

CITY OF POCA TELLO
STATEMENT OF CASH, CASH EQUIVALENTS AND INVESTMENTS BALANCES FOR CITY FUNDS
AS OF January 31, 2019

	Value at Market
Cash on Hand	\$ 25,681.60
Cash in Banks	19,142,501.59
Cash held by third parties	152,389.03
Cash held at the State of Idaho Investment Pool	38,067,103.79
Total cash	57,387,676.01

Investments at Fairmarket Value

Current Investments

City Government

Certificate of Deposit

Money Market Funds

Total cash equivalents

Total cash and cash equivalents

The Number Up		14,157,699.87	
Represents	92%		in cash & short term investments

	-
	-
	-
	57,387,676.01

Long-Term Investments

General Government

State Investment Pool Bond Fund

Represents	8%	in long term investments
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Total long-term investments

	4,715,421.29
	4,715,421.29

Total Cash, Cash Equivalents and Long-Term investments

All the city money we have up	14,168,628.69
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	\$ 62,103,097.30
	\$ 62,103,097.30

**Change in Cash and Equivalents City Funds
January 31, 2019**

Cash Receipts

Refunds and Reimbursements	\$ 33,064.49	0.16%
Airport Rent & Landing Fees	35,818.90	0.17%
Cemetery Receipts	39,935.00	0.19%
Wells Fargo P-Card Rebate	46,293.81	0.22%
Workers Compensation Self Insurance Payments	49,533.85	0.23%
Transit Grant-State ID	63,808.00	0.30%
Transit Service Charges	69,208.28	0.33%
Interest (City)	74,572.38	0.35%
Franchise Fee - Intermountain Gas (FY18 = \$88,928.98; down 9.74%)	80,271.54	0.38%
Transit Grant- Federal	81,686.00	0.38%
Recreation Service Charges	91,755.08	0.43%
Franchise Fee - Idaho Power (FY18 = \$105,461.60; down 3.69%)	101,567.60	0.48%
Idaho State Liquor Tax (FY18 = \$133,347; down 5.29%)	126,294.00	0.59%
Other Miscellaneous Receipts	189,815.30	0.89%
Building Fees and Permits	209,507.93	0.99%
Water Pollution Control Service Charges	217,779.78	1.03%
Bannock County Ambulance	289,352.25	1.36%
Idaho State Sales Tax Revenue Sharing (FY18 = \$567,275.92; up 4.36%)	592,036.57	2.79%
Idaho State Highway User Fees (FY18 = \$639,037.77; up 7.57%)	687,435.43	3.24%
Utility Billing Service Charges	2,076,785.45	9.78%
Bannock County Tax (Bannock County Road & Bridge = \$325,350.09; down 28.56% vs FY18 \$455,439.90)	16,082,562.40	75.72%
from outside sources	21,239,084.04	100.00%

Cash Disbursements

Total payroll and material claims	(7,114,279.66)	
Less Trust Funds Claims	55,024.70	
City Fund payroll and material claims		(7,059,254.96)
Merchant fees (credit card acceptance fees)		(18,028.29)
Bank service charges		(1,357.11)
Returned Checks		(1,915.44)
Other checks cut (Library trustee, Youth forum, Police narc's)		(7.20)
Other Reconciling Items & Non-Check Expenses		(821.17)
Total cash dispersed to outside sources		(7,081,384.17)
Net change in cash from operating & capital activities		14,157,699.87

Investment Activity

Long-term investments sold		-
Capital gain/loss		-
Interest Re-Invested	Operating Result Up	8,309.57
Long-term investments purchased		-
Unrealized gain/loss		2,619.25
Net change in cash from investing activities		10,928.82

Net change in cash value and long term investment value

\$ 14,168,628.69

CITY OF POCA TELLO
 STATEMENT OF CASH, CASH EQUIVALENTS AND INVESTMENTS BALANCES FOR TRUST FUNDS
 January 31, 2019

Cash in Bank		\$ 1,087,703.07
Cash held in Broker Accounts		32.86
Total cash and cash equivalents		1,087,735.93
 LONG TERM INVESTMENTS		
Other Agency Bonds		184,926.00
FHLB Notes		N/A
FHLMC Mortgage Notes	All the trust money we have down	699,089.84
FNMA Mortgage Notes	(24,000.57)	494,432.80
GNMA Mortgage Pools		9,648.39
Municipal Bonds		2,570,856.33
Total Long Term Investments		3,958,953.36
Total Cash, Cash Equivalents and Long-Term Investments		\$ 5,046,689.29

