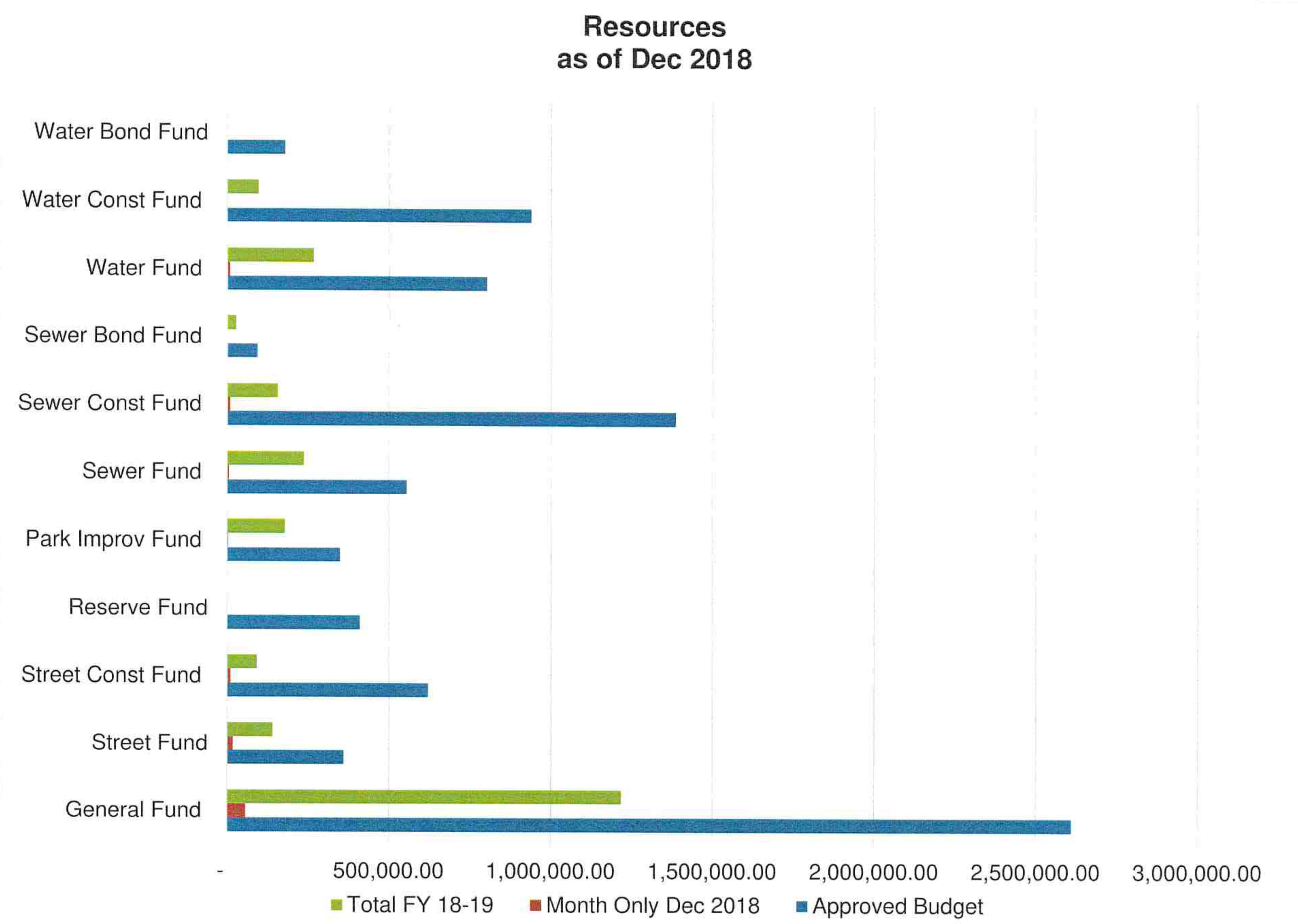
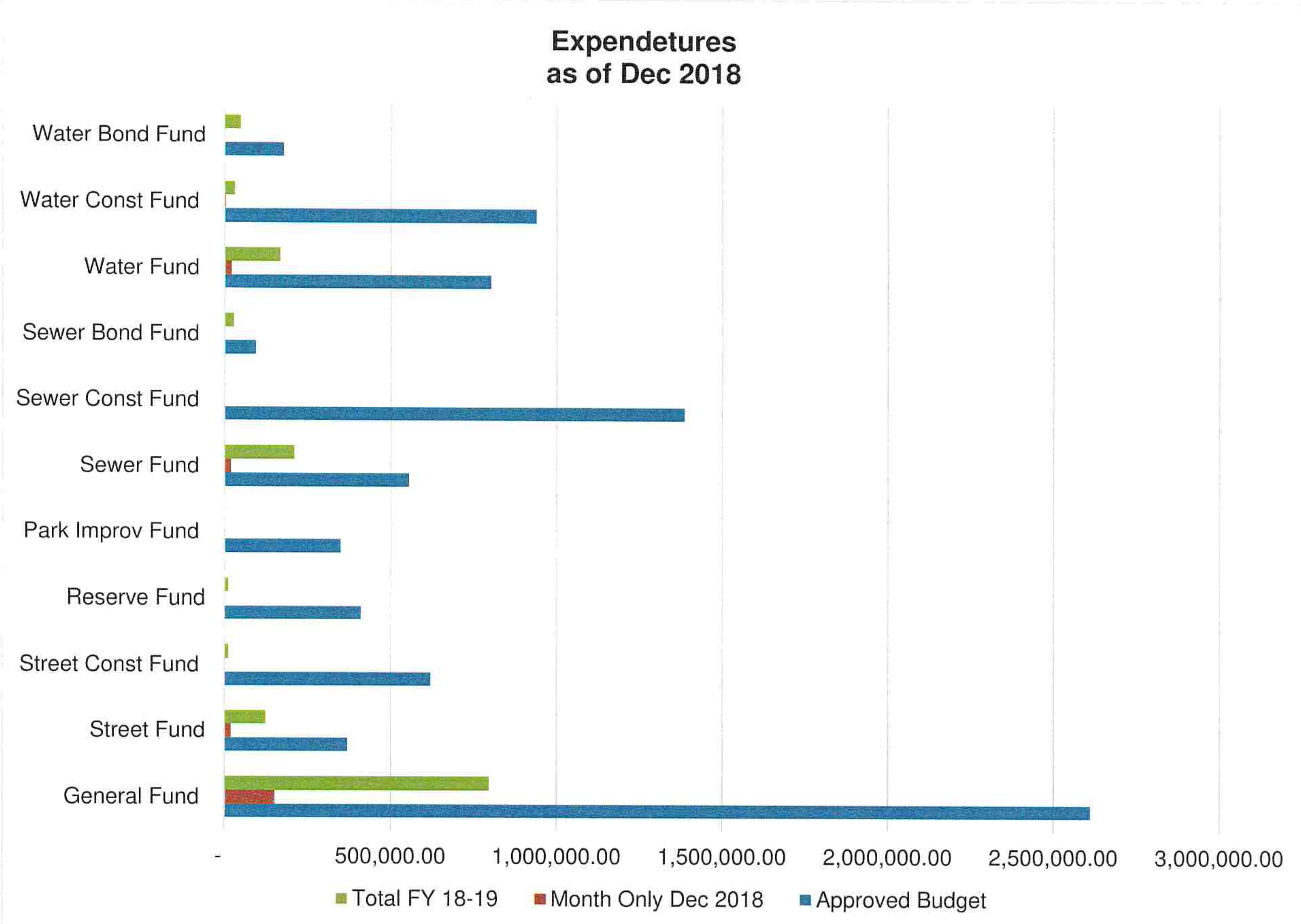

Resources
as of Dec 2018
Water Bond Fund
Water Const Fund
Water Fund
Sewer Bond Fund
Sewer Const Fund
Sewer Fund
Park Improv Fund
Reserve Fund
Street Const Fund
Street Fund
General Fund
-
500,000.00
1,000,000.00
1,500,000.00
2,000,000.00
2,500,000.00
3,000,000.00
Total FY 18-19
Month Only Dec 2018
Approved Budget


