Financial Statements
October 2025

General - Executive Summary
Revenue & Expenditures
October 2025

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
General	20,452,510	17,043,758	1,751,586	1,513,983	1,526,134	2,180,640	2,051,069	1,715,134	1,681,013	1,545,679	1,567,099	2,827,350	0	0	18,359,686	1,315,928	2,092,824
Administration	8,981,630	7,484,692	788,327	651,835	664,869	745,133	1,096,719	662,940	698,775	658,151	675,676	914,098			7,556,521	71,830	1,425,109
Community Development	676,800	564,000	68,529	42,951	34,063	34,823	61,260	76,343	52,651	75,770	35,142	36,534			518,065	(45,935)	158,735
Animal Control	713,452	594,543	57,625	58,030	58,188	57,778	62,705	62,310	59,131	58,450	57,766	329,532			861,514	266,971	(148,062)
Court	743,420	619,517	65,047	54,451	61,534	130,481	52,587	51,775	103,976	43,045	48,470	116,101			727,467	107,950	15,953
Parks	2,509,225	2,091,021	187,096	182,120	196,236	199,552	254,899	251,197	216,533	210,199	237,353	919,547			2,854,731	763,710	(345,506)
Fire	4,339,698	3,616,415	355,583	357,292	357,463	359,351	378,644	363,762	357,736	358,465	360,400	365,103			3,613,799	(2,616)	725,899
Police	2,488,285	2,073,571	229,379	167,304	153,782	653,522	144,256	246,808	192,211	141,598	152,293	146,436			2,227,589	154,018	260,696
Total Revenues	**20,452,510**	**17,043,758**	**1,751,586**	**1,513,983**	**1,526,134**	**2,180,640**	**2,051,069**	**1,715,134**	**1,681,013**	**1,545,679**	**1,567,099**	**2,827,350**	**-**	**-**	**18,359,686**	**1,315,928**	**2,092,824**
Expenditures:																	
General	20,534,455	17,112,046	2,319,166	1,510,629	1,718,697	1,609,235	1,685,360	1,678,244	1,511,360	2,114,158	1,798,476	2,884,958	-	-	18,830,284	(1,718,238)	1,704,171
Administration	1,234,543	1,028,786	130,487	41,426	229,091	94,429	73,699	44,754	99,663	93,919	60,636	173,039			1,041,142	(12,356)	193,401
Community Development	871,371	726,142	108,866	72,331	59,098	81,764	65,130	61,176	51,081	102,632	61,765	62,799			726,643	(501)	144,727
Animal Control	713,994	594,995	95,214	77,486	68,653	73,810	65,844	98,451	66,765	82,254	297,414	73,825			999,715	(404,720)	(285,721)
Court	727,827	606,523	61,141	64,321	54,373	44,430	68,077	60,093	55,530	74,240	54,055	53,853			590,114	16,408	137,713
Parks	3,213,196	2,677,664	302,302	254,093	300,577	370,133	247,422	360,963	297,199	368,517	413,282	923,171			3,837,658	(1,159,994)	(624,462)
Fire	6,074,985	5,062,487	746,603	438,338	457,412	433,468	460,580	453,405	433,823	529,426	388,752	452,005			4,793,810	268,677	1,281,174
Police	7,698,539	6,415,450	874,553	562,635	549,493	511,202	704,608	599,402	507,299	863,170	522,573	1,146,266			6,841,200	(425,751)	857,339
Total Expenditures	**20,534,455**	**17,112,046**	**2,319,166**	**1,510,629**	**1,718,697**	**1,609,235**	**1,685,360**	**1,678,244**	**1,511,360**	**2,114,158**	**1,798,476**	**2,884,958**	**-**	**-**	**18,830,284**	**(1,718,238)**	**1,704,171**
Excess (Deficit) of Revenues over Expenditures	(81,945)	(68,288)	(567,580)	3,353	(192,563)	571,405	365,709	36,890	169,653	(568,480)	(231,378)	(57,607)	-	-	(470,598)	3,034,166	388,653

Change of
$47552.82 inc to exp

Street - Executive Summary
Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
Street	4,231,260	3,526,050	381,308	321,970	306,404	372,490	989,410	334,126	331,099	327,507	804,246	501,171			4,669,730	1,143,680	(438,470)
Total Revenues	**4,231,260**	**3,526,050**	**381,308**	**321,970**	**306,404**	**372,490**	**989,410**	**334,126**	**331,099**	**327,507**	**804,246**	**501,171**	**-**	**-**	**4,669,730**	**1,143,680**	**(438,470)**
Expenditures:																	
Street Operating	3,484,894	2,904,078	336,972	248,306	213,203	228,319	235,361	264,205	267,121	347,320	271,937	335,589			2,748,334	155,744	736,559
Street Capital	(587,490)	(489,575)	-	-	-	182,396	253,589	143,263	42,576	282,165	-	257,927			1,161,917	(1,651,492)	(1,749,407)
Total Expenditures	**2,897,403**	**2,414,503**	**336,972**	**248,306**	**213,203**	**410,716**	**488,950**	**407,468**	**309,697**	**629,486**	**271,937**	**593,516**	**-**	**-**	**3,910,251**	**(1,495,749)**	**(1,012,848)**
Excess (Deficit) of Revenues over Expenditures	1,333,857	1,111,547	44,336	73,663	93,201	(38,226)	500,460	(73,342)	21,401	(301,979)	532,309	(92,345)	-	-	759,478	2,639,428	574,378

Water - Executive Summary
Revenue & Expenditures

October 2025

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
500-0900-4XXXs	5,503,285	4,586,071	369,105	398,861	407,473	372,592	410,725	417,836	466,544	583,130	570,134	436,373			4,432,774	(153,297)	1,070,511
Total Revenues	5,503,285	4,586,071	369,105	398,861	407,473	372,592	410,725	417,836	466,544	583,130	570,134	436,373	-	-	4,432,774	(153,297)	1,070,511
Expenditures:																	
500-0900-5XXXs	5,022,977	4,185,815	431,205	377,886	384,282	525,342	366,301	388,551	480,388	486,680	431,802	452,521			4,324,959	(139,144)	698,019
500-0900-58XX Capital	814,647	678,872	-	71,816	(64,316)	24,141	(26,336)	191,216	28,341	272,308	55,278	(397,413)			155,035	523,838	659,612
Total Expenditures	5,837,624	4,864,687	431,205	449,702	319,966	549,483	339,965	579,767	508,729	758,988	487,079	55,108	-	-	4,479,994	384,693	1,357,631
Excess (Deficit) of Revenues over Expenditures	(334,339)	(278,616)	(62,100)	(50,841)	87,507	(176,892)	70,760	(161,931)	(42,186)	(175,858)	83,054	381,265	-	-	(47,220)	(537,990)	(287,119)

Wastewater - Executive Summary
Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
510-0950-4600	-	0							-						-	0	-
500-0950-4XXX/510-0950	5,790,000	4,825,000	501,135	509,520	504,933	480,156	512,581	489,231	512,114	547,387	592,362	522,831			5,172,249	347,249	617,751
510-0950-4623,4640	1,149,500	957,917						603,412	39,475	16,249	319,131	47,769			1,026,036	68,119	123,464
Revenues	6,939,500	5,782,917	501,135	509,520	504,933	480,156	512,581	1,092,643	551,588	563,636	911,493	570,600	-	-	6,198,285	415,368	741,215
Expenditures:																	
510-0950-5XXXs	5,179,293	4,316,077	429,257	346,677	339,733	352,584	275,843	386,444	383,505	488,464	381,820	412,694			3,797,021	519,057	1,382,272
510-0950-58XX's Capital	186,660	155,550		143,988	(66,731)	661,577	(609,541)	343,046	123,177	63,462	751,153	(694,697)			715,434	(559,884)	(528,774)
Total Expenditures	5,365,953	4,471,628	429,257	490,665	273,002	1,014,161	(333,698)	729,490	506,682	551,926	1,132,973	(282,003)	-	-	4,512,455	(40,827)	853,498
Excess (Deficit) of Revenues over Expenditures	1,573,547	1,311,289	71,878	18,855	231,931	(534,006)	846,279	363,153	44,906	11,710	(221,481)	852,603	-	-	1,685,830	456,196	(112,283)

