

CITY OF KETCHUM  
 BALANCE SHEET  
 DECEMBER 31, 2013

Exhibit A

FY 13-14

URA DEBT SERVICE FUND

ASSETS

96-1000-0000	CASH - COMBINED	(	.25)	
96-1510-0000	INVESTMENTS--URA DEBT SERV FND		239,484.25	
	TOTAL ASSETS			<u>239,484.00</u>

LIABILITIES AND EQUITY

LIABILITIES

96-2300-0000	ACCRUED INTEREST PAYABLE		146,594.48	
	TOTAL LIABILITIES			146,594.48

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
96-2710-0000	FUND BALANCE		332,725.28	
	REVENUE OVER EXPENDITURES - YTD	(	239,835.76)	
	BALANCE - CURRENT DATE		92,889.52	
	TOTAL FUND EQUITY			<u>92,889.52</u>
	TOTAL LIABILITIES AND EQUITY			<u>239,484.00</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2013

URA DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
96-3700-1000	INTEREST EARNINGS	24.25	105.49	400.00	294.51	26.4
96-3700-8701	TRANSFER FROM URA GENERAL FUND	.00	1,500.00	400,343.00	398,843.00	.4
TOTAL MISCELLANEOUS REVENUE		24.25	1,605.49	400,743.00	399,137.51	.4
TOTAL FUND REVENUE		24.25	1,605.49	400,743.00	399,137.51	.4

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING DECEMBER 31, 2013

URA DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URA DEBT SERVICE EXPENDITURES</u>					
MATERIALS AND SERVICES:					
96-4800-4200	.00	1,500.00	1,500.00	.00	100.0
96-4800-6910	.00	20.00	.00	( 20.00)	.0
TOTAL MATERIAL AND SERVICES	.00	1,520.00	1,500.00	( 20.00)	101.3
OTHER EXPENDITURES:					
96-4800-8100	.00	80,000.00	80,000.00	.00	100.0
96-4800-8200	.00	159,921.25	318,843.00	158,921.75	50.2
TOTAL OTHER EXPENDITURES	.00	239,921.25	398,843.00	158,921.75	60.2
TOTAL URA DEBT SERVICE EXPENDITURES	.00	241,441.25	400,343.00	158,901.75	60.3
TOTAL FUND EXPENDITURES	.00	241,441.25	400,343.00	158,901.75	60.3
NET REVENUE OVER EXPENDITURES	24.25	( 239,835.76)	400.00	240,235.76	(59958)

CITY OF KETCHUM  
 BALANCE SHEET  
 DECEMBER 31, 2013

URBAN RENEWAL AGENCY

ASSETS

98-1000-0000	CASH - COMBINED	( 17,302.97)	
98-1010-0000	URBAN RENEWAL FUND CASH	716.25	
98-1020-0000	491 SV RD PROPERTY MANAGEMENT	5,000.00	
98-1050-0000	TAXES RECEIVABLE-CURRENT	12,442.89	
98-1150-0000	ACCTS RECVBL	1,050.00	
98-1510-0000	INVESTMENTS-URA GENERAL FUND	145,747.67	
98-1512-0000	BOND DEBT SERVICE RESERVE FUND	549,717.15	
98-1513-0000	UNAMORTIZED BOND DISCOUNTS	152,756.61	
98-1514-0000	UNAMORTIZED PRE-ISSUANCE BND CT	71,377.65	
98-1610-0000	FIXED ASSTS--LAND & BLDG-SV RD	3,200,000.00	
98-1610-0500	FIXED ASSETS-491 SV RD REMODEL	141,098.76	
98-1610-1000	FIXED ASSETS-211 FIRST ST. E.	2,294,745.56	
98-1610-2000	FIXED ASST-4TH ST.CORRIDOR IMP	1,000,000.00	
98-1630-0000	ACCUM DEPRN-BUILDINGS	( 131,287.90)	
	TOTAL ASSETS		<u>7,426,061.67</u>

