



Bryant City Council
Regular Meeting
September 29th, 2020
Boswell Municipal Complex-City Hall Courtroom
6:30 PM

AGENDA

INVOCATION

PLEDGE OF ALLEGIANCE

CALL TO ORDER

APPROVAL OF MINUTES

Approval Of Minutes 7 28 2020

Approval of the July 28th, 2020 Regular Council Minutes.

Documents:

[UNAPPROVED MINUTES 7 28 2020.pdf](#)

Approval Of Minutes 8 25 2020

Approval of the August 25 2020 Regular Minutes.

Documents:

[Unapproved Minutes 8 25 2020 Council Meeting.pdf](#)

Minutes 9 14 2020 Special Meeting

Approval of the Special September 14th 2020 Minutes.

Documents:

[Unapproved Minutes Sept 14 2020.pdf](#)

Minutes 9 15 2020 Special Meeting

Approval of the September 15, 2020 Special Minutes.

Documents:

[Unapproved Special Minutes Sept 15 2020.pdf](#)

ANNOUNCEMENTS And PRESENTATIONS

Bryant Fire Department

Presenter: Chief JP Jordan

Recognizing Engineers Jimmy Henderson and Dennis Humphries and promotional badge pinning.

COMMITTEE And COMMISSION REPORTS

Nomination And Confirmation Of Planning Commissioner Appointee

Presenter: Mayor Allen Scott

Recommendation to appoint Andrea Hooten to the vacant position of Ward 3, Position 1 on the Bryant Planning Commission.

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

Engineering

City Engineer Ted Taylor and Parks Director Chris Treat Presenting

1. Project Update

Legal Department

2. An Ordinance defining and limiting condition for open burning within the City Limits of the City of Bryant; Providing for Enforcement; and for other Purposes. (With Emergency Clause)

Documents:

[Proposed Burn Ordinance September 2020.docx.pdf](#)

NEW BUSINESS

Finance

Presenter: Gary Welch, Audit Partner in JWCK

3. Presentation and Approval of the 2019 Annual Financial Report Audit and other services from JWCK Firm (attachment is a draft)

Presenter: Joy Black, Finance Director

4. Presentation and Approval of the 2020 August Year to Date City Financial Report (see attachment)

5. Resolution - Resolution Accepting Proof of Record Destruction Authorized by Ordinance No. 2020-09 (see attachment)

6. Resolution - A Resolution Authorizing the Mayor to Execute an Agreement with JWCK

for Auditing Services, Defined in Appendix B (two attachments)

7. Ordinance - An Ordinance Authorizing the Issuance of a Promissory Note to Provide Short-Term Financing Under Amendment No. 78 to the Arkansas Constitution; and Prescribing Other Matters Pertaining Thereto and Declaring an Emergency.

Documents:

[AUGMTDREP.pdf](#)
[DESRECAFF.pdf](#)
[JWCKRFP.pdf](#)
[RESJWCKBID.pdf](#)
[DRAFT 2019 Audit Report.pdf](#)
[Ordinance Promissory Note.pdf](#)

Code Enforcement

Code Enforcement Director Greg Huggs presenting

8. Resolution Approving Expenses Associated with Property Clean Up Under Ordinance No. 2012-30

Documents:

[2020 ResolutionforLienPurposes .pdf](#)

Human Resources

Presenter - Charlotte Rue

9. Resolution - Resolution regarding a new position description and salary range for the position of Assistant Director of Parks.

Documents:

[Resolution -Assistant Director of Parks.pdf](#)
[Asst. Director - Parks - Proposed 2020.pdf](#)

Planning And Community Development

Presenter: Truett Smith, Director of Planning and Community Development

10. Ordinance - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property From R-1.S to R-1 (Whistling Pine Rezoning).

11. Ordinance - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property from R-E to R-2 (2009 Johnswood Rezoning).

12. Ordinance - An Ordinance Establishing the Access Management Plan for Bryant Parkway Phase 2 (Shobe Road to Hill Farm Road).

13. Resolution - A Resolution Expressing the Willingness of the City of Bryant to Apply for and Participate in the Surface Transportation Program and Highway Infrastructure Program.

Documents:

[Ordinance - Whistling Pines Rezoning.pdf](#)
[Ordinance - 2009 Johnswood Rezoning.pdf](#)
[Access Mgmt Plan - Parkway PH 2.pdf](#)

MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

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

Bryant City Council
Regular Meeting
7/28/20
Boswell Municipal Complex-City Hall Courtroom
6:30 PM

UNAPPROVED MINUTES

6 pages

- **INVOCATION** by Council Member Higginbotham
- **PLEDGE OF ALLEGIANCE** Council Member Higginbotham
- **CALL TO ORDER** by Mayor Scott
- **QUORUM PRESENT**

Roll Call:

Present – Higginbotham, Miller, Roedel, Permenter, Hawk, Henson, Billingsley
Absent – Gladden

APPROVAL OF MINUTES

Approval of Minutes

Approval of the June 30th, 2020 Regular Minutes.

Motion to approve by Council Member Billingsley, second by Council Member Hawk.
Voice vote – 7 yeas. Passed.

ANNOUNCEMENTS and PRESENTATIONS

NONE

COMMITTEE and COMMISSION REPORTS

NONE

DEPARTMENT REPORTS (recording 2:11)

Mark Grimmitt – Department report

PUBLIC COMMENTS (recording 21:38)

- Adam Davis – Complaint on a neighboring house in his neighbor.
- Mr. Orlando – Complaint on a neighboring house in his neighbor.
- Betty Wolf – Lights and gate issue.
- Council Member Miller reads from other complaints for Lights and gate issue.
- James Parks – Lights and gate issue.
- Joe Boyd – Owner of home with complaints.
- Greg Huggs Director of Permits – Update on Neighbor’s with house complaint.
- Brenda Boyd - Owner of home with complaints.

- Council Member Higginbotham – Parks and Rec.
- Council Member Hawk – Forest Cove.

OLD BUSINESS

Engineering – Presenting Ted Taylor, Truett Smith (recording 53:28)

1. Update on Bryant Parkway Project 2

Five Minute Break: Time: 7:33 – 7:39

NEW BUSINESS

Finance Presenter: Joy Black, Finance Director (recording 1:09)

1. **Presentation and Approval** of the 2020 June Year to Date City Financial Report.

Motion to approve by Council Member Hawk, second Miller. Voice vote: 7 yeas. Passed.

2. **Ordinance**- An Ordinance Providing for the Permission to Destroy Certain Specified City Records per City Policy in Resolution 2015-5; And For Other Purposes including departments: (recording1:13)

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Permenter. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Roedel, second Miller. Roll Call Vote – 7 yeas. Passed.

ORDINANCE 2020-09

3. **Ordinance** - An Ordinance Levying a Tax on all **Real Property** in the City of Bryant, Saline County, Arkansas for the Purposes provided by Law .

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Permenter. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Miller, second Hawk. Roll Call Vote – 7 yeas. Passed.

ORDINANCE 2020- 10

4. **Ordinance** - An Ordinance Levying a Tax on all **Personal Property** in the City of Bryant, Saline County, Arkansas for the Purposes provided by Law.

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Permenter. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Miller, second Henson. Roll Call Vote – 7 yeas. Passed.

ORDINANCE 2020- 11

A&P Presenting Ted Taylor - City Engineer and Chris Treat - Parks Director (recording 1:17)

Motion by Council Member Higginbotham to use recommended Pavilion, second Roedel. Voice vote - First and second Motion withdrawn.

5. Bishop Park Festival Electric Change Order (Originally approved \$35,000.00 for this project, total project cost will be \$52,564.70)

Motion to approve by Council Member Miller, second Hawk. Voice vote – 7 yeas. Passed.

6. Bishop Park Pavilion Change Order (originally approved \$111,159.99 total cost of project will be \$170,209.29.

Motion to approve by Council Member Miller, second Permenter. Voice vote – 7 yeas. Passed. Total \$170,209.29

7. Alcoa 40 Park Upgrades (Bathroom Facility) \$106,669.00.

Motion to approve by Council Member Higginbotham with recommended Pavilion, second Miller. Voice vote – 5 yeas. 3 nays Billingsley, Gladden, Hawk. Passed. Total \$161,280.

8. Ashley Park Upgrades

- Playground Equipment \$113,322.25
- Bathroom Facility \$103,410.00

Motion to approve by Council Member Roedel, second Higginbotham. Voice vote – 7 yeas. Passed. Total \$216,000.

All monies are coming from the A&P funds, for items 5-8.

Engineering Presenting: Ted Taylor, City Engineer

9. A **Petition/ ORDINANCE** for the Formation of Spring Hill Manor Municipal Property Owners Sewer Improvement District of Bryant, Arkansas.

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Roedel. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Billingsley, second Miller. Roll Call Vote – 7 yeas. Passed.

Motion for an Emergency Clause by Council Member Higginbotham, second Henson. Roll Call vote – 7 yeas. Passed.

ORDINANCE 2020- 12

10. A **Resolution** Authorizing The City of Bryant Water and Sewer Wastewater Department to Provide Services Outside the City Limits of Bryant. (Sam's Hill Subdivision).

Motion to approve by Council Billingsley, second Henson. Voice vote – 7 yeas. Passed.

RESOLUTION 2020-15

11. Request of **Approval** of Variance to the Flood Damage Prevention Code for Bishop Park Pavilion.

Motion to approve by Council Member Miller, second Billingsley. Voice vote – 7 yeas. Passed.

Bryant Fire Department Presenter: Chief JP Jordan (recording 1:39)

12. An **Ordinance** to waive the competitive bidding process for the purchase of a compact tractor, implement, and utility trailer package for the City of Bryant Fire Department and for other purposes.

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Hawk. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Roedel, second Henson. Roll Call Vote – 7 yeas. Passed.

Motion for an Emergency Clause by Council Member Roedel, second Higginbotham. Roll Call vote – 7 yeas. Passed. **ORDINANCE 2020-13**

Police Presenting Chief Minden & Captain Plouch

Motion to approve both # 13 & 14 by Council Member Higginbotham, second Billingsley. Voice vote 7 yeas. Passed.

13. Approval to list vehicles for sale on Gov. Deals.

14. Approval to Sell 2 units to Shannon Hills Police Dept. for Fair Market Value and wave selling them on Gov. Deals.

15. An **Ordinance** to Waive the Competitive Bidding Process for the Lease of Police Vehicles from Enterprise for the City of Bryant Police Department and for Other Purposes.

Motion to suspend the rules and read first, second and third reading by title only by Council Member Higginbotham, second Billingsley. Voice vote – 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Roedel, second Miller. Roll Call Vote – 7 yeas. Passed.

Motion for an Emergency Clause by Council Member Higginbotham, second Miller. Roll Call vote – 7 yeas. Passed. **ORDINANCE 2020- 14**

Human Resources Presenter - Charlotte Rue, Human Resources Director

16. **Resolution** to adopt temporary COVID-19 Compensatory Time policy.

Motion to approve by Council Member Roedel, second Billingsley. Voice vote – 7 yeas. Passed. **RESOLUTION 2020-17**

MAYOR COMMENTS (recording 1:54)

- First Saturday of the month, Coffee with the Mayor on Youtube at 9am. Go on youtube, key in “cityofbryant”
- Bryant 101 going well.
- August 5th, Police Department is having a Ceremony at the Love Auditorium.
- The Burn Committee is still working on a better plan.
- We have 4 applications for the new city Attorney.
- School starts August 24, 2020

COUNCIL COMMENTS

- Hawk – Comment on monies left in A&P Funds \$ 98- 100,000.

ADJOURNMENT

Motion to adjourn by Council Member Permenter, second Henson. Voice vote: 7 yeas.
Passed Adjourned. Time 8:32pm. Recording – 2:01

Approval of the July 28 2020 Minutes

ATTEST

Mayor Allen E. Scott

City Clerk Sue Ashcraft

Unapproved Minutes

4 pages

- **INVOCATION** - Council Member Roedel
- **PLEDGE OF ALLEGIANCE** - Council Member Roedel
- **CALL TO ORDER** – Mayor Scott
- **ROLL CALL – Present** - Permenter, Higginbotham, Roedel, Miller, Hawk, Henson, Billingsley. **ABSENT** - Gladden

APPROVAL OF MINUTES – July 28 2020

Motion to TABLE (Not Attached to Agenda) by Council Member Miller, second Hawk.
Voice vote 7 yeas. Passed.

ANNOUNCEMENTS And PRESENTATIONS

NONE

Recognition of Bryant 101 Graduates

Mayor gave a brief talk regarding Bryant 101.

COMMITTEE and COMMISSION REPORTS

- Mark Grimmatt – Water/ Waste water Committee update.
- Truitt Smith Ward three (3) for Planning Commission is OPEN.
Keri Brunt resigned.

DEPARTMENT REPORTS

NONE

PUBLIC COMMENTS

- Daly – Appreciation comment for Bryant 101.

Executive Session – Regarding the City Attorney Position

Left for Session at 6:43 Return at 6:53

Motion by Council Member Roedel for an Executive Session, second Hawk. Voice vote 7 yeas. Passed.

Upon return:

Council Member Hawk made a Motion to Hire the New Attorney to replace Attorney Farmer, second by Council Member Miller. Voice vote: 7 yeas. Passed.

OLD BUSINESS

NONE

NEW BUSINESS

Finance - Presenter: Joy Black - Finance Director

1. **Presentation and Approval** of the 2020 July Year to Date City Financial Report.

Motion to approve Council Member Roedel, second Permenter. Voice vote: 7 yeas. Passed.

2. **Resolution-** A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2020 and ending December 31, 2020.

Motion to approve Council Member Billingsley, second Higginbotham. Voice vote: 7 yeas. Passed.

RESOLUTION 2020-18

3. **Ordinance** - to Waive the Competitive Bidding Process for Police Tasers for 2020-2024 Sole Source.

Motion to suspend the rule and read the first, second and third reading by title only by Council Member Higginbotham, second Permenter. Voice vote: 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to ADOPT by Council Member Higginbotham, second Miller. Roll Call Vote: 7 yeas. Passed.

Motion to APPROVE the Emergency Clause by Council Member Roedel, second Miller. Voice vote: 7 yeas. Passed. **ORDINANCE 2020-15**

Bryant Fire Department Presenter: J.P. Jordan

4. Fire Department General Rules and Regulations **Amended** 2020.

Motion to approve by Council Member Roedel, second Henson, Voice vote: 7 yeas. Passed.

Planning and Community Development

Presenter: Truett Smith, Director of Planning and Community Development

5. **Ordinance** - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property from PUD to R-1.S.

Motion to suspend the rules and read first, second and third reading by title only by Council Member Roedel, second Billingsley. Voice vote: 7 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to Adopt by Council Member Roedel, second Hawk. Roll Call Vote: 7 Yeas. Passed.

Motion for an Emergency Clause by Council Member Roedel, second Billingsley.
Roll Call Vote: 7 yeas. Passed. **ORDINANCE 2020-16**

6. **Rejection or Approval** of Waiver for Trail for Lot 2 of Subdivision Development (Nuckols Estates) located at 4910 Springhill Road.

Motion to Approve by Council Member Hawk, second Billingsley. Voice vote: 5 yeas, 2 nays- Higginbotham, Miller. Passed.

Public Works Presenter: Mark Grimmett / Jerry Kopke

7. Water Rate Analysis Study Presentation.

No Motion: Roedel ask for a Workshop for this project.

MAYOR COMMENTS

- Coffee with the Mayor Sept. 5th.
- Salt Bowl – Saturday.
- New Bryant 101 class Starting soon.
- Motorola coverage for police/fire coverage – Work shop September 15th at 6pm.

COUNCIL COMMENTS

- Hawk – Praise to Jason Brown for promoting Bryant.

- Billingsley – Thank you to Attorney Josh Farmer.

ADJOURNMENT

Motion to Adjourn by Council Member Billingsley, second Henson. Voice vote 7 yeas.
Adjourned. Time: 7:49pm. Recording #

Approval of the August 25, 2020 Minutes

Mayor Allen Scott

City Clerk Sue Ashcraft

**Bryant City Council
Special Meeting
September 14th, 2020**
Fire Training Room at Bryant Fire Department
312 Roya Lane Bryant, AR 72022
6:00 PM

UNAPPROVED MINUTES
2 pages

- **CALL TO ORDER** - By Mayor Scott at 6:02 PM
- **ROLL CALL: Present-** Higginbotham, Roedel, Miller, Hawk, Billingsley, Henson.
Absent- Gladden, Permenter
- **Quorum Present**

ANNOUNCEMENTS And PRESENTATIONS
NONE

COMMITTEE And COMMISSION REPORTS
NONE

PUBLIC COMMENTS
NONE

OLD BUSINESS:

Bryant Parkway and Highway 5 Intersection Discussion

1. **Discussion** regarding Highway 5 and Bryant Parkway Intersection
 - Ted Taylor gave an update on Parkway.
 - **NO MOTION-** Discussions only

NEW BUSINESS
NONE

MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

Motion to dismiss by Council Member Roedel, second Henson. Voice vote: 6 Yeas. Passed.

Approval of the September 14, 2020 Special Minutes

Mayor Allen Scott

City Clerk Sue Ashcraft

Bryant City Council
Special Meeting
September 15, 2020
Boswell Municipal Complex-City Hall Courtroom
6:30 PM

Unapproved Minutes

- **INVOCATION** by Council Member Higginbotham
- **PLEDGE OF ALLEGIANCE** by Council Member Higginbotham
- **CALL TO ORDER** by Mayor Scott at 6:30 pm

ROLL CALL:

Present: Higginbotham, Permenter, Roedel, Hawk, Miller, Billingsley,

Absent: Gladden, Henson

- **Quorum Present**

PUBLIC COMMENTS

NONE

NEW BUSINESS

Midtown Settlement Presenter: Attorney Farmer

Ordinance Amending Ordinance 2011-3 For the Purpose of Reducing the Midtown Overlay District (with Emergency Clause).

Motion to suspend the rules and read by title only by Council Member Roedel, second Hawk. Voice vote: 6 yeas. Passed.

Ordinance read by Mayor Scott.

Motion to ADOPT by Council Member Miller, second Permenter.

ROLL CALL: 6 yeas (2 absent Nays) Passed.

Motion to approve the Emergency Clause by Council Member Roedel, second Hawk.

ROLL CALL VOTE: 6 yeas and 2 absent nays. Passed. **ORDINANCE 2020-17**

AWIN Tower

2. **Discussion and Approval** to move forward with contract negotiations with Motorola Solutions to improve emergency first responder broadcast capability within the city of Bryant.

MOTION to approve by Council Member Hawk, second Permenter. Voice vote: 6 yeas. Passed.

MAYOR COMMENTS

101 class Thursday.

COUNCIL COMMENTS

Billingsley – Wants an update.

ADJOURNMENT

Motion to adjourn by Council Member Hawk, second Permenter. Voice vote: 6 yeas. Adjourned.
Time: 7:31 Recording 1:01:55

Approval of the September 15, 2020 Special Meeting.

Mayor Allen E. Scott

City Clerk Sue Ashcraft

ORDINANCE NO.2020-_____

AN ORDINANCE DEFINING AND LIMITING CONDITIONS FOR OPEN BURNING WITHIN THE CITY LIMITS OF THE CITY OF BRYANT; PROVIDING FOR ENFORCEMENT; AND FOR OTHER PURPOSES

WHEREAS, the City of Bryant finds it necessary to enact an ordinance to define and limit conditions for open burning within the City of Bryant; and

WHEREAS, the City of Bryant is authorized to enact and enforce laws, ordinances, resolutions, rules, or regulations for the purpose of prohibiting burning in the open pursuant to Arkansas Code Annotated § 8-4-306 (b); and

WHEREAS, the City of Bryant has the responsibility and authority to abate fire hazards through regulatory mechanisms deemed necessary and appropriate under Arkansas Code Annotated § 8-6-1703 (d).

THEREFORE BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS THAT:

Section 1. Permissible Burning

A. Vegetation Abatement

In accordance with Arkansas Code Annotated § 8-6-1703 (d), instances of open burning of yard waste by residents are expressly discouraged. For the purpose of open burning, “yard waste” shall be defined as grass clippings, leaves, tree limbs, and shrubbery trimmings collected by a resident or property owner from all property types recognized by the City of Bryant and located within the city limits of the City of Bryant.

1. The burning of yard waste is allowed during the following Calendar Periods:
 - a. Beginning at one (1) hour before sunrise March 1 and ending at two (2) hours after sunset April 30th of each year. No burning will be allowed on weekends (defined as from 6 pm on Friday till Midnight Sunday), except on the 2nd and 4th Saturday from one (1) hour before sunrise and ending at two (2) hours after sunset; and
 - b. During the period beginning at one (1) hour before sunrise October 1 and ending at two (2) hours after sunset November 30th of each year. No burning on weekends (defined as from 6 pm on Friday till Midnight Sunday), except on the 2nd and 4th Saturday from one (1) hour before sunrise on and ending at two (2) hours after sunset.
 - c. The Bryant Fire Chief or designee may declare certain periods of time within the Calendar Periods listed above as “Smoke-Free Periods” under the following circumstances;
 - d. Within a one-half mile radius of an outdoor public event including, but not limited to, authorized Parades, outdoor public sporting events, outdoor public gatherings such as Fall Fest, concerts, or other outdoor public assemblies including religious, civic, and community events. The intent of this provision is to protect outdoor public

- gatherings from the nuisance of lingering or low lying smoke coming from yard waste fires occurring within ½ mile of the outdoor public event.
- e. When an identified outdoor public event is scheduled to occur during the Calendar Period, through either permitting with the City Parks Department, Police Department, or Code Enforcement, the Fire Chief or his designee may declare a Smoke Free Period for the duration of that scheduled event and within the ½ mile radius surrounding that event. When an event is scheduled, and a determination is made to make the surrounding area “Smoke-Free,” the Fire Chief shall take reasonable steps to provide 48 hours advance notice on the City of Bryant website and through Notify Me.
 - f. In the event of a yard waste fire occurring during the Calendar Period within a ½ mile radius of an outdoor public event, and the smoke from that yard waste fire lingers or remains low lying within the immediate area of the outdoor public event, then the Fire Chief or his designee may require the extinguishment of any yard waste fire for the remainder of the outdoor event so affected by the low lying or lingering smoke.
2. Open burning of residential yard waste shall not be allowed unless the following conditions are met;
- a. Yard waste materials to be burned located on parcels of less than one (1) acre shall be placed in a pile no larger than five feet in diameter and two feet in height. No more than one pile may be burned at any given time by an individual resident or property owner.
 - b. Yard waste materials to be burned located on parcels of more than one (1) acre shall be placed in a pile no larger than six feet in diameter and three feet in height. The number of piles to be burned will not be restricted but must adhere to conditions d, e, and f.
 - c. Land Parcels of 2 acres or more are exempt from the prescribed Calendar Periods and pile size restrictions of Article 3.b. Although these parcels may burn year-round, they must comply with conditions of Section 1(A)(3), articles d, e, and f of this Ordinance.
 - d. Burning must be at least twenty feet from any structure, any material composed in whole or part of combustible or flammable material, any property line, or utility lines or facilities.
 - e. The fire must be attended at all times. The person attending the fire must have a charged hose (i.e., the hose must be connected to a working faucet and the water must be on and pressurized within the hose) and/or sufficient water supply or other suitable means available to completely extinguish the fire in the event that fire spread happens to occur.
 - f. Burning shall not commence until one (1) hour before sunrise and shall be completely extinguished by two (2) hours after sunset.
 - g. For purposes of determining Land Parcel size, the Bryant Fire Chief or his designee shall use the Saline County Parcel Records accessible through www.efsedge.com/saline.

B. Burn Bans may be issued under the following circumstances.

- a. Atmospheric conditions that prevent smoke from rising freely.
 - b. When excessively dry conditions exist.
 - c. Sustained winds greater than fifteen (15) mph or 13.0 Knots as measured by Saline County Automated Weather Observation System (AWOS) available at phone number 501-847-3883.
 - d. Frequent peak wind gusts greater than twenty-five (25) mph or 21.7 Knots as measured by Saline County Automated Weather Observation System (AWOS) available at phone number 501-847-3883.
1. Burn Bans may be issued by:
- a. Governor
 - b. County Judge
 - c. Bryant Fire Chief or designee

C. Development, Construction or Site, Improvement Burning

Open burning of trees, limbs, or vegetation removed during the process of site preparation for construction or site improvement shall not be allowed unless the following conditions are met:

- a. The burning is to occur at least 20 feet from all property lines encompassing the parcel.
- b. All surface vegetation must be removed from all surface areas adjacent to the burning materials for a distance of no less than 20 feet in all directions.
- c. Approved materials to be burned may be placed in a pile no larger than 20 feet in diameter and 10 feet in height. No more than one pile per acre on the site may be burned at any given time by an individual resident, property owner, contractor, or developer up to 10 acres. For sites over 10 acres, the number and arrangement of piles must be approved by the Fire Chief or his designee.
- d. The fire must be checked periodically by a responsible person. The person tending the fire must have sufficient extinguishment equipment on site (tractor with a blade, water truck, dozer, etc.) and available to completely extinguish/contain the fire in the event that fire spread occurs. Periodically means that a responsible person is sufficiently present to prevent the spread of the controlled fire allowed by this subsection. If the fire spreads outside the area of identified and made available for burning under this subsection, then it is prima facie evidence that the fire was not being checked periodically, and the landowner, contractor, and/or resident are subject to Sections 2 and 3 of this Ordinance.
- e. The parcel of real estate must be no less than five (5) acres.
- f. The burning is to occur at least 100 feet from all property lines encompassing the parcel. This distance will be 200 feet for parcels over 10 acres.
- g. A device must be used to expedite and assist burning, such as a trench burner, air destructor, burn fan, etc., for all burning.
- h. Notification must be given to the Bryant Fire Department at least twenty-four
- i. hours prior to the intended burning of said trees, limbs, or vegetation, by notifying the City of Bryant Public Safety Dispatch at 501-943-0865.

- j. A Commercial Burning Permit must be obtained prior to burning from the City of Bryant Code Enforcement office. The permit will be good for a 15 calendar day period, and the fee will be \$1,500

D. Agricultural Burning

Open burning in the course of agricultural operations (farming) shall not be allowed unless the following conditions are met:

- a. The perimeter of the parcel to be burned is tilled, disked, or plowed in order to remove vegetation from the ground surface. Vegetation removal must be no less than 10 feet in width.
- b. The fire must be attended at all times.
- c. Burning shall not commence before sunrise and shall not extend beyond sunset.

E. Other Allowed Burning

The following types of burning activities are permitted according to the circumstances listed herein:

- a. Fires of a controlled and manageable nature that are used in the course of food preparation that incorporates the use of barbecue equipment, outdoor fireplaces, cooking grills, or cooking pits specifically designed and created for the preparation of food.
- b. Burning associated with road construction or right-of-way clearing operations. Any road construction or right-of-way clearing type of burning, the contractor or property owner must give notice to the Bryant Fire Department. Notification must be given to the Bryant Fire Department at least twenty-four hours prior to the intended burning of said trees, limbs, or vegetation, by notifying the City of Bryant Public Safety Dispatch at 501-943-0865.
- c. Fires allowed by the Bryant Fire Department for the purpose of weed abatement, prevention and/or elimination of fire hazards, and burning of storm debris following a disaster (City, County, State, Federal), as declared by an appropriate governmental authority, with burning of such debris at the sole discretion of the Fire Chief or his designee depending on weather, safety, and environmental concerns.
- d. Instruction of fire department employees in methods of firefighting or for civil defense instruction, and under the direct supervision of the Bryant Fire Department or authorized fire training instructor.
- e. Fires that are associated with ceremonial (bonfire) or recreational (fireplaces, fire rings, or fire pits) purposes.
 1. The location of ceremonial fires shall be a minimum of 50 feet from a structure or combustible material. Approved materials to be burned shall be placed in a pile no larger than 15 feet in diameter and 10 feet in height. No more than one pile may be burned at any given time by an individual resident or property owner. Only the burning of dry and

seasoned wood is permitted. The Bryant Fire Department shall inspect and approve the burn site. No permit is required.

2. The location of recreational fires shall be a minimum of 15 feet from a structure or combustible material. Approved materials to be burned shall be placed in a pile no larger than three feet in diameter and two feet in height. Only the burning of dry and seasoned wood is permitted. No permit is required.

Section 2. Prohibited Acts of Burning

The following open burning practices shall be prohibited within the corporate boundaries of the City of Bryant, Arkansas;

- a. Open burning of trash, garbage, and/or rubbish by any resident or business for the purpose of incineration.
- b. Open burning of construction waste of any kind on the premises of a construction site.
- c. Open burning of materials resulting from remodeling, dismantling, and/or demolition of structures or buildings.
- d. Open burning of vegetation clippings generated by, or resulting from, commercial activities or establishments that provide lawn maintenance and/or grounds care services through the course of normal business activities.
- e. Open burning in any right-of-way (ditches, alleys, street, etc.)
- f. Any burning activity when an appropriate governmental agency or executive institutes a burn ban as listed above.
- g. Any burning that is in violation of the requirements listed within this Ordinance.

Section 3. Violations and Enforcement

- a. An offender shall be issued a warning citation for the first violation of any provision of this ordinance unless circumstances warrant more severe enforcement action as determined by the City of Bryant Fire Chief or City of Bryant Police Chief.
- b. Any person convicted of a second violation of a provision of the Ordinance shall be fined the sum of one hundred dollars (\$100.00) plus court cost.
- c. Any person convicted of a third violation of a provision of this Ordinance within a five (5) year period shall be fined the sum of two hundred fifty dollars (\$250.00) plus court cost, and be ineligible to conduct any open burning of any type within the city boundaries of Bryant. Citations may be issued by the Bryant Police Department or authorized Fire Department personnel, who have law enforcement authority.

Section 4. Repealer Clause

All ordinances or resolutions or any parts thereof in conflict with the hereinabove are repealed to the extent of the conflict.

Section 5. Severability Clause

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared to be severable.

Section 6: Emergency Declared

This Ordinance is necessary to preserve the public peace, health, safety and welfare, an emergency is declared to exist and this Ordinance shall be in full force and effect from and after the date of its passage.

PASSED AND APPROVED this the _____ day of _____, 20_____.

Allen Scott, Mayor

ATTEST:

Sue Ashcraft, City Clerk



Financial Statements August 2020

August 2020 General - Executive Summary Revenue & Expenditures



| Revenues: | Annual Budget | YTD Budget | August 2020 | | | | | | | | | | | | Actual YTD Total | Favorable (Unfavorable) Variance | Annual Budget Remaining | | |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|---------|----------|----------|------------------|----------------------------------|-------------------------|------------------|------------------|
| | | | January | February | March | April | May | June | July | August | September | October | November | December | | | | | |
| General | 14,644,000 | 9,762,667 | 1,209,242 | 1,129,186 | 1,096,302 | 1,241,430 | 1,389,023 | 1,123,623 | 1,289,981 | 1,092,692 | - | - | - | - | - | - | 9,551,477 | (211,190) | 5,092,523 |
| Administration | 5,729,900 | 3,819,933 | 486,811 | 452,551 | 442,470 | 471,418 | 641,585 | 472,504 | 478,780 | 453,295 | - | - | - | - | - | - | 3,899,414 | 79,480 | 1,830,486 |
| PCD | 7,000 | 4,667 | 804 | 194 | 30 | - | 175 | 511 | 162 | 614 | - | - | - | - | - | - | 2,490 | (2,177) | 4,510 |
| Animal Control | 511,500 | 341,000 | 42,000 | 42,183 | 42,041 | 42,631 | 42,124 | 43,580 | 42,970 | 42,775 | - | - | - | - | - | - | 340,303 | (697) | 171,197 |
| Court | 743,420 | 495,613 | 57,380 | 66,871 | 62,603 | 53,193 | 43,243 | 38,483 | 150,263 | 74,259 | - | - | - | - | - | - | 548,274 | 52,661 | 195,146 |
| Parks | 2,347,995 | 1,565,330 | 170,699 | 166,516 | 130,721 | 91,079 | 97,395 | 169,162 | 147,421 | 112,482 | - | - | - | - | - | - | 1,065,495 | (479,835) | 1,262,500 |
| Fire | 3,060,950 | 2,040,633 | 250,607 | 250,409 | 250,219 | 253,196 | 275,611 | 260,514 | 251,386 | 250,956 | - | - | - | - | - | - | 2,042,899 | 2,288 | 1,018,051 |
| Police | 1,692,480 | 1,128,320 | 156,655 | 131,140 | 140,381 | 103,615 | 245,700 | 101,975 | 181,598 | 122,198 | - | - | - | - | - | - | 1,183,263 | 54,943 | 509,217 |
| Code | 550,755 | 367,170 | 44,286 | 17,322 | 27,636 | 226,298 | 23,190 | 36,894 | 37,400 | 36,113 | - | - | - | - | - | - | 448,338 | 82,168 | 101,417 |
| Total Revenues | 14,644,000 | 9,762,667 | 1,209,242 | 1,129,186 | 1,096,302 | 1,241,430 | 1,389,023 | 1,123,623 | 1,289,981 | 1,092,692 | - | - | - | - | - | - | 9,551,477 | (211,190) | 5,092,523 |
| Expenditures: | | | | | | | | | | | | | | | | | | | |
| General | 14,886,493 | 9,924,329 | 1,278,356 | 1,127,552 | 1,170,144 | 1,047,954 | 1,385,852 | 1,035,380 | 1,056,058 | 1,035,362 | - | - | - | - | - | - | 9,136,658 | 787,671 | 5,749,835 |
| Administration | 1,103,099 | 735,399 | 70,172 | 76,153 | 75,697 | 78,979 | 104,822 | 55,284 | 77,110 | 81,184 | - | - | - | - | - | - | 621,602 | 113,798 | 481,468 |
| PCD | 334,391 | 222,927 | 31,343 | 12,436 | 12,673 | 12,792 | 19,317 | 13,768 | 12,782 | 13,155 | - | - | - | - | - | - | 128,267 | 94,661 | 206,124 |
| Animal Control | 576,960 | 384,640 | 30,896 | 33,710 | 50,352 | 35,211 | 46,208 | 36,403 | 41,068 | 76,112 | - | - | - | - | - | - | 349,961 | 34,679 | 226,989 |
| Court | 485,408 | 323,605 | 35,778 | 33,311 | 34,443 | 32,384 | 48,759 | 33,595 | 31,457 | 26,924 | - | - | - | - | - | - | 276,650 | 46,955 | 208,759 |
| Parks | 2,825,350 | 1,893,587 | 177,807 | 229,464 | 205,270 | 177,623 | 175,636 | 156,314 | 209,879 | 195,293 | - | - | - | - | - | - | 1,527,285 | 366,282 | 1,298,065 |
| Fire | 4,237,553 | 2,825,035 | 391,937 | 314,481 | 325,182 | 310,877 | 418,698 | 323,174 | 320,421 | 291,859 | - | - | - | - | - | - | 2,696,828 | 128,407 | 1,540,925 |
| Police | 4,936,883 | 3,291,055 | 507,851 | 393,695 | 435,638 | 367,653 | 529,895 | 383,033 | 393,843 | 317,382 | - | - | - | - | - | - | 3,268,988 | 22,267 | 1,667,895 |
| Code | 386,849 | 257,899 | 32,572 | 32,303 | 30,690 | 32,436 | 42,517 | 33,808 | 29,497 | 33,453 | - | - | - | - | - | - | 267,277 | (9,377) | 119,572 |
| Total Expenditures | 14,886,493 | 9,924,329 | 1,278,356 | 1,127,552 | 1,170,144 | 1,047,954 | 1,385,852 | 1,035,380 | 1,056,058 | 1,035,362 | - | - | - | - | - | - | 9,136,658 | 787,671 | 5,749,835 |
| Excess (Deficit) of Revenues over Expenditures | (242,493) | (161,662) | (69,114) | 1,634 | (73,842) | 193,476 | (16,829) | 88,242 | 233,923 | 57,329 | - | - | - | - | - | - | 414,819 | | |

Street - Executive Summary Revenue & Expenditures

| Revenues: | Annual Budget | YTD Budget | August 2020 | | | | | | | | | | | | Actual YTD Total | Favorable (Unfavorable) Variance | Annual Budget Remaining | | |
|---|--------------------|------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|-----------|---------|----------|----------|------------------|----------------------------------|-------------------------|------------------|------------------|
| | | | January | February | March | April | May | June | July | August | September | October | November | December | | | | | |
| Street | 3,186,668 | 2,124,445 | 292,334 | 268,381 | 225,405 | 255,210 | 385,797 | 235,067 | 234,618 | 237,240 | - | - | - | - | - | - | 2,134,262 | 9,817 | 1,052,406 |
| Total Revenues | 3,186,668 | 2,124,445 | 292,334 | 268,381 | 225,405 | 255,210 | 385,797 | 235,067 | 234,618 | 237,240 | - | - | - | - | - | - | 2,134,262 | 9,817 | 1,052,406 |
| Expenditures: | | | | | | | | | | | | | | | | | | | |
| Street | 4,392,380 | 2,928,254 | 124,054 | 197,948 | 188,525 | 253,248 | 158,247 | 307,358 | 183,259 | 298,334 | - | - | - | - | - | - | 1,710,972 | 1,217,282 | 2,681,408 |
| Total Expenditures | 4,392,380 | 2,928,254 | 124,054 | 197,948 | 188,525 | 253,248 | 158,247 | 307,358 | 183,259 | 298,334 | - | - | - | - | - | - | 1,710,972 | 1,217,282 | 2,681,408 |
| Excess (Deficit) of Revenues over Expenditures | (1,205,712) | (803,809) | 168,279 | 70,443 | 36,880 | 1,962 | 227,550 | (72,291) | 51,360 | (61,094) | - | - | - | - | - | - | 423,290 | | |

City Sales & Use Tax (Three Cent Sales Tax)

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Total |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|
| 2011 | 838,829 | 1,036,222 | 750,597 | 789,903 | 882,126 | 852,639 | 876,781 | 882,602 | 874,371 | 888,881 | 884,298 | 846,277 | 10,403,526 |
| 2012 | 861,185 | 1,037,401 | 805,450 | 893,549 | 1,029,730 | 927,500 | 967,355 | 970,081 | 881,285 | 943,937 | 927,061 | 884,848 | 11,159,382 |
| 2013 | 930,471 | 1,037,258 | 866,467 | 922,534 | 1,006,764 | 964,906 | 983,742 | 985,949 | 898,138 | 958,546 | 927,035 | 888,383 | 11,420,192 |
| 2014 | 963,538 | 1,021,873 | 808,370 | 903,239 | 1,033,766 | 894,179 | 1,006,970 | 963,548 | 950,648 | 971,548 | 976,553 | 954,234 | 11,448,466 |
| 2015 | 901,561 | 1,162,729 | 817,653 | 956,557 | 1,103,469 | 1,043,758 | 1,098,929 | 1,118,196 | 1,075,314 | 1,120,300 | 1,074,631 | 1,012,371 | 12,485,468 |
| 2016 | 1,002,072 | 1,202,594 | 885,470 | 976,896 | 1,135,189 | 920,742 | 1,072,236 | 1,068,443 | 1,097,107 | 1,084,466 | 1,089,853 | 1,035,963 | 12,571,031 |
| 2017 | 1,047,642 | 1,291,007 | 966,327 | 987,020 | 1,129,225 | 1,051,411 | 1,166,069 | 1,105,701 | 1,088,135 | 1,111,557 | 1,088,240 | 1,018,661 | 13,050,995 |
| 2018 | 1,063,307 | 1,295,841 | 969,264 | 939,761 | 1,245,252 | 1,093,015 | 1,195,341 | 1,240,049 | 1,179,113 | 1,056,462 | 1,099,036 | 1,093,013 | 13,469,452 |
| 2019 | 1,162,181 | 1,323,467 | 1,043,677 | 1,027,608 | 1,205,192 | 1,190,014 | 1,258,250 | 1,257,197 | 1,140,551 | 1,243,134 | 1,155,335 | 1,157,926 | 14,164,513 |
| 2020 | 1,183,215 | 1,157,716 | 1,085,494 | 1,086,993 | 1,259,760 | 1,254,769 | 1,356,933 | 1,434,834 | 1,140,531 | (1,243,134) | (1,155,335) | (1,157,926) | 9,819,714 |
| Difference | 21,035 | (165,752) | 41,817 | 59,385 | 54,568 | 64,755 | 98,683 | 177,637 | (1,140,531) | (1,243,134) | (1,155,335) | (1,157,926) | (4,344,799) |
| | 1.78% | -14.52% | 3.85% | 5.46% | 4.33% | 5.16% | 7.27% | 12.38% | | | | | 3% |

The chart below shows how the 3% sales tax above is allocated for 2020.

| | | | | | | | | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| 1% GF | 394,405 | 385,905 | 361,831 | 362,331 | 419,920 | 418,256 | 452,311 | 478,278 | 0 | 0 | 0 | 0 | 3,273,238 |
| 1/8 Parks | 49,301 | 48,238 | 45,229 | 45,291 | 52,490 | 52,282 | 56,539 | 59,785 | 0 | 0 | 0 | 0 | 409,155 |
| 3/8 Fire | 147,902 | 144,714 | 135,687 | 135,874 | 157,470 | 156,846 | 169,617 | 179,354 | 0 | 0 | 0 | 0 | 1,227,464 |
| 4/8 Bond | 197,203 | 192,953 | 180,916 | 181,165 | 209,960 | 209,128 | 226,155 | 239,139 | 0 | 0 | 0 | 0 | 1,636,619 |
| Animal 10% | 39,441 | 38,591 | 36,183 | 36,233 | 41,992 | 41,826 | 45,231 | 47,828 | 0 | 0 | 0 | 0 | 327,324 |
| Parks 10% | 39,441 | 38,591 | 36,183 | 36,233 | 41,992 | 41,826 | 45,231 | 47,828 | 0 | 0 | 0 | 0 | 327,324 |
| Fire 25% | 98,601 | 96,476 | 90,458 | 90,583 | 104,980 | 104,564 | 113,078 | 119,569 | 0 | 0 | 0 | 0 | 818,310 |
| Police 25% | 98,601 | 96,476 | 90,458 | 90,583 | 104,980 | 104,564 | 113,078 | 119,569 | 0 | 0 | 0 | 0 | 818,310 |
| Street 30% | 118,322 | 115,772 | 108,549 | 108,699 | 125,976 | 125,477 | 135,693 | 143,483 | 0 | 0 | 0 | 0 | 981,971 |
| Total | 1,183,215 | 1,157,716 | 1,085,494 | 1,086,993 | 1,259,760 | 1,254,769 | 1,356,933 | 1,434,834 | 0 | 0 | 0 | 0 | 9,819,714 |
| Divided by 3 | 394,405 | 385,905 | 361,831 | 362,331 | 419,920 | 418,256 | 452,311 | 478,278 | 0 | 0 | 0 | 0 | 3,273,238 |
| Budgeted at | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 4,800,000 |
| Diff. | (5,595) | (-4,095) | (38,169) | (37,669) | 19,920 | 18,256 | 52,311 | 78,278 | (400,000) | (400,000) | (400,000) | (400,000) | (1,526,762) |



Governmental Funds Cash Reserves

August 2020

Updated 2/11/20

120 days cash = \$5.2M

| | | | |
|---------------|--------------------|-------------|----------------|
| Funds: | | Days | |
| 001 | Gen Operating Acct | 116 | Administration |
| 002 | Sales Tax Fund | 42 | Animal Control |
| 005 | Designated Tax | 21 | Parks |
| | | 179 | Fire |
| | | | Police |
| | | | GF Totals |
| | | | 90 |
| | | | 211,125 |
| | | | 95,145 |
| | | | 186,931 |
| | | | 399,569 |
| | | | 892,860 |

Designated Divided into Depts

Springhill Fire Department (see details below)
 Emergency Telephone Service (See details below)
 Placeholder for General Ledger Software

Springhill Fire Department Summary

| | | | |
|---|------------|---|------------|
| Beginning Balance (as of January 1, 2020) | \$ 117,641 | Beginning Balance (as of January 1, 2020) | \$ 162,342 |
| 2020 Revenue (Act 001-0510-4152) | \$ 31,789 | 2020 Revenue (Act 001-0610-4650) | \$ 166,219 |
| 2020 Expenses (Act 001-0510-5XXX al) | \$ 63,123 | 2020 Expenses (Act 001-0610-5650) | \$ 71,315 |
| Current Balance as of this report ending date | \$ 86,307 | Current Balance as of this report ending date | \$ 257,246 |

Emergency Telephone Service

| | |
|---|------------|
| Beginning Balance (as of January 1, 2020) | \$ 162,342 |
| 2020 Revenue (Act 001-0610-4650) | \$ 166,219 |
| 2020 Expenses (Act 001-0610-5650) | \$ 71,315 |
| Current Balance as of this report ending date | \$ 257,246 |

New Position amount deducted manually, start March 19, 2018

120 days cash = \$1.2M

| | | | |
|----------------------|----------------|-----------|--------------------------------------|
| Street Funds: | | | |
| 080 | Operating Acct | 2,638,865 | Projects include: Carrywood/Raintree |
| 005 | Designated Tax | 236,763 | Springhill/Hilltop |
| | Capital | 2,875,628 | Stillman |
| | | 1,943,158 | TimberCreek |
| | | | Dogwood/Bane |
| | | | Elm Street |
| | | | Justus Loop |

Watch Cash Flows Carefully

| | |
|--------------------|----------------------------|
| \$65,000 | Equip-2 attachments |
| \$398,043 | Infrast- Storm and Regular |
| \$1,180,114.86 | Projects (Multi Year) |
| \$300,000.00 | Overlays |
| <u>\$1,943,158</u> | Total Capital |



Utility Cash Reserves

August 2020

Updated 2/11/20
120 days cash = \$3.0M

Funds:

| | | |
|-------------|------------------|------------------|
| 500 | Revenue Fund | 1,667,864 |
| 510 | Operating Fund | 308,996 |
| 535/550/555 | Impact Fee Funds | 275,436 |
| | | 2,252,296 |
| | | 90 |

Water Infrastructure

| | |
|------|-----------------------------------|
| 750 | 12" Main Ext. 20 year Master Plan |
| 615 | Indian Springs Main Replacement |
| 1365 | Original Budget + rolled Pos |

Wastewater Infrastructure

| | |
|------|------------------------------|
| 1292 | CAO SSO's Ref 4,6,15, 16 |
| 67 | CAO Eng. Ref 15, 16 |
| 218 | CAO SSES Ref 4,6,8,9 |
| 611 | PO carry overs |
| 2188 | Original Budget + rolled Pos |

| | | | |
|--|---------------|------------------|------------|
| Reserved - Fixed Assets Vehicles | 510-0900-5808 | 87,000 | 3 |
| Reserved - Fixed Assets Infrastructure | 510-0900-5816 | 1,365,118 | 55 |
| Reserved - Fixed Assets Equipment | 510-0900-5821 | 15,000 | 1 |
| Reserved - Fixed Assets DeGray Agree | 510-0900-5822 | 117,000 | 5 |
| Reserved - Fixed Assets Vehicles | 510-0950-5808 | - | 0 |
| Reserved - Fixed Assets Equipment | 510-0950-5810 | 15,000 | 1 |
| Reserved - Fixed Assets Infrastructure | 510-0950-5816 | 2,188,158 | 88 |
| Reserved - Dewatering Facility | 510-0950-5819 | 86,909 | 3 |
| | | 3,874,185 | 155 |

Difference **-65**

*Includes AP, AR, ADA, Donations, Customer Deposits, other small misc. items but not Fixed Assets or Long Term Debt. Those last two items are only completed annually for the audit.

| | General Fund | Sales Tax Fund | Franchise Fees | Designated Tax Fund | Electronic Fund | Animal Control Donation | Act 1256 of 1995 | Act 1809 of 2001 | Park 1/8 Sales Tax | Fire Donation | Act 833 of 1991 | Fire 3/8 Sales Tax | Act 918 of 1983 | Act 988 of 1991 |
|--------------------------------|------------------|------------------|------------------|---------------------|-----------------|-------------------------|------------------|------------------|--------------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| REVENUE | | | | | | | | | | | | | | |
| Taxes - Sales | 3,044 | 478,278 | 0 | 478,278 | 0 | 0 | 0 | 0 | 59,785 | 0 | 0 | 179,354 | 0 | 0 |
| Taxes - Property | 37,321 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,340 | 0 | 0 | 0 |
| Licenses Permits & Fees | 35,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Membership Fees | 8,344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental Fees | 655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Park Program Fees | 2,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 72,159 | 0 | 0 | 0 | 0 | 0 | 34,925 | 3,618 | 0 | 0 | 0 | 0 | 1,343 | 1,193 |
| Sales of Services | 10,271 | 0 | 151,467 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Rev | 3,801 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 896,533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Equipment | 20,000 | 0 | 0 | 0 | 0 | 290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Revenue | 2,431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Revenue | 0 | 74 | 93 | 45 | 0 | 2 | 0 | 7 | 0 | 0 | 3 | 7 | 1 | 1 |
| Total Revenue | 1,092,692 | 478,352 | 151,560 | 478,323 | 0 | 292 | 34,925 | 3,621 | 59,791 | 0 | 7,343 | 179,362 | 1,344 | 1,194 |
| | Fund 001 | Fund 002 | Fund 003 | Fund 005 | Fund 010 | Fund 020 | Fund 030 | Fund 031 | Fund 045 | Fund 050 | Fund 051 | Fund 055 | Fund 061 | Fund 062 |
| Expense | | | | | | | | | | | | | | |
| Personnel Cost | 745,917 | 0 | 0 | 0 | 0 | 0 | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building & Ground Exp | 85,605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vehicle Expense | 34,055 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supply Expense | 16,759 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations Expense | 5,674 | 0 | 0 | 0 | 0 | 0 | 34,530 | 0 | 0 | 0 | 1,117 | 0 | 0 | 0 |
| Professional Services | 919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 20,113 | 0 | 0 | 0 | 0 | 0 | 0 | 3,053 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 402,000 | 65,687 | 400,000 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 150,000 | 0 | 0 |
| Contract/Don Expense | 10,000 | 0 | 0 | 0 | 0 | 1,127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond Expense | 47,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed Assets | 67,885 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Expense | 1,425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Construction Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expense | 1,035,362 | 402,000 | 65,687 | 400,000 | 0 | 1,127 | 34,925 | 3,053 | 50,000 | 0 | 1,117 | 150,000 | 0 | 0 |
| Change in Fund | | | | | | | | | | | | | | |
| Balance/Net Position | 57,329 | 76,352 | 85,873 | 78,323 | 0 | (836) | 0 | 568 | 9,791 | 0 | 6,226 | 29,362 | 1,344 | 1,194 |
| Beginning Fund | 4,984,913 | 1,744,828 | 2,200,415 | 1,051,301 | 78,221 | 15,017 | 2 | 70,096 | 153,076 | 0 | 62,110 | 173,717 | 25,820 | 27,344 |
| Ending Fund | 5,042,243 | 1,821,180 | 2,286,287 | 1,129,624 | 78,221 | 14,182 | 2 | 70,665 | 162,867 | 0 | 68,336 | 203,076 | 27,154 | 28,538 |
| End Bank Stmt Bal | 5,059,149 | 1,821,179 | 2,286,286 | 1,129,623 | 100,561 | 46,339 | 1 | 72,643 | 162,868 | 0 | 68,334 | 203,079 | 27,154 | 28,538 |
| Out Stand Checks | 73,991 | 0 | 0 | 0 | 22,339 | 275 | 0 | 1,978 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dep in Transit | (2,955) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GL on Bank Activity Rpt | 4,988,113 | 1,821,179 | 2,286,286 | 1,129,623 | 78,221 | 46,064 | 1 | 70,665 | 162,868 | 0 | 68,334 | 203,079 | 27,154 | 28,538 |
| Other Bal Sheet Items * | (54,130) | (1) | (1) | (0) | 0 | 31,882 | (1) | 0 | 1 | 0 | (2) | 0 | (0) | (0) |

*Includes AP, AR, ADA, Dor

| | Federal Drug Control | State Drug Control | Street Fund | Special Redemp Fund | Debt Service Reserve | Bond Fund | Park&Rec Const Fund | Fire Const Fund | Now used for Long Term Govt Debt | Street Bond 2016 DS FS | Street Bond 2016 DSR FS | Sire Const Fund | Revenue Water | Water Operating |
|-------------------------------------|----------------------|--------------------|------------------|---------------------|----------------------|------------------|---------------------|-----------------|----------------------------------|------------------------|-------------------------|------------------|------------------|-----------------|
| | Fund 066 | Fund 068 | Fund 080 | Fund 110 | Fund 113 | Fund 114 | Fund 147 | Fund 157 | Fund 165 | Fund 185 | Fund 186 | Fund 187 | Fund 500 | Fund 510 |
| REVENUE | | | | | | | | | | | | | | |
| Taxes - Sales | 0 | 0 | 35,903 | 0 | 0 | 239,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes - Property | 0 | 0 | 81,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses Permits & Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Membership Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Park Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 689,631 | 0 |
| Intergovernmental | 0 | 0 | 120,000 | 28 | 0 | 0 | 0 | 0 | 0 | 51,104 | 0 | 0 | 11,118 | 0 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| Sale of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Revenue | 0 | 1 | 115 | 1 | 28 | 43 | 1 | 0 | 0 | 37 | 38 | 277 | 0 | 0 |
| Total Revenue | 0 | 1 | 237,240 | 29 | 28 | 239,182 | 1 | 0 | 0 | 51,141 | 38 | 277 | 700,750 | 500,000 |
| Expense | | | | | | | | | | | | | | |
| Personnel Cost | 0 | 0 | 82,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154,985 |
| Building & Ground Exp | 0 | 0 | 5,491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,236 |
| Vehicle Expense | 0 | 0 | 13,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,205 |
| Supply Expense | 0 | 0 | 26,629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 207,414 |
| Operations Expense | 0 | 0 | 10,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,414 |
| Professional Services | 0 | 0 | 11,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,462 | 0 |
| Miscellaneous | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,624 |
| Intergovernmental | 0 | 0 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 533,249 | 992 |
| Contract/Don Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,774 |
| Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 144,855 | 0 | 0 | 0 | 40,858 |
| Fixed Assets | 0 | 0 | 148,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67,789 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,872 |
| Construction Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expense | 0 | 0 | 298,334 | 0 | 28 | 1,546,287 | 0 | 0 | 0 | 144,855 | 0 | 0 | 539,711 | 618,164 |
| Change in Fund | | | | | | | | | | | | | | |
| Balance/Net Position Beginning Fund | 0 | 1 | (61,094) | 29 | 0 | 239,182 | 1 | 0 | 0 | (93,714) | 38 | 277 | 161,039 | (118,164) |
| Balance/Net Position Ending Fund | 2,347 | 23,284 | 2,699,959 | 15,127 | 742,409 | 1,307,105 | 38,686 | 0 | 0 | 333,718 | 325,608 | 7,284,361 | 1,506,825 | 427,160 |
| Balance/Net Position | 2,347 | 23,285 | 2,638,865 | 15,155 | 742,409 | 1,546,287 | 38,687 | 0 | 0 | 240,004 | 325,646 | 7,284,637 | 1,667,864 | 308,996 |
| End Bank Stmt Bal | 2,347 | 23,286 | 2,746,924 | 15,156 | 742,409 | 1,546,287 | 38,687 | 0 | 0 | 240,005 | 325,645 | 7,284,637 | 1,487,827 | 476,199 |
| Out Stand Checks | C | 0 | 96,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,165 | 75,175 |
| Dep in Transit | C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,451) | 0 |
| GI on Bank Activity Rpt | 2,347 | 23,286 | 2,650,540 | 15,156 | 742,409 | 1,546,287 | 38,687 | 0 | 0 | 240,005 | 325,645 | 7,284,637 | 1,473,113 | 401,024 |
| Other Bal Sheet Items * | (C) | 1 | 11,675 | 0 | 0 | (0) | (0) | (0) | 0 | 1 | (1) | (0) | (194,750) | 92,028 |

*Includes AP, AR, ADA, Dor

| | Stormwater Utility | Depreciation WW | Sub-Div Impact | Water Impact | Impact WW | Salem Royalty | W/WW Ref | | W/WW Ref Rev Bds 2017 | Advertising & Promotion | Totals |
|--------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------|-------------------------|------------------|
| | | | | | | | Bd Fd FS | DSR FS | | | |
| REVENUE | | | | | | | | | | | |
| Taxes - Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,473,781 |
| Taxes - Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,883 |
| Licenses Permits & Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,477 |
| Membership Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,344 |
| Rental Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 655 |
| Park Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,906 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,237 |
| Sales of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 851,369 |
| Miscellaneous Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,919 |
| Intergovernmental | 24,175 | 18,774 | 0 | 7,074 | 2,000 | 0 | 0 | 0 | 0 | 0 | 1,619,739 |
| Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 |
| Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290 |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,131 |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Revenue | 29 | 0 | 1 | 5 | 5 | 2 | 42 | 31 | 298 | 0 | 1,190 |
| Total Revenue | 24,204 | 18,774 | 1 | 7,079 | 2,005 | 2 | 42 | 31 | 298 | 0 | 4,269,920 |
| | Fund 515 | Fund 525 | Fund 535 | Fund 550 | Fund 555 | Fund 560 | Fund 604 | Fund 606 | Fund 606 | Fund 700 Total | |
| Expense | | | | | | | | | | | |
| Personnel Cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 983,873 |
| Building & Ground Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 134,332 |
| Vehicle Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62,677 |
| Supply Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,801 |
| Operations Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,467 |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,347 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,278 |
| Intergovernmenta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,619,739 |
| Contract/Don Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,127 |
| Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond Expense | 0 | 0 | 0 | 0 | 0 | 0 | (82,425) | 0 | 0 | 0 | 150,290 |
| Fixed Assets | 70,653 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354,404 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,297 |
| Constructor Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expense | 70,653 | 0 | 0 | 0 | 0 | 0 | (82,425) | 0 | 0 | 0 | 3,732,631 |
| Change in Fund | (46,449) | 18,774 | 1 | 7,079 | 2,005 | 2 | 82,467 | 31 | 298 | 0 | 537,289 |
| Balance/Net Position | | | | | | | | | | | |
| Beginning Fund | 665,879 | 1,830,637 | 20,741 | 126,701 | 118,907 | 43,143 | 386,941 | 263,966 | 702,895 | 29,375,039 | |
| Ending Fund | 619,390 | 1,849,411 | 20,742 | 133,780 | 120,912 | 43,145 | 469,408 | 263,997 | 703,193 | 29,990,549 | |
| End Bank Stmt Bal | 619,391 | 1,849,411 | 20,742 | 133,781 | 120,913 | 43,146 | 469,408 | 263,996 | 703,193 | 30,159,156 | |
| Out Stand Checks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 286,308 | |
| Dep in Transit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,406) | |
| GL on Bank Activity Rpt | 619,391 | 1,849,411 | 20,742 | 133,781 | 120,913 | 43,146 | 469,408 | 263,996 | 703,193 | 29,877,255 | |
| Other Bal Sheet Items * | 1 | 0 | 0 | 0 | 1 | 0 | 1 | (0) | (0) | (113,295) | |

