

**Village of Indian Point**  
**Assets and Liabilities**  
 As of June 30, 2015

	Jun 30, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0996 · General Accounts	
1-2981 · TRC Bank CD-3001002981 (Table Rock Community Bank Opened 11/30/2010 Term 60 Months - Original ...	103,709.92
1004 · General Checking Account	
1005-1 · 2014 Road Repair Funds (\$53,000.00 was ear-marked in the 2014 budget for road repair.)	53,000.00
1005 · Roads Checking Account	2,839.97
1006 · Capital Checking Account	56,689.20
8-1014 · Recycling/Beautification	509.30
1004 · General Checking Account - Other	42,092.26
Total 1004 · General Checking Account	155,130.73
1015 · Petty Cash (Petty Cash)	200.00
0996 · General Accounts - Other	1,431.92
Total 0996 · General Accounts	260,472.57
0998 · Capital Accounts	
7-2984 · TRC Bank CD-3001002984 (Table Rock Community Bank CD 3001002984 60 month CD Issued 11/30/2010...	63,496.49
Total 0998 · Capital Accounts	63,496.49
Total Checking/Savings	323,969.06
<b>Total Current Assets</b>	323,969.06
<b>Other Assets</b>	
1105 · 07 COP's Revenue Fund Acct	0.02
<b>Total Other Assets</b>	0.02
<b>TOTAL ASSETS</b>	<b>323,969.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable (Accounts Payable)	(508.00)
Total Accounts Payable	(508.00)
Other Current Liabilities	
2100 · Payroll Liabilities (Payroll Liabilities)	
21001 · FICA/Fed W/H (FICA/Fed W/H)	(27.04)
21002 · MO Withholding (MO Withholding)	(264.02)
21003 · SUTA (SUTA)	130.82
2100 · Payroll Liabilities (Payroll Liabilities) - Other	30.66
Total 2100 · Payroll Liabilities (Payroll Liabilities)	(129.58)
Total Other Current Liabilities	(129.58)
Total Current Liabilities	(637.58)
<b>Total Liabilities</b>	(637.58)
<b>Equity</b>	
3000 · Opening Balance Equity-General	353,832.16
3001 · Opening Balance Equity-Capital	144,958.69
3900 · Retained Earnings	(140,808.47)
Net Income	(33,375.72)
<b>Total Equity</b>	324,606.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>323,969.08</b>

**Village of Indian Point  
Revenue and Expenses  
January through June 2015**

Cash Basis

	Jan - Jun 15
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
2-0999 · Administrative Income	
1-3010 · Sales Tax (Sales Tax)	44,889.61
1-3060 · Franchise Taxes (Franchise Taxes)	6,612.32
1-3100 · Interest (Interest)	1,221.74
1-3120 · Business Licenses (Licenses)	3,375.00
1-3125 · Special Events Permit	25.00
8-3010 · Proceeds from recycling	153.14
	56,276.81
Total 2-0999 · Administrative Income	56,276.81
2-1999 · Police Income	
2-3130 · Court Fines (Fines)	5,034.00
2-3131 · Request for Police Reports	15.00
2-1999 · Police Income - Other	47.40
	5,096.40
Total 2-1999 · Police Income	5,096.40
2-2999 · Planning and Zoning Income	
1-3090 · Planning & Zoning Fees (P&Z Fees)	860.00
	860.00
Total 2-2999 · Planning and Zoning Income	860.00
3-0999 · Roads Income	
3-3030 · Gas Tax - Roads	5,680.79
3-3040 · Vehicle Fee Increases - Roads	1,203.83
3-3050 · Vehicle Sales Tax - Roads	3,257.86
3-3070 · Stone County Road & Bridge	7,500.00
	17,642.48
Total 3-0999 · Roads Income	17,642.48
7-0001 · Capital Income	
7-3020 · Capital Sales Tax	22,723.61
7-3100 · Interest	270.98
	22,994.59
Total 7-0001 · Capital Income	22,994.59
<b>Total Income</b>	<b>102,870.28</b>
<b>Expense</b>	
2-1000 · Administrative Expenses	
1-4000 · Accounting Fees (Accounting Fees)	834.00
1-4010 · Attorney (Attorney)	3,000.00
1-4011 · Codification (Re-codification of Ordinances and Resol...)	1,922.04
1-4025 · Engineer Fees	2,500.00
1-4040 · Education/Dues/Subscriptions (Dues/Subs)	3,188.10
1-4050 · Elections (Elections)	565.43
1-4140 · Mileage Reimbursement (Mileage Reimb)	612.05
1-4170 · Newsletter (Smoke Signals)	297.24
1-4180 · Office Supplies (Office Supplies)	1,313.30
1-4190 · Advertising (Signs and newspaper ads)	2,187.00
1-4200 · Other Admn Expenses (Other Admn Expenses)	152.69
1-4230 · Postage/Delivery Fees (Postage/Delivery)	120.02
1-4280 · Repairs & Maintenance (Repr/Maint)	
1-42801 · Propane	343.59
1-42802 · Waste & Sanitation	474.96
1-42803 · Electric (White River Valley Electric)	1,319.00
1-42805 · Custodial Services	
1-42806 · Custodial Supplies (Trash Bags, Cleaning Supp...)	170.63
1-42805 · Custodial Services - Other	250.49
	421.12
Total 1-42805 · Custodial Services	421.12
1-4280 · Repairs & Maintenance (Repr/Maint) - Other	517.57
	517.57
Total 1-4280 · Repairs & Maintenance (Repr/Maint)	3,076.24
1-4285 · Telephone (Telephone)	924.17

