



**Bryant City Council  
Regular Meeting**

October 30, 2014 - 7:00 PM  
Boswell Municipal Complex - City Hall Courtroom  
210 S.W. 3rd Street, Bryant, AR 72022

**AGENDA**

**CALL TO ORDER**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES**

- Approval of the September 25, 2014 Regular City Council Meeting Minutes and the October 6, 2014 Special City Council Meeting Minutes

Documents: [10062014SCCMM.pdf](#), [09252014RCCMM.pdf](#)

**APPROVAL OF FINANCIAL REPORTS**

*Presenter: Joy Black, Finance Director*

- Presentation and Approval of the 2014 September Year-to-Date Water/Wastewater Financial Report

*Recommended by Finance and Personnel Committee  
See Attachment*

- Presentation and Discussion of the 2014 September Year-to-Date General, Streets, and Other Financial Reports

*Recommended by Finance and Personnel Committee  
See Attachment*

Documents: [Wtr\\_Sept2014\\_YTD.pdf](#), [GenStr\\_Sept2014\\_YTD.pdf](#)

**ANNOUNCEMENTS And PRESENTATIONS**

**COMMITTEE And COMMISSION REPORTS**

- F&P Committee Report presenter Chairman Mayor Jill Dabbs

- W/WW Committee Report presenter Liaison Alderman Chandler
- Parks Committee Report presenter Liaison Alderman Randy Cox
- Planning Commission Report presenter Liaison Alderman Rob Roedel
- Streets Operations Meeting presenter Liaison Alderman Adrian Henley
- Mayor's Youth Advisory Council presenter Gray Orman, MYAC president
- Keep Bryant Beautiful presenter Meagan Vanderpool or Linda Chandler
- Bryant Historical Society presenter Patsy Kuhn or Debbie Broadway

## **DEPARTMENT REPORTS**

- *Department Reports are given on a quarterly basis unless otherwise requested*

## **PUBLIC COMMENTS**

- *Public Comments should be limited the three (3) minutes per speaker*

## **OLD BUSINESS**

## **NEW BUSINESS**

### **Finance Department**

*Presenter: Joy Black, Finance Director*

1. Approval of a Resolution Providing for the Adoption of an Amended Budget for the City of Bryant Water/Wastewater Department for the twelve month period beginning January 1, 2014 and ending December 31, 2014

*Recommended by the Financial and Personnel Committee  
See Attachment*

2. Approval of a Resolution Providing for the Adoption of an Amended Budget for the City of Bryant General, Streets, and Other for the twelve month period beginning January 1, 2014 and ending December 31, 2014

*Recommended by the Financial and Personnel Committee*

*See Attachment*

3. Approval of the responses to findings by the City on the 2012 Audit Report for the City of Bryant conducted by the Arkansas Division of Legislative Audit (See pages 4 and 5 of the Independent Audit Report on Internal Controls of Financial Reporting.)

*See Attachment*

Documents: [WtrBudgResOct2014.pdf](#), [GenStrBudgResOct2014.pdf](#),  
[LegAuditReport2012.pdf](#)

### **Human Resources Department**

*Presenters: Shari Knight, HR Director and Derek Phillips, Parks Director*

4. Parks Director, Derek Phillips is requesting approval to amend the Part-time Parks Labor position to include janitorial duties. This position will require a budget amendment to eliminate the Professional Services Bishop (Janitorial Services is paid out of this line) line item and move the amount over to the Parks Bishop Part-time Labor line item, which will have no impact on the budget.

Documents: [ProposedParkLabor.pdf](#), [PTParkLaborOrg.pdf](#)

#### **Parks Department**

*Presenter: Derek Phillips, Parks Director*

5. Approval of Fitness Instructor Contract - Review fitness instructor contract proposed for all instructors offering premier fitness classes at The Center and Aquatic Facility.

*Recommended by Parks Committee*

6. Approval of Disc Golf Course Advertisement Agreements - Review proposed advertisement/sponsorship agreements for the disc golf course. *Recommended by Parks Committee*

7. Bryant Parks Youth Tennis Program Wins ATA Member Organization of the Year.

Documents: [InstructorContract.pdf](#), [DiscGolf.pdf](#), [ATAAward.pdf](#)

#### **MAYOR COMMENTS**

#### **COUNCIL COMMENTS**

#### **ADJOURNMENT**

210 SW 3rd St.  
Bryant, AR 72022  
[\(501\)943-0999](tel:(501)943-0999)



**City of Bryant**  
**Bryant City Council**  
**Special Meeting Minutes**  
Monday, October 6, 2014 - 6:00 PM  
Boswell Municipal Complex - City Hall Courtroom  
210 S.W. 3rd Street, Bryant, AR 72022

10/6/2014 - Minutes

**CALL TO ORDER**

Mayor Jill Dabbs called the meeting to order at 6:00 PM.

Clerk Heather McKim called the roll to establish that a quorum was present.

Aldermen Present: Randy Cox, Scott Curtis, Steve Gladden, Brenda Miller, and Wade Permenter

Aldermen Absent: Mike Chandler, Adrian Henley, and Rob Roedel

**PUBLIC COMMENTS**

None

**Legal Department**

*Presenter: Michael Mosley, Arkansas Municipal League*

1. Approval of the settlement agreement terms for *Hall v. City of Bryant*.
2. Direction from Council to include replacing fencing with floating fencing in the 2015 budget.

**Action: After Mr. Mosley's presentation and a lengthy discussion, Alderman Gladden made a motion to approve the settlement agreement, and Alderman Cox seconded. Motion carried by voice vote - 5 Yeas.**

**After further discussion, Alderman Curtis made a motion to include replacing fencing with floating fencing in the 2015 budget, and Alderwoman Miller seconded. Motion carried by voice vote - 5 Yeas.**

**ADJOURNMENT**

**Alderman Curtis made a motion to adjourn. Motion carried.**

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**City of Bryant**  
**Bryant City Council**  
**Regular Meeting Minutes**  
Thursday, September 25, 2014  
Boswell Municipal Complex - City Hall Courtroom  
210 S.W. 3rd Street, Bryant, AR 72022  
**\*\*\*UNAPPROVED DRAFT\*\*\***

9/25/2014 - Minutes

**CALL TO ORDER**

Mayor Jill Dabbs called the meeting to order at 7:00 PM.

Clerk Heather McKim called the roll to establish that a quorum was present.

Aldermen Present: Mike Chandler, Randy Cox, Steve Gladden, Adrian Henley, Brenda Miller, Rob Roedel, and Wade Permenter

Aldermen Absent: Scott Curtis

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES**

- Approval of the August 21, 2014 Special City Council Meeting Minutes and the August 28, 2014 Regular City Council Meeting Minutes

**Action: Alderman Gladden made a motion to approve, and Alderman Chandler seconded. Motion carried by voice vote - 7 Yeas.**

**APPROVAL OF FINANCIAL REPORTS**

- Approval of the August 2014 Year-to-date Water & Wastewater Financial Report - recommended by Finance & Personnel

**Action: Alderman Chandler made a motion to approve the August 2014 YTD Water & Wastewater Financial Report, and Alderman Roedel seconded. Motion carried by voice vote - 7 Yeas.**

- Presentation and Discussion of the August 2014 Year-to-date General, Streets, and Other Financial Report  
**No Action.**

**ANNOUNCEMENTS And PRESENTATIONS**

**Bryant "GO PINK" For The Cure Day - October 3, 2014**

Mayor Dabbs read the proclamation for "GO PINK" proclaiming October 3, 2014 as Go Pink for the

Cure Day in the City of Bryant.

## **COMMITTEE And COMMISSION REPORTS**

- F&P Committee Report - Mayor Dabbs: Items on the Agenda
- W/WW Committee Report - Alderman Chandler: None (Note by Ald. Miller of a possible policy change)
- Parks Committee Report - Alderman Cox: None
- Planning Commission Report - Alderman Rob Roedel - None
- Streets Operations Meeting - Alderman Henley - None
- Mayor's Youth Advisory Council - None
- Keep Bryant Beautiful - None
- Bryant Historical Society - None (Note by Ald. Gladden that the Battle of Hurricane Creek historical sign had been refurbished.)

## **DEPARTMENT REPORTS**

### **PUBLIC COMMENTS**

Mrs. Lisa Meyer, a Bryant resident, read a prepared statement regarding alleged misconduct of Council members on the issue of the Mayor's salary. Mrs. Meyer's complete statement was scanned in as a matter of record and is attached to the official Minutes on file with the Bryant City Clerk.

Mrs. Sherry Cox, a Bryant business owner, read a prepared statement regarding alleged waste of tax payer dollars by Council members. Mrs. Cox's complete statement was scanned in as a matter of record and is attached to the official Minutes on file with the Bryant City Clerk.

Mr. Danny Steele, a Bryant resident, read a prepared statement regarding the Mayor's salary issue and the alleged misconduct of Mayor Dabbs. Mr. Steele's complete statement was scanned in as a matter of record and is attached to the official Minutes on file with the Bryant City Clerk.

Mr. Tom Rollans, a Bryant resident, made a statement in support of Mayor Dabbs, against the Council.

Mr. Randy Coger, a Bryant resident, made a statement in support of Mayor Dabbs, against the Council.

Mr. Herb Matthews, a Bryant resident, made a statement regarding political posturing by Council members at City Council meetings, and stated this was not the time nor place for such things.

Mr. Mike Mosley, a Bryant resident, requested an update on negotiations with Lindsey's Management regarding fencing. Mayor/Legal Assistant Dana Poindexter stated that Lindsey's has agreed to only plant shrubbery this Fall.

## **OLD BUSINESS**

### **City Council Requested Items**

#### **Legal Department**

*Special Guest, Dr. L. Douglass Brown*

#### 1. Discussion of Forensic Audit

*As requested by the City Council to advise Dr. Brown on what they would like audited now that the 2012 audit is complete.*

As a matter of record, Mayor Dabbs had Clerk McKim read Ordinance 2013-14, An Ordinance Authorizing a Contract for Services with Dr. L. Douglass Brown; Waiving Competitive Bidding; and for Other Purposes

Mayor Dabbs made a statement regarding the City's budget and the capital improvement projects that Council

approved. She stated that the financial audit was cleared by Legislative Audit, the Saline County Prosecutor, and the Ethics Commission.

[Lengthy Discussion]

**Action:**

- 1. Alderman Henley requested that Dr. Brown audit the accounting records for the \$186,000 accounting error.**
- 2. Alderwoman Miller requested that Dr. Brown verify that the general ledger matches what the Council has been given.**
- 3. Alderman Cox requested that Dr. Brown concentrate on the conversion period from the old accounting software system to the new accounting software system.**
- 4. Alderwoman Miller requested that Dr. Brown look into the discrepancies with expenditures and revenues.**

**Legal Department**

*Presenter: Chris Madison, Staff Attorney*

2. Ordinance No. 2014-\_\_\_ An Ordinance Concerning the Placement and Construction of Billboards within the City Limits of Bryant. Second and/or Third reading requested.

**Action: Alderman Roedel made a motion to suspend the rules and place the ordinance on second and third reading by title only, and Alderman Chandler seconded. Motion carried by voice vote - 7 Yeas. Clerk McKim read the ordinance by title only.**

**Alderman Roedel made a motion to adopt [Ordinance 2014-19], and Alderman Chandler seconded. After a roll call vote, motion carried - 7 Yeas/1 No\*Absent**

**NEW BUSINESS**

**Finance Department**

*Presenter: Joy Black, Finance Director*

1. Approval of a Resolution Providing for the Adoption of an Amended Budget for the City of Bryant Water/Wastewater Department for the twelve month period beginning January 1, 2014 and ending December 31, 2014 - *recommended by Finance & Personnel*

**Action: Alderman Roedel made a motion to approve [Resolution 2014-22], and Alderman Chandler seconded. Motion carried by voice vote - 7 Yeas.**

2. Approval of a Resolution Providing for the Adoption of an Amended Budget for the City of Bryant General, Streets, and Other for the twelve month period beginning January 1, 2014 and ending December 31, 2014 - *recommended by Finance & Personnel*

**Action: Alderman Chandler made a motion to approve [Resolution 2014-23], and Alderman Roedel seconded. Motion carried by voice vote - 7 Yeas.**

**Fire Department**

*Presenter: J.P. Jordan - Fire Chief*

3. FIRST READING: An Ordinance to Waive Competitive Bidding for the Purchase of a Side by Side Utility Vehicle for the City of Bryant Fire Department

**Action: Alderman Cox made a motion to suspend the rules and place ordinance on first reading by title only, and Alderman Chandler seconded. Motion carried by voice vote - 6 Yeas/1 No by Alderman Henley/1 Absent. Clerk McKim read the ordinance by title only.**

**Alderman Miller made a motion to suspend the rules and place ordinance on second and third reading by title only, and Alderman Chandler seconded. Motion carried by voice vote - 6 Yeas/1 No by Alderman Henley/1 Absent. Clerk McKim read the ordinance by title only.**

**Alderman Chandler made a motion to adopt [Ordinance 2014-20], and Alderman Miller seconded. After a roll call vote, motion carried - 6 Yeas/1 No by Alderman Henley/1 Absent**

#### **Parks Department**

*Presenter: Derek Phillips, Bryant Parks Director*

4. Approval of Funds to Complete Trails Grant \$2,750.00 - *recommended by Parks Committee and approved by Finance & Personnel*

**Action: Alderman Roedel made a motion to approve, and Alderman Chandler seconded. Motion carried by voice vote - 7 Yeas.**

5. New Instructor Contract-Discuss and review the instructor/class contracts to be used for all programs - *recommended by Parks Committee and approved by Finance & Personnel*

**Action: Alderman Cox made a motion to approve, and Alderman Roedel seconded. After discussion, both rescinded their motion and second. Alderman Roedel made a motion to table, and Alderman Chandler seconded. Motion carried by voice vote - 7 Yeas.**

#### **Council Requested Item**

*Requested by Alderman Brenda Miller*

6. Complete Discussion of Elected Officials Salaries

As a matter of record, Mayor Dabbs, instructed that the audio from the December 2013 Finance and Personnel and City Council meetings be played. Mayor Dabbs then made a statement regarding the Mayor's salary issue.

[Lengthy Discussion]

Alderman Miller requested information Staff Attorney Chris Madison (to be given at the next Finance and Personnel Committee Meeting).

Alderman Henley stated that the Council should review Ordinance 2011-27 and the policy concerning elected officials salaries.

**No Action.**

**MAYOR COMMENTS**

**COUNCIL COMMENTS**

Alderman Cox stated for the record that the recordings of the meetings were not played in their entirety.

**ADJOURNMENT**

**Alderman Roedel made a motion to Adjourn. Motion carried.**

210 SW 3rd St.  
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DRAFT

LISA MEYER'S STATEMENT TO CITY COUNCIL 9-25-14  
ON MAYOR'S SALARY ISSUE

Ladies and gentlemen of the council fellow Bryant citizens, and members of the press:

I find it completely outrageous that I'm here tonight addressing the issue of Council misconduct again, but my civic conscience mandates that I must speak out.

Once again, for purposes of political manipulation and attack, certain members of this council feel the need to manufacture controversy in hopes of diverting votes from the low information voters among us, to men running for office only because they want power back into the wrong hands.

I find this conduct deplorable. Four productive years into the service of Mayor Jill Dabbs we find you making groundless claims of unauthorized salary increases and malfeasant mishandling of funds.

What marks these claims as absurd are the inconvenient truths that public records affirm that you actually voted to affirm policies that allowed for these increases and one of the most vocal among you criticizing the mayor actually made the motion preceding this vote. As for the attempt to create the perception of malfeasant mishandling of funds and the call for an audit, you face another inconvenient truth – the audit is

done, the prosecuting attorney has taken a pass and determined once again all is well in Bryant. No one seems to know what you would find with further scrutiny, and lets not forget to mention the council once again attempting to waste yet another \$20,000 of hard earned taxpayers money.

I would submit that you want only for a useless investigation to happen so that others can see one taking place. Throughout this childish display of political misbehavior, at no time do I see you motivated by the desire to serve this city honorably, but rather by your selfish desire to wrestle power from a mayor determined to do her job when you won't do yours!

As for myself, I've had enough of you and I don't think I am alone. The political clock is fastly ticking away and I'm calling on everyone in Bryant to step up, sign up as elections are scheduled and remove you forever from this council. The disservice you do to this city by continued irrational and unwarranted attacks on a mayor with a proven record of accomplishment is deplorable and I for one, am looking forward to several of you, along with all your childish antics being removed and Bryant finally getting some Adult leadership on the city council.

Thank you,

Public Comment by Sherry Cox –

On the Forensic Audit

I don't think a public meeting is a place to bring a negative light on our mayor. It appears to me that it is a waste of tax payer's money and this money could be spent in other areas rather than taking up agenda items for other's political gain. (It will cost another \$20K). We need to concentrate on city business.

(This is) All for political gain.

DRAFT



Set the record straight – Randy Cox had absolutely nothing to do with the process of exposing this salary issue. I am the person who FOI'd the payroll records.

I am the person who polled five council members about whether they approved the salary increase.

I am the person who took the information to the media. This is not a political issue, it is a right or wrong, legal or illegal issue.

A very dear friend to my wife and I, one day said that she had heard the mayor had again increased her salary. My first comment was “surely not”. But because I keep seeing a pattern of behavior with our mayor, I decided to do a Freedom of Information request. And she had indeed increased her salary. And as Britney Spears would say, “Oops she did it again”. In March she had increased her salary, and that of Heather McKim, retroactive to January. I then asked five council members if they were aware of her actions, and none, NOT ONE, knew anything about it.

After listening to the audio recording of the December 2013 Finance and Personnel meeting in which the mayor repeatedly said that “I will not take a salary increase, and I will not budget for a salary increase for herself or other elected officials”, I was stunned by the deception and deceit that was involved in these statements and the actions taken in March.

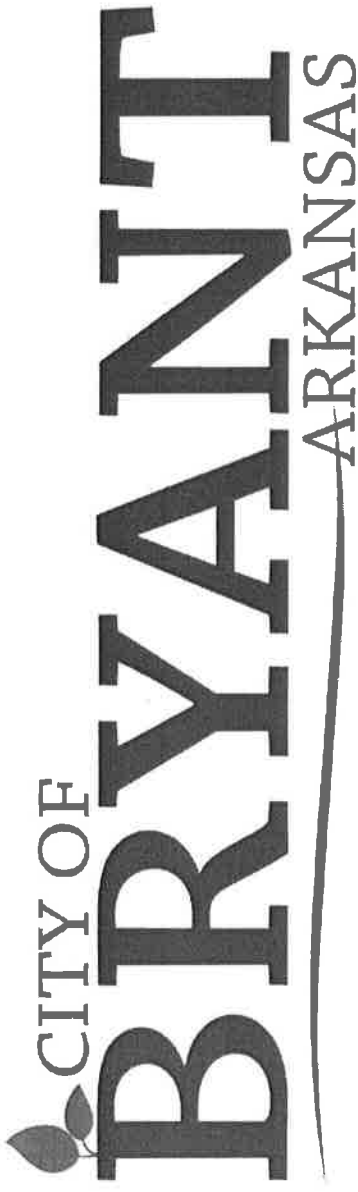
What has not been recognized is the fact that the mayor's salary can only be increased by a separate resolution or ordinance approved by the city council which clearly states what that salary increase is. A line item increase in the budget does not accomplish what state law requires as stated in the ruling by the AR Ethics Commission in 2011 when Ms. Dabbs appeared before them the first time for giving herself a pay increase.

The bewildering part of this situation is, “Why did the mayor do this”? Had the mayor simply had a resolution or ordinance written, stating that she and the city clerk were eligible for a raise, presented that to the city council, the vote would have been taken and everything would have been fine.

But instead, the mayor chose to be deceptive and deceitful with the city council and the citizens of Bryant. She has had a pattern of withholding information from the council and it has created huge problems.

As a former member of this city council and as a citizen of Bryant, I consider these actions to be unacceptable and repugnant.

Danny Steele - public comment



**Water & Waste Water  
Financial Report  
September, 2014**

City of Bryant - Water Financial Statements  
January - September 2014

	500	510	520	525	530	535	540	550	555	560
	Revenue	Water Operating	Depreciation Water	Depreciation WW	Sub-Div Impact Water	Sub-Div Impact WW	Fair Share	Impact Water	Impact WW	Salem Royalty
<b>REVENUE</b>										
Taxes - Property										
Sales of Services	4,779,160									
Miscellaneous Rev	1,231									
Intergovernmental Reimbursement	69,034	4,855,175		134,686				36,946	71,650	740
Sale of Equipment										
Interest Revenue				178				27	28	17
<b>Total Revenue</b>	<b>4,849,425</b>	<b>4,855,175</b>	<b>-</b>	<b>134,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,973</b>	<b>71,678</b>	<b>757</b>
<b>Expense</b>										
Personnel Cost		1,032,785								
Building & Ground Exp		323,882								
Vehicle Expense		83,077								
Supply Expense		941,626								
Operations Expense	34,963	267,628								
Professional Services		62,300								
Miscellaneous	4,013	44,912								931
Intergovernmental Reimbursement	4,638,470	134,686								
Bond Expense	539,996	100,343								
Fixed Assets		599,991								
Interest Expense		73,300								
Construction Projects										
<b>Total Expense</b>	<b>5,217,442</b>	<b>3,664,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>931</b>
<b>Change in Fund Balance/Net Position</b>	<b>(368,018)</b>	<b>1,190,644</b>	<b>-</b>	<b>134,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,973</b>	<b>71,678</b>	<b>(174)</b>
<b>Beginning Fund Balance/Net Position</b>	<b>3,969,685</b>	<b>1,695,076</b>	<b>5</b>	<b>441,621</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>63,520</b>	<b>97,757</b>	<b>44,242</b>
<b>Ending Fund Balance/Net Position</b>	<b>3,601,668</b>	<b>2,885,721</b>	<b>5</b>	<b>576,485</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>100,493</b>	<b>169,435</b>	<b>44,068</b>

City of Bryant - Water Financial Statements

January - September 2014

	600	601	605	610	611	615	620
	W/WW Bond 2008A DS	W/WW Bond 2008A DSR	W/WW Bond 2008B DSR	Wolf Creek Debt Ser	Wolf Creek Bond	WW Bond 2012 Const	Water Bond 2011 Constr
<b>REVENUE</b>							
Taxes - Property					8.79		
Sales of Services							
Miscellaneous Rev						208,686	163,197
Intergovernmental	610,211						
Reimbursement							
Sale of Equipment							
Interest Revenue	15	1,881	2,416	5	25		
<b>Total Revenue</b>	610,226	1,881	2,416	5	34	208,686	163,197
<b>Expense</b>							
Personnel Cost							
Building & Ground Exp							
Vehicle Expense							
Supply Expense							
Operations Expense							
Professional Services						89,809	
Miscellaneous							
Intergovernmental		3,574	4,560				
Reimbursement							
Bond Expense	163,291				7,155	115,121	44,560
Fixed Assets							
Interest Expense		2,442	3,139		1,155		
Construction Projects							
<b>Total Expense</b>	163,291	6,015	7,699	-	8,310	204,930	44,560
<b>Change in Fund</b>							
Balance/Net Position	446,935	(4,134)	(5,283)	5	(8,276)	3,756	118,637
<b>Beginning Fund</b>							
Balance/Net Position	4,082	160,907	206,816	13,397	34,599	109	1
<b>Ending Fund</b>							
Balance/Net Position	451,017	156,772	201,532	13,402	26,323	3,865	118,638



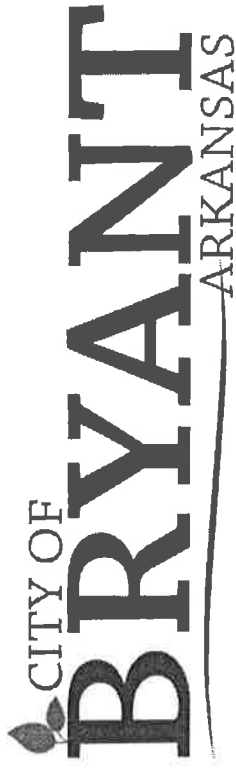
## Water Cash Reserves

September 2014

<b>Water</b>	120 days cash = \$1.3M			
<b>Funds:</b>	80	Operating Acct	2,885,721	
	82	Revenue Fund	3,601,668	
			<u>6,487,389</u>	<b>599</b>
	Reserved - 16" Water Main		(350,000)	<b>-32</b>
	Reserved - Sewer Line Extension		(57,000)	<b>-5</b>
	Reserved - Dewatering Facility		(450,000)	<b>-42</b>
	Reserved - SCDA		(300,000)	<b>-28</b>
			<u>5,330,389</u>	<b>492</b>

# Financial Report

## September 2014



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Revenue - Water & WW							
Dept 500-0900	Water Distribution							
R50	Sale of Services							
500-0900-4504	CAW Watershed	40,000.00	3,722.31	29,844.26	10,155.74	0.00	10,155.74	25.39
500-0900-4512	Customer Deposits Revenue	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	100.00
500-0900-4532	One Time Charge	33,000.00	705.00	6,658.78	26,341.22	0.00	26,341.22	79.82
500-0900-4536	Penalties	125,000.00	10,223.25	91,871.40	33,128.60	0.00	33,128.60	26.50
500-0900-4537	Insufficient Check Fee	3,000.00	225.00	1,250.00	1,750.00	0.00	1,750.00	58.33
500-0900-4540	Sales - CAW System Devel	20,000.00	302.75	12,305.42	7,694.58	0.00	7,694.58	38.47
500-0900-4542	Sales - FSDWA	26,500.00	2,252.70	20,296.80	6,203.20	0.00	6,203.20	23.41
500-0900-4544	Water Misc Income	70,000.00	6,009.83	64,621.42	5,378.58	0.00	5,378.58	7.68
500-0900-4548	Sales - Pump Maintenance	450.00	112.50	812.50	-362.50	0.00	-362.50	0.00
500-0900-4550	Sales - Service Charges	0.00	2,235.00	20,400.00	-20,400.00	0.00	-20,400.00	0.00
500-0900-4554	Sales - Water	2,800,000.00	232,753.11	1,755,020.79	1,044,979.21	0.00	1,044,979.21	37.32
500-0900-4556	Sales - Water Connections	40,000.00	490.00	18,290.00	21,710.00	0.00	21,710.00	54.28
500-0900-4560	Sales Tax Revenue	266,000.00	21,956.14	165,971.48	100,028.52	0.00	100,028.52	37.60
500-0900-4562	Swimming Pool Fill	2,000.00	50.00	200.00	1,800.00	0.00	1,800.00	90.00
500-0900-4566	Woodland Hills Watershed	2,500.00	0.00	1,558.35	941.65	0.00	941.65	37.67
R50 Sub Totals:		3,578,450.00	281,037.59	2,189,101.20	1,389,348.80	0.00	1,389,348.80	38.83
R62	Intergovernmental Trsfirs							
500-0900-4629	Xfer to Water Impact	60,000.00	600.00	37,546.00	22,454.00	0.00	22,454.00	37.42
500-0900-4630	Xfer to Salem Royalty	600.00	97.60	838.00	-238.00	0.00	-238.00	0.00
R62 Sub Totals:		60,600.00	697.60	38,384.00	22,216.00	0.00	22,216.00	36.66
Revenue Sub Totals:		3,639,050.00	281,735.19	2,227,485.20	1,411,564.80	0.00	1,411,564.80	38.79
E40	Operations Expense							
500-0900-5475	Credit Card Fees	0.00	3,847.50	34,963.44	-34,963.44	0.00	-34,963.44	0.00
E40 Sub Totals:		0.00	3,847.50	34,963.44	-34,963.44	0.00	-34,963.44	0.00
E60	Miscellaneous Expense							
500-0900-5600	Miscellaneous Expense	0.00	3,941.03	4,013.03	-4,013.03	0.00	-4,013.03	0.00
E60 Sub Totals:		0.00	3,941.03	4,013.03	-4,013.03	0.00	-4,013.03	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Intergovernmental Tsfr							
500-0900-5624	Xfer to Water	3,384,500.00	282,041.66	2,538,374.94	846,125.06	0.00	846,125.06	25.00
500-0900-5629	Xfer to Water Impact	60,000.00	6,000.00	36,946.00	23,054.00	0.00	23,054.00	38.42
500-0900-5630	Xfer to Salem Royalty	1,000.00	99.60	740.40	259.60	0.00	259.60	25.96
500-0900-5632	Xfer to Subdivision Impact	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	3,445,500.00	288,141.26	2,576,061.34	869,438.66	0.00	869,438.66	25.23
	Expense Sub Totals:	3,445,500.00	295,929.79	2,615,037.81	830,462.19	0.00	830,462.19	24.10
	Dept 0900 Sub Totals:	-193,550.00	14,194.60	387,552.61	-581,102.61	0.00		
Dept 500-0950	Wastewater Collection							
R50	Sale of Services							
500-0950-4552	Sales - Wastewater	3,300,000.00	314,163.22	2,580,908.72	719,091.28	0.00	719,091.28	21.79
500-0950-4558	Sales - WW Connections	17,000.00	900.00	9,150.00	7,850.00	0.00	7,850.00	46.18
	R50 Sub Totals:	3,317,000.00	315,063.22	2,590,058.72	726,941.28	0.00	726,941.28	21.92
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	750.00	219.75	1,230.90	-480.90	0.00	-480.90	0.00
500-0950-4610	Ordinance Number 2013-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	750.00	219.75	1,230.90	-480.90	0.00	-480.90	0.00
R62	Intergovernmental Tsfrs							
500-0950-4631	Xfer to Wastewater Impact	32,000.00	3,000.00	30,650.00	1,350.00	0.00	1,350.00	4.22
	R62 Sub Totals:	32,000.00	3,000.00	30,650.00	1,350.00	0.00	1,350.00	4.22
	Revenue Sub Totals:	3,349,750.00	318,282.97	2,621,939.62	727,810.38	0.00	727,810.38	21.73
E62	Intergovernmental Tsfr							
500-0950-5624	Xfer to Water	2,713,011.00	226,084.25	2,034,758.25	678,252.75	0.00	678,252.75	25.00
500-0950-5631	Xfer to Wastewater Impact	32,000.00	4,500.00	27,650.00	4,350.00	0.00	4,350.00	13.59
	E62 Sub Totals:	2,745,011.00	230,584.25	2,062,408.25	682,602.75	0.00	682,602.75	24.87
E72	Bond Expense							
500-0950-5722	Bond Principal Pmt	718,000.00	59,999.59	539,996.31	178,003.69	119,999.18	58,004.51	8.08
	E72 Sub Totals:	718,000.00	59,999.59	539,996.31	178,003.69	119,999.18	58,004.51	8.08
	Expense Sub Totals:	3,463,011.00	290,583.84	2,602,404.56	860,606.44	119,999.18	740,607.26	21.39
	Dept 0950 Sub Totals:	113,261.00	-27,699.13	-19,535.06	132,796.06	119,999.18		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	6,988,800.00	600,018.16	4,849,424.82	2,139,375.18	0.00	2,139,375.18	30.61
	Fund Expense Sub Totals:	6,908,511.00	586,513.63	5,217,442.37	1,691,068.63	119,999.18	1,571,069.45	22.74
	Fund 500 Sub Totals:	-80,289.00	-13,504.53	368,017.55	-448,306.55	119,999.18		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 510	Water Operating							
Dept 510-0900								
R62	Intergovernmental Tsfrs							
510-0900-4625	Xfer from Water	3,402,000.00	282,041.66	2,820,416.60	581,583.40	0.00	581,583.40	17.10
	R62 Sub Totals:	3,402,000.00	282,041.66	2,820,416.60	581,583.40	0.00	581,583.40	17.10
R85	Interest Revenue	250.00	0.00	0.00	250.00	0.00	250.00	100.00
510-0900-4850	Interest Revenue	250.00	0.00	0.00	250.00	0.00	250.00	100.00
	R85 Sub Totals:	250.00	0.00	0.00	250.00	0.00	250.00	100.00
	Revenue Sub Totals:	3,402,250.00	282,041.66	2,820,416.60	581,833.40	0.00	581,833.40	17.10
E01	Personnel Expense							
510-0900-5000	Salary Expense	380,054.00	24,549.98	221,606.80	158,447.20	0.00	158,447.20	41.69
510-0900-5005	SWB Reimbursement	93,000.00	7,750.00	69,750.00	23,250.00	0.00	23,250.00	25.00
510-0900-5010	Overtime Expense	10,000.00	1,197.54	13,733.21	-3,733.21	0.00	-3,733.21	0.00
510-0900-5020	FICA Expense	29,839.00	1,936.52	17,826.71	12,012.29	0.00	12,012.29	40.26
510-0900-5022	Unemployment Expense	5,400.00	0.00	3,884.94	1,515.06	0.00	1,515.06	28.06
510-0900-5025	Worker's Comp Expense	6,500.00	0.00	6,331.00	169.00	0.00	169.00	2.60
510-0900-5030	APERS Expense	55,895.00	3,649.03	35,036.95	20,858.05	0.00	20,858.05	37.32
510-0900-5040	Health Insurance Expense	60,000.00	6,324.73	53,831.16	6,168.84	0.00	6,168.84	10.28
510-0900-5040	Physical & Drug Screen Exp	1,000.00	0.00	840.00	160.00	0.00	160.00	16.00
510-0900-5050	Uniform Expense	4,200.00	804.18	1,974.55	2,225.45	382.70	1,842.75	43.88
510-0900-5055	Travel & Training Expense	2,790.00	0.00	1,248.98	1,541.02	0.00	1,541.02	55.23
510-0900-5060								
	E01 Sub Totals:	648,678.00	46,211.98	426,064.30	222,613.70	382.70	222,231.00	34.26
E10	Building & Grounds Exp							
510-0900-5102	Repairs & Maint - Building	5,500.00	1,581.17	2,629.86	2,870.14	0.00	2,870.14	52.18
510-0900-5104	Equipment Repairs	1,000.00	0.00	206.86	793.14	0.00	793.14	79.31
510-0900-5110	Utilities - Electric	13,000.00	1,252.67	7,914.71	5,085.29	0.00	5,085.29	39.12
510-0900-5111	Utilities - Gas	2,000.00	130.51	394.51	1,605.49	0.00	1,605.49	80.27
510-0900-5112	Utilities - Water	500.00	22.66	370.39	129.61	0.00	129.61	25.92
510-0900-5115	Communication Exp - Telephone	7,500.00	107.22	875.90	6,624.10	0.00	6,624.10	88.32
510-0900-5116	Communication Exp - Cellular	4,300.00	449.90	4,875.10	-575.10	0.00	-575.10	0.00
510-0900-5120	Insurance - Property	14,500.00	0.00	0.00	14,500.00	0.00	14,500.00	100.00
510-0900-5130	Sanitation	9,000.00	10.77	7,343.95	1,656.05	0.00	1,656.05	18.40
510-0900-5140	Supplies - B&G	500.00	0.00	20.62	479.38	25.99	453.39	90.68
510-0900-5145	Tools	5,000.00	0.00	4,845.88	154.12	0.00	154.12	3.08
	E10 Sub Totals:	62,800.00	3,554.90	29,477.78	33,322.22	25.99	33,296.23	53.02
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	35,000.00	2,380.65	20,039.57	14,960.43	7.05	14,953.38	42.72
510-0900-5210	Service & Repair - Vehicle	8,000.00	897.43	2,729.80	5,270.20	569.96	4,700.24	58.75
510-0900-5212	Service & Repair - Equipment	1,500.00	120.62	442.18	1,057.82	950.47	107.35	7.16

