

Bryant City Council
Regular Meeting
November 17th, 2015
Boswell Municipal Complex - City Hall Courtroom

AGENDA

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

October 27 2015 Regular Council Meeting Minutes

Approval of Minutes for October 27th, 2015 Regular City Council Meeting.

Documents: [Minutes October 27 2015 Regular Council Meeting.pdf](#)

COMMITTEE And COMMISSION REPORTS

ANNOUNCEMENTS And PRESENTATIONS

Presentation Of Financial Report - Bryant Senior Center

Mary Vickers Presenting

Presentation Of Financial Report- Bryant Boys And Girls Club

DEPARTMENT REPORTS

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

PUBLIC COMMENTS

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

OLD BUSINESS

NEW BUSINESS

Bryant Fire Dept

Presenter: Chief JP Jordan

1. Ordinance with Emergency Clause - An Ordinance to Waive the Competitive Bidding Process for the Fabrication and Installation of a Wildland Fire Brush Assembly from Deep South Fire Trucks Inc., for the City of Bryant Fire Department and for Other Purposes.

Documents: [BFDwaivebidbrushunit.pdf](#)

Finance Department

Presenter: Joy Black Finance Director

2. Presentation and Approval of the 2015 October Year to Date City Financial Report (see attachment)

3. Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2015 and ending December 31, 2015 (see attachment)

4. Approval of the responses to findings by the City on the 2013 and 2014 Audit Reports for the City of Bryant conducted by the Arkansas Division of Legislative Audit (See pages 9,10, and 11 of the Independent Audit Report on Internal Controls of Financial Reporting, attached)

Documents: [201314AUDREP.pdf](#), [NOVBUDADJS.pdf](#), [NOVYTDREP.pdf](#)

Parks Department

Presenter: Brandon Griffin, Parks Director

5. An Ordinance Amending Ordinance No. 2010-08, as Previously Amended, to Adjust Certain Fees and Other Purposes

6. Bryant Athletic Association 2016 Use Agreement

7. Bryant Softball Association 2016 Use Agreement

8. Bryant Soccer Club 2016 Use Agreement

Documents: [OrdParkFees.pdf](#), [Park_Fees_AttachA.pdf](#), [BAA2016.pdf](#), [BSA2016.pdf](#), [BSC2016.pdf](#)

Planning Department,

Presenter: Dave Green

9. Ordinance with an Emergency Clause - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant, to Rezone Certain Property Located at 500 Prickett Road from PUD (Planned Unit Development) to C-2, (Highway Commercial). (Recommended for Approval by the Planning Commission).

Documents: [PrickettRZ.pdf](#)

Public Works

Presenter: Monty Ledbetter

10. Resolution - A Resolution Amending Resolution No. 2015-10, A Policy Governing Water Leakage Adjustments in Bryant, Arkansas

11. Ordinance - An Ordinance establishing the City of Bryant Stormwater Management Utility Fund and establishment of the Stormwater Management Utility Fee for municipal utility customers within the City of Bryant, Arkansas, and for other purposes.

Documents: [ResWtrLkAdjPlcyAmd15.pdf](#), [StrmWtrUtlFndOrd15.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
OCTOBER 27, 2015
Boswell Municipal Complex-City Hall Courtroom**

**APPROVED MINUTES
5 pages**

CALL TO ORDER

- Mayor Dabbs called the Council Meeting to order at 7:02 pm.
- Invocation by Alderman Mike Chandler
- Pledge of Allegiance
- Clerk Ashcraft called Roll, Quorum Present
- Aldermen Present: Billingsley, Chandler, Gladden, Henson, Higginbotham, Miller,
- Permenter, Roedel,

Approval of Minutes

Approval of Minutes for September 29th 2015 Regular Council Meeting.

Action taken: Motion made to approve by Alderman Billingsley, Seconded by Alderman Chandler. Voice vote: 8 yeas and 0 nays Passed

COMMITTEE and COMMISSION REPORTS

NONE

ANNOUNCEMENTS and PRESENTATIONS

NONE

Presentation and Proclamation Mayor Dabbs presenting - Canceled

Dysautonomia Awareness Month Proclamation - Roy Baker

Presentation of the Arkansas Municipal League Distinguished Legislator Award to State Representative Kim Hammer - This was presented at the Food Trucks in the parking lot of City Hall / Ashley Park earlier tonight.