CHANGE IN CASH AND EQUIVALENTS FOR TRUST FUNDS
 January 31, 2019

Return of investment capital		\$ 22,575.99
Interest		26,102.97
Total cash receipts		48,678.96
All checks issued		(52,496.66)
Postage		(16.46)
Admin support fee		(2,511.58)
Investment purchases		-
Total cash disbursements		(55,024.70)
Net Change in Cash		(6,345.74)
Long-term investments sold		(22,575.99)
Capital gain/loss		(70.20)
Long-term investment purchased		-
Unrealized gain/loss	Trust operating result down	4,991.36
Net Change in Long-Term Investments	(24,000.57)	(17,654.83)
Net change in cash and long term investment		\$ (24,000.57)

FUNDS	CASH ENDING BALANCE 12/31/18	CASH ENDING BALANCE 01/31/19	NET CHANGE IN CASH BY FUND
001 GENERAL FUND	5,839,176.86	16,308,266.66	10,469,089.80
002 LIABILITY INSURANCE FUND (INTERNAL SERVICE)	362,514.68	650,295.02	287,780.34
003 STREET FUND	2,275,220.67	3,794,841.65	1,519,620.98
004 RECREATION FUND	315,188.67	998,424.37	683,235.70
005 CEMETERY FUND	290,493.62	401,595.59	111,101.97
006 AIRPORT FUND	465,721.49	894,413.90	428,692.41
007 LIBRARY FUND	253,721.62	1,063,214.38	809,492.76
008 TRANSIT RURAL FUND	159,074.61	176,614.22	17,539.61
009 TRANSIT URBAN FUND	(76,113.25)	(827,748.75)	(751,635.50)
012 VIDEO SERVICES FUND	252,402.90	252,402.90	0.00
013 BUSINESS IMPROV. FUND	0.00	0.00	0.00
014 CHIEF THEATRE FUND	73,136.13	73,078.21	(57.92)
016 EMERGENCY REPAIR FUND	300,121.51	308,234.52	8,113.01
017 SCIENCE AND ENVIRONMENT FUND	364,469.21	370,448.95	5,979.74
SUBTOTAL SPECIAL REVENUE FUNDS	5,035,951.86	8,155,814.96	3,119,863.10
030 SANITATION FUND	5,758,000.56	5,713,152.56	(44,848.00)
031 WATER FUND	10,372,143.79	10,280,259.98	(91,883.81)
032 WATER POLLUTION CONTROL	6,426,357.09	6,654,032.27	227,675.18
035 AMBULANCE FUND	39,247.12	74,256.07	35,008.95
037 WATER CAPACITY FEE	1,814,702.12	1,828,382.12	13,680.00
038 WPC CAPACITY FEE	2,155,920.00	2,169,790.00	13,870.00
SUBTOTAL ENTERPRISE FUNDS	26,566,370.68	26,719,873.00	153,502.32
050 INFORMATION SYSTEMS FUND	556,610.91	583,097.04	26,486.13
051 FLEET MANAGEMENT FUND	163,956.46	166,436.67	2,480.21
052 UTILITY BILLING FUND	1,335,597.14	1,312,178.86	(23,418.28)
053 EMPLOYEE WELLNESS FUND	132,173.09	134,265.69	2,092.60
054 PUBLIC WORKS DIRECTOR	136,223.87	139,694.82	3,470.95
055 FUEL FUND	128,099.10	111,958.06	(16,141.04)
056 WORKERS INSURANCE FUND	1,348,916.32	1,324,599.63	(24,316.69)
057 EDUCATION BENEFIT FUND	58,494.23	58,734.95	240.72
SUBTOTAL INTERNAL SERVICE FUNDS	3,860,071.12	3,830,965.72	(29,105.40)
059 DEBT SERVICE FUND GOV	43,530.76	162,431.69	118,900.93
060 DEBT SERVICE FUND WPC	0.00	0.00	0.00
061 DEBT SERVICE FUND WATER	0.00	0.00	0.00
SUBTOTAL DEBT SERVICE FUNDS	43,530.76	162,431.69	118,900.93
070 FEDERAL AID PROJECTS	202,908.41	733,173.22	530,264.81
071 STREET SPECIAL PROJECTS	2.52	2.52	0.00
072 AIRPORT CONSTRUCTION	396,248.81	360,174.53	(36,074.28)
073 WATER CONSTRUCTION	2,651,035.58	2,651,035.58	0.00
074 WPC CAPITAL PROJECTS	412,200.95	286,200.95	(126,000.00)
075 FIRE APPARATUS CAPITAL	250,141.03	250,044.36	(96.67)
076 BUILDING RENOVATION	133,104.61	136,450.25	3,345.64
077 STREET EQUIPMENT CAPITAL	43,000.00	43,000.00	0.00
078 CAPITAL ACQUISITION FUND	1,123,977.16	1,121,042.17	(2,934.99)
SUBTOTAL CAPITAL PROJECT FUNDS	5,212,619.07	5,581,123.58	368,504.51
081 CDR-CDBG ENTITLEMENT FUND	(11,949.37)	(53,746.59)	(41,797.22)
088 POLICE GRANT FUNDS	57,236.43	54,899.65	(2,336.78)
SUBTOTAL GRANT REVENUE FUNDS	45,287.06	1,153.06	(44,134.00)
951 POLICE RETIREMENT TRUST	5,053,605.19	5,029,575.16	(24,030.03)
952 RETIREMENT PAYOUT TRUST (INTERNAL SERVIC	787,155.00	801,138.68	13,983.68
953 AIRPORT BOND TRUST	17,084.67	17,114.13	29.46
954 EIDC REVOLV. LOAN TRUST	52,389.03	52,389.03	0.00
955 CDR LOAN TRUST	82,266.58	82,235.44	(31.14)
957 ZOO IMPROVEMENT TRUST	23,459.84	23,428.67	(31.17)
958 WATER ACQUISITION TRUST	168,001.23	168,001.23	0.00
962 FACADE LOAN TRUST	72,181.86	72,181.86	0.00
963 PARKS AND RECREATION DEVELOPMENT TRUST	0.00	0.00	0.00
964 PROPERTY ABATEMENT FUND	119,284.13	119,500.38	216.25
SUBTOTAL TRUST AND RESTRICTED FUNDS	6,375,427.53	6,365,564.58	(9,862.95)
970 SEIZED FUNDS AGENCY	19,131.38	19,649.38	518.00
971 UNCLAIMED PROPERTY AGENCY	0.00	0.00	0.00
973 STATE SALES TAX AGENCY	3,186.09	0.00	(3,186.09)
974 COBRA INS. AGENCY	4,406.06	4,943.96	537.90
SUBTOTAL AGENCY FUNDS	26,723.53	24,593.34	(2,130.19)
TOTAL ALL FUND TYPES	53,005,158.47	67,149,786.59	14,144,628.12