LIABILITIES AND EQUITY

LIABILITIES

98-2340-0000	REFUNDING BONDS PAYABLE 2010	6,325,000.00	
	TOTAL LIABILITIES		6,325,000.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
98-2710-0000	FUND BALANCE	1,178,872.73	
	REVENUE OVER EXPENDITURES - YTD	( 77,811.06)	
	BALANCE - CURRENT DATE		<u>1,101,061.67</u>
	TOTAL FUND EQUITY		<u>1,101,061.67</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,426,061.67</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING DECEMBER 31, 2013

URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
98-3100-1000 TAX INCREMENT REVENUE	6,497.68	7,831.34	708,763.00	700,931.66	1.1
98-3100-9000 PENALTY & INTEREST ON TAXES	.00	280.78	1,500.00	1,219.22	18.7
<b>TOTAL PROPERTY TAX</b>	<b>6,497.68</b>	<b>8,112.12</b>	<b>710,263.00</b>	<b>702,150.88</b>	<b>1.1</b>
<u>MISCELLANEOUS REVENUE</u>					
98-3700-1000 INTEREST EARNINGS	23.63	81.07	500.00	418.93	16.2
98-3700-2000 RENT	4,000.00	12,000.00	44,000.00	32,000.00	27.3
98-3700-3600 REFUNDS & REIMBURSEMENTS	3,191.51	8,668.50	.00	( 8,668.50)	.0
98-3700-7000 MISCELLANEOUS REVENUE	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,215.14</b>	<b>20,749.57</b>	<b>54,500.00</b>	<b>33,750.43</b>	<b>38.1</b>
<u>FUND BALANCE</u>					
98-3800-9000 FUND BALANCE	.00	.00	67,974.00	67,974.00	.0
<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>67,974.00</b>	<b>67,974.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>13,712.82</b>	<b>28,861.69</b>	<b>832,737.00</b>	<b>803,875.31</b>	<b>3.5</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING DECEMBER 31, 2013

URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URBAN RENEWAL EXPENDITURES</u>					
PERSONAL SERVICES:					
98-4410-1000 SALARIES	4,150.50	13,773.89	51,860.00	38,086.11	26.6
98-4410-2100 FICA TAXES - CITY	180.75	727.23	4,087.00	3,359.77	17.8
98-4410-2200 STATE RETIREMENT - CITY	469.79	1,559.49	5,974.00	4,414.51	26.1
98-4410-2400 WORKMENS COMPENSATION-CITY	30.00	102.00	447.00	345.00	22.8
98-4410-2500 HEALTH INSURANCE - CITY	859.24	2,577.72	10,354.00	7,776.28	24.9
98-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	112.14	518.00	405.86	21.7
98-4410-2510 DENTAL INSURANCE-CITY	24.41	73.23	324.00	250.77	22.6
98-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	64.76	65.76	68.00	2.24	96.7
98-4410-2600 LONG TERM DISABILITY	16.27	48.81	218.00	169.19	22.4
98-4410-2700 VACATION/SICK ACCRUAL PAYOUT	.00	.00	1,874.00	1,874.00	.0
98-4410-2710 VACATION/COMPENSATION PAYOUT	.00	3.82	.00	( 3.82)	.0
98-4410-2760 EMPLOYEE HOUSING SUBSIDY	130.00	390.00	1,560.00	1,170.00	25.0
98-4410-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	128.00	128.00	.0
TOTAL PERSONAL SERVICES	5,925.72	19,434.09	77,412.00	57,977.91	25.1
MATERIALS AND SERVICES:					
98-4410-3100 OFFICE SUPPLIES & POSTAGE	.00	144.79	2,500.00	2,355.21	5.8
98-4410-4200 PROFESSIONAL SERVICES	4,664.79	15,377.01	50,000.00	34,622.99	30.8
98-4410-4400 ADVERTISING & LEGAL PUBLICATIO	.00	196.56	4,000.00	3,803.44	4.9
98-4410-4600 LIABILITY INSURANCE	.00	1,168.50	2,337.00	1,168.50	50.0
98-4410-4800 DUES, SUBSCRIPTIONS, & MEMBERS	.00	750.00	1,500.00	750.00	50.0
98-4410-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	149.08	3,000.00	2,850.92	5.0
98-4410-5000 ADMINISTRATIVE EXPENSE	2,129.44	7,200.75	34,645.00	27,444.25	20.8
98-4410-5200 UTILITIES	1,046.78	3,821.03	12,000.00	8,178.97	31.8
98-4410-5910 REPAIR & MAINT. - 491 SV RD	4,856.55	6,930.94	.00	( 6,930.94)	.0
TOTAL MATERIAL AND SERVICES	12,697.56	35,738.66	109,982.00	74,243.34	32.5
CAPITAL OUTLAY:					
98-4410-7000 CAPITAL PROJECTS	.00	.00	145,000.00	145,000.00	.0
98-4410-7118 DOWNTOWN TRANSIT CENTER	50,000.00	50,000.00	50,000.00	.00	100.0
98-4410-7120 ENERGY EFFICIENCY PROJECTS	.00	.00	15,000.00	15,000.00	.0
TOTAL CAPITAL OUTLAY	50,000.00	50,000.00	210,000.00	160,000.00	23.8
OTHER EXPENDITURES:					
98-4410-8896 TRANSFER TO DEBT SERVICE FUND	.00	1,500.00	400,343.00	398,843.00	.4
98-4410-9930 URA FUND OP. CONTINGENCY	.00	.00	35,000.00	35,000.00	.0
TOTAL OTHER EXPENDITURES	.00	1,500.00	435,343.00	433,843.00	.3
TOTAL URBAN RENEWAL EXPENDITURES	68,623.28	106,672.75	832,737.00	726,064.25	12.8
TOTAL FUND EXPENDITURES	68,623.28	106,672.75	832,737.00	726,064.25	12.8
NET REVENUE OVER EXPENDITURES	( 54,910.46)	( 77,811.06)	.00	77,811.06	.0

