

**City of Travelers Rest**  
**Balance Sheet - Proprietary Fund**  
As of February 28, 2019

	<u>Sewer System</u>	<u>TOTAL</u>
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
7101.04 · Cost - Bond Sinking Fund	19,167.32	19,167.32
7101.32 · BTR - Sewer System Operations	856,435.10	856,435.10
7101.41 · CASH - DSRF Tubbs	31,558.02	31,558.02
7101.47 · Sewer Money Market	80,366.93	80,366.93
<b>Total Checking/Savings</b>	<u>987,527.37</u>	<u>987,527.37</u>
Other Current Assets		
7115.00 · Prepaid Expense	19,145.94	19,145.94
7125.00 · Due (To) From General Fund	187,368.00	187,368.00
<b>Total Other Current Assets</b>	<u>206,513.94</u>	<u>206,513.94</u>
<b>Total Current Assets</b>	<u>1,194,041.31</u>	<u>1,194,041.31</u>
Fixed Assets		
7130.00 · Loan Costs	9,400.00	9,400.00
7140.00 · Equipment - Sewer Trunk Line	3,832,943.85	3,832,943.85
7150.00 · Accumulated Depreciation-Equip	-1,837,341.73	-1,837,341.73
<b>Total Fixed Assets</b>	<u>2,005,002.12</u>	<u>2,005,002.12</u>
<b>TOTAL ASSETS</b>	<u><u>3,199,043.43</u></u>	<u><u>3,199,043.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Long Term Liabilities		
7240.00 · SRF Loan - Tubbs Mtn Pump St	181,765.19	181,765.19
7275.00 · Bonds Payable	106,028.36	106,028.36
<b>Total Long Term Liabilities</b>	<u>287,793.55</u>	<u>287,793.55</u>
<b>Total Liabilities</b>	<u>287,793.55</u>	<u>287,793.55</u>
Equity		
32000 · Fund Balances	2,775,636.26	2,775,636.26
Net Income	135,613.62	135,613.62
<b>Total Equity</b>	<u>2,911,249.88</u>	<u>2,911,249.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,199,043.43</u></u>	<u><u>3,199,043.43</u></u>