Discussion & Analysis ("City Funds"):

City Operating result for January 2019 was a cash increase of \$14,168,628.69 .

City Revenues: January was an above average month for cash receipts (\$21.2m vs \$20.8m last year). The City received property tax revenue from Bannock County for \$16,082,562.40.

The City also received quarterly payments from the State of Idaho as follows: Liquor Tax \$126,294 (vs \$133,347 in FY18, down 5.29%), Sales Tax \$592,036.57 (vs \$567,275.92 in FY18, up 4.36%), and Highway User Fees \$687,435.43 (vs \$639,037.77 in FY18, up 7.57%).

We received \$80,271.54 for Intermountain Gas Franchise Fees (vs \$88,928.98 in FY18, down 9.74%) and \$101,567.60 for Idaho Power Franchise Fees (vs \$105,461.60 in FY18, down 3.69%). The Transit Urban fund received \$81,686 from federal grants (for December FY2019), and the Transit Rural Fund received \$63,808 from State grants (for November FY2019).

City Expenses: Cash Disbursements were higher when compared to last January. We had \$7.1 million in Cash Disbursements, (vs 5.7\$ million in January 2018) and \$21.2 million in cash receipts such that at month's end, the city is up \$14,168,628.69 (city funds).

City Investment Posture: : At month end, City funds were 92% in cash or short-term investments and 8% in long term investments. We have a combined total of \$42,782,525.08 in the State of Idaho investment pools. Key investment rates are as follows:

Investments	Rate	Change vs. last month
State Investment Pool Short Term:	2.4786 %	Up .1023
State Investment Pool Long Term:	2.1416 %	Up .0018

Discussion and Analysis ("Trust Funds"):

Trust Operating Result for January is a cash decrease of \$24,000.57. Interest earnings of \$26,102.97 and unrealized gains of \$4,991.36 were not enough to cover realized losses of \$70.20 and operating costs of \$55,024.70. Overall, the trust funds have 22% of their investments in cash or cash equivalents and 78% are in longer term investments..

Combined City and Trust Internal Borrowing Analysis:

All the money we have:	\$ 67,149,786.59
Less the stuff we really shouldn't touch:	
Sanitation Enterprise	5,713,152.56
Water Enterprise	14,927,678.91
WPC Enterprise	9,110,023.22
Workers Comp. Reserve	1,324,599.63
Trust Funds	<u>5,046,689.29</u>
Result:	\$ 31,027,642.98

The result is a positive number, hence no internal borrowing this month. There is a positive change of \$3,841,889.64 compared to one year ago. The total amount of cash, cash equivalents, and long term investments is \$8,630,450.03 more than one year ago.