Expendetures
as of Dec 2018
Water Bond Fund
Water Const Fund
Water Fund
Sewer Bond Fund
Sewer Const Fund
Sewer Fund
Park Improv Fund
Reserve Fund
Street Const Fund
Street Fund
General Fund
-
500,000.00
1,000,000.00
1,500,000.00
2,000,000.00
2,500,000.00
3,000,000.00
Total FY 18-19
Month Only Dec 2018
Approved Budget

CITY OF HUBBARD
COMBINED CASH INVESTMENT
DECEMBER 31, 2018

COMBINED CASH ACCOUNTS

999-000-1005	CASH - COLUMBIA BANK	217,866.59
999-000-1010	CASH - XPRESS DEPOSIT ACCOUNT	1,678.30
999-000-1012	CASH CLEARING - UTILITIES	(446.51)
999-000-1014	CASH CLEARING - COURT	579.62
	TOTAL COMBINED CASH	219,678.00
999-000-1001	CASH ALLOCATED TO OTHER FUNDS	(219,678.00)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	(1,991,227.57)
121	ALLOCATION TO STREET FUND	(277,861.26)
122	ALLOCATION TO STREET CONSTRUCTION FUND	142,945.95
123	ALLOCATION TO RESERVE FUND	172,518.53
125	ALLOCATION TO PARK IMPROVEMENT FUND	234,716.91
201	ALLOCATION TO SEWER UTILITY FUND	121,145.99
202	ALLOCATION TO SEWER CONSTRUCTION FUND	935,726.95
203	ALLOCATION TO SEWER BOND FUND	6,002.42
205	ALLOCATION TO WATER UTILITY FUND	356,640.37
206	ALLOCATION TO WATER CONSTRUCTION FUND	493,188.94
207	ALLOCATION TO WATER BOND FUND	25,880.77
	TOTAL ALLOCATIONS TO OTHER FUNDS	219,678.00
	ALLOCATION FROM 999-000-1001	(219,678.00)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

GENERAL FUND

	ASSETS			
100-000-1001	CASH IN COMBINED CASH FUND		(1,991,227.57)	
100-000-1011	LGIP		3,314,893.20	
100-000-1012	PETTY CASH		50.00	
100-000-1013	CASH ON HAND		200.00	
100-000-1113	ACCOUNTS RECEIVABLE		130.00	
	TOTAL ASSETS			1,324,045.63
	LIABILITIES AND EQUITY			
	LIABILITIES			
100-000-2021	FEDERAL TAX WITHHOLDING		963.43	
100-000-2022	STATE TAX WITHHOLDING		322.67	
100-000-2023	RETIREMENT		2,174.91	
100-000-2032	SCHOOL EXISE TAX		10,530.60	
100-000-2276	STATE ASSESSMENT		1,274.70	
100-000-2277	DEPOSITS - UNITARY		149.90	
100-000-2278	DEPOSITS - LEMLA		3.90	
100-000-2279	DEPOSITS - OJD		6.26	
100-000-2280	DEPOSITS - MARION		224.03	
100-000-2281	DEPOSITS - LAND USE		2,155.10	
100-000-2285	DEPOSITS - MISC		274.53	
	TOTAL LIABILITIES			18,080.03
	FUND EQUITY			
100-000-2520	BEG FUND BALANCE		890,254.75	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	415,710.85		
	BALANCE - CURRENT DATE		415,710.85	
	TOTAL FUND EQUITY			1,305,965.60
	TOTAL LIABILITIES AND EQUITY			1,324,045.63

CITY OF HUBBARD

REVENUES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES AND FRANCHISE FEES					
100-300-3111	PROPERTY TAXES	12,419.66	809,946.56	834,102.00	24,155.44	97.1
100-300-3112	DELINQ PROP TAXES	372.80	31,740.49	20,000.00	(11,740.49)	158.7
100-300-3180	FF-ALL OTHER	.00	18,033.56	325.00	(17,708.56)	5548.8
100-300-3181	FF-PGE	.00	15,231.74	106,500.00	91,268.26	14.3
100-300-3182	FF-QWEST	.00	.00	4,200.00	4,200.00	.0
100-300-3183	FF-NW NATURAL	.00	7,987.51	25,000.00	17,012.49	32.0
100-300-3184	FF-WAVE	.00	5,594.79	11,500.00	5,905.21	48.7
100-300-3185	FF-REPUBLIC SERVICES	.00	.00	34,000.00	34,000.00	.0
100-300-3186	FF-GERVAIS TELEPHO	.00	647.66	1,200.00	552.34	54.0
100-300-3301	REVENUE SHARING	10,023.70	14,607.54	17,500.00	2,892.46	83.5
100-300-3302	CIG TAX	647.50	2,090.64	3,993.00	1,902.36	52.4
100-300-3303	OLCC TAX	3,449.04	25,884.43	60,621.00	34,736.57	42.7
100-300-3305	MARIJUANA TAX - STATE	.00	3,513.71	8,283.00	4,769.29	42.4
100-300-3306	MARIJUANA TAX - LOCAL	.00	7,082.75	.00	(7,082.75)	.0
100-300-3415	GENERAL SERVICE FE	1,721.65	70,128.18	141,480.00	71,351.82	49.6
100-300-3601	MISCELLANEOUS REVENE	622.25	2,490.46	1,000.00	(1,490.46)	249.1
100-300-3611	INTEREST INCOME	7,176.95	32,842.87	43,200.00	10,357.13	76.0
	TOTAL TAXES AND FRANCHISE FEES	36,433.55	1,047,822.89	1,312,904.00	265,081.11	79.8
	MISC REVENUE					
100-301-3211	BUSINESS REGISTRATION	2,950.00	3,100.00	4,600.00	1,500.00	67.4
100-301-3221	FARMERS MARKET REG FEE	.00	1,195.00	.00	(1,195.00)	.0
100-301-3401	LIEN SEARCH	240.00	1,200.00	2,800.00	1,600.00	42.9
100-301-3402	BUSINESS OLCC FEE	.00	.00	180.00	180.00	.0
100-301-3601	MISCELLANEOUS REVENE	.00	20.10	.00	(20.10)	.0
	TOTAL MISC REVENUE	3,190.00	5,515.10	7,580.00	2,064.90	72.8
	POLICE REVENUE					
100-302-3341	SEAT BELT GRANT	.00	.00	2,000.00	2,000.00	.0
100-302-3342	OACP GRANT DUII	.00	.00	2,000.00	2,000.00	.0
100-302-3346	BVP REIMB GRANT	.00	397.50	1,000.00	602.50	39.8
100-302-3353	DPSST MICRO- GRANT BIKE SAFETY	.00	.00	8,000.00	8,000.00	.0
100-302-3401	FINGERPRINTS	30.00	510.00	800.00	290.00	63.8
100-302-3402	VEHICLE IMPOUND	600.00	5,400.00	9,000.00	3,600.00	60.0
100-302-3403	POLICE REPORTS	80.00	420.00	1,000.00	580.00	42.0
100-302-3601	MISCELLANEOUS REVENE	.00	95.50	.00	(95.50)	.0
100-302-3643	K9 PROGRAM REVENUE	.00	528.56	2,500.00	1,971.44	21.1
100-302-3644	PD TRAINING REV	85.26	628.76	1,500.00	871.24	41.9
	TOTAL POLICE REVENUE	795.26	7,980.32	27,800.00	19,819.68	28.7

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MUNICIPAL COURT REVENUE					
100-303-3401	MUNICIPAL COURT	4,321.83	29,077.43	75,000.00	45,922.57	38.8
100-303-3402	MARION COUNTY COUR	875.34	5,554.16	13,000.00	7,445.84	42.7
100-303-3405	TEMP OFFENSE SURCH	45.00	225.00	400.00	175.00	56.3
100-303-3611	COLLECTIONS INTERE	336.13	1,914.10	4,000.00	2,085.90	47.9
	TOTAL MUNICIPAL COURT REVENUE	5,578.30	36,770.69	92,400.00	55,629.31	39.8
	SOURCE 304					
100-304-3601	MISCELLANEOUS REVENE PARKS	.00	.00	400.00	400.00	.0
	TOTAL SOURCE 304	.00	.00	400.00	400.00	.0
	COMMUNITY DEV REVENUE					
100-305-3305	SCHOOL EXCISE REVE	70.72	1,069.40	1,040.00	(29.40)	102.8
100-305-3401	LAND USE FEES	9,876.95	37,106.29	55,000.00	17,893.71	67.5
100-305-3402	BUILDING PERMITS	768.24	42,379.91	139,500.00	97,120.09	30.4
	TOTAL COMMUNITY DEV REVENUE	10,715.91	80,555.60	195,540.00	114,984.40	41.2
	TRANSFERS IN					
100-391-3910	TRANSFER IN -WATER	.00	8,230.04	23,419.00	15,188.96	35.1
100-391-3912	TRANSFER IN SEWER	.00	7,627.15	23,239.00	15,611.85	32.8
100-391-3914	TRANSFER IN- SDC A	.00	.00	29,884.00	29,884.00	.0
100-391-3920	TRANS IN - OP OH	.00	24,640.64	91,311.00	66,670.36	27.0
	TOTAL TRANSFERS IN	.00	40,497.83	167,853.00	127,355.17	24.1
	FUND BALANCE					
100-399-9999	BEGINNING FUND BALANCE	.00	.00	805,852.00	805,852.00	.0
	TOTAL FUND BALANCE	.00	.00	805,852.00	805,852.00	.0
	TOTAL FUND REVENUE	56,713.02	1,219,142.43	2,610,329.00	1,391,186.57	46.7