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5214	Service & Repair - Heavy Equip	4,000.00	706.49	706.49	3,293.51	441.42	2,852.09	71.30
510-0900-5218	Tire Expense	2,500.00	0.00	1,384.11	1,115.89	231.87	884.02	35.36
510-0900-5225	Insurance Expense - Vehicle	6,000.00	0.00	4,375.22	1,624.78	0.00	1,624.78	27.08
510-0900-5240	Equipment Rental	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
<b>E20 Sub Totals:</b>		<b>62,000.00</b>	<b>4,105.19</b>	<b>29,677.37</b>	<b>32,322.63</b>	<b>2,200.77</b>	<b>30,121.86</b>	<b>48.58</b>
<b>E30</b>	<b>Supply Expense</b>							
510-0900-5300	Supplies - Office	4,000.00	360.36	2,272.35	1,727.65	453.36	1,274.29	31.86
510-0900-5322	Supplies - Operating	125,000.00	7,710.81	75,239.39	49,760.61	7,834.62	41,925.99	33.54
510-0900-5324	Supplies - Chemicals	5,000.00	0.00	2,759.40	2,240.60	0.00	2,240.60	44.81
510-0900-5326	Supplies - Lab	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0900-5350	Postage Expense	25,000.00	3,161.50	16,102.00	8,898.00	0.00	8,898.00	35.59
510-0900-5360	Cost of Water	1,015,000.00	105,052.15	713,249.12	301,750.88	0.00	301,750.88	29.73
<b>E30 Sub Totals:</b>		<b>1,175,000.00</b>	<b>116,284.82</b>	<b>809,622.26</b>	<b>365,377.74</b>	<b>8,287.98</b>	<b>357,089.76</b>	<b>30.39</b>
<b>E40</b>	<b>Operations Expense</b>							
510-0900-5141	Pest/Chem/Fert/Seed	500.00	0.00	268.29	231.71	106.77	124.94	24.99
510-0900-5142	Janitorial Supplies	1,000.00	192.89	913.39	86.61	85.78	0.83	0.08
510-0900-5143	Floormats/Supplies	500.00	44.13	441.03	58.97	120.83	-61.86	0.00
510-0900-5301	Office Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0900-5302	Office Equipment Supplies	1,000.00	84.51	349.43	650.57	44.87	605.70	60.57
510-0900-5480	Dues & Subscriptions	1,500.00	0.00	1,587.15	-87.15	0.00	-87.15	0.00
510-0900-5481	Municipal/Metro Plan Dues	3,315.00	0.00	3,312.95	2.05	0.00	2.05	0.06
510-0900-5482	Dues and Fees	4,000.00	161.00	2,096.30	1,903.70	0.00	1,903.70	47.59
510-0900-5515	Permit Fee Expense	35,000.00	0.00	26,650.80	8,349.20	0.00	8,349.20	23.85
510-0900-5530	Safety Program	1,000.00	0.00	12.35	987.65	0.00	987.65	98.77
510-0900-5535	Sales Tax Expense	260,000.00	24,161.00	182,922.84	77,077.16	0.00	77,077.16	29.65
510-0900-5607	Computer Software	3,000.00	374.89	1,102.17	1,897.83	849.11	1,048.72	34.96
<b>E40 Sub Totals:</b>		<b>311,815.00</b>	<b>25,018.42</b>	<b>219,656.70</b>	<b>92,158.30</b>	<b>1,207.36</b>	<b>90,950.94</b>	<b>29.17</b>
<b>E55</b>	<b>Professional Services</b>							
510-0900-5550	Prof Services - Acctg & Auding	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5553	Prof Services - Advertising	2,500.00	768.26	1,531.51	968.49	0.00	968.49	38.74
510-0900-5571	Prof Services - Engineering	12,000.00	0.00	8,666.66	3,333.34	1,083.33	2,250.01	18.75
510-0900-5574	Prof Services - GIS	6,120.00	0.00	3,855.00	2,265.00	2,125.00	140.00	2.29
510-0900-5586	Prof Services - Other	15,000.00	6,450.00	10,578.18	4,421.82	256.20	4,165.62	27.77
510-0900-5589	Prof Services - Printing	6,500.00	320.00	5,501.95	998.05	655.92	342.13	5.26
<b>E55 Sub Totals:</b>		<b>52,120.00</b>	<b>7,538.26</b>	<b>30,133.30</b>	<b>21,986.70</b>	<b>4,120.45</b>	<b>17,866.25</b>	<b>34.28</b>
<b>E60</b>	<b>Miscellaneous Expense</b>							
510-0900-5606	Computer Hardware	1,000.00	0.00	482.85	517.15	78.11	439.04	43.90
510-0900-5608	Computer Software Support	27,698.00	0.00	25,788.25	1,909.75	15.24	1,894.51	6.84
510-0900-5610	Website Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0900-5614	Copier Maint & Lease	2,500.00	784.00	4,338.78	-1,838.78	0.00	-1,838.78	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5618	Code Red Expense - Water	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
E60	E60 Sub Totals:	34,198.00	784.00	32,609.88	1,588.12	93.35	1,494.77	4.37
510-0900-5626	Intergovernmental Tsfr							
	Xfer Depreciation Fd - Water	90,000.00	7,177.35	57,546.49	32,453.51	0.00	32,453.51	36.06
E62	E62 Sub Totals:	90,000.00	7,177.35	57,546.49	32,453.51	0.00	32,453.51	36.06
E64	Reimbursement							
510-0900-5640	Customer Deposit Refund Exp	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
E72	E72 Sub Totals:	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
510-0900-5722	Bond Expense							
	Bond Payment - DWSRF	120,411.00	20,068.50	100,342.50	20,068.50	20,068.50	0.00	0.00
E72	E72 Sub Totals:	120,411.00	20,068.50	100,342.50	20,068.50	20,068.50	0.00	0.00
E80	Fixed Assets							
510-0900-5814	Project - 16" Water Main	350,000.00	0.00	1,087.70	348,912.30	0.00	348,912.30	99.69
510-0900-5816	Fixed Assets - Infrastructure	10,000.00	0.00	212.00	9,788.00	997.50	8,790.50	87.91
510-0900-5818	Meters / Boxes	23,000.00	6,246.98	8,044.43	14,955.57	4,401.25	10,554.32	45.89
510-0900-5819	AMI Meter Reading Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-5820	Water Line Extension	23,000.00	0.00	26,431.32	-3,431.32	0.00	-3,431.32	0.00
510-0900-5821	Other Equipment	15,000.00	0.00	109.49	14,890.51	0.00	14,890.51	99.27
510-0900-5822	COE Degray Project	87,000.00	87,000.00	87,000.00	0.00	0.00	0.00	0.00
510-0900-5823	COE Degray O&M	33,000.00	29,336.11	29,336.11	3,663.89	0.00	3,663.89	11.10
510-0900-5828	Project - Snooks Ln Extension	300,000.00	0.00	9,528.00	290,472.00	5,232.00	285,240.00	95.08
E80	E80 Sub Totals:	841,000.00	122,583.09	161,749.05	679,250.95	10,630.75	668,620.20	79.50
E85	Interest Expense							
510-0900-5850	Interest Expense	95,875.00	14,659.96	73,299.80	22,575.20	14,659.96	7,915.24	8.26
E85	E85 Sub Totals:	95,875.00	14,659.96	73,299.80	22,575.20	14,659.96	7,915.24	8.26
	Expense Sub Totals:	3,593,897.00	367,986.47	1,970,179.43	1,623,717.57	61,677.81	1,562,039.76	43.46
Dept 510-0910	Dept 0900 Sub Totals:	191,647.00	85,944.81	-850,237.17	1,041,884.17	61,677.81		
E10	Building & Grounds Exp							
510-0910-5103	Repairs & Maint	12,000.00	0.00	1,637.36	10,362.64	494.94	9,867.70	82.23
510-0910-5110	Utilities - Electric	36,000.00	7,380.91	32,639.30	3,360.70	0.00	3,360.70	9.34
510-0910-5111	Utilities - Gas	5,000.00	37.29	209.66	4,790.34	0.00	4,790.34	95.81
E40	E10 Sub Totals:	53,000.00	7,418.20	34,486.32	18,513.68	494.94	18,018.74	34.00
	Operations Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0910-5112	Professional Services - Other	10,000.00	0.00	912.98	9,087.02	0.00	9,087.02	90.87
510-0910-5608	Software Support	600.00	0.00	0.00	600.00	0.00	600.00	100.00
	<b>E40 Sub Totals:</b>	<b>10,600.00</b>	<b>0.00</b>	<b>912.98</b>	<b>9,687.02</b>	<b>0.00</b>	<b>9,687.02</b>	<b>91.39</b>
	<b>Expense Sub Totals:</b>	<b>63,600.00</b>	<b>7,418.20</b>	<b>35,399.30</b>	<b>28,200.70</b>	<b>494.94</b>	<b>27,705.76</b>	<b>43.56</b>
	<b>Dept 0910 Sub Totals:</b>	<b>63,600.00</b>	<b>7,418.20</b>	<b>35,399.30</b>	<b>28,200.70</b>	<b>494.94</b>		
Dept 510-0920	Building & Grounds Exp	3,515.00	0.00	0.00	3,515.00	0.00	3,515.00	100.00
E10	Building & Grounds Reim	3,515.00	0.00	0.00	3,515.00	0.00	3,515.00	100.00
510-0920-5100	<b>E10 Sub Totals:</b>	<b>3,515.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,515.00</b>	<b>0.00</b>	<b>3,515.00</b>	<b>100.00</b>
E30	Supply Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0920-5322	Supplies - Operating	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	<b>E30 Sub Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
E40	Operations Expense	17,500.00	2,022.74	10,178.63	7,321.37	0.00	7,321.37	41.84
510-0920-5475	Credit Card Fees - Water	17,500.00	2,022.74	10,178.63	7,321.37	0.00	7,321.37	41.84
	<b>E40 Sub Totals:</b>	<b>17,500.00</b>	<b>2,022.74</b>	<b>10,178.63</b>	<b>7,321.37</b>	<b>0.00</b>	<b>7,321.37</b>	<b>41.84</b>
	<b>Expense Sub Totals:</b>	<b>22,015.00</b>	<b>2,022.74</b>	<b>10,178.63</b>	<b>11,836.37</b>	<b>0.00</b>	<b>11,836.37</b>	<b>53.77</b>
	<b>Dept 0920 Sub Totals:</b>	<b>22,015.00</b>	<b>2,022.74</b>	<b>10,178.63</b>	<b>11,836.37</b>	<b>0.00</b>		
Dept 510-0950	Intergovernmental Tsfrs	2,713,011.00	226,084.25	2,034,758.25	678,252.75	0.00	678,252.75	25.00
R62	Xfer from Sewer Sales	2,713,011.00	226,084.25	2,034,758.25	678,252.75	0.00	678,252.75	25.00
510-0950-4625	<b>R62 Sub Totals:</b>	<b>2,713,011.00</b>	<b>226,084.25</b>	<b>2,034,758.25</b>	<b>678,252.75</b>	<b>0.00</b>	<b>678,252.75</b>	<b>25.00</b>
	<b>Revenue Sub Totals:</b>	<b>2,713,011.00</b>	<b>226,084.25</b>	<b>2,034,758.25</b>	<b>678,252.75</b>	<b>0.00</b>	<b>678,252.75</b>	<b>25.00</b>
E01	Personnel Expense	195,990.00	15,015.49	149,951.56	46,038.44	0.00	46,038.44	23.49
510-0950-5000	Salary Expense	93,000.00	7,750.00	69,750.00	23,250.00	0.00	23,250.00	25.00
510-0950-5005	SWB Reimbursement	7,000.00	783.61	5,458.97	1,541.03	0.00	1,541.03	22.01
510-0950-5010	Overtime Expense	15,529.00	1,194.67	11,767.69	3,761.31	0.00	3,761.31	24.22
510-0950-5020	FICA Expense	6,700.00	0.00	3,887.67	2,812.33	0.00	2,812.33	41.98
510-0950-5022	Unemployment Expense	5,500.00	0.00	5,263.00	237.00	0.00	237.00	4.31
510-0950-5025	Worker's Comp Expense	29,088.00	2,331.95	23,059.76	6,028.24	0.00	6,028.24	20.72
510-0950-5030	APERS Expense	128,000.00	3,522.26	32,106.67	95,893.33	0.00	95,893.33	74.92
510-0950-5040	Health Insurance Expense	1,500.00	477.00	937.00	563.00	0.00	563.00	37.53
510-0950-5050	Physical & Drug Screen Exp	7,000.00	288.05	1,232.45	5,767.55	932.78	4,834.77	69.07
510-0950-5055	Uniform Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5060	Travel & Training Expense	2,545.00	40.00	1,052.50	1,492.50	185.00	1,307.50	51.38
E01 Sub Totals:		491,852.00	31,403.03	304,467.27	187,384.73	1,117.78	186,266.95	37.87
E10	Building & Grounds Exp	6,500.00	1,687.48	3,093.20	3,406.80	0.00	3,406.80	52.41
510-0950-5102	Repairs & Maint - Building	235,000.00	45,664.09	239,293.34	-4,293.34	0.00	-4,293.34	0.00
510-0950-5110	Utilities - Electric	2,500.00	1.82	82.29	2,417.71	0.00	2,417.71	96.71
510-0950-5111	Utilities - Gas	1,000.00	22.65	208.94	791.06	0.00	791.06	79.11
510-0950-5112	Utilities - Water	7,500.00	160.18	1,455.08	6,044.92	0.00	6,044.92	80.60
510-0950-5115	Communication Exp - Telephone	4,300.00	342.38	3,486.21	813.79	0.00	813.79	18.93
510-0950-5116	Communication Exp - Cellular	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
510-0950-5120	Insurance - Property	8,000.00	10.78	6,910.59	1,089.41	0.00	1,089.41	13.62
510-0950-5130	Sanitation	500.00	0.00	62.77	437.23	68.29	368.94	73.79
510-0950-5140	Supplies - B&G	5,000.00	61.87	2,939.93	2,060.07	52.69	2,007.38	40.15
510-0950-5145	Tools							
E10 Sub Totals:		285,300.00	47,951.25	257,532.35	27,767.65	120.98	27,646.67	9.69
E20	Vehicle Expense	35,000.00	2,681.79	31,435.72	3,564.28	0.00	3,564.28	10.18
510-0950-5200	Fuel Expense	8,500.00	872.35	2,003.10	6,496.90	214.46	6,282.44	73.91
510-0950-5210	Service & Repair - Vehicle	4,500.00	47.00	376.26	4,123.74	0.00	4,123.74	91.64
510-0950-5212	Service & Repair - Equipment	20,000.00	913.86	9,518.33	10,481.67	797.64	9,684.03	48.42
510-0950-5214	Service & Repair - Heavy Equip	8,000.00	0.00	4,152.79	3,847.21	133.60	3,713.61	46.42
510-0950-5218	Tire Expense	7,200.00	0.00	5,913.09	1,286.91	0.00	1,286.91	17.87
510-0950-5225	Insurance Expense - Vehicle	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
510-0950-5240	Equipment Rental							
E20 Sub Totals:		86,200.00	4,515.00	53,399.29	32,800.71	1,145.70	31,655.01	36.72
E30	Supply Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0950-5222	Supplies - Office Equip	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0950-5223	Maintenance - Office Equipment	4,000.00	1,793.50	3,319.64	680.36	657.93	22.43	0.56
510-0950-5300	Supplies - Office	500.00	0.00	213.63	286.37	0.00	286.37	57.27
510-0950-5304	Supplies - Extinguisher	120,000.00	16,207.93	45,519.00	74,481.00	6,541.39	67,939.61	56.62
510-0950-5322	Supplies - Operating	75,000.00	9,471.65	34,069.55	40,930.45	10,750.08	30,180.37	40.24
510-0950-5324	Supplies - Chemicals	35,000.00	304.74	29,933.74	5,066.26	144.54	4,921.72	14.06
510-0950-5326	Supplies - Lab	25,000.00	3,161.50	16,088.22	8,911.78	8.81	8,902.97	35.61
510-0950-5350	Postage Expense							
E30 Sub Totals:		261,500.00	30,939.32	129,143.78	132,356.22	18,102.75	114,253.47	43.69
E40	Operations Expense	1,000.00	0.00	125.93	874.07	0.00	874.07	87.41
510-0950-5141	Pest/Chem/Seed/Fert	1,000.00	85.77	1,152.86	-152.86	85.77	-238.63	0.00
510-0950-5142	Janitorial Supplies	750.00	44.13	518.39	231.61	206.20	25.41	3.39
510-0950-5143	Floormats/Supplies	2,000.00	0.00	997.15	1,002.85	0.00	1,002.85	50.14
510-0950-5480	Dues & Subscriptions	3,750.00	0.00	3,737.95	12.05	0.00	12.05	0.32
510-0950-5481	Municipal/Metroplan Dues	12,000.00	161.00	3,330.29	8,669.71	834.00	7,835.71	65.30
510-0950-5482	Dues and Fees							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5530	Safety Program	1,000.00	0.00	138.67	861.33	0.00	861.33	86.13
510-0950-5540	Equip Purchase - I & I	5,000.00	0.00	88.41	4,911.59	0.00	4,911.59	98.23
510-0950-5541	Outside Contractors- I & I	50,000.00	0.00	18,519.00	31,481.00	0.00	31,481.00	62.96
510-0950-5542	Serevice & Repair - I & I	10,000.00	0.00	58.60	9,941.40	27.55	9,913.85	99.14
	<b>E40 Sub Totals:</b>	<b>86,500.00</b>	<b>290.90</b>	<b>28,667.25</b>	<b>57,832.75</b>	<b>1,153.52</b>	<b>56,679.23</b>	<b>65.53</b>
E55	Professional Services	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5550	Prof Services - Acctg & Auding	2,500.00	0.00	200.43	2,299.57	190.80	2,108.77	84.35
510-0950-5553	Prof Services - Advertising	12,000.00	0.00	8,666.68	3,333.32	1,083.34	2,249.98	18.75
510-0950-5571	Prof Services - Engineering	6,120.00	0.00	3,855.00	2,265.00	2,125.00	140.00	2.29
510-0950-5574	Prof Services - GIS	10,000.00	330.00	13,747.68	-3,747.68	0.00	-3,747.68	0.00
510-0950-5586	Prof Services - Other	6,750.00	320.00	5,101.95	1,648.05	655.91	992.14	14.70
510-0950-5589	Prof Services - Printing							
	<b>E55 Sub Totals:</b>	<b>47,370.00</b>	<b>650.00</b>	<b>31,571.74</b>	<b>15,798.26</b>	<b>4,055.05</b>	<b>11,743.21</b>	<b>24.79</b>
E60	Miscellaneous Expense	6,500.00	0.00	205.43	6,294.57	0.00	6,294.57	96.84
510-0950-5216	Service & Repair - Other Equip	25,500.00	0.00	0.00	25,500.00	78.11	25,421.89	99.69
510-0950-5606	Computer Maint & Support	5,198.00	374.88	1,744.17	3,453.83	864.33	2,589.50	49.82
510-0950-5608	Computer Software	1,500.00	824.00	4,698.78	-3,198.78	0.00	-3,198.78	0.00
510-0950-5614	Copier Maint & Lease	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
510-0950-5618	Code Red Expense - WW							
	<b>E60 Sub Totals:</b>	<b>40,698.00</b>	<b>1,198.88</b>	<b>8,648.38</b>	<b>32,049.62</b>	<b>942.44</b>	<b>31,107.18</b>	<b>76.43</b>
E62	Intergovernmental Tsfr	109,000.00	8,822.51	77,139.98	31,860.02	0.00	31,860.02	29.23
510-0950-5626	Xfer to Other							
	<b>E62 Sub Totals:</b>	<b>109,000.00</b>	<b>8,822.51</b>	<b>77,139.98</b>	<b>31,860.02</b>	<b>0.00</b>	<b>31,860.02</b>	<b>29.23</b>
E80	Fixed Assets	3,300.00	0.00	0.00	3,300.00	0.00	3,300.00	100.00
510-0950-5804	Office Equipment Purchases	52,000.00	8,839.20	79,552.80	-27,552.80	0.00	-27,552.80	0.00
510-0950-5808	Fixed Assets - Vehicles	5,000.00	0.00	109.50	4,890.50	0.00	4,890.50	97.81
510-0950-5810	Fixed Assets - Equipment	30,000.00	0.00	5,669.00	24,331.00	997.50	23,333.50	77.78
510-0950-5816	Meters / Meter Boxes	35,000.00	6,246.97	7,609.97	27,390.03	3,011.25	24,378.78	69.65
510-0950-5818	Project - Dewatering Facility	450,000.00	0.00	0.00	450,000.00	0.00	450,000.00	100.00
510-0950-5819	Project - SCDA	300,000.00	105.45	290,950.07	9,049.93	0.00	9,049.93	3.02
510-0950-5820	Project - Sewer Line Extension	57,000.00	0.00	43,229.55	13,770.45	38.00	13,732.45	24.09
510-0950-5822								
	<b>E80 Sub Totals:</b>	<b>932,300.00</b>	<b>15,191.62</b>	<b>427,120.89</b>	<b>505,179.11</b>	<b>4,046.75</b>	<b>501,132.36</b>	<b>53.75</b>
	<b>Expense Sub Totals:</b>	<b>2,340,720.00</b>	<b>140,962.51</b>	<b>1,317,690.93</b>	<b>1,023,029.07</b>	<b>30,684.97</b>	<b>992,344.10</b>	<b>42.39</b>
	<b>Dept 0950 Sub Totals:</b>	<b>-372,291.00</b>	<b>-85,121.74</b>	<b>-717,067.32</b>	<b>344,776.32</b>	<b>30,684.97</b>		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10 510-0960-5103	Building & Grounds Exp Equipment Repair - Lift Sta	10,000.00	0.00	2,385.81	7,614.19	0.00	7,614.19	76.14
E10 Sub Totals:		10,000.00	0.00	2,385.81	7,614.19	0.00	7,614.19	76.14
E30 510-0960-5322	Supply Expense Operating Supplies - Lift Sta	30,000.00	54.74	2,859.79	27,140.21	501.63	26,638.58	88.80
E30 Sub Totals:		30,000.00	54.74	2,859.79	27,140.21	501.63	26,638.58	88.80
E55 510-0960-5586	Professional Services Prof Services - Lift Sta	5,000.00	167.64	594.96	4,405.04	0.00	4,405.04	88.10
E55 Sub Totals:		5,000.00	167.64	594.96	4,405.04	0.00	4,405.04	88.10
E60 510-0960-5606	Miscellaneous Expense Computer Maint & Sup -Lift Sta	20,000.00	3,095.26	3,653.71	16,346.29	0.00	16,346.29	81.73
E60 Sub Totals:		20,000.00	3,095.26	3,653.71	16,346.29	0.00	16,346.29	81.73
E80 510-0960-5810	Fixed Assets Equipment/Pumps - Lift Sta	50,000.00	3,245.04	11,121.51	38,878.49	0.00	38,878.49	77.76
E80 Sub Totals:		50,000.00	3,245.04	11,121.51	38,878.49	0.00	38,878.49	77.76
Expense Sub Totals:		115,000.00	6,562.68	20,615.78	94,384.22	501.63	93,882.59	81.64
Dept 0960 Sub Totals:		115,000.00	6,562.68	20,615.78	94,384.22	501.63		
E01 510-0970-5000	Personnel Expense Salary Expense	152,994.00	18,851.61	185,018.92	-32,024.92	0.00	-32,024.92	0.00
510-0970-5010	Overtime Expense	33,000.00	2,008.77	24,464.17	8,535.83	0.00	8,535.83	25.87
510-0970-5020	FICA Expense	14,229.00	1,552.41	15,622.69	-1,393.69	0.00	-1,393.69	0.00
510-0970-5022	Unemployment Expense	1,200.00	0.00	459.98	740.02	0.00	740.02	61.67
510-0970-5025	Worker's Comp Expense	500.00	0.00	315.00	185.00	0.00	185.00	37.00
510-0970-5030	APERS Expense	27,676.00	3,078.99	30,983.19	-3,307.19	0.00	-3,307.19	0.00
510-0970-5040	Health Insurance Expense	1,200.00	4,675.28	45,389.82	-44,189.82	0.00	-44,189.82	0.00
510-0970-5050	Physical & Drug Screen Exp	250.00	0.00	0.00	250.00	0.00	250.00	100.00
E01 Sub Totals:		231,049.00	30,167.06	302,253.77	-71,204.77	0.00	-71,204.77	0.00
Expense Sub Totals:		231,049.00	30,167.06	302,253.77	-71,204.77	0.00	-71,204.77	0.00
Dept 0970 Sub Totals:		231,049.00	30,167.06	302,253.77	-71,204.77	0.00		
Dept 510-0980 E10 510-0980-5100	Building & Grounds Exp Building & Grounds Reim	3,515.00	0.00	0.00	3,515.00	0.00	3,515.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	E10 Sub Totals:	3,515.00	0.00	0.00	3,515.00	0.00	3,515.00	100.00
	Supply Expense							
510-0980-5322	Supplies - Operating	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E30	E30 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E40	Operations Expense							
510-0980-5475	Credit Card Fee - Wastewater	17,500.00	2,022.76	8,212.87	9,287.13	0.00	9,287.13	53.07
E40	E40 Sub Totals:	17,500.00	2,022.76	8,212.87	9,287.13	0.00	9,287.13	53.07
	Expense Sub Totals:	21,515.00	2,022.76	8,212.87	13,302.13	0.00	13,302.13	61.83
	Dept 0980 Sub Totals:	21,515.00	2,022.76	8,212.87	13,302.13	0.00		
	Fund Revenue Sub Totals:	6,115,261.00	508,125.91	4,855,174.85	1,260,086.15	0.00	1,260,086.15	20.61
	Fund Expense Sub Totals:	6,387,796.00	557,142.42	3,664,530.71	2,723,265.29	93,359.35	2,629,905.94	41.17
	Fund 510 Sub Totals:	272,535.00	49,016.51	-1,190,644.14	1,463,179.14	93,359.35		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 520	Depreciation - Water							
Dept 520-0900	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-4850	R85 Sub Totals:							
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
520-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 520 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 525	Depreciation - WW							
Dept 525-0950	Intergovernmental Tsfrs							
R62	Xfer from Water	200,000.00	15,999.86	134,686.47	65,313.53	0.00	65,313.53	32.66
525-0950-4625	R62 Sub Totals:	200,000.00	15,999.86	134,686.47	65,313.53	0.00	65,313.53	32.66
R85	Interest Revenue							
525-0950-4850	Interest Revenue	0.00	24.74	177.96	-177.96	0.00	-177.96	0.00
	R85 Sub Totals:	0.00	24.74	177.96	-177.96	0.00	-177.96	0.00
	Revenue Sub Totals:	200,000.00	16,024.60	134,864.43	65,135.57	0.00	65,135.57	32.57
E62	Intergovernmental Tsfr							
525-0950-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-200,000.00	-16,024.60	-134,864.43	-65,135.57	0.00		
	Fund Revenue Sub Totals:	200,000.00	16,024.60	134,864.43	65,135.57	0.00	65,135.57	32.57
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-200,000.00	-16,024.60	-134,864.43	-65,135.57	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 530	Sub-Div Impact Water							
Dept 530-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530-0900-4625	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
530-0900-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
530-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 530 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 535	Sub-Div Impact WW							
Dept 535-0950								
R60	Miscellaneous Revenue							
535-0950-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
535-0950-4625	Xfer from Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
535-0950-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
535-0950-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 535 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 540	Fair Share							
Dept 540-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540-0900-4625	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540-0900-4850	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
540-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 540 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 550	Impact - Water							
Dept 550-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	60,000.00	6,000.00	36,946.00	23,054.00	0.00	23,054.00	38.42
550-0900-4625	R62 Sub Totals:	60,000.00	6,000.00	36,946.00	23,054.00	0.00	23,054.00	38.42
R85	Interest Revenue	0.00	4.21	26.96	-26.96	0.00	-26.96	0.00
550-0900-4850	Interest Revenue	0.00	4.21	26.96	-26.96	0.00	-26.96	0.00
	R85 Sub Totals:	0.00	4.21	26.96	-26.96	0.00	-26.96	0.00
	Revenue Sub Totals:	60,000.00	6,004.21	36,972.96	23,027.04	0.00	23,027.04	38.38
E62	Intergovernmental Tsfr							
550-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
550-0900-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	-60,000.00	-6,004.21	-36,972.96	-23,027.04	0.00		
	Fund Revenue Sub Totals:	60,000.00	6,004.21	36,972.96	23,027.04	0.00	23,027.04	38.38
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 550 Sub Totals:	-60,000.00	-6,004.21	-36,972.96	-23,027.04	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 555	Impact - WW							
Dept 555-0950	Intergovernmental Tsfrs							
R62	Xfer from Water	0.00	4,500.00	71,650.00	-71,650.00	0.00	-71,650.00	0.00
555-0950-4625	R62 Sub Totals:	0.00	4,500.00	71,650.00	-71,650.00	0.00	-71,650.00	0.00
R85	Interest Revenue							
555-0950-4850	Interest Revenue	0.00	5.43	28.15	-28.15	0.00	-28.15	0.00
	R85 Sub Totals:	0.00	5.43	28.15	-28.15	0.00	-28.15	0.00
E62	Revenue Sub Totals:							
555-0950-5624	Intergovernmental Tsfr	0.00	4,505.43	71,678.15	-71,678.15	0.00	-71,678.15	0.00
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0950 Sub Totals:	0.00	-4,505.43	-71,678.15	71,678.15	0.00		
	Fund Revenue Sub Totals:	0.00	4,505.43	71,678.15	-71,678.15	0.00	-71,678.15	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 555 Sub Totals:	0.00	-4,505.43	-71,678.15	71,678.15	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 560	Salem Royalty							
Dept 560-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	600.00	99.60	740.40	-140.40	0.00	-140.40	0.00
560-0900-4625	R62 Sub Totals:	600.00	99.60	740.40	-140.40	0.00	-140.40	0.00
R85	Interest Revenue	0.00	1.99	16.88	-16.88	0.00	-16.88	0.00
560-0900-4850	Interest Revenue	0.00	1.99	16.88	-16.88	0.00	-16.88	0.00
	R85 Sub Totals:	0.00	1.99	16.88	-16.88	0.00	-16.88	0.00
	Revenue Sub Totals:	600.00	101.59	757.28	-157.28	0.00	-157.28	0.00
E60	Miscellaneous Expense							
560-0900-5602	Royalty Payment	1,500.00	255.60	931.20	568.80	0.00	568.80	37.92
	E60 Sub Totals:	1,500.00	255.60	931.20	568.80	0.00	568.80	37.92
	Expense Sub Totals:	1,500.00	255.60	931.20	568.80	0.00	568.80	37.92
	Dept 0900 Sub Totals:	900.00	154.01	173.92	726.08	0.00		
	Fund Revenue Sub Totals:	600.00	101.59	757.28	-157.28	0.00	-157.28	0.00
	Fund Expense Sub Totals:	1,500.00	255.60	931.20	568.80	0.00	568.80	37.92
	Fund 560 Sub Totals:	900.00	154.01	173.92	726.08	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 600	W/WW Bond 2008A DS							
Dept 600-0900								
R62	Intergovernmental Tsfrs							
600-0900-4625	Xfer from Water	720,000.00	60,000.12	610,210.79	109,789.21	0.00	109,789.21	15.25
	R62 Sub Totals:	720,000.00	60,000.12	610,210.79	109,789.21	0.00	109,789.21	15.25
R85	Interest Revenue	0.00	3.16	15.00	-15.00	0.00	-15.00	0.00
600-0900-4850	Interest Revenue	0.00	3.16	15.00	-15.00	0.00	-15.00	0.00
	R85 Sub Totals:	0.00	3.16	15.00	-15.00	0.00	-15.00	0.00
	Revenue Sub Totals:	720,000.00	60,003.28	610,225.79	109,774.21	0.00	109,774.21	15.25
E72	Bond Expense							
600-0900-5722	Bond Principal Pmt	714,655.00	0.00	162,597.50	552,057.50	0.00	552,057.50	77.25
600-0900-5724	Bond Fee	0.00	0.00	693.00	-693.00	0.00	-693.00	0.00
	E72 Sub Totals:	714,655.00	0.00	163,290.50	551,364.50	0.00	551,364.50	77.15
E85	Interest Expense							
600-0900-5850	Interest Expense	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	E85 Sub Totals:	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	Expense Sub Totals:	717,655.00	0.00	163,290.50	554,364.50	0.00	554,364.50	77.25
	Dept 0900 Sub Totals:	-2,345.00	-60,003.28	-446,935.29	444,590.29	0.00		
	Fund Revenue Sub Totals:	720,000.00	60,003.28	610,225.79	109,774.21	0.00	109,774.21	15.25
	Fund Expense Sub Totals:	717,655.00	0.00	163,290.50	554,364.50	0.00	554,364.50	77.25
	Fund 600 Sub Totals:	-2,345.00	-60,003.28	-446,935.29	444,590.29	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 601	W/WW Bond 2008A DSR							
Dept 601-0900								
R62	Intergovernmental Tsfrs							
601-0900-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
601-0900-4850	Interest Revenue	0.00	0.23	1,248.50	-1,248.50	0.00	-1,248.50	0.00
601-0900-4855	Gain on Investment	0.00	0.00	632.21	-632.21	0.00	-632.21	0.00
	R85 Sub Totals:	0.00	0.23	1,880.71	-1,880.71	0.00	-1,880.71	0.00
	Revenue Sub Totals:	0.00	0.23	1,880.71	-1,880.71	0.00	-1,880.71	0.00
E62	Intergovernmental Tsfr							
601-0900-5626	Xfer to Other	0.00	0.23	3,573.62	-3,573.62	0.00	-3,573.62	0.00
	E62 Sub Totals:	0.00	0.23	3,573.62	-3,573.62	0.00	-3,573.62	0.00
E85	Interest Expense							
601-0900-5855	Loss on Investment	0.00	218.98	2,441.55	-2,441.55	0.00	-2,441.55	0.00
	E85 Sub Totals:	0.00	218.98	2,441.55	-2,441.55	0.00	-2,441.55	0.00
	Expense Sub Totals:	0.00	219.21	6,015.17	-6,015.17	0.00	-6,015.17	0.00
	Dept 0900 Sub Totals:	0.00	218.98	4,134.46	-4,134.46	0.00		
	Fund Revenue Sub Totals:	0.00	0.23	1,880.71	-1,880.71	0.00	-1,880.71	0.00
	Fund Expense Sub Totals:	0.00	219.21	6,015.17	-6,015.17	0.00	-6,015.17	0.00
	Fund 601 Sub Totals:	0.00	218.98	4,134.46	-4,134.46	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 605	W/WW Bond 2008B DSR							
Dept 605-0900								
R85	Interest Revenue	0.00	0.30	1,595.63	-1,595.63	0.00	-1,595.63	0.00
605-0900-4850	Interest Revenue	0.00	0.00	820.07	-820.07	0.00	-820.07	0.00
605-0900-4855	Gain on Investment							
	R85 Sub Totals:	0.00	0.30	2,415.70	-2,415.70	0.00	-2,415.70	0.00
	Revenue Sub Totals:							
E62	Intergovernmental Tsfr	0.00	0.30	2,415.70	-2,415.70	0.00	-2,415.70	0.00
605-0900-5626	Xfer to Other	0.00	0.30	4,559.56	-4,559.56	0.00	-4,559.56	0.00
	E62 Sub Totals:	0.00	0.30	4,559.56	-4,559.56	0.00	-4,559.56	0.00
E85	Interest Expense							
605-0900-5855	Loss on Investment	0.00	279.23	3,139.33	-3,139.33	0.00	-3,139.33	0.00
	E85 Sub Totals:	0.00	279.23	3,139.33	-3,139.33	0.00	-3,139.33	0.00
	Expense Sub Totals:							
	Dept 0900 Sub Totals:	0.00	279.23	7,698.89	-7,698.89	0.00	-7,698.89	0.00
	Fund Revenue Sub Totals:							
	Fund Expense Sub Totals:	0.00	279.53	5,283.19	-5,283.19	0.00	-2,415.70	0.00
	Fund 605 Sub Totals:	0.00	279.23	7,698.89	-7,698.89	0.00	-7,698.89	0.00
		0.00	279.23	5,283.19	-5,283.19	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 610	Wolf Creek Debt Serv							
Dept 610-0900	Interest Revenue							
R85	Interest Revenue	0.00	0.59	5.01	-5.01	0.00	-5.01	0.00
610-0900-4850	R85 Sub Totals:	0.00	0.59	5.01	-5.01	0.00	-5.01	0.00
	Revenue Sub Totals:	0.00	0.59	5.01	-5.01	0.00	-5.01	0.00
	Dept 0900 Sub Totals:	0.00	-0.59	-5.01	5.01	0.00		
	Fund Revenue Sub Totals:	0.00	0.59	5.01	-5.01	0.00	-5.01	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 610 Sub Totals:	0.00	-0.59	-5.01	5.01	0.00		

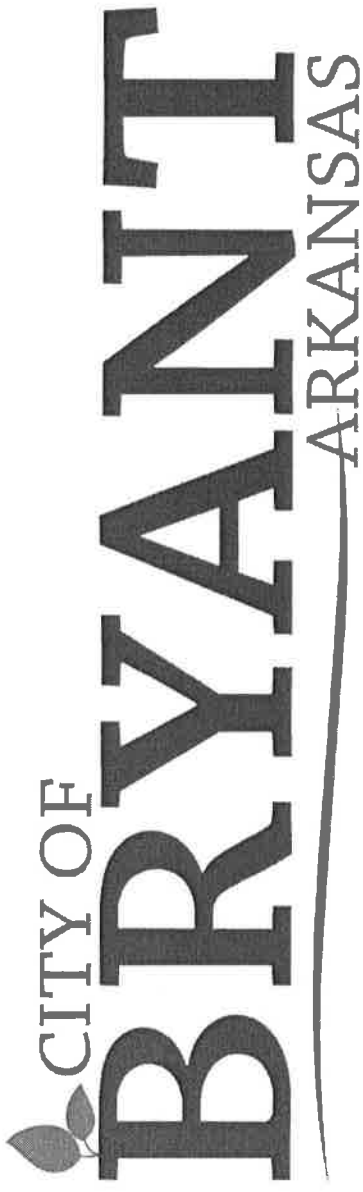
Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 611	Wolf Creek Bond							
Dept 611-0900	Taxes - Property							
R15	Special Assessment	0.00	0.00	8.79	-8.79	0.00	-8.79	0.00
611-0900-4154		0.00	0.00	8.79	-8.79	0.00	-8.79	0.00
R15 Sub Totals:								
Interest Revenue		0.00	2.44	25.00	-25.00	0.00	-25.00	0.00
Interest Revenue		0.00	2.44	25.00	-25.00	0.00	-25.00	0.00
R85 Sub Totals:								
Revenue Sub Totals:		0.00	2.44	33.79	-33.79	0.00	-33.79	0.00
Bond Expense								
Bond Payment		0.00	7,155.00	7,155.00	-7,155.00	0.00	-7,155.00	0.00
E72 Sub Totals:		0.00	7,155.00	7,155.00	-7,155.00	0.00	-7,155.00	0.00
Interest Expense		0.00	0.00	1,155.00	-1,155.00	0.00	-1,155.00	0.00
Interest Expense		0.00	0.00	1,155.00	-1,155.00	0.00	-1,155.00	0.00
E85 Sub Totals:								
Expense Sub Totals:		0.00	7,155.00	8,310.00	-8,310.00	0.00	-8,310.00	0.00
Dept 0900 Sub Totals:		0.00	7,152.56	8,276.21	-8,276.21	0.00		
Fund Revenue Sub Totals:		0.00	2.44	33.79	-33.79	0.00	-33.79	0.00
Fund Expense Sub Totals:		0.00	7,155.00	8,310.00	-8,310.00	0.00	-8,310.00	0.00
Fund 611 Sub Totals:		0.00	7,152.56	8,276.21	-8,276.21	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 615	WW Bond 2012 Constr							
Dept 615-0950								
R60	Miscellaneous Revenue							
615-0950-4610	CWRLF Loan	3,356,650.00	3,756.00	208,686.00	3,147,964.00	0.00	3,147,964.00	93.78
	R60 Sub Totals:	3,356,650.00	3,756.00	208,686.00	3,147,964.00	0.00	3,147,964.00	93.78
	Revenue Sub Totals:	3,356,650.00	3,756.00	208,686.00	3,147,964.00	0.00	3,147,964.00	93.78
E55	Professional Services							
615-0950-5571	Engineering Fees	424,276.00	0.00	89,809.00	334,467.00	0.00	334,467.00	78.83
	E55 Sub Totals:	424,276.00	0.00	89,809.00	334,467.00	0.00	334,467.00	78.83
E80	Fixed Assets							
615-0950-5010	Project - Pump Station 5	295,000.00	0.00	0.00	295,000.00	0.00	295,000.00	100.00
615-0950-5012	Project - Pump Station 25	372,600.00	0.00	0.00	372,600.00	0.00	372,600.00	100.00
615-0950-5014	Project - Dewatering Facility	565,408.00	0.00	0.00	565,408.00	0.00	565,408.00	100.00
615-0950-5016	Project - 12" Force Main	1,365,900.00	0.00	0.00	1,365,900.00	0.00	1,365,900.00	100.00
615-0950-5089	Project - Manhole Rehab	222,466.00	0.00	115,120.83	107,345.17	0.00	107,345.17	48.25
	E80 Sub Totals:	2,821,374.00	0.00	115,120.83	2,706,253.17	0.00	2,706,253.17	95.92
E85	Interest Expense							
615-0950-5850	Interest Expense - CWRLF	111,000.00	0.00	0.00	111,000.00	0.00	111,000.00	100.00
	E85 Sub Totals:	111,000.00	0.00	0.00	111,000.00	0.00	111,000.00	100.00
	Expense Sub Totals:	3,356,650.00	0.00	204,929.83	3,151,720.17	0.00	3,151,720.17	93.89
	Dept 0950 Sub Totals:	0.00	-3,756.00	-3,756.17	3,756.17	0.00		
	Fund Revenue Sub Totals:	3,356,650.00	3,756.00	208,686.00	3,147,964.00	0.00	3,147,964.00	93.78
	Fund Expense Sub Totals:	3,356,650.00	0.00	204,929.83	3,151,720.17	0.00	3,151,720.17	93.89
	Fund 615 Sub Totals:	0.00	-3,756.00	-3,756.17	3,756.17	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 620	Water Bond 2011 Constr							
Dept 620-0900								
R60	Miscellaneous Revenuc							
620-0900-4610	Loan - DWSRF	623,307.00	118,637.00	163,197.00	460,110.00	0.00	460,110.00	73.82
	R60 Sub Totals:	623,307.00	118,637.00	163,197.00	460,110.00	0.00	460,110.00	73.82
	Revenue Sub Totals:	623,307.00	118,637.00	163,197.00	460,110.00	0.00	460,110.00	73.82
E80	Fixed Assets							
620-0900-5816	Project - 16" Water Main	451,307.00	0.00	44,560.00	406,747.00	0.00	406,747.00	90.13
	E80 Sub Totals:	451,307.00	0.00	44,560.00	406,747.00	0.00	406,747.00	90.13
	Interest Expense							
E85	Interest Expense - DWSRF	172,000.00	0.00	0.00	172,000.00	0.00	172,000.00	100.00
620-0900-5850		172,000.00	0.00	0.00	172,000.00	0.00	172,000.00	100.00
	E85 Sub Totals:	172,000.00	0.00	0.00	172,000.00	0.00	172,000.00	100.00
	Expense Sub Totals:	623,307.00	0.00	44,560.00	578,747.00	0.00	578,747.00	92.85
	Dept 0900 Sub Totals:	0.00	-118,637.00	-118,637.00	118,637.00	0.00		
	Fund Revenue Sub Totals:	623,307.00	118,637.00	163,197.00	460,110.00	0.00	460,110.00	73.82
	Fund Expense Sub Totals:	623,307.00	0.00	44,560.00	578,747.00	0.00	578,747.00	92.85
	Fund 620 Sub Totals:	0.00	-118,637.00	-118,637.00	118,637.00	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	18,064,618.00	1,317,179.74	10,935,316.49	7,129,301.51	0.00	7,129,301.51	39.47
	Expense Totals:	17,995,419.00	1,151,565.39	9,317,708.67	8,677,710.33	213,358.53	8,464,351.80	47.04
	Report Totals:	-69,199.00	-165,614.35	-1,617,607.82	1,548,408.82	213,358.53		





**General and Street  
Financial Report  
September, 2014**

City of Bryant - Financial Statements  
January through September 2014

General Fund	001	002	003	005	020	030	031	045	050	051	055	059	060	061	062	068	080
	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Sales Tax O&M	Fire Donation	Act 833 of 1991	Fire 3/8 Sales Tax	Firemen's Pension	Police Donation	Act 918 of 1983	Act 988 of 1991	State Drug Control	Street Fund	
Taxes - Sales	2,847,722			2,963,704			356,116		17,026	1,068,217							204,282
Taxes - Property																	887,503
Licenses Permits & Fees	562,110.09																
Memberships Fees	128,438.75																
Rental Fees	400,143.61																
Park Program Fees	11,7738.08																
Fines & Forfeitures	13,1860.34																
Sales of Services	450,396.84					290,669	24,648						11,870	10,221	4,575		
Miscellaneous Rev	140,040.36		967,292														
Intergovernmental	69,573.4																
Reimbursement	67,3437.2																
Sale of Equipment	345,952.65																
Donation Revenue	0																
Grant Revenue	9063.55																
Bond Revenue	268,688.55																
Sponsorships	78,890.04																
Interest Revenue	564.22	157	122	498	4	24	48	1	8	113	1,983	1	5	5	1	1	387
<b>Total Revenue</b>	<b>9,476,898</b>	<b>2,847,879</b>	<b>967,414</b>	<b>2,964,202</b>	<b>4</b>	<b>290,669</b>	<b>24,672</b>	<b>356,164</b>	<b>17,034</b>	<b>1,068,330</b>	<b>7,015</b>	<b>1</b>	<b>11,875</b>	<b>10,226</b>	<b>4,577</b>	<b>2,399,180</b>	
Expense																	
Personnel Cost	670,6504.3																
Building & Ground Exp	64,1968.31																
Vehicle Expense	363,207.75																
Supply Expense	12,9310.37																
Operations Expense	243,193.43																
Professional Services	22,8412.97																
Miscellaneous	137,669.33																
Intergovernmental																	
Reimbursement	-9,594.63																
Sale of Equipment	544,37.02																
Donation Expense	49,204.57																
Grant Expense																	
Bond Expense																	
Fixed Assets	530,597.91																
Interest Expense	16,714																
Construction Projects	143,447																
<b>Total Expense</b>	<b>9,235,072</b>	<b>2,940,908</b>	<b>903,154</b>	<b>2,974,440</b>	<b>-</b>	<b>290,669</b>	<b>32,929</b>	<b>469,702</b>	<b>4,210</b>	<b>1,124,861</b>	<b>10,519</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>3,171</b>	<b>480,000</b>	
<b>Change in Fund Balance/Net Position</b>	<b>241,825</b>	<b>(93,029)</b>	<b>64,260</b>	<b>(10,238)</b>	<b>4</b>	<b>-</b>	<b>(8,257)</b>	<b>(113,538)</b>	<b>12,824</b>	<b>(56,530)</b>	<b>(3,505)</b>	<b>(90)</b>	<b>11,875</b>	<b>10,226</b>	<b>1,406</b>	<b>624,201</b>	
<b>Beginning Fund Balance/Net Position</b>	<b>2,099,929</b>	<b>506,267</b>	<b>324,320</b>	<b>1,355,299</b>	<b>9,738</b>	<b>87</b>	<b>66,081</b>	<b>164,855</b>	<b>16,710</b>	<b>331,856</b>	<b>92,797</b>	<b>1,845</b>	<b>8,670</b>	<b>9,100</b>	<b>3,840</b>	<b>716,661</b>	
<b>Ending Fund Balance/Net Position</b>	<b>2,341,755</b>	<b>413,238</b>	<b>388,580</b>	<b>1,345,061</b>	<b>9,742</b>	<b>87</b>	<b>57,824</b>	<b>51,318</b>	<b>29,534</b>	<b>275,336</b>	<b>89,292</b>	<b>1,756</b>	<b>20,545</b>	<b>19,326</b>	<b>5,246</b>	<b>1,340,862</b>	

City of Bryant - Financial Statements  
January through September 2014

	140	141	142	143	144	145	146	180	181	182
	Park Bond 2006 DS	Park Bond 2006 DSR	Park Bond 2006 O&M	Park Bond 2007 DS	Park Bond 2007 DSR	Park Bond 2010 DS	Park Bond 2010 DSR	Street Bond 2008 Constr	Street Bond 2008 DSR	Street Bond 2008 DS
<b>REVENUE</b>										
Taxes - Sales	712,231		356,116	712,231						
Taxes - Property										
Licenses Permits & Fees										
Membership Fees										
Rental Fees										
Park Program Fees										
Fines & Forfeitures										
Sales of Services										
Miscellaneous Rev										
Intergovernmental	2,109		2,702			269,408	(2,630)			264,589
Reimbursement										
Sale of Equipment										
Donation Revenue										
Grant Revenue										
Bond Revenue										
Sponsorships										
Interest Revenue	32	3,203	0	38	4,087	9	1,749	232	1,797	11
<b>Total Revenue</b>	714,372	3,203	356,116	714,971	4,087	269,417	(881)	232	1,797	264,601
<b>Expense</b>										
Personnel Cost										
Building & Ground Exp										
Vehicle Expense										
Supply Expense										
Operations Expense										
Professional Services										
Miscellaneous								87,486	2,817	
Intergovernmental		2,108	356,116		2,701		397			
Reimbursement										
Sale of Equipment										
Donation Expense										
Grant Expense										
Bond Expense	862,478		860,762			356,054				348,023
Fixed Assets								374,160		
Interest Expense		2,639			3,346		738			993
Construction Projects										
<b>Total Expense</b>	862,478	4,747	356,116	860,762	6,047	356,054	1,135	678,956	3,810	348,023
<b>Change in Fund</b>										
Balance/Net Position	(148,106)	(1,544)	0	(145,791)	(1,960)	(86,637)	(2,015)	(678,724)	(2,013)	(83,422)
<b>Beginning Fund</b>										
Balance/Net Position	391,673	263,519	2	394,943	342,597	213,537	186,123	590,190	178,023	151,308
<b>Ending Fund</b>										
Balance/Net Position	243,567	261,975	2	249,152	340,637	126,900	184,107	(88,535)	176,010	67,886