Outlook: February will be an average month for cash receipts. We expect expenses to be normal.

Overall: January's performance was satisfactory.

Respectfully,

Joyce Stroschein, CPA CGFM

Chief Financial Officer

FUNDS	CASH ENDING BALANCE 01/31/15	CASH ENDING BALANCE 01/31/16	CASH ENDING BALANCE 01/31/17	CASH ENDING BALANCE 01/31/18	CASH ENDING BALANCE 01/31/19
001 GENERAL FUND	8,980,793.36	10,460,004.55	12,082,781.94	14,463,724.04	16,308,266.66
002 LIABILITY INSURANCE FUND (INTERNAL SI	802,624.85	862,872.80	762,824.42	532,737.23	650,295.02
003 STREET FUND	2,522,588.64	2,893,133.59	3,579,151.96	3,559,824.98	3,794,841.65
004 RECREATION FUND	344,007.27	440,329.53	674,457.68	784,429.26	998,424.37
005 CEMETERY FUND	384,599.14	297,221.87	297,128.02	314,738.47	401,595.59
006 AIRPORT FUND	529,695.88	475,121.70	576,677.27	589,101.29	894,413.90
007 LIBRARY FUND	954,523.75	937,744.83	1,019,550.88	1,060,449.79	1,063,214.38
008 TRANSIT RURAL FUND	0.00	7,107.34	(26,573.12)	127,547.89	176,614.22
009 TRANSIT URBAN FUND	(1,882,071.68)	(563,449.16)	(110,843.51)	(133,082.14)	(827,748.75)
012 VIDEO SERVICES FUND	76,682.14	127,916.84	121,760.24	224,589.71	252,402.90
013 BUSINESS IMPROV. FUND	0.00	170.68	0.00	14,171.96	0.00
014 CHIEF THEATRE FUND	98,084.49	91,221.37	87,327.84	78,162.60	73,078.21
016 EMERGENCY REPAIR FUND	97,860.75	153,487.76	189,134.45	238,601.42	308,234.52
017 SCIENCE AND ENVIRONMENT FUND	298,536.52	255,317.70	237,788.05	260,071.78	370,448.95
SUBTOTAL SPECIAL REVENUE FUNDS	4,227,131.75	5,978,196.85	7,408,384.18	7,651,344.24	8,155,814.96
030 SANITATION FUND	4,761,689.33	3,656,194.10	5,097,074.87	6,542,854.99	5,713,152.56
031 WATER FUND	6,382,541.86	5,924,476.04	5,662,589.72	6,676,343.56	10,280,259.98
032 WATER POLLUTION CONTROL	437,981.85	2,542,885.27	3,684,614.86	5,145,738.32	6,654,032.27
035 AMBULANCE FUND	25,926.35	24,084.34	39,248.85	36,612.25	74,256.07
037 WATER CAPACITY FEE	491,721.87	567,062.12	911,962.12	1,315,372.12	1,828,382.12
038 WPC CAPACITY FEE	169,440.00	534,400.00	1,007,920.00	1,487,750.00	2,169,790.00
SUBTOTAL ENTERPRISE FUNDS	12,269,301.26	13,249,101.87	16,403,410.42	21,204,671.24	26,719,873.00
050 INFORMATION SYSTEMS FUND	282,666.29	434,161.31	417,858.22	522,841.87	583,097.04
051 FLEET MANAGEMENT FUND	0.00	0.00	0.00	0.00	166,436.67
052 UTILITY BILLING FUND	754,058.51	780,130.34	909,339.65	1,240,841.01	1,312,178.86
053 EMPLOYEE WELLNESS FUND	94,966.47	67,423.59	73,601.13	90,924.94	134,265.69
054 PUBLIC WORKS DIRECTOR	179,482.75	108,594.20	133,255.88	127,172.48	139,694.82
055 FUEL FUND	156,394.01	119,021.45	127,853.03	109,997.85	111,958.06
056 WORKERS INSURANCE FUND	653,143.71	736,263.88	917,545.15	1,159,982.09	1,324,599.63
057 EDUCATION BENEFIT FUND	0.00	0.00	0.00	0.00	58,734.95
SUBTOTAL INTERNAL SERVICE FUNDS	2,120,711.74	2,245,594.77	2,579,453.06	3,251,760.24	3,830,965.72
