

**BANK TO BOOK RECONCILIATION
08/31/15**

BANK BALANCE @	___	8/31/2015		
	CASH - COMMUNITY STATE BANK		\$	2,218,129.58
	CASH - US BANK ACCT		\$	20,238.70
	CASH - US BANK ACCT - LIBRARY		\$	8,503.63
	SUB TOTAL		\$	2,246,871.91
ADD:	CD'S:		Maturity Date	
	1012 CEMETERY BUILDING /EQUIUPMENT	1/16/2016	\$	19,532.59
	1013 STREETScape - ACCIONA DONATION	10/3/2015	\$	6,497.85
	GENERAL FUND SAVINGS		\$	5.00
	1011 LIBRARY MATHER CD DONATION	1/3/2016	\$	6,207.34
	10447 ENLOW BUILDING CD	5/2/2016	\$	10,719.98
	1009 LIBRARY - HANSEN CD DONATION	11/1/2015	\$	50,553.33
	M GRAY SAVINGS		\$	16,317.29
	25106790 PERPETUAL CARE	4/6/2016	\$	88,000.00
	1008 KROUTH PRINCIPAL	7/28/2016	\$	50,841.84
	1010 KROUTH INTEREST FUND	7/28/2016	\$	9,980.95
	TOTAL CD'S		\$	258,656.17
	SUB TOTAL (BANK BALANCE)		\$	2,505,528.08
	TOTAL		\$	2,505,528.08
	O/S DEPOSITS		\$	391.46
LESS:	O/S CHECKS		\$	(14,669.29)
	ENDING BOOK BALANCE		\$	2,491,250.25

CLERK'S REPORT FOR THE MONTH OF AUGUST 2015

DESCRIPTION	PETTY CASH & CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFERS IN	DISBURSED	TRANSFERS OUT	LIABILITIES	CLERK'S BALANCE
GENERAL									
(001) GENERAL OPERATING FUND	\$ 365,344.75	\$ 5.00	\$ 365,349.75	\$ 23,932.70		\$ 78,280.49		\$ 6,042.18	\$ 317,044.14
FIRE APPARATUS RESERVE	\$ 94,101.50	\$ -	\$ 94,101.50						\$ 94,101.50
POLICE APPARATUS RESERVE	\$ 26,880.70	\$ -	\$ 26,880.70						\$ 26,880.70
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 18,250.00	\$ -	\$ 18,250.00						\$ 18,250.00
CEMETERY BLDG/EQUIP INVESTMENT	\$ -	\$ 19,532.59	\$ 19,532.59						\$ 19,532.59
SIGNS-ACCIONA DTM INVESTMENT	\$ -	\$ 6,497.85	\$ 6,497.85						\$ 6,497.85
(022) CIVIC CENTER	\$ 13,184.93	\$ -	\$ 13,184.93	\$ 85.00		\$ 90.68			\$ 13,179.25
(031) LIBRARY	\$ 20,448.64	\$ 83,797.76	\$ 104,246.40	\$ 340.27		\$ 14,693.28		\$ 880.56	\$ 90,773.95
(036) TORT LIABILITY	\$ (28,666.14)	\$ -	\$ (28,666.14)			\$ 4,666.00			\$ (33,332.14)
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 111,425.11	\$ -	\$ 111,425.11	\$ 32,163.19		\$ 30,484.70			\$ 113,103.60
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 17,710.62	\$ -	\$ 17,710.62			\$ 14,360.13		\$ 10,497.33	\$ 13,847.82
(119) EMERGENCY TAX FUND	\$ 130.46	\$ -	\$ 130.46						\$ 130.46
(121) LOCAL OPTION SALES TAX	\$ 172,406.81	\$ -	\$ 172,406.81	\$ 14,610.53					\$ 187,017.34
(125) NORTH TIF	\$ 112,135.69	\$ -	\$ 112,135.69	\$ 14.88					\$ 112,150.57
DEBT SERVICE									
(226) DEBT SERVICE	\$ 36,264.90	\$ -	\$ 36,264.90	\$ 50.93		\$ 250.00			\$ 36,065.83
CAPITAL PROJECTS									
(301) REAP GRANT PROJECT	\$ 67,500.00	\$ -	\$ 67,500.00						\$ 67,500.00
(302) PARKSIDE DR IMPR PROJECT	\$ 5,135.00	\$ -	\$ 5,135.00	\$ 1,250.00					\$ 6,385.00
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(305) MAIN ST CROSSING PROJ	\$ -	\$ -	\$ -	\$ 69,688.00					\$ 69,688.00
(306) 4TH ST IMPROV PROJ	\$ -	\$ -	\$ -	\$ 521,808.00					\$ 521,808.00
(307) MAIN ST INTERSECTION IMPROV	\$ -	\$ -	\$ -	\$ 258,354.00					\$ 258,354.00
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 19,518.62	\$ 88,000.00	\$ 107,518.62	\$ 720.08					\$ 108,238.70
(501) KROUTH PRINCIPAL FUND	\$ (316.66)	\$ 51,158.50	\$ 50,841.84						\$ 50,841.84
(502) KROUTH INTEREST FUND	\$ 8,836.81	\$ 9,647.74	\$ 18,484.55	\$ 0.03					\$ 18,484.58
ENTERPRISE									
(600) WATER FUND	\$ 132,881.99	\$ -	\$ 132,881.99	\$ 38,333.77		\$ 21,111.61	\$ 5,417.75	\$ 3,826.46	\$ 148,512.86
(603) WATER SINKING FUND	\$ 6,906.89	\$ -	\$ 6,906.89		\$ 5,417.75				\$ 12,324.64
(610) SEWER FUND	\$ 154,761.50	\$ -	\$ 154,761.50	\$ 26,549.49		\$ 12,407.08		\$ 3,402.08	\$ 172,305.99
(740) STORM WATER UTILITY	\$ 17,624.29	\$ -	\$ 17,624.29	\$ 3,615.56		\$ 5,464.50			\$ 15,775.35
(950) BC/BS FLEXIBLE BENEFIT	\$ (1,512.56)	\$ -	\$ (1,512.56)						\$ (1,552.56)
TOTAL	\$ 1,398,294.24	\$ 258,639.44	\$ 1,656,933.68	\$ 991,516.43	\$ 5,417.75	\$ 181,808.47	\$ 5,417.75	\$ 24,648.61	\$ 2,491,250.25