**Village of Indian Point  
Revenue and Expenses  
January through June 2015**

Cash Basis

	Jan - Jun 15
1-4300 · Super Salary/Village Clerk (clerk)	
1-4325 · Benefits (Village paid: retirement, insurance or othe...	550.14
1-4300 · Super Salary/Village Clerk (clerk) - Other	12,781.53
Total 1-4300 · Super Salary/Village Clerk (clerk)	13,331.67
1-4302 · Superintendent Assistant	7,752.00
1-4410 · Workman's Comp (Workman's Comp)	521.00
6560 · Payroll Expenses	2,652.25
Total 2-1000 · Administrative Expenses	44,949.20
2-2000 · Police Department Expenses	
2-4015 · Computer Software & Maintenance	636.60
2-4030 · LET Funds/Continuing Education (Education)	(36.00)
2-4100 · Gas & Oil (Gas & Oil)	1,602.69
2-4200 · Other Police Expense (Other Police Expense)	93.64
2-4260 · Prosecuting Attorney (Prosecuting Attorney)	2,550.00
2-4300 · Police Salary (Police)	
2-4302 · Reserve Officer Wages	2,365.64
2-4305 · Police Benefits (Insurance/401K)	451.75
2-4306 · Premium Pay	256.50
2-4300 · Police Salary (Police) - Other	12,824.76
Total 2-4300 · Police Salary (Police)	15,898.65
2-4360 · Telephone/Cell Phone (Cell Phone/Pager)	301.20
2-4370 · Uniforms (Uniforms)	82.09
2-4375 · Police Equipment (Police Equipment)	859.77
2-4385 · Police Vehicle (Police Vechile)	647.89
2-4390 · Vehicle Maintenance (Vehicle Maintenance)	85.08
2-4410 · Police Work Comp (Work Comp)	2,339.00
2-6560 · Payroll Taxes	2,283.86
Total 2-2000 · Police Department Expenses	27,344.47
2-3000 · Planning & Zoning Expenses	
4-4221 · Lawsuit Expenses	250.00
Total 2-3000 · Planning & Zoning Expenses	250.00
3-1000 · Roads Expenses	
3-4090 · Equipment Maintenance	1,142.52
3-4160 · Mowing / Trash Removal	
3-4165 · Tree Trimming	125.00
3-4160 · Mowing / Trash Removal - Other	2,800.00
Total 3-4160 · Mowing / Trash Removal	2,925.00
3-4200 · Other Road Expense	2,264.10
3-4280 · Road Repair	979.90
3-4310 · Signs	179.00
3-4320 · Snow Removal	
3-4321 · Winter Materials (Purchase of salt and chat for treat...	7,790.45
3-4320 · Snow Removal - Other	7,684.17
Total 3-4320 · Snow Removal	15,474.62
3-4330 · Street Lights	2,649.10
Total 3-1000 · Roads Expenses	25,614.24
66900 · Reconciliation Discrepancies (Discrepancies between ban...	0.93
7-000 · Capital Expenses	
7-3010 · Village Office Debt Payments	20,338.47
7-4415 · Tank & Installation Debt	8,128.45
7-9000 · Capital-Transfer Out-SRF Loan (Payments made for S...	4,001.60
Total 7-000 · Capital Expenses	32,468.52