Stormwater - Executive Summary
Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
515-0140 on bills	324,800	270,667	27,616	26,329	27,106	27,349	28,215	26,583	27,917	28,099	27,132	28,144			274,490	3,823	50,310
515-0140-4XXX ARPA/reimbur	-	0													-	-	-
Total Revenues	324,800	270,667	27,616	26,329	27,106	27,349	28,215	26,583	27,917	28,099	27,132	28,144	-	-	274,490	3,823	50,310
Expenditures:																	
080-0140-Street Related	636,685	530,571	57,546	44,399	43,565	54,740	39,916	47,193	42,129	74,812	36,448	366,665			807,413	(276,842)	(170,728)
515-0140-Capital	912,710	760,592	-	11,892	(11,892)	20,039	11,961	475,036	(507,036)	131,819	-	(131,819)			-	760,592	912,710
Total Expenditures	1,549,395	1,291,163	57,546	56,291	31,673	74,779	51,877	522,229	(464,907)	206,631	36,448	234,846	-	-	807,413	483,749	741,982
Difference																	
Excess (Deficit) of Revenues over Expenditures	(1,224,595)	(1,020,496)	(29,930)	(29,962)	(4,567)	(47,430)	(23,662)	(495,646)	492,824	(178,532)	(9,316)	(206,702)	-	-	(532,924)	(479,926)	(691,671)
Check Digits/Transfers	5,840,000	4,866,667	501,135	509,520	504,933	480,156	512,581	489,231	512,114	547,386	592,362	522,831			5,172,249	305,582	667,751
Compare to last page fund 500	(384,339)	(320,283)	(62,100)	(50,842)	87,507	(176,892)	70,760	(161,931)	(42,186)	(175,857)	83,054	381,265	0	0	(47,220)	273,063	(337,119)

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	7.27%
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	2.34%
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	0.25%
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	9.06%
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	0.69%
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	3.82%
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	3.21%
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	5.16%
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	1,373,873	1,330,458	1,460,079	1,387,558	15,371,683	8.52%
2021	1,384,300	1,648,283	1,323,761	1,149,770	1,663,928	1,570,489	1,526,745	1,567,875	1,457,964	1,442,486	1,461,326	1,472,039	17,668,967	14.94%
2022	1,526,292	1,718,945	1,351,358	1,298,432	1,607,146	1,536,274	1,593,433	1,659,393	1,643,537	1,546,075	1,624,905	1,473,834	18,579,623	5.15%
2023	1,552,955	1,810,466	1,448,484	1,417,543	1,698,816	1,646,626	1,677,458	1,670,302	1,652,549	1,679,085	1,604,032	1,554,571	19,412,887	4.48%
2024	1,593,536	1,751,154	1,442,324	1,531,558	1,736,500	1,680,318	1,669,796	1,806,847	1,672,254	1,637,162	1,658,770	1,606,949	19,787,169	1.93%
2025	1,600,530	1,799,355	1,464,454	1,526,120	1,850,560	1,710,294	1,727,227	1,756,061	1,693,557	1,719,005	-	0	16,847,163	-13.22%
Difference	6,994	48,202	22,130	(5,438)	114,060	29,976	57,431	(50,786)	21,303	81,843	(1,658,770)	(1,606,949)	(2,565,724)	
	0.44%	2.75%	1.53%	-0.36%	6.57%	1.78%	3.44%	-2.81%	1.27%	5.00%	-100.00%	-100.00%	-12.97%	

The chart below shows how the 3% sales tax above is allocated for 2025.

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
1% GF	533,510	599,785	488,151	508,707	616,853	570,098	575,742	585,354	564,519	573,002	0	0	5,615,721
1/8 Parks	66,689	74,973	61,019	63,588	77,107	71,262	71,968	73,169	70,565	71,625	0	0	701,965
3/8 Fire	200,066	224,919	183,057	190,765	231,320	213,787	215,903	219,508	211,695	214,876	0	0	2,105,895
4/8 Bond	266,755	299,893	244,076	254,353	308,427	285,049	287,871	292,677	282,260	286,501	0	0	2,807,861
Animal 10%	53,351	59,979	48,815	50,871	61,685	57,010	57,574	58,535	56,452	57,300	0	0	561,572
Parks 10%	53,351	59,979	48,815	50,871	61,685	57,010	57,574	58,535	56,452	57,300	0	0	561,572
Fire 25%	133,378	149,946	122,038	127,177	154,213	142,525	143,936	146,338	141,130	143,250	0	0	1,403,930
Police 25%	133,378	149,946	122,038	127,177	154,213	142,525	143,936	146,338	141,130	143,250	0	0	1,403,930
Street 30%	160,053	179,936	146,445	152,612	185,056	171,029	172,723	175,606	169,356	171,901	0	0	1,684,716
Total	1,600,530	1,799,355	1,464,454	1,526,120	1,850,560	1,710,294	1,727,227	1,756,061	1,693,557	1,719,005	0	0	16,847,163
Divided by 3	533,510	599,785	488,151	508,707	616,853	570,098	575,742	585,354	564,519	573,002	0	0	5,615,721
Budgeted at	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	6,780,624
Diff.	(31,542)	34,733	(76,901)	(56,345)	51,801	5,046	10,690	20,302	(533)	7,950	(565,052)	(565,052)	(1,164,903)

October 2025

Governmental Funds Cash Reserves

Updated 2/7/25 In red review for DRAFT Reserve Plan

				90 days payroll	3,681,504	(45,55,183,186,113)	Designated
120 days cash = $6.9M			Days	Debt Reserve	2,798,768	Administration	0
001	Gen Operating Acct	5,193,017	90	Capital Reserve	2,000,000	Animal Control	345,684
002	Sales Tax Fund	3,362,846	58	Grant Reserve	750,000	Parks	229,705
005	Designated Tax	1,834,686	32	Contingency Reserv	1,000,000	Fire	523,330
		10,390,549	181	Total	10,230,272	Police	735,968
Springhill Fire Department (see page 8)		(245,969)	-4			Courts	0
Emergency Telephone Service (See details below)		(279,897)	-5			Totals	1,834,686
		9,864,683	172				

*$42500 in 001-0430-4740 to be earmarked for future use

Emergency Telephone Service

Beginning Balance (as of January 1, 2025)	$	482,122
2025 Revenue (Act 001-0610-4650)	$	-
2025 Expenses (Act 001-0610-5650)	$	202,225
Current Balance as of this report ending date	$	**279,897**

120 days cash = $1.6M updated 2/7/25				90 days b.payroll	569,173
080	Street Operating Acct	1,444,744		Capital Reserve	4,000,000
005	Street Designated Tax	645,441		Grant Reserve	250,000
		2,090,185	157	Contingency Reserv	1,000,000
	Capital	-		Total	5,819,173
515	Stormwater Cap Cash	672,692		90 days payroll	
				Capital Reserve	500,000
				Grant Reserve	250,000
				Contingency Reserv	1,000,000
				Total	1,750,000

October 2025

Updated 2/7/25

120 days cash = $2.9Mil no capital

Funds:	500	Water Fund	1,251,844	
	550	Impact Fee Funds	97,080	
			1,348,924	56
Reserved - Fixed Assets Infrastructure	500-0900-5816		1,342,528	56
Reserved - Vehicles	500-0900-5808		65,000	3
Reserved - Fixed Assets	500-0900-5824		487,000	20
			1,894,528	78
			Difference	-23

In red review for DRAFT Reserve Plan	
Debt Reserve 525	1,578,946
90 days b. payroll	408,262
Capital Reserve	1,500,000
Grant Reserve	0
Contingency Reserve	1,000,000
Total	4,487,208

Depreciation Expense Estimate

81 a piece if averaged

Updated 2/7/25

120 days cash = $1.7 Mil

	510	Wastewater Fund	1,383,694	
	555	Impact Fee Funds	116,350	
			1,500,044	106
Reserved - Fixed Assets Infrastructure	510-0950-5816		2,155,614	152
Reserved - Vehicles	510-0950-5808		289,858	20
Reserved - Fixed Assets Equipment	510-0950-5810		155,006	11
Reserved - Fixed Assets	510-0950-5824		780,000	55
			3,380,478	239
			Difference	-133