O/S CHECKS

\$14,669.29

O/S DEPOSIT

-\$391.46

BANK STATEMENT BALANCE

\$2,505,528.08

PROGRAM EXPENDITURES FOR THE MONTH OF AUGUST 2015

16.67%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
PUBLIC SAFETY					
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 304,042.00	\$ 19,287.22	\$ 43,393.59	\$ 260,648.41	14.27%
TORT LIABILITY	\$ 12,089.00	\$ 4,666.00	\$ 10,079.00	\$ 2,010.00	83.37%
TRUST & AGENCY	\$ 83,948.00	\$ 5,220.65	\$ 11,714.28	\$ 72,233.72	13.95%
FIRE DEPARTMENT					
GENERAL FUND	\$ 368,650.00	\$ 5,332.30	\$ 10,870.66	\$ 357,779.34	2.95%
TORT LIABILITY	\$ 23,987.00		\$ 3,145.00	\$ 20,842.00	13.11%
TRUST & AGENCY	\$ 2,700.00		\$ -	\$ 2,700.00	0.00%
ANIMAL CONTROL	\$ 4,500.00		\$ 125.00	\$ 4,375.00	2.78%
TOTAL PUBLIC SAFETY	\$ 799,916.00	\$ 34,506.17	\$ 79,327.53	\$ 720,588.47	9.92%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 149,179.00	\$ 6,049.20	\$ 13,901.44	\$ 135,277.56	9.32%
TORT LIABILITY	\$ 23,013.00		\$ 22,672.00	\$ 341.00	98.52%
ROAD USE TAX FUND	\$ 230,000.00	\$ 30,484.70	\$ 48,167.70	\$ 181,832.30	20.94%
TRUST & AGENCY	\$ 21,994.00	\$ 1,663.39	\$ 3,689.73	\$ 18,304.27	16.78%
STREET LIGHTING - GENERAL FUND	\$ 40,000.00		\$ 2,521.07	\$ 37,478.93	6.30%
SOLID WASTE - GENERAL FUND	\$ 68,000.00	\$ 3,709.75	\$ 21,803.53	\$ 46,196.47	32.06%
TOTAL PUBLIC WORKS	\$ 532,186.00	\$ 41,907.04	\$ 112,755.47	\$ 419,430.53	21.19%
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 214,410.00	\$ 14,693.28	\$ 35,448.08	\$ 178,961.92	16.53%
TORT LIABILITY	\$ 4,460.00		\$ 3,855.00	\$ 605.00	86.43%
TRUST & AGENCY	\$ 31,618.00	\$ 2,556.54	\$ 5,896.40	\$ 25,721.60	18.65%
PARS & RECREATION					
GENERAL FUND	\$ 286,703.00	\$ 17,907.66	\$ 34,751.72	\$ 251,951.28	12.12%
TORT LIABILITY	\$ 3,714.00		\$ 3,411.00	\$ 303.00	91.84%
TRUST & AGENCY	\$ 15,936.00	\$ 1,698.34	\$ 3,499.57	\$ 12,436.43	21.96%
CEMETERY					
GENERAL FUND	\$ 97,684.00	\$ 8,652.73	\$ 19,678.30	\$ 78,005.70	20.14%
TORT LIABILITY	\$ 4,378.00		\$ 1,666.00	\$ 2,712.00	38.05%
TRUST & AGENCY	\$ 22,798.00	\$ 1,774.55	\$ 3,974.41	\$ 18,823.59	17.43%
CIVIC CENTER	\$ 17,312.00	\$ 90.68	\$ 753.08	\$ 16,558.92	4.35%
COMMUNITY & CULTURAL DEV. (HHTD)	\$ 85,000.00	\$ 7,093.71	\$ 48,461.45	\$ 36,538.55	57.01%
LOCAL CABLE ACCESS					
GENERAL FUND	\$ 26,000.00	\$ 1,889.53	\$ 4,018.22	\$ 21,981.78	15.45%
TRUST & AGENCY	\$ 5,600.00	\$ 389.66	\$ 873.62	\$ 4,726.38	15.60%
