

GASTON, City of
Statement of Fund Operations
 Unaudited - Cash Basis Method with Modification

FISCAL YEAR 2022-2023
 No Assurance - See Footnotes

**SUMMARY
 OPERATIONAL**

DRAFT # 1
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7/31/2022
 Difference
 from Budget

DRAFT	Adopted Budget	Current July	Fiscal Year to Date	As of % of Budget 8.33%	
GENERAL FUND					
Opening Balance	(20,000.00)	(12,685.17)	(130,455.36)	652.28%	(110,455.36)
Revenues	(405,718.00)	(4,537.92)	(4,537.92)	1.12%	401,180.08
Expenditures	425,718.00	38,428.30	38,428.30	9.03%	(387,289.70)
GENERAL RESERVE FUND					
Opening Balance	0.00	0.00	0.00	*****	0.00
Revenues	0.00	0.00	0.00	*****	0.00
Expenditures	0.00	0.00	0.00	*****	0.00
DRUG FORFEITURE FUND					
Opening Balance	(9,115.00)	0.00	(9,037.60)	99.15%	77.40
Revenues	(90.00)	(9.24)	(9.24)	10.27%	80.76
Expenditures	9,205.00	0.00	0.00	0.00%	(9,205.00)
WATER FUND					
Opening Balance	(52,000.00)	0.00	(41,128.70)	79.09%	10,871.30
Revenues	(352,260.00)	(34,412.67)	(34,412.67)	9.77%	317,847.33
Expenditures	404,260.00	44,894.66	44,894.66	11.11%	(359,365.34)
WATER RESERVE FUND					
Opening Balance	(23,203.00)	0.00	(13,338.71)	57.49%	9,864.29
Revenues	0.00	(13.64)	(13.64)	*****	(13.64)
Expenditures	23,203.00	0.00	0.00	0.00%	(23,203.00)
WATERSYSTEM DEV. FUND					
Opening Balance	(55,683.00)	0.00	(58,136.43)	104.41%	(2,453.43)
Revenues	(12,954.00)	(59.46)	(59.46)	0.46%	12,894.54
Expenditures	68,637.00	0.00	0.00	0.00%	(68,637.00)
STREET FUND					
Opening Balance	(80,000.00)	0.00	(2,277.83)	2.85%	77,722.17
Revenues	(52,500.00)	(31,641.74)	(31,641.74)	60.27%	20,858.26
Expenditures	132,500.00	3,820.56	3,820.56	2.88%	(128,679.44)
TRANSPORTATION SDC FUND					
Opening Balance	(21,276.00)	0.00	(21,027.51)	98.83%	248.49
Revenues	(9,884.00)	(21.51)	(21.51)	0.22%	9,862.49
Expenditures	31,160.00	0.00	0.00	0.00%	(31,160.00)
TRAFFIC IMP. FEE FUND (RESERVE)					
Opening Balance	(63,055.00)	0.00	(61,356.21)	97.31%	1,698.79
Revenues	(600.00)	(62.76)	(62.76)	10.46%	537.24
Expenditures	63,655.00	0.00	0.00	0.00%	(63,655.00)
TRANSP. DEV. TAX FUND					
Opening Balance	(72,931.00)	0.00	(73,397.28)	100.64%	(466.28)
Revenues	(56,214.00)	(75.07)	(75.07)	0.13%	56,138.93
Expenditures	129,145.00	0.00	0.00	0.00%	(129,145.00)
9-1-1 EMERGENCY TAX FUND					
Opening Balance	(5.00)	0.00	(5.38)	107.60%	(0.38)
Revenues	0.00	0.00	0.00	*****	0.00
Expenditures	5.00	0.00	0.00	0.00%	(5.00)
PARK FUND					
Opening Balance	(52,000.00)	0.00	(23,953.68)	46.06%	28,046.32
Revenues	(53,260.00)	(4,191.24)	(4,191.24)	7.87%	49,068.76
Expenditures	105,260.00	6,277.66	6,277.66	5.96%	(98,982.34)
PARK FUND SYSTEM DEV. FUND					
Opening Balance	(12,300.00)	0.00	(7,087.18)	57.62%	5,212.82
Revenues	(6,315.00)	(7.25)	(7.25)	0.11%	6,307.75
Expenditures	18,615.00	0.00	0.00	0.00%	(18,615.00)
Verification		0.00			

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023
GENERAL FUND
 Governmental
 No Assurance Provided - See Footnotes

As of
DRAFT # 1
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ACCT #	DRAFT	Current July	Month End Balance	
ASSETS				
Cash				
1011001	Cash, Petty	84.46	390.85	
1011011	Cash, Checking Account (U. S. Bank ..0964)	(10,168.08)	6,356.64	
1011021	Cash, Checking Account (U. S. Bank ..2209)	0.00	0.00	
1011031	Cash, St Pool (LGIP ..4453)	4,380.11	416,065.70	
1011041	Cash & Investments	0.00	0.00	
Accounts Receivable				
1021002	Accounts Receivable - Property Tax	0.00	4,034.00	
1021003	Accounts Receivable - Other	0.00	0.00	
Inter Fund Receivable				
1031015	Due from General Fund Reserve	0.00	0.00	
1031016	Due from Drug Forfeiture Fund	0.00	0.00	
1031020	Due from Water Fund	0.00	0.00	
1031022	Due from Water Fund Repair & Maintenance	0.00	0.00	
1031023	Due from Water Fund SDC	0.00	0.00	
1031030	Due from Street Fund	0.00	0.00	
1031032	Due from Transportation Fund SDC	0.00	0.00	
1031035	Due from Traffic Impact Fee Fund	0.00	0.00	
1031037	Due from Transportation Development Tax Fund	0.00	0.00	
1031040	Due from 9-1-1 Emergency Fund	0.00	0.00	
1031050	Due from Park Fund	0.00	0.00	
1031053	Due from Park Fund SDC	0.00	0.00	
Prepaid Expenses				
Capital Assets				
1101001	Land	Information	50,383.24	
1101003	Buildings & Improvements	Information	87,315.17	
1101004	Buildings & Improvements	Information (186.58)	(14,578.01)	Accumulated Depreciation
1101005	Equipment & Vehicles	Information	108,051.39	
1101006	Equipment & Vehicles	Information (159.62)	(92,129.91)	Accumulated Depreciation
1101007	Infrastructure	Information	0.00	
1101008	Infrastructure	Information	0.00	Accumulated Depreciation
TOTAL ASSETS		(6,049.71)	565,889.07	
LIABILITIES				
Inter Fund Payble				
2011015	Due to General Fund Reserve	0.00	0.00	
2011016	Due to Drug Forfeiture Fund	(9.24)	(9,046.84)	
2011020	Due to Water Fund	10,481.99	(30,646.71)	
2011022	Due to Water Fund Repair & Maintenance	(13.64)	(13,352.35)	
2011023	Due to Water Fund SDC	(59.46)	(58,195.89)	
2011030	Due to Street Fund	(27,821.18)	(30,099.01)	
2011032	Due to Transportation Fund SDC	(21.51)	(21,049.02)	
2011035	Due to Traffic Impact Fee Fund	(62.76)	(61,418.97)	
2011037	Due to Transportation Development Tax Fund	(75.07)	(73,472.35)	
2011040	Due to 9-1-1 Emergency Fund	0.00	(5.38)	
2011050	Due to Park Fund	2,086.42	(21,867.26)	
2011053	Due to Park Fund SDC	(7.25)	(7,094.43)	
Accounts Payable - General				
2021001	Accounts Payable - General	0.00	0.00	

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023
GENERAL FUND
 Governmental
 No Assurance Provided - See Footnotes

As of
DRAFT # 1
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ACCT #	DRAFT	Current July	Month End Balance	
LIABILITIES Continued				
Accounts Payable - Payroll				
2031001	Accounts Payable - Payroll Net	0.00	0.00	
2031011	Accounts Payable - W/H Social Security	0.00	0.00	
2031012	Accounts Payable - W/H Medicare	0.00	0.00	
2031013	Accounts Payable - W/H Federal Inc Tax	0.00	0.00	
2031014	Accounts Payable - W/H State Inc Tax	0.00	0.00	
2031015	Accounts Payable - W/H State Transit Tax	0.00	0.00	
2031016	Accounts Payable - W/H Worker Benefit	0.00	0.00	
2031017	Accounts Payable - W/H PERS	0.00	0.00	
2031018	Accounts Payable - W/H Medical	0.00	0.00	
2031019	Accounts Payable - W/H Other	0.00	0.00	
2031021	Accounts Payable - Social Security (Employer)	0.00	0.00	
2031022	Accounts Payable - Medicare (Employer)	0.00	0.00	
2031023	Accounts Payable - FUTA (Employer)	0.00	0.00	
2031024	Accounts Payable - SUTA (Employer)	0.00	0.00	
2031026	Accounts Payable - Worker Benefit (Employer)	0.00	0.00	
2031029	Accounts Payable - Other (Employer)	0.00	0.00	
2031031	Accounts Payable - Vacation (Employer)	0.00	0.00	
2031041	Accounts Payable - PERS (Employer)	0.00	0.00	
2031042	Accounts Payable - Medical Insurance (Employer)	0.00	0.00	
Accrued Items				
2111001	Deferred Revenue - Property Tax	0.00	(4,034.00)	
2111002	Deferred Revenue - Interest Allocation	0.00	0.00	
TOTAL LIABILITIES		(15,501.70)	(330,282.21)	
FUND BALANCE				
3011001	General Fund Balance @ 7/01 Capital Assets	0.00	(245,749.80)	
3011001	General Fund Balance @ 7/01 Capital Assets	346.20	106,707.92	Accumulated Depreciation
3011002	General Fund Balance @ 7/01 Cash	(12,685.17)	(130,455.36)	
3021001	General Fund Balance YTD Cash Change	33,890.38	33,890.38	
TOTAL FUND BALANCE		21,551.41	(235,606.86)	
TOTAL LIABILITIES AND FUND BALANCE		6,049.71	(565,889.07)	
Balance Verification		0.00	0.00	

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023 **GENERAL FUND**
 Governmental **DRAFT # 1**
 No Assurance Provided - See Footnotes **Page 1 of 4**
 As of **7/31/2022**
 Difference