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
100-410-1100	SALARIES AND WAGES	.00	.00	64,042.00	64,042.00	.0
100-410-1101	DIRECTOR OF ADMIN/RECORDER	3,698.96	22,193.76	.00	(22,193.76)	.0
100-410-1102	FINANCE DIRECTOR	2,040.10	6,120.30	.00	(6,120.30)	.0
100-410-1105	ADMIN ASSISTANT/COURT CLERK	559.50	3,272.40	.00	(3,272.40)	.0
100-410-4100	EMPLOYEE BENEFITS	.00	.00	46,836.00	46,836.00	.0
100-410-4110	EB-MEDICAL & DENTAL	2,137.95	9,292.70	.00	(9,292.70)	.0
100-410-4120	EB-INSURANCE (LIFE & DISAB)	18.02	93.82	.00	(93.82)	.0
100-410-4150	EB-EMPLOYER TAXES	481.84	3,178.01	.00	(3,178.01)	.0
100-410-4170	EB-PERS	1,842.04	10,500.36	.00	(10,500.36)	.0
100-410-4190	EB-WORKERS COMP	.00	45.34	.00	(45.34)	.0
100-410-5100	PROFESSIONAL SERVICES	2,698.66	65,812.29	83,382.00	17,569.71	78.9
100-410-5200	CONTRACTED SUPPORT	.00	.00	200.00	200.00	.0
100-410-5300	OPERATIONAL SUPPLIES	.00	.00	200.00	200.00	.0
100-410-6100	BUILDING MAINT & SUPPLIES	376.29	3,578.59	3,100.00	(478.59)	115.4
100-410-6200	RENTALS AND LEASES	75.62	971.64	1,800.00	828.36	54.0
100-410-6300	INSURANCE	.00	3,566.90	4,054.00	487.10	88.0
100-410-6400	ADVERTISING & RECRUITMENT	.00	95.00	1,000.00	905.00	9.5
100-410-6500	LEARNING, DUES & MEMBERSHIPS	20.00	5,253.32	9,341.00	4,087.68	56.2
100-410-6600	OFFICE SUPPLIES & MISC EXPENSE	583.36	2,742.01	9,200.00	6,457.99	29.8
100-410-6700	EQUIP MAINT & SUPPLIES	.00	1,323.93	4,500.00	3,176.07	29.4
100-410-6900	UTILITIES	420.82	2,554.13	6,107.00	3,552.87	41.8
	TOTAL ADMINISTRATION	14,953.16	140,594.50	233,762.00	93,167.50	60.1
	COURT					
100-412-1100	SALARIES AND WAGES	.00	.00	21,891.00	21,891.00	.0
100-412-1101	DIRECTOR OF ADMIN/RECORDER	369.90	2,219.40	.00	(2,219.40)	.0
100-412-1102	FINANCE DIRECTOR	306.00	918.00	.00	(918.00)	.0
100-412-1105	ADMIN ASSISTANT/COURT CLERK	1,305.50	7,635.60	.00	(7,635.60)	.0
100-412-4100	EMPLOYEE BENEFITS	.00	.00	16,659.00	16,659.00	.0
100-412-4110	EB-MEDICAL & DENTAL	796.75	3,956.10	.00	(3,956.10)	.0
100-412-4120	EB-INSURANCE (LIFE & DISAB)	5.51	34.21	.00	(34.21)	.0
100-412-4150	EB-EMPLOYER TAXES	151.58	835.65	.00	(835.65)	.0
100-412-4170	EB-PERS	472.98	2,758.98	.00	(2,758.98)	.0
100-412-4190	EB-WORKERS COMP	.00	12.38	.00	(12.38)	.0
100-412-5100	PROFESSIONAL SERVICES	163.73	9,277.64	16,682.00	7,404.36	55.6
100-412-5300	OPERATIONAL SUPPLIES	.00	.00	50.00	50.00	.0
100-412-6100	BUILDING MAINT & SUPPLIES	84.08	332.40	520.00	187.60	63.9
100-412-6200	RENTALS AND LEASES	17.29	193.24	475.00	281.76	40.7
100-412-6300	INSURANCE	.00	933.87	806.00	(127.87)	115.9
100-412-6400	ADVERTISING & RECRUITMENT	.00	.00	100.00	100.00	.0
100-412-6500	LEARNING, DUES & MEMBERSHIPS	.00	857.84	1,550.00	692.16	55.3
100-412-6600	OFFICE SUPPLIES & MISC EXPENSE	145.23	742.09	1,350.00	607.91	55.0
100-412-6700	EQUIP MAINT & SUPPLIES	.00	42.50	200.00	157.50	21.3
100-412-6900	UTILITIES	76.45	857.68	1,470.00	612.32	58.4
	TOTAL COURT	3,895.00	31,607.58	61,753.00	30,145.42	51.2

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
100-413-5100	PROFESSIONAL SERVICES	.00	.00	15,000.00	15,000.00	.0
100-413-6300	OPERATIONAL SUPPLIES	55.50	459.04	3,000.00	2,540.96	15.3
100-413-6500	DUES, EDUCATION & LEARNING	.00	.00	1,000.00	1,000.00	.0
100-413-6600	OFFICE SUPPLIES & MISC EXPENSE	.00	.00	440.00	440.00	.0
	TOTAL COUNCIL	55.50	459.04	19,440.00	18,980.96	2.4
	COMMUNITY DEVELOPMENT					
100-419-1100	SALARIES AND WAGES	.00	.00	15,441.00	15,441.00	.0
100-419-1101	CITY RECORDER	924.76	5,548.56	.00	(5,548.56)	.0
100-419-1102	FINANCE DIRECTOR	255.00	765.00	.00	(765.00)	.0
100-419-1104	PUBLIC WORKS SUPERINTENDENT	.00	1,292.46	.00	(1,292.46)	.0
100-419-4100	EMPLOYEE BENEFITS	.00	.00	11,204.00	11,204.00	.0
100-419-4110	EB-MEDICAL & DENTAL	341.31	2,038.26	.00	(2,038.26)	.0
100-419-4120	EB-INSURANCE (LIFE & DISAB)	3.37	22.16	.00	(22.16)	.0
100-419-4150	EB-EMPLOYER TAXES	90.28	582.00	.00	(582.00)	.0
100-419-4170	EB-PERS	342.30	2,322.09	.00	(2,322.09)	.0
100-419-4190	EB-WORKERS COMP	.00	7.06	.00	(7.06)	.0
100-419-5100	PROFESSIONAL SERVICES	6,415.31	25,424.36	123,889.00	98,464.64	20.5
100-419-5400	INTERGOVERNMENTAL SE	40,965.07	57,661.38	131,800.00	74,138.62	43.8
100-419-6500	LEARNING, DUES & MEMBERSHIPS	.00	1,773.99	2,090.00	316.01	84.9
	TOTAL COMMUNITY DEVELOPMENT	49,337.40	97,437.32	284,424.00	186,986.68	34.3

