Preliminary (Unaudited)
City of Fremont - General Fund
Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
Revenue by Type						
Taxes						
Property	995,293	6,045,466	16.46	909,609	5,981,702	15.21
In Lieu of Tax	-	9,000	-	4,008	9,000	44.53
Franchise	71,748	275,000	26.09	76,194	250,000	30.48
Business	762,598	1,646,500	46.32	677,377	1,610,000	42.07
Intergovernmental	296,159	1,526,658	19.40	311,432	2,019,776	15.42
Charges for Services	1,503,890	3,037,619	49.51	1,232,623	2,765,000	44.58
Donations	50,658	617,000	8.21	3,028	565,000	.54
Interest	160,906	200,000	80.45	138,001	25,000	552.00
Other	6,244	3,205,000	.19	236,178	6,002,000	3.93
Total Revenue	3,847,496	16,562,243	23.23	3,588,450	19,227,478	18.66
Operating Expenditures by Activity						
Council	87,447	142,891	61.20	86,146	122,214	70.49
Administration						
City Administrator	141,217	316,032	44.68	132,366	317,973	41.63
Administration	855,708	1,109,189	77.15	648,638	1,276,601	50.81
Human Resources	75,753	167,081	45.34	80,252	162,919	49.26
Information Technologies	333,322	666,640	50.00	257,636	515,264	50.00
City Attorney	98,549	343,734	28.67	164,752	218,494	75.40
City Clerk	86,398	194,970	44.31	81,928	181,340	45.18
Inspections	212,094	476,325	44.53	227,411	468,494	48.54
Sanitation	674,109	1,617,896	41.67	603,526	1,607,037	37.56
Public Works						
Engineering	179,461	602,812	29.77	194,723	493,940	39.42
Planning Commission	5	1,100	.45	12	100	12.00
Planning	75,986	444,832	17.08	57,295	165,281	34.67
Police						
Police	2,380,776	5,615,160	42.40	2,363,709	5,275,789	44.80
Fire						
Fire	1,515,057	3,277,937	46.22	1,455,129	3,296,857	44.14
Reserve	-	18,795	-	-	15,201	-
Civil Defense	6,691	20,396	32.81	9,517	21,307	44.67
Parks						
Facilities	120,332	329,498	36.52	134,768	369,471	36.48
Parks	579,124	1,360,865	42.56	513,705	1,365,756	37.61
Recreation	120,440	401,761	29.98	121,606	433,409	28.06
Splash Station	19,569	327,669	5.97	23,136	314,923	7.35
Ronin	1,538	99,791	1.54	2,033	81,668	2.49
Cemetery	55,066	172,685	31.89	52,619	143,903	36.57
Library	457,102	1,117,881	40.89	502,771	1,053,142	47.74
Grant Appropriations	-	600,000	-	-	539,000	-
Total Operating Expenditures	8,075,744	19,425,940	41.57	7,713,678	18,440,083	41.83

Preliminary (Unaudited)
City of Fremont - General Fund
Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
Capital Expenditures by Activity						
Administration						
City Administrator	-	5,000	-	-	-	-
Sanitation	-	27,800	-	-	-	-
Public Works						
Engineering	-	54,000	-	-	-	-
Police						
Police	103,564	2,190,371	4.73	149,285	842,853	17.71
Fire						
Fire	118,016	444,000	26.58	311,044	68,476	454.24
Civil Defense	-	130,000	-	-	-	-
Parks						
Facilities	1,198,339	4,122,000	29.07	44,298	3,465,000	1.28
Parks	87	311,175	.03	67,684	191,150	35.41
Splash Station	-	173,000	-	-	2,623,000	-
Ronin	-	49,000	-	-	-	-
Cemetery	-	20,000	-	-	10,000	-
Library	478	121,000	.40	-	2,630,000	-
Total Capital Expenditures	1,420,484	7,647,346	18.57	572,311	9,830,479	5.82
Principal Payments on Debt	222,509	222,510	100.00	216,113	216,112	100.00
Interest on Long-Term Debt	27,538	27,538	100.00	33,935	33,936	100.00
Total Expenditures	9,746,275	27,323,334	35.67	8,536,037	28,520,610	29.93
Excess/(Deficiency)of Revenues Over Expenditures	(5,898,779)	(10,761,091)	-	(4,947,587)	(9,293,132)	-
Other Financing Sources (Uses)						
Transfers in	4,105,084	8,720,718	47.07	4,187,850	7,811,440	53.61
Transfers out	(140,624)	(3,867,334)	3.64	(12,699)	(1,606,750)	.79
Net transfers	3,964,460	4,853,384	-	4,175,151	6,204,690	-
Net change in fund balance	(1,934,319)	(5,907,707)	-	(772,436)	(3,088,442)	-

