUITY			2,061,205.92

WILLARD CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUE					
51-37-100	WATER SALES	.00	249,473.78	265,000.00	15,526.22	94.1
51-37-200	CONNECTION FEES	.00	2,196.75	3,500.00	1,303.25	62.8
51-37-210	IMPACT FEES	.00	18,090.00	20,000.00	1,910.00	90.5
51-37-300	PENALTIES & FORFEITURES	.00	7,145.00	5,500.00	(1,645.00)	129.9
51-37-500	GARBAGE SERVICES	.00	75,615.92	73,000.00	(2,615.92)	103.6
	TOTAL UTILITY REVENUE	.00	352,521.45	367,000.00	14,478.55	96.1
	INTEREST, MISC					
51-38-900	MISCELLANEOUS	.00	2,300.00	.00	(2,300.00)	.0
	TOTAL INTEREST, MISC	.00	2,300.00	.00	(2,300.00)	.0
	TOTAL FUND REVENUE	.00	354,821.45	367,000.00	12,178.55	96.7

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-40-110	WAGES - PERM EMPLOYEES	.00	72,717.56	77,000.00	4,282.44	94.4
51-40-130	FICA	.00	5,364.16	5,900.00	535.84	90.9
51-40-140	RETIREMENT	.00	12,177.02	14,000.00	1,822.98	87.0
51-40-210	TRAINING	.00	613.72	1,500.00	886.28	40.9
51-40-220	PUBLIC NOTICES	.00	325.87	.00	(325.87)	.0
51-40-240	OFFICE SUPPLIES AND EXPENSE	.00	2,227.25	2,000.00	(227.25)	111.4
51-40-250	EQUIP MAINTENANCE & SUPPLIES	.00	26,184.83	25,000.00	(1,184.83)	104.7
51-40-270	UTILITIES	.00	64,748.63	62,000.00	(2,748.63)	104.4
51-40-280	TELEPHONE	.00	2,719.28	3,000.00	280.72	90.6
51-40-310	PROF/TECH SERVICES	.00	9,111.00	7,500.00	(1,611.00)	121.5
51-40-510	INSURANCE AND SURETY BONDS	.00	9,870.18	29,000.00	19,129.82	34.0
51-40-621	GARBAGE SERVICES	.00	65,657.63	60,000.00	(5,657.63)	109.4
51-40-650	DEPRECIATION	.00	70,801.37	.00	(70,801.37)	.0
51-40-720	CAPITOL OUTLAY - IMPROVEMENT	.00	.00	95,000.00	95,000.00	.0
51-40-810	DEBT SERVICE - PRINCIPAL	.00	16,000.00	16,000.00	.00	100.0
51-40-820	DEBT SERVICE - INTEREST	.00	10,642.26	10,672.00	29.74	99.7
	TOTAL EXPENDITURES	.00	369,160.76	408,572.00	39,411.24	90.4
	TOTAL FUND EXPENDITURES	.00	369,160.76	408,572.00	39,411.24	90.4
	NET REVENUE OVER EXPENDITURES	.00	(14,339.31)	(41,572.00)	(27,232.69)	(34.5)

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

SEWER FUND

	ASSETS			
52-11900	CASH - COMBINED FUND		302,280.68	
52-12700	RESTR CASH - IMPACT FEES		3.65	
52-13110	ACCOUNTS RECEIVABLE		51,653.47	
52-15610	PREPAID EXPENSE		7,283.16	
52-16210	LAND		90,000.00	
52-16220	EASEMENTS		267,806.07	
52-16310	SEWER DISTRIBUTION SYSTEM		12,228,827.91	
52-16410	TREATMENT FACILITY		4,551,768.39	
52-16510	MACHINERY AND EQUIPMENT		873,316.23	
52-17500	ACCUMULATED DEPRECIATION		(1,753,777.98)	
	TOTAL ASSETS			16,619,161.58
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310	ACCOUNTS PAYABLE		30,105.73	
52-25100	BONDS PAYABLE		10,740,000.00	
	TOTAL LIABILITIES			10,770,105.73
	FUND EQUITY			
52-28200	RESTRICTED O & M		9,500.00	
52-28400	RESTR CASH SEWER IMPACT FEES		3.65	
52-28550	RESTRICTED RESERVE ACCOUNT		111,113.34	
52-28600	RESTRICTED SINKING FUND		47,222.22	
52-28800	RESTRICTED EMERGENCY ACCOUNT		82,943.34	
	UNAPPROPRIATED FUND BALANCE:			
52-29800	BEGINNING OF YEAR	5,617,352.16		
	REVENUE OVER EXPENDITURES - YTD	(19,078.86)		
	BALANCE - CURRENT DATE		5,598,273.30	
	TOTAL FUND EQUITY			5,849,055.85
	TOTAL LIABILITIES AND EQUITY			16,619,161.58