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
100-421-1100	SALARIES AND WAGES	.00	.00	456,967.00	456,967.00	.0
100-421-1101	DIRECTOR OF ADMIN/RECORDER	123.30	739.80	.00	(739.80)	.0
100-421-1102	FINANCE DIRECTOR	102.00	306.00	.00	(306.00)	.0
100-421-1103	CHIEF OF POLICE	8,262.10	49,572.60	.00	(49,572.60)	.0
100-421-1105	ADMININSTRATIVE ASSISTANT	3,879.00	23,274.00	.00	(23,274.00)	.0
100-421-1106	POLICE OFFICERS	24,999.11	127,676.13	.00	(127,676.13)	.0
100-421-1210	OVERTIME HOLIDAY	1,046.93	1,046.93	.00	(1,046.93)	.0
100-421-1212	OVERTIME	.00	963.42	.00	(963.42)	.0
100-421-4100	EMPLOYEE BENEFITS	.00	.00	268,830.00	268,830.00	.0
100-421-4110	EB-MEDICAL & DENTAL	12,836.39	61,664.85	.00	(61,664.85)	.0
100-421-4120	EB-INSURANCE (LIFE & DISAB)	91.21	591.07	.00	(591.07)	.0
100-421-4150	EB-EMPLOYER TAXES	2,938.56	16,049.33	.00	(16,049.33)	.0
100-421-4170	EB-PERS	7,641.45	40,621.83	.00	(40,621.83)	.0
100-421-4190	EB-WORKERS COMP	.00	7,075.80	.00	(7,075.80)	.0
100-421-5100	PROFESSIONAL SERVICES	1,571.04	9,965.63	26,210.00	16,244.37	38.0
100-421-5200	CONTRACTED SUPPORT	894.25	3,590.42	7,000.00	3,409.58	51.3
100-421-5300	OPERATIONAL SUPPLIES	625.00	3,611.47	9,350.00	5,738.53	38.6
100-421-5400	INTERGOVERNMENTAL	.00	45,352.05	95,000.00	49,647.95	47.7
100-421-5500	PROGRAM & GRANT EXPENSES	.00	.00	12,000.00	12,000.00	.0
100-421-6100	BUILDING MAINT & SUPPLIES	351.03	4,254.89	3,200.00	(1,054.89)	133.0
100-421-6200	RENTALS AND LEASES	17.29	989.55	2,000.00	1,010.45	49.5
100-421-6300	INSURANCE	.00	18,711.85	18,500.00	(211.85)	101.2
100-421-6400	ADVERTISING & RECRUITMENT	.00	898.50	2,000.00	1,101.50	44.9
100-421-6500	LEARNING, DUES & MEMBERSHIPS	60.00	5,809.35	16,500.00	10,690.65	35.2
100-421-6600	OFFICE SUPPLIES & MISC EXPENSE	361.64	1,676.31	5,368.00	3,691.69	31.2
100-421-6700	EQUIP MAINT & SUPPLIES	5,260.13	20,760.29	54,200.00	33,439.71	38.3
100-421-6800	UNIFORMS	188.97	2,482.55	5,000.00	2,517.45	49.7
100-421-6900	UTILITIES	1,055.42	5,095.21	11,900.00	6,804.79	42.8
	TOTAL POLICE	72,304.82	452,779.83	994,025.00	541,245.17	45.6

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-452-1100	SALARIES AND WAGES	.00	.00	70,377.00	70,377.00	.0
100-452-1101	DIRECTOR OF ADMIN/RECORDER	123.30	739.80	.00	(739.80)	.0
100-452-1102	FINANCE DIRECTOR	102.00	306.00	.00	(306.00)	.0
100-452-1104	PUBLIC WORKS SUPERINTENDENT	.00	6,462.31	.00	(6,462.31)	.0
100-452-1105	ADMINISTRATIVE ASSISTANT	1,715.22	7,004.03	.00	(7,004.03)	.0
100-452-1107	UTILITY WORKER 1	1,157.70	6,799.43	.00	(6,799.43)	.0
100-452-1109	PW MAINTENANCE PT	911.41	5,503.64	.00	(5,503.64)	.0
100-452-1114	PUBLIC WORKS FOREMAN	1,336.61	5,742.15	.00	(5,742.15)	.0
100-452-4100	EMPLOYEE BENEFITS	.00	.00	53,486.00	53,486.00	.0
100-452-4110	EB-MEDICAL & DENTAL	2,407.46	10,067.30	.00	(10,067.30)	.0
100-452-4120	EB-INSURANCE (LIFE & DISAB)	12.51	84.68	.00	(84.68)	.0
100-452-4150	EB-EMPLOYER TAXES	408.97	2,498.26	.00	(2,498.26)	.0
100-452-4170	EB-PERS	1,487.63	9,220.78	.00	(9,220.78)	.0
100-452-4190	EB-WORKERS COMP	.00	972.22	.00	(972.22)	.0
100-452-5100	PROFESSIONAL SERVICES	343.01	3,194.01	6,696.00	3,501.99	47.7
100-452-5200	CONTRACTED SUPPORT	.00	.00	400.00	400.00	.0
100-452-5300	OPERATIONAL SUPPLIES	108.29	4,785.98	25,300.00	20,514.02	18.9
100-452-6100	BUILDING MAINT & SUPPLIES	(205.76)	2,704.38	3,100.00	395.62	87.2
100-452-6200	RENTALS AND LEASES	10.80	138.08	600.00	461.92	23.0
100-452-6300	INSURANCE	.00	3,380.68	3,787.00	406.32	89.3
100-452-6400	ADVERTISING & RECRUITMENT	.00	15.60	500.00	484.40	3.1
100-452-6500	LEARNING, DUES & MEMBERSHIPS	10.00	901.53	900.00	(1.53)	100.2
100-452-6600	OFFICE SUPPLIES & MISC EXPENSE	85.10	384.23	860.00	475.77	44.7
100-452-6700	EQUIP MAINT & SUPPLIES	777.25	6,146.82	9,100.00	2,953.18	67.6
100-452-6800	UNIFORMS	68.12	138.54	400.00	261.46	34.6
100-452-6900	UTILITIES	489.05	3,362.86	7,400.00	4,037.14	45.4
	TOTAL PARKS	11,348.67	80,553.31	182,906.00	102,352.69	44.0
	TRANSFER OUT					
100-491-8001	TRANS TO STREET FUND	.00	.00	10,000.00	10,000.00	.0
100-491-8003	TRANS TO RESERVE FUND	.00	.00	83,944.00	83,944.00	.0
	TOTAL TRANSFER OUT	.00	.00	93,944.00	93,944.00	.0
	CONTINGENCY					
100-900-9900	CONTINGENCY	.00	.00	740,075.00	740,075.00	.0
	TOTAL CONTINGENCY	.00	.00	740,075.00	740,075.00	.0
	TOTAL FUND EXPENDITURES	151,894.55	803,431.58	2,610,329.00	1,806,897.42	30.8
	NET REVENUE OVER EXPENDITURES	(95,181.53)	415,710.85	.00	(415,710.85)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

STREET FUND

	ASSETS			
121-000-1001	CASH IN COMBINED CASH FUND		(277,861.26)	
121-000-1011	LGIP		339,736.64	
	TOTAL ASSETS			61,875.38
	LIABILITIES AND EQUITY			
	LIABILITIES			
121-000-2021	FEDERAL TAX WITHHOLDING		301.75	
121-000-2022	STATE TAX WITHHOLDING		157.29	
121-000-2023	RETIREMENT		796.44	
	TOTAL LIABILITIES			1,255.48
	FUND EQUITY			
121-000-2520	BEG FUND BALANCE		48,544.92	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	12,074.98		
	BALANCE - CURRENT DATE		12,074.98	
	TOTAL FUND EQUITY			60,619.90
	TOTAL LIABILITIES AND EQUITY			61,875.38

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREET FUND REVENUE					
121-300-3190	GAS TAX	15,862.29	87,966.17	167,429.00	79,462.83	52.5
121-300-3407	TRANSPORTATION UTILITY	1,094.18	45,001.27	88,810.00	43,808.73	50.7
121-300-3408	ROW PERMITS	405.00	3,915.00	6,975.00	3,060.00	56.1
121-300-3601	MISCELLANEOUS REVENE	.00	.00	100.00	100.00	.0
121-300-3611	INTEREST INCOME	704.73	3,506.20	3,360.00	(146.20)	104.4
	TOTAL STREET FUND REVENUE	18,066.20	140,388.64	266,674.00	126,285.36	52.6
	SOURCE 391					
121-391-3901	TRANSFER IN - GENERAL FUND	.00	.00	10,000.00	10,000.00	.0
	TOTAL SOURCE 391	.00	.00	10,000.00	10,000.00	.0
	FUND BALANCE					
121-399-9999	BEGINNING FUND BALANCE	.00	.00	93,494.00	93,494.00	.0
	TOTAL FUND BALANCE	.00	.00	93,494.00	93,494.00	.0
	TOTAL FUND REVENUE	18,066.20	140,388.64	370,168.00	229,779.36	37.9