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	(245,749.80)	8.33%	
	OPENING BALANCE Capital Assets	Information	346.20	106,707.92	Accumulated Depreciation	
	OPENING BALANCE Funds	(20,000.00)	(12,685.17)	(130,455.36)	652.28%	(110,455.36)
REVENUE						
4001001	Interest Earned less Serv. Fees / Prop. Tax	(25.00)	(121.60)	(121.60)	486.40%	(96.60)
4011001	Tax, Property Levied	(11,290.00)	(578.25)	(578.25)	5.12%	10,711.75
4011002	Tax, Property Current	(239,595.00)	0.00	0.00	0.00%	239,595.00
4021001	Tax, Liquor	(14,000.00)	(1,333.69)	(1,333.69)	9.53%	12,666.31
4021002	Tax, Cigarette	(650.00)	(40.96)	(40.96)	6.30%	609.04
4021003	Tax, Marijuana	0.00	0.00	0.00	*****	0.00
4031001	Tax, OR St Revenue Share	(5,500.00)	0.00	0.00	0.00%	5,500.00
4041001	Revenue, Permits, Building	0.00	0.00	0.00	*****	0.00
4041002	Revenue, Planning	0.00	0.00	0.00	*****	0.00
4041003	Revenue, Building	0.00	0.00	0.00	*****	0.00
4041011	Revenue, Building / Planning / Offset	0.00	0.00	0.00	*****	0.00
4041012	Revenue, Plan Check	0.00	0.00	0.00	*****	0.00
4051001	Franchise Fee - Clean Water Services	0.00	0.00	0.00	*****	0.00
4051002	Franchise Fee - ComCast	0.00	0.00	0.00	*****	0.00
4051003	Franchise Fee - Frontier	0.00	0.00	0.00	*****	0.00
4051004	Franchise Fee - MACC	0.00	0.00	0.00	*****	0.00
4051005	Franchise Fee - NW Natural	0.00	0.00	0.00	*****	0.00
4051006	Franchise Fee - Portland General Electric	0.00	0.00	0.00	*****	0.00
4051007	Franchise Fee - Waste Management	0.00	(1,036.92)	(1,036.92)	*****	(1,036.92)
4051008	Franchise Fee - Water	0.00	0.00	0.00	*****	0.00
4051099	Franchise Fee - Other	(37,500.00)	0.00	0.00	2.77%	37,500.00
	Total Franchise Fees	(37,500.00)	(1,036.92)	(1,036.92)	2.77%	36,463.08
4061001	Fees, Administrative, Lein Search	(20.00)	(4.00)	(4.00)	20.00%	16.00
4061002	Fees, Administrative, Tow Release Fee	0.00	0.00	0.00	*****	0.00
4081001	Revenue, Fines / Citations	(5,000.00)	(580.00)	(580.00)	11.60%	4,420.00
4081002	Revenue, Fines / Citations (Deposit Returns NSF)	0.00	0.00	0.00	*****	0.00
4111001	Revenue, Grants	0.00	0.00	0.00	*****	0.00
4111002	Revenue, Grants - ARPA Fund	(80,138.00)	0.00	0.00	*****	80,138.00
4111003	Revenue, Grants - Planning	(2,000.00)	0.00	0.00	*****	2,000.00
4491001	Revenue, Miscellaneous, Sale of Assets	0.00	0.00	0.00	*****	0.00
4491002	Revenue, Miscellaneous, Refunds	0.00	0.00	0.00	*****	0.00
4491099	Revenue, Miscellaneous	(10,000.00)	(842.50)	(842.50)	8.43%	9,157.50
4491099	Revenue, Supplemental Budget	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4611015	Trf In: General Fund Reserve	0.00	0.00	0.00	*****	0.00
4611016	Trf In: Drug Forfeiture Fund	0.00	0.00	0.00	*****	0.00
4611020	Trf In: Water Fund	0.00	0.00	0.00	*****	0.00
4611022	Trf In: Water Fund (Repair & Maintenance)	0.00	0.00	0.00	*****	0.00
4611023	Trf In: Water Fund System Development Charge	0.00	0.00	0.00	*****	0.00
4611030	Trf In: Street Fund	0.00	0.00	0.00	*****	0.00
4611030	Trf In: Street Fund Future Improvement	0.00	0.00	0.00	*****	0.00
4611032	Trf In: Transport'n Fund System Devel. Charge	0.00	0.00	0.00	*****	0.00
4611035	Trf In: Traffic Impact Fees Fund	0.00	0.00	0.00	*****	0.00
4611037	Trf In: Transportation Development Tax Fund	0.00	0.00	0.00	*****	0.00
4611040	Trf In: 9-1-1 Emergency Tax Fund	0.00	0.00	0.00	*****	0.00
4611050	Trf In: Park Fund	0.00	0.00	0.00	*****	0.00
4611053	Trf In: Park Fund System Development Charge	0.00	0.00	0.00	*****	0.00
4611099	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(405,718.00)	(4,537.92)	(4,537.92)	1.12%	401,180.08
	TOTAL REVENUE	(425,718.00)	(17,223.09)	(134,993.28)	31.71%	290,724.72

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023

GENERAL FUND
 Governmental

DRAFT # 1
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ACCT #	DRAFT	No Assurance Provided - See Footnotes Adopted Budget	Current July	Year to Date	As of % of Budget 8.33%	7/31/2022 Difference from Budget
EXPENDITURES						
PERSONNEL SERVICES						
5021001	Personal Services, City Recorder	60,000.00	4,204.25	4,204.25	7.01%	(55,795.75)
5021002	Personal Services, Admin Assistant(s)	0.00	0.00	0.00	*****	0.00
5021003	Personal Services, Public Works	76,000.00	4,777.64	4,777.64	6.29%	(71,222.36)
5021004	Personal Services, Seasonal Employees	0.00	0.00	0.00	*****	0.00
5021009	Personal Services, Cash Basis Adjustment	0.00	0.00	0.00	*****	0.00
5051001	Payroll Taxes, Social Security	10,404.00	687.11	687.11	6.60%	(9,716.89)
5051001	Payroll Taxes, Medicare Included	(3,204.00)	0.00	0.00	*****	3,204.00
5051002	Payroll Taxes, Fed Unemployment	0.00	0.00	0.00	*****	0.00
5051003	Payroll Taxes, OR Unemployment	1,500.00	80.84	80.84	5.39%	(1,419.16)
5051099	Payroll Taxes, Other	0.00	0.00	0.00	*****	0.00
5061001	Payroll Workers Comp Ins. / Work Bene. Fund	4,100.00	1,159.82	1,159.82	28.29%	(2,940.18)
5071001	Payroll Retirement, P.E.R.S.	300.00	0.00	0.00	0.00%	(300.00)
5071002	Payroll Med/Den/Vision (EBS Trust)	49,081.00	3,160.77	3,160.77	6.44%	(45,920.23)
5081001	Payroll Service Credits	0.00	0.00	0.00	*****	0.00
5091001	Payroll Allocation To Water / Street / Park Funds (Inc	0.00	(1,488.75)	(1,488.75)	*****	(1,488.75)
5091002	Payroll Allocation To Water / Street / Park Funds (Inc	(72,798.00)	0.00	0.00	*****	72,798.00
5091003	Payroll Allocation To Water / Street / Park Funds (Inc	(17,940.00)	(3,493.00)	(3,493.00)	19.47%	14,447.00
5091004	Payroll Allocation To Water / Street / Park Funds (Inc	0.00	0.00	0.00	*****	0.00
5091099	Personal Services - Other	0.00	0.00	0.00	*****	0.00
	TOTAL PERSONNEL SERVICES	107,443.00	9,088.68	9,088.68	8.46%	(98,354.32)
MATERIALS & SERVICES						
Administration						
6011099	Operating Expenses - Other	100.00	0.00	0.00	0.00%	(100.00)
	Total Administration	100.00	0.00	0.00	0.00%	(100.00)
Office Expense						
6021001	Office / Supply	0.00	0.00	0.00	*****	0.00
6021002	Office / Printing	0.00	54.00	54.00	*****	54.00
6021005	Office / Postage	0.00	100.00	100.00	*****	100.00
6021099	Office / Miscellaneous	4,300.00	422.55	422.55	13.41%	(3,877.45)
	Total Office Expense	4,300.00	576.55	576.55	13.41%	(3,723.45)
Equipment, Administration						
6031001	Office / Springbrook Software	0.00	66.00	66.00	*****	66.00
6031011	Office / Equipment Purchase, Repairs	5,000.00	0.00	0.00	0.00%	(5,000.00)
6031012	Office / Equipment Lease / Rent	0.00	193.00	193.00	*****	193.00
	Total Equipment, Administration	5,000.00	259.00	259.00	5.18%	(4,741.00)
Publications						
6041001	Publications / Notifications	0.00	0.00	0.00	*****	0.00
6041002	Publications / Notifications Reimburs	0.00	0.00	0.00	*****	0.00
	Total Publications	0.00	0.00	0.00	*****	0.00
Special Elections						
6051099	Special Elections	1,200.00	0.00	0.00	0.00%	(1,200.00)
	Total Special Elections	1,200.00	0.00	0.00	0.00%	(1,200.00)
Dues & Subscriptions						
6061001	Dues / Economic Alliance	0.00	0.00	0.00	*****	0.00
6061002	Dues / League of Oregon Cities	0.00	635.44	635.44	*****	635.44
6061003	Dues / O-ICMA	0.00	0.00	0.00	*****	0.00
6061011	Subscriptions	0.00	0.00	0.00	*****	0.00
6061021	Codification	0.00	0.00	0.00	*****	0.00
6061099	Dues & Subs. / Miscellaneous	2,500.00	22.50	22.50	26.32%	(2,477.50)
	Total Dues & Subscriptions	2,500.00	657.94	657.94	26.32%	(1,842.06)
Conferences & Education						
6071098	Education / Training	2,000.00	0.00	0.00	0.00%	(2,000.00)
	Total Conferences & Education	2,000.00	0.00	0.00	0.00%	(2,000.00)
Vehicle Expense						

6081091	Vehicle Personal Reimbursement	200.00	0.00	0.00	0.00%	(200.00)
	Total Vehicle Expense	200.00	0.00	0.00	0.00%	(200.00)
	Account Not Defined					
6101011	Account Not Defined	0.00	0.00	0.00	*****	0.00
	Total Account Not Defined	0.00	0.00	0.00	*****	0.00
	GASTON, City of					
	STATEMENT OF REVENUE & EXPENDITURE					
	Unaudited - Cash Basis Method with Modifications					
		FISCAL YEAR 2022-2023			GENERAL FUND	DRAFT # 1
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						7/31/2022
						Difference
						from Budget
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	As of % of Budget	
					8.33%	
	EXPENDITURES Continued					
	MATERIALS & SERVICES Continued					
	Police Services					
6111004	Police Department Supplies	0.00	0.00	0.00	*****	0.00
6111006	Police Department Contract Police Services	165,147.00	12,685.17	12,685.17	7.68%	(152,461.83)
6111007	Police Department WCCCA / 911 Service	4,640.00	0.00	0.00	0.00%	(4,640.00)
6111008	Police Department Vehicle Maintenance & Repair	0.00	0.00	0.00	*****	0.00
6111009	Police Department Vehicle Fuel	0.00	0.00	0.00	*****	0.00
6111099	Police Department Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
	Total Police Services	169,787.00	12,685.17	12,685.17	7.47%	(157,101.83)
	Planning & Zoning Services					
6121001	Planning & Zoning - Office Supplies	0.00	0.00	0.00	*****	0.00
6121002	Planning & Zoning - Engineering Services	10,000.00	0.00	0.00	0.00%	(10,000.00)
6121003	Planning & Zoning - City Planner Services	6,000.00	2,021.25	2,021.25	33.69%	(3,978.75)
6121004	Planning & Zoning - Master Plan	0.00	0.00	0.00	*****	0.00
6121005	Planning & Zoning - Refunds	0.00	0.00	0.00	*****	0.00
	Total Planning & Zoning Services	16,000.00	2,021.25	2,021.25	12.63%	(13,978.75)
	Municipal Court Services					
6131001	Municipal Court - Office Supplies	0.00	0.00	0.00	*****	0.00
6131002	Municipal Court - Office Postage	0.00	0.00	0.00	*****	0.00
6131003	Municipal Court - Municipal Judge	2,050.00	0.00	0.00	0.00%	(2,050.00)
6131004	Municipal Court - Interpreter	125.00	23.84	23.84	19.07%	(101.16)
6131005	Municipal Court - State Assessment	3,120.00	200.00	200.00	6.41%	(2,920.00)
6131006	Municipal Court - County Assessment	1,150.00	64.00	64.00	5.57%	(1,086.00)
6131007	Municipal Court - Refunds	50.00	0.00	0.00	0.00%	(50.00)
6131099	Municipal Court - Miscellaneous	0.00	225.00	225.00	*****	225.00
	Total Municipal Court Services	6,495.00	512.84	512.84	7.90%	(5,982.16)
	Professional Services					
6151001	Prof. Services, Legal Services	9,500.00	665.00	665.00	7.00%	(8,835.00)
6151002	Prof. Services, Accounting	16,200.00	3,800.00	3,800.00	23.46%	(12,400.00)
6151003	Prof. Services, Audit	6,600.00	0.00	0.00	0.00%	(6,600.00)
6151004	Fees, Audit (State)	0.00	0.00	0.00	*****	0.00
6151005	Fees, Payroll Services	0.00	93.56	93.56	*****	93.56
6151099	Prof. Services, Other	0.00	145.00	145.00	*****	145.00
	Total Professional Services - Administration	32,300.00	4,703.56	4,703.56	14.56%	(27,596.44)
	Insurance					
6161001	Insurance / Liability	0.00	4,387.34	4,387.34	*****	4,387.34
6161002	Insurance / Auto	0.00	0.00	0.00	*****	0.00
6161003	Insurance / Property	0.00	0.00	0.00	*****	0.00
6161004	Insurance / Workers Compensation (See Personnel Services)	0.00	0.00	0.00	*****	0.00
6161099	Insurance / Miscellaneous	6,108.00	176.05	176.05	74.71%	(5,931.95)
	Total Insurance	6,108.00	4,563.39	4,563.39	74.71%	(1,544.61)
	Utilities					
6181001	Utilities / Electricity	6,500.00	674.12	674.12	10.37%	(5,825.88)
6181003	Utilities / Propane Library	0.00	0.00	0.00	*****	0.00
6181004	Utilities / Sewer & Water Service	1,200.00	158.86	158.86	13.24%	(1,041.14)
6181011	Utilities / Communication	1,750.00	244.44	244.44	13.97%	(1,505.56)
6181021	Utilities / Stormwater Maintenance	500.00	0.00	0.00	0.00%	(500.00)
6181099	Utilities / To Be Determined	0.00	0.00	0.00	*****	0.00
	Total Utilities	9,950.00	1,077.42	1,077.42	10.83%	(8,872.58)
	Security					
6191001	Security / City Hall	0.00	47.02	47.02	*****	47.02
	Total Security	0.00	47.02	47.02	*****	47.02
	Community Support					
6221001	Community Support	500.00	0.00	0.00	0.00%	(500.00)
6221002	Community Support	0.00	0.00	0.00	*****	0.00
	Total Community Support	500.00	0.00	0.00	0.00%	(500.00)
	Vehicle Maintenance & Fuel					