WILLARD CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUE					
52-37-100	SEWER SALES	.00	481,584.48	480,165.00	(1,419.48)	100.3
52-37-200	CONNECTION FEES	.00	2,500.00	2,000.00	(500.00)	125.0
52-37-210	SEWER IMPACT FEES	.00	36,000.00	28,800.00	(7,200.00)	125.0
52-37-600	TAXES - SWSSD	.00	27,159.55	27,159.55	.00	100.0
	TOTAL UTILITY REVENUE	.00	547,244.03	538,124.55	(9,119.48)	101.7
	INTEREST, MISC					
52-38-100	INTEREST EARNINGS	.00	.00	51.52	51.52	.0
	TOTAL INTEREST, MISC	.00	.00	51.52	51.52	.0
	TOTAL FUND REVENUE	.00	547,244.03	538,176.07	(9,067.96)	101.7

WILLARD CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-40-110	WAGES - PERM EMPLOYEES	.00	22,104.32	25,876.80	3,772.48	85.4
52-40-120	WAGES - TEMP EMPLOYEES	.00	8,672.55	.00	(8,672.55)	.0
52-40-140	EMPLOYEE BENEFITS	.00	17,780.26	13,786.20	(3,994.06)	129.0
52-40-210	TRAINING	.00	1,306.30	2,019.60	713.30	64.7
52-40-220	PUBLIC NOTICES	.00	151.15	.00	(151.15)	.0
52-40-240	OFFICE SUPPLIES AND EXPENSE	.00	3,151.85	1,971.00	(1,180.85)	159.9
52-40-250	EQUIP MAINTENANCE & SUPPLIES	.00	20,983.36	12,036.60	(8,946.76)	174.3
52-40-260	VEHICLE MAINTENANCE	.00	2,489.31	3,067.20	577.89	81.2
52-40-270	UTILITIES	.00	33,551.21	30,024.00	(3,527.21)	111.8
52-40-310	PROF/TECH SERVICES	.00	10,866.24	14,650.20	3,783.96	74.2
52-40-510	INSURANCE AND SURETY BONDS	.00	17,974.75	20,000.00	2,025.25	89.9
52-40-620	DISPOSAL	.00	2,442.97	2,062.80	(380.17)	118.4
52-40-650	DEPRECIATION	.00	397,689.07	.00	(397,689.07)	.0
52-40-710	SWSSD ASSESSMENT	.00	27,159.55	27,159.55	.00	100.0
52-40-810	DEBT SERVICE - PRINCIPAL	.00	.00	330,000.00	330,000.00	.0
	TOTAL EXPENDITURES	.00	566,322.89	482,653.95	(83,668.94)	117.3
	TOTAL FUND EXPENDITURES	.00	566,322.89	482,653.95	(83,668.94)	117.3
	NET REVENUE OVER EXPENDITURES	.00	(19,078.86)	55,522.12	74,600.98	(34.4)

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

GENERAL FIXED ASSETS

	ASSETS			
91-16110	LAND		315,160.00	
91-16210	BUILDINGS & IMPROVEMENTS		786,495.61	
91-16510	MACHINERY AND EQUIPMENT		2,091,388.14	
	TOTAL ASSETS			3,193,043.75
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
91-29800	BEGINNING OF YEAR	3,193,043.75		
	BALANCE - CURRENT DATE		3,193,043.75	
	TOTAL FUND EQUITY			3,193,043.75
	TOTAL LIABILITIES AND EQUITY			3,193,043.75

WILLARD CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

GENERAL LONG-TERM DEBT

	ASSETS		
95-18100	FUNDS TO BE PROVIDED	12,318.88	
	TOTAL ASSETS		12,318.88
	LIABILITIES AND EQUITY		
	LIABILITIES		
95-21600	COMPENSATED ABSENCES	12,318.88	
	TOTAL LIABILITIES		12,318.88
	TOTAL LIABILITIES AND EQUITY		12,318.88