Debt Reserve 606	271,648
90 days b. payroll	615,808
Capital Reserve	1,875,000
Grant Reserve	0
Contingency Reserve	1,000,000
Total	3,762,456

City Wide Reserve Goals	
Debt Reserve	4,649,362
90 days b. payroll	5,274,748
Capital Reserve	9,875,000
Grant Reserve	1,250,000
Contingency Reserve	5,000,000
Total	26,049,110
	18,546,945
Shortfall	7,502,165

	BANK	Pooled Cash GL 999	Pooled Cash Bank, 999	Balance Sheet Cash	End Bank Balances	Outstanding Checks and other/adj	Outstanding Deposits		2025 Debt Pmts P&I in red below
General Fund, 001*	RR	5,193,017	25,352,504	5,194,017	26,064,647	782,490	70,347	(1,000)	
Sales Tax Fund, 002		3,362,846		3,362,846				0	405,221
Franchise Fees, 003		4,900,486		4,900,486				0	
Designated Tax Fund, 005		2,480,127		2,480,127				0	
Electronic Fund, 010	RR			2,128	22,060	19,932		(0)	
Parks 1/8 Sales Tax, 045		353,499		353,499				0	250,649
Amend 78 Govt Debt, 167	RR			418,970	418,970			0	
Animal Control Donation,020		26,450		26,450				0	95,246
Act 833 of 1991 Fire, 051		132,912		132,912				0	
Fire 3/8 Sales Tax Fire, 055		775,023		775,023				0	70,182
Act 918 of 1983 Police, 061		81,539		81,539				0	
Act 988 of 1991 Police, 062		52,755		52,755				0	
Federal Drug Control PD, 066	RR			29,256	29,256			0	
State Drug Control PD, 068	RR			42,543	42,543			0	
Street Fund, 080		1,444,744	173,166	1,444,744	173,166			(0)	
Street Amend 78, fund 82	FH			0	0			0	
Street Bond 2023 Rev 182	RB			193,396	193,396			0	
Street Bond 2023 DSR 183	RB			592,706	592,706			0	515,210
Street Bond 2016 DS, 185	FS			376,317	376,317			0	
Street Bond 2016 DSF, 186	FS			335,131	335,131			0	636,919
Street Bond Constru 2023, 188	RB			1,264,377	1,267,702	3,326		0	
Act 1256 of 1995 Court, 030	RR			1	1			0	
Act 1809 of 2001 Court, 031		45,068		45,068				0	
LT Govt Capital Assets, 090				0				0	
2016 SU Bond Spc Red, 110	RB			17,095	17,095			0	
2016 SU Bond DSR, 113	RB			742,409	742,409			0	576,381
2016 SU Bond Fund, 114	RB			2,257,047	2,257,047			0	
LT Govt Debt, 165				0				0	
Water Fund, 500*	RR	1,251,844	330,302	1,252,444	330,302			(600)	
Wastewater Fund, 510	RR	1,383,694	29,055	1,383,694	29,055			0	
Stormwater Cap Fund 515		672,692		672,692				0	
Enterprise Repair and repl 525		1,578,946		1,578,946				0	845,123
Water Impact Fund 550		97,080		97,080				0	
Wastewater Impact Fund 555		116,350		116,350				0	
2024B WW Bond, 535	RR			1,147,734	1,147,734			0	
2017 W/WW Bond, 604	FS			221,761	221,761			0	
2017 W/WW DSR, 606	FS			271,648	271,648			0	238,631
W/WW Infrastructure Fee, 620		1,935,956		1,935,956				0	
Totals		25,885,027	25,885,027	33,799,147	34,532,947	805,747	70,347	(1,600)	3,633,562

Double check O/s checks from 2023, 2024 and 2025

*Change Drawer amounts in Depts 120 and 200 of $200 and depts 300 and 430 of $300 equals $1000 difference, and $610 on fund 500

** The Shading above denotes the six groups on the following six pages of balance sheets, General Govt, Public Safety, Streets, Courts/Long Term Govt, Enter., E. Debt

	Banks	Funds	Bank Acts
RR8	Regions Reg	27	9
RB6	Regions Bonds	6	6
FS4	First Sec Bonds	4	4
FH	First Horizon Amend 78	1	1
	Total	38	20

ACA 14-403-506

	Lia/Donatior	AR
Administration	1,118	(929)
Animal Control	69,988	0
Parks	432	4,125
Fire	217	0
Police	2,400	1,851
Courts	0	70,139
Totals	74,156	75,186

Water	47,879
Wastewater	47,769
Street	168

0 Review each month

4,649,362 (1,015,800)

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	500 - Water Fun	510 - Wastewater Fun	515 - Stormwater Utili	525 - Repair and Replace (formerly Depreciation)	550 - Impact - Water	555 - Impact - WW	Total
Asset							
A01 - Cash & Equivalents	1,252,444.39	1,383,694.22	672,691.60	1,578,945.63	97,080.00	116,350.00	5,101,205.84
A10 - Receivables	745,423.90	47,768.88	0.00	0.00	0.00	0.00	793,192.78
A30 - Fixed Assets	17,930,623.26	22,130,973.60	5,169,376.52	0.00	0.00	0.00	45,230,973.38
A50 - Other Assets	65,604.81	341,426.28	0.00	0.00	0.00	0.00	407,031.09
Total Asset:	19,994,096.36	23,903,862.98	5,842,068.12	1,578,945.63	97,080.00	116,350.00	51,532,403.09
Liability							
L01 - Current Liabilities	873,155.39	730,995.72	0.00	0.00	0.00	0.00	1,604,151.11
L80 - Long Term Liabilities	7,927,913.12	6,462,873.87	0.00	0.00	0.00	0.00	14,390,786.99
Total Liability:	8,801,068.51	7,193,869.59	0.00	0.00	0.00	0.00	15,994,938.10
Equity							
Q30 - Equity	11,240,247.62	15,024,163.69	5,567,578.59	1,428,058.81	61,366.00	52,500.00	33,373,914.71
Total Total Beginning Equity:	11,240,247.62	15,024,163.69	5,567,578.59	1,428,058.81	61,366.00	52,500.00	33,373,914.71
Total Revenue	9,605,006.20	6,198,284.23	274,489.53	442,058.09	35,714.00	63,850.00	16,619,402.05
Total Expense	9,652,225.97	4,512,454.53	0.00	291,171.27	0.00	0.00	14,455,851.77
Revenues Over/Under Expenses	-47,219.77	1,685,829.70	274,489.53	150,886.82	35,714.00	63,850.00	2,163,550.28
Total Equity and Current Surplus (Deficit):	11,193,027.85	16,709,993.39	5,842,068.12	1,578,945.63	97,080.00	116,350.00	35,537,464.99
Total Liabilities, Equity and Current Surplus (Deficit):	19,994,096.36	23,903,862.98	5,842,068.12	1,578,945.63	97,080.00	116,350.00	51,532,403.09

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	535 - 2024B Sewer Construction Fund	604 - W/WW Ref Rev 2017 Bd Fr	606 - W/WW Ref Rev Bonds 2017 DSR	620 - 10/2023 Infrastrure Fee W/WW	Total
Asset					
A01 - Cash & Equivalents	1,147,734.16	221,761.37	271,648.01	1,935,956.30	3,577,099.84
Total Asset:	1,147,734.16	221,761.37	271,648.01	1,935,956.30	3,577,099.84
Liability					
L80 - Long Term Liabilities	1,147,734.16	0.00	0.00	0.00	1,147,734.16
Total Liability:	1,147,734.16	0.00	0.00	0.00	1,147,734.16
Equity					
Q30 - Equity	0.00	60,408.15	262,250.00	841,946.79	1,164,604.94
Total Total Beginning Equity:	0.00	60,408.15	262,250.00	841,946.79	1,164,604.94
Total Revenue	0.00	204,835.55	9,398.01	1,697,421.52	1,911,655.08
Total Expense	0.00	43,482.33	0.00	603,412.01	646,894.34
Revenues Over/Under Expenses	0.00	161,353.22	9,398.01	1,094,009.51	1,264,760.74
Total Equity and Current Surplus (Deficit):	0.00	221,761.37	271,648.01	1,935,956.30	2,429,365.68
Total Liabilities, Equity and Current Surplus (Deficit):	1,147,734.16	221,761.37	271,648.01	1,935,956.30	3,577,099.84