GASTON, City of		FISCAL YEAR 2022-2023			GENERAL FUND	DRAFT # 1	
STATEMENT OF REVENUE & EXPENDITURE		Governmental			Page 4 of 4		
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes			As of		
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	7/31/2022 Difference from Budget	
6251001	Vehicle - Maintenance & Repair	0.00	0.00	0.00	*****	0.00	
6251002	Vehicle - Fuel	0.00	0.00	0.00	*****	0.00	
	Total Vehicle Maintenance & Fuel	0.00	0.00	0.00	*****	0.00	
ARPA Funds Disbursements							
6271091	ARPA Funds Disbursements	0.00	0.00	0.00	*****	0.00	
	Total ARPA Funds Disbursements	0.00	0.00	0.00	*****	0.00	
EXPENDITURES Continued					8.33%		
MATERIALS & SERVICES Continued							
Other Disbursements							
6271099	Disbursements Unclassified	0.00	152.11	152.11	*****	152.11	
6271099	Disbursements Supplemental Budget	0.00	0.00	0.00	*****	0.00	
	Total Other Disbursements	0.00	152.11	152.11	*****	152.11	
	TOTAL MATERIALS & SERVICES	256,440.00	27,256.25	27,256.25	10.63%	(229,183.75)	
CAPITAL OUTLAY							
7511001	Capital Outlay General	18,500.00	0.00	0.00	0.00%	(18,500.00)	
7511002	Capital Outlay Equipment / Software	0.00	0.00	0.00	*****	0.00	
7511003	Capital Outlay Utility Vehicle	0.00	0.00	0.00	*****	0.00	
7511004	Capital Outlay Property Asset Acquisiton -	0.00	0.00	0.00	*****	0.00	
7511005	Capital Outlay City Hall Building Maintenanc	0.00	0.00	0.00	*****	0.00	
7511006	Capital Outlay City Hall Building Repairs	0.00	0.00	0.00	*****	0.00	
7511007	Capital Outlay City Hall Chambers Remodel	0.00	0.00	0.00	*****	0.00	
7511008	Capital Outlay Real Estate - Other Acquisit	0.00	0.00	0.00	*****	0.00	
7511009	Capital Outlay Building Repair & Maintenanc	0.00	0.00	0.00	*****	0.00	
7511010	Capital Outlay City Development	0.00	0.00	0.00	*****	0.00	
7511011	Capital Outlay Vehicle / Tractor Purchase	0.00	0.00	0.00	*****	0.00	
7511012	Capital Outlay 104 Onion Lane Repair & Main	0.00	0.00	0.00	*****	0.00	
7511013	Capital Outlay To Be Described	0.00	0.00	0.00	*****	0.00	
7511014	Capital Outlay To Be Described	0.00	0.00	0.00	*****	0.00	
7511099	Capital Outlay To Be Described	0.00	0.00	0.00	*****	0.00	
	TOTAL CAPITAL OUTLAY	18,500.00	0.00	0.00	0.00%	(18,500.00)	
TRANSFERS OUT							
8611015	Trf Out: General Fund Reserve	0.00	0.00	0.00	*****	0.00	
8611016	Trf Out: Drug Forfeiture Fund	0.00	0.00	0.00	*****	0.00	
8611020	Trf Out: Water Fund	0.00	0.00	0.00	*****	0.00	
8611022	Trf Out: Water Fund Repair & Maintenance	0.00	0.00	0.00	*****	0.00	
8611023	Trf Out: Water Fund System Development Char	0.00	0.00	0.00	*****	0.00	
8611030	Trf Out: Street Fund	0.00	0.00	0.00	*****	0.00	
8611030	Trf Out: Street Fund Future Improvement	0.00	0.00	0.00	*****	0.00	
8611032	Trf Out: Transportation Fund System Develop	0.00	0.00	0.00	*****	0.00	
8611035	Trf Out: Traffic Impact Fee Fund	0.00	0.00	0.00	*****	0.00	
8611037	Trf Out: Transportation Development Tax Fund	0.00	0.00	0.00	*****	0.00	
8611040	Trf Out: 9-1-1 Emergency Fund	0.00	0.00	0.00	*****	0.00	
8611050	Trf Out: Park Fund	25,000.00	2,083.37	2,083.37	8.33%	(22,916.63)	
8611053	Trf Out: Park Fund System Development Charge	0.00	0.00	0.00	*****	0.00	
8611099	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00	
	TOTAL TRANSFERS OUT	25,000.00	2,083.37	2,083.37	8.33%	(22,916.63)	
CONTINGENCIES							
8711001	Contingencies	10,000.00	0.00	0.00	0.00%	(10,000.00)	
	TOTAL CONTINGENCIES	10,000.00	0.00	0.00	0.00%	(10,000.00)	
UNAPPROPRIATED FUNDS							
8811001	Unappropriated Funds	8,335.00	0.00	0.00	0.00%	(8,335.00)	
	TOTAL UNAPPROPRIATED FUNDS	8,335.00	0.00	0.00	0.00%	(8,335.00)	

TOTAL EXPENDITURES	425,718.00	38,428.30	38,428.30	9.03%	(387,289.70)
ENDING FUND CASH BALANCE	0.00	21,205.21	(96,564.98)		
Verification			(96,564.98)		

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023
 No Assurance Provided - See Footnotes

GENERAL RESERVE FUND
 Governmental

DRAFT # 1
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 7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget
ASSETS					
Cash					
1011512	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00	
1011531	Cash, Cash in St Pool (LGIP ..4453) Reserve		0.00	0.00	
1011541	Cash & Investments		0.00	0.00	
Accounts Receivable					
Inter Fund Receivable					
1031510	Inter Fund Receivable - General Reserve Fund fr General Fund		0.00	0.00	
Prepaid Expenses					
Capital Assets					
TOTAL ASSETS			0.00	0.00	
LIABILITIES					
Inter Fund Payble					
2011510	Inter Fund Payable - General Reserve Fund to General Fund		0.00	0.00	
Accounts Payable - General					
2021501	Accounts Payable - General		0.00	0.00	
Accounts Payable - Payroll					
Accrued Items					
TOTAL LIABILITIES			0.00	0.00	
FUND BALANCE					
3011501	General Reserve Fund Balance @ 7/01 Funds		0.00	0.00	
3021501	General Reserve Fund Balance YTD Change		0.00	0.00	
TOTAL FUND BALANCE			0.00	0.00	
TOTAL LIABILITIES AND FUND BALANCE			0.00	0.00	
	Balance Verification		0.00	0.00	

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023

GENERAL RESERVE FUND
 Governmental

DRAFT # 1
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 7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	0.00	0.00	0.00	*****	0.00
REVENUE						
4001501	Interest Earned less LGIP Service Fees General Res	0.00	0.00	0.00	*****	0.00
4491599	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4611510	Trf In: General Fund	0.00	0.00	0.00	*****	0.00
4611520	Trf In: Water Fund	0.00	0.00	0.00	*****	0.00
4611530	Trf In: Street Fund	0.00	0.00	0.00	*****	0.00
4611599	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	0.00	0.00	0.00	*****	0.00
	TOTAL REVENUE	0.00	0.00	0.00	*****	0.00
EXPENDITURES						
PERSONNEL SERVICES						
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
MATERIALS & SERVICES						
6011599	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
6271599	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
CAPITAL OUTLAY						
7511501	Capital Outlay - New Vehicle Purchase	0.00	0.00	0.00	*****	0.00
7511502	Capital Outlay - MDT Replacement	0.00	0.00	0.00	*****	0.00
7511503	Capital Outlay - Building Repair & Maintenance	0.00	0.00	0.00	*****	0.00
7511504	Capital Outlay - Real Estate Transactions	0.00	0.00	0.00	*****	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00
TRANSFERS OUT						
8611510	Trf Out: General Fund	0.00	0.00	0.00	*****	0.00
8611530	Trf Out: Street Fund	0.00	0.00	0.00	*****	0.00
8611550	Trf Out: Park Fund	0.00	0.00	0.00	*****	0.00
8611599	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8711501	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8811501	Unappropriated Funds	0.00	0.00	0.00	*****	0.00
	TOTAL UNAPPROPRIATED FUNDS	0.00	0.00	0.00	*****	0.00

TOTAL EXPENDITURES	0.00	0.00	0.00	*****	0.00
ENDING FUND CASH BALANCE	0.00	0.00	0.00		
Verification			0.00		

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

FISCAL YEAR 2022-2023
DRUG FORFEITURE FUND
 Governmental - Non Major
 RESTRICTED
 DRAFT # 1
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Unaudited - Cash Basis Method with Modifications
 No Assurance Provided - See Footnotes
 Adopted Current Year to % of
 Budget July Date Budget
 7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1011612	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1011631	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1011641	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1031610	Inter Fund Receivable - Drug Forfeiture Fund fr General Fund		9.24	9,046.84		
Prepaid Expenses						
Capital Assets						
TOTAL ASSETS			9.24	9,046.84		
LIABILITIES						
Inter Fund Payble						
2011610	Inter Fund Payable - Drug Forfeiture Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2021601	Accounts Payable - General		0.00	0.00		
Accounts Payable - Payroll						
Accrued Items						
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3011601	Drug Forfeiture Fund Balance @ 7/01 Funds		0.00	(9,037.60)		
3021601	Drug Forfeiture Fund Balance YTD Change		(9.24)	(9.24)		
TOTAL FUND BALANCE			(9.24)	(9,046.84)		
TOTAL LIABILITIES AND FUND BALANCE			(9.24)	(9,046.84)		
			0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

DRUG FORFEITURE FUND
 Governmental - Non Major
 RESTRICTED

DRAFT # 1
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Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	(9,115.00)	0.00	(9,037.60)	99.15%	77.40
REVENUE						
4001601	Interest Earned less LGIP Service Fees Drug Forfeitu	(90.00)	(9.24)	(9.24)	10.27%	80.76
4491699	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4611699	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(90.00)	(9.24)	(9.24)	10.27%	80.76
	TOTAL REVENUE	(9,205.00)	(9.24)	(9,046.84)	98.28%	158.16
EXPENDITURES						
PERSONNEL SERVICES						
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
MATERIALS & SERVICES						
6011699	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
6201601	Drug Forfeiture Small Tools & Equipment	0.00	0.00	0.00	*****	0.00
6201602	Drug Forfeiture Equipment	0.00	0.00	0.00	*****	0.00
6271699	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
CAPITAL OUTLAY						
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00
TRANSFERS OUT						
8611699	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8711601	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8811601	Unappropriated Funds	9,205.00	0.00	0.00	0.00%	(9,205.00)
	TOTAL UNAPPROPRIATED FUNDS	9,205.00	0.00	0.00	0.00%	(9,205.00)

TOTAL EXPENDITURES	9,205.00	0.00	0.00	0.00%	(9,205.00)
ENDING FUND CASH BALANCE	0.00	(9.24)	(9,046.84)		
Verification			(9,046.84)		