# Revenue & Expenditures September 2014

	Annual Budget	YTD Budget	Actual YTD												YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
			January	February	March	April	May	June	July	August	September	Total				
<b>Revenues:</b>																
General	12,444,249	9,333,186	917,504	926,197	1,254,949	1,134,225	1,104,971	1,285,328	962,276	922,339	969,108	947,896	9,476,896	143,710	2,967,353	
Administration	5,079,460	3,809,595.00	439,915	425,771	427,749	486,867	540,052	381,375	408,059	358,138	360,042	3,827,966	18,371	1,251,494		
PCD	3,925	2,943,775	-	-	2,216	550	890	1,336	125	125	-	5,242	2,298	(1,317)		
Code	182,250	136,687.50	20,718	13,766	13,467	11,528	6,872	8,066	7,103	5,600	13,330	100,650	(36,037)	81,600		
MS4	220,768	165,576.00	-	-	220,768	-	-	-	-	-	-	220,768	55,192	(0)		
Police	1,342,216	1,006,661.71	57,066	81,713	81,713	122,434	87,713	289,582	101,265	85,713	125,008	1,032,208	25,547	310,007		
Fire	2,407,150	1,805,362.50	172,917	189,700	191,774	256,176	189,750	249,700	195,449	190,666	189,700	1,825,852	20,489	581,298		
Court	742,700	557,025.00	40,480	38,418	117,540	53,965	53,997	88,421	44,251	81,308	65,841	584,221	27,196	156,479		
Parks	2,031,380	1,523,535.00	143,075	139,759	163,306	169,168	189,378	230,891	170,521	164,671	179,220	1,549,992	26,457	481,388		
Animal Control	434,400	325,800.00	43,333	37,070	36,413	33,537	36,320	35,957	35,503	35,898	35,887	329,917	4,117	104,483		
<b>Total Revenues</b>	<b>12,444,249</b>	<b>9,333,186</b>	<b>917,504</b>	<b>926,197</b>	<b>1,254,949</b>	<b>1,134,225</b>	<b>1,104,971</b>	<b>1,285,328</b>	<b>962,276</b>	<b>922,339</b>	<b>969,108</b>	<b>9,476,896</b>	<b>143,710</b>	<b>2,967,353</b>		
<b>Expenditures:</b>																
General	12,592,651	9,444,488	1,179,027	914,014	1,508,251	1,011,300	972,761	1,101,531	563,650	1,137,086	847,452	9,235,072	209,417	3,357,579		
Administration	908,869	681,651.75	68,244	27,374	111,684	44,479	45,665	77,209	64,172	73,062	54,918	566,807	114,844.74	342,062		
PCD	261,080	195,810.00	13,212	10,811	16,826	12,144	26,253	13,826	16,586	22,887	10,879	143,424	52,385.79	117,656		
Code	274,439	205,829.25	24,270	18,707	18,088	21,006	18,683	20,412	20,012	28,117	18,633	187,928	17,901.29	86,511		
MS4	292,871	219,653.25	12,516	20,530	97,435	53,880	9,418	12,120	11,262	14,508	10,494	242,162	(22,508.87)	50,709		
Police	4,271,653	3,203,289.64	455,694	336,858	688,426	356,927	326,698	365,970	134,048	382,457	273,784	3,320,863	(117,573.03)	950,190		
Fire	3,451,343	2,588,507.25	389,666	283,665	333,697	286,511	295,116	274,704	61,088	331,241	215,516	2,473,205	115,302.11	978,138		
Court	389,426	292,069.50	35,289	26,792	32,929	30,217	28,524	28,871	29,524	37,166	27,808	277,118	14,951.89	112,308		
Parks	2,335,843	1,751,882.25	148,956	163,622	150,226	168,188	195,613	281,123	189,567	208,042	202,555	1,737,892	13,990.02	597,951		
Animal Control	407,727	305,795.25	31,180	25,655	28,941	35,948	26,792	27,296	37,380	39,607	32,864	285,673	20,122.59	122,054		
<b>Total Expenditures</b>	<b>12,592,651</b>	<b>9,444,488</b>	<b>1,179,027</b>	<b>914,014</b>	<b>1,508,251</b>	<b>1,011,300</b>	<b>972,761</b>	<b>1,101,531</b>	<b>563,650</b>	<b>1,137,086</b>	<b>847,452</b>	<b>9,235,072</b>	<b>209,417</b>	<b>3,357,579</b>		
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(148,402)</b>	<b>(111,302)</b>	<b>(261,523)</b>	<b>12,183</b>	<b>(253,303)</b>	<b>122,925</b>	<b>132,210</b>	<b>183,797</b>	<b>398,626</b>	<b>(214,747)</b>	<b>121,656</b>	<b>241,824</b>				



**Street - Executive Summary  
Revenue & Expenditures  
September 2014**

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
<b>Revenues:</b>														
Street	3,027,100	2,018,066.67	236,328	585,736	188,054	273,878	286,919	218,505	208,712	200,271	200,776	2,399,180	381,113	627,920
<b>Total Revenues</b>	<b>3,027,100</b>	<b>2,018,067</b>	<b>236,328</b>	<b>585,736</b>	<b>188,054</b>	<b>273,878</b>	<b>286,919</b>	<b>218,505</b>	<b>208,712</b>	<b>200,271</b>	<b>200,776</b>	<b>2,399,180</b>	<b>381,113</b>	<b>627,920</b>
<b>Expenditures:</b>														
Street	2,778,250	1,852,166.67	102,681	99,302	247,875	144,958	148,879	162,715	108,320	255,313	504,937	1,774,980	77,187	1,003,270
<b>Total Expenditures</b>	<b>2,778,250</b>	<b>1,852,167</b>	<b>102,681</b>	<b>99,302</b>	<b>247,875</b>	<b>144,958</b>	<b>148,879</b>	<b>162,715</b>	<b>108,320</b>	<b>255,313</b>	<b>504,937</b>	<b>1,774,980</b>	<b>77,187</b>	<b>1,003,270</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>248,850</b>	<b>165,900</b>	<b>133,647</b>	<b>486,434</b>	<b>(59,821)</b>	<b>128,920</b>	<b>138,040</b>	<b>55,791</b>	<b>100,392</b>	<b>(55,042)</b>	<b>(304,161)</b>	<b>624,200</b>		

CITY OF  
**BRYANT**  
ARKANSAS

**Cash Reserves**

**September 2014**

General Funds:	120 days cash = \$4M		Days
	001	Operating Acct	2,341,755
	005	Designated Tax	719,410
	002	Sales Tax Fund	413,238
	003	Franchise Fees	388,580
	060	Police Donation	1,756
	050	Fire Donation	2,321
	045	Park 1/8 Tax	51,318
	055	Fire 3/8 Tax	275,336
	020	Animal Donation	9,742
			4,203,456
			126
			0
			0
			4,203,456
			126

Street Funds:	120 days cash = \$789k		Days
	080	Operating Acct	990,862
	080	CD's	350,000
	005	Designated Tax	625,651
			1,966,513
			299
	Alcoa Street Project		(50,000)
	Alcoa Street Project CD		(350,000)
			1,566,513
			238

**Designated Tax Fund Summary**

Administration	\$	79,912
Animal Control	\$	117,104
Parks	\$	(4,668)
Fire	\$	155,978
Police	\$	371,084
Street	\$	625,651
<b>Total</b>	<b>\$</b>	<b>1,345,061</b>

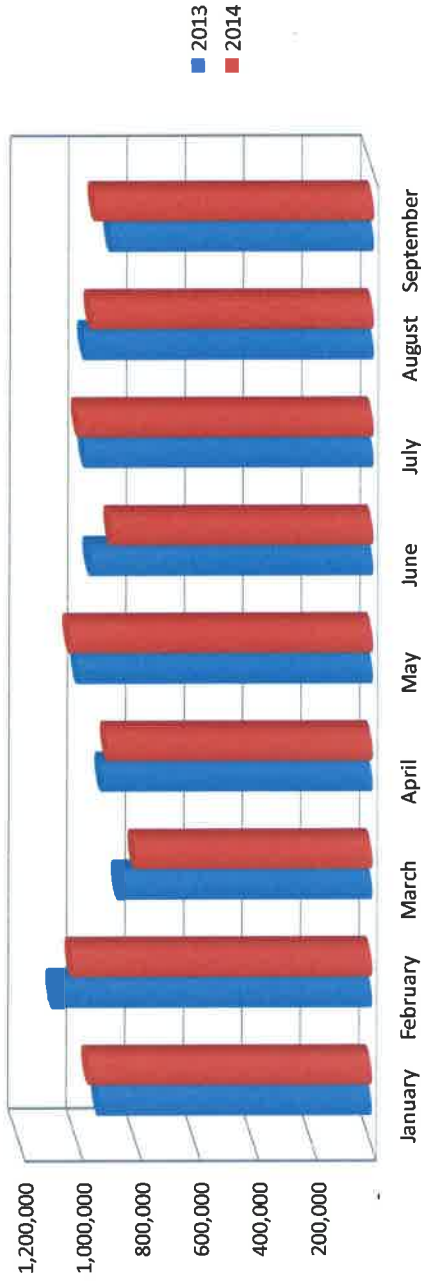
**Springhill Fire Department Summary**

Beginning Balance (as of January 1, 2014)	\$	103,980
2014 Revenue	\$	51,124
2014 Expenses	\$	26,621
Current Balance (as of September 30, 2014)	\$	<b>128,482</b>

## City Sales & Use Tax (Three Cent Sales Tax)

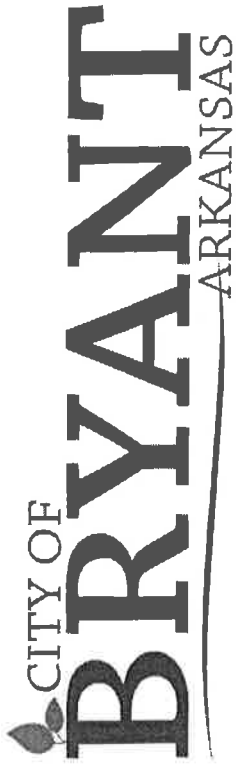
	January	February	March	April	May	June	July	August	September	YTD Total
<b>2013</b>	930,471	1,087,258	866,467	922,534	1,006,764	964,906	983,742	985,949	898,138	8,646,228
<b>2014</b>	963,538	1,021,873	808,370	903,239	1,033,766	894,179	1,006,970	963,549	951,290	8,546,775
<b>Difference</b>	33,067	(65,385)	(58,097)	(19,294)	27,002	(70,727)	23,229	(22,400)	53,153	(99,452)
	4%	-6%	-7%	-2%	3%	-7%	2%	-2%	6%	-1%

2013 Actual	8,646,228
Estimated 3%	259,387
2014 Projected	8,905,614
2014 Actual	8,546,775
Short/Over	\$ (358,839)



# Financial Report

September 2014



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 001	General Fund							
Dept 001-0100	Administration							
R15	Taxes - Property		18,246.66	219,053.27	50,946.73	0.00	50,946.73	18.87
001-0100-4150	State Turnback	270,000.00						
001-0100-4151	Saline County Treas - Turnback	485,000.00	14,965.53	291,516.55	193,483.45	0.00	193,483.45	39.89
	<b>R15 Sub Totals:</b>	<b>755,000.00</b>	<b>33,212.19</b>	<b>510,569.82</b>	<b>244,430.18</b>	<b>0.00</b>	<b>244,430.18</b>	<b>32.37</b>
R33	Rental Fees							
001-0100-4330	Driving School Bldg Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	<b>R33 Sub Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
R60	Miscellaneous Revenue							
001-0100-4600	Miscellaneous Revenue	1,000.00	0.00	924.47	75.53	0.00	75.53	7.55
	<b>R60 Sub Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>924.47</b>	<b>75.53</b>	<b>0.00</b>	<b>75.53</b>	<b>7.55</b>
R62	Intergovernmental Tsfrs							
001-0100-4627	Xfer from Sales Tax	3,921,210.00	326,767.50	2,940,907.50	980,302.50	0.00	980,302.50	25.00
001-0100-4629	Xfer Franchise Tax Fd21	400,250.00	0.00	375,000.00	25,250.00	0.00	25,250.00	6.31
	<b>R62 Sub Totals:</b>	<b>4,321,460.00</b>	<b>326,767.50</b>	<b>3,315,907.50</b>	<b>1,005,552.50</b>	<b>0.00</b>	<b>1,005,552.50</b>	<b>23.27</b>
R85	Interest Revenue							
001-0100-4850	Interest Revenue	1,000.00	61.84	564.22	435.78	0.00	435.78	43.58
	<b>R85 Sub Totals:</b>	<b>1,000.00</b>	<b>61.84</b>	<b>564.22</b>	<b>435.78</b>	<b>0.00</b>	<b>435.78</b>	<b>43.58</b>
	<b>Revenue Sub Totals:</b>	<b>5,079,460.00</b>	<b>360,041.53</b>	<b>3,827,966.01</b>	<b>1,251,493.99</b>	<b>0.00</b>	<b>1,251,493.99</b>	<b>24.64</b>
E01	Personnel Expense							
001-0100-5000	Salary Expense	526,212.00	41,090.90	421,351.25	104,860.75	0.00	104,860.75	19.93
001-0100-5001	Elected Officials Salary Exp	169,003.00	13,360.76	115,862.33	53,140.67	0.00	53,140.67	31.44
001-0100-5005	SWB Reimbursement	-516,000.00	-42,999.99	-386,999.91	-129,000.09	0.00	-129,000.09	0.00
001-0100-5010	Overtime Expense	15,000.00	297.82	13,508.80	1,491.20	0.00	1,491.20	9.94
001-0100-5020	FICA Expense	53,566.00	4,184.96	41,352.57	12,213.43	0.00	12,213.43	22.80
001-0100-5022	Unemployment Expense	6,400.00	0.00	3,905.90	2,494.10	0.00	2,494.10	38.97
001-0100-5025	Worker's Comp Expense	3,725.00	0.00	2,618.00	1,107.00	0.00	1,107.00	29.72
001-0100-5030	APERS Expense	104,192.00	7,486.99	72,843.90	31,348.10	0.00	31,348.10	30.09



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5038	Pension Expense	2,200.00	179.37	1,614.33	585.67	358.74	226.93	10.32
001-0100-5040	Health Insurance Expense	72,000.00	6,523.76	59,309.71	12,690.29	0.00	12,690.29	17.63
001-0100-5042	Employee Assistance Program	5,000.00	437.50	3,900.00	1,100.00	0.00	1,100.00	22.00
001-0100-5044	Legal Services Expense	30,000.00	2,500.00	22,500.00	7,500.00	7,500.00	0.00	0.00
001-0100-5050	Physical & Drug Screen Exp	1,000.00	0.00	556.00	444.00	0.00	444.00	44.40
001-0100-5055	Uniform Expense	500.00	78.48	235.43	264.57	76.28	188.29	37.66
001-0100-5057	Vehicle Allowance	6,000.00	461.52	4,615.20	1,384.80	0.00	1,384.80	23.08
001-0100-5060	Travel & Training Expense	2,000.00	42.38	121.23	1,878.77	582.50	1,296.27	64.81
001-0100-5065	First Aid Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	<b>E01 Sub Totals:</b>	<b>480,898.00</b>	<b>33,644.45</b>	<b>377,294.74</b>	<b>103,603.26</b>	<b>8,517.52</b>	<b>95,085.74</b>	<b>19.77</b>
E10	Building & Grounds Exp							
001-0100-5102	Repairs & Maint - Grounds	2,103.00	402.42	779.42	1,323.58	232.70	1,090.88	51.87
001-0100-5104	Repairs & Maint - Building	6,182.00	604.58	4,720.76	1,461.24	330.69	1,130.55	18.29
001-0100-5110	Utilities - Electric	17,251.00	568.24	4,724.11	12,526.89	0.00	12,526.89	72.62
001-0100-5111	Utilities - Gas	1,600.00	14.59	654.94	945.06	0.00	945.06	59.07
001-0100-5112	Utilities - Water	4,700.00	-8.06	456.93	4,243.07	0.00	4,243.07	90.28
001-0100-5115	Communication Exp - Telephone	17,500.00	1,400.00	12,390.23	5,109.77	0.00	5,109.77	29.20
001-0100-5116	Communication Exp - Cellular	6,500.00	617.73	5,877.23	622.77	0.00	622.77	9.58
001-0100-5120	Insurance - Property	2,750.00	0.00	0.00	2,750.00	0.00	2,750.00	100.00
001-0100-5130	Sanitation	2,500.00	86.25	988.02	1,511.98	0.00	1,511.98	60.48
001-0100-5142	Supplies - Building & Ground	5,500.00	311.21	3,509.35	1,990.65	1,199.27	791.38	14.39
001-0100-5145	Tools	1,000.00	58.57	703.53	296.47	154.10	142.37	14.24
	<b>E10 Sub Totals:</b>	<b>67,586.00</b>	<b>4,055.53</b>	<b>34,804.52</b>	<b>32,781.48</b>	<b>1,916.76</b>	<b>30,864.72</b>	<b>45.67</b>
E20	Vehicle Expense							
001-0100-5200	Fuel Expense	1,500.00	103.10	795.12	704.88	0.00	704.88	46.99
001-0100-5210	Service & Repair - Vehicle	3,000.00	384.63	488.17	2,511.83	103.30	2,408.53	80.28
001-0100-5213	Service & Repair - Tires	1,000.00	727.30	727.30	272.70	0.00	272.70	27.27
001-0100-5225	Insurance Expense - Vehicle	1,000.00	0.00	185.00	815.00	0.00	815.00	81.50
	<b>E20 Sub Totals:</b>	<b>6,500.00</b>	<b>1,215.03</b>	<b>2,195.59</b>	<b>4,304.41</b>	<b>103.30</b>	<b>4,201.11</b>	<b>64.63</b>
E30	Supply Expense							
001-0100-5061	Training Aids-Administration	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5212	Office Equip Purch/Mnt-Admin	1,500.00	0.00	0.00	1,500.00	98.08	1,401.92	93.46
001-0100-5300	Supplies - Office	5,000.00	691.83	3,209.85	1,790.15	1,521.11	269.04	5.38
001-0100-5302	Supplies - Kitchen	1,000.00	96.01	301.54	698.46	0.00	698.46	69.85
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5350	Postage Expense	5,000.00	-559.30	-3,249.34	8,249.34	0.00	8,249.34	164.99
	<b>E30 Sub Totals:</b>	<b>15,000.00</b>	<b>228.54</b>	<b>262.05</b>	<b>14,737.95</b>	<b>1,619.19</b>	<b>13,118.76</b>	<b>87.46</b>
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	7,200.00	28.00	1,960.00	5,240.00	381.80	4,858.20	67.48
001-0100-5481	Municipal/Metro Dues-Admin	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5505	Mayor's Expense	3,000.00	0.00	81.41	2,918.59	2,576.02	342.57	11.42
001-0100-5506	City Clerk Expense	600.00	224.00	419.00	181.00	155.00	26.00	4.33
001-0100-5510	Meeting Expense	600.00	0.00	279.15	320.85	74.83	246.02	41.00
	<b>E40 Sub Totals:</b>	<b>51,400.00</b>	<b>252.00</b>	<b>42,739.56</b>	<b>8,660.44</b>	<b>3,187.65</b>	<b>5,472.79</b>	<b>10.65</b>
E55	Professional Services							
001-0100-5515	Special Election Expense	10,000.00	0.00	1,706.70	8,293.30	0.00	8,293.30	82.93
001-0100-5553	Prof Services - Advertising	7,500.00	0.00	2,273.34	5,226.66	660.24	4,566.42	60.89
001-0100-5583	Prof Services - Legal	23,000.00	150.00	11,800.43	11,199.57	872.88	10,326.69	44.90
001-0100-5586	Prof Services-Other	33,000.00	0.00	6,000.00	27,000.00	0.00	27,000.00	81.82
001-0100-5588	Prof Services - Legal Notices	2,500.00	512.90	633.50	1,866.50	1,148.30	718.20	28.73
001-0100-5589	Prof Services - Printing	10,000.00	789.40	5,209.21	4,790.79	1,334.10	3,456.69	34.57
	<b>E55 Sub Totals:</b>	<b>86,000.00</b>	<b>1,452.30</b>	<b>27,623.18</b>	<b>58,376.82</b>	<b>4,015.52</b>	<b>54,361.30</b>	<b>63.21</b>
E60	Miscellaneous Expense							
001-0100-5062	Mayor Travel & Training	2,500.00	0.00	2,080.53	419.47	395.00	24.47	0.98
001-0100-5063	Travel & Training - City Clerk	2,800.00	0.00	2,412.80	387.20	385.00	2.20	0.08
001-0100-5101	Misc. Expense-Admin	500.00	0.00	117.41	382.59	366.12	16.47	3.29
001-0100-5215	Service & Repair - Equipment	1,500.00	0.00	141.69	1,358.31	0.00	1,358.31	90.55
001-0100-5600	Miscellaneous Expense	100.00	0.00	50.00	50.00	0.00	50.00	50.00
	<b>E60 Sub Totals:</b>	<b>7,400.00</b>	<b>0.00</b>	<b>4,802.43</b>	<b>2,597.57</b>	<b>1,146.12</b>	<b>1,451.45</b>	<b>19.61</b>
E64	Reimbursement							
001-0100-5146	Building & Ground Reim. Court	-24,605.00	0.00	-6,151.23	-18,453.77	0.00	-18,453.77	0.00
001-0100-5147	Building & Grounds Reim PC & D	-7,030.00	0.00	-1,757.49	-5,272.51	0.00	-5,272.51	0.00
001-0100-5148	Building & Ground Reim-Water	-7,030.00	0.00	-2,017.41	-5,012.59	0.00	-5,012.59	0.00
	<b>E64 Sub Totals:</b>	<b>-38,665.00</b>	<b>0.00</b>	<b>-9,926.13</b>	<b>-28,738.87</b>	<b>0.00</b>	<b>-28,738.87</b>	<b>0.00</b>
E80	Fixed Assets							
001-0100-5816	2011 Ridgecrest Prop Aquisitio	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	100.00
	<b>E80 Sub Totals:</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>100.00</b>
	<b>Expense Sub Totals:</b>	<b>716,119.00</b>	<b>40,847.85</b>	<b>479,795.94</b>	<b>236,323.06</b>	<b>20,506.06</b>	<b>215,817.00</b>	<b>30.14</b>
	<b>Dept 0100 Sub Totals:</b>	<b>-4,363,341.00</b>	<b>-319,193.68</b>	<b>-3,348,170.07</b>	<b>1,015,170.93</b>	<b>20,506.06</b>		
Dept 001-0110								
E60	Miscellaneous Expense							
001-0110-5604	Computer Hardware	20,000.00	903.44	11,228.44	8,771.56	0.00	8,771.56	43.86
001-0110-5606	Computer Maint & Support	111,750.00	2,125.00	42,157.81	69,592.19	37,417.67	32,174.52	28.79
001-0110-5608	Computer Software	25,000.00	8,750.00	12,652.53	12,347.47	99.00	12,248.47	48.99
001-0110-5610	Website Expense	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0110-5612	Tools - IT	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0110-5614	Copier Maint & Lease	30,000.00	2,291.67	20,971.84	9,028.16	0.00	9,028.16	30.09
	E60 Sub Totals:	192,750.00	14,070.11	87,010.62	105,739.38	37,516.67	68,222.71	35.39
	Expense Sub Totals:	192,750.00	14,070.11	87,010.62	105,739.38	37,516.67	68,222.71	35.39
Dept 001-0120	Dept 0110 Sub Totals:	192,750.00	14,070.11	87,010.62	105,739.38	37,516.67		
R20	Licenses Permits & Fees	325.00	0.00	650.00	-325.00	0.00	-325.00	0.00
001-0120-4206	Annex/Rezoning Fees	3,500.00	0.00	4,592.00	-1,092.00	0.00	-1,092.00	0.00
001-0120-4250	Subdivision Plat & Filing Fees							
	R20 Sub Totals:	3,825.00	0.00	5,242.00	-1,417.00	0.00	-1,417.00	0.00
R50	Sale of Services	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0120-4538	Plotter Copies - PC Dev							
	R50 Sub Totals:	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Revenue Sub Totals:	3,925.00	0.00	5,242.00	-1,317.00	0.00	-1,317.00	0.00
E01	Personnel Expense	97,194.00	7,520.20	66,174.26	31,019.74	0.00	31,019.74	31.92
001-0120-5000	Salary Expense	1,500.00	0.00	70.94	1,429.06	0.00	1,429.06	95.27
001-0120-5010	Overtime Expense	7,550.00	565.04	4,970.13	2,579.87	0.00	2,579.87	34.17
001-0120-5020	FICA Expense	1,700.00	0.00	847.75	852.25	0.00	852.25	50.13
001-0120-5022	Unemployment Expense	1,200.00	0.00	297.00	903.00	0.00	903.00	75.25
001-0120-5025	Worker's Comp Expense	14,686.00	958.68	9,676.74	5,009.26	0.00	5,009.26	34.11
001-0120-5030	APERS Expense	27,000.00	1,132.32	10,270.88	16,729.12	0.00	16,729.12	61.96
001-0120-5040	Health Insurance Expense	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-0120-5050	Physical & Drug Screen Exp	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0120-5060	Travel & Training Expense							
	E01 Sub Totals:	151,980.00	10,176.24	92,307.70	59,672.30	0.00	59,672.30	39.26
E10	Building & Grounds Exp	7,030.00	178.34	3,815.18	3,214.82	0.00	3,214.82	45.73
001-0120-5100	Building & Grounds Reim	2,500.00	160.44	722.48	1,777.52	0.00	1,777.52	71.10
001-0120-5115	Communication Exp-Telephone	1,400.00	83.18	784.89	615.11	0.00	615.11	43.94
001-0120-5116	Communications Exp.-Cellular							
	E10 Sub Totals:	10,930.00	421.96	5,322.55	5,607.45	0.00	5,607.45	51.30
E20	Vehicle Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0120-5212	Service & Repair - Equipment							
	E20 Sub Totals:	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
E30	Supply Expense	1,500.00	9.81	9.81	1,490.19	555.58	934.61	62.31
001-0120-5300	Supplies - Office							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5350	Postage Expense	1,000.00	210.89	604.72	395.28	0.00	395.28	39.53
E30 Sub Totals:		2,500.00	220.70	614.53	1,885.47	555.58	1,329.89	53.20
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	33,000.00	0.00	15,353.00	17,647.00	200.00	17,447.00	52.87
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E40 Sub Totals:		33,100.00	0.00	15,353.00	17,747.00	200.00	17,547.00	53.01
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	3,500.00	0.00	691.40	2,808.60	0.00	2,808.60	80.25
001-0120-5571	Prof Services - Engineering	12,000.00	0.00	13,000.00	-1,000.00	0.00	-1,000.00	0.00
001-0120-5574	Prof Services - GIS	15,520.00	0.00	6,684.00	8,836.00	6,375.00	2,461.00	15.86
001-0120-5589	Prof Services - Printing	850.00	60.00	300.00	550.00	90.00	460.00	54.12
E55 Sub Totals:		31,870.00	60.00	20,675.40	11,194.60	6,465.00	4,729.60	14.84
E60	Miscellaneous Expense							
001-0120-5608	Computer Software	9,200.00	0.00	7,701.00	1,499.00	897.78	601.22	6.54
E60 Sub Totals:		9,200.00	0.00	7,701.00	1,499.00	897.78	601.22	6.54
E70	Grant Expense							
001-0120-5610	Grant Exp - Jump Start	20,000.00	0.00	1,450.38	18,549.62	696.89	17,852.73	89.26
E70 Sub Totals:		20,000.00	0.00	1,450.38	18,549.62	696.89	17,852.73	89.26
Expense Sub Totals:		261,080.00	10,878.90	143,424.56	117,655.44	8,815.25	108,840.19	41.69
Dept 0120 Sub Totals:		257,155.00	10,878.90	138,182.56	118,972.44	8,815.25		
R70	Grant Revenue							
001-0140-4700	Grant Revenue - MS4	220,768.00	0.00	220,768.21	-0.21	0.00	-0.21	0.00
R70 Sub Totals:		220,768.00	0.00	220,768.21	-0.21	0.00	-0.21	0.00
Revenue Sub Totals:		220,768.00	0.00	220,768.21	-0.21	0.00	-0.21	0.00
E01	Personnel Expense							
001-0140-5000	Salary Expense	80,380.00	6,065.27	58,642.61	21,737.39	0.00	21,737.39	27.04
001-0140-5010	Overtime Expense	1,500.00	0.00	272.61	1,227.39	0.00	1,227.39	81.83
001-0140-5020	FICA Expense	6,264.00	454.24	4,443.59	1,820.41	0.00	1,820.41	29.06
001-0140-5022	Unemployment Expense	1,750.00	0.00	820.07	929.93	0.00	929.93	53.14
001-0140-5025	Worker's Comp Expense	1,900.00	0.00	309.00	1,591.00	0.00	1,591.00	83.74
001-0140-5030	APERS Expense	12,184.00	895.24	8,695.44	3,488.56	0.00	3,488.56	28.63
001-0140-5040	Health Insurance Expense	9,876.00	1,891.64	13,228.16	-3,352.16	0.00	-3,352.16	0.00
001-0140-5050	Physical & Drug Screen Exp	200.00	0.00	150.00	50.00	0.00	50.00	25.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0140-5055	Uniform Expense	1,500.00	0.00	670.80	829.20	366.10	463.10	30.87
E01 Sub Totals:		115,554.00	9,306.39	87,232.28	28,321.72	366.10	27,955.62	24.19
E20	Vehicle Expense							
001-0140-5200	Fuel Expense	6,000.00	797.73	5,879.76	120.24	0.00	120.24	2.00
001-0140-5210	Service & Repair - Vehicle	2,000.00	0.00	595.63	1,404.37	408.82	995.55	49.78
001-0140-5218	Tire Expense	2,000.00	0.00	219.89	1,780.11	163.90	1,616.21	80.81
001-0140-5225	Insurance Expense - Vehicle	1,750.00	0.00	247.50	1,502.50	0.00	1,502.50	85.86
E20 Sub Totals:		11,750.00	797.73	6,942.78	4,807.22	572.72	4,234.50	36.04
E30	Supply Expense							
001-0140-5300	Supplies - Office	500.00	0.00	70.71	429.29	131.05	298.24	59.65
001-0140-5380	Prisoner Care Expense	1,500.00	114.35	589.50	910.50	378.42	532.08	35.47
E30 Sub Totals:		2,000.00	114.35	660.21	1,339.79	509.47	830.32	41.52
E40	Operations Expense							
001-0140-5301	Comp Equipment	800.00	55.71	425.25	374.75	181.51	193.24	24.16
001-0140-5520	Public Education Expense	500.00	0.00	0.00	500.00	190.09	309.91	61.98
E40 Sub Totals:		1,300.00	55.71	425.25	874.75	371.60	503.15	38.70
E55	Professional Services							
001-0140-5574	Prof Services - GIS	3,915.00	0.00	2,841.00	1,074.00	0.00	1,074.00	27.43
001-0140-5576	Prof Services - Engineer	12,000.00	0.00	0.00	12,000.00	1,625.00	10,375.00	86.46
001-0140-5589	Prof Services - Printing	200.00	20.00	146.10	53.90	30.00	23.90	11.95
E55 Sub Totals:		16,115.00	20.00	2,987.10	13,127.90	1,655.00	11,472.90	71.19
E60	Miscellaneous Expense							
001-0140-5203	Miscellaneous Expense	500.00	200.00	469.00	31.00	0.00	31.00	6.20
E60 Sub Totals:		500.00	200.00	469.00	31.00	0.00	31.00	6.20
E90	Construction Projects							
001-0140-5900	Construction Projects	2,205.00	0.00	0.00	2,205.00	0.00	2,205.00	100.00
001-0140-5901	Project - Forest Cove Grant Pr	143,447.00	0.00	143,447.00	0.00	0.00	0.00	0.00
E90 Sub Totals:		145,652.00	0.00	143,447.00	2,205.00	0.00	2,205.00	1.51
Expense Sub Totals:		292,871.00	10,494.18	242,163.62	50,707.38	3,474.89	47,232.49	16.13
Dept 0140 Sub Totals:		72,103.00	10,494.18	21,395.41	50,707.59	3,474.89		
R20	Licenses Permits & Fees							
001-0200-4202	Adoption Revenue	3,000.00	295.00	2,655.00	345.00	0.00	345.00	11.50
001-0200-4222	Misc Revenue - Animal Control	10,000.00	545.00	6,268.22	3,731.78	0.00	3,731.78	37.32

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-4224	Dog License Fee	2,000.00	757.50	2,663.00	-663.00	0.00	-663.00	0.00
001-0200-4246	Spay & Neuter Revenue	10,000.00	1,010.00	10,960.00	-960.00	0.00	-960.00	0.00
R20 Sub Totals:		25,000.00	2,607.50	22,546.22	2,453.78	0.00	2,453.78	9.82
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	4,500.00	293.00	4,757.45	-257.45	0.00	-257.45	0.00
R40 Sub Totals:		4,500.00	293.00	4,757.45	-257.45	0.00	-257.45	0.00
R62	Intergovernmental Tsfrs							
001-0200-4627	Xfer Designated Tax	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
R62 Sub Totals:		391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
R68	Donation Revenue							
001-0200-4680	Donation - Animal Shelter	5,000.00	97.50	3,813.15	1,186.85	0.00	1,186.85	23.74
001-0200-4682	Donation - Dog Park	8,500.00	272.40	5,250.40	3,249.60	0.00	3,249.60	38.23
R68 Sub Totals:		13,500.00	369.90	9,063.55	4,436.45	0.00	4,436.45	32.86
Revenue Sub Totals:		434,400.00	35,887.06	329,917.16	104,482.84	0.00	104,482.84	24.05
E01	Personnel Expense							
001-0200-5000	Salary Expense	141,538.00	12,770.78	120,359.29	21,178.71	0.00	21,178.71	14.96
001-0200-5005	SWB Reimbursement	31,000.00	2,583.33	23,249.97	7,750.03	0.00	7,750.03	25.00
001-0200-5010	Overtime Expense	10,800.00	888.97	8,490.87	2,309.13	0.00	2,309.13	21.38
001-0200-5020	FICA Expense	11,401.00	1,012.71	9,569.44	1,831.56	0.00	1,831.56	16.06
001-0200-5022	Unemployment Expense	2,500.00	0.00	1,476.85	1,023.15	0.00	1,023.15	40.93
001-0200-5025	Worker's Comp Expense	2,400.00	0.00	1,258.00	1,142.00	0.00	1,142.00	47.58
001-0200-5030	APERS Expense	22,177.00	2,016.18	18,514.43	3,662.57	0.00	3,662.57	16.52
001-0200-5040	Health Insurance Expense	36,000.00	3,410.28	27,788.52	8,211.48	0.00	8,211.48	22.81
001-0200-5050	Physical & Drug Screen Exp	1,000.00	0.00	450.00	550.00	0.00	550.00	55.00
001-0200-5055	Uniform Expense	2,600.00	338.92	560.03	2,039.97	364.93	1,675.04	64.42
001-0200-5060	Travel & Training Expense	2,161.00	544.61	1,232.29	928.71	890.00	38.71	1.79
001-0200-5065	First Aid Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E01 Sub Totals:		265,577.00	23,565.78	212,949.69	52,627.31	1,254.93	51,372.38	19.34
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	4,000.00	1,174.65	1,648.91	2,351.09	120.08	2,231.01	55.78
001-0200-5104	Repairs & Maint - Grounds	1,600.00	0.00	552.20	1,047.80	20.20	1,027.60	64.23
001-0200-5110	Utilities - Electric	11,000.00	20.97	6,814.06	4,185.94	0.00	4,185.94	38.05
001-0200-5111	Utilities - Gas	550.00	14.98	435.81	114.19	0.00	114.19	20.76
001-0200-5112	Utilities - Water	1,500.00	0.00	463.38	1,036.62	0.00	1,036.62	69.11
001-0200-5115	Communication Exp - Telephone	6,700.00	1,230.00	5,345.64	1,354.36	0.00	1,354.36	20.21
001-0200-5120	Insurance - Property	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
001-0200-5125	Alarm	600.00	0.00	0.00	600.00	0.00	600.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5130	Sanitation	1,500.00	125.41	1,092.12	407.88	0.00	407.88	27.19
001-0200-5140	Supplies - B&G	1,000.00	145.83	341.85	658.15	23.65	634.50	63.45
001-0200-5145	Tools	2,600.00	0.00	990.66	1,609.34	157.04	1,452.30	55.86
	<b>E10 Sub Totals:</b>	<b>32,250.00</b>	<b>2,711.84</b>	<b>17,684.63</b>	<b>14,565.37</b>	<b>320.97</b>	<b>14,244.40</b>	<b>44.17</b>
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	11,000.00	980.65	6,871.83	4,128.17	0.00	4,128.17	37.53
001-0200-5210	Service & Repair - Vehicle	2,800.00	171.22	1,866.15	933.85	45.00	888.85	31.74
001-0200-5212	Service & Repair - Equipment	600.00	0.00	185.06	414.94	44.51	370.43	61.74
001-0200-5213	Tires	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-0200-5225	Insurance Expense - Vehicle	1,500.00	0.00	833.00	667.00	0.00	667.00	44.47
	<b>E20 Sub Totals:</b>	<b>16,500.00</b>	<b>1,151.87</b>	<b>9,756.04</b>	<b>6,743.96</b>	<b>89.51</b>	<b>6,654.45</b>	<b>40.33</b>
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,500.00	60.48	-288.59	1,788.59	594.26	1,194.33	79.62
001-0200-5302	Supplies - Kitchen	750.00	126.17	406.20	343.80	137.64	206.16	27.49
001-0200-5306	Supplies - Food Allowance	4,000.00	547.11	1,705.79	2,294.21	737.69	1,556.52	38.91
001-0200-5322	Supplies - Operating	4,400.00	944.94	2,133.21	2,266.79	514.95	1,751.84	39.81
001-0200-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5370	Medicine Expense	6,000.00	0.00	2,191.16	3,808.84	3,183.68	625.16	10.42
001-0200-5371	Spay & Neuter Vouchers	3,000.00	25.00	1,380.00	1,620.00	115.00	1,505.00	50.17
	<b>E30 Sub Totals:</b>	<b>19,750.00</b>	<b>1,703.70</b>	<b>7,527.77</b>	<b>12,222.23</b>	<b>5,283.22</b>	<b>6,939.01</b>	<b>35.13</b>
E40	Operations Expense							
001-0200-5116	Communication Exp - Cellular	3,400.00	4.00	2,430.32	969.68	259.11	710.57	20.90
001-0200-5141	Pest/Chem/Seed/Fert	1,450.00	0.00	657.04	792.96	301.38	491.58	33.90
001-0200-5142	Janitorial Supplies	3,050.00	452.80	1,737.82	1,312.18	1,361.44	-49.26	0.00
001-0200-5323	Material and Maint.	200.00	0.00	78.70	121.30	0.00	121.30	60.65
001-0200-5480	Dues & Subscriptions	900.00	103.79	720.94	179.06	0.00	179.06	19.90
001-0200-5576	Contract Services	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	100.00
001-0200-5593	Animal Care Charges	2,500.00	266.29	629.94	1,870.06	369.76	1,500.30	60.01
001-0200-5608	Computer Software	2,500.00	0.00	30.00	2,470.00	0.00	2,470.00	98.80
	<b>E40 Sub Totals:</b>	<b>16,700.00</b>	<b>826.88</b>	<b>6,284.76</b>	<b>10,415.24</b>	<b>2,291.69</b>	<b>8,123.55</b>	<b>48.64</b>
E55	Professional Services							
001-0200-5061	Marketing Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0200-5553	Prof Services - Advertising	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-0200-5577	Prof Services - Incineration & Disp	5,050.00	616.31	3,656.86	1,393.14	435.00	958.14	18.97
001-0200-5589	Prof Services - Printing	1,200.00	197.96	750.17	449.83	105.00	344.83	28.74
001-0200-5592	Prof Services - Veterinarian	29,000.00	1,806.27	18,344.45	10,655.55	2,386.87	8,268.68	28.51
	<b>E55 Sub Totals:</b>	<b>36,950.00</b>	<b>2,620.54</b>	<b>22,751.48</b>	<b>14,198.52</b>	<b>2,926.87</b>	<b>11,271.65</b>	<b>30.51</b>
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	800.00	12.00	199.76	600.24	0.00	600.24	75.03

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	E60 Sub Totals:	800.00	12.00	199.76	600.24	0.00	600.24	75.03
001-0200-5626	Intergovernmental Tsfr							
	Xfer to Other	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
E64	E62 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0200-5601	Reimbursement							
	Refund Pet Returns	400.00	96.50	331.50	68.50	60.00	8.50	2.13
E68	E64 Sub Totals:	400.00	96.50	331.50	68.50	60.00	8.50	2.13
001-0200-5580	Donation Expense							
	Donation Expense	8,800.00	175.00	8,187.00	613.00	685.04	-72.04	0.00
E80	E68 Sub Totals:	8,800.00	175.00	8,187.00	613.00	685.04	-72.04	0.00
001-0200-5803	Fixed Assets							
	Fixed Assets - A/C	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	E80 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Expense Sub Totals:	407,727.00	32,864.11	285,672.63	122,054.37	12,912.23	109,142.14	26.77
Dept 001-0300	Dept 0200 Sub Totals:	-26,673.00	-3,022.95	-44,244.53	17,571.53	12,912.23		
R40	Fines & Forfeitures							
001-0300-4400	Act 316 of 1991 Revenue	200.00	17.80	160.20	39.80	0.00	39.80	19.90
001-0300-4412	City Attorney Reim	26,000.00	2,151.94	19,367.46	6,632.54	0.00	6,632.54	25.51
001-0300-4414	Court Fines	475,000.00	50,436.63	352,572.54	122,427.46	0.00	122,427.46	25.77
001-0300-4416	District Court Reim	10,000.00	1,160.16	10,441.44	-441.44	0.00	-441.44	0.00
001-0300-4424	Judge Retirement Reim	4,500.00	387.86	3,490.74	1,009.26	0.00	1,009.26	22.43
001-0300-4426	Ordinance 89-15 Revenue	22,000.00	1,931.83	17,386.47	4,613.53	0.00	4,613.53	20.97
001-0300-4428	Warrant Fees	25,000.00	9,755.10	42,154.59	-17,154.59	0.00	-17,154.59	0.00
R40	R40 Sub Totals:	562,700.00	65,841.32	445,573.44	117,126.56	0.00	117,126.56	20.82
R60	Miscellaneous Revenue							
001-0300-4422	Intoximeter Revenue	0.00	65.95	527.60	-527.60	0.00	-527.60	0.00
001-0300-4600	Miscellaneous Revenue	0.00	13.97	116.72	-116.72	0.00	-116.72	0.00
R60	R60 Sub Totals:	0.00	79.92	644.32	-644.32	0.00	-644.32	0.00
R64	Reimbursement							
001-0300-4640	Saline County	180,000.00	0.00	138,083.85	41,916.15	0.00	41,916.15	23.29
	R64 Sub Totals:	180,000.00	0.00	138,083.85	41,916.15	0.00	41,916.15	23.29