City of Travelers Rest  
Balance Sheets - Governmental Funds

As of February 28, 2019

	General Fund (Governmental)	Capital Projects (Governmental)	Hospitality Tax (Governmental)	Accommodations Tax (Governmental)	Fireman's Relief (Governmental)	Total Governmental	TOTAL
<b>ASSETS</b>							
<b>Current Assets</b>							
<b>Checking/Savings</b>							
101.005 - Petty Cash - (Police)	215.00					215.00	215.00
101.030 - BTR-Cash-Regular	2,661,085.32	0.00	0.00	0.00	0.00	2,661,085.32	2,661,085.32
101.030 - Restricted Cash							
101.031 - Street Imp Fund - Restricted	69,453.15	0.00	0.00	0.00	0.00	69,453.15	69,453.15
101.034 - Accom Tax Fund-Tourism	49,395.97	0.00	0.00	0.00	0.00	49,395.97	49,395.97
101.035 - Accom Tax Fund-AdvtFrom	24,630.19	0.00	0.00	0.00	0.00	24,630.19	24,630.19
101.036 - Victim Witness Relief - Rest	21,885.13	0.00	0.00	0.00	0.00	21,885.13	21,885.13
101.037 - BTR-Flower Fund - Restricted	4,225.00	0.00	0.00	0.00	0.00	4,225.00	4,225.00
101.038 - BTR-Rstrd Confiscated Seized	18,878.20	0.00	0.00	0.00	0.00	18,878.20	18,878.20
101.040 - BTR-State Conf. Seized Fund-MM	3,288.32	0.00	0.00	0.00	0.00	3,288.32	3,288.32
101.041 - CD-#9937457-REST POLICE	1,975.16	0.00	0.00	0.00	0.00	1,975.16	1,975.16
101.047 - Christmas Toy Program	299.75	0.00	0.00	0.00	0.00	299.75	299.75
101.048 - Conf. Seized Fund - MM	8,137.87	0.00	0.00	0.00	0.00	8,137.87	8,137.87
101.049 - Discretionary	7,585.15	0.00	0.00	0.00	0.00	7,585.15	7,585.15
101.052 - City Hall Building Fund	15,231.39	0.00	0.00	0.00	0.00	15,231.39	15,231.39
101.054 - Special Projects Fund	9,995.78	0.00	0.00	0.00	0.00	9,995.78	9,995.78
<b>Total 101.030 - Restricted Cash</b>	<b>235,580.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235,580.46</b>	<b>235,580.46</b>
101.069 - Cash Reserve Account	120,917.05	0.00	0.00	0.00	0.00	120,917.05	120,917.05
102.000 - Petty Cash	200.00	0.00	0.00	0.00	0.00	200.00	200.00
2101.31 - BTR - Fireman's Relief	0.00	0.00	0.00	0.00	31,981.99	31,981.99	31,981.99
3101.31 - Bank of TR - Hosp Tax	0.00	0.00	1,043,215.98	0.00	0.00	1,043,215.98	1,043,215.98
4101.31 - BTR - Local Accom.	0.00	0.00	0.00	314,611.36	0.00	314,611.36	314,611.36
<b>Total Checking/Savings</b>	<b>3,017,997.83</b>	<b>0.00</b>	<b>1,043,215.98</b>	<b>314,611.36</b>	<b>31,981.99</b>	<b>4,407,807.14</b>	<b>4,407,807.14</b>
<b>Other Current Assets</b>							
118.001 - Due from (to) Fire Dept	1,200.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00
120.000 - Due From (To) Hospitality	28,378.02	0.00	0.00	0.00	0.00	28,378.02	28,378.02
2201.00 - Due (to) from Operating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120.00 - Due From (To) General Fund	0.00	0.00	0.00	0.00	-1,200.00	-1,200.00	-1,200.00
3205.00 - Due to Accom. Tax Fund	0.00	0.00	-26,378.02	0.00	0.00	-26,378.02	-26,378.02
4122.00 - Prepaid Expenses	0.00	0.00	-3,310.00	0.00	0.00	-3,310.00	-3,310.00
4120.00 - Due (To) from Hospitality Tax	0.00	0.00	0.00	2,849.50	0.00	2,849.50	2,849.50
<b>Total Other Current Assets</b>	<b>27,578.02</b>	<b>0.00</b>	<b>-29,686.02</b>	<b>6,159.50</b>	<b>-1,200.00</b>	<b>2,849.50</b>	<b>2,849.50</b>
<b>Total Current Assets</b>	<b>3,045,573.85</b>	<b>0.00</b>	<b>1,013,529.94</b>	<b>320,770.86</b>	<b>30,781.99</b>	<b>4,410,656.64</b>	<b>4,410,656.64</b>
<b>TOTAL ASSETS</b>	<b>3,045,573.85</b>	<b>0.00</b>	<b>1,013,529.94</b>	<b>320,770.86</b>	<b>30,781.99</b>	<b>4,410,656.64</b>	<b>4,410,656.64</b>

No assurance provided. Substantially all disclosures omitted.

City of Travelers Rest  
Balance Sheets - Governmental Funds  
As of February 28, 2019