For Fiscal: 2025 Period Ending: 10/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
186-0800-5626	Xfer to Other	0.00	1,500.00	0.00	1,235.24	0.00	264.76	17.65 %
	Category: E62 - Intergovernmental Tsfr Total:	0.00	1,500.00	0.00	1,235.24	0.00	264.76	17.65%
	Expense Total:	0.00	1,500.00	0.00	1,235.24	0.00	264.76	17.65%
	Department: 0800 - Street Surplus (Deficit):	10,000.00	8,500.00	1,120.59	10,337.18	0.00	1,837.18	-21.61%
	Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):	10,000.00	8,500.00	1,120.59	10,337.18	0.00	1,837.18	-21.61%
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
188-0800-4850	Interest Revenue	0.00	0.00	4,282.45	51,606.28	0.00	51,606.28	0.00 %
	Category: R85 - Interest Revenue Total:	0.00	0.00	4,282.45	51,606.28	0.00	51,606.28	0.00%
	Revenue Total:	0.00	0.00	4,282.45	51,606.28	0.00	51,606.28	0.00%
Expense								
Category: E90 - Construction Projects								
188-0800-5900	Construction	1,700,000.00	1,700,000.00	3,325.50	607,747.89	0.00	1,092,252.11	64.25 %
	Category: E90 - Construction Projects Total:	1,700,000.00	1,700,000.00	3,325.50	607,747.89	0.00	1,092,252.11	64.25%
	Expense Total:	1,700,000.00	1,700,000.00	3,325.50	607,747.89	0.00	1,092,252.11	64.25%
	Department: 0800 - Street Surplus (Deficit):	-1,700,000.00	-1,700,000.00	956.95	-556,141.61	0.00	1,143,858.39	67.29%
	Fund: 188 - 2023 Improvement Fund Surplus (Deficit):	-1,700,000.00	-1,700,000.00	956.95	-556,141.61	0.00	1,143,858.39	67.29%
Fund: 500 - Water Fund								
Department: 0000 - Administration								
Expense								
Category: E55 - Professional Services								
500-0000-5501	Bad Debt Expense	0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05 %
	Category: E55 - Professional Services Total:	0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05%
	Expense Total:	0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05%
	Department: 0000 - Administration Total:	0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05%
Department: 0900 - Water								
Revenue								
Category: R50 - Sale of Services								
500-0900-4504	CAW Pass thru Fees	20,000.00	20,000.00	16,546.87	160,361.70	0.00	140,361.70	801.81 %
500-0900-4536	Penalties	360,000.00	360,000.00	33,409.99	309,536.98	0.00	-50,463.02	14.02 %
500-0900-4537	Insufficient Check Fee	5,000.00	5,000.00	525.00	5,050.00	0.00	50.00	101.00 %
500-0900-4540	Sales - CAW System Devel	6,529.00	6,529.00	450.00	8,169.17	0.00	1,640.17	125.12 %
500-0900-4542	Sales - FSDWA	39,600.00	39,600.00	3,536.51	34,996.32	0.00	-4,603.68	11.63 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-4544	W was Misc now One Time Charges	15,000.00	15,000.00	-2,335.00	-1,879.50	0.00	-16,879.50	112.53 %
500-0900-4548	Sales - Pump Maintenance	32,000.00	32,000.00	1,709.40	17,390.85	0.00	-14,609.15	45.65 %
500-0900-4550	Sales - Service Charges	27,500.00	27,500.00	9,260.00	61,675.00	0.00	34,175.00	224.27 %
500-0900-4554	Sales - Water	3,746,400.00	3,746,400.00	343,541.73	3,295,025.93	0.00	-451,374.07	12.05 %
500-0900-4556	Sales - Water Connections	32,400.00	32,400.00	980.00	13,710.00	0.00	-18,690.00	57.69 %
500-0900-4561	Sales Tax Revenue	350,000.00	350,000.00	33,691.42	324,899.51	0.00	-25,100.49	7.17 %
500-0900-4566	Woodland Hills Watershed	4,356.00	4,356.00	0.00	8,285.51	0.00	3,929.51	190.21 %
	Category: R50 - Sale of Services Total:	**4,638,785.00**	**4,638,785.00**	**441,315.92**	**4,237,221.47**	**0.00**	**-401,563.53**	**8.66%**
Category: R60 - Miscellaneous Revenue								
500-0900-4600	Miscellaneous Revenue	5,000.00	90,000.00	0.00	90,337.60	0.00	337.60	100.38 %
	Category: R60 - Miscellaneous Revenue Total:	**5,000.00**	**90,000.00**	**0.00**	**90,337.60**	**0.00**	**337.60**	**0.38%**
Category: R62 - Intergovernmental Tsfrs								
500-0900-4623	Xfer from Other	724,500.00	724,500.00	0.00	0.00	0.00	-724,500.00	100.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**724,500.00**	**724,500.00**	**0.00**	**0.00**	**0.00**	**-724,500.00**	**100.00%**
Category: R64 - Reimbursement								
500-0900-4640	Reimbursement Revenue	50,000.00	50,000.00	-4,959.10	105,198.57	0.00	55,198.57	210.40 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**-4,959.10**	**105,198.57**	**0.00**	**55,198.57**	**110.40%**
	Revenue Total:	**5,418,285.00**	**5,503,285.00**	**436,356.82**	**4,432,757.64**	**0.00**	**-1,070,527.36**	**19.45%**
Expense								
Category: E01 - Personnel Expense								
500-0900-5000	Salary Expense	1,004,892.39	1,004,892.39	75,377.41	768,362.11	0.00	236,530.28	23.54 %
500-0900-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	130,326.70	0.00	26,065.30	16.67 %
500-0900-5010	Overtime Expense	28,825.00	28,825.00	1,999.08	15,676.91	0.00	13,148.09	45.61 %
500-0900-5020	FICA Expense	78,115.30	78,115.30	5,820.27	58,833.66	0.00	19,281.64	24.68 %
500-0900-5022	Unemployment Expense	1,080.00	1,080.00	0.00	255.52	0.00	824.48	76.34 %
500-0900-5025	Worker's Comp Expense	30,094.00	30,094.00	0.00	10,718.57	0.00	19,375.43	64.38 %
500-0900-5030	APERS Expense	154,642.74	154,642.74	10,941.04	117,869.25	0.00	36,773.49	23.78 %
500-0900-5040	Health Insurance Expense	141,607.20	141,607.20	11,562.22	125,300.77	0.00	16,306.43	11.52 %
500-0900-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	722.60	64.00	1,013.40	56.30 %
500-0900-5054	Bring Your Own Device - Phone	600.00	600.00	75.00	800.00	0.00	-200.00	-33.33 %
500-0900-5055	Uniform Expense	15,000.00	15,000.00	619.33	16,534.63	1,270.50	-2,805.13	-18.70 %
500-0900-5060	Travel & Training Expense	20,000.00	20,000.00	108.13	6,882.86	533.28	12,583.86	62.92 %
	Category: E01 - Personnel Expense Total:	**1,633,048.63**	**1,633,048.63**	**119,535.15**	**1,252,283.58**	**1,867.78**	**378,897.27**	**23.20%**
Category: E10 - Building & Grounds Exp								
500-0900-5102	Repairs & Maint - Building	8,800.00	8,800.00	115.37	3,960.42	531.61	4,307.97	48.95 %
500-0900-5104	Repairs & Maint - Grounds	3,500.00	3,500.00	0.00	0.00	4,000.00	-500.00	-14.29 %
500-0900-5110	Utilities - Electric	51,048.00	51,048.00	3,987.15	42,556.57	0.00	8,491.43	16.63 %
500-0900-5111	Utilities - Gas	2,500.00	2,500.00	65.14	1,771.08	0.00	728.92	29.16 %
500-0900-5112	Utilities - Water	500.00	500.00	28.58	276.43	0.00	223.57	44.71 %
500-0900-5115	Com Exp - Tel Landline.Interne	8,748.00	8,748.00	777.99	6,994.37	0.00	1,753.63	20.05 %