Department Reports

Joy Black – Finance Director
Brandon Griffin - Parks Director

PUBLIC COMMENTS:

Mary Vickers - From the Senior Adult Center- Thanking all the Volunteers and the City for all of their help.

Davis Wilson – Wanting information on several projects going on in the City.

Blake Morgan – Wanting information on the Circles and Water Waste Water projects.

Old Business

NONE

New Business

Bryant Fire Dept Presenter: Chief JP Jordan - Fire Chief

1. **Resolution** - A Resolution authorizing the Mayor of the City of Bryant to apply to the Arkansas Department of Rural Services for GIF fire protection grant. (*application is for a chassis to be used by the Bryant Fire Dept. as a brush truck.*)

Action taken: Motion made to approve by Alderman Chandler, Seconded by Alderman Gladden. Voice vote: 8 yeas and 0 nays. Passed RESOLUTION # 2015-44

Finance Department Presenter : Joy Black Finance Director

2. **Presentation and Approval** of the 2015 September Year to Date City Financial Report.

Action taken: Motion made to approve by Alderman Billingsley, Seconded by Alderman Roedel. Voice vote: 8 yeas and 0 nays. Passed

3. **Resolution** - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2015 and ending December 31, 2015

Action taken: Motion made to approve by Alderman Roedel, Seconded by Alderman Chandler. Voice vote: 8 yeas and 0 nays. Passed RESOLUTION # 2015-45

4. **Resolution** - A Resolution Authorizing the Mayor to Execute an Agreement with JWCK for Auditing Services, Defined in Exhibit A.

Action taken: Motion made to approve by Alderman Roedel, Seconded by Alderman Gladden. Voice vote: 8 yeas and 0 nays. Passed RESOLUTION # 2015-46

Parks Department Presenter: Brandon Griffin, Parks Director

5. Alcohol Permits - Chris Madison and Brandon Griffin **discussion**.

Action taken: Motion made for Staff Attorney Chris Madison to proceed with the development of the Policy for Parks Alcohol Permits by Alderman Chandler, Seconded by Alderman Gladden. Voice vote: 8 yeas and 0 nays. Passed

6. 2016 Use Agreements -
 - a) Bryant Athletic Association
 - b) Bryant Softball Association
 - c) Bryant Soccer Club

Action taken: Motion made to **table** by Alderman Henson, Seconded by Alderman Gladden. Voice vote: 5 yeas and 3 nays (nays- Alderman's Miller, Gladden, Henson)

7. **Ordinance** Authorizing a contract for services with the Bryant Senior Adult Center Council; waiving competitive bidding; declaring an emergency; and for other purposes.

Action taken: Motion made to suspend the 1st, 2ND, and 3RD reading and read by title only by Alderman Higginbotham, Seconded by Alderman Permenter. Clerk Ashcraft read Ordinance by title only. Voice Vote: 8 yeas and 0 nays. Passed

Action taken: Motion made to Adopt by Alderman Permenter, Seconded by Alderman Roedel. Roll Call Vote: 8 yeas and 0 nays, Passed - ORDINANCE 2015-36

8. **Resolution** - A Resolution authorizing the Mayor to execute a Program Agreement with the Central Arkansas Development Council, D.B.A. Bryant Senior Adult Center, and for Other Purposes title only. Voice Vote: 8 yeas and 0 nays. Passed

Action taken: Motion made to approve by Alderman Higginbotham, Seconded by Alderman Gladden. Voice Vote: 8 yeas and 0 nays, Passed - RESOLUTION 2015-47

9. **Ordinance** authorizing a contract for additional services with the Boys' and Girls' Club of Bryant; Waiving competitive bidding; and for other purposes.

Action taken: Motion made to **table** by Alderman Miller and Seconded by Alderman Henson, Because of the Emergency Clause, Aldermen Miller and Alderman Henson rescind their motion.

Motion made to suspend the 1st, 2nd, and 3rd, reading and read by title only without the Emergency Clause by Alderman Gladden, Seconded by Alderman Roedel. Voice vote: 8 yeas and 0 nays. Passed Clerk Ashcraft read Ordinance by Title only.