GASTON, City of		FISCAL YEAR 2022-2023		WATER FUND		DRAFT # 1
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE		No Assurance Provided - See Footnotes		Proprietary		Page 1 of 1
Unaudited - Cash Basis Method with Modifications		Adopted Budget		Year to Date		7/31/2022 Difference from Budget
ACCT #	DRAFT		Current July		% of Budget	
ASSETS						
Cash						
1012001	Cash, Petty	Water Fund	0.00	0.00		
1012011	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1012031	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1012041	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1032010	Inter Fund Receivable - Water Fund fr General Fund		(10,481.99)	30,646.71		
Prepaid Expenses						
Capital Assets						
1102001	Capital Assets - Proprietary - Land	Information	0.00	1,448.00		
1102003	Capital Assets - Proprietary - Buildings/Improvement	Information	0.00	37,920.54		
1102004	Capital Assets - Proprietary - Buildings/Improvement	Information	(81.10)	(10,246.59)		Accumulated Depreciation
1102005	Capital Assets - Proprietary - Equipment/Vehicles	Information	12,000.00	32,535.00		
1102006	Capital Assets - Proprietary - Equipment/Vehicles	Information	(170.66)	(14,776.32)		Accumulated Depreciation
1102007	Capital Assets - Proprietary - Infrastructure	Information	9,986.80	1,459,741.37		
1102008	Capital Assets - Proprietary - Infrastructure	Information	(3,119.14)	(787,181.22)		Accumulated Depreciation
TOTAL ASSETS			8,133.91	750,087.49		
LIABILITIES						
Inter Fund Payble						
2012010	Inter Fund Payable - Water Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2022001	Accounts Payable - General		0.00	0.00		
2022002	Accounts Payable - Deposits Payable		0.00	0.00		
Accounts Payable - Payroll						
Accrued Items						
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3012001	Water Fund Balance @ 7/01 Capital Assets	Information	(21,986.80)	(1,531,644.91)		
3012001	Water Fund Balance @ 7/01 Capital Assets	Information	3,370.90	812,204.13		Accumulated Depreciation
3012002	Water Fund Balance @ 7/01 Funds		0.00	(41,128.70)		
3022001	Water Fund Balance YTD Change		10,481.99	10,481.99		
TOTAL FUND BALANCE			(8,133.91)	(750,087.49)		
TOTAL LIABILITIES AND FUND BALANCE			(8,133.91)	(750,087.49)		
Balance Verification			0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE
 Unaudited - Cash Basis Method with Modifications

FISCAL YEAR 2022-2023

WATER FUND

DRAFT # 1

Proprietary

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No Assurance Provided - See Footnotes

7/31/2022

Difference

from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	(21,986.80)	(1,531,644.91)		
	OPENING BALANCE Capital Assets	Information	3,370.90	812,204.13	Accumulated Depreciation	
	OPENING BALANCE Funds	(52,000.00)	0.00	(41,128.70)	79.09%	10,871.30
REVENUE						
4002001	Interest Earned less LGIP Service Fees Water Fund	(1,000.00)	(42.07)	(42.07)	4.21%	957.93
4112001	Revenue, Grants -	0.00	0.00	0.00	*****	0.00
4192001	Revenue, Development Charges -	0.00	0.00	0.00	*****	0.00
4202001	Revenue, Water Charges	(318,000.00)	(33,995.60)	(33,995.60)	10.69%	284,004.40
4202002	Revenue, Water Hook-up Fees	(31,260.00)	0.00	0.00	0.00%	31,260.00
4202003	Revenue, Account Deposits	(2,000.00)	(375.00)	(375.00)	18.75%	1,625.00
4202004	Revenue, Account Deposits Refunded	0.00	0.00	0.00	*****	0.00
4492001	Revenue, Miscellaneous, Sale of Assets	0.00	0.00	0.00	*****	0.00
4492002	Revenue, Miscellaneous, Refunds	0.00	0.00	0.00	*****	0.00
4492099	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
4492099	Revenue, Supplemental Budget	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4612010	Trf In: General Fund	0.00	0.00	0.00	*****	0.00
4612022	Trf In: Water Reserve Fund	0.00	0.00	0.00	*****	0.00
4612099	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(352,260.00)	(34,412.67)	(34,412.67)	9.77%	317,847.33
	TOTAL REVENUE	(404,260.00)	(34,412.67)	(75,541.37)	18.69%	328,718.63
EXPENDITURES						
PERSONNEL SERVICES						
5062001	Payroll Workers Comp Insurance / Worker Benefit Fu	0.00	1,354.30	1,354.30	*****	1,354.30
5092001	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	1,488.75	1,488.75	*****	1,488.75
5092002	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5092003	Payroll Allocations fr General Fund (Incl Tax & Benef	72,798.00	2,151.52	2,151.52	2.96%	(70,646.48)
5092004	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5092099	Personal Services - Other	0.00	0.00	0.00	*****	0.00
	TOTAL PERSONNEL SERVICES	72,798.00	4,994.57	4,994.57	6.86%	(67,803.43)
MATERIALS & SERVICES						
Administration						
6012099	Operating Expenses - Other	200.00	0.00	0.00	0.00%	(200.00)
	Total Administration	200.00	0.00	0.00	0.00%	(200.00)
Office Expense						
6022001	Office / Supply	0.00	19.99	19.99	*****	19.99
6022002	Office / Printing	0.00	54.00	54.00	*****	54.00
6022005	Office / Postage	0.00	100.00	100.00	*****	100.00
6022099	Office / Miscellaneous	5,800.00	251.70	251.70	7.34%	(5,548.30)
	Total Office Expense	5,800.00	425.69	425.69	7.34%	(5,374.31)

Equipment, Administration						
6032001	Office / Springbrook Software	1,200.00	66.00	66.00	5.50%	(1,134.00)
6032011	Office / Equipment Purchase, Repairs & Maintenance	0.00	0.00	0.00	*****	0.00
6032012	Office / Equipment Lease / Rent	0.00	193.00	193.00	*****	193.00
Total Equipment, Administration		1,200.00	259.00	259.00	21.58%	(941.00)
Publications						
6042001	Publications / Notifications	700.00	0.00	0.00	0.00%	(700.00)
Total Publications		700.00	0.00	0.00	0.00%	(700.00)
Dues & Subscriptions						
6062021	Codification	0.00	0.00	0.00	*****	0.00
6062099	Dues & Subs. / Miscellaneous	2,000.00	172.50	172.50	8.63%	(1,827.50)
Total Dues & Subscriptions		2,000.00	172.50	172.50	8.63%	(1,827.50)

GASTON, City of		FISCAL YEAR 2022-2023		WATER FUND		DRAFT # 1
STATEMENT OF REVENUE & EXPENDITURE				Proprietary		Page 2 of 3
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes				7/31/2022
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
					8.33%	

EXPENDITURES Continued						
MATERIALS & SERVICES Continued						
Conferences & Education						
6072098	Education / Training	1,500.00	0.00	0.00	0.00%	(1,500.00)
Total Conferences & Education		1,500.00	0.00	0.00	0.00%	(1,500.00)
Vehicle Personal Expense						
6082091	Vehicle - Personal Reimbursement	300.00	0.00	0.00	0.00%	(300.00)
Total Vehicle Personal Expense		300.00	0.00	0.00	0.00%	(300.00)
Professional Services - Operations						
6102011	Prof. Services, Engineering	50,000.00	0.00	0.00	0.00%	(50,000.00)
Total Professional Services - Operations		50,000.00	0.00	0.00	0.00%	(50,000.00)
Professional Services - Administration						
6152001	Prof. Services, Legal Services	2,500.00	0.00	0.00	0.00%	(2,500.00)
6152002	Prof. Services, Accounting	2,000.00	3,800.00	3,800.00	190.00%	1,800.00
6152003	Prof. Services, Audit	0.00	0.00	0.00	*****	0.00
6152004	Fees, Audit (State)	0.00	0.00	0.00	*****	0.00
6152005	Prof. Services, Payroll Services	0.00	93.55	93.55	*****	93.55
6152099	Prof. Services, Other	0.00	0.00	0.00	*****	0.00
Total Professional Services - Administration		4,500.00	3,893.55	3,893.55	86.52%	(606.45)
Insurance						
6162001	Insurance / Liability	0.00	5,347.08	5,347.08	*****	5,347.08
6162002	Insurance / Auto	0.00	0.00	0.00	*****	0.00
6162003	Insurance / Property	0.00	0.00	0.00	*****	0.00
6162004	Insurance / Workers Compensation	0.00	0.00	0.00	*****	0.00
6162099	Insurance / Miscellaneous	5,800.00	171.02	171.02	95.14%	(5,628.98)
Total Insurance		5,800.00	5,518.10	5,518.10	95.14%	(281.90)
Utilities						
6182001	Utilities / Electricity	4,500.00	400.10	400.10	8.89%	(4,099.90)
6182002	Utilities / Propane	0.00	0.00	0.00	*****	0.00
6182004	Utilities / Sewer & Water Service	800.00	158.87	158.87	19.86%	(641.13)
6182011	Utilities / Communications	2,000.00	348.46	348.46	17.42%	(1,651.54)
Total Utilities		7,300.00	907.43	907.43	12.43%	(6,392.57)
Security						
6192001	Security / City Hall	0.00	47.02	47.02	*****	47.02
Total Security		0.00	47.02	47.02	*****	47.02
Community Support						
6222001	Community Support	0.00	0.00	0.00	*****	0.00
Total Community Support		0.00	0.00	0.00	*****	0.00
Operational / Equipment Purchase, Repairs & Maintenance						
6242099	Operational / Equipment Purchase, Repairs & Maintenance	11,500.00	3,030.61	3,030.61	26.35%	(8,469.39)
Total Operational / Equipment Purchase, Repairs & Maintenance		11,500.00	3,030.61	3,030.61	26.35%	(8,469.39)
Vehicles Maintenance & Fuel						
6252001	Vehicle - Maintenance & Repair	3,500.00	0.00	0.00	0.00%	(3,500.00)
6252002	Vehicle - Fuel	2,300.00	368.82	368.82	16.04%	(1,931.18)
Total Vehicles Maintenance & Fuel		5,800.00	368.82	368.82	6.36%	(5,431.18)
Other Disbursements						
6272001	System Development Charges - Hillsboro	0.00	0.00	0.00	*****	0.00
6272002	Water Tests	1,300.00	40.00	40.00	3.08%	(1,260.00)
6272003	Water Purchase, Bulk	120,000.00	22,164.52	22,164.52	18.47%	(97,835.48)

6272004	Deposit Refunds	1,000.00	172.48	172.48	17.25%	(827.52)
6272005	Leak Detection Services	5,000.00	0.00	0.00	0.00%	(5,000.00)
6272006	Coveralls	0.00	0.00	0.00	*****	0.00
6272007	Contract Services - Operations	0.00	817.00	817.00	*****	817.00
6272099	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
6272099	Disbursements Supplemental Budget	0.00	0.00	0.00	*****	0.00
	Total Other Disbursements	127,300.00	23,194.00	23,194.00	18.22%	(104,106.00)
	TOTAL MATERIALS & SERVICES	223,900.00	37,816.72	37,816.72	16.89%	(186,083.28)

GASTON, City of		FISCAL YEAR 2022-2023		WATER FUND		DRAFT # 1
STATEMENT OF REVENUE & EXPENDITURE		No Assurance Provided - See		Proprietary		Page 3 of 3
Unaudited - Cash Basis Method with Modifications		Footnotes				Difference
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	from Budget
					8.33%	
EXPENDITURES Continued						
CAPITAL OUTLAY						
7512001	Capital Outlay - Utility Vehicle	0.00	0.00	0.00	*****	0.00
7512002	Capital Outlay - Repair & Maintenance	0.00	0.00	0.00	*****	0.00
7512003	Capital Outlay - Water System Improvements	60,000.00	0.00	0.00	0.00%	(60,000.00)
7512004	Capital Outlay - Future Projects	0.00	0.00	0.00	*****	0.00
7512005	Capital Outlay - Projects (Pumps, Meters, Hydrants)	0.00	0.00	0.00	*****	0.00
7512006	Capital Outlay - Projects Booster Pump & Meter Repl	0.00	0.00	0.00	*****	0.00
7512007	Capital Outlay - Projects Fire Hydrant Upgrade	0.00	0.00	0.00	*****	0.00
7512008	Capital Outlay - Projects To Be Described	0.00	0.00	0.00	*****	0.00
7512099	Capital Outlay - Projects To Be Described	0.00	0.00	0.00	*****	0.00
	TOTAL CAPITAL OUTLAY	60,000.00	0.00	0.00	0.00%	(60,000.00)
DEBT RETIREMENT						
7522001	Bond Payments Principal	0.00	0.00	0.00	*****	0.00
7522002	Bond Payments Principal Final	0.00	0.00	0.00	*****	0.00
7522003	Bond Payments Interest	0.00	0.00	0.00	*****	0.00
	TOTAL DEBT RETIREMENT	0.00	0.00	0.00	*****	0.00
TRANSFERS OUT						
8612010	Trf Out: General Fund	0.00	0.00	0.00	*****	0.00
8612015	Trf Out: General Reserve Fund	0.00	0.00	0.00	*****	0.00
8612022	Trf Out: Water Reserve Fund (Repair & Maintenance)	0.00	0.00	0.00	*****	0.00
8612030	Trf Out: Street Fund	0.00	0.00	0.00	*****	0.00
8612050	Trf Out: Park Fund	25,000.00	2,083.37	2,083.37	8.33%	(22,916.63)
8612099	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	25,000.00	2,083.37	2,083.37	8.33%	(22,916.63)
CONTINGENCIES						
8712001	Contingencies	20,000.00	0.00	0.00	0.00%	(20,000.00)
	TOTAL CONTINGENCIES	20,000.00	0.00	0.00	0.00%	(20,000.00)
UNAPPROPRIATED FUNDS						
8812001	Unappropriated Funds	2,562.00	0.00	0.00	0.00%	(2,562.00)
	TOTAL UNAPPROPRIATED FUNDS	2,562.00	0.00	0.00	0.00%	(2,562.00)
	TOTAL EXPENDITURES	404,260.00	44,894.66	44,894.66	11.11%	(359,365.34)
	ENDING FUND CASH BALANCE	0.00	10,481.99	(30,646.71)		
	Verification			(30,646.71)		