General Ledger

Budget Status

User: jblack
 Printed: 9/14/2020 - 10:23 AM
 Period: 8, 2020



| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| Fund 001 | General Fund | | | | | | | |
| Dept 001-0000 | | | | | | | | |
| E80 | Fixed Assets | | | | | | | |
| 001-0000-5824 | Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | E80 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 001-0100 | Dept 0000 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R15 | Administration | | | | | | | |
| 001-0100-4150 | Taxes - Property | 248,000.00 | 25,768.86 | 208,878.75 | 39,121.25 | 0.00 | 39,121.25 | 15.77 |
| 001-0100-4151 | State Turnback | 500,000.00 | 10,837.52 | 352,705.06 | 147,294.94 | 0.00 | 147,294.94 | 29.46 |
| | Saline County Treas - Turnback | | | | | | | |
| | R15 Sub Totals: | 748,000.00 | 36,606.38 | 561,583.81 | 186,416.19 | 0.00 | 186,416.19 | 24.92 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 001-0100-4600 | Miscellaneous Revenue | 5,900.00 | 105.32 | 6,050.10 | -150.10 | 0.00 | -150.10 | 0.00 |
| | R60 Sub Totals: | 5,900.00 | 105.32 | 6,050.10 | -150.10 | 0.00 | -150.10 | 0.00 |
| R62 | Intergovernmental Trsf | | | | | | | |
| 001-0100-4627 | Xfer from Sales Tax | 4,800,000.00 | 402,000.00 | 3,216,000.00 | 1,584,000.00 | 0.00 | 1,584,000.00 | 33.00 |
| 001-0100-4629 | Xfer Franchise Tax Fd21 | 175,000.00 | 14,583.33 | 116,666.64 | 58,333.36 | 0.00 | 58,333.36 | 33.33 |
| | R62 Sub Totals: | 4,975,000.00 | 416,583.33 | 3,332,666.64 | 1,642,333.36 | 0.00 | 1,642,333.36 | 33.01 |
| R85 | Interest Revenue | | | | | | | |
| 001-0100-4850 | Interest Revenue | 1,000.00 | 0.00 | 1,021.07 | -21.07 | 0.00 | -21.07 | 0.00 |
| | R85 Sub Totals: | 1,000.00 | 0.00 | 1,021.07 | -21.07 | 0.00 | -21.07 | 0.00 |
| | Revenue Sub Totals: | 5,729,900.00 | 453,295.03 | 3,901,321.62 | 1,828,578.38 | 0.00 | 1,828,578.38 | 31.91 |
| E01 | Personnel Expense | | | | | | | |
| 001-0100-5000 | Salary Expense | 771,883.71 | 68,488.20 | 565,872.89 | 206,010.82 | 0.00 | 206,010.82 | 26.69 |
| 001-0100-5001 | Elected Off: 2009-24,2011-27 | 283,023.64 | 17,949.53 | 148,854.46 | 134,169.18 | 0.00 | 134,169.18 | 47.41 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------------------|---------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 001-0100-5005 | SWB Reimbursement | -802,500.00 | -66,874.99 | -534,999.92 | -267,500.08 | 0.00 | -267,500.08 | 0.00 |
| 001-0100-5010 | Overtime Expense | 8,800.00 | 90.61 | 200.85 | 8,599.15 | 0.00 | 8,599.15 | 97.72 |
| 001-0100-5020 | FICA Expense | 82,491.12 | 6,553.59 | 54,178.11 | 28,313.01 | 0.00 | 28,313.01 | 34.32 |
| 001-0100-5022 | Unemployment Expense | 900.00 | 0.00 | 533.60 | 366.40 | 0.00 | 366.40 | 40.71 |
| 001-0100-5025 | Worker's Comp Expense | 3,000.00 | 0.00 | 2,577.00 | 423.00 | 0.00 | 423.00 | 14.10 |
| 001-0100-5030 | APERS Expense | 163,468.78 | 13,101.24 | 108,415.37 | 55,053.41 | 0.00 | 55,053.41 | 33.68 |
| 001-0100-5038 | Pension Expense | 2,160.00 | 179.37 | 1,434.96 | 725.04 | 0.00 | 725.04 | 33.57 |
| 001-0100-5040 | Health Insurance Expense | 110,046.22 | 8,494.94 | 66,711.49 | 43,334.73 | 0.00 | 43,334.73 | 39.38 |
| 001-0100-5042 | Employee Assistance Program | 4,500.00 | 0.00 | 985.88 | 3,514.12 | 0.00 | 3,514.12 | 78.09 |
| 001-0100-5050 | Physical & Drug Screen Exp | 850.00 | 0.00 | 95.00 | 755.00 | 0.00 | 755.00 | 88.82 |
| 001-0100-5054 | Bring Your Own Device - Phone | 300.00 | 75.00 | 575.00 | -275.00 | 0.00 | -275.00 | 0.00 |
| 001-0100-5055 | Uniform Expense | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | 400.00 | 100.00 |
| 001-0100-5057 | Vehicle Allowance | 6,000.00 | 461.52 | 3,922.92 | 2,077.08 | 0.00 | 2,077.08 | 34.62 |
| 001-0100-5060 | Travel & Training Expense | 18,000.00 | 0.00 | 4,254.44 | 13,745.56 | 287.14 | 13,458.42 | 74.77 |
| 001-0100-5061 | Training Aids | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 001-0100-5062 | Travel & Training - Mayor | 9,006.00 | 0.00 | 370.59 | 8,635.41 | 257.91 | 8,377.50 | 93.02 |
| 001-0100-5063 | Travel & Training - City Clerk | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| 001-0100-5065 | First Aid Expense | 900.00 | 0.00 | 81.57 | 818.43 | 0.00 | 818.43 | 90.94 |
| E01 Sub Totals: | | 665,729.47 | 48,519.01 | 424,064.21 | 241,665.26 | 545.05 | 241,120.21 | 36.22 |
| Building & Grounds Exp | | | | | | | | |
| 001-0100-5102 | Repairs & Maint - Building | 5,000.00 | 19.47 | 3,175.00 | 1,825.00 | 352.65 | 1,472.35 | 29.45 |
| 001-0100-5104 | Repairs & Maint - Grounds | 5,500.00 | 1,522.89 | 1,559.09 | 3,940.91 | 0.00 | 3,940.91 | 71.65 |
| 001-0100-5110 | Utilities - Electric | 8,400.00 | 490.83 | 3,039.16 | 5,360.84 | 0.00 | 5,360.84 | 63.82 |
| 001-0100-5111 | Utilities - Gas | 1,000.00 | 8.61 | 560.56 | 439.44 | 0.00 | 439.44 | 43.94 |
| 001-0100-5112 | Utilities - Water | 750.00 | 41.12 | 517.34 | 232.66 | 0.00 | 232.66 | 31.02 |
| 001-0100-5115 | Com Exp - Tel Landline, Interne | 9,885.00 | 1,044.78 | 6,724.47 | 3,160.53 | 1,320.00 | 1,840.53 | 18.62 |
| 001-0100-5116 | Communication Exp - Cellular | 7,200.00 | 644.53 | 4,600.30 | 2,599.70 | 3,000.00 | -400.30 | 0.00 |
| 001-0100-5120 | Insurance - Property | 1,759.88 | 0.00 | 0.00 | 1,759.88 | 19.88 | 1,740.00 | 98.87 |
| 001-0100-5130 | Sanitation | 1,080.00 | 86.25 | 780.65 | 299.35 | 0.00 | 299.35 | 27.72 |
| 001-0100-5142 | Janitorial Supplies and Main | 4,000.00 | 405.32 | 2,447.84 | 1,552.16 | 1,332.77 | 219.39 | 5.48 |
| 001-0100-5145 | Tools | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| E10 Sub Totals: | | 45,574.88 | 4,263.80 | 23,404.41 | 22,170.47 | 6,025.30 | 16,145.17 | 35.43 |
| Vehicle Expense | | | | | | | | |
| 001-0100-5200 | Fuel Expense | 1,500.00 | 86.60 | 1,402.35 | 97.65 | 550.00 | -452.35 | 0.00 |
| 001-0100-5212 | Service & Repair - Equipment | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 001-0100-5225 | Insurance Expense - Vehicle | 925.00 | 0.00 | 171.51 | 753.49 | 830.88 | -77.39 | 0.00 |
| E20 Sub Totals: | | 3,425.00 | 86.60 | 1,573.86 | 1,851.14 | 1,380.88 | 470.26 | 13.73 |
| Supply Expense | | | | | | | | |
| 001-0100-5300 | Supplies - Office | 10,500.00 | 65.25 | 8,261.93 | 2,238.07 | 476.67 | 1,761.40 | 16.78 |
| 001-0100-5334 | Supplies - Volunteer | 2,000.00 | 0.00 | 112.50 | 1,887.50 | 0.00 | 1,887.50 | 94.38 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|-------------------------------|---------------|---------------|---------------|---------------|-------------------|------------|-------------|
| 001-0100-5350 | Postage Expense | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 |
| E30 Sub Totals: | | 15,500.00 | 65.25 | 8,374.43 | 7,125.57 | 476.67 | 6,648.90 | 42.90 |
| E40 | Operations Expense | | | | | | | |
| 001-0100-5480 | Dues & Subscriptions | 37,500.00 | 11.99 | 733.93 | 36,766.07 | 11.99 | 36,754.08 | 98.01 |
| 001-0100-5505 | Mayor's Expense | 16,300.00 | 1,099.99 | 3,742.91 | 12,557.09 | 0.00 | 12,557.09 | 77.04 |
| 001-0100-5506 | City Clerk Expense | 10,100.00 | 0.00 | 4,230.55 | 5,869.45 | 0.00 | 5,869.45 | 58.11 |
| 001-0100-5510 | Meeting Expense | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| E40 Sub Totals: | | 64,400.00 | 1,111.98 | 8,707.39 | 55,692.61 | 11.99 | 55,680.62 | 86.46 |
| E55 | Professional Services | | | | | | | |
| 001-0100-5550 | Prof Services - Accig & Audit | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0100-5553 | Prof Services - Advertising | 7,500.00 | 244.40 | 3,120.39 | 4,379.61 | 0.00 | 4,379.61 | 58.39 |
| 001-0100-5583 | Prof Services - Legal | 10,000.00 | 659.05 | 4,032.85 | 5,967.15 | 1,363.50 | 4,603.65 | 46.04 |
| 001-0100-5586 | Prof Services - Other | 19,999.80 | -12,401.34 | 8,536.87 | 11,462.93 | 4,039.48 | 7,423.45 | 37.12 |
| 001-0100-5588 | Prof Services - Legal Notices | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |
| 001-0100-5589 | Prof Services - Printing | 100.00 | 0.00 | 79.42 | 20.58 | 0.00 | 20.58 | 20.58 |
| E55 Sub Totals: | | 47,099.80 | -11,497.89 | 22,769.53 | 24,330.27 | 5,402.98 | 18,927.29 | 40.19 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0100-5600 | Miscellaneous Expense | 100.00 | 0.00 | 2,296.93 | -2,196.93 | 0.00 | -2,196.93 | 0.00 |
| 001-0100-5604 | Hardware - New & Renewals | 4,200.00 | 0.00 | 0.00 | 4,200.00 | 0.00 | 4,200.00 | 100.00 |
| 001-0100-5608 | Software - New & Renewals | 11,520.00 | 0.00 | 0.00 | 11,520.00 | 0.00 | 11,520.00 | 100.00 |
| E60 Sub Totals: | | 15,820.00 | 0.00 | 2,296.93 | 13,523.07 | 0.00 | 13,523.07 | 85.48 |
| E68 | Donation Expense | | | | | | | |
| 001-0100-5680 | Boys and Girls Club Contract | 50,000.00 | 0.00 | 37,500.00 | 12,500.00 | 0.00 | 12,500.00 | 25.00 |
| 001-0100-5681 | Sr. Adults Contract | 30,000.00 | 0.00 | 22,500.00 | 7,500.00 | 7,500.00 | 0.00 | 0.00 |
| 001-0100-5682 | Historic Society Contract | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E68 Sub Totals: | | 90,000.00 | 10,000.00 | 70,000.00 | 20,000.00 | 7,500.00 | 12,500.00 | 13.89 |
| E85 | Interest Expense | | | | | | | |
| 001-0100-5855 | Loss | 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: | | 947,549.15 | 52,548.75 | 561,190.76 | 386,358.39 | 21,342.87 | 365,015.52 | 38.52 |
| Dept 0100 Sub Totals: | | -4,782,350.85 | -400,746.28 | -3,340,130.86 | -1,442,219.99 | 21,342.87 | | |
| E01 | Information Technology | | | | | | | |
| 001-0110-5060 | Personnel Expncsc | 6,000.00 | 0.00 | 5,005.00 | 995.00 | 0.00 | 995.00 | 16.58 |
| 001-0110-5060 | Travel & Training Expense | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| E01 | E01 Sub Totals: | 6,000.00 | 0.00 | 5,005.00 | 995.00 | 0.00 | 995.00 | 16.58 |
| | Miscellaneous Expense | | | | | | | |
| 001-0110-5604 | Hardware - New & Renewals | 50,700.00 | 2,656.72 | 4,434.49 | 46,265.51 | 419.29 | 45,846.22 | 90.43 |
| 001-0110-5606 | IT Projects & Labor | 18,000.00 | 1,065.35 | 6,778.15 | 11,221.85 | 170.55 | 11,051.30 | 61.40 |
| 001-0110-5608 | Software - New & Renewals | 58,250.00 | 6,860.90 | 21,559.22 | 36,690.78 | 18,599.50 | 18,091.28 | 31.06 |
| 001-0110-5610 | Website | 6,600.00 | 0.00 | 102.85 | 6,497.15 | 0.00 | 6,497.15 | 98.44 |
| 001-0110-5612 | IT Tools & Supplies | 1,000.00 | 0.00 | 1,199.75 | -199.75 | 0.00 | -199.75 | 0.00 |
| 001-0110-5614 | Copiers & Maintenance | 15,000.00 | 1,431.41 | 4,710.31 | 10,289.69 | 0.00 | 10,289.69 | 68.60 |
| E60 | E60 Sub Totals: | 149,550.00 | 12,014.38 | 38,784.77 | 110,765.23 | 19,189.34 | 91,575.89 | 61.23 |
| | Expense Sub Totals: | 155,550.00 | 12,014.38 | 43,789.77 | 111,760.23 | 19,189.34 | 92,570.89 | 59.51 |
| Dept 001-0120 | Dept 0110 Sub Totals: | 155,550.00 | 12,014.38 | 43,789.77 | 111,760.23 | 19,189.34 | 91,575.89 | 61.23 |
| R20 | Planning & Development | | | | | | | |
| | Licenses Permits & Fees | | | | | | | |
| 001-0120-4206 | Annex/Rezoning Fees | 2,500.00 | 125.00 | 1,225.00 | 1,275.00 | 0.00 | 1,275.00 | 51.00 |
| 001-0120-4250 | Subdivision Plat & Filing Fees | 4,500.00 | 489.00 | 1,265.00 | 3,235.00 | 0.00 | 3,235.00 | 71.89 |
| R20 | R20 Sub Totals: | 7,000.00 | 614.00 | 2,490.00 | 4,510.00 | 0.00 | 4,510.00 | 64.43 |
| | Revenue Sub Totals: | 7,000.00 | 614.00 | 2,490.00 | 4,510.00 | 0.00 | 4,510.00 | 64.43 |
| E01 | Personnel Expense | | | | | | | |
| 001-0120-5000 | Salary Expense | 111,501.30 | 8,996.52 | 76,040.36 | 35,460.94 | 0.00 | 35,460.94 | 31.80 |
| 001-0120-5010 | Overtime Expense | 500.00 | 0.00 | 89.22 | 410.78 | 0.00 | 410.78 | 82.16 |
| 001-0120-5020 | FICA Expense | 8,643.36 | 678.84 | 5,748.76 | 2,894.60 | 0.00 | 2,894.60 | 33.49 |
| 001-0120-5022 | Unemployment Expense | 120.00 | 0.00 | 86.60 | 33.40 | 0.00 | 33.40 | 27.83 |
| 001-0120-5025 | Worker's Comp Expense | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0120-5030 | APERS Expense | 15,424.98 | 1,221.24 | 10,406.84 | 5,018.14 | 0.00 | 5,018.14 | 32.53 |
| 001-0120-5040 | Health Insurance Expense | 14,987.16 | 1,248.94 | 9,991.52 | 4,995.64 | 0.00 | 4,995.64 | 33.33 |
| 001-0120-5050 | Physical & Drug Screen Exp | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 | 100.00 |
| 001-0120-5060 | Travel & Training Expense | 6,400.00 | 0.00 | 125.00 | 6,275.00 | 229.26 | 6,045.74 | 94.46 |
| E01 | E01 Sub Totals: | 158,926.80 | 12,145.54 | 103,688.30 | 55,238.50 | 229.26 | 55,009.24 | 34.61 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0120-5110 | Utilities - Electric | 1,320.00 | 122.71 | 759.79 | 560.21 | 0.00 | 560.21 | 42.44 |
| 001-0120-5111 | Utilities - Gas | 240.00 | 2.15 | 140.14 | 99.86 | 0.00 | 99.86 | 41.61 |
| 001-0120-5112 | Utilities - Water | 150.00 | 10.28 | 129.30 | 20.70 | 0.00 | 20.70 | 13.80 |
| 001-0120-5115 | Com Exp - Tel Landline.Interne | 840.00 | 99.98 | 498.19 | 341.81 | 300.00 | 41.81 | 4.98 |
| 001-0120-5116 | Communication Exp - Cellular | 840.00 | 83.49 | 416.82 | 423.18 | 275.00 | 148.18 | 17.64 |
| 001-0120-5130 | Sanitation | 300.00 | 21.56 | 172.48 | 127.52 | 0.00 | 127.52 | 42.51 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-----------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| E10 | E10 Sub Totals: | 3,690.00 | 340.17 | 2,116.72 | 1,573.28 | 575.00 | 998.28 | 27.05 |
| | Vehicle Expense | | | | | | | |
| 001-0120-5200 | Fuel Expense | 2,000.00 | 67.98 | 211.74 | 1,788.26 | 0.00 | 1,788.26 | 89.41 |
| 001-0120-5210 | Service & Repair - Vehicle | 8,200.00 | 240.00 | 1,415.39 | 6,784.61 | 0.00 | 6,784.61 | 82.74 |
| 001-0120-5225 | Insurance Expense - Vehicle | 500.00 | 0.00 | 0.00 | 500.00 | 231.50 | 268.50 | 53.70 |
| E20 | E20 Sub Totals: | 10,700.00 | 307.98 | 1,627.13 | 9,072.87 | 231.50 | 8,841.37 | 82.63 |
| | Supply Expense | | | | | | | |
| 001-0120-5300 | Supplies - Office | 700.00 | 78.96 | 226.35 | 473.65 | 420.24 | 53.41 | 7.63 |
| 001-0120-5350 | Postage Expense | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| E30 | E30 Sub Totals: | 1,200.00 | 78.96 | 226.35 | 973.65 | 420.24 | 553.41 | 46.12 |
| | Operations Expense | | | | | | | |
| 001-0120-5480 | Dues & Subscriptions | 20,000.00 | 0.00 | 16,807.66 | 3,192.34 | 0.00 | 3,192.34 | 15.96 |
| 001-0120-5510 | Meeting Expense | 100.00 | 0.00 | 2.20 | 97.80 | 0.00 | 97.80 | 97.80 |
| E40 | E40 Sub Totals: | 20,100.00 | 0.00 | 16,809.86 | 3,290.14 | 0.00 | 3,290.14 | 16.37 |
| | Professional Services | | | | | | | |
| 001-0120-5553 | Prof Services - Advertising | 2,000.00 | 36.40 | 75.40 | 1,924.60 | 377.34 | 1,547.26 | 77.36 |
| 001-0120-5571 | Prof Services - Engineering | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 100.00 |
| 001-0120-5574 | Prof Services - GIS | 1,000.00 | 0.00 | 1,602.90 | -602.90 | 0.00 | -602.90 | 0.00 |
| 001-0120-5589 | Prof Services - Printing | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 100.00 |
| E50 | E50 Sub Totals: | 48,300.00 | 36.40 | 1,678.30 | 46,621.70 | 377.34 | 46,244.36 | 95.74 |
| | Miscellaneous Expense | | | | | | | |
| 001-0120-5600 | Miscellaneous Expense | 68,924.50 | 0.00 | 130.79 | 68,793.71 | 68,924.50 | -130.79 | 0.00 |
| 001-0120-5606 | IT Projects & Labor | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| 001-0120-5608 | Software - New & Renewals | 12,550.00 | 245.52 | 1,988.93 | 10,561.07 | 382.16 | 10,178.91 | 81.11 |
| E60 | E60 Sub Totals: | 91,474.50 | 245.52 | 2,119.72 | 89,354.78 | 69,306.66 | 20,048.12 | 21.92 |
| | Expense Sub Totals: | 334,391.30 | 13,154.57 | 128,266.38 | 206,124.92 | 71,140.00 | 134,984.92 | 40.37 |
| Dept 001-0160 | Dept 0120 Sub Totals: | 327,391.30 | 12,540.57 | 125,776.38 | 201,614.92 | 71,140.00 | | |
| E01 | Engineering | | | | | | | |
| 001-0160-5055 | Personnel Expense | 0.00 | 816.63 | 816.63 | -816.63 | 406.87 | -1,223.50 | 0.00 |
| 001-0160-5060 | Uniform Expense | 0.00 | 551.98 | 551.98 | -551.98 | 50.00 | -601.98 | 0.00 |
| | Travel & Training Expense | | | | | | | |
| E20 | E01 Sub Totals: | 0.00 | 1,368.61 | 1,368.61 | -1,368.61 | 456.87 | -1,825.48 | 0.00 |
| | Vehicle Expense | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|-------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| 001-0160-5200 | Fuel Expense | 0.00 | 976.55 | 976.55 | -976.55 | 0.00 | -976.55 | 0.00 |
| 001-0160-5210 | Service & Repair - Vehicle | 0.00 | 8,559.74 | 8,559.74 | -8,559.74 | 0.00 | -8,559.74 | 0.00 |
| E20 Sub Totals: | | 0.00 | 9,536.29 | 9,536.29 | -9,536.29 | 0.00 | -9,536.29 | 0.00 |
| E30 | Supply Expense | | | | | | | |
| 001-0160-5322 | Supplies - Operating | 0.00 | 1,953.06 | 1,953.06 | -1,953.06 | 109.46 | -2,062.52 | 0.00 |
| E30 Sub Totals: | | 0.00 | 1,953.06 | 1,953.06 | -1,953.06 | 109.46 | -2,062.52 | 0.00 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0160-5608 | Software - New & Renewals | 0.00 | 3,763.06 | 3,763.06 | -3,763.06 | 0.00 | -3,763.06 | 0.00 |
| E60 Sub Totals: | | 0.00 | 3,763.06 | 3,763.06 | -3,763.06 | 0.00 | -3,763.06 | 0.00 |
| Expense Sub Totals: | | 0.00 | 16,621.02 | 16,621.02 | -16,621.02 | 566.33 | -17,187.35 | 0.00 |
| Dept 0160 Sub Totals: | | 0.00 | 16,621.02 | 16,621.02 | -16,621.02 | 566.33 | | |
| R20 | Animal Control | | | | | | | |
| 001-0200-4200 | Licenses Permits & Fees | | | | | | | |
| 001-0200-4202 | Adoption Revenue | 4,000.00 | 225.00 | 2,565.00 | 1,435.00 | 0.00 | 1,435.00 | 35.88 |
| 001-0200-4222 | Misc Revenue - Animal Control | 8,000.00 | 675.00 | 5,642.36 | 2,357.64 | 0.00 | 2,357.64 | 29.47 |
| 001-0200-4224 | Dog License Fee | 1,000.00 | 335.00 | 1,532.50 | -532.50 | 0.00 | -532.50 | 0.00 |
| 001-0200-4246 | Spay & Neuter Revenue | 12,500.00 | 560.00 | 6,983.00 | 5,517.00 | 0.00 | 5,517.00 | 44.14 |
| R20 Sub Totals: | | 25,500.00 | 1,795.00 | 16,722.86 | 8,777.14 | 0.00 | 8,777.14 | 34.42 |
| R40 | Fines & Forfeitures | | | | | | | |
| 001-0200-4420 | Animal Control Fines | 6,000.00 | 980.00 | 3,580.00 | 2,420.00 | 0.00 | 2,420.00 | 40.33 |
| R40 Sub Totals: | | 6,000.00 | 980.00 | 3,580.00 | 2,420.00 | 0.00 | 2,420.00 | 40.33 |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 001-0200-4627 | Xfer Designated Tax | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| R62 Sub Totals: | | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| Revenue Sub Totals: | | 511,500.00 | 42,775.00 | 340,302.86 | 171,197.14 | 0.00 | 171,197.14 | 33.47 |
| E01 | Personnel Expense | | | | | | | |
| 001-0200-5000 | Salary Expense | 235,172.15 | 17,686.42 | 141,148.21 | 94,023.94 | 0.00 | 94,023.94 | 39.98 |
| 001-0200-5005 | SWB Reimbursement | 64,200.00 | 5,350.00 | 42,800.00 | 21,400.00 | 0.00 | 21,400.00 | 33.33 |
| 001-0200-5010 | Overtime Expense | 11,000.00 | 469.05 | 4,481.76 | 6,518.24 | 0.00 | 6,518.24 | 59.26 |
| 001-0200-5020 | FICA Expense | 18,858.42 | 1,349.66 | 10,826.94 | 8,031.48 | 0.00 | 8,031.48 | 42.59 |
| 001-0200-5022 | Unemployment Expense | 360.00 | 0.00 | 227.87 | 132.13 | 0.00 | 132.13 | 36.70 |
| 001-0200-5025 | Worker's Comp Expense | 800.00 | 0.00 | 757.00 | 43.00 | 0.00 | 43.00 | 5.38 |
| 001-0200-5030 | APERS Expense | 36,842.37 | 2,781.42 | 22,252.70 | 14,589.67 | 0.00 | 14,589.67 | 39.60 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|------------------------|-----------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 001-0200-5040 | Health Insurance Expense | 50,082.72 | 3,355.74 | 27,508.08 | 22,574.64 | 0.00 | 22,574.64 | 45.07 |
| 001-0200-5050 | Physical & Drug Screen Exp | 500.00 | 0.00 | 95.00 | 405.00 | 0.00 | 405.00 | 81.00 |
| 001-0200-5055 | Uniform Expense | 3,000.00 | 97.51 | 1,499.97 | 1,500.03 | 54.89 | 1,445.14 | 48.17 |
| 001-0200-5060 | Travel & Training Expense | 4,200.00 | 58.00 | 1,989.25 | 2,210.75 | 350.00 | 1,860.75 | 44.30 |
| 001-0200-5065 | First Aid Expense | 100.00 | 0.00 | 16.90 | 83.10 | 0.00 | 83.10 | 83.10 |
| E01 Sub Totals: | | 425,115.66 | 31,127.80 | 253,603.68 | 171,511.98 | 404.89 | 171,107.09 | 40.25 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0200-5102 | Repairs & Maint - Building | 5,000.00 | 15.55 | 938.61 | 4,061.39 | 359.87 | 3,701.52 | 74.03 |
| 001-0200-5104 | Repairs & Maint - Grounds | 2,500.00 | 353.13 | 1,515.77 | 984.23 | 0.00 | 984.23 | 39.37 |
| 001-0200-5110 | Utilities - Electric | 8,000.00 | 759.45 | 6,789.35 | 1,210.65 | 0.00 | 1,210.65 | 15.13 |
| 001-0200-5111 | Utilities - Gas | 350.00 | 19.03 | 292.78 | 57.22 | 0.00 | 57.22 | 16.35 |
| 001-0200-5112 | Utilities - Water | 1,300.00 | 28.19 | 231.85 | 1,068.15 | 0.00 | 1,068.15 | 82.17 |
| 001-0200-5115 | Com Exp - Tel Landline. Interne | 10,044.00 | 1,025.46 | 6,985.43 | 3,058.57 | 800.00 | 2,258.57 | 22.49 |
| 001-0200-5116 | Communication Exp - Cellular | 4,000.00 | 264.05 | 1,714.59 | 2,285.41 | 1,665.92 | 619.49 | 15.49 |
| 001-0200-5120 | Insurance - Property | 710.00 | 0.00 | 0.00 | 710.00 | 0.00 | 710.00 | 100.00 |
| 001-0200-5130 | Sanitation | 1,500.00 | 117.53 | 996.26 | 503.74 | 0.00 | 503.74 | 33.58 |
| 001-0200-5140 | Supplies - B&G | 500.00 | 4.40 | 12.75 | 487.25 | 118.98 | 368.27 | 73.65 |
| 001-0200-5141 | Pest/Chem/Seed/Fert | 1,020.00 | 82.13 | 657.60 | 362.40 | 0.00 | 362.40 | 35.53 |
| 001-0200-5142 | Janitorial Supplies and Main | 4,000.00 | 531.30 | 1,786.82 | 2,213.18 | 125.17 | 2,088.01 | 52.20 |
| 001-0200-5145 | Tools | 1,500.00 | 9.87 | 876.44 | 623.56 | 0.00 | 623.56 | 41.57 |
| E10 Sub Totals: | | 40,424.00 | 3,210.09 | 22,798.25 | 17,625.75 | 3,069.94 | 14,555.81 | 36.01 |
| E20 | Vehicle Expense | | | | | | | |
| 001-0200-5200 | Fuel Expense | 6,000.00 | 282.02 | 1,695.75 | 4,304.25 | 2,023.75 | 2,280.50 | 38.01 |
| 001-0200-5210 | Service & Repair - Vehicle | 2,000.00 | 615.31 | 2,795.11 | -795.11 | 0.00 | -795.11 | 0.00 |
| 001-0200-5225 | Insurance Expense - Vehicle | 1,100.00 | 0.00 | 683.80 | 416.20 | 0.00 | 416.20 | 37.84 |
| E20 Sub Totals: | | 9,100.00 | 897.33 | 5,174.66 | 3,925.34 | 2,023.75 | 1,901.59 | 20.90 |
| E30 | Supply Expense | | | | | | | |
| 001-0200-5300 | Supplies - Office | 1,200.00 | 84.71 | 531.97 | 668.03 | 17.40 | 650.63 | 54.22 |
| 001-0200-5302 | Supplies - Kitchen | 350.00 | 0.00 | 121.02 | 228.98 | 24.82 | 204.16 | 58.33 |
| 001-0200-5306 | Supplies - Food Allowance | 1,000.00 | 25.26 | 157.16 | 842.84 | 12.47 | 830.37 | 83.04 |
| 001-0200-5322 | Supplies - Operating | 2,000.00 | 242.00 | 386.50 | 1,613.50 | 25.13 | 1,588.37 | 79.42 |
| 001-0200-5350 | Postage Expense | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 | 100.00 |
| 001-0200-5370 | Medicine Expense | 9,000.00 | 138.78 | 3,739.03 | 5,260.97 | 86.82 | 5,174.15 | 57.49 |
| 001-0200-5371 | Spay & Neuter Vouchers | 1,000.00 | 30.00 | 150.00 | 850.00 | 60.00 | 790.00 | 79.00 |
| E30 Sub Totals: | | 14,750.00 | 520.75 | 5,085.68 | 9,664.32 | 226.64 | 9,437.68 | 63.98 |
| E40 | Operations Expense | | | | | | | |
| 001-0200-5475 | Credit Card Fees | 3,120.00 | 90.71 | 839.88 | 2,280.12 | 0.00 | 2,280.12 | 73.08 |
| 001-0200-5480 | Dues & Subscriptions | 12,825.00 | 0.00 | 0.00 | 12,825.00 | 0.00 | 12,825.00 | 100.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| E55 | E40 Sub Totals: | 15,945.00 | 90.71 | 839.88 | 15,105.12 | 0.00 | 15,105.12 | 94.73 |
| | Professional Services | | | | | | | |
| 001-0200-5577 | Prof Services - Incineration & Disp | 3,000.00 | 750.00 | 1,712.00 | 1,288.00 | 0.00 | 1,288.00 | 42.93 |
| 001-0200-5589 | Prof Services - Printing | 25.00 | 444.42 | 444.42 | -419.42 | 0.00 | -419.42 | 0.00 |
| 001-0200-5592 | Prof Services - Veterinarian | 13,500.00 | 3,469.89 | 10,531.80 | 2,968.20 | 842.86 | 2,125.34 | 15.74 |
| 001-0200-5593 | Animal Care Charges | 2,000.00 | 243.54 | 1,640.08 | 359.92 | 209.80 | 150.12 | 7.51 |
| | E55 Sub Totals: | 18,525.00 | 4,907.85 | 14,328.30 | 4,196.70 | 1,052.66 | 3,144.04 | 16.97 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0200-5600 | Miscellaneous Expense | 500.00 | 56.91 | 74.55 | 425.45 | 0.00 | 425.45 | 85.09 |
| 001-0200-5608 | Software - New & Renewals | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| 001-0200-5614 | Copiers & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | E60 Sub Totals: | 2,000.00 | 56.91 | 74.55 | 1,925.45 | 0.00 | 1,925.45 | 96.27 |
| E80 | Fixed Assets | | | | | | | |
| 001-0200-5810 | Fixed Assets - Equipment | 51,100.00 | 35,300.99 | 48,056.00 | 3,044.00 | 262.49 | 2,781.51 | 5.44 |
| | E80 Sub Totals: | 51,100.00 | 35,300.99 | 48,056.00 | 3,044.00 | 262.49 | 2,781.51 | 5.44 |
| | Expense Sub Totals: | 576,959.66 | 76,112.43 | 349,961.00 | 226,998.66 | 7,040.37 | 219,958.29 | 38.12 |
| | Dept 0200 Sub Totals: | 65,459.66 | 33,337.43 | 9,658.14 | 55,801.52 | 7,040.37 | | |
| R40 | Fines & Forfeitures | | | | | | | |
| 001-0300-4400 | Act 316 of 1991 Revenue | 200.00 | 18.12 | 144.96 | 55.04 | 0.00 | 55.04 | 27.52 |
| 001-0300-4412 | City Attorney Reim | 26,000.00 | 2,190.68 | 17,525.44 | 8,474.56 | 0.00 | 8,474.56 | 32.59 |
| 001-0300-4414 | Court Fines | 400,000.00 | 56,353.70 | 320,682.87 | 79,317.13 | 0.00 | 79,317.13 | 19.83 |
| 001-0300-4416 | District Court Reim | 14,000.00 | 1,181.04 | 9,448.32 | 4,551.68 | 0.00 | 4,551.68 | 32.51 |
| 001-0300-4424 | Judge Retirement Reim | 4,700.00 | 394.84 | 3,158.72 | 1,541.28 | 0.00 | 1,541.28 | 32.79 |
| 001-0300-4426 | Ordinance 89-15 Revenue | 23,000.00 | 1,966.60 | 15,732.80 | 7,267.20 | 0.00 | 7,267.20 | 31.60 |
| 001-0300-4428 | Warrant Fees | 65,000.00 | 9,007.10 | 47,146.30 | 17,853.70 | 0.00 | 17,853.70 | 27.47 |
| | R40 Sub Totals: | 532,900.00 | 71,112.08 | 413,839.41 | 119,060.59 | 0.00 | 119,060.59 | 22.34 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 001-0300-4600 | Miscellaneous Revenue | 50,520.00 | 3,146.47 | 33,540.77 | 16,979.23 | 0.00 | 16,979.23 | 33.61 |
| | R60 Sub Totals: | 50,520.00 | 3,146.47 | 33,540.77 | 16,979.23 | 0.00 | 16,979.23 | 33.61 |
| R64 | Reimbursement | | | | | | | |
| 001-0300-4640 | Saline County | 160,000.00 | 0.00 | 100,893.59 | 59,106.41 | 0.00 | 59,106.41 | 36.94 |
| | R64 Sub Totals: | 160,000.00 | 0.00 | 100,893.59 | 59,106.41 | 0.00 | 59,106.41 | 36.94 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| | Revenue Sub Totals: | 743,420.00 | 74,258.55 | 548,273.77 | 195,146.23 | 0.00 | 195,146.23 | 26.25 |
| E01 | Personnel Expense | | | | | | | |
| 001-0300-5000 | Salary Expense | 265,610.94 | 15,905.13 | 167,590.90 | 98,020.04 | 0.00 | 98,020.04 | 36.90 |
| 001-0300-5010 | Overtime Expense | 500.00 | 0.00 | 183.07 | 316.93 | 0.00 | 316.93 | 63.39 |
| 001-0300-5020 | FICA Expense | 20,230.65 | 1,181.45 | 12,509.14 | 7,721.51 | 0.00 | 7,721.51 | 38.17 |
| 001-0300-5022 | Unemployment Expense | 420.00 | 0.00 | 254.06 | 165.94 | 0.00 | 165.94 | 39.51 |
| 001-0300-5025 | Worker's Comp Expense | 800.00 | 0.00 | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0300-5030 | APERS Expense | 46,316.87 | 2,436.64 | 25,641.25 | 20,675.62 | 0.00 | 20,675.62 | 44.64 |
| 001-0300-5038 | Pension Expense-Judge Rtmnt | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| 001-0300-5040 | Health Insurance Expense | 49,869.48 | 2,908.96 | 31,618.88 | 18,250.60 | 0.00 | 18,250.60 | 36.60 |
| 001-0300-5050 | Physical & Drug Screen Exp | 750.00 | 0.00 | 0.00 | 750.00 | 69.00 | 681.00 | 90.80 |
| 001-0300-5055 | Uniform Expense | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 001-0300-5060 | Travel & Training Expense | 10,500.00 | 0.00 | 96.00 | 10,404.00 | 0.00 | 10,404.00 | 99.09 |
| 001-0300-5070 | Judge - Share to State | 30,000.00 | 2,405.18 | 19,241.43 | 10,758.57 | 2,405.18 | 8,353.39 | 27.84 |
| | E01 Sub Totals: | 435,497.94 | 24,837.36 | 257,934.73 | 177,563.21 | 2,474.18 | 175,089.03 | 40.20 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0300-5102 | Repairs & Maint - Building | 10,000.00 | 0.00 | 2,954.36 | 7,045.64 | 25.00 | 7,020.64 | 70.21 |
| 001-0300-5103 | Repairs and Maint | 1,000.00 | 0.00 | 395.44 | 604.56 | 0.00 | 604.56 | 60.46 |
| 001-0300-5110 | Utilities - Electric | 6,000.00 | 490.83 | 3,039.16 | 2,960.84 | 0.00 | 2,960.84 | 49.35 |
| 001-0300-5111 | Utilities - Gas | 1,200.00 | 8.61 | 560.55 | 639.45 | 0.00 | 639.45 | 53.29 |
| 001-0300-5112 | Utilities - Water | 650.00 | 41.13 | 517.37 | 132.63 | 0.00 | 132.63 | 20.40 |
| 001-0300-5115 | Com Exp - Tel Landline.Interne | 3,660.00 | 620.78 | 2,762.60 | 897.40 | 800.00 | 97.40 | 2.66 |
| 001-0300-5130 | Sanitation | 1,080.00 | 86.25 | 690.00 | 390.00 | 0.00 | 390.00 | 36.11 |
| 001-0300-5142 | Janitorial Supplies and Main | 860.00 | 0.00 | 21.97 | 838.03 | 0.00 | 838.03 | 97.45 |
| | E10 Sub Totals: | 24,450.00 | 1,247.60 | 10,941.45 | 13,508.55 | 825.00 | 12,683.55 | 51.88 |
| E30 | Supply Expense | | | | | | | |
| 001-0300-5300 | Supplies - Office | 9,000.00 | 264.45 | 3,539.99 | 5,460.01 | 242.99 | 5,217.02 | 57.97 |
| 001-0300-5350 | Postage Expense | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| | E30 Sub Totals: | 11,000.00 | 264.45 | 3,539.99 | 7,460.01 | 242.99 | 7,217.02 | 65.61 |
| E40 | Operations Expense | | | | | | | |
| 001-0300-5480 | Dues & Subscriptions | 3,000.00 | 0.00 | 1,230.39 | 1,769.61 | 0.00 | 1,769.61 | 58.99 |
| | E40 Sub Totals: | 3,000.00 | 0.00 | 1,230.39 | 1,769.61 | 0.00 | 1,769.61 | 58.99 |
| 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 | 6,000.00 | 0.00 | 615.30 | 5,384.70 | 0.00 | 5,384.70 | 89.75 |
| | E55 Sub Totals: | 6,500.00 | 0.00 | 615.30 | 5,884.70 | 0.00 | 5,884.70 | 90.53 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|------------------------------|---------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------|
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0300-5608 | Software - New & Renewals | 1,959.90 | 0.00 | 0.00 | 1,959.90 | 0.00 | 1,959.90 | 100.00 |
| 001-0300-5614 | Copiers & Maintenance | 3,000.00 | 574.32 | 2,389.01 | 610.99 | 0.00 | 610.99 | 20.37 |
| | E60 Sub Totals: | 4,959.90 | 574.32 | 2,389.01 | 2,570.89 | 0.00 | 2,570.89 | 51.83 |
| | Expense Sub Totals: | 485,407.84 | 26,923.73 | 276,650.87 | 208,756.97 | 3,542.17 | 205,214.80 | 42.28 |
| | Dept 0300 Sub Totals: | -258,012.16 | -47,334.82 | -271,622.90 | 13,610.74 | 3,542.17 | | |
| Dept 001-0400 | Parks | | | | | | | |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 001-0400-4627 | Xfer Designated Tax | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| 001-0400-4629 | Xfer Park 1/8 O & M | 600,000.00 | 50,000.00 | 400,000.00 | 200,000.00 | 0.00 | 200,000.00 | 33.33 |
| | R62 Sub Totals: | 1,080,000.00 | 90,000.00 | 720,000.00 | 360,000.00 | 0.00 | 360,000.00 | 33.33 |
| | Revenue Sub Totals: | 1,080,000.00 | 90,000.00 | 720,000.00 | 360,000.00 | 0.00 | 360,000.00 | 33.33 |
| E01 | Personnel Expense | | | | | | | |
| 001-0400-5000 | Salary Expense | 385,249.97 | 25,053.60 | 221,506.41 | 163,743.56 | 0.00 | 163,743.56 | 42.50 |
| 001-0400-5001 | Part Time Labor | 30,000.00 | 965.00 | 5,709.96 | 24,290.04 | 0.00 | 24,290.04 | 80.97 |
| 001-0400-5005 | SWB Reimbursement | 128,400.00 | 10,700.00 | 85,600.00 | 42,800.00 | 0.00 | 42,800.00 | 33.33 |
| 001-0400-5010 | Overtime Expense | 7,000.00 | 482.78 | 3,074.02 | 3,925.98 | 0.00 | 3,925.98 | 56.09 |
| 001-0400-5020 | FICA Expense | 30,007.12 | 2,006.52 | 17,461.93 | 12,545.19 | 0.00 | 12,545.19 | 41.81 |
| 001-0400-5022 | Unemployment Expense | 1,013.36 | 0.00 | 400.93 | 612.43 | 0.00 | 612.43 | 60.44 |
| 001-0400-5025 | Worker's Comp Expense | 9,000.00 | 0.00 | 8,674.00 | 326.00 | 0.00 | 326.00 | 3.62 |
| 001-0400-5030 | APERS Expense | 60,091.83 | 3,912.17 | 34,400.38 | 25,691.45 | 0.00 | 25,691.45 | 42.75 |
| 001-0400-5040 | Health Insurance Expense | 80,710.32 | 5,644.33 | 46,612.81 | 34,097.51 | 0.00 | 34,097.51 | 42.25 |
| 001-0400-5050 | Physical & Drug Screen Exp | 1,050.00 | 0.00 | 285.00 | 765.00 | 69.00 | 696.00 | 66.29 |
| 001-0400-5055 | Uniform Expense | 3,000.00 | 0.00 | 1,580.43 | 1,419.57 | 213.01 | 1,206.56 | 40.22 |
| 001-0400-5057 | Vehicle Allowance | 6,000.00 | 461.54 | 3,923.09 | 2,076.91 | 0.00 | 2,076.91 | 34.62 |
| 001-0400-5060 | Travel & Training Expense | 10,400.00 | 675.00 | 8,268.10 | 2,131.90 | 0.00 | 2,131.90 | 20.50 |
| | E01 Sub Totals: | 751,922.60 | 49,900.94 | 437,497.06 | 314,425.54 | 282.01 | 314,143.53 | 41.78 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0400-5110 | Utilities - Electric | 384.00 | 0.00 | 0.00 | 384.00 | 0.00 | 384.00 | 100.00 |
| 001-0400-5120 | Insurance - Property | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| 001-0400-5145 | Tools | 2,000.00 | 0.00 | 2,365.83 | -365.83 | 0.00 | -365.83 | 0.00 |
| | E10 Sub Totals: | 3,884.00 | 0.00 | 2,365.83 | 1,518.17 | 0.00 | 1,518.17 | 39.09 |
| E20 | Vehicle Expense | | | | | | | |
| 001-0400-5200 | Fuel Expense | 15,000.00 | 902.32 | 5,325.04 | 9,674.96 | 6,000.00 | 3,674.96 | 24.50 |
| 001-0400-5210 | Service & Repair - Vehicle | 6,000.00 | 1,029.05 | 3,067.65 | 2,932.35 | 0.00 | 2,932.35 | 48.87 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|-------------------------------|---------------|---------------|-------------|------------|-------------------|------------|-------------|
| 001-0400-5225 | Insurance Expense - Vehicle | 3,000.00 | 0.00 | 5,260.81 | -2,260.81 | 439.22 | -2,700.03 | 0.00 |
| E20 Sub Totals: | | 24,000.00 | 1,931.37 | 13,653.50 | 10,346.50 | 6,439.22 | 3,907.28 | 16.28 |
| E30 | Supply Expense | | | | | | | |
| 001-0400-5350 | Postage Expense | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 |
| E30 Sub Totals: | | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 |
| E40 | Operations Expense | | | | | | | |
| 001-0400-5535 | Sales Tax Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E40 Sub Totals: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E55 | Professional Services | | | | | | | |
| 001-0400-5550 | Prof Services - Acctg & Audit | 5,000.00 | 0.00 | 4,000.00 | 1,000.00 | 0.00 | 1,000.00 | 20.00 |
| 001-0400-5586 | Prof Services - Other | 15,000.00 | 0.00 | 6,101.38 | 8,898.62 | 3,263.29 | 5,635.33 | 37.57 |
| E55 Sub Totals: | | 20,000.00 | 0.00 | 10,101.38 | 9,898.62 | 3,263.29 | 6,635.33 | 33.18 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0400-5604 | Hardware - New & Renewals | 9,800.00 | 0.00 | 0.00 | 9,800.00 | 0.00 | 9,800.00 | 100.00 |
| 001-0400-5608 | Software - New & Renewals | 15,280.00 | 599.88 | 13,132.19 | 2,147.81 | 0.00 | 2,147.81 | 14.06 |
| 001-0400-5614 | Copiers & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E60 Sub Totals: | | 25,080.00 | 599.88 | 13,132.19 | 11,947.81 | 0.00 | 11,947.81 | 47.64 |
| E72 | Bond Expense | | | | | | | |
| 001-0400-5840 | Principal Loan - Vehicles | 63,200.00 | 5,276.29 | 41,939.76 | 21,260.24 | 0.00 | 21,260.24 | 33.64 |
| E72 Sub Totals: | | 63,200.00 | 5,276.29 | 41,939.76 | 21,260.24 | 0.00 | 21,260.24 | 33.64 |
| E80 | Fixed Assets | | | | | | | |
| 001-0400-5800 | Fixed Assets - Land | 12,000.00 | 0.00 | 11,636.11 | 363.89 | 0.00 | 363.89 | 3.03 |
| E80 Sub Totals: | | 12,000.00 | 0.00 | 11,636.11 | 363.89 | 0.00 | 363.89 | 3.03 |
| E85 | Interest Expense | | | | | | | |
| 001-0400-5850 | Interest Expense | 4,000.00 | 309.71 | 2,748.24 | 1,251.76 | 0.00 | 1,251.76 | 31.29 |
| E85 Sub Totals: | | 4,000.00 | 309.71 | 2,748.24 | 1,251.76 | 0.00 | 1,251.76 | 31.29 |
| Expense Sub Totals: | | 904,186.60 | 58,018.19 | 533,074.07 | 371,112.53 | 9,984.52 | 361,128.01 | 39.94 |
| Dept 0400 Sub Totals: | | -175,813.40 | -31,981.81 | -186,925.93 | 11,112.53 | 9,984.52 | | |
| R50 | Parks - Mills Park & Pool | | | | | | | |
| 001-0410-4500 | Sale of Services | 6,000.00 | 44.00 | 303.50 | 5,696.50 | 0.00 | 5,696.50 | 94.94 |
| 001-0410-4532 | Mills Pool-Admin/Concessions | 57,000.00 | 7,964.00 | 34,950.00 | 22,050.00 | 0.00 | 22,050.00 | 38.68 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|--------------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| 001-0410-4534 | Pavillion Fees | 6,000.00 | 1,025.00 | 2,990.00 | 3,010.00 | 0.00 | 3,010.00 | 50.17 |
| R50 Sub Totals: | | 69,000.00 | 9,033.00 | 38,243.50 | 30,756.50 | 0.00 | 30,756.50 | 44.57 |
| R70 | Grant Revenue | 36,000.00 | 0.00 | 0.00 | 36,000.00 | 0.00 | 36,000.00 | 100.00 |
| 001-0410-4700 | Grants Revenue | 36,000.00 | 0.00 | 0.00 | 36,000.00 | 0.00 | 36,000.00 | 100.00 |
| R70 Sub Totals: | | 105,000.00 | 9,033.00 | 38,243.50 | 66,756.50 | 0.00 | 66,756.50 | 63.58 |
| E01 | Revenue Sub Totals: | 21,000.00 | 5,307.21 | 13,790.06 | 7,209.94 | 0.00 | 7,209.94 | 34.33 |
| 001-0410-5001 | Personnel Expense | 1,606.00 | 406.00 | 1,055.05 | 550.95 | 0.00 | 550.95 | 34.31 |
| 001-0410-5020 | Part Time Labor | 22,606.00 | 5,713.21 | 14,845.11 | 7,760.89 | 0.00 | 7,760.89 | 34.33 |
| E10 | FICA Expense | 2,000.00 | 0.00 | 565.16 | 1,434.84 | 60.77 | 1,374.07 | 68.70 |
| 001-0410-5102 | Building & Grounds Exp | 4,615.00 | 1,258.70 | 8,389.47 | -3,774.47 | 4,678.39 | -8,452.86 | 0.00 |
| 001-0410-5104 | Repairs & Maint - Building | 5,000.00 | 1,112.97 | 2,207.14 | 2,792.86 | 387.74 | 2,405.12 | 48.10 |
| 001-0410-5105 | Repairs & Maint - Grounds | 7,000.00 | 802.40 | 4,597.73 | 2,402.27 | 0.00 | 2,402.27 | 34.32 |
| 001-0410-5110 | Repairs & Maint - Pool | 150.00 | 19.03 | 152.24 | -2.24 | 0.00 | -2.24 | 0.00 |
| 001-0410-5111 | Utilities - Electric | 1,000.00 | 89.09 | 1,047.71 | -47.71 | 0.00 | -47.71 | 0.00 |
| 001-0410-5112 | Utilities - Gas | 0.00 | 244.28 | 244.28 | -244.28 | 0.00 | -244.28 | 0.00 |
| 001-0410-5115 | Utilities - Water | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 001-0410-5120 | Com Exp - Tel Landline,Interne | 20,265.00 | 3,526.47 | 17,203.73 | 3,061.27 | 5,126.90 | -2,065.63 | 0.00 |
| E30 | Insurance - Property | 3,500.00 | 9.48 | 25.63 | 3,474.37 | 0.00 | 3,474.37 | 99.27 |
| 001-0410-5308 | Supply Expense | 12,000.00 | 4,466.43 | 9,977.44 | 2,022.56 | 0.00 | 2,022.56 | 16.85 |
| 001-0410-5328 | Supplies - Concession | 15,500.00 | 4,475.91 | 10,003.07 | 5,496.93 | 0.00 | 5,496.93 | 35.46 |
| E70 | Supplies - Pools | 48,250.00 | 0.00 | 48,236.99 | 13.01 | 0.00 | 13.01 | 0.03 |
| 001-0410-5700 | Grant Expense | 48,250.00 | 0.00 | 48,236.99 | 13.01 | 0.00 | 13.01 | 0.03 |
| E80 | Fixed Assets | 6,602.74 | 0.00 | 3,217.74 | 3,385.00 | 0.00 | 3,385.00 | 51.27 |
| 001-0410-5816 | Fixed Assets - Infrastructure | 6,602.74 | 0.00 | 3,217.74 | 3,385.00 | 0.00 | 3,385.00 | 51.27 |
| E80 Sub Totals: | | 113,223.74 | 13,715.59 | 93,506.64 | 19,717.10 | 5,126.90 | 14,590.20 | 12.89 |
| Expense Sub Totals: | | 8,223.74 | 4,682.59 | 55,263.14 | -47,039.40 | 5,126.90 | | |
| Dept 0410 Sub Totals: | | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|----------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| Dept 001-0420 | Parks - Midland | | | | | | | |
| R74 | Sponsorships | | | | | | | |
| 001-0420-4740 | User Agre Fees/Sponsors | 24,000.00 | 0.00 | 0.00 | 24,000.00 | 0.00 | 24,000.00 | 100.00 |
| | R74 Sub Totals: | 24,000.00 | 0.00 | 0.00 | 24,000.00 | 0.00 | 24,000.00 | 100.00 |
| | Revenue Sub Totals: | 24,000.00 | 0.00 | 0.00 | 24,000.00 | 0.00 | 24,000.00 | 100.00 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0420-5104 | Repairs & Maint - Grounds | 28,000.00 | 2,866.12 | 8,069.22 | 19,930.78 | 4,257.13 | 15,673.65 | 55.98 |
| 001-0420-5110 | Utilities - Electric | 18,360.00 | 465.96 | 6,845.11 | 11,514.89 | 0.00 | 11,514.89 | 62.72 |
| 001-0420-5112 | Utilities - Water | 1,260.00 | 105.87 | 846.96 | 413.04 | 0.00 | 413.04 | 32.78 |
| | E10 Sub Totals: | 47,620.00 | 3,437.95 | 15,761.29 | 31,858.71 | 4,257.13 | 27,601.58 | 57.96 |
| | Expense Sub Totals: | 47,620.00 | 3,437.95 | 15,761.29 | 31,858.71 | 4,257.13 | 27,601.58 | 57.96 |
| Dept 001-0430 | Dept 0420 Sub Totals: | 23,620.00 | 3,437.95 | 15,761.29 | 7,858.71 | 4,257.13 | | |
| R30 | Parks - Bishop | | | | | | | |
| | Membership Fees | | | | | | | |
| 001-0430-4300 | Membership Family | 375,000.00 | 8,343.57 | 115,889.94 | 259,110.06 | 0.00 | 259,110.06 | 69.10 |
| 001-0430-4304 | Membership Silver Sneakers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | R30 Sub Totals: | 375,000.00 | 8,343.57 | 115,889.94 | 259,110.06 | 0.00 | 259,110.06 | 69.10 |
| R33 | Rental Fees | | | | | | | |
| 001-0430-4332 | Equipment Rental | 80,545.00 | -425.00 | 4,834.00 | 75,711.00 | 0.00 | 75,711.00 | 94.00 |
| 001-0430-4340 | Room Rental Party Room | 15,000.00 | 180.00 | 6,300.00 | 8,700.00 | 0.00 | 8,700.00 | 58.00 |
| 001-0430-4350 | Use Agreement Fees | 26,450.00 | 0.00 | 11,926.00 | 14,524.00 | 0.00 | 14,524.00 | 54.91 |
| 001-0430-4354 | Tournaments | 65,000.00 | 900.00 | 17,600.00 | 47,400.00 | 0.00 | 47,400.00 | 72.92 |
| | R33 Sub Totals: | 186,995.00 | 655.00 | 40,660.00 | 146,335.00 | 0.00 | 146,335.00 | 78.26 |
| R36 | Park Program Fees | | | | | | | |
| 001-0430-4364 | Basketball | 63,000.00 | 1,977.50 | 3,342.50 | 59,657.50 | 0.00 | 59,657.50 | 94.69 |
| 001-0430-4366 | BASS Swim Program | 38,000.00 | 1,052.60 | 12,065.80 | 25,934.20 | 0.00 | 25,934.20 | 68.25 |
| 001-0430-4382 | Pool Swim Lessons | 55,000.00 | -474.00 | 12,623.45 | 42,376.55 | 0.00 | 42,376.55 | 77.05 |
| | R36 Sub Totals: | 156,000.00 | 2,556.10 | 28,031.75 | 127,968.25 | 0.00 | 127,968.25 | 82.03 |
| R50 | Sale of Services | | | | | | | |
| 001-0430-4500 | Concessions - Bishop | 75,000.00 | 69.50 | 19,552.85 | 55,447.15 | 0.00 | 55,447.15 | 73.93 |
| 001-0430-4514 | Daily Admissions Adults | 58,000.00 | 0.00 | 17,216.26 | 40,783.74 | 0.00 | 40,783.74 | 70.32 |
| 001-0430-4530 | Merchandise Sales | 10,000.00 | 1,168.00 | 2,277.00 | 7,723.00 | 0.00 | 7,723.00 | 77.23 |
| 001-0430-4534 | Red Cross Programs | 12,000.00 | 0.00 | 6,555.00 | 5,445.00 | 0.00 | 5,445.00 | 45.38 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------|-------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| R50 Sub Totals: | | 155,000.00 | 1,237.50 | 45,601.11 | 109,398.89 | 0.00 | 109,398.89 | 70.58 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 001-0430-4600 | Miscellaneous Revenue | 151,500.00 | 307.08 | 14,095.68 | 137,404.32 | 0.00 | 137,404.32 | 90.70 |
| R74 | R60 Sub Totals: | 151,500.00 | 307.08 | 14,095.68 | 137,404.32 | 0.00 | 137,404.32 | 90.70 |
| 001-0430-4740 | Sponsorships | | | | | | | |
| | User Agre Fees/Sponsors | 98,500.00 | 0.00 | 82,245.00 | 16,255.00 | 0.00 | 16,255.00 | 16.50 |
| R74 Sub Totals: | | 98,500.00 | 0.00 | 82,245.00 | 16,255.00 | 0.00 | 16,255.00 | 16.50 |
| Revenue Sub Totals: | | 1,122,995.00 | 13,099.25 | 326,523.48 | 796,471.52 | 0.00 | 796,471.52 | 70.92 |
| E01 | Personnel Expense | | | | | | | |
| 001-0430-5000 | Salary Expense | 347,861.98 | 27,624.00 | 240,202.51 | 107,659.47 | 0.00 | 107,659.47 | 30.95 |
| 001-0430-5001 | Part Time Labor | 185,000.00 | 11,168.40 | 70,115.68 | 114,884.32 | 0.00 | 114,884.32 | 62.10 |
| 001-0430-5010 | Overtime Expense | 5,000.00 | 84.83 | 2,563.63 | 2,436.37 | 0.00 | 2,436.37 | 48.73 |
| 001-0430-5020 | FICA Expense | 44,702.69 | 2,975.40 | 23,759.36 | 20,943.33 | 0.00 | 20,943.33 | 46.85 |
| 001-0430-5022 | Unemployment Expense | 1,680.00 | 0.00 | 860.60 | 819.40 | 0.00 | 819.40 | 48.77 |
| 001-0430-5025 | Worker's Comp Expense | 3,450.00 | 0.00 | 3,450.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0430-5030 | APERS Expense | 58,824.83 | 4,245.00 | 37,191.66 | 21,633.17 | 0.00 | 21,633.17 | 36.78 |
| 001-0430-5040 | Health Insurance Expense | 60,601.96 | 3,897.05 | 32,014.23 | 28,587.73 | 0.00 | 28,587.73 | 47.17 |
| 001-0430-5050 | Physical & Drug Screen Exp | 1,200.00 | 0.00 | 285.00 | 915.00 | 0.00 | 915.00 | 76.25 |
| 001-0430-5054 | Bring Your Own Device - Phone | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 100.00 |
| 001-0430-5055 | Uniform Expense | 4,000.00 | 0.00 | 1,855.89 | 2,144.11 | 470.86 | 1,673.25 | 41.83 |
| E10 Sub Totals: | | 712,621.46 | 49,994.68 | 412,298.56 | 300,322.90 | 470.86 | 299,852.04 | 42.08 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0430-5102 | Repairs & Maint - Building | 65,000.00 | 2,581.25 | 37,316.54 | 27,683.46 | 2,171.42 | 25,512.04 | 39.25 |
| 001-0430-5104 | Repairs & Maint - Grounds | 83,112.66 | 15,220.41 | 62,229.06 | 20,883.60 | 1,978.80 | 18,904.80 | 22.75 |
| 001-0430-5105 | Repairs & Maint - Pool | 57,942.89 | 6,774.49 | 38,167.21 | 19,775.68 | 8,924.03 | 10,851.65 | 18.73 |
| 001-0430-5106 | Repairs & Maint - Splash Pad | 2,000.00 | 0.00 | 28.52 | 1,971.48 | 0.00 | 1,971.48 | 98.57 |
| 001-0430-5110 | Utilities - Electric | 220,000.00 | 20,898.97 | 126,010.04 | 93,989.96 | 0.00 | 93,989.96 | 42.72 |
| 001-0430-5111 | Utilities - Gas | 38,000.00 | -2,983.80 | 15,904.99 | 22,095.01 | 0.00 | 22,095.01 | 58.14 |
| 001-0430-5112 | Utilities - Water | 10,000.00 | 517.86 | 4,241.63 | 5,758.37 | 0.00 | 5,758.37 | 57.58 |
| 001-0430-5115 | Com Exp - Tel Landline | 21,972.00 | 2,102.65 | 15,246.21 | 6,725.79 | 2,153.77 | 4,572.02 | 20.81 |
| 001-0430-5116 | Communication Exp - Cellular | 5,364.00 | 570.64 | 3,904.89 | 1,459.11 | 3,000.00 | -1,540.89 | 0.00 |
| 001-0430-5120 | Insurance - Property | 18,769.48 | 0.00 | 0.00 | 18,769.48 | -927.40 | 19,696.88 | 104.94 |
| 001-0430-5130 | Sanitation | 34,500.00 | 3,291.73 | 20,167.04 | 14,332.96 | 0.00 | 14,332.96 | 41.54 |
| 001-0430-5140 | Supplies - B&G | 2,000.00 | 0.00 | 485.17 | 1,514.83 | 9.92 | 1,504.91 | 75.25 |
| 001-0430-5142 | Janitorial Supplies and Main | 25,000.00 | 50.87 | 11,121.85 | 13,878.15 | 101.74 | 13,776.41 | 55.11 |
| E10 Sub Totals: | | 583,661.03 | 49,025.07 | 334,823.15 | 248,837.88 | 17,412.28 | 231,425.60 | 39.65 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|-------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| E20 | Vehicle Expense | | | | | | | |
| 001-0430-5212 | Service & Repair - Equipment | 21,100.00 | 250.98 | 12,427.69 | 8,672.31 | 8,842.27 | -169.96 | 0.00 |
| | E20 Sub Totals: | 21,100.00 | 250.98 | 12,427.69 | 8,672.31 | 8,842.27 | -169.96 | 0.00 |
| E30 | Supply Expense | | | | | | | |
| 001-0430-5300 | Supplies - Office | 2,500.00 | 136.56 | 776.98 | 1,723.02 | 436.19 | 1,286.83 | 51.47 |
| 001-0430-5308 | Supplies - Concession | 60,000.00 | 1,911.42 | 19,813.75 | 40,186.25 | 0.00 | 40,186.25 | 66.98 |
| 001-0430-5330 | Supplies - Park Programs | 14,000.00 | 1,421.02 | 4,206.90 | 9,793.10 | -11.60 | 9,804.70 | 70.03 |
| 001-0430-5332 | Supplies - Resale Merchandise | 6,000.00 | 8.00 | 216.79 | 5,783.21 | 0.00 | 5,783.21 | 96.39 |
| | E30 Sub Totals: | 82,500.00 | 3,477.00 | 25,014.42 | 57,485.58 | 424.59 | 57,060.99 | 69.16 |
| E40 | Operations Expense | | | | | | | |
| 001-0430-5460 | BASS Program Expense | 12,000.00 | 0.00 | 4,511.82 | 7,488.18 | 600.00 | 6,888.18 | 57.40 |
| 001-0430-5461 | Aquatic Program Expense | 6,000.00 | 1,630.52 | 3,991.77 | 2,008.23 | 17.58 | 1,990.65 | 33.18 |
| 001-0430-5475 | Credit Card Fees | 9,780.00 | 842.51 | 4,576.11 | 5,203.89 | 97.49 | 5,106.40 | 52.21 |
| 001-0430-5480 | Ducs & Subscriptions | 1,843.40 | 14.00 | 253.00 | 1,590.40 | 372.00 | 1,218.40 | 66.10 |
| | E40 Sub Totals: | 29,623.40 | 2,487.03 | 13,332.70 | 16,290.70 | 1,087.07 | 15,203.63 | 51.32 |
| E55 | Professional Services | | | | | | | |
| 001-0430-5553 | Prof Services - Advertising | 3,500.00 | 0.00 | 743.58 | 2,756.42 | 0.00 | 2,756.42 | 78.75 |
| 001-0430-5585 | Prof Services - Basketball | 38,000.00 | 0.00 | 16,961.68 | 21,038.32 | 180.00 | 20,858.32 | 54.89 |
| 001-0430-5586 | Prof Services - Other | 45,533.44 | 4,429.10 | 26,561.21 | 18,972.23 | 2,729.35 | 16,242.88 | 35.67 |
| 001-0430-5587 | Prof Services - Aerobic Instr | 62,220.00 | 1,680.00 | 20,802.00 | 41,418.00 | 0.00 | 41,418.00 | 66.57 |
| 001-0430-5589 | Prof Services - Printing | 5,000.00 | 0.00 | 42.84 | 4,957.16 | 503.12 | 4,454.04 | 89.08 |
| | E55 Sub Totals: | 154,253.44 | 6,109.10 | 65,111.31 | 89,142.13 | 3,412.47 | 85,729.66 | 55.58 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0430-5485 | Inspections & Monitoring | 5,900.00 | 0.00 | 3,186.25 | 2,713.75 | 2,689.74 | 24.01 | 0.41 |
| | E60 Sub Totals: | 5,900.00 | 0.00 | 3,186.25 | 2,713.75 | 2,689.74 | 24.01 | 0.41 |
| E80 | Fixed Assets | | | | | | | |
| 001-0430-5816 | Fixed Assets - Infrastructure | 145,500.00 | 7,564.70 | 7,564.70 | 137,935.30 | 320,988.03 | -183,052.73 | 0.00 |
| | E80 Sub Totals: | 145,500.00 | 7,564.70 | 7,564.70 | 137,935.30 | 320,988.03 | -183,052.73 | 0.00 |
| | Expense Sub Totals: | 1,735,159.33 | 118,908.56 | 873,758.78 | 861,400.55 | 355,327.31 | 506,073.24 | 29.17 |
| Dept 0430 Sub Totals: | | 612,164.33 | 105,809.31 | 547,235.30 | 64,929.03 | 355,327.31 | | |
| R36 | Parks - Alcoa | | | | | | | |
| 001-0440-4260 | Park Program Fees | | | | | | | |
| | Parks Rental | 6,000.00 | 0.00 | 35.00 | 5,965.00 | 0.00 | 5,965.00 | 99.42 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------|---------------|---------------|------------|-----------|-------------------|-----------|-------------|
| R74 | R36 Sub Totals: | 6,000.00 | 0.00 | 35.00 | 5,965.00 | 0.00 | 5,965.00 | 99.42 |
| 001-0440-4740 | Sponsorships | | | | | | | |
| | User Agre Fees/Sponsors | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| | R74 Sub Totals: | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| E10 | Revenue Sub Totals: | 11,000.00 | 0.00 | 35.00 | 10,965.00 | 0.00 | 10,965.00 | 99.68 |
| 001-0440-5104 | Building & Grounds Exp | | | | | | | |
| 001-0440-5110 | Repairs & Maint - Grounds | 5,000.00 | 89.63 | 953.92 | 4,046.08 | 370.91 | 3,675.17 | 73.50 |
| 001-0440-5112 | Utilities - Electric | 3,500.00 | 613.64 | 5,800.30 | -2,300.30 | 0.00 | -2,300.30 | 0.00 |
| | Utilities - Water | 660.00 | 149.81 | 1,198.89 | -538.89 | 0.00 | -538.89 | 0.00 |
| | E10 Sub Totals: | 9,160.00 | 853.08 | 7,953.11 | 1,206.89 | 370.91 | 835.98 | 9.13 |
| | Expense Sub Totals: | 9,160.00 | 853.08 | 7,953.11 | 1,206.89 | 370.91 | 835.98 | 9.13 |
| Dept 001-0450 | Dept 0440 Sub Totals: | -1,840.00 | 853.08 | 7,918.11 | -9,758.11 | 370.91 | | |
| R36 | Parks - Ashley | | | | | | | |
| 001-0450-4260 | Park Program Fees | | | | | | | |
| | Parks Rental | 5,000.00 | 350.00 | 695.00 | 4,305.00 | 0.00 | 4,305.00 | 86.10 |
| | R36 Sub Totals: | 5,000.00 | 350.00 | 695.00 | 4,305.00 | 0.00 | 4,305.00 | 86.10 |
| E10 | Revenue Sub Totals: | 5,000.00 | 350.00 | 695.00 | 4,305.00 | 0.00 | 4,305.00 | 86.10 |
| 001-0450-5104 | Building & Grounds Exp | | | | | | | |
| 001-0450-5110 | Repairs & Maint - Grounds | 6,000.00 | 360.00 | 3,987.44 | 2,012.56 | 0.00 | 2,012.56 | 33.54 |
| | Utilities - Electric | 10,000.00 | 0.00 | -756.85 | 10,756.85 | 0.00 | 10,756.85 | 107.57 |
| E80 | E10 Sub Totals: | 16,000.00 | 360.00 | 3,230.59 | 12,769.41 | 0.00 | 12,769.41 | 79.81 |
| 001-0450-5816 | Fixed Assets | | | | | | | |
| | Fixed Assets - Infrastructure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | E80 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Expense Sub Totals: | 16,000.00 | 360.00 | 3,230.59 | 12,769.41 | 0.00 | 12,769.41 | 79.81 |
| Dept 001-0500 | Dept 0450 Sub Totals: | 11,000.00 | 10.00 | 2,535.59 | 8,464.41 | 0.00 | | |
| R15 | Fire | | | | | | | |
| 001-0500-4156 | Taxes - Property | | | | | | | |
| | Fire Rescue Funds | 700.00 | 0.00 | 610.23 | 89.77 | 0.00 | 89.77 | 12.82 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| R15 | R15 Sub Totals: | 700.00 | 0.00 | 610.23 | 89.77 | 0.00 | 89.77 | 12.82 |
| | Miscellaneous Revenue | | | | | | | |
| 001-0500-4600 | Miscellaneous Revenue | 250.00 | 242.00 | 684.69 | -434.69 | 0.00 | -434.69 | 0.00 |
| R60 | R60 Sub Totals: | 250.00 | 242.00 | 684.69 | -434.69 | 0.00 | -434.69 | 0.00 |
| | Intergovernmental Trsfrs | | | | | | | |
| 001-0500-4627 | Xfer Designated Tax | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| 001-0500-4629 | Xfer Fire Special Tax | 1,800,000.00 | 150,000.00 | 1,200,000.00 | 600,000.00 | 0.00 | 600,000.00 | 33.33 |
| R62 | R62 Sub Totals: | 3,000,000.00 | 250,000.00 | 2,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 33.33 |
| | Sale of Equipment | | | | | | | |
| 001-0500-4900 | Sale of Fixed Assets | 5,000.00 | 0.00 | 9,100.00 | -4,100.00 | 0.00 | -4,100.00 | 0.00 |
| R66 | R66 Sub Totals: | 5,000.00 | 0.00 | 9,100.00 | -4,100.00 | 0.00 | -4,100.00 | 0.00 |
| | Revenue Sub Totals: | 3,005,950.00 | 250,242.00 | 2,010,394.92 | 995,555.08 | 0.00 | 995,555.08 | 33.12 |
| E01 | Personnel Expense | | | | | | | |
| 001-0500-5000 | Salary Expense | 2,266,954.93 | 158,306.71 | 1,409,624.04 | 857,330.89 | 0.00 | 857,330.89 | 37.82 |
| 001-0500-5005 | SWB Reimbursement | 128,400.00 | 10,700.00 | 85,600.00 | 42,800.00 | 0.00 | 42,800.00 | 33.33 |
| 001-0500-5010 | Overtime Expense | 211,044.56 | 20,505.21 | 182,734.86 | 28,309.70 | 0.00 | 28,309.70 | 13.41 |
| 001-0500-5020 | FICA Expense | 39,080.50 | 2,680.92 | 23,868.64 | 15,211.86 | 0.00 | 15,211.86 | 38.92 |
| 001-0500-5022 | Unemployment Expense | 3,060.00 | 0.00 | 1,881.75 | 1,178.25 | 0.00 | 1,178.25 | 38.50 |
| 001-0500-5025 | Worker's Comp Expense | 50,000.00 | 0.00 | 49,175.00 | 825.00 | 0.00 | 825.00 | 1.65 |
| 001-0500-5030 | APERS Expense | 5,560.96 | 390.17 | 3,326.71 | 2,234.25 | 0.00 | 2,234.25 | 40.18 |
| 001-0500-5035 | LOPFI Expense | 580,446.38 | 41,729.31 | 369,758.32 | 210,688.06 | 0.00 | 210,688.06 | 36.30 |
| 001-0500-5036 | LOPFI Perm Advance | -170,000.00 | -41,422.31 | -85,456.61 | -84,543.39 | 0.00 | -84,543.39 | 0.00 |
| 001-0500-5040 | Health Insurance Expense | 425,658.00 | 33,294.50 | 262,593.65 | 163,064.35 | 0.00 | 163,064.35 | 38.31 |
| 001-0500-5050 | Physical & Drug Screen Exp | 7,000.00 | 2,715.68 | 3,379.91 | 3,620.09 | 0.00 | 3,620.09 | 51.72 |
| 001-0500-5055 | Uniform Expense | 20,071.25 | 1,173.18 | 9,705.21 | 10,366.04 | 2,541.56 | 7,824.48 | 38.98 |
| 001-0500-5060 | Travel & Training Expense | 15,200.00 | 1,246.17 | 10,291.79 | 4,908.21 | 0.00 | 4,908.21 | 32.29 |
| 001-0500-5061 | Training Aids | 12,500.00 | 719.75 | 5,329.82 | 7,170.18 | 1,115.23 | 6,054.95 | 48.44 |
| E01 | E01 Sub Totals: | 3,594,976.58 | 232,039.29 | 2,331,813.09 | 1,263,163.49 | 3,656.79 | 1,259,506.70 | 35.04 |
| | Building & Grounds Exp | | | | | | | |
| 001-0500-5102 | Repairs & Maint - Building | 40,000.00 | 398.36 | 11,752.17 | 28,247.83 | 1,208.22 | 27,039.61 | 67.60 |
| 001-0500-5110 | Utilities - Electric | 39,900.00 | 4,899.85 | 27,652.80 | 12,247.20 | 0.00 | 12,247.20 | 30.69 |
| 001-0500-5111 | Utilities - Gas | 5,500.00 | 196.46 | 3,071.69 | 2,428.31 | 0.00 | 2,428.31 | 44.15 |
| 001-0500-5112 | Utilities - Water | 7,000.00 | 647.53 | 3,638.09 | 3,361.91 | 0.00 | 3,361.91 | 48.03 |
| 001-0500-5115 | Com Exp - Tcl Landline.Intrcm | 21,199.44 | 2,821.77 | 18,668.84 | 2,530.60 | 2,400.00 | 130.60 | 0.62 |
| 001-0500-5116 | Communication Exp - Cellular | 9,300.00 | 778.02 | 5,254.36 | 4,045.64 | 3,125.00 | 920.64 | 9.90 |
| 001-0500-5120 | Insurance - Property | 3,638.99 | 0.00 | 0.00 | 3,638.99 | -409.70 | 4,048.69 | 111.26 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|------------------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|--------------|
| 001-0500-5130 | Sanitation | 2,900.00 | 188.72 | 844.03 | 2,055.97 | 247.40 | 1,808.57 | 62.36 |
| 001-0500-5141 | Pest/Chem/Seed/Fert | 2,000.00 | 245.03 | 961.83 | 1,038.17 | 0.00 | 1,038.17 | 51.91 |
| 001-0500-5142 | Janitorial Supplies and Main | 13,500.00 | 270.17 | 6,537.57 | 6,962.43 | 1,283.74 | 5,678.69 | 42.06 |
| 001-0500-5145 | Tools | 1,200.00 | 138.72 | 1,281.94 | -81.94 | 0.00 | -81.94 | 0.00 |
| | E10 Sub Totals: | 146,138.43 | 10,584.63 | 79,663.32 | 66,475.11 | 7,854.66 | 58,620.45 | 40.11 |
| E20 | Vehicle Expense | | | | | | | |
| 001-0500-5200 | Fuel Expense | 33,000.00 | 1,814.95 | 12,382.75 | 20,617.25 | 15,011.70 | 5,605.55 | 16.99 |
| 001-0500-5210 | Service & Repair - Vehicle | 2,500.00 | 285.00 | 1,727.05 | 772.95 | 233.32 | 539.63 | 21.59 |
| 001-0500-5212 | Service & Repair - Equipment | 3,000.00 | 67.54 | 2,379.25 | 620.75 | 24.14 | 596.61 | 19.89 |
| 001-0500-5216 | Service & Repair - Apparatus | 42,000.00 | 1,748.95 | 10,340.91 | 31,659.09 | 4,584.53 | 27,074.56 | 64.46 |
| 001-0500-5218 | Tire Expense | 8,000.00 | 0.00 | 332.45 | 7,667.55 | 1,483.58 | 6,183.97 | 77.30 |
| 001-0500-5225 | Insurance Expense - Vehicle | 23,007.77 | 0.00 | 18,772.44 | 4,235.33 | 361.52 | 3,873.81 | 16.84 |
| 001-0500-5230 | Radios | 5,500.00 | 735.94 | 3,140.65 | 2,359.35 | 0.00 | 2,359.35 | 42.90 |
| | E20 Sub Totals: | 117,007.77 | 4,652.38 | 49,075.50 | 67,932.27 | 21,698.79 | 46,233.48 | 39.51 |
| E30 | Supply Expense | | | | | | | |
| 001-0500-5300 | Supplies - Office | 3,250.00 | 400.30 | 742.32 | 2,507.68 | 291.02 | 2,216.66 | 68.20 |
| 001-0500-5302 | Supplies - Kitchen | 1,200.00 | 149.48 | 551.06 | 648.94 | 33.68 | 615.26 | 51.27 |
| 001-0500-5306 | Supplies - Food Allowance | 43,800.00 | 3,818.96 | 26,030.22 | 17,769.78 | 3,856.65 | 13,913.13 | 31.77 |
| 001-0500-5318 | Supplies - Foam | 1,500.00 | 769.12 | 769.12 | 730.88 | 0.00 | 730.88 | 48.73 |
| 001-0500-5320 | Supplies - Hazardous Mat'l | 2,000.00 | 2.47 | 941.08 | 1,058.92 | 0.00 | 1,058.92 | 52.95 |
| 001-0500-5323 | Material and Maint | 1,800.00 | 8.21 | 1,782.63 | 17.37 | 8.21 | 9.16 | 0.51 |
| 001-0500-5350 | Postage Expense | 300.00 | 0.00 | 16.43 | 283.57 | 0.00 | 283.57 | 94.52 |
| | E30 Sub Totals: | 53,850.00 | 5,148.54 | 30,832.86 | 23,017.14 | 4,189.56 | 18,827.58 | 34.96 |
| E40 | Operations Expense | | | | | | | |
| 001-0500-5480 | Dues & Subscriptions | 1,350.00 | 0.00 | 741.00 | 609.00 | 45.00 | 564.00 | 41.78 |
| 001-0500-5530 | Safety Program | 12,200.00 | 0.00 | 0.00 | 12,200.00 | 0.00 | 12,200.00 | 100.00 |