	General Fund (Governmental)	Capital Projects (Governmental)	Hospitality Tax (Governmental)	Accommodations Tax (Governmental)	Fireman's Relief (Governmental)	Total Governmental	TOTAL
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
<b>Other Current Liabilities</b>							
117.000 - Due from (to) S/S Sewer Reven	187,368.00	0.00	0.00	0.00	0.00	187,368.00	187,368.00
202.000 - Deferred Rev - 2018 Bonds A & B	120,860.00	0.00	0.00	0.00	0.00	120,860.00	120,860.00
206.000 - Retirement V/H	35,642.18	0.00	0.00	0.00	0.00	35,642.18	35,642.18
210.000 - YMCA Membership	-714.00	0.00	0.00	0.00	0.00	-714.00	-714.00
216.000 - Restricted Funds							
212.000 - Employee Flower Fund	4,225.60	0.00	0.00	0.00	0.00	4,225.60	4,225.60
214.000 - Discretionary Fund	7,566.15	0.00	0.00	0.00	0.00	7,566.15	7,566.15
217.000 - Confiscated Seized Fund-Ratrd	27,813.87	0.00	0.00	0.00	0.00	27,813.87	27,813.87
219.000 - Victim Witness Relief Fund	21,685.13	0.00	0.00	0.00	0.00	21,685.13	21,685.13
223.000 - State Confiscated Seized Fund	3,288.32	0.00	0.00	0.00	0.00	3,288.32	3,288.32
224.000 - Travelers Rest Police Fund	1,975.16	0.00	0.00	0.00	0.00	1,975.16	1,975.16
225.000 - Street Improvement Fund	69,453.15	0.00	0.00	0.00	0.00	69,453.15	69,453.15
225.000 - Accommodations Tax Fund	49,385.97	0.00	0.00	0.00	0.00	49,385.97	49,385.97
227.000 - Accommod. Promotion & Tourism	24,830.19	0.00	0.00	0.00	0.00	24,830.19	24,830.19
229.000 - Christmas Toy Fund	299.75	0.00	0.00	0.00	0.00	299.75	299.75
235.000 - City Hall Building Fund	15,231.39	0.00	0.00	0.00	0.00	15,231.39	15,231.39
254.000 - Special Projects Fund	9,995.78	0.00	0.00	0.00	0.00	9,995.78	9,995.78
<b>Total 216.000 - Restricted Funds</b>	<b>235,580.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235,580.46</b>	<b>235,580.46</b>
<b>Total Other Current Liabilities</b>	<b>578,736.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>578,736.64</b>	<b>578,736.64</b>
<b>Total Current Liabilities</b>	<b>578,736.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>578,736.64</b>	<b>578,736.64</b>
<b>Total Liabilities</b>	<b>578,736.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>578,736.64</b>	<b>578,736.64</b>
<b>Equity</b>							
32000 - Fund Balances	2,576,396.49	2,666,259.90	1,007,143.24	265,899.64	24,940.75	6,540,339.93	6,540,339.93
Net Income	-109,558.19	-2,666,259.90	6,386.70	54,671.22	5,141.24	-2,708,419.93	-2,708,419.93
<b>Total Equity</b>	<b>2,466,837.21</b>	<b>0.00</b>	<b>1,013,529.94</b>	<b>320,770.86</b>	<b>30,781.99</b>	<b>3,831,020.00</b>	<b>3,831,020.00</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,045,573.85</b>	<b>0.00</b>	<b>1,013,529.94</b>	<b>320,770.86</b>	<b>30,781.99</b>	<b>4,410,656.64</b>	<b>4,410,656.64</b>

No assurance provided. Substantially all disclosures omitted.

**City of Travelers Rest**  
**Statement of Revenues and Expenditures - General Fund**  
For the One Month and Eight Months Ended February 28, 2019