Motion made to Adopt by Alderman Gladden, Seconded by Alderman Chandler. Roll call vote: 8 yeas and 0 nays. Passed ORDINANCE # 2015-37

Planning Department, Presenter: Dave Green

10. **Ordinance** - An Ordinance Changing the Zoning Classification of a 3.9 Acre Tract from R-2 Residential to C-2 Highway Commercial (Pinecrest)

Motion made to suspend the 1st, 2nd, and 3rd, reading and read by title only by Alderman Chandler, Seconded by Alderman Billingsley. Voice vote: 8 yeas and 0 nays. Passed Clerk Ashcraft read Ordinance by Title only.

Motion made to Adopt by Alderman Higginbotham, Seconded by Alderman Chandler. Roll call vote: 8 yeas and 0 nays. Passed ORDINANCE # 2015-38

Police Department Presenter Chief Mark Kizer

11. Public Safety Software -Discuss and request approval of a contract with Spillman Technologies Inc. This is new software for Public Safety to include mobile dispatch, CAD, Incident Reporting, NIBRS Reporting, Inventory, and Personnel Management.

Action taken: Motion made to approve by Alderman Higginbotham, Seconded by Alderman Gladden. Voice vote: 8 yeas and 0 nays. Passed.

Public Works Presenter: Monty Ledbetter

Letter to Mayor and Council regarding temporary traffic circles – not read-

Action taken: Motion made to approve the TEST RUN for the four circles trial by Alderman Chandler, Seconded by Alderman Gladden. Voice vote: 6 yeas and 2 nays (nays - Alderman Miller and Alderman Roedel). Passed.

Resolution expressing the willingness of the City of Bryant to partner with the Arkansas Highway and Transportation Department and authorizing the Mayor to execute all appropriate agreements and contracts necessary to expedite the construction of Raymar Road on and off ramps; and for other purposes.

Action taken: Motion made to approve by Alderman Roedel, Seconded by Alderman Billingsley. Voice vote: 8 yeas and 0 nays. Passed. RESOLUTION # 2015-48

Ordinance establishing the City of Bryant Stormwater Management Utility Fund and establishment of the Stormwater Management Utility Fee for municipal utility customers within the City of Bryant, Arkansas, and for other purposes.

Action taken: Motion made to suspend the 1st, 2nd, 3rd reading and read by title only by Alderman Chandler, Seconded by Alderman Gladden. Voice vote: 4 yeas and 4 nays FAILED. Motion made to TABLE by Alderman Roedel, Seconded by Alderman Henson. Voice vote 7 yeas and 1 nay (Alderman Permenter) Passed.

Resolution authorizing the Mayor to execute all necessary agreements related to the Heart of Bryant - Highway 183 Improvements Project; to wit, a revised agreement between the City and Garver for engineering services. defined in "Exhibit A", an Agreement of Understanding between the City of Bryant and the Arkansas State Highway and Transportation Department, defined in "Exhibit B", and for other purposes.

Action taken: Motion made to approve by Alderman Henson, Seconded by Alderman Gladden. Voice vote: 8 yeas and 0 nays. Passed RESOLUTION # 2015 – 49

MAYOR COMMENTS:

1. The tablets that the Council are currently using are aging we are going to need new tablets unless everyone brings their own tablets for 2016, Please just think about it.
2. Kings Crossing and Springhill Village are not adopted streets. Aldermen and residents are working to get these streets adopted into Bryant.
3. POP UP on Reynolds Road 10/29/15 was a huge success even for a rainy day.
4. Springhill Road and Raymar Road Please drive them they are completed and nice.
5. Dana Poindexter was thanked for organizing the Food trucks tonight.
6. The speed zone at Highway 183 and Hill Farm School will be lowered by the Highway Department.

COUNCIL COMMENTS

NONE

ADOURNMENT:

Motion made by Alderman Higginbotham, Seconded by Alderman Permenter.

Motion carried

Time: 8:30pm

October 27th, 2015 Minutes Approved this day November 17th 2015.

Mayor Jill Dabbs

ATTEST

City Clerk Sue Ashcraft

ORDINANCE NO. 2015-

AN ORDINANCE TO WAIVE THE COMPETITIVE BIDDING PROCESS FOR THE FABRICATION AND INSTALLATION OF A WILDLAND FIRE BRUSH ASSEMBLY FROM DEEP SOUTH FIRE TRUCKS INC FOR THE CITY OF BRYANT FIRE DEPARTMENT AND FOR OTHER PURPOSES.