| | E40 Sub Totals: | 13,550.00 | 0.00 | 741.00 | 12,809.00 | 45.00 | 12,764.00 | 94.20 |
| E55 | Professional Services | | | | | | | |
| 001-0500-5553 | Prof Services - Advertising | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 001-0500-5574 | Prof Services - GIS | 525.50 | 0.00 | 1,069.10 | -543.60 | 0.00 | -543.60 | 0.00 |
| 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 | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| | E55 Sub Totals: | 3,525.50 | 0.00 | 1,069.10 | 2,456.40 | 0.00 | 2,456.40 | 69.68 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0500-5604 | Hardware - New & Renewals | 12,300.00 | 0.00 | 0.00 | 12,300.00 | 0.00 | 12,300.00 | 100.00 |
| 001-0500-5608 | Software - New & Renewals | 600.00 | 50.86 | 380.19 | 219.81 | 0.00 | 219.81 | 36.64 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|---------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| E72 | E60 Sub Totals: | 12,900.00 | 50.86 | 380.19 | 12,519.81 | | 12,519.81 | 97.05 |
| | Bond Expense | | | | | | | |
| 001-0500-5840 | Principal Loan - Vehicles | 163,000.00 | 13,567.61 | 107,845.08 | 55,154.92 | 0.00 | 55,154.92 | 33.84 |
| E80 | E72 Sub Totals: | 163,000.00 | 13,567.61 | 107,845.08 | 55,154.92 | 0.00 | 55,154.92 | 33.84 |
| | Fixed Assets | | | | | | | |
| 001-0500-5810 | Fixed Assets - Equipment | 22,900.00 | 22,499.69 | 22,499.69 | 400.31 | 0.00 | 400.31 | 1.75 |
| E85 | E80 Sub Totals: | 22,900.00 | 22,499.69 | 22,499.69 | 400.31 | 0.00 | 400.31 | 1.75 |
| | Interest Expense | | | | | | | |
| 001-0500-5850 | Interest Expense | 10,005.00 | 796.38 | 7,066.84 | 2,938.16 | 0.00 | 2,938.16 | 29.37 |
| E85 | E85 Sub Totals: | 10,005.00 | 796.38 | 7,066.84 | 2,938.16 | 0.00 | 2,938.16 | 29.37 |
| | Expense Sub Totals: | 4,137,853.28 | 289,339.38 | 2,630,986.67 | 1,506,866.61 | 37,444.80 | 1,469,421.81 | 35.51 |
| Dept 001-0510 | Dept 0500 Sub Totals: | 1,131,903.28 | 39,097.38 | 620,591.75 | 511,311.53 | 37,444.80 | | |
| R15 | Fire - Springhill Vol | | | | | | | |
| 001-0510-4152 | Taxes - Property | 55,000.00 | 714.28 | 32,503.35 | 22,496.65 | 0.00 | 22,496.65 | 40.90 |
| | Springhill VFD Assessment | | | | | | | |
| R15 | R15 Sub Totals: | 55,000.00 | 714.28 | 32,503.35 | 22,496.65 | 0.00 | 22,496.65 | 40.90 |
| E30 | Revenue Sub Totals: | 55,000.00 | 714.28 | 32,503.35 | 22,496.65 | 0.00 | 22,496.65 | 40.90 |
| | Supply Expense | | | | | | | |
| 001-0510-5323 | Material and Maint | 41,000.00 | 0.00 | 10,946.31 | 30,053.69 | 9,288.00 | 20,765.69 | 50.65 |
| E80 | E30 Sub Totals: | 41,000.00 | 0.00 | 10,946.31 | 30,053.69 | 9,288.00 | 20,765.69 | 50.65 |
| | Fixed Assets | | | | | | | |
| 001-0510-5810 | Fixed Assets - Equipment | 58,700.00 | 2,519.18 | 54,695.83 | 4,004.17 | 0.00 | 4,004.17 | 6.82 |
| E80 | E80 Sub Totals: | 58,700.00 | 2,519.18 | 54,695.83 | 4,004.17 | 0.00 | 4,004.17 | 6.82 |
| | Expense Sub Totals: | 99,700.00 | 2,519.18 | 65,642.14 | 34,057.86 | 9,288.00 | 24,769.86 | 24.84 |
| Dept 001-0600 | Dept 0510 Sub Totals: | 44,700.00 | 1,804.90 | 33,138.79 | 11,561.21 | 9,288.00 | | |
| R40 | Police | | | | | | | |
| 001-0600-4422 | Fines & Forfeitures | 780.00 | 67.14 | 537.12 | 242.88 | 0.00 | 242.88 | 31.14 |
| | Intoximeter Revenue | | | | | | | |
| | R40 Sub Totals: | 780.00 | 67.14 | 537.12 | 242.88 | 0.00 | 242.88 | 31.14 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------|-------------------------------|---------------|---------------|--------------|------------|-------------------|------------|-------------|
| R60 | Miscellaneous Revenue | 28,000.00 | 0.00 | 28,556.34 | -556.34 | 0.00 | -556.34 | 0.00 |
| 001-0600-4600 | Miscellaneous Revenue | | | 28,556.34 | -556.34 | 0.00 | -556.34 | 0.00 |
| R60 Sub Totals: | | 28,000.00 | 0.00 | 28,556.34 | -556.34 | 0.00 | -556.34 | 0.00 |
| R62 | Intergovernmental Tsfrs | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| 001-0600-4627 | Xfer Designated Tax | | | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| R62 Sub Totals: | | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| R66 | Sale of Equipment | 25,000.00 | 20,000.00 | 23,547.50 | 1,452.50 | 0.00 | 1,452.50 | 5.81 |
| 001-0600-4900 | Sale of Fixed Assets | | | 23,547.50 | 1,452.50 | 0.00 | 1,452.50 | 5.81 |
| R66 Sub Totals: | | 25,000.00 | 20,000.00 | 23,547.50 | 1,452.50 | 0.00 | 1,452.50 | 5.81 |
| R70 | Grant Revenue | 26,700.00 | 2,130.99 | 21,120.06 | 5,579.94 | 0.00 | 5,579.94 | 20.90 |
| 001-0600-4700 | Grant - Police DUI/Step | | | 21,120.06 | 5,579.94 | 0.00 | 5,579.94 | 20.90 |
| 001-0600-4702 | Grant - Body Armor | 4,500.00 | 0.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 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 |
| R70 Sub Totals: | | 33,700.00 | 2,130.99 | 21,120.06 | 12,579.94 | 0.00 | 12,579.94 | 37.33 |
| Revenue Sub Totals: | | 1,287,480.00 | 122,198.13 | 873,761.02 | 413,718.98 | 0.00 | 413,718.98 | 32.13 |
| E01 | Personnel Expense | 1,724,561.59 | 129,978.81 | 1,243,138.13 | 481,423.46 | 0.00 | 481,423.46 | 27.92 |
| 001-0600-5000 | Salary Expense | 128,400.00 | 10,700.00 | 85,600.00 | 42,800.00 | 0.00 | 42,800.00 | 33.33 |
| 001-0600-5005 | SWB Reimbursement | 65,000.00 | 1,319.80 | 22,001.34 | 42,998.66 | 0.00 | 42,998.66 | 66.15 |
| 001-0600-5010 | Overtime Expense | 148,347.59 | 9,944.92 | 96,095.80 | 52,251.79 | 0.00 | 52,251.79 | 35.22 |
| 001-0600-5020 | FICA Expense | 2,280.00 | 0.00 | 1,472.78 | 807.22 | 0.00 | 807.22 | 35.40 |
| 001-0600-5022 | Unemployment Expense | 12,000.00 | 0.00 | 11,913.00 | 87.00 | 0.00 | 87.00 | 0.73 |
| 001-0600-5025 | Worker's Comp Expense | 5,083.18 | 833.44 | 6,825.27 | -1,742.09 | 0.00 | -1,742.09 | 0.00 |
| 001-0600-5030 | APERS Expense | 442,566.23 | 29,996.48 | 284,351.26 | 158,214.97 | 0.00 | 158,214.97 | 35.75 |
| 001-0600-5035 | LOPFI Expense | -155,000.00 | -29,961.12 | -61,545.92 | -93,454.08 | 0.00 | -93,454.08 | 0.00 |
| 001-0600-5036 | LOPFI Prem Advance | 310,362.24 | 24,613.14 | 199,083.62 | 111,278.62 | 0.00 | 111,278.62 | 35.85 |
| 001-0600-5040 | Health Insurance Expense | 3,000.00 | 1,450.00 | 3,525.00 | -525.00 | 0.00 | -525.00 | 0.00 |
| 001-0600-5050 | Physical & Drug Screen Exp | 16,000.00 | 635.16 | 8,295.36 | 7,704.64 | 2,303.80 | 5,400.84 | 33.76 |
| 001-0600-5055 | Uniform Expense | 15,120.00 | 1,050.00 | 8,820.00 | 6,300.00 | 0.00 | 6,300.00 | 41.67 |
| 001-0600-5056 | Uniform Expenses - PR Benefit | 15,000.00 | 0.00 | 3,222.87 | 11,777.13 | 682.41 | 11,094.72 | 73.96 |
| 001-0600-5057 | Uniform Expense - New Officer | 28,000.00 | 1,952.62 | 9,819.28 | 18,180.72 | 1,169.63 | 17,011.09 | 60.75 |
| 001-0600-5060 | Travel & Training Expense | 3,000.00 | 156.81 | 1,552.38 | 1,447.62 | 0.00 | 1,447.62 | 48.25 |
| 001-0600-5061 | Training Aids | 500.00 | 0.00 | 2,765.99 | -2,265.99 | 0.00 | -2,265.99 | 0.00 |
| 001-0600-5065 | First Aid Expense | 26,700.00 | 585.88 | 6,657.77 | 20,042.23 | 0.00 | 20,042.23 | 75.06 |
| 001-0600-5705 | Grant Expense - DUI/Step | | | 183,255.94 | 857,326.90 | 4,155.84 | 853,171.06 | 30.57 |
| E10 | E01 Sub Totals: | 2,790,920.83 | 183,255.94 | 1,933,593.93 | 857,326.90 | 4,155.84 | 853,171.06 | 30.57 |
| | Building & Grounds Exp | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------|--------------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| 001-0600-5102 | Repairs & Maint - Building | 15,000.00 | 45.67 | 6,303.84 | 8,696.16 | 76.66 | 8,619.50 | 57.46 |
| 001-0600-5110 | Utilities - Electric | 13,992.00 | 1,498.80 | 8,964.56 | 5,027.44 | 0.00 | 5,027.44 | 35.93 |
| 001-0600-5111 | Utilities - Gas | 1,100.00 | 24.76 | 433.59 | 666.41 | 0.00 | 666.41 | 60.58 |
| 001-0600-5112 | Utilities - Water | 1,600.00 | 204.11 | 902.36 | 697.64 | 0.00 | 697.64 | 43.60 |
| 001-0600-5115 | Com Exp - Tel Landline,Interne | 28,669.68 | 1,317.37 | 19,441.38 | 9,228.30 | 2,088.08 | 7,140.22 | 24.91 |
| 001-0600-5116 | Communication Exp - Cellular | 45,600.00 | 4,009.10 | 27,642.78 | 17,957.22 | 13,000.00 | 4,957.22 | 10.87 |
| 001-0600-5120 | Insurance - Property | 2,800.00 | 0.00 | 0.00 | 2,800.00 | 0.00 | 2,800.00 | 100.00 |
| 001-0600-5130 | Sanitation | 780.00 | 79.32 | 181.18 | 598.82 | 103.98 | 494.84 | 63.44 |
| 001-0600-5142 | Janitorial Supplies and Main | 5,000.00 | 397.33 | 2,575.82 | 2,424.18 | 152.43 | 2,271.75 | 45.44 |
| E10 Sub Totals: | | 114,541.68 | 7,576.46 | 66,445.51 | 48,096.17 | 15,421.15 | 32,675.02 | 28.53 |
| E20 | Vehicle Expense | | | | | | | |
| 001-0600-5200 | Fuel Expense | 120,000.00 | 8,577.23 | 55,625.46 | 64,374.54 | 60,000.00 | 4,374.54 | 3.65 |
| 001-0600-5210 | Service & Repair - Vehicle | 67,513.32 | 4,283.33 | 56,624.54 | 10,888.78 | 3,969.02 | 6,919.76 | 10.25 |
| 001-0600-5212 | Service & Repair - Equipment | 1,500.00 | 0.00 | 278.75 | 1,221.25 | 0.00 | 1,221.25 | 81.42 |
| 001-0600-5213 | Equipment Repairs | 3,000.00 | 0.00 | 340.70 | 2,659.30 | 0.00 | 2,659.30 | 88.64 |
| 001-0600-5214 | Service & Repair - Heavy Equip | 750.00 | 0.00 | 0.00 | 750.00 | 0.00 | 750.00 | 100.00 |
| 001-0600-5218 | Tire Expense | 18,000.00 | 0.00 | 15,042.78 | 2,957.22 | 903.00 | 2,054.22 | 11.41 |
| 001-0600-5225 | Insurance Expense - Vehicle | 30,125.76 | 0.00 | 18,728.78 | 11,396.98 | 1,597.44 | 9,799.54 | 32.53 |
| 001-0600-5230 | Radios | 10,500.00 | 0.00 | 373.58 | 10,126.42 | 0.00 | 10,126.42 | 96.44 |
| 001-0600-5245 | Narcotics Rental | 40,500.00 | 1,700.08 | 8,758.68 | 31,741.32 | 9,885.93 | 21,855.39 | 53.96 |
| E20 Sub Totals: | | 291,889.08 | 14,560.64 | 155,773.27 | 136,115.81 | 76,355.39 | 59,760.42 | 20.47 |
| E30 | Supply Expense | | | | | | | |
| 001-0600-5300 | Supplies - Office | 6,000.00 | 309.00 | 2,954.19 | 3,045.81 | 35.99 | 3,009.82 | 50.16 |
| 001-0600-5310 | Supplies - Weapons | 3,000.00 | 0.00 | 2,327.15 | 672.85 | 0.00 | 672.85 | 22.43 |
| 001-0600-5312 | Supplies - Ammunition | 19,600.00 | 0.00 | 14,673.05 | 4,926.95 | 690.00 | 4,236.95 | 21.62 |
| 001-0600-5314 | Supplies - Raid Vests | 10,000.00 | 0.00 | 8,118.75 | 1,881.25 | 222.15 | 1,659.10 | 16.59 |
| 001-0600-5322 | Supplies - Operating - CID | 2,900.00 | 0.00 | 495.32 | 2,404.68 | 0.00 | 2,404.68 | 82.92 |
| 001-0600-5350 | Postage Expense | 800.00 | 0.00 | 80.02 | 719.98 | 9.90 | 710.08 | 88.76 |
| 001-0600-5380 | Prisoner Care Expense | 500.00 | 0.00 | 0.00 | 500.00 | 51.00 | 449.00 | 89.80 |
| E30 Sub Totals: | | 42,800.00 | 309.00 | 28,648.48 | 14,151.52 | 1,009.04 | 13,142.48 | 30.71 |
| E40 | Operations Expense | | | | | | | |
| 001-0600-5480 | Dues & Subscriptions | 2,000.00 | 0.00 | 893.00 | 1,107.00 | 755.00 | 352.00 | 17.60 |
| 001-0600-5525 | Comm Crime Prevention Outreach | 5,900.00 | 0.00 | 156.57 | 5,743.43 | 2,519.77 | 3,223.66 | 54.64 |
| 001-0600-5530 | Safety Program | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| 001-0600-5531 | Radios - Police | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 933.94 | 266.06 | 22.17 |
| E40 Sub Totals: | | 11,100.00 | 0.00 | 1,049.57 | 10,050.43 | 4,208.71 | 5,841.72 | 52.63 |
| E55 | Professional Services | | | | | | | |
| 001-0600-5553 | Prof Services - Advertising | 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 |
|---------------------|-----------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| 001-0600-5586 | Prof Services - Other | 6,000.00 | 103.44 | 1,156.76 | 4,843.24 | 180.00 | 4,663.24 | 77.72 |
| 001-0600-5589 | Prof Services - Printing | 500.00 | 0.00 | 298.42 | 201.58 | 0.00 | 201.58 | 40.32 |
| E55 Sub Totals: | | 7,500.00 | 103.44 | 1,455.18 | 6,044.82 | 180.00 | 5,864.82 | 78.20 |
| E60 | Miscellaneous Expense | | | | | | | |
| 001-0600-5604 | Hardware - New & Renewals | 26,000.00 | 0.00 | 19,984.57 | 6,015.43 | 0.00 | 6,015.43 | 23.14 |
| 001-0600-5608 | Software - New & Renewals | 41,900.00 | 95.67 | 39,798.65 | 2,101.35 | 150.00 | 1,951.35 | 4.66 |
| 001-0600-5616 | Interpreter-Police | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 001-0600-5617 | Misc/Equipment Police | 800.00 | 0.00 | 225.00 | 575.00 | 43.90 | 531.10 | 66.39 |
| E60 Sub Totals: | | 69,200.00 | 95.67 | 60,008.22 | 9,191.78 | 193.90 | 8,997.88 | 13.00 |
| E70 | Grant Expense | | | | | | | |
| 001-0600-5700 | Grant Expense | 4,500.00 | 0.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 100.00 |
| E70 Sub Totals: | | 4,500.00 | 0.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 100.00 |
| E72 | Bond Expense | | | | | | | |
| 001-0600-5840 | Principal Loan - Vehicles | 351,000.00 | 28,157.75 | 223,642.59 | 127,357.41 | 0.00 | 127,357.41 | 36.28 |
| E72 Sub Totals: | | 351,000.00 | 28,157.75 | 223,642.59 | 127,357.41 | 0.00 | 127,357.41 | 36.28 |
| E85 | Interest Expense | | | | | | | |
| 001-0600-5850 | Interest Expense | 5,000.00 | 319.08 | 4,172.05 | 827.95 | 0.00 | 827.95 | 16.56 |
| E85 Sub Totals: | | 5,000.00 | 319.08 | 4,172.05 | 827.95 | 0.00 | 827.95 | 16.56 |
| Expense Sub Totals: | | 3,688,451.59 | 234,377.98 | 2,474,788.80 | 1,213,662.79 | 101,524.03 | 1,112,138.76 | 30.15 |
| Dept 001-0610 | | | | | | | | |
| R60 | Miscellaneous Revenue | | | | | | | |
| 001-0610-4650 | Emerg Telephone Service Rev | 2,400,971.59 | 112,179.85 | 1,601,027.78 | 799,943.81 | 101,524.03 | | |
| R60 Sub Totals: | | 166,000.00 | 0.00 | 166,218.67 | -218.67 | 0.00 | -218.67 | 0.00 |
| Revenue Sub Totals: | | 166,000.00 | 0.00 | 166,218.67 | -218.67 | 0.00 | -218.67 | 0.00 |
| E01 | Personnel Expense | | | | | | | |
| 001-0610-5000 | Salary Expense | 327,327.40 | 19,086.38 | 180,611.97 | 146,715.43 | 0.00 | 146,715.43 | 44.82 |
| 001-0610-5010 | Overtime Expense | 80,000.00 | 6,302.56 | 52,727.95 | 27,272.05 | 0.00 | 27,272.05 | 34.09 |
| 001-0610-5020 | FICA Expense | 29,371.60 | 1,884.00 | 17,384.23 | 11,987.37 | 0.00 | 11,987.37 | 40.81 |
| 001-0610-5022 | Unemployment Expense | 720.00 | 0.00 | 402.18 | 317.82 | 0.00 | 317.82 | 44.14 |
| 001-0610-5025 | Worker's Comp Expense | 7,250.00 | 0.00 | 7,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0610-5030 | APERS Expense | 53,809.40 | 3,746.75 | 34,582.69 | 19,226.71 | 0.00 | 19,226.71 | 35.73 |
| 001-0610-5040 | Health Insurance Expense | 70,002.84 | 4,980.06 | 38,196.16 | 31,806.68 | 0.00 | 31,806.68 | 45.44 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--|---------------|---------------|------------|------------|-------------------|------------|-------------|
| E01 | E01 Sub Totals: | 568,481.24 | 35,999.75 | 331,155.18 | 237,326.06 | 0.00 | 237,326.06 | 41.75 |
| 001-0610-5565 | Professional Services Prof Services - Dispatch | 1,950.00 | 0.00 | 0.00 | 1,950.00 | 0.00 | 1,950.00 | 100.00 |
| E55 | E55 Sub Totals: | 1,950.00 | 0.00 | 0.00 | 1,950.00 | 0.00 | 1,950.00 | 100.00 |
| E60 | Miscellaneous Expense | 11,000.00 | 0.00 | 247.50 | 10,752.50 | 0.00 | 10,752.50 | 97.75 |
| 001-0610-5606 | IT Projects & Labor | 117,640.00 | 2,711.92 | 72,494.62 | 45,145.38 | 9,569.98 | 35,575.40 | 30.24 |
| 001-0610-5650 | Emerg Telephone Service Exp | 128,640.00 | 2,711.92 | 72,742.12 | 55,897.88 | 9,569.98 | 46,327.90 | 36.01 |
| | E60 Sub Totals: | 699,071.24 | 38,711.67 | 403,897.30 | 295,173.94 | 9,569.98 | 285,603.96 | 40.85 |
| | Expense Sub Totals: | 533,071.24 | 38,711.67 | 237,678.63 | 295,392.61 | 9,569.98 | | |
| Dept 001-0620 | Dept.0610 Sub Totals: | 239,000.00 | 0.00 | 141,375.00 | 97,625.00 | 0.00 | 97,625.00 | 40.85 |
| R64 | Police - SRO | 239,000.00 | 0.00 | 141,375.00 | 97,625.00 | 0.00 | 97,625.00 | 40.85 |
| 001-0620-4640 | Reimbursement Bryant School - SRO Reim | 239,000.00 | 0.00 | 141,375.00 | 97,625.00 | 0.00 | 97,625.00 | 40.85 |
| | R64 Sub Totals: | 239,000.00 | 0.00 | 141,375.00 | 97,625.00 | 0.00 | 97,625.00 | 40.85 |
| E01 | Revenue Sub Totals: | 339,960.22 | 28,424.63 | 251,199.53 | 88,760.69 | 0.00 | 88,760.69 | 26.11 |
| 001-0620-5000 | Personnel Expense | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 001-0620-5010 | Salary Expense | 26,082.40 | 2,086.72 | 18,567.95 | 7,514.45 | 0.00 | 7,514.45 | 28.81 |
| 001-0620-5020 | Overtime Expense | 480.00 | 0.00 | 328.22 | 151.78 | 0.00 | 151.78 | 31.62 |
| 001-0620-5022 | FICA Expense | 5,100.00 | 0.00 | 5,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0620-5025 | Unemployment Expense | 80,125.65 | 6,736.18 | 59,468.96 | 20,656.69 | 0.00 | 20,656.69 | 25.78 |
| 001-0620-5035 | Worker's Comp Expense | -22,000.00 | -6,736.18 | -13,590.02 | -8,409.98 | 0.00 | -8,409.98 | 0.00 |
| 001-0620-5036 | LOPFI Expense | 75,312.36 | 6,688.86 | 50,858.50 | 24,453.86 | 0.00 | 24,453.86 | 32.47 |
| 001-0620-5040 | LOPFI Prom Advance | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 001-0620-5050 | Health Insurance Expense | 8,400.00 | 436.88 | 4,812.24 | 3,587.76 | 241.73 | 3,346.03 | 39.83 |
| 001-0620-5056 | Physical & Drug Screen Exp | 12,000.00 | 5,703.00 | 6,537.92 | 5,462.08 | 320.00 | 5,142.08 | 42.85 |
| 001-0620-5060 | Uniform Expenses Travel & Training Expense | 526,960.63 | 43,340.09 | 383,283.30 | 143,677.33 | 561.73 | 143,115.60 | 27.16 |
| E10 | E01 Sub Totals: | 9,600.00 | 677.63 | 4,627.07 | 4,972.93 | 4,000.00 | 972.93 | 10.13 |
| 001-0620-5116 | Building & Grounds Exp Communication Exp - Cellular | 9,600.00 | 677.63 | 4,627.07 | 4,972.93 | 4,000.00 | 972.93 | 10.13 |
| E60 | E10 Sub Totals: | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |
| 001-0620-5608 | Miscellaneous Expense Software - New & Renewals | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------|------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| E60 Sub Totals: | | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |
| Expense Sub Totals: | | 539,060.63 | 44,017.72 | 387,910.37 | 151,150.26 | 4,561.73 | 146,588.53 | 27.19 |
| Dept 001-0630 | Dept 0630 Sub Totals: | 300,060.63 | 44,017.72 | 246,535.37 | 53,525.26 | 4,561.73 | | |
| E30 | Police - K9 | | | | | | | |
| 001-0630-5306 | Supply Expense | 1,800.00 | 274.84 | 526.12 | 1,273.88 | 274.84 | 999.04 | 55.50 |
| | Supplies - Food Allowance | | | | | | | |
| E40 | E30 Sub Totals: | 1,800.00 | 274.84 | 526.12 | 1,273.88 | 274.84 | 999.04 | 55.50 |
| 001-0630-5500 | Operations Expense | 5,500.00 | 0.00 | 187.97 | 5,312.03 | 0.00 | 5,312.03 | 96.58 |
| | K9 Training | | | | | | | |
| E50 | E40 Sub Totals: | 5,500.00 | 0.00 | 187.97 | 5,312.03 | 0.00 | 5,312.03 | 96.58 |
| 001-0630-5592 | Professional Services | 3,000.00 | 0.00 | 1,677.34 | 1,322.66 | 0.00 | 1,322.66 | 44.09 |
| | Prof Services - Veterinarian | | | | | | | |
| E55 | E55 Sub Totals: | 3,000.00 | 0.00 | 1,677.34 | 1,322.66 | 0.00 | 1,322.66 | 44.09 |
| 001-0700-4656 | Expense Sub Totals: | 10,300.00 | 274.84 | 2,391.43 | 7,908.57 | 274.84 | 7,633.73 | 74.11 |
| Dept 001-0700 | Dept 0630 Sub Totals: | 10,300.00 | 274.84 | 2,391.43 | 7,908.57 | 274.84 | | |
| R10 | Code Enforcement | | | | | | | |
| 001-0700-4656 | Taxes - Sales | 44,000.00 | 3,044.14 | 20,797.88 | 23,202.12 | 0.00 | 23,202.12 | 52.73 |
| | Alcohol Sales Tax Collected | | | | | | | |
| R20 | R10 Sub Totals: | 44,000.00 | 3,044.14 | 20,797.88 | 23,202.12 | 0.00 | 23,202.12 | 52.73 |
| 001-0700-4200 | Licenses Permits & Fees | 8,000.00 | 260.13 | 7,387.89 | 612.11 | 0.00 | 612.11 | 7.65 |
| 001-0700-4204 | Act 474 Commercial Surcharge | 120.00 | 0.00 | 0.00 | 120.00 | 0.00 | 120.00 | 100.00 |
| 001-0700-4208 | Amusement Game Fees | 140,100.00 | 4,676.67 | 46,037.14 | 94,062.86 | 0.00 | 94,062.86 | 67.14 |
| 001-0700-4210 | Business License | 4,000.00 | 594.50 | 8,137.40 | -4,137.40 | 0.00 | -4,137.40 | 0.00 |
| 001-0700-4212 | Commercial Remodel Permits | 6,000.00 | 505.00 | 3,300.00 | 2,700.00 | 0.00 | 2,700.00 | 45.00 |
| 001-0700-4214 | Drainage Fees | 90,000.00 | 5,830.02 | 86,148.67 | 3,851.33 | 0.00 | 3,851.33 | 4.28 |
| 001-0700-4216 | Electrical Permits | 1,155.00 | -35.00 | 175.00 | 980.00 | 0.00 | 980.00 | 84.85 |
| 001-0700-4218 | Electrical Reinspection | 400.00 | 25.00 | 225.00 | 175.00 | 0.00 | 175.00 | 43.75 |
| 001-0700-4220 | Fence Permits | 46,655.00 | 7,554.34 | 79,502.52 | -32,847.52 | 0.00 | -32,847.52 | 0.00 |
| 001-0700-4226 | HVACR Permits | 2,000.00 | 40.00 | 940.00 | 1,060.00 | 0.00 | 1,060.00 | 53.00 |
| 001-0700-4228 | Mobile Home Permits | 69,000.00 | 197.25 | 71,115.63 | -2,115.63 | 0.00 | -2,115.63 | 0.00 |
| 001-0700-4230 | New Commercial Permits | 2,500.00 | 130.00 | 450.00 | 2,050.00 | 0.00 | 2,050.00 | 82.00 |
| 001-0700-4232 | Permits - Other | 46,655.00 | 2,977.24 | 67,118.98 | -20,463.98 | 0.00 | -20,463.98 | 0.00 |
| | Plumbing/Gas Inspections | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 001-0700-4234 | Re-Inspection Fees | 4,655.00 | 455.00 | 3,190.00 | 1,465.00 | 0.00 | 1,465.00 | 31.47 |
| 001-0700-4236 | Residential Building Permits | 30,000.00 | 6,590.92 | 29,016.16 | 983.84 | 0.00 | 983.84 | 3.28 |
| 001-0700-4238 | Residential Remodel Permits | 4,300.00 | 100.00 | 1,483.28 | 2,816.72 | 0.00 | 2,816.72 | 65.51 |
| 001-0700-4240 | Sanitation License | 350.00 | 0.00 | 75.00 | 275.00 | 0.00 | 275.00 | 78.57 |
| 001-0700-4242 | Sign Permits | 8,550.00 | 105.00 | 5,825.00 | 2,725.00 | 0.00 | 2,725.00 | 31.87 |
| 001-0700-4244 | Solicitation Permits | 1,320.00 | 0.00 | 195.00 | 1,125.00 | 0.00 | 1,125.00 | 85.23 |
| 001-0700-4248 | Storage Building Permits | 595.00 | 178.64 | 683.28 | -88.28 | 0.00 | -88.28 | 0.00 |
| 001-0700-4252 | Swimming Pool Permits | 400.00 | 60.00 | 120.00 | 280.00 | 0.00 | 280.00 | 70.00 |
| 001-0700-4258 | Alcohol Permits - Revenue | 30,000.00 | 3,023.72 | 17,414.86 | 12,585.14 | 0.00 | 12,585.14 | 41.95 |
| | R20 Sub Totals: | 496,755.00 | 33,068.43 | 428,540.81 | 68,214.19 | 0.00 | 68,214.19 | 13.73 |
| R64 | Reimbursement | | | | | | | |
| 001-0700-4560 | Vacant Home Cleanup - Revenue | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| | R64 Sub Totals: | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| | Revenue Sub Totals: | 550,755.00 | 36,112.57 | 449,338.69 | 101,416.31 | 0.00 | 101,416.31 | 18.41 |
| E01 | Personnel Expense | | | | | | | |
| 001-0700-5000 | Salary Expense | 209,095.00 | 18,939.33 | 155,940.01 | 53,154.99 | 0.00 | 53,154.99 | 25.42 |
| 001-0700-5010 | Overtime Expense | 2,000.00 | 188.60 | 500.60 | 1,499.40 | 0.00 | 1,499.40 | 74.97 |
| 001-0700-5020 | FICA Expense | 18,162.25 | 1,427.41 | 11,735.83 | 6,426.42 | 0.00 | 6,426.42 | 35.38 |
| 001-0700-5022 | Unemployment Expense | 300.00 | 0.00 | 175.00 | 125.00 | 0.00 | 125.00 | 41.67 |
| 001-0700-5025 | Worker's Comp Expense | 2,750.00 | 0.00 | 2,750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 001-0700-5030 | APERS Expense | 36,371.98 | 2,930.40 | 23,966.64 | 12,405.34 | 0.00 | 12,405.34 | 34.11 |
| 001-0700-5040 | Health Insurance Expense | 45,149.76 | 4,189.30 | 29,054.99 | 16,094.77 | 0.00 | 16,094.77 | 35.65 |
| 001-0700-5050 | Physical & Drug Screen Exp | 200.00 | 0.00 | 95.00 | 105.00 | 69.00 | 36.00 | 18.00 |
| 001-0700-5055 | Uniform Expense | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 596.75 | 1,403.25 | 70.16 |
| 001-0700-5060 | Travel & Training Expense | 5,000.00 | 0.00 | 248.00 | 4,752.00 | 50.00 | 4,702.00 | 94.04 |
| | E01 Sub Totals: | 321,028.99 | 27,675.04 | 224,466.07 | 96,562.92 | 715.75 | 95,847.17 | 29.86 |
| E10 | Building & Grounds Exp | | | | | | | |
| 001-0700-5102 | Repairs & Maint - Building | 100.00 | 3.15 | 94.58 | 5.42 | 0.00 | 5.42 | 5.42 |
| 001-0700-5110 | Utilities - Electric | 1,140.00 | 97.06 | 571.57 | 568.43 | 0.00 | 568.43 | 49.86 |
| 001-0700-5111 | Utilities - Gas | 60.00 | 1.70 | 29.89 | 30.11 | 0.00 | 30.11 | 50.18 |
| 001-0700-5112 | Utilities - Water | 120.00 | 14.08 | 62.23 | 57.77 | 0.00 | 57.77 | 48.14 |
| 001-0700-5115 | Com Exp - Tel Landline.Interne | 480.00 | 25.98 | 301.71 | 178.29 | 0.00 | 178.29 | 37.14 |
| 001-0700-5116 | Communication Exp - Cellular | 4,320.00 | 360.28 | 2,492.20 | 1,827.80 | 2,000.00 | -172.20 | 0.00 |
| | E10 Sub Totals: | 6,220.00 | 502.25 | 3,552.18 | 2,667.82 | 2,000.00 | 667.82 | 10.74 |
| E20 | Vehicle Expense | | | | | | | |
| 001-0700-5200 | Fuel Expense | 7,000.00 | 498.35 | 2,712.02 | 4,287.98 | 3,750.00 | 537.98 | 7.69 |
| 001-0700-5210 | Service & Repair - Vehicle | 4,000.00 | 1,342.82 | 1,642.05 | 2,357.95 | 0.00 | 2,357.95 | 58.95 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|--------------------------|-----------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| 001-0700-5225 | Insurance Expense - Vehicle | 1,500.00 | 0.00 | 989.62 | 510.38 | 0.00 | 510.38 | 34.03 |
| E20 Sub Totals: | | 12,500.00 | 1,841.17 | 5,343.69 | 7,156.31 | 3,750.00 | 3,406.31 | 27.25 |
| E30 | Supply Expense | 3,000.00 | 191.08 | 640.90 | 2,359.10 | 298.34 | 2,060.76 | 68.69 |
| 001-0700-5300 | Supplies - Office | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 001-0700-5350 | Postage Expense | 4,000.00 | 191.08 | 640.90 | 3,359.10 | 298.34 | 3,060.76 | 76.52 |
| E30 Sub Totals: | | 10,000.00 | 1,259.12 | 7,743.20 | 2,256.80 | 0.00 | 2,256.80 | 22.57 |
| E40 | Operations Expense | 4,000.00 | 724.66 | 6,441.52 | -2,441.52 | 0.00 | -2,441.52 | 0.00 |
| 001-0700-5405 | Act 474 Surcharge | 800.00 | 0.00 | 600.00 | 200.00 | 0.00 | 200.00 | 25.00 |
| 001-0700-5475 | Credit Card Fees | 14,800.00 | 1,983.78 | 14,784.72 | 15.28 | 0.00 | 15.28 | 0.10 |
| 001-0700-5480 | Dues & Subscriptions | 10,000.00 | 0.00 | 5,050.00 | 4,950.00 | 2,800.00 | 2,150.00 | 21.50 |
| E50 | Professional Services | 15,000.00 | 1,260.00 | 13,440.00 | 1,560.00 | 0.00 | 1,560.00 | 10.40 |
| 001-0700-5560 | Vacant Home Cleanup | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | 400.00 | 100.00 |
| 001-0700-5568 | Prof Services - Elec Insp | 25,400.00 | 1,260.00 | 18,490.00 | 6,910.00 | 2,800.00 | 4,110.00 | 16.18 |
| 001-0700-5589 | Prof Services - Printing | 1,400.00 | 0.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 100.00 |
| E55 | Miscellaneous Expense | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| 001-0700-5604 | Hardware - New & Renewals | 2,900.00 | 0.00 | 0.00 | 2,900.00 | 0.00 | 2,900.00 | 100.00 |
| 001-0700-5608 | Software - New & Renewals | 386,848.99 | 33,453.32 | 267,277.56 | 119,571.43 | 9,564.09 | 110,007.34 | 28.44 |
| E60 Sub Totals: | | -163,906.01 | -2,659.25 | -182,061.13 | 18,155.12 | 9,564.09 | | |
| Expense Sub Totals: | | 14,644,000.00 | 1,092,691.81 | 9,551,476.88 | 5,092,523.12 | 0.00 | 5,092,523.12 | 34.78 |
| Dept 0700 Sub Totals: | | 14,886,493.35 | 1,035,362.34 | 9,136,658.55 | 5,749,834.80 | 670,115.32 | 5,079,719.48 | 34.12 |
| Fund Revenue Sub Totals: | | 242,493.35 | -57,329.47 | -414,818.33 | 657,311.68 | 670,115.32 | | |
| Fund 002 | Sales Tax Fund | 4,800,000.00 | 478,277.98 | 3,273,238.08 | 1,526,761.92 | 0.00 | 1,526,761.92 | 31.81 |
| Dept 002-0100 | Administration | 4,800,000.00 | 478,277.98 | 3,273,238.08 | 1,526,761.92 | 0.00 | 1,526,761.92 | 31.81 |
| R10 | Taxes - Sales | 4,800,000.00 | 478,277.98 | 3,273,238.08 | 1,526,761.92 | 0.00 | 1,526,761.92 | 31.81 |
| 002-0100-4105 | One Cent Sales Tax | | | | | | | |
| R85 | R10 Sub Totals: | | | | | | | |
| | Interest Revenue | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|----------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| 002-0100-4850 | Interest Revenue | 250.00 | 74.00 | 579.99 | -329.99 | 0.00 | -329.99 | 0.00 |
| | R85 Sub Totals: | 250.00 | 74.00 | 579.99 | -329.99 | 0.00 | -329.99 | 0.00 |
| | Revenue Sub Totals: | 4,800,250.00 | 478,351.98 | 3,273,818.07 | 1,526,431.93 | 0.00 | 1,526,431.93 | 31.80 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 002-0100-5620 | Xfer to General | 4,800,000.00 | 402,000.00 | 3,216,000.00 | 1,584,000.00 | 0.00 | 1,584,000.00 | 33.00 |
| | E62 Sub Totals: | 4,800,000.00 | 402,000.00 | 3,216,000.00 | 1,584,000.00 | 0.00 | 1,584,000.00 | 33.00 |
| | Expense Sub Totals: | 4,800,000.00 | 402,000.00 | 3,216,000.00 | 1,584,000.00 | 0.00 | 1,584,000.00 | 33.00 |
| | Dept 0100 Sub Totals: | -250.00 | -76,351.98 | -57,818.07 | 57,568.07 | 0.00 | | |
| | Fund Revenue Sub Totals: | 4,800,250.00 | 478,351.98 | 3,273,818.07 | 1,526,431.93 | 0.00 | 1,526,431.93 | 31.80 |
| | Fund Expense Sub Totals: | 4,800,000.00 | 402,000.00 | 3,216,000.00 | 1,584,000.00 | 0.00 | 1,584,000.00 | 33.00 |
| | Fund 002 Sub Totals: | -250.00 | -76,351.98 | -57,818.07 | 57,568.07 | 0.00 | | |
| Fund 003 | Franchise Fees Fund | | | | | | | |
| Dept 003-0100 | Administration | | | | | | | |
| R50 | Sale of Services | | | | | | | |
| 003-0100-4502 | AT&T / SW Bell Franchise Fee | 150,000.00 | 15,789.92 | 59,534.81 | 90,465.19 | 0.00 | 90,465.19 | 60.31 |
| 003-0100-4506 | Centerpoint Energy Franchise Fee | 200,000.00 | 7,926.10 | 151,856.79 | 48,143.21 | 0.00 | 48,143.21 | 24.07 |
| 003-0100-4508 | Fidelity Franchise Fee | 15,000.00 | 0.00 | 20,587.78 | -5,587.78 | 0.00 | -5,587.78 | 0.00 |
| 003-0100-4510 | Comcast Cable Franchise Fee | 75,000.00 | 17,954.53 | 55,101.17 | 19,898.83 | 0.00 | 19,898.83 | 26.53 |
| 003-0100-4526 | Entergy Franchise Fee | 600,000.00 | 74,774.31 | 390,371.45 | 209,628.55 | 0.00 | 209,628.55 | 34.94 |
| 003-0100-4528 | First Electric Franchise Fee | 275,000.00 | 35,021.90 | 208,846.67 | 66,153.33 | 0.00 | 66,153.33 | 24.06 |
| 003-0100-4564 | Windstream Franchise Fee | 15,000.00 | 0.00 | 9,436.99 | 5,563.01 | 0.00 | 5,563.01 | 37.09 |
| | R50 Sub Totals: | 1,330,000.00 | 151,466.76 | 895,735.66 | 434,264.34 | 0.00 | 434,264.34 | 32.65 |
| R85 | Interest Revenue | | | | | | | |
| 003-0100-4850 | Interest Revenue | 300.00 | 93.07 | 699.12 | -399.12 | 0.00 | -399.12 | 0.00 |
| | R85 Sub Totals: | 300.00 | 93.07 | 699.12 | -399.12 | 0.00 | -399.12 | 0.00 |
| | Revenue Sub Totals: | 1,330,300.00 | 151,559.83 | 896,434.78 | 433,865.22 | 0.00 | 433,865.22 | 32.61 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 003-0100-5620 | Xfer to General | 175,000.00 | 14,583.33 | 116,666.64 | 58,333.36 | 0.00 | 58,333.36 | 33.33 |
| | E62 Sub Totals: | 175,000.00 | 14,583.33 | 116,666.64 | 58,333.36 | 0.00 | 58,333.36 | 33.33 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|-------------|-------------|-------------------|------------|-------------|
| | Expense Sub Totals: | 175,000.00 | 14,583.33 | 116,666.64 | 58,333.36 | 0.00 | 58,333.36 | 33.33 |
| Dept 003-0800 | Dept 0100 Sub Totals: | | | | | | | |
| E62 | Street | -1,155,300.00 | -136,976.50 | -779,768.14 | -375,531.86 | 0.00 | | |
| 003-0800-5622 | Intergovernmental Tsfr | | | | | | | |
| | Xfer to Fund 185 | 649,000.20 | 51,103.90 | 411,551.86 | 237,448.34 | 0.00 | 237,448.34 | 36.59 |
| | E62 Sub Totals: | 649,000.20 | 51,103.90 | 411,551.86 | 237,448.34 | 0.00 | 237,448.34 | 36.59 |
| | Expense Sub Totals: | 649,000.20 | 51,103.90 | 411,551.86 | 237,448.34 | 0.00 | 237,448.34 | 36.59 |
| | Dept 0800 Sub Totals: | 649,000.20 | 51,103.90 | 411,551.86 | 237,448.34 | 0.00 | | |
| | Fund Revenue Sub Totals: | 1,330,300.00 | 151,559.83 | 896,434.78 | 433,865.22 | 0.00 | 433,865.22 | 32.61 |
| | Fund Expense Sub Totals: | 824,000.20 | 65,687.23 | 528,218.50 | 295,781.70 | 0.00 | 295,781.70 | 35.90 |
| | Fund 003 Sub Totals: | -506,299.80 | -85,872.60 | -368,216.28 | -138,083.52 | 0.00 | | |
| Fund 005 | Designated Tax Fund | | | | | | | |
| Dept 005-0100 | Administration | 700.00 | 44.63 | 331.49 | 368.51 | 0.00 | 368.51 | 52.64 |
| R85 | Interest Revenue | | | | | | | |
| 005-0100-4850 | Interest Revenue | 700.00 | 44.63 | 331.49 | 368.51 | 0.00 | 368.51 | 52.64 |
| | R85 Sub Totals: | 700.00 | 44.63 | 331.49 | 368.51 | 0.00 | 368.51 | 52.64 |
| | Revenue Sub Totals: | 700.00 | 44.63 | 331.49 | 368.51 | 0.00 | 368.51 | 52.64 |
| | Dept 0100 Sub Totals: | -700.00 | -44.63 | -331.49 | -368.51 | 0.00 | | |
| Dept 005-0200 | Animal Control | | | | | | | |
| R10 | Taxes - Sales | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| 005-0200-4100 | Designated Tax - AC | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| | R10 Sub Totals: | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| | Revenue Sub Totals: | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 005-0200-5620 | Xfer to General - AC | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| | E62 Sub Totals: | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| | Expense Sub Totals: | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| Dept 005-0400 | Dept 0200 Sub Totals: | 0.00 | -7,827.80 | -7,323.80 | 7,323.80 | 0.00 | | |
| R10 | Parks | | | | | | | |
| | Taxes - Sales | | | | | | | |
| 005-0400-4100 | Designated Tax - Park | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| | R10 Sub Totals: | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| E62 | Revenue Sub Totals: | 480,000.00 | 47,827.80 | 327,323.80 | 152,676.20 | 0.00 | 152,676.20 | 31.81 |
| 005-0400-5620 | Intergovernmental Tsfr | | | | | | | |
| | Xfer to General - Park | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| | E62 Sub Totals: | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| | Expense Sub Totals: | 480,000.00 | 40,000.00 | 320,000.00 | 160,000.00 | 0.00 | 160,000.00 | 33.33 |
| Dept 005-0500 | Dept 0400 Sub Totals: | 0.00 | -7,827.80 | -7,323.80 | 7,323.80 | 0.00 | | |
| R10 | Fire | | | | | | | |
| | Taxes - Sales | | | | | | | |
| 005-0500-4100 | Designated Tax - Fire | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| | R10 Sub Totals: | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| E62 | Revenue Sub Totals: | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| 005-0500-5620 | Intergovernmental Tsfr | | | | | | | |
| | Xfer to General - Fire | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| | E62 Sub Totals: | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| | Expense Sub Totals: | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| Dept 005-0600 | Dept 0500 Sub Totals: | 0.00 | -19,569.50 | -18,309.54 | 18,309.54 | 0.00 | | |
| R10 | Police | | | | | | | |
| | Taxes - Sales | | | | | | | |
| 005-0600-4100 | Designated Tax - Police | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| | R10 Sub Totals: | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| E62 | Revenue Sub Totals: | 1,200,000.00 | 119,569.50 | 818,309.54 | 381,690.46 | 0.00 | 381,690.46 | 31.81 |
| 005-0600-5620 | Intergovernmental Tsfr | | | | | | | |
| | Xfer to General - Police | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| | E62 Sub Totals: | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| | Expense Sub Totals: | 1,200,000.00 | 100,000.00 | 800,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.33 |
| Dept 005-0800 | Dept 0600 Sub Totals: | 0.00 | -19,569.50 | -18,309.54 | 18,309.54 | 0.00 | | |
| R10 | Street | | | | | | | |
| 005-0800-4100 | Taxes - Sales | | | | | | | |
| | Designated Tax - Street | 1,440,000.00 | 143,483.38 | 981,971.40 | 458,028.60 | 0.00 | 458,028.60 | 31.81 |
| | R10 Sub Totals: | 1,440,000.00 | 143,483.38 | 981,971.40 | 458,028.60 | 0.00 | 458,028.60 | 31.81 |
| | Revenue Sub Totals: | 1,440,000.00 | 143,483.38 | 981,971.40 | 458,028.60 | 0.00 | 458,028.60 | 31.81 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 005-0800-5622 | Xfer to Street | 1,440,000.00 | 120,000.00 | 960,000.00 | 480,000.00 | 0.00 | 480,000.00 | 33.33 |
| | E62 Sub Totals: | 1,440,000.00 | 120,000.00 | 960,000.00 | 480,000.00 | 0.00 | 480,000.00 | 33.33 |
| | Expense Sub Totals: | 1,440,000.00 | 120,000.00 | 960,000.00 | 480,000.00 | 0.00 | 480,000.00 | 33.33 |
| | Dept 0800 Sub Totals: | 0.00 | -23,483.38 | -21,971.40 | 21,971.40 | 0.00 | | |
| | Fund Revenue Sub Totals: | 4,800,700.00 | 478,322.61 | 3,273,569.57 | 1,527,130.43 | 0.00 | 1,527,130.43 | 31.81 |
| | Fund Expense Sub Totals: | 4,800,000.00 | 400,000.00 | 3,200,000.00 | 1,600,000.00 | 0.00 | 1,600,000.00 | 33.33 |
| | Fund 005 Sub Totals: | -700.00 | -78,322.61 | -73,569.57 | 72,869.57 | 0.00 | | |
| Fund 010 | Electronic Tax | | | | | | | |
| Dept 010-0000 | Personnel Expense | | | | | | | |
| E01 | Taxable Clothing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 010-0000-5058 | E01 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 0000 Sub Totals: | 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 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| Fund 020 | Fund 010 Sub Totals: | | | | | | | |
| Dept 020-0200 | Animal Control Donation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| R68 | Animal Control | | | | | | | |
| 020-0200-4680 | Donation Revenue | | | | | | | |
| 020-0200-4682 | Donation Revenue Ord 2011-24 | 2,500.00 | 0.00 | 8,013.69 | -5,513.69 | 0.00 | -5,513.69 | 0.00 |
| | Donation Dog Park -Ord 2011-24 | 1,000.00 | 289.65 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| | R68 Sub Totals: | 3,500.00 | 289.65 | 8,013.69 | -4,513.69 | 0.00 | -4,513.69 | 0.00 |
| R85 | Interest Revenue | | | | | | | |
| 020-0200-4850 | Interest Revenue | 5.00 | 1.97 | 14.53 | -9.53 | 0.00 | -9.53 | 0.00 |
| | R85 Sub Totals: | 5.00 | 1.97 | 14.53 | -9.53 | 0.00 | -9.53 | 0.00 |
| E68 | Revenue Sub Totals: | 3,505.00 | 291.62 | 8,028.22 | -4,523.22 | 0.00 | -4,523.22 | 0.00 |
| 020-0200-5580 | Donation Expense | | | | | | | |
| | AC Donation Expense | 5,000.00 | 1,127.41 | 1,273.05 | 3,726.95 | 306.29 | 3,420.66 | 68.41 |
| | E68 Sub Totals: | 5,000.00 | 1,127.41 | 1,273.05 | 3,726.95 | 306.29 | 3,420.66 | 68.41 |
| | Expense Sub Totals: | 5,000.00 | 1,127.41 | 1,273.05 | 3,726.95 | 306.29 | 3,420.66 | 68.41 |
| | Dept 0200 Sub Totals: | 1,495.00 | 835.79 | -6,755.17 | 8,250.17 | 306.29 | | |
| | Fund Revenue Sub Totals: | 3,505.00 | 291.62 | 8,028.22 | -4,523.22 | 0.00 | -4,523.22 | 0.00 |
| | Fund Expense Sub Totals: | 5,000.00 | 1,127.41 | 1,273.05 | 3,726.95 | 306.29 | 3,420.66 | 68.41 |
| | Fund 020 Sub Totals: | 1,495.00 | 835.79 | -6,755.17 | 8,250.17 | 306.29 | | |
| Fund 030 | Act 1256 of 1995 Court | | | | | | | |
| Dept 030-0300 | Court | | | | | | | |
| R40 | Fines & Forfeitures | | | | | | | |
| 030-0300-4404 | Act 1256 Civil Division | 71,250.00 | 2,410.00 | 39,455.00 | 31,795.00 | 0.00 | 31,795.00 | 44.62 |
| 030-0300-4406 | Act 1256 District Court Rev | 330,000.00 | 32,514.65 | 222,373.27 | 107,626.73 | 0.00 | 107,626.73 | 32.61 |
| | R40 Sub Totals: | 401,250.00 | 34,924.65 | 261,828.27 | 139,421.73 | 0.00 | 139,421.73 | 34.75 |
| | Revenue Sub Totals: | 401,250.00 | 34,924.65 | 261,828.27 | 139,421.73 | 0.00 | 139,421.73 | 34.75 |
| E01 | Personnel Expense | | | | | | | |
| 030-0300-5072 | Act 1256 Judge Retirement | 5,200.00 | 394.84 | 3,158.72 | 2,041.28 | 0.00 | 2,041.28 | 39.26 |
| | E01 Sub Totals: | 5,200.00 | 394.84 | 3,158.72 | 2,041.28 | 0.00 | 2,041.28 | 39.26 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| E40 | Operations Expense | | | | | | | |
| 030-0300-5400 | Act 316 of 1991 Expense | 250.00 | 18.12 | 144.96 | 105.04 | 0.00 | 105.04 | 42.02 |
| 030-0300-5415 | Act 918 of 1983 Expense | 17,500.00 | 1,342.64 | 10,741.12 | 6,758.88 | 0.00 | 6,758.88 | 38.62 |
| 030-0300-5425 | Act 1256 Co Admin of Justice | 140,500.00 | 10,741.60 | 85,932.80 | 54,567.20 | 0.00 | 54,567.20 | 38.84 |
| 030-0300-5430 | Act 1256 Court Costs | 15,250.00 | 1,181.04 | 9,448.32 | 5,801.68 | 0.00 | 5,801.68 | 38.04 |
| 030-0300-5435 | Act 1256 City Attorney | 28,500.00 | 2,190.68 | 17,525.44 | 10,974.56 | 0.00 | 10,974.56 | 38.51 |
| 030-0300-5440 | Act 1256 DFA (State) | 167,250.00 | 17,021.99 | 118,607.01 | 48,642.99 | 0.00 | 48,642.99 | 29.08 |
| 030-0300-5445 | Act 1256 Ordinance 89-15 | 26,000.00 | 1,966.60 | 15,732.80 | 10,267.20 | 0.00 | 10,267.20 | 39.49 |
| 030-0300-5495 | Act 1256 Intoximeter Expense | 900.00 | 67.14 | 537.12 | 362.88 | 0.00 | 362.88 | 40.32 |
| | E40 Sub Totals: | 396,150.00 | 34,529.81 | 258,669.57 | 137,480.43 | 0.00 | 137,480.43 | 34.70 |
| | Expense Sub Totals: | 401,350.00 | 34,924.65 | 261,828.29 | 139,521.71 | 0.00 | 139,521.71 | 34.76 |
| | Dept 0300 Sub Totals: | 100.00 | 0.00 | 0.02 | 99.98 | 0.00 | | |
| | Fund Revenue Sub Totals: | 401,250.00 | 34,924.65 | 261,828.27 | 139,421.73 | 0.00 | 139,421.73 | 34.75 |
| | Fund Expense Sub Totals: | 401,350.00 | 34,924.65 | 261,828.29 | 139,521.71 | 0.00 | 139,521.71 | 34.76 |
| Fund 031 | Fund 030 Sub Totals: | 100.00 | 0.00 | 0.02 | 99.98 | 0.00 | | |
| Dept 031-0300 | Act 1809 of 2001 Court Auto | | | | | | | |
| R40 | Court | | | | | | | |
| | Fines & Forfeitures | | | | | | | |
| 031-0300-4408 | Act 1809 of 2001 Revenue | 29,426.00 | 3,618.00 | 24,845.50 | 4,580.50 | 0.00 | 4,580.50 | 15.57 |
| | R40 Sub Totals: | 29,426.00 | 3,618.00 | 24,845.50 | 4,580.50 | 0.00 | 4,580.50 | 15.57 |
| R85 | Interest Revenue | | | | | | | |
| 031-0300-4850 | Interest Revenue | 20.00 | 3.05 | -36.01 | 56.01 | 0.00 | 56.01 | 280.05 |
| | R85 Sub Totals: | 20.00 | 3.05 | -36.01 | 56.01 | 0.00 | 56.01 | 280.05 |
| | Revenue Sub Totals: | 29,446.00 | 3,621.05 | 24,809.49 | 4,636.51 | 0.00 | 4,636.51 | 15.75 |
| E60 | Miscellaneous Expense | | | | | | | |
| 031-0300-5608 | Software - New & Renewals | 40,000.00 | 3,052.76 | 25,066.35 | 14,933.65 | 306.60 | 14,627.05 | 36.57 |
| | E60 Sub Totals: | 40,000.00 | 3,052.76 | 25,066.35 | 14,933.65 | 306.60 | 14,627.05 | 36.57 |
| | Expense Sub Totals: | 40,000.00 | 3,052.76 | 25,066.35 | 14,933.65 | 306.60 | 14,627.05 | 36.57 |
| | Dept 0300 Sub Totals: | 10,554.00 | -568.29 | 256.86 | 10,297.14 | 306.60 | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| | Fund Revenue Sub Totals: | 29,446.00 | 3,621.05 | 24,809.49 | 4,636.51 | 0.00 | 4,636.51 | 15.75 |
| | Fund Expense Sub Totals: | 40,000.00 | 3,052.76 | 25,066.35 | 14,933.65 | 306.60 | 14,627.05 | 36.57 |
| Fund 045 | Fund 031 Sub Totals: | 10,554.00 | -568.29 | 256.86 | 10,297.14 | 306.60 | | |
| Dept 045-0400 | Park 1/8 SalesTax O & M | | | | | | | |
| R10 | Parks | | | | | | | |
| 045-0400-4110 | Taxes - Sales | | | | | | | |
| | Park 1/8 Sales Tax | 600,000.00 | 59,784.75 | 409,154.76 | 190,845.24 | 0.00 | 190,845.24 | 31.81 |
| | R10 Sub Totals: | 600,000.00 | 59,784.75 | 409,154.76 | 190,845.24 | 0.00 | 190,845.24 | 31.81 |
| R85 | Interest Revenue | 30.00 | 6.50 | 50.54 | -20.54 | 0.00 | -20.54 | 0.00 |
| 045-0400-4850 | Interest Revenue | 30.00 | 6.50 | 50.54 | -20.54 | 0.00 | -20.54 | 0.00 |
| | R85 Sub Totals: | 30.00 | 6.50 | 50.54 | -20.54 | 0.00 | -20.54 | 0.00 |
| | Revenue Sub Totals: | 600,030.00 | 59,791.25 | 409,205.30 | 190,824.70 | 0.00 | 190,824.70 | 31.80 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 045-0400-5620 | Xfer to General | 600,000.00 | 50,000.00 | 400,000.00 | 200,000.00 | 0.00 | 200,000.00 | 33.33 |
| | E62 Sub Totals: | 600,000.00 | 50,000.00 | 400,000.00 | 200,000.00 | 0.00 | 200,000.00 | 33.33 |
| | Expense Sub Totals: | 600,000.00 | 50,000.00 | 400,000.00 | 200,000.00 | 0.00 | 200,000.00 | 33.33 |
| | Dept 0400 Sub Totals: | -30.00 | -9,791.25 | -9,205.30 | 9,175.30 | 0.00 | | |
| | Fund Revenue Sub Totals: | 600,030.00 | 59,791.25 | 409,205.30 | 190,824.70 | 0.00 | 190,824.70 | 31.80 |
| | Fund Expense Sub Totals: | 600,000.00 | 50,000.00 | 400,000.00 | 200,000.00 | 0.00 | 200,000.00 | 33.33 |
| | Fund 045 Sub Totals: | -30.00 | -9,791.25 | -9,205.30 | 9,175.30 | 0.00 | | |
| Fund 050 | Fire Donation | | | | | | | |
| Dept 050-0500 | Fire | | | | | | | |
| R68 | Donation Revenue | 1,000.00 | 0.00 | 200.00 | 800.00 | 0.00 | 800.00 | 80.00 |
| 050-0500-4680 | Donation Revenue | 1,000.00 | 0.00 | 200.00 | 800.00 | 0.00 | 800.00 | 80.00 |
| | R68 Sub Totals: | 1,000.00 | 0.00 | 200.00 | 800.00 | 0.00 | 800.00 | 80.00 |
| R85 | Interest Revenue | 0.00 | 0.00 | 0.20 | -0.20 | 0.00 | -0.20 | 0.00 |
| 050-0500-4850 | Interest Revenue | 0.00 | 0.00 | 0.20 | -0.20 | 0.00 | -0.20 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|--------------------------|-------------|---------------|---------------|------------|----------|-------------------|-----------|-------------|
| R85 Sub Totals: | | 0.00 | 0.00 | 0.20 | -0.20 | 0.00 | -0.20 | 0.00 |
| Revenue Sub Totals: | | 1,000.00 | 0.00 | 200.20 | 799.80 | 0.00 | 799.80 | 79.98 |
| Miscellaneous Expense | | | | | | | | |
| Miscellaneous Expense | | 0.00 | 0.00 | 926.60 | -926.60 | 0.00 | -926.60 | 0.00 |
| E60 Sub Totals: | | 0.00 | 0.00 | 926.60 | -926.60 | 0.00 | -926.60 | 0.00 |
| Donation Expense | | | | | | | | |
| Donations Expense Fire | | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 29.64 | 970.36 | 97.04 |
| E68 Sub Totals: | | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 29.64 | 970.36 | 97.04 |
| Expense Sub Totals: | | 1,000.00 | 0.00 | 926.60 | 73.40 | 29.64 | 43.76 | 4.38 |
| Dept 0500 Sub Totals: | | 0.00 | 0.00 | 726.40 | -726.40 | 29.64 | | |
| Fund Revenue Sub Totals: | | 1,000.00 | 0.00 | 200.20 | 799.80 | 0.00 | 799.80 | 79.98 |
| Fund Expense Sub Totals: | | 1,000.00 | 0.00 | 926.60 | 73.40 | 29.64 | 43.76 | 4.38 |
| Fund 050 Sub Totals: | | 0.00 | 0.00 | 726.40 | -726.40 | 29.64 | | |
| Act 833 of 1991 Fire | | | | | | | | |
| Fire | | | | | | | | |
| Taxes - Property | | 20,000.00 | 7,340.02 | 19,158.97 | 841.03 | 0.00 | 841.03 | 4.21 |
| Static Turnback | | | | | | | | |
| R15 Sub Totals: | | 20,000.00 | 7,340.02 | 19,158.97 | 841.03 | 0.00 | 841.03 | 4.21 |
| Interest Revenue | | | | | | | | |
| Interest Revenue | | 15.00 | 2.72 | 19.64 | -4.64 | 0.00 | -4.64 | 0.00 |
| R85 Sub Totals: | | 15.00 | 2.72 | 19.64 | -4.64 | 0.00 | -4.64 | 0.00 |
| Revenue Sub Totals: | | 20,015.00 | 7,342.74 | 19,178.61 | 836.39 | 0.00 | 836.39 | 4.18 |
| Operations Expense | | | | | | | | |
| Act 833 Expense | | 15,152.00 | 1,116.97 | 9,109.37 | 6,042.63 | 0.00 | 6,042.63 | 39.88 |
| E40 Sub Totals: | | 15,152.00 | 1,116.97 | 9,109.37 | 6,042.63 | 0.00 | 6,042.63 | 39.88 |
| Expense Sub Totals: | | 15,152.00 | 1,116.97 | 9,109.37 | 6,042.63 | 0.00 | 6,042.63 | 39.88 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|--------------|------------|-------------------|------------|-------------|
| | Dept 0500 Sub Totals: | -4,863.00 | -6,225.77 | -10,069.24 | 5,206.24 | 0.00 | | |
| | Fund Revenue Sub Totals: | 20,015.00 | 7,342.74 | 19,178.61 | 836.39 | 0.00 | 836.39 | 4.18 |
| | Fund Expense Sub Totals: | 15,152.00 | 1,116.97 | 9,109.37 | 6,042.63 | 0.00 | 6,042.63 | 39.88 |
| | Fund 051 Sub Totals: | -4,863.00 | -6,225.77 | -10,069.24 | 5,206.24 | 0.00 | | |
| Fund 055 | Fire 3/8 SalesTax | | | | | | | |
| Dept 055-0500 | Fire | | | | | | | |
| R10 | Taxes - Salcs | | | | | | | |
| 055-0500-4120 | Fire 3/8 Sales Tax | 1,800,000.00 | 179,354.25 | 1,227,464.27 | 572,535.73 | 0.00 | 572,535.73 | 31.81 |
| | R10 Sub Totals: | 1,800,000.00 | 179,354.25 | 1,227,464.27 | 572,535.73 | 0.00 | 572,535.73 | 31.81 |
| R85 | Interest Revenue | | | | | | | |
| 055-0500-4850 | Interest Revenue | 100.00 | 7.40 | 56.47 | 43.53 | 0.00 | 43.53 | 43.53 |
| | R85 Sub Totals: | 100.00 | 7.40 | 56.47 | 43.53 | 0.00 | 43.53 | 43.53 |
| | Revenue Sub Totals: | 1,800,100.00 | 179,361.65 | 1,227,520.74 | 572,579.26 | 0.00 | 572,579.26 | 31.81 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 055-0500-5620 | Xfer to General | 1,800,000.00 | 150,000.00 | 1,200,000.00 | 600,000.00 | 0.00 | 600,000.00 | 33.33 |
| | E62 Sub Totals: | 1,800,000.00 | 150,000.00 | 1,200,000.00 | 600,000.00 | 0.00 | 600,000.00 | 33.33 |
| | Expense Sub Totals: | 1,800,000.00 | 150,000.00 | 1,200,000.00 | 600,000.00 | 0.00 | 600,000.00 | 33.33 |
| | Dept 0500 Sub Totals: | -100.00 | -29,361.65 | -27,520.74 | 27,420.74 | 0.00 | | |
| | Fund Revenue Sub Totals: | 1,800,100.00 | 179,361.65 | 1,227,520.74 | 572,579.26 | 0.00 | 572,579.26 | 31.81 |
| | Fund Expense Sub Totals: | 1,800,000.00 | 150,000.00 | 1,200,000.00 | 600,000.00 | 0.00 | 600,000.00 | 33.33 |
| | Fund 055 Sub Totals: | -100.00 | -29,361.65 | -27,520.74 | 27,420.74 | 0.00 | | |
| Fund 061 | Act 918 of 1983 Police | | | | | | | |
| Dept 061-0600 | Police | | | | | | | |
| R40 | Fines & Forfeitures | | | | | | | |
| 061-0600-4410 | Admin of Justice Revenue | 15,000.00 | 1,342.64 | 10,741.12 | 4,258.88 | 0.00 | 4,258.88 | 28.39 |
| | R40 Sub Totals: | 15,000.00 | 1,342.64 | 10,741.12 | 4,258.88 | 0.00 | 4,258.88 | 28.39 |
| R85 | Interest Revenue | | | | | | | |
| 061-0600-4850 | Interest Revenue | 10.00 | 1.13 | 7.32 | 2.68 | 0.00 | 2.68 | 26.80 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------------|-------------|---------------|---------------|------------|-----------|-------------------|-----------|-------------|
| R85 Sub Totals: | | 10.00 | 1.13 | 7.32 | 2.68 | 0.00 | 2.68 | 26.80 |
| Revenue Sub Totals: | | 15,010.00 | 1,343.77 | 10,748.44 | 4,261.56 | 0.00 | 4,261.56 | 28.39 |
| Miscellaneous Expense | | | | | | | | |
| Miscellaneous Expense | | 15,010.00 | 0.00 | 0.00 | 15,010.00 | 0.00 | 15,010.00 | 100.00 |
| E60 Sub Totals: | | 15,010.00 | 0.00 | 0.00 | 15,010.00 | 0.00 | 15,010.00 | 100.00 |
| Expense Sub Totals: | | 15,010.00 | 0.00 | 0.00 | 15,010.00 | 0.00 | 15,010.00 | 100.00 |
| Dept 0600 Sub Totals: | | 0.00 | -1,343.77 | -10,748.44 | 10,748.44 | 0.00 | | |
| Fund Revenue Sub Totals: | | 15,010.00 | 1,343.77 | 10,748.44 | 4,261.56 | 0.00 | 4,261.56 | 28.39 |
| Fund Expense Sub Totals: | | 15,010.00 | 0.00 | 0.00 | 15,010.00 | 0.00 | 15,010.00 | 100.00 |
| Fund 061 Sub Totals: | | 0.00 | -1,343.77 | -10,748.44 | 10,748.44 | 0.00 | | |
| Act 988 of 1991 Emerg Veh | | | | | | | | |
| Police | | | | | | | | |
| Fines & Forfeitures | | | | | | | | |
| Act 988 of 1991 Revenue | | 12,000.00 | 1,192.50 | 6,642.75 | 5,357.25 | 0.00 | 5,357.25 | 44.64 |
| R40 Sub Totals: | | 12,000.00 | 1,192.50 | 6,642.75 | 5,357.25 | 0.00 | 5,357.25 | 44.64 |
| Interest Revenue | | | | | | | | |
| Interest Revenue | | 10.00 | 1.18 | 8.84 | 1.16 | 0.00 | 1.16 | 11.60 |
| R85 Sub Totals: | | 10.00 | 1.18 | 8.84 | 1.16 | 0.00 | 1.16 | 11.60 |
| Revenue Sub Totals: | | 12,010.00 | 1,193.68 | 6,651.59 | 5,358.41 | 0.00 | 5,358.41 | 44.62 |
| Operations Expense | | | | | | | | |
| Act 988 Expense | | 12,000.00 | 0.00 | 3,774.18 | 8,225.82 | 0.00 | 8,225.82 | 68.55 |
| E40 Sub Totals: | | 12,000.00 | 0.00 | 3,774.18 | 8,225.82 | 0.00 | 8,225.82 | 68.55 |
| Expense Sub Totals: | | 12,000.00 | 0.00 | 3,774.18 | 8,225.82 | 0.00 | 8,225.82 | 68.55 |
| Dept 0600 Sub Totals: | | -10.00 | -1,193.68 | -2,877.41 | 2,867.41 | 0.00 | | |
| Fund Revenue Sub Totals: | | 12,010.00 | 1,193.68 | 6,651.59 | 5,358.41 | 0.00 | 5,358.41 | 44.62 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|------------|-----------|-------------------|-----------|-------------|
| | Fund Expense Sub Totals: | | | | | | | |
| | | 12,000.00 | 0.00 | 3,774.18 | 8,225.82 | 0.00 | 8,225.82 | 68.55 |
| Fund 066 | Fund 062 Sub Totals: | | | | | | | |
| Dept 066-0600 | Federal Drug Control | -10.00 | -1,193.68 | -2,877.41 | 2,867.41 | 0.00 | | |
| R85 | Police | | | | | | | |
| 066-0600-4850 | Interest Revenue | 0.00 | 0.10 | 0.78 | -0.78 | 0.00 | -0.78 | 0.00 |
| | Interest Revenue | 0.00 | 0.10 | 0.78 | -0.78 | 0.00 | -0.78 | 0.00 |
| | R85 Sub Totals: | | | | | | | |
| | Revenue Sub Totals: | 0.00 | 0.10 | 0.78 | -0.78 | 0.00 | -0.78 | 0.00 |
| | Dept 0600 Sub Totals: | 0.00 | -0.10 | -0.78 | 0.78 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 0.10 | 0.78 | -0.78 | 0.00 | -0.78 | 0.00 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund 068 | Fund 066 Sub Totals: | 0.00 | -0.10 | -0.78 | 0.78 | 0.00 | | |
| Dept 068-0600 | State Drug Control | | | | | | | |
| R40 | Police | | | | | | | |
| 068-0600-4418 | Fines & Forfeitures | 2,500.00 | 0.00 | 7,010.92 | -4,510.92 | 0.00 | -4,510.92 | 0.00 |
| | Drug Seizure Revenue | | | | | | | |
| | R40 Sub Totals: | 2,500.00 | 0.00 | 7,010.92 | -4,510.92 | 0.00 | -4,510.92 | 0.00 |
| R85 | Interest Revenue | 5.00 | 0.98 | 6.90 | -1.90 | 0.00 | -1.90 | 0.00 |
| 068-0600-4850 | Interest Revenue | 5.00 | 0.98 | 6.90 | -1.90 | 0.00 | -1.90 | 0.00 |
| | R85 Sub Totals: | 5.00 | 0.98 | 6.90 | -1.90 | 0.00 | -1.90 | 0.00 |
| | Revenue Sub Totals: | 2,505.00 | 0.98 | 7,017.82 | -4,512.82 | 0.00 | -4,512.82 | 0.00 |
| E60 | Miscellaneous Expense | 2,505.00 | 0.00 | 0.00 | 2,505.00 | 0.00 | 2,505.00 | 100.00 |
| 068-0600-5600 | Miscellaneous Expense | 2,505.00 | 0.00 | 0.00 | 2,505.00 | 0.00 | 2,505.00 | 100.00 |
| | E60 Sub Totals: | 2,505.00 | 0.00 | 0.00 | 2,505.00 | 0.00 | 2,505.00 | 100.00 |
| | Expense Sub Totals: | 2,505.00 | 0.00 | 0.00 | 2,505.00 | 0.00 | 2,505.00 | 100.00 |
| | Dept 0600 Sub Totals: | 0.00 | -0.98 | -7,017.82 | 7,017.82 | 0.00 | | |
| | Fund Revenue Sub Totals: | 2,505.00 | 0.98 | 7,017.82 | -4,512.82 | 0.00 | -4,512.82 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| Fund 080 | Fund Expense Sub Totals: | 2,505.00 | 0.00 | 0.00 | 2,505.00 | 0.00 | 2,505.00 | 100.00 |
| Dept 080-0000 | Fund 068 Sub Totals: | | | | | | | |
| E80 | Street Fund | 0.00 | -0.98 | -7,017.82 | 7,017.82 | 0.00 | | |
| 080-0000-5824 | Fixcd Assets | | | | | | | |
| | Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | E80 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 080-0140 | Dept 0000 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E01 | Stormwater | | | | | | | |
| 080-0140-5000 | Personnel Expense | 159,864.03 | 11,079.09 | 93,345.10 | 66,518.93 | 0.00 | 66,518.93 | 41.61 |
| 080-0140-5010 | Salary Expense | 634.99 | 53.62 | 53.62 | 581.37 | 0.00 | 581.37 | 91.56 |
| 080-0140-5020 | Overtime Expense | 12,229.59 | 835.31 | 7,014.24 | 5,215.35 | 0.00 | 5,215.35 | 42.65 |
| 080-0140-5022 | FICA Expense | 255.00 | 0.00 | 105.00 | 150.00 | 0.00 | 150.00 | 58.82 |
| 080-0140-5025 | Unemployment Expense | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 080-0140-5030 | Worker's Comp Expense | 25,110.05 | 1,705.55 | 14,308.73 | 10,801.32 | 0.00 | 10,801.32 | 43.02 |
| 080-0140-5040 | APERS Expense | 27,298.25 | 2,180.92 | 17,447.04 | 9,851.21 | 0.00 | 9,851.21 | 36.09 |
| 080-0140-5050 | Health Insurance Expense | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 100.00 |
| 080-0140-5055 | Physical & Drug Screen Exp | 3,878.13 | 0.00 | 1,007.85 | 2,870.28 | 0.00 | 2,870.28 | 74.01 |
| 080-0140-5060 | Uniform Expense | 4,500.00 | 0.00 | 260.00 | 4,240.00 | 0.00 | 4,240.00 | 94.22 |
| | Travel & Training Expense | | | | | | | |
| E01 | E01 Sub Totals: | 234,570.04 | 15,854.49 | 134,041.58 | 100,528.46 | 0.00 | 100,528.46 | 42.86 |
| | Building & Grounds Exp | | | | | | | |
| 080-0140-5115 | Com Exp - Tel Landline.Interne | 700.00 | 0.00 | 0.00 | 700.00 | 0.00 | 700.00 | 100.00 |
| 080-0140-5116 | Communication Exp - Cellular | 3,320.00 | 231.45 | 1,594.08 | 1,725.92 | 1,250.00 | 475.92 | 14.33 |
| | E10 Sub Totals: | 4,020.00 | 231.45 | 1,594.08 | 2,425.92 | 1,250.00 | 1,175.92 | 29.25 |
| E20 | Vehicle Expense | | | | | | | |
| 080-0140-5200 | Fuel Expense | 6,000.00 | 825.42 | 2,913.16 | 3,086.84 | 1,200.00 | 1,886.84 | 31.45 |
| 080-0140-5210 | Service & Repair - Vehicle | 2,000.00 | 167.07 | 787.32 | 1,212.68 | 0.00 | 1,212.68 | 60.63 |
| 080-0140-5218 | Tire Expense | 2,000.00 | 0.00 | 592.23 | 1,407.77 | 0.00 | 1,407.77 | 70.39 |
| 080-0140-5225 | Insurance Expense - Vehicle | 1,000.00 | 0.00 | 956.74 | 43.26 | 0.00 | 43.26 | 4.33 |
| | E20 Sub Totals: | 11,000.00 | 992.49 | 5,249.45 | 5,750.55 | 1,200.00 | 4,550.55 | 41.37 |
| E30 | Supply Expense | | | | | | | |
| 080-0140-5300 | Supplies - Office | 16,340.00 | 0.00 | 111.82 | 16,228.18 | 0.00 | 16,228.18 | 99.32 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------------|-----------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| 080-0140-5322 | Supplies - Operating | 12,000.00 | 1,690.78 | 6,636.84 | 5,363.16 | 0.00 | 5,363.16 | 44.69 |
| 080-0140-5380 | Prisoner Care Expense | 2,050.00 | 138.93 | 775.78 | 1,274.22 | 0.00 | 1,274.22 | 62.16 |
| E30 Sub Totals: | | 30,390.00 | 1,829.71 | 7,524.44 | 22,865.56 | 0.00 | 22,865.56 | 75.24 |
| E40 | Operations Expense | | | | | | | |
| 080-0140-5515 | Special Elec or Permit Fee Exp | 250.00 | 0.00 | 200.00 | 50.00 | 0.00 | 50.00 | 20.00 |
| 080-0140-5520 | Public Education Expense | 4,200.00 | 0.00 | 4,183.31 | 16.69 | 0.00 | 16.69 | 0.40 |
| E40 Sub Totals: | | 4,450.00 | 0.00 | 4,383.31 | 66.69 | 0.00 | 66.69 | 1.50 |
| E55 | Professional Services | | | | | | | |
| 080-0140-5571 | Prof Services - Engineering | 75,000.00 | 0.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 100.00 |
| 080-0140-5589 | Prof Services - Printing | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 | 250.00 | 100.00 |
| E55 Sub Totals: | | 75,250.00 | 0.00 | 0.00 | 75,250.00 | 0.00 | 75,250.00 | 100.00 |
| E80 | Fixed Assets | | | | | | | |
| 080-0140-5816 | Fixed Assets - Infrastructure | 13,910.00 | 0.00 | 7,039.48 | 6,870.52 | 7,500.00 | -629.48 | 0.00 |
| E80 Sub Totals: | | 13,910.00 | 0.00 | 7,039.48 | 6,870.52 | 7,500.00 | -629.48 | 0.00 |
| Expense Sub Totals: | | 373,590.04 | 18,908.14 | 159,832.34 | 213,757.70 | 9,950.00 | 203,807.70 | 54.55 |
| Dept 0140 Sub Totals: | | 373,590.04 | 18,908.14 | 159,832.34 | 213,757.70 | 9,950.00 | | |
| Street | | | | | | | | |
| R10 | Taxes - Salcs | | | | | | | |
| 080-0800-4152 | 1/2 Cent Sales Tax Expires 7/2023 | 396,058.19 | 35,902.79 | 267,758.81 | 128,299.38 | 0.00 | 128,299.38 | 32.39 |
| R10 Sub Totals: | | 396,058.19 | 35,902.79 | 267,758.81 | 128,299.38 | 0.00 | 128,299.38 | 32.39 |
| R15 | Taxes - Property | | | | | | | |
| 080-0800-4150 | State Turnback | 790,000.01 | 72,666.65 | 568,166.41 | 221,833.60 | 0.00 | 221,833.60 | 28.08 |