ADDITIONAL INFORMATION:
Provision of Fund Balance for Fiscal Year 2019 was $2,452,228, of which $1,393,951 is Carried Over for Illegal Immigration & Levee

Preliminary (Unaudited)
City of Fremont - Special Revenue/Sales Tax Fund
Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
Revenue by Type						
Taxes						
Sales	2,708,506	7,200,000	37.62	2,599,048	6,834,000	38.03
Charges for Services	9,307	19,800	47.01	5,537	-	-
Interest	58,975	62,800	93.91	113,571	43,150	263.20
Other	225,040	44,000	511.45	505,782	-	-
Total Revenue	3,001,828	7,326,600	40.97	3,223,938	6,877,150	46.88
Expenditures by Activity						
Public Safety-Fire	2,451	6,000	40.85	140,506	-	-
Infrastructure	-	-	-	8	-	-
Street Improvements	-	-	-	8	-	-
Economic Enhancement (LB 840)	191,611	2,016,000	9.50	466,885	2,019,000	23.12
Total Expenditures	194,062	2,022,000	9.60	607,407	2,019,000	30.08
Excess/(Deficiency)of Revenues Over Expenditures	2,807,766	5,304,600	-	2,616,531	4,858,150	-
Other Financing Sources (Uses)						
Transfers out	(2,352,588)	(8,909,107)	26.41	(8,721,257)	(10,451,506)	83.44
Net transfers	(2,352,588)	(8,909,107)	-	(8,721,257)	(10,451,506)	-
Net change in fund balance	455,178	(3,604,507)	-	(6,104,726)	(5,593,356)	-

Preliminary (Unaudited)
City of Fremont - Street Fund
Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
Revenue by Type						
Taxes						
Motor Vehicle	244,224	600,000	40.70	228,822	575,000	39.80
Intergovernmental	1,950,818	3,604,495	54.12	1,839,483	3,510,109	52.41
Charges for Services	20,170	40,000	50.43	10,990	30,000	36.63
Interest	84,118	84,000	100.14	71,888	30,000	239.63
Other	23,954	8,000,000	.30	1,407	4,000,000	.04
Total Revenue	2,323,284	12,328,495	18.84	2,152,590	8,145,109	26.43
Expenditures by Activity						
Public Works						
Streets	1,496,865	10,887,573	13.75	1,294,372	7,045,945	18.37
Streets Improvement	340,253	13,292,225	2.56	6,956,015	13,042,739	53.33
Total Expenditures	1,837,118	24,179,798	7.60	8,250,387	20,088,684	41.07
Excess/(Deficiency)of Revenues Over Expenditures	486,166	(11,851,303)	-	(6,097,797)	(11,943,575)	-
Other Financing Sources (Uses)						
Transfers in	246,408	7,903,000	3.12	6,448,562	6,279,114	102.70
Net transfers	246,408	7,903,000	-	6,448,562	6,279,114	-
Net change in fund balance	732,574	(3,948,303)	-	350,765	(5,664,461)	-