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E01	Revenue Sub Totals:	742,700.00	65,921.24	584,301.61	158,398.39	0.00	158,398.39	21.33
	Personnel Expense							
001-0300-5000	Salary Expense	204,732.00	15,958.78	159,860.80	44,871.20	0.00	44,871.20	21.92
001-0300-5010	Overtime Expense	500.00	0.00	142.93	357.07	0.00	357.07	71.41
001-0300-5020	FICA Expense	15,700.00	1,204.74	12,088.81	3,611.19	0.00	3,611.19	23.00
001-0300-5022	Unemployment Expense	4,100.00	0.00	2,260.32	1,839.68	0.00	1,839.68	44.87
001-0300-5025	Worker's Comp Expense	500.00	0.00	414.00	86.00	0.00	86.00	17.20
001-0300-5030	APERS Expense	30,539.00	2,355.53	23,741.79	6,797.21	0.00	6,797.21	22.26
001-0300-5038	Pension Expense-Judge Rtmnt	11,200.00	0.00	0.00	11,200.00	0.00	11,200.00	100.00
001-0300-5040	Health Insurance Expense	40,000.00	3,383.64	30,532.76	9,467.24	0.00	9,467.24	23.67
001-0300-5050	Physical & Drug Screen Exp	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0300-5055	Uniform Expense	500.00	0.00	10.35	489.65	0.00	489.65	97.93
001-0300-5060	Travel & Training Expense	5,000.00	42.22	3,134.06	1,865.94	0.00	1,865.94	37.32
001-0300-5070	Judge - Share to State	30,000.00	2,405.18	21,646.61	8,353.39	0.00	8,353.39	27.84
	E01 Sub Totals:	343,521.00	25,350.09	253,832.43	89,688.57	0.00	89,688.57	26.11
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint-Building	24,605.00	1,149.56	16,007.66	8,597.34	350.90	8,246.44	33.52
001-0300-5103	Office Equipm/Maintenance	1,000.00	0.00	802.86	197.14	0.00	197.14	19.71
001-0300-5130	Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	25,605.00	1,149.56	16,810.52	8,794.48	350.90	8,443.58	32.98
E30	Supply Expense							
001-0300-5300	Supplies - Office	6,000.00	138.50	1,402.39	4,597.61	569.08	4,028.53	67.14
001-0300-5350	Postage Expense	1,000.00	263.98	446.98	553.02	0.00	553.02	55.30
	E30 Sub Totals:	7,000.00	402.48	1,849.37	5,150.63	569.08	4,581.55	65.45
E40	Operations Expense							
001-0300-5142	Janitorial Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0300-5480	Dues & Subscriptions	2,500.00	46.46	1,256.54	1,243.46	375.00	868.46	34.74
001-0300-5608	Computer Software	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
	E40 Sub Totals:	6,000.00	46.46	1,256.54	4,743.46	375.00	4,368.46	72.81
E55	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5589	Prof Services - Printing	3,000.00	647.50	1,447.50	1,552.50	0.00	1,552.50	51.75
	E55 Sub Totals:	3,500.00	647.50	1,447.50	2,052.50	0.00	2,052.50	58.64
E60	Miscellaneous Expense							
001-0300-5606	Computer Maint & Support	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0300-5614	Copier Maint & Lease	2,800.00	211.79	1,920.79	879.21	635.37	243.84	8.71

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60 Sub Totals:		3,800.00	211.79	1,920.79	1,879.21	635.37	1,243.84	32.73
Expense Sub Totals:		389,426.00	27,807.88	277,117.15	112,308.85	1,930.35	110,378.50	28.34
Dept 0300 Sub Totals:		-353,274.00	-38,113.36	-307,184.46	-46,089.54	1,930.35		
Parks General								
Intergovernmental T/sfrs								
Xfer Designated Tax		391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
Xfer Park 1/8 O & M		490,280.00	40,856.66	367,709.94	122,570.06	0.00	122,570.06	25.00
R62 Sub Totals:		881,680.00	73,473.32	661,259.88	220,420.12	0.00	220,420.12	25.00
Revenue Sub Totals:		881,680.00	73,473.32	661,259.88	220,420.12	0.00	220,420.12	25.00
Personnel Expense								
Salary Expense		229,786.00	19,219.86	189,468.79	40,317.21	0.00	40,317.21	17.55
Park General - Part Time Labor		8,112.00	866.41	2,277.84	5,834.16	0.00	5,834.16	71.92
SWB Reimbursement		163,000.00	13,583.33	122,249.97	40,750.03	0.00	40,750.03	25.00
Overtime Expense		2,500.00	271.04	9,988.24	-7,488.24	0.00	-7,488.24	0.00
FICA Expense		18,390.00	1,566.08	15,548.79	2,841.21	0.00	2,841.21	15.45
Unemployment Expense		2,500.00	0.00	2,739.50	-239.50	0.00	-239.50	0.00
Worker's Comp Expense		7,000.00	0.00	6,489.00	511.00	0.00	511.00	7.30
APERS Expense		35,771.00	2,945.00	29,670.26	6,100.74	0.00	6,100.74	17.05
Health Insurance Expense		51,000.00	4,529.28	39,524.70	11,475.30	0.00	11,475.30	22.50
Physical & Drug Screen Exp		300.00	0.00	300.00	0.00	0.00	0.00	0.00
Uniform Expense		2,000.00	75.00	1,772.68	227.32	0.00	227.32	11.37
Vehicle Allowance		5,600.00	461.54	4,615.40	984.60	0.00	984.60	17.58
Travel & Training Expense		1,000.00	0.00	0.00	1,000.00	25.00	975.00	97.50
First Aid Expense		1,000.00	171.38	208.02	791.98	22.69	769.29	76.93
E01 Sub Totals:		527,959.00	43,688.92	424,853.19	103,105.81	47.69	103,058.12	19.52
Building & Grounds Exp								
Repairs & Maint - Building		5,000.00	0.00	4,988.28	11.72	311.72	-300.00	0.00
Repairs & Maint - Grounds		1,000.00	456.70	789.27	210.73	0.00	210.73	21.07
Utilities - Electric		2,300.00	297.28	1,429.50	870.50	0.00	870.50	37.85
Utilities - Water		3,500.00	16.73	2,504.12	995.88	0.00	995.88	28.45
Insurance - Property		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
Sanitation		4,050.00	342.64	2,992.17	1,057.83	0.00	1,057.83	26.12
Tools		1,500.00	6.61	1,503.67	-3.67	0.00	-3.67	0.00
E10 Sub Totals:		19,350.00	1,119.96	14,207.01	5,142.99	311.72	4,831.27	24.97
Vehicle Expense								
Fuel Expense		20,000.00	2,512.34	21,889.78	-1,889.78	0.00	-1,889.78	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0400-5210	Service & Repair - Vehicle	3,500.00	2.77	3,151.22	348.78	348.78	0.00	0.00
001-0400-5212	Service & Repair - Equipment	6,000.00	0.00	5,319.86	680.14	1,306.05	-625.91	0.00
001-0400-5225	Insurance Expense - Vehicle	5,500.00	0.00	2,830.25	2,669.75	0.00	2,669.75	48.54
E20 Sub Totals:		35,000.00	2,515.11	33,191.11	1,808.89	1,654.83	154.06	0.44
E30	Supply Expense							
001-0400-5322	Supplies - Operating	30,000.00	21.13	30,041.82	-41.82	0.00	-41.82	0.00
001-0400-5380	Prisoner Care Expense	1,000.00	102.83	102.83	897.17	0.00	897.17	89.72
E30 Sub Totals:		31,000.00	123.96	30,144.65	855.35	0.00	855.35	2.76
E40	Operations Expense							
001-0400-5141	Pest/Chem/Seed/Fert-Park	500.00	0.00	83.88	416.12	0.00	416.12	83.22
001-0400-5142	Janitorial Supplies	500.00	25.62	504.75	-4.75	0.00	-4.75	0.00
001-0400-5214	Equipment Repairs-Park	1,500.00	30.62	1,653.31	-153.31	0.00	-153.31	0.00
E40 Sub Totals:		2,500.00	56.24	2,241.94	258.06	0.00	258.06	10.32
E55	Professional Services							
001-0400-5586	Prof Services - Other	25,000.00	0.00	17,030.54	7,969.46	7,665.00	304.46	1.22
E55 Sub Totals:		25,000.00	0.00	17,030.54	7,969.46	7,665.00	304.46	1.22
E60	Miscellaneous Expense							
001-0400-5608	Computer Software	3,000.00	0.00	2,071.15	928.85	109.49	819.36	27.31
E60 Sub Totals:		3,000.00	0.00	2,071.15	928.85	109.49	819.36	27.31
E68	Donation Expense							
001-0400-5680	Donation - Boys & Girls Club	35,000.00	0.00	26,250.02	8,749.98	17,499.96	-8,749.98	0.00
001-0400-5681	Donation - Sr. Adults	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
E68 Sub Totals:		55,000.00	20,000.00	46,250.02	8,749.98	17,499.96	-8,749.98	0.00
Expense Sub Totals:		698,809.00	67,504.19	569,989.61	128,819.39	27,288.69	101,530.70	14.53
Dept 0400 Sub Totals:		-182,871.00	-5,969.13	-91,270.27	-91,600.73	27,288.69		
R36	Park Program Fees							
001-0410-4384	Tennis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R36 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R50	Sale of Services							
001-0410-4500	Mills Pool-Admin/Concessions	28,000.00	556.00	48,951.80	-20,951.80	150.00	-21,101.80	0.00
001-0410-4534	Pavillion Fees	4,200.00	632.50	4,448.00	-248.00	0.00	-248.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R50	R50 Sub Totals:	32,200.00	1,188.50	53,399.80	-21,199.80	150.00	-21,349.80	0.00
	Revenue Sub Totals:	32,200.00	1,188.50	53,399.80	-21,199.80	150.00	-21,349.80	0.00
E01	Personnel Expense							
001-0410-5020	FICA Expense	1,913.00	33.17	1,804.84	108.16	0.00	108.16	5.65
001-0410-5022	Unemployment Expense	1,200.00	0.00	354.25	845.75	0.00	845.75	70.48
001-0410-5025	Worker's Comp Expense	1,000.00	0.00	924.00	76.00	0.00	76.00	7.60
001-0410-5050	Physical & Drug Screen Exp	2,000.00	0.00	1,800.00	200.00	0.00	200.00	10.00
E01	E01 Sub Totals:	6,113.00	33.17	4,883.09	1,229.91	0.00	1,229.91	20.12
E10	Building & Grounds Exp							
001-0410-5001	Park Mills - Part Time Labor	25,000.00	433.63	23,591.36	1,408.64	0.00	1,408.64	5.63
001-0410-5102	Repairs & Maint - Building	1,000.00	0.00	873.79	126.21	75.00	51.21	5.12
001-0410-5104	Repairs & Maint - Grounds	11,000.00	2,342.10	8,757.47	2,242.53	38.90	2,203.63	20.03
001-0410-5105	Repairs & Maint - Pool	3,000.00	968.27	2,217.52	782.48	596.00	186.48	6.22
001-0410-5110	Utilities - Electric	4,500.00	493.53	4,376.99	123.01	0.00	123.01	2.73
001-0410-5112	Utilities - Water	2,675.00	39.67	872.90	1,802.10	0.00	1,802.10	67.37
001-0410-5120	Insurance - Property	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0410-5130	Sanitation	2,500.00	89.26	2,025.63	474.37	0.00	474.37	18.97
001-0410-5140	Supplies - B&G	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E10	E10 Sub Totals:	51,425.00	4,366.46	42,715.66	8,709.34	709.90	7,999.44	15.56
E30	Supply Expense							
001-0410-5308	Supplies - Concession	1,500.00	155.47	1,831.79	-331.79	31.29	-363.08	0.00
001-0410-5328	Supplies - Pools	2,500.00	95.79	2,249.46	250.54	244.20	6.34	0.25
E30	E30 Sub Totals:	4,000.00	251.26	4,081.25	-81.25	275.49	-356.74	0.00
E40	Operations Expense							
001-0410-5141	Pest/Chem/Seed/Fert.-Park	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E40	E40 Sub Totals:	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Expense Sub Totals:	61,638.00	4,650.89	51,680.00	9,958.00	985.39	8,972.61	14.56
Dept 001-0430	Dept 0410 Sub Totals:	29,438.00	3,462.39	-1,719.80	31,157.80	1,135.39		
R30	Membership Fees							
001-0430-4300	Membership Family	224,000.00	15,863.59	148,911.40	75,088.60	0.00	75,088.60	33.52
001-0430-4301	Membership Senior	80,000.00	7,910.00	69,950.00	10,050.00	0.00	10,050.00	12.56
001-0430-4302	Membership Adults	60,000.00	4,235.00	39,275.00	20,725.00	0.00	20,725.00	34.54
001-0430-4303	Membership Youth	20,000.00	2,000.00	18,150.00	1,850.00	0.00	1,850.00	9.25
001-0430-4304	Membership Silver Sneakers	40,000.00	3,981.50	33,530.00	6,470.00	0.00	6,470.00	16.18

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4310	Membership 3 Mo Adult	500.00	0.00	503.90	-3.90	0.00	-3.90	0.00
001-0430-4311	Membership 3 Mo Youth	5,500.00	630.00	5,565.00	-65.00	0.00	-65.00	0.00
001-0430-4312	Membership 3 Mo Senior	8,500.00	625.00	7,055.00	1,445.00	0.00	1,445.00	17.00
001-0430-4313	Membership 3 Mo Family	15,000.00	535.00	12,000.00	3,000.00	0.00	3,000.00	20.00
001-0430-4314	Membership 3 Mo College	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0430-4318	Membership 6 Mo College	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0430-4319	Membership 6 Mo Military	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0430-4320	Membership Annual Adult	5,000.00	1,264.54	6,058.31	-1,058.31	0.00	-1,058.31	0.00
001-0430-4321	Membership Annual Youth	6,500.00	370.00	4,440.00	2,060.00	0.00	2,060.00	31.69
001-0430-4322	Membership Annual Senior	45,000.00	3,840.00	35,400.00	9,600.00	0.00	9,600.00	21.33
001-0430-4323	Membership Annual Family	25,000.00	2,016.00	15,300.00	9,700.00	0.00	9,700.00	38.80
001-0430-4384	Spec Prgrms-Tennis Youth	0.00	200.00	4,005.00	-4,005.00	0.00	-4,005.00	0.00
	<b>R30 Sub Totals:</b>	<b>535,000.00</b>	<b>43,470.63</b>	<b>400,143.61</b>	<b>134,856.39</b>	<b>0.00</b>	<b>134,856.39</b>	<b>25.21</b>
R33	Rental Fees							
001-0430-4332	Equipment Rental	3,000.00	160.00	1,831.70	1,168.30	0.00	1,168.30	38.94
001-0430-4334	After Hours Charge Bishop	1,000.00	-15.00	700.50	299.50	0.00	299.50	29.95
001-0430-4336	Room Rental Large Room (both)	8,000.00	2,500.00	6,910.00	1,090.00	0.00	1,090.00	13.63
001-0430-4337	Room Rental Large Room	15,000.00	840.00	15,200.00	-200.00	0.00	-200.00	0.00
001-0430-4338	Room Rental Small Rooms (both)	3,000.00	130.00	1,970.00	1,030.00	0.00	1,030.00	34.33
001-0430-4339	Room Rental Small Room	5,200.00	930.00	6,160.00	-960.00	0.00	-960.00	0.00
001-0430-4340	Room Rental Party Room	35,000.00	1,780.00	21,085.00	13,915.00	0.00	13,915.00	39.76
001-0430-4341	Room Rental Court Gym	5,000.00	500.00	8,550.00	-3,550.00	0.00	-3,550.00	0.00
001-0430-4342	Room Rental Full Gym	3,500.00	0.00	1,150.00	2,350.00	0.00	2,350.00	67.14
001-0430-4343	Room Rental Full Facility	2,000.00	0.00	1,880.00	120.00	0.00	120.00	6.00
001-0430-4344	Room Rental Fitness Room	3,000.00	340.00	4,010.00	-1,010.00	0.00	-1,010.00	0.00
001-0430-4345	Rental - Splash Pad	6,500.00	0.00	4,830.00	1,670.00	0.00	1,670.00	25.69
001-0430-4347	Competitive Pool Fees	10,000.00	12.00	6,139.00	3,861.00	0.00	3,861.00	38.61
001-0430-4348	Therapy Pool Fees	0.00	0.00	1,100.00	-1,100.00	0.00	-1,100.00	0.00
001-0430-4350	Use Agreement Fees	0.00	0.00	6,119.88	-6,119.88	0.00	-6,119.88	0.00
001-0430-4354	Tournaments	25,000.00	585.00	30,102.00	-5,102.00	0.00	-5,102.00	0.00
	<b>R33 Sub Totals:</b>	<b>125,200.00</b>	<b>7,762.00</b>	<b>117,738.08</b>	<b>7,461.92</b>	<b>0.00</b>	<b>7,461.92</b>	<b>5.96</b>
R36	Park Program Fees							
001-0430-4360	Aerobic Classes	75,000.00	515.50	6,930.00	68,070.00	0.00	68,070.00	90.76
001-0430-4362	Baseball	2,000.00	0.00	175.00	1,825.00	0.00	1,825.00	91.25
001-0430-4364	Basketball	20,000.00	0.00	21,353.00	-1,353.00	0.00	-1,353.00	0.00
001-0430-4366	BASS Swim Program	24,000.00	4,667.00	33,356.75	-9,356.75	0.00	-9,356.75	0.00
001-0430-4370	Flag Football	5,000.00	2,452.00	3,300.00	1,700.00	0.00	1,700.00	34.00
001-0430-4374	Life Coach Class	1,000.00	593.13	5,022.09	-4,022.09	0.00	-4,022.09	0.00
001-0430-4376	Programs - Misc Activity	1,000.00	0.00	50.00	950.00	0.00	950.00	95.00
001-0430-4378	Sand Volleyball	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0430-4382	Pool Swim Lessons	60,000.00	4,145.00	50,399.50	9,600.50	0.00	9,600.50	16.00
001-0430-4386	Track	1,000.00	0.00	1,232.00	-232.00	0.00	-232.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4388	Ultimate Frisbee	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0430-4390	Volleyball Adult/Youth	4,000.00	5,991.00	8,761.00	-4,761.00	0.00	-4,761.00	0.00
001-0430-4392	Water Aerobics	1,500.00	273.00	1,281.00	219.00	0.00	219.00	14.60
R36 Sub Totals:		195,500.00	18,636.63	131,860.34	63,639.66	0.00	63,639.66	32.55
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	40,000.00	1,680.16	24,347.56	15,652.44	0.00	15,652.44	39.13
001-0430-4514	Daily Admissions Adults	28,000.00	1,506.00	22,502.00	5,498.00	0.00	5,498.00	19.64
001-0430-4516	Daily Admissions Senior	1,500.00	128.00	1,016.00	484.00	0.00	484.00	32.27
001-0430-4518	Daily Admissions Youth	25,000.00	1,172.00	18,892.00	6,108.00	0.00	6,108.00	24.43
001-0430-4520	Multiple Adults	7,500.00	315.00	5,175.00	2,325.00	0.00	2,325.00	31.00
001-0430-4522	Multiple Senior	1,300.00	180.00	1,320.00	-20.00	0.00	-20.00	0.00
001-0430-4524	Multiple Youth	2,500.00	180.00	3,030.00	-530.00	0.00	-530.00	0.00
001-0430-4530	Merchandise Sales	5,000.00	1,002.00	2,535.50	2,464.50	0.00	2,464.50	49.29
001-0430-4532	Spectator Admissions	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0430-4534	Red Cross Programs	5,000.00	475.00	7,822.50	-2,822.50	0.00	-2,822.50	0.00
R50 Sub Totals:		121,800.00	6,638.16	86,640.56	35,159.44	0.00	35,159.44	28.87
R60	Miscellaneous Revenue							
001-0430-4600	Miscellaneous Revenue	0.00	0.00	60.00	-60.00	0.00	-60.00	0.00
R60 Sub Totals:		0.00	0.00	60.00	-60.00	0.00	-60.00	0.00
R70	Grant Revenue							
001-0430-4702	Grant - Veterans	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
001-0430-4815	Grant Revenue - Fishing Pier	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70 Sub Totals:		20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	10,000.00	383.34	12,720.68	-2,720.68	0.00	-2,720.68	0.00
001-0430-4742	Scoreboard Signage BP	110,000.00	27,667.00	66,169.36	43,830.64	0.00	43,830.64	39.85
R74 Sub Totals:		120,000.00	28,050.34	78,890.04	41,109.96	0.00	41,109.96	34.26
Revenue Sub Totals:		1,117,500.00	104,557.76	835,332.63	282,167.37	0.00	282,167.37	25.25
E01	Personnel Expense							
001-0430-5000	Salary Expense	409,723.00	20,153.40	261,113.52	148,609.48	0.00	148,609.48	36.27
001-0430-5001	Park Bishop - Part Time Labor	79,083.00	7,352.16	23,612.63	55,470.37	0.00	55,470.37	70.14
001-0430-5010	Overtime Expense	10,000.00	46.16	2,988.00	7,012.00	0.00	7,012.00	70.12
001-0430-5020	FICA Expense	39,306.00	2,072.70	21,672.62	17,633.38	0.00	17,633.38	44.86
001-0430-5022	Unemployment Expense	12,755.00	0.00	5,534.94	7,220.06	0.00	7,220.06	56.61
001-0430-5025	Worker's Comp Expense	5,500.00	0.00	5,100.00	400.00	0.00	400.00	7.27
001-0430-5030	APERS Expense	76,454.00	2,981.45	32,896.75	43,557.25	0.00	43,557.25	56.97
001-0430-5040	Health Insurance Expense	55,000.00	4,529.28	44,320.34	10,679.66	0.00	10,679.66	19.42

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5050	Physical & Drug Screen Exp	3,000.00	300.00	2,725.00	275.00	0.00	275.00	9.17
001-0430-5055	Uniform Expense	2,000.00	345.60	652.97	1,347.03	0.00	1,347.03	67.35
001-0430-5065	First Aid Expense	1,000.00	0.00	175.13	824.87	0.00	824.87	82.49
	<b>E01 Sub Totals:</b>	<b>693,821.00</b>	<b>37,780.75</b>	<b>400,791.90</b>	<b>293,029.10</b>	<b>0.00</b>	<b>293,029.10</b>	<b>42.23</b>
E10	<b>Building &amp; Grounds Exp</b>							
001-0430-5102	Repairs & Maint - Building	25,000.00	4,082.76	26,142.52	-1,142.52	4,941.69	-6,084.21	0.00
001-0430-5104	Repairs & Maint - Grounds	67,500.00	20,158.60	61,202.04	6,297.96	876.47	5,421.49	8.03
001-0430-5105	Repairs & Maint - Pool	46,500.00	6,596.49	34,310.35	12,189.65	3,043.96	9,145.69	19.67
001-0430-5106	Repairs & Maint - Splash Pad	2,275.00	238.94	1,486.81	788.19	0.00	788.19	34.65
001-0430-5110	Utilities - Electric	185,000.00	37,545.99	167,905.07	17,094.93	0.00	17,094.93	9.24
001-0430-5111	Utilities - Gas	31,000.00	1,756.07	33,661.02	-2,661.02	0.00	-2,661.02	0.00
001-0430-5112	Utilities - Water	35,000.00	2,942.00	22,434.25	12,565.75	0.00	12,565.75	35.90
001-0430-5115	Communication Exp - Telephone	16,000.00	1,888.99	13,166.20	2,833.80	0.00	2,833.80	17.71
001-0430-5116	Communication Exp - Cellular	6,800.00	469.53	7,544.95	-744.95	0.00	-744.95	0.00
001-0430-5120	Insurance - Property	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
001-0430-5130	Sanitation	18,000.00	0.00	13,451.33	4,548.67	0.00	4,548.67	25.27
001-0430-5140	Supplies - B&G	2,000.00	13.84	1,674.28	325.72	17.55	308.17	15.41
001-0430-5145	Tools	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
	<b>E10 Sub Totals:</b>	<b>475,075.00</b>	<b>75,693.21</b>	<b>387,978.82</b>	<b>87,096.18</b>	<b>8,879.67</b>	<b>78,216.51</b>	<b>16.46</b>
E20	<b>Vehicle Expense</b>							
001-0430-5212	Service & Repair - Equipment	5,000.00	799.62	4,767.47	232.53	970.52	-737.99	0.00
	<b>E20 Sub Totals:</b>	<b>5,000.00</b>	<b>799.62</b>	<b>4,767.47</b>	<b>232.53</b>	<b>970.52</b>	<b>-737.99</b>	<b>0.00</b>
E30	<b>Supply Expense</b>							
001-0430-5300	Supplies - Office	5,000.00	503.66	3,285.94	1,714.06	502.91	1,211.15	24.22
001-0430-5302	Supplies - Kitchen	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0430-5308	Supplies - Concession	32,500.00	2,003.73	22,300.80	10,199.20	0.00	10,199.20	31.38
001-0430-5330	Supplies - Park Programs	1,000.00	5.48	1,334.41	-334.41	0.00	-334.41	0.00
001-0430-5332	Supplies - Resale Merchandise	2,500.00	343.62	846.26	1,653.74	319.50	1,334.24	53.37
	<b>E30 Sub Totals:</b>	<b>41,500.00</b>	<b>2,856.49</b>	<b>27,767.41</b>	<b>13,732.59</b>	<b>822.41</b>	<b>12,910.18</b>	<b>31.11</b>
E40	<b>Operations Expense</b>							
001-0430-5141	Pest/Chem/Seed/Fert-Bishop	7,500.00	134.44	362.44	7,137.56	0.00	7,137.56	95.17
001-0430-5142	Janitorial Supplies	30,000.00	391.08	17,396.65	12,603.35	744.19	11,859.16	39.53
001-0430-5213	Equipment Repairs-Bishop	3,000.00	185.07	2,438.10	561.90	0.00	561.90	18.73
001-0430-5214	Equipment-Bishop	20,000.00	0.00	19,945.62	54.38	0.00	54.38	0.27
001-0430-5460	BASS Program Expense	10,000.00	1,185.00	6,882.23	3,117.77	54.00	3,063.77	30.64
001-0430-5461	Aquatic Program Expense	2,500.00	0.00	2,259.38	240.62	18.78	221.84	8.87
001-0430-5475	Credit Card Fees	35,000.00	3,187.23	30,535.95	4,464.05	0.00	4,464.05	12.75
001-0430-5480	Dues & Subscriptions	500.00	0.00	509.97	-9.97	25.00	-34.97	0.00
	<b>E40 Sub Totals:</b>	<b>108,500.00</b>	<b>5,082.82</b>	<b>80,330.34</b>	<b>28,169.66</b>	<b>841.97</b>	<b>27,327.69</b>	<b>25.19</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	Professional Services							
001-0430-5553	Prof Services - Advertising	3,000.00	0.00	2,789.64	210.36	182.70	27.66	0.92
001-0430-5586	Prof Services - Other	110,000.00	7,957.11	97,143.78	12,856.22	4,652.58	8,203.64	7.46
001-0430-5589	Prof Services - Printing	2,500.00	160.00	2,362.98	137.02	240.00	-102.98	0.00
	<b>E55 Sub Totals:</b>	<b>115,500.00</b>	<b>8,117.11</b>	<b>102,296.40</b>	<b>13,203.60</b>	<b>5,075.28</b>	<b>8,128.32</b>	<b>7.04</b>
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	1,000.00	0.00	110.00	890.00	0.00	890.00	89.00
001-0430-5608	Computer Software	500.00	69.99	398.96	101.04	0.00	101.04	20.21
	<b>E60 Sub Totals:</b>	<b>1,500.00</b>	<b>69.99</b>	<b>508.96</b>	<b>991.04</b>	<b>0.00</b>	<b>991.04</b>	<b>66.07</b>
E70	Grant Expense							
001-0430-5700	Grant Expense	2,500.00	0.00	2,300.00	200.00	0.00	200.00	8.00
001-0430-5702	Grant - Veterans	20,000.00	0.00	19,251.69	748.31	0.00	748.31	3.74
001-0430-5815	Fixed Assets - Fishing Pier	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E70 Sub Totals:</b>	<b>22,500.00</b>	<b>0.00</b>	<b>21,551.69</b>	<b>948.31</b>	<b>0.00</b>	<b>948.31</b>	<b>4.21</b>
E80	Fixed Assets							
001-0430-5810	Bishop Park - Improvements	9,000.00	0.00	2,319.22	6,680.78	0.00	6,680.78	74.23
001-0430-5813	Fixed Assets - Scoreboard	88,000.00	0.00	87,910.99	89.01	0.00	89.01	0.10
	<b>E80 Sub Totals:</b>	<b>97,000.00</b>	<b>0.00</b>	<b>90,230.21</b>	<b>6,769.79</b>	<b>0.00</b>	<b>6,769.79</b>	<b>6.98</b>
E85	Interest Expense							
001-0430-5850	Interest Expense	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
	<b>E85 Sub Totals:</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>100.00</b>
	<b>Expense Sub Totals:</b>	<b>1,575,396.00</b>	<b>130,399.99</b>	<b>1,116,223.20</b>	<b>459,172.80</b>	<b>16,589.85</b>	<b>442,582.95</b>	<b>28.09</b>
Dept 001-0500	Dept 0430 Sub Totals:	457,896.00	25,842.23	280,890.57	177,005.43			
R15	Fire Department							
001-0500-4156	Taxes - Property	0.00	0.00	416.23	-416.23	0.00	-416.23	0.00
	<b>Fire Rescue Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>416.23</b>	<b>-416.23</b>	<b>0.00</b>	<b>-416.23</b>	<b>0.00</b>
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	0.00	0.00	562.26	-562.26	0.00	-562.26	0.00
	<b>R60 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>562.26</b>	<b>-562.26</b>	<b>0.00</b>	<b>-562.26</b>	<b>0.00</b>
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	1,040,560.00	81,713.33	795,419.97	245,140.03	0.00	245,140.03	23.56
001-0500-4629	Xfer Fire Special Tax	1,295,840.00	107,986.66	971,879.94	323,960.06	0.00	323,960.06	25.00



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R66	R62 Sub Totals:	2,336,400.00	189,699.99	1,767,299.91	569,100.09	0.00	569,100.09	24.36
001-0500-4650	Sale of Equipment							
	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grant Revenue							
001-0500-4700	Grant Revenue - Other	750.00	0.00	700.00	50.00	0.00	50.00	6.67
001-0500-4702	Grant - Fire Station Amenities	25,000.00	0.00	5,748.75	19,251.25	0.00	19,251.25	77.01
	R70 Sub Totals:	25,750.00	0.00	6,448.75	19,301.25	0.00	19,301.25	74.96
	Revenue Sub Totals:	2,362,150.00	189,699.99	1,774,727.15	587,422.85	0.00	587,422.85	24.87
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,003,167.00	143,638.58	1,450,758.27	552,408.73	0.00	552,408.73	27.58
001-0500-5010	Overtime Expense	184,000.00	9,880.03	121,208.90	62,791.10	0.00	62,791.10	34.13
001-0500-5020	FICA Expense	32,092.00	2,351.89	23,822.80	8,269.20	0.00	8,269.20	25.77
001-0500-5022	Unemployment Expense	28,000.00	0.00	16,751.71	11,248.29	0.00	11,248.29	40.17
001-0500-5025	Worker's Comp Expense	78,000.00	0.00	74,978.00	3,022.00	0.00	3,022.00	3.87
001-0500-5030	APERS Expense	5,134.00	383.66	3,987.37	1,146.63	0.00	1,146.63	22.33
001-0500-5035	LOPFI Expense	395,444.00	29,716.53	295,395.14	100,048.86	0.00	100,048.86	25.30
001-0500-5036	LOPFI Perm Advance	-150,144.00	-43,997.89	-43,997.89	-106,146.11	0.00	-106,146.11	0.00
001-0500-5040	Health Insurance Expense	362,000.00	30,211.28	267,200.92	94,799.08	0.00	94,799.08	26.19
001-0500-5050	Physical & Drug Screen Exp	15,000.00	259.00	749.00	14,251.00	0.00	14,251.00	95.01
001-0500-5055	Uniform Expense	16,000.00	294.82	5,744.07	10,255.93	42.67	10,213.26	63.83
001-0500-5060	Travel & Training Expense	6,990.00	607.42	1,492.89	5,497.11	1,038.46	4,458.65	63.79
	E01 Sub Totals:	2,975,683.00	173,345.32	2,218,091.18	757,591.82	1,081.13	756,510.69	25.42
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	30,000.00	2,009.26	7,025.67	22,974.33	595.86	22,378.47	74.59
001-0500-5110	Utilities - Electric	37,000.00	3,595.13	29,401.37	7,598.63	0.00	7,598.63	20.54
001-0500-5111	Utilities - Gas	6,000.00	203.12	3,210.21	2,789.79	0.00	2,789.79	46.50
001-0500-5112	Utilities - Water	6,500.00	-71.34	4,253.96	2,246.04	0.00	2,246.04	34.55
001-0500-5115	Communication Exp - Telephone	21,000.00	1,793.53	14,850.38	6,149.62	0.00	6,149.62	29.28
001-0500-5116	Communication Exp - Cellular	3,000.00	234.76	2,488.27	511.73	0.00	511.73	17.06
001-0500-5120	Insurance - Property	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
001-0500-5130	Sanitation	1,500.00	122.10	366.30	1,133.70	0.00	1,133.70	75.58
001-0500-5145	Tools	3,000.00	450.25	1,315.78	1,684.22	141.00	1,543.22	51.44
	E10 Sub Totals:	118,500.00	8,336.81	62,911.94	55,588.06	736.86	54,851.20	46.29
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	45,000.00	4,087.73	33,876.00	11,124.00	0.00	11,124.00	24.72
001-0500-5212	Service & Repair - Equipment	5,000.00	0.00	46.75	4,953.25	91.29	4,861.96	97.24

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5215	R & M Vehicle	3,000.00	0.00	920.13	2,079.87	30.34	2,049.53	68.32
001-0500-5216	Service & Repair - Apparatus	42,000.00	754.26	10,989.50	31,010.50	363.32	30,647.18	72.97
001-0500-5225	Insurance Expense - Vehicle	27,000.00	0.00	23,965.58	3,034.42	0.00	3,034.42	11.24
001-0500-5230	Radios	6,000.00	216.81	3,958.20	2,041.80	0.00	2,041.80	34.03
<b>E20 Sub Totals:</b>		<b>128,000.00</b>	<b>5,058.80</b>	<b>73,756.16</b>	<b>54,243.84</b>	<b>484.95</b>	<b>53,758.89</b>	<b>42.00</b>
<b>E30</b>	<b>Supply Expense</b>							
001-0500-5141	Pest/Chem/Seed/Fert-Fire	1,700.00	86.13	847.45	852.55	0.00	852.55	50.15
001-0500-5142	Janitorial Supplies	11,000.00	837.63	7,591.12	3,408.88	352.64	3,056.24	27.78
001-0500-5300	Supplies - Office	4,000.00	413.43	2,006.74	1,993.26	19.48	1,973.78	49.34
001-0500-5302	Supplies - Kitchen	2,500.00	125.59	375.39	2,124.61	304.90	1,819.71	72.79
001-0500-5304	Supplies - Extinguisher	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0500-5306	Supplies - Food Allowance	43,800.00	3,541.40	20,713.99	23,086.01	10,499.51	12,586.50	28.74
001-0500-5318	Supplies - Foam	1,500.00	0.00	670.14	829.86	0.00	829.86	55.32
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	383.72	643.51	1,356.49	280.10	1,076.39	53.82
001-0500-5350	Postage Expense	500.00	11.33	26.22	473.78	10.15	463.63	92.73
<b>E30 Sub Totals:</b>		<b>67,500.00</b>	<b>5,399.23</b>	<b>32,874.56</b>	<b>34,625.44</b>	<b>11,466.78</b>	<b>23,158.66</b>	<b>34.31</b>
<b>E40</b>	<b>Operations Expense</b>							
001-0500-5061	Training Aids-Fire	3,000.00	1,876.89	2,289.26	710.74	354.32	356.42	11.88
001-0500-5217	Equipment Repair - Fire	4,000.00	13.40	153.23	3,846.77	27.24	3,819.53	95.49
001-0500-5218	Pager Purchase/Repair - Fire	2,000.00	0.00	136.88	1,863.12	0.00	1,863.12	93.16
001-0500-5323	Material and Maint. Fire	1,200.00	8.76	717.60	482.40	15.30	467.10	38.93
001-0500-5325	Equipment	6,300.00	644.73	1,181.85	5,118.15	0.00	5,118.15	81.24
001-0500-5480	Dues & Subscriptions	1,000.00	0.00	973.66	26.34	170.00	-143.66	0.00
001-0500-5530	Safety Program	10,000.00	3,176.50	9,447.25	552.75	166.77	385.98	3.86
<b>E40 Sub Totals:</b>		<b>27,500.00</b>	<b>5,720.28</b>	<b>14,899.73</b>	<b>12,600.27</b>	<b>733.63</b>	<b>11,866.64</b>	<b>43.15</b>
<b>E55</b>	<b>Professional Services</b>							
001-0500-5553	Prof Services - Advertising	1,000.00	0.00	440.60	559.40	0.00	559.40	55.94
001-0500-5586	Prof Services - Other	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5589	Prof Services - Printing	1,000.00	60.00	486.24	513.76	90.00	423.76	42.38
<b>E55 Sub Totals:</b>		<b>3,500.00</b>	<b>60.00</b>	<b>926.84</b>	<b>2,573.16</b>	<b>90.00</b>	<b>2,483.16</b>	<b>70.95</b>
<b>E60</b>	<b>Miscellaneous Expense</b>							
001-0500-5606	Computer Maint & Support	3,500.00	0.00	2,638.40	861.60	0.00	861.60	24.62
001-0500-5618	Code Red Expense - Fire	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
<b>E60 Sub Totals:</b>		<b>5,500.00</b>	<b>0.00</b>	<b>4,638.40</b>	<b>861.60</b>	<b>0.00</b>	<b>861.60</b>	<b>15.67</b>
<b>E70</b>	<b>Grant Expense</b>							
001-0500-5700	Grant Expense	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0500-5702	Grant - Fire Station Amenities	25,000.00	0.00	5,748.75	19,251.25	0.00	19,251.25	77.01

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E70	E70 Sub Totals:	25,750.00	0.00	5,748.75	20,001.25	0.00	20,001.25	77.67
E80	Fixed Assets							
001-0500-5808	Fixed Assets - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0500-5810	Fixed Assets - Fire	54,410.00	4,803.23	32,736.43	21,673.57	3,794.30	17,879.27	32.86
001-0500-5830	Springhill Fire Department	45,000.00	12,792.50	26,621.19	18,378.81	246.97	18,131.84	40.29
E80	E80 Sub Totals:	99,410.00	17,595.73	59,357.62	40,052.38	4,041.27	36,011.11	36.22
	Expense Sub Totals:	3,451,343.00	215,516.17	2,473,205.18	978,137.82	18,634.62	959,503.20	27.80
Dept 0500	Dept 0500 Sub Totals:	1,089,193.00	25,816.18	698,478.03	390,714.97	18,634.62		
R15	Taxes - Property							
001-0510-4152	Springhill VPD Assessment	45,000.00	0.00	51,124.04	-6,124.04	0.00	-6,124.04	0.00
R15	R15 Sub Totals:	45,000.00	0.00	51,124.04	-6,124.04	0.00	-6,124.04	0.00
	Revenue Sub Totals:	45,000.00	0.00	51,124.04	-6,124.04	0.00	-6,124.04	0.00
E40	Operations Expense							
001-0510-5800	Springhill VPD - Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0600	Dept 0600 Sub Totals:	-45,000.00	0.00	-51,124.04	6,124.04	0.00		
R40	Police							
001-0600-4422	Fines & Forfeitures	700.00	0.00	65.95	634.05	0.00	634.05	90.58
	Intoximeter Revenue							
R40	R40 Sub Totals:	700.00	0.00	65.95	634.05	0.00	634.05	90.58
R60	Miscellaneous Revenue							
001-0600-4600	Miscellaneous Revenue	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
R60	R60 Sub Totals:	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
R62	Intergovernmental Tsfris							
001-0600-4627	Xfer Designated Tax	980,560.00	81,713.33	735,419.97	245,140.03	0.00	245,140.03	25.00
R62	R62 Sub Totals:	980,560.00	81,713.33	735,419.97	245,140.03	0.00	245,140.03	25.00
R70	Grant Revenue							
001-0600-4700	Grant - Police DUI/Step	25,000.00	0.00	1,020.28	23,979.72	0.00	23,979.72	95.92

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-4702	Grant - Body Armor	6,468.76	0.00	0.00	6,468.76	0.00	6,468.76	100.00
001-0600-4704	Grant - JAG Equip	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-4706	Grant - DWI School Grant	14,986.85	0.00	14,451.31	535.54	0.00	535.54	3.57
001-0600-4708	Grant - CSI Tools	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
	<b>R70 Sub Totals:</b>	<b>54,955.61</b>	<b>0.00</b>	<b>21,471.59</b>	<b>33,484.02</b>	<b>0.00</b>	<b>33,484.02</b>	<b>60.93</b>
	<b>Revenue Sub Totals:</b>	<b>1,091,215.61</b>	<b>81,713.33</b>	<b>756,957.51</b>	<b>334,258.10</b>	<b>0.00</b>	<b>334,258.10</b>	<b>30.63</b>
E01	Personnel Expense							
001-0600-5000	Salary Expense	1,549,854.00	123,394.84	1,222,783.52	327,070.48	0.00	327,070.48	21.10
001-0600-5010	Overtime Expense	50,000.00	4,380.55	45,914.00	4,086.00	0.00	4,086.00	8.17
001-0600-5020	FICA Expense	122,389.00	9,647.46	96,010.84	26,378.16	0.00	26,378.16	21.55
001-0600-5022	Unemployment Expense	22,150.00	0.00	12,179.53	9,970.47	0.00	9,970.47	45.01
001-0600-5025	Worker's Comp Expense	28,000.00	0.00	25,044.00	2,956.00	0.00	2,956.00	10.56
001-0600-5030	APERS Expense	19,029.00	1,876.23	19,553.80	-524.80	0.00	-524.80	0.00
001-0600-5035	LOPFI Expense	346,688.00	26,269.04	257,496.50	89,191.50	0.00	89,191.50	25.73
001-0600-5036	LOPFI Prem Advance	-134,025.00	-44,252.49	-44,252.49	-89,772.51	0.00	-89,772.51	0.00
001-0600-5040	Health Insurance Expense	270,150.00	23,078.04	211,537.06	58,612.94	0.00	58,612.94	21.70
001-0600-5050	Physical & Drug Screen Exp	3,000.00	0.00	320.00	2,680.00	0.00	2,680.00	89.33
001-0600-5055	Uniform Expense	14,000.00	757.42	5,519.79	8,480.21	689.50	7,790.71	55.65
001-0600-5056	Uniform Expense - Cleaning	12,600.00	1,050.00	8,400.00	4,200.00	0.00	4,200.00	33.33
001-0600-5057	Uniform Expense - New Officer	15,000.00	0.00	870.78	14,129.22	2,129.22	12,000.00	80.00
001-0600-5060	Travel & Training Expense	30,000.00	2,081.68	10,255.62	19,744.38	1,181.44	18,562.94	61.88
001-0600-5065	First Aid	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0600-5705	Grant Expense - DUI/Step	25,000.00	0.00	2,950.17	22,049.83	0.00	22,049.83	88.20
	<b>E01 Sub Totals:</b>	<b>2,374,335.00</b>	<b>148,282.77</b>	<b>1,874,583.12</b>	<b>499,751.88</b>	<b>4,000.16</b>	<b>495,751.72</b>	<b>20.88</b>
E10	Building & Grounds Exp							
001-0600-5102	Repairs & Maint - Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0600-5110	Utilities - Electric	14,000.00	1,254.96	10,408.47	3,591.53	0.00	3,591.53	25.65
001-0600-5111	Utilities - Gas	1,250.00	51.60	725.52	524.48	0.00	524.48	41.96
001-0600-5112	Utilities - Water	2,700.00	1.23	834.90	1,865.10	0.00	1,865.10	69.08
001-0600-5115	Communication Exp - Telephone	45,000.00	5,456.06	33,463.03	11,536.97	872.27	10,664.70	23.70
001-0600-5120	Insurance - Property	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
001-0600-5130	Sanitation	1,900.00	160.81	1,401.90	498.10	0.00	498.10	26.22
001-0600-5145	Tools	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0600-5147	Repairs & Maint - Building	13,500.00	150.72	6,954.40	6,545.60	454.84	6,090.76	45.12
	<b>E10 Sub Totals:</b>	<b>84,350.00</b>	<b>7,075.38</b>	<b>53,788.22</b>	<b>30,561.78</b>	<b>1,327.11</b>	<b>29,234.67</b>	<b>34.66</b>
E20	Vehicle Expense							
001-0600-5200	Fuel Expense	175,000.00	17,410.68	146,276.80	28,723.20	0.00	28,723.20	16.41
001-0600-5210	Service & Repair - Vehicle	47,000.00	8,760.18	37,658.98	9,341.02	3,994.51	5,346.51	11.38
001-0600-5211	Vehicle Expense - Car Wash	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-0600-5212	Equipment - CID - Police	6,500.00	111.00	931.01	5,568.99	0.00	5,568.99	85.68