Budget Report

For Fiscal: 2025 Period Ending: 10/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-511[illegible]	Communication Exp - Cellular	10,560.00	10,560.00	1,037.46	9,174.17	20.00	1,365.83	12.93 %
500-0900-5120	Insurance - Property	22,368.00	22,368.00	27,688.05	27,688.05	0.00	-5,320.05	-23.78 %
500-0900-5130	Sanitation	6,000.00	6,010.78	331.24	3,571.16	640.92	1,798.70	29.92 %
500-0900-5142	Janitorial Supplies and Main	2,000.00	2,000.00	0.00	1,788.95	-174.62	385.67	19.28 %
500-0900-5145	Tools	25,000.00	25,000.00	5,184.68	8,504.05	837.43	15,658.52	62.63 %
	Category: E10 - Building & Grounds Exp Total:	**141,024.00**	**141,034.78**	**39,215.66**	**106,285.25**	**5,855.34**	**28,894.19**	**20.49%**
Category: E20 - Vehicle Expense								
500-0900-5200	Fuel Expense	58,500.00	58,500.00	4,835.08	43,737.06	912.06	13,850.88	23.68 %
500-0900-5210	Service & Repair - Vehicle	30,000.00	30,000.00	2,399.39	32,755.52	1,287.12	-4,042.64	-13.48 %
500-0900-5218	Tire Expense	15,000.00	15,000.00	0.00	9,279.78	832.30	4,887.92	32.59 %
500-0900-5225	Insurance Expense - Vehicle	10,281.00	10,281.00	0.00	10,313.74	0.00	-32.74	-0.32 %
	Category: E20 - Vehicle Expense Total:	**113,781.00**	**113,781.00**	**7,234.47**	**96,086.10**	**3,031.48**	**14,663.42**	**12.89%**
Category: E30 - Supply Expense								
500-0900-5300	Supplies - Office	9,000.00	9,000.00	431.77	2,546.54	263.31	6,190.15	68.78 %
500-0900-5322	Supplies - Operating	144,000.00	144,000.00	15,573.48	113,455.54	1,718.93	28,825.53	20.02 %
500-0900-5350	Postage Expense	2,000.00	2,000.00	202.83	1,443.68	0.00	556.32	27.82 %
500-0900-5360	Cost of Water from CAW	1,452,500.00	1,815,500.00	164,477.42	1,660,346.45	260,000.00	-104,846.45	-5.78 %
	Category: E30 - Supply Expense Total:	**1,607,500.00**	**1,970,500.00**	**180,685.50**	**1,777,792.21**	**261,982.24**	**-69,274.45**	**-3.52%**
Category: E40 - Operations Expense								
500-0900-5475	Credit Card Fees	67,200.00	67,200.00	5,587.87	54,771.68	0.00	12,428.32	18.49 %
500-0900-5480	Dues & Subscriptions	40,000.00	40,000.00	6,716.71	26,709.38	2,271.40	11,019.22	27.55 %
500-0900-5515	Elections or Permit Fee Exp	40,000.00	40,000.00	0.00	40,718.40	0.00	-718.40	-1.80 %
500-0900-5530	Safety Program	6,000.00	6,000.00	169.43	1,326.57	0.00	4,673.43	77.89 %
500-0900-5535	Sales Tax Expense	350,000.00	350,000.00	39,845.00	316,467.00	0.00	33,533.00	9.58 %
	Category: E40 - Operations Expense Total:	**503,200.00**	**503,200.00**	**52,319.01**	**439,993.03**	**2,271.40**	**60,935.57**	**12.11%**
Category: E55 - Professional Services								
500-0900-5550	Prof Services - Acctg & Audit	6,650.00	6,650.00	0.00	6,650.00	0.00	0.00	0.00 %
500-0900-5553	Prof Services - Advertising	1,000.00	1,000.00	0.00	83.74	0.00	916.26	91.63 %
500-0900-5571	Prof Services - Engineering	121,000.00	75,523.12	0.00	2,523.13	0.00	72,999.99	96.66 %
500-0900-5585	Prof Services - Other	111,000.00	129,548.75	8,885.20	54,482.04	318.84	74,747.87	57.70 %
500-0900-5589	Prof Services - Printing	48,000.00	48,000.00	4,573.45	42,820.64	9,000.00	-3,820.64	-7.96 %
	Category: E55 - Professional Services Total:	**287,650.00**	**260,721.87**	**13,458.65**	**106,559.55**	**9,318.84**	**144,843.48**	**55.55%**
Category: E60 - Miscellaneous Expense								
500-0900-5600	Miscellaneous Expense	0.00	0.00	11.89	362.49	0.00	-362.49	0.00 %
500-0900-5604	Hardware - New & Renewals	12,000.00	12,000.00	108.42	6,608.45	0.00	5,391.55	44.93 %
500-0900-5608	Software - New & Renewals	23,000.00	69,200.00	12,264.00	49,888.64	19,807.38	-496.02	-0.72 %
500-0900-5614	Copiers & Maintenance	1,534.00	1,534.00	106.16	1,318.71	0.00	215.29	14.03 %
	Category: E60 - Miscellaneous Expense Total:	**36,534.00**	**82,734.00**	**12,490.47**	**58,178.29**	**19,807.38**	**4,748.33**	**5.74%**

Account	Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E62 - Intergovernmental Tsfr								
500-0900-5626	Xfer to Other	187,500.00	187,500.00	19,040.01	183,445.66	0.00	4,054.34	2.16 %
	Category: E62 - Intergovernmental Tsfr Total:	**187,500.00**	**187,500.00**	**19,040.01**	**183,445.66**	**0.00**	**4,054.34**	**2.16%**
Category: E72 - Bond Expense								
500-0900-5724	Bond Fees	43,002.00	43,002.00	2,861.13	29,178.98	0.00	13,823.02	32.15 %
	Category: E72 - Bond Expense Total:	**43,002.00**	**43,002.00**	**2,861.13**	**29,178.98**	**0.00**	**13,823.02**	**32.15%**
Category: E80 - Fixed Assets								
500-0900-5800	Capital Asset - Land	0.00	-151,104.00	-151,104.00	0.00	0.00	-151,104.00	100.00 %
500-0900-5808	Capital Assets - Vehicles	65,000.00	-440,922.00	-236,452.00	76,703.00	0.00	-517,625.00	117.40 %
500-0900-5810	Capital Assets - Equipment	0.00	-157,561.04	0.00	0.00	536,852.08	-694,413.12	440.73 %
500-0900-5816	Capital Assets - Infrastructure	280,001.00	1,077,234.49	-9,856.91	78,331.31	864,952.08	133,951.10	12.43 %
500-0900-5824	Depreciation Expense	487,000.00	487,000.00	0.00	0.00	0.00	487,000.00	100.00 %
	Category: E80 - Fixed Assets Total:	**832,001.00**	**814,647.45**	**-397,412.91**	**155,034.31**	**1,401,804.16**	**-742,191.02**	**-91.11%**
Category: E85 - Interest Expense								
500-0900-5850	Interest Expense	67,454.50	87,454.50	5,567.98	82,036.25	2,957.34	2,460.91	2.81 %
	Category: E85 - Interest Expense Total:	**67,454.50**	**87,454.50**	**5,567.98**	**82,036.25**	**2,957.34**	**2,460.91**	**2.81%**
	Expense Total:	**5,452,695.13**	**5,837,624.23**	**54,995.12**	**4,286,873.21**	**1,708,895.96**	**-158,144.94**	**-2.71%**
	Department: 0900 - Water Surplus (Deficit):	**-34,410.13**	**-334,339.23**	**381,361.70**	**145,884.43**	**-1,708,895.96**	**-1,228,672.30**	**-367.49%**
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
500-0950-4552	Sales - Wastewater	5,790,000.00	5,790,000.00	521,631.44	5,154,313.56	0.00	-635,686.44	10.98 %
500-0950-4558	Sales - WW Connections	0.00	0.00	1,200.00	17,935.00	0.00	17,935.00	0.00 %
	Category: R50 - Sale of Services Total:	**5,790,000.00**	**5,790,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**-617,751.44**	**10.67%**
Category: R60 - Miscellaneous Revenue								
500-0950-4631	Xfer Wastewater Impact	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Category: R60 - Miscellaneous Revenue Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
	Revenue Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**-667,751.44**	**11.43%**
Expense								
Category: E62 - Intergovernmental Tsfr								
500-0950-5624	Xfer to Water	5,790,000.00	5,790,000.00	522,831.44	5,172,248.56	0.00	617,751.44	10.67 %
500-0950-5631	Xfer to Wastewater Impact	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**667,751.44**	**11.43%**
	Expense Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**667,751.44**	**11.43%**
	Department: 0950 - Wastewater Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Fund: 500 - Water Fund Surplus (Deficit):	**-34,410.13**	**-527,339.23**	**381,265.62**	**-47,219.77**	**-1,708,895.96**	**-1,228,776.50**	**-233.01%**