Preliminary (Unaudited)
City of Fremont - All Other Funds
Summarized Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
REVENUE BY FUND						
COMMUNITY DEVELOPMENT AGY	147,761	3,134,088	4.71	93,672	1,133,350	8.27
DEBT SERVICE	60,961	369,620	16.49	56,996	373,279	15.27
KENO	327,024	822,900	39.74	361,522	654,000	55.28
PUBLIC USE	198,413	1,000	19,841.30	719	1,000	71.90
ECONOMIC ENHANCEMENT	475	700	67.86	613	400	153.25
AIRPORT	57,546	139,400	41.28	48,519	144,400	33.60
CDBG	54,571	1,510,000	3.61	19,215	1,500,000	1.28
ENHANCED 911	434,152	1,159,887	37.43	492,025	1,260,037	39.05
DRUG TASK FORCE	9,760	20,000	48.80	-	-	-
WIRELESS E911	47,737	87,575	54.51	45,062	82,100	54.89
SPECIAL PROJECTS	625	1,375,500	.05	660	-	-
IMPROVEMENTS	40,342	22,000	183.37	53,445	6,000	890.75
#1 BUSINESS IMPROVEMENT DISTRICT	20,963	48,246	43.45	16,503	48,216	34.23
CITY EMPL INS BENEFIT	2,848,764	5,953,710	47.85	3,259,624	7,049,189	46.24
WORKERS COMPENSATION	375,931	755,000	49.79	325,948	755,000	43.17
EMPLOYEE WELLNESS	1,653	3,505	47.16	3,095	3,503	88.35
TOTAL REVENUE	4,626,678	15,403,131	30.04	4,777,618	13,010,474	36.72
EXPENDITURES BY FUND						
COMMUNITY DEVELOPMENT AGY	90,232	3,129,157	2.88	67,784	1,064,300	6.37
DEBT SERVICE	20,174	348,285	5.79	21,962	343,515	6.39
KENO	49,298	254,068	19.40	63,134	236,850	26.66
ECONOMIC ENHANCEMENT	-	100,000	-	-	100,000	-
AIRPORT	74,587	1,402,418	5.32	66,421	1,704,646	3.90
CDBG	9,709	1,502,000	.65	7,839	1,500,000	.52
ENHANCED 911	445,653	1,225,050	36.38	485,733	1,358,751	35.75
DRUG TASK FORCE	-	26,000	-	-	40,000	-
SPECIAL PROJECTS	28,853	1,485,000	1.94	12,937	-	-
IMPROVEMENTS	2,600	752,700	.35	2,590	750,000	.35
#1 BUSINESS IMPROVEMENT DISTRICT	13,827	47,000	29.42	14,568	47,000	31.00
CITY EMPL INS BENEFIT	2,763,203	6,361,159	43.44	2,019,811	7,209,573	28.02
WORKERS COMPENSATION	267,991	805,000	33.29	366,521	760,944	48.17
EMPLOYEE WELLNESS	4,127	4,700	87.81	3,100	3,500	88.57
TOTAL EXPENDITURES	3,770,254	17,442,537	21.62	3,132,400	15,119,079	20.72

Preliminary (Unaudited)
City of Fremont - All Other Funds
Summarized Statement of Revenues and Expenditures
As of March 31, 2020

	CURRENT YTD MARCH 2020	FISCAL YEAR 2019-2020 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2019-2020	PRIOR YEAR YTD MARCH 2019	FISCAL YEAR 2018-2019 BUDGET	FISCAL YEAR % BUDGET EXPENDED 2018-2019
EXCESS/(DEFICIENCY)OF REVENUES OVER EXPENDITURES	856,424	(2,039,406)	-	1,645,218	(2,108,605)	-
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	73,541	1,565,163	4.70	46,798	1,738,714	2.69
TRANSFERS OUT	(399,932)	(823,163)	48.58	(246,807)	(579,714)	42.57
NET TRANSFERS	(326,391)	742,000	-	(200,009)	1,159,000	-
NET CHANGE IN FUND BALANCE	530,033	(1,297,406)	-	1,445,209	(949,605)	-

Preliminary (Unaudited)
City of Fremont - Governmental Funds & Internal Service Fund
Balance Sheet - Fund Basis
As of March 31, 2020

	General Fund	Sales Tax/ Special Revenue Fund	Street Fund	Community Development Agency	Other Governmental Funds	Total Governmental Funds	Internal Service Funds (CEI/WC/EW)
ASSETS							
Cash and Cash Equivalents	$ 4,448,677	$ 8,732,710	$ 4,759,901	$ 189,135	$ 2,615,384	$ 20,745,808	$ 2,398,364
Investments	12,175,000	3,000,000	4,100,000	-	2,210,000	21,485,000	3,750,000
County treasurer cash	-	-	-	-	-	-	-
Receivables							
Special Assessments	-	-	-	-	362,393	362,393	-
Accounts, net of allowance for doubtful accounts	402,256	-	64,143	-	-	466,398	-
Notes receivable, net of allowance for doubtful accounts	-	1,678,196	-	-	1,087,752	2,765,949	-
Interest	169,840	20,365	48,097	-	49,094	287,396	20,900
Property tax	182,482	-	-	-	25,279	207,761	-
Business tax	59,827	-	-	-	-	59,827	-
Other tax	-	-	-	-	-	-	-
TIF bonds receivable	-	-	-	225,398	-	225,398	-
Due from other governments	11,466	-	-	-	-	11,466	-
Due from other funds	876,170	126,898	5,579	-	125,286	1,133,933	-
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	$ 18,325,718	$ 13,558,169	$ 8,977,720	$ 414,533	$ 6,475,188	$ 47,751,329	$ 6,169,264
LIABILITIES							
Accounts payable	$ 601,727	$ 1,125	$ 52,536	-	$ 14,280	$ 669,668	$ 52,660
Accrued expenses	-	-	-	-	200	200	7,777
Due to other governments	3,716	-	-	-	-	3,716	-
Due to other funds	298,782	2,237	5,732	391,782	476,977	1,175,509	-
TIF bonds payable	-	-	-	-	-	-	-
Customer Deposits	25,026	-	-	-	-	25,026	-
Unearned revenue	-	-	-	-	6,000	6,000	-
Total liabilities	929,251	3,362	58,268	391,782	497,457	1,880,119	60,437
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	129,803	-	-	-	21,955	151,759	-
Unavailable revenue-other local tax	-	-	-	-	237,295	237,295	-
Unavailable revenue-fees and other	361,492	20,364	112,240	225,398	174,192	893,686	-
Unavailable revenue-notes	-	-	-	-	-	-	-
Total deferred inflows	491,295	20,364	112,240	225,398	433,442	1,282,740	-