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET FUND EXP					
121-431-1100	SALARIES AND WAGES	.00	.00	78,613.00	78,613.00	.0
121-431-1101	DIRECTOR OF ADMIN/RECORDER	308.26	1,849.56	.00	(1,849.56)	.0
121-431-1102	FINANCE DIRECTOR	765.02	2,295.06	.00	(2,295.06)	.0
121-431-1104	PUBLIC WORKS SUPERINTENDENT	.00	5,169.88	.00	(5,169.88)	.0
121-431-1105	ADMINISTRATIVE ASSISTANT	2,088.22	9,185.63	.00	(9,185.63)	.0
121-431-1107	UTILITY WORKER 1	1,357.30	7,971.75	.00	(7,971.75)	.0
121-431-1109	PW MAINTENANCE PT	911.41	5,503.62	.00	(5,503.62)	.0
121-431-1114	PUBLIC WORKS FOREMAN	1,069.29	4,593.71	.00	(4,593.71)	.0
121-431-4100	EMPLOYEE BENEFITS	.00	.00	60,082.00	60,082.00	.0
121-431-4110	EB-MEDICAL & DENTAL	2,986.77	11,783.53	.00	(11,783.53)	.0
121-431-4120	EB-INSURANCE (LIFE & DISAB)	16.20	97.13	.00	(97.13)	.0
121-431-4150	EB-EMPLOYER TAXES	497.23	2,828.34	.00	(2,828.34)	.0
121-431-4170	EB-PERS	1,741.38	10,357.75	.00	(10,357.75)	.0
121-431-4190	EB-WORKERS COMP	.00	1,260.36	.00	(1,260.36)	.0
121-431-5100	PROFESSIONAL SERVICES	830.82	17,799.86	46,297.00	28,497.14	38.5
121-431-5200	CONTRACTED SUPPORT	3,484.00	12,935.10	20,200.00	7,264.90	64.0
121-431-5300	OPERATIONAL SUPPLIES	12.13	12.13	1,600.00	1,587.87	.8
121-431-5500	PROGRAM & GRANT EXPENSES	.00	1,813.30	13,200.00	11,386.70	13.7
121-431-6100	BUILDING MAINT & SUPPLIES	(161.74)	1,379.77	2,300.00	920.23	60.0
121-431-6200	RENTALS AND LEASES	8.64	119.70	400.00	280.30	29.9
121-431-6300	INSURANCE	.00	3,424.57	3,461.00	36.43	99.0
121-431-6400	ADVERTISING & RECRUITMENT	.00	33.15	500.00	466.85	6.6
121-431-6500	LEARNING, DUES & MEMBERSHIPS	10.00	514.88	600.00	85.12	85.8
121-431-6600	OFFICE SUPPLIES & MISC EXPENSE	250.89	1,131.80	2,502.00	1,370.20	45.2
121-431-6700	EQUIP MAINT & SUPPLIES	757.74	2,394.76	5,500.00	3,105.24	43.5
121-431-6800	UNIFORMS	62.57	132.99	300.00	167.01	44.3
121-431-6900	UTILITIES	2,962.95	17,368.84	38,200.00	20,831.16	45.5
	TOTAL STREET FUND EXP	19,959.08	121,957.17	273,755.00	151,797.83	44.6
	TRANSFER OUT					
121-491-8003	TRANS TO RESERVE FUND	.00	.00	9,361.00	9,361.00	.0
121-491-8701	OPERATIONAL OVERHEAD	.00	6,356.49	24,978.00	18,621.51	25.5
	TOTAL TRANSFER OUT	.00	6,356.49	34,339.00	27,982.51	18.5
	CONTINGENCY					
121-900-9900	CONTINGENCY	.00	.00	62,074.00	62,074.00	.0
	TOTAL CONTINGENCY	.00	.00	62,074.00	62,074.00	.0
	TOTAL FUND EXPENDITURES	19,959.08	128,313.66	370,168.00	241,854.34	34.7
	NET REVENUE OVER EXPENDITURES	(1,892.88)	12,074.98	.00	(12,074.98)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

STREET CONSTRUCTION FUND

	ASSETS			
122-000-1001	CASH IN COMBINED CASH FUND		142,945.95	
122-000-1011	LGIP		317,635.30	
	TOTAL ASSETS			460,581.25
	LIABILITIES AND EQUITY			
	FUND EQUITY			
122-000-2520	BEG FUND BALANCE		379,612.74	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	80,968.51		
	BALANCE - CURRENT DATE		80,968.51	
	TOTAL FUND EQUITY			460,581.25
	TOTAL LIABILITIES AND EQUITY			460,581.25

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STREET CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREET CONSTRUCTION REVENUE					
122-300-3190	GAS TAX	6,798.12	37,699.77	71,755.00	34,055.23	52.5
122-300-3341	SPECIAL ALLOTMENT	.00	.00	50,000.00	50,000.00	.0
122-300-3550	ASSESSMENT PRINCIPAL	.00	.00	100.00	100.00	.0
122-300-3551	SDC-IMPROVEMENT	3,650.00	49,016.34	113,150.00	64,133.66	43.3
122-300-3554	SDC ADMINISTRATION	185.00	2,512.44	5,735.00	3,222.56	43.8
122-300-3611	INTEREST INCOME	791.99	3,632.64	4,200.00	567.36	86.5
	TOTAL STREET CONSTRUCTION REVENUE	11,425.11	92,861.19	244,940.00	152,078.81	37.9
	FUND BALANCE					
122-399-9999	BEGINNING FUND BALANCE	.00	.00	375,363.00	375,363.00	.0
	TOTAL FUND BALANCE	.00	.00	375,363.00	375,363.00	.0
	TOTAL FUND REVENUE	11,425.11	92,861.19	620,303.00	527,441.81	15.0

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STREET CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET CONST. FUND EXP					
122-431-7000	CAPITAL OUTLAY	.00	11,892.68	266,900.00	255,007.32	4.5
	TOTAL STREET CONST. FUND EXP	.00	11,892.68	266,900.00	255,007.32	4.5
	TRANSFER OUT					
122-491-8801	SDC ADMINISTRATION	.00	.00	5,735.00	5,735.00	.0
	TOTAL TRANSFER OUT	.00	.00	5,735.00	5,735.00	.0
	CONTINGENCY					
122-900-9900	CONTINGENCY	.00	.00	347,668.00	347,668.00	.0
	TOTAL CONTINGENCY	.00	.00	347,668.00	347,668.00	.0
	TOTAL FUND EXPENDITURES	.00	11,892.68	620,303.00	608,410.32	1.9
	NET REVENUE OVER EXPENDITURES	11,425.11	80,968.51	.00	(80,968.51)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

RESERVE FUND

	ASSETS			
123-000-1001	CASH IN COMBINED CASH FUND		172,518.53	
123-000-1011	LGIP		40,835.12	
	TOTAL ASSETS			213,353.65
	LIABILITIES AND EQUITY			
	FUND EQUITY			
123-000-2520	BEG FUND BALANCE		224,023.52	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(10,669.87)		
	BALANCE - CURRENT DATE		(10,669.87)	
	TOTAL FUND EQUITY			213,353.65
	TOTAL LIABILITIES AND EQUITY			213,353.65

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	RESERVE FUND REVENUE					
123-300-3611	INTEREST	88.85	478.13	90.00	(388.13)	531.3
	TOTAL RESERVE FUND REVENUE	88.85	478.13	90.00	(388.13)	531.3
	TRANSFERS IN					
123-391-0100	TRANS FROM-GENERAL	.00	.00	83,944.00	83,944.00	.0
123-391-0121	TRANS FROM-STREETS	.00	.00	9,361.00	9,361.00	.0
123-391-0201	TRANS FROM-SEWER	.00	.00	11,742.00	11,742.00	.0
123-391-0205	TRANS FROM-WATER	.00	.00	11,742.00	11,742.00	.0
	TOTAL TRANSFERS IN	.00	.00	116,789.00	116,789.00	.0
	FUND BALANCE					
123-399-9999	BEGINNING FUND BALANCE	.00	.00	293,443.00	293,443.00	.0
	TOTAL FUND BALANCE	.00	.00	293,443.00	293,443.00	.0
	TOTAL FUND REVENUE	88.85	478.13	410,322.00	409,843.87	.1