| 080-0800-4151 | Saline County Treasurer | 505,000.00 | 8,555.93 | 278,455.16 | 226,544.84 | 0.00 | 226,544.84 | 44.86 |
| R15 Sub Totals: | | 1,295,000.01 | 81,222.58 | 846,621.57 | 448,378.44 | 0.00 | 448,378.44 | 34.62 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 080-0800-4600 | Miscellaneous Revenue | 1,000.00 | 0.00 | 5,200.00 | -4,200.00 | 0.00 | -4,200.00 | 0.00 |
| R60 Sub Totals: | | 1,000.00 | 0.00 | 5,200.00 | -4,200.00 | 0.00 | -4,200.00 | 0.00 |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 080-0800-4627 | Xfer Designated Tax - Street | 1,440,000.00 | 120,000.00 | 960,000.00 | 480,000.00 | 0.00 | 480,000.00 | 33.33 |
| R62 Sub Totals: | | 1,440,000.00 | 120,000.00 | 960,000.00 | 480,000.00 | 0.00 | 480,000.00 | 33.33 |
| R64 | Reimbursement | | | | | | | |
| 080-0800-4640 | Reimbursement Revenue | 53,834.64 | 0.00 | 53,834.64 | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------------------|-------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| R64 Sub Totals: | | 53,834.64 | 0.00 | 53,834.64 | 0.00 | | 0.00 | 0.00 |
| Interest Revenue | | | | | | | 0.00 | |
| Interest Revenue | | 775.00 | 114.83 | 847.70 | -72.70 | | -72.70 | 0.00 |
| R85 Sub Totals: | | 775.00 | 114.83 | 847.70 | -72.70 | | -72.70 | 0.00 |
| Revenue Sub Totals: | | 3,186,667.84 | 237,240.20 | 2,134,262.72 | 1,052,405.12 | 0.00 | 1,052,405.12 | 33.03 |
| Personnel Expense | | | | | | | | |
| Salary Expense | | 494,059.17 | 38,854.39 | 321,089.67 | 172,969.50 | 0.00 | 172,969.50 | 35.01 |
| SWB Reimbursement | | 117,700.00 | 9,808.33 | 78,466.64 | 39,233.36 | 0.00 | 39,233.36 | 33.33 |
| Overtime Expense | | 5,648.83 | 67.20 | 817.79 | 4,831.04 | 0.00 | 4,831.04 | 85.52 |
| FICA Expense | | 37,390.99 | 2,707.84 | 23,788.59 | 13,602.40 | 0.00 | 13,602.40 | 36.38 |
| Unemployment Expense | | 855.00 | 0.00 | 615.18 | 239.82 | 0.00 | 239.82 | 28.05 |
| Worker's Comp Expense | | 14,000.00 | 0.00 | 13,762.00 | 238.00 | 0.00 | 238.00 | 1.70 |
| APERS Expense | | 76,913.28 | 5,518.54 | 48,448.91 | 28,464.37 | 0.00 | 28,464.37 | 37.01 |
| Health Insurance Expense | | 89,403.84 | 7,816.15 | 68,527.71 | 20,876.13 | 0.00 | 20,876.13 | 23.35 |
| Physical & Drug Screen Exp | | 1,400.00 | 0.00 | 95.00 | 1,305.00 | 0.00 | 1,305.00 | 93.21 |
| Uniform Expense | | 13,003.13 | 795.40 | 4,857.87 | 8,145.26 | 56.99 | 8,088.27 | 62.20 |
| Travel & Training Expense | | 5,000.00 | 1,153.63 | 2,541.18 | 2,458.82 | 0.00 | 2,458.82 | 49.18 |
| E01 Sub Totals: | | 855,374.24 | 66,721.48 | 563,010.54 | 292,363.70 | 56.99 | 292,306.71 | 34.17 |
| Building & Grounds Exp | | | | | | | | |
| Repairs & Maint - Building | | 5,000.00 | 0.00 | 86.91 | 4,913.09 | 1,221.00 | 3,692.09 | 73.84 |
| Utilities - Electric | | 20,000.00 | 2,223.07 | 15,409.91 | 4,590.09 | 0.00 | 4,590.09 | 22.95 |
| Utilities - Gas | | 2,500.00 | 22.18 | 1,138.77 | 1,361.23 | 0.00 | 1,361.23 | 54.45 |
| Utilities - Water | | 5,000.00 | 37.33 | 298.64 | 4,701.36 | 0.00 | 4,701.36 | 94.03 |
| Com Exp - Tel Landline, Interne | | 12,780.00 | 1,322.97 | 9,195.98 | 3,584.02 | 400.00 | 3,184.02 | 24.91 |
| Communication Exp - Cellular | | 6,060.00 | 448.76 | 2,809.46 | 3,250.54 | 1,898.31 | 1,352.23 | 22.31 |
| Insurance - Property | | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| Sanitation | | 3,500.00 | 270.84 | 1,309.28 | 2,190.72 | 713.25 | 1,477.47 | 42.21 |
| Supplies - B&G | | 3,000.00 | 58.39 | 424.84 | 2,575.16 | 0.00 | 2,575.16 | 85.84 |
| Janitorial Supplies and Main | | 2,000.00 | 875.66 | 2,672.34 | -672.34 | 1,633.35 | -2,305.69 | 0.00 |
| Tools | | 10,000.00 | 0.00 | 7,544.67 | 2,455.33 | 0.00 | 2,455.33 | 24.55 |
| E10 Sub Totals: | | 71,340.00 | 5,259.20 | 40,890.80 | 30,449.20 | 5,865.91 | 24,583.29 | 34.46 |
| Vehicle Expense | | | | | | | | |
| Fuel Expense | | 50,000.00 | 7,111.11 | 27,917.01 | 22,082.99 | 16,598.75 | 5,484.24 | 10.97 |
| Service & Repair - Vehicle | | 60,000.00 | 4,013.14 | 21,617.62 | 38,382.38 | 2,139.41 | 36,242.97 | 60.40 |
| Tire Expense | | 8,500.00 | 1,290.38 | 6,776.28 | 1,723.72 | 1,003.50 | 720.22 | 8.47 |
| Insurance Expense - Vehicle | | 22,693.07 | 0.00 | 16,491.03 | 6,202.04 | -306.95 | 6,508.99 | 28.68 |
| Radios | | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------|-----------------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| 080-0800-5240 | Equipment Rental | 161,080.00 | 0.00 | 1,603.92 | 159,476.08 | 6,425.76 | 153,050.32 | 95.02 |
| E20 Sub Totals: | | 303,773.07 | 12,414.63 | 74,405.86 | 229,367.21 | 25,860.47 | 203,506.74 | 66.99 |
| E30 | Supply Expense | | | | | | | |
| 080-0800-5300 | Supplies - Office | 4,000.00 | 0.00 | 1,651.89 | 2,348.11 | 0.00 | 2,348.11 | 58.70 |
| 080-0800-5316 | Supplies - Signs | 15,000.00 | 4,183.17 | 7,729.93 | 7,270.07 | 1,461.07 | 5,809.00 | 38.73 |
| 080-0800-5322 | Supplies - Operating | 140,000.00 | 13,705.82 | 131,452.67 | 8,547.33 | 32,281.33 | -23,734.00 | 0.00 |
| 080-0800-5323 | Material and Maint | 56,000.00 | 6,909.89 | 23,606.21 | 32,393.79 | 10,872.12 | 21,521.67 | 38.43 |
| 080-0800-5350 | Postage Expense | 300.00 | 0.00 | 0.55 | 299.45 | 0.00 | 299.45 | 99.82 |
| 080-0800-5380 | Prisoner Care Expense | 1,400.00 | 0.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 100.00 |
| E30 Sub Totals: | | 216,700.00 | 24,798.88 | 164,441.25 | 52,258.75 | 44,614.52 | 7,644.23 | 3.53 |
| E40 | Operations Expense | | | | | | | |
| 080-0800-5480 | Dues & Subscriptions | 3,200.00 | 209.33 | 698.18 | 2,501.82 | 38.00 | 2,463.82 | 76.99 |
| 080-0800-5530 | Safety Program | 1,500.00 | 0.00 | 154.56 | 1,345.44 | 0.00 | 1,345.44 | 89.70 |
| 080-0800-5545 | Street Paving Expense | 216,528.00 | 0.00 | 0.00 | 216,528.00 | 0.00 | 216,528.00 | 100.00 |
| 080-0800-5546 | Street Lights Installed | 116,000.00 | 9,889.30 | 79,944.75 | 36,055.25 | 0.00 | 36,055.25 | 31.08 |
| 080-0800-5547 | Traffic Signal Maintenance | 6,000.00 | 172.27 | 235.03 | 5,764.97 | 2,927.80 | 2,837.17 | 47.29 |
| E40 Sub Totals: | | 343,228.00 | 10,270.90 | 81,032.52 | 262,195.48 | 2,965.80 | 259,229.68 | 75.53 |
| E55 | Professional Services | | | | | | | |
| 080-0800-5550 | Prof Services - Acctg & Audit | 12,000.00 | 0.00 | 11,000.00 | 1,000.00 | 0.00 | 1,000.00 | 8.33 |
| 080-0800-5553 | Prof Services - Advertising | 3,500.00 | 0.00 | 516.86 | 2,983.14 | 0.00 | 2,983.14 | 85.23 |
| 080-0800-5562 | Prof Services - Bridge Inspection | 750.00 | 0.00 | 678.04 | 71.96 | 0.00 | 71.96 | 9.59 |
| 080-0800-5571 | Prof Services - Engineering | 63,500.00 | 1,470.00 | 2,130.40 | 61,369.60 | 0.00 | 61,369.60 | 96.65 |
| 080-0800-5574 | Prof Services - GIS | 1,312.33 | 0.00 | 2,671.33 | -1,359.00 | 0.00 | -1,359.00 | 0.00 |
| 080-0800-5586 | Prof Services - Other | 141,750.00 | 10,333.60 | 116,838.21 | 24,911.79 | 9,272.52 | 15,639.27 | 11.03 |
| 080-0800-5589 | Prof Services - Printing | 500.00 | 0.00 | 82.03 | 417.97 | 0.00 | 417.97 | 83.59 |
| E55 Sub Totals: | | 223,312.33 | 11,803.60 | 133,916.87 | 89,395.46 | 9,272.52 | 80,122.94 | 35.88 |
| E60 | Miscellaneous Expense | | | | | | | |
| 080-0800-5600 | Miscellaneous Expense | 28,250.00 | 0.00 | 28,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 080-0800-5604 | Hardware - New & Renewals | 400.00 | 39.53 | 39.53 | 360.47 | 0.00 | 360.47 | 90.12 |
| 080-0800-5608 | Software - New & Renewals | 18,415.00 | 80.96 | 274.02 | 18,140.98 | 6,507.50 | 11,633.48 | 63.17 |
| 080-0800-5614 | Copiers & Maintenance | 840.00 | 0.00 | 0.00 | 840.00 | 0.00 | 840.00 | 100.00 |
| E60 Sub Totals: | | 47,905.00 | 120.49 | 28,563.55 | 19,341.45 | 6,507.50 | 12,833.95 | 26.79 |
| E80 | Fixed Assets | | | | | | | |
| 080-0800-5810 | Fixed Assets - Equipment | 90,000.00 | 32,999.23 | 36,394.59 | 53,605.41 | 30,900.00 | 22,705.41 | 25.23 |
| 080-0800-5816 | Fixed Assets - Infrastructure | 387,042.73 | 0.00 | 18,216.30 | 368,826.43 | 67,942.23 | 300,884.20 | 77.74 |
| 080-0800-5828 | Projects | 1,180,114.86 | 115,037.48 | 410,267.22 | 769,847.64 | 363,934.94 | 405,912.70 | 34.40 |
| 080-0800-5898 | Fix Asset Contra Act | 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 |
|----------------|--|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| E90 | E80 Sub Totals: | 1,657,157.59 | 148,036.71 | 464,878.11 | 1,192,279.48 | 462,777.17 | 729,502.31 | 44.02 |
| 080-0800-5910 | Construction Projects Projects - Overlays | 300,000.00 | 0.00 | 0.00 | 300,000.00 | 10,566.60 | 289,433.40 | 96.48 |
| E90 | E90 Sub Totals: | 300,000.00 | 0.00 | 0.00 | 300,000.00 | 10,566.60 | 289,433.40 | 96.48 |
| | Expense Sub Totals: | 4,018,790.23 | 279,425.89 | 1,551,139.50 | 2,467,650.73 | 568,487.48 | 1,899,163.25 | 47.26 |
| | Dept 0800 Sub Totals: | 832,122.39 | 42,185.69 | -583,123.22 | 1,415,245.61 | 568,487.48 | | |
| | Fund Revenue Sub Totals: | 3,186,667.84 | 237,240.20 | 2,134,262.72 | 1,052,405.12 | 0.00 | 1,052,405.12 | 33.03 |
| | Fund Expense Sub Totals: | 4,392,380.27 | 298,334.03 | 1,710,971.84 | 2,681,408.43 | 578,437.48 | 2,102,970.95 | 47.88 |
| | Fund 080 Sub Totals: | 1,205,712.43 | 61,093.83 | -423,290.88 | 1,629,003.31 | 578,437.48 | | |
| Fund 110 | Special Redemp - 2016 Bond | | | | | | | |
| Dept 110-0100 | Administration | | | | | | | |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 110-0100-4623 | Xfer from Other Fund | 1,010.00 | 28.17 | 3,526.75 | -2,516.75 | 0.00 | -2,516.75 | 0.00 |
| | R62 Sub Totals: | 1,010.00 | 28.17 | 3,526.75 | -2,516.75 | 0.00 | -2,516.75 | 0.00 |
| R85 | Interest Revenue | | | | | | | |
| 110-0100-4855 | Gain on Investment | 0.00 | 0.57 | 60.72 | -60.72 | 0.00 | -60.72 | 0.00 |
| | R85 Sub Totals: | 0.00 | 0.57 | 60.72 | -60.72 | 0.00 | -60.72 | 0.00 |
| | Revenue Sub Totals: | 1,010.00 | 28.74 | 3,587.47 | -2,577.47 | 0.00 | -2,577.47 | 0.00 |
| | Dept 0100 Sub Totals: | -1,010.00 | -28.74 | -3,587.47 | 2,577.47 | 0.00 | | |
| | Fund Revenue Sub Totals: | 1,010.00 | 28.74 | 3,587.47 | -2,577.47 | 0.00 | -2,577.47 | 0.00 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Fund 110 Sub Totals: | -1,010.00 | -28.74 | -3,587.47 | 2,577.47 | 0.00 | | |
| Fund 113 | Debt Service Reserve Fund | | | | | | | |
| Dept 113-0100 | Administration | | | | | | | |
| R85 | Interest Revenue | | | | | | | |
| 113-0100-4850 | Interest Revenue | 0.00 | 28.17 | 3,519.39 | -3,519.39 | 0.00 | -3,519.39 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------------------------|------------------------------|---------------|---------------|---------------|--------------|-------------------|--------------|-------------|
| E62 113-0100-5626 | R85 Sub Totals: | 0.00 | 28.17 | 3,519.39 | -3,519.39 | 0.00 | -3,519.39 | 0.00 |
| | Revenue Sub Totals: | 0.00 | 28.17 | 3,519.39 | -3,519.39 | 0.00 | -3,519.39 | 0.00 |
| | Intergovernmental Tsfr | | | | | | | |
| | Xfer to other fund | | | | | | | |
| | E62 Sub Totals: | 1,000.00 | 28.17 | 3,519.39 | -2,519.39 | 0.00 | -2,519.39 | 0.00 |
| | Expense Sub Totals: | 1,000.00 | 28.17 | 3,519.39 | -2,519.39 | 0.00 | -2,519.39 | 0.00 |
| | Dept 0100 Sub Totals: | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 28.17 | 3,519.39 | -3,519.39 | 0.00 | -3,519.39 | 0.00 |
| | Fund Expense Sub Totals: | 1,000.00 | 28.17 | 3,519.39 | -2,519.39 | 0.00 | -2,519.39 | 0.00 |
| Fund 114 Dept 114-0000 | Fund 113 Sub Totals: | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | | |
| E72 114-0000-5722 | 2016 Bond Fund | | | | | | | |
| 114-0000-5724 | Bond Expense | 1,480,338.00 | 0.00 | 381,334.38 | 1,099,003.62 | 0.00 | 1,099,003.62 | 74.24 |
| | Bond Principle Pmt | 0.00 | 0.00 | 950.00 | -950.00 | 0.00 | -950.00 | 0.00 |
| | Bond Fees | | | | | | | |
| | E72 Sub Totals: | 1,480,338.00 | 0.00 | 382,284.38 | 1,098,053.62 | 0.00 | 1,098,053.62 | 74.18 |
| | Expense Sub Totals: | 1,480,338.00 | 0.00 | 382,284.38 | 1,098,053.62 | 0.00 | 1,098,053.62 | 74.18 |
| Dept 114-0100 R10 114-0100-4610 | Dept 0000 Sub Totals: | 1,480,338.00 | 0.00 | 382,284.38 | 1,098,053.62 | 0.00 | | |
| | Administration | | | | | | | |
| | Taxes - Sales | | | | | | | |
| | Loan Proceeds from Sales Tax | 2,400,000.00 | 239,138.99 | 1,636,619.05 | 763,380.95 | 0.00 | 763,380.95 | 31.81 |
| | R10 Sub Totals: | 2,400,000.00 | 239,138.99 | 1,636,619.05 | 763,380.95 | 0.00 | 763,380.95 | 31.81 |
| | Revenue Sub Totals: | 2,400,000.00 | 239,138.99 | 1,636,619.05 | 763,380.95 | 0.00 | 763,380.95 | 31.81 |
| Dept 114-0400 R85 114-0400-4850 | Dept 0100 Sub Totals: | -2,400,000.00 | -239,138.99 | -1,636,619.05 | -763,380.95 | 0.00 | | |
| | Parks | | | | | | | |
| | Interest Revenue | | | | | | | |
| | Interest Revenue | 0.00 | 43.09 | 2,106.50 | -2,106.50 | 0.00 | -2,106.50 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---|---|---------------|---------------|---------------|--------------|-------------------|--------------|-------------|
| R85 Sub Totals: | | 0.00 | 43.09 | 2,106.50 | -2,106.50 | 0.00 | -2,106.50 | 0.00 |
| Revenue Sub Totals: | | 0.00 | 43.09 | 2,106.50 | -2,106.50 | 0.00 | -2,106.50 | 0.00 |
| Dept 0400 Sub Totals: | | 0.00 | -43.09 | -2,106.50 | 2,106.50 | 0.00 | | |
| Fund Revenue Sub Totals: | | 2,400,000.00 | 239,182.08 | 1,638,735.55 | 761,274.45 | 0.00 | 761,274.45 | 31.72 |
| Fund Expense Sub Totals: | | 1,480,338.00 | 0.00 | 382,284.38 | 1,098,053.62 | 0.00 | 1,098,053.62 | 74.18 |
| Fund 114 Sub Totals: | | -919,662.00 | -239,182.08 | -1,256,441.17 | 336,779.17 | 0.00 | | |
| Fund 147 Dept 147-0400 R85 147-0400-4850 | 2016 Parks/Rec Const Fund Parks Interest Revenue Interest Revenue | 0.00 | 1.49 | 548.16 | -548.16 | 0.00 | -548.16 | 0.00 |
| R85 Sub Totals: | | 0.00 | 1.49 | 548.16 | -548.16 | 0.00 | -548.16 | 0.00 |
| Revenue Sub Totals: | | 0.00 | 1.49 | 548.16 | -548.16 | 0.00 | -548.16 | 0.00 |
| Construction Projects | | 120,000.00 | 0.00 | 80,665.97 | 39,334.03 | 0.00 | 39,334.03 | 32.78 |
| E90 Sub Totals: | | 120,000.00 | 0.00 | 80,665.97 | 39,334.03 | 0.00 | 39,334.03 | 32.78 |
| Expense Sub Totals: | | 120,000.00 | 0.00 | 80,665.97 | 39,334.03 | 0.00 | 39,334.03 | 32.78 |
| Dept 0400 Sub Totals: | | 120,000.00 | -1.49 | 80,117.81 | 39,882.19 | 0.00 | | |
| Fund Revenue Sub Totals: | | 0.00 | 1.49 | 548.16 | -548.16 | 0.00 | -548.16 | 0.00 |
| Fund Expense Sub Totals: | | 120,000.00 | 0.00 | 80,665.97 | 39,334.03 | 0.00 | 39,334.03 | 32.78 |
| Fund 147 Sub Totals: | | 120,000.00 | -1.49 | 80,117.81 | 39,882.19 | 0.00 | | |
| Fund 157 Dept 157-0500 R85 157-0500-4850 | 2016 Fire Construction Fund Fire Interest Revenue Interest Revenue | 0.00 | 0.00 | 7.36 | -7.36 | 0.00 | -7.36 | 0.00 |
| R85 Sub Totals: | | 0.00 | 0.00 | 7.36 | -7.36 | 0.00 | -7.36 | 0.00 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|--|---|---------------|---------------|------------|-------------|-------------------|-------------|-------------|
| E62 157-0500-5626 | Revenue Sub Totals: Intergovernmental Tsfr Xfer to other fund | 0.00 | 0.00 | 7.36 | -7.36 | 0.00 | -7.36 | 0.00 |
| E62 Sub Totals: | | 10.00 | 0.00 | 7.36 | 2.64 | 0.00 | 2.64 | 26.40 |
| Expense Sub Totals: | | 10.00 | 0.00 | 7.36 | 2.64 | 0.00 | 2.64 | 26.40 |
| Dept 0500 Sub Totals: | | 10.00 | 0.00 | 7.36 | 2.64 | 0.00 | 2.64 | 26.40 |
| Fund Revenue Sub Totals: | | 0.00 | 0.00 | 7.36 | -7.36 | 0.00 | -7.36 | 0.00 |
| Fund Expense Sub Totals: | | 10.00 | 0.00 | 7.36 | 2.64 | 0.00 | 2.64 | 26.40 |
| Fund 157 Sub Totals: Street Bond 2016 DS Street | | 10.00 | 0.00 | 0.00 | 10.00 | 0.00 | | |
| Intergovernmental Tsfrs Xfer from Other | | 649,000.20 | 51,103.90 | 412,857.29 | 236,142.91 | 0.00 | 236,142.91 | 36.39 |
| R62 Sub Totals: | | 649,000.20 | 51,103.90 | 412,857.29 | 236,142.91 | 0.00 | 236,142.91 | 36.39 |
| Interest Revenue Interest Revenue | | 0.00 | 37.04 | 1,421.25 | -1,421.25 | 0.00 | -1,421.25 | 0.00 |
| R85 Sub Totals: | | 0.00 | 37.04 | 1,421.25 | -1,421.25 | 0.00 | -1,421.25 | 0.00 |
| Revenue Sub Totals: Bond Expense Bond Principal Pmt Bond Fees | | 649,000.20 | 51,140.94 | 414,278.54 | 234,721.66 | 0.00 | 234,721.66 | 36.17 |
| E72 Sub Totals: Interest Expense Interest Expense | | 496,000.00 | 144,771.88 | 639,718.76 | -143,718.76 | 0.00 | -143,718.76 | 0.00 |
| E85 Sub Totals: | | 1,008.00 | 83.33 | 666.64 | 341.36 | 0.00 | 341.36 | 33.87 |
| E72 Sub Totals: Interest Expense Interest Expense | | 497,008.00 | 144,855.21 | 640,385.40 | -143,377.40 | 0.00 | -143,377.40 | 0.00 |
| E85 Sub Totals: | | 312,000.00 | 0.00 | 0.00 | 312,000.00 | 0.00 | 312,000.00 | 100.00 |
| Expense Sub Totals: Dept 0800 Sub Totals: | | 312,000.00 | 0.00 | 0.00 | 312,000.00 | 0.00 | 312,000.00 | 100.00 |
| | | 809,008.00 | 144,855.21 | 640,385.40 | 168,622.60 | 0.00 | 168,622.60 | 20.84 |
| | | 160,007.80 | 93,714.27 | 226,106.86 | -66,099.06 | 0.00 | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------|---------------|---------------|------------|--------------|-------------------|--------------|-------------|
| | Fund Revenue Sub Totals: | 649,000.20 | 51,140.94 | 414,278.54 | 234,721.66 | 0.00 | 234,721.66 | 36.17 |
| | Fund Expense Sub Totals: | 809,008.00 | 144,855.21 | 640,385.40 | 168,622.60 | 0.00 | 168,622.60 | 20.84 |
| Fund 186 | Fund 185 Sub Totals: | 160,007.80 | 93,714.27 | 226,106.86 | -66,099.06 | 0.00 | | |
| Dept 186-0800 | Street Bond 2016 DSR | | | | | | | |
| R85 | Street | | | | | | | |
| 186-0800-4850 | Interest Revenue | 0.00 | 37.71 | 1,718.01 | -1,718.01 | 0.00 | -1,718.01 | 0.00 |
| | Interest Revenue | 0.00 | 37.71 | 1,718.01 | -1,718.01 | 0.00 | -1,718.01 | 0.00 |
| | R85 Sub Totals: | 0.00 | 37.71 | 1,718.01 | -1,718.01 | 0.00 | -1,718.01 | 0.00 |
| | Revenue Sub Totals: | 0.00 | 0.00 | 1,305.43 | -1,305.43 | 0.00 | -1,305.43 | 0.00 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 186-0800-5626 | Xfer to Other | 0.00 | 0.00 | 1,305.43 | -1,305.43 | 0.00 | -1,305.43 | 0.00 |
| | E62 Sub Totals: | 0.00 | 0.00 | 1,305.43 | -1,305.43 | 0.00 | -1,305.43 | 0.00 |
| | Expense Sub Totals: | 0.00 | 0.00 | 1,305.43 | -1,305.43 | 0.00 | -1,305.43 | 0.00 |
| | Dept 0800 Sub Totals: | 0.00 | -37.71 | -412.58 | 412.58 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 37.71 | 1,718.01 | -1,718.01 | 0.00 | -1,718.01 | 0.00 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 1,305.43 | -1,305.43 | 0.00 | -1,305.43 | 0.00 |
| | Fund 186 Sub Totals: | 0.00 | -37.71 | -412.58 | 412.58 | 0.00 | | |
| Fund 187 | 2016 Street Construction Fund | | | | | | | |
| Dept 187-0800 | Street | | | | | | | |
| R85 | Interest Revenue | 0.00 | 276.87 | 38,101.86 | -38,101.86 | 0.00 | -38,101.86 | 0.00 |
| 187-0800-4850 | Interest Revenue | 0.00 | 276.87 | 38,101.86 | -38,101.86 | 0.00 | -38,101.86 | 0.00 |
| | R85 Sub Totals: | 0.00 | 276.87 | 38,101.86 | -38,101.86 | 0.00 | -38,101.86 | 0.00 |
| | Revenue Sub Totals: | 0.00 | 276.87 | 38,101.86 | -38,101.86 | 0.00 | -38,101.86 | 0.00 |
| E90 | Construction Projects | | | | | | | |
| 187-0800-5900 | Construction Projects | 2,000,000.00 | 0.00 | 914,636.36 | 1,085,363.64 | 0.00 | 1,085,363.64 | 54.27 |
| | E90 Sub Totals: | 2,000,000.00 | 0.00 | 914,636.36 | 1,085,363.64 | 0.00 | 1,085,363.64 | 54.27 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|------------------------------|---------------|---------------|------------|--------------|-------------------|--------------|-------------|
| | Expense Sub Totals: | 2,000,000.00 | 0.00 | 914,636.36 | 1,085,363.64 | 0.00 | 1,085,363.64 | 54.27 |
| | Dept 0800 Sub Totals: | 2,000,000.00 | -276.87 | 876,534.50 | 1,123,465.50 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 276.87 | 38,101.86 | -38,101.86 | 0.00 | -38,101.86 | 0.00 |
| | Fund Expense Sub Totals: | 2,000,000.00 | 0.00 | 914,636.36 | 1,085,363.64 | 0.00 | 1,085,363.64 | 54.27 |
| Fund 500 | Fund 187 Sub Totals: | 2,000,000.00 | -276.87 | 876,534.50 | 1,123,465.50 | 0.00 | | |
| Dept 500-0000 | Revenue Fund - Water & WW | | | | | | | |
| E40 | Water and WW | | | | | | | |
| 500-0000-5501 | Operations Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Bad Debt Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 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 500-0140 | Dept 0000 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| R50 | Stormwater | | | | | | | |
| 500-0140-4567 | Sale of Services | 3,000.00 | 1,000.00 | 2,550.00 | 450.00 | 0.00 | 450.00 | 15.00 |
| 500-0140-4568 | Stormwater Rev Fees | 246,500.00 | 20,469.00 | 162,738.65 | 83,761.35 | 0.00 | 83,761.35 | 33.98 |
| 500-0140-4569 | Stormwater Rev - Residential | 45,000.00 | 3,708.00 | 29,538.00 | 15,462.00 | 0.00 | 15,462.00 | 34.36 |
| | Stormwater Rev - Business | | | | | | | |
| | R50 Sub Totals: | 294,500.00 | 25,177.00 | 194,826.65 | 99,673.35 | 0.00 | 99,673.35 | 33.84 |
| | Revenue Sub Totals: | 294,500.00 | 25,177.00 | 194,826.65 | 99,673.35 | 0.00 | 99,673.35 | 33.84 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 500-0140-5622 | Xfer to Fund 515 | 294,500.00 | 24,174.65 | 193,481.65 | 101,018.35 | 0.00 | 101,018.35 | 34.30 |
| | E62 Sub Totals: | 294,500.00 | 24,174.65 | 193,481.65 | 101,018.35 | 0.00 | 101,018.35 | 34.30 |
| | Expense Sub Totals: | 294,500.00 | 24,174.65 | 193,481.65 | 101,018.35 | 0.00 | 101,018.35 | 34.30 |
| | Dept 0140 Sub Totals: | 0.00 | -1,002.35 | -1,345.00 | 1,345.00 | 0.00 | | |
| Dept 500-0900 | Water | | | | | | | |
| R50 | Sale of Services | | | | | | | |
| 500-0900-4504 | C&AW Watershed | 75,276.00 | 6,960.18 | 54,639.37 | 20,636.63 | 0.00 | 20,636.63 | 27.41 |
| 500-0900-4532 | One Time Charge | 38,500.00 | 3,544.00 | 25,996.00 | 12,504.00 | 0.00 | 12,504.00 | 32.48 |
| 500-0900-4536 | Penalties | 350,000.00 | 120.00 | 39,033.62 | 310,966.38 | 0.00 | 310,966.38 | 88.85 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| 500-0900-4537 | Insufficient Check Fee | 3,000.00 | 75.00 | 1,300.00 | 1,700.00 | 0.00 | 1,700.00 | 56.67 |
| 500-0900-4540 | Sales - CAW System Devel | 19,200.00 | 450.50 | 4,352.25 | 14,847.75 | 0.00 | 14,847.75 | 77.33 |
| 500-0900-4542 | Sales - FSDWA | 39,600.00 | 3,352.77 | 26,528.40 | 13,071.60 | 0.00 | 13,071.60 | 33.01 |
| 500-0900-4544 | Water Misc Income | 131,214.60 | 66.00 | 39,158.00 | 92,056.60 | 0.00 | 92,056.60 | 70.16 |
| 500-0900-4548 | Sales - Pump Maintenance | 32,000.00 | 2,680.65 | 21,302.75 | 10,697.25 | 0.00 | 10,697.25 | 33.43 |
| 500-0900-4550 | Sales - Service Charges | 27,500.00 | 1,995.00 | 18,735.00 | 8,765.00 | 0.00 | 8,765.00 | 31.87 |
| 500-0900-4554 | Sales - Water | 2,850,000.00 | 265,258.82 | 1,776,696.33 | 1,073,303.67 | 0.00 | 1,073,303.67 | 37.66 |
| 500-0900-4556 | Sales - Water Connections | 27,600.00 | 1,225.00 | 11,295.00 | 16,305.00 | 0.00 | 16,305.00 | 59.08 |
| 500-0900-4560 | Sales Tax Revenue | 260,000.00 | 26,284.61 | 175,604.51 | 84,395.49 | 0.00 | 84,395.49 | 32.46 |
| 500-0900-4566 | Woodland Hills Watershed | 2,500.00 | 369.00 | 2,901.00 | -401.00 | 0.00 | -401.00 | 0.00 |
| | R50 Sub Totals: | 3,856,390.60 | 312,381.53 | 2,197,542.23 | 1,658,848.37 | 0.00 | 1,658,848.37 | 43.02 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 500-0900-4629 | NXfer to Water Impact | 65,000.00 | 2,100.00 | 21,774.00 | 43,226.00 | 0.00 | 43,226.00 | 66.50 |
| 500-0900-4630 | NXfer Salem Royalty | 600.00 | 0.40 | 8.00 | 592.00 | 0.00 | 592.00 | 98.67 |
| 500-0900-4632 | NXfer to Subdiv Impact Wtr | 1,000.00 | 0.00 | 400.00 | 600.00 | 0.00 | 600.00 | 60.00 |
| | R60 Sub Totals: | 66,600.00 | 2,100.40 | 22,182.00 | 44,418.00 | 0.00 | 44,418.00 | 66.69 |
| | Revenue Sub Totals: | 3,922,990.60 | 314,481.93 | 2,219,724.23 | 1,703,266.37 | 0.00 | 1,703,266.37 | 43.42 |
| E40 | Operations Expense | | | | | | | |
| 500-0900-5475 | Credit Card Fees | 66,000.00 | 6,461.85 | 46,509.48 | 19,490.52 | 23,200.00 | -3,709.48 | 0.00 |
| | E40 Sub Totals: | 66,000.00 | 6,461.85 | 46,509.48 | 19,490.52 | 23,200.00 | -3,709.48 | 0.00 |
| E60 | Miscellaneous Expense | | | | | | | |
| 500-0900-5600 | Miscellaneous Expense | 1,000.00 | 0.00 | 272.36 | 727.64 | 0.00 | 727.64 | 72.76 |
| | E60 Sub Totals: | 1,000.00 | 0.00 | 272.36 | 727.64 | 0.00 | 727.64 | 72.76 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 500-0900-5624 | Xfer to Water | 3,500,000.00 | 250,000.00 | 2,500,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 28.57 |
| 500-0900-5629 | Xfer to Water Impact | 68,280.00 | 7,074.00 | 22,674.00 | 45,606.00 | 0.00 | 45,606.00 | 66.79 |
| 500-0900-5630 | Xfer to Salem Royalty | 600.00 | 0.40 | 9.60 | 590.40 | 0.00 | 590.40 | 98.40 |
| 500-0900-5632 | Xfer to Subdivision Impact Wtr | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| | E62 Sub Totals: | 3,569,880.00 | 257,074.40 | 2,522,683.60 | 1,047,196.40 | 0.00 | 1,047,196.40 | 29.33 |
| | Expense Sub Totals: | 3,636,880.00 | 263,536.25 | 2,569,465.44 | 1,067,414.56 | 23,200.00 | 1,044,214.56 | 28.71 |
| | Dept 0900 Sub Totals: | -286,110.60 | -50,945.68 | 349,741.21 | -635,851.81 | 23,200.00 | | |
| Dept 500-0950 | Wastewater | | | | | | | |
| R50 | Sale of Services | | | | | | | |
| 500-0950-4552 | Sales - Wastewater | 4,064,000.00 | 349,372.77 | 2,631,957.15 | 1,432,042.85 | 0.00 | 1,432,042.85 | 35.24 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|--------------------------|-------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| 500-0950-4558 | Sales - WW Connections | 13,200.00 | 2,700.00 | 9,450.00 | 3,750.00 | 0.00 | 3,750.00 | 28.41 |
| R50 Sub Totals: | | 4,077,200.00 | 352,072.77 | 2,641,407.15 | 1,435,792.85 | 0.00 | 1,435,792.85 | 35.22 |
| R60 | Miscellaneous Revenue | | | | | | | |
| 500-0950-4600 | Miscellaneous Revenue | 700.00 | 17.90 | 83.84 | 616.16 | 0.00 | 616.16 | 88.02 |
| 500-0950-4631 | Xfer Wastewater Impact | 65,000.00 | 9,000.00 | 31,500.00 | 33,500.00 | 0.00 | 33,500.00 | 51.54 |
| R60 Sub Totals: | | 65,700.00 | 9,017.90 | 31,583.84 | 34,116.16 | 0.00 | 34,116.16 | 51.93 |
| Revenue Sub Totals: | | 4,142,900.00 | 361,090.67 | 2,672,990.99 | 1,469,909.01 | 0.00 | 1,469,909.01 | 35.48 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 500-0950-5624 | Xfer to Water | 4,064,000.00 | 250,000.00 | 2,500,000.00 | 1,564,000.00 | 0.00 | 1,564,000.00 | 38.48 |
| 500-0950-5631 | Xfer to Wastewater Impact | 49,500.00 | 2,000.00 | 29,000.00 | 20,500.00 | 0.00 | 20,500.00 | 41.41 |
| 500-0950-5632 | Xfer to Subdivision Impact WW | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| E62 Sub Totals: | | 4,114,500.00 | 252,000.00 | 2,529,000.00 | 1,585,500.00 | 0.00 | 1,585,500.00 | 38.53 |
| Expense Sub Totals: | | 4,114,500.00 | 252,000.00 | 2,529,000.00 | 1,585,500.00 | 0.00 | 1,585,500.00 | 38.53 |
| Dept 0950 Sub Totals: | | -28,400.00 | -109,090.67 | -143,990.99 | 115,590.99 | 0.00 | | |
| Fund Revenue Sub Totals: | | 8,360,390.60 | 700,749.60 | 5,087,541.87 | 3,272,848.73 | 0.00 | 3,272,848.73 | 39.15 |
| Fund Expense Sub Totals: | | 8,045,880.00 | 539,710.90 | 5,291,947.09 | 2,753,932.91 | 23,200.00 | 2,730,732.91 | 33.94 |
| Fund 500 Sub Totals: | | -314,510.60 | -161,038.70 | 204,405.22 | -518,915.82 | 23,200.00 | | |
| Water Operating Fund | | | | | | | | |
| Fund 510 | | | | | | | | |
| Dept 510-0000 | | | | | | | | |
| R85 | Interest Revenue | | | | | | | |
| 510-0000-4855 | Gain on Investment | 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 |
| Fixed Assets | | | | | | | | |
| Fix Asset Contra Act | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E80 | | | | | | | | |
| 510-0000-5898 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E80 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 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------|--------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| Dept 510-0900 | Dept 0000 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| R60 | Water | | | | 0.00 | | | |
| 510-0900-4600 | Miscellaneous Revenue | 1,000.00 | 0.00 | 11,955.06 | -10,955.06 | 0.00 | -10,955.06 | 0.00 |
| | Miscellaneous Revenue | | | | | | | |
| R60 Sub Totals: | | 1,000.00 | 0.00 | 11,955.06 | -10,955.06 | 0.00 | -10,955.06 | 0.00 |
| R62 | Intergovernmental Tsifs | | | | | | | |
| 510-0900-4625 | Xfer from Water | 3,500,000.00 | 250,000.00 | 2,500,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 28.57 |
| | | | | | | | | |
| R62 Sub Totals: | | 3,500,000.00 | 250,000.00 | 2,500,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 28.57 |
| | | | | | | | | |
| Revenue Sub Totals: | | 3,501,000.00 | 250,000.00 | 2,511,955.06 | 989,044.94 | 0.00 | 989,044.94 | 28.25 |
| E01 | Personnel Expense | | | | | | | |
| 510-0900-5000 | Salary Expense | 464,581.42 | 27,430.02 | 216,466.75 | 248,114.67 | 0.00 | 248,114.67 | 53.41 |
| 510-0900-5005 | SWB Reimbursement | 117,700.00 | 9,808.33 | 78,466.64 | 39,233.36 | 0.00 | 39,233.36 | 33.33 |
| 510-0900-5010 | Overtime Expense | 17,217.71 | 1,308.45 | 7,780.96 | 9,436.75 | 0.00 | 9,436.75 | 54.81 |
| 510-0900-5020 | FICA Expense | 29,981.30 | 2,164.24 | 16,853.58 | 13,127.72 | 0.00 | 13,127.72 | 43.79 |
| 510-0900-5022 | Unemployment Expense | 645.00 | 0.00 | 433.62 | 211.38 | 0.00 | 211.38 | 32.77 |
| 510-0900-5025 | Worker's Comp Expense | 10,000.00 | 0.00 | 9,191.00 | 809.00 | 0.00 | 809.00 | 8.09 |
| 510-0900-5030 | APERS Expense | 60,572.42 | 4,245.69 | 32,821.95 | 27,750.47 | 0.00 | 27,750.47 | 45.81 |
| 510-0900-5040 | Health Insurance Expense | 75,621.14 | 5,246.46 | 39,192.25 | 36,428.89 | 0.00 | 36,428.89 | 48.17 |
| 510-0900-5050 | Physical & Drug Screen Exp | 700.00 | 138.00 | 138.00 | 562.00 | 69.00 | 493.00 | 70.43 |
| 510-0900-5055 | Uniform Expense | 9,809.38 | 0.00 | 1,753.26 | 8,056.12 | 0.00 | 8,056.12 | 82.13 |
| 510-0900-5060 | Travel & Training Expense | 9,000.00 | 1,132.31 | 2,809.09 | 6,190.91 | 0.00 | 6,190.91 | 68.79 |
| | | | | | | | | |
| E01 Sub Totals: | | 795,828.37 | 51,473.50 | 405,907.10 | 389,921.27 | 69.00 | 389,852.27 | 48.99 |
| E10 | Building & Grounds Exp | | | | | | | |
| 510-0900-5102 | Repairs & Maint - Building | 12,000.00 | 0.00 | 98.00 | 11,902.00 | 1,065.00 | 10,837.00 | 90.31 |
| 510-0900-5104 | Repairs & Maint - Grounds | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 100.00 |
| 510-0900-5110 | Utilities - Electric | 50,000.00 | 3,642.06 | 30,388.39 | 19,611.61 | 0.00 | 19,611.61 | 39.22 |
| 510-0900-5111 | Utilities - Gas | 2,500.00 | 59.25 | 1,312.43 | 1,187.57 | 0.00 | 1,187.57 | 47.50 |
| 510-0900-5112 | Utilities - Water | 300.00 | 17.19 | 186.05 | 113.95 | 0.00 | 113.95 | 37.98 |
| 510-0900-5115 | Com Exp - Tel Landline,Interne | 8,748.00 | 809.87 | 5,221.46 | 3,526.54 | 400.00 | 3,126.54 | 35.74 |
| 510-0900-5116 | Communication Exp - Cellular | 7,800.00 | 919.97 | 6,134.13 | 1,665.87 | 4,023.31 | -2,357.44 | 0.00 |
| 510-0900-5120 | Insurance - Property | 9,500.00 | 0.00 | 0.00 | 9,500.00 | 0.00 | 9,500.00 | 100.00 |
| 510-0900-5130 | Sanitation | 1,200.00 | 215.13 | 760.28 | 439.72 | 380.80 | 58.92 | 4.91 |
| 510-0900-5140 | Supplies - B&G | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| 510-0900-5142 | Janitorial Supplies and Main | 2,750.00 | 326.66 | 2,445.76 | 304.24 | 3,841.24 | -3,537.00 | 0.00 |
| 510-0900-5145 | Tools | 7,500.00 | 2,950.41 | 6,225.24 | 1,274.76 | 2,267.10 | -992.34 | 0.00 |
| | | | | | | | | |
| E10 Sub Totals: | | 107,298.00 | 8,940.54 | 52,771.74 | 54,526.26 | 11,977.45 | 42,548.81 | 39.65 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| E20 | Vehicle Expense | | | | | | | |
| 510-0900-5200 | Fuel Expense | 36,000.00 | 2,412.89 | 15,716.55 | 20,283.45 | 15,000.00 | 5,283.45 | 14.68 |
| 510-0900-5210 | Service & Repair - Vehicle | 11,000.00 | 642.74 | 4,553.34 | 6,446.66 | 3,171.79 | 3,274.87 | 29.77 |
| 510-0900-5218 | Tire Expense | 8,450.00 | 0.00 | 5,914.25 | 2,535.75 | 1,324.50 | 1,211.25 | 14.33 |
| 510-0900-5225 | Insurance Expense - Vehicle | 5,054.17 | 0.00 | 5,587.16 | -532.99 | 809.97 | -1,342.96 | 0.00 |
| 510-0900-5240 | Equipment Rental | 1,000.00 | 849.88 | 849.88 | 150.12 | 0.00 | 150.12 | 15.01 |
| | E20 Sub Totals: | 61,504.17 | 3,905.51 | 32,621.18 | 28,882.99 | 20,306.26 | 8,576.73 | 13.94 |
| E30 | Supply Expense | | | | | | | |
| 510-0900-5300 | Supplies - Office | 7,200.00 | 11.44 | 850.34 | 6,349.66 | 0.00 | 6,349.66 | 88.19 |
| 510-0900-5322 | Supplies - Operating | 186,000.00 | 21,216.91 | 116,788.33 | 69,211.67 | 25,685.88 | 43,525.79 | 23.40 |
| 510-0900-5324 | Supplies - Chemicals | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 |
| 510-0900-5326 | Supplies - Lab | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 |
| 510-0900-5350 | Postage Expense | 35,000.00 | -1,449.39 | 13,815.63 | 21,184.37 | 1,925.00 | 19,259.37 | 55.03 |
| 510-0900-5360 | Cost of Water | 1,444,687.00 | 142,844.24 | 847,377.13 | 597,309.87 | 480,000.00 | 117,309.87 | 8.12 |
| | E30 Sub Totals: | 1,675,987.00 | 162,623.20 | 978,831.43 | 697,155.57 | 507,610.88 | 189,544.69 | 11.31 |
| E40 | Operations Expense | | | | | | | |
| 510-0900-5475 | Credit Card Fees | 21,600.00 | 1,911.00 | 13,726.00 | 7,874.00 | 7,200.00 | 674.00 | 3.12 |
| 510-0900-5480 | Dues & Subscriptions | 31,500.00 | 450.83 | 2,135.76 | 29,364.24 | 25,901.20 | 3,463.04 | 10.99 |
| 510-0900-5515 | Special Elec or Permit Fee Exp | 41,000.00 | 0.00 | 0.00 | 41,000.00 | 0.00 | 41,000.00 | 100.00 |
| 510-0900-5530 | Safety Program | 1,500.00 | 18.98 | 117.31 | 1,382.69 | 0.00 | 1,382.69 | 92.18 |
| 510-0900-5535 | Sales Tax Expense | 260,000.00 | 24,536.93 | 168,888.47 | 91,111.53 | 0.00 | 91,111.53 | 35.04 |
| | E40 Sub Totals: | 355,600.00 | 26,917.74 | 184,867.54 | 170,732.46 | 33,101.20 | 137,631.26 | 38.70 |
| E55 | Professional Services | | | | | | | |
| 510-0900-5550 | Prof Services - Acctg & Audit | 10,000.00 | 0.00 | 8,000.00 | 2,000.00 | 0.00 | 2,000.00 | 20.00 |
| 510-0900-5553 | Prof Services - Advertising | 1,000.00 | 0.00 | 516.87 | 483.13 | 0.00 | 483.13 | 48.31 |
| 510-0900-5571 | Prof Services - Engineering | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 100.00 |
| 510-0900-5574 | Prof Services - GIS | 1,312.33 | 0.00 | 2,671.32 | -1,358.99 | 0.00 | -1,358.99 | 0.00 |
| 510-0900-5586 | Prof Services - Other | 36,000.00 | 4,885.45 | 15,996.88 | 20,003.12 | 8,857.78 | 11,145.34 | 30.96 |
| 510-0900-5589 | Prof Services - Printing | 4,500.00 | 175.00 | 1,775.48 | 2,724.52 | 175.00 | 2,549.52 | 56.66 |
| | E55 Sub Totals: | 64,812.33 | 5,060.45 | 28,960.55 | 35,851.78 | 9,032.78 | 26,819.00 | 41.38 |
| E60 | Miscellaneous Expense | | | | | | | |
| 510-0900-5604 | Hardware - New & Renewals | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 100.00 |
| 510-0900-5608 | Software - New & Renewals | 38,060.00 | 13.97 | 1,051.97 | 37,008.03 | 13,654.00 | 23,354.03 | 61.36 |
| 510-0900-5614 | Copiers & Maintenance | 7,600.00 | 492.69 | 1,067.22 | 6,532.78 | 0.00 | 6,532.78 | 85.96 |
| | E60 Sub Totals: | 46,860.00 | 506.66 | 2,119.19 | 44,740.81 | 13,654.00 | 31,086.81 | 66.34 |
| E62 | Intergovernmental Tsr | | | | | | | |
| 510-0900-5626 | Xfer Depreciation Fd - Water | 97,000.00 | 7,942.68 | 58,385.66 | 38,614.34 | 0.00 | 38,614.34 | 39.81 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| E72 | E62 Sub Totals: | 97,000.00 | 7,942.68 | 58,385.66 | 38,614.34 | 0.00 | 38,614.34 | 39.81 |
| | Bond Expense | | | | | | | |
| 510-0900-5722 | Bond Principal Pmt | 577,184.64 | 15,526.47 | 163,313.87 | 413,870.77 | 0.00 | 413,870.77 | 71.71 |
| 510-0900-5724 | Bond Fees | 29,267.44 | 4,193.24 | 33,459.38 | -4,191.94 | 0.00 | -4,191.94 | 0.00 |
| | E72 Sub Totals: | 606,452.08 | 19,719.71 | 196,773.25 | 409,678.83 | 0.00 | 409,678.83 | 67.55 |
| E80 | Fixed Assets | | | | | | | |
| 510-0900-5808 | Fixed Assets - Vehicles | 87,000.00 | 0.00 | 85,849.00 | 1,151.00 | 0.00 | 1,151.00 | 1.32 |
| 510-0900-5816 | Fixed Assets - Infrastructure | 1,365,117.50 | 5,371.00 | 65,012.90 | 1,300,104.60 | 271,020.00 | 1,029,084.60 | 75.38 |
| 510-0900-5821 | Other Equipment | 15,000.00 | 0.00 | 10,269.76 | 4,730.24 | 0.00 | 4,730.24 | 31.53 |
| 510-0900-5822 | COE Degray Project | 117,000.00 | 0.00 | 0.00 | 117,000.00 | 0.00 | 117,000.00 | 100.00 |
| 510-0900-5824 | Depreciation Expense | 800,000.00 | 0.00 | 0.00 | 800,000.00 | 0.00 | 800,000.00 | 100.00 |
| | E80 Sub Totals: | 2,384,117.50 | 5,371.00 | 161,131.66 | 2,222,985.84 | 271,020.00 | 1,951,965.84 | 81.87 |
| E85 | Interest Expense | | | | | | | |
| 510-0900-5850 | Interest Expense | 281,555.69 | 13,052.50 | 110,377.65 | 171,178.04 | 0.00 | 171,178.04 | 60.80 |
| | E85 Sub Totals: | 281,555.69 | 13,052.50 | 110,377.65 | 171,178.04 | 0.00 | 171,178.04 | 60.80 |
| | Expense Sub Totals: | 6,477,015.14 | 305,513.49 | 2,212,746.95 | 4,264,268.19 | 866,771.57 | 3,397,496.62 | 52.45 |
| | Dept 0900 Sub Totals: | 2,976,015.14 | 55,513.49 | -299,208.11 | 3,275,223.25 | 866,771.57 | | |
| Dept 510-0950 | Wastewater | | | | | | | |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 510-0950-4625 | Xfr from Sewer Sales | 4,064,000.00 | 250,000.00 | 2,500,000.00 | 1,564,000.00 | 0.00 | 1,564,000.00 | 38.48 |
| | R62 Sub Totals: | 4,064,000.00 | 250,000.00 | 2,500,000.00 | 1,564,000.00 | 0.00 | 1,564,000.00 | 38.48 |
| | Revenue Sub Totals: | 4,064,000.00 | 250,000.00 | 2,500,000.00 | 1,564,000.00 | 0.00 | 1,564,000.00 | 38.48 |
| E01 | Personnel Expense | | | | | | | |
| 510-0950-5000 | Salary Expense | 719,323.35 | 62,728.76 | 478,545.75 | 240,777.60 | 1,440.00 | 239,337.60 | 33.27 |
| 510-0950-5005 | SWB Reimbursement | 117,700.00 | 9,808.33 | 78,466.64 | 39,233.36 | 0.00 | 39,233.36 | 33.33 |
| 510-0950-5010 | Overtime Expense | 34,869.98 | 4,338.59 | 30,517.98 | 4,352.00 | 0.00 | 4,352.00 | 12.48 |
| 510-0950-5020 | FICA Expense | 55,028.24 | 4,622.14 | 37,861.84 | 17,166.40 | 0.00 | 17,166.40 | 31.20 |
| 510-0950-5022 | Unemployment Expense | 1,245.00 | 0.00 | 621.76 | 623.24 | 0.00 | 623.24 | 50.06 |
| 510-0950-5025 | Worker's Comp Expense | 18,000.00 | 0.00 | 17,339.00 | 661.00 | 0.00 | 661.00 | 3.67 |
| 510-0950-5030 | APERS Expense | 112,487.26 | 9,222.19 | 77,388.01 | 35,099.25 | 0.00 | 35,099.25 | 31.20 |
| 510-0950-5040 | Health Insurance Expense | 147,436.89 | 12,261.41 | 101,464.08 | 45,972.81 | 0.00 | 45,972.81 | 31.18 |
| 510-0950-5050 | Physical & Drug Screen Exp | 1,200.00 | 0.00 | 315.00 | 885.00 | 0.00 | 885.00 | 73.75 |
| 510-0950-5054 | Bring Your Own Device - Phone | 2,700.00 | 50.00 | 400.00 | 2,300.00 | 0.00 | 2,300.00 | 85.19 |
| 510-0950-5055 | Uniform Expense | 18,934.38 | 0.00 | 4,702.67 | 14,231.71 | 0.00 | 14,231.71 | 75.16 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|-----------------|---------------------------------|---------------|---------------|------------|------------|-------------------|-------------|-------------|
| 510-0950-5060 | Travel & Training Expense | 5,000.00 | 480.00 | 1,781.88 | 3,218.12 | 0.00 | 3,218.12 | 64.36 |
| E01 Sub Totals: | | 1,233,925.10 | 103,511.42 | 829,404.61 | 404,520.49 | 1,440.00 | 403,080.49 | 32.67 |
| E10 | Building & Grounds Exp | 15,600.00 | 45.36 | 1,550.36 | 14,049.64 | 10,525.01 | 3,524.63 | 22.59 |
| 510-0950-5102 | Repairs & Maint - Building | 335,000.00 | 26,705.69 | 214,043.15 | 120,956.85 | 0.00 | 120,956.85 | 36.11 |
| 510-0950-5110 | Utilities - Electric | 2,700.00 | 124.04 | 1,748.85 | 951.15 | 0.00 | 951.15 | 35.23 |
| 510-0950-5111 | Utilities - Gas | 300.00 | 17.18 | 156.73 | 143.27 | 14.66 | 128.61 | 42.87 |
| 510-0950-5112 | Utilities - Water | 8,748.00 | 809.86 | 5,221.43 | 3,526.57 | 400.00 | 3,126.57 | 35.74 |
| 510-0950-5115 | Com Exp - Tel Landline. Interne | 13,332.00 | 739.88 | 4,858.51 | 8,473.49 | 3,398.31 | 5,075.18 | 38.07 |
| 510-0950-5116 | Communication Exp - Cellular | 10,234.70 | 0.00 | 0.00 | 10,234.70 | -15.30 | 10,250.00 | 100.15 |
| 510-0950-5120 | Insurance - Property | 65,000.00 | 4,530.29 | 45,328.49 | 19,671.51 | 14,371.86 | 5,299.65 | 8.15 |
| 510-0950-5130 | Sanitation | 2,400.00 | 0.00 | 319.22 | 2,080.78 | 0.00 | 2,080.78 | 86.70 |
| 510-0950-5140 | Supplies - B&G | 2,700.00 | 326.67 | 2,445.82 | 254.18 | 4,614.35 | -4,360.17 | 0.00 |
| 510-0950-5142 | Janitorial Supplies and Main | 7,000.00 | 996.88 | 8,155.07 | -1,155.07 | 2,094.89 | -3,249.96 | 0.00 |
| 510-0950-5145 | Tools | | | | | | | |
| E10 Sub Totals: | | 463,014.70 | 34,295.85 | 283,827.63 | 179,187.07 | 35,403.78 | 143,783.29 | 31.05 |
| E20 | Vehicle Expense | 33,000.00 | 3,214.85 | 18,782.92 | 14,217.08 | 16,139.16 | -1,922.08 | 0.00 |
| 510-0950-5200 | Fuel Expense | 45,000.00 | 5,601.84 | 26,665.86 | 18,334.14 | 24,784.75 | -6,450.61 | 0.00 |
| 510-0950-5210 | Service & Repair - Vehicle | 8,400.00 | 2,483.19 | 6,166.92 | 2,233.08 | 0.00 | 2,233.08 | 26.58 |
| 510-0950-5218 | Tire Expense | 8,843.07 | 0.00 | 7,681.25 | 1,161.82 | 29.06 | 1,132.76 | 12.81 |
| 510-0950-5225 | Insurance Expense - Vehicle | 950.00 | 0.00 | 2,150.22 | -1,200.22 | 119.69 | -1,319.91 | 0.00 |
| 510-0950-5240 | Equipment Rental | | | | | | | |
| E20 Sub Totals: | | 96,193.07 | 11,299.88 | 61,447.17 | 34,745.90 | 41,072.66 | -6,326.76 | 0.00 |
| E30 | Supply Expense | 4,800.00 | 25.10 | 1,474.93 | 3,325.07 | 0.00 | 3,325.07 | 69.27 |
| 510-0950-5300 | Supplies - Office | 285,000.00 | 36,456.74 | 358,481.07 | -73,481.07 | 40,963.76 | -114,444.83 | 0.00 |
| 510-0950-5322 | Supplies - Operating | 210,000.00 | 9,758.10 | 59,879.01 | 150,120.99 | 10,070.81 | 140,050.18 | 66.69 |
| 510-0950-5324 | Supplies - Chemicals | 32,500.00 | 0.00 | 10,597.94 | 21,902.06 | 16,198.83 | 5,703.23 | 17.55 |
| 510-0950-5326 | Supplies - Lab | 24,000.00 | -1,449.39 | 5,939.25 | 18,060.75 | 1,925.00 | 16,135.75 | 67.23 |
| 510-0950-5350 | Postage Expense | | | | | | | |
| E30 Sub Totals: | | 556,300.00 | 44,790.55 | 436,372.20 | 119,927.80 | 69,158.40 | 50,769.40 | 9.13 |
| E40 | Operations Expense | 21,200.00 | 1,911.00 | 13,726.00 | 7,474.00 | 7,200.00 | 274.00 | 1.29 |
| 510-0950-5475 | Credit Card Fees | 15,600.00 | 584.93 | 8,691.72 | 6,908.28 | 901.20 | 6,007.08 | 38.51 |
| 510-0950-5480 | Dues & Subscriptions | 2,500.00 | 0.00 | 185.97 | 2,314.03 | 0.00 | 2,314.03 | 92.56 |
| 510-0950-5530 | Safety Program | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| 510-0950-5540 | Equip Purchase - I & I | 302,290.00 | 0.00 | 0.00 | 302,290.00 | 0.00 | 302,290.00 | 100.00 |
| 510-0950-5541 | Outside Contractors- I & I | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 100.00 |
| 510-0950-5542 | Service & Repair - I & I | | | | | | | |
| E40 Sub Totals: | | 366,590.00 | 2,495.93 | 22,603.69 | 343,986.31 | 8,101.20 | 335,885.11 | 91.62 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|--------------------------|-------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| E55 | Professional Services | | | | | | | |
| 510-0950-5550 | Prof Services - Acqg & Audit | 10,000.00 | 0.00 | 8,000.00 | 2,000.00 | 0.00 | 2,000.00 | 20.00 |
| 510-0950-5553 | Prof Services - Advertising | 1,500.00 | 585.63 | 585.63 | 914.37 | 0.00 | 914.37 | 60.96 |
| 510-0950-5571 | Prof Services - Engineering | 13,500.00 | 0.00 | 0.00 | 13,500.00 | 3,500.00 | 10,000.00 | 74.07 |
| 510-0950-5574 | Prof Services - GIS | 1,312.34 | 0.00 | 2,671.35 | -1,359.01 | 0.00 | -1,359.01 | 0.00 |
| 510-0950-5586 | Prof Services - Other | 25,000.00 | 4,803.04 | 19,721.33 | 5,278.67 | 2,356.12 | 2,922.55 | 11.69 |
| 510-0950-5589 | Prof Services - Printing | 5,000.00 | 175.00 | 2,143.56 | 2,856.44 | 0.00 | 2,856.44 | 57.13 |
| E55 Sub Totals: | | 56,312.34 | 5,563.67 | 33,121.87 | 23,190.47 | 5,856.12 | 17,334.35 | 30.78 |
| E60 | Miscellaneous Expense | | | | | | | |
| 510-0950-5604 | Hardware - New & Renewals | 1,800.00 | 0.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 100.00 |
| 510-0950-5608 | Software - New & Renewals | 56,100.00 | 0.00 | 1,600.00 | 54,500.00 | 13,654.00 | 40,846.00 | 72.81 |
| 510-0950-5614 | Copiers & Maintenance | 7,600.00 | 485.61 | 946.79 | 6,653.21 | 0.00 | 6,653.21 | 87.54 |
| E60 Sub Totals: | | 65,500.00 | 485.61 | 2,546.79 | 62,953.21 | 13,654.00 | 49,299.21 | 75.27 |
| E62 | Intergovernmental Tsfr | | | | | | | |
| 510-0950-5626 | Xfer to Other | 120,000.00 | 10,831.66 | 78,217.49 | 41,782.51 | 0.00 | 41,782.51 | 34.82 |
| E62 Sub Totals: | | 120,000.00 | 10,831.66 | 78,217.49 | 41,782.51 | 0.00 | 41,782.51 | 34.82 |
| E72 | Bond Expense | | | | | | | |
| 510-0950-5722 | Bond Principal Pmt | 655,088.47 | 15,526.47 | 170,119.70 | 484,968.77 | 0.00 | 484,968.77 | 74.03 |
| 510-0950-5724 | Bond Fees | 39,474.28 | 5,611.99 | 44,761.79 | -5,287.51 | 0.00 | -5,287.51 | 0.00 |
| E72 Sub Totals: | | 694,562.75 | 21,138.46 | 214,881.49 | 479,681.26 | 0.00 | 479,681.26 | 69.06 |
| E80 | Fixed Assets | | | | | | | |
| 510-0950-5810 | Fixed Assets - Equipment | 15,000.00 | 0.00 | 7,553.50 | 7,446.50 | 400,917.23 | -393,470.73 | 0.00 |
| 510-0950-5816 | Fixed Assets - Infrastructure | 2,188,158.03 | 62,418.01 | 596,139.20 | 1,592,018.83 | 1,089,189.90 | 502,828.93 | 22.98 |
| 510-0950-5819 | Project - Dewatering Facility | 86,909.00 | 0.00 | 0.00 | 86,909.00 | 68,824.80 | 18,084.20 | 20.81 |
| 510-0950-5824 | Depreciation Expense | 1,100,000.00 | 0.00 | 0.00 | 1,100,000.00 | 0.00 | 1,100,000.00 | 100.00 |
| E80 Sub Totals: | | 3,390,067.03 | 62,418.01 | 603,692.70 | 2,786,374.33 | 1,558,931.93 | 1,227,442.40 | 36.21 |
| E85 | Interest Expense | | | | | | | |
| 510-0950-5850 | Interest Expense | 233,087.59 | 15,819.05 | 132,775.43 | 100,312.16 | 0.00 | 100,312.16 | 43.04 |
| E85 Sub Totals: | | 233,087.59 | 15,819.05 | 132,775.43 | 100,312.16 | 0.00 | 100,312.16 | 43.04 |
| Expense Sub Totals: | | 7,275,552.58 | 312,650.09 | 2,698,891.07 | 4,576,661.51 | 1,733,618.09 | 2,843,043.42 | 39.08 |
| Dept 0950 Sub Totals: | | 3,211,552.58 | 62,650.09 | 198,891.07 | 3,012,661.51 | 1,733,618.09 | | |
| Fund Revenue Sub Totals: | | 7,565,000.00 | 500,000.00 | 5,011,955.06 | 2,553,044.94 | 0.00 | 2,553,044.94 | 33.75 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|-------------|
| | Fund Expense Sub Totals: | 13,752,567.72 | 618,163.58 | 4,911,638.02 | 8,840,929.70 | 2,600,389.66 | 6,240,540.04 | 45.38 |
| Fund 515 | Fund 510 Sub Totals: | | | | | | | |
| Dept 515-0140 | Stormwater Utility Fund | 6,187,567.72 | 118,163.58 | -100,317.04 | 6,287,884.76 | 2,600,389.66 | | |
| R62 | Stormwater | | | | | | | |
| 515-0140-4625 | Intergovernmental Tsfrs | | | | | | | |
| | Xfer from Water Revenue Fund | 294,500.00 | 24,174.65 | 193,481.65 | 101,018.35 | 0.00 | 101,018.35 | 34.30 |
| R62 | R62 Sub Totals: | 294,500.00 | 24,174.65 | 193,481.65 | 101,018.35 | 0.00 | 101,018.35 | 34.30 |
| | Interest Revenue | | | | | | | |
| 515-0140-4850 | Interest Revenue | 0.00 | 29.16 | 255.13 | -255.13 | 0.00 | -255.13 | 0.00 |
| R85 | R85 Sub Totals: | 0.00 | 29.16 | 255.13 | -255.13 | 0.00 | -255.13 | 0.00 |
| | Revenue Sub Totals: | 294,500.00 | 24,203.81 | 193,736.78 | 100,763.22 | 0.00 | 100,763.22 | 34.22 |
| E80 | Fixed Assets | | | | | | | |
| 515-0140-5816 | Fixed Assets - Infrastructure | 1,091,163.98 | 70,693.29 | 339,188.41 | 751,975.57 | 305,475.23 | 446,500.34 | 40.92 |
| E80 | E80 Sub Totals: | 1,091,163.98 | 70,693.29 | 339,188.41 | 751,975.57 | 305,475.23 | 446,500.34 | 40.92 |
| | Expense Sub Totals: | 1,091,163.98 | 70,693.29 | 339,188.41 | 751,975.57 | 305,475.23 | 446,500.34 | 40.92 |
| | Dept 0140 Sub Totals: | 796,663.98 | 46,489.48 | 145,451.63 | 651,212.35 | 305,475.23 | | |
| | Fund Revenue Sub Totals: | 294,500.00 | 24,203.81 | 193,736.78 | 100,763.22 | 0.00 | 100,763.22 | 34.22 |
| | Fund Expense Sub Totals: | 1,091,163.98 | 70,693.29 | 339,188.41 | 751,975.57 | 305,475.23 | 446,500.34 | 40.92 |
| Fund 525 | Fund 515 Sub Totals: | 796,663.98 | 46,489.48 | 145,451.63 | 651,212.35 | 305,475.23 | | |
| Dept 525-0950 | Depreciation - WW | | | | | | | |
| R62 | Wastewater | | | | | | | |
| 525-0950-4625 | Intergovernmental Tsfrs | | | | | | | |
| | Xfer from Water | 217,000.00 | 18,774.34 | 136,603.15 | 80,396.85 | 0.00 | 80,396.85 | 37.05 |
| R62 | R62 Sub Totals: | 217,000.00 | 18,774.34 | 136,603.15 | 80,396.85 | 0.00 | 80,396.85 | 37.05 |
| | Revenue Sub Totals: | 217,000.00 | 18,774.34 | 136,603.15 | 80,396.85 | 0.00 | 80,396.85 | 37.05 |
| | Dept 0950 Sub Totals: | -217,000.00 | -18,774.34 | -136,603.15 | -80,396.85 | 0.00 | | |
| | Fund Revenue Sub Totals: | 217,000.00 | 18,774.34 | 136,603.15 | 80,396.85 | 0.00 | 80,396.85 | 37.05 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------------|---------------|---------------|-------------|------------|-------------------|-----------|-------------|
| | Fund Expense Sub Totals: | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Fund 535 | Fund 525 Sub Totals: | | | | | | | |
| Dept 535-0950 | Sub-Div Impact WW | -217,000.00 | -18,774.34 | -136,603.15 | -80,396.85 | 0.00 | | |
| R62 | Wastewater | | | | | | | |
| 535-0950-4625 | Intergovernmental Tsfrs | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| | Xfer from Water Ord 2006-09 | | | | | | | |
| | R62 Sub Totals: | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| | Interest Revenue | | | | | | | |
| | Interest Revenue | 0.00 | 0.88 | 6.92 | -6.92 | 0.00 | -6.92 | 0.00 |
| R85 | R85 Sub Totals: | 0.00 | 0.88 | 6.92 | -6.92 | 0.00 | -6.92 | 0.00 |
| 535-0950-4850 | Revenue Sub Totals: | 1,000.00 | 0.88 | 6.92 | 993.08 | 0.00 | 993.08 | 99.31 |
| | Dept 0950 Sub Totals: | -1,000.00 | -0.88 | -6.92 | -993.08 | 0.00 | | |
| | Fund Revenue Sub Totals: | 1,000.00 | 0.88 | 6.92 | 993.08 | 0.00 | 993.08 | 99.31 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Fund 535 Sub Totals: | -1,000.00 | -0.88 | -6.92 | -993.08 | 0.00 | | |
| Fund 550 | Impact - Water | | | | | | | |
| Dept 550-0900 | Water | | | | | | | |
| R62 | Intergovernmental Tsfrs | 68,280.00 | 7,074.00 | 22,674.00 | 45,606.00 | 0.00 | 45,606.00 | 66.79 |
| 550-0900-4625 | Xfer frWaterOrd1997-3, 2010-18 | | | | | | | |
| | R62 Sub Totals: | 68,280.00 | 7,074.00 | 22,674.00 | 45,606.00 | 0.00 | 45,606.00 | 66.79 |
| | Interest Revenue | | | | | | | |
| | Interest Revenue | 0.00 | 5.47 | -232.68 | 232.68 | 0.00 | 232.68 | 0.00 |
| R85 | R85 Sub Totals: | 0.00 | 5.47 | -232.68 | 232.68 | 0.00 | 232.68 | 0.00 |
| 550-0900-4850 | Revenue Sub Totals: | 68,280.00 | 7,079.47 | 22,441.32 | 45,838.68 | 0.00 | 45,838.68 | 67.13 |
| | Dept 0900 Sub Totals: | -68,280.00 | -7,079.47 | -22,441.32 | -45,838.68 | 0.00 | | |
| | Fund Revenue Sub Totals: | 68,280.00 | 7,079.47 | 22,441.32 | 45,838.68 | 0.00 | 45,838.68 | 67.13 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-----------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| | Fund Expense Sub Totals: | | | | | | | |
| | Fund 550 Sub Totals: | | | | | | | |
| Fund 555 | Impact - WW | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Dept 555-0950 | Wastewater | -68,280.00 | -7,079.47 | -22,441.32 | -45,838.68 | | | |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 555-0950-4625 | Xfer from Water Ord 1997-03 | 49,500.00 | 2,000.00 | 29,000.00 | 20,500.00 | 0.00 | 20,500.00 | 41.41 |
| | R62 Sub Totals: | 49,500.00 | 2,000.00 | 29,000.00 | 20,500.00 | 0.00 | 20,500.00 | 41.41 |
| | Interest Revenue | | | | | | | |
| R85 | Interest Revenue | 0.00 | 5.07 | 36.33 | -36.33 | 0.00 | -36.33 | 0.00 |
| 555-0950-4850 | R85 Sub Totals: | 0.00 | 5.07 | 36.33 | -36.33 | 0.00 | -36.33 | 0.00 |
| | Revenue Sub Totals: | 49,500.00 | 2,005.07 | 29,036.33 | 20,463.67 | 0.00 | 20,463.67 | 41.34 |
| | Dept 0950 Sub Totals: | -49,500.00 | -2,005.07 | -29,036.33 | -20,463.67 | 0.00 | | |
| | Fund Revenue Sub Totals: | 49,500.00 | 2,005.07 | 29,036.33 | 20,463.67 | 0.00 | 20,463.67 | 41.34 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Fund 555 Sub Totals: | -49,500.00 | -2,005.07 | -29,036.33 | -20,463.67 | 0.00 | | |
| Fund 560 | Salem Royalty | | | | | | | |
| Dept 560-0900 | Water | | | | | | | |
| R62 | Intergovernmental Tsfrs | | | | | | | |
| 560-0900-4625 | Xfer from Water | 600.00 | 0.40 | 9.60 | 590.40 | 0.00 | 590.40 | 98.40 |
| | R62 Sub Totals: | 600.00 | 0.40 | 9.60 | 590.40 | 0.00 | 590.40 | 98.40 |
| | Interest Revenue | | | | | | | |
| R85 | Interest Revenue | 0.00 | 1.83 | 14.40 | -14.40 | 0.00 | -14.40 | 0.00 |
| 560-0900-4850 | R85 Sub Totals: | 0.00 | 1.83 | 14.40 | -14.40 | 0.00 | -14.40 | 0.00 |
| | Revenue Sub Totals: | 600.00 | 2.23 | 24.00 | 576.00 | 0.00 | 576.00 | 96.00 |
| E60 | Miscellaneous Expense | | | | | | | |
| 560-0900-5602 | Royalty Payment | 600.00 | 0.00 | 79.00 | 521.00 | 0.00 | 521.00 | 86.83 |
| | E60 Sub Totals: | 600.00 | 0.00 | 79.00 | 521.00 | 0.00 | 521.00 | 86.83 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-----------------------------|---------------|---------------|-------------|------------|-------------------|------------|-------------|
| | Expense Sub Totals: | 600.00 | 0.00 | 79.00 | 521.00 | 0.00 | 521.00 | 86.83 |
| | Dept 0900 Sub Totals: | 0.00 | -2.23 | 55.00 | -55.00 | 0.00 | | |
| | Fund Revenue Sub Totals: | 600.00 | 2.23 | 24.00 | 576.00 | 0.00 | 576.00 | 96.00 |
| | Fund Expense Sub Totals: | 600.00 | 0.00 | 79.00 | 521.00 | 0.00 | 521.00 | 86.83 |
| Fund 604 | Fund 560 Sub Totals: | 0.00 | -2.23 | 55.00 | -55.00 | 0.00 | | |
| Dept 604-0000 | W/WW Ref Rev 2017 Bd Fr | | | | | | | |
| R85 | Water and WW | | | | | | | |
| 604-0000-4850 | Interest Revenue | 0.00 | 41.80 | 811.29 | -811.29 | 0.00 | -811.29 | 0.00 |
| 604-0000-4855 | Interest Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Gain on Investment | | | | | | | |
| | R85 Sub Totals: | 0.00 | 41.80 | 811.29 | -811.29 | 0.00 | -811.29 | 0.00 |
| E62 | Revenue Sub Totals: | 0.00 | 41.80 | 811.29 | -811.29 | 0.00 | -811.29 | 0.00 |
| 604-0000-5626 | Intergovernmental Tsfr | | | | | | | |
| | Xfer to Other | 0.00 | 0.00 | 60,458.13 | -60,458.13 | 0.00 | -60,458.13 | 0.00 |
| E72 | E62 Sub Totals: | 0.00 | 0.00 | 60,458.13 | -60,458.13 | 0.00 | -60,458.13 | 0.00 |
| 604-0000-4623 | Bond Expense | 0.00 | -82,591.94 | -412,959.70 | 412,959.70 | 0.00 | 412,959.70 | 0.00 |
| 604-0000-5724 | Xfer from Other Fund | 2,000.00 | 166.67 | 1,333.36 | 666.64 | 0.00 | 666.64 | 33.33 |
| | Bond Fees | | | | | | | |
| | E72 Sub Totals: | 2,000.00 | -82,425.27 | -411,626.34 | 413,626.34 | 0.00 | 413,626.34 | 20,681.32 |
| | Expense Sub Totals: | 2,000.00 | -82,425.27 | -351,168.21 | 353,168.21 | 0.00 | 353,168.21 | 17,658.41 |
| | Dept 0000 Sub Totals: | 2,000.00 | -82,467.07 | -351,979.50 | 353,979.50 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 41.80 | 811.29 | -811.29 | 0.00 | -811.29 | 0.00 |
| | Fund Expense Sub Totals: | 2,000.00 | -82,425.27 | -351,168.21 | 353,168.21 | 0.00 | 353,168.21 | 17,658.41 |
| Fund 606 | Fund 604 Sub Totals: | 2,000.00 | -82,467.07 | -351,979.50 | 353,979.50 | 0.00 | | |
| Dept 606-0000 | W/WW Ref Rev Bonds 2017 DSR | | | | | | | |
| R85 | Water and WW | | | | | | | |
| 606-0000-4850 | Interest Revenue | 0.00 | 30.57 | 1,390.53 | -1,390.53 | 0.00 | -1,390.53 | 0.00 |
| | Interest Revenue | | | | | | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|------------|------------|-------------------|------------|-------------|
| | R85 Sub Totals: | 0.00 | 30.57 | 1,390.53 | -1,390.53 | 0.00 | -1,390.53 | 0.00 |
| | Revenue Sub Totals: | 0.00 | 30.57 | 1,390.53 | -1,390.53 | 0.00 | -1,390.53 | 0.00 |
| | Dept 0000 Sub Totals: | 0.00 | -30.57 | -1,390.53 | 1,390.53 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 30.57 | 1,390.53 | -1,390.53 | 0.00 | -1,390.53 | 0.00 |
| | Fund Expense Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Fund 606 Sub Totals: | 0.00 | -30.57 | -1,390.53 | 1,390.53 | 0.00 | | |
| Fund 700 | A/P Tax Commission | | | | | | | |
| Dept 700-0150 | A/P Tax Commission | | | | | | | |
| R85 | Interest Revenue | | | | | | | |
| 700-0150-4850 | Interest Revenue | 0.00 | 298.49 | 3,108.40 | -3,108.40 | 0.00 | -3,108.40 | 0.00 |
| | R85 Sub Totals: | 0.00 | 298.49 | 3,108.40 | -3,108.40 | 0.00 | -3,108.40 | 0.00 |
| | Revenue Sub Totals: | 0.00 | 298.49 | 3,108.40 | -3,108.40 | 0.00 | -3,108.40 | 0.00 |
| | Miscellaneous Expense | | | | | | | |
| | Miscellaneous Expense | 165,500.00 | 0.00 | 20,000.00 | 145,500.00 | 0.00 | 145,500.00 | 87.92 |
| E60 | | | | | | | | |
| 700-0150-5600 | | 165,500.00 | 0.00 | 20,000.00 | 145,500.00 | 0.00 | 145,500.00 | 87.92 |
| | E60 Sub Totals: | 165,500.00 | 0.00 | 20,000.00 | 145,500.00 | 0.00 | 145,500.00 | 87.92 |
| | Expense Sub Totals: | 165,500.00 | 0.00 | 20,000.00 | 145,500.00 | 0.00 | 145,500.00 | 87.92 |
| | Dept 0150 Sub Totals: | 165,500.00 | -298.49 | 16,891.60 | 148,608.40 | 0.00 | | |
| | Fund Revenue Sub Totals: | 0.00 | 298.49 | 3,108.40 | -3,108.40 | 0.00 | -3,108.40 | 0.00 |
| | Fund Expense Sub Totals: | 165,500.00 | 0.00 | 20,000.00 | 145,500.00 | 0.00 | 145,500.00 | 87.92 |
| | Fund 700 Sub Totals: | 165,500.00 | -298.49 | 16,891.60 | 148,608.40 | 0.00 | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|-----------------|---------------|---------------|---------------|---------------|-------------------|---------------|-------------|
| | Revenue Totals: | 51,253,069.64 | 4,269,920.18 | 33,691,893.47 | 17,561,176.17 | 0.00 | 17,561,176.17 | 34.26 |
| | Expense Totals: | 60,062,958.52 | 3,732,631.27 | 31,928,315.33 | 28,134,643.19 | 4,178,260.22 | 23,956,382.97 | 39.89 |
| | Report Totals: | 8,809,888.88 | -537,288.91 | -1,763,578.14 | 10,573,467.02 | 4,178,260.22 | | |