TOTAL CULTURE & RECREATION	\$ 815,613.00	\$ 56,746.68	\$ 166,286.85	\$ 649,326.15	20.39%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 34,973.00		\$ 6,223.00	\$ 28,750.00	17.79%
PLANNING & ZONING	\$ 25,000.00		\$ 1,008.00	\$ 23,992.00	4.03%
TOTAL COMMUNITY & E.D.	\$ 59,973.00	\$ -	\$ 7,231.00	\$ 52,742.00	12.06%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 11,250.00			\$ 11,250.00	0.00%
TRUST & AGENCY	\$ 798.00			\$ 798.00	0.00%
CLERK & TREASURER				\$ -	0.00%
GENERAL FUND	\$ 138,396.00	\$ 6,858.39	\$ 22,377.60	\$ 116,018.40	16.17%
TORT LIABILITY	\$ 5,980.00		\$ 4,118.67	\$ 1,861.33	68.87%
TRUST & AGENCY	\$ 13,139.00	\$ 1,057.00	\$ 2,405.85	\$ 10,733.15	18.31%
LEGAL SERVICES	\$ 131,484.00	\$ 1,500.00	\$ 33,701.45	\$ 97,782.55	25.63%
LOCAL OPTION SALES TAX				\$ -	
TOTAL GENERAL GOVERNMENT	\$ 301,047.00	\$ 9,415.39	\$ 62,603.57	\$ 238,443.43	20.80%
DEBT SERVICE	\$ 436,253.00	\$ 250.00	\$ 250.00	\$ 436,003.00	0.06%
CAPITAL PROJECTS					
REAP GRANT PROJECT	\$ 89,900.00			\$ 89,900.00	
PARKSIDE DR IMPROVEMENT PROJECT	\$ 111,740.00			\$ 111,740.00	
W MAIN ST STORMWATER IMP. PROJECT				\$ -	
MAIN ST CROSSINGS PROJ	\$ 70,000.00			\$ 70,000.00	
4TH ST IMPROV PROJ	\$ 543,360.00			\$ 543,360.00	
MAIN ST INTERSECTION IMPROV PROJ	\$ 25,000.00			\$ 25,000.00	
TOTAL CAPITAL PROJECTS	\$ 840,000.00	\$ -	\$ -	\$ 840,000.00	
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 403,446.00	\$ 21,111.61	\$ 58,164.57	\$ 345,281.43	14.42%
WATER SINKING FUND	\$ 65,013.00			\$ 65,013.00	0.00%
SEWER FUND	\$ 289,371.00	\$ 12,407.08	\$ 49,277.25	\$ 240,093.75	17.03%
STORM WATER UTILITY	\$ 90,000.00	\$ 5,464.50	\$ 6,509.90	\$ 83,490.10	7.23%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 847,830.00	\$ 38,983.19	\$ 113,951.72	\$ 733,878.28	13.44%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 45,000.00			\$ 45,000.00	0.00%
EMERGENCY TAX FUND	\$ 34,623.00			\$ 34,623.00	0.00%
LOCAL OPTION SALES TAX	\$ 145,754.00			\$ 145,754.00	
TIF	\$ 202,949.00			\$ 202,949.00	0.00%
KROUTH PRINCIPAL FUND			\$ 330.96	\$ (330.96)	#DIV/0!
WATER FUND	\$ 120,964.00	\$ 5,417.75	\$ 10,835.50	\$ 110,128.50	8.96%
SEWER FUND	\$ 90,525.00			\$ 90,525.00	0.00%
BC/BS FLEXIBLE BENEFIT			\$ 40.00	\$ (40.00)	#DIV/0!
TOTAL NON-DEPARTMENTAL TRANSFERS	\$ 639,815.00	\$ 5,417.75	\$ 11,206.46	\$ 628,608.54	1.75%
TOTAL FOR ALL FUNCTIONS	\$ 5,272,633.00	\$ 187,226.22	\$ 553,612.60	\$ 4,719,020.40	10.50%