CITY OF KETCHUM  
BALANCE SHEET  
SEPTEMBER 30, 2013

FY 12-13

AFTER  
Audit  
Entries

URA DEBT SERVICE FUND

<u>ASSETS</u>			
96-1510-0000	INVESTMENTS--URA DEBT SERV FND	479,319.76	
	TOTAL ASSETS		479,319.76
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
96-2300-0000	ACCRUED INTEREST PAYABLE	146,594.48	
	TOTAL LIABILITIES		146,594.48
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
96-2710-0000	FUND BALANCE	149,764.80	
	REVENUE OVER EXPENDITURES - YTD	182,960.48	
	BALANCE - CURRENT DATE	332,725.28	
	TOTAL FUND EQUITY		332,725.28
	TOTAL LIABILITIES AND EQUITY		479,319.76

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2013

URA DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
96-3700-1000 INTEREST EARNINGS	.00	532.61	250.00	( 282.61)	213.0
96-3700-8701 TRANSFER FROM URA GENERAL FUND	.00	568,787.00	568,787.00	.00	100.0
TOTAL MISCELLANEOUS REVENUE	.00	569,319.61	569,037.00	( 282.61)	100.1
TOTAL FUND REVENUE	.00	569,319.61	569,037.00	( 282.61)	100.1

CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2013

URA DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URA DEBT SERVICE EXPENDITURES</u>					
MATERIALS AND SERVICES:					
96-4800-4200	.00	1,500.00	1,500.00	.00	100.0
	.00	1,500.00	1,500.00	.00	100.0
OTHER EXPENDITURES:					
96-4800-8100	.00	65,000.00	65,000.00	.00	100.0
96-4800-8200	( 670.31)	319,859.13	320,574.00	714.87	99.8
	( 670.31)	384,859.13	385,574.00	714.87	99.8
TOTAL URA DEBT SERVICE EXPENDITURES					
	( 670.31)	386,359.13	387,074.00	714.87	99.8
TOTAL FUND EXPENDITURES					
	( 670.31)	386,359.13	387,074.00	714.87	99.8
NET REVENUE OVER EXPENDITURES					
	670.31	182,960.48	181,963.00	( 997.48)	100.6