RESOLUTION NO. 2020 - ____

**RESOLUTION ACCEPTING PROOF OF RECORD DESTRUCTION AUTHORIZED BY ORDINANCE NO.
2020- ____**

WHEREAS, The City of Bryant City Council Authorized the destruction of certain records via the authority granted in Ordinance No. 2020-09, adopted July 28, 2020;

WHEREAS, Under that Ordinance, City Policy and State Law, an affidavit from witnessing officials is necessary to certify the destruction of authorized documents occurred; and

WHEREAS, attached hereto are the affidavits of City of Bryant Officials who witnessed and certify that the authorized records were transferred to a Gone for Good Shredding, for destruction by that service within the parameters of their agreement with the City of Bryant; and

WHEREAS, The City Council accepts that the authorized documents have been removed from the possession of the City of Bryant and are thereby destroyed under City Ordinance, City Policy and according to authorizing State Law.

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

Section 1. The City Council of the City of Bryant accepts the attached documents as proof of destruction of the approved documents per Ordinance No. 2020-09.

Section 2. Any resolution, resolution section, policy, or directive in conflict with this Resolution is repealed or amended to reflect and achieve the purposes stated herein.

PASSED AND APPROVED this _____ day of September 29, 2020.

APPROVED:

Allen E. Scott, Mayor

ATTEST:

Sue Ashcraft, City Clerk

**AFFIDAVIT OF:
BUTCH HIGGINBOTHAM
And TABATHA KODER
DESTRUCTION OF CITY RECORDS PER A.C.A 14-59-114**

STATE OF ARKANSAS

COUNTY OF SALINE

Before the undersigned, duly qualified, commissioned, and acting in and for said County and State, appeared **Butch Higginbotham**, City Council Member, Ward 3, Position 2, and **Tabatha Koder**, City of Bryant employee, satisfactorily proven to be the affiants herein, who state the following under oath:

I Butch Higginbotham am City Council Member, representing Ward 3, Position 2 for the City of Bryant.

I, Tabatha Koder, am a City of Bryant City employee.

I, Tabatha Koder T.K (initials) and Butch Higginbotham BH (initials), am providing this affidavit based upon my personal experience and observation and in accordance with Arkansas Code Annotated § 14-59-114, and pursuant to the City of Bryant Record Retention and Destruction Policy as adopted by City Council Resolution 2015-05.

I was personally present for the transfer of certain documents, identified in the attached Exhibit "A" prepared by the City of Bryant Departments Listed, and approved to be destroyed by Ordinance 2020-09, approved on July 28, 2020, to *Gone for Good Shredding*, of 9720 N. Rodney Parham Road, Little Rock, Arkansas, 72227

I, Tabatha Koder T.K (initials) and Butch Higginbotham BH (initials), met the representative of *Gone for Good Shredding* at the City of Bryant City Hall, on August 31, 2020, where 61 boxes of city records, as identified in the attached Exhibit "A", were provided

Page 1 of 2
Tabatha Koder T.K (initials) and Butch Higginbotham BH (initials)

to the representative for destruction in accordance with *Gone for Good Shredding* policy and practice.

IN WITNESS WHEREOF, I hereunto set my hand this ____ day of August 31, 2020.

Butch Higginbotham
Butch Higginbotham

SUBSCRIBED AND SWORN to before me this 31 day of August, 2020.

Crystal L. Winkler
Notary Public



My commission expires:

3-10-2030

-AND-

Tabatha Koder
Tabatha Koder

SUBSCRIBED AND SWORN to before me this 31 day of August, 2020.

Crystal L. Winkler
Notary Public



My commission expires:

3-10-2030

Page 2 of 2
Tabatha Koder T.K. (initials) and Butch Higginbotham BH (initials)

ORDINANCE NO. 2020 - ⁰⁹~~8~~

A ORDINANCE PROVIDING FOR THE PERMISSION TO DESTROY CERTAIN CITY RECORDS PER CITY POLICY IN RESOLUTION 2015- 5 ; AND FOR OTHER PURPOSES.

WHEREAS, it is sound administrative practice that the City of Bryant, Arkansas destroy certain records in a systematic procedure; and that

WHEREAS, certain state (not only but including 14-59-114 and 14-237-112) and federal laws require the City records be maintained for the minimum period of time required by a Records Management System; and it is determined that these records listed here have no further administrative, legal or historical value, and are otherwise inappropriate for preservation in the City's archives.

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

Section 1. Purpose: The destruction of records by the City Departments of Bryant requires the approval of Council by Affidavit (here in). The means of destruction shall be Shredding.

Section 2. Authority of Records Management and Retention Plan: Attached find the signed by the Department Head and one Council Member listing of the records to be destroyed and the time periods to which they apply.

PASSED AND APPROVED this 28 day of ~~May~~^{July}, 2020.

APPROVED:

Allen E. Scott, Mayor

ATTEST:

Sue Ashcraft, City Clerk

CITY OF BRYANT, AR
Records Storage Inventory Sheets
2020

Council Member Signature _____
Finance Department
Date _____ **Department Head Signature** _____

The above Department Head requests that the following below described records be certified to the Council for destruction. The Department Head further states that these records have exceeded all retention dates and are no longer needed by this department or the City of Bryant.

| # | Related Fund/Misc. Information | Description | Year |
|----|--------------------------------|---------------------------|----------------------|
| 1 | Funds 003-620, FIN19-023 | Accounts Payable | Jan 2015 / Dec 2015 |
| 2 | Fund 001 | Gen AP Invoices A - B | Jan 2015 / Dec 2015 |
| 3 | Fund 001 | Gen AP Invoices B - C | Jan 2015 / Dec 2015 |
| 4 | Fund 001 | Gen AP Invoices D - E | Jan 2015 / Dec 2015 |
| 5 | Fund 001 | Gen AP Invoices F - J | Jan 2015 / Dec 2015 |
| 6 | Fund 001 | Gen AP Invoices K - P | Jan 2015 / Dec 2015 |
| 7 | Fund 001 | Gen AP Invoices Q - U | Jan 2015 / Dec 2015 |
| 8 | Fund 001 | Gen AP Invoices V - Z | Jan 2015 / Dec 2015 |
| 9 | Fund 080 | Street AP A - G | Jan 2015 / Dec 2015 |
| 10 | Fund 080 | Street AP H - Z | Jan 2015 / Dec 2015 |
| 11 | Box Labeled 015 | Verizon | Jan 2015 / Dec 2015 |
| 12 | Fund 001 155306 - 185079 | Cash Receipts | 2015 |
| 13 | Fund 001 185075 - 225398 | Cash Receipts | 2015 |
| 14 | All Funds 225388 | Cash Receipts | 2015 |
| 15 | Fund 001, Box Labeled 043 | Cash Receipts | 2015 |
| 16 | Funds 500-forward | Water/Wastewater AP A - E | Jan 2015 / Dec 2015 |
| 17 | Funds 500-forward | Water/Wastewater AP F - M | Jan 2015 / Dec 2015 |
| 18 | Funds 500-forward | Water/Wastewater AP N - Z | Jan 2015 / Dec 2015 |
| 19 | Box Labeled 012 | Regions Credit Cards | Jan 2015 / Apr 2015 |
| 20 | Box Labeled 013 | Regions Credit Cards | May 2015 / July 2015 |
| 21 | Box Labeled 011 | Regions Credit Cards | Aug 2015 / Oct 2015 |
| 22 | Box Labeled 010 | Regions Credit Cards | Nov 2015 / Dec 2015 |
| 23 | Box Labeled 016 | Bishop Park - Payables | Jan 2015 / Dec 2015 |
| 24 | Fund 001 | Mills Park Pool Receipts | 2010 |
| 25 | Fund 001 | Bishop Cash Receipts | Aug 2010 / Apr 2011 |
| 26 | Fund 001 | Bishop Cash Receipts | May 2011 / Dec 2011 |
| 27 | Fund 001 | Bishop Cash Receipts | Jan 2012 / Jun 2012 |
| 28 | Fund 001 | Bishop Cash Receipts | Jan 2015 / June 2015 |
| 29 | Fund 001 | Bishop Cash Receipts | July 2012 / Dec 2012 |
| 30 | Fund 001 | Bishop Cash Receipts | Jan 2013 / June 2013 |
| 31 | Fund 001 | Bishop Cash Receipts | June 2013 / Dec 2013 |
| 32 | Fund 001 | Bishop Cash Receipts | Jan 2014 / Jun 2014 |
| 33 | Fund 001 | Bishop Cash Receipts | 2014 |
| 34 | Fund 001 | Bishop Cash Receipts | Jun 2014 / Dec 2014 |
| 35 | Fund 001 | Bishop Cash Receipts | Jan 2016 / Jun 2016 |
| 36 | See attached List | Misc Old Files | 2011 - 2015 |
| 37 | See attached List | Misc Old Files | 2011 - 2015 |
| 38 | See attached List | Misc Old Files | 2012 - 2016 |
| 39 | | Payroll Benefits Payables | Jan 2015 / Dec 2015 |

Destroy List

| | |
|-----------------------------|-----------|
| Eastment Info | 2007-2012 |
| Regions Signer Info | 2012 |
| Regions-Random Info | 2004 |
| COB Info Copies | 2010 |
| Chamber Info Copies | 2004 |
| SRO-Misc | 2012 |
| Call Sign INFO | 2001 |
| Old Bond Info | 2012 |
| Employment Solutions Random | 2010 |
| Entergy Misc Copies | 1996 |
| Old Easement Info | 2011 |

Destroy List

| | |
|-----------------------------------|-----------|
| Connectivity Related Info | 2010 |
| Copier Info - Not Contracts/Lists | 2010 |
| Generic Printouts | 2010-2011 |
| User Id's - OLD (Carol's) | 2010 |
| Comcast Bills | 2011 |
| Environmental Printouts | 2004 |
| Generic Printouts-Street | 2011 |
| Incode Correspondence | 2010 |
| Cindy Phelps Correspondence | 2010 |
| Court Software Misc | 1999 |
| Credit Apps | 2008 |
| Generic Internet Printouts | 2010 |
| Seminar Booklet | 1998 |
| Internet Printout | 2008 |

Destroy List

| | |
|---------------------------|-----------|
| SRO - Misc Files | 1999-2005 |
| Fema - Misc Files | 2000-2008 |
| FOIA Copies | 2011 |
| Misc Grant Info | 1999 |
| Highway Dept Misc | 2002-2011 |
| Highway Dept Misc | 2001-2009 |
| Storm Drainage Misc | 2011 |
| Misc Court Rev | 2000-2007 |
| Old Signature Card Copies | 2000-2007 |

**City of Bryant, Arkansas
Request for Qualifications
For Professional Auditing Services
December 31, 2020**

Submitted by: JWCK, Ltd.

Contact person: Gary D. Welch, CPA, CVA
Post Office Box 909
Hot Springs, Arkansas 71902-0909

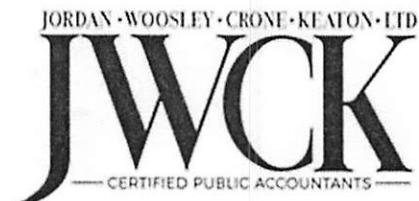
Telephone: (501) 624-5788

Fax: (501) 623-1511

Email: gw@hsjwck.com

Date of Proposal August 24, 2020

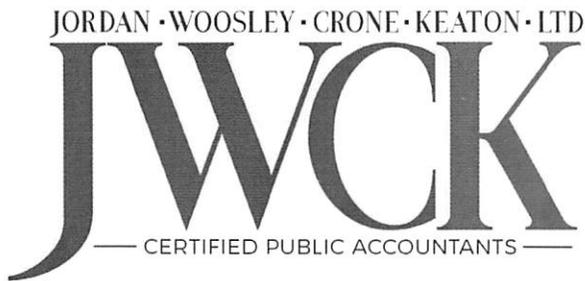
Corporate Officer: President



126 Hobson Avenue, P.O. Box 909
Hot Springs, Arkansas 71902

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Partners
Gary D. Welch, CPA, CVA
Jimmy M. Pate, CPA, CBA, CVA, CRCM
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals
Dennis C. Fason, CPA
Phyllis A. Trent, CPA

Founding Partners
Joe L. Woosley, CPA
(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

August 24, 2020

Members of the City Council
City of Bryant
210 SW 3rd Street
Bryant, Arkansas 72022

Our firm is pleased to have this opportunity to submit our qualifications for providing auditing services to the City of Bryant, Arkansas (the City) for the fiscal year ending December 31, 2020, with the option to renew for a minimum of five-year period. Our firm possesses a high degree of experience in the specialized reporting and compliance areas of nonprofit and government accounting and auditing. We can use this experience and provide highly qualified personnel and insight to the engagement.

As you will learn from the following information, the firm of JWCK, Ltd. has an experienced understanding of this engagement and can fulfill your City's audit and financial-reporting needs on an annual basis. A summary of other considerations that we think are beneficial to your City and worthy of noting is as follows:

Community Commitment - Our firm originated in Hot Springs in 1962, 58 years ago; and we have progressed and grown to be the largest, certified public accounting firm in Hot Springs and immediate surrounding areas. We are committed as a strong community and local business supporter. As a local firm, we are always available, without delay, to provide assistance to your organization and its staff.

Professional Commitment - Since 1989, the United States General Accounting Office has issued specific requirements relating to certified public accounting firms and their professional staff for qualifications to perform compliance and governmental auditing. From that date, our firm has qualified on a national review level and has maintained the qualifying, continuing education requirements for eleven individual staff members.

The firm is a member in good standing with the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center. The firm has established policies and procedures specific to the firm's governmental audit practice to comply with the applicable professional standards and Center membership requirements. Center membership requirements include the firm's governmental audit staff meet the Continuing Professional Education requirements of *Government Auditing Standards*; all staff holding Certified Public Accountant licenses are members of the AICPA; and the firm meeting the quality control standards requirement for monitoring and annual internal inspection procedures.

Additionally, the firm has several staff members that hold the AICPA's Advanced Single Audit Certificate. The certification requires a demonstration of an advanced competency level as outlined in the AICPA Competency Framework: Governmental Auditing. Certificate holders can evaluate and apply

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501.624.5788



www.jwck.com



126 Hobson Ave.
Hot Springs, AR 71901

audit steps such as client acceptances, engagement planning and analysis, and concluding on a single audit engagement. Evaluating and performing single audit-specific requirements such as major program determination, audit sampling and reporting on the compliance of internal controls are integral in the performance of single audits.

Staffing and Experience with the City - Other firms around the State will have the staff capacity to complete an engagement of this size. One of the most important considerations and the overall benefit that our firm will bring to this engagement will be the staffing of this audit with highly experienced personnel, all of whom have direct experience over the years with governmental audits for cities and enterprise funds. We do not staff engagements of this magnitude with new or inexperienced personnel. Of specific note, the City of Hot Springs has received the Certificate of Achievement for Excellence in Financial Reporting for twenty-five (25) consecutive years from the Government Financial Officers Association (GFOA). Our firm initiated this process for the year 1993 and has audited and reviewed this city's Comprehensive Annual Financial Report for every subsequent year. Our firm will commit to the specific completion timetable as presented in your Request for Proposal.

History of Service. Over the past years, our firm has served as auditors for numerous organizations with similar programs, funding and audit requirements. We are thoroughly familiar with the unique audit and reporting responsibilities of your City. Other firms around the State will have the staff capacity to complete an engagement of this size. One of the most important considerations and the overall benefit that our firm will bring to this engagement will be the staffing of this audit with highly experienced personnel. We do not staff engagements of this magnitude with new or inexperienced personnel. We understand the importance of time frames and deadlines. Our firm has a commitment to provide our services in a timely, professional manner and we will adhere to the recommended time lines as indicated in the Request for Proposals document.

Gary D. Welch, CPA, is authorized to make representations for JWCK, Ltd., as President and Partner in the firm. His contact information is presented on the Title Page. As you will see, he signed this Letter of Transmittal and is authorized to bind JWCK, Ltd. for this bid proposal.

We also wish to inform you that our firm qualifies as a small business firm, and we are submitting this bid proposal as such. This is in accordance with the definition of "small business" as established by the Small Business Administration (13 CFR 121, 3-8).

Thank you for your consideration of our firm. We look forward to a continuing relationship with your organization for 2020 and in future years.

Respectfully,



Gary D. Welch, President

GDW:me

The certified public accounting firm of JWCK, Ltd. was founded in 1962. It is now the largest accounting firm in the greater Hot Springs area and one of the largest, privately held accounting firms in Arkansas. The firm of Jordan, Woosley, Crone & Keaton, Ltd. formed a professional corporation in September 1975. Offices moved to its present location in January of 1976 at 126 Hobson Avenue, in Hot Springs, Arkansas. Gary D. Welch, CPA, CVA became a partner in the firm effective May 1, 1978, and was one of the employees who joined the firm in September 1975. Jimmy M. Pate, CPA, CBA, joined Mr. Welch as partner effective May 1, 1983. Effective September 1, 2018, Christina B. Ellis, CPA and Courtney W. Moore, CPA, CFE, CGMA, became partners in the firm. The firm name officially changed from Jordan, Woosley, Crone & Keaton, Ltd. to JWCK, Ltd. January 10, 2019.

Qualifications, Experience and Competence

As an Arkansas firm located in the south-central Arkansas area for the past 58 years, we are familiar with all aspects of the Arkansas’ local community, government and businesses. As such, we think our firm has an advantage and a head start on getting the necessary information for completion of this type of audit or special services.

Gary Welch, CPA, will serve as the partner for the engagements and has served in that capacity on numerous governmental and nonprofit audits. He has been with the firm over 45 years. Phyllis Trent, CPA, will serve as the Engagement Quality Control Reviewer. She has over 40 years’ experience auditing governments and nonprofits, as well. Tom Moore, CPA, is assigned as the managing auditor, has served as a managing auditor on numerous government and nonprofit audits and has over 15 years’ experience. Amanda Meyers Epperson, CPA is assigned as senior auditor. She has over 40 years’ experience on numerous government and nonprofit audits. Additionally, we will have a junior staff member, Brittany Williams, CPA assigned to the audit to assist during fieldwork. Staff biographies are detailed below.

Staff Biographies

Gary D Welch, CPA, CVA

| | |
|---|--|
| Position in Firm - | Partner, Audit Manager and President. |
| Experience in Career - | With the Firm since 1974, specializing in audits, reporting and quality control. |
| Education - | 1973 graduate, Bachelor of Science in Accounting from the University of Arkansas at Little Rock, Little Rock, Arkansas. |
| Certified Public Accountant Status - | Holds certificate number 1599 since February of 1976. |
| Certified Valuation Analyst Status - | Certified by the National Association of Certified Valuation and Analysts since December 1995. |
| Professional Affiliations/Memberships - | Member of American Institute of Certified Public Accountants; Arkansas Society of Certified Public Accountants and DeGray Chapter of Certified |

Gary D Welch, CPA, CVA (continued)

Public Accountants. Past President of DeGray Chapter of Certified Public Accountants and the Board of Directors of the Arkansas Society of Certified Public Accountants.

Phyllis A Trent, CPA

Position in Firm -

Principal, Senior Auditor and Quality Control Reviewer

Experience in Career -

Joined the Firm in June of 1995; 19 years prior experience in public accounting including positions in Hot Springs, Arkansas, and Bakersfield, California.

Education -

1982 graduate, Bachelor of Science in Accounting from Cal-State University at Bakersfield, California.

Certified Public Accounting Status -

Holds certificate number 4448R since April 1988.

Professional Affiliations/Memberships -

Member of the American Institute of Certified Public Accountants; holds the AICPA Advanced Single Audit Certification; Arkansas Society of Certified Public Accountants; DeGray Chapter of Certified Public Accountants. Past-president of DeGray Chapter of Certified Public Accountants.

Michael "Tom" Moore

Position in Firm -

Senior Auditor and Tax Staff.

Experience in Career -

Joined the Firm in February 2008; three years prior experience in public accounting specializing in government and nonprofit audits.

Education -

2003 graduate, Bachelor of Business Administration in Accounting from California State University, Sacramento, California.

Certified Public Accountant Status -

Holds Colorado certificate number 25200 since January 2007 and Arkansas certificate number 8491R since August 20, 2008.

Professional Affiliations/Memberships -

Member of American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants and DeGray Chapter of Certified Public Accountants.

Amanda Meyers Epperson, CPA, CFE

| | |
|---|---|
| Position in Firm - | Senior Auditor and Tax Staff. |
| Experience in Career - | Joined the Firm since September 2018; over 33 prior experience in government and nonprofit audits. |
| Education - | 1980 graduate, Bachelor of Business Administration Accounting from Henderson State University, Arkadelphia, Arkansas. |
| Certified Public Accountant Status - | Holds certificate number 4779 since October 1989. |
| Professional Affiliations/Memberships - | Member of American Institute of Certified Public Accountants; Arkansas Society of Certified Public Accountants, and DeGray Chapter of Certified Public Accountants; and Association of Certified Fraud Examiners, Arkansas Chapter of CFEs, Arkansas Governmental Finance Officers Association. |

Brittany Williams, CPA

| | |
|---|--|
| Position in Firm - | Audit and Tax Staff. |
| Experience in Career - | With the Firm since May 2019. |
| Education - | 2019 graduate, Bachelor of Business Administration Accounting, from Henderson State University, Arkadelphia, Arkansas. |
| Certified Public Accountant Status - | Holds certificate number 10042 since March 2020. |
| Professional Affiliations/Memberships - | Member of American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants and DeGray Chapter of Certified Public Accountants. |

The firm is a member in good standing with the AICPA's Governmental Audit Quality Center. The firm has established policies and procedures specific to the firm's governmental audit practice to comply with the applicable professional standards and Center membership requirements. Center membership requirements include the firm's governmental audit staff meet the Continuing Professional Education (CPE) requirements of *Government Auditing Standards*; all staff holding Certified Public Accountant (CPA) licenses are members of the AICPA; and the firm meeting the quality control standards requirement for monitoring and annual internal inspection procedures.

Additionally, the firm has several staff members that hold the AICPA's Advanced Single Audit Certificate. The certification requires a demonstration of an advanced competency level as outlined in the AICPA Competency Framework: Governmental Auditing. Certificate holders can evaluate and apply audit steps

such as client acceptances, engagement planning and analysis, and concluding on a single audit engagement. Evaluating and performing single audit-specific requirements such as major program determination, audit sampling and reporting on the compliance of internal controls are integral in the performance of single audits.

There have been no disciplinary actions taken or pending against our firm during the past three years with federal or State regulatory bodies or professional organizations.

JWCK, Ltd. maintains a strict quality control program. As part of this program, all of the certified professionals are required to complete 40 hours of continuing professional education on an annual basis. The subject areas of this education encompass topics such as auditing, computer sciences, federal compliance auditing, governmental accounting, management, and taxation areas. Our firm also conducts regular, in-house training programs for all staff members.

In addition, the auditing standards applicable to governmental audits require that 12 hours of the 40-hour, basic requirement be acquired in training subjects directly related to the government environment and auditing. This requirement encompasses all levels and staff positions that participate in a government's audit.

The quality of staff over the engagement term is ensured through our continuing education policy and our firm's policy of assigning the most experienced personnel to specialized audits. The City can be assured further that all audit procedures and final work are supervised on the job and on a continuous basis. Also, all audit work is subject to final review by the engagement partner.

Our firm has been involved in the preparation (initial year 1993) and the detailed review of the subsequent 26 consecutive years (1994-2019) of annual reports submitted for the *Certificate of Achievement for Excellence in Financial Reporting* for the City of Hot Springs. A Certificate of Achievement is only valid for one year. The City of Hot Springs has received this award for its comprehensive annual financial report each of the years through 2018. The 2019 report has currently been submitted. Our firm initiated the early reports to qualify for this award and performed the audits for this entire period.

JWCK, Ltd. meets the requirements of Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.150, Participant's Responsibilities. Our signed copy of the Certification Regarding Debarment, Suspension, and Other Responsibility Matters is attached as Exhibit I.

Our firm has met and exceeded the above-described basic requirements and currently has eleven individuals who have multiple-year experience with this level of audit engagement. Our staff performs their audit work at our Hot Springs location, other than the hours worked to perform fieldwork. A summary of these personnel and their designations is as follows:

| <u>Professional</u> | <u>Licensed CPA in Arkansas</u> | <u>Position in Firm</u> | <u>Governmental Audit Experience (years)</u> |
|-----------------------------------|---|-------------------------|--|
| Gary D. Welch, CPA, CVA | Yes | Partner | 45 |
| Jimmy M. Pate, CPA, CBA | Yes | Partner | 41 |
| Christina B. Ellis, CPA | Yes | Partner | 16 |
| Courtney W. Moore, CPA, CFE, CGMA | Yes | Partner | 9 |
| Phyllis A. Trent, CPA | Yes | Principal | 42 |
| Amanda Meyers-Epperson, CPA, CFE | Yes | Senior | 40 |
| M. Thomas Moore, CPA | Yes | Senior | 15 |

| <u>Professional</u> | <u>Licensed CPA in Arkansas</u> | <u>Position in Firm</u> | <u>Governmental Audit Experience (years)</u> |
|------------------------|---|-------------------------|--|
| Regina Freeland, CPA | Yes | Audit Staff | 7 |
| Logan Cole | Yes | Audit Staff | 4 |
| Brittany Williams, CPA | Yes | Audit Staff | 2 |
| Chris James, CPA | Yes | Audit Staff | 6 |

It is not anticipated that the above, available staff will change during the term of this proposal; however, the quality of staff over the engagement term is ensured through our continuing education policy and our firm's policy of assigning the most experienced personnel to specialized audits. Your City can be assured further that all audit procedures and final work are supervised on the job and on a continuous basis. Also, all audit work is subject to final review by the engagement partner.

During the Firm's 50+ years of existence, it has provided auditing and accounting services to a variety of private businesses, government, nonprofit and other entities. The following are some representative examples of our client experience:

| | |
|---|--|
| Private enterprises and corporations | Municipal wastewater and improvement districts |
| Area Agency on Aging | Municipalities, local governments |
| Banking institutions | Nonprofit organizations and agencies |
| Boy Scouts Area Council | Oil and fuel-related industries |
| Boys and Girls Club | Planning and Development Districts |
| Chamber of commerce | Property and home owner associations |
| Child enforcement unit | Regional mental health center |
| Children's center | Restaurants |
| Churches | Soft-drink and water bottling companies |
| Community college | Solid Waste Districts |
| Community counseling | Specialty paper manufacturer |
| Construction, electrical, engineering and other contractors | |
| Federal Highway and Transportation Audits (Indirect Cost Ratio) | |
| Hospitals, doctors and medically related enterprises | |
| Hotels, bathhouses and related industries | Title companies |
| Insurance agencies | Trust company |
| Lumber mills and processors | United Way organization |
| Manufacturers and fabricators | Wholesalers and retailers |
| Municipal advertising and promotion commission | |
| Municipal airport | YMCA |
| Municipal waterworks and improvement districts | |

Proposed Method of Performing Work

If awarded the contracts to provide professional auditing services, we will audit the financial statements of the City of Bryant, Arkansas, for the year ended December 31, 2020. The objective of our audits is the expression of opinions as to whether the City's basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of supplementary information when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (c) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and in considering internal control over compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, as amended in 1996, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinion are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of these engagements.

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement. 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. 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.

In making our risk assessments, we consider internal control relevant to the City'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 your organization's internal control. We will communicate to you in writing concerning any significant

deficiencies or material weaknesses in internal control relevant to the audits of the financial statements that we have identified during the audits.

Specific approach steps which involve Gary Welch, Audit Partner, Phyllis Trent, Engagement Quality Control Reviewer, Tom Moore, Managing Auditor, Amanda Meyers Epperson, Senior Auditor, and Brittany Williams, Staff Auditor; the professional staff initially assigned to your engagement are as follows:

- Planning stage is performed before field work begins.
- Initial analysis is performed to determine areas of responsibility, internal control and extent of audit procedures.
- The audit is performed utilizing two basic approaches: 1) rely on and test the controls in place and 2) perform substantive procedures on specific accounts which are more readily auditable with specific transactions, example: Capital fixed assets and depreciation.
- Discussions with appropriate staff are carried on throughout the audit; specific discussions are made with members of management whenever significant adjustments are necessary.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audits to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from 1) errors, 2) fraudulent financial reporting, 3) misappropriation of assets, or 4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audits, we will require certain written representations from you about the financial statements and related matters.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

The reports to be issued at the completion of the audit are as follows:

1. A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
2. A report on the internal control structure based on the independent auditor's understanding of the control structure and assessment of control risk.
3. A report on compliance with applicable laws and regulations.
4. A report on the schedule of expenditures of federal awards and state assistance.
5. A report on the internal control structure used in administering federal awards and state financial assistance programs.
6. A report on compliance with laws and regulations related to major and non-major federal programs. This report shall include an opinion on compliance with specific requirements applicable to major federal awards and state financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal awards and state financial assistance program transactions tested.
7. A report on component units.
8. In the report on internal controls, any reportable conditions found during the audit will be communicated to management. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertion of management in the financial statements. Non-reportable conditions discovered will be reviewed with management. The reports on compliance shall include all material instances of non-compliance.

Capacity and Availability for Service

The firm is licensed to do business in the State of Arkansas. The firm is a member in good standing of the AICPA, the Arkansas State Board of Accountancy, and the Arkansas Society of Certified Public Accountants. We employ 17 full-time employees; 14 are individually certified public accountants and are also members of the previously named societies. All CPAs in our firm are currently licensed to practice by the Arkansas State Board of Accountancy.

The professional ethics regulations for certified public accountants require the individual, certified public accountants and the firm to establish and maintain their independence in relation to audit and

accounting clients as defined by the U. S. General Accounting Office's Governmental Auditing Standards. JWCK, Ltd. has fulfilled these criteria and is independent with respect to the City of Bryant, Arkansas. There are no conflicts of interest with our firm in regard to the City of Bryant. JWCK, Ltd. is not currently indebted to the City of Bryant, Garland County, Saline County, or the State of Arkansas.

The firm has adhered to the instructions on preparing and submitting this request for proposal.

As detailed earlier, our firm can dedicate eleven highly experienced CPAs to any particular engagement; in addition, we have several other staff members who can be assigned to engagements as needed. Our firm also has many contacts and working relationship with other firms in the Hot Springs area. If necessary, we have the capability of subcontracting segments of the engagement to disadvantaged business enterprises (specifically, women-owned businesses). Further, our audit schedule will conform to the City's detailed time-line schedule.

Our estimated project completion schedule by major task is as follows:

- Planning – March 26, 2021
- Initial analysis to determine areas of responsibility, internal control and extent of audit procedures – March 26, 2021
- Fieldwork – May 31, 2021
- Supervision and review – June 15, 2021
- Report presentation – June 29, 2021

Our firm is aware of the City's commitment to affirmative action and follows all policies relating to nondiscrimination in hiring, staffing, and engagement assignments.

JWCK, Ltd. is a member of the Private Companies Practice Section of the AICPA and has successfully completed "peer reviews" conducted by a qualified CPA firm that reports directly to the AICPA. This voluntary membership and peer review require that a firm follow the strictest quality control standards established by the AICPA in its accounting and auditing practice. In the latest peer review conducted on our firm, JWCK, Ltd. received a report of professional qualification in our performance under these rigid standards. See Exhibit II for our latest peer review letter. This peer review process included a review of specific government engagements, which is required by peer review procedures. Our latest peer review is in the final stages, we are awaiting the final report.

Under the latest provisions of the Government Auditing Standards (Yellow Book, 2019 Revision) issued by the United States General Accounting Office, it is required that the audit firm provide the government with the latest report on this external quality control review.

All workpapers and reports will be retained, at the firm's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the City for the need to extend the retention period. The firm will make workpapers available, upon request, to the City or to its designees, the U.S. Department of Housing and Urban Development (HUD), U.S. Government Accountability Office (GAO), Arkansas Legislative Audit (ALA), and auditors of entities of which the City is a sub-recipient of grant funds. In addition, the firm will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Cost Summary

If we are awarded the contract, we expect to begin our audits and to issue our reports no later than the dates as stated in the Request for Proposal. Gary Welch will be the engagement partner and will be responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our

standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice will be rendered on completion of the engagement and is payable on presentation. The fee proposed is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. During this contract period, any additional services requested by the City will be performed for additional fees and be negotiated separately.

Based on our experience and knowledge, we are pleased to submit our proposal in the amount of \$42,300, for the audit services for the year ended December 31, 2020, with the option to renew for four (4) additional terms upon mutual agreement and budget approval with the City. As requested, we have itemized the proposal in the table below. The amount includes a comprehensive bid for the audit of the financial statements, preparation and electronic submission of the Data Collection Form to the appropriate Federal agency, and includes any out-of-pocket costs that we may incur for travel, lodging and meals. The audit fee is due upon presentation of the audit report. The fees proposed for subsequent terms is included at Appendix B.

The stated rates per hour would apply only upon your specific request for additional work.

All prices, terms, and conditions will be held firm for at least 120 calendar days after the proposal opening.

Audit Proposal All Inclusive Fee:

| <u>Item No.</u> | <u>Description of Item</u> | | | | |
|-----------------|---|---------------------|--------------------|---|-------------------|
| 1. | How the price was determined: | | | | |
| | <u>Staff Level</u> | <u>No. of Hours</u> | <u>Hourly Rate</u> | <u>Services Provided</u> | <u>Total Cost</u> |
| | Partner | 50 | \$ 140 | Planning, Fieldwork, Supervision, Review, Report Preparation and Presentation | \$ 7,000 |
| | Engagement Quality | | | | |
| | Control Reviewer | 40 | \$ 120 | Planning and Compliance Review | \$ 4,800 |
| | Managing Auditor | 160 | \$ 120 | Planning, Fieldwork, Supervision, Review, and Report Preparation | \$ 19,200 |
| | Senior Auditor | 70 | \$ 110 | Planning and Fieldwork | \$ 7,700 |
| | Junior Staff | 40 | \$ 90 | Planning and Fieldwork | <u>\$ 3,600</u> |
| | Total Cost by Staff Level | | | | <u>\$ 42,300</u> |
| 2. | Cost for discussion via conference calls and emails | | | | \$ - |
| 3. | Estimated travel expenses | | | | \$ - |
| 4. | Any out-of-pocket expenses | | | | \$ - |
| | *The total inclusive maximum fee for which the work requested will be done: | | | | <u>\$ 42,300</u> |

*This proposed amount is all inclusive; it contains an annual provision for 60 hours of partner and/or managing auditor time dedicated to consultation and technical accounting assistance on an interim basis.