Budget Report

For Fiscal: 2025 Period Ending: 10/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 510 - Wastewater Fund								
Department: 0950 - Wastewater								
Revenue								
Category: R60 - Miscellaneous Revenue								
510-0950-4600	Miscellaneous Revenue	3,675.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**3,675.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Category: R62 - Intergovernmental Tsfrs								
510-0950-4623	Xfer from Other Fund	1,069,500.00	1,099,500.00	0.00	894,583.28	0.00	-204,916.72	18.64 %
510-0950-4625	Xfer from Sewer Sales	5,790,000.00	5,790,000.00	522,831.44	5,172,248.56	0.00	-617,751.44	10.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**6,859,500.00**	**6,889,500.00**	**522,831.44**	**6,066,831.84**	**0.00**	**-822,668.16**	**11.94%**
Category: R64 - Reimbursement								
510-0950-4640	Reimbursement Revenue	50,000.00	50,000.00	47,768.88	131,452.39	0.00	81,452.39	262.90 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**47,768.88**	**131,452.39**	**0.00**	**81,452.39**	**162.90%**
	Revenue Total:	**6,913,175.00**	**6,939,500.00**	**570,600.32**	**6,198,284.23**	**0.00**	**-741,215.77**	**10.68%**
Expense								
Category: E01 - Personnel Expense								
510-0950-5000	Salary Expense	1,454,216.32	1,354,216.32	109,226.36	1,075,259.13	0.00	278,957.19	20.60 %
510-0950-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	130,326.70	0.00	26,065.30	16.67 %
510-0950-5010	Overtime Expense	100,000.00	100,000.00	9,777.93	112,035.43	0.00	-12,035.43	-12.04 %
510-0950-5020	FICA Expense	118,897.56	118,897.56	8,898.35	88,859.34	0.00	30,038.22	25.26 %
510-0950-5022	Unemployment Expense	1,260.00	1,260.00	0.00	350.36	0.00	909.64	72.19 %
510-0950-5025	Worker's Comp Expense	24,000.00	24,000.00	0.00	19,666.64	0.00	4,333.36	18.06 %
510-0950-5030	APERS Expense	238,105.94	238,105.94	17,463.02	179,687.23	0.00	58,418.71	24.53 %
510-0950-5040	Health Insurance Expense	330,062.04	330,062.04	22,179.94	212,648.16	0.00	117,413.88	35.57 %
510-0950-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	744.80	0.00	1,055.20	58.62 %
510-0950-5055	Uniform Expense	22,500.00	22,500.00	1,780.60	17,744.79	1,279.68	3,475.53	15.45 %
510-0950-5060	Travel & Training Expense	16,000.00	16,000.00	1,504.23	9,667.47	576.08	5,756.45	35.98 %
	Category: E01 - Personnel Expense Total:	**2,463,233.86**	**2,363,233.86**	**183,863.10**	**1,846,990.05**	**1,855.76**	**514,388.05**	**21.77%**
Category: E10 - Building & Grounds Exp								
510-0950-5102	Repairs & Maint - Building	25,000.00	25,000.00	0.00	25,691.30	324.52	-1,015.82	-4.06 %
510-0950-5110	Utilities - Electric	380,004.00	380,004.00	31,956.81	328,051.85	37.55	51,914.60	13.66 %
510-0950-5111	Utilities - Gas	2,700.00	2,700.00	67.62	2,447.33	0.00	252.67	9.36 %
510-0950-5112	Utilities - Water	114,720.00	114,720.00	81.47	81,790.67	0.00	32,929.33	28.70 %
510-0950-5115	Com Exp - Tel Landline.Interne	8,664.00	8,664.00	777.98	6,994.33	0.00	1,669.67	19.27 %
510-0950-5116	Communication Exp - Cellular	9,360.00	9,360.00	941.65	8,464.80	45.00	850.20	9.08 %
510-0950-5120	Insurance - Property	36,260.00	36,260.00	44,746.05	44,746.05	0.00	-8,486.05	-23.40 %
510-0950-5130	Sanitation	120,000.00	120,010.78	39,254.00	65,322.34	1,286.39	53,402.05	44.50 %
510-0950-5140	Supplies - B&G	3,000.00	3,000.00	539.73	3,100.45	-174.62	74.17	2.47 %
510-0950-5142	Janitorial Supplies and Main	1,500.00	1,500.00	491.13	816.22	0.00	683.78	45.59 %
510-0950-5145	Tools	25,000.00	25,000.00	4,260.75	16,501.42	193.35	8,305.23	33.22 %

Account	Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Category: E10 - Building & Grounds Exp Total:	**726,208.00**	**726,218.78**	**123,117.19**	**583,926.76**	**1,712.19**	**140,579.83**	**19.36%**
Category: E20 - Vehicle Expense								
510-0950-5200	Fuel Expense	75,000.00	75,000.00	4,732.84	53,103.56	1,238.89	20,657.55	27.54 %
510-0950-5210	Service & Repair - Vehicle	110,000.00	110,000.00	13,829.01	82,674.26	28,745.25	-1,419.51	-1.29 %
510-0950-5218	Tire Expense	20,000.00	20,000.00	1,215.13	18,203.55	0.00	1,796.45	8.98 %
510-0950-5225	Insurance Expense - Vehicle	23,769.00	23,769.00	0.00	23,940.86	0.00	-171.86	-0.72 %
510-0950-5240	Equipment Rental	25,000.00	25,000.00	6,924.88	6,924.88	0.00	18,075.12	72.30 %
	Category: E20 - Vehicle Expense Total:	**253,769.00**	**253,769.00**	**26,701.86**	**184,847.11**	**29,984.14**	**38,937.75**	**15.34%**
Category: E30 - Supply Expense								
510-0950-5300	Supplies - Office	8,000.00	8,000.00	0.00	3,948.36	233.31	3,818.33	47.73 %
510-0950-5322	Supplies - Operating	350,000.00	350,000.00	8,092.99	214,855.25	22,927.41	112,217.34	32.06 %
510-0950-5324	Supplies - Chemicals	435,000.00	435,000.00	9,781.88	251,730.16	3,075.60	180,194.24	41.42 %
510-0950-5326	Supplies - Lab	75,000.00	75,000.00	2,259.56	48,207.61	143.09	26,649.30	35.53 %
510-0950-5350	Postage Expense	2,000.00	2,000.00	201.86	1,172.46	0.00	827.54	41.38 %
	Category: E30 - Supply Expense Total:	**870,000.00**	**870,000.00**	**20,336.29**	**519,913.84**	**26,379.41**	**323,706.75**	**37.21%**
Category: E40 - Operations Expense								
510-0950-5475	Credit Card Fees	67,200.00	67,200.00	5,587.85	54,771.66	0.00	12,428.34	18.49 %
510-0950-5480	Dues & Subscriptions	15,000.00	15,000.00	4,377.68	14,388.23	71.40	540.37	3.60 %
510-0950-5530	Safety Program	7,000.00	7,000.00	169.47	2,057.52	0.00	4,942.48	70.61 %
	Category: E40 - Operations Expense Total:	**89,200.00**	**89,200.00**	**10,135.00**	**71,217.41**	**71.40**	**17,911.19**	**20.08%**
Category: E55 - Professional Services								
510-0950-5550	Prof Services - Acctg & Audit	6,650.00	6,650.00	0.00	6,650.00	0.00	0.00	0.00 %
510-0950-5553	Prof Services - Advertising	2,500.00	2,500.00	111.47	195.18	0.00	2,304.82	92.19 %
510-0950-5586	Prof Services - Other	188,000.00	294,071.88	3,401.75	176,522.20	80,637.75	36,911.93	12.55 %
510-0950-5588	Prof Services - Printing	48,000.00	48,000.00	4,573.45	43,685.62	9,000.00	-4,685.62	-9.76 %
	Category: E55 - Professional Services Total:	**245,150.00**	**351,221.88**	**8,086.67**	**227,053.00**	**89,637.75**	**34,531.13**	**9.83%**
Category: E60 - Miscellaneous Expense								
510-0950-5604	Hardware - New & Renewals	8,000.00	8,000.00	2,516.59	7,917.50	0.00	82.50	1.03 %
510-0950-5608	Software - New & Renewals	40,000.00	87,700.00	0.00	42,884.07	45,089.32	-273.39	-0.31 %
510-0950-5614	Copiers & Maintenance	1,534.00	1,534.00	106.16	1,318.74	0.00	215.26	14.03 %
	Category: E60 - Miscellaneous Expense Total:	**49,534.00**	**97,234.00**	**2,622.75**	**52,120.31**	**45,089.32**	**24.37**	**0.03%**
Category: E62 - Intergovernmental Tsfr								
510-0950-5626	Xfer to Other	289,500.00	289,500.00	26,141.57	258,612.43	0.00	30,887.57	10.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**289,500.00**	**289,500.00**	**26,141.57**	**258,612.43**	**0.00**	**30,887.57**	**10.67%**
Category: E72 - Bond Expense								
510-0950-5724	Bond Fees	49,000.00	49,000.00	3,891.23	39,646.22	0.00	9,353.78	19.09 %
	Category: E72 - Bond Expense Total:	**49,000.00**	**49,000.00**	**3,891.23**	**39,646.22**	**0.00**	**9,353.78**	**19.09%**
Category: E80 - Fixed Assets								
510-0950-5800	Capital Assets - Land	0.00	22,294.24	-50,000.00	0.00	0.00	22,294.24	100.00 %