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUD. .D)
AS OF: AUGUST 31ST, 2015

001-GENERAL FUND

16.67% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	639,815.00	5,417.75	11,206.46	1.75	628,608.54
TOTAL PUBLIC SAFETY	799,916.00	34,506.17	79,327.53	9.92	720,588.47
TOTAL PUBLIC WORKS	532,186.00	41,907.04	112,755.47	21.19	419,430.53
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	815,613.00	56,746.68	166,286.85	20.39	649,326.15
TOTAL COMMUNITY & ECON DEVELOP	59,973.00	0.00	7,231.00	12.06	52,742.00
TOTAL GENERAL GOVERNMENT	301,047.00	9,415.39	62,603.57	20.80	238,443.43
TOTAL DEBT SERVICE	436,253.00	250.00	250.00	0.06	436,003.00
TOTAL CAPITAL PROJECTS	840,000.00	0.00	0.00	0.00	840,000.00
TOTAL BUSINESS TYPE/ENTERPRISE	847,830.00	38,983.19	113,951.72	13.44	733,878.28
TOTAL EXPENDITURES	5,272,633.00	187,226.22	553,612.60	10.50	4,719,020.40

CITY OF WEST BRANCH
YTD TREASURERS REPORT
AS OF: AUGUST 31ST, 2015

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	677,584.20	78,855.82	262,835.03	493,604.99	0.00	6,042.18	499,647.17
022-CIVIC CENTER	13,672.07	260.26	753.08	13,179.25	0.00	0.00	13,179.25
031-LIBRARY	124,357.55	983.92	35,448.08	89,893.39	0.00	880.56	90,773.95
036-TORT LIABILITY	15,274.91	339.62	48,946.67	(33,332.14)	0.00	0.00	(33,332.14)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	105,232.43	56,038.87	48,167.70	113,103.60	0.00	0.00	113,103.60
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	34,810.70	593.65	32,053.86	3,350.49	0.00	10,497.33	13,847.82
119-EMERGENCY TAX FUND	0.00	130.46	0.00	130.46	0.00	0.00	130.46
121-EMERGENCY TAX FUND	145,753.69	41,263.65	0.00	187,017.34	0.00	0.00	187,017.34
125-T I F	112,135.69	14.88	0.00	112,150.57	0.00	0.00	112,150.57
160-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225-TIF DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE	35,510.08	805.75	250.00	36,065.83	0.00	0.00	36,065.83
301-REAP GRANT PROJECT	67,500.00	0.00	0.00	67,500.00	0.00	0.00	67,500.00
302-PARKSIDE DR IMP CAP PROJ	3,885.00	2,500.00	0.00	6,385.00	0.00	0.00	6,385.00
303-FIRE CAP PROJECT ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
305-MAIN ST CROSSINGS PROJ	0.00	69,688.00	0.00	69,688.00	0.00	0.00	69,688.00
306-4TH ST IMPROVEMENTS PROJ	0.00	521,808.00	0.00	521,808.00	0.00	0.00	521,808.00
307-MAIN ST INTERSECTION IMP	0.00	258,354.00	0.00	258,354.00	0.00	0.00	258,354.00
500-CEMETERY PERPETUAL FUND	107,398.54	840.16	0.00	108,238.70	0.00	0.00	108,238.70
501-KROUTH PRINCIPAL FUND	51,158.50	14.30	330.96	50,841.84	0.00	0.00	50,841.84
502-KROUTH INTEREST FUND	18,151.31	333.27	0.00	18,484.58	0.00	0.00	18,484.58
600-WATER FUND	136,727.64	76,958.83	69,000.07	144,686.40	0.00	3,826.46	148,512.86
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	1,489.14	10,835.50	0.00	12,324.64	0.00	0.00	12,324.64
610-SEWER FUND	166,196.97	51,984.19	49,277.25	168,903.91	0.00	3,402.08	172,305.99
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	15,761.11	6,524.14	6,509.90	15,775.35	0.00	0.00	15,775.35
950-BC/BS FLEXIBLE BENEFIT	(1,512.56)	0.00	40.00	(1,552.56)	0.00	0.00	(1,552.56)
GRAND TOTAL	1,841,086.97	1,179,127.27	553,612.60	2,466,601.64	0.00	24,648.61	2,491,250.25