Conclusion

Gary D. Welch will be the engagement principal and will be responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. His contact information is stated on the cover sheet of this document. Our fee for these services will be as stated previously. Our standard hourly rates vary accordingly to the degree of responsibility involved and the experience level of the

personnel assigned to your audit. Our invoice will be rendered on completion of the engagement and is payable on presentation. The fee proposed is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional fees and be negotiated separately.

1) Projected Cost and Fee Structure

This fee proposal is considered “all inclusive”, and any additional fees will only be at the City’s specific request for additional services and will be at our standard, hourly rates. The annual fee proposal in total for the audit is as listed: January 1, 2020 to December 31, 2020 - \$42,300, with the option to renew for four (4) additional terms upon mutual agreement and budget approval with the City. The payment will be due and payable at the completion and presentation of the audit report.

2) Consulting Firm and Specialized Consultants:

Our firm does not anticipate the use of consultants to complete this engagement. We do realize that entities have had to rely on Actuaries and pension consultants in recent years to measure and record the pension and retirement obligations of the City; this is accomplished at the pension administration level.

3) Staff Commitments and Turnover:

We employ staff on a desired long-term basis; with 5 of our partner, principal, and manager level staff with over 30 years’ experience with our firm. As reflected in the Request for Qualifications, all fourteen CPAs have significant experience levels in general and specific audit fields.

4) Assigned Personnel:

Gary D. Welch, CPA, CVA, Phyllis Trent, CPA, Tom Moore, CPA, Amanda Meyers-Epperson, CPA, CFE, and Brittany Williams, CPA, will be assigned to this audit; they have 45,42,15,40, and 2 years of experience, respectively.

5) Experience with Governmental Audits:

Our firm has significant experience in the governmental audit field, as state in the Request for Qualifications.

6) Estimated Report Issue Date:

Our estimated report issue date will be by the mutually agreed upon date at contract award as stated in the Request for Qualifications. Our estimated report issue date is also dependent on the closing date of the financial records prepared by the City as noted previously.

7) Licensed Personnel:

All of the CPAs in our firm are licensed to practice in the State of Arkansas.

8) Disciplinary Action (Taken or Pending):

There have been no disciplinary actions taken or pending against our firm during the past five years by any federal, state, or regulatory bodies.

Estimated Timeline

Our estimated project completion schedule by major task is as follows:

- Planning – March 26, 2021
- Initial analysis to determine areas of responsibility, internal control and extent of audit procedures – March 26, 2021
- Fieldwork – May 31, 2021
- Supervision and review – June 15, 2021
- Report presentation – June 29, 2021

*Schedule of Professional Fees and Expenses for the Audit of the Financial Statements
for the City of Bryant by Year and by Function*

| For the Audit Year Ending | Total Cost | Government Cost | Business Cost |
|----------------------------------|-------------------|----------------------------|--------------------------|
| December 31, 2020 | \$ 42,300 | \$ 27,500 | \$ 14,800 |
| December 31, 2021 | \$ 42,300 | \$ 27,500 | \$ 14,800 |
| December 31, 2022 | \$ 43,500 | \$ 28,500 | \$ 15,000 |
| December 31, 2023 | \$ 43,500 | \$ 28,500 | \$ 15,000 |
| December 31, 2024 | \$ 44,800 | \$ 29,000 | \$ 15,800 |

Representative List of Clients/References for Similar Work

Listed below are representative clients that our firm has been engaged by that have programs and grants requiring governmental compliance auditing and special reporting under governmental agency requirements:

| <u>Client and Special Reporting</u> | <u>Reference</u> |
|---|--|
| Buckstaff Bath House National Park Service reports - U. S. Department of Interior | Mandi Hall, Manager - 501- 623-2308 |
| Central City Apartments, Inc. U.S. Department of Housing and Urban Development: Section 811 Supportive Housing for Persons with Disabilities Section 8 Housing Assistance Payments | Teri Zaner, Accounting Manager – 501-624-7111 |
| City of Hot Springs, Arkansas: Municipal Airport, Municipal Water and Wastewater Departments Comprehensive annual financial report Intra-City Transit System - Department of Transportation, Urban Mass Transportation Administration Community Development Block and Discretionary Grants - Department of Housing and Urban Development Revolving Loan Fund - Environmental Protection Agency | Dorothea Yates, Finance Director – City of Hot Springs, Arkansas – 501-321-6820 |
| City of Malvern, Arkansas: Economic Development Administration Title IX Revolving Loan Grant Fund | Mayor’s office - 501-332-3634 |
| Counseling Clinic, Inc. Block grants and per capita funding - Department of Health and Human Services | Jim Gregory, Executive Director - 501-315-4224 |
| Garland County, Arkansas – federal awards | Susan Ashmore, Comptroller - 501-651-7063 |
| Garland County Habitat for Humanity, Inc. | Cindy Wagstaff - 501-623-5600 |
| Highway 70 West Sewer Improvement City No. 46 | Ray Owen, Jr. – 501-624-4244 |
| Montgomery County, Arkansas – federal awards | Judge Sammy Jones – 870-867-3114 |
| Ouachita Behavior and Wellness, Inc. Block grants and per capita funding - Department of Health and Human Services | Teri Zaner, Accounting Manager - 501- 624-7111 |

Representative List of Clients/References for Similar Work (continued)

| <u>Client and Special Reporting</u> | <u>Reference</u> |
|---|--|
| Ouachita Children's Center, Inc. | Mark Howard, Executive Director – 501-623-2505 |
| Reach Out II Apartments, Inc. U.S. Department of Housing and Urban Development: Section 811 Supportive Housing for Persons with Disabilities | Teri Zaner, Accounting Manager -501-624-7111 |
| Royal Water Public Facilities Board of Garland County, Arkansas | Ray Owen, Jr. – 501-624-4244 |
| Southwest Central Regional Solid Waste Management District | Dwayne Pratt, Executive Director -501-525-7577 |
| United Way of Garland County, Inc. Internal Revenue Code Section 501c(3) charitable organization | Kathy Allen, Executive Director - 501-623-2505 |
| West Central Arkansas Planning and Development District, Inc. U. S. Department of Labor: WIOA Cluster U. S. Department of Education: PROMISE Grant | Dwayne Pratt, Executive Director -501-525-7577 |
| West Central Arkansas Career Development Center Systems, Inc. U. S. Department of Labor: WIOA Cluster U. S. Department of Education: PROMISE Grant | Laura Robertson, Executive Director -501-620-3543 |
| White Oak Water and Sewer Improvement City No. 49 of Garland County, Arkansas | Ray Owen, Jr. – 501-624-4244 |

We audit a number of nonprofit organizations that receive federal and state funding, and we are familiar with the governmental compliance auditing and special reporting under governmental agency requirements.

Our firm's specific governmental experience is included in detail above. The significant audit and federal/state grant engagements performed during the last three years, which are similar to the City's requirement for governmental and federal/state grant audits, are summarized below:

| <u>Entity</u> | <u>Scope of Work</u> | <u>Year End</u> | <u>Engagement Partner</u> |
|--|------------------------------------|-----------------|---------------------------|
| City of Hot Springs | Single Audit (Uniform Guidance) | 12/31/19 | Gary D. Welch, CPA |
| Ouachita Behavior and Wellness, Inc. | State Grants | 06/30/19 | Jimmy M. Pate, CPA |
| Counseling Clinic, Inc. | State Grants | 06/30/19 | Jimmy M. Pate, CPA |
| West Central Arkansas Career Development Center, Inc. | Single Audit (Uniform Guidance) | 06/30/19 | Gary D. Welch, CPA |

Representative List of Clients/References for Similar Work (continued)

| <u>Entity</u> | <u>Scope of Work</u> | <u>Year End</u> | <u>Engagement Partner</u> |
|---|------------------------------------|-----------------|---------------------------|
| West Central Arkansas Planning and Development City, Inc. | Single Audit (Uniform Guidance) | 06/30/19 | Gary D. Welch, CPA |

The results of our representative, federal and State agency reviews during recent years are shown below and on the next page:

| <u>Organization</u> | <u>Audit Periods</u> | <u>Results of Desk Review</u> |
|---|------------------------|-------------------------------|
| City of Hot Springs, Arkansas | December 31, 1988-2019 | * Audit accepted |
| Ouachita Behavior and Wellness, Inc. | June 30, 1989-2019 | ** Audit accepted |
| Reach Out II Apartments, Inc. | June 30, 1989-2019 | *** Audit accepted |
| Central City Apartments, Inc. | June 30, 1989-2019 | *** Audit accepted |
| Counseling Clinic, Inc. – Benton, Arkansas | June 30, 2009-2019 | ** Audit accepted |
| Garland County, Arkansas Federal awards program | December 31, 2014 | *** Audit accepted |
| Montgomery County, Arkansas Federal awards program | December 31, 2010-2017 | *** Audit accepted |
| Ouachita Children's Center, Inc. | June 30, 1993-2019 | ** Audit accepted |
| West Central Arkansas Planning and Development City, Inc. | June 30, 1994-2019 | **** Audit accepted |
| West Central Arkansas Career Development Center Systems, Inc. | June 30, 2001-2019 | **** Audit accepted |

* review by U. S. Department of Transportation

** review by Arkansas Department of Human Services

*** review by U. S. Department of Housing and Urban Development

**** review by U. S. Department of Labor



**Certification Regarding
Debarment, Suspension, and Other Responsibility Matters
Primary Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The regulations were published as Part VII of the May 26, 1988 *Federal Register* (pages 19160-19211). Copies of the regulations are available from local offices of the U.S. Small Business Administration.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

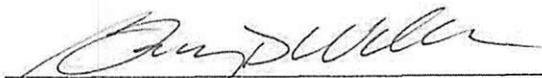
- (1) The prospective primary participant certifies to the best of its knowledge and belief that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name JWCK, Ltd.

Date August 20, 2020

By Gary D. Welch, President
Name and Title of Authorized Representative


Signature of Authorized Representative

Jennifer L. Eichinger, CPA, LLC



PO Box 576
1816 Main Street
Parsons, KS 67357

(620) 717-4182
(620) 717-4184 (fax)
jennifer@jlecpa.com

Report on the Firm's System of Quality Control

February 8, 2017

To the Shareholders of
Jordan, Woosley, Crone & Keaton, Ltd.
and the Peer Review Committee of the Arkansas Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Jordan, Woosley, Crone & Keaton, Ltd. (the firm) in effect for the year ended August 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weakness in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiency during our review.

1. The firm's quality control procedures addressing engagement performance are not being complied with on a consistent basis, and therefore do not provide the firm with reasonable assurance that engagements are consistently performed in accordance with professional standards. The firm's quality control procedures for engagement performance require proper documentation of audit procedures required by professional standards. During our review, we noted the firm failed to adequately document their consideration of certain matters on audits of employee benefit plans and a compliance audit under the Single Audit Act. More specifically, we noted the firm failed to document their consideration of the SOC 1 report, the reconciliation of participant accounts to the net assets available for benefits, and the consideration of an actuary's methods, assumptions, and qualifications on audits of employee benefit plans. The financial statement of a plan failed to disclose the interest rate used to discount the accumulated plan benefits to present value on the individual elements of the changes in accumulated plan benefits, and included the cash value of insurance policies in the footnote summarizing information certified by the custodian, although the custodian's certification did not cover the policies. We also noted the firm failed to document their assessment of why the applicable compliance requirements were not considered significant or material, or clearly label dual purpose testing on a compliance audit under the Single Audit Act. In our opinion, this contributed to an audit engagement under Government Auditing Standards and audits of employee benefit plans that did not conform to professional standards in all material respects.

Opinion

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of Jordan, Woosley, Crone & Keaton, Ltd. in effect for the year ended August 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Jordan, Woosley, Crone & Keaton, Ltd. has received a peer review rating of *pass with deficiency*..


Jennifer Eichinger, CPA, LLC

GARY D. WELCH, CPA, PRINCIPAL
JIMMY M. PATE, CPA, PRINCIPAL
DENNIS C. FASON, CPA, PRINCIPAL
JOE L. WOOSLEY, CPA



Exhibit II

HARRY C. KEATON, CPA
(1920-2006)
CLARENCE W. JORDAN, CPA
(1930-2009)
GLEN W. CRONE, JR., CPA
(1936-2016)

February 8, 2017

Jennifer L. Eichinger, CPA, LLC
Post Office Box 576
Parsons, Kansas 67357

This letter is our response to the peer review report of our firm's system of quality control for the accounting and auditing practice for the year ended August 31, 2016. The remedial actions noted below will be put in place immediately and will enhance the quality control policies and procedures of our firm.

1. Our firm has adopted an enhanced internal review policy which incorporates the 'Peer Review Engagement Checklists' for system reviews. Specifically, these review documents will be mandatory for all employee benefit plan audits and single audits; in addition, they will be utilized for selected engagement quality control reviews (EQCR). These system reviews require detailed control monitoring and will encompass all of the material issues noted in the peer review report.
2. In order to heighten our professional qualifications relating to specific engagements, we will ensure that the CPE training for partners and staff will include training on ERISA and single audit topics.

In addition, our firm has joined the AICPA Employee Benefit Plan Quality Center and the Government Audit Quality Center. These organizations will provide an additional source for audit engagement alerts, CPE opportunities and checklist sources.

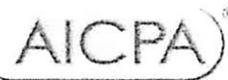
The above actions have been communicated to all audit staff and immediate implementation will be enforced.

We feel certain that the above actions are responsive to the findings of the report and will strengthen the quality control system.

Very truly yours,

JORDAN, WOOSLEY, CRONE & KEATION, Ltd

Gary D. Welch, President



Peer Review Program
American Institute of Certified Public Accountants
Administered by the
Arkansas Society of CPAs

Marsha Moffitt
Peer Review Manager

November 30, 2017

Gary Welch
Jordan, Woosley, Crone & Keaton, Ltd.
126 Hobson Ave
Hot Springs, AR 71901 6101

Dear Gary Welch:

The report [and your firm's response] to the matters discussed in the report on your most recent peer review [was/were] accepted with the understanding that your firm would voluntarily agree to certain corrective action(s) or implementation plan(s). The corrective action or implementation plan is due to be completed by December 31, 2017.

We assume you will be able to complete the action(s) you agreed to perform by the due date. Thank you for your support of the profession's efforts to improve the quality of practice in the accounting profession.

Sincerely,

A handwritten signature in cursive script that reads "Marsha Moffitt".

Marsha Moffitt
Peer Review Manager
mmoffitt@arcpa.org 501-664-8739
Arkansas Society of CPAs

Firm Number: 900010035498

Review Number: 487543

Peer Review Program
American Institute of Certified Public Accountants
Administered by the
Arkansas Society of CPAs

Marsha Moffitt
Peer Review Manager

January 24, 2018

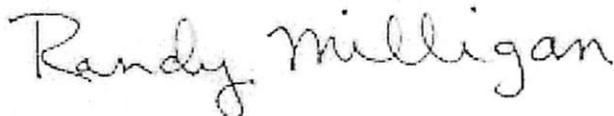
Gary Welch
Jordan, Woosley, Crone & Keaton, Ltd.
126 Hobson Ave
Hot Springs, AR 71901 6101

Dear Gary Welch:

On January 24, 2018, the Arkansas Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is February 29, 2020. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date is between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

Sincerely,



Randy Milligan
Peer Review Committee Chair
rmilligan@thomasthomasllp.com 501-375-2025
Arkansas Society of CPAs

CC: Jennifer Eichinger

Firm Number: 900010035498

Review Number: 487543

RESOLUTION NO. 2020 - ____
RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH JWCK FOR
AUDITING SERVICES, DEFINED IN EXHIBIT B

WHEREAS, The City of Bryant is required to have its financial records audited each fiscal year for both the governmental side and the utility side; and

WHEREAS, the City of Bryant sought responses from appropriate public accounting firms for proposals to conduct the legislatively required audits of the City's financial records

WHEREAS, the City of Bryant received three responses from interested firms who were then rated and ranked based on their qualifications, abilities, and proposed costs for their services; and

WHEREAS, JWCK's is qualified, capable, has sufficient staffing and expertise to perform the required auditing of the City of Bryant's financial records and their costs was within a reasonable amount for such auditing type work and was within the City's budget limitations.

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

Section 1. It is considered to be in the best interest for the City to obtain the assistance of JWCK in connection with required annual auditing services.

Section 2. The Mayor is hereby authorized to execute any and all necessary documents and/or agreements between the City of Bryant and JWCK for auditing services in response to the request for proposals.

Section 3. This resolution (with attachments) shall be known as the AGREEMENT FOR AUDITING SERVICES, as defined in Appendix B

PASSED AND APPROVED this _____ day of September 29, 2020.

APPROVED:

Allen E. Scott, Mayor

ATTEST:

Sue Ashcraft, City Clerk

City of Bryant
Rating Sheet
RFP for Professional Auditing Services August 2020

Architect _____ Engineering _____ Land Use Planning _____ Financial Advisory _____
 Construction Mgmt _____ Land Surveying _____ Legal X Other _____

Project: Auditors for all City Funds for five years 2020-2024

Rater: *Committee totals*

| Firms | Evaluation Criteria | | | | | | Total Score (100 pts. Max) |
|----------|---|---|----------------------------------|--------------------|---------------------|-----|----------------------------|
| | Qualifications, Experience & Competence (35 pts. Max) | Proposed Method of Doing Work (25 pts. Max) | Capacity Available (20 pts. Max) | Cost (15 pts. Max) | DBE/WBE (5 pts Max) | | |
| BKD | 167 | 119 | 92 | 53 | 10 | 441 | |
| Landmark | 165 | 117 | 85 | 66 | 10 | 443 | |
| JWCK | 170 | 119 | 90 | 74 | 15 | 468 | |
| Totals | | | | | | 0 | |

State Law Reference: A.C.A. 19-11-801 et seq

Rater Signature _____

Date: _____

City of Bryant
Rating Sheet
RFP for Professional Auditing Services August 2020

Architect _____ Engineering _____ Land Use Planning _____ Financial Advisory _____
 Construction Mgmt _____ Land Surveying _____ Legal _____ X Other _____

Project: Auditors for all City Funds for five years 2020-2024

Rater: Mark Gimmet

| Firms | Evaluation Criteria | | | | | | Total Score (100 pts. Max) |
|----------|---|---|----------------------------------|--------------------|---------------------|----|----------------------------|
| | Qualifications, Experience & Competence (35 pts. Max) | Proposed Method of Doing Work (25 pts. Max) | Capacity Available (20 pts. Max) | Cost (15 pts. Max) | DBE/WBE (5 pts Max) | | |
| BKD | 34 | 24 | 20 20 | 13 13 | 5 | 96 | 0 |
| SWCK | 35 | 15 | 19 | 15 | 5 | 99 | 0 |
| Landmark | 34 | 23 | 18 18 | 14 | 5 | 94 | 0 |
| Totals | | | | | | | 0 |

State Law Reference: A.C.A. 19-11-801 et seq

Rater Signature

Date:

City of Bryant
Rating Sheet
RFP for Professional Auditing Services August 2020

Architect _____ Engineering _____ Land Use Planning _____ Financial Advisory _____
 Construction Mgmt _____ Land Surveying _____ Legal Other _____

Project: Auditors for all City Funds for five years 2020-2024

Rater: *Joy Black*

| Evaluation Criteria | | | | | | |
|---------------------|---|---|----------------------------------|--------------------|---------------------|----------------------------|
| Firms | Qualifications, Experience & Competence (35 pts. Max) | Proposed Method of Doing Work (25 pts. Max) | Capacity Available (20 pts. Max) | Cost (15 pts. Max) | DBE/WBE (5 pts Max) | Total Score (100 pts. Max) |
| BKD | 35 | 25 | 19 | 13 | 0 | 92 |
| <i>Lehman</i> | 35 | 24 | 15 | 14 | 0 | 92 |
| <i>JWVC</i> | 35 | 24 | 18 | 15 | 5 | 97 |
| Totals | | | | | | |

State Law Reference: A.C.A. 19-11-801 et seq

Rater Signature



Date:

9/2/20

City of Bryant
Rating Sheet
RFP for Professional / Auditing Services August 2020

Architect _____ Engineering _____ Land Use Planning _____ Financial Advisory _____
 Construction Mgmt _____ Land Surveying _____ Legal Other _____

Project: Auditors for all City Funds for five years 2020-2024

Rater:

| Firms | Qualifications, Experience & Competence (35 pts. Max) | Proposed Method of Doing Work (25 pts. Max) | Evaluation Criteria | | | | Total Score (100 pts. Max) |
|----------|---|---|----------------------------------|--------------------|---------------------|----|----------------------------|
| | | | Capacity Available (20 pts. Max) | Cost (15 pts. Max) | DBE/WBE (5 pts Max) | | |
| BKD | 35 | 25 | 20 | 10 | 0 | 90 | 0 |
| Handwork | 35 | 25 | 20 | 15 | 0 | 92 | 0 |
| Stuck | 35 | 25 | 20 | 15 | 0 | 95 | 0 |
| Totals | | | | | | | 0 |

State Law Reference: A.C.A. 19-11-801 et seq

Rater Signature *Nicholas Menley* Date: 9/2/20

City of Bryant
Rating Sheet
RFP for Professional Auditing Services August 2020

Architect Engineering Land Use Planning Financial Advisory
 Construction Mgmt Land Surveying Legal Other

Project: Auditors for all City Funds for five years 2020-2024

Rater: *Crystal Winkler*

| Evaluation Criteria | | | | | | |
|---------------------|---|---|----------------------------------|--------------------|---------------------|----------------------------|
| Firms | Qualifications, Experience & Competence (35 pts. Max) | Proposed Method of Doing Work (25 pts. Max) | Capacity Available (20 pts. Max) | Cost (15 pts. Max) | DBE/WBE (5 pts Max) | Total Score (100 pts. Max) |
| <i>BKD</i> | <i>33</i> | <i>25</i> | <i>18</i> | <i>13</i> | <i>0</i> | <i>89</i> |
| <i>Landmark</i> | <i>34</i> | <i>25</i> | <i>18</i> | <i>14</i> | <i>0</i> | <i>91</i> |
| <i>JWCK</i> | <i>35</i> | <i>25</i> | <i>18</i> | <i>15</i> | <i>0</i> | <i>93</i> |
| Totals | | | | | | |

State Law Reference: A.C.A. 19-11-801 et seq

Rater Signature *Crystal Winkler* Date: *8-31-2020*

Audit RFP

1 message

Truett Smith <tsmith@cityofbryant.com>

Thu, Sep 3, 2020 at 1:59 PM

To: Joy Black <jblack@cityofbryant.com>

| | | | | | | |
|----------|----|----|----|----|---|----|
| BKD | 30 | 20 | 15 | 4 | 5 | 74 |
| Landmark | 27 | 20 | 10 | 12 | 5 | 74 |
| JWCK | 30 | 20 | 15 | 14 | 5 | 84 |

If you think I should reconsider anything let me know.

Do you want my original form and the booklets back?

--

Truett Smith

Director of Planning and Community Development
 210 SW 3rd Street
 City of Bryant, Arkansas
 (501) 943-0309
 (501) 943-0992 (fax)
 tsmith@cityofbryant.com
 web: www.cityofbryant.com

DRAFT



CITY OF BRYANT, ARKANSAS
Annual Financial Report for the Year Ended
December 31, 2019 with Independent Auditor's Report



CITY OF BRYANT, ARKANSAS
Annual Financial Report for the Year Ended
December 31, 2019 with Independent Auditor's Report

Annual Financial Report

For the Year Ended December 31, 2019

With Independent Auditor's Report

Prepared by: Finance Department

Joy Black, CPA

Finance Director

City of Bryant, Arkansas
Annual Financial Report
For the Fiscal Year Ended December 31, 2019

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INTRODUCTORY SECTION

**City of Bryant
Finance Department**



**City Hall
210 S. W. 3rd Street
Bryant, Arkansas 72022**

August , 2020

To the Members of the Council
and Citizens of the City of Bryant, Arkansas

State law requires that all cities of the first class publish a complete set of financial statements audited by licensed, certified public accountants. Pursuant to the fulfillment of that requirement, we hereby issue the annual financial report for the City of Bryant, Arkansas, for the year ended December 31, 2019.

This report consists of management's representations relating to the finances of the City of Bryant (city). Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report based on a comprehensive internal control framework that is designed for that purpose. Because the cost of internal controls should not outweigh their benefits, the object is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatement.

JWCK, Ltd., certified public accountants, issued an unmodified (clean) opinion on the city of Bryant's financial statements for the year ended December 31, 2019. The independent auditor's report is found at the beginning of the financial section of this report.

Profile of the City of Bryant

The City of Bryant was incorporated in 1892 as a political subdivision of the State of Arkansas. Bryant is in west central Arkansas about 15 miles southwest of the state capitol, Little Rock. The city has a total land area of 9.1 square miles and a population of 16,688 in the 2010 Census. Since 2010, Bryant has experienced substantial growth and current estimates have the population closer to 20,000.

The city has operated under the Mayoral form of government since its inception. Policymaking and legislative authority are vested in a Council consisting of the Mayor and eight other council members. The Council is responsible for, among other things, passing ordinances, adopting the budget, and appointing committees. The Mayor is responsible for carrying out the policies and ordinances of the city, for overseeing the day-to-day operations of the city and for appointing the heads of the various departments. The Council is elected on a nonpartisan basis. The Mayor is a voting member of the Council with veto power, and presides over Council meetings. Council members serve two-year terms with all eight members elected every two years. The Mayor is elected by the city at large, and the other Council members are elected by ward. There are two Council members per each of the four Wards.

The city provides a full range of services, including police and fire protection, planning and community development, parks and recreation, construction and maintenance of city streets and traffic signals, water and wastewater services, and stormwater management (MS4, Municipal Separate Stormwater System). A dedicated funding source for Stormwater was added in 2016.

The annual budget serves as the foundation for the city's financial planning and control and is the major policy document of the Council. Budget preparation begins in September; with each department developing a budget to achieve operational goals and objections pursuant to the city's strategic focus areas. Meetings are held with the Mayor, Department Heads and Council and a proposed budget for the entire city is developed. The Mayor presents the proposed budget to the Council. Work sessions are held, and a final budget is presented and adopted by Resolution in a formal Council meeting.

The appropriated budget is adopted mostly by expense category and consequently this level of detail becomes the legal level of control. Budget transfers between expense categories require the approval of the Council. Budgets for major governmental funds are in the financial section of this report.

Economic Conditions and Outlook

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment in which the city operates.

The city of Bryant began as a very small town on the outskirts of the state's capital, Little Rock. As the capital and Bryant both grew their borders became closer and closer. Bryant has developed a very strong school system and many people come to the area to participate in that school system. The Bryant School District is now much larger than the borders of the city itself so many people feel an allegiance to the city even if they do not actually live within the city limits.

The City has many municipal activities that draw people out in the community. One of the biggest events is Salt Bowl in September each year. Salt Bowl is where the Bryant School District's football team competes against the neighboring football team of Benton. Over 30,000 annually attend this event. The city in conjunction with the Chamber of Commerce also supports Fall Fest, another largely attended community event.

Although Bryant is consistently growing and maturing as a community it struggles with having a clearly defined center or recognizable Bryant landmark or gathering place. The city applied and was granted a \$1.2 million dollar grant to begin work on creating that "Place" as the Heart of Bryant, a downtown area for gathering, business, and community. In 2018 the work facilitated by this grant was completed and a section of Reynolds Road now has functioning sidewalks, landscaping and traffic flow patterns to encourage not discourage non automobile traffic. The city is waiting to see if these improvements bring about the increased use of this area in a more town center way.

The city is bordered on all four sides and few places still exist to be annexed. To the north is Springhill, which is contractually served by the city's fire department in exchange for annual money received. This money is tracked separately through its own department.

In 2003, the city settled with the Salem Water Users Association/Public Water Authority. This settlement is for 21 years and terminates on March 14 of 2024 unless first Salem Water Authority ceases to be an operating entity or their debts are extinguished or paid off. Under the current settlement, Bryant had to pay Salem the sum of .25 cents per 1000 gallons billed by Bryant to those retail customers existing as of September 10, 2001, a total of 479 billing entities, none of which now remain. For other Salem water users, the city shall pay .20 cents per 1000 gallons until February, 2020. Only one of these remains. These funds are tracked separately in a Special Revenue Fund.

In 2005, the city entered into an agreement (Agreement dated August of 2005, Ordinance 2004-19) with the Saline County Waterworks and Sanitary Sewer Public Facilities Board (Woodland Hills). The agreement states that the City of Bryant will facilitate the pass through of a minimum of 1000 gallons and a maximum of 500,000 gallons per day of water to Woodland Hills for the price charged the City of Bryant from the Central Arkansas Water Authority (CAW). This agreement terminates 20 years from the date of the agreement on August 11, 2024.

The city has several major employers (over 100 employees). Two major employers are the city itself and the school district. Others are primarily in the retail and the healthcare industries. For a number of years the city has seen vast growth in rooftops but has struggled to get consistent supporting commercial growth. In 2016, two bond "refinancings" were completed that will allow for the completion of a new set of on and off ramps to I-30 (a major interstate that divides the city in half from east to west) and a major connector road to the Saline County Airport (run by an autonomous commission). These two major projects will allow for more commercial development in the future.

As a state, Arkansas' local economies are commonly supported by sales tax. Arkansas has a state sales tax of 6.5%, collected across the state. In Bryant, another 3% is collected and used by the city/local government. This sales tax makes up approximately 54% of general fund income.

In addition to offering water and wastewater services to city residents, the city also provides those services for a significant part of the surrounding area through reciprocal agreements.

Like most cities, it is a struggle for revenues to keep pace with expenses. While Bryant has faced challenges in 2019, it is fortunate to have a variety of community-minded citizens dedicated to growing the city. It continues to attract new residents and businesses.

Acknowledgments

The Financial Statements are prepared by the City based on financial reporting provisions of Ark. Code Ann. 10-4-412, which is a basis of accounting other than the accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The preparation of the annual financial report is a team effort of the entire city staff, particularly the finance department staff. The city appreciates the commitment to the quality of this project and the many hours spent on the report. Credit must also be given to the Council for their unfailing support for maintaining the highest standards of professionalism in the management of the city's finances.

Respectfully submitted,



Allen E. Scott, Mayor



Jody Black, Finance Director

List of Elected Positions



Josh Farmer

- City Attorney
- Elected

Bryant has operated under the Mayoral Form of Government since its inception.

(Shown to the right)

Mayor Allen E. Scott has been Mayor since January 1, 2019 and served through December 31, 2019. The period covered by this report.



Allen E. Scott

- Mayor
- Elected



Lorne Gladden

- Ward 1
- Position 1
- Elected



Wade Permenter

- Ward 1
- Position 2
- Elected



RJ Hawk

- Ward 2
- Position 1
- Elected



B.E. Higginbotham

- Ward 3
- Position 1
- Elected



Rob Roedel

- Ward 3
- Position 2
- Elected



Sue Ashcraft

- City Clerk
- Elected



Judge Stephanie Casady

- District Court of Saline County
- Elected



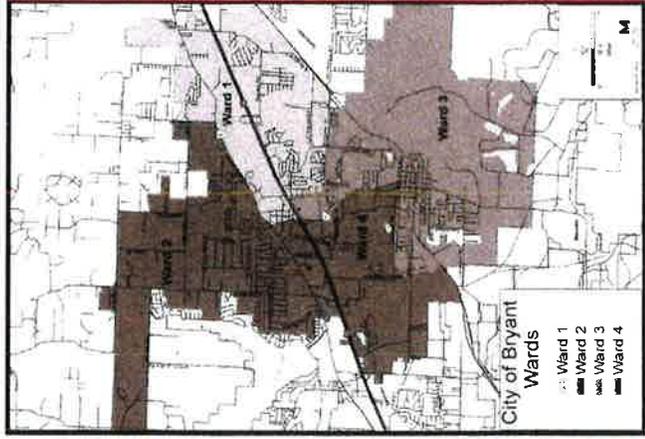
Star Henson

- Ward 2
- Position 2
- Elected



Carlton Billingsley

- Ward 4
- Position 2
- Elected



Administration Dept - Human Resources, Finance and Legal Planning Dept - Community Developr



• HR Director
• Appointed by the Mayor

Charlotte Rue



• Finance Director
• Appointed by the Mayor

Joy Black



• Director of Planning
• Appointed by the Mayor

Truitt Smith

Public Safety Depts - Animal, Fire, Police and Code



• Director of Animal Control
• Appointed by the Mayor

Tricia Power



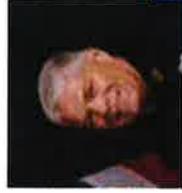
• Fire Chief
• Appointed by the Mayor

JP Jordan



• Police Chief
• Appointed by the Mayor

Carl Minden



• Director of Code
• Appointed by the Mayor

Greg Huggs

Parks Dept



• Director of Parks
• Appointed by the Mayor

Chris Treat

Public Works Dept



• Director of Public Works
• Appointed by the Mayor

Mark Grimmelt

List of Funds overseen by Department Directors

| Fund # | Description | Department | Fund # | Description | Department |
|--------|------------------------------------|----------------|--------|---------------------------------------|----------------|
| 001 | General Fund | General Govt | 165 | PD Fleet / Long Term Govt Debt Fund | Admin |
| 002 | Sales Tax Refund | General Govt | 030 | Act 1256 of 1995 Admin of Justice | District Court |
| 003 | Franchise Fees | General Govt | 031 | Act 1809 of 2001 Court Automation | District Court |
| 005 | Designated Tax Fund | General Govt | 080 | Street Fund | Public Works |
| 010 | Electronic Tax and Payroll | General Govt | 185 | Street Bond 2016 Debt Service | Public Works |
| 110 | Special Redemp Fund | General Govt | 186 | Street Bond 2016 Debt Service Reserve | Public Works |
| 113 | Debt Service Reserve | General Govt | 187 | Street Construction Fund -2016 Bond | Public Works |
| 114 | 2016 Sales and Use Bond Fund | General Govt | 188 | Street Bond Franchise | Public Works |
| 020 | Animal Donations | Animal Control | 500 | Utility Revenues | Public Works |
| 045 | 1/8 Sales Tax | Parks | 510 | Utility Operating | Public Works |
| 147 | Parks Bond 2016 Construction | Parks | 515 | MS4 Stormwater | Public Works |
| 050 | Fire Donations | Fire | 525 | Waste Water Depreciation | Public Works |
| 051 | Act 833 of 1991 | Fire | 535 | Sub Div Impact Wastewater | Public Works |
| 055 | Fire 3/8 Sales Tax | Fire | 550 | Impact Water | Public Works |
| 157 | Fire Bond 2016 Construction | Fire | 555 | Impact Wastewater | Public Works |
| 061 | Act 918 of 1983 | Police | 560 | Salem Royalty | Public Works |
| 062 | Act 988 of 1991 Emergency Vehicles | Police | 604 | W/WW Ref Rev Bds 2017 Bond Fund | Public Works |
| 066 | Federal Drug Control | Police | 606 | W/WW Ref Rev Bds 2017 DSR | Public Works |
| 068 | State Drug Control | Police | | | |

FINANCIAL SECTION

Partners
Jimmy M. Pate, CPA, CBA, CVA, CRCM
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals
Dennis C. Fason, CPA
Phyllis A. Trent, CPA

Founding Partners
Joe L. Woosley, CPA
(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

To the Mayor and City Council
City of Bryant, Arkansas

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise The City of Bryant, Arkansas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

City of Bryant, Arkansas' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



501.624.5788



www.jwck.com



126 Hobson Ave.
Hot Springs, AR 71901

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 audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, funding progress in OPEB Liability, Changes in Net Pension Liability and Related Ratios on page 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bryant, Arkansas' basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining individual nonmajor fund financial statements is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 25, 2020 on our consideration of the City of Bryant, Arkansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of 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 of Bryant, Arkansas' internal control over financial reporting and compliance.

JWCK, Ltd

Certified Public Accountants
Hot Springs, Arkansas

September 25, 2020

Management Discussion and Analysis

As management of the City of Bryant, we offer readers of the City of Bryant's financial statements this narrative overview and analysis of the financial activities of the City of Bryant for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented in conjunction with the additional information that we furnished in our letter of transmittal, which can be found on pages 2-5 of this report.

Financial Highlights

- * The City's assets of \$101,148,648 and deferred outflows of \$10,602,763 exceeded its liabilities of \$70,834,047 and deferred inflow of \$1,392,307 by \$39,525,057. This is the City's net position balance. This is an increase from the prior year amount of \$31,872,070.
- * The net position of the governmental activities increased by \$7,041,867.
- * The net position of the business-type activities increased by \$611,122.
- * As of December 31, 2019, the City of Bryant governmental funds reported combined ending fund balances of \$21,028,252, a decrease of \$3,532,387 from 2018.
- * At the end of 2019, the unassigned fund balance for the General Fund was \$0 because of LOPFI the Local Fire and Police Retirement Plans.
- * A comparison of total liabilities for 2019 and 2018, as stated on the statement of net position, shows a decrease of \$3,712,408. This was due to decreases in accounts payable and long term debt.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which consist of three components: 1) governmental-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements. The governmental-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business. The statement of net position presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City of Bryant is improving or deteriorating. The statement of activities presents information showing how the City of Bryant's net position changed during 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused, vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities include community development, general government, parks and recreation, public safety, and public works (although at the City of Bryant the majority of the Public Works Department is Business-Type activities). The business-type activities of the City include water, wastewater and stormwater operations.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Bryant, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers can better understand the long-term effect of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Bryant maintains 13 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund both of which are considered to be major funds. Data for the other 11 funds is combined into a single aggregated presentation. Individual fund data for each of these non major governmental funds is provided in the form of combining statements elsewhere in this report on pages 65-68.

The basic governmental fund financial statements are on pages 27 through 32 of this report.

Proprietary Funds. The City has only one type of Proprietary Fund, Enterprise funds, which are used to report the same functions presented as Business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater, and stormwater operations.

The basic proprietary fund financial statements are on pages 33 and 34 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund's statements are on pages 35 and 36 of this report. The City of Bryant has only agency funds.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements are on pages 37 through 63 of this report.

Government-Wide Overall Financial Analysis

City of Bryant Net Position

| | Governmental Activities | | | Business-type Activities | | | Total |
|---------------------------------------|-------------------------|-------------------|-------------------|--------------------------|--------------------|--------------------|-------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | |
| ASSETS | | | | | | | |
| Current and other assets | 23,182,363 | 26,211,128 | 6,239,303 | 5,845,837 | 29,421,666 | 32,056,965 | |
| Capital assets | 34,692,212 | 30,322,388 | 37,034,770 | 38,119,995 | 71,726,982 | 68,442,383 | |
| <u>Total Assets</u> | <u>57,874,575</u> | <u>56,533,516</u> | <u>43,274,073</u> | <u>43,965,832</u> | <u>101,148,648</u> | <u>100,499,348</u> | |
| DEFERRED OUTFLOWS OF RESOURCES | 10,492,952 | 9,245,097 | 109,811 | 129,119 | 10,602,763 | 9,374,216 | |
| LIABILITIES | | | | | | | |
| Other liabilities | 1,923,667 | 2,067,422 | 2,081,082 | 2,117,550 | 4,004,749 | 4,184,972 | |
| Noncurrent liabilities | 50,790,091 | 53,076,491 | 16,039,207 | 17,284,992 | 66,829,298 | 70,361,483 | |
| <u>Total Liabilities</u> | <u>52,713,758</u> | <u>55,143,913</u> | <u>18,120,289</u> | <u>19,402,542</u> | <u>70,834,047</u> | <u>74,546,455</u> | |
| DEFERRED INFLOWS OF RESOURCES | 1,355,314 | 3,721,666 | 36,993 | 76,925 | 1,392,307 | 3,798,591 | |
| NET POSITION | | | | | | | |
| Net investment in capital assets | | | | | | | |
| Restricted | 14,298,455 | 6,913,034 | 25,226,602 | 24,615,484 | 39,525,057 | 31,528,518 | |
| Unrestricted | | | | | | | |
| <u>Total Net Position</u> | <u>14,298,455</u> | <u>6,913,034</u> | <u>25,226,602</u> | <u>24,615,484</u> | <u>39,525,057</u> | <u>31,528,518</u> | |

City of Bryant, Arkansas
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Net position can serve over time as a useful indicator of a government's financial position. In the case of the City of Bryant, assets exceeded liabilities by \$39,525,058 as of December 31, 2019.

The next table shows the changes in net position at year end and revenue and expense comparisons to 2018.

| REVENUES | Governmental Activities | | | Business-type Activities | | | Total |
|---|-------------------------|-------------------|------------------|--------------------------|-------------------|-------------------|-------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | |
| Program revenues: | | | | | | | |
| Charges for services | 3,200,544 | 4,709,459 | 8,206,846 | 8,962,404 | 11,407,390 | 13,671,863 | |
| Operating grants and contributions | 34,409 | 26,300 | | | 34,409 | 26,300 | |
| Capital grants and contributions | 0 | 250,000 | | | 0 | 250,000 | |
| General revenues: | | | | | | | |
| Sales tax | 15,163,978 | 15,478,227 | | | 15,163,978 | 15,478,227 | |
| Franchise tax | 1,317,696 | 1,325,949 | | | 1,317,696 | 1,325,949 | |
| Property tax | 2,345,059 | 2,105,599 | | | 2,345,059 | 2,105,599 | |
| Investment Income | 290,333 | 578,545 | 10,284 | 12,778 | 300,617 | 591,323 | |
| Transfers | (499,997) | 0 | 500,000 | (8,223) | 3 | (8,223) | |
| Total Revenues | 21,852,022 | 24,474,079 | 8,717,130 | 8,966,959 | 30,569,152 | 33,441,038 | |
| EXPENSES | | | | | | | |
| General government | 3,895,279 | 1,796,359 | | | 3,895,279 | 1,796,359 | |
| Community Development | 197,022 | 254,938 | | | 197,022 | 254,938 | |
| Parks and Recreation | 2,807,523 | 2,702,383 | | | 2,807,523 | 2,702,383 | |
| Public Safety | 4,381,508 | 8,834,113 | | | 4,381,508 | 8,834,113 | |
| Public Works | 2,439,318 | 1,975,264 | | | 2,439,318 | 1,975,264 | |
| Interest on long-term debt | 1,089,505 | 38,429 | | | 1,089,505 | 38,429 | |
| Water, Wastewater, Stormwater Operating | | | 7,667,125 | 6,382,112 | 7,667,125 | 6,382,112 | |
| Water, Wastewater, Stormwater Non Operating | | | 438,883 | 609,274 | 438,883 | 609,274 | |
| Total Expenses | 14,810,155 | 15,601,486 | 8,106,008 | 6,991,386 | 22,916,163 | 22,592,872 | |
| Change in net position | 7,041,867 | 8,872,593 | 611,122 | 1,975,573 | 7,652,989 | 10,848,166 | |
| Net position - beginning of year | 7,256,588 | (1,959,557) | 24,615,482 | 22,639,909 | 31,872,070 | 20,680,352 | |
| Net position - end of year | 14,298,455 | 6,913,036 | 25,226,604 | 24,615,482 | 39,525,059 | 31,528,518 | |

Governmental activities

The net position of the governmental activities was a positive \$14,298,455 as of December 31, 2019. The change in net position on page 29 was a negative but mostly due to capital outlay which on the Statement of Activities for Governmental Activities is not present. Instead the capital outlay is capitalized and shown as Fixed Assets on the balance sheet.

The City has two major governmental funds: General Fund and Street Fund:

General Fund: The original budget for the general fund reflected an increase in fund balance of \$464,123. Reappropriations and various amendments increased it to a budgeted reduction of \$1,629,998. The actual results produced a reduction of only \$1,795,454.

Revenues - The City has a 1% general sales tax and it is 23% of the General Fund revenue budget. The City has a 1% Designated Sales Tax as well and it is 17% of the General fund revenue budget. The Designated Tax is designated at 10% for both Parks and Animal Control, 25% for both Fire and Police and 30% for Streets. The final 1% of Sales Tax collected by the City is split 1/8 towards Fire, 3/8 towards Parks and one half towards bonded debt repayment. The State of Arkansas serves as a collection agency for the City's sales taxes and only provides business sector information, so it makes analysis of sales tax data challenging.

Franchise Fees are 7% of the revenue budget. They are collected in a separate fund but those funds are shown together in the Audit Report. Franchise Fees are fairly consistent and relatively predictable but they will change slightly from year to year based on weather, utility rate changes, and usage patterns (like the migration to cell phones and on line television options).

Expenditures - The General Fund Expenditures, including transfers were originally budgeted at \$13.6mil. Reappropriations and adjustments resulted in an amended budget of \$15mil. Actual Expenditures were \$15.6mil producing a negative variance with the final budget of \$168,825. The largest category of expenditures in general fund by far is personnel, making up 66%. After that the next highest % category is Building and Grounds which includes utility payments for water and electricity. It makes up 8%. Each year the City's staff strives to work on lowering that percentage and adding back in more planned capital and maintenance that is needed each year. However, it is a fine line because each year the City staff also works to draw the overall pay rates closer in line with the surrounding areas. Each year the City of Bryant loses employees to other surrounding cities who are larger and can pay more.

Two of the largest departments within General Fund are Police and Fire. These two departments are funded almost exclusively by Sales Tax. First they have dedicated Sales Tax components for each. Police and Fire both receive 25% of the 1% Designated Tax received each month via the State. Fire also additionally receives 3/8 of a 1/2 cent sales tax split with Parks. But both of these designated sales tax components are not enough to fund these departments entirely. They still receive additional amounts of the 1% general sales tax. Both of these departments have high personnel costs, a large component of which is their pensions. The match rates are very high and continue to increase each year.

Street Fund

The Major Sources of revenue for the Street fund are the State Turnback (1/2 state tax in part) and the 30% of the 1% of Designated tax allocated to Streets. With the rapid increase in population over the past several years in Bryant traffic congestion has become a major issue. Each year the Street funds are used to create new roads as well as lengthen and widen existing roads. The City works in conjunction with the surrounding cities, the county and the state on many of these projects. The major categories of expenses in the Street fund are Construction Projects, Supplies and Personnel making up 42%.

Business-Type Activities

The beginning net position for business-type activities increased by \$611,121 in 2019. The ending net position was \$25,226,603. Capital assets decreased \$1,085,225 and long term liabilities decreased \$1,245,785. The decrease in capital assets was due to adding only about a \$1million assets while taking \$2mil in depreciation. The decrease in long term liabilities was mainly due to payments on bonds and notes payable.

The Utility Revenue Fund is used to house the incoming revenues associated with the Water, Wastewater and Stormwater fees on the Utility bills. When it is reviewed separately it shows these various revenue streams and then on the expense side it shows the transferring out of these revenues into the various funds they belong to specifically.

The Utility Department of the City of Bryant serves not only the citizens of Bryant but also portions of the surrounding county. Currently in 2019 the Utility Department for Bryant receives all its water from the Central Arkansas Water Authority. Because of its proximity to Little Rock it was deemed unnecessary to build Bryant's own water plant. However, one of the top priorities of the Public Works Department is to secure multiple stable water supply sources for the future. In 2010 water rights to Lake DeGray were obtained and currently in 2019 another source of water is being explored. The City internally reviews its water rates each year and has an external review of the rates performed every three years. 2019 was an internal rate review year but 2020 will be an external rate review period.

Another focus has been the monthly review of unaccounted for water usage and steps have been taken to decrease this amount. This and other metrics are reviewed monthly by the advisory committee. This committee is made up of 8 citizens. They more closely review the Utility fund activities and make recommendations to the City Council based on their reviews.

The Wastewater Department expenses are under a different department but in the same fund with the water expenses. The City has a Wastewater plant. In 2018 the City changed methodology and built a centrifuge to spin the water out of the refuse and send the solid portion to the land fill. For the foreseeable future this methodology is going to be employed by the City. Due to stormwater inflows and infiltration into the Wastewater system the City was put under a Consent Action Order (CAO) by the State of Arkansas. Well before this CAO and since, the City has worked on mitigating and minimizing these and other Stormwater issues. In 2016 the City created a separate Stormwater Fund and started charging a Stormwater fee on the Utility Bills. While these fees do not currently fund all the expenses associated with Stormwater issues it is a starting point and the City continues to work on allocating these citizen expenses equitably. Wastewater billing is based on water sales but their rates are determined independently; however, because one is based on the other they will track along parallel lines regarding their revenue streams.

Note further during 2019 Council voted to transfer \$500,000 to both the Street and Stormwater Funds to handle Stormwater issues in the future. Because the Street fund is a governmental fund while the Stormwater fund is an Enterprise fund only \$500,000 of this transfer shows up on the Statement of Activities.

Capital Asset and Debt Administration

Capital Assets: At December 31, 2019, the City's investment in capital assets for its governmental and business type activities amounted to \$71,865,135, net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities and roads. The following table details the breakdown of the City's capital assets.

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|--------------------------|--------------------------------|--------------|---------------------------------|--------------|--------------|--------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Land | 3,465,314 | 3,184,042 | 49,538 | 116,293 | 3,514,852 | 3,300,335 |
| Park Facilities | 3,803,986 | 3,018,508 | - | - | 3,803,986 | 3,018,508 |
| Buildings | 14,774,628 | 14,043,114 | 17,297,641 | 3,342,331 | 32,072,269 | 17,385,445 |
| Vehicles | 7,670,304 | 8,526,434 | - | - | 7,670,304 | 8,526,434 |
| Heavy Machinery | 2,284,001 | 1,748,266 | 13,088,145 | 43,158,199 | 15,372,146 | 44,906,465 |
| Equipment | 3,587,018 | 3,469,497 | - | - | 3,587,018 | 3,469,497 |
| Roads & Bridges | 1,377,657 | 1,377,657 | - | - | 1,377,657 | 1,377,657 |
| Infrastructure | 13,315,684 | 9,185,723 | 25,274,561 | 8,274,240 | 38,590,245 | 17,459,963 |
| Water Storage Agreement | - | - | 1,358,213 | 1,358,213 | 1,358,213 | 1,358,213 |
| Totals | 50,278,592 | 44,553,241 | 57,068,098 | 56,249,276 | 107,346,690 | 100,802,517 |
| Accumulated Depreciation | (15,586,378) | (14,230,855) | (20,033,326) | (18,129,280) | (35,619,704) | (32,360,135) |
| Net Capital Assets | 34,692,214 | 30,322,386 | 37,034,772 | 38,119,996 | 71,726,986 | 68,442,382 |

Additional information on the City's capital assets is on pages 45 through 47 of this report. Major completed capital asset events during the current fiscal year included the following:

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Long Term Debt

The City's total bonded debt decreased by \$3,016,549 (5.65 %) during 2019. The following table details the breakdown of the principal due on this debt.

| <u>Government Wide</u> | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|
| 2016 Sales and Use Tax Bond (includes a portion for Parks, Fire and Street Franchise Fee | 24,485,000 | 26,050,000 |
| 2011 Water | 9,645,000 | 9,980,000 |
| 2012 Wastewater | 5,071,985 | 5,350,113 |
| 2017 Water/Wastewater | 6,814,915 | 7,173,336 |
| Total Bonded indebtedness | 50,401,900 | 53,418,449 |

Additional information on the City's long term debt is on pages 48 through 50 of this report. In the last several years when possible and recommended the City has refinanced its debt obtaining better rates for the City overall. The last rating the City received was an "A+" rating from Standard & Poor's for the Sales and Use Tax Bonds, Series 2016. Under the Arkansas Constitution, the City is allowed to issue, with voter approval, general obligation (GO) debt up to 20% of total assessed valuation. This translates to allowable GO debt of \$57.35 million for the year ending 2019. As of the end of 2019, the City had no GO Debt. Both of the City's governmental debt issuances are not funded by general monies but rather by dedicated sources, sales tax and Franchise Fees. The City is also allowed to issue short term debt (maturities of less than five years) up to 5% of total assessed valuation. Outstanding short term financings of \$1 Million are well below the statutory limit of \$14.3 million. Voter approval is not required for short term financing.

Economic Factors and the Next Year's Budget and Rates

The following economic factors currently affect the City of Bryant and were considered in developing the 2019 Budget. Sales Tax has shown a general trend of increasing from 2012 forward at an average of 3.7% see the chart below. So an estimated increase of 2% over the Sales Tax through August of 2018 when the budget development began was used. The actual increase for 2019 was 4.9%.

City Sales & Use Tax (Three Cent Sales Tax)

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Total |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 2011 | 838,829 | 1,036,222 | 750,597 | 789,903 | 882,126 | 852,639 | 876,781 | 882,602 | 874,371 | 888,881 | 884,298 | 846,277 | 10,403,526 |
| 2012 | 861,185 | 1,067,401 | 805,450 | 893,549 | 1,029,730 | 927,500 | 967,355 | 970,081 | 881,285 | 943,937 | 927,061 | 884,848 | 11,159,382 |
| 2013 | 930,471 | 1,087,258 | 866,467 | 922,534 | 1,006,764 | 964,906 | 983,742 | 985,949 | 898,138 | 958,546 | 927,035 | 888,383 | 11,420,192 |
| 2014 | 963,538 | 1,021,873 | 808,370 | 903,239 | 1,033,766 | 894,179 | 1,006,970 | 963,548 | 950,648 | 971,548 | 976,553 | 954,234 | 11,448,466 |
| 2015 | 901,561 | 1,162,729 | 817,653 | 956,557 | 1,103,469 | 1,043,758 | 1,098,929 | 1,118,196 | 1,075,314 | 1,120,300 | 1,074,631 | 1,012,371 | 12,485,468 |
| 2016 | 1,002,072 | 1,202,594 | 885,470 | 976,896 | 1,135,189 | 920,742 | 1,072,236 | 1,068,443 | 1,097,107 | 1,084,466 | 1,089,853 | 1,035,963 | 12,571,031 |
| 2017 | 1,047,642 | 1,291,007 | 966,327 | 987,020 | 1,129,225 | 1,051,411 | 1,166,069 | 1,105,701 | 1,088,135 | 1,111,557 | 1,088,240 | 1,018,661 | 13,050,995 |
| 2018 | 1,063,307 | 1,295,841 | 969,264 | 939,761 | 1,245,252 | 1,093,015 | 1,195,341 | 1,240,049 | 1,179,113 | 1,056,462 | 1,099,036 | 1,093,013 | 13,469,452 |
| 2019 | 1,162,181 | 1,323,467 | 1,043,677 | 1,027,608 | 1,205,192 | 1,190,014 | 1,258,250 | 1,257,197 | 1,140,531 | 1,243,134 | 1,155,335 | 1,157,926 | 14,164,513 |

Additionally, the Heart Hospital broke ground on a new facility located within the City limits of Bryant during 2019. While the hospital itself is not expected to generate much if any Sales tax (houses one cafeteria) it will bring new people to the area to eat in Bryant restaurants and stay at Bryant hotels and it will additionally provide up to 200 new jobs. Those people taking those jobs are likely to live within Bryant as well bringing in additional revenues.

Several improvements to the area known as the Heart of Bryant were completed in 2019. It is hoped that these improvements in that area lead to more pedestrian traffic and therefore more businesses which in turn would generate more sales tax.

Rate increases for water and wastewater are scheduled for 2020 and a review of the Stormwater fee is also to be undertaken in 2020.

The city continued using the Arkansas Municipal League's Municipal Health Benefit Fund for the city's employees health insurance. Although a rate increase did not happen in 2019 with general national trends it would not be unexpected in 2020. Currently, the city has not budgeted for that however, because those rates only change in mid year.

The City continues to lose its personnel to neighboring cities and has been shown to pay below the market average for several years now. In 2020 a committee was formed to review Certification pay, Education Pay and any possible raises either from evaluations or COLA (cost of living).

A great deal of money was budgeted in both 2019 and 2020 for meeting the requirements of the Consent Action Order related to the Wastewater infrastructure of the city.

Request for Information

This financial report is designed to provide a general overview of the City of Bryant's finances for all those with an interest in such. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department at City Hall at 210 SW 3rd Street Bryant, AR 72022 or an email sent to finance@cityofbryant.com. An electronic version of this report as well as other information is available on the City's website at www.cityofbryant.com.

BASIC FINANCIAL STATEMENTS

| | Governmental Activities | Business-type Activities | Primary Government |
|---|-------------------------|--------------------------|---------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$13,846,084 | \$5,725,096 | \$19,571,180 |
| Investments | 9,312,232 | | 9,312,232 |
| Accounts receivable(net of allowance for uncollectibles) | 24,047 | 514,207 | 538,254 |
| Fixed Assets (Net of Accumulated Depreciation) | 34,692,212 | 37,034,770 | 71,726,982 |
| Total Assets | 57,874,575 | 43,274,073 | 101,148,648 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred pension contributions | 5,191,570 | | 5,191,570 |
| Pension - changes in assumptions | 1,845,189 | | 1,845,189 |
| Pension - difference between expected and actual experience | 748,885 | 109,811 | 858,696 |
| Pension - Net difference between projected and actual earnings on pension plan investments | 2,193,286 | | 2,193,286 |
| Pension - Changes in proportion and differences between City contributions and proportionate share of contributions | 514,022 | | 514,022 |
| Total Deferred Outflows of Resources | 10,492,952 | 109,811 | 10,602,763 |
| LIABILITIES | | | |
| Accounts payable | 280,997 | 129,628 | 410,625 |
| Customer deposits payable | | 619,816 | 619,816 |
| Accrued interest | 59,153 | 84,460 | 143,613 |
| Note/Contract payable | 525,569 | 104,917 | 630,486 |
| Bonds payable, short term portion | 1,020,000 | 1,142,262 | 2,162,262 |
| Other liabilities | 37,948 | | 37,948 |
| Total Current Liabilities | 1,923,667 | 2,081,083 | 4,004,749 |
| Due in more than one year: | | | |
| Bond payable | 33,110,000 | 15,129,638 | 48,239,638 |
| Note/Contract payable | 506,023 | 218,543 | 724,566 |
| Other post employment benefits obligation | 1,176,430 | | 1,176,430 |
| Net pension liability | 15,997,638 | 691,026 | 16,688,664 |
| Total Noncurrent Liabilities | 50,790,091 | 16,039,207 | 66,829,298 |
| Total Liabilities | 52,713,758 | 18,120,289 | 70,834,047 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Pension - difference between expected and actual experience | 7,898 | | 7,898 |
| OPEB - changes in assumptions | 5,745 | | 5,745 |
| OPEB - difference between expected and actual experience | 78,061 | | 78,061 |
| Pension - changes in assumptions | 204,340 | | 204,340 |
| Pension - Net difference between projected and actual earnings on pension plan investments | 741,534 | 36,993 | 778,527 |
| Pension - Changes in proportion and differences between City contributions and proportionate share of contributions | 317,736 | | 317,736 |
| Total Deferred Inflows of Resources | 1,355,314 | 36,993 | 1,392,307 |
| NET POSITION | | | |
| Restricted for: | | | |
| Public safety | 14,298,455 | | 14,298,455 |
| Public works | \$14,298,455 | 25,226,604 | 25,226,604 |
| Total Net Position | \$14,298,455 | \$25,226,604 | \$39,525,059 |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Activities
For the Year Ended December 31, 2019

| | Program Revenues | | | Net (Expenses) Revenues and Changes in Net Position | | |
|---------------------------------------|---------------------|-------------------------|-----------------------------|--|-----------------------------|-----------------------|
| | Operating | | | Primary Government | | |
| | Expenses | Charges for Services | Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| FUNCTIONS/PROGRAMS | | | | | | |
| Governmental Activities | | | | | | |
| General government | \$3,895,279 | \$14,814 | | (\$3,880,465) | | (\$3,880,465) |
| Community development | 197,022 | 4,351 | | (192,671) | | (192,671) |
| Parks and recreation | 2,807,523 | 920,733 | | (1,886,790) | | (1,886,790) |
| Public safety | 4,381,508 | 1,899,281 | 34,409 | (2,447,818) | | (2,447,818) |
| Public works (Street) | 2,439,318 | 361,365 | | (2,077,953) | | (2,077,953) |
| Interest expense | 1,089,505 | | | (1,089,505) | | |
| Total Governmental Activities | 14,810,155 | 3,200,544 | 34,409 | (11,575,202) | | (11,575,202) |
| Business-Type Activities | | | | | | |
| Water, Wastewater and Stormwater | 7,667,125 | 8,206,846 | | | 539,721 | 539,721 |
| Non-operating | 438,883 | | | | (438,883) | (438,883) |
| Total Business-Type Activities | 8,106,008 | 8,206,846 | | | 100,838 | 100,838 |
| Total Primary Government | \$22,916,163 | \$11,407,390 | \$34,409 | (\$11,575,202) | \$100,838 | (\$11,474,364) |
| Sales taxes | | | | 15,163,978 | | 15,163,978 |
| Property taxes | | | | 2,345,059 | | 2,345,059 |
| Franchise fees | | | | 1,317,696 | | 1,317,696 |
| Investment earnings | | | | 290,333 | 10,284 | 300,617 |
| Transfers | | | | (499,997) | 500,000 | 3 |
| Total general revenues and transfers | | | | 18,617,069 | 510,284 | 19,127,353 |
| Change in net position | | | | 7,041,867 | 611,122 | 7,652,989 |
| Net position - beginning of year | | | | 7,256,588 | 24,615,482 | 31,872,070 |
| Net position - ending of year | | | | \$14,298,455 | \$25,226,604 | \$39,525,059 |

The notes to the financial statements are an integral part of this statement.

| | Special Revenue | | | | Total Governmental Funds |
|--|---------------------|----------------------|--------------------------------|-----------|--------------------------------|
| | General Fund | Street Fund | Other Governmental Funds | | |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 8,332,496 | \$ 2,376,132 | \$ 2,334,545 | \$ | 13,043,173 |
| Investments | 118,805 | 8,161,172 | | | 8,279,977 |
| Accounts receivable | 24,047 | | | | 24,047 |
| Total Assets | 8,475,348 | 10,537,304 | 2,334,545 | \$ | 21,347,197 |
| LIABILITIES | | | | | |
| Accounts payable | 126,462 | 154,535 | | | 280,997 |
| Unearned revenue | 6,876 | | 31,072 | | 37,948 |
| Total Liabilities | 133,338 | 154,535 | 31,072 | \$ | 318,945 |
| FUND BALANCES | | | | | |
| Unrestricted | | | | | |
| Restricted | | | | | |
| LOPFI | 8,342,010 | | | | 8,342,010 |
| Public works | | 10,382,769 | 214,676 | | 10,597,445 |
| Public safety | | | 1,847,206 | | 1,847,206 |
| Parks and Recreation | | | 241,591 | | 241,591 |
| Total Fund Balances | 8,342,010 | 10,382,769 | 2,303,473 | \$ | 21,028,252 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 8,475,348 | \$ 10,537,304 | \$ 2,334,545 | \$ | 21,347,197 |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position December 31, 2019

| | |
|---|---------------------|
| Total fund balances - governmental funds (page 27) | \$21,028,252 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 34,692,212 |
| Long term liabilities, (notes and bonds payable) are not due and payable in the current period and therefore are not reported in the funds, these are accounted for in debt service funds which also have items such as accrued interest and cash | (33,385,580) |
| Net pension and OPEB liabilities are not reported in the funds. | (17,174,068) |
| Deferred outflows related to pension contribution and investment losses are not reported in the funds. | 10,492,952 |
| Deferred inflows related to differences in pension experience and OPEB are not reported in the funds. | (1,355,314) |
| Net position of governmental activities (page 25) | \$14,298,454 |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ending December 31, 2019

| | General Fund | Street Fund | Non Major Governmental Funds | Total Governmental Funds |
|---|-------------------|------------------|------------------------------------|--------------------------------|
| REVENUES | | | | |
| Taxes | \$ 5,750,248 | \$ 1,736,323 | \$ 7,661,717 | \$ 15,148,288 |
| Fees and permits | 421,133 | | | 421,133 |
| Membership and Rental Fees, Park Programming | 598,524 | | | 598,524 |
| Grant Revenues | 34,410 | | | 34,410 |
| Reimbursements | 398,154 | 272,794 | 38,336 | 709,283 |
| Sale of services | 1,529,416 | | | 1,529,416 |
| Fines and forfeitures | 688,203 | | 35,845 | 724,048 |
| Investment earnings | 23,614 | 211,328 | 7,373 | 242,315 |
| Misc.* | 426,453 | 88,573 | 20,828 | 535,854 |
| Total Revenues | 9,870,154 | 2,309,018 | 7,764,099 | \$ 19,943,271 |
| EXPENDITURES | | | | |
| General Government | 942,007 | | 185,699 | 1,127,706 |
| Planning | 197,022 | | | 197,022 |
| Parks and recreation | 2,602,342 | | | 2,602,342 |
| Public safety | 9,188,382 | | 100,163 | 9,288,545 |
| Public works | - | 1,898,322 | | 1,898,322 |
| Debt service | 600,354 | | | 600,354 |
| Interest and other charges | 31,924 | | | 31,924 |
| Capital Outlay | 2,048,728 | 4,534,817 | | 6,583,545 |
| Total Expenditures | 15,610,760 | 6,433,139 | 285,862 | \$ 22,329,762 |
| Excess (deficiency) of revenues over (under) expenditures | (5,740,606) | (4,124,121) | 7,478,237 | (2,386,491) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 10,286,049 | | | 12,142,049 |
| Transfers out | (6,340,897) | | (6,947,048) | (13,287,945) |
| Total other financing sources (uses) | 3,945,152 | 1,856,000 | (6,947,048) | (1,145,896) |
| Changes in fund balances | (1,795,454) | (2,268,121) | 531,189 | (3,532,387) |
| Fund balance - beginning after restatement | 10,137,464 | 12,650,889 | 1,772,293 | 24,560,646 |
| Fund balance - ending | 8,342,010 | 10,382,768 | 2,303,482 | 21,028,259 |
| *Sale of Equip, Donations and Sponsorships | | | | |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
 to the Statement of Activities December 31, 2019

Net Changes in Fund Balances - total governmental funds (page 29) (\$3,532,387)
 Amounts reported for governmental activities in the statement of activities are different because:

| | |
|---|--------------------|
| Governmental Funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. | 6,583,545 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position. | |
| The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, it has no effect on the net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 600,354 |
| Pension expense is reported as the amount paid in the fund, but incorporates deferred outflows and deferred inflows in the Statement of Activities. | 3,390,354 |
| Change in the net position of governmental activities (page 26) | \$7,041,867 |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 General Fund
 Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended December 31, 2019

| | Budgeted | | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 5,373,700 | \$ 5,373,700 | \$ 5,750,248 | \$ 376,548 |
| Fees and Permits | 378,045 | 394,045 | 421,133 | 27,088 |
| Membership and Rental Fees, Park Programming | 683,995 | 724,495 | 598,524 | (125,971) |
| Grant Revenues | 31,200 | 67,200 | 34,410 | (32,790) |
| Reimbursements (SRO, Court, Code, State) | 399,500 | 434,500 | 398,154 | (36,346) |
| Sale of services | 1,525,000 | 1,546,300 | 1,529,416 | (16,884) |
| Fines and forfeitures | 539,680 | 539,680 | 688,203 | 148,523 |
| Investment earnings | 1,550 | 1,550 | 23,612 | 22,062 |
| Miscellaneous (Sale of equip, Donations, Sponsorships) | 432,970 | 436,911 | 426,453 | (10,458) |
| Total Revenues | 9,365,640 | 9,518,381 | 9,870,153 | 351,772 |
| EXPENDITURES | | | | |
| Admin (Mayor, City Clerk, Finance, Attorney, HR, IT) | 934,405 | 1,275,490 | 1,171,886 | 103,604 |
| Planning | 321,732 | 321,067 | 197,022 | 124,045 |
| Parks and Recreation | 2,510,195 | 3,114,577 | 3,895,164 | (780,587) |
| Public Safety: | | | | |
| Police | 4,587,375 | 4,828,832 | 4,819,919 | 8,914 |
| Fire | 4,004,408 | 4,173,460 | 4,304,985 | (131,525) |
| Court | 460,748 | 464,248 | 430,926 | 33,322 |
| Code | 383,943 | 402,093 | 376,215 | 25,878 |
| Animal | 448,711 | 425,611 | 414,643 | 10,968 |
| Total Public Safety | 9,885,185 | 10,294,244 | 10,346,688 | (52,443) |
| Total Expenditures | 13,651,517 | 15,005,378 | 15,610,759 | (605,381) |
| Excess (deficiency) of revenues over expenditures | | | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 10,094,000 | 10,201,000 | 10,286,049 | 85,049 |
| Transfers out | (5,344,000) | (6,344,000) | (6,340,897) | 3,103 |
| Total Other Financing Sources and Uses | 4,750,000 | 3,857,000 | 3,945,152 | 88,152 |
| Net change in fund balance | 464,123 | (1,629,998) | (1,795,454) | (165,456) |
| Fund balances - beginning after restatement | | | 10,137,464 | |
| Fund balances - ending | | | 8,342,010 | |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Street Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive (Negative) |
|--|--------------------|---------------------|--------------------|--|
| REVENUES | | | | |
| Taxes | \$ 1,673,818 | \$ 1,673,818 | \$ 1,736,323 | \$ 62,505 |
| Reimbursements | 0 | 0 | 272,794 | 272,794 |
| Investment earnings | 750 | 750 | 211,328 | 210,578 |
| Miscellaneous | 1,000 | 51,250 | 88,573 | 37,323 |
| Total Revenues | 1,675,568 | 1,725,818 | 2,309,018 | \$ 583,200 |
| EXPENDITURES | | | | |
| Public works: Street and Stormwater Operations | | | | |
| Personnel | 1,075,972 | 1,085,472 | 1,027,315 | 58,157 |
| Services (Building, Grounds) | 67,720 | 79,720 | 76,232 | 3,488 |
| Supplies (and Vehicle) | 190,850 | 172,850 | 130,019 | 42,831 |
| Supplies and Operations | 458,400 | 474,400 | 446,520 | 27,880 |
| Misc (including Construction not Capital) | 525,500 | 532,258 | 218,238 | 314,021 |
| Capital Outlay | 2,053,355 | 11,353,255 | 4,534,817 | 6,818,438 |
| Total Expenditures | 4,371,797 | 13,697,955 | 6,433,140 | 7,264,815 |
| Excess (deficiency) of revenues over (under) | (2,696,229) | (11,972,137) | (4,124,122) | (6,681,615) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,356,000 | 1,856,000 | 1,856,000 | - |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (uses) | 1,356,000 | 1,856,000 | 1,856,000 | - |
| Net change in fund balance | (1,340,229) | (10,116,137) | (2,268,122) | 7,848,015 |
| Fund balance - beginning | | | 12,650,889 | |
| Fund balance - ending | | | \$ 10,382,767 | |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Water and Wastewater Revenue and Operating Funds
For the Year Ending December 31, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|---------------------|--|
| OPERATING REVENUES | | | | |
| Sale of Services | \$8,385,528 | \$8,485,028 | \$8,060,153 | (\$424,875) |
| Miscellaneous Revenue | 73,725 | 73,725 | 146,693 | 72,968 |
| Total Operating Revenues | 8,459,253 | 8,558,753 | 8,206,846 | (351,907) |
| OPERATING EXPENSES | | | | |
| Personnel Costs | 2,154,597 | 2,136,763 | 1,973,582 | 163,181 |
| Building & Grounds | 483,642 | 563,642 | 554,967 | 8,675 |
| Vehicles related expenses | 137,000 | 165,000 | 165,535 | (535) |
| Supplies/water purchases | 2,369,900 | 2,388,204 | 2,133,035 | 255,169 |
| Operational expenses | 777,900 | 838,900 | 552,369 | 286,531 |
| Professional Services | 138,000 | 138,000 | 105,776 | 32,224 |
| Miscellaneous Operational Expenses | 194,275 | 194,275 | 161,234 | 33,041 |
| Depreciation | 4,422,500 | 5,253,779 | 2,020,627 | 3,233,152 |
| Total Operating Expenses | 10,677,814 | 11,678,563 | 7,667,125 | 4,011,438 |
| Non-operating Revenues (Expenses) | | | | |
| Interest Income | - | - | 10,284 | 10,284 |
| Interest Expense | (495,322) | (503,301) | (387,864) | 115,437 |
| Proceeds from sale of capital assets | - | - | 74,643 | 74,643 |
| Transfers | 90,000 | 250,000 | 500,000 | (250,000) |
| Bond Fees | (1,113,436) | (1,233,836) | (125,662) | 1,108,174 |
| Net Non Operating Items | (1,518,758) | (1,487,137) | 71,401 | 1,558,538 |
| Changes in net position | (3,737,319) | (4,606,947) | 611,122 | 5,218,069 |
| Fund balance - beginning | | | 24,615,482 | |
| Fund balance - ending | | | \$25,226,604 | |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2019

| | | |
|---|----|--------------------|
| Cash flows from operating activities | | |
| Receipts from customers | \$ | 7,875,653 |
| Payments to employees | | (3,729,018) |
| Payments to suppliers | | (1,973,582) |
| Other Receipts (payments) | | 146,693 |
| Net cash provided by operating activities | | <u>2,319,746</u> |
| Cash Flows from Capital and Related Financing Activities | | |
| Purchase of capital assets | | (904,907) |
| Proceeds from sale of capital assets | | 74,643 |
| Interest paid on capital debt | | (392,635) |
| Principal paid on capital debt | | (1,279,677) |
| Transfer from General Fund for Stormwater Projects | | 500,000 |
| Other Receipts (payments) | | (125,662) |
| Net cash used in capital and Related Financing Activities | | <u>(2,128,238)</u> |
| Cash flows from Investing Activities | | |
| Interest | | 10,284 |
| Net cash used in capital and related financing activities | | <u>10,284</u> |
| Decrease in cash and cash equivalents | | |
| Cash and cash equivalents -- January 1 | | 201,792 |
| Cash and cash equivalents -- December 31 | \$ | <u>5,523,304</u> |
| | | <u>5,725,096</u> |
| Reconciliation of Operating Income to Net Cash Provided (used) by Operating Activities | | |
| Operating Income (loss) | | \$539,721 |
| Adjustment to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation Expense | | 2,020,627 |
| (Increase) decrease in accounts receivable | | (191,675) |
| Increase (decrease) in accounts payable | | (56,102) |
| Increase (decrease) in customer meter deposits | | 7,175 |
| Net cash provided by operating activities | | <u>\$2,319,746</u> |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

| | |
|---------------------------|---------------------|
| ASSETS | |
| Cash and cash equivalents | \$20,147 |
| Other Assets | (185) |
| Total Assets | 19,962 |
| LIABILITIES | |
| Accounts payable | 19,962 |
| Total Liabilities | \$19,962 |
| | Agency Funds |

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year Ended December 31, 2019

| | |
|-----------------------|---------------------|
| REVENUES | |
| Fines and Forfeitures | Agency Funds |
| Total Revenues | <u>\$401,826</u> |
| EXPENSES | <u>401,826</u> |
| Personnel Expense | 4,738 |
| Operations Expense | 397,088 |
| Total Expenses | <u>\$401,826</u> |

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: Summary of Significant Accounting Policies

Reporting Entity: The City of Bryant, Arkansas (city), is organized as a political subdivision of the State of Arkansas and is a city of the first class, which is organized and exists under the laws of the State. The city operates under the Mayorial form of government. The City had one component unit, which was a legally separate organization fiscally dependent on the City or for which the City was financially accountable as of December 31, 2018. See Note 9 for more information on this unit.