WHEREAS, it is in the best interest of the residents of the City of Bryant to have the Fire Department well equipped to handle Fire Department business and to protect the citizens of the city, and

WHEREAS, the Bryant Fire Department currently has two Wildland Fire Brush Trucks on loan from the Arkansas Forestry Commission with one being out of service with repairs to place it back in service costing more than the value of the unit, both at the age of 30 years and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

SECTION ONE: The purchase of a Wildland Fire Brush Assembly for the Bryant Fire Department presents an exceptional situation where the bidding procedure is hereby deemed not feasible or practical.

SECTION TWO: The taking of competitive bids is hereby waived in the purchase of a Wildland Fire Brush Assembly for the use of the Bryant Fire Department in the performance of their duties.

SECTION THREE: The Fire Chief is hereby authorized to make such purchase with the approval of the Mayor. The funds will come from the Springhill Fire Protection Distribution and budget adjustments from current year's operating budget.

SECTION FOUR: The Fire Chief is hereby authorized to spend an amount not to exceed \$36,150 for the purchase of said Wildland Fire Brush Assembly. To spend any money in excess of this amount shall require approval of the city council.

WHEREAS THIS IS AN EXCEPTIONAL SITUATION AND THE WILDLAND FIRE BRUSH ASSEMBLY IS NEEDED TO PROTECT THE HEALTH, WELFARE AND SAFETY OF THE CITIZENS OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, AN EMERGENCY IS DECLARED; AND THIS ORDINANCE SHALL BE EFFECTIVE FROM AND AFTER ITS DATE OF PASSAGE.

Jill Dabbs, Mayor

Date

(ATTEST)

Sue Ashcraft, City Clerk



City of Bryant Fire
J.P. Jordan, Fire Chief
312 Roya Lane
Bryant, AR 72022

November 3, 2015

Honorable Fire Department,

We at Deep South greatly appreciate the opportunity to submit a quote to you on your needed brush truck body and accessories to accompany your chassis. We have prepared a set of specifications for your review and listed below the pricing on the attached spec. Once you have reviewed these please let us know if you see any changes that need to be made.

We thank you once again for your consideration of our company and we welcome you call at anytime if we can assist you in both sales and service.

Price with Delivery and Warranty on the attached specifications \$ 36,150.00

Sincerely,

Danny Avera, AR Sales
Deep South Fire Trucks
800.727.4166



**Bryant Fire Department
Quick Attack Body Specifications
November 3, 2015**

BRYANT FIRE DEPARTMENT

General Information

The proposed apparatus will be constructed to withstand the severe and continuous use encountered during emergency fire fighting services. The apparatus shall be of the latest type, carefully designed and constructed with due consideration to the nature and distribution of the load to be sustained.

These specifications detail the proposal for general design criteria of cab and chassis components, fire pump and related components, water tank, fire body, electrical components, painting, and equipment.

All items of these proposal specifications will conform to the National Fire Protection Association Pamphlet No. 1906, latest edition.

The manufacturer will furnish satisfactory evidence of our ability to construct, supply service parts and technical assistance for the apparatus specified.

The proposed chassis will be certified as conforming to all applicable federal motor vehicle safety standards (FMVSS) in effect at the date of contract. This will be attested to by the attachment of a FMVSS certify caution label on the vehicle by the manufacturer, who will be recognized as the responsible final manufacturer.

General Construction

The proposed apparatus, assemblies, subassemblies, component parts, etc., will be designed and constructed with the due consideration to the nature and distribution of the load to be sustained and to the general character of the service to which the apparatus is to subject when placed in service. All parts of the apparatus will be designed with a factor of safety, which is equal to or greater than that which is considered standard and acceptable for this class of equipment in fire fighting service. All parts of the proposed apparatus will be strong enough to withstand general service under full load. The apparatus will be so designed that the various parts and readily accessible for lubrication, inspection, adjustment and repair.

The apparatus will be designed and constructed, and the equipment so mounted, with due consideration to distribution of the load between front and rear axles that all specified equipment, including a full water tank, loose equipment, and firefighters will be carried without overloading or injuring the apparatus

Vehicle Fluids Plate

As required by NFPA-1906, the manufacturer will affix a permanent plate in the driver's compartment specifying the quantity and type of the following fluids used in the vehicle:

A permanent plate in the driving compartment will specify the quantity and

type of the following fluids used in the vehicle:

Engine oil
Engine coolant
Chassis transmission fluid
Pump transmission lubrication fluid
Pump primer fluid
Drive axle(s) lubrication fluid
Air-conditioning refrigerant
Air-conditioning lubrication oil
Power steering fluid
Cab tilt mechanism
Transfer case fluid
Equipment rack fluid
Air compressor system lubricant

Stepping, Standing, & Walking Surfaces

All stepping, standing, and walking surfaces on the body will meet NFPA #1901 anti-slip standards. Aluminum tread plate utilized for stepping, standing, and walking surfaces will be Alcoa No-Slip type. This material will be certified to meet the NFPA #1901 standard. Upon request by the purchaser, the manufacturer will supply proof of compliance with this requirement. All vertical surfaces on the body, which incorporate aluminum tread plate material, will utilize the same material pattern to provide a consistent overall appearance.