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5218	Tire Expense	15,000.00	933.78	15,000.00	0.00	0.00	0.00	0.00
001-0600-5225	Insurance Expense - Vehicle	20,000.00	0.00	19,709.01	290.99	0.00	290.99	1.45
001-0600-5245	Narcotics Rental	6,100.00	1,200.00	5,400.00	700.00	1,800.00	-1,100.00	0.00
	<b>E20 Sub Totals:</b>	<b>269,800.00</b>	<b>28,415.64</b>	<b>224,975.80</b>	<b>44,824.20</b>	<b>5,794.51</b>	<b>39,029.69</b>	<b>14.47</b>
E30	Supply Expense							
001-0600-5300	Supplies - Office	10,000.00	697.08	4,857.09	5,142.91	995.74	4,147.17	41.47
001-0600-5310	Supplies - Weapons	5,500.00	198.97	1,476.07	4,023.93	0.00	4,023.93	73.16
001-0600-5312	Supplies - Ammunition	15,000.00	0.00	8,258.00	6,742.00	6,174.93	567.07	3.78
001-0600-5314	Supplies - Raid Vests	13,169.00	0.00	6,468.75	6,700.25	12,305.00	-5,604.75	0.00
001-0600-5350	Postage Expense	750.00	354.26	636.67	113.33	169.89	-56.56	0.00
001-0600-5380	Prisoner Care Expense	800.00	0.00	16.44	783.56	0.00	783.56	97.95
	<b>E30 Sub Totals:</b>	<b>45,219.00</b>	<b>1,250.31</b>	<b>21,713.02</b>	<b>23,505.98</b>	<b>19,645.56</b>	<b>3,860.42</b>	<b>8.54</b>
E40	Operations Expense							
001-0600-5061	Training Aids-Police	3,000.00	531.19	944.67	2,055.33	17.71	2,037.62	67.92
001-0600-5116	Communication Exp - Cellular	28,000.00	2,122.83	19,520.11	8,479.89	0.00	8,479.89	30.29
001-0600-5141	Pest/Chem/Seed/Fert. Exp	500.00	36.20	305.72	194.28	0.00	194.28	38.86
001-0600-5213	Equipment Police	6,500.00	1,101.10	1,715.30	4,784.70	30.76	4,753.94	73.14
001-0600-5214	Service & Repair - Equipment	1,000.00	109.00	470.35	529.65	0.00	529.65	52.97
001-0600-5322	Misc/Equipment - Police	1,000.00	9.83	440.36	559.64	0.00	559.64	55.96
001-0600-5480	Dues & Subscriptions	1,700.00	0.00	814.00	886.00	0.00	886.00	52.12
001-0600-5525	Comm Crime Prevention Outreach	5,000.00	75.00	-224.09	5,224.09	1,805.48	3,418.61	68.37
001-0600-5530	Safety Program	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
001-0600-5531	Radios - Police	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
001-0600-5604	Computr System Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0600-5608	Computer Software	31,980.00	0.00	32,426.50	-446.50	0.00	-446.50	0.00
001-0600-5615	Meeting Expense	700.00	0.00	0.00	700.00	0.00	700.00	100.00
	<b>E40 Sub Totals:</b>	<b>95,880.00</b>	<b>3,985.15</b>	<b>72,912.92</b>	<b>22,967.08</b>	<b>1,853.95</b>	<b>21,113.13</b>	<b>22.02</b>
E55	Professional Services							
001-0600-5553	Prof Services - Advertising	1,800.00	0.00	527.00	1,273.00	0.00	1,273.00	70.72
001-0600-5559	Prof Services - Bldg & Grounds	5,000.00	201.56	3,862.70	1,137.30	1,698.52	-561.22	0.00
001-0600-5586	Prof Services - Other	14,700.00	192.09	687.32	14,012.68	75.00	13,937.68	94.81
001-0600-5589	Prof Services - Printing	2,750.00	190.00	1,201.64	1,548.36	285.00	1,263.36	45.94
001-0600-5616	Interpreter-Police	2,500.00	180.00	1,620.00	880.00	0.00	880.00	35.20
	<b>E55 Sub Totals:</b>	<b>26,750.00</b>	<b>763.65</b>	<b>7,898.66</b>	<b>18,851.34</b>	<b>2,058.52</b>	<b>16,792.82</b>	<b>62.78</b>
E60	Miscellaneous Expense							
001-0600-5606	Computer Maint & Support	30,500.00	8,340.00	25,720.00	4,780.00	2,560.73	2,219.27	7.28
001-0600-5617	Misc/Equipment Police	2,500.00	0.00	0.00	2,500.00	1,755.18	744.82	29.79
001-0600-5618	Code Red Expense - Police	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
	<b>E60 Sub Totals:</b>	<b>35,000.00</b>	<b>8,340.00</b>	<b>27,720.00</b>	<b>7,280.00</b>	<b>4,315.91</b>	<b>2,964.09</b>	<b>8.47</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E70	Grant Expense							
001-0600-5700	Grant Expense - Jag	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-5706	Grant Expense - DWI School Gra	14,986.85	0.00	14,453.75	533.10	1,058.75	-525.65	0.00
001-0600-5708	Grant Expense - CSI Tools	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
	<b>E70 Sub Totals:</b>	<b>23,486.85</b>	<b>6,000.00</b>	<b>20,453.75</b>	<b>3,033.10</b>	<b>1,058.75</b>	<b>1,974.35</b>	<b>8.41</b>
E80	Fixed Assets							
001-0600-5814	Other Equipment - Police	72,910.00	6,627.90	59,651.10	13,258.90	0.00	13,258.90	18.19
001-0600-5816	Office Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0600-5840	Principal Loan - Vehicles	322,215.00	0.00	321,358.98	856.02	0.00	856.02	0.27
	<b>E80 Sub Totals:</b>	<b>395,625.00</b>	<b>6,627.90</b>	<b>381,010.08</b>	<b>14,614.92</b>	<b>0.00</b>	<b>14,614.92</b>	<b>3.69</b>
E85	Interest Expense							
001-0600-5850	Interest Expense	16,714.00	0.00	16,714.00	0.00	0.00	0.00	0.00
	<b>E85 Sub Totals:</b>	<b>16,714.00</b>	<b>0.00</b>	<b>16,714.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>3,367,159.85</b>	<b>210,740.80</b>	<b>2,701,769.57</b>	<b>665,390.28</b>	<b>40,054.47</b>	<b>625,335.81</b>	<b>18.57</b>
Dept 0600 Sub Totals:		2,275,944.24	129,027.47	1,944,812.06	351,132.18	40,054.47		
R60	Miscellaneous Revenue							
001-0610-4650	Emerg Telephone Service Rev	40,000.00	43,294.98	67,382.35	-27,382.35	0.00	-27,382.35	0.00
	<b>R60 Sub Totals:</b>	<b>40,000.00</b>	<b>43,294.98</b>	<b>67,382.35</b>	<b>-27,382.35</b>	<b>0.00</b>	<b>-27,382.35</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>40,000.00</b>	<b>43,294.98</b>	<b>67,382.35</b>	<b>-27,382.35</b>	<b>0.00</b>	<b>-27,382.35</b>	<b>0.00</b>
E01	Personnel Expense							
001-0610-5000	Salary Expense	257,134.00	17,406.35	176,893.69	80,240.31	0.00	80,240.31	31.21
001-0610-5010	Overtime Expense	30,000.00	2,103.45	20,787.59	9,212.41	0.00	9,212.41	30.71
001-0610-5020	FICA Expense	21,966.00	1,461.66	14,813.40	7,152.60	0.00	7,152.60	32.56
001-0610-5022	Unemployment Expense	5,000.00	0.00	3,205.89	1,794.11	0.00	1,794.11	35.88
001-0610-5025	Worker's Comp Expense	850.00	0.00	758.00	92.00	0.00	92.00	10.82
001-0610-5030	APERS Expense	42,726.00	2,813.08	27,792.21	14,933.79	0.00	14,933.79	34.95
001-0610-5040	Health Insurance Expense	48,000.00	4,211.24	37,605.50	10,394.50	0.00	10,394.50	21.66
	<b>E01 Sub Totals:</b>	<b>405,676.00</b>	<b>27,995.78</b>	<b>281,856.28</b>	<b>123,819.72</b>	<b>0.00</b>	<b>123,819.72</b>	<b>30.52</b>
E55	Professional Services							
001-0610-5400	Comm Service Agreement	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
001-0610-5565	Prof Services - Dispatch	9,000.00	0.00	5,840.00	3,160.00	0.00	3,160.00	35.11
	<b>E55 Sub Totals:</b>	<b>21,000.00</b>	<b>0.00</b>	<b>17,840.00</b>	<b>3,160.00</b>	<b>0.00</b>	<b>3,160.00</b>	<b>15.05</b>
E60	Miscellaneous Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0610-5600	Miscellaneous Expense	1,000.00	104.03	627.22	372.78	0.00	372.78	37.28
001-0610-5650	Emerg Telephone Service Exp	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	100.00
	<b>E60 Sub Totals:</b>	<b>41,000.00</b>	<b>104.03</b>	<b>627.22</b>	<b>40,372.78</b>	<b>0.00</b>	<b>40,372.78</b>	<b>98.47</b>
	<b>Expense Sub Totals:</b>	<b>467,676.00</b>	<b>28,099.81</b>	<b>300,323.50</b>	<b>167,352.50</b>	<b>0.00</b>	<b>167,352.50</b>	<b>35.78</b>
Dept 001-0620	<b>Dept 0610 Sub Totals:</b>	<b>427,676.00</b>	<b>-15,195.17</b>	<b>232,941.15</b>	<b>194,734.85</b>	<b>0.00</b>		
R64	Reimbursement	211,000.00	0.00	207,868.80	3,131.20	0.00	3,131.20	1.48
001-0620-4640	Bryant School - SRO Reim	211,000.00	0.00	207,868.80	3,131.20	0.00	3,131.20	1.48
	<b>R64 Sub Totals:</b>	<b>211,000.00</b>	<b>0.00</b>	<b>207,868.80</b>	<b>3,131.20</b>	<b>0.00</b>	<b>3,131.20</b>	<b>1.48</b>
	<b>Revenue Sub Totals:</b>	<b>211,000.00</b>	<b>0.00</b>	<b>207,868.80</b>	<b>3,131.20</b>	<b>0.00</b>	<b>3,131.20</b>	<b>1.48</b>
E01	Personnel Expense	285,233.00	20,643.93	199,107.29	86,125.71	0.00	86,125.71	30.19
001-0620-5000	Salary Expense	0.00	0.00	149.16	-149.16	0.00	-149.16	0.00
001-0620-5010	Overtime Expense	21,820.00	1,560.43	15,062.93	6,757.07	0.00	6,757.07	30.97
001-0620-5020	FICA Expense	3,800.00	0.00	2,268.00	1,532.00	0.00	1,532.00	40.32
001-0620-5022	Unemployment Expense	3,500.00	0.00	3,129.00	371.00	0.00	371.00	10.60
001-0620-5025	Worker's Comp Expense	61,810.00	4,727.57	45,070.22	16,739.78	0.00	16,739.78	27.08
001-0620-5035	LOPFI - SRO	-21,666.00	0.00	0.00	-21,666.00	0.00	-21,666.00	0.00
001-0620-5036	LOPFE Prem Advance - SRO	55,000.00	4,177.56	37,604.90	17,395.10	0.00	17,395.10	31.63
001-0620-5040	Health Insurance Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0620-5050	Phys/ Drug Test - SRO	4,500.00	214.51	2,230.04	2,269.96	0.00	2,269.96	50.44
001-0620-5055	Uniform Replacement	2,520.00	210.00	1,680.00	840.00	0.00	840.00	33.33
001-0620-5056	Uniform Allowance-SRO Cleaning	8,500.00	2,625.00	6,265.12	2,234.88	0.00	2,234.88	26.29
001-0620-5060	Travel & Training Expense							
	<b>E01 Sub Totals:</b>	<b>425,517.00</b>	<b>34,159.00</b>	<b>312,566.66</b>	<b>112,950.34</b>	<b>0.00</b>	<b>112,950.34</b>	<b>26.54</b>
E10	Building & Grounds Exp	4,000.00	486.76	3,822.56	177.44	0.00	177.44	4.44
001-0620-5116	Communication Exp - Cellular	4,000.00	486.76	3,822.56	177.44	0.00	177.44	4.44
	<b>E10 Sub Totals:</b>	<b>4,000.00</b>	<b>486.76</b>	<b>3,822.56</b>	<b>177.44</b>	<b>0.00</b>	<b>177.44</b>	<b>4.44</b>
E30	Supply Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0620-5322	Operating Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	<b>E30 Sub Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
E60	Miscellaneous Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0620-5608	Computer Software	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	<b>E60 Sub Totals:</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>100.00</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0630	Expense Sub Totals:	431,017.00	34,645.76	316,389.22	114,627.78	0.00	114,627.78	26.59
E30	Dept 0620 Sub Totals:	220,017.00	34,645.76	108,520.42	111,496.58	0.00		
001-0630-5306	Supply Expense	1,400.00	103.52	949.00	451.00	218.08	232.92	16.64
	Supplies - Food Allowance	1,400.00	103.52	949.00	451.00	218.08	232.92	16.64
E40	E30 Sub Totals:	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
001-0630-5500	Operations Expense	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
	K9 Training	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
E55	E40 Sub Totals:	2,500.00	194.36	1,430.94	1,069.06	0.00	1,069.06	42.76
001-0630-5592	Professional Services	2,500.00	194.36	1,430.94	1,069.06	0.00	1,069.06	42.76
	Prof Services - Veterinarian	2,500.00	194.36	1,430.94	1,069.06	0.00	1,069.06	42.76
	E55 Sub Totals:	5,200.00	297.88	2,379.94	2,820.06	218.08	2,601.98	50.04
	Expense Sub Totals:	5,200.00	297.88	2,379.94	2,820.06	218.08		
Dept 001-0700	Dept 0630 Sub Totals:	5,000.00	500.00	1,871.00	3,129.00	0.00	3,129.00	62.58
R20	Licenses Permits & Fees	100.00	0.00	100.00	0.00	0.00	0.00	0.00
001-0700-4200	Act 474 Commercial Surcharge	60,000.00	193.75	28,043.00	31,957.00	0.00	31,957.00	53.26
001-0700-4204	Amusement Game Fees	3,000.00	0.00	2,192.40	807.60	0.00	807.60	26.92
001-0700-4208	Business License	3,600.00	300.00	1,705.00	1,895.00	0.00	1,895.00	52.64
001-0700-4210	Commercial Remodel Permits	25,000.00	4,600.48	21,644.32	3,355.68	0.00	3,355.68	13.42
001-0700-4212	Drainage Fees	2,500.00	0.00	210.00	2,290.00	0.00	2,290.00	91.60
001-0700-4214	Electrical Permits	1,200.00	75.00	575.00	625.00	0.00	625.00	52.08
001-0700-4216	Electrical Reinspection	18,000.00	1,620.48	10,234.79	7,765.21	0.00	7,765.21	43.14
001-0700-4218	Fence Permits	300.00	25.00	474.80	-174.80	0.00	-174.80	0.00
001-0700-4220	HVACR Permits	10,000.00	1,555.50	5,535.60	4,464.40	0.00	4,464.40	44.64
001-0700-4226	Mobile Home Permits	2,500.00	0.00	3,930.00	-1,430.00	0.00	-1,430.00	0.00
001-0700-4228	New Commercial Permits	18,000.00	1,655.70	10,016.70	7,983.30	0.00	7,983.30	44.35
001-0700-4230	Permits - Other	750.00	185.00	1,178.53	-428.53	0.00	-428.53	0.00
001-0700-4232	Plumbing/Gas Inspections	25,000.00	2,060.21	8,737.47	16,262.53	0.00	16,262.53	65.05
001-0700-4234	Re-Inspection Fees	500.00	0.00	261.00	239.00	0.00	239.00	47.80
001-0700-4236	Residential Building Permits	300.00	25.00	225.00	75.00	0.00	75.00	25.00
001-0700-4238	Residential Remodel Permits	5,000.00	210.00	2,215.00	2,785.00	0.00	2,785.00	55.70
001-0700-4240	Sanitation License	500.00	105.00	765.00	-265.00	0.00	-265.00	0.00
001-0700-4242	Sign Permits	250.00	159.00	495.92	-245.92	0.00	-245.92	0.00
001-0700-4244	Solicitation Permits	400.00	60.00	240.00	160.00	0.00	160.00	40.00
001-0700-4248	Storage Building Permits							
001-0700-4252	Swimming Pool Permits							



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4254	Temporary Occupancy Permits	350.00	0.00	0.00	350.00	0.00	350.00	100.00
	R20 Sub Totals:	182,250.00	13,330.12	100,650.53	81,599.47	0.00	81,599.47	44.77
	Revenue Sub Totals:	182,250.00	13,330.12	100,650.53	81,599.47	0.00	81,599.47	44.77
E01	Personnel Expense							
001-0700-5000	Salary Expense	147,115.00	11,350.83	113,293.48	33,821.52	0.00	33,821.52	22.99
001-0700-5010	Overtime Expense	2,000.00	0.00	219.76	1,780.24	0.00	1,780.24	89.01
001-0700-5012	First Aid Code	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0700-5020	FICA Expense	11,407.00	852.73	8,526.70	2,880.30	0.00	2,880.30	25.25
001-0700-5022	Unemployment Expense	2,100.00	0.00	1,400.34	699.66	0.00	699.66	33.32
001-0700-5025	Worker's Comp Expense	2,750.00	0.00	0.00	2,750.00	0.00	2,750.00	100.00
001-0700-5030	APERS Expense	22,188.00	1,675.37	16,842.33	5,345.67	0.00	5,345.67	24.09
001-0700-5040	Health Insurance Expense	39,504.00	2,650.96	23,938.64	15,565.36	0.00	15,565.36	39.40
001-0700-5050	Physical & Drug Screen Exp	325.00	0.00	0.00	325.00	0.00	325.00	100.00
001-0700-5055	Uniform Expense	2,000.00	0.00	330.79	1,669.21	108.99	1,560.22	78.01
001-0700-5060	Travel & Training Expense	1,000.00	0.00	710.00	290.00	0.00	290.00	29.00
	E01 Sub Totals:	230,489.00	16,529.89	165,262.04	65,226.96	108.99	65,117.97	28.25
E10	Building & Grounds Exp							
001-0700-5100	Building & Grounds Reim	1,500.00	84.74	773.67	726.33	0.33	726.00	48.40
001-0700-5115	Communication Exp - Telephone	1,500.00	0.00	1,148.21	351.79	0.00	351.79	23.45
001-0700-5120	Insurance - Property	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	E10 Sub Totals:	3,300.00	84.74	1,921.88	1,378.12	0.33	1,377.79	41.75
E20	Vehicle Expense							
001-0700-5200	Fuel Expense	6,000.00	732.47	6,534.19	-534.19	0.00	-534.19	0.00
001-0700-5210	Service & Repair - Vehicle	1,000.00	166.43	916.11	83.89	0.00	83.89	8.39
001-0700-5225	Insurance Expense - Vehicle	2,500.00	0.00	172.50	2,327.50	0.00	2,327.50	93.10
	E20 Sub Totals:	9,500.00	898.90	7,622.80	1,877.20	0.00	1,877.20	19.76
E30	Supply Expense							
001-0700-5213	Equipment-Code	1,000.00	10.21	749.38	250.62	97.46	153.16	15.32
001-0700-5300	Supplies - Office	1,000.00	0.00	117.17	882.83	286.50	596.33	59.63
	E30 Sub Totals:	2,000.00	10.21	866.55	1,133.45	383.96	749.49	37.47
E40	Operations Expense							
001-0700-5116	Communication Exp - Cellular	2,600.00	198.53	1,631.90	968.10	0.00	968.10	37.23
001-0700-5405	Act 474 Surcharge	4,750.00	0.00	1,209.45	3,540.55	478.75	3,061.80	64.46
001-0700-5475	Credit Card Fees	1,500.00	64.59	904.69	595.31	0.00	595.31	39.69
001-0700-5480	Dues & Subscriptions	800.00	106.15	403.35	396.65	20.00	376.65	47.08
001-0700-5560	Vacant Home Cleanup	4,000.00	700.00	2,600.00	1,400.00	0.00	1,400.00	35.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40 Sub Totals:		13,650.00	1,069.27	6,749.39	6,900.61	498.75	6,401.86	46.90
E55	Professional Services							
001-0700-5568	Prof Services - Elec Insp	15,000.00	0.00	5,247.70	9,752.30	625.00	9,127.30	60.85
001-0700-5589	Prof Services - Printing	500.00	40.00	257.23	242.77	135.00	107.77	21.55
E55 Sub Totals:		15,500.00	40.00	5,504.93	9,995.07	760.00	9,235.07	59.58
Expense Sub Totals:		274,439.00	18,633.01	187,927.59	86,511.41	1,752.03	84,759.38	30.88
Dept 0700 Sub Totals:		92,189.00	5,302.89	87,277.06	4,911.94	1,752.03		
Fund Revenue Sub Totals:		12,444,248.61	969,107.83	9,476,897.68	2,967,350.93	150.00	2,967,200.93	23.84
Fund Expense Sub Totals:		12,592,650.85	847,451.53	9,235,072.33	3,357,578.52	190,678.58	3,166,899.94	25.15
Fund 001 Sub Totals:		148,402.24	-121,656.30	-241,825.35	390,227.59	190,828.58		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 002	Sales Tax Fund							
Dept 002-0100	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	3,921,210.00	316,882.68	2,847,721.97	1,073,488.03	0.00	1,073,488.03	27.38
	R10 Sub Totals:	3,921,210.00	316,882.68	2,847,721.97	1,073,488.03	0.00	1,073,488.03	27.38
R85	Interest Revenue							
002-0100-4850	Interest Revenue	0.00	14.56	156.97	-156.97	0.00	-156.97	0.00
	R85 Sub Totals:	0.00	14.56	156.97	-156.97	0.00	-156.97	0.00
E62	Revenue Sub Totals:							
002-0100-5620	Intergovernmental Tsfr	3,921,210.00	316,897.24	2,847,878.94	1,073,331.06	0.00	1,073,331.06	27.37
	Xfer to General	3,921,210.00	326,767.50	2,940,907.50	980,302.50	0.00	980,302.50	25.00
	E62 Sub Totals:	3,921,210.00	326,767.50	2,940,907.50	980,302.50	0.00	980,302.50	25.00
	Expense Sub Totals:							
	Dept 0100 Sub Totals:	0.00	9,870.26	93,028.56	-93,028.56	0.00		
	Fund Revenue Sub Totals:	3,921,210.00	316,897.24	2,847,878.94	1,073,331.06	0.00	1,073,331.06	27.37
	Fund Expense Sub Totals:	3,921,210.00	326,767.50	2,940,907.50	980,302.50	0.00	980,302.50	25.00
	Fund 002 Sub Totals:	0.00	9,870.26	93,028.56	-93,028.56	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 003	Franchise Fees							
Dept 003-0100	Administration							
R50	Sale of Services							
003-0100-4502	AT&T / SW Bell Franchise Fee	124,000.00	0.00	104,524.09	19,475.91	0.00	19,475.91	15.71
003-0100-4506	Centerpoint Energy Franchise Fee	157,000.00	7,358.29	180,117.22	-23,117.22	0.00	-23,117.22	0.00
003-0100-4508	Fidelity Franchise Fee	0.00	0.00	14,903.26	-14,903.26	0.00	-14,903.26	0.00
003-0100-4510	Comcast Cable Franchise Fee	69,000.00	0.00	58,883.86	10,116.14	0.00	10,116.14	14.66
003-0100-4526	Entergy Franchise Fee	512,000.00	57,561.23	401,440.20	110,559.80	0.00	110,559.80	21.59
003-0100-4528	First Electric Franchise Fee	246,000.00	24,435.82	207,423.46	38,576.54	0.00	38,576.54	15.68
003-0100-4564	Windstream Franchise Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R50 Sub Totals:		1,108,000.00	89,355.34	967,292.09	140,707.91	0.00	140,707.91	12.70
R85	Interest Revenue							
003-0100-4850	Interest Revenue	250.00	16.05	121.72	128.28	0.00	128.28	51.31
R85 Sub Totals:		250.00	16.05	121.72	128.28	0.00	128.28	51.31
E62	Revenue Sub Totals:	1,108,250.00	89,371.39	967,413.81	140,836.19	0.00	140,836.19	12.71
	Intergovernmental Tsfr							
003-0100-5620	Xfer to General	400,250.00	0.00	375,000.00	25,250.00	0.00	25,250.00	6.31
003-0100-5622	Xfer to Street	348,000.00	29,298.75	261,772.50	86,227.50	0.00	86,227.50	24.78
E62 Sub Totals:		748,250.00	29,298.75	636,772.50	111,477.50	0.00	111,477.50	14.90
	Expense Sub Totals:	748,250.00	29,298.75	636,772.50	111,477.50	0.00	111,477.50	14.90
Dept 0100 Sub Totals:		-360,000.00	-60,072.64	-330,641.31	-29,358.69	0.00		
Dept 003-0400	Intergovernmental Tsfr							
E62	Xfer to Other	360,000.00	29,575.00	266,381.05	93,618.95	0.00	93,618.95	26.01
003-0400-5626		360,000.00	29,575.00	266,381.05	93,618.95	0.00	93,618.95	26.01
E62 Sub Totals:		360,000.00	29,575.00	266,381.05	93,618.95	0.00	93,618.95	26.01
	Expense Sub Totals:	360,000.00	29,575.00	266,381.05	93,618.95	0.00	93,618.95	26.01
Dept 0400 Sub Totals:		360,000.00	29,575.00	266,381.05	93,618.95	0.00		
Fund Revenue Sub Totals:		1,108,250.00	89,371.39	967,413.81	140,836.19	0.00	140,836.19	12.71
Fund Expense Sub Totals:		1,108,250.00	58,873.75	903,153.55	205,096.45	0.00	205,096.45	18.51
Fund 003 Sub Totals:		0.00	-30,497.64	-64,260.26	64,260.26	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 005	Designated Tax Fund - Gen'l							
Dept 005-0100	Administration							
R85	Interest Revenue		55.27	498.37	-498.37	0.00	-498.37	0.00
005-0100-4850	Interest Revenue	0.00	55.27	498.37	-498.37	0.00	-498.37	0.00
	<b>R85 Sub Totals:</b>	0.00	55.27	498.37	-498.37	0.00	-498.37	0.00
	<b>Revenue Sub Totals:</b>	0.00	55.27	498.37	-498.37	0.00	-498.37	0.00
Dept 005-0200	Dept 0100 Sub Totals:							
R10	Animal Control							
005-0200-4100	Taxes - Sales		-55.27	-498.37	498.37	0.00		
	Designated Tax - AC	391,400.00	31,709.68	339,982.99	51,417.01	0.00	51,417.01	13.14
	<b>R10 Sub Totals:</b>	391,400.00	31,709.68	339,982.99	51,417.01	0.00	51,417.01	13.14
	<b>Revenue Sub Totals:</b>	391,400.00	31,709.68	339,982.99	51,417.01	0.00	51,417.01	13.14
E62	Intergovernmental Tsfr							
005-0200-5620	Xfer to General - AC	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
	<b>E62 Sub Totals:</b>	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
	<b>Expense Sub Totals:</b>	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
Dept 005-0400	Dept 0200 Sub Totals:							
R10	Parks General	0.00	906.98	-46,433.05	46,433.05	0.00		
005-0400-4100	Taxes - Sales							
	Designated Tax - Park	391,400.00	31,709.68	284,857.81	106,542.19	0.00	106,542.19	27.22
	<b>R10 Sub Totals:</b>	391,400.00	31,709.68	284,857.81	106,542.19	0.00	106,542.19	27.22
	<b>Revenue Sub Totals:</b>	391,400.00	31,709.68	284,857.81	106,542.19	0.00	106,542.19	27.22
E62	Intergovernmental Tsfr							
005-0400-5620	Xfer to General - Park	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
	<b>E62 Sub Totals:</b>	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
	<b>Expense Sub Totals:</b>	391,400.00	32,616.66	293,549.94	97,850.06	0.00	97,850.06	25.00
Dept 005-0500	Dept 0400 Sub Totals:							
R10	Fire Department	0.00	906.98	8,692.13	-8,692.13	0.00		
	Taxes - Sales							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
005-0500-4100	Designated Tax - Fire	980,560.00	79,274.21	712,144.59	268,415.41	0.00	268,415.41	27.37
R10 Sub Totals:		980,560.00	79,274.21	712,144.59	268,415.41	0.00	268,415.41	27.37
R66	Sale of Equipment							
005-0500-4105	Sale of Fixed Assets - Fire	60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
R66 Sub Totals:		60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		1,040,560.00	79,274.21	772,144.59	268,415.41	0.00	268,415.41	25.80
E62	Intergovernmental Tsfr							
005-0500-5620	Xfer to General - Fire	1,040,560.00	81,713.33	795,419.97	245,140.03	0.00	245,140.03	23.56
E62 Sub Totals:		1,040,560.00	81,713.33	795,419.97	245,140.03	0.00	245,140.03	23.56
Expense Sub Totals:		1,040,560.00	81,713.33	795,419.97	245,140.03	0.00	245,140.03	23.56
Dept 0500 Sub Totals:		0.00	2,439.12	23,275.38	-23,275.38	0.00		
Police								
R10	Taxes - Sales							
005-0600-4100	Designated Tax - Police	980,560.00	79,274.20	712,144.59	268,415.41	0.00	268,415.41	27.37
R10 Sub Totals:		980,560.00	79,274.20	712,144.59	268,415.41	0.00	268,415.41	27.37
Revenue Sub Totals:		980,560.00	79,274.20	712,144.59	268,415.41	0.00	268,415.41	27.37
E62	Intergovernmental Tsfr							
005-0600-5620	Xfer to General - Police	980,560.00	81,713.33	735,419.97	245,140.03	0.00	245,140.03	25.00
E62 Sub Totals:		980,560.00	81,713.33	735,419.97	245,140.03	0.00	245,140.03	25.00
Expense Sub Totals:		980,560.00	81,713.33	735,419.97	245,140.03	0.00	245,140.03	25.00
Dept 0600 Sub Totals:		0.00	2,439.13	23,275.38	-23,275.38	0.00		
Street								
R10	Taxes - Sales							
005-0800-4100	Designated Tax - Street	1,176,260.00	95,129.04	854,573.61	321,686.39	0.00	321,686.39	27.35
R10 Sub Totals:		1,176,260.00	95,129.04	854,573.61	321,686.39	0.00	321,686.39	27.35
Interest Revenue								
005-0800-4850	Interest Revenue	550.00	0.00	0.00	550.00	0.00	550.00	100.00
R85 Sub Totals:		550.00	0.00	0.00	550.00	0.00	550.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:	1,176,810.00	95,129.04	854,573.61	322,236.39	0.00	322,236.39	27.38
005-0800-5622	Intergovernmental Tsfr							
	Xfer Street Fd-Street	1,142,000.00	95,166.66	856,499.94	285,500.06	0.00	285,500.06	25.00
	E62 Sub Totals:	1,142,000.00	95,166.66	856,499.94	285,500.06	0.00	285,500.06	25.00
	Expense Sub Totals:	1,142,000.00	95,166.66	856,499.94	285,500.06	0.00	285,500.06	25.00
	Dept 0800 Sub Totals:	-34,810.00	37.62	1,926.33	-36,736.33	0.00		
	Fund Revenue Sub Totals:	3,980,730.00	317,152.08	2,964,201.96	1,016,528.04	0.00	1,016,528.04	25.54
	Fund Expense Sub Totals:	3,945,920.00	323,826.64	2,974,439.76	971,480.24	0.00	971,480.24	24.62
	Fund 005 Sub Totals:	-34,810.00	6,674.56	10,237.80	-45,047.80	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 020	Animal Control Donation							
Dept 020-0200	Donation Revenue	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
R68	Donation Revenue	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
020-0200-4680	R68 Sub Totals:							
	Interest Revenue	0.00	0.43	3.63	-3.63	0.00	-3.63	0.00
	Interest Revenue	0.00	0.43	3.63	-3.63	0.00	-3.63	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	5,000.00	0.43	3.63	4,996.37	0.00	4,996.37	99.93
	Dept 0200 Sub Totals:	-5,000.00	-0.43	-3.63	-4,996.37	0.00		
	Fund Revenue Sub Totals:	5,000.00	0.43	3.63	4,996.37	0.00	4,996.37	99.93
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 020 Sub Totals:	-5,000.00	-0.43	-3.63	-4,996.37	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 030	Act 1256 of 1995 Court							
Dept 030-0300								
R40	Fines & Forfeitures							
030-0300-4404	Act 1256 Civil Division	21,000.00	4,875.00	49,660.00	-28,660.00	0.00	-28,660.00	0.00
030-0300-4406	Act 1256 District Court Rev	270,000.00	34,240.46	241,008.83	28,991.17	0.00	28,991.17	10.74
	<b>R40 Sub Totals:</b>	<b>291,000.00</b>	<b>39,115.46</b>	<b>290,668.83</b>	<b>331.17</b>	<b>0.00</b>	<b>331.17</b>	<b>0.11</b>
	<b>Revenue Sub Totals:</b>	<b>291,000.00</b>	<b>39,115.46</b>	<b>290,668.83</b>	<b>331.17</b>	<b>0.00</b>	<b>331.17</b>	<b>0.11</b>
E01	Personnel Expense							
030-0300-5072	Act 1256 Judge Retirement	4,500.00	387.86	3,490.74	1,009.26	0.00	1,009.26	22.43
	<b>E01 Sub Totals:</b>	<b>4,500.00</b>	<b>387.86</b>	<b>3,490.74</b>	<b>1,009.26</b>	<b>0.00</b>	<b>1,009.26</b>	<b>22.43</b>
E40	Operations Expense							
030-0300-5400	Act 316 of 1991 Expense	200.00	17.80	160.20	39.80	0.00	39.80	19.90
030-0300-5415	Act 918 of 1983 Expense	15,000.00	1,318.90	11,870.10	3,129.90	0.00	3,129.90	20.87
030-0300-5425	Act 1256 Co Admin of Justice	114,000.00	10,551.67	94,965.03	19,034.97	0.00	19,034.97	16.70
030-0300-5430	Act 1256 Court Costs	10,000.00	1,160.16	10,441.44	-441.44	0.00	-441.44	0.00
030-0300-5435	Act 1256 City Attorney	26,000.00	2,151.94	19,367.46	6,632.54	0.00	6,632.54	25.51
030-0300-5440	Act 1256 DFA (State)	98,600.00	21,529.35	132,393.84	-33,793.84	0.00	-33,793.84	0.00
030-0300-5445	Act 1256 Ordinance 89-15	22,000.00	1,931.83	17,386.47	4,613.53	0.00	4,613.53	20.97
030-0300-5495	Act 1256 Intoximeter Expense	700.00	65.95	593.55	106.45	0.00	106.45	15.21
	<b>E40 Sub Totals:</b>	<b>286,500.00</b>	<b>38,727.60</b>	<b>287,178.09</b>	<b>-678.09</b>	<b>0.00</b>	<b>-678.09</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>291,000.00</b>	<b>39,115.46</b>	<b>290,668.83</b>	<b>331.17</b>	<b>0.00</b>	<b>331.17</b>	<b>0.11</b>
	<b>Dept 0300 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Fund Revenue Sub Totals:</b>	<b>291,000.00</b>	<b>39,115.46</b>	<b>290,668.83</b>	<b>331.17</b>	<b>0.00</b>	<b>331.17</b>	<b>0.11</b>
	<b>Fund Expense Sub Totals:</b>	<b>291,000.00</b>	<b>39,115.46</b>	<b>290,668.83</b>	<b>331.17</b>	<b>0.00</b>	<b>331.17</b>	<b>0.11</b>
	<b>Fund 030 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 031	Act 1809 of 2001 Court Auto							
Dept 031-0300	Fines & Forfeitures							
R40	Act 1809 of 2001 Revenue	27,000.00	2,802.20	24,648.10	2,351.90	0.00	2,351.90	8.71
031-0300-4408	R40 Sub Totals:	27,000.00	2,802.20	24,648.10	2,351.90	0.00	2,351.90	8.71
R85	Interest Revenue		2.64	23.53	-23.53	0.00	-23.53	0.00
031-0300-4850	Interest Revenue	0.00	2.64	23.53	-23.53	0.00	-23.53	0.00
	R85 Sub Totals:	0.00	2.64	23.53	-23.53	0.00	-23.53	0.00
	Revenue Sub Totals:	27,000.00	2,804.84	24,671.63	2,328.37	0.00	2,328.37	8.62
E60	Miscellaneous Expense							
031-0300-5600	Misc Exp Act 1809	50,000.00	6,131.00	32,928.50	17,071.50	4,875.00	12,196.50	24.39
	E60 Sub Totals:	50,000.00	6,131.00	32,928.50	17,071.50	4,875.00	12,196.50	24.39
	Expense Sub Totals:	50,000.00	6,131.00	32,928.50	17,071.50	4,875.00	12,196.50	24.39
	Dept 0300 Sub Totals:	23,000.00	3,326.16	8,256.87	14,743.13	4,875.00		
	Fund Revenue Sub Totals:	27,000.00	2,804.84	24,671.63	2,328.37	0.00	2,328.37	8.62
	Fund Expense Sub Totals:	50,000.00	6,131.00	32,928.50	17,071.50	4,875.00	12,196.50	24.39
	Fund 031 Sub Totals:	23,000.00	3,326.16	8,256.87	14,743.13	4,875.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 045	Park 1/8 Sales Tax O & M							
Dept 045-0400	Parks General							
R10	Taxes - Sales							
045-0400-4110	Park 1/8 Sales Tax	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
	R10 Sub Totals:	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
R85	Interest Revenue							
045-0400-4850	Interest Revenue	0.00	2.52	48.16	-48.16	0.00	-48.16	0.00
	R85 Sub Totals:	0.00	2.52	48.16	-48.16	0.00	-48.16	0.00
E62	Revenue Sub Totals:	490,280.00	39,639.63	356,163.80	134,116.20	0.00	134,116.20	27.36
045-0400-5620	Intergovernmental Tsfr							
	Xfer to General	490,280.00	40,856.66	367,709.94	122,570.06	0.00	122,570.06	25.00
	E62 Sub Totals:	490,280.00	40,856.66	367,709.94	122,570.06	0.00	122,570.06	25.00
E90	Construction Projects							
045-0400-5802	Projects - Mills Park Pool	100,000.00	0.00	101,991.69	-1,991.69	0.00	-1,991.69	0.00
	E90 Sub Totals:	100,000.00	0.00	101,991.69	-1,991.69	0.00	-1,991.69	0.00
	Expense Sub Totals:	590,280.00	40,856.66	469,701.63	120,578.37	0.00	120,578.37	20.43
	Dept 0400 Sub Totals:	100,000.00	1,217.03	113,537.83	-13,537.83	0.00		
	Fund Revenue Sub Totals:	490,280.00	39,639.63	356,163.80	134,116.20	0.00	134,116.20	27.36
	Fund Expense Sub Totals:	590,280.00	40,856.66	469,701.63	120,578.37	0.00	120,578.37	20.43
	Fund 045 Sub Totals:	100,000.00	1,217.03	113,537.83	-13,537.83	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 050	Fire Donation							
Dept 050-0500	Fire Department							
R68	Donation Revenue							
050-0500-4680	Donation Revenue	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	R68 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
R85	Interest Revenue							
050-0500-4850	Interest Revenue	0.00	0.10	0.88	-0.88	0.00	-0.88	0.00
	R85 Sub Totals:	0.00	0.10	0.88	-0.88	0.00	-0.88	0.00
	Revenue Sub Totals:	500.00	0.10	0.88	499.12	0.00	499.12	99.82
	Dept 0500 Sub Totals:	-500.00	-0.10	-0.88	-499.12	0.00		
	Fund Revenue Sub Totals:	500.00	0.10	0.88	499.12	0.00	499.12	99.82
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 050 Sub Totals:	-500.00	-0.10	-0.88	-499.12	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 051	Act 833 of 1991 Fire							
Dept 051-0500	Fire Department							
R15	Taxes - Property							
051-0500-4150	State Turnback	15,000.00	0.00	17,026.07	-2,026.07	0.00	-2,026.07	0.00
	R15 Sub Totals:	15,000.00	0.00	17,026.07	-2,026.07	0.00	-2,026.07	0.00
R85	Interest Revenue							
051-0500-4850	Interest Revenue	0.00	1.31	7.64	-7.64	0.00	-7.64	0.00
	R85 Sub Totals:	0.00	1.31	7.64	-7.64	0.00	-7.64	0.00
	Revenue Sub Totals:	15,000.00	1.31	17,033.71	-2,033.71	0.00	-2,033.71	0.00
E40	Operations Expense							
051-0500-5410	Act 833 Expense	15,000.00	341.94	4,209.98	10,790.02	597.87	10,192.15	67.95
	E40 Sub Totals:	15,000.00	341.94	4,209.98	10,790.02	597.87	10,192.15	67.95
	Expense Sub Totals:	15,000.00	341.94	4,209.98	10,790.02	597.87	10,192.15	67.95
	Dept 0500 Sub Totals:	0.00	340.63	-12,823.73	12,823.73	597.87		
	Fund Revenue Sub Totals:	15,000.00	1.31	17,033.71	-2,033.71	0.00	-2,033.71	0.00
	Fund Expense Sub Totals:	15,000.00	341.94	4,209.98	10,790.02	597.87	10,192.15	67.95
	Fund 051 Sub Totals:	0.00	340.63	-12,823.73	12,823.73	597.87		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 055	Fire 3/8 SalesTax							
Dept 055-0500	Fire Department							
R10	Taxes - Sales							
055-0500-4120	Fire 3/8 Sales Tax	1,470,840.00	118,911.30	1,068,216.91	402,623.09	0.00	402,623.09	27.37
	R10 Sub Totals:	1,470,840.00	118,911.30	1,068,216.91	402,623.09	0.00	402,623.09	27.37
R85	Interest Revenue							
055-0500-4850	Interest Revenue	0.00	11.10	113.29	-113.29	0.00	-113.29	0.00
055-0500-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	11.10	113.29	-113.29	0.00	-113.29	0.00
	Revenue Sub Totals:	1,470,840.00	118,922.40	1,068,330.20	402,509.80	0.00	402,509.80	27.37
E60	Miscellaneous Expense							
055-0500-5600	Miscellaneous Expense	21,060.00	0.00	21,060.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	21,060.00	0.00	21,060.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
055-0500-5620	Xfer to General	1,295,840.00	107,986.66	971,879.94	323,960.06	0.00	323,960.06	25.00
	E62 Sub Totals:	1,295,840.00	107,986.66	971,879.94	323,960.06	0.00	323,960.06	25.00
E80	Fixed Assets							
055-0500-5814	Fixed Assets - Fire Trucks	175,000.00	14,657.84	131,920.56	43,079.44	0.00	43,079.44	24.62
	E80 Sub Totals:	175,000.00	14,657.84	131,920.56	43,079.44	0.00	43,079.44	24.62
	Expense Sub Totals:	1,491,900.00	122,644.50	1,124,860.50	367,039.50	0.00	367,039.50	24.60
	Dept 0500 Sub Totals:	21,060.00	3,722.10	56,530.30	-35,470.30	0.00		
	Fund Revenue Sub Totals:	1,470,840.00	118,922.40	1,068,330.20	402,509.80	0.00	402,509.80	27.37
	Fund Expense Sub Totals:	1,491,900.00	122,644.50	1,124,860.50	367,039.50	0.00	367,039.50	24.60
	Fund 055 Sub Totals:	21,060.00	3,722.10	56,530.30	-35,470.30	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 059	Firemen's Pension							
Dept 059-0500	Fire Department							
R64	Reimbursement							
059-0500-4645	LOPFI Subsidy	7,500.00	5,032.11	5,032.11	2,467.89	0.00	2,467.89	32.91
	R64 Sub Totals:	7,500.00	5,032.11	5,032.11	2,467.89	0.00	2,467.89	32.91
R85	Interest Revenue							
059-0500-4850	Interest Revenue	0.00	0.00	163.81	-163.81	0.00	-163.81	0.00
059-0500-4855	Gain on Investment	0.00	0.00	1,818.92	-1,818.92	0.00	-1,818.92	0.00
	R85 Sub Totals:	0.00	0.00	1,982.73	-1,982.73	0.00	-1,982.73	0.00
	Revenue Sub Totals:	7,500.00	5,032.11	7,014.84	485.16	0.00	485.16	6.47
E01	Personnel Expense							
059-0500-5038	Pension Expense	2,035.00	0.00	0.00	2,035.00	0.00	2,035.00	100.00
059-0500-5039	Pension Expense - Misc Exp	14,500.00	0.00	0.00	14,500.00	0.00	14,500.00	100.00
	E01 Sub Totals:	16,535.00	0.00	0.00	16,535.00	0.00	16,535.00	100.00
E85	Interest Expense							
059-0500-5855	Loss on Investment	0.00	1,092.91	10,519.48	-10,519.48	0.00	-10,519.48	0.00
	E85 Sub Totals:	0.00	1,092.91	10,519.48	-10,519.48	0.00	-10,519.48	0.00
	Expense Sub Totals:	16,535.00	1,092.91	10,519.48	6,015.52	0.00	6,015.52	36.38
	Dept 0500 Sub Totals:	9,035.00	-3,939.20	3,504.64	5,530.36	0.00		
	Fund Revenue Sub Totals:	7,500.00	5,032.11	7,014.84	485.16	0.00	485.16	6.47
	Fund Expense Sub Totals:	16,535.00	1,092.91	10,519.48	6,015.52	0.00	6,015.52	36.38
	Fund 059 Sub Totals:	9,035.00	-3,939.20	3,504.64	5,530.36	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 060	Police Donation							
Dept 060-0600	Police							
R68	Donation Revenue							
060-0600-4680	Donation Revenue	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	R68 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
R85	Interest Revenue							
060-0600-4850	Interest Revenue	0.00	0.08	0.70	-0.70	0.00	-0.70	0.00
	R85 Sub Totals:	0.00	0.08	0.70	-0.70	0.00	-0.70	0.00
	Revenue Sub Totals:	500.00	0.08	0.70	499.30	0.00	499.30	99.86
E60	Miscellaneous Expense							
060-0600-5600	Miscellaneous Expense	500.00	90.34	90.34	409.66	0.00	409.66	81.93
	E60 Sub Totals:	500.00	90.34	90.34	409.66	0.00	409.66	81.93
	Expense Sub Totals:	500.00	90.34	90.34	409.66	0.00	409.66	81.93
	Dept 0600 Sub Totals:	0.00	90.26	89.64	-89.64	0.00		
	Fund Revenue Sub Totals:	500.00	0.08	0.70	499.30	0.00	499.30	99.86
	Fund Expense Sub Totals:	500.00	90.34	90.34	409.66	0.00	409.66	81.93
	Fund 060 Sub Totals:	0.00	90.26	89.64	-89.64	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 061	Act 918 of 1983 Police							
Dept 061-0600	Police							
R40	Fines & Forfeitures							
061-0600-4410	Admin of Justice Revenue	15,000.00	1,318.90	11,870.10	3,129.90	0.00	3,129.90	20.87
	R40 Sub Totals:	15,000.00	1,318.90	11,870.10	3,129.90	0.00	3,129.90	20.87
R85	Interest Revenue							
061-0600-4850	Interest Revenue	0.00	0.85	5.34	-5.34	0.00	-5.34	0.00
	R85 Sub Totals:	0.00	0.85	5.34	-5.34	0.00	-5.34	0.00
	Revenue Sub Totals:	15,000.00	1,319.75	11,875.44	3,124.56	0.00	3,124.56	20.83
	Dept 0600 Sub Totals:	-15,000.00	-1,319.75	-11,875.44	-3,124.56	0.00		
	Fund Revenue Sub Totals:	15,000.00	1,319.75	11,875.44	3,124.56	0.00	3,124.56	20.83
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 061 Sub Totals:	-15,000.00	-1,319.75	-11,875.44	-3,124.56	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 062	Act 988 of 1991 Emerg Veh							
Dept 062-0600	Police							
R40	Fines & Forfeitures							
062-0600-4402	Act 988 of 1991 Revenue	7,200.00	1,327.50	10,220.75	-3,020.75	0.00	-3,020.75	0.00
	R40 Sub Totals:	7,200.00	1,327.50	10,220.75	-3,020.75	0.00	-3,020.75	0.00
R85	Interest Revenue							
062-0600-4850	Interest Revenue	0.00	0.82	5.22	-5.22	0.00	-5.22	0.00
	R85 Sub Totals:	0.00	0.82	5.22	-5.22	0.00	-5.22	0.00
	Revenue Sub Totals:	7,200.00	1,328.32	10,225.97	-3,025.97	0.00	-3,025.97	0.00
	Dept 0600 Sub Totals:	-7,200.00	-1,328.32	-10,225.97	3,025.97	0.00		
	Fund Revenue Sub Totals:	7,200.00	1,328.32	10,225.97	-3,025.97	0.00	-3,025.97	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 062 Sub Totals:	-7,200.00	-1,328.32	-10,225.97	3,025.97	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 068	State Drug Control							
Dept 068-0600	Police							
R40	Fines & Forfeitures							
068-0600-4418	Drug Seizure Revenue	2,000.00	0.00	4,575.45	-2,575.45	0.00	-2,575.45	0.00
	R40 Sub Totals:	2,000.00	0.00	4,575.45	-2,575.45	0.00	-2,575.45	0.00
R85	Interest Revenue							
068-0600-4850	Interest Revenue	0.00	0.17	1.35	-1.35	0.00	-1.35	0.00
	R85 Sub Totals:	0.00	0.17	1.35	-1.35	0.00	-1.35	0.00
	Revenue Sub Totals:	2,000.00	0.17	4,576.80	-2,576.80	0.00	-2,576.80	0.00
E60	Miscellaneous Expense							
068-0600-5600	Miscellaneous Expense	5,000.00	25.00	3,171.06	1,828.94	0.00	1,828.94	36.58
	E60 Sub Totals:	5,000.00	25.00	3,171.06	1,828.94	0.00	1,828.94	36.58
	Expense Sub Totals:	5,000.00	25.00	3,171.06	1,828.94	0.00	1,828.94	36.58
	Dept 0600 Sub Totals:	3,000.00	24.83	-1,405.74	4,405.74	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.17	4,576.80	-2,576.80	0.00	-2,576.80	0.00
	Fund Expense Sub Totals:	5,000.00	25.00	3,171.06	1,828.94	0.00	1,828.94	36.58
	Fund 068 Sub Totals:	3,000.00	24.83	-1,405.74	4,405.74	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 080	Street Fund							
Dept 080-0800								
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax	290,000.00	26,604.34	204,282.32	85,717.68	0.00	85,717.68	29.56
	R10 Sub Totals:	290,000.00	26,604.34	204,282.32	85,717.68	0.00	85,717.68	29.56
R15	Taxes - Property							
080-0800-4150	State Turnback	745,000.00	67,136.83	624,450.95	120,549.05	0.00	120,549.05	16.18
080-0800-4151	Saline County Treasurer	450,000.00	11,815.07	263,052.48	186,947.52	0.00	186,947.52	41.54
	R15 Sub Totals:	1,195,000.00	78,951.90	887,503.43	307,496.57	0.00	307,496.57	25.73
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	0.00	0.00	50,126.32	-50,126.32	0.00	-50,126.32	0.00
	R60 Sub Totals:	0.00	0.00	50,126.32	-50,126.32	0.00	-50,126.32	0.00
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfer Designated Tax - Street	1,142,000.00	95,166.66	856,499.94	285,500.06	0.00	285,500.06	25.00
080-0800-4628	Xfer Street CD (Lindsey)	400,000.00	0.00	400,380.91	-380.91	0.00	-380.91	0.00
	R62 Sub Totals:	1,542,000.00	95,166.66	1,256,880.85	285,119.15	0.00	285,119.15	18.49
R85	Interest Revenue							
080-0800-4850	Interest Revenue	100.00	53.18	387.39	-287.39	0.00	-287.39	0.00
	R85 Sub Totals:	100.00	53.18	387.39	-287.39	0.00	-287.39	0.00
	Revenue Sub Totals:	3,027,100.00	200,776.08	2,399,180.31	627,919.69	0.00	627,919.69	20.74
E01	Personnel Expense							
080-0800-5000	Salary Expense	416,490.00	32,523.39	324,166.10	92,323.90	0.00	92,323.90	22.17
080-0800-5005	SWB Reimbursement	136,000.00	11,333.33	101,999.97	34,000.03	0.00	34,000.03	25.00
080-0800-5010	Overtime Expense	6,500.00	314.34	5,654.72	845.28	0.00	845.28	13.00
080-0800-5020	FICA Expense	32,359.00	2,464.86	24,792.40	7,566.60	0.00	7,566.60	23.38
080-0800-5022	Unemployment Expense	7,500.00	0.00	4,757.82	2,742.18	0.00	2,742.18	36.56
080-0800-5025	Worker's Comp Expense	17,500.00	0.00	15,567.00	1,933.00	0.00	1,933.00	11.05
080-0800-5030	APERS Expense	62,941.00	4,846.87	48,939.77	14,001.23	0.00	14,001.23	22.25
080-0800-5040	Health Insurance Expense	97,500.00	8,167.29	73,988.93	23,511.07	0.00	23,511.07	24.11
080-0800-5050	Physical & Drug Screen Exp	1,500.00	0.00	299.00	1,201.00	0.00	1,201.00	80.07
080-0800-5055	Uniform Expense	9,000.00	1,460.36	3,941.51	5,058.49	609.53	4,448.96	49.43
080-0800-5060	Travel & Training Expense	4,250.00	150.06	1,965.40	2,284.60	6.00	2,278.60	53.61
	E01 Sub Totals:	791,540.00	61,260.50	606,072.62	185,467.38	615.53	184,851.85	23.35
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	4,000.00	495.92	1,830.35	2,169.65	0.00	2,169.65	54.24
080-0800-5104	Repairs & Maint - Grounds	500.00	0.00	390.61	109.39	0.00	109.39	21.88