	Current Month Actual	Current Month Budget	YTD Actual	YTD Budget	YTD Over (Under)	Annual Budget	% of Budget Expended
<b>Operating Revenues</b>							
310.010 - Ad Valorem & Motor Vehicle	608,885.17	405,512.12	1,822,014.35	1,869,734.44	(47,720.09)	2,080,000.00	88%
310.020 - Utility Franchise Fees	18,405.45	32,773.39	315,406.38	380,022.91	(74,616.53)	580,000.00	54%
310.030 - Transfer from Hosp. Tax Fund	-	65,000.00	-	65,000.00	(65,000.00)	85,000.00	0%
320.010 - Business Licenses	66,368.85	39,733.91	193,751.90	138,147.71	55,604.19	360,000.00	54%
320.020 - Insurance Fees	-	-	22,338.70	17,741.37	4,597.33	580,000.00	4%
335.000 - Aid To Subdivisions	25,832.34	-	51,872.12	56,666.66	(4,994.54)	85,000.00	61%
336.000 - Manufacturer Tax	-	-	-	-	-	43,000.00	0%
337.000 - Telecommunications Tax	-	-	-	-	-	20,000.00	0%
350.000 - Fines/Forfeitures	3,530.04	14,868.66	16,582.83	50,846.62	(34,263.79)	60,000.00	28%
350.500 - School District Sro	-	-	-	-	-	28,000.00	0%
355.000 - Merchant's Inventory Tax	4,744.27	3,750.00	18,977.08	11,250.00	7,727.08	15,000.00	127%
358.000 - Accomodations Tax Revenue	15,469.28	47,150.86	(10,292.83)	5,251.20	(15,544.03)	39,000.00	-26%
365.000 - Public Works Fee	12,640.00	11,641.30	36,960.00	39,074.11	(2,114.11)	42,000.00	86%
371.000 - Investment Earnings	483.48	192.55	2,828.74	1,242.54	1,586.20	2,000.00	141%
374.000 - Furman Fee-in-lieu	28,666.86	13,333.33	93,333.31	108,666.84	(13,333.33)	160,000.00	58%
375.000 - Miscellaneous	3,986.27	10,450.38	7,555.45	20,691.82	(13,136.37)	24,000.00	31%
376.010 - Building Permits/Inspection F	21,861.18	9,224.76	63,822.28	45,823.55	18,198.73	68,000.00	97%
377.000 - Transfer from Accom. Tax	-	20,000.00	-	20,000.00	(20,000.00)	20,000.00	0%
380.000 - County Recreation	-	-	-	-	-	28,500.00	0%
380.000 - Transfer from Sewer - Salary	-	23,575.00	-	23,575.00	(23,575.00)	23,575.00	0%
<b>Total Operating Revenues</b>	<b>808,672.99</b>	<b>697,008.26</b>	<b>2,634,930.31</b>	<b>2,863,226.47</b>	<b>(228,296.16)</b>	<b>4,321,075.00</b>	<b>61%</b>
<b>Operating Expenditures</b>							
412.000 - Legal	1,024.50	416.87	4,101.00	3,333.32	767.68	5,000.00	82%
413.000 - Mayor/Council	5,341.84	4,900.00	31,889.84	39,200.00	(7,310.16)	58,800.00	54%
414.000 - Non-departmental	102,033.95	89,433.49	773,477.47	752,629.53	20,847.94	1,147,625.00	67%
415.000 - Municipal Court	8,507.14	14,997.45	57,821.74	122,857.32	(65,035.58)	185,725.00	64%
417.000 - Administrative	20,918.81	25,392.96	209,482.38	213,335.90	(3,853.54)	325,100.00	60%
421.000 - Police Department	68,807.66	79,433.32	610,834.42	669,466.73	(58,632.31)	1,021,200.00	59%
423.000 - Fire Department	58,570.40	58,801.29	446,387.53	500,252.70	(53,865.17)	222,000.00	72%
432.000 - Sanitation	20,138.30	18,500.00	159,603.44	148,000.00	11,603.44	148,375.00	50%
434.000 - Maintenance	(16,483.66)	12,059.29	87,051.11	98,306.10	(11,254.99)	282,000.00	30%
490.000 - Bonded Indebtedness	-	-	85,539.29	17,800.00	67,739.29	69,250.00	1%
500.000 - Capital Improvements	14.99	5,770.83	985.07	46,166.88	(45,181.61)	94,000.00	82%
510.000 - Motor Vehicles	-	7,833.33	77,316.23	82,666.88	(5,350.65)	94,000.00	59%
<b>Total Operating Expenditures</b>	<b>258,871.93</b>	<b>318,338.60</b>	<b>2,544,488.50</b>	<b>2,674,014.96</b>	<b>(129,526.46)</b>	<b>4,321,075.00</b>	<b>59%</b>
<b>Revenues Over(Under) Expenditures</b>	<b>549,801.06</b>	<b>378,669.66</b>	<b>90,441.81</b>	<b>189,211.51</b>	<b>(98,770.70)</b>	<b>0.00</b>	
<b>Other Income/Expense</b>							
620.000 - Transfers to other Funds	-	-	200,000.00	-	-	-	
<b>Total Other Expense</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues Over(Under) Expenditures</b>	<b>549,801.06</b>	<b>378,669.66</b>	<b>(109,558.19)</b>	<b>189,211.51</b>	<b>(98,770.70)</b>	<b>-</b>	

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