059 DEBT SERVICE FUND GOV	124,815.30	126,314.97	131,605.72	159,106.94	162,431.69
060 DEBT SERVICE FUND WPC	990,505.56	(0.00)	0.00	0.00	0.00
061 DEBT SERVICE FUND WATER	720,111.88	720,510.14	722,662.50	40.00	0.00
SUBTOTAL DEBT SERVICE FUNDS	1,835,432.74	846,825.11	854,268.22	159,146.94	162,431.69
070 FEDERAL AID PROJECTS	(427,672.13)	(127,589.41)	326,462.40	197,245.19	733,173.22
071 STREET SPECIAL PROJECTS	(8,745.35)	2.52	2.52	2.52	2.52
072 AIRPORT CONSTRUCTION	(15,581.35)	(40,593.72)	295,995.46	178,107.18	360,174.53
073 WATER CONSTRUCTION	1,264,239.39	1,256,708.45	2,772,445.06	2,651,035.58	2,651,035.58
074 WPC CAPITAL PROJECTS	0.00	17,378,897.34	3,885,240.20	711,700.95	286,200.95
075 FIRE APPARATUS CAPITAL	49,581.00	49,581.00	49,581.00	128,673.00	250,044.36
076 BUILDING RENOVATION	154,633.00	190,179.53	63,083.49	100,145.68	136,450.25
077 STREET EQUIPMENT CAPITAL	0.00	284,500.00	103,000.00	103,000.00	43,000.00
078 CAPITAL ACQUISITION FUND	54,067.36	17,166.72	267,726.03	694,724.73	1,121,042.17
079 ANIMAL CONSTRUCTION FUND	128,543.11	0.00	0.00	0.00	0.00
SUBTOTAL CAPITAL PROJECT FUNDS	1,199,065.03	19,008,852.43	7,763,536.16	4,764,634.83	5,581,123.58
081 CDR-CDBG ENTITLEMENT FUND	(39,933.74)	(13,955.72)	(80,613.50)	(46,102.21)	(53,746.59)
087 AIRPORT INFRASTRUCTURE	(4,825.75)	0.00	0.00	0.00	0.00
088 POLICE GRANT FUNDS	31,564.28	47,994.08	67,998.57	56,700.32	54,899.65
SUBTOTAL GRANT REVENUE FUNDS	(13,195.21)	34,038.36	(12,614.93)	10,598.11	1,153.06
951 POLICE RETIREMENT TRUST	7,244,926.96	6,659,215.86	6,070,053.81	5,509,682.74	5,029,575.16
952 RETIREMENT PAYOUT TRUST (INTERNAL SEI	426,775.04	429,125.84	540,647.28	930,972.04	801,138.68
953 AIRPORT BOND TRUST	16,608.90	16,634.64	16,707.73	16,843.66	17,114.13
954 EIDC REVOLV. LOAN TRUST	68,302.33	58,947.66	42,674.35	76,653.39	52,389.03
955 CDR LOAN TRUST	188,084.40	136,961.53	98,066.89	92,930.57	82,235.44
957 ZOO IMPROVEMENT TRUST	128,484.04	120,425.23	46,539.86	77,346.15	23,428.67
958 WATER ACQUISITION TRUST	116,239.21	116,239.21	116,239.21	116,239.21	168,001.23
959 SIDEWALK REVOL. LOAN TRUST	12,644.54	0.00	0.00	0.00	0.00
960 STANDROD TRUST	0.00	0.00	0.00	0.00	0.00
962 FACADE LOAN TRUST	74,469.21	73,181.86	72,681.86	72,681.86	72,181.86
963 PARKS & REC DEVELOPMENT TRUST	4,708.43	4,708.43	4,708.43	0.00	0.00
964 PROPERTY ABATEMENT FUND	62,869.30	86,141.00	100,052.19	91,729.76	119,500.38
SUBTOTAL RESTRICTED FUNDS	8,344,112.36	7,701,581.26	7,108,371.61	6,985,079.38	6,365,564.58
970 SEIZED FUNDS AGENCY	20,953.42	22,565.83	29,024.19	25,907.54	19,649.38
971 UNCLAIMED PROPERTY AGENCY	0.00	0.00	0.00	0.00	0.00
973 STATE SALES TAX AGENCY	0.00	0.00	3,599.98	189.87	0.00
974 COBRA INS. AGENCY	13,901.46	2,736.00	2,081.03	2,280.13	4,943.96
SUBTOTAL AGENCY FUNDS	34,854.88	25,301.83	34,705.20	28,377.54	24,593.34
TOTAL ALL FUND TYPES	38,998,207.91	59,549,497.03	54,222,295.86	58,519,336.56	67,149,786.59