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

FISCAL YEAR 2022-2023

**WATER RESERVE FUND
(REPAIR / MAINTENANCE)**
Proprietary

DRAFT # 1
Page 1 of 1

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	7/31/2022 Difference from Budget
ASSETS						
Cash						
1012211	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1012231	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1012241	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1032210	Inter Fund Receivable - Water Reserve Fund (Repair & Maintenance)		13.64	13,352.35		
Prepaid Expenses						
Capital Assets						
TOTAL ASSETS			13.64	13,352.35		
LIABILITIES						
Inter Fund Payable						
2012210	Inter Fund Payable - Water Reserve Fund (Repair & Maintenance) t		0.00	0.00		
Accounts Payable - General						
2022201	Accounts Payable - General		0.00	0.00		
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3012201	Water Reserve Fund (Repair/Maint) Balance @ 7/01 Funds		0.00	(13,338.71)		
3022201	Water Reserve Fund (Repair/Maint) Balance YTD Change		(13.64)	(13.64)		
TOTAL FUND BALANCE			(13.64)	(13,352.35)		
TOTAL LIABILITIES AND FUND BALANCE			(13.64)	(13,352.35)		
Balance Verification			0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

WATER RESERVE FUND
(REPAIR / MAINTENANCE)

DRAFT # 1
Page 1 of 1

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

Proprietary

7/31/2022
Difference
from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	(23,203.00)	0.00	(13,338.71)	57.49%	9,864.29
REVENUE						
4002201	Interest Earned less LGIP Service Fees Water Reser	0.00	(13.64)	(13.64)	*****	(13.64)
4492299	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4612220	Trf In: Water Fund	0.00	0.00	0.00	*****	0.00
4612299	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	0.00	(13.64)	(13.64)	*****	(13.64)
	TOTAL REVENUE	(23,203.00)	(13.64)	(13,352.35)	57.55%	9,850.65
EXPENDITURES						
PERSONNEL SERVICES						
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
MATERIALS & SERVICES						
6012299	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
6272299	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
CAPITAL OUTLAY						
7512201	Capital Outlay - Reservoir Repairs & Maintenance	1,000.00	0.00	0.00	0.00%	(1,000.00)
7512202	Capital Outlay - System Improvements / Meter Repla	17,500.00	0.00	0.00	0.00%	(17,500.00)
7512203	Capital Outlay - Building Repair & Maintentance	0.00	0.00	0.00	*****	0.00
7512204	Capital Outlay - Building / Reservoir	3,000.00	0.00	0.00	0.00%	(3,000.00)
7512205	Capital Outlay - Telemetry Upgrade	0.00	0.00	0.00	*****	0.00
	TOTAL CAPITAL OUTLAY	21,500.00	0.00	0.00	0.00%	(21,500.00)
TRANSFERS OUT						
8612220	Trf Out: Water Fund	0.00	0.00	0.00	*****	0.00
8612299	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00

CONTINGENCIES						
8712201	Contingencies	0.00	0.00	0.00	*****	0.00
TOTAL CONTINGENCIES		0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8812201	Unappropriated Funds	1,703.00	0.00	0.00	0.00%	(1,703.00)
TOTAL UNAPPROPRIATED FUNDS		1,703.00	0.00	0.00	0.00%	(1,703.00)
TOTAL EXPENDITURES		23,203.00	0.00	0.00	0.00%	(23,203.00)
ENDING FUND CASH BALANCE		0.00	(13.64)	(13,352.35)		
Verification				(13,352.35)		
GASTON, City of		FISCAL YEAR 2022-2023		WATER SYSTEM DEV. FUND		DRAFT # 1
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE				Proprietary		Page 1 of 1
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See		Footnotes		7/31/2022
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1012311	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1012331	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1012341	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1032310	Inter Fund Receivable - Water SDC Fund fr General Fund		59.46	58,195.89		
Prepaid Expenses						
Capital Assets						
TOTAL ASSETS			59.46	58,195.89		
LIABILITIES						
Inter Fund Payble						
2012310	Inter Fund Payable - Water SDC Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2022301	Accounts Payable - General		0.00	0.00		
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3012301	Water System Development Fund Balance @ 7/01 Funds		0.00	(58,136.43)		
3022301	Water System Development Fund Balance YTD Change		(59.46)	(59.46)		
TOTAL FUND BALANCE			(59.46)	(58,195.89)		
TOTAL LIABILITIES AND FUND BALANCE			(59.46)	(58,195.89)		
Balance Verification			0.00	0.00		

GASTON, City of		FISCAL YEAR 2022-2023		WATERSYSTEM DEV. FUND		DRAFT # 1
STATEMENT OF REVENUE & EXPENDITURE		No Assurance Provided - See Footnotes		Proprietary		Page 1 of 1
Unaudited - Cash Basis Method with Modifications						7/31/2022
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
					8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	(55,683.00)	0.00	(58,136.43)	104.41%	(2,453.43)
REVENUE						
4002301	Interest Earned less LGIP Service Fees Water System	(600.00)	(59.46)	(59.46)	9.91%	540.54
4192301	Revenue, Development Charges -	(12,354.00)	0.00	0.00	0.00%	12,354.00
4492399	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4612399	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(12,954.00)	(59.46)	(59.46)	0.46%	12,894.54
	TOTAL REVENUE	(68,637.00)	(59.46)	(58,195.89)	84.79%	10,441.11
EXPENDITURES						
PERSONNEL SERVICES						
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
MATERIALS & SERVICES						
6012399	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
6272399	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
CAPITAL OUTLAY						
7512301	Capital Outlay - Engineering	0.00	0.00	0.00	*****	0.00
7512302	Capital Outlay - System Improvements	0.00	0.00	0.00	*****	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00
TRANSFERS OUT						
8612399	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8712301	Contingencies	0.00	0.00	0.00	*****	0.00

	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
=====						
UNAPPROPRIATED FUNDS						
8812301	Unappropriated Funds	68,637.00	0.00	0.00	0.00%	(68,637.00)
	TOTAL UNAPPROPRIATED FUNDS	68,637.00	0.00	0.00	0.00%	(68,637.00)
=====						
	TOTAL EXPENDITURES	68,637.00	0.00	0.00	0.00%	(68,637.00)
=====						
	ENDING FUND CASH BALANCE	0.00	(59.46)	(58,195.89)		
	Verification			(58,195.89)		

GASTON, City of		FISCAL YEAR 2022-2023		STREET FUND	DRAFT # 1	
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE				Governmental	Page 1 of 1	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		RESTRICTED	7/31/2022	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1013011	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1013031	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1013041	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1033010	Inter Fund Receivable - Street Fund fr General Fund		27,821.18	30,099.01		
Prepaid Expenses						
Capital Assets						
1103001	Capital Assets - Governmental - Land	Information	0.00	0.00		
1103003	Capital Assets - Governmental - Buildings/Improvement	Information	0.00	0.00		
1103004	Capital Assets - Governmental - Buildings/Improvement	Information	0.00	0.00		Accumulated Depreciation
1103005	Capital Assets - Governmental - Equipment/Vehicles	Information	0.00	19,299.00		
1103006	Capital Assets - Governmental - Equipment/Vehicles	Information	(160.88)	(4,455.13)		Accumulated Depreciation
1103007	Capital Assets - Governmental - Infrastructure	Information	460,627.02	1,899,010.97		
1103008	Capital Assets - Governmental - Infrastructure	Information	(4,055.12)	(371,383.33)		Accumulated Depreciation
	TOTAL ASSETS		484,232.20	1,572,570.52		
=====						
LIABILITIES						
Inter Fund Payable						
2013010	Inter Fund Payable - Street Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2023001	Accounts Payable - General		0.00	0.00		
	TOTAL LIABILITIES		0.00	0.00		
=====						
FUND BALANCE						
3013001	Street Fund Balance @ 7/01 Capital Assets	Information	(460,627.02)	(1,918,309.97)		
3013001	Street Fund Balance @ 7/01 Capital Assets	Information	4,216.00	375,838.46		Accumulated Depreciation
3013002	Street Fund Balance @ 7/01 Funds		0.00	(2,277.83)		
3023001	Street Fund Balance YTD Change		(27,821.18)	(27,821.18)		
	TOTAL FUND BALANCE		(484,232.20)	(1,572,570.52)		
	TOTAL LIABILITIES AND FUND BALANCE		(484,232.20)	(1,572,570.52)		
=====						
	Balance Verification		0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

STREET FUND

DRAFT # 1

Governmental
RESTRICTED

Page 1 of 3

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	7/31/2022 Difference from Budget
REVENUES						
	OPENING BALANCE Capital Assets	Information	(460,627.02)	(1,918,309.97)		
	OPENING BALANCE Capital Assets	Information	4,216.00	375,838.46	Accumulated Depreciation	
	OPENING BALANCE Funds	(80,000.00)	0.00	(2,277.83)	2.85%	77,722.17
REVENUE						
4003001	Interest Earned less LGIP Service Fees Street Fund	(1,200.00)	(2.33)	(2.33)	0.19%	1,197.67
4113001	Revenue, Grants -	0.00	(25,000.00)	(25,000.00)	*****	(25,000.00)
4113002	Revenue, Grants - CBDG 3rd Street	0.00	0.00	0.00	*****	0.00
4113003	Revenue, Grants - MSTIP Opportunity Fund	0.00	0.00	0.00	*****	0.00
4113004	Revenue, Grants - Special Cities Allotment	0.00	0.00	0.00	*****	0.00
4113005	Revenue, Grants - ODOT & Growth Management Pg	0.00	0.00	0.00	*****	0.00
4113006	Revenue, Grants - FHWA / ODOT E. Main Street	0.00	0.00	0.00	*****	0.00
4113007	Revenue, Grants - Safe Routes to School	0.00	0.00	0.00	*****	0.00
4113099	Revenue, Grants - Miscellaneous (Not Defined)	0.00	0.00	0.00	*****	0.00
4173001	Tax, State Gas	(43,500.00)	(4,186.46)	(4,186.46)	9.62%	39,313.54
4173002	Tax, State Gas, Bike Path	(4,800.00)	(465.17)	(465.17)	9.69%	4,334.83
4173003	Tax, County Gas	(2,000.00)	(183.67)	(183.67)	9.18%	1,816.33
4173004	Tax, County Vehicle Registration	(1,000.00)	(1,804.11)	(1,804.11)	180.41%	(804.11)
4493002	Revenue, Miscellaneous, Refunds	0.00	0.00	0.00	*****	0.00
4493099	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
4493099	Revenue, Supplemental Budget	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4613010	Trf In: General Fund	0.00	0.00	0.00	*****	0.00
4613020	Trf In: Water Fund	0.00	0.00	0.00	*****	0.00
4613099	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(52,500.00)	(31,641.74)	(31,641.74)	60.27%	20,858.26
	TOTAL REVENUE	(132,500.00)	(31,641.74)	(33,919.57)	25.60%	98,580.43

EXPENDITURES

PERSONNEL SERVICES

5063001	Payroll Workers Comp Insurance / Worker Benefit Fu	0.00	310.37	310.37	*****	310.37
5093001	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5093002	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5093003	Payroll Allocations fr General Fund (Incl Tax & Benef	17,940.00	922.32	922.32	5.14%	(17,017.68)
5093004	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5093099	Payroll Expenses - Other	0.00	0.00	0.00	*****	0.00

TOTAL PERSONNEL SERVICES 17,940.00 1,232.69 1,232.69 6.87% (16,707.31)

MATERIALS & SERVICES

Administration

6013099	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
	Total Administration	0.00	0.00	0.00	*****	0.00