Preliminary (Unaudited)
City of Fremont - Governmental Funds & Internal Service Fund
Balance Sheet - Fund Basis
As of March 31, 2020

	General Fund	Sales Tax/ Special Revenue Fund	Street Fund	Community Development Agency	Other Governmental Funds	Total Governmental Funds	Internal Service Funds (CEI/WC/EW)
FUND BALANCES (DEFICIT)							
Nonspendable:							
Permanent fund principal	-	-	-	-	125,000	125,000	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Restricted for:							
Debt service	-	-	-	-	171,665	171,665	-
Street Improvements	-	1,881,463	8,807,213	-	-	10,688,676	-
Public safety	-	1,694,553	-	-	403,897	2,098,450	-
Infrastructure	-	1,784,617	-	-	-	1,784,617	-
Property tax relief	-	662,486	-	-	-	662,486	-
Economic Development	-	7,511,323	-	-	649,462	8,160,785	-
Capital/special projects	-	-	-	-	2,646,121	2,646,121	-
Federal programs	-	-	-	-	946,899	946,899	-
Community betterment	-	-	-	-	550,974	550,974	-
Committed for:							
Code enforcement/defense & PD Bldg	1,384,012	-	-	-	-	1,384,012	-
Capital improvement projects	6,060,723	-	-	-	-	6,060,723	-
Assigned for:							
Budget stabilization	1,472,124	-	-	-	-	1,472,124	-
Other	-	-	-	-	50,272	50,272	-
Unassigned	7,988,310	-	-	(202,647)	-	7,785,663	6,108,827
Total fund balances	16,905,171	13,534,442	8,807,213	(202,647)	5,544,290	44,588,469	6,108,827
Total liabilities, deferred inflows of resources and fund balances	$ 18,325,717	$ 13,558,169	$ 8,977,721	$ 414,533	$ 6,475,189	$ 47,751,329	$ 6,169,264
	1	-	(1)	-	(1)	-	-