Village of Indian Point  
Revenue and Expenses  
January through June 2015

Cash Basis

	Jan - Jun 15
7-9999 · DPW Expenses	5,330.95
8000 · Recycle/Beautification	287.69
Total Expense	136,246.00
Net Ordinary Income	(33,375.72)
Net Income	(33,375.72)

**Department of Public Works**  
**Assets & Liabilities**  
 As of June 30, 2015

	Jun 30, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1001 · Table Rock Community Bank	5,490.41
1010 · Petty Cash	200.00
1140 · UMB Principal Acct #129857.29	11,880.00
Total Checking/Savings	17,570.41
Other Current Assets	
1-3160 · Transfer in from Capital	-5,000.00
Total Other Current Assets	-5,000.00
Total Current Assets	12,570.41
Fixed Assets	
0-1500 · Sewer Plant	1,907,040.89
0-1520 · Equipment	9,637.88
1550 · Land	18,585.52
Total Fixed Assets	1,935,264.29
Other Assets	
0-1560 · Accumulated Depreciation	-106,826.00
1110 · UMB Acct #129857.30	4,141.26
1120 · UMB Principal Acct #129857	32,109.82
1130 · UMB Rebate Acct # 129857.34	0.80
Total Other Assets	-70,574.12
<b>TOTAL ASSETS</b>	<b>1,877,260.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,176.00
Total Accounts Payable	-2,176.00
Other Current Liabilities	
2010 · 2005 Revenue Bonds Payable	585,000.00
2015 · 2009 Lease Purchase Payable	160,301.10
Total Other Current Liabilities	745,301.10
Total Current Liabilities	743,125.10
Total Liabilities	743,125.10
Equity	
2500 · Retained Earnings	1,145,273.47
Net Income	-11,137.99
Total Equity	1,134,135.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,877,260.58</b>

Department of Public Works  
Revenue & Expenses  
January through June 2015

	<u>Jan - Jun 15</u>
Ordinary Income/Expense	
Income	
1-3100 · Bank Interest	3.97
1-3110 · User Fees Jakes Creek Trail	25,455.89
1-3150 · Miscellaneous Income	1.50
Total Income	<u>25,461.36</u>
Expense	
8-4115 · Telephone	286.14
8-4230 · Postage & Delivery	190.04
8-4235 · Office Supplies	0.00
8-4236 · Miscellaneous Expense	189.80
8-4240 · Contract Labor	
8-4241 · Legal Fees	151.00
8-4540 · Certified Operator	6,000.00
Total 8-4240 · Contract Labor	<u>6,151.00</u>
8-4300 · SRF Debt Payments	24,087.01
8-4515 · Legal Notices	266.75
8-4525 · Septic Pumping	2,010.00
8-4530 · Chemicals Plant Operation Jakes	818.00
8-4535 · Electric - Treatment Plant	3,736.21
8-4545 · Lab Fees	1,049.00
8-4555 · Repairs & Maintenance	1,817.00
Total Expense	<u>40,600.95</u>
Net Ordinary Income	-15,139.59
Other Income/Expense	
Other Income	
1020 · Transfer in - SRF Loan	4,001.60
Total Other Income	<u>4,001.60</u>
Net Other Income	<u>4,001.60</u>
Net Income	<u><u>-11,137.99</u></u>