Budget Report

For Fiscal: 2025 Period Ending: 10/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
[illegible]	Capital Assets - Vehicles	275,008.00	-160,590.60	-32,097.60	0.00	233,400.00	-393,990.60	245.34 %
[illegible]	Capital Assets - Equipment	125,006.00	-534,346.92	299,806.84	306,038.02	0.00	-840,384.94	157.27 %
[illegible]	Capital Assets - Infrastructure	633,001.00	79,303.46	-912,406.48	369,935.77	1,510,284.72	-1,800,917.03	-2,270.92 %
[illegible]	Depreciation Expense	780,000.00	780,000.00	0.00	39,460.37	0.00	740,539.63	94.94 %
	Category: E80 - Fixed Assets Total:	1,813,015.00	186,660.18	-694,697.24	715,434.16	1,743,684.72	-2,272,458.70	-1,217.43%
Category: E85 - Interest Expense								
[illegible]	Interest Expense	89,915.00	89,915.00	7,798.59	74,693.24	13,662.69	1,559.07	1.73 %
[illegible]	Loss	0.00	0.00	0.00	-62,000.00	0.00	62,000.00	0.00 %
	Category: E85 - Interest Expense Total:	89,915.00	89,915.00	7,798.59	12,693.24	13,662.69	63,559.07	70.69%
	Expense Total:	6,938,524.86	5,365,952.70	-282,002.99	4,512,454.53	1,952,077.38	-1,098,579.21	-20.47%
	Department: 0950 - Wastewater Surplus (Deficit):	-25,349.86	1,573,547.30	852,603.31	1,685,829.70	-1,952,077.38	-1,839,794.98	116.92%
	Fund: 510 - Wastewater Fund Surplus (Deficit):	-25,349.86	1,573,547.30	852,603.31	1,685,829.70	-1,952,077.38	-1,839,794.98	116.92%
Fund: 515 - Stormwater Utility Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R20 - Licenses Permits & Fees								
515-0140-4250	Subdivision Plat & Filing Fees	0.00	0.00	0.00	1,750.00	0.00	1,750.00	0.00 %
515-0140-4259	Impact Fees	0.00	0.00	2,000.00	11,000.00	0.00	11,000.00	0.00 %
515-0140-4567	Stormwater In Lieu Fees	20,000.00	20,000.00	0.00	2,000.00	0.00	-18,000.00	90.00 %
	Category: R20 - Licenses Permits & Fees Total:	20,000.00	20,000.00	2,000.00	14,750.00	0.00	-5,250.00	26.25%
Category: R50 - Sale of Services								
515-0140-4568	Stormwater Rev - Residential	258,000.00	258,000.00	22,148.34	219,970.01	0.00	-38,029.99	14.74 %
515-0140-4569	Stormwater Rev - Business	46,800.00	46,800.00	3,996.00	39,769.52	0.00	-7,030.48	15.02 %
	Category: R50 - Sale of Services Total:	304,800.00	304,800.00	26,144.34	259,739.53	0.00	-45,060.47	14.78%
	Revenue Total:	324,800.00	324,800.00	28,144.34	274,489.53	0.00	-50,310.47	15.49%
Expense								
Category: E80 - Fixed Assets								
515-0140-5816	Capital Assets - Infrastructure	1.00	780,891.75	-131,818.50	0.00	820,458.35	-39,566.60	-5.07 %
	Category: E80 - Fixed Assets Total:	1.00	780,891.75	-131,818.50	0.00	820,458.35	-39,566.60	-5.07%
	Expense Total:	1.00	780,891.75	-131,818.50	0.00	820,458.35	-39,566.60	-5.07%
	Department: 0140 - Stormwater Surplus (Deficit):	324,799.00	-456,091.75	159,962.84	274,489.53	-820,458.35	-89,877.07	-19.71%
	Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	324,799.00	-456,091.75	159,962.84	274,489.53	-820,458.35	-89,877.07	-19.71%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 525 - Repair and Replace (formerly Depreciation)								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0900-5626	Xfer to Water	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00%
	Expense Total:	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00%
	Department: 0900 - Water Total:	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00%
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
525-0950-4625	Xfer from Water	477,000.00	477,000.00	45,181.58	442,058.09	0.00	-34,941.91	7.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	477,000.00	477,000.00	45,181.58	442,058.09	0.00	-34,941.91	7.33%
	Revenue Total:	477,000.00	477,000.00	45,181.58	442,058.09	0.00	-34,941.91	7.33%
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0950-5626	Xfer to Other	289,500.00	319,500.00	0.00	291,171.27	0.00	28,328.73	8.87 %
	Category: E62 - Intergovernmental Tsfr Total:	289,500.00	319,500.00	0.00	291,171.27	0.00	28,328.73	8.87%
	Expense Total:	289,500.00	319,500.00	0.00	291,171.27	0.00	28,328.73	8.87%
	Department: 0950 - Wastewater Surplus (Deficit):	187,500.00	157,500.00	45,181.58	150,886.82	0.00	-6,613.18	4.20%
	Fund: 525 - Repair and Replace (formerly Depreciation) Surplus (Deficit):	0.00	-30,000.00	45,181.58	150,886.82	0.00	180,886.82	602.96%
Fund: 550 - Impact - Water								
Department: 0900 - Water								
Revenue								
Category: R20 - Licenses Permits & Fees								
550-0900-4259	Impact Fees	35,000.00	35,000.00	1,800.00	35,714.00	0.00	714.00	102.04 %
	Category: R20 - Licenses Permits & Fees Total:	35,000.00	35,000.00	1,800.00	35,714.00	0.00	714.00	2.04%
	Revenue Total:	35,000.00	35,000.00	1,800.00	35,714.00	0.00	714.00	2.04%
Expense								
Category: E62 - Intergovernmental Tsfr								
550-0900-5626	Xfer to Other	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00%
	Expense Total:	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00%
	Department: 0900 - Water Surplus (Deficit):	-15,000.00	-15,000.00	1,800.00	35,714.00	0.00	50,714.00	338.09%
	Fund: 550 - Impact - Water Surplus (Deficit):	-15,000.00	-15,000.00	1,800.00	35,714.00	0.00	50,714.00	338.09%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 555 - Impact - WW								
Department: 0950 - Wastewater								
Revenue								
Category: R20 - Licenses Permits & Fees								
555-0950-4259	Impact Fees	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	127.70 %
	Category: R20 - Licenses Permits & Fees Total:	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	27.70%
	Revenue Total:	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	27.70%
	Department: 0950 - Wastewater Total:	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	27.70%
	Fund: 555 - Impact - WW Total:	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	27.70%
Fund: 604 - W/WW Ref Rev 2017 Bd Fr								
Department: 0000 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
604-0000-4623	Xfer from Other Fund	50,000.00	50,000.00	20,052.61	200,526.10	0.00	150,526.10	401.05 %