Government-Wide and Fund Financial Statements: The government-wide financial statements (i.e., the statements of net position and changes in net position) report information on all of the non-fiduciary activities of the primary government. The government-wide financial statements are presented on the modified cash basis of accounting. Generally, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Since there are no differences the balance sheet on the Government Wide statements for the Business Type funds is the only balance sheet presented for those funds. Budgetary details are also presented on page 33 for the Business Type Funds.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The government-wide, proprietary fund and fiduciary financial statements are reported using the economic resources measurement focus. Agency funds do not have a measurement focus and are reported on the cash basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred as under the accrual method.

Most revenue items are considered to be measurable and available only when the city receives cash. A few revenue items are accrued if deemed material to do so.

The city reports the following major governmental funds:

General Fund 001 is the city's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund. For the purposes of this report this holds also the Sales Tax Fund, Fire Donation Fund, and the Franchise Fee Fund.

Street Fund 080 is a special revenue fund to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street Fund is financed by state turnback funds, and a portion of a state-wide 1/2 cent sales tax approved by the voters in July 2013.

The city reports the following major proprietary funds:

Utility Revenue Fund 500 is used to account for activities associated with collecting the revenues of water, wastewater, and stormwater via the monthly bill collections.

Utility Operating Fund 510 is used to account for activities associated with collecting, treating and disposing sewage from customers in one department 0950 and the treatment and distribution of drinkable water to customers in another department 0900.

Stormwater Fund 515 is used to account for activities associated with completing major capital stormwater projects.

Agency Funds account for activities in the following areas:

- a. **Administration of Justice Fund - ACA 16-10-308 Fund 030 Act 1256 of 1995**, established that cities would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the City. These funds are kept and spent from this fund.
- b. **Electronic Tax Fund** fund 010 was established by the City to receive electronic transfers from federal and state agencies as well as administer payroll.

The nonmajor funds of the city are special revenue funds, and debt service capital projects funds used to account for activities associated with revenue sources restricted for specified purposes as follows:

Special revenue funds include:

- a. **District Court Automation Fund 031 (Act 1809) ACA 16-13-704** established that 1/2 of \$5 per month on each person in the court could only be used for court-related technology. These funds are kept and spent from this fund.
- b. **Fire Equipment and Training Fund 051 (Act 833)** is used to account for specific revenues per ACA 14-284-403, 404 which requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, initial capital construction or improvements of fire departments, insurance for buildings and utilities costs.
- c. **Special Sales Tax Fire 3/8 Fund 055 - Bryant City Code 2.36.07 (2013)** levied a .375 % sales and use tax to be used to operate and maintain; acquire apparatus and equipment; acquire, construct, improve, and expand facilities; to pay and secure repayment of fire department bonds.

- d. **Special Sales Tax Parks 1/8 Fund 045 - Bryant City Code 12.32.01 (2013)** levied a .125 % sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.
- e. **Animal Donations Fund 020 Bryant City Code 6.12.01 (2013)** via Ordinance 2011-24 established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.
- f. **Designated Tax Fund 005 - Bryant Ordinance no. 1996-08 (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%).
- g. **Police Equipment Fund 061 (Act 918) ACA 12-41-701** established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.
- h. **Police Equipment Fund 062 (Act 988) ACA 27-22-103** established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus, and law enforcement apparatus. These funds are kept and spent from this fund.
- i. **Drug Controls Funds Federal 066 and State 068 ACA 5-64-505** established that asset forfeitures resulting from drug offense cases should go to the arresting agency. These revenues shall only be used for law enforcement purposes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges among the city's wastewater and water functions and various other functions of the city. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. The Utility Revenue Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, Liabilities and Net Position or Equity

Deposits and Investments: The city's cash and cash equivalents are considered as cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the city to invest in obligations of the United States government, commercial paper and certain corporate bonds. Investments for the city are reported at fair value.

Restricted Assets: The proprietary fund types restrict assets on the balance sheet in accordance with the requirements of bond obligation agreements, donor and membership restrictions and support obligations made by the city. The Bond Depreciation Fund is used to restrict resources and set aside funds to finance capital asset renewals and replacements. The assets consist primarily of cash and short-term investment funds.

Receivables: Receivables consist primarily of uncollected utility charges to users of the system. A provision totaling \$392,367 has been made for delinquent accounts receivable that may be uncollectible at year end.

Capital Assets: Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities. The city defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair-market value at the date of donation. Infrastructures are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. Costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the city are depreciated using the straight-line method over the following, estimated useful lives:

| <u>Asset</u> | <u>Primary Government Years</u> |
|--|---------------------------------|
| Buildings | 40 |
| Building improvements | 20 |
| Public domain and system infrastructures | 50 and 30 respectively |
| Vehicles | 5-10 |
| Other items \$2500 to \$20,000 | 2 |

Fund Equity: Beginning with fiscal year 2011, GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" was enacted by GFOA. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable: Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

Restricted: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and other levels of government), through constitutional provisions or by enabling legislation.

Committed: Amounts constrained to a specific purpose by the city itself, using its highest level of decision making authority (i.e. City Council). To be reported as committed, amounts cannot be used for any other purpose unless the city takes the same highest level action to remove or change the constraint (i.e. Resolution).

Assigned: Amounts the city intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority.

Unassigned: Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The city's goal is to use restricted, committed, or assigned amounts first, before unassigned, when an expenditure is incurred for purposes for which multiple classifications are available.

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.

NOTE 2: Deposits and Investments -

Deposits and Investments: The city's deposits and investments are governed by state law. At December 31, 2019, the deposits and investments held by the city were as follows:

| | <u>Governmental</u> | <u>Enterprise</u> | <u>Total</u> |
|-----------------------------|---------------------|--------------------|---------------------|
| Deposits: | | | |
| Carrying value on the books | \$23,157,416 | \$5,724,486 | \$28,881,902 |
| Cash on hand | 900 | 610 | 1,510 |
| Total | <u>\$23,158,316</u> | <u>\$5,725,096</u> | <u>\$28,883,412</u> |
| Balance at the bank | 23,250,922 | 5,574,298 | 28,825,220 |

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The city does not have a policy for custodial credit risk. It's investments are handled by the bond trustees in accordance with Arkansas State statutes for Municipal funds. The carrying amount of the entire city's deposits was \$28,881,905, with a corresponding bank balance of \$28,885,220 (including cash on hand). Of this amount \$28,135,220 (\$750,000 FDIC protected) was subject to custodial credit risk. The City has, however, collateralized pledged securities held by and in the name of Regions Bank and the First Security Bank in excess of amounts not covered by FDIC insurance.

NOTE 3: Capital Assets. Capital asset activity for the year ended December 31, 2019, was as follows:

| Street Fund | Balance January 1 | Additions | Disposals | Balance December 31 |
|---|------------------------------|--------------------|----------------------|--------------------------------|
| Capital Assets Not Being Depreciated | | | | |
| Land | \$486,052 | \$47,652 | \$- | \$533,704 |
| Construction in Progress (*Note) | - | - | - | - |
| Total Capital Assets Not Being Depreciated | 486,052 | 47,652 | - | 533,704 |
| Capital Assets Being Depreciated | | | | |
| Buildings | 145,922 | | | 145,922 |
| Vehicles | 1,472,892 | 47,565 | (398,467) | 1,121,990 |
| Heavy Machinery | 1,748,266 | 567,073 | (31,338) | 2,284,001 |
| Roads & Bridges | 1,377,657 | | | 1,377,657 |
| Infrastructure | 9,185,723 | 4,130,440 | (478) | 13,315,684 |
| Total Capital Assets Being Depreciated | 13,930,460 | 4,745,078 | (430,283) | 18,245,255 |
| Total Capital Assets | \$10,939,713 | \$4,961,027 | (\$967,211) | \$14,933,529 |
| Less Accumulated Depreciation | (3,476,798) | 168,298 | (536,928) | (3,845,428) |
| Net Street Fund Capital Assets | \$7,462,915 | \$5,129,325 | (\$1,494,139) | \$11,098,102 |
| General Fund | Balance January 1 | Additions | Disposals | Balance December 31 |
| Land | \$2,697,990 | \$233,620 | \$- | \$2,931,610 |
| Total Capital Assets Not Being Depreciated | 2,697,990 | 233,620 | - | 2,931,610 |
| Park Facilities | 3,018,508 | 1,730,318 | (944,840) | 3,803,986 |
| Buildings | 13,897,192 | 800,169 | (68,655) | 14,628,706 |
| Vehicles | 7,053,542 | 156,655 | (661,883) | 6,548,314 |
| Equipment | 3,469,497 | 117,521 | | 3,587,018 |
| Total Capital Assets Being Depreciated | 27,438,739 | 2,804,663 | (1,675,378) | 28,568,024 |
| Less Accumulated Depreciation | (10,754,057) | 634,916 | (1,621,809) | (11,740,950) |
| Net General Fund Capital Assets | 19,382,672 | 3,673,200 | (3,297,187) | 19,758,685 |
| Total Governmental Fund Assets | \$30,322,385 | \$8,634,227 | (\$4,264,398) | \$34,692,214 |

City of Bryant, Arkansas
Notes to Financial Statements
(continued)
December 31, 2019

| Business Type Activities | Balance January 1 | Additions | Disposals | Balance December 31 |
|---|------------------------------|-------------------|---------------------|--------------------------------|
| Capital Assets Not Being Depreciated | | | | |
| Land | \$116,293 | \$1,792 | (\$68,547) | \$49,538 |
| Construction in Progress (*Note) | - | 1,792 | (68,547) | - |
| Total Capital Assets Not Being Depreciated | 116,293 | 1,792 | (68,547) | 49,538 |
| Capital Assets Being Depreciated | | | | |
| Buildings | 3,342,331 | 13,955,310 | | 17,297,641 |
| Infrastructure | 8,274,240 | 17,070,321 | (70,000) | 25,274,561 |
| Improvements, machinery, and equipment | 43,158,199 | 838,753 | (30,908,807) | 13,088,145 |
| Water Storage Agreement | 1,358,213 | - | | 1,358,213 |
| Total Capital Assets Being Depreciated | 56,132,983 | 31,864,384 | (30,978,807) | 57,018,560 |
| Less Accumulated Depreciation | (18,129,280) | 116,581 | (2,020,627) | (20,033,326) |
| Net Business Assets Being Depreciated | 38,003,703 | 31,980,965 | (32,999,434) | 36,985,234 |
| Net Business Capital Assets | \$38,119,996 | \$31,982,757 | (\$33,067,981) | \$37,034,772 |

* Portions completed in the year on projects spanning more than one year are recorded within that year so no work in progress is shown.

As of December 31, 2019 the Enterprise, Street and Stormwater Funds (Public Works) had the following active construction projects:

| | Expenses Through December 31, 2019 | Remaining Contract Commitments | |
|--|---------------------------------------|-----------------------------------|---------------------------------|
| Basins 3 & 4 and Collection System | \$63,549 | \$252,171 | PO 2018006345 |
| Bond Series 2011 - Water | - | 35,887 | PO 2019008317 |
| Bond Series 2012 - Wastewater | - | 46,932 | PO 2019008314 |
| Bryant Parkway @ Hwy 5 | 57,986 | 13,106 | PO 2019000694 |
| Dogwood/Bane SW/ST Improvements | 139,148 | 14,940 | PO 2019005035 |
| Elm Street & 3rd Street Sidewalks | 318,381 | 86,622 | PO 2018008557 / 2019007094/9470 |
| Henson Place Project | 21,156 | 91,360 | PO 2019009553 |
| Hidden Creek Project | - | 19,000 | PO 2019009478 |
| Hildale @ Bryant Roundabout | 129,605 | 18,865 | PO 2019003292 |
| Indian Springs 6" Main Replacement | 54,882 | 115,118 | PO 2019007395/9147 |
| Justus Loop Drainage Project | - | 7,500 | PO 2019008409 |
| Raintree Acres Drainage Improvements | 7,276 | 16,716 | PO 2019005639 |
| Robinwood Drainage | 17,090 | 3,410 | PO 2019006246 |
| Shobe Road Force Main | 29,866 | 60,334 | PO 2019003041/9499/9500 |
| Springhill/Hilltop Intersection Improvements | 38,500 | 549,039 | PO 2019006254/9201 |
| Timbercreek Drive Culvert Replacement | - | 97,723 | PO 2019006775 |
| Westpointe Stormwater Drainage | 6,300 | 14,200 | PO 2019005497 |
| Woodland Park Project | - | 19,000 | PO 2019009479 |
| Total | \$883,739 | \$1,461,924 | |

NOTE 4: Debt

Legal Debt Limits for Property Tax Secured Bonded Debt equals 20% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. The City has no property tax secured bond issues. Short-Term Financing Obligations are subject to a constitutional limitation of equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. The City is well below its limitation.

In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, providing a method for cities and counties to obtain short-term financing. The law requires permissible items to have an expected useful life of over one year and requires that the financing not exceed five years and that interest and principal repayments be made from general revenues. The City of Bryant has several notes that have been issued pursuant to this authority, see those with payments during 2019 listed below.

2016 Police Cars Financing Note - The \$1.3 million promissory note was issued by Regions Security Bank, August 3, 2016, to finance the cost of acquiring a new Police Car Fleet. Principal and interest payments of \$28,476.83 (2.48%) are paid monthly for four years from the General Fund.

2018 Fire and Parks Financing Note - The \$1,130,000 loan from Regions Bank was issued on March 15, 2018 (1st payment April 15th), for the cost of acquiring one Fire Ladder Truck and several work trucks and exercise equipment for Parks. Principal and interest payments of approx. \$19,910.35 are paid monthly for 60 months at 2.21%. The Loan Pay off Date is March 15, 2023; total interest will be \$64,621.

| | 2016 Police Cars | | 2018 Fire and Parks | | Totals | |
|--------------|------------------|----------------|---------------------|-----------------|--------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2020 | \$300,061 | \$4,977 | \$225,508 | \$13,892 | \$525,569 | \$18,869 |
| 2021 | | | 230,543 | 8,857 | 230,543 | 8,857 |
| 2022 | | | 235,690 | 3,710 | 235,690 | 3,710 |
| 2023 | | | 39,790 | 110 | 39,790 | 110 |
| 2024 | | | | | | |
| Total | \$300,061 | \$4,977 | \$731,531 | \$26,569 | \$1,031,592 | \$31,547 |

Business-Type Activities

Water and Sewer Revenue Bonds, Series 2017 were issued for the purpose of refunding the Series 2008A&B. The interest rates range from 2% to 3.625%. Original face value of the bonds was \$3,800,000 for the Series A bonds and \$4,885,000 for the Series B Bonds. Principal payments are due annually on December 1, and interest payments are due semi-annually on June 1, and December 1. These bonds were issued on December 1, 2017.

Bond Payable-Loan Advances-Arkansas Natural Resource Commission (ANRC)

Series 2011 Bond payable water and wastewater revenue bond original face value of the bonds was \$6,500,000. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2014.

Series 2012 Bond payable water and wastewater revenue bond original face value of the bonds \$8,500,000. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2015.

Government-Type Activities

City of Bryant, Arkansas Capital Improvement Refunding and Construction Revenue Bonds, Series 2016 These bonds were issued on March 31, 2016, with a face value of \$10,625,000 for the purpose of refunding and financing a portion of the costs of 130 Improvements (on and off ramp). These bonds are secured by a pledge of all of the franchise fees charged to public utilities for the privilege of using the streets, highways, and other public places in the City. The interest rates range from 2% to 3.625%. Principal payments are due annually on February 1, and interest payments are due semiannually on February 1 and August 1.

City of Bryant, Arkansas Sales and Use Tax Series 2016 These bonds were issued December 1 of 2016, with an original par value of \$28,755,000 for the purpose of funding a portion of the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements, building two new Fire Stations, and constructing the Bryant Parkway South from I-30 to the Airport. These bonds are secured by a pledge of the sales and use tax of the city. The interest rates range from 2% to 4%. Principal payments are due annually on December 1, and interest payments are due semiannually on June 1 and December 1.

| | Balance at 1/1/2019 | Increases | Decreases | Balance at 12/31/2019 | Amount Due in 1 year |
|--|------------------------|------------------|-------------|--------------------------|-------------------------|
| Government-Type Activities Long Term Debt | | | | | |
| Bonds Payable | \$36,030,000 | - | \$1,900,000 | \$34,130,000 | \$1,020,000 |
| Note Payable | 1,583,995 | - | 552,403 | 1,031,592 | 525,569 |
| Net Pension and OPEB Liabilities | 15,964,861 | 1,209,207 | - | 17,174,068 | - |
| Business-Type Activities Long Term Debt | | | | | |
| Bonds Payable | 17,388,451 | - | 1,116,551 | 16,271,900 | 1,142,262 |
| Note/Contract Payable | 486,586 | - | 163,126 | 323,460 | 104,917 |
| Net Pension and OPEB Liabilities | \$639,904 | \$51,122 | - | \$691,026 | - |

2016 Sales and Use Tax Bonds

| | Principal | Interest |
|---------------------|---------------------|---------------------|
| 2020 | \$675,000 | \$807,138 |
| 2021 | 690,000 | 793,638 |
| 2022 | 700,000 | 778,976 |
| 2023 | 720,000 | 763,225 |
| 2024 | 735,000 | 746,125 |
| 2025 and thereafter | 20,965,000 | 10,055,219 |
| Total | \$24,485,000 | \$13,944,321 |

2016 Franchise Fee Revenue Bonds

| | Principal | Interest |
|---------------------|--------------------|--------------------|
| 2020 | \$345,000 | \$294,719 |
| 2021 | 350,000 | 286,044 |
| 2022 | 360,000 | 278,494 |
| 2023 | 370,000 | 269,819 |
| 2024 | 375,000 | 261,444 |
| 2025 and thereafter | 7,845,000 | 2,602,797 |
| Total | \$9,645,000 | \$3,993,316 |

2011 Water ANRC Bonds

| | Principal | Interest |
|---------------------|--------------------|--------------------|
| 2020 | \$284,995 | \$147,577 |
| 2021 | 293,465 | 139,107 |
| 2022 | 302,186 | 130,386 |
| 2023 | 311,166 | 121,406 |
| 2024 | 320,413 | 112,159 |
| 2025 and thereafter | 3,559,760 | 548,307 |
| Total | \$5,071,985 | \$1,198,942 |

* does not include the 1% service fee

2012 Wastewater ANRC Bonds

| | Principal | Interest |
|---------------------|--------------------|--------------------|
| 2020 | \$367,267 | \$198,403 |
| 2021 | 378,181 | 187,489 |
| 2022 | 389,420 | 176,250 |
| 2023 | 400,992 | 164,678 |
| 2024 | 412,909 | 152,761 |
| 2025 and thereafter | 4,866,146 | 776,193 |
| Total | \$6,814,915 | \$1,655,774 |

* does not include the 1% service fee

2017 Water and Sewer Refunding Bonds

| | Principal | Interest |
|---------------------|--------------------|--------------------|
| 2020 | \$490,000 | \$120,916 |
| 2021 | 500,000 | 111,116 |
| 2022 | 515,000 | 101,116 |
| 2023 | 145,000 | 90,301 |
| 2024 | 145,000 | 87,256 |
| 2024 and thereafter | 2,590,000 | 642,763 |
| Total | \$4,385,000 | \$1,153,468 |

NOTE 5: Other Information Including Risk Management

During the course of daily operations, the city is exposed to various risks of loss relating to theft of, damage to or destruction of assets, errors and omissions, injuries to employees and natural disasters. The city has tort immunity except in the case of civilrights issues. The city manages these risks by following coverage procedures:

The city participates in the Arkansas Municipal League insurance program (Program) for the coverage in the following areas:

Municipal League Defense Program: This insurance program provides coverage for legal defense, expenses and damages in suits against city officials and employees and civil-rights suits against the municipal government. The program is a participant in a funded trust with pooled risk involving cities in Arkansas. The coverage of each case is at the sole discretion of the program's administrator. The maximum coverage of any one loss cannot exceed 25% of the programs fund reserve; therefore, the city could be at risk if any suit against the city exceeds 25% of the program's reserve. 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.

Municipal Property Program: This insurance program provides coverage for insurable property and equipment exclusive of motor vehicles and water vessels that belong to the participating municipality and for which coverage has been applied and approved. The limit of the program's liability is 1) actual cash value, or 2) the cost to repair or replace the property of like kind and quality, or 3) the applicable limit of liability stated in the enumeration schedule, or 4) 25% of the program's available funds at the time of settlement. Loss amounts payable will be reduced by the deductible amount of \$5,000, or in the case of flood or earthquake, \$100,000.

Municipal Vehicle Program:

- A. Liability - 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 - The City shall pay into the program each year a charge established annually by the program administrator for covered property.

Workers' Compensation: This insurance program provides compensation to employees in the event of injury suffered while conducting city business. The program covers all statutory requirements and the city's risk of loss is effectively transferred. Rates are revised by class code on an annual basis by the Arkansas Workers' Compensation Commission.

Contingent Liabilities: Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, mainly the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time. The city expects disallowed claims, if any, to be immaterial. The city is a party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the city's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the city.

Self-Insured Fidelity Bond Program: The City also participates in this 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. There is a \$2,500 deductible per occurrence.

Post-Employment Benefits: Other post-employment benefits for city employees are limited to health insurance continuation coverage under federal law (COBRA) providing all costs associated with the benefits are borne by the electing participant.

NOTE 6: Employee retirement systems and pension plans-

Pension Plans - Primary Government: The city participates in retirement plans that cover all full-time employees. The city's municipal judges and clerks participate in a pension and retirement plan maintained by the state. The city's uniformed police and fire personnel participate in the Local Police and Fire Retirement System (LOPF). All other city employees are covered under the Arkansas Public Employees Retirement System (APERS).

Arkansas District Judge Retirement System

Plan Description: Acts 1374 and 1375 of 2003 established the Arkansas District Judge Retirement System (ADJRS), a cost sharing multiple employee plan. This retirement system became effective January 1, 2005. The legislation merged the city's administered pension plan with the new pension system. The city funds retirement through retirement matching of judges' and clerks' salaries through the Court's Operating Fund. ADJRS provides for the retirement of all district court judges who are not covered under the Arkansas Public Employees Retirement System (APERS). District court judges first hired after January 1, 2005 are covered by ADJRS. The system provides retirement benefits for district judges and court clerks, who retired from the local retirement plans, and their survivors. A deferred benefit was established for all district judges and court clerks in the local plans that were active on December 31, 2004. These deferred annuities will be eligible for a benefit when they meet the eligibility requirements for their previous, local plans. The statutes providing for and covering the ADJRS are in chapters two and eight of Title 24 of the Arkansas Code Annotated. The administration and control of the system is vested in the board of trustees. The Arkansas District Judge Council and the governor appoint the board. The city's financial information is in the annual report of ADJRS. A copy of the report can be obtained by writing to ADJRS, 124 West Capitol Avenue, Suite 400, Little Rock, Arkansas 72201.

Summary of Significant Accounting Policies: Basis of Accounting and Valuation of Investments. The Arkansas District Judge Retirement System is accounted for using the accrual basis of accounting. Revenues are recognized when earned, without regard to date of collection, and expenses are recognized when a liability is incurred, regardless of when payment is made. Investments are reported at market value determined by the custodial agent. The agent's determination of market value includes, among other factors, using pricing services or process quoted at current exchange rates by independent brokers.

At implementation, an actuarial valuation was performed. As of June 30, 2019 the City's unfunded liability was \$51,985. The city will pay this deficit over a 30 year amortization, with payments being due to ADJRS by December 31 of each year. The valuation changes as the city changes judges, therefore changing the annual payment. The 2019 payment made was \$10,000, of which \$5,368 was interest and the balance went to reduce the principal.

Arkansas Local Police and Fire Retirement System (LOPFI)

Plan Description: LOPFI is a statewide cost sharing multiple-employer defined-benefit pension plan administered in accordance with Act 364 of the 1981 Arkansas General Assembly for units of local governments covering police officers and firefighters. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Employees hired after January 1, 1983, whose political subdivision had a retirement system in effect at July 1, 1981, are eligible to participate in the Plan. The city's financial information is in the annual report of LOPFI. A copy of the report can be obtained by writing to LOPFI, 620 West 3rd Street, Suite 200, Little Rock, Arkansas 72201 or on their website at www.lopfi-prb.com or calling 866-859-1745.

Contributions requirements are set forth in Arkansas statute. LOPFI members were required to contribute 8.5% of their annual covered salary. The City is required to contribute at an actuarially determined rate, which was 23.00% for participating policemen and 22.37% for participating firemen. City contributions to the Plan were \$624,112 for the year ended December 31, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the LOPFI Police and LOPFI Fire reported a liability of \$5,478,431 and \$5,894,650, respectively, for their proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The City's proportionate share was .61% and .65% respectively, for LOPFI Police and LOPFI Fire. The allocation percentages are based on the ration of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2018. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes.

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| <u>LOPFI Police</u> | | |
| Differences between expected and actual experience | \$291,052 | \$0 |
| Difference between expected and actual investment earnings on pension plan investments | 1,056,509 | 355,569 |
| Changes in proportion and differences between City contributions and proportionate share of | 74,845 | 156,767 |
| Changes of assumptions | 749,852 | 0 |
| Total | \$2,172,258 | \$512,336 |

| | | |
|---|--------------------|------------------|
| <u>LOPFI Fire</u> | | |
| Differences between expected and actual experience | \$313,165 | \$0 |
| Difference between expected and actual investment earnings on pension plan investments | 1,136,777 | 382,583 |
| Changes in proportion and differences between City contributions and proportionate share of | 27,653 | 129,018 |
| Changes of assumptions | 806,822 | 0 |
| Total | \$2,284,417 | \$511,601 |

At December 31, 2018, LOPFI Police and LOPFI Fire reported \$2,172,258 and \$2,284,417 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2018, related to pensions will be recognized in pension expense as follows:

Schedule of Deferred Inflows and Outflows

| <u>Year ended December 31:</u> | LOPFI Police | LOPFI Fire |
|--------------------------------|--------------------|--------------------|
| 2019 | \$669,641 | \$749,926 |
| 2020 | 503,702 | 512,875 |
| 2021 | 268,256 | 274,904 |
| 2022 | 218,323 | 235,111 |
| | <u>\$1,659,922</u> | <u>\$1,772,816</u> |

Actuarial Assumptions: The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--------------------------------|--------------------------------------|
| LOPFI - Police and Fire | |
| Inflation (Wage, Price) | 3.75%, 2.75% |
| Salary increases | 4.25-18.75% including inflation |
| Investment rate of return | 7.75% as adopted by the board |
| Actuarial cost method | Entry age normal |
| Asset valuation method | 5 year smoothed market, 20% corridor |

Mortality rates were based on the RP-2000 Combined Mortality Table

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2011. As a result of the 2011 actuarial experience study, the expectation of life after disability was adjusted in the December 31, 2018 actuarial evaluation to more closely reflect actual experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2018, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return | Allocation-Weighted Long-Term Expected Real Rate of Return |
|-------------------------|-------------------|--|--|
| Fixed income | 27% | 0.78% | 0.21% |
| Domestic equity | 42% | 5.58% | 2.34% |
| Foreign equity | 18% | 7.38% | 1.33% |
| Alternative Investments | 10% | 6.23% | 0.62% |
| Cash | 3% | 0.00% | 0.00% |
| Total | 100% | | 4.50% |
| Expected Inflation | | | 2.50% |
| Total Return | | | 7.00% |

Discount Rate: A single discount rate of 7 percent was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 8 percent. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the single discount rate. The following presents the City's net pension liability, calculated using a single discount rate of 7 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

| | 1% Decrease 6% | Current Discount Rate 7% | 1% Increase 8% |
|----------------|----------------|--------------------------|----------------|
| LOPFI - Police | \$8,085,473 | \$5,478,431 | \$3,377,659 |
| LOPFI - Fire | \$8,699,759 | \$5,894,650 | \$3,634,274 |

Arkansas Public Employee Retirement System (APERS)

Plan description: APERS is a cost-sharing, multiple-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan, all county employees, municipal employees whose municipalities have elected coverage under this plan, college and university employees, and certain non-teaching school employees. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 177 of 1957. The costs of administering the plan are paid out of investment earnings. The general administration and responsibility for the proper operation of the System is vested in the nine members of the Board of Trustees of the Arkansas Public Employees Retirement System (the Board). Membership includes three state and three non-state employees, all appointed by the Governor, and three ex-officio trustees, including the Auditor of the State, the Treasurer of the State and the Director of the Department of Finance and Administration. Benefits and contribution provisions are established by Arkansas law and can be amended only by the Arkansas General Assembly.

Benefits provided: Benefit provisions are set forth in Arkansas Code Annotated, Title 24, Chapters 5 and 6 and may only be amended by the Arkansas General Assembly. APERS provides retirement, disability and death benefits. Retirement benefits are determined as a percentage of the member's highest 3-year average compensation times the member's years of service. The percentage used is based upon whether a member is contributory or non-contributory as follows:

| | |
|------------------------------------|-------|
| Contributory, prior to 7/1/2005 | 2.07% |
| Contributory, on or after 7/1/2007 | 2.00% |
| Non-Contributory | 1.72% |

Members are eligible to retire with a full benefit under the following conditions:

- at age 55 with 5 years of service,
- at any age with 28 years actual service,
- at age 50 with 20 years of actual service if under the old contributory plan (prior to July 1, 2005), or
- at age 55 with 35 years of credited service for elected or public safety officials.

Members may retire with a reduced benefit at age 55 with at least 5 years of actual service at age 55 or at any age with 25 years of service. Members are eligible for disability benefits with 5 years of service. Disability benefits are computed as an age and service benefit, based on service and pay at disability. Death benefits are paid to a surviving spouse as if the member had 5 years of service and the monthly benefit is computed as if the member had retired and elected the Joint & 75% Survivor option. A cost-of living adjustment of 3% of the current benefit is added each year.

Contributions: Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits earned by members during the year and make a level payment that, if paid annually over a reasonable period of future years, will fully cover the unfunded costs of benefit commitments for services previously rendered (A.C.A. 24-2-701)(a)). Members who began service prior to July 1, 2005, are not required to make contributions to APERS. Members who began service on or after July 1, 2005, are required to contribute 5% of their salary. Employers are required to contribute at a rate established by the Board of Trustees of APERS based on an actuary's determination of a rate required to fund the plan (A.C.A. 24-2-701(c)(3)). Employers contributed 14.75% for municipal employees and 25.55% for district judges of compensation from January 1, to June 30, 2018. In some cases, an additional 2.5% of member and employer contributions are required for elected officials. Contributions to the APERS from the City were \$645,949 for the year ended December 31, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At December 31, 2019, the City reported a liability of \$5,315,583 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Each employer's proportion of the net pension liability was based on the employer's share of contributions to the pension plan relative to the total contributions of all participating employers. At June 30, 2019, the City's proportion was 0.22%.

For the year ended December 31, 2019, the City recognized APERS pension expense of \$1,203,459. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$144,668 | \$7,898 |
| Changes of assumptions | 288,515 | 204,340 |
| Net difference between projected and actual earnings on pension plan investments | | 40,375 |
| Changes in proportion and differences between City contributions and proportionate share of contributions | 411,524 | 31,951 |
| Total | \$844,707 | \$284,564 |

Actuarial assumptions: The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Wage Inflation rate | 3.25% |
| Salary increases | 3.25% – 9.85% |
| Investment rate of return | 7.15%, net of investment and admin expenses |

Mortality rates were based on RP-2014 weighted generational mortality tables for healthy annuitant, disability, or employee death in service, as applicable. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2017.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2017.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in APERS's target asset allocation as of June 30, 2017 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-----------------------|-------------------|--|
| Broad Domestic Equity | 37% | 6.20% |
| International Equity | 24% | 6.33% |
| Real Assets | 16% | 3.32% |
| Absolute Return | 5% | 3.56% |
| Domestic Fixed | 18% | 1.54% |
| | 100% | |

Discount rate: The discount rate used to measure the total pension liability was 7.15% for the year ended June 30, 2019. The single discount rate was based on the expected rate of return on pension plan investments of 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate:

| | Current Discount Rate | |
|---|-----------------------|-------------------|
| City's proportionate share of the net pension liability | 7.15% | 1% Increase 8.15% |
| | \$7,845,269 | \$3,277,270 |
| | 1% Decrease 6.15% | |

APERS fiduciary net position: Detailed information about APERS's fiduciary net position is available in the separately issued APERS Financial Report available at <http://www.apers.org>.

Payable to the pension plan: At December 31, 2019, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2019.

NOTE 7: Other Post-employment Benefits -

Plan Description and Benefits Provided: The City of Bryant uses the Health Insurance provided by the Arkansas Municipal League through the Municipal Benefit Health Fund. Arkansas statute provides that any municipal city official or employee vested in any of the city's retirement plans with 20 years of service and attains 55 years of age may continue to participate in the city's healthcare plan after retirement. In addition, members employed at least 5 years with age plus service exceeding 70 at retirement are eligible for benefits. The State of Arkansas has the authority to establish and amend the requirements of this statute. The city does not issue stand-alone financial statements of its health care plan but all required information is presented in this report. The contribution requirements of OPEB plan members are established by the city and may be amended as needed. Plan members pay the entire cost of monthly insurance premiums at the same rate charged to active employees and receive a benefit of the blended premium rate from all of the employees participating in the city's health insurance plan. The plan has no retired participants paying premiums as of December 31, 2019. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Total OPEB Liability: The city's total OPEB liability of \$1,176,430 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

| | |
|--------------------------------------|--------------------|
| Changes in Total OPEB Liability | |
| Balance at 12/31/2018 | \$1,034,122 |
| 1 Service Cost | 62,065 |
| 2 Interest | 39,738 |
| 3 Benefit payments | (8,952) |
| 4 Assumption changes | 49,457 |
| 5 Net change in total OPEB liability | 142,308 |
| Balance at 12/31/2019 | <u>\$1,176,430</u> |

Actuarial Cost Methods and Assumptions.

Inflation Rate: The discount rate, and the health care cost trend rate incorporate an assumed annual inflation rate of 3.00%.

Discount Rate: A single discount rate of 3.16% at 12/31/17 and 3.64% at 12/31/18 and 3.26% at 12/31/19.

Healthcare Trend Rate: The health care cost trend rate was assumed to be 8.0% next year, with the rate decreasing by 0.5% each year, to an ultimate rate of 5.0% in the seventh year.

Cost Method: The entry age normal method was used.

Base Claim Costs: The following monthly claim costs were assumed for 2019: Member

| | |
|------------------------------------|------------|
| Retiree, No Medicare | \$1,142.04 |
| Retiree, with Medicare | 545.22 |
| Premium per month | 545.22 |
| Therefore, net subsidy assumed was | 596.82 |

Source of Claim Costs: The Medical cost for retirees equals the rate charged by the providers at the beginning of the year.

NOTE 7: Other Post-employment Benefits con't

Sensitivity of the Total OPEB liability to Changes in the Discount Rate

| | | |
|----------------------------|---|-------------------------|
| 1% Decrease to 2.26% | Current Single Discount Rate of 3.26% | 1% Increase to 4.26% |
| 1,323,594 | 1,176,430 | 1,045,243 |

Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rates

| | | |
|---|-------------------------------|--------------------------------------|
| 1% Decrease in HCCTR 1,150,593 | Assumed HCCTR 1,176,430 | 1% Increase in HCCTR 1,634,849 |
|---|-------------------------------|--------------------------------------|

At December 31, 2019, the City reported deferred inflows of resources related to OPEB from the following sources:

| | |
|---|-----------------|
| Difference between expected and actual experience | (78,061) |
| Changes of assumptions | (5,745) |
| Total | <u>(83,806)</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | |
|--------------|-------------------|
| Year ending | Net Deferred |
| December 31: | Outflow/(Inflow) |
| 2020 | of Resources |
| 2021 | (\$7,278) |
| 2022 | (7,278) |
| 2023 | (7,278) |
| 2024 | (7,278) |
| Thereafter | (47,416) |
| Total | <u>(\$83,806)</u> |

Employees Covered by the Benefit Terms:

| | |
|--|-----|
| Number of Employees | 187 |
| Number of Retirees and Beneficiaries under 65 | 2 |
| Number of Retirees and Beneficiaries 65 and over | 1 |

Actuarial Methods and Assumptions con't: No Administrative costs were assumed. It was assumed that the sponsor would provide single coverage only. It was assumed 85% of eligible retirees would select the coverage when they initially retired and that 15% of them would continue it past age 65. The data was provided by the Arkansas Municipal League Health Benefit Plan and deaths have been projected on a basis of the RP 2014 Mortality Table.

NOTE 8: Water/Wastewater Rates and Customers - Customers pay for the first 2,000 gallons of water consumption each month or portion thereof, rates that vary from \$11.34 for a 5/8" meter up to \$567.00 for a 6" meter. All water consumption in excess of 2,000 gallons is \$.545 for each 100 gallons. There were approximately 9,305 active water customers at December 31, 2019. The total annual billable water for customers in 2019 was from 620 commercial and 8,685 residential customers. Wastewater customers pay \$16.45 for the first 2,000 gallons of water consumed. Consumption in excess of 2,000 gallons is \$.877 for each 100 gallons. There were approximately 10,202 wastewater users at December 31, 2019. There are 955 Sewer only accounts; these accounts are not within the city limits. These types of accounts grew in 2019.

During 2016, the City Council approved an ordinance charging \$3.00 per month for residential customers and \$6.00 per month for commercial customers to fund improvements to the stormwater system. Total revenue collected in 2016, 2017, 2018, and 2019 was respectively \$157,452, \$322,140, \$287,801 and \$379,854. Additionally, approximately 900-1,000 customers are stormwater fee exempt due to the Sr Citizen discount program.

NOTE 9: Prior Period Restatement - The creation and subsequent dissolution of the Bryant Advertising and Promotion Commission led to a prior period adjustment to the beginning balance of the Other Governmental Funds. The 2019 Audit Report showed an ending balance for these funds of \$1,428,740. The City Council voted to create an Advertising and Promotion Commission to collect an A&P 2% Tax on Hotels and Prepared Foods per State Statute 26-75-605 in mid 2018. Collections were made for approximately one year and approximately \$800,000 was collected during that time. The Commission was unable to agree on a go forward plan and the Commission was dissolved by the Council effective August 8, 2019. Resolution 2019-47 outlines that those funds will be spent by the consensus of the City Council on items that State Statute allows and checks will be cut and signed by the Mayor and the Finance Director until all the money has been spent. The ending fund balance of these funds at 12/31/18 was \$343,552 so this amount was added to the beginning balance for the Other Governmental Funds creating a new total of \$1,772,292.

NOTE 10: Subsequent Events – On March 22, 2020 the World Health Organization declared a pandemic following the global outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus. On March 13, 2020, President Trump declared a national emergency to unlock federal funds to help states and local governments fight the pandemic. Arkansas Governor Asa Hutchinson further declared a state of emergency in Arkansas as COVID-19 is present in several Arkansas counties as of July 20, 2020. These and expected further actions to deal with the pandemic have and expect to continue to have a negative impact on the economy of the world, United States and Arkansas. The effects of this on the City of Bryant are not yet clear but it is likely it too will see the negative effects on the economy and therefore its revenue streams. Cost cutting measures began in March of 2020 and continue through the publication of this report. The Mayor and Department Heads continue to evaluate purchases based on current sales taxes and necessity.

**Supplementary and Other Information
Accompanying the Basic Financial
Statements**

| | Designated Tax Fund | Animal Control Donations | Act 1809 of 2001 Court Auto Fund | Parks 1/8 Sales Tax Fund | Act 833 of 1991 Fire Fund |
|--|------------------------|--------------------------------|--|--------------------------------|---------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 1,056,054 | \$ 39,309 | \$ 70,922 | \$ 153,663 | \$ 58,265 |
| Total Assets | <u>1,056,054</u> | <u>39,309</u> | <u>70,922</u> | <u>153,663</u> | <u>58,265</u> |
| LIABILITIES | | | | | |
| Unearned revenue | | 31,072 | | | |
| Total Liabilities | | <u>31,072</u> | | | |
| Sum of Total Assets and Total Liabilities | | | | | |
| FUND BALANCES | | | | | |
| Restricted | | | | | |
| General Government | | | | | |
| Public Works | 214,676 | | | | |
| Public Safety | 753,450 | | | | |
| Other Special Revenue Funds - Parks | 87,928 | 8,237 | 70,922 | 153,663 | 58,265 |
| Unassigned | | | | | |
| Total Fund Balances | <u>1,056,054</u> | <u>8,237</u> | <u>70,922</u> | <u>153,663</u> | <u>58,265</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 1,056,054</u> | <u>\$ 39,309</u> | <u>\$ 70,922</u> | <u>\$ 153,663</u> | <u>\$ 58,265</u> |

The notes to the Financial Statements are an integral part of this statement.

| | Fire 3/8 Sales Tax Fund | Police Act 918 of 1983 Fund | Police Act 988 of 1991 Fund | Police Federal Drug Control Fund | Police State Drug Control Fund | Advertising and Promotions Collections Fund | Totals |
|--|-------------------------------|--------------------------------|--------------------------------|--|--------------------------------------|---|--------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 175,558 | \$ 16,416 | \$ 25,660 | \$ 2,346 | \$ 16,268 | \$ 720,084 | 2,334,545 |
| Total Assets | 175,558 | 16,416 | 25,660 | 2,346 | 16,268 | 720,084 | 2,334,545 |
| LIABILITIES | | | | | | | |
| Unearned revenue | - | - | - | - | - | - | 31,072 |
| Total Liabilities | - | - | - | - | - | - | 31,072 |
| FUND BALANCES | | | | | | | |
| Sum of Total Assets and Total Liabilities | | | | | | | |
| Restricted | | | | | | | |
| General Government | | | | | | 720,084 | 720,084 |
| Public Works | | | | | | | 214,676 |
| Public Safety | | | | | | | 1,127,122 |
| Other Special Revenue Funds - Parks | 175,558 | 16,416 | 25,660 | 2,346 | 16,268 | | 241,591 |
| Unassigned | | | | | | | |
| Total Fund Balances | 175,558 | 16,416 | 25,660 | 2,346 | 16,268 | 720,084 | 2,303,473 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 175,558 | \$ 16,416 | \$ 25,660 | \$ 2,346 | \$ 16,268 | \$ 720,084 | \$ 2,334,545 |

The notes to the Financial Statements are an integral part of this statement.

City of Bryant, Arkansas
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

| | Designated Tax Fund | Animal Control Donations | Act 1809 of 2001 Court Auto Fund | Parks 1/8 Sales Tax Fund | Act 833 of 1991 Fire Fund |
|--|------------------------|--------------------------------|--|--------------------------------|---------------------------------|
| | | | | | |
| REVENUES | | | | | |
| Taxes | \$ 4,721,504 | | | \$ 590,188 | \$ 24,456 |
| Intergovernmental | | | 38,336 | | |
| Investment earnings and interest | 560 | 15 | 43 | 67 | 26 |
| Miscellaneous | | 20,170 | | | |
| | | 20,186 | 38,379 | 590,255 | 24,482 |
| Total Revenues | 4,722,064 | | | | |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| Public Safety | | 5,012 | 49,067 | | 12,675 |
| Capital Outlay: | | | | | |
| | | 5,012 | 49,067 | | 12,675 |
| | | 15,173 | (10,688) | 590,255 | 11,808 |
| Excess(deficiency) of revenues over expenditures | 4,722,064 | | | | |
| OTHER FINANCING SOURCES | | | | | |
| Transfers Out | (4,721,049) | | | (556,500) | |
| Total other financing sources and (uses) | (4,721,049) | | | (556,500) | |
| Net change in fund balances | 1,015 | 15,173 | (10,688) | 33,755 | 11,808 |
| Fund balance - beginning | 1,055,038 | (6,937) | 81,608 | 119,909 | 46,458 |
| Fund balance - ending | \$ 1,056,053 | \$ 8,236 | \$ 70,920 | \$ 153,664 | \$ 58,266 |

The notes to the Financial Statements are an integral part of this statement.

City of Bryant, Arkansas
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

| | Fire 3/8 Sales Tax Fund | Police Act 918 of 1983 Fund | Police Act 988 of 1991 Fund | Police Federal Drug Control Fund | Police State Drug Control Fund | Advertising and Promotions Collections Fund | Totals |
|--|----------------------------|--------------------------------|--------------------------------|--|--------------------------------------|---|--------------------|
| REVENUES | | | | | | | |
| Taxes | \$ 1,770,564 | | | | | \$555,004 | \$7,661,717 |
| Intergovernmental | | | | | | | 38,336 |
| Fines and forfeitures | | 16,112 | 11,454 | | 8,270 | | 35,835 |
| Investment earnings | 60 | 10 | 16 | 1 | 10 | 6,569 | 7,377 |
| Miscellaneous | | | | | | 658 | 20,828 |
| Total Revenues | 1,770,625 | 16,121 | 11,470 | 1 | 8,280 | 562,231 | 7,764,093 |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Capital Outlay: | | | | | | | |
| Public safety | - | 13,042 | 13,951 | | 6,420 | 185,699 | 285,865 |
| Total Expenditures | - | 13,042 | 13,951 | - | 6,420 | 185,699 | 285,865 |
| Excess(deficiency) of revenues over expenditures | 1,770,625 | 3,079 | (2,481) | 1 | 1,860 | 376,532 | 7,478,228 |
| OTHER FINANCING SOURCES | | | | | | | |
| Transfers out | (1,669,500) | | | | | | (6,947,049) |
| Total other financing sources and (uses) | (1,669,500) | | | | | | (6,947,049) |
| Net change in fund balances | 101,125 | 3,079 | (2,481) | 1 | 1,860 | 376,532 | 531,179 |
| Fund balance - beginning | 74,434 | 13,336 | 28,142 | 2,345 | 14,408 | 343,552 | 1,772,293 |
| Fund balance - ending | \$ 175,559 | \$ 16,415 | \$ 25,661 | \$ 2,346 | \$16,268 | \$720,084 | \$ 2,303,472 |

The notes to the Financial Statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION SECTION

City of Bryant, Arkansas
 Required Supplemental Information for APERS, LOPFI and OPEB
 Last Five Fiscal Years
 (amounts expressed in thousands)

| Arkansas Public Retirement System (APERS) Reports ended June 30 of the year noted | | | | | | | | | |
|---|---|---------------------|-----------------------------------|-----------------|---|--|---|---|---|
| Fiscal Year | Actuarial Determined Contribution (ADC) | Actual Contribution | Contribution Deficiency or excess | Covered Payroll | Actual Contribution as a % of Covered Payroll | City's Proportion of the Net Pension Liability | City Proportionate Share of the Net Pension Liability | City Proportionate Share of the Net Pension Liability as a % of Its Covered Payroll | City Proportionate Share of the Net Pension Liability |
| | | | | | | | | | |
| 2017 | 525,466 | 525,466 | 0 | 3,584,771 | 15% | 5,195,937 | 0.20% | 145% | |
| 2018 | 572,463 | 572,463 | 0 | 3,905,607 | 15% | 4,570,741 | 0.21% | 117% | |
| 2019 | 645,949 | 645,949 | 0 | 4,245,515 | 15% | 5,315,583 | 0.22% | 125% | |

| Local Fire and Police Retirement System (LOPFI) Reports ended December 31 of the year noted | | | | | | | | | |
|---|---|---------------------|-----------------------------------|-----------------|---|--|---|---|---|
| Fiscal Year | Actuarial Determined Contribution (ADC) | Actual Contribution | Contribution Deficiency or excess | Covered Payroll | Actual Contribution as a % of Covered Payroll | City's Proportion of the Net Pension Liability | City Proportionate Share of the Net Pension Liability | City Proportionate Share of the Net Pension Liability as a % of Its Covered Payroll | City Proportionate Share of the Net Pension Liability |
| | | | | | | | | | |
| 2018 | 984,111 | 984,111 | 0 | 4,678,258 | 21% | 11,373,081 | 1% | 243% | |
| 2019 | 1,023,574 | 1,023,574 | 0 | 4,751,146 | 22% | 9,478,015 | 1% | 199% | |

| Other Post Employment Benefits (OPEB) Reports ended December 31 of the year noted | | | | | | | | | |
|---|--------------|----------|------------------|-----------------|--------------------|-------------------------|-------------------------------------|----------------------|--|
| Fiscal Year | Service Cost | Interest | Benefit Payments | Covered Payroll | Assumption Changes | in total OPEB Liability | Liability as a % of Covered Payroll | Total OPEB Liability | |
| | | | | | | | | | |
| 2019 | 62,065 | 39,738 | (8,952) | 8,996,661 | 49,457 | 142,308 | 13% | 1,176,430 | |

NOTE: This schedule is presented to fulfill the requirement to show ten years of trend data. However, only the years shown are available. Covered Payroll includes only salaries not taxes or benefits. LOPFI covers payroll for Fire and Police; APERS covers payroll for all depts but Fire and Police and OPEB covers all depts together.