FREMONT DEPARTMENT OF UTILITIES
ELECTRIC SYSTEM
FINANCE ACTIVITY
FOR MONTH ENDED 3/31/20

	CURRENT YEAR ACTUAL Current Month	CURRENT YEAR ACTUAL Year-To-Date	PRIOR YEAR ACTUAL Current Month	PRIOR YEAR ACTUAL Year-To-Date	CURRENT YEAR BUDGET Year-To-Date	ANNUAL BUDGET	% BUDGET
REVENUE IN DOLLARS							
Operating Revenue	3,147,527	19,699,876	3,487,153	20,355,022	25,063,830	50,127,694	39.30
Less Operating Expense	3,154,140	17,409,801	2,886,778	17,587,082	22,623,576	45,248,866	38.48
Net Operating Revenue	(6,613)	2,290,075	600,375	2,767,940	2,440,254	4,878,828	46.94
Nonoperating Revenue	292,171	474,362	84,408	263,394	422,496	845,000	56.14
Less Nonoperating Expense	-	1,198,110	-	1,090,009	1,120,476	2,240,947	53.46
Net Nonoperating Revenue	292,171	(723,748)	84,408	(826,615)	(697,980)	(1,395,947)	51.85
Net Operating Revenue	(6,613)	2,290,075	600,375	2,767,940	2,440,254	4,878,828	46.94
Net Nonoperating Revenue	292,171	(723,748)	84,408	(826,615)	(697,980)	(1,395,947)	51.85
Net Revenue	285,558	1,566,327	684,783	1,941,325	1,742,274	3,482,881	44.97
Interfund Transfer In	77,799	140,624	-	12,699	147,000	294,000	47.83
Interfund Transfer Out	(201,787)	(1,210,724)	(201,721)	(1,210,337)	(1,719,048)	(3,438,112)	35.21
Net Interfund Transfer	(123,988)	(1,070,100)	(201,721)	(1,197,638)	(1,572,048)	(3,144,112)	34.04
Change in Net Position	161,570	496,227	483,062	743,687	170,226	338,769	146.48
EXPENSE IN DOLLARS							
Production	1,381,084	8,555,720	1,472,399	9,997,888	12,364,554	24,729,474	34.60
Distribution	434,817	2,328,355	220,125	1,312,487	2,739,480	5,479,311	42.49
Administrative & General	192,330	2,080,449	160,831	1,924,903	2,244,120	4,489,196	46.34
Depreciation	495,153	2,930,548	462,601	2,747,836	2,971,500	5,943,025	49.31
Subtotal	2,503,384	15,895,072	2,315,956	15,983,114	20,319,654	40,641,006	39.11
Purchased Power	650,756	2,712,839	570,822	2,693,977	3,424,398	6,848,807	39.61
Cost of Inventory Sold	-	-	-	-	-	-	-
Total Expenses	3,154,140	18,607,911	2,886,778	18,677,091	23,744,052	47,489,813	39.18
INFORMATIONAL ONLY, all amounts included above:							
PAYROLL IN DOLLARS *							
Regular	596,274	3,507,059	578,642	3,520,209	4,210,098	8,420,306	41.65
Overtime	60,380	321,452	34,437	265,939	317,490	635,000	50.62
Total Payroll	656,654	3,828,511	613,079	3,786,148	4,527,588	9,055,306	42.28
Off System Sales	39,971	1,036,887	394,677	3,213,702	2,499,996	5,000,000	20.74
Late Payment Revenue	13,144	89,920	14,913	88,982	99,996	200,000	44.96
Fixed Asset/Capital WIP	1,178	-	-	14,643	-	-	-

FREMONT DEPARTMENT OF UTILITIES
WATER SYSTEM
FINANCE ACTIVITY
FOR MONTH ENDED 3/31/20

	CURRENT YEAR ACTUAL Current Month	CURRENT YEAR ACTUAL Year-To-Date	PRIOR YEAR ACTUAL Current Month	PRIOR YEAR ACTUAL Year-To-Date	CURRENT YEAR BUDGET Year-To-Date	ANNUAL BUDGET	% BUDGET
REVENUE IN DOLLARS							
Water Sales	332,330	2,039,032	286,986	1,839,053	2,202,996	4,406,000	46.28
Tap Fees	-	-	-	-	-	-	-
Total Operating Revenue	332,330	2,039,032	286,986	1,839,053	2,202,996	4,406,000	46.28
Less Operating Expense	273,788	1,639,629	316,637	1,524,673	1,850,586	3,701,478	44.30
Net Operating Revenue	58,542	399,403	(29,651)	314,380	352,410	704,522	56.69
Nonoperating Revenue	34,850	44,225	1,671	11,740	39,600	79,200	55.84
Less Nonoperating Expense	-	58,407	-	63,341	55,302	110,600	52.81
Net Nonoperating Revenue	34,850	(14,182)	1,671	(51,601)	(15,702)	(31,400)	45.17
Net Operating Revenue	58,542	399,403	(29,651)	314,380	352,410	704,522	56.69
Net Nonoperating Revenue	34,850	(14,182)	1,671	(51,601)	(15,702)	(31,400)	45.17
Net Revenue	93,392	385,221	(27,980)	262,779	336,708	673,122	57.23
Interfund Transfer In	-	2,164	-	2,996	65,550	131,108	1.65
Interfund Transfer Out	(20,532)	(123,202)	(24,482)	(146,901)	(239,856)	(479,727)	25.68
Net Interfund Transfer	(20,532)	(121,038)	(24,482)	(143,905)	(174,306)	(348,619)	34.72
Change in Net Position	72,860	264,183	(52,462)	118,874	162,402	324,503	81.41
EXPENSE IN DOLLARS							
Production	75,497	426,315	50,266	313,031	473,940	948,016	44.97
Distribution	55,623	367,009	125,679	398,115	403,398	806,906	45.48
Administrative & General	55,430	382,619	57,376	377,335	420,276	840,599	45.52
Depreciation	87,238	522,093	83,316	499,533	608,274	1,216,557	42.92
Total Expense	273,788	1,698,036	316,637	1,588,014	1,905,888	3,812,078	44.54
INFORMATIONAL ONLY, all amounts included above:							
PAYROLL IN DOLLARS *							
Regular	24,114	204,257	45,938	213,628	216,648	433,312	47.14
Overtime	10,692	23,829	36,707	46,973	9,996	20,000	119.15
Total Payroll	34,806	228,086	82,645	260,601	226,644	453,312	50.32
Fixed Asset/Capital WIP	-	-	-	-	-	-	-