*** END OF REPORT ***



WEST BRANCH OFFICE
 801 West Main • P O Box 668
 West Branch IA 52358-0668
 (319) 643-3155

CLARENCE OFFICE
 309 Lombard • P O Box 308
 Clarence IA 52216-0308
 (563) 452-3155

STANWOOD OFFICE
 216 E Broadway • P O Box 218
 Stanwood IA 52337-0218
 (563) 942-3344

TIPTON OFFICE
 509 Lynn • P O Box 445
 Tipton IA 52772-0445
 (563) 886-6155

128 *****AUTO**SCH 3-DIGIT 522
 553 2.9900 AB 0.676 3 1 31
 CITY OF WEST BRANCH
 105 S 2ND ST
 PO BOX 218
 WEST BRANCH IA 52358-0218

Check - 2,218,129.58
US Bank (500) 20,238.70
US Bank (500) 8,503.63

2,246,871.91

PRIMARY ACCT: STATEMENT PERIOD: 08/01/2015 - 08/31/2015

SUMMARY:

ACCOUNT NUMBER	PREVIOUS BALANCE	TOTAL DEBITS	TOTAL CREDITS	SERVICE CHARGES	ENDING BALANCE
DDA	1,446,410.36	116 219,538.67	50 991,257.89	.00	2,218,129.58

DEPOSIT SPEC RATE

CHECK OUT SECURITY NEWS ON OUR WEBSITE
 AT WWW.CSTBANK.COM FOR A MONTHLY SECURITY TIP & ONLINE
 RESOURCES TO HELP PREVENT IDENTITY & ACCOUNT THEFT.
 PROTECTING INFORMATION IS EVERYONE'S BUSINESS!

DESCRIPTION	WITHDRAWALS	DEPOSITS	DATE	BALANCE
BALANCE LAST STATEMENT			07/31	1,446,410.36
ACH CREDIT		35.28	08/03	1,446,445.64
ACH CREDIT	ETS [CCD] CR CD DEP	152.54	08/03	1,446,598.18
ACH DEBIT	ETS [CCD] CR CD DEP	12.76	08/03	1,446,585.42
ACH DEBIT	ETS [CCD] CCDISCOUNT	28.07	08/03	1,446,557.35
CHECK # 30767		313.32	08/03	1,446,244.03
CHECK # 30785		164.31	08/03	1,446,079.72
CHECK # 30806		65.00	08/03	1,446,014.72
CHECK # 30833		120.00	08/03	1,445,894.72
CHECK # 30834		208.50	08/03	1,445,686.22
CHECK # 30848		1,179.00	08/03	1,444,507.22
CHECK # 30868		60.10	08/03	1,444,447.12
CHECK # 30875		799.09	08/03	1,443,648.03
CHECK # 30886		1,016.82	08/03	1,442,631.21
CHECK # 30786		29,096.89	08/04	1,413,534.32
CHECK # 30792		9.09	08/04	1,413,525.23
CHECK # 30831		385.82	08/04	1,413,139.41

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