Office Expense

6023001	Office / Supply	1,000.00	0.00	0.00	0.00%	(1,000.00)
6023002	Office / Printing	0.00	0.00	0.00	*****	0.00
6023005	Office / Postage	0.00	0.00	0.00	*****	0.00
6023099	Office / Miscellaneous	0.00	0.00	0.00	*****	0.00
	Total Office Expense	1,000.00	0.00	0.00	0.00%	(1,000.00)

Equipment, Administration

6033001	Office / Springbrook Software	0.00	0.00	0.00	*****	0.00
6033011	Office / Equipment Purchase, Repairs & Maintenance	0.00	0.00	0.00	*****	0.00
	Total Equipment, Administration	0.00	0.00	0.00	*****	0.00

Special Elections

6053099	Special Elections & Publications	300.00	0.00	0.00	0.00%	(300.00)
	Total Special Elections	300.00	0.00	0.00	0.00%	(300.00)

GASTON, City of	FISCAL YEAR 2022-2023	STREET FUND	DRAFT # 1
STATEMENT OF REVENUE & EXPENDITURE		Governmental	Page 2 of 3
		RESTRICTED	

Unaudited - Cash Basis Method with Modifications	No Assurance Provided - See	Footnotes	7/31/2022
ACCT #	DRAFT	Adopted Budget	Difference from Budget
		Current July	
		Year to Date	
			% of Budget
			8.33%

EXPENDITURES Continued

MATERIALS & SERVICES Continued

Dues & Subscriptions

6063021	Codification	0.00	0.00	0.00	*****	0.00
6063099	Dues & Subs. / Miscellaneous	50.00	0.00	0.00	0.00%	(50.00)
	Total Dues & Subscriptions	50.00	0.00	0.00	0.00%	(50.00)

Conferences & Education

6073098	Education / Training	3,000.00	0.00	0.00	0.00%	(3,000.00)
	Total Conferences & Education	3,000.00	0.00	0.00	0.00%	(3,000.00)

Vehicle Expense

6083091	Vehicle - Personal Reimbursement	300.00	0.00	0.00	0.00%	(300.00)
	Total Vehicle Expense	300.00	0.00	0.00	0.00%	(300.00)

Professional Services - Operations

6103011	Prof. Services, Engineering	30,000.00	0.00	0.00	0.00%	(30,000.00)
	Total Professional Services - Operations	30,000.00	0.00	0.00	0.00%	(30,000.00)

Street Repairs, Maintenance & Sweeping

6143001	Street Repairs & Maintenance	10,000.00	313.71	313.71	3.14%	(9,686.29)
6143002	Street Sweeping	0.00	0.00	0.00	*****	0.00
	Total Street Repairs, Maintenance & Sweeping	10,000.00	313.71	313.71	3.14%	(9,686.29)

Professional Services - Administration

6153001	Prof. Services, Legal Services	10,000.00	0.00	0.00	0.00%	(10,000.00)
6153002	Prof. Services, Accounting	8,000.00	0.00	0.00	0.00%	(8,000.00)
6153003	Prof. Services, Audit	1,000.00	0.00	0.00	0.00%	(1,000.00)
6153004	Fees, Audit (State)	0.00	0.00	0.00	*****	0.00
6153005	Prof. Services, Payroll Services	0.00	0.00	0.00	*****	0.00
6153099	Prof. Services, Other	0.00	0.00	0.00	*****	0.00
	Total Professional Services - Administration	19,000.00	0.00	0.00	0.00%	(19,000.00)

Insurance

6163001	Insurance / Liability	0.00	2,193.68	2,193.68	*****	2,193.68
6163002	Insurance / Auto	0.00	0.00	0.00	*****	0.00
6163003	Insurance / Property	0.00	0.00	0.00	*****	0.00
6163004	Insurance / Workers Compensation	0.00	0.00	0.00	*****	0.00
6163099	Insurance / Miscellaneous	2,671.00	80.48	80.48	85.14%	(2,590.52)
	Total Insurance	2,671.00	2,274.16	2,274.16	85.14%	(396.84)

Utilities

6183011	Utilities / Communications	0.00	0.00	0.00	*****	0.00
6183021	Utilities / Stormwater Maintenance	5,000.00	0.00	0.00	0.00%	(5,000.00)
	Total Utilities	5,000.00	0.00	0.00	0.00%	(5,000.00)

Vehicle Maintenance & Fuel

6253001	Vehicle - Maintenance & Repair	3,500.00	0.00	0.00	0.00%	(3,500.00)
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6253002	Vehicle - Fuel	300.00	0.00	0.00	0.00%	(300.00)
	Total Vehicle Maintenance & Fuel	3,800.00	0.00	0.00	0.00%	(3,800.00)
	Other Disbursements					
6273001	Coveralls	0.00	0.00	0.00	*****	0.00
6273099	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
6273099	Disbursements Supplemental Budget	0.00	0.00	0.00	*****	0.00
	Total Other Disbursements	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	75,121.00	2,587.87	2,587.87	3.44%	(72,533.13)

GASTON, City of		FISCAL YEAR 2022-2023		STREET FUND		DRAFT # 1
STATEMENT OF REVENUE & EXPENDITURE				Governmental		Page 3 of 3
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		RESTRICTED		7/31/2022
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
					8.33%	
EXPENDITURES Continued						
CAPITAL OUTLAY						
7513001	Capital Outlay - Footpath & Bicycle Path - Hwy 47 Pr	0.00	0.00	0.00	*****	0.00
7513002	Capital Outlay - Utility Vehicle	0.00	0.00	0.00	*****	0.00
7513003	Capital Outlay - Equipment / Software	0.00	0.00	0.00	*****	0.00
7513004	Capital Outlay - Street Improvements - Hwy 47	0.00	0.00	0.00	*****	0.00
7513005	Capital Outlay - Street Improvements - Future	0.00	0.00	0.00	*****	0.00
7513006	Capital Outlay - Sidewalk Repair / Replacement	0.00	0.00	0.00	*****	0.00
7513007	Capital Outlay - Comm. Dev. Block Grant - 3rd Street	0.00	0.00	0.00	*****	0.00
7513008	Capital Outlay - MSTIP Opportunity Fund	0.00	0.00	0.00	*****	0.00
7513009	Capital Outlay - Special Cities Allotment Grant	0.00	0.00	0.00	*****	0.00
7513010	Capital Outlay - ODOT & Growth Management Pgm (0.00	0.00	0.00	*****	0.00
7513011	Capital Outlay - FHWA / ODOT E. Main Street Repai	0.00	0.00	0.00	*****	0.00
7513012	Capital Outlay - Safe Routes to School	0.00	0.00	0.00	*****	0.00
7513013	Capital Outlay - Stormwater Development	0.00	0.00	0.00	*****	0.00
7513014	Capital Outlay - Sidewalk Replacement	0.00	0.00	0.00	*****	0.00
7513015	Capital Outlay - 3rd Street Widening / Connectivity Pi	0.00	0.00	0.00	*****	0.00
7513016	Capital Outlay - To Be Described	0.00	0.00	0.00	*****	0.00
7513099	Capital Outlay - To Be Described	30,000.00	0.00	0.00	0.00%	(30,000.00)
	TOTAL CAPITAL OUTLAY	30,000.00	0.00	0.00	0.00%	(30,000.00)
TRANSFERS OUT						
8613010	Trf Out: General Fund	0.00	0.00	0.00	*****	0.00
8613050	Trf Out: Park Fund	0.00	0.00	0.00	*****	0.00
8613099	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8713001	Contingencies	3,000.00	0.00	0.00	0.00%	(3,000.00)
	TOTAL CONTINGENCIES	3,000.00	0.00	0.00	0.00%	(3,000.00)
UNAPPROPRIATED FUNDS						
8813001	Unappropriated Funds	6,439.00	0.00	0.00	0.00%	(6,439.00)
	TOTAL UNAPPROPRIATED FUNDS	6,439.00	0.00	0.00	0.00%	(6,439.00)

TOTAL EXPENDITURES	132,500.00	3,820.56	3,820.56	2.88%	(128,679.44)
ENDING FUND CASH BALANCE	0.00	(27,821.18)	(30,099.01)		
Verification			(30,099.01)		

GASTON, City of		FISCAL YEAR 2022-2023		TRANSPORTATION SDC FUND	DRAFT # 1	
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE		No Assurance Provided - See Footnotes		Governmental - Non Major RESTRICTED	Page 1 of 1	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	7/31/2022 Difference from Budget
ASSETS						
Cash						
1013211	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1013231	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1013241	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1033210	Inter Fund Receivable - Transportation SDC Fund fr General Fund		21.51	21,049.02		
Prepaid Expenses						
Capital Assets						
TOTAL ASSETS			21.51	21,049.02		
LIABILITIES						
Inter Fund Payble						
2013210	Inter Fund Payable - Transportation SDC Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2023201	Accounts Payable - General		0.00	0.00		
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3013201	Transportation SDC Fund Balance @ 7/01 Funds		0.00	(21,027.51)		
3023201	Transportation SDC Fund Balance YTD Change		(21.51)	(21.51)		
TOTAL FUND BALANCE			(21.51)	(21,049.02)		
TOTAL LIABILITIES AND FUND BALANCE			(21.51)	(21,049.02)		
	Balance Verification		0.00	0.00		

GASTON, City of		FISCAL YEAR 2022-2023		TRANSPORTATION SDC FUND		DRAFT # 1	
STATEMENT OF REVENUE & EXPENDITURE				Governmental - Non Major		Page 1 of 1	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes				7/31/2022	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget	
					8.33%		
REVENUES							
	OPENING BALANCE Capital Assets	Information	0.00	0.00			
	OPENING BALANCE Funds	(21,276.00)	0.00	(21,027.51)	98.83%	248.49	
REVENUE							
4003201	Interest Earned less LGIP Service Fees Transportatic	(200.00)	(21.51)	(21.51)	10.76%	178.49	
4063203	Fees, Transportation System Development Charges	(9,684.00)	0.00	0.00	0.00%	9,684.00	
4493299	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00	
TRANSFERS IN							
4613299	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00	
	TOTAL CURRENT REVENUE	(9,884.00)	(21.51)	(21.51)	0.22%	9,862.49	
	TOTAL REVENUE	(31,160.00)	(21.51)	(21,049.02)	67.55%	10,110.98	
EXPENDITURES							
PERSONNEL SERVICES							
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00	
MATERIALS & SERVICES							
Administration							
6013299	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00	
Other Disbursements							
6273299	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00	
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00	
CAPITAL OUTLAY							
7513201	Capital Outlay - Transportation SDC Construction	0.00	0.00	0.00	*****	0.00	
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00	

TRANSFERS OUT						
8613299	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8713201	Contingencies	0.00	0.00	0.00	*****	
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8813201	Unappropriated Funds	31,160.00	0.00	0.00	0.00%	(31,160.00)
	TOTAL UNAPPROPRIATED FUNDS	31,160.00	0.00	0.00	0.00%	(31,160.00)
	TOTAL EXPENDITURES	31,160.00	0.00	0.00	0.00%	(31,160.00)
	ENDING FUND CASH BALANCE	0.00	(21.51)	(21,049.02)		
	Verification			(21,049.02)		

GASTON, City of		FISCAL YEAR 2022-2023		TRAFFIC IMP. FEE FUND (RES)	DRAFT # 1	
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE				Governmental	Page 1 of 1	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		RESTRICTED	7/31/2022	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1013511	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1013531	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1013541	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1033510	Inter Fund Receivable - Traffic Impact Fee Fund fr General Fund		62.76	61,418.97		
Prepaid Expenses						
Capital Assets						
	TOTAL ASSETS		62.76	61,418.97		
LIABILITIES						
Inter Fund Payable						
2013510	Inter Fund Payable - Traffic Impact Fee Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2023501	Accounts Payable - General		0.00	0.00		
	TOTAL LIABILITIES		0.00	0.00		
FUND BALANCE						
3013501	Traffic Impact Fee Fund Balance @ 7/01 Funds		0.00	(61,356.21)		
3023501	Traffic Impact Fee Fund Balance YTD Change		(62.76)	(62.76)		
	TOTAL FUND BALANCE		(62.76)	(61,418.97)		
	TOTAL LIABILITIES AND FUND BALANCE		(62.76)	(61,418.97)		
	Balance Verification		0.00	0.00		