FREMONT DEPARTMENT OF UTILITIES
SEWER SYSTEM
FINANCE ACTIVITY
FOR MONTH ENDED 3/31/20

	CURRENT YEAR ACTUAL Current Month	CURRENT YEAR ACTUAL Year-To-Date	PRIOR YEAR ACTUAL Current Month	PRIOR YEAR ACTUAL Year-To-Date	CURRENT YEAR BUDGET Year-To-Date	ANNUAL BUDGET	% BUDGET
REVENUE IN DOLLARS							
Sewer Rentals	707,600	3,829,436	421,529	2,716,349	3,220,134	6,440,291	59.46
Tap Fees	-	-	-	-	-	-	-
Total Operating Revenue	707,600	3,829,436	421,529	2,716,349	3,220,134	6,440,291	59.46
Less Operating Expense	430,128	2,425,007	411,035	2,255,107	3,120,162	6,240,619	38.86
Net Operating Revenue	277,472	1,404,429	10,494	461,242	99,972	199,672	703.37
Nonoperating Revenue	18,084	356,559	15,844	85,840	145,596	291,200	122.44
Less Nonoperating Expense	-	644,983	-	194,974	609,630	1,219,271	52.90
Net Nonoperating Revenue	18,084	(288,424)	15,844	(109,134)	(464,034)	(928,071)	31.08
Net Operating Revenue	277,472	1,404,429	10,494	461,242	99,972	199,672	703.37
Net Nonoperating Revenue	18,084	(288,424)	15,844	(109,134)	(464,034)	(928,071)	31.08
Net Revenue	295,556	1,116,005	26,338	352,108	(364,062)	(728,399)	(153.21)
Interfund Transfer In	-	1,734	-	2,402	52,536	105,080	1.65
Interfund Transfer Out	(30,275)	(181,652)	(40,040)	(240,242)	(281,646)	(563,302)	32.25
Net Interfund Transfer	(30,275)	(179,918)	(40,040)	(237,840)	(229,110)	(458,222)	39.26
Change in Net Position	265,281	936,087	(13,702)	114,268	(593,172)	(1,186,621)	(78.89)
EXPENSE IN DOLLARS							
Production	170,300	984,264	184,110	934,404	1,144,608	2,289,365	42.99
Collection	61,096	271,028	41,180	250,653	361,182	722,463	37.51
Administrative & General	57,600	971,307	59,042	505,495	983,112	1,966,269	49.40
Depreciation	141,132	843,391	126,703	759,529	1,240,890	2,481,793	33.98
Total Expense	430,128	3,069,990	411,035	2,450,081	3,729,792	7,459,890	41.15
INFORMATIONAL ONLY, all amounts included above:							
PAYROLL IN DOLLARS *							
Regular	79,662	440,499	68,385	405,612	503,436	1,006,890	43.75
Overtime	3,518	22,993	4,302	24,528	24,996	50,000	45.99
Total Payroll	83,180	463,492	72,687	430,140	528,432	1,056,890	43.85
Fixed Asset/Capital WIP	-	-	-	-	-	-	-