Cab Safety Signs

The following safety signs shall be provided in the cab:

A label displaying the maximum number of personnel the vehicle is designed to carry shall be visible to the driver.

“Occupants must be seated and belted when apparatus is in motion” signs shall be visible from each seat.

“Do Not Move Apparatus When Light Is On” sign adjacent to the warning light indicating a hazard if the apparatus is moved (as described in subsequent section).

A label displaying the height, length, and GVWR of the vehicle shall be visible to driver. This label shall indicate that the fire department must revise the dimension if vehicle height changes while vehicle is in service.

Chassis Data Labels

The following information shall be on labels affixed to the vehicle:

Fluid Data
Engine Oil

Engine Coolant
Chassis Transmission Fluid
Pump Transmission Lubrication Fluid
Pump Primer Fluid (if applicable)
Drive Axle(s) Lubrication Fluid
Air Conditioning Refrigerant
Air Conditioning Lubrication Oil
Power Steering Fluid
Cab Tilt Mechanism Fluid
Transfer Case Fluid
Equipment Rack Fluid
Air Compressor System Lubricant
Generator System Lubricant
Front tire cold pressure
Rear tire cold pressure

Chassis Data
Chassis Manufacturer
Production Number
Year Built
Month Manufactured
Vehicle Identification Number

Manufacturers weight certification:

Gross Vehicle (or Combination) Weight Rating (GVWR or GCWR)
Gross Axle Weight Rating, Front

Chassis Specifications

The chassis shall be supplied by the fire department and brought to Deep South Fire Trucks in Seminary, MS for work to begin.

Rear Mud Flaps

Black rubber mud flaps shall be installed behind the rear dual wheels.

Fuel Fill

There shall be a diesel fuel fill located on the driver side of body in apron section.

Rear Hitch

A Class III receiver hitch will be installed at the rear of the apparatus below the rear bumper. The hitch will be constructed of heavy steel tubing and reinforced to the truck framework, for the receiving portion. A seven prong trailer wiring plug will be provided at the rear with a weatherproof snap cover.

11' Apparatus Flat Bed Body Deck

The entire body, superstructure and sub-frame, shall be constructed entirely of Aluminum material and be constructed by apparatus builder, third party bodies will not be accepted. It shall be of a modular design to make it possible for the body to be removed from the chassis for major repair or mounting on a new chassis. The body deck shall be constructed of 1/8" aluminum diamond plate material. There shall be a rear light apron manufactured of 1/8" thick Aluminum diamond plate x 10" deep with 1-1/2" perimeter stiffening flanges. Standard configuration has four each, 4-1/2" diameter, rubber mounted stop, tail, turn lights.

Body Warranty

There shall be a lifetime warranty provided for the aluminum body.

Full Width Tailboard

There shall be a full width aluminum rear tailboard for access to storage and pump controls. The upper section of tailboard containing the emergency lights shall be constructed of 3/16" slick aluminum. The lower section of tailboard designed for standing shall be constructed of 3/16" polished aluminum diamond plate for skid resistance and have an 8" standing area.

Headache Rack

An aluminum headache rack shall be supplied at the front of the deck, this rack shall protect the rear of the chassis cab and be suitable for mounting the warning light bar and deck lights. Headache rack to be constructed of by 3" x 3" x 1/4" high grade aluminum channel and aluminum 11 gauge wire mesh Aluminum diamond plate. The Headache rack shall be a total of 38" tall and shall be supported by four (4) 2-1/2" Aluminum channel supports

Sub-Frame

The body framework shall be constructed of Aluminum channels which shall be welded at each joint. The main underbody structure beams shall be two pieces and constructed of 7" x 2" x .230" Aluminum Channel. The outside beams shall be constructed of 2.5" x 6" x .170" Aluminum Channel to provide extreme protection for warning lights which are mounted inside channel. The body sub-frame main cross-members shall be constructed of the same Aluminum channel material. The body shall be securely attached to the chassis rails in accordance with chassis manufacturer's body building standards. All body parts made of dissimilar metals shall be fastened to the body utilizing a gasket between the parts, to prevent metal-to-metal contact, to prevent chemical corrosion. The body shall be 95" wide and 132" long with cross members on 12" centers constructed of 2" x 5" x 11 Gauge high quality aluminum tubing. Body shall be mounted to chassis with an eight (8) point mounting system.