GASTON, City of		FISCAL YEAR 2022-2023		TRAFFIC IMP. FEE FUND (RES)		DRAFT # 1	
STATEMENT OF REVENUE & EXPENDITURE		No Assurance Provided - See Footnotes		Governmental RESTRICTED		Page 1 of 1	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		Governmental RESTRICTED		7/31/2022 Difference from Budget	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget		
					8.33%		
REVENUES							
	OPENING BALANCE Capital Assets	Information	0.00	0.00			
	OPENING BALANCE Funds	(63,055.00)	0.00	(61,356.21)	97.31%		1,698.79
REVENUE							
4003501	Interest Earned less LGIP Service Fees Traffic Impac	(600.00)	(62.76)	(62.76)	10.46%		537.24
4063503	Fees, Traffic Impact (TIF)	0.00	0.00	0.00	*****		
4493599	Revenue, Miscellaneous	0.00	0.00	0.00	*****		0.00
TRANSFERS IN							
4613599	Trf In: Other Fund	0.00	0.00	0.00	*****		0.00
	TOTAL CURRENT REVENUE	(600.00)	(62.76)	(62.76)	10.46%		537.24
	TOTAL REVENUE	(63,655.00)	(62.76)	(61,418.97)	96.49%		2,236.03
EXPENDITURES							
PERSONNEL SERVICES							
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****		0.00
MATERIALS & SERVICES							
Administration							
6013599	Operating Expenses - Other	0.00	0.00	0.00	*****		0.00
Professional Services - Program							
6103511	Prof. Services, Engineering	0.00	0.00	0.00	*****		0.00
Other Disbursements							
6273599	Disbursements Unclassified	0.00	0.00	0.00	*****		0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****		0.00
CAPITAL OUTLAY							
7513501	Capital Outlay - TIF Construction - Hwy 47 Project	0.00	0.00	0.00	*****		0.00

7513502	Capital Outlay - TIF Construction -	0.00	0.00	0.00	*****	0.00
7513599	Capital Outlay - To Be Described	0.00	0.00	0.00	*****	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00
TRANSFERS OUT						
8613599	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8713501	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8813501	Unappropriated Funds	63,655.00	0.00	0.00	0.00%	(63,655.00)
	TOTAL UNAPPROPRIATED FUNDS	63,655.00	0.00	0.00	0.00%	(63,655.00)
	TOTAL EXPENDITURES	63,655.00	0.00	0.00	0.00%	(63,655.00)
	ENDING FUND CASH BALANCE	0.00	(62.76)	(61,418.97)		

Verification

(61,418.97)

GASTON, City of

FISCAL YEAR 2022-2023

TRANSP. DEV. TAX FUND

DRAFT # 1

STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

Governmental - Non Major

Page 1 of 1

RESTRICTED

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See

Footnotes

7/31/2022

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1013711	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1013731	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1013741	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1033710	Inter Fund Receivable - Transportation Development Tax Fund fr Ge		75.07	73,472.35		
Prepaid Expenses						
Capital Assets						
	TOTAL ASSETS		75.07	73,472.35		
LIABILITIES						
Inter Fund Payble						
2013710	Inter Fund Payable - Transportation Development Tax Fund to Gene		0.00	0.00		
Accounts Payable - General						
2023701	Accounts Payable - General		0.00	0.00		
	TOTAL LIABILITIES		0.00	0.00		
FUND BALANCE						
3013701	Transportation Development Tax Fund Balance @ 7/01 Funds		0.00	(73,397.28)		
3023701	Transportation Development Tax Fund Balance YTD Change		(75.07)	(75.07)		
	TOTAL FUND BALANCE		(75.07)	(73,472.35)		
	TOTAL LIABILITIES AND FUND BALANCE		(75.07)	(73,472.35)		
	Balance Verification		0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

TRANSP. DEV. TAX FUND
 Governmental - Non Major
 RESTRICTED

DRAFT # 1
 Page 1 of 1

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	(72,931.00)	0.00	(73,397.28)	100.64%	(466.28)
REVENUE						
4003701	Interest Earned less LGIP Service Fees Transportatic	(600.00)	(75.07)	(75.07)	12.51%	524.93
4193701	Revenue, Development Charges -	(55,614.00)	0.00	0.00	0.00%	55,614.00
4493799	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4613799	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	(56,214.00)	(75.07)	(75.07)	0.13%	56,138.93
	TOTAL REVENUE	(129,145.00)	(75.07)	(73,472.35)	56.89%	55,672.65
EXPENDITURES						
PERSONNEL SERVICES						
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
MATERIALS & SERVICES						
	Administration					
6013799	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
	Other Disbursements					
6273799	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
CAPITAL OUTLAY						
7513701	Capital Outlay - TDT Construction	0.00	0.00	0.00	*****	0.00

7513702	Capital Outlay - TDT Construction	0.00	0.00	0.00	*****	0.00
7513799	Capital Outlay - TDT Construction	129,145.00	0.00	0.00	0.00%	(129,145.00)
	TOTAL CAPITAL OUTLAY	129,145.00	0.00	0.00	0.00%	(129,145.00)
TRANSFERS OUT						
8613799	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
CONTINGENCIES						
8713701	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
UNAPPROPRIATED FUNDS						
8813701	Unappropriated Funds	0.00	0.00	0.00	*****	0.00
	TOTAL UNAPPROPRIATED FUNDS	0.00	0.00	0.00	*****	0.00
	TOTAL EXPENDITURES	129,145.00	0.00	0.00	0.00%	(129,145.00)
	ENDING FUND CASH BALANCE	0.00	(75.07)	(73,472.35)		
	Verification			(73,472.35)		

GASTON, City of		FISCAL YEAR 2022-2023		9-1-1 EMERGENCY TAX FUND		DRAFT # 1
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE				Governmental - Non Major RESTRICTED		Page 1 of 1
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes				7/31/2022
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
ASSETS						
Cash						
1014011	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1014031	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1014041	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1034010	Inter Fund Receivable - 9-1-1 Emergency Tax Fund fr General Fund		0.00	5.38		
Prepaid Expenses						
Capital Assets						
	TOTAL ASSETS		0.00	5.38		
LIABILITIES						
Inter Fund Payble						
2014010	Inter Fund Payable - 9-1-1 Emergency Tax Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2024001	Accounts Payable - General		0.00	0.00		
	TOTAL LIABILITIES		0.00	0.00		
FUND BALANCE						
3014001	9-1-1 Emergency Tax Fund Balance @ 7/01 Funds		0.00	(5.38)		
3024001	9-1-1 Emergency Tax Fund Balance YTD Change		0.00	0.00		
	TOTAL FUND BALANCE		0.00	(5.38)		
	TOTAL LIABILITIES AND FUND BALANCE		0.00	(5.38)		
	Balance Verification		0.00	0.00		

GASTON, City of
STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

9-1-1 EMERGENCY TAX FUND
 Governmental - Non Major
 RESTRICTED

DRAFT # 1
 Page 1 of 1

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	
REVENUES						
	OPENING BALANCE Capital Assets	Information	0.00	0.00		
	OPENING BALANCE Funds	(5.00)	0.00	(5.38)	107.60%	(0.38)
	REVENUE					
4004001	Interest Earned less LGIP Service Fees 9-1-1 Emerg	0.00	0.00	0.00	*****	0.00
4034001	Tax, 9-1-1 Emergency	0.00	0.00	0.00		
4494099	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
	TRANSFERS IN					
4614099	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL CURRENT REVENUE	0.00	0.00	0.00	*****	0.00
	TOTAL REVENUE	(5.00)	0.00	(5.38)	107.60%	(0.38)
EXPENDITURES						
	PERSONNEL SERVICES					
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****	0.00
	MATERIALS & SERVICES					
	Administration					
6014099	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
	Police Services					
6114007	Communications / Dispatch	0.00	0.00	0.00	*****	0.00
	9-1-1 Emergency Tax					
6264011	9-1-1 Emergency Tax	0.00	0.00	0.00	*****	0.00
	Other Disbursements					

6274099	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
	TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	*****	0.00
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	*****	0.00
	TRANSFERS OUT					
8614099	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00
	CONTINGENCIES					
8714001	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00
	UNAPPROPRIATED FUNDS					
8814001	Unappropriated Funds	5.00	0.00	0.00	0.00%	(5.00)
	TOTAL UNAPPROPRIATED FUNDS	5.00	0.00	0.00	0.00%	(5.00)
	TOTAL EXPENDITURES	5.00	0.00	0.00	0.00%	(5.00)
	ENDING FUND CASH BALANCE	0.00	0.00	(5.38)		
	Verification			(5.38)		

GASTON, City of **FISCAL YEAR 2022-2023** **PARK FUND** **DRAFT # 1**
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE **Governmental** **Page 1 of 1**
RESTRICTED

Unaudited - Cash Basis Method with Modifications No Assurance Provided - See Footnotes 7/31/2022 Difference from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	
ASSETS						
Cash						
1015011	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1015031	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1015041	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1035010	Inter Fund Receivable - Park Fund fr General Fund		(2,086.42)	21,867.26		
Prepaid Expenses						
Capital Assets						
1105001	Capital Assets - Governmental - Land	Information	0.00	0.00		
1105003	Capital Assets - Governmental - Buildings/Improvement	Information	0.00	0.00		
1105004	Capital Assets - Governmental - Buildings/Improvement	Information	0.00	0.00		Accumulated Depreciation
1105005	Capital Assets - Governmental - Equipment/Vehicles	Information	8,900.00	8,900.00		
1105006	Capital Assets - Governmental - Equipment/Vehicles	Information	(74.00)	(74.00)		Accumulated Depreciation
1105007	Capital Assets - Governmental - Infrastructure	Information	0.00	0.00		
1105008	Capital Assets - Governmental - Infrastructure	Information	0.00	0.00		Accumulated Depreciation
	TOTAL ASSETS		6,739.58	30,693.26		
LIABILITIES						
Inter Fund Payable						
2015010	Inter Fund Payable - Park Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2025001	Accounts Payable - General		0.00	0.00		
	TOTAL LIABILITIES		0.00	0.00		
FUND BALANCE						
3015001	Park Fund Balance @ 7/01 Capital Assets	Information	(8,900.00)	(8,900.00)		
3015001	Park Fund Balance @ 7/01 Capital Assets	Information	74.00	74.00		Accumulated Depreciation

3015001	Park Fund Balance @ 7/01 Funds	0.00	(23,953.68)
3025001	Park Fund Balance YTD Change	2,086.42	2,086.42
	TOTAL FUND BALANCE	(6,739.58)	(30,693.26)
	TOTAL LIABILITIES AND FUND BALANCE	(6,739.58)	(30,693.26)
	Balance Verification	0.00	0.00

GASTON, City of		FISCAL YEAR 2022-2023		PARK FUND	DRAFT # 1	
STATEMENT OF REVENUE & EXPENDITURE		No Assurance Provided - See Footnotes		Governmental	Page 1 of 3	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		RESTRICTED	7/31/2022	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget 8.33%	Difference from Budget
REVENUES						
	OPENING BALANCE Capital Assets	Information	(8,900.00)	(8,900.00)		
	OPENING BALANCE Capital Assets	Information	74.00	74.00	Accumulated Depreciation	
	OPENING BALANCE Funds	(52,000.00)	0.00	(23,953.68)	46.06%	28,046.32
REVENUE						
4005001	Interest Earned less LGIP Service Fees Park Fund	(160.00)	(24.50)	(24.50)	15.31%	135.50
4115001	Revenue, Grants - CDBG	0.00	0.00	0.00	*****	0.00
4115002	Revenue, Grants - MSTIP Opportunity Fund Yamhelz	0.00	0.00	0.00	*****	0.00
4115003	Revenue, Grants - OPRD Local Government Grant P	0.00	0.00	0.00	*****	0.00
4115004	Revenue, Grants - OPRD Recreational Trails Prograr	0.00	0.00	0.00	*****	0.00
4115099	Revenue, Grants - Miscellaneous (Not Defined)	0.00	0.00	0.00	*****	0.00
4205003	Revenue, Parks SDC	0.00	0.00	0.00	*****	0.00
4495011	Revenue, Miscellaneous, Field Use Fees	(200.00)	0.00	0.00	0.00%	200.00
4495012	Revenue, Miscellaneous, Football Fees	0.00	0.00	0.00	*****	0.00
4495013	Revenue, Miscellaneous, Gaston High School Fees	(2,500.00)	0.00	0.00	0.00%	2,500.00
4495014	Revenue, Miscellaneous, Baseball Fees	(200.00)	0.00	0.00	0.00%	200.00
4495015	Revenue, Miscellaneous, Softball Fees	(200.00)	0.00	0.00	0.00%	200.00
4495016	Revenue, Miscellaneous, Gaston Farm & Artisan Ma	0.00	0.00	0.00	*****	0.00
4495099	Revenue, Miscellaneous	0.00	0.00	0.00	*****	0.00
4495099	Revenue, Supplemental Budget	0.00	0.00	0.00	*****	0.00
TRANSFERS IN						
4615010	Trf In: General Fund	(25,000.00)	(2,083.37)	(2,083.37)	8.33%	22,916.63
4615020	Trf In: Water Fund	(25,000.00)	(2,083.37)	(2,083.37)	8.33%	22,916.63
4615030	Trf In: Street Fund	0.00	0.00	0.00	*****	0.00
4615053	Trf In: Park SDC Fund	0.00	0.00	0.00	*****	0.00
4615099	Trf In: Other Fund	0.00	0.00	0.00	*****	0.00