FREMONT DEPARTMENT OF UTILITIES
GAS SYSTEM
FINANCE ACTIVITY
FOR MONTH ENDED 3/31/20

	CURRENT YEAR ACTUAL Current Month	CURRENT YEAR ACTUAL Year-To-Date	PRIOR YEAR ACTUAL Current Month	PRIOR YEAR ACTUAL Year-To-Date	CURRENT YEAR BUDGET Year-To-Date	ANNUAL BUDGET	% BUDGET
REVENUE IN DOLLARS							
Operating Revenue	1,740,626	8,875,559	2,112,930	10,184,749	7,793,742	15,587,500	56.94
Less Operating Expense	1,220,164	7,826,120	1,497,251	9,444,667	7,606,020	15,212,256	51.45
Net Operating Revenue	520,462	1,049,439	615,679	740,082	187,722	375,244	279.67
Nonoperating Revenue	14,061	53,114	12,499	42,226	25,998	52,000	102.14
Less Nonoperating Expense	-	-	-	-	-	-	-
Net Nonoperating Revenue	14,061	53,114	12,499	42,226	25,998	52,000	102.14
Net Operating Revenue	520,462	1,049,439	615,679	740,082	187,722	375,244	279.67
Net Nonoperating Revenue	14,061	53,114	12,499	42,226	25,998	52,000	102.14
Net Revenue	534,523	1,102,553	628,178	782,308	213,720	427,244	258.06
Interfund Transfer In	-	-	-	-	-	-	-
Interfund Transfer Out	(26,804)	(160,833)	(20,510)	(123,065)	(319,152)	(638,324)	25.20
Net Interfund Transfer	(26,804)	(160,833)	(20,510)	(123,065)	(319,152)	(638,324)	25.20
Change in Net Position	507,719	941,720	607,668	659,243	(105,432)	(211,080)	(446.14)
EXPENSE IN DOLLARS							
Gas Purchase Expense	946,242	6,184,606	1,209,146	7,895,536	5,602,140	11,204,282	55.20
Distribution	92,433	729,945	120,808	715,203	935,448	1,871,040	39.01
Administrative & General	133,046	638,643	128,590	613,091	738,840	1,477,745	43.22
Depreciation	48,443	272,926	38,707	220,837	329,592	659,189	41.40
Total Expense	1,220,164	7,826,120	1,497,251	9,444,667	7,606,020	15,212,256	51.45
INFORMATIONAL ONLY, all amounts included above:							
PAYROLL IN DOLLARS *							
Regular	41,912	370,842	65,188	371,966	389,010	778,017	47.67
Overtime	686	9,429	692	14,405	7,500	15,000	62.86
Total Payroll	42,598	380,271	65,880	386,371	396,510	793,017	47.95
Late Payment Revenue	10,146	43,275	13,542	52,295	39,996	80,000	54.09
Fixed Asset/Capital WIP	(9,171)	4,455	-	-	-	-	-

CITY OF FREMONT, NEBRASKA
Statement of Net Position - Proprietary Funds
March 31, 2020

	Enterprise Funds				
	Electric Fund	Water Fund	Sewer Fund	Gas Fund	Total
ASSETS					
Current assets:					
Cash and cash equivalents	$ 9,496,551	$ 3,076,898	$ 1,548,010	$ 3,573,165	$ 17,694,624
Investments	10,497,831	-	-	2,000,000	12,497,831
Receivables					
Accounts, net of allowance for doubtful accounts	1,312,067	246,215	262,101	658,270	2,478,653
Unbilled revenue	2,546,946	294,893	509,890	509,081	3,860,809
Due from other funds	173,542	4,119	111	6,539	184,311
Interest	218,993	25,186	201,390	30,299	475,868
Inventory	7,473,275	271,704	110,822	743,570	8,599,371
Prepaid expenses	345,405	84,934	90,555	170,670	691,565
Total current assets	31,477,126	4,003,950	2,722,878	7,691,593	45,895,547
Noncurrent assets:					
Restricted cash and cash equivalents	1,676,276	34,801	8,036,374	-	9,747,451
Restricted investments	8,775,669	875,000	1,722,500	-	11,373,169
Regulatory asset	17,719,225	-	-	790,393	18,509,618
Capital assets					
Land	2,003,254	1,890,618	1,041,962	116,340	5,052,174
Construction in progress	2,114,390	1,054,661	31,885,716	661,343	35,716,109
Depreciable capital assets	221,901,779	42,266,060	57,898,298	19,684,151	341,750,287
Less Accumulated depreciation	(113,146,290)	(19,641,464)	(29,337,668)	(11,833,768)	(173,959,189)
Net capital assets	112,873,133	25,569,875	61,488,308	8,628,065	208,559,382
Total noncurrent assets	141,044,304	26,479,676	71,247,182	9,418,458	248,189,620
Total assets	172,521,430	30,483,625	73,970,061	17,110,051	294,085,167
Deferred Outflows of Reources					
Deferred loss on bond refunding	93,040	19,724	12,329	-	125,093
Total Deferred outlfows of resources	93,040	19,724	12,329	-	125,093
LIABILITIES					
Current liabilities:					
Accounts payable	6,514,340	96,691	1,723,226	900,529	9,234,787
Due to other funds	106,710	9,897	9,736	16,389	142,731
Sales tax payable	284,558	28	-	19	284,605
Accrued interest payable	664,849	27,506	477,935	-	1,170,290
Customer deposits	711,465	1,031	481	-	712,977
Warranty reserve surge protection	9,704	-	-	-	9,704
ST Compensated absences	535,000	20,350	80,100	78,700	714,150
Current portion of long-term obligations	2,907,048	737,412	1,210,540	-	4,855,000
Total current liabilities	11,733,674	892,915	3,502,018	995,637	17,124,243
Noncurrent liabilities:					
Fly Ash liability	154,724	-	-	-	154,724
Compensated absences	571,436	8,123	57,595	177,489	814,643
Noncurrent portion of long-term obligations	58,333,250	3,670,330	31,041,452	-	93,045,031
Total noncurrent liabilities	59,059,410	3,678,453	31,099,047	177,489	94,014,398
Total liabilities	70,793,084	4,571,368	34,601,064	1,173,126	111,138,642
Deferred Inflows of Resources					
Deferred gain on bond refundings	227	229	128	-	584
Total Deferred inlfows of resources	227	229	128	-	584
NET POSITION					
Invested in capital assets, net	53,401,925	21,216,429	37,284,892	8,628,065	120,531,311
Restricted for:					
Debt service	7,930,393	909,801	2,394,946	-	11,235,140
Fly Ash disposal	845,276	-	-	-	845,276
Unrestricted	39,643,565	3,805,523	(298,640.71)	7,308,860	50,459,307
Total net position	$ 101,821,159	$ 25,931,753	$ 39,381,197	$ 15,936,925	$ 183,071,034