Suction Hose Storage

A rear compartment will be constructed of aluminum with measurements 5"H x 108"L between the frame rails for two (2) suction hoses. There is a hinged drop door in the center

of the rear skirt above the rear step with a single, stainless, half-turn twist-lock latch.

Custom Storage Boxes

There shall be custom made storage boxes provided and installed on the bed of the apparatus per the fire department supplied drawings. The boxes shall be made of diamond plate aluminum with custom doors, racks, etc. as described by fire department. The boxes shall be mounted on the driver and passenger of the apparatus body.

Fire Pump

Pump shall be a CET PFP-18hpHND-1D, 375 GPM pump @ 50 PSI, 250 GPM @ 75 PSI, and 100 GPM @ 100 PSI. Pump shall be mounted to tank with 3" Gated tank to pump line. Pump to have manifold with the following components:

- One (1) 2-1/2" discharge
- One (1) 1-1/2" discharge
- One (1) 2-1/2" suction
- One (1) 1" discharge to booster reel
- One (1) 1-1/2" tank fill line

Pump panel controls to be located at the rear/ rear of unit with controls conveniently located for operator's use. All discharges must be gated. All intakes and discharges must be adapted to NST thread and all must have proper size plugs or caps attached.

Fuel

The fire pump fuel supply shall be a marine grade 6 gallon fuel cell.

Booster Hose Reel

A rewind, booster hose reel will be installed on the top of the skid unit tank to allow for dual side deployment. Reel rewind button to be provided at rear near water pump and at rear of truck. There shall be 800 PSI booster hose installed on reel in one (1) 100' section and one (1) 50' section.

Booster Tank

Booster tank will have a capacity of 400 gallons water and be constructed of polypropylene. Tank will be rectangular in shape and BLACK in color. Tank joints and seams will be nitrogen welded inside and out.

Tank will be baffled in accordance with NFPA Bulletin 1906 requirements. Baffles will have vent openings at both the top and bottom to permit movement of air and water between compartments. All partitions will interlock and will be welded to the tank bottom and sides.

Tank top will be constructed of .50" polypropylene. Tank top will be sufficiently supported to keep it rigid during fast filling conditions. The fill tower will be installed on the driver's side of the tank, and have stainless steel strainers. The overflow pipe extends

through the tank from the fill tower through the bottom. A drain line and valve will be provided. This substructure will extend to include a mounting structure for the pump and plumbing assembly. Mounting provisions will be provided to keep the tank in position while the vehicle is moving.

One (1) NFPA Lighting Package

The fully compliant NFPA lighting package is a required. This package meets the entire zone requirement of the latest 1901 standards. This package is for apparatus with an overall length under thirty (30) feet.

Center Console

There shall be a center console mounted between cab seats with all emergency switches and controls. Center console shall be constructed of aluminum and have clip board storage and have fan for ventilation purposes.

Warning Light Bar

A Whelen JE2NFPA 56" cab roof warning light bar shall be furnished and rigidly mounted on top of the cab roof. The light bar shall be equipped with the following:

- Four Corner Red Linear LED's
- Four Red Forward Facing Linear LED's
- Two Clear Frontward Facing LED's

Front Warning Lighting

Two (2) WIONSMCR Whelen "ION" Series LED warning lights shall be located at the following positions:

- Front hood grille, one (1) each side.

The color of these lights shall be REDColor, Whln Sup700 LED.

Side Lower Warning Lights

Qty, Lights, Pair Two (2) WIONSMCR Whelen "ION" Series LED warning lights shall be located at the following positions:

- Front bumper replacement, one (1) each side.

The color of these lights shall be REDColor, Whln Sup700 LED.

Side Lower Warning Lights

Two (2) WIONSMCR Whelen "ION" Series LED warning lights shall be located at the following positions:

- Mid Ship of Body, one (1) each side.