TOTAL CURRENT REVENUE	(53,260.00)	(4,191.24)	(4,191.24)	7.87%	49,068.76
TOTAL REVENUE	(105,260.00)	(4,191.24)	(28,144.92)	26.74%	77,115.08

EXPENDITURES

PERSONNEL SERVICES

5095001	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5095002	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5095003	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	419.16	419.16	*****	419.16
5095004	Payroll Allocations fr General Fund (Incl Tax & Benef	0.00	0.00	0.00	*****	0.00
5095099	Payroll Expenses - Other	1,000.00	0.00	0.00	41.92%	(1,000.00)
	TOTAL PERSONNEL SERVICES	1,000.00	419.16	419.16	41.92%	(580.84)

MATERIALS & SERVICES

Administration

6015099	Operating Expenses - Other	12,000.00	0.00	0.00	0.00%	(12,000.00)
	Total Administration	12,000.00	0.00	0.00	0.00%	(12,000.00)

Office Expense

6025001	Office / Supply	0.00	0.00	0.00	*****	0.00
6025002	Office / Printing	0.00	0.00	0.00	*****	0.00
6025005	Office / Postage	0.00	0.00	0.00	*****	0.00
6025099	Office / Miscellaneous	0.00	0.00	0.00	*****	0.00
	Total Office Expense	0.00	0.00	0.00	*****	0.00

Publications

6045001	Publications	50.00	0.00	0.00	0.00%	(50.00)
	Total Publications	50.00	0.00	0.00	0.00%	(50.00)

Vehicle Expense

6085091	Vehicle - Personal Reimbursement	20.00	0.00	0.00	0.00%	(20.00)
	Total Vehicle Expense	20.00	0.00	0.00	0.00%	(20.00)

GASTON, City of

STATEMENT OF REVENUE & EXPENDITURE

FISCAL YEAR 2022-2023

PARK FUND

DRAFT # 1

Governmental RESTRICTED

Page 2 Of 3

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

7/31/2022

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget
					8.33%	

MATERIALS & SERVICES Continued

Professional Services - Administration

6155001	Prof. Services, Legal Services	0.00	0.00	0.00	*****	0.00
6155002	Prof. Services, Accounting	100.00	0.00	0.00	0.00%	(100.00)
6155003	Prof. Services, Audit	50.00	0.00	0.00	0.00%	(50.00)
6155004	Fees, Audit (State)	0.00	0.00	0.00	*****	0.00
6155099	Prof. Services, Other	0.00	0.00	0.00	*****	0.00
	Total Professional Services - Administration	150.00	0.00	0.00	0.00%	(150.00)

Insurance

6165001	Insurance / Liability	0.00	1,782.36	1,782.36	*****	1,782.36
6165002	Insurance / Auto	0.00	0.00	0.00	*****	0.00
6165003	Insurance / Property	0.00	0.00	0.00	*****	0.00
6165004	Insurance / Workers Compensation	0.00	0.00	0.00	*****	0.00
6165099	Insurance / Miscellaneous	2,400.00	75.45	75.45	77.41%	(2,324.55)
	Total Insurance	2,400.00	1,857.81	1,857.81	77.41%	(542.19)

Utilities

6185001	Utilities / Electrcity - Brown Park	1,000.00	29.56	29.56	2.96%	(970.44)
6185003	Utilities / Water - Brown Park	0.00	8.10	8.10	*****	8.10
6185004	Utilities / Tualatin Valley Irrigation - Brown Park	350.00	0.00	0.00	0.00%	(350.00)
	Total Utilities	1,350.00	37.66	37.66	2.79%	(1,312.34)

Vehicles Maintenance & Fuel

6255001	Vehicle - Maintenance & Repair	300.00	0.00	0.00	0.00%	(300.00)
6255002	Vehicle - Fuel	400.00	0.00	0.00	0.00%	(400.00)
	Total Vehicles Maintenance & Fuel	700.00	0.00	0.00	0.00%	(700.00)

Park Maintenance

6265021	Park Portable Toilets	3,750.00	443.75	443.75	11.83%	(3,306.25)
6265022	Park Repairs & Maintenance	3,000.00	3,519.28	3,519.28	117.31%	519.28
	Total Park Maintenance	6,750.00	3,963.03	3,963.03	58.71%	(2,786.97)

Other Disbursements						
6275099	Farmers Market	0.00	0.00	0.00	*****	0.00
6275099	Farmers Market Contract Services	0.00	0.00	0.00	*****	0.00
6275099	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
6275099	Disbursements Supplemental Budget	0.00	0.00	0.00	*****	0.00
	Total Other Disbursements	0.00	0.00	0.00	*****	0.00

TOTAL MATERIALS & SERVICES **23,420.00** **5,858.50** **5,858.50** **25.01%** **(17,561.50)**

CAPITAL OUTLAY						
7515001	Capital Outlay - Park Development	0.00	0.00	0.00	*****	0.00
7515002	Capital Outlay - Park Equipment	0.00	0.00	0.00	*****	0.00
7515003	Capital Outlay - Master Plan	0.00	0.00	0.00	*****	0.00
7515004	Capital Outlay - MSTIP Opportunity Fund Yamhelas	0.00	0.00	0.00	*****	0.00
7515005	Capital Outlay - OPRD Local Government Grant Prog	0.00	0.00	0.00	*****	0.00
7515006	Capital Outlay - OPRD Recreational Trails Program	0.00	0.00	0.00	*****	0.00
7515007	Capital Outlay - Gaston Farm & Artisan Market	0.00	0.00	0.00	*****	0.00
7515008	Capital Outlay - Vehicle / Tractor Purchase	0.00	0.00	0.00	*****	0.00
7515009	Capital Outlay - Park General	0.00	0.00	0.00	*****	0.00
7515099	Capital Outlay - To Be Described	65,000.00	0.00	0.00	0.00%	(65,000.00)
	TOTAL CAPITAL OUTLAY	65,000.00	0.00	0.00	0.00%	(65,000.00)

TRANSFERS OUT						
8615010	Trf Out: General Fund	0.00	0.00	0.00	*****	0.00
8615099	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
	TOTAL TRANSFERS OUT	0.00	0.00	0.00	*****	0.00

CONTINGENCIES						
8715001	Contingencies	0.00	0.00	0.00	*****	0.00
	TOTAL CONTINGENCIES	0.00	0.00	0.00	*****	0.00

GASTON, City of **FISCAL YEAR 2022-2023** **PARK FUND** **DRAFT # 1**
STATEMENT OF REVENUE & EXPENDITURE **Governmental** **Page 3 Of 3**
RESTRICTED

Unaudited - Cash Basis Method with Modifications **No Assurance Provided - See Footnotes** **7/31/2022**
ACCT # **DRAFT** **Adopted Budget** **Current July** **Year to Date** **% of Budget** **Difference from Budget**
8.33%

UNAPPROPRIATED FUNDS						
8815001	Unappropriated Funds	15,840.00	0.00	0.00	0.00%	(15,840.00)
	TOTAL UNAPPROPRIATED FUNDS	15,840.00	0.00	0.00	0.00%	(15,840.00)

TOTAL EXPENDITURES **105,260.00** **6,277.66** **6,277.66** **5.96%** **(98,982.34)**

ENDING FUND CASH BALANCE **0.00** **2,086.42** **(21,867.26)**

Verification **(21,867.26)**

GASTON, City of
STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

FISCAL YEAR 2022-2023

PARK FUND SYSTEM DEV. FU
 Governmental - Non Major
 RESTRICTED

DRAFT # 1
 Page 1 of 1

Unaudited - Cash Basis Method with Modifications

No Assurance Provided - See Footnotes

7/31/2022
 Difference
 from Budget

ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	
ASSETS						
Cash						
1015311	Cash, Checking Account (U. S. Bank ..0964)		0.00	0.00		
1015331	Cash, Cash in St Pool (LGIP ..4453)		0.00	0.00		
1015341	Cash & Investments		0.00	0.00		
Accounts Receivable						
Inter Fund Receivable						
1035310	Inter Fund Receivable - Park SDC Fund fr General Fund		7.25	7,094.43		
Prepaid Expenses						
Capital Assets						
TOTAL ASSETS			7.25	7,094.43		
LIABILITIES						
Inter Fund Payble						
2015310	Inter Fund Payable - Park SDC Fund to General Fund		0.00	0.00		
Accounts Payable - General						
2025301	Accounts Payable - General		0.00	0.00		
TOTAL LIABILITIES			0.00	0.00		
FUND BALANCE						
3015301	Park SDC Fund Balance @ 7/01 Funds		0.00	(7,087.18)		
3025301	Park SDC Fund Balance YTD Change		(7.25)	(7.25)		
TOTAL FUND BALANCE			(7.25)	(7,094.43)		

TOTAL LIABILITIES AND FUND BALANCE

	(7.25)	(7,094.43)
Balance Verification	0.00	0.00

GASTON, City of		FISCAL YEAR 2022-2023		PARK FUND SYSTEM DEV. FU		DRAFT # 1	
STATEMENT OF REVENUE & EXPENDITURE				Governmental - Non Major		Page 1 of 1	
Unaudited - Cash Basis Method with Modifications		No Assurance Provided - See Footnotes		RESTRICTED		7/31/2022	
ACCT #	DRAFT	Adopted Budget	Current July	Year to Date	% of Budget	Difference from Budget	
					8.33%		
REVENUES							
	OPENING BALANCE Capital Assets	Information	0.00	0.00			
	OPENING BALANCE Funds	(12,300.00)	0.00	(7,087.18)	57.62%		5,212.82
REVENUE							
4005301	Interest Earned less LGIP Service Fees Park SDC Fu	(135.00)	(7.25)	(7.25)	5.37%		127.75
4065303	Fees, Park System Development Charges	(6,180.00)	0.00	0.00	0.00%		6,180.00
4195301	Revenue, Development Charges -	0.00	0.00	0.00	*****		0.00
4495399	Revenue, Miscellaneous	0.00	0.00	0.00	*****		0.00
TRANSFERS IN							
4615399	Trf In: Other Fund	0.00	0.00	0.00	*****		0.00
	TOTAL CURRENT REVENUE	(6,315.00)	(7.25)	(7.25)	0.11%		6,307.75
	TOTAL REVENUE	(18,615.00)	(7.25)	(7,094.43)	38.11%		11,520.57
EXPENDITURES							
PERSONNEL SERVICES							
	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	*****		0.00

MATERIALS & SERVICES						
Administration						
6015399	Operating Expenses - Other	0.00	0.00	0.00	*****	0.00
Other Disbursements						
6275399	Disbursements Unclassified	0.00	0.00	0.00	*****	0.00
TOTAL MATERIALS & SERVICES		0.00	0.00	0.00	*****	0.00
=====						
CAPITAL OUTLAY						
7515301	Capital Outlay - Park SDC Construction	0.00	0.00	0.00	*****	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	*****	0.00
=====						
TRANSFERS OUT						
8615350	Trf Out: Park Fund	0.00	0.00	0.00	*****	0.00
8615399	Trf Out: Other Fund	0.00	0.00	0.00	*****	0.00
TOTAL TRANSFERS OUT		0.00	0.00	0.00	*****	0.00
=====						
CONTINGENCIES						
8715301	Contingencies	0.00	0.00	0.00	*****	0.00
TOTAL CONTINGENCIES		0.00	0.00	0.00	*****	0.00
=====						
UNAPPROPRIATED FUNDS						
8815301	Unappropriated Funds	18,615.00	0.00	0.00	0.00%	(18,615.00)
TOTAL UNAPPROPRIATED FUNDS		18,615.00	0.00	0.00	0.00%	(18,615.00)
=====						
TOTAL EXPENDITURES		18,615.00	0.00	0.00	0.00%	(18,615.00)
=====						
ENDING FUND CASH BALANCE		0.00	(7.25)	(7,094.43)		
Verification				(7,094.43)		