CITY OF KETCHUM  
 BALANCE SHEET  
 SEPTEMBER 30, 2013

URBAN RENEWAL AGENCY

ASSETS

98-1000-0000	CASH - COMBINED	1.29	
98-1010-0000	URBAN RENEWAL FUND CASH	( 58,795.92)	
98-1020-0000	491 SV RD PROPERTY MANAGEMENT	5,000.00	
98-1050-0000	TAXES RECEIVABLE-CURRENT	12,442.89	
98-1150-0000	ACCTS RECVBL	1,050.00	
98-1510-0000	INVESTMENTS-URA GENERAL FUND	265,766.64	
98-1512-0000	BOND DEBT SERVICE RESERVE FUND	549,717.15	
98-1513-0000	UNAMORTIZED BOND DISCOUNTS	152,756.61	
98-1514-0000	UNAMORTZED PRE-ISSUANCE BND CT	71,377.65	
98-1610-0000	FIXED ASSTS--LAND & BLDG-SV RD	3,200,000.00	
98-1610-0500	FIXED ASSETS-491 SV RD REMODEL	141,098.76	
98-1610-1000	FIXED ASSETS-211 FIRST ST. E.	2,294,745.56	
98-1610-2000	FIXED ASST-4TH ST.CORRIDOR IMP	1,000,000.00	
98-1630-0000	ACCUM DEPRN-BUILDINGS	( 131,287.90)	
	TOTAL ASSETS		<u>7,503,872.73</u>

LIABILITIES AND EQUITY

LIABILITIES

98-2340-0000	REFUNDING BONDS PAYABLE 2010	6,325,000.00	
	TOTAL LIABILITIES		6,325,000.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
98-2710-0000	FUND BALANCE	1,405,026.17	
	REVENUE OVER EXPENDITURES - YTD	( 226,153.44)	
	BALANCE - CURRENT DATE		<u>1,178,872.73</u>
	TOTAL FUND EQUITY		<u>1,178,872.73</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,503,872.73</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2013

URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
98-3100-1000 TAX INCREMENT REVENUE	3,262.11	674,391.25	644,907.00	( 29,484.25)	104.6
98-3100-9000 PENALTY & INTEREST ON TAXES	.00	4,023.06	3,000.00	( 1,023.06)	134.1
TOTAL PROPERTY TAX	3,262.11	678,414.31	647,907.00	( 30,507.31)	104.7
<u>MISCELLANEOUS REVENUE</u>					
98-3700-1000 INTEREST EARNINGS	276.54	895.06	1,000.00	104.94	89.5
98-3700-2000 RENT	.00	48,000.00	44,000.00	( 4,000.00)	109.1
98-3700-3600 REFUNDS & REIMBURSEMENTS	.00	28,007.51	.00	( 28,007.51)	.0
TOTAL MISCELLANEOUS REVENUE	276.54	76,902.57	45,000.00	( 31,902.57)	170.9
<u>FUND BALANCE</u>					
98-3800-9000 FUND BALANCE	.00	.00	232,784.00	232,784.00	.0
TOTAL FUND BALANCE	.00	.00	232,784.00	232,784.00	.0
TOTAL FUND REVENUE	3,538.65	755,316.88	925,691.00	170,374.12	81.6