	Category: R62 - Intergovernmental Tsfrs Total:	50,000.00	50,000.00	20,052.61	200,526.10	0.00	150,526.10	301.05%
Category: R85 - Interest Revenue								
604-0000-4850	Interest Revenue	2,000.00	2,000.00	643.30	4,309.45	0.00	2,309.45	215.47 %
	Category: R85 - Interest Revenue Total:	2,000.00	2,000.00	643.30	4,309.45	0.00	2,309.45	115.47%
	Revenue Total:	52,000.00	52,000.00	20,695.91	204,835.55	0.00	152,835.55	293.91%
Expense								
Category: E62 - Intergovernmental Tsfr								
604-0000-5626	Xfer to Other	50,000.00	50,000.00	0.00	41,815.63	0.00	8,184.37	16.37 %
	Category: E62 - Intergovernmental Tsfr Total:	50,000.00	50,000.00	0.00	41,815.63	0.00	8,184.37	16.37%
Category: E72 - Bond Expense								
604-0000-5724	Bond Fees	2,000.00	2,000.00	166.67	1,666.70	0.00	333.30	16.67 %
	Category: E72 - Bond Expense Total:	2,000.00	2,000.00	166.67	1,666.70	0.00	333.30	16.67%
	Expense Total:	52,000.00	52,000.00	166.67	43,482.33	0.00	8,517.67	16.38%
	Department: 0000 - Administration Surplus (Deficit):	0.00	0.00	20,529.24	161,353.22	0.00	161,353.22	0.00%
	Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):	0.00	0.00	20,529.24	161,353.22	0.00	161,353.22	0.00%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR								
Department: 0000 - Administration								
Revenue								
Category: R85 - Interest Revenue								
606-0000-4850	Interest Revenue	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00 %
	Category: R85 - Interest Revenue Total:	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00%
	Revenue Total:	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00%
	Department: 0000 - Administration Total:	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00%
	Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Total:	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00%
Fund: 620 - 10/2023 Infrastrure Fee W/WW								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
620-0900-5626	Xfer to Water	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37 %
	Category: E62 - Intergovernmental Tsfr Total:	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37%
	Expense Total:	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37%
	Department: 0900 - Water Total:	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37%
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
620-0950-4546	Infrastructure Fee	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27 %
	Category: R50 - Sale of Services Total:	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27%
	Revenue Total:	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27%
	Department: 0950 - Wastewater Total:	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27%
	Fund: 620 - 10/2023 Infrastrure Fee W/WW Surplus (Deficit):	713,000.00	713,000.00	172,788.00	1,094,009.51	0.00	381,009.51	-53.44%
	Report Surplus (Deficit):	-297,375.13	-983,787.24	799,257.85	5,874,481.80	-4,984,678.12	1,873,590.92	190.45%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
001 - General Fund	5.36	-81,945.23	-57,607.30	-470,597.93	-278,209.34	-666,862.04
002 - Sales Tax Fund	0.00	0.00	7,949.70	-34,798.99	0.00	-34,798.99
003 - Franchise Fees Fund	271.24	271.24	40,784.11	387,319.96	-76,772.50	310,276.22
005 - Designated Tax Fund	0.00	0.00	7,949.70	-34,798.99	0.00	-34,798.99
007 - Investment Account	0.00	-2.00	0.00	-1.32	0.00	0.68
020 - Animal Control Donation	0.00	0.00	0.00	-1,823.52	0.00	-1,823.52
030 - Act 1256 of 1995 Court	0.00	0.00	0.00	0.00	0.00	0.00
031 - Act 1809 of 2001 Court Aut	0.00	0.00	3,112.50	8,339.62	0.00	8,339.62
045 - Park 1/8 SalesTax O & M	0.00	0.00	994.21	-4,344.87	0.00	-4,344.87
051 - Act 833 of 1991 Fire	0.00	0.00	9,478.63	29,333.31	0.00	29,333.31
055 - Fire 3/8 SalesTax	0.00	0.00	2,981.64	-13,044.62	0.00	-13,044.62
061 - Act 918 of 1983 Police	0.00	0.00	1,639.29	13,741.31	0.00	13,741.31
062 - Act 988 of 1991 Emerg Veh	0.00	0.00	791.77	8,077.17	0.00	8,077.17
068 - State Drug Control	0.00	-2,500.00	2,916.00	292.13	0.00	2,792.13
080 - Street Fund	2,678.26	700,221.43	-92,345.44	759,478.15	-148,264.59	-89,007.87
082 - Street Amend 78	0.00	0.00	-564,329.40	0.00	0.00	0.00
090 - Long Term Governmental C	0.00	0.00	521,533.76	2,322,619.61	0.00	2,322,619.61
110 - Special Redemp - 2016 Bon	30,000.00	12,200.00	2,565.09	12,915.47	0.00	715.47
113 - Debt Service Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
114 - 2016 Bond Fund	94,310.00	-1,187,890.00	292,391.97	1,346,749.23	0.00	2,534,639.23
167 - 2024 Amend 78	0.00	0.00	-1,117,702.00	-1,117,702.00	0.00	-1,117,702.00
182 - 2023 Improvement Revenu	259,877.00	-34,703.00	38,775.89	-96,220.35	0.00	-61,517.35
183 - 2023 Street Bond DSR	-11,000.00	-11,000.00	2,002.23	-6,147.10	0.00	4,852.90
185 - Street Bond 2016 DS	3,444.00	4,944.00	51,809.05	-117,411.06	0.00	-122,355.06
186 - Street Bond 2016 DSR	10,000.00	8,500.00	1,120.59	10,337.18	0.00	1,837.18
188 - 2023 Improvement Fund	-1,700,000.00	-1,700,000.00	956.95	-556,141.61	0.00	1,143,858.39
500 - Water Fund	-34,410.13	-527,339.23	381,265.62	-47,219.77	-1,708,895.96	-1,228,776.50
510 - Wastewater Fund	-25,349.86	1,573,547.30	852,603.31	1,685,829.70	-1,952,077.38	-1,839,794.98
515 - Stormwater Utility Fund	324,799.00	-456,091.75	159,962.84	274,489.53	-820,458.35	-89,877.07
525 - Repair and Replace (former	0.00	-30,000.00	45,181.58	150,886.82	0.00	180,886.82
550 - Impact - Water	-15,000.00	-15,000.00	1,800.00	35,714.00	0.00	50,714.00
555 - Impact - WW	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00
604 - W/WW Ref Rev 2017 Bd Fr	0.00	0.00	20,529.24	161,353.22	0.00	161,353.22
606 - W/WW Ref Rev Bonds 2017	0.00	0.00	908.32	9,398.01	0.00	9,398.01
620 - 10/2023 Infrastrure Fee W/	713,000.00	713,000.00	172,788.00	1,094,009.51	0.00	381,009.51
Report Surplus (Deficit):	**-297,375.13**	**-983,787.24**	**799,257.85**	**5,874,481.80**	**-4,984,678.12**	**1,873,590.92**