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RESERVE FUND EXP					
123-423-7506	PUB WRKS TRAC/MOWE	.00	11,148.00	12,000.00	852.00	92.9
123-423-7710	PUB WRKS PICK UP	.00	.00	25,000.00	25,000.00	.0
123-423-7726	CITY HALL SIDING	.00	.00	87,415.00	87,415.00	.0
123-423-7727	CITY HALL CARPET	.00	.00	15,084.00	15,084.00	.0
123-423-7741	SECURITY CAMERA SYSTEM	.00	.00	21,000.00	21,000.00	.0
	TOTAL RESERVE FUND EXP	.00	11,148.00	160,499.00	149,351.00	7.0
	CONTINGENCY					
123-900-9900	CONTINGENCY	.00	.00	249,823.00	249,823.00	.0
	TOTAL CONTINGENCY	.00	.00	249,823.00	249,823.00	.0
	TOTAL FUND EXPENDITURES	.00	11,148.00	410,322.00	399,174.00	2.7
	NET REVENUE OVER EXPENDITURES	88.85	(10,669.87)	.00	10,669.87	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

PARK IMPROVEMENT FUND

	ASSETS			
125-000-1001	CASH IN COMBINED CASH FUND		234,716.91	
125-000-1011	LGIP		28,701.49	
	TOTAL ASSETS			263,418.40
	LIABILITIES AND EQUITY			
	FUND EQUITY			
125-000-2520	BEG FUND BALANCE		84,402.23	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	179,016.17		
	BALANCE - CURRENT DATE		179,016.17	
	TOTAL FUND EQUITY			263,418.40
	TOTAL LIABILITIES AND EQUITY			263,418.40

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

PARK IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PARK IMPROVMENT REVENUE					
125-300-3301	STATE SHARED REVEN	.00	4,583.83	17,500.00	12,916.17	26.2
125-300-3341	STATE PARKS DEPT.	.00	121,286.00	.00	(121,286.00)	.0
125-300-3551	SDC-IMPROVEMENT	3,373.00	43,849.00	104,563.00	60,714.00	41.9
125-300-3552	SDC-REIMBURSEMENT	527.00	6,851.00	16,337.00	9,486.00	41.9
125-300-3554	SDC-ADMINISTRATION	163.00	2,119.00	5,053.00	2,934.00	41.9
125-300-3601	MISCELLANEOUS REVENE	.00	.00	100.00	100.00	.0
125-300-3611	INTEREST INCOME	62.45	327.34	252.00	(75.34)	129.9
	TOTAL PARK IMPROVMENT REVENUE	4,125.45	179,016.17	143,805.00	(35,211.17)	124.5
	BEGINNING FUND BALANCE					
125-399-9999	BEGINNING FUND BALANCE	.00	.00	205,301.00	205,301.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	205,301.00	205,301.00	.0
	TOTAL FUND REVENUE	4,125.45	179,016.17	349,106.00	170,089.83	51.3

PARK IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFER OUT					
125-491-8000	TRANSFERS OUT	.00	.00	5,053.00	5,053.00	.0
	TOTAL TRANSFER OUT	.00	.00	5,053.00	5,053.00	.0
	CONTINGENCY					
125-900-9900	CONTINGENCY	.00	.00	344,053.00	344,053.00	.0
	TOTAL CONTINGENCY	.00	.00	344,053.00	344,053.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	349,106.00	349,106.00	.0
	NET REVENUE OVER EXPENDITURES	4,125.45	179,016.17	.00	(179,016.17)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

SEWER UTILITY FUND

	ASSETS			
201-000-1001	CASH IN COMBINED CASH FUND		121,145.99	
201-000-1011	LGIP		(24,174.19)	
	TOTAL ASSETS			96,971.80
	LIABILITIES AND EQUITY			
	LIABILITIES			
201-000-2021	FEDERAL TAX WITHHOLDING		744.30	
201-000-2022	STATE TAX WITHHOLDING		281.74	
201-000-2023	RETIREMENT		2,853.88	
	TOTAL LIABILITIES			3,879.92
	FUND EQUITY			
201-000-2520	BEG FUND BALANCE		88,081.97	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	5,009.91		
	BALANCE - CURRENT DATE		5,009.91	
	TOTAL FUND EQUITY			93,091.88
	TOTAL LIABILITIES AND EQUITY			96,971.80

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SEWER UTILITY REVENUE					
201-300-3441	SERVICE CHARGES SE	5,455.68	237,111.09	464,780.00	227,668.91	51.0
201-300-3601	MISCELLANEOUS REVENE	.00	70.00	100.00	30.00	70.0
201-300-3611	INTEREST INCOME	.00	17.27	60.00	42.73	28.8
	TOTAL SEWER UTILITY REVENUE	5,455.68	237,198.36	464,940.00	227,741.64	51.0
	BEGINNING FUND BALANCE					
201-399-9999	BEGINNING FUND BALANCE	.00	.00	89,809.00	89,809.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	89,809.00	89,809.00	.0
	TOTAL FUND REVENUE	5,455.68	237,198.36	554,749.00	317,550.64	42.8

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER UTILITY FUND EXP					
201-432-1100	SALARIES AND WAGES	.00	.00	127,114.00	127,114.00	.0
201-432-1101	DIRECTOR OF ADMIN/RECORDER	308.26	1,849.56	.00	(1,849.56)	.0
201-432-1102	FINANCE DIRECTOR	765.02	2,295.06	.00	(2,295.06)	.0
201-432-1104	PUBLIC WORKS SUPERINTENDENT	.00	18,525.30	.00	(18,525.30)	.0
201-432-1105	ADMINISTRATIVE ASSISTANT	2,274.72	10,276.43	.00	(10,276.43)	.0
201-432-1107	UTILITY WORKER 1	399.20	2,344.59	.00	(2,344.59)	.0
201-432-1109	PW MAINTENANCE PT	455.70	2,751.79	.00	(2,751.79)	.0
201-432-1114	PUBLIC WORKS FOREMAN	5,168.18	22,202.78	.00	(22,202.78)	.0
201-432-4100	EMPLOYEE BENEFITS	.00	.00	90,427.00	90,427.00	.0
201-432-4110	EB-MEDICAL & DENTAL	2,870.84	14,842.67	.00	(14,842.67)	.0
201-432-4120	EB-INSURANCE (LIFE & DISAB)	18.87	143.61	.00	(143.61)	.0
201-432-4150	EB-EMPLOYER TAXES	716.91	4,654.96	.00	(4,654.96)	.0
201-432-4170	EB-PERS	2,803.50	18,957.00	.00	(18,957.00)	.0
201-432-4190	EB-WORKERS COMP	.00	1,305.32	.00	(1,305.32)	.0
201-432-5100	PROFESSIONAL SERVICES	6,184.82	25,617.55	38,377.00	12,759.45	66.8
201-432-5200	CONTRACTED SUPPORT	194.57	9,566.68	26,400.00	16,833.32	36.2
201-432-5300	OPERATIONAL SUPPLIES	457.14	1,545.39	8,500.00	6,954.61	18.2
201-432-6100	BUILDING MAINT & SUPPLIES	(1,481.20)	5,811.60	4,300.00	(1,511.60)	135.2
201-432-6200	RENTALS AND LEASES	43.21	580.03	1,800.00	1,219.97	32.2
201-432-6300	INSURANCE	.00	7,611.36	7,998.00	386.64	95.2
201-432-6400	ADVERTISING & RECRUITMENT	.00	68.25	500.00	431.75	13.7
201-432-6500	LEARNING, DUES & MEMBERSHIPS	187.50	3,683.03	5,800.00	2,116.97	63.5
201-432-6600	OFFICE SUPPLIES & MISC EXPENSE	1,115.57	4,143.44	7,943.00	3,799.56	52.2
201-432-6700	EQUIP MAINT & SUPPLIES	3,004.13	14,010.06	25,000.00	10,989.94	56.0
201-432-6800	UNIFORMS	64.77	135.19	600.00	464.81	22.5
201-432-6900	UTILITIES	3,591.45	19,778.86	47,000.00	27,221.14	42.1
	TOTAL SEWER UTILITY FUND EXP	29,143.16	192,700.51	391,759.00	199,058.49	49.2
	TRANSFER OUT					
201-491-8003	TRANS TO RESERVE FUND	.00	.00	11,742.00	11,742.00	.0
201-491-8006	TRANS TO SEWER BOND	.00	27,243.00	54,486.00	27,243.00	50.0
201-491-8601	FRANCHISE FEE	.00	7,627.15	23,239.00	15,611.85	32.8
201-491-8701	OPERATIONAL OVERHEAD	.00	9,617.79	35,737.00	26,119.21	26.9
	TOTAL TRANSFER OUT	.00	44,487.94	125,204.00	80,716.06	35.5
	CONTINGENCY					
201-900-9900	CONTINGENCY	(5,000.00)	(5,000.00)	37,786.00	42,786.00	(13.2)
	TOTAL CONTINGENCY	(5,000.00)	(5,000.00)	37,786.00	42,786.00	(13.2)
	TOTAL FUND EXPENDITURES	24,143.16	232,188.45	554,749.00	322,560.55	41.9