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5110	Utilities - Electric	14,000.00	1,574.88	8,369.81	5,630.19	0.00	5,630.19	40.22
080-0800-5111	Utilities - Gas	2,500.00	38.34	1,663.12	836.88	0.00	836.88	33.48
080-0800-5112	Utilities - Water	1,000.00	36.76	338.53	661.47	0.00	661.47	66.15
080-0800-5115	Communication Exp - Telephone	8,500.00	846.64	7,082.15	1,417.85	0.00	1,417.85	16.68
080-0800-5116	Communication Exp - Cellular	4,000.00	509.28	3,867.77	132.23	0.00	132.23	3.31
080-0800-5120	Insurance - Property	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
080-0800-5130	Sanitation	2,500.00	197.99	1,805.51	694.49	0.00	694.49	27.78
080-0800-5140	Supplies - B&G	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0800-5145	Tools	13,000.00	1,981.65	6,313.18	6,686.82	1,281.20	5,405.62	41.58
E10 Sub Totals:		53,000.00	5,681.46	31,661.03	21,338.97	1,281.20	20,057.77	37.84
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	60,000.00	5,125.69	43,738.79	16,261.21	0.00	16,261.21	27.10
080-0800-5210	Service & Repair - Vehicle	20,000.00	881.05	2,594.81	17,405.19	1,316.28	16,088.91	80.44
080-0800-5212	Service & Repair - Equipment	8,000.00	1,501.75	4,763.51	3,236.49	1,099.09	2,137.40	26.72
080-0800-5214	Service & Repair - Heavy Equip	45,000.00	8,223.19	34,472.61	10,527.39	5,376.61	5,150.78	11.45
080-0800-5218	Tire Expense	10,000.00	428.23	1,504.36	8,495.64	21.80	8,473.84	84.74
080-0800-5225	Insurance Expense - Vehicle	13,857.00	0.00	13,856.09	0.91	0.00	0.91	0.01
080-0800-5230	Radios	28,000.00	0.00	27,235.94	764.06	0.00	764.06	2.73
080-0800-5240	Equipment Rental	8,000.00	300.88	3,421.68	4,578.32	0.00	4,578.32	57.23
E20 Sub Totals:		192,857.00	16,460.79	131,587.79	61,269.21	7,813.78	53,455.43	27.72
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	363.13	1,931.59	2,068.41	833.71	1,234.70	30.87
080-0800-5302	Supplies - Kitchen	1,500.00	206.73	1,035.72	464.28	321.68	142.60	9.51
080-0800-5304	Supplies - Extinguisher	500.00	0.00	70.36	429.64	0.00	429.64	85.93
080-0800-5316	Supplies - Signs	35,000.00	0.00	19,918.71	15,081.29	1,979.83	13,101.46	37.43
080-0800-5322	Supplies - Operating	3,500.00	356.98	2,226.44	1,273.56	0.00	1,273.56	36.39
080-0800-5350	Postage Expense	500.00	39.68	83.33	416.67	0.00	416.67	83.33
080-0800-5380	Prisoner Care Expense	1,500.00	106.72	314.73	1,185.27	80.54	1,104.73	73.65
E30 Sub Totals:		46,500.00	1,073.24	25,580.88	20,919.12	3,215.76	17,703.36	38.07
E40	Operations Expense							
080-0800-5141	Pest/Chem/Seed/Fert	1,000.00	0.00	923.70	76.30	0.00	76.30	7.63
080-0800-5142	Janitorial Supplies	1,000.00	85.78	740.67	259.33	85.78	173.55	17.36
080-0800-5213	Equipment Repairs	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0800-5323	Material and Maint.	140,000.00	7,463.31	78,036.70	61,963.30	2,585.09	59,378.21	42.41
080-0800-5480	Dues & Subscriptions	1,000.00	0.00	407.50	592.50	0.00	592.50	59.25
080-0800-5481	Municipal League Dues	3,368.00	0.00	3,367.25	0.75	0.00	0.75	0.02
080-0800-5525	Right-of-Way Maintenance	7,000.00	700.00	700.00	6,300.00	2,690.00	3,610.00	51.57
080-0800-5530	Safety Program	1,000.00	0.00	666.99	333.01	53.97	279.04	27.90
080-0800-5545	Street Paving Expense	150,000.00	383.15	17,908.16	132,091.84	0.00	132,091.84	88.06
080-0800-5546	Street Signal Installed	115,000.00	17,792.28	70,646.23	44,353.77	0.00	44,353.77	38.57
080-0800-5547	Street Signal Maintenance	20,000.00	-8,194.33	14,820.56	5,179.44	0.00	5,179.44	25.90

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40 Sub Totals:		439,868.00	18,230.19	188,217.76	251,650.24	5,414.84	246,235.40	55.98
E55	Professional Services							
080-0800-5553	Prof Services - Advertising	1,500.00	0.00	463.36	1,036.64	0.00	1,036.64	69.11
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	533.07	466.93	0.00	466.93	46.69
080-0800-5571	Prof Services - Engineering	12,000.00	0.00	8,666.66	3,333.34	1,083.33	2,250.01	18.75
080-0800-5574	Prof Services - GIS	6,120.00	0.00	3,855.00	2,265.00	2,125.00	140.00	2.29
080-0800-5586	Prof Services - Other	120,000.00	51,420.00	118,731.70	1,268.30	0.00	1,268.30	1.06
080-0800-5589	Prof Services - Printing	1,000.00	67.70	338.50	661.50	101.55	559.95	56.00
E55 Sub Totals:		141,620.00	51,487.70	132,588.29	9,031.71	3,309.88	5,721.83	4.04
E60	Miscellaneous Expense							
080-0800-5600	Miscellaneous Expense	5,000.00	4,277.33	4,381.83	618.17	0.00	618.17	12.36
080-0800-5604	Computer Hardware	1,500.00	0.00	349.39	1,150.61	83.51	1,067.10	71.14
080-0800-5606	Computer Maint & Support	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
080-0800-5608	Computer Software	2,500.00	374.89	458.22	2,041.78	15.24	2,026.54	81.06
080-0800-5618	Code Red Expense - Street	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
E60 Sub Totals:		12,000.00	4,652.22	7,189.44	4,810.56	98.75	4,711.81	39.27
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Other Equipment	175,000.00	0.00	172,081.90	2,918.10	0.00	2,918.10	1.67
080-0800-5810	Fixed Assets - Office Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
080-0800-5812	Fixed Asset - Right-of-Way Acq	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
E80 Sub Totals:		476,000.00	0.00	172,081.90	303,918.10	0.00	303,918.10	63.85
E90	Construction Projects							
080-0800-5904	Whistling Pine Crossing Drain	40,000.00	2,000.00	40,000.00	0.00	0.00	0.00	0.00
080-0800-5906	Henson North Crossing Drainage	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00	0.00
080-0800-5910	Project - Overlay 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0800-5912	Project - Sheaff Ave	400,000.00	304,091.09	400,000.00	0.00	0.00	0.00	0.00
E90 Sub Totals:		480,000.00	346,091.09	480,000.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		2,633,385.00	504,937.19	1,774,979.71	858,405.29	21,749.74	836,655.55	31.77
Dept 0800 Sub Totals:		-393,715.00	304,161.11	-624,200.60	230,485.60	21,749.74		
Fund Revenue Sub Totals:		3,027,100.00	200,776.08	2,399,180.31	627,919.69	0.00	627,919.69	20.74
Fund Expense Sub Totals:		2,633,385.00	504,937.19	1,774,979.71	858,405.29	21,749.74	836,655.55	31.77
Fund 080 Sub Totals:		-393,715.00	304,161.11	-624,200.60	230,485.60	21,749.74		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 140	Park Bond 2006 DS							
Dept 140-0400	Parks General							
R10	Taxes - Sales							
140-0400-4111	Park Bond Sales Tax	980,045.00	79,274.20	712,231.28	267,813.72	0.00	267,813.72	27.33
	<b>R10 Sub Totals:</b>	980,045.00	79,274.20	712,231.28	267,813.72	0.00	267,813.72	27.33
R62	Intergovernmental Tsfrs							
140-0400-4626	Xfer from Other	0.00	0.40	2,109.07	-2,109.07	0.00	-2,109.07	0.00
	<b>R62 Sub Totals:</b>	0.00	0.40	2,109.07	-2,109.07	0.00	-2,109.07	0.00
R85	Interest Revenue							
140-0400-4850	Interest Revenue	0.00	5.37	32.07	-32.07	0.00	-32.07	0.00
140-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R85 Sub Totals:</b>	0.00	5.37	32.07	-32.07	0.00	-32.07	0.00
	<b>Revenue Sub Totals:</b>	980,045.00	79,279.97	714,372.42	265,672.58	0.00	265,672.58	27.11
E72	Bond Expense							
140-0400-5722	Bond Payment	980,045.00	526,655.00	859,230.75	120,814.25	0.00	120,814.25	12.33
140-0400-5724	Bond Fee	0.00	2,772.00	3,247.00	-3,247.00	0.00	-3,247.00	0.00
	<b>E72 Sub Totals:</b>	980,045.00	529,427.00	862,477.75	117,567.25	0.00	117,567.25	12.00
E85	Interest Expense							
140-0400-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E85 Sub Totals:</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Sub Totals:</b>	980,045.00	529,427.00	862,477.75	117,567.25	0.00	117,567.25	12.00
	<b>Dept 0400 Sub Totals:</b>	0.00	450,147.03	148,105.33	-148,105.33	0.00		
	<b>Fund Revenue Sub Totals:</b>	980,045.00	79,279.97	714,372.42	265,672.58	0.00	265,672.58	27.11
	<b>Fund Expense Sub Totals:</b>	980,045.00	529,427.00	862,477.75	117,567.25	0.00	117,567.25	12.00
	<b>Fund 140 Sub Totals:</b>	0.00	450,147.03	148,105.33	-148,105.33	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 141	Park Bond 2006 DSR							
Dept 141-0400	Parks General							
R85	Interest Revenue	0.00	0.40	266.15	-266.15		-266.15	0.00
141-0400-4850	Interest Revenue	0.00	0.00	2,937.72	-2,937.72		-2,937.72	0.00
141-0400-4855	Gain on Investment							
	R85 Sub Totals:	0.00	0.40	3,203.87	-3,203.87	0.00	-3,203.87	0.00
	Revenue Sub Totals:	0.00	0.40	3,203.87	-3,203.87	0.00	-3,203.87	0.00
E62	Intergovernmental Tsfr							
141-0400-5626	Xfer to Other	0.00	0.40	2,108.37	-2,108.37	0.00	-2,108.37	0.00
	E62 Sub Totals:	0.00	0.40	2,108.37	-2,108.37	0.00	-2,108.37	0.00
E85	Interest Expense							
141-0400-5855	Loss on Investment	0.00	380.92	2,639.40	-2,639.40	0.00	-2,639.40	0.00
	E85 Sub Totals:	0.00	380.92	2,639.40	-2,639.40	0.00	-2,639.40	0.00
	Expense Sub Totals:	0.00	381.32	4,747.77	-4,747.77	0.00	-4,747.77	0.00
	Dept 0400 Sub Totals:	0.00	380.92	1,543.90	-1,543.90	0.00		
	Fund Revenue Sub Totals:	0.00	0.40	3,203.87	-3,203.87	0.00	-3,203.87	0.00
	Fund Expense Sub Totals:	0.00	381.32	4,747.77	-4,747.77	0.00	-4,747.77	0.00
	Fund 141 Sub Totals:	0.00	380.92	1,543.90	-1,543.90	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 142	Park Bond 2006 O&M							
Dept 142-0400	Parks General							
R10	Taxes - Sales							
142-0400-4110	Park 1/8 Sales Tax	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
	R10 Sub Totals:	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
R85	Interest Revenue							
142-0400-4850	Interest Revenue	0.00	0.01	0.04	-0.04	0.00	-0.04	0.00
142-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.01	0.04	-0.04	0.00	-0.04	0.00
	Revenue Sub Totals:	490,280.00	39,637.12	356,115.68	134,164.32	0.00	134,164.32	27.36
	Intergovernmental Tsfr							
	Xfer to Other	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
E62	E62 Sub Totals:	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
	Expense Sub Totals:	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
	Dept 0400 Sub Totals:	0.00	-0.01	-0.04	0.04	0.00		
	Fund Revenue Sub Totals:	490,280.00	39,637.12	356,115.68	134,164.32	0.00	134,164.32	27.36
	Fund Expense Sub Totals:	490,280.00	39,637.11	356,115.64	134,164.36	0.00	134,164.36	27.36
	Fund 142 Sub Totals:	0.00	-0.01	-0.04	0.04	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 143	Park Bond 2007 DS							
Dept 143-0400	Parks General							
R10	Taxes - Sales							
143-0400-4111	Park Bond Sales Tax	980,045.00	79,274.21	712,231.30	267,813.70	0.00	267,813.70	27.33
	<b>R10 Sub Totals:</b>	980,045.00	79,274.21	712,231.30	267,813.70	0.00	267,813.70	27.33
R62	Intergovernmental Tsfrs							
143-0400-4626	Xfer from Other	0.00	0.52	2,702.14	-2,702.14	0.00	-2,702.14	0.00
	<b>R62 Sub Totals:</b>	0.00	0.52	2,702.14	-2,702.14	0.00	-2,702.14	0.00
R85	Interest Revenue							
143-0400-4850	Interest Revenue	0.00	6.33	37.79	-37.79	0.00	-37.79	0.00
143-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R85 Sub Totals:</b>	0.00	6.33	37.79	-37.79	0.00	-37.79	0.00
	<b>Revenue Sub Totals:</b>	980,045.00	79,281.06	714,971.23	265,073.77	0.00	265,073.77	27.05
E72	Bond Expense							
143-0400-5722	Bond Principal Pmt	1,100,000.00	637,148.75	857,132.50	242,867.50	0.00	242,867.50	22.08
143-0400-5724	Bond Fee	6,000.00	700.00	3,629.00	2,371.00	0.00	2,371.00	39.52
	<b>E72 Sub Totals:</b>	1,106,000.00	637,848.75	860,761.50	245,238.50	0.00	245,238.50	22.17
E85	Interest Expense							
143-0400-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E85 Sub Totals:</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Sub Totals:</b>	1,106,000.00	637,848.75	860,761.50	245,238.50	0.00	245,238.50	22.17
	<b>Dept 0400 Sub Totals:</b>	125,955.00	558,567.69	145,790.27	-19,835.27	0.00		
	<b>Fund Revenue Sub Totals:</b>	980,045.00	79,281.06	714,971.23	265,073.77	0.00	265,073.77	27.05
	<b>Fund Expense Sub Totals:</b>	1,106,000.00	637,848.75	860,761.50	245,238.50	0.00	245,238.50	22.17
	<b>Fund 143 Sub Totals:</b>	125,955.00	558,567.69	145,790.27	-19,835.27	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 144	Park Bond 2007 DSR							
Dept 144-0400	Parks General							
R85	Interest Revenue	0.00	0.52	341.49	-341.49	0.00	-341.49	0.00
144-0400-4850	Interest Revenue	0.00	0.00	3,745.91	-3,745.91	0.00	-3,745.91	0.00
144-0400-4855	Gain on Investment							
	R85 Sub Totals:	0.00	0.52	4,087.40	-4,087.40	0.00	-4,087.40	0.00
	Revenue Sub Totals:							
E62	Intergovernmental Tsfr	0.00	0.52	4,087.40	-4,087.40	0.00	-4,087.40	0.00
144-0400-5626	Xfer to Other	0.00	0.52	2,701.20	-2,701.20	0.00	-2,701.20	0.00
	E62 Sub Totals:	0.00	0.52	2,701.20	-2,701.20	0.00	-2,701.20	0.00
	Interest Expense							
E85	Loss on Investment	0.00	476.84	3,345.96	-3,345.96	0.00	-3,345.96	0.00
144-0400-5855								
	E85 Sub Totals:	0.00	476.84	3,345.96	-3,345.96	0.00	-3,345.96	0.00
	Expense Sub Totals:							
		0.00	477.36	6,047.16	-6,047.16	0.00	-6,047.16	0.00
	Dept 0400 Sub Totals:	0.00	476.84	1,959.76	-1,959.76	0.00		
	Fund Revenue Sub Totals:	0.00	0.52	4,087.40	-4,087.40	0.00	-4,087.40	0.00
	Fund Expense Sub Totals:	0.00	477.36	6,047.16	-6,047.16	0.00	-6,047.16	0.00
	Fund 144 Sub Totals:	0.00	476.84	1,959.76	-1,959.76	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 145	Park Bond 2010 DS							
Dept 145-0400	Parks General							
R62	Intergovernmental Tsfrs							
145-0400-4627	Xfer from Other	360,000.00	29,575.05	269,407.83	90,592.17	0.00	90,592.17	25.16
	<b>R62 Sub Totals:</b>	360,000.00	29,575.05	269,407.83	90,592.17	0.00	90,592.17	25.16
R85	Interest Revenue	0.00	0.75	8.95	-8.95	0.00	-8.95	0.00
145-0400-4850	Interest Revenue	0.00	0.75	8.95	-8.95	0.00	-8.95	0.00
	<b>R85 Sub Totals:</b>	0.00	0.75	8.95	-8.95	0.00	-8.95	0.00
	<b>Revenue Sub Totals:</b>	360,000.00	29,575.80	269,416.78	90,583.22	0.00	90,583.22	25.16
E72	Bond Expense							
145-0400-5722	Bond Principal Pmt	343,000.00	0.00	356,053.75	-13,053.75	0.00	-13,053.75	0.00
	<b>E72 Sub Totals:</b>	343,000.00	0.00	356,053.75	-13,053.75	0.00	-13,053.75	0.00
E85	Interest Expense							
145-0400-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E85 Sub Totals:</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Sub Totals:</b>	343,000.00	0.00	356,053.75	-13,053.75	0.00	-13,053.75	0.00
	<b>Dept 0400 Sub Totals:</b>	-17,000.00	-29,575.80	86,636.97	-103,636.97	0.00		
	<b>Fund Revenue Sub Totals:</b>	360,000.00	29,575.80	269,416.78	90,583.22	0.00	90,583.22	25.16
	<b>Fund Expense Sub Totals:</b>	343,000.00	0.00	356,053.75	-13,053.75	0.00	-13,053.75	0.00
	<b>Fund 145 Sub Totals:</b>	-17,000.00	-29,575.80	86,636.97	-103,636.97	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 146	Park Bond 2010 DSR							
Dept 146-0400	Parks General							
R62	Intergovernmental Tsfrs							
146-0400-4627	Xfer from Other	0.00	-0.05	-2,629.70	2,629.70	0.00	2,629.70	0.00
	<b>R62 Sub Totals:</b>	0.00	-0.05	-2,629.70	2,629.70	0.00	2,629.70	262,970.00
R85	Interest Revenue							
146-0400-4850	Interest Revenue	0.00	0.05	30.59	-30.59	0.00	-30.59	0.00
146-0400-4855	Gain on Investment	0.00	0.00	1,718.51	-1,718.51	0.00	-1,718.51	0.00
	<b>R85 Sub Totals:</b>	0.00	0.05	1,749.10	-1,749.10	0.00	-1,749.10	0.00
	<b>Revenue Sub Totals:</b>	0.00	0.00	-880.60	880.60	0.00	880.60	88,060.00
	Intergovernmental Tsfr							
E62	Xfer to Other	0.00	0.00	397.08	-397.08	0.00	-397.08	0.00
146-0400-5626		0.00	0.00	397.08	-397.08	0.00	-397.08	0.00
	<b>E62 Sub Totals:</b>	0.00	0.00	397.08	-397.08	0.00	-397.08	0.00
E85	Interest Expense							
146-0400-5855	Loss on Investment	0.00	255.19	737.80	-737.80	0.00	-737.80	0.00
	<b>E85 Sub Totals:</b>	0.00	255.19	737.80	-737.80	0.00	-737.80	0.00
	<b>Expense Sub Totals:</b>	0.00	255.19	1,134.88	-1,134.88	0.00	-1,134.88	0.00
	<b>Dept 0400 Sub Totals:</b>	0.00	255.19	2,015.48	-2,015.48	0.00		
	<b>Fund Revenue Sub Totals:</b>	0.00	0.00	-880.60	880.60	0.00	880.60	88,060.00
	<b>Fund Expense Sub Totals:</b>	0.00	255.19	1,134.88	-1,134.88	0.00	-1,134.88	0.00
	<b>Fund 146 Sub Totals:</b>	0.00	255.19	2,015.48	-2,015.48	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 180	Street Bond 2008 Constr							
Dept 180-0800								
R85	Interest Revenue	0.00	4.17	231.80	-231.80	0.00	-231.80	0.00
180-0800-4850	Interest Revenue	0.00	4.17	231.80	-231.80	0.00	-231.80	0.00
	<b>R85 Sub Totals:</b>							
	Revenue Sub Totals:	0.00	4.17	231.80	-231.80	0.00	-231.80	0.00
E60	Miscellaneous Expense							
180-0800-5600	Miscellaneous Expense	0.00	0.00	87,486.33	-87,486.33	0.00	-87,486.33	0.00
	<b>E60 Sub Totals:</b>							
	Fixed Assets	0.00	0.00	87,486.33	-87,486.33	0.00	-87,486.33	0.00
E80	Project - Echo Lake	374,159.94	0.00	374,159.94	0.00	0.00	0.00	0.00
180-0800-5918	Project - Echo Lake	374,159.94	0.00	374,159.94	0.00	0.00	0.00	0.00
	<b>E80 Sub Totals:</b>							
	Construction Projects	217,475.00	22,677.08	217,309.65	165.35	165.35	0.00	0.00
180-0800-5920	Project - Sheaff Avc	217,475.00	22,677.08	217,309.65	165.35	165.35	0.00	0.00
	<b>E90 Sub Totals:</b>							
	Expense Sub Totals:	591,634.94	22,677.08	678,955.92	-87,320.98	165.35	-87,486.33	0.00
	<b>Dept 0800 Sub Totals:</b>							
	Dept 0800 Sub Totals:	591,634.94	22,672.91	678,724.12	-87,089.18	165.35	-87,486.33	0.00
	<b>Fund Revenue Sub Totals:</b>							
	Fund Revenue Sub Totals:	0.00	4.17	231.80	-231.80	0.00	-231.80	0.00
	<b>Fund Expense Sub Totals:</b>							
	Fund Expense Sub Totals:	591,634.94	22,677.08	678,955.92	-87,320.98	165.35	-87,486.33	0.00
	<b>Fund 180 Sub Totals:</b>							
	Fund 180 Sub Totals:	591,634.94	22,672.91	678,724.12	-87,089.18	165.35	-87,486.33	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 181	Street Bond 2008 DSR							
Dept 181-0800								
R85	Interest Revenue	0.00	0.11	70.78	-70.78	0.00	-70.78	0.00
181-0800-4850	Interest Revenue	0.00	0.00	1,726.04	-1,726.04	0.00	-1,726.04	0.00
181-0800-4855	Gain on Investment							
	R85 Sub Totals:	0.00	0.11	1,796.82	-1,796.82	0.00	-1,796.82	0.00
	Revenue Sub Totals:	0.00	0.11	1,796.82	-1,796.82	0.00	-1,796.82	0.00
E62	Intergovernmental Tsfr							
181-0800-5626	Xifer to Other	0.00	0.00	2,816.81	-2,816.81	0.00	-2,816.81	0.00
	E62 Sub Totals:	0.00	0.00	2,816.81	-2,816.81	0.00	-2,816.81	0.00
E85	Interest Expense							
181-0800-5855	Loss on Investment	0.00	247.41	992.81	-992.81	0.00	-992.81	0.00
	E85 Sub Totals:	0.00	247.41	992.81	-992.81	0.00	-992.81	0.00
	Expense Sub Totals:	0.00	247.41	3,809.62	-3,809.62	0.00	-3,809.62	0.00
	Dept 0800 Sub Totals:	0.00	247.30	2,012.80	-2,012.80	0.00		
	Fund Revenue Sub Totals:	0.00	0.11	1,796.82	-1,796.82	0.00	-1,796.82	0.00
	Fund Expense Sub Totals:	0.00	247.41	3,809.62	-3,809.62	0.00	-3,809.62	0.00
	Fund 181 Sub Totals:	0.00	247.30	2,012.80	-2,012.80	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 182	Street Bond 2008 DS							
Dept 182-0800								
R62	Intergovernmental Tsfrs							
182-0800-4623	Xfer from Other Fund	348,000.00	58,597.50	264,589.31	83,410.69	0.00	83,410.69	23.97
	R62 Sub Totals:	348,000.00	58,597.50	264,589.31	83,410.69	0.00	83,410.69	23.97
R85	Interest Revenue							
182-0800-4850	Interest Revenue	0.00	0.08	11.26	-11.26	0.00	-11.26	0.00
182-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.08	11.26	-11.26	0.00	-11.26	0.00
	Revenue Sub Totals:	348,000.00	58,597.58	264,600.57	83,399.43	0.00	83,399.43	23.97
E72	Bond Expense							
182-0800-5722	Bond Principal Pmt	348,000.00	0.00	347,338.00	662.00	0.00	662.00	0.19
182-0800-5724	Bond Fee	0.00	0.00	684.50	-684.50	0.00	-684.50	0.00
	E72 Sub Totals:	348,000.00	0.00	348,022.50	-22.50	0.00	-22.50	0.00
E85	Interest Expense							
182-0800-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	348,000.00	0.00	348,022.50	-22.50	0.00	-22.50	0.00
	Dept 0800 Sub Totals:	0.00	-58,597.58	83,421.93	-83,421.93	0.00		
	Fund Revenue Sub Totals:	348,000.00	58,597.58	264,600.57	83,399.43	0.00	83,399.43	23.97
	Fund Expense Sub Totals:	348,000.00	0.00	348,022.50	-22.50	0.00	-22.50	0.00
	Fund 182 Sub Totals:	0.00	-58,597.58	83,421.93	-83,421.93	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	29,971,728.61	2,387,845.95	22,774,055.10	7,197,673.51	0.00	7,197,523.51	24.01
	Expense Totals:	30,520,590.79	3,503,105.64	23,242,829.66	7,277,761.13	218,066.54	7,059,694.59	23.13
	Report Totals:	548,862.18	1,115,259.69	468,774.56	80,087.62	218,216.54		

**RESOLUTION NO. 2014-**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT WATER AND WASTEWATER DEPARTMENT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014**

**WHEREAS**, the City of Bryant, Arkansas adopted a budget for Water and Wastewater on January 31, 2014, recorded as Resolution 2014-03, and as amended during fiscal year 2014; and

**WHEREAS**, the City of Bryant, Arkansas, desires to amend its Water and Wastewater Budget for Fiscal Year 2014 as attached.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BRYANT, ARKANSAS THAT:**

**Section 1.** This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant, Arkansas, for the twelve (12) month period beginning January 1, 2014 and ending December 31, 2014.

- Water Revenue – Water (\$199,600)
- Water Operating – Water \$434,300
- Water Operating – Wastewater (\$315,901)
- Impact Wastewater - \$80,000
- Wolf Creek Bond – (\$47,000)
- WW Bond 2012 Construction ANRC – Budget Neutral

**Section 2.** The amended Water and Wastewater budget for the calendar year 2014 is hereby amended and adopted to read as attached.

**PASSED AND APPROVED this \_\_\_\_\_ day of October, 2014.**

APPROVED:

\_\_\_\_\_  
Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

\_\_\_\_\_  
Heather McKim, City Clerk

\_\_\_\_\_  
Richard Chris Madison, Staff Attorney

	Approved Budget	Requested Budget	Change
<b>Fund 500: Water Revenue</b>			
<b>Water</b>			
500-0900-5475 Credit Card Fees	-	50,000	(50,000)
500-0900-4512 Customer Deposit Revenue	(150,000)	-	(150,000)
500-0900-4532 One Time Charge	(33,000)	(8,000)	(25,000)
500-0900-4550 Sales Service Charges	-	(25,000)	25,000
500-0900-4630 Xfer to Salem Royalty	(600)	(1,000)	400
	<b>Total Water Revenue</b>		<b>\$ (199,600)</b>

<b>Fund 510: Water Operating</b>			
<b>Water</b>			
510-0900-5010 Overtime Expense	10,000	20,000	(10,000)
510-0900-5116 Communication Exp - Cellular	4,300	8,000	(3,700)
510-0900-5640 Customer Deposit Refund Expense	100,000	-	100,000
510-0900-5814 Project - 16" Water Main	350,000	2,000	348,000
	Water Operating: Water Subtotal		\$ 434,300
<b>Waste Water</b>			
510-0950-5586 Prof Services - Other (Expense)	10,000	15,000	(5,000)
510-0950-5808 Fixed Assets - Vehicles	52,000	106,500	(54,500)
510-0950-5110 Utilities - Electric - Expense	235,000	320,000	(85,000)
510-0950-5614 Copier Main & Lease Expense	1,500	7,000	(5,500)
510-0970-5000 Salary Expense	152,994	242,000	(89,006)
510-0970-5020 FICA Expense	14,229	20,000	(5,771)
510-0970-5030 APERS Expense	27,676	40,000	(12,324)
510-0970-5040 Health Ins Expense	1,200	60,000	(58,800)
	Water Operating: Waste Water Subtotal		\$ (315,901)
	<b>Total Water Operating</b>		<b>\$ 118,399</b>

<b>Impact Wastewater</b>			
555-0950-4625 Xfer from Water	-	(80,000)	80,000
	<b>Total Impact Wastewater</b>		<b>\$ 80,000</b>

<b>Wolf Creek Bond</b>			
611-0900-5722 Bond Expense	-	47,000	(47,000)
	<b>Total Wolf Creek Bond</b>		<b>\$ (47,000)</b>

**WW Bond 2012 Construction ANRC**

615-0950-5010 Project - Pump Station 5	295,000	295,000
615-0950-5012 Project - Pump Station 25	372,600	372,600
615-0950-5014 Project - Dewatering Facility	565,408	565,408
615-0950-5016 Project - 12" Force Main	1,365,900	1,365,900
615-0950-5089 Project - Manhole Rehab	222,466	222,466
615-0950-5832 FA - ANRC -Pump Station 5	295,000	(295,000)
615-0950-5833 FA - ANRC - Pump Station 25	372,600	(372,600)
615-0950-5834 FA-ANRC - Dewatering Facility	668,997	(668,997)
615-0950-5835 FA - ANRC -12" Force Main	1,365,900	(1,365,900)
615-0950-5836 FA - ANRC -Manhole Rehab	118,877	(118,877)
<b>Total WW Bond 2012 Construction ANRC</b>		<b>-</b>
<b>Water/WasteWater Net Change</b>		<b>(48,201)</b>

**RESOLUTION NO. 2014 \_\_\_\_\_**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014**

**WHEREAS**, the City of Bryant, Arkansas adopted a budget for The City of Bryant on January 31, 2014, recorded as Resolution 2014-02, and as amended during fiscal year 2014; and

**WHEREAS**, the City of Bryant, Arkansas, desires to amend its General and Street Fund Budget for Fiscal Year 2014 as attached.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BRYANT, ARKANSAS THAT:**

**Section 1.** This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant, Arkansas, for the twelve (12) month period beginning January 1, 2014 and ending December 31, 2014.