The color of these lights shall be REDColor,Whln Sup700 LED.

Rear Lower Warning Lights

Two (2) WIONSMCR Whelen "ION" Series LED warning lights shall be located at the following positions:

- Rear skirt face, one (1) each side.

The color of these lights shall be RED

Rear Upper Warning Lights

Two (2) WIONSMCR Whelen "ION" Series LED warning lights shall be located at the following positions:

- Rear upper body near spot lights one (1) each side.

The color of these lights shall be REDColor,Whln Sup700 LED.

Taillights

All Taillights shall be 4" Peterson LED's.

Unity Scene/Work Lighting

Four (4) Unity model 4007 chrome plated 12 volt floodlights shall be installed at the rear of the apparatus to provide work area lighting immediately behind the vehicle in accordance with current NFPA requirements. Each light shall be manually operated by an on/off switch at the light.

Siren

There shall be one (1) Whelen 295SDA electronic siren, full feature siren provided. The siren shall have wail, yelp, hi-low and air horn features along with manual control and radio rebroadcast. There shall be a microphone hardwired to the unit for the PA function. The unit shall be mounted in the cab and have switch controls for all emergency lighting.

Speakers

One (1) Whelen SA314P 100 -watt speakers, with natural finish installed behind the grill guard.

DOT Lights

Incandescent DOT clearance lights and reflectors shall be installed in conformance to the latest Federal DOT standards.

Exterior Lighting

Exterior lighting shall meet or exceed Federal Department of Transportation., Federal Motor Vehicle Safety Standards and National Fire Protection Association requirements in

effect at time of proposal. Front headlights shall be halogen type and comply to all FMVSS requirements.

Compartment Lights

Each exterior compartment shall have one (1) LED light. Each light shall come on automatically when the respective door is opened and the master battery switch is on.

Door Ajar Light

A red flashing light shall be provided in the cab of truck in clear view of driver to warn of open compartment door. Light shall have audible warning device in addition to warning light.

Back Up Alarm

A Code 3 (or equal) model DAP50 97db backup alarm shall be provided and shall automatically activate when the apparatus transmission is placed into reverse. The backup alarm shall exceed all NFPA1901 and SAE J994 Type D requirements and testing.

Scotch Lite Striping

A four (4) inch high "Scotch-Lite" stripe shall be provided. The stripe shall be applied on a minimum of 60 percent of each side of the unit, 60 percent on the rear of the unit and 40 percent on the front of the unit. The Scotch-Lite stripe layout shall be determined by the Fire Department.

The Scotch-Lite shall be White in color.

Cab Lettering

Scotch-Lite with drop shadow lettering shall be provided on the cab driver's and officer's doors per the fire department requirements. The design of the lettering on the cab doors shall be designed to fit in the area available.

Lettering provided on the driver's and officer's cab doors shall be 3" high.

Chevron Striping

Chevron striping shall be applied to the entire rear wall. The chevrons shall consist of 6" wide reflective striping at 45 degree angles from the tailboard in an inverted "V" pattern coming down from the center. The stripes shall alternate red reflective, yellow reflective, red reflective, etc....

General Warranty

A one (1) year new vehicle warranty will be provided, upon delivery and acceptance of the vehicle. The warranty will ensure that the vehicle has been manufactured to the contract specifications and will be free from defects in material and workmanship that may appear under normal use and service within the warranty period. The warranty may

be subject to different time and mileage limitations for specific components and parts. This warranty is issued to the original purchaser of the vehicle.

The warranty will not apply to any parts or components that are warranted directly by their manufacturers. The warranty will not apply to routine maintenance requirements as described in the service and operators manual. No warranty whether expressed, implied, statutory or otherwise including, but not limited to any warranty of merchantability or fitness for purpose will be imposed.

The manufacturer or representative will be notified in writing within the warranty period of any failure of the vehicle to comply with the specified warranty. If requested, the purchaser will promptly return the apparatus, component or part to the manufacturer for inspection of any defect in material or workmanship occurring within the applicable time limits.

The manufacturer will either repair or replace any defective components or parts. Repair or replacement of the defective item will be at the sole discretion of the manufacturer. The Basic Vehicle Warranty covers all components and parts unless specifically covered by other descriptions or otherwise excluded herein. Repair or replacement of components will be done without cost to the purchaser when performed within the warranty period. Warranty repairs will not constitute an extension of the original warranty period, either for the entire apparatus or any specific components or parts.