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(18,687.48)	5,009.91	.00	(5,009.91)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

SEWER CONSTRUCTION FUND

	ASSETS			
202-000-1001	CASH IN COMBINED CASH FUND		935,726.95	
202-000-1011	LGIP		295,449.56	
	TOTAL ASSETS			1,231,176.51
	LIABILITIES AND EQUITY			
	FUND EQUITY			
202-000-2520	BEG FUND BALANCE		1,074,913.20	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	156,263.31		
	BALANCE - CURRENT DATE		156,263.31	
	TOTAL FUND EQUITY			1,231,176.51
	TOTAL LIABILITIES AND EQUITY			1,231,176.51

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SEWER CONSTRUCTION REVENUE					
202-300-3550	WASTEWATER REUSE R	1,914.14	77,589.20	157,612.00	80,022.80	49.2
202-300-3551	SDC-IMPROVEMENT	1,168.00	17,896.00	36,208.00	18,312.00	49.4
202-300-3552	SDC-REIMBURSEMENT	5,716.00	52,618.00	101,525.00	48,907.00	51.8
202-300-3554	SDC-ADMINISTRATION	307.00	4,702.00	9,517.00	4,815.00	49.4
202-300-3611	INTEREST INCOME	642.88	3,458.11	4,980.00	1,521.89	69.4
	TOTAL SEWER CONSTRUCTION REVENUE	9,748.02	156,263.31	309,842.00	153,578.69	50.4
	BEGINNING FUND BALANCE					
202-399-9999	BEGINNING FUND BALANCE	.00	.00	1,076,332.00	1,076,332.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	1,076,332.00	1,076,332.00	.0
	TOTAL FUND REVENUE	9,748.02	156,263.31	1,386,174.00	1,229,810.69	11.3

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER CONST FUND EXP					
202-432-7000	CAPITAL OUTLAY	.00	.00	277,000.00	277,000.00	.0
	TOTAL SEWER CONST FUND EXP	.00	.00	277,000.00	277,000.00	.0
	TRANSFER OUT					
202-491-8000	TRANSFERS OUT	.00	.00	9,517.00	9,517.00	.0
	TOTAL TRANSFER OUT	.00	.00	9,517.00	9,517.00	.0
	CONTINGENCY					
202-900-9900	CONTINGENCY	.00	.00	1,099,657.00	1,099,657.00	.0
	TOTAL CONTINGENCY	.00	.00	1,099,657.00	1,099,657.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,386,174.00	1,386,174.00	.0
	NET REVENUE OVER EXPENDITURES	9,748.02	156,263.31	.00	(156,263.31)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

SEWER BOND FUND

	ASSETS			
203-000-1001	CASH IN COMBINED CASH FUND		6,002.42	
203-000-1011	LGIP		33,172.01	
	TOTAL ASSETS			39,174.43
	LIABILITIES AND EQUITY			
	FUND EQUITY			
203-000-2520	BEG FUND BALANCE		38,887.64	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	286.79		
	BALANCE - CURRENT DATE		286.79	
	TOTAL FUND EQUITY			39,174.43
	TOTAL LIABILITIES AND EQUITY			39,174.43

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SEWER BOND REVENUE					
203-300-3611	INTEREST INCOME	72.18	286.79	576.00	289.21	49.8
	TOTAL SEWER BOND REVENUE	72.18	286.79	576.00	289.21	49.8
	TRANSFERS IN					
203-391-0201	TRANS FROM-SEWER	.00	27,243.00	54,486.00	27,243.00	50.0
	TOTAL TRANSFERS IN	.00	27,243.00	54,486.00	27,243.00	50.0
	BEGINNING FUND BALANCE					
203-399-9999	BEGINNING FUND BALANCE	.00	.00	38,614.00	38,614.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	38,614.00	38,614.00	.0
	TOTAL FUND REVENUE	72.18	27,529.79	93,676.00	66,146.21	29.4

SEWER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEBT SERVICE					
203-432-9001	LOAN INTEREST	.00	5,278.00	10,215.00	4,937.00	51.7
203-432-9002	LOAN PRINCIPAL	.00	21,965.00	44,271.00	22,306.00	49.6
	TOTAL DEBT SERVICE	.00	27,243.00	54,486.00	27,243.00	50.0
	CONTINGENCY					
203-900-9990	UNAPPROPRIATED EFB	.00	.00	39,190.00	39,190.00	.0
	TOTAL CONTINGENCY	.00	.00	39,190.00	39,190.00	.0
	TOTAL FUND EXPENDITURES	.00	27,243.00	93,676.00	66,433.00	29.1
	NET REVENUE OVER EXPENDITURES	72.18	286.79	.00	(286.79)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

WATER UTILITY FUND

	ASSETS			
205-000-1001	CASH IN COMBINED CASH FUND		356,640.37	
205-000-1011	LGIP		51,591.84	
205-000-1800	UB CUSTOMER DEPOSI		43.16	
	TOTAL ASSETS			408,275.37
	LIABILITIES AND EQUITY			
	LIABILITIES			
205-000-2021	FEDERAL TAX WITHHOLDING		387.77	
205-000-2022	STATE TAX WITHHOLDING		182.17	
205-000-2023	RETIREMENT		1,791.96	
205-000-2281	UB DEPOSITS		17,240.00	
	TOTAL LIABILITIES			19,601.90
	FUND EQUITY			
205-000-2520	BEG FUND BALANCE		294,048.74	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	94,624.73		
	BALANCE - CURRENT DATE		94,624.73	
	TOTAL FUND EQUITY			388,673.47
	TOTAL LIABILITIES AND EQUITY			408,275.37

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER UTILITY REVENUE					
205-300-3401	SERVICE CHARGES WA	4,737.35	245,695.02	458,389.00	212,693.98	53.6
205-300-3402	CONNECTION CHGS WA	.00	.00	6,000.00	6,000.00	.0
205-300-3403	RECONNECTION FEE	49.83	3,074.28	4,000.00	925.72	76.9
205-300-3601	MISCELLANEOUS REVENE	29.16	4,552.50	10,000.00	5,447.50	45.5
205-300-3611	INTEREST INCOME	112.26	603.85	888.00	284.15	68.0
205-300-3620	LEASE-WATER TOWER T MOBILE	1,317.70	4,611.95	7,200.00	2,588.05	64.1
205-300-3622	VERZION LEASE	2,400.00	8,400.00	14,400.00	6,000.00	58.3
	TOTAL WATER UTILITY REVENUE	8,646.30	266,937.60	500,877.00	233,939.40	53.3
	BEGINNING FUND BALANCE					
205-399-9999	BEGINNING FUND BALANCE	.00	.00	300,593.00	300,593.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	300,593.00	300,593.00	.0
	TOTAL FUND REVENUE	8,646.30	266,937.60	801,470.00	534,532.40	33.3