- General –Admin (\$51,775)
- General – MS4 (\$9,124)
- General – Court (Budget Neutral)
- General – Parks (\$22,485)
- General – Fire – Budget Neutral
- General – Police (\$39,302)
- General – Code (\$2,800)
- Franchise Fee – \$15,000
- Street – Street Fund \$51,000

**Section 2.** The amended general and street fund budget for the calendar year 2014 is hereby amended and adopted to read as attached.

**PASSED AND APPROVED this \_\_\_\_\_ day of October, 2014.**

APPROVED:

\_\_\_\_\_  
Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

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Heather McKim, City Clerk

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Richard Chris Madison, Staff Attorney

General Fund		Approved Budget	Requested Budget	Change
<b>General -Admin</b>				
001-0100-5042	Employee Assistance Program (Expense)	5,000	6775	(1,775)
001-0100-5481	Municipal/Metro Dues-Admin	40,000	90000	(50,000)
	<b>Admin Total</b>			<b>(51,775)</b>
<b>General - MS4</b>				
001-0140-5040	Health Insurance Expense	9,876	19,000	(9,124)
	<b>MS4 Total</b>			<b>(9,124)</b>
<b>General - Court</b>				
001-0300-4414	Court Fines (Revenue)	(475,000)	(460,000)	(15,000)
001-0300-4428	Warrant Fees (Revenue)	(25,000)	(40,000)	15,000
	<b>Court Total (Budget Neutral)</b>			<b>-</b>
<b>General - Parks</b>				
001-0400-5010	Overtime Expense	2,500	11,500	(9,000)
001-0400-5060	Travel and Training Expense	1,000	25	975
001-0400-5065	First Aid Expense	1,000	210	790
001-0400-5102	Repairs and Maint Building (Expense)	5,000	6,000	(1,000)
001-0400-5104	Repairs and Main Grounds(Expense)	5,000	6,200	(1,200)
001-0400-5141	Pest/Chem/Seed Expense	500	300	200
001-0400-5200	Fuel Expense	20,000	30,000	(10,000)
001-0400-5212	Service & Repair - Equipment (Expense)	6,000	7,000	(1,000)
001-0400-5586	Prof Services - Other Expense	25,000	25,650	(650)
001-0400-5608	Computer Software Expense	3,000	2,600	400
001-0410-4500	Mills Pool Admin/Concessions (Revenue)	(28,000)	(48,000)	20,000
001-0410-5104	Repairs and Maint -Grounds (Expense)	11,000	9,500	1,500
001-0410-5110	Utilities - Electric Expense	4,500	6,000	(1,500)
001-0410-5112	Utilities - Water Expense	2,675	1,175	1,500
001-0410-5140	Supplies B&G Expense	1,000	-	1,000
001-0430-4532	Spectator Admissions	6,000	-	6,000
001-0430-4815	Grant Revenue - Fishing Pier	0	(42,000)	42,000
001-0430-4701	Grant Revenue - JTT Scholarship	0	(1,000)	1,000
001-0430-5141	Pest/Chem/Seed/Fert-Bishop (Expense)	7,500	700	6,800
001-0430-5302	Supplies Kitchen Expense	500	-	500
001-0430-5701	Grant Expense - JTT Scholarship	0	1,000	(1,000)
001-0430-5815	Fixed Assets - Fishing Pier	0	42,000	(42,000)
001-0430-5010	Overtime Expense	10,000	4,000	6,000
001-0430-4740	Sponsors/Rebates - Revenue	(10,000)	(13,000)	3,000
001-0430-5330	Supplies - Park Programs - Expense	1,000	2,800	(1,800)
001-0430-5102	Repairs and Maint Building (Expense)	25,000	35,000	(10,000)
001-0430-5110	Utilities- Electric	185,000	210,000	(25,000)
001-0430-5111	Utilities- Gas	31,000	40,000	(9,000)
001-0430-5212	Service and Repair Equip Expense	5,000	6,000	(1,000)
	<b>Parks Total</b>			<b>(22,485)</b>
<b>General - Fire - Grants question and fixed asset question?</b>				
001-0500-5325	Change Name from Fixed Asset Equipment to just Equipment	6,300	6,862	(562)
001-0500-4600	Misc. Revenues		(562)	562
001-0500-4700	Grant Revenue - Other	(750)	(700)	(50)
001-0500-5700	Grant Expense	750	700	50
	<b>Fire Total</b>			<b>(0)</b>
<b>General - Police</b>				
001-0600-4600	Misc Revenues	(55,000)	-	(55,000)
001-0610-4650	Emerg Telephone Service Revenue	(40,000)	(68,000)	28,000
001-0600-5030	APERS Expense	19,029	25,500	(6,471)
001-0600-5314	Supplies - Raid Vests	13,169	19,000	(5,831)
	<b>Police Total</b>			<b>(39,302)</b>
<b>General - Code</b>				
001-0700-5608	Computer Software (Expense)	-	3,300	(3,300)
001-0700-4560	Revenue - Vacant Home Cleanup		(500)	500
	<b>Code Total</b>			<b>(2,800)</b>

General Fund Net Change \$ (125,486.00)

**Franchise Fees Fund**

003-0100-4508	Fidelity Franchise Revenues	0	(15,000)	15,000
	<b>Total Franchise Fees</b>			<b>15,000</b>

**Street Fund**

080-0800-4600	Misc Revenues	0	-52000	52,000
080-0800-5116	Communication Exp - Cellular	4,000	5000	(1,000)
	<b>Total Street</b>			<b>51,000</b>



**City of Bryant, Arkansas**

**Regulatory Basis Financial Statements  
and Other Reports**

**December 31, 2012**

LEGISLATIVE JOINT AUDITING COMMITTEE

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**Sen. Bryan B. King**  
Senate Chair  
**Rep. Kim Hammer**  
House Chair  
**Sen. Linda Chesterfield**  
Senate Vice Chair  
**Rep. John W. Walker**  
House Vice Chair

# Arkansas



**Roger A. Norman, JD, CPA, CFE**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE DIVISION OF LEGISLATIVE AUDIT

### INDEPENDENT AUDITOR'S REPORT

City of Bryant, Arkansas Officials and Council Members  
Legislative Joint Auditing Committee

#### ***Report on the Financial Statements***

We have audited the accompanying regulatory basis financial statements of the general fund, street fund, and other funds in the aggregate of the City of Bryant, Arkansas, as of and for the year ended December 31, 2012, as listed in the table of contents, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Arkansas Code, as described in Note 1, to meet the requirements permitted by the State of Arkansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 to the financial statements, to meet the financial reporting requirements permitted by the State of Arkansas, the financial statements are prepared by the City on the basis of the financial reporting provisions of Arkansas Code, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on Generally Accepted Accounting Principles paragraphs, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Bryant, Arkansas, as of December 31, 2012, or the revenues, expenditures, and changes in net position and, when applicable, cash flows thereof for the year then ended.

***Basis for Adverse Opinion on Regulatory Basis of Accounting***

The Water and Wastewater Department has not been included in the City's regulatory-basis financial statements. The regulatory basis as prescribed or permitted by Arkansas Code requires the Water and Wastewater Department to be presented as part of the other funds in the aggregate, thus increasing the column's assets, liabilities, revenues, and expenditures. The amount by which this departure would affect the assets, liabilities, revenues, and expenditures of the other funds in the aggregate column is not reasonably determinable. The City's financial statements also do not disclose all the required information concerning deposit and investment risks. In our opinion, disclosure of this information is required by the regulatory basis of accounting described in Note 1.

***Adverse Opinion on Regulatory Basis of Accounting***

In our opinion, because of the omissions described in the Basis for Adverse Opinion on Regulatory Basis of Accounting paragraph, the financial statements referred to above do not present fairly, in conformity with the regulatory-basis of accounting, as described in Note 1, the financial position of the other funds in the aggregate of the City of Bryant, Arkansas, as of December 31, 2012, and the regulatory-basis revenues, expenditures, and changes in net position for the year then ended.

***Basis for Qualified Opinion on Regulatory Basis of Accounting***

The City's financial statements do not disclose all the required information concerning deposit risks. In our opinion, disclosure of this information is required by the regulatory basis of accounting described in Note 1.

***Qualified Opinion on Regulatory Basis of Accounting***

In our opinion, except for the omission of the information described in the Basis for Qualified Opinion on Regulatory Basis of Accounting paragraph, the financial statements referred to above present fairly, in all material respects, the regulatory-basis financial position of the general fund and street fund of the City of Bryant, Arkansas, as of December 31, 2012, and the regulatory-basis revenues, expenditures, and changes in net position, and the budgetary comparisons for the general fund and street fund for the year then ended in accordance with the financial reporting provisions of the Arkansas Code described in Note 1.

***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the accompanying regulatory basis financial statements. The accompanying supplementary information and other information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

Because of the omissions described above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

The other information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

DIVISION OF LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE  
Legislative Auditor

Little Rock, Arkansas  
June 25, 2014  
LOM101512

**Sen. Bryan B. King**  
Senate Chair  
**Rep. Kim Hammer**  
House Chair  
**Sen. Linda Chesterfield**  
Senate Vice Chair  
**Rep. John W. Walker**  
House Vice Chair

# Arkansas



**Roger A. Norman, JD, CPA, CFE**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE DIVISION OF LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING, COMPLIANCE AND OTHER MATTERS,  
AND OTHER ISSUES BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

### INDEPENDENT AUDITOR'S REPORT

City of Bryant, Arkansas Officials and Council Members  
Legislative Joint Auditing Committee

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying regulatory-basis financial statements of the general fund, street fund, and other funds in the aggregate of the City of Bryant, Arkansas, as of and for the year ended December 31, 2012, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2014. We issued an adverse opinion because the financial statements are prepared by the City on the basis of the financial reporting provisions of Arkansas Code, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinion on the other funds in the aggregate was adverse because of the effects on the financial statements of not including the Water and Wastewater Department, which is material to other funds in the aggregate. Our opinions on the general fund and street fund were qualified because required disclosures were not made concerning deposit risks.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies to be material weaknesses:

2012-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions should be distributed among appropriate employees. The City officials, as specified in the Other Issues section of this report, did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the City's assets, because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

The City officials, as specified in the Other Issues section of this report, responded and indicated that their offices will segregate the duties relating to initiating, receipting, depositing, disbursing, and recording transactions to the extent possible with the current staffing levels.

2012-2 Arkansas Code requires City management to maintain financial records. The financial records for Other Funds in the Aggregate contained material misstatements for assets, fund balances, revenues, expenditures, and other financing sources/uses of \$9,090, \$10,856, \$520,056, \$9,581, and \$47,782, respectively, due to unrecorded cash and the misclassification of revenues and expenditures.

The effect of these omissions and errors constitutes a significant deficiency in internal control in the process of preparing financial records. City management should implement procedures to ensure that all cash, revenues, and expenditures are properly recorded and classified. A similar finding was issued in the prior report.

City management has concurred with the above recommendation and has approved the appropriate entries to the City's financial records.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the Internal Control over Financial Reporting section as item 2012-2.

#### Entity's Response to Findings

The City's response to the findings identified in our audit is described above. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

#### Other Issues

The following issues are not significant deficiencies, material weaknesses, or material instances of noncompliance, but are issues that are presented to assist in the efficient operation of the City.

The commentary contained in this section relates to the following officials that held office during 2012:

Mayor: Jill Dabbs  
City Clerk: Heather McKim  
Finance Director: Cindy West (appointed April 2012)  
Gary Hollis (resigned February 2012)  
District Court Clerk: Lindsey Dinwiddie  
Police Chief: Mark Kizer

We reviewed the City's compliance with certain Arkansas laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

Our audit procedures indicated that the Offices of **Mayor** and **City Clerk** were in substantial compliance with Arkansas fiscal and financial laws. Noncompliance with state law and accepted accounting practices was noted in the Offices of **Finance Director**, **Police Chief**, and **District Court Clerk**.

#### **Finance Director**

1. We noted the following improper expenditures:
  - A. Disbursements totaling \$3,952 were not supported by adequate documentation, as required by Ark. Code Ann. § 14-59-105; therefore, auditors were unable to determine the business purpose.
  - B. Disbursements totaling \$1,310 and \$311 for meal and lodging expenses, respectively, were not supported with documentation, as required by Ark. Code Ann. § 14-59-105.
2. Prenumbered receipts were not issued for all funds received, as required by Ark. Code Ann. § 14-59-109. In addition, original source documentation was not maintained for receipts issued for permits, business licenses, animal control fees, and parks and recreation fees.
3. Bank reconciliations were not approved by a city official or employee other than the person preparing the reconciliations, as designated by the Mayor, as required by Ark. Code Ann. § 14-59-108.
4. All deposits were not insured or collateralized, as required by Ark. Code Ann. § 19-8-107.

### **District Court Clerk**

1. District Court bank accounts were not always properly reconciled at the end of each month, and the ending balance of \$19,622 was not identified with receipts issued for cases not yet adjudicated and the payments made on all unpaid individual time accounts, as required by Ark. Code Ann. § 16-10-209. A similar finding was noted in the previous report.
2. The District Court Clerk did not, on or before the fifteenth day of the month following the end of the calendar quarter, reconcile the individual citations in the completed citation book to the individual citations reflected on the arrest report, as required by Ark. Code Ann. § 16-10-209.

### **Police Chief**

1. Completed manual uniform traffic citation books were not always returned and logged on the citation list. We noted 19 citation books that could not be located by the Police Department.
2. We noted 92 manual completed citation books that were not filed with the District Court Clerk, as required by Ark. Code Ann. § 16-10-205.

*The following information systems weaknesses were discovered during a review of computers:*

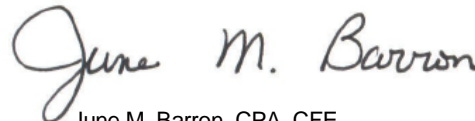
### **Police Chief**

Password controls did not meet minimum industry standards. The minimum number of characters required for passwords was below industry standards. Passwords were not required to be changed on a periodic, recurring basis that did not exceed 90 days. Passwords were not required to contain a mixture of alpha and numeric characters. A password history file was not maintained to prevent re-use of previous passwords.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

DIVISION OF LEGISLATIVE AUDIT



June M. Barron, CPA, CFE  
Deputy Legislative Auditor

Little Rock, Arkansas  
June 25, 2014

CITY OF BRYANT, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2012

Exhibit A

	<u>General</u>	<u>Street</u>	<u>Other Funds in the Aggregate</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,929,102	\$ 862,810	\$ 4,910,478
Investments			1,065,932
Accounts receivable	492,028	41,268	627,154
Interfund receivables			25,954
	<u>5,421,130</u>	<u>904,078</u>	<u>6,629,518</u>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 512,795	\$ 102,797	\$ 1,892
Interfund payables	25,954		
Settlements pending			189,602
Total Liabilities	<u>538,749</u>	<u>102,797</u>	<u>191,494</u>
Fund Balances:			
Restricted	3,838	801,281	4,800,907
Committed			1,637,117
Unassigned	4,878,543		
Total Fund Balances	<u>4,882,381</u>	<u>801,281</u>	<u>6,438,024</u>
	<u>5,421,130</u>	<u>904,078</u>	<u>6,629,518</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			

The accompanying notes are an integral part of these financial statements.



CITY OF BRYANT, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

Exhibit B

	<u>General</u>	<u>Street</u>	<u>Other Funds in the Aggregate</u>
REVENUES			
State aid	\$ 474,922	\$ 763,235	\$ 12,555
Federal aid	220,982		1,646
Property taxes	490,865	400,553	
Franchise fees	1,161,948		
Sales taxes	3,742,711		7,485,778
Fines, forfeitures, and costs	671,621		71,815
Interest	1,922	405	30,440
Local permits and fees	221,415		
Donations	108,145		
Parks and recreation fees	840,120		
Reimbursement for law enforcement	317,493		
Other	98,145	6,617	473
	<u>8,350,289</u>	<u>1,170,810</u>	<u>7,602,707</u>
TOTAL REVENUES			
EXPENDITURES			
Current:			
General government	1,722,347		1,624
Law enforcement	3,765,847		1,385,810
Highways and streets		2,112,803	491,390
Public safety	3,415,619		46,527
Recreation and culture	1,961,947		
Social services			11,390
Total Current	<u>10,865,760</u>	<u>2,112,803</u>	<u>1,936,741</u>
Debt Service:			
Bond principal			1,300,000
Bond interest and other charges			1,054,189
Note principal	216,880		282,425
Note interest	46,772		
	<u>11,129,412</u>	<u>2,112,803</u>	<u>4,573,355</u>
TOTAL EXPENDITURES			

CITY OF BRYANT, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

Exhibit B

	<u>General</u>	<u>Street</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,779,123)</u>	<u>\$ (941,993)</u>	<u>\$ 3,029,352</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,367,436	929,500	1,190,441
Transfers out	(707,781)	(348,000)	(5,431,596)
Note proceeds			1,300,000
Sale of equipment		77,793	
Contribution for Sheaff Avenue Project		400,000	
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,659,655</u>	<u>1,059,293</u>	<u>(2,941,155)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>880,532</u>	<u>117,300</u>	<u>88,197</u>
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	3,974,151	746,809	6,349,827
Restatement adjustment	<u>27,698</u>	<u>(62,828)</u>	
FUND BALANCES - JANUARY 1, AS RESTATED	<u>4,001,849</u>	<u>683,981</u>	<u>6,349,827</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 4,882,381</u></u>	<u><u>\$ 801,281</u></u>	<u><u>\$ 6,438,024</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF BRYANT, ARKANSAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Exhibit C

	General			Street		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 267,008	\$ 474,922	\$ 207,914	\$ 792,680	\$ 763,235	\$ (29,445)
Federal aid	212,400	220,982	8,582			
Property taxes	450,000	490,865	40,865	350,000	400,553	50,553
Franchise fees	1,100,000	1,161,948	61,948			
Sales taxes	3,500,000	3,742,711	242,711			
Fines, forfeitures, and costs	557,900	671,621	113,721			
Interest	1,220	1,922	702		405	405
Local permits and fees	251,350	221,415	(29,935)			
Donations	103,000	108,145	5,145			
Parks and recreation fees	815,150	840,120	24,970			
Reimbursement for law enforcement	316,000	317,493	1,493			
Other	68,090	98,145	30,055	2,000	6,617	4,617
<b>TOTAL REVENUES</b>	<b>7,642,118</b>	<b>8,350,289</b>	<b>708,171</b>	<b>1,144,680</b>	<b>1,170,810</b>	<b>26,130</b>
EXPENDITURES						
Current:						
General government	1,903,127	1,722,347	180,780			
Law enforcement	4,183,128	3,765,847	417,281			
Highways and streets				2,162,869	2,112,803	50,066
Public safety	3,040,513	3,415,619	(375,106)			
Recreation and culture	2,059,321	1,961,947	97,374			
Total Current	11,186,089	10,865,760	320,329	2,162,869	2,112,803	50,066
Debt Service:						
Note principal		216,880	(216,880)			
Note interest		46,772	(46,772)			
<b>TOTAL EXPENDITURES</b>	<b>11,186,089</b>	<b>11,129,412</b>	<b>56,677</b>	<b>2,162,869</b>	<b>2,112,803</b>	<b>50,066</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,543,971)</b>	<b>(2,779,123)</b>	<b>764,848</b>	<b>(1,018,189)</b>	<b>(941,993)</b>	<b>76,196</b>

CITY OF BRYANT, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

Exhibit C

	General			Street		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 8,444,691	\$ 4,367,436	\$ (4,077,255)	\$ 1,014,000	\$ 929,500	\$ (84,500)
Transfers out	(4,754,000)	(707,781)	4,046,219	(348,000)	(348,000)	
Sale of equipment					77,793	77,793
Contribution for Sheaff Avenue Project					400,000	400,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,690,691</b>	<b>3,659,655</b>	<b>(31,036)</b>	<b>666,000</b>	<b>1,059,293</b>	<b>393,293</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>146,720</b>	<b>880,532</b>	<b>733,812</b>	<b>(352,189)</b>	<b>117,300</b>	<b>469,489</b>
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED		3,974,151	3,974,151		746,809	746,809
Restatement adjustment		27,698	27,698		(62,828)	(62,828)
FUND BALANCES - JANUARY 1, AS RESTATED		4,001,849	4,001,849		683,981	683,981
FUND BALANCES - DECEMBER 31	<b>\$ 146,720</b>	<b>\$ 4,882,381</b>	<b>\$ 4,735,661</b>	<b>\$ (352,189)</b>	<b>\$ 801,281</b>	<b>\$ 1,153,470</b>

The accompanying notes are an integral part of these financial statements.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 1: Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The City of Bryant was incorporated under the laws of the State of Arkansas and operates under an elected Mayor-Council form of government. The reporting entity includes all funds of the City. The following fund of the City is not presented in this report: Water and Wastewater Department.

**B. Basis of Presentation – Regulatory**

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Arkansas Code. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and street fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general and street funds; notes to financial statements; and a supplemental schedule of capital assets.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

**General Fund** - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund heading as it appears in the financial statements includes the following accounts: General, Sales Tax, Police Donation, Fire Donation, and Franchise Fee.

**Street Fund** - The Street Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Street Fund accounts for and reports the proceeds of state highway turnback and property taxes that are restricted or committed for maintaining and constructing highways and streets.

**Other Funds in the Aggregate** - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Street Funds. The following types of funds are included in this column as follows:

**Special Revenue Funds** - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following Special Revenue Funds are reported with other funds in the aggregate: Designated Tax, Fire Equipment and Training (Act 833), Police Equipment (Act 918), Police Equipment (Act 988), District Court Automation (Act 1809), Drug Control, Special Sales Tax Fire, Special Sales Tax Parks, Bryant Senior Adult Center Grant, Animal Control Donation, Forest Cove Watershed, and Sales and Use Tax Parks Operation and Maintenance.

**Capital Projects Funds** - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The following Capital Projects Funds are reported with other funds in the aggregate: Street Franchise Bond Fund Projects Series 2008, Police Fleet, and Land Acquisition and Construction.

**Debt Service Funds** - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The following Debt Service Funds are reported with other funds in the aggregate: Sales and Use Tax Bond Debt Service Series 2006, Sales and Use Tax Bond Debt Service Reserve Series 2006, Sales and Use Tax Bond Debt Service Series 2007, Sales and Use Tax Bond Debt Service Reserve Series 2007, Street Franchise Bond Fund Debt Service Series 2008, Street Franchise Bond Fund Debt Service Reserve Series 2008, Park Bond Debt Service Series 2010, and Park Bond Debt Service Reserve Series 2010.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**B. Basis of Presentation – Regulatory (Continued)**

Other Funds in the Aggregate (Continued)

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the entity in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and other funds. The following Trust and Agency Funds are reported with other funds in the aggregate: Firemen's Pension, Administration of Justice, Tax, and District Court.

**C. Basis of Accounting - Regulatory**

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Arkansas Code. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements.

**D. Assets, Liabilities, and Fund Balances**

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit.

Investments

Investments are reported at cost.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, and payroll taxes that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance - amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council (passage of an ordinance).
3. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**E. Property Taxes**

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflected as revenues on the financial statements include the property tax relief distribution made by the State of Arkansas. The purpose of this distribution is to reimburse the municipality for property tax credits in accordance with Arkansas Code.

**F. Budget Law**

State law requires that these procedures be followed in establishing the budgetary data:

- a. Prior to December 1, the Mayor submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- b. The proposed budget is discussed at a City Council meeting prior to adoption.
- c. Prior to February 1, the budget is legally enacted by action of the City Council.
- d. Appropriations lapse at the end of each year.
- e. Under certain conditions, the budget may be amended subsequent to the year-end.

The budgeted revenues and expenditures represent the formal operating budget adopted by the City Council, as amended by the Council during the year.

Basis of Accounting

The City prepared an annual budget on the regulatory basis for the General Fund, Street Fund, and the other Special Revenue Funds.

**G. Fund Balance Classification Policies and Procedures**

The Municipality's highest level of decision-making authority is its City Council. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the City Council through passage of an ordinance. The City Council is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

The Municipality does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The Municipality does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

There were no assigned fund balances at December 31, 2012.

**NOTE 2: Cash and Investments**

Deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk have not been provided as required by Governmental Accounting Standards Board Statement no. 40.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 3: Legal or Contractual Provisions for Deposits and Investments**

A. Governmental Fund Types

State law generally requires that municipal funds be deposited in federally insured banks located in the State of Arkansas. The municipal deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

B. Pension Trust Funds

State law generally requires that pension funds be deposited in banks. Pension funds may be invested in interest-bearing bonds of the United States, of the State of Arkansas, or of the city in which the board is located, in a local government joint investment trust, in the Arkansas Local Police and Fire Retirement System, or in savings and loan associations duly established and authorized to do business in this state. State law also provides that if the total assets of the pension trust fund exceed \$100,000, the board may employ an investment advisor to invest the assets, subject to terms, conditions, limitations, and restrictions imposed by law upon the Arkansas Local Police and Fire Retirement System.

**NOTE 4: Public Fund Investments**

A summary of investments by fund types is as follows:

Fund Type	December 31, 2012	
	Reported Amount	Fair Value
Debt service	\$ 966,067	\$ 990,919
Trust	99,865	106,244
Totals	<u>\$ 1,065,932</u>	<u>\$ 1,097,163</u>

These investments are composed of the following:

Investment Type	December 31, 2012	
	Reported Amount	Fair Value
Government securities	\$ 966,067	\$ 990,919
Mutual funds	99,865	106,244
Totals	<u>\$ 1,065,932</u>	<u>\$ 1,097,163</u>



CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 5: Accounts Receivable**

The accounts receivable balance at December 31, 2012 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Property taxes	\$ 14,625	\$ 41,268	
Franchise fees	113,553		
Sales taxes	310,158		\$ 620,314
Fines, forfeitures, and costs	34,959		4,489
Donations			2,351
Parks and recreation fees	18,733		
<b>Totals</b>	<b>\$ 492,028</b>	<b>\$ 41,268</b>	<b>\$ 627,154</b>

**NOTE 6: Accounts Payable**

The accounts payable balance at December 31, 2012 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Vendor payables	\$ 264,020	\$ 86,099	\$ 1,892
Salaries payables	248,775	16,698	
<b>Totals</b>	<b>\$ 512,795</b>	<b>\$ 102,797</b>	<b>\$ 1,892</b>

**NOTE 7: Interfund Balances**

Individual fund interfund receivable and payable balances are as follows:

Fund	December 31, 2012	
	Interfund Receivables	Interfund Payables
General		\$ 25,954
Other Funds in the Aggregate:		
Designated Tax	\$ 25,954	
<b>Totals</b>	<b>\$ 25,954</b>	<b>\$ 25,954</b>

Interfund receivables and payables consist of errors in depositing restricted revenues and interfund loans. These balances were repaid in January 2013.

**NOTE 8: Legal Debt Limit**

A. Property Tax Secured Bonded Debt

The City is subject to a constitutional limitation for bonded indebtedness equal to 20% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2012, the legal debt limit for the bonded debt was \$45,440,076. There were no property tax secured bond issues.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 8: Legal Debt Limit (Continued)**

B. Short-term Financing Obligations

The City is subject to a constitutional limitation for short-term financing obligations equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. At December 31, 2012, the legal debt limit for short-term financing obligations was \$11,668,821. The amount of short-term financing obligations was \$1,912,566 leaving a legal debt margin of \$9,756,255.

**NOTE 9: Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2012 are composed of the following:

<u>Description</u>	<u>General</u>	<u>Street</u>	<u>Other Funds in the Aggregate</u>
<u>Fund Balances</u>			
Restricted for:			
General government			\$ 1
Law enforcement	\$ 1,519		153,495
Highways and streets		\$ 801,281	
Public safety	2,319		530,403
Recreation and culture			131,698
Social services			63
Debt service			2,255,126
Pension benefits			102,819
Capital projects			<u>1,627,302</u>
Total Restricted	<u>3,838</u>	<u>801,281</u>	<u>4,800,907</u>
Committed for:			
General government			78,943
Law enforcement			389,628
Highways and streets			978,605
Public safety			135,574
Recreation and culture			<u>54,367</u>
Total Committed			<u>1,637,117</u>
Unassigned	<u>4,878,543</u>		
Totals	<u>\$ 4,882,381</u>	<u>\$ 801,281</u>	<u>\$ 6,438,024</u>

**NOTE 10: Commitments**

Total commitments consist of the following at December 31, 2012:

	<u>December 31, 2012</u>
Long-term liabilities	\$ 23,372,133
Noncancellable lease	9,471
Construction contracts	<u>433,541</u>
Total Commitments	<u>\$ 23,815,145</u>

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 10: Commitments (Continued)**

Long-term liabilities

Long-term liabilities at December 31, 2012 are comprised of the following:

	December 31, 2012
	2012
Sales and Use Tax Bonds, Series 2006, payable semiannually on March 1 and September 1 through 2031, interest ranging from 3.75% to 4.75%. Payments are to be made from the Sales and Use Tax Debt Service Series 2006 Fund.	\$ 5,935,000
Sales and Use Tax Bonds, Series 2007, payable semiannually on March 1 and September 1 through 2022, interest ranging from 3.5% to 4.2%. Payments are to be made from the Sales and Use Tax Debt Service Series 2007 Fund.	4,885,000
Franchise Fee Revenue Bonds, Series 2008 for street improvements, payable annually August 1, 2009 through 2029, interest ranging from 3.35% to 4.9%. Payments are to be made from the Street Franchise Bond Debt Service Series 2008 Fund.	4,010,000
Capital Improvement Refunding and Construction Revenue Bonds, Series 2010, payable semiannually February 1 and August 1 through February 2040, interest ranging from 2.0% to 5.0%. Payments are to be made from the Park Bond Debt Service Series 2010 Fund.	5,510,000
Note payable to Regions Bank, dated November 23, 2009, for the purchase of communication equipment, due in 60 monthly installments of \$10,119, interest rate of 4.45%. Payments are to be made from the Designated Tax Fund.	222,705
Note payable to Regions Bank, dated May 24, 2010, for the installation of a scoreboard and signage at Bishop Park, due in five annual installments of \$87,911, interest rate of 4.40%. Payments are to be made from the General Fund.	242,357
Note payable to Bank of the Ozarks, dated November 30, 2011, for the purchase of land and to construct a storage building, due in five annual installments of \$39,949, interest rate of 3.28%. Payments are to be made from the General Fund.	147,504
Note payable to Iberia Bank, dated April 9, 2012, for the purchase of police vehicles and equipment, payable in four annual installments of \$338,929, interest rate of 1.70%. Payments are to be made from the General Fund.	1,300,000
Unfunded liability balance due to Arkansas Public Employees Retirement System (APERS) determined by actuarial valuation as of December 31, 2004 and amortized over a 30-year period. Payment amounts are adjusted annually by APERS. Payments are to be made from the General Fund.	118,324
Compensated absences	1,001,243
Total Long-term liabilities	\$ 23,372,133

Due to the City's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 10: Commitments (Continued)**

Debt Service Requirements to Maturity

The City is obligated for the following amounts at December 31, 2012:

Years Ending December 31,	Bonds	Notes	Total
2013	\$ 2,013,069	\$ 589,871	\$ 2,602,940
2014	2,014,940	577,247	2,592,187
2015	2,014,613	465,933	2,480,546
2016	2,016,890	378,022	2,394,912
2017	2,015,994		2,015,994
2018 through 2022	9,228,676		9,228,676
2023 through 2027	6,525,585		6,525,585
2028 through 2032	3,214,376		3,214,376
2033 through 2037	1,797,295		1,797,295
2038 through 2040	1,085,250		1,085,250
Total Obligations	31,926,688	2,011,073	33,937,761
Less Interest	11,586,688	98,507	11,685,195
Total Principal	<u>\$ 20,340,000</u>	<u>\$ 1,912,566</u>	<u>\$ 22,252,566</u>

Noncancellable Lease

The City entered into a noncancellable lease agreement for office equipment. Terms of the lease are monthly rental payments of \$1,579 for 36 months. At the end of the lease term the City has the option to purchase the equipment for fair market value. The City is obligated for the following amount for the next year:

Year	December 31, 2012
2013	<u>\$ 9,471</u>

Rental expense for 2012 was \$18,942.

Construction Contracts

The City was contractually obligated for the following construction contracts at December 31, 2012:

Project Name	Completion Date	Contract Balance December 31, 2012
Senior Adult Center	May 2013	\$ 96,176
Forest Cove drainage improvements	September 2013	337,365
		<u>\$ 433,541</u>

**NOTE 11: Interfund Transfers**

The General Fund transferred \$702,763 of franchise fees and \$5,018 of donations to the Other Funds in the Aggregate. The Street Fund transferred \$348,000 to the General Fund for reimbursement of franchise fees. The Other Funds in the Aggregate transferred \$4,019,436 to the General Fund for police department, fire department, and parks expenses and sales taxes collected for police, fire, animal control, and parks and recreation, and \$929,500 to the Street Fund for sales taxes collected for streets. Within the Other Funds in the Aggregate, \$482,660 was transferred for sales taxes and debt service expenditures.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 12: Prior Year Restatement**

The beginning fund balances for the General and Street Funds were restated by \$27,698 and (\$62,828), respectively, to correct prior-year errors in cash and accounts receivable.

**NOTE 13: Subsequent Events**

- A. On January 30, 2013, the City executed a promissory note in the amount of \$813,981 to finance the costs of acquiring two fire trucks.
- B. On November 12, 2013, voters approved the issuance of capital improvement bonds in the aggregate principal amount not to exceed \$4,400,000 to finance all or a portion of the costs of firefighting facility improvements.

**NOTE 14: Pledged Revenues – Sales and Use Taxes**

A. 2006 Capital Improvement Bonds

The City pledged future .625% sales and use taxes to repay \$8,850,000 in capital improvement bonds that were issued in 2006 to provide funding for the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. Total principal and interest remaining on the bonds are \$5,935,000 and \$3,840,274, respectively, payable through September 1, 2031. For 2012, principal and interest paid were \$450,000 and \$381,601, respectively.

B. 2007 Capital Improvement Bonds

The City pledged future .625% sales and use taxes to repay \$8,140,000 in capital improvement bonds that were issued in 2007 to provide funding for the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. Total principal and interest remaining on the bonds are \$4,885,000 and \$1,360,289, respectively, payable through September 1, 2022. For 2012, principal and interest paid were \$580,000 and \$223,498, respectively.

The Sales and Use Tax Bond Debt Service Series 2006 and Sales and Use Tax Bond Debt Service Series 2007 Funds each received \$935,722 in sales taxes in 2012. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for other city expenditures.

**NOTE 15: Pledged Revenues – Franchise Fees**

A. 2008 Capital Improvement Revenue Bonds

The City has pledged future franchise fees collected from public utilities for the privilege of using the streets, highways, and other public places in the City to repay \$4,545,000 in capital improvement revenue bonds that were issued in 2008 for the purpose of financing all or a portion of the cost of new streets and improvements to existing streets. Total principal and interest remaining on the bonds are \$4,010,000 and \$1,887,669, respectively, payable through August 1, 2029. For the current year, principal and interest paid were \$160,000 and \$187,330, respectively.

B. 2010 Capital Improvement Refunding and Construction Revenue Bonds

The City has pledged future franchise fees collected from public utilities for the privilege of using the streets, highways, and other public places in the City to repay \$5,725,000 in capital improvement refunding and construction revenue bonds that were issued in 2010 for the purpose of refunding the City's 2005 Capital Improvement Revenue Bonds; the repayment of outstanding promissory note dated February 1, 2006; the repayment of outstanding promissory note dated June 29, 2007, and to finance the completion of park improvements. Total principal and interest remaining on the bonds are \$5,510,000 and \$4,498,456, respectively, payable through February 1, 2040. For the current year, principal and interest paid were \$110,000 and \$243,373, respectively.

The General Fund received the pledged revenue and transferred \$348,999 to the Street Franchise Bond Fund Debt Service Series 2008 Fund and \$353,765 to the Park Bond Debt Service Series 2010 Fund. Pledged revenues received in excess of debt service requirements for these bond issues may be used for other city expenditures.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 16: Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

The City participates in the Arkansas Municipal League Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by municipal officials, employees, and volunteer fire fighters while performing work for the municipality. Rates for municipalities participating in this program are revised by class code on an annual basis by the Arkansas Workers' Compensation Commission.

**Municipal Vehicle Program**

- A. Liability - This program may pay all sums the municipality legally must pay as damages because of bodily injury, death or property damage to which this agreement applies involving a covered municipal vehicle and for which the municipality is liable. The limit of payment by the program is as follows: \$25,000 because of bodily injury to or death of one person in any one accident; \$50,000 because of bodily injury to or death of two or more persons in any one accident; and \$25,000 because of injury to or destruction of property of others in any one accident. The City shall pay into the program each year a charge established annually by the program administrator for covered municipal vehicles and self-propelled mobile equipment owned or leased by the City.
- B. Physical Damage - This program covers motor vehicles and permanently attached equipment which are the property of the participating municipality. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$1,000 per occurrence. The City agrees to pay into the program each year a service charge established annually by the program administrator for covered property.

Municipal Property Program - This program covers insurable property and equipment, exclusive of motor vehicles and water vessels, which belong to or are in the care, custody, or control of a participating municipality. Property is valued at the full cost to repair or replace the property after deduction of depreciation or as agreed to by the participating municipality and program. Loss amounts payable will be reduced by the deductible amount of \$5,000, or in the case of flood or earthquake, \$100,000. The municipality agrees to pay into the program each year a service charge established annually by the program administrator for property for which the municipality desires coverage.

Municipal Legal Defense Program - The program shall, at the sole discretion of the program administrators, provide extraordinary legal defense and extraordinary expenses in suits against municipal officials and employees and civil rights suits against the municipal government of a participating municipality and pay extraordinary judgments (for actual damages – not punitive damages) imposed on municipal officials and employees and the municipal government. The program shall never be liable to reimburse the municipal government, municipal officials, and employees because of judgment in any one lawsuit for more than 25% of the program's available funds at time the lawsuit was filed or the judgment becomes final, or \$1 million, whichever is less. The City agrees to pay into the program each year a charge established by the steering committee. Each city also agrees to pay the first \$3,000 of the aggregate cost for all expenses on each lawsuit. This cost deposit is not refundable.

The City also participates in the Self-Insured Fidelity Bond Program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$250,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the Municipal Aid Fund. There is a \$2,500 deductible per occurrence.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 17: Firemen's Pension and Relief Plan**

Plan Description

The Firemen's Pension and Relief Plan is a single-employer defined benefit pension plan that covers municipal firemen employed prior to January 1, 1983. The plan, administered by the City, provides retirement, disability, and survivor benefits. Benefit and contribution provisions are established by State law and can be amended only by the Arkansas General Assembly. State law does provide that upon actuarial soundness of the plan, the Board may increase retirement benefits. The plan was closed to new entrants on January 1, 1983. The plan does not issue a stand-alone financial report but is included in the City's financial report.

Contributions

Active participants of the plan are required to make contributions of not less than 6% of their salary to the plan. Active volunteer firemen are required to make contributions of \$12 per year. The City is required by state law to contribute an amount equal to but not less than 6% of the participant's salary and an amount equal to the contribution paid by any volunteer fireman. The plan is also funded with state insurance tax. If the funds in the plan should be insufficient to make full payment of the amount of pensions to all persons entitled, then the funds shall be prorated among those entitled by the proper authorities as may be deemed just and equitable.

Deferred Retirement Option Plan

The local firemen's pension and relief board of trustees approved the participation in the Arkansas Fire Fighter's Deferred Retirement Option Plan (DROP). Any full-paid fire fighter who is a member of the firemen's pension and relief fund who has at least 20 years of credited service and who is eligible to receive a service retirement pension may elect to participate in the plan. The duration of participation shall not exceed 5 years, except in certain circumstances as allowed by law.

When a member begins participation in the DROP, the contribution of the fire fighter and the employer contribution shall continue to be paid. Municipal matching contributions for employees who elect the DROP shall be credited equally to the firemen's pension and relief fund and to the deferred retirement plan. The monthly retirement benefits that would have been due had the member elected to cease employment and receive a service retirement shall be paid into the DROP account.

At the end of the five years, the participant has certain options regarding the method of payment.

At the conclusion of the member's participation, the member shall terminate employment with all participating municipalities as a fire fighter and start receiving the member's accrued monthly retirement benefit from the firemen's pension and relief fund.

**NOTE 18: Local Police and Fire Retirement System (LOPFI)  
(A Defined Benefit Pension Plan)**

Plan Description

The City contributes to the Local Police and Fire Retirement System (LOPFI), an agent multiple employer retirement system that acts as a common investment and administrative agent for cities and towns in Arkansas. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Local Police and Fire Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LOPFI. That report may be obtained by writing to Arkansas Local Police and Fire Retirement System, P. O. Drawer 34164, Little Rock, Arkansas 72203 or by calling 1-501-682-1745.

CITY OF BRYANT, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012

**NOTE 18: Local Police and Fire Retirement System (LOPFI)  
(A Defined Benefit Pension Plan) (Continued)**

Funding Policy

The employee contribution rate depends on the type of service being rendered and whether or not the service is also covered by Social Security. The different employee contribution rates required by state law are:

- A. Paid service not covered by Social Security: 8.5% of gross pay
- B. Paid service also covered by Social Security: 2.5% of gross pay
- C. Volunteer fire service: no employee contribution

The City is required to contribute at an actuarially determined rate. The contribution requirements of plan members are established and may be amended by State law. The contribution requirements of the City are established and may be amended by the LOPFI Board of Trustees.

**NOTE 19: Arkansas Public Employees Retirement System**

Plan Description

The City contributes to the Arkansas Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan that covers municipal employees whose municipalities have elected coverage under this System. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, One Union National Plaza, 124 W. Capitol, Little Rock, Arkansas 72201 or by calling 1-800-682-7377.

Funding Policy

PERS has contributory and non-contributory plans. Contributory members are required by code to contribute 5% of their salary. Each participating employer is required by code to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation.