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2013

URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URBAN RENEWAL EXPENDITURES</u>					
PERSONAL SERVICES:					
98-4410-1000 SALARIES	.00	50,986.45	48,555.00	( 2,431.45)	105.0
98-4410-1900 OVERTIME	.00	2.29	505.00	502.71	.5
98-4410-2100 FICA TAXES - CITY	.00	3,383.38	3,872.00	488.62	87.4
98-4410-2200 STATE RETIREMENT - CITY	.00	5,401.79	5,210.00	( 191.79)	103.7
98-4410-2400 WORKMENS COMPENSATION-CITY	.00	312.00	390.00	78.00	80.0
98-4410-2500 HEALTH INSURANCE - CITY	.00	10,270.55	7,593.00	( 2,677.55)	135.3
98-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,044.06	602.00	( 442.06)	173.4
98-4410-2510 DENTAL INSURANCE-CITY	.00	292.92	315.00	22.08	93.0
98-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	.00	133.72	93.00	( 40.72)	143.8
98-4410-2600 LONG TERM DISABILITY	.00	192.87	203.00	10.13	95.0
98-4410-2700 VACATION/SICK ACCRUAL PAYOUT	.00	.00	1,866.00	1,866.00	.0
98-4410-2710 VACATION/COMPENSATION PAYOUT	.00	30.90	.00	( 30.90)	.0
98-4410-2760 EMPLOYEE HOUSING SUBSIDY	.00	1,560.00	1,560.00	.00	100.0
98-4410-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	480.00	480.00	.0
TOTAL PERSONAL SERVICES	.00	73,610.93	71,244.00	( 2,366.93)	103.3
MATERIALS AND SERVICES:					
98-4410-3100 OFFICE SUPPLIES & POSTAGE	.00	2,152.34	1,500.00	( 652.34)	143.5
98-4410-4200 PROFESSIONAL SERVICES	.00	24,925.88	50,000.00	25,074.12	49.9
98-4410-4400 ADVERTISING & LEGAL PUBLICATION	.00	4,830.92	1,000.00	( 3,830.92)	483.1
98-4410-4600 LIABILITY INSURANCE	.00	2,376.00	3,100.00	724.00	76.7
98-4410-4800 DUES, SUBSCRIPTIONS, & MEMBERS	.00	1,250.00	.00	( 1,250.00)	0
98-4410-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	3,353.91	3,000.00	( 353.91)	111.8
98-4410-5000 ADMINISTRATIVE EXPENSE	.00	40,202.45	35,860.00	( 4,342.45)	112.1
98-4410-5100 TELEPHONE & COMMUNICATIONS	.00	1,482.00	17,500.00	16,018.00	8.5
98-4410-5200 UTILITIES	.00	14,898.39	3,200.00	( 11,698.39)	465.6
98-4410-5910 REPAIR & MAINT. - 491 SV RD	.00	33,078.01	.00	( 33,078.01)	0
98-4410-5930 REPAIR & MAINT. -211 FIRST ST E	.00	250.00	.00	( 250.00)	0
98-4410-6600 REFUNDS	.00	4,000.00	.00	( 4,000.00)	0
TOTAL MATERIAL AND SERVICES	.00	132,799.90	115,160.00	( 17,639.90)	115.3
CAPITAL OUTLAY:					
98-4410-7118 DOWNTOWN TRANSIT CENTER	.00	50,000.00	25,000.00	( 25,000.00)	200.0
98-4410-7850 KCDC WALKABILITY PROJECT	.00	100,440.62	111,500.00	11,059.38	90.1
98-4410-7900 DEPRECIATION EXPENSE	45,643.95	45,643.95	.00	( 45,643.95)	.0
98-4410-7950 AMORTIZATION COSTS	10,187.92	10,187.92	.00	( 10,187.92)	.0
TOTAL CAPITAL OUTLAY	55,831.87	206,272.49	136,500.00	( 69,772.49)	151.1
OTHER EXPENDITURES:					
98-4410-8896 TRANSFER TO DEBT SERVICE FUND	.00	568,787.00	568,787.00	.00	100.0
98-4410-9930 URA FUND OP. CONTINGENCY	.00	.00	34,000.00	34,000.00	.0
TOTAL OTHER EXPENDITURES	.00	568,787.00	602,787.00	34,000.00	94.4
TOTAL URBAN RENEWAL EXPENDITURES	55,831.87	981,470.32	925,691.00	( 55,779.32)	106.0

CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2013

URBAN RENEWAL AGENCY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	55,831.87	981,470.32	925,691.00	( 55,779.32)	106.0
NET REVENUE OVER EXPENDITURES	( 52,293.22)	( 226,153.44)	.00	226,153.44	.0
	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>