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER UTILITY FUND EXP					
205-461-1100	SALARIES AND WAGES	.00	.00	97,009.00	97,009.00	.0
205-461-1101	DIRECTOR OF ADMIN/RECORDER	308.26	1,849.56	.00	(1,849.56)	.0
205-461-1102	FINANCE DIRECTOR	765.02	2,295.06	.00	(2,295.06)	.0
205-461-1104	PUBLIC WORKS SUPER	.00	11,632.20	.00	(11,632.20)	.0
205-461-1105	ADMINISTRATIVE ASSISTANT	2,647.66	12,457.77	.00	(12,457.77)	.0
205-461-1107	UTILITY WORKER 1	1,077.84	6,330.43	.00	(6,330.43)	.0
205-461-1109	PW MAINTENANCE PT	759.51	4,586.38	.00	(4,586.38)	.0
205-461-1114	PUBLIC WORKS FOREMAN	1,336.61	5,742.15	.00	(5,742.15)	.0
205-461-4100	EMPLOYEE BENEFITS	.00	.00	72,330.00	72,330.00	.0
205-461-4110	EB-MEDICAL & DENTAL	2,979.73	13,291.20	.00	(13,291.20)	.0
205-461-4120	EB-INSURANCE (LIFE & DISAB)	16.70	113.75	.00	(113.75)	.0
205-461-4150	EB-EMPLOYER TAXES	527.40	3,480.14	.00	(3,480.14)	.0
205-461-4170	EB-PERS	1,875.54	13,244.97	.00	(13,244.97)	.0
205-461-4190	EB-WORKERS COMP	.00	1,082.26	.00	(1,082.26)	.0
205-461-5100	PROFESSIONAL SERVICES	1,175.01	20,977.88	39,377.00	18,399.12	53.3
205-461-5200	CONTRACTED SUPPORT	152.08	2,884.13	12,000.00	9,115.87	24.0
205-461-5300	OPERATIONAL SUPPLIES	2,192.94	10,840.56	23,500.00	12,659.44	46.1
205-461-6100	BUILDING MAINT & SUPPLIES	(130.00)	1,488.11	1,900.00	411.89	78.3
205-461-6200	RENTALS AND LEASES	43.22	1,860.40	2,500.00	639.60	74.4
205-461-6300	INSURANCE	.00	9,813.65	10,574.00	760.35	92.8
205-461-6400	ADVERTISING & RECRUITMENT	.00	78.00	500.00	422.00	15.6
205-461-6500	LEARNING, DUES & MEMBERSHIPS	330.50	1,159.03	5,800.00	4,640.97	20.0
205-461-6600	OFFICE SUPPLIES & MISC EXPENSE	906.08	4,284.46	11,642.00	7,357.54	36.8
205-461-6700	EQUIP MAINT & SUPPLIES	2,023.68	6,812.84	19,300.00	12,487.16	35.3
205-461-6800	UNIFORMS	34.49	104.91	600.00	495.09	17.5
205-461-6900	UTILITIES	2,720.15	19,006.63	38,400.00	19,393.37	49.5
	TOTAL WATER UTILITY FUND EXP	21,742.42	155,416.47	335,432.00	180,015.53	46.3
	TRANSFER OUT					
205-491-8003	TRANS TO RESERVE FUND	.00	.00	11,742.00	11,742.00	.0
205-491-8009	TRANS TO WATER BOND	.00	.00	95,727.00	95,727.00	.0
205-491-8601	TRANS OUT - FRANCH	.00	8,230.04	23,419.00	15,188.96	35.1
205-491-8701	TRANS OUT OP OH	.00	8,666.36	30,596.00	21,929.64	28.3
	TOTAL TRANSFER OUT	.00	16,896.40	161,484.00	144,587.60	10.5
	CONTINGENCY					
205-900-9900	CONTINGENCY	.00	.00	304,554.00	304,554.00	.0
	TOTAL CONTINGENCY	.00	.00	304,554.00	304,554.00	.0
	TOTAL FUND EXPENDITURES	21,742.42	172,312.87	801,470.00	629,157.13	21.5

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(13,096.12)	94,624.73	.00	(94,624.73)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

WATER CONSTRUCTION FUND

	ASSETS			
206-000-1001	CASH IN COMBINED CASH FUND		493,188.94	
206-000-1011	LGIP		319,656.96	
	TOTAL ASSETS			812,845.90
	LIABILITIES AND EQUITY			
	FUND EQUITY			
206-000-2520	BEG FUND BALANCE		747,130.30	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	65,715.60		
	BALANCE - CURRENT DATE		65,715.60	
	TOTAL FUND EQUITY			812,845.90
	TOTAL LIABILITIES AND EQUITY			812,845.90

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER CONSTRUCTION REVENUE					
206-300-3550	WATER STATIC REVEN	1,383.35	54,182.97	110,000.00	55,817.03	49.3
206-300-3551	SDC-IMPROVEMENT	381.00	4,953.00	11,811.00	6,858.00	41.9
206-300-3552	SDC-REIMBURSEMENT	.00	29,292.00	75,671.00	46,379.00	38.7
206-300-3554	SDC-ADMINISTRATION	309.00	4,017.00	9,579.00	5,562.00	41.9
206-300-3611	INTEREST INCOME	695.55	3,741.46	5,400.00	1,658.54	69.3
	TOTAL WATER CONSTRUCTION REVENUE	2,768.90	96,186.43	212,461.00	116,274.57	45.3
	BEGINNING FUND BALANCE					
206-399-9999	BEGINNING FUND BALANCE	.00	.00	726,332.00	726,332.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	726,332.00	726,332.00	.0
	TOTAL FUND REVENUE	2,768.90	96,186.43	938,793.00	842,606.57	10.3

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CONST FUND EXP					
206-461-7000	CAPITAL OUTLAY	3,236.50	30,470.83	100,000.00	69,529.17	30.5
	TOTAL WATER CONST FUND EXP	3,236.50	30,470.83	100,000.00	69,529.17	30.5
	TRANSFER OUT					
206-491-8000	TRANSFERS OUT	.00	.00	9,579.00	9,579.00	.0
	TOTAL TRANSFER OUT	.00	.00	9,579.00	9,579.00	.0
	CONTINGENCY					
206-900-9900	CONTINGENCY	.00	.00	829,214.00	829,214.00	.0
	TOTAL CONTINGENCY	.00	.00	829,214.00	829,214.00	.0
	TOTAL FUND EXPENDITURES	3,236.50	30,470.83	938,793.00	908,322.17	3.3
	NET REVENUE OVER EXPENDITURES	(467.60)	65,715.60	.00	(65,715.60)	.0

CITY OF HUBBARD
BALANCE SHEET
DECEMBER 31, 2018

WATER BOND FUND

	ASSETS			
207-000-1001	CASH IN COMBINED CASH FUND		25,880.77	
207-000-1011	LGIP		9,057.48	
	TOTAL ASSETS			34,938.25
	LIABILITIES AND EQUITY			
	FUND EQUITY			
207-000-2520	BEG FUND BALANCE		82,695.69	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(47,757.44)		
	BALANCE - CURRENT DATE		(47,757.44)	
	TOTAL FUND EQUITY			34,938.25
	TOTAL LIABILITIES AND EQUITY			34,938.25

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER BOND REVENUE					
207-300-3611	INTEREST INCOME	19.71	106.03	156.00	49.97	68.0
	TOTAL WATER BOND REVENUE	19.71	106.03	156.00	49.97	68.0
	TRANSFERS IN					
207-391-0251	TRANS FROM-WATER	.00	.00	95,727.00	95,727.00	.0
	TOTAL TRANSFERS IN	.00	.00	95,727.00	95,727.00	.0
	BEGINNING FUND BALANCE					
207-399-9999	BEGINNING FUND BALANCE	.00	.00	82,643.00	82,643.00	.0
	TOTAL BEGINNING FUND BALANCE	.00	.00	82,643.00	82,643.00	.0
	TOTAL FUND REVENUE	19.71	106.03	178,526.00	178,419.97	.1

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEBT SERVICE					
207-461-9001	BOND INTEREST	.00	6,458.20	12,312.00	5,853.80	52.5
207-461-9002	BOND PRINCIPAL	.00	41,405.27	83,415.00	42,009.73	49.6
	TOTAL DEBT SERVICE	.00	47,863.47	95,727.00	47,863.53	50.0
	CONTINGENCY					
207-900-9990	UNAPPROPRIATED EFB	.00	.00	82,799.00	82,799.00	.0
	TOTAL CONTINGENCY	.00	.00	82,799.00	82,799.00	.0
	TOTAL FUND EXPENDITURES	.00	47,863.47	178,526.00	130,662.53	26.8
	NET REVENUE OVER EXPENDITURES	19.71	(47,757.44)	.00	47,757.44	.0