STATISTICAL SECTION

City of Bryant, Arkansas
 Net Position by Component
 Last Nine Fiscal Years
 (regulatory basis of accounting for years 2011 - 2014, modified cash afterwards)
 (amounts expressed in thousands)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | | | | | | |
| Restricted | \$ 5,834,603 | \$ 5,606,026 | \$ 4,857,632 | \$ 4,912,731 | \$ 6,586,219 | \$ 9,546,009 | \$ 11,267,743 | \$ 6,913,034 | \$ 14,298,455 |
| Committed | 1,267,488 | 1,637,117 | 1,731,441 | 1,647,436 | | | | | |
| Unassigned | 3,968,696 | 4,878,543 | 2,984,820 | 3,422,733 | 2,517,558 | | | | |
| Total Governmental activities net position | \$ 11,070,787 | \$ 12,121,686 | \$ 9,573,893 | \$ 9,982,900 | \$ 9,103,777 | \$ 9,546,009 | \$ 11,267,743 | \$ 6,913,034 | \$ 14,298,455 |
| Business-Type Activities | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 10,374,047 | \$ 11,468,347 | \$ 12,871,075 | \$ 12,368,345 | \$ 13,834,245 | \$ 13,903,700 | \$ 22,639,909 | \$ 24,615,482 | \$ 25,226,604 |
| Restricted | 2,743,384 | 2,824,016 | 1,129,554 | 285,505 | 394,193 | 425,216 | | | |
| Unassigned | 4,385,096 | 4,750,654 | 5,938,521 | 7,711,074 | 6,398,630 | 7,807,693 | | | |
| Total business-type activities net position | \$ 17,502,527 | \$ 19,043,017 | \$ 19,939,150 | \$ 20,364,924 | \$ 20,627,068 | \$ 22,136,609 | \$ 22,639,909 | \$ 24,615,482 | \$ 25,226,604 |
| Primary Government | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 16,208,650 | \$ 17,074,373 | \$ 17,728,707 | \$ 17,281,076 | \$ 20,420,464 | \$ 23,449,709 | \$ 22,639,909 | \$ 24,615,482 | \$ 25,226,604 |
| Restricted | 4,010,872 | 4,461,133 | 2,860,995 | 1,932,941 | 394,193 | 425,216 | 11,267,743 | 6,913,034 | 14,298,455 |
| Unassigned | 8,353,792 | 9,629,197 | 8,923,341 | 11,133,807 | 8,916,188 | 7,807,693 | - | - | - |
| Total primary government net position | \$ 28,573,314 | \$ 31,164,703 | \$ 29,513,043 | \$ 30,347,824 | \$ 29,730,845 | \$ 31,682,618 | \$ 33,907,652 | \$ 31,528,516 | \$ 39,525,059 |

* When changing from the Regulatory Basis of Accounting to the Modified Cash Basis of Accounting it was determined the Committed Fund

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---------------------|---------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| Expenses - | | | | | | | | | |
| Governmental Activities | | | | | | | | | |
| General government | \$2,578,872 | \$1,723,971 | \$1,933,660 | \$1,575,682 | \$1,866,065 | \$1,836,945 | \$1,806,520 | \$1,796,359 | \$3,895,279 |
| Community development | 122,944 | 11,390 | 113 | | 194,017 | 154,527 | 227,075 | 254,938 | 197,022 |
| Parks and recreation | 2,119,594 | 1,961,947 | 2,445,539 | 2,257,338 | 2,122,505 | 2,111,399 | 2,613,246 | 2,702,383 | 2,807,523 |
| Public safety | 6,983,342 | 8,613,803 | 8,204,930 | 7,809,070 | 7,778,346 | 9,755,369 | 9,555,592 | 8,834,113 | 4,381,508 |
| Public works | 1,816,600 | 2,604,193 | 3,820,650 | 2,934,301 | 2,285,482 | 3,127,788 | 3,282,145 | 1,975,264 | 2,439,318 |
| Interest and long term debt | 3,037,948 | 2,900,266 | 3,335,829 | 3,181,314 | 783,088 | 987,291 | | 38,429 | 1,089,505 |
| Total governmental activities expenses | 16,669,300 | 17,815,570 | 19,740,721 | 17,757,705 | 15,029,503 | 17,973,319 | 17,484,578 | 15,601,486 | 14,810,155 |
| Business-Type Activities | | | | | | | | | |
| Water * Operating | 2,239,842 | 2,416,519 | 2,674,572 | 2,832,422 | 2,956,826 | 2,942,339 | 2,907,065 | 6,382,112 | 7,667,125 |
| Wastewater * Nonoperating | 1,756,491 | 2,052,686 | 2,372,653 | 2,303,345 | 2,413,173 | 2,553,308 | 3,897,378 | 609,274 | 436,883 |
| Total business-type activities expenses | 3,996,333 | 4,469,206 | 5,047,225 | 5,135,767 | 5,369,999 | 5,495,647 | 6,804,444 | 6,991,386 | 8,106,008 |
| Total primary government expenses | 20,665,633 | 22,284,777 | 24,787,946 | 22,893,472 | 20,399,502 | 23,468,966 | 24,289,022 | 22,592,872 | 22,916,163 |
| Program Revenues | | | | | | | | | |
| Governmental Activities | | | | | | | | | |
| Capital grants/contributions | | | | | 46,239 | 70,690 | 39,598 | 250,000 | 0 |
| Operating grants/contributions | | | | | 46,239 | 70,690 | 39,598 | 276,300 | 34,409 |
| Total governmental activities program revenues | | | | | 92,478 | 141,380 | 79,196 | 1,276,300 | 34,409 |
| Business-Type Activities | | | | | | | | | |
| Charges for services | 6,438,574 | 6,391,135 | 6,462,375 | 6,312,849 | 7,205,874 | 7,629,916 | 8,114,604 | 8,962,404 | 8,206,846 |
| Capital grants/contributions | 6,438,574 | 6,391,135 | 6,462,375 | 6,312,849 | 7,205,874 | 7,629,916 | 8,114,604 | 8,962,404 | 8,206,846 |
| Total business-type activities program revenues | 12,877,148 | 12,782,270 | 12,924,750 | 12,625,698 | 14,411,748 | 15,259,832 | 16,229,208 | 17,924,808 | 16,413,692 |
| Total primary government program revenues | 12,877,148 | 12,782,270 | 12,924,750 | 12,625,698 | 14,411,748 | 15,259,832 | 16,229,208 | 17,924,808 | 16,413,692 |
| Net (Expense) Revenue | (8,788,485) | (9,563,507) | (11,863,226) | (10,267,767) | (5,977,999) | (5,495,021) | (7,059,514) | (10,316,072) | (6,502,463) |
| Governmental Activities | | | | | | | | | |
| Taxes | 10,425,873 | 11,228,489 | 11,453,097 | 11,386,176 | 15,565,629 | 14,462,597 | 13,324,849 | 15,478,227 | 15,163,978 |
| Note Proceeds | 181,500 | 1,300,000 | | | | 40,107,315 | | 1,325,949 | 2,345,059 |
| Investment earnings | 32,702 | 32,767 | 27,536 | 18,661 | 31,151 | 19,344 | | 2,105,599 | 1,317,696 |
| Gain (loss) on sale of assets | | 77,793 | 91,695 | | (522,582) | | | 578,545 | 290,333 |
| Transfers/Note Proceeds | 18,000 | | | | | | | (499,997) | (499,997) |
| Charges for services | 5,906,064 | 6,262,550 | 5,620,600 | 6,761,877 | 4,607,115 | 4,210,727 | 6,728,606 | 4,709,459 | 3,200,544 |
| Total governmental activities | 16,564,139 | 18,901,599 | 17,192,928 | 18,166,714 | 19,681,313 | 58,799,983 | 20,053,455 | 24,197,779 | 21,817,613 |
| Business-Type Activities | | | | | | | | | |
| Bond fees | (5,333) | (4,638) | (3,722) | (4,265) | (4,052) | (3,868) | (145,136) | (8,223) | (125,662) |
| Investment income | 4,757 | 6,889 | 3,559 | 5,464 | 2,873 | 2,237 | 5,722 | 12,778 | 10,284 |
| Other (in 2019 Transfers and Proceeds from Sale of Asset) | 729,102 | 190,293 | 1,774,336 | 120,904 | 120,904 | 150,622 | 176,096 | 176,096 | 574,643 |
| Interest expense | (421,842) | (573,981) | (696,291) | (496,109) | (768,083) | (773,719) | (843,543) | (806,861) | (387,864) |
| Total Business-type activities | 306,684 | (381,437) | (519,018) | (494,910) | (648,358) | (624,728) | (806,861) | 4,555 | 71,401 |
| Total primary government | 16,870,823 | 18,520,162 | 16,673,911 | 17,671,804 | 19,032,955 | 58,175,255 | 19,246,594 | 24,202,334 | 21,889,014 |
| Change in Net Position | | | | | | | | | |
| Governmental Activities | | | | | | | | | |
| Total primary government | \$ 2,643,765 | \$ 2,626,521 | \$ (1,551,662) | \$ 1,091,181 | \$ 5,885,566 | \$ 42,406,895 | \$ 3,111,774 | \$ 10,848,167 | \$ 7,652,989 |
| Business-Type Activities | | | | | | | | | |
| Total primary government | (105,161) | 1,086,029 | (2,547,793) | 409,009 | 4,699,049 | 40,897,354 | 2,608,475 | 8,872,593 | 7,041,867 |
| Total primary government | \$ 2,538,604 | \$ 3,712,550 | \$ (4,100,455) | \$ 1,500,190 | \$ 10,584,615 | \$ 83,304,249 | \$ 5,720,249 | \$ 19,720,760 | \$ 14,694,856 |

* in 2018 the City stopped breaking out Water and Wastewater separately and instead reflected it as Operating and non operating

City of Bryant, Arkansas
Fund Balances, Governmental Funds

Last Nine
Fiscal Years

(regulatory basis of accounting for years 2011 - 2014, modified cash for 2015 forward)

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|--|---------------|---------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| General Fund | | | | | | | | | |
| Restricted | | | | | | | | | |
| Committed | \$ 5,455 | \$ 3,838 | \$ 4,166 | \$ 4,122 | \$ 4,558,699 | \$ 6,245,016 | \$ 7,250,323 | \$ 9,933,122 | \$ 8,342,010 |
| Unassigned | 3,968,396 | 4,878,543 | 2,984,820 | 3,422,733 | 433,161 * | | | | |
| | 3,973,851 | 4,882,381 | 2,988,986 | 3,426,855 | 4,991,860 | 6,245,016 | 7,250,323 | 9,933,122 | 8,342,010 |
| Total General Fund | | | | | | | | | |
| | | | | | | | | | |
| *In implementing GASB 68 for 2015 significant Fund Balances were Restricted for LOPFI and APERS. | | | | | | | | | |
| All Other Governmental Funds | | | | | | | | | |
| Restricted | | | | | | | | | |
| Community Development | 11,431 | 63 | | | | | | | |
| Pensions | 112,940 | 102,819 | 92,797 | 83,208 | | | | | |
| Parks | 218,447 | 131,698 | 205,004 | 86,753 | 164,112 | 136,674 | 178,443 | 225,411 | 241,591 |
| Public Safety | 609,615 | 683,898 | 572,948 | 538,786 | 1,228,440 | 899,897 | 1,235,948 | 886,818 | 1,847,206 |
| Public Works (Street) | 2,857,289 | 801,281 | 1,126,481 | 1,706,509 | 2,719,364 | 2,264,422 | 2,603,031 | 12,967,401 | 10,597,445 |
| Debt Service | 2,019,425 | 2,255,126 | 2,271,363 | 2,459,988 | | | | | |
| Capital Projects | | 1,627,302 | 584,872 | 33,365 | | | | | |
| Committed | | | | | | | | | |
| Capital Projects | 16,933 | | | | | | | | |
| Parks | 125,056 | 54,367 | 36,126 | 30,068 | | | | | |
| General Govt | 0 | 78,943 | 79,414 | 80,036 | | | | | |
| Public Safety | 750,333 | 525,202 | 892,019 | 816,801 | | | | | |
| Public Works (Street) | 375,166 | 978,605 | 723,882 | 720,533 | | | | | |
| Total all other governmental funds | 7,096,635 | 7,239,304 | 6,584,906 | 6,556,047 | 4,111,916 | 3,300,993 | 4,017,422 | 14,079,630 | 12,686,242 |
| Total governmental funds | \$ 11,070,486 | \$ 12,121,685 | \$ 9,573,892 | \$ 9,982,902 | \$ 9,103,776 | \$ 9,546,009 | \$ 11,267,745 | \$ 24,012,752 | \$ 21,028,252 |

City of Bryant, Arkansas
 Changes in Fund Balance, Governmental Funds
 Last Nine Fiscal Years

(regulatory basis of accounting for years 2011 - 2014, modified cash for 2015 forward)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Revenues | | | | | | | | | |
| Taxes | \$ 11,250,072 | \$ 12,119,907 | \$ 12,394,379 | \$ 12,361,294 | \$ 12,906,179 | \$ 12,534,437 | \$ 13,458,462 | \$ 13,814,137 | \$ 15,148,288 |
| Licenses, fees and permits | 2,142,673 | 2,223,483 | 2,455,731 | 2,684,795 | 2,135,035 | 1,126,037 | 1,102,966 | 1,316,134 | 1,019,657 |
| Intergovernmental (State and Federal Aid) | 1,855,530 | 1,473,340 | 1,227,088 | 1,708,038 | 570,654 | 70,690 | 536,179 | 1,986,396 | 743,693 |
| Fines and penalties | 615,670 | 743,436 | 556,624 | 694,009 | 643,515 | 584,628 | 590,931 | 648,779 | 724,048 |
| Investment earnings | 32,702 | 32,767 | 28,157 | 20,218 | 31,151 | 4,525 | 5,065 | 319,059 | 242,315 |
| Other Revenue | 488,994 | 530,873 | 439,254 | 718,360 | 3,963,600 | 2,500,094 | 1,917,635 | 2,260,352 | 2,065,270 |
| Total Revenues | 16,385,641 | 17,123,806 | 17,101,233 | 18,166,714 | 20,250,134 | 16,820,411 | 17,811,238 | 20,344,857 | 19,943,271 |
| Expenditures | | | | | | | | | |
| General government | 2,581,874 | 1,723,971 | 1,933,660 | 1,575,682 | 1,866,065 | 946,275 | 982,104 | 946,281 | 1,127,706 |
| Community development | 122,944 | 11,390 | 113 | 194,017 | 154,527 | 227,075 | 227,075 | 254,938 | 197,022 |
| Parks and recreation | 2,119,594 | 1,961,947 | 2,445,539 | 2,257,338 | 2,122,505 | 2,458,388 | 2,350,242 | 2,702,383 | 2,602,342 |
| Public safety | 6,993,342 | 8,613,803 | 8,204,930 | 7,809,070 | 7,778,346 | 9,849,078 | 8,650,460 | 8,980,734 | 9,288,545 |
| Public works | 1,816,600 | 2,604,193 | 3,820,650 | 2,994,301 | 2,285,482 | 3,543,770 | 1,856,144 | 1,742,484 | 1,898,322 |
| Debt service | | | | | | | | | 0 |
| Principal | 1,973,542 | 1,799,305 | 2,260,490 | 2,159,987 | 14,008 | 14,008 | 517,447 | 482,843 | 600,354 |
| Interest and other charges | 1,064,406 | 1,100,961 | 1,075,339 | 1,021,327 | 783,088 | | | 38,429 | 319,24 |
| Capital outlay | | | | | | | | | |
| Total Expenditures | 16,672,302 | 17,815,570 | 19,740,721 | 17,757,705 | 15,029,503 | 16,966,046 | 16,983,537 | 16,436,470 | 6,583,545 |
| Excess of revenues over (under) expenditures | (286,661) | (691,764) | (2,639,488) | 409,009 | 5,220,631 | (145,635) | 827,701 | (11,239,693) | 22,329,760 |
| Other Financing Sources (Uses) | | | | | | | | | |
| Proceeds of long term debt | 181,500 | 1,300,000 | | | | | | | |
| Sale of Equipment | | 77,793 | | | | | | | |
| Contributed services | | 400,000 | 91,695 | | | | | | |
| Transfer in | 6,613,693 | 6,487,377 | 7,069,649 | 7,098,417 | 10,654,244 | 11,864,750 | 10,461,583 | 13,608,381 | 12,142,049 |
| Transfer out | (6,613,693) | (6,487,377) | (7,069,649) | (7,098,417) | (11,176,827) | (11,276,884) | (11,102,706) | (13,139,767) | (13,287,945) |
| Total Financing sources (uses) | 181,500 | 1,777,793 | 91,695 | 0 | (522,583) | 587,866 | (641,123) | 468,614 | (1,145,896) |
| Net change in fund balance | \$(105,161) | \$ 1,086,029 | \$(2,547,793) | \$ 409,009 | \$ 4,698,048 | \$ 442,231 | \$ 186,578 | \$(10,771,079) | \$ (3,532,385) |

City of Bryant, Arkansas
 Outstanding Debt Obligations by Type
 Last Nine Fiscal Years
 (amounts expressed in thousands)

| Fiscal Year | Governmental Activities | | | Business-Type Activities | | | | Total Primary Government |
|-------------|------------------------------|-------------------|------------------|--------------------------|------------------|------------------|--------|--------------------------|
| | Net Special Obligation Bonds | *** Lease Payable | * Water.WW Bonds | Water Bonds | Wastewater Bonds | Contract Payable | | |
| 2011 | 21,640 | 1,110 | 8,086 | | | 338 | 31,174 | |
| 2012 | 20,340 | 1,912 | 6,398 | | | 106 | 28,756 | |
| 2013 | 18,741 | 2,065 | 6,074 | | | 910 | 27,790 | |
| 2014 | 17,290 | 1,355 | 6,135 | 6,078 | 5,205 | 910 | 36,973 | |
| 2015 | 14,805 | 731 | 6,829 | 5,880 | 6,845 | 683 | 35,773 | |
| 2016 | 39,295 | 1,488 | 5,270 | 5,618 | 7,520 | 569 | 59,760 | |
| 2017 | 37,800 | 1,014 | 4,865 | 5,349 | 7,173 | 585 | 56,786 | |
| 2018 | 36,030 | 1,633 | 4,385 | 5,073 | 6,816 | 486 | 54,423 | |
| 2019 | 34,130 | 1,031 | 4,385 | 5,072 | 6,815 | 323 | 51,756 | |

*The 2018 Bond Series has not been split out between water and wastewater in the historical audit reports.

** Made up of Revenue Bonds and Sales and Use Tax Bonds, refinanced in 2016, see page 49.

*** The City uses Amendment 78 financing to buy certain items over five years.

City of Bryant, Arkansas
 Direct and Overlapping Debt
 December 31, 2019
 (amounts expressed in thousands)

| Taxing Jurisdiction | Debt Outstanding | Percent Applicable to the City of Bryant (1) | Amount Applicable to the City of Bryant |
|--|---------------------|--|---|
| Direct | | | |
| City of Bryant | \$ 51,757 | 100% | \$ 51,757 |
| Overlapping | | | |
| Saline County | \$ 43,262 | 15% | \$ 6,477 |
| Bryant School District | 120,330 | 82% | \$ 98,076 |
| Total direct and overlapping debt | \$ 215,349 | | \$ 156,309 |

Source: Saline County

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

City of Bryant, Arkansas
 Legal Debt Margin Information
 (amounts expressed in thousands)

2019

| | |
|---|-----------|
| Legal Debt Margin Calculation for Taxable Year 2019 | |
| Assessed value | \$286,754 |
| Debt Limit (20% of Total Assessed Value) | 57,351 |
| Debt applicable to the limit | \$0 |
| <hr/> | |
| General Obligation Legal Debt Margin | 57,351 |
| Debt Limit (5% of Total Assessed Value) | 14,338 |
| Debt applicable to the limit | \$1,354 |
| <hr/> | |

Note: Computation of the city's legal debt margin is set forth in Amendments to the constitution of the state of Arkansas.

Amendment 62 General Obligation debt is not to exceed 20% of assessed value. The city of Bryant has no General Obligation Debt beyond short term financing. All of the bonds are supported by specific revenue streams. One by Sales and Use Tax, one by Franchise Fee payments and Three by utility rates.

Amendment 78 Short-term financing debt is not to exceed 5% of assessed value.

Full Time Equivalent Budgeted Employees by Function/Program for last six years

| Function/Program | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------|-------|------|---------|-------|------|
| General government | | | | | | |
| Staff attorney | 1 | 1 | 1 | 1 | 1 | 1 |
| Elected attorney | 0 | (A) 1 | 1 | 1 | 1 | 1 |
| Mayor 's office | 3 | 3 | 3 | (B) 4 | 4 | 3 |
| Human resources | 3 | 3 | 3 | 3 | 3 | 3 |
| Finance | 4 | 4 | 4 | 4 | 4 | 4 |
| City clerk | 1 | 1 | 1 | 1 | 1 | 1 |
| Office of Technology | 1 | 1 | 1 | 1 | 1 | 1 |
| Engineering | | 0 | 0 | 0 | 0 | 0 |
| Planning | 2 | 2 | 2 | 2 | 2 | 2 |
| Code | 4 | 4 | 4 | (C.) 5 | 5 | 5.5 |
| Animal Control | 4 | 4 | 4 | 4 | 4 | 4 |
| Court (includes the JUDGE who is paid by the County) | 8 | 8 | 8 | 8 | 8 | 8 |
| Parks | 6 | 6 | 6 | 4 | 4 | 4 |
| Admin | 10 | 10 | 10 | (C.) 13 | 14 | 14 |
| Recreation | 8 | 8 | 8 | 10 | (D) 3 | 3 |
| Uniform | 48 | 48 | 48 | 48 | 48 | 48 |
| Clerical | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Safety - Police | 21 | 21 | 21 | (C.) 23 | 26 | 26 |
| Uniform (Patrol) (SAT) | 7 | 7 | 7 | 7 | 7 | 8 |
| Uniform (SRO) | 2 | 2 | 2 | 2 | 2 | 2 |
| Uniform (K9) | 4 | 4 | 4 | 4 | 4 | 4 |
| CID | | | | | | |
| Communication (Dispatch) | 10 | 10 | 10 | 10 | 10.5 | 10.5 |
| Admin/Warrants/Training/PIO | 10 | 10 | 10 | 10 | (D) 5 | 6 |
| Admin (includes Customer Service 3 and Pumps&Controls 4) | 3 | 3 | 3 | (C.) 5 | 13 | 12 |
| Stormwater (MS4) | 3 | 3 | 3 | 3 | 3 | 3 |
| Street and drainage | 15 | 15 | 15 | 14 | 14 | 14 |
| Water | 8 | 8 | 8 | 10 | 5 | 5 |
| Wastewater | 14 | 14 | 14 | 13 | 13 | 19 |
| Total | 201 | 202 | 202 | 211 | 206.5 | 213 |

SOURCE: HR

(A) In 2015 for the first time an election was held for the City Attorney position.

(B) In 2017 a temporary multidepartmental position was added in the Mayor's office to address one time software training items.

(C.) Also in 2017 a new code officer, two new police officers, three parks positions, and two public works positions were added. These positions had been requested for some time and when funding became available were added.

(D) In 2018 a review was made of the calculation of the Part Time Positions in Parks and new numbers were determined. Staff hopes to continue to refine this review during 2018. Also more careful review was given to the presentation of the Police sub departments.



Partners
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Christina B. Ellis, CPA

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Phyllis A. Trent, CPA

Founding Partners
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(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

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

Independent Auditor's Report

To the Mayor and City Council
City of Bryant, Arkansas

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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Bryant, Arkansas' basic financial statements, and have issued our report thereon dated September 25, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Bryant, Arkansas' internal control over financial reporting (internal control) 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 of Bryant, Arkansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bryant, Arkansas' internal control.

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501.624.5788



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126 Hobson Ave.
Hot Springs, AR 71901

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bryant, Arkansas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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 results 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.

JWC, Ltd

Certified Public Accountants
Hot Springs, Arkansas

September 25, 2020



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH CERTAIN STATE ACTS

Mayor and City Council
City of Bryant, Arkansas

We have examined management's assertions that the City of Bryant, Arkansas, complied with the requirements of Arkansas Code Annotation § 14-58-101 and the following Arkansas statutes during the year ended December 31, 2019:

1. Arkansas Municipal Accounting Law, § 14-59-101 et seq.,
2. Arkansas District Courts Accounting Law, § 16-10-210 et seq.,
3. Improvement contracts, §§ 22-9-202 – 22-9-204,
4. Budgets, purchases and payments of claims, etc., § 14-58-201 et seq. and 14-58-301 et seq.,
5. Investment of public funds, § 19-1-501 et seq., and
6. Deposit of public funds, §§ 19-8-101 – 19-8-107.

Management is responsible for the City's compliance with these requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

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126 Hobson Ave.
Hot Springs, AR 71901

In our opinion, the City of Bryant, Arkansas, complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2019.

This report is intended solely for the information and use of management, the city council, city officials and the State of Arkansas and is not intended to be and should not be used by anyone other than these specified parties.

JWCK, Ltd

Certified Public Accountants
September 25, 2020

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE ISSUANCE OF A PROMISSORY NOTE TO PROVIDE SHORT-TERM FINANCING UNDER AMENDMENT NO. 78 TO THE ARKANSAS CONSTITUTION; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City of Bryant, Arkansas (the "City") is authorized and empowered under the provisions of Amendment No. 78 to the Arkansas Constitution ("Amendment No. 78") and Title 14, Chapter 78 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") to issue notes and to expend the proceeds thereof to finance all or a portion of the cost of acquiring and constructing real property or tangible personal property having an expected useful life of more than one (1) year; and

WHEREAS, the City proposes to acquire radio communication equipment for various departments of the City (the "Equipment") and related facilities and equipment necessary for the operation of the Equipment in the City (collectively, the "Financed Property"); and

WHEREAS, it is proposed that the City issue its promissory note in the principal amount of \$2,191,079 (the "Note") under Amendment No. 78 and the Authorizing Legislation for the purpose of financing all or a portion of the costs of acquiring the Financed Property; and

WHEREAS, the City has received an offer for the purchase of the Note from Regions Commercial Equipment Finance, LLC (the "Lender"), at a price of par (the "Purchase Price"), pursuant to a Letter of Offer and Representations (the "Offer"), which has been presented to and is before this meeting;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bryant, Arkansas:

Section 1. The City Council hereby finds that the Financed Property will have a useful life of more than one (1) year and that the aggregate principal amount of the Note and any other outstanding indebtedness of the City issued pursuant to Amendment No. 78 and the Authorizing Legislation does not exceed five percent (5%) of the assessed value of taxable property located within the City as determined by the last tax assessment.

Section 2. The Offer of the Lender for the purchase of the Note from the City at the Purchase Price is hereby accepted, and the Note is hereby sold to the Lender. The Mayor is hereby authorized and directed to execute and deliver the Offer on behalf of the City.

Section 3. The issuance of the Note in the principal amount of \$2,191,079 is hereby authorized under Amendment No. 78 and the Authorizing Legislation in order to finance all or a portion of the costs of acquiring the Financed Property. The Note shall be dated the date of issuance and shall bear interest on the outstanding principal amount at the rate of 2.33% per annum. The Note shall be subject to prepayment in whole or in part at any time.

Section 4. The Note shall be repaid in monthly amortized installments of principal and interest, commencing one (1) month from the date of the Note and continuing monthly thereafter on the same day, with the remaining principal and interest due five (5) years from the date of the Note.

Section 5. As provided in Amendment No. 78, the monthly debt service payments on the Note in each fiscal year shall be charged against and paid from the general revenues of the City for such fiscal year. For the purpose of making the monthly debt service payments there is hereby appropriated to pay the Note, an amount of general revenues of the City sufficient for such purposes. The Finance Director is hereby authorized and directed to withdraw general revenues in the amounts and at the times necessary to make the monthly debt service payments on the Note.

Section 6. The Note will be secured by a security interest in the Equipment. The Mayor and City Clerk are hereby authorized, for and on behalf of the City, to execute an instrument granting a security interest in the Equipment in favor of the Lender.

Section 7. Upon the occurrence of an Event of Default (as hereinafter defined), the Lender may (a) upon written notice to the City, declare the unpaid principal of the Note to be, and the Note, together with the accrued interest thereon, shall forthwith become, due and payable without presentment, demand, protest or other notice of any kind, all of which are hereby expressly waived or (b) compel the performance of the duties of the City under the Constitution and laws of the State of Arkansas.

"Event of Default" shall mean the following:

(i) A failure by the City to make any payment of principal of or interest on the Note;

(ii) The existence of an incorrect representation or warranty made by the City to the Lender in this Ordinance or the Offer and continuance thereof for a period of thirty (30) days after delivery of written notice by the Lender to the City specifying the incorrect representation or warranty and requesting that it be remedied, unless the Lender agrees in writing to an extension of such period prior to expiration;

(iii) A violation of any covenant or agreement found in this Ordinance or the Offer and continuance thereof for a period of thirty (30) days after delivery of written notice by

the Lender to the City specifying the violation and requesting that it be remedied, unless the Lender agrees in writing to an extension of such period prior to expiration;

(iv) The commencement of an involuntary case or other proceeding against the City, which seeks liquidation, reorganization or other relief with respect to it, or its debts or other liabilities under any bankruptcy, insolvency or other similar law now or hereafter in effect or seeking the appointment of a trustee, receiver, liquidator, custodian or other similar official of it or any substantial part of its property, and such involuntary case or other proceeding shall remain undismissed or unstayed for a period of sixty (60) days; or an order for relief against the City shall be entered in any such case under the federal Bankruptcy Code;

(v) The filing by the City of a voluntary petition in bankruptcy, seeking reorganization or rearrangement or taking advantage of any debtor relief laws, or an answer by the City admitting the material allegations of a petition filed against the City in any bankruptcy, reorganization, insolvency, conservatorship or similar proceeding, or an admission by the City in writing of an inability to pay its debts as they become due;

(vi) The making by the City of a general assignment for the benefit of creditors;

(vii) A default in the payment of any other indebtedness or the performance of any other obligation of the City to the Lender entitling the Lender to accelerate the maturity thereof or enforce its remedies with respect thereto; or

(viii) The dissolution or termination of existence of the City.

Section 8. The Mayor and City Clerk, for and on behalf of the City, are hereby authorized and directed to do any and all things necessary to effect the issuance, execution, sale and delivery of the Note and the performance of all acts of whatever nature necessary to effect and carry out the authority conferred by this Ordinance. The Mayor and City Clerk are hereby further authorized and directed, for and on behalf of the City, to execute all papers, documents, agreements, certificates and other instruments that may be required for the carrying out of such authority or to evidence the exercise thereof.

Section 9. The provisions of this Ordinance are hereby declared to be separable, and if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions.

Section 10. All ordinances, resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 11. It is hereby ascertained and declared that the Financed Property is immediately needed for the preservation of the public peace, health and safety and to remove existing hazards thereto. The acquisition of the Financed Property cannot be accomplished without the issuance of the Note, which cannot be sold at the interest rate specified herein unless this Ordinance is immediately effective. Therefore, it is declared that an emergency exists and

this Ordinance being necessary for the preservation of the public peace, health and safety shall be in force and take effect immediately upon and after its passage.

PASSED: September 29, 2020.

APPROVED:

Mayor

ATTEST:

City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of the City of Bryant, Arkansas (the "City"), hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, adopted at a regular session of the City Council at 6:30 p.m., on the 29th day of September, 2020, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal on this 29th day of September, 2020.

City Clerk

(SEAL)

RESOLUTION NO. 2020 - ____

RESOLUTION APPROVING EXPENSES ASSOCIATED WITH PROPERTY CLEAN UP UNDER ORDINANCE NO.: 2012-30

WHEREAS, the City of Bryant enacted Ordinance No. 2012-30 for the purpose of establishing procedures and processes to clean up unsightly and unsanitary conditions of real property;

WHEREAS, the City of Bryant has certain properties located within its corporate limits that are in need of clearance of unsightly and unsanitary conditions;

WHEREAS, the City of Bryant Code enforcement has taken all steps required under Ordinances and State Law to provide notice to interested parties to certain real property that is unsightly and unsanitary, and has provided sufficient notice of Hearing before the City Council; and

WHEREAS, the City of Bryant has taken steps to remedy the below listed properties of their unsightly and unsanitary conditions, and in so doing has incurred certain expenses that are hereby affirmed as true and correct expenses incurred by the City of Bryant associated with each below listed property.

WHEREAS, notice of a public hearing was provided to interested parties in the below listed properties, such hearing being held on September 29, 2020 that the regularly scheduled City Council Meeting, and the City Council finds that the procedural requirements have been met, the property owners given the appropriate opportunity to remedy the locations, and therefore finds that the costs identified herein were incurred by the City to remediate the unsightly and unsanitary conditions and therefore Directs that the appropriate steps be taken to list these amounts owed to the City of Bryant as a lien on the below listed properties.

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

SECTION 1. The City of Bryant confirms the City incurred the following expenses for each described property or address provided herein below:

| <i>Property address, or legal description</i> | <i>Cost of Cleanup</i> | <i>Date Performed</i> |
|--|-------------------------------|------------------------------|
| Midtown Properties see attached list | \$2800.00 | 9/20/2019 |

1. 112 A ST. LOT 4 BLK 002/ 840-05912-007
2. 114 A ST. LOT 5 BLK 002/ 840-05912-008

Resolution No. 2020 ____

EXPENSES ASSOCIATED WITH PROPERTY CLEAN UP UNDER ORDINANCE NO.
2012-30

3. 116 A ST. LOT 6 BLK 002/ 840-05912-
4. 118 A ST. LOT 7 BLK 002/ 840-05912-010
5. 120 A ST. LOT 8 BLK 002/ 840-05912-011
6. 200 A ST. LOT 1 BLK 003/ 840-05912-012
7. 202 A ST. LOT 2 BLK 003/ 840-05912-013
8. 204 A ST. LOT 3 BLK 003/ 840-05912-014
9. 206 A ST. LOT 4 BLK 003/ 840-05912-015
10. 208 A ST. LOT 5 BLK 003/ 840-05912-016
11. 210 A ST. LOT 6 BLK 003/ 840-05912-017
12. 212 A ST. LOT 7 BLK 003/ 840-05912-018
13. 214 A ST. LOT 8 BLK 003/ 840-05912-019
14. 216 A ST. LOT 9 BLK 003/ 840-05912-020
15. 220 A ST. LOT 1 BLK 004/ 840-05912-022
16. 222 A ST. LOT 2 BLK 004/ 840-05912-023
17. 224 A ST. LOT 3 BLK 004/ 840-05912-024
18. 226 A ST. LOT 4 BLK 004/ 840-05912-025
19. 228 A ST. LOT 5 BLK 004/ 840-05912-026
20. 230 A ST. LOT 6 BLK 006/ 840-05912-027
21. 306 A ST. LOT 4 BLK 006/ 840-05912-042
22. 308 A ST. LOT 5 BLK 006/ 840-05912-043
23. 310 A ST. LOT 1 BLK 007/ 840-05912-044
24. 2 ABBIE LN. LOT 2 BLK 007/ 840-05912-045
25. 4 ABBIE LN. LOT 3 BLK 007/ 840-05912-046
26. 6 ABBIE LN. LOT 4 BLK 007/ 840-05912-047
27. 8 ABBIE LN. LOT 5 BLK 007/ 840-05912-048
28. 10 ABBIE LN. LOT 6 BLK 007/ 840-05912-049
29. 12 ABBIE LN. LOT 7 BLK 007/ 840-05912-050
30. 14 ABBIE LN. LOT 8 BLK 007/ 840-05912-051
31. 305 B ST. OR 2 COURT ST. LOT 9 BLK 007/ 840-05912-052
32. 2 E CITRON OR 300 B ST. LOT 1 BLK 008/ 840-05912-058
33. 305 A ST. LOT 7 BLK 008/ 840-05912-064
34. 307 A ST. LOT 8 BLK 008/ 840-05912-065
35. 309 A ST. LOT 9 BLK 008/ 840-05912-066
36. 311 A ST. LOT 10 BLK 008/ 840-05912-067
37. 9 ABBIE LN. LOT 11 BLK 008/ 840-05912-068
38. 11 ABBIE LN. OR 304 B ST. LOT 12 BLK 008/ 840-05912-069

39. 302 B ST. LOT 13 BLK 008/ 840-05912-070

Resolution No. 2020 _____
EXPENSES ASSOCIATED WITH PROPERTY CLEAN UP UNDER ORDINANCE NO.
2012-30

40. 223 A ST. LOT 2 BLK 010/ 840-05912-07
41. 255 A ST. LOT 3 BLK 010/ 840-05912-074
42. 227 A ST. LOT 4 BLK 010/ 840-05912-075
43. 229 A ST. LOT 5 BLK 010/ 840-05912-076
44. 231 A ST. LOT 6 BLK 010/ 840-05912-077
45. 237 A ST. OR 11 W. CITRON LOT 7 BLK 010/ 840-05912-078
46. 9 W. CITRON LOT 8 BLK 010/ 840-05912-079
47. 7 W. CITRON LOT 9 BLK 010/ 840-05912-080
48. 5 W. CITRON LOT 10 BLK 010/ 840-05912-081
49. 3 W. CITRON LOT 11 BLK 010/ 840-05912-082
50. 1 W. CITRON OR 232 B ST. LOT 12 BLK 010/ 840-05912-083
51. 230 B ST. LOT 13 BLK 010/ 840-05912-084
52. 228 B ST. LOT 14 BLK 010/ 840-05912-085
53. 226 B ST. LOT 15 BLK 010/ 840-05912-086
54. 224 B ST. LOT 16 BLK 010/ 840-05912-087
55. 222 B ST. LOT 17 BLK 010/ 840-05912-088
56. 1002-148 E FARMERS MARKET ST. LOT 1 BLK 011/ 840-05912-089
57. 215,217& 219 A ST. LOT 2 BLK 011/ 840-05912-090
58. 210,210 & 212 B ST. LOT 3 BLK 011/ 840-05912-091
59. 5 FOUNTAIN ST. LOT 7 BLK 017/ 840-05912-152
60. 3 FOUNTAIN ST. LOT 8 BLK 017/ 840-05912-153
61. 1 FOUNTAIN ST. OR 221 B ST. LOT 9 BLK 017/ 840-05912-154
62. 225 B ST. LOT 10 BLK 017/ 840-05912-0155
63. 227 B ST. LOT 11 BLK 017/ 840-05912-156
64. 229 B ST. LOT 12 BLK 017/ 840-05912-157
65. 231 B ST. LOT 13 BLK 017/ 840-05912-158
66. 5 PASLEY PARK LOT 4 BLK 018/ 840-05912-172
67. 3 PASLEY PARK LOT 5 BLK 018/ 840-05912-173
68. 1 PASLEY PARK LOT 6 BLK 018/ 840-05912-174
69. 2 PASLEY PARK LOT 7 BLK 018/ 840-05912-175
70. 4 PASLEY PARK LOT 8 BLK 018/ 840-05912-176
71. 6 PASLEY PARK LOT 9 BLK 018/ 840-05912-177
72. 118 A ST LOT 7 BLK 002/ 840-05912-010
73. 301 B ST. LOT 14 BLK 018/ 840-05912-182
74. 303 B ST. OR 1 COURT ST. LOT 15 BLK 018/ 840-05912-183
75. COMMONWEALTH DR LOT 10 BLK 003/ 840-05912-021

Resolution No. 2020 _____

EXPENSES ASSOCIATED WITH PROPERTY CLEAN UP UNDER ORDINANCE NO.
2012-30

SECTION 2. The City of Bryant, through its City Council confirms that the above listed expenses were incurred on the dates provided in service of cleaning unsightly and unsanitary properties located within the City of Bryant's corporate limits.

SECTION 3. The City of Bryant desires to place a lien on the above listed properties for the work and expenses incurred in correcting the unsightly and unsanitary conditions thereon.

SECTION 4. The City of Bryant seeks to have the affirmed lien amount approved herein pursued by filing the lien with the County Tax Collector plus Ten percent (10%) penalty or via foreclosure in the Circuit Court of Saline County.

SECTION 5. Any resolution, resolution section, policy or directive in conflict with this Resolution is repealed or amended to reflect and achieve the purposes stated herein.

PASSED AND APPROVED this _____ day of September, 2020

ATTEST:

APPROVED:

Sue Ashcraft, City Clerk

Allen Scott, Mayor

APPROVED AS TO FORM:

RESOLUTION NO. 2020 - _____

**RESOLUTION REGARDING A NEW POSITION DESCRIPTION AND
COMPENSATION PLAN FOR ASSISTANT DIRECTOR OF PARKS FOR THE CITY
OF BRYANT**

WHEREAS, The City Council of the City of Bryant desires to adopt the position description and compensation plan for said position;

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

Section 1. The City Council of the City of Bryant hereby adopts the attached position description for the position of Assistant Director of Parks.

Section 2. The salary range for the Assistant Director of Parks position shall fall within the range suggested by the most recently adopted JESAP study. The current JESAP study suggests the following salary range for the position:

| Minimum | Midpoint | Maximum |
|----------|----------|----------|
| \$63,095 | \$78,869 | \$94,643 |

PASSED AND APPROVED this _____ day of _____, **2020.**

APPROVED:

Allen E. Scott, Mayor

ATTEST:

Sue Ashcraft, City Clerk

2021 City of Bryant Asst. Director - Parks - Proposed 2020 Job Description

Job Code: 3000
Exempt: Yes
Department: Parks and Recreation
Reports To: Parks Director
Location: Parks Department
Date Prepared: October 17, 2008
Date Revised: September 09, 2020
Safety Sensitive: No

GENERAL DESCRIPTION OF POSITION

The Assistant Director of the Bryant Parks and Recreation Department supports the City's mission, vision, values and strategic plan initiatives. Assists the Director of Parks and Recreation to implement the vision and mission of the Department. Works alongside the Director of Parks and Recreation to develop and implement department-wide goals, objectives, policies and priorities. This includes park operations, maintenance, planning, facility management, customer service, and community engagement.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Plans, develops, schedules, directs and implements a year round, citywide recreation program serving all ages and community needs.
2. Serves as a liaison between the parks department and community parks partner organizations.
3. Develops strategic partnerships with local businesses, non-profit organizations, community groups, city schools, and other governmental agencies, etc., as necessary to maximize the strength and effectiveness of programming.
4. Ensures the implementation of effective publicity and marketing efforts to maximize community awareness participation in parks.
5. Prepares and monitors budgets relating to parks operation, including, but not limited to, determining cost effectiveness and revenue potential of programs.
6. Prepares and reviews contracts, agreements, and bid specifications.
7. Promotes the public use of parks resources, areas, and facilities for group and individual play and recreations.
8. Manages the training and guidance of parks program personnel and administrators.
9. Directly oversees Parks Superintendents and Coordinators.
10. Completes daily logs and reports as assigned.
11. Develop and delegate Parks marketing strategy to include event, programs, etc.

12. Assists Parks Department Director and Parks Committee long-term strategic planning.
13. Assists Parks Department Director in developing operations and capital budgets.
14. Proposes new ideas to improve event opportunity and planning.
15. 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

Broad knowledge of such fields as accounting, marketing, business administration, finance, etc. Equivalent to a four year college degree, plus 5 years related experience and/or training, and 3 years related management experience, 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. Ability to read and understand simple instructions, short correspondence, notes, letters and memos; Ability to write simple correspondence. Ability to read and understand documents such as policy manuals, safety rules, operating and maintenance instructions, and procedure manuals; Ability to write routine reports and correspondence. Ability to effectively communicate information and respond to questions in person-to-person and small group situations with customers, clients, general public and other employees of the organization. Ability to read, analyze, and understand general business/company related articles and professional journals; Ability to speak effectively before groups of customers or employees. Ability to write reports, business correspondence, and policy/procedure manuals; Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public. Ability to read, analyze, and understand common scientific and technical journals, financial reports, and legal documents; Ability to respond to complex or difficult inquiries or complaints from customers, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format; Ability to effectively present information to top management, public groups, and/or boards of directors. Ability to read, analyze, and understand the most complex documents; Ability to respond effectively to the most sensitive inquiries or complaints; Ability to write speeches and articles using original or innovative techniques or style; Ability to make effective and persuasive speeches and presentations on controversial or complex topics to top management, public groups, and/or boards of directors.

MATHEMATICAL SKILLS

Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane, algebra, solid geometry and trigonometry.

CRITICAL THINKING SKILLS

Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS

Valid Arkansas drivers license or a valid drivers license recognized by state of Arkansas.

First Aid and CPR certified.

PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS

Certified Parks and Recreation Professional preferred but not required.

SOFTWARE SKILLS REQUIRED

Intermediate: Presentation/PowerPoint, Spreadsheet, Word Processing/Typing

Basic: 10-Key, Accounting, Contact Management, Database, Other

INITIATIVE AND INGENUITY

SUPERVISION RECEIVED

Under administrative direction, setting up own standard of performance. Virtually self-supervising. Reports to senior management of the organization.

PLANNING

Considerable responsibility with regard to general assignments in planning time, method, manner, and/or sequence of performance of own work, in addition, the organization and delegation of work operations for a group of employees engaged in widely diversified activities.

DECISION MAKING

Performs work operations which permit frequent opportunity for decision-making of major importance which would have considerable effect on the final attainment of multiple major activities and the organization's projects of a large organization component and organization's clientele.

MENTAL DEMAND

Highly intense mental demand. Continual involvement with strategic and operational management functions which relate to both the short-term and long-term time periods.

ANALYTICAL ABILITY / PROBLEM SOLVING

General oversight. Activities covered by general organizational philosophy and objectives. Solving problems in novel, non-recurring or swiftly changing situations in which the approach is not fully defined. Guidance by top executive officer or business owner.

RESPONSIBILITY FOR WORK OF OTHERS

Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities may include but not limited to interviewing, hiring and training employees; planning, assigning and directing work; appraising performance, rewarding and disciplining employees; addressing complaints and resolving problems.

Supervises an extra large group (25+) of employees who are engaged in diversified activities in one or more departments.

Supervises the following departments: Recreation Staff

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

Regularly responsible for funds, building premises, inventory, or other property owned or leased by the organization and, in addition, may have temporary custody and responsibility of property, which through carelessness, error, loss, theft, misappropriation, or similar action would result in very important monetary losses to the organization. The total value for the above range from \$10,000,000

to \$25,000,000.

ACCURACY

Probable errors would normally not be detected in succeeding operations and would definitely have serious effects in relationships with patrons and/or with the operations of other segments of the organization. Frequent possibilities of error would exist at all times, since the above mentioned areas are inherent in the job.

ACCOUNTABILITY

FREEDOM TO ACT

Oversight. High level of freedom to complete the duties of the position and guided by broad policy with oversight by president, elected official, etc

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.

Medium. Job creates a monetary impact for the organization from \$1mm to \$10mm.

IMPACT ON END RESULTS

Major impact. Job has a considerable impact on the organization's end results. A high level of accountability to generate, manage, and/or control funds within a department and/or total organization.

PUBLIC CONTACT

Extensive contacts with various diversified sectors of the public environment; wherein, the contacts are of extreme importance and failure to exercise proper judgment can lead to substantial losses to the organization.

EMPLOYEE CONTACT

Establishes company culture by setting tone of interactions and communication with senior level internal officials and employees throughout the organization.

USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS

Regular use of complex machines and equipment (desktop/laptop computer and software, road and production machines and equipment, driver's license/cdl, etc.)

WORKING CONDITIONS

Outside working environment, wherein there are disagreeable working conditions part of the time.

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 frequently exposed to outdoor weather conditions, extreme heat; and occasionally exposed to work near moving mechanical parts, work in high, precarious places, fumes or airborne particles, toxic or caustic chemicals, wet or humid conditions, extreme cold, risk of electrical shock. The noise level in the work environment is usually moderate.

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 regularly required to talk or hear; and frequently required to stand, walk, use hands to finger, handle, or feel, reach with hands and arms, taste or smell; occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 100 pounds; frequently lift and/or move up to 50 pounds; regularly lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision; distance vision; color vision; peripheral vision; depth perception; and ability to adjust focus.

ADDITIONAL INFORMATION

Not indicated.

JOB DESCRIPTION ACKNOWLEDGEMENT

I acknowledge that I have read the Job Description for this position and understand the requirements, responsibilities, and duties therein. I have reviewed this Job Description with my supervisor and can perform the essential functions of the position. I have discussed any questions I may have had about this Job Description prior to signing this form.

Printed Employee Name _____

Employee Signature _____

Date: _____

Supervisor Signature _____

Date: _____

ORDINANCE NUMBER 2020- __

AN ORDINANCE AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF BRYANT TO REZONE CERTAIN PROPERTY FROM R-1.S TO R-1.

BE IT ORDAINED BY THE CITY COUNCIL OF BRYANT, ARKANSAS;

Section 1. That certain real property described more fully below is hereby zoned to a classification of R-1 located in Ward 2.

Section 2. The comprehensive zoning ordinance and map of the City of Bryant is hereby amended to reflect the change of zoning classification set out in Section 1.

Section 3. The property affected by this ordinance is described in the attached Exhibit A

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the ____ day of _____, 2020.

Mayor Allen E. Scott

ATTEST:

Sue Ashcraft, City Clerk

Exhibit A

LEGAL DESCRIPTION

That portion of the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ Section 21, T-1-S, R-14-W, Saline County Arkansas, described as follows: Beginning at a point 743.25 feet east of the NW corner of said NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ and run thence N $89^{\circ} 29' 19''$ E a distance of 583.74 feet; Thence S $00^{\circ} 13' 34''$ W a distance of 453.18 feet; Thence S $88^{\circ} 19' 25''$ W a distance of 82.07 feet; Thence S $00^{\circ} 37' 28''$ E a distance of 153.40 feet; Thence N $88^{\circ} 34' 27''$ W a distance of 508.04 feet to a fence; Thence continuing along said fence the following courses: N $00^{\circ} 46' 50''$ E a distance of 137.27 feet; Thence N $00^{\circ} 26' 22''$ E a distance of 215.38 feet; Thence N $00^{\circ} 45' 05''$ E a distance of 78.81 feet; Thence N $00^{\circ} 37' 47''$ E a distance of 159.70 feet to the Point of Beginning, containing 7.792 acres, more or less.

**APPLICATION
FOR CHANGE IN
ZONING DISTRICT BOUNDARIES**

Applicant Name: Maples Development Co., LLC

Spouse Name: _____

Property Address: Whistling Pine Street

Legal Description: See attached

Existing Zoning Classification: R-1.S

Requested Change: R-1

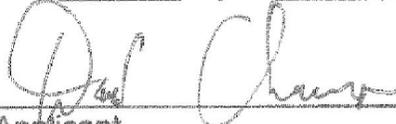
Plat of Property is Attached Yes

Vicinity Map of property is attached Yes

The undersigned designates the following process agent or attorney to represent the applicant at all hearings:

Michael Bolin

This 22 day of July, 2020



Applicant

Spouse of Applicant

P. O. Box 1065
Address
Bryant, AR 72089

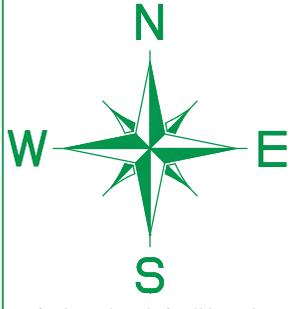
501-690-4919

Phone

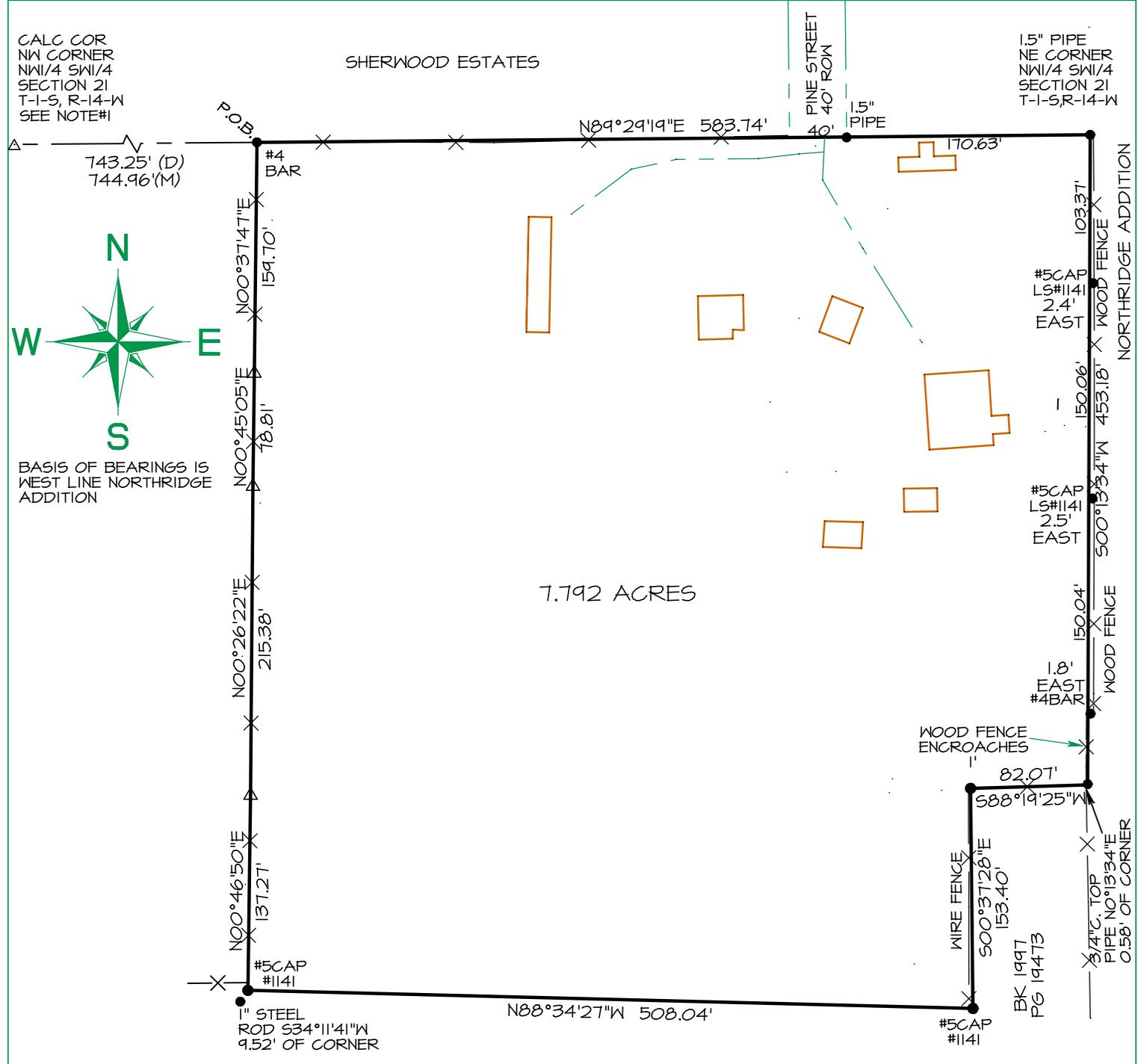
CALC COR
NW CORNER
NW1/4 SW1/4
SECTION 21
T-1-S, R-14-W
SEE NOTE#1

SHERWOOD ESTATES

1.5" PIPE
NE CORNER
NW1/4 SW1/4
SECTION 21
T-1-S, R-14-W



BASIS OF BEARINGS IS
WEST LINE NORTHRIDGE
ADDITION



DESCRIPTION. (ACTUAL DESCRIPTION)
 THAT PORTION OF THE NW1/4 SW1/4, SECTION 21, T-1-S, R-14-W, SALINE COUNTY, ARKANSAS, DESCRIBED AS FOLLOWS: BEGINNING AT A POINT 743.25 FEET EAST OF THE NORTHWEST CORNER OF SAID NW1/4 OF SW1/4 AND RUN THENCE NORTH 89°29'19" EAST, A DISTANCE OF 583.74 FEET; THENCE SOUTH 00°13'34" WEST, A DISTANCE OF 453.18 FEET; THENCE SOUTH 88°19'25" WEST, A DISTANCE OF 82.07 FEET; THENCE SOUTH 00°37'28" EAST, A DISTANCE OF 153.40 FEET; THENCE NORTH 88°34'27" WEST, A DISTANCE OF 508.04 FEET TO A FENCE; CONTINUING ALONG SAID FENCE THE FOLLOWING COURSES; THENCE NORTH 00°46'50" EAST, A DISTANCE OF 137.27 FEET; THENCE NORTH 00°26'22" EAST, A DISTANCE OF 215.38 FEET; THENCE NORTH 00°45'05" EAST, A DISTANCE OF 78.81 FEET; THENCE NORTH 00°37'47" EAST, A DISTANCE OF 159.70 FEET TO THE POINT OF BEGINNING. CONTAINING 7.7919 ACRES, MORE OR LESS.

NOTES:
 1. NORTHWEST CORNER OF NW1/4 OF SW1/4 COMPUTED USING SOUTH LINE OF REPLAT OF SHERWOOD ESTATES SUB. DATED FEB 1967.
 2. SOURCE OF TITLE : 01, 91478.

© COPYRIGHT 2006 BY REAL ESTATE SERVICES OF SALINE COUNTY, INC. ALL RIGHTS RESERVED

DATE: 12-07-06
 GRAPHIC SCALE

1" = 100'

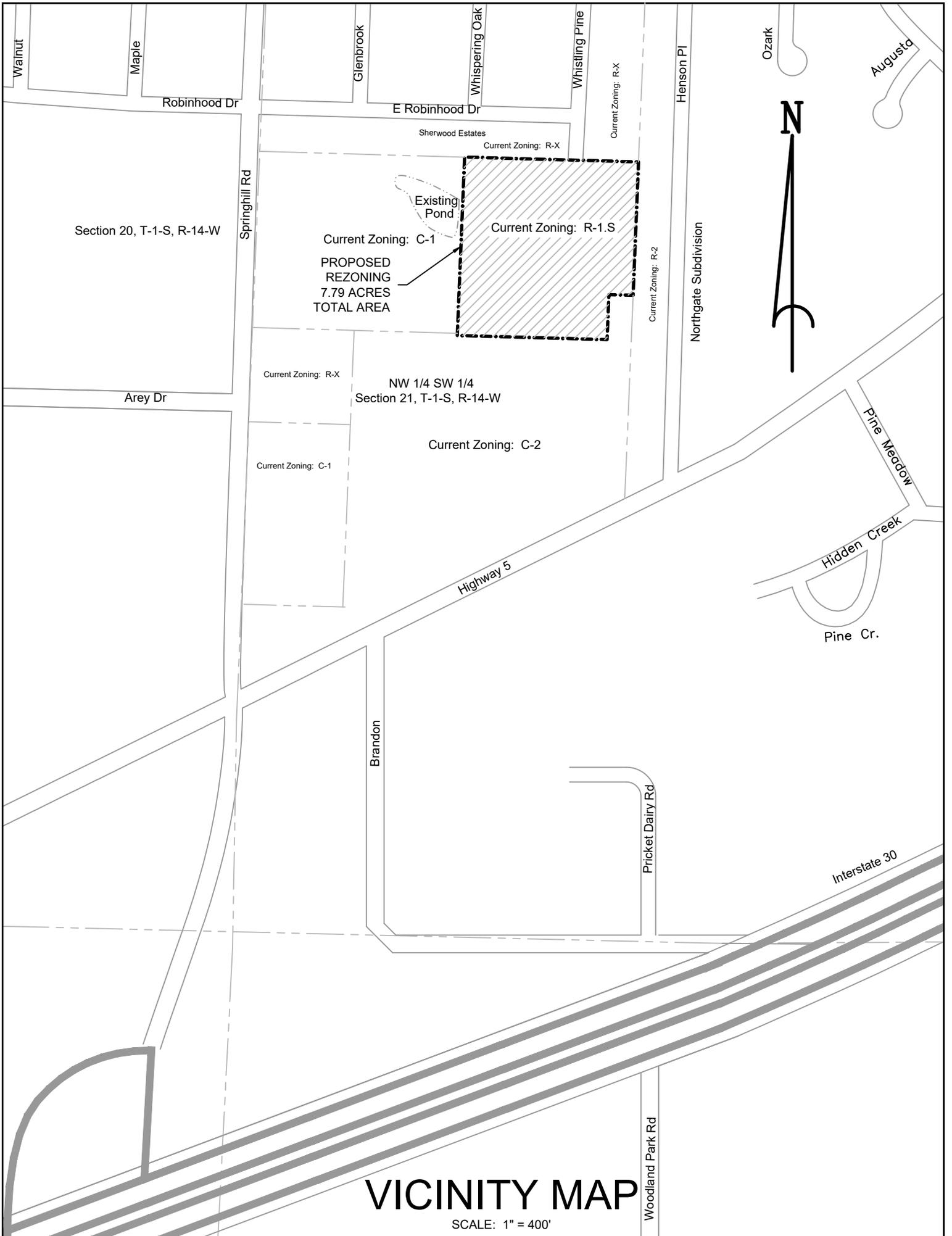


LEGEND

- SET #5 BAR/CAP
- EXISTING MON.
- △ CALC. POINT
- X— FENCE



| | | |
|-----------------------|--|-------------|
| DRAWING NO. 189-06 | REAL ESTATE SERVICES OF SALINE COUNTY, INC. 501-315-8866 | |
| REVISIONS BY | FOR USE AND BENEFIT OF: | DRAWN BY |
| DATE | DENNIS MILLIGAN & DAVID CHAPMAN | CHECKED BY |
| | 1200 FERGUSON DR., SUITE 5, BENTON, AR., 72015 | APPROVED BY |



Walnut

Maple

Robinhood Dr

Glenbrook

E Robinhood Dr

Whispering Oak

Whistling Pine

Current Zoning: R-X

Henson Pl

Ozark

Augusta

Section 20, T-1-S, R-14-W

Springhill Rd

Existing Pond

Current Zoning: C-1
PROPOSED REZONING
7.79 ACRES
TOTAL AREA

Current Zoning: R-1.S

Current Zoning: R-2

Northgate Subdivision



Arey Dr

Current Zoning: R-X

NW 1/4 SW 1/4
Section 21, T-1-S, R-14-W

Current Zoning: C-2

Current Zoning: C-1

Highway 5

Pine Meadow

Hidden Creek

Pine Cr.

Brandon

Pricket Dairy Rd

Interstate 30

Woodland Park Rd

VICINITY MAP

SCALE: 1" = 400'

ORDINANCE NUMBER 2020- __

AN ORDINANCE AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF BRYANT TO REZONE CERTAIN PROPERTY FROM R-E TO R-2.

BE IT ORDAINED BY THE CITY COUNCIL OF BRYANT, ARKANSAS;

Section 1. That certain real property described more fully below is hereby zoned to a classification of R-2 located in Ward 1.

Section 2. The comprehensive zoning ordinance and map of the City of Bryant is hereby amended to reflect the change of zoning classification set out in Section 1.

Section 3. The property affected by this ordinance is described in the attached Exhibit A

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the ____ day of _____, 2020.

Mayor Allen E. Scott

ATTEST:

Sue Ashcraft, City Clerk

**APPLICATION
FOR CHANGE IN
ZONING DISTRICT BOUNDARIES**

Applicant Name: Bobbie Jare

Spouse Name: Widow

Property Address: 2009 Johnsonwood Rd, Bryant, Ar, 72022

Legal Description: _____

Existing Zoning Classification: RE

Requested Change: R2

Plat of Property is Attached _____

Vicinity Map of property is attached _____

The undersigned designates the following process agent or attorney to represent
the applicant at all hearings: None

This 20 day of April, 2020

Bobbie Jare
Applicant

None
Spouse of Applicant

2009 Johnsonwood Rd.
Address

Bryant Ar, 72022

(501) 847-2850
Phone

ORDINANCE NUMBER 2020-

**AN ORDINANCE ESTABLISHING THE ACCESS MANAGEMENT PLAN FOR
BRYANT PARKWAY PHASE 2**

WHEREAS, the Bryant Planning Commission has prepared new regulations to implement the Bryant Parkway Access Management Plan.

WHEREAS, the Planning Commission of the City of Bryant, Arkansas conducted a duly advertised public hearing concerning the proposed regulations, subsequent to which they credited the proposed regulation to the City Council for its adoption.

BE IT ORDAINED BY THE CITY COUNCIL OF BRYANT, ARKANSAS;

Section 1. Adoption

The City of Bryant does hereby adopt the attached Access Management Plan for Bryant Parkway.

Section 2. General Repealer

All laws, ordinances, resolutions, or parts of the same, which are inconsistent or in conflict with the provisions of this Ordinance, are hereby repealed to the extent of such inconsistency or conflict.

Section 3. Severability

Should any title, section, paragraph, item, sentence, clause, or phrase of this Ordinance be declared or adjudged invalid or unlawful by a court of competent jurisdiction, such declaration or adjudication shall not affect the remaining portions of the Ordinance which shall remain in full force and effect as if the portion so declared or adjudged or unconstitutional was not originally apart of the Ordinance.

Section 4. This ordinance shall be effective from and after _____, 2020.

Dated: _____, 2020

Signed: _____
Mayor Allen Scott

Attest: _____
Sue Ashcraft, City Clerk

ACCESS MANAGEMENT PLAN

Bryant Parkway (Union Pacific Railroad to Hill Farm Road)

- I. PARTIES – This Access Management Plan was developed by the City of Bryant (the City).
- II. ROUTE – This Access Management Plan pertains to Bryant Parkway from Union Pacific Railway to Hill Farm Road. (the Roadway).
 - A. See Appendix A for Route Map.
 - B. See Appendix B for Specific Access Management Plan.
- III. STATEMENT OF PURPOSE – The Bryant Parkway is classified as minor arterial on the Bryant Master Street Plan and is planned to provide a direct connection between Hwy 5, I-30 and HWY 183. The roadway will contribute to the growth of the airport as a regional business facility by providing a more direct route of access than travel via Reynolds Road, while at the same time helping to facilitate residential and commercial infill development.
- IV. AUTHORITY –The City has specific legal authority to regulate access to public roads in accordance with Arkansas Code Annotated 14-56-419.
- V. ACCESS PLAN – Management of access to the roadway is necessary to achieve both the primary and secondary purposes of the Plan. The Access Management Plan (the Plan) is detailed in Appendix A. The Plan is a Specific Access Management Plan in which all median breaks are specifically identified. Standards for new street connections and driveways are established and to be applied during plat review prior to development approval by the City. In addition, local street networks, property interconnect agreements and requirements, new local roadways developed as part of this project, and land use and zoning plans that are necessary to achieve the objectives of this Plan are specified in this Specific Plan. As a planned roadway, a high level of access control is intended for this roadway.
- VI. ADOPTION/TERMINATION/MODIFICATION – This Plan will be deemed adopted when passed by the Bryant City Council. This Plan may be terminated or modified, in whole or in part only by the Bryant City Council as evidenced by resolution adoption.
- VII. PLAN ADMINISTRATION –
 - A. Permit Application.
 - a. Driveways
 - Residential Lots
 - All residential lots that border the Roadway are required to front and take access from a side street. No residential driveways are to be permitted along the roadway.
 - Commercial Lots
 - On commercial lots for which a driveway can be proposed along the Roadway that meets the spacing guidelines set forth in Appendix A the owner may request a driveway permit from the City of Bryant. Any lot for which the spacing cannot be provided is required to gain access to the roadway through the development and maintenance of a joint access agreement(s) with adjoining property owner(s). All commercial

developments, including those with joint access agreements, are required to provide and maintain at least two public driveways, of which only one may access directly the Roadway.

Permits are requested through a designated administrative process from the City of Bryant. The applicant is required to submit a detailed plan for the proposed driveway, including a map showing its exact location, and a design that shows the curb radii, driveway throat width and length, and specifies the projected volume of turns into and out of the driveway (under peak conditions). Any joint access agreements with other property owners must also be submitted.

After review of the application, the Planning Commission will determine whether the request meets the requirements established by the Plan. If so, the Commission will approve the application, as evidenced by the signature of properly designated representative, and if the application meets all criteria for issuance of such a permit, the City will issue a permit to the applicant. If the signatures of any of the parties to this agreement are missing from the permit application, the City will not issue a permit.

If the Planning Commission determines that the request does not meet the requirements of the Plan, the Commission will deny the request and instruct the applicant how they may amend the request to receive approval or that they may seek to amend the Plan pursuant to the following section.

b. Street Connections/Platting Process

The administrative process used by the City for approving new subdivisions is required for all new street connections to the Roadway. All new street connections are required to meet the spacing distance as described in this plan in addition to any other requirements of the City. If any lots are created in the platting process that do not meet the spacing standards for driveways along the Roadway, these lots will be required to gain alternative access from other streets or driveways through joint access agreements.

B. Amending the Plan.

A Plan amendment will be considered at the request of the Planning Commission, the City Council, or at the request of an applicant whose permit request has been denied by the City.

The proposed amendment must be adopted by the Bryant City Council to become effective.

APPENDIX A

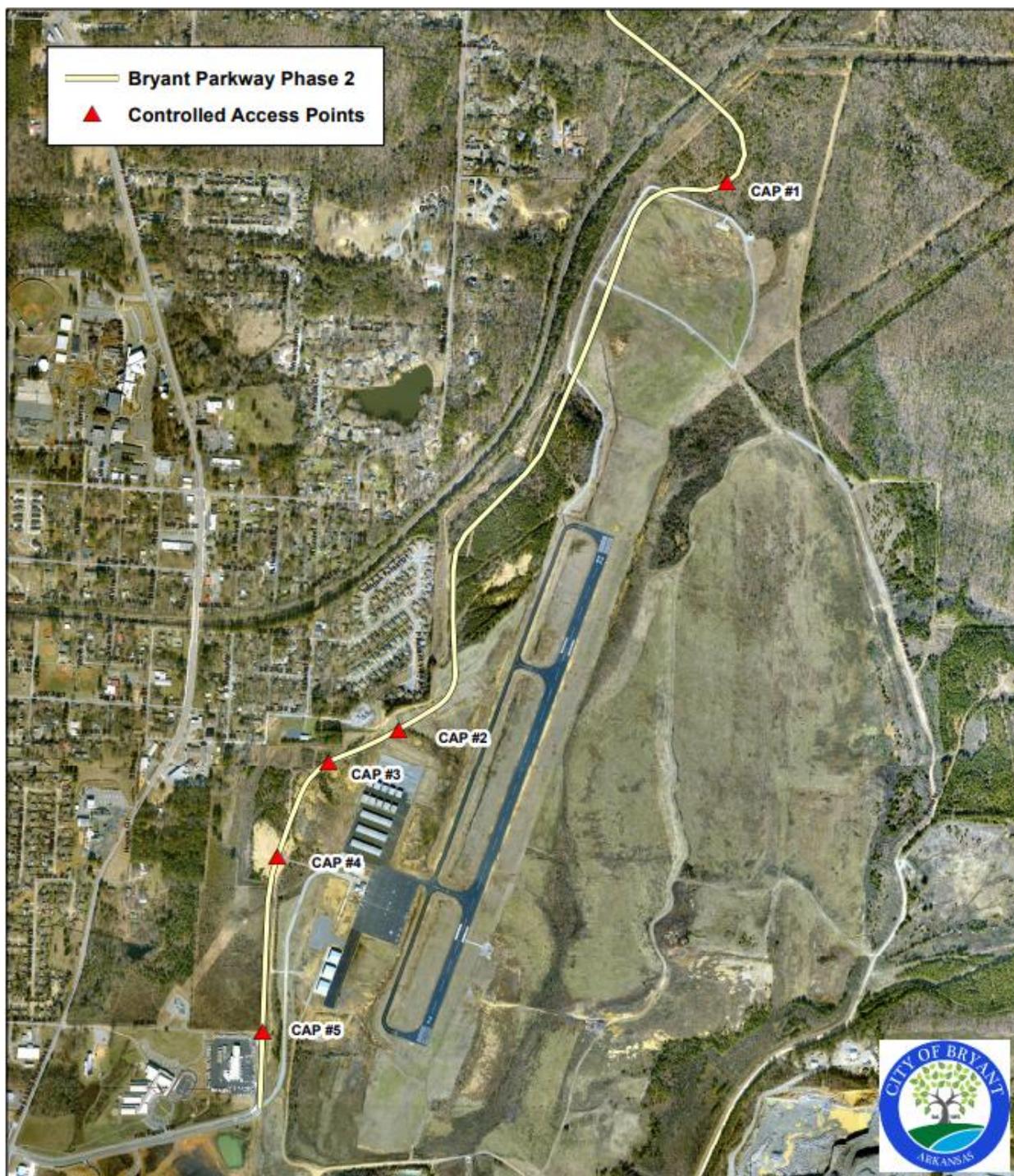


Figure 1: Bryant Parkway Phase 2. Union Pacific Railroad to Hill Farm Road.

APPENDIX B

BRYANT PARKWAY DESIGN CONCEPT

As a Minor Arterial, the proposed design for Bryant Parkway is intended to balance the need to provide for long distance travel on the roadway and reasonable access to abutting properties while at the same time maintaining the capacity of the roadway to operate in a safe and efficient manner. Consequently, access to abutting property is subordinate to the goal of traffic movement and subject to necessary management of entrances and exits.

Definitions —

Control Access Point - breaks in which vehicular movements, including left turns, are allowed from all directions of a four-point intersection or roundabout.

Concept Specifics for Each Break

CAP #1 – At future intersection of Bryant Parkway and County Road 1. *Rationale* – connection to possible future development and Saline County Airport Access.

CAP #2 – At future intersection of Bryant Parkway and SE 3rd Street. *Rationale* – connection to Heart of Bryant area.

CAP #3 – At future intersection of Bryant Parkway and SE 4th Street *Rationale* – connection to Heart of Bryant area.

CAP #4 – At future intersection of Bryant Parkway and Saline County Airport. *Rationale* – Main Entrance for the Saline County Airport and future connection to Reynolds Road.

CAP #5 – At future intersection of Bryant Parkway and Hill Road. *Rationale* – Existing Street network that provides access to Reynolds Road.

RESOLUTION NO. 2020-___

A RESOLUTION EXPRESSING THE WILLINGNESS OF THE CITY OF BRYANT TO APPLY FOR AND PARTICIPATE IN SURFACE TRANSPORTATION PROGRAM (STP) AND HIGHWAY INFRASTRUCTURE PROGRAM (HIP)

WHEREAS, the Bryant City Council understands STP and HIP funds are available for application by the City of Bryant as an investment in surface transportation projects; and

WHEREAS, the Bryant City Council seeks and supports an application to Metroplan for grant funds to assist in the development of the southern section of Bryant Parkway, from Shobe Road to Bryant Parkway's eventual connection with Highway 183.

WHEREAS, Bryant Parkway connects Interstate 30, Highway 5, Saline County Airport, and Highway 183, which all promotes safety of transportation, furthers economic development within the City and surrounding communities, improves access between Bryant Public Schools' new elementary school and new junior high school, improves quality of life by connecting these locations within not only vehicles but dedicated pedestrian and bicycle trail, and represents a partnership between the City of Bryant, Saline County, Bryant School District, and Saline County Airport Commission.

WHEREAS this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

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

SECTION I: *The City of Bryant* will participate in accordance with its designated responsibility, including maintenance of this project, and participation in funding of the project through the remaining 7 million dollars in 2016 sales and use tax bond funds, 4.5 million dollars in STP grant funding, 5.5 million dollars in franchise fee bonds refinancing, with the remaining 1.3 million dollars coming from street funds.

SECTION II: *The Mayor* is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the STP and HIP application and any follow up documentation required or requested.

SECTION III: *The Bryant City Council* pledges its full support and hereby authorizes the City of Bryant to cooperate with the appropriate national, state and local authorities to implement this application and any necessary supporting documentation.

THIS RESOLUTION adopted this _____ day of September, 2020.

Signed: _____
Allen E. Scott, Mayor

ATTEST: _____
Sue Ashcraft, City Clerk