CITY OF BRYANT, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2012

Schedule 1

SPECIAL REVENUE FUNDS

	<u>Designated Tax</u>	<u>Fire Equipment and Training (Act 833)</u>	<u>Police Equipment (Act 918)</u>	<u>Police Equipment (Act 988)</u>	<u>District Court Automation (Act 1809)</u>	<u>Drug Control</u>	<u>Special Sales Tax Fire</u>
ASSETS							
Cash and cash equivalents	\$ 1,301,006	\$ 6,480	\$ 22,478	\$ 11,150	\$ 105,058	\$ 3,224	\$ 407,614
Investments							
Accounts receivable	310,157		1,288	400	2,801		116,309
Interfund receivables	25,954						
<b>TOTAL ASSETS</b>	<b><u>\$ 1,637,117</u></b>	<b><u>\$ 6,480</u></b>	<b><u>\$ 23,766</u></b>	<b><u>\$ 11,550</u></b>	<b><u>\$ 107,859</u></b>	<b><u>\$ 3,224</u></b>	<b><u>\$ 523,923</u></b>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable					\$ 136	\$ 50	
Settlements pending							
Total Liabilities					<u>136</u>	<u>50</u>	
Fund Balances:							
Restricted		\$ 6,480	\$ 23,766	\$ 11,550	107,723	3,174	\$ 523,923
Committed	\$ 1,637,117						
Total Fund Balances	<u>1,637,117</u>	<u>6,480</u>	<u>23,766</u>	<u>11,550</u>	<u>107,723</u>	<u>3,174</u>	<u>523,923</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,637,117</u></b>	<b><u>\$ 6,480</u></b>	<b><u>\$ 23,766</u></b>	<b><u>\$ 11,550</u></b>	<b><u>\$ 107,859</u></b>	<b><u>\$ 3,224</u></b>	<b><u>\$ 523,923</u></b>

CITY OF BRYANT, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2012

Schedule 1

	<u>SPECIAL REVENUE FUNDS</u>					<u>CAPITAL PROJECTS FUNDS</u>	
	Special Sales Tax Parks	Bryant Senior Adult Center Grant	Animal Control Donation	Forest Cove Watershed	Sales and Use Tax Parks Operation and Maintenance	Street Franchise Bond Projects Series 2008	Police Fleet
ASSETS							
Cash and cash equivalents	\$ 92,927	\$ 63	\$ 4,931	\$ 1	\$ 1	\$ 1,627,302	\$ 1,706
Investments							
Accounts receivable			2,351		38,770		
Interfund receivables							
<b>TOTAL ASSETS</b>	<b><u>\$ 92,927</u></b>	<b><u>\$ 63</u></b>	<b><u>\$ 7,282</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 38,771</u></b>	<b><u>\$ 1,627,302</u></b>	<b><u>\$ 1,706</u></b>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 1,706
Settlements pending							
Total Liabilities							<u>1,706</u>
Fund Balances:							
Restricted	\$ 92,927	\$ 63	\$ 7,282	\$ 1	\$ 38,771	\$ 1,627,302	
Committed							
Total Fund Balances	<u>92,927</u>	<u>63</u>	<u>7,282</u>	<u>1</u>	<u>38,771</u>	<u>1,627,302</u>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 92,927</u></b>	<b><u>\$ 63</u></b>	<b><u>\$ 7,282</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 38,771</u></b>	<b><u>\$ 1,627,302</u></b>	<b><u>\$ 1,706</u></b>

CITY OF BRYANT, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2012

Schedule 1

	DEBT SERVICE FUNDS							
	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Reserve Series 2006	Sales and Use Tax Bond Debt Service Series 2007	Sales and Use Tax Bond Debt Service Reserve Series 2007	Street Franchise Bond Fund Debt Service Series 2008	Street Franchise Bond Fund Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010
<b>ASSETS</b>								
Cash and cash equivalents	\$ 386,732		\$ 388,044		\$ 150,119	\$ 592	\$ 207,926	\$ 568
Investments		\$ 269,663		\$ 341,380		173,717		181,307
Accounts receivable	77,539		77,539					
Interfund receivables								
<b>TOTAL ASSETS</b>	<b>\$ 464,271</b>	<b>\$ 269,663</b>	<b>\$ 465,583</b>	<b>\$ 341,380</b>	<b>\$ 150,119</b>	<b>\$ 174,309</b>	<b>\$ 207,926</b>	<b>\$ 181,875</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable								
Settlements pending								
Total Liabilities								
<b>Fund Balances:</b>								
Restricted	\$ 464,271	\$ 269,663	\$ 465,583	\$ 341,380	\$ 150,119	\$ 174,309	\$ 207,926	\$ 181,875
Committed								
Total Fund Balances	464,271	269,663	465,583	341,380	150,119	174,309	207,926	181,875
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 464,271</b>	<b>\$ 269,663</b>	<b>\$ 465,583</b>	<b>\$ 341,380</b>	<b>\$ 150,119</b>	<b>\$ 174,309</b>	<b>\$ 207,926</b>	<b>\$ 181,875</b>

CITY OF BRYANT, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2012

Schedule 1

	<u>TRUST FUND</u>	<u>AGENCY FUNDS</u>			<u>Totals</u>
	<u>Firemen's Pension</u>	<u>Administration of Justice</u>	<u>Tax</u>	<u>District Court</u>	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,954	\$ 3	\$ 23,149	\$ 166,450	\$ 4,910,478
Investments	99,865				1,065,932
Accounts receivable					627,154
Interfund receivables					25,954
<b>TOTAL ASSETS</b>	<b><u>\$ 102,819</u></b>	<b><u>\$ 3</u></b>	<b><u>\$ 23,149</u></b>	<b><u>\$ 166,450</u></b>	<b><u>\$ 6,629,518</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable					\$ 1,892
Settlements pending		\$ 3	\$ 23,149	\$ 166,450	189,602
<b>Total Liabilities</b>		<b><u>\$ 3</u></b>	<b><u>\$ 23,149</u></b>	<b><u>\$ 166,450</u></b>	<b><u>191,494</u></b>
Fund Balances:					
Restricted	\$ 102,819				4,800,907
Committed					1,637,117
<b>Total Fund Balances</b>	<b><u>102,819</u></b>				<b><u>6,438,024</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 102,819</u></b>	<b><u>\$ 3</u></b>	<b><u>\$ 23,149</u></b>	<b><u>\$ 166,450</u></b>	<b><u>\$ 6,629,518</u></b>

CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	SPECIAL REVENUE FUNDS								
	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Bryant Senior Adult Center Grant
REVENUES									
State aid		\$ 8,831							
Federal aid									\$ 22
Sales taxes	\$ 3,742,889						\$ 1,403,584		
Fines, forfeitures, and costs			\$ 15,457	\$ 11,507	\$ 44,256	\$ 595			
Interest	561	3	8	4	65	3	172	\$ 87	
Other								3	
<b>TOTAL REVENUES</b>	<b>3,743,450</b>	<b>8,834</b>	<b>15,465</b>	<b>11,511</b>	<b>44,321</b>	<b>598</b>	<b>1,403,756</b>	<b>90</b>	<b>22</b>
EXPENDITURES									
Current:									
General government									
Law enforcement			2,619	3,596	69,521	3,451			
Highways and streets									
Public safety		9,843							
Social services									11,390
Total Current		9,843	2,619	3,596	69,521	3,451			11,390
Debt Service:									
Bond principal									
Bond interest and other charges									
Note principal	108,343						174,082		
<b>TOTAL EXPENDITURES</b>	<b>108,343</b>	<b>9,843</b>	<b>2,619</b>	<b>3,596</b>	<b>69,521</b>	<b>3,451</b>	<b>174,082</b>		<b>11,390</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,635,107	(1,009)	12,846	7,915	(25,200)	(2,853)	1,229,674	90	(11,368)
OTHER FINANCING SOURCES (USES)									
Transfers in								464,974	
Transfers out	(3,248,545)						(1,145,691)	(554,700)	
Note proceeds									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,248,545)</b>						<b>(1,145,691)</b>	<b>(89,726)</b>	

CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	SPECIAL REVENUE FUNDS								
	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Bryant Senior Adult Center Grant
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 386,562	\$ (1,009)	\$ 12,846	\$ 7,915	\$ (25,200)	\$ (2,853)	\$ 83,983	\$ (89,636)	\$ (11,368)
FUND BALANCES - JANUARY 1	<u>1,250,555</u>	<u>7,489</u>	<u>10,920</u>	<u>3,635</u>	<u>132,923</u>	<u>6,027</u>	<u>439,940</u>	<u>182,563</u>	<u>11,431</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 1,637,117</u></u>	<u><u>\$ 6,480</u></u>	<u><u>\$ 23,766</u></u>	<u><u>\$ 11,550</u></u>	<u><u>\$ 107,723</u></u>	<u><u>\$ 3,174</u></u>	<u><u>\$ 523,923</u></u>	<u><u>\$ 92,927</u></u>	<u><u>\$ 63</u></u>

CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS			DEBT SERVICE FUNDS		
	Animal Control Donation	Forest Cove Watershed	Sales and Use Tax Parks Operation and Maintenance	Street Franchise Bond Projects Series 2008	Police Fleet	Land Acquisition and Construction	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Reserve Series 2006	Sales and Use Tax Bond Debt Service Series 2007
REVENUES									
State aid									
Federal aid		\$ 1,624							
Sales taxes			\$ 467,861				\$ 935,722		\$ 935,722
Fines, forfeitures, and costs									
Interest	\$ 1			\$ 8,212	\$ 41		34	\$ 4,133	39
Other					164				
<b>TOTAL REVENUES</b>	<b>1</b>	<b>1,624</b>	<b>467,861</b>	<b>8,212</b>	<b>205</b>		<b>935,756</b>	<b>4,133</b>	<b>935,761</b>
EXPENDITURES									
Current:									
General government		1,624							
Law enforcement	6,418				1,300,205				
Highways and streets				491,390					
Public safety						\$ 16,933			
Social services									
Total Current	6,418	1,624		491,390	1,300,205	16,933			
Debt Service:									
Bond principal							450,000		580,000
Bond interest and other charges							390,980		227,405
Note principal									
<b>TOTAL EXPENDITURES</b>	<b>6,418</b>	<b>1,624</b>		<b>491,390</b>	<b>1,300,205</b>	<b>16,933</b>	<b>840,980</b>		<b>807,405</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,417)		467,861	(483,178)	(1,300,000)	(16,933)	94,776	4,133	128,356
OTHER FINANCING SOURCES (USES)									
Transfers in	5,018						4,560		5,596
Transfers out			(464,974)					(4,560)	
Note proceeds					1,300,000				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,018</b>		<b>(464,974)</b>		<b>1,300,000</b>		<b>4,560</b>	<b>(4,560)</b>	<b>5,596</b>

CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS			DEBT SERVICE FUNDS		
	Animal Control Donation	Forest Cove Watershed	Sales and Use Tax Parks Operation and Maintenance	Street Franchise Bond Projects Series 2008	Police Fleet	Land Acquisition and Construction	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Reserve Series 2006	Sales and Use Tax Bond Debt Service Series 2007
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (1,399)		\$ 2,887	\$ (483,178)		\$ (16,933)	\$ 99,336	\$ (427)	\$ 133,952
FUND BALANCES - JANUARY 1	8,681	\$ 1	35,884	2,110,480		16,933	364,935	270,090	331,631
FUND BALANCES - DECEMBER 31	<u>\$ 7,282</u>	<u>\$ 1</u>	<u>\$ 38,771</u>	<u>\$ 1,627,302</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 464,271</u>	<u>\$ 269,663</u>	<u>\$ 465,583</u>



CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	DEBT SERVICE FUNDS					TRUST FUND	Totals
	Sales and Use Tax Bond Debt Service Reserve Series 2007	Street Franchise Bond Fund Debt Service Series 2008	Street Franchise Bond Fund Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	
REVENUES							
State aid						\$ 3,724	\$ 12,555
Federal aid							1,646
Sales taxes							7,485,778
Fines, forfeitures, and costs							71,815
Interest	\$ 5,227	\$ 12	\$ 2,977	\$ 11	\$ 3,250	5,600	30,440
Other						306	473
<b>TOTAL REVENUES</b>	<b>5,227</b>	<b>12</b>	<b>2,977</b>	<b>11</b>	<b>3,250</b>	<b>9,630</b>	<b>7,602,707</b>
EXPENDITURES							
Current:							
General government							1,624
Law enforcement							1,385,810
Highways and streets							491,390
Public safety						19,751	46,527
Social services							11,390
Total Current						19,751	1,936,741
Debt Service:							
Bond principal		160,000		110,000			1,300,000
Bond interest and other charges		190,214		245,590			1,054,189
Note principal							282,425
<b>TOTAL EXPENDITURES</b>		<b>350,214</b>		<b>355,590</b>		<b>19,751</b>	<b>4,573,355</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,227</u>	<u>(350,202)</u>	<u>2,977</u>	<u>(355,579)</u>	<u>3,250</u>	<u>(10,121)</u>	<u>3,029,352</u>
OTHER FINANCING SOURCES (USES)							
Transfers in		352,496		357,797			1,190,441
Transfers out	(5,596)		(3,498)		(4,032)		(5,431,596)
Note proceeds							1,300,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,596)</b>	<b>352,496</b>	<b>(3,498)</b>	<b>357,797</b>	<b>(4,032)</b>		<b>(2,941,155)</b>

CITY OF BRYANT, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 2

	DEBT SERVICE FUNDS					TRUST FUND	
	Sales and Use Tax Bond Debt Service Reserve Series 2007	Street Franchise Bond Fund Debt Service Series 2008	Street Franchise Bond Fund Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	Totals
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (369)	\$ 2,294	\$ (521)	\$ 2,218	\$ (782)	\$ (10,121)	\$ 88,197
FUND BALANCES - JANUARY 1	341,749	147,825	174,830	205,708	182,657	112,940	6,349,827
FUND BALANCES - DECEMBER 31	<u>\$ 341,380</u>	<u>\$ 150,119</u>	<u>\$ 174,309</u>	<u>\$ 207,926</u>	<u>\$ 181,875</u>	<u>\$ 102,819</u>	<u>\$ 6,438,024</u>

CITY OF BRYANT, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2012

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Designated Tax	Bryant Ordinance no. 1996-8 (March 25, 1996) provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%).
Fire Equipment and Training (Act 833)	Ark. Code Ann. § 14-284-403 requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, and initial capital construction or improvements of fire departments.
Police Equipment (Act 918)	Ark. Code Ann. § 12-41-701 established fund to receive a portion of fines and penalties to be used for law enforcement purposes.
Police Equipment (Act 988)	Ark. Code Ann. § 27-22-103 established fund for increasing the fine for failure to license motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles.
District Court Automation (Act 1809)	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees of 1/2 of \$5 per month on each person to be used for court-related technology.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency. The revenues shall only be used for law enforcement purposes.
Special Sales Tax Fire	Bryant Ordinance no. 2006-19 (April 24, 2006) authorized and pledged a 3/8 cent sales tax for fire department purposes.
Special Sales Tax Parks	Bryant Ordinance no. 2006-19 (April 24, 2006) authorized and pledged a 1/8 cent sales tax for park and recreational purposes.

CITY OF BRYANT, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2012

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Bryant Senior Adult Center Grant	Established to account for an Arkansas Economic Development Council Grant.
Animal Control Donation	Bryant Ordinance no. 2011-24 (October 24, 2011) established fund to account for donations for the purpose of animal control.
Forest Cove Watershed	Established to account for an Arkansas Economic Development Council Grant.
Sales and Use Tax Parks Operation and Maintenance	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities.
Street Franchise Bond Projects Series 2008	Bryant Ordinance no. 2008-40 (November 20, 2008) authorized the issuance of franchise fee revenue bonds for the purpose of financing improvements to new or existing streets.
Police Fleet	Bryant Ordinance no. 2012-07 (March 1, 2012) authorized a promissory note for the purpose of acquiring police vehicles and equipment.
Land Acquisition and Construction	Bryant Ordinance no. 2011-16 (August 25, 2011) authorized a promissory note for the purpose of acquiring land and constructing a building.
Sales and Use Tax Bond Debt Service Series 2006	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities.
Sales and Use Tax Bond Debt Service Reserve Series 2006	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities.

CITY OF BRYANT, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2012

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Sales and Use Tax Bond Debt Service Series 2007	Bryant Ordinance no. 2007-07 (February 26, 2007) authorized the issuance of sales and use tax bonds for the purpose of financing a portion of the cost of improvements and construction of parks and recreation facilities.
Sales and Use Tax Bond Debt Service Reserve Series 2007	Bryant Ordinance no. 2007-07 (February 26, 2007) authorized the issuance of sales and use tax bonds for the purpose of financing a portion of the cost of improvements and construction of parks and recreation facilities.
Street Franchise Bond Fund Debt Service Series 2008	Bryant Ordinance no. 2008-40 (November 20, 2008) authorized the issuance of franchise fee revenue bonds for the purpose of financing improvements to new or existing streets.
Street Franchise Bond Fund Debt Service Reserve Series 2008	Bryant Ordinance no. 2008-40 (November 20, 2008) authorized the issuance of franchise fee revenue bonds for the purpose of financing improvements to new or existing streets.
Park Bond Debt Service Series 2010	Bryant Ordinance no. 2010-05 (February 11, 2010) authorized the issuance of capital improvement refunding and construction revenue bonds, series 2010 for the purpose of refunding bond series 2005, paying off promissory notes, and providing financing for the remaining improvements on the park project.
Park Bond Debt Service Reserve Series 2010	Bryant Ordinance no. 2010-05 (February 11, 2010) authorized the issuance of capital improvement refunding and construction revenue bonds, series 2010 for the purpose of refunding bond series 2005, paying off promissory notes, and providing financing for the remaining improvements on the park project.
Firemen's Pension	Ark. Code Ann. § 24-11-801 established fund to receive property taxes, state aid, and other revenues allowed by law for support of firefighter retirement programs.

CITY OF BRYANT, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2012

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Administration of Justice	Ark. Code Ann. § 16-10-308 established fund to receive the City's share of uniform court costs and filing fees levied by state law to be used to defray a part of the expenses of the administration of justice in the City.
Tax	City established fund to receive electronic transfers from federal and state agencies.
District Court	Ark. Code Ann. § 16-10-204 established account to receive fines, forfeitures, and costs collected by the District Court.

CITY OF BRYANT, ARKANSAS  
OTHER INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
DECEMBER 31, 2012  
(Unaudited)

Schedule 3

	<u>December 31, 2012</u>
Land	\$ 3,289,025
Buildings	6,315,246
Equipment	<u>7,970,053</u>
Total	<u>\$ 17,574,324</u>

CITY OF BRYANT, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS  
DECEMBER 31, 2012  
(Unaudited)

Schedule 4

<b><u>General</u></b>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Total Assets	\$ 5,421,130	\$ 4,197,956	\$ 3,846,907	\$ 2,949,294	\$ 3,257,679
Total Liabilities	538,749	223,805	135,425	143,307	47,845
Total Fund Balances	4,882,381	3,974,151	3,711,482	2,805,987	3,209,834
Total Revenues	8,350,289	7,513,907	6,897,690	6,273,198	6,671,675
Total Expenditures	11,129,412	10,668,865	9,282,171	9,444,902	9,228,509
Total Other Financing Sources/Uses	3,659,655	3,417,627	3,289,976	2,767,857	2,980,266
<b><u>Street</u></b>					
Total Assets	\$ 904,078	\$ 778,080	\$ 322,331	\$ 324,509	\$ 231,043
Total Liabilities	102,797	31,271	27,748	23,014	12,275
Total Fund Balances	801,281	746,809	294,583	301,495	218,768
Total Revenues	1,170,810	1,154,374	846,574	779,551	878,433
Total Expenditures	2,112,803	1,618,148	1,231,036	972,622	894,978
Total Other Financing Sources/Uses	1,059,293	916,000	377,550	275,798	125,000
<b><u>Other Funds in the Aggregate</u></b>					
Total Assets	\$ 6,629,518	\$ 6,661,716	\$ 7,527,177	\$ 15,164,663	\$ 21,414,445
Total Liabilities	191,494	311,889	357,294	187,561	240,455
Total Fund Balances	6,438,024	6,349,827	7,169,883	14,977,102	21,173,990
Total Revenues	7,602,707	7,717,360	6,941,902	7,301,005	7,541,618
Total Expenditures	4,573,355	4,385,289	13,571,810	11,022,707	7,022,895
Total Other Financing Sources/Uses	(2,941,155)	(4,152,127)	(1,177,311)	(2,475,186)	1,351,325



## **6 - 2013 City of Bryant Salary Book Proposed Park Labor - Part-time Job Description**

**Job Code:** 3000  
**Exempt:** No  
**Department:** Parks and Recreation  
**Reports To:** Parks and Recreation Director  
**Location:** Parks Department  
**Date Prepared:** August 19, 2010  
**Date Revised:** October 14, 2014

### **GENERAL DESCRIPTION OF POSITION**

Assists in maintaining grounds, playground equipment, structures and facilities. Other duties may be assigned.

### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

1. Performs operation of equipment such as lawn mowing equipment, etc.
2. May act as temporary relief for other departments.
3. Performs manual construction and maintenance work under little supervision.
4. Completes daily logs and reports as assigned.
5. May be required to work weekends.
6. Pool Duties:.
7. Removes leaves and other debris from surface of water.
8. Cleans bottom and sides of pool. Inspects and replaces loose or damaged tiles.
9. Cleans and repairs filter system.
10. Adjusts and performs minor repairs to heating and pumping equipment.
11. Dumps chemicals in prescribed amounts to purify water in pool.
12. Prepares service report of materials used and work performed.
13. Regular and punctual attendance.
14. Ability to work overtime.
15. Ability to interact with team members.
16. Clean/disinfect restrooms, replenish supplies, empty trash, sweep and mop all areas.
17. Move furniture/equipment for various functions as needed.

18. Maintain custodial supplies; stock and inventory materials and supplies.
19. Keep building in good working order including changing light bulbs, and minor repairs.
20. Maintain outside areas in vicinity of buildings and parking lot.
21. Operate and care for vacuum cleaners, scrubbing machines, and other janitorial supplies.
22. Perform any other related duties as required or assigned.

### **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty mentioned satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

### **EDUCATION AND EXPERIENCE**

Mental alertness and adaptability to office and field area work routines. Equivalent to four years high school or GED, with particular emphasis during high school in office skills, shop skills, or others, plus 0 to 6 months related experience and/or training. Or equivalent combination of education and experience.

### **COMMUNICATION SKILLS**

Ability to read a limited number of words and recognize similarities and differences between words and between series of numbers; Ability to write and speak simple sentences as a means for basic communication.

### **MATHEMATICAL SKILLS**

Ability to add, subtract, multiply and divide numbers. Ability to perform these mathematical skills using money and other forms of measurement.

### **CRITICAL THINKING SKILLS**

Ability to use common sense understanding in order to carry out detailed written or oral instructions. Ability to deal with problems involving a few known variables in situations of a routine nature.

### **REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS**

Not indicated.

### **PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS**

Not indicated.

### **SOFTWARE SKILLS REQUIRED**

Not indicated.

### **INITIATIVE AND INGENUITY**

#### **SUPERVISION RECEIVED**

Under immediate supervision, with short assignments of work at frequent interval with regular check of work.

#### **PLANNING**

Limited responsibility with regard to specific assignments in planning time, method, manner,

and/or sequence of performance of own work operations.

### **DECISION MAKING**

Performs work operations which permit frequent opportunity for decision-making of minor importance and which would not only affect the operating efficiency of the individual involved, but would also affect the work operations of other employees and/or clientele to a slight degree.

### **MENTAL DEMAND**

Light mental demand. Operations requiring intermittent directed thinking to carry out predetermined procedure or sequence of operations of limited variability. Operations requiring intermittent attention to control machine or manual motions.

### **ANALYTICAL ABILITY / PROBLEM SOLVING**

Repetitive. Activities or duties using a pre-determined set of processes or directions coupled with nearby supervision. Learned things in situations where choice is simple or patterned.

### **RESPONSIBILITY FOR WORK OF OTHERS**

The level of direct supervisory responsibility for the assignment of job duties, training, leadership, guidance, needs of employees, hiring, terminating and/or direction of the effort of others. Scoring will depend upon the number and classification of people normally supervised or directed, and the scope of complexity of the operations involved in the supervisory responsibility. (Job classification which involves no supervision will not be assigned a point value for this factor.)

No supervision.

Supervises the following departments: Not indicated.

### **RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT**

Occasionally responsible for the organization's and/or associated organization's property where carelessness or error would result in only minor damage or minor monetary loss. Ordinary care and attention is required when handling this property in order to prevent loss.

### **ACCURACY**

Probable errors of internal scope should ordinarily be detected within the department or office in which they occur, but may affect the work of others within the unit, requiring additional expenditure of time to trace errors and make all necessary corrections. Errors would require a moderate amount of time to correct.

### **ACCOUNTABILITY**

#### **FREEDOM TO ACT**

Defined. Semi-repetitive prescribed processes and procedures with nearby supervision.

#### **ANNUAL MONETARY IMPACT**

The amount of annual dollars generated based on the job's essential duties / responsibilities. Examples would include direct dollar generation, departmental budget, proper handling of organization funds, expense control, savings from new techniques or reduction in manpower.

None. Job does not create any dollar monetary impact for the organization.

#### **IMPACT ON END RESULTS**

Minimal impact. Job has little or no impact on the organization's end results. Job is focused on non-decision making activities or inconsequential duties.

#### **PUBLIC CONTACT**

Occasional routine contacts with persons outside the organization. This would include contacts with suppliers, mail service, etc.

#### **EMPLOYEE CONTACT**

Contacts occasionally with others beyond immediate associates, but generally of a routine nature. May obtain, present or discuss data, but only as pertains to an immediate and specific assignment. No responsibility for obtaining cooperation or approval of action or decision.

#### **USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS**

Occasional use of complex machines and equipment (desktop/laptop computer and software, road and production machines and equipment, etc.)

#### **WORKING CONDITIONS**

Outside working environment, wherein there are extremely disagreeable working conditions most of the time (e.G. Hot mix paving in constant sun).

#### **ENVIRONMENTAL CONDITIONS**

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the functions of this job, the employee is continuously exposed to outdoor weather conditions; regularly exposed to work near moving mechanical parts, extreme cold, extreme heat; frequently exposed to wet or humid conditions, risk of electrical shock; and occasionally exposed to work in high, precarious places, fumes or airborne particles, toxic or caustic chemicals, vibration. The noise level in the work environment is usually loud.

#### **PHYSICAL ACTIVITIES**

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

Moderate diversity, moderately physical. Work activities which allow for a moderate amount of diversity in the performance of tasks which requires somewhat diversified physical demands of the employee.

While performing the functions of this job, the employee is frequently required to stand, walk, use hands to finger, handle, or feel, reach with hands and arms, talk or hear, taste or smell; occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move more than 100 pounds; frequently lift and/or move up to 50 pounds. Specific vision abilities required by this job include distance vision.

**ADDITIONAL INFORMATION**

Not indicated.

**City of Bryant - 2010  
Park Labor – Seasonal Part-Time  
Job Description**

**Job Code:** 3000  
**Exempt:** No  
**Department:** Parks and Recreation  
**Reports To:** Parks and Recreation Director and Maintenance Supervisor  
**Location:** Parks Department  
**Date Prepared:** August 19, 2010  
**Date Approved:** September 9, 2010

**GENERAL DESCRIPTION OF POSITION**

Assists in maintaining grounds, playground equipment, structures and facilities. Other duties may be assigned.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

1. Operates equipment such as lawn mowers, etc.
2. Acts as temporary relief for other departments.
3. Performs manual construction and maintenance work under little supervision.
4. Completes daily logs and reports as assigned.
5. Works weekends as assigned.
6. Performs pool-related duties.
7. Removes leaves and other debris from surface of water.
8. Cleans bottom and sides of pool. Inspects and replaces loose or damaged tiles.
9. Cleans and repairs filter system.
10. Adjusts and performs minor repairs to heating and pumping equipment.
11. Dumps chemicals in prescribed amounts to purify water in pool.
12. Prepares service report of materials used and work performed.
13. Regular and punctual attendance.
14. Works overtime as assigned.
15. Interacts with team members.
16. Performs any other related duties as required or assigned.

**QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty mentioned satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

## **EDUCATION AND EXPERIENCE**

Minimum requirement; general educational background without high school completion, plus 0 to 6 months related experience or training. Or equivalent combination of education and experience.

## **RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT**

None.

## **SUPERVISORY RESPONSIBILITIES**

None.

## **COMMUNICATION SKILLS**

Ability to read a limited number of words and recognize similarities and differences between words and between series of numbers; Ability to write and speak simple sentences as a means for basic communication.

## **MATHEMATICAL SKILLS**

Ability to add, subtract, multiply and divide numbers. Ability to perform these mathematical skills using money and other forms of measurement.

## **CRITICAL THINKING SKILLS**

Ability to use common sense understanding in order to carry out detailed written or oral instructions. Ability to deal with problems involving a few known variables in situations of a routine nature.

## **SUPERVISION RECEIVED**

Under immediate supervision, with short assignments of work at frequent interval with regular check of work.

## **PLANNING**

Limited responsibility with regard to specific assignments in planning time, method, manner, and/or sequence of performance of own work operations.

## **DECISION MAKING**

Performs work operations which permit frequent opportunity for decision-making of minor importance and which would not only affect the operating efficiency of the individual involved, but would also affect the work operations of other employees and/or clientele to a slight degree.

## **MENTAL DEMAND**

Light mental demand. Operations requiring intermittent directed thinking to carry out predetermined procedure or sequence of operations of limited variability. Operations requiring intermittent attention to control machine or manual motions.

## **ANALYTICAL ABILITY / PROBLEM SOLVING**

Repetitive. Activities or duties using a pre-determined set of processes or directions coupled with nearby supervision. Learned things in situations where choice is simple or patterned.

## **USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS**

Occasional use of complex machines and equipment (desktop/laptop computer and software, road and production machines and equipment, etc.)

## **ACCURACY**

Probable errors of internal scope should ordinarily be detected within the department or office in which they occur, but may affect the work of others within the unit, requiring additional expenditure of time to trace errors and make all necessary corrections. Errors would require a moderate amount of time to correct.

## **PUBLIC CONTACT**

Occasional routine contacts with persons outside the organization. This would include contacts with suppliers, mail service, etc.

## **EMPLOYEE CONTACT**

Contacts occasionally with others beyond immediate associates, but generally of a routine nature. May obtain, present or discuss data, but only as pertains to an immediate and specific assignment. No responsibility for obtaining cooperation or approval of action or decision.

## **REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS**

Not indicated.

## **PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS**

Valid Arkansas driver's license or driver's license recognized by the State of Arkansas.

## **SOFTWARE SKILLS REQUIRED**

Not indicated.

## **ADDITIONAL INFORMATION**

Not indicated.

## **PHYSICAL ACTIVITIES**

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

While performing the functions of this job, the employee is frequently required to stand, walk, use hands to finger, handle, or feel, reach with hands and arms, talk or hear, taste or smell; occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move more than 100 pounds; frequently lift and/or move up to 50 pounds. Specific vision abilities required by this job include distance vision.

## **ENVIRONMENTAL CONDITIONS**

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the functions of this job, the employee is continuously exposed to outdoor weather conditions; regularly exposed to work near moving mechanical parts, extreme cold, extreme heat; frequently exposed to wet or humid conditions, risk of electrical shock; and occasionally exposed to work in high, precarious places, fumes or airborne particles, toxic or caustic chemicals, vibration. The noise level in the work environment is usually loud.



**Bryant Parks and Recreation Department  
2014 Fitness Instructor Use Agreement**

THIS AGREEMENT made and entered into on \_\_\_\_\_, 2014 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called "THE CITY AND/OR THE DEPARTMENT"), and \_\_\_\_\_ (hereinafter called "FITNESS INSTRUCTOR AND/OR INSTRUCTOR").

WITNESSETH

WHEREAS, THE CITY maintains the Fitness Room at Bishop Park in Bryant, Arkansas; and

WHEREAS, the use of said property for the purpose of the \_\_\_\_\_ has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.

NOW, THEREFORE, in consideration of mutual covenants and promises set forth herein, the parties agree as follows:

THE CITY agrees to grant use of the Fitness Room on \_\_\_\_\_ from \_\_\_\_ to \_\_\_\_ beginning on October 1, 2014 and ending on December 31, 2014. Upon completion, the Fitness Room may be used by the INSTRUCTOR as it becomes available to INSTRUCTOR by notification from the City or Bryant Parks and Recreation Department.

- A. The general conditions of this program agreement will be:
1. INSTRUCTOR will operate programs in accordance with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
  2. It is agreed that the program for which this agreement is written must be made available to the general public to enroll and participate in. It is also agreed that THE CITY will furnish and supply all expendable materials necessary for conducting the program (weights, mats, and etc.) as approved by the Recreation Superintendent.
  3. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.
  4. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.
  5. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE CITY Facility. INSTRUCTOR shall indemnify and hold the City of Bryant, its departments, and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by INSTRUCTOR, its agents, employees, or program participants.
  6. The named facility, area, or property may not be rented to any other group, business, individual, or entity by INSTRUCTOR. Any substitute instructors must be approved by THE CITY prior to class times.
  7. No alterations, changes, or modifications to change the intended use may be made to facilities by INSTRUCTOR, without first receiving written approval from THE CITY. The INSTRUCTOR must submit a detailed request in writing to the City's Park Department.
  8. INSTRUCTOR assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by INSTRUCTOR. If the repair is neglected for more than 14 days, THE CITY will make the necessary repairs and bill the INSTRUCTOR.
  9. INSTRUCTOR must inspect facilities prior to each use. If damage is discovered to equipment or FACILITIES that poses an immediate hazard or danger INSTRUCTOR must immediately notify the City's Park Department. Damaged equipment or FACILITIES that do not pose a danger or hazard should be discussed with THE DEPARTMENT. INSTRUCTOR must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.

B. The INSTRUCTOR agrees to the following terms of agreement:

1. INSTRUCTOR is responsible for logging and reporting all participants on "Class Attendance Sheet" supplied by THE CITY each and every class.
2. INSTRUCTOR is responsible for ensuring all fitness program participants hold a valid Membership or Day Pass to the Bishop Park Community Center prior to participation.
3. INSTRUCTOR must maintain an average of eight (8) participants per fitness class for the span of one (1) month starting on the 1<sup>st</sup> day of each month. If INSTRUCTOR fails to average said amount, the fitness class will be placed on a probationary period for one (1) month. If fitness class fails to average over eight (8) participants per fitness class during probationary period, the fitness class will be removed from schedule and contract will become void.
4. If INSTRUCTOR averages over 20 participants per fitness class for the span of one (1) month starting on the 1<sup>st</sup> day of each month for three (3) consecutive months, the INSTRUCTOR will have the option to schedule an additional class session for same fitness class at the discretion of the Recreation Superintendent.
5. The INSTRUCTOR will be paid at the amount of \$25 per 50 minute fitness class following contract specifications. Classes averaging 20 participants or more over the course of one (1) month starting on the 1<sup>st</sup> day of the month will receive a \$35 per 50 minute rate.
6. INSTRUCTOR will log and submit "Payment Request Form" provided by THE CITY at the conclusion of each month. THE CITY will issue instructor payment within three (3) weeks of form submission.
7. Any attempt by INSTRUCTOR to forge or inaccurately log any of said forms provided by THE CITY will result in forfeiture of class and void of contract.
8. The INSTRUCTOR is responsible for said class times and dates. Any cancellations will result in no payment and count as a 0 (zero) attendance toward daily "Class Attendance Sheet". Cancellation of two (2) or more classes within a month will result in a probationary period the following month. Any additional cancellations during probationary period will result in void of contract. If a cancellation is requested with at least seven (7) days' prior notice, it will be at the discretion of the Recreation Superintendent for approval without reprimand.

The City reserves the right to amend this agreement when it deems it necessary. The INSTRUCTOR may amend this agreement by the mutual assent of both parties. If this agreement is amended, it will be written, signed by both parties stated and attached to this original agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by INSTRUCTOR; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,  
A municipal Corporation,

\_\_\_\_\_  
Recreation Superintendent, Brandon Griffin (authorized agent of the City of Bryant)

Fitness Instructor,

\_\_\_\_\_  
Instructor, \_\_\_\_\_

## Disc Golf Advertisement Agreement

Pursuant to Arkansas Statue 22-4-501  
(Lease of public property no more than 20 years)

This Agreement is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2014 by and between the City of Bryant, Arkansas hereinafter referred to as "City" and \_\_\_\_\_ hereinafter referred to as "Advertiser".

1. The City wishes to provide sponsorship opportunities for potential advertisers at the Bishop Park Disc Golf Course, 6401 Boone Road, Bryant, Arkansas. Exhibit "A" lists the course sponsorship opportunities, terms, costs and benefits of each offering. Exhibit "A" is subject to change/modification after the end of the agreed term.
2. The City agrees to prepare and install, at its cost, an appropriate sponsor sign at the hole sponsored.
3. The Advertiser agrees to pay the amount agreed to for the sponsorship for the term and in the amount indicated.

Advertiser agrees to sponsor \_\_\_\_\_ for the following number of years: 5 Years and pay \$ 500 for the full-term agreement. The sponsor will have first rights to renewal sponsorship at the conclusion of the agreement for the following number of years: 1 and pay \$ 100. The sponsorship for the above indicated hole shall begin on January 1, 2015 and end on December 31, 2020.

4. Advertiser's desire to renew initial term must be submitted in writing 30 days prior to the end of the initial term.

City of Bryant:

Advertiser:

By: \_\_\_\_\_  
*Signature*

By: \_\_\_\_\_  
*Title*

By: \_\_\_\_\_  
*Signature*

By: \_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Printed Signature*

\_\_\_\_\_  
*Printed Signature*

## Disc Golf Advertisement Agreement

Pursuant to Arkansas Statue 22-4-501  
(Lease of public property no more than 20 years)

This Agreement is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2014 by and between the City of Bryant, Arkansas hereinafter referred to as "City" and \_\_\_\_\_ hereinafter referred to as "Advertiser".

1. The City wishes to provide sponsorship opportunities for potential advertisers at the Bishop Park Disc Golf Course, 6401 Boone Road, Bryant, Arkansas. Exhibit "A" lists the course sponsorship opportunities, terms, costs and benefits of each offering. Exhibit "A" is subject to change/modification after the end of the agreed term.
2. The City agrees to prepare, at its cost, the desired sponsor signature on the disc golf course scorecard to be available at the entrance of the course with no more than 20 characters.
3. The Advertiser agrees to pay the amount agreed to for the sponsorship for the term and in the amount indicated.

Advertiser agrees to sponsor \_\_\_\_\_ for the following number of years: 1 Year and pay \$ 100 for the full-term agreement. The sponsor will have first rights to renewal sponsorship at the conclusion of the agreement for the following number of years: 1 and pay \$ 100. The sponsorship for the above scorecard shall begin on January 1, 2015 and end on December 31, 2015.

4. Advertiser's desire to renew initial term must be submitted in writing 30 days prior to the end of the initial term.

City of Bryant:

Advertiser:

By: \_\_\_\_\_  
*Signature*

By: \_\_\_\_\_  
*Title*

By: \_\_\_\_\_  
*Signature*

By: \_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Printed Signature*

\_\_\_\_\_  
*Printed Signature*

**EXHIBIT “A”**  
**SPONSORSHIP PACKAGE & COST**

**Sponsor Package**

**Sponsorship Cost**

Holes 1-18 (Platinum)

\$500 for five (5) years  
Advertiser has first option to renew sponsorship at conclusion of initial term for one (1) year term at prorated amount of \$100.

Scorecard (Signature)

\$100 for one (1) year  
Advertiser has first option to renew sponsorship at conclusion of initial term for one (1) year term at amount of \$100.

**Tee Sponsor**

Hole 1-18 (Platinum)

Scorecard (Signature)

**Sponsorship Amenities**

Advertisers will receive signage on numbered tee stand featuring “Sponsored By” graphic at each sponsored hole. The sign will be 11”x 17” and feature the name of the advertiser as well as advertiser logo (if applicable). Each advertiser will also have logo featured on the Bishop Park Disc Golf Course Scorecard for distribution.

Advertisers will receive business or individual name featured on disc golf scorecard without logo. The scorecard will be 6” x 12” on card stock paper. The scorecards will be available at the entrance of the disc golf course year-round.

## **Bishop Park Disc Golf Course Financial Breakdown**

### **Tee Sponsorship Cost: \$500**

- \*Signage Production: \$50
- \*Tee Pad Concrete (w/o labor): \$100
- \*Disc Golf Basket: \$325
- \*Miscellaneous: \$25

### **Bishop Park Disc Golf Course Total: \$11,000**

Phase 1 Construction: \$5,000  
\*Nine (9) Holes, signage,  
NPC Course Development Fee

Phase 2 Construction: \$9,000  
\*18 Holes, signage,  
NPC Course Development Fee

Phase 3 Construction: \$11,000  
\*18 Holes, signage,  
Concrete Tee Pad Construction

### **National Players Tour (NPC) Joint Use Specifics**

1. The City will maintain facilities including (but not limited to) tree trimming, mowing, and equipment upkeep.
2. The NPC will report maintenance issues of the course as well as provide all course markings and administration during programming and tournaments.
3. The City and NPC will work together regarding fundraising efforts and course improvements as overseen by the Bryant Parks Committee.
4. The cost of rental for the Bishop Park Disc Golf Course will be \$50/tournament for exclusive use. Funds raised will be placed in the Disc Golf GL revenue account.
5. The agreement will last for one (1) year with NPC receiving first rights for tournament dates.

# PRESS RELEASE

## CONTACT

Brandon Griffin  
City of Bryant  
Phone: 501.943.0444  
Fax: 501.943.0048  
Email: [Bgriffin@cityofbryant.com](mailto:Bgriffin@cityofbryant.com)  
Cityofbryant.com

## FOR IMMEDIATE RELEASE



## Bryant Parks Youth Tennis Program Wins ATA Member Organization of the Year

**Bryant, AR, 10/10/14** — The Bryant Parks Department is pleased to announce its selection as the Arkansas Tennis Association (ATA) Member Organization of the Year. The award is given out annually as chosen by the ATA Awards Committee in recognition and appreciation of outstanding efforts in promoting tennis in Arkansas and cooperation with the Arkansas Tennis Association.



Over the past two (2) years, the Parks Department has made strides to offer youth tennis programming for school age children in the Bryant community. In partnership with the United States Tennis Association (USTA), the Bryant Parks programming includes Fall, Spring, and Summer USTA youth tennis leagues in addition to Adaptive Sports Tennis programming for children with physical disabilities. The Department received a mini-grant from the USTA in 2013 to purchase age appropriate youth equipment at Mills Park Tennis Complex.



“We are very excited and humbled to receive this award”. Says Brandon Griffin, Recreation Superintendent for the City of Bryant. “We have worked very hard to build this program in order to provide recreational tennis opportunities to the youth of our community. Our Parks Programmer Stephanie Batchelder has quarterbacked this program since its grass roots beginnings into the volunteer driven organization it is today. Very proud of the leadership and vision provided by Stephanie and the program’s volunteer coaches.”

The Bryant Parks Department will be presented this award at the Hall of Fame and Awards Banquet during the Arkansas Annual Tennis Weekend on January 9 & 10, 2015. The Awards Luncheon will be held Friday evening at the Hilton Garden Inn in North Little Rock.

For more information regarding the ATA Member Organization of the Year Award, please contact Brandon Griffin at 501-943-0444.