COLLECTION ACTIVITY REPORT
Updated March 2020

Activity Month	Accounts Sent to Credit Bureau	Funds Collected	Funds Not Collected	Fees Paid	Net to Utility	Past Year Comparison Net to Utility	Past Year Comparison Accounts Sent to Credit Bureau
Mar-19	$ 15,920.61	$ 3,587.83	$ 12,332.78	$ 1,328.41	$ 2,259.42	$ 3,072.63	$ 3,394.80
Apr-19	$ 6,510.07	$ 3,891.81	$ 2,618.26	$ 1,882.38	$ 2,009.43	$ 1,777.99	$ 8,540.45
May-19	$ 8,789.33	$ 4,043.66	$ 4,745.67	$ 1,182.79	$ 2,860.87	$ 2,791.05	$ 7,065.96
Jun-19	$ 8,922.25	$ 2,177.97	$ 6,744.28	$ 674.22	$ 1,503.75	$ 1,338.06	$ 7,132.51
Jul-19	$ 12,746.49	$ 5,125.59	$ 7,620.90	$ 1,334.26	$ 3,791.33	$ 1,803.82	$ 6,827.03
Aug-19	$ 3,925.07	$ 1,934.12	$ 1,990.95	$ 854.78	$ 1,079.34	$ 1,831.58	$ 3,670.56
Sep-19	$ 7,634.93	$ 5,382.77	$ 2,252.16	$ 1,302.99	$ 4,079.78	$ 1,003.91	$ 9,218.49
Oct-19	$ 13,302.24	$ 1,150.63	$ 12,151.61	$ 1,190.95	$ (40.32)	$ 1,781.11	$ 5,804.00
Nov-19	$ 10,856.03	$ 1,947.17	$ 8,908.86	$ 901.88	$ 1,045.29	$ 1,788.27	$ 7,447.50
Dec-19	$ 6,179.50	$ 3,402.85	$ 2,776.65	$ 962.58	$ 2,440.27	$ 2,635.24	$ 5,562.69
Jan-20	$ 10,721.09	$ 3,774.58	$ 6,946.51	$ 680.67	$ 3,093.91	$ 738.16	$ 4,169.01
Feb-20	$ 6,308.59	$ 7,170.78	$ (862.19)	$ 1,234.08	$ 5,936.70	$ 1,068.34	$ 2,931.05
Mar-20	$ 2,426.77	$ 3,136.01	$ (709.24)	$ 896.46	$ 2,239.55	$ 2,259.42	$ 15,920.61
Total	**$ 98,322.36**	**$ 43,137.94**	**$ 55,184.42**	**$ 13,098.04**	**$ 30,039.90**	**$ 20,816.95**	**$ 84,289.86**
	12 Month Averages	12 Month Percentages				12 Month Averages	
	$ 8,193.53	43.87%	56.13%	30.36%	69.64%	$ 1,734.75	$ 7,024.16

Notations:
Precollect fee is $3.75 per account sent to Credit Bureau.
Full collect fee ranges from 33% to 50% of collected amount.