The warranty will be inclusive and in lieu of all other warranties whether written, oral or implied, including but not limited to any warranty of merchantability or fitness for purpose. The warranty will be void and the manufacturer will not be obligated to repair or replace any component or part where the necessity of such replacement or repair, in the opinion of the manufacturer, is due in whole or in part to loads in excess of factory rated capacities, modification or alteration, accident or other misuse or abuse of the vehicle. In no event will the manufacturer be liable for special or consequential damages including but not limited to injuries to persons or damage to property or loss of vehicle use.

The apparatus will be maintained and serviced, by the purchaser, according to the prescribed schedules outlined in the operators and service manuals. As a condition of the warranty the manufacturer may require that receipts or other evidence be provided to verify that maintenance and service has been performed.

Commercial Chassis Warranty

The commercial chassis and all of the chassis related components will only be covered by the Chassis Manufacturer's warranty as provided to the vehicle manufacturer. A copy of the chassis manufacturer's warranty will be supplied to define additional details of the warranty provisions.

Exclusions

To better understand the warranty, the following is a description of some conditions that are not covered by this warranty.

LOOSE FASTENERS: Nuts, bolts and screws may loosen due to road shocks, engine vibration, etc. Maintaining necessary tightness is your responsibility.

Glass and lens breakage and scratches.

Chrome, aluminum, or stainless components with bright finishes - general rust and/or staining, bluing or yellowing, rust pits and/or nicks caused by road debris, streaks, stains and corrosion caused by severe wash solutions or road salts.

Other: Some further examples that we are not responsible for are as follows: Traveling expense; Road calls; Unauthorized towing charges; Accident repairs, loss of apparatus use; Communications charges; Cost of rental equipment; Repair or replacement of items not furnished or installed by us. Road tests or Dynamometer testing.

Tires are covered by their respective manufacturer's warranty.

Modifications

If dealers or customers cause any vehicle modifications or equipment installations to be performed and these modifications or installations adversely affect other vehicle components or vehicle performance, we will not accept any product liability or claims under the terms of this warranty. These claims and any required repairs would be the responsibility of the person doing the modification or installation.

Body Warranty

The proposed body will be warranted against structural defects for the lifetime of service after the acceptance of the unit. Details of warranty coverage, limitations and exclusions are included in the specific warranty document.

Paint Warranty

The proposed paint finish will be warranted for a period of seven (7) years from the date of acceptance of the unit. Details of warranty coverage, limitations and exclusions are included in the specific warranty document.

Water Tank

The proposed water tank will be warranted by the water tank manufacturer for the "Lifetime" of the unit. A copy of the manufacturer's warranty will be supplied to define additional details of the warranty provisions.

Delivery and Information

The apparatus will be delivered under its own power to insure proper break-in of all components while the apparatus is still under warranty. At the time of delivery, complete operation and maintenance manuals covering the apparatus will be provided.

FIRE APPARATUS PROPOSAL

FOR: Bryant Fire Department
Bryant, AR

DATE: 10/27/15

We are pleased to submit our bid for your consideration on the following complete in strict accordance with the attached proposal for:

One (1) Sunbelt Fire QAFB-9 Flatbed Brush Truck mounted on a customer supplied Dodge 5500 chassis per attached drawings

Total Price \$ 60,650.00

A factory trained instructor shall deliver the unit and familiarize department personnel unless factory acceptance and familiarization is preferred. Proper manuals shall be furnished.

Delivery on the above shall be within 120-150 calendar days after receipt of chassis, F.O.B. Bryant, AR.

Delivery is subject to delays due to war, fire, labor disputes, strikes, acts of God, government regulations, failure of suppliers to deliver, chassis shortage in the case of commercial chassis, accidents, and other causes beyond our control.

This quotation is good for 30 days. The pricing provided is exclusive of all Federal, State and Local taxes and any other fees which may apply unless specifically noted herein.

The vehicle proposed will be assembled at Sunbelt Fire, Inc. in Fairhope, AL. Service and parts are available through Sunbelt Fire, Inc., in Fairhope, Alabama. Service is also available from in Little Rock, and other locations in Arkansas.

Respectfully submitted,

By: Donald M. Rhodes, Sales Manager



Quotation

RELIABLE FIRE PRODUCTS
 8783 JOHN HARDEN DRIVE
 CABOT, AR 72023

Quote Number:
 1941

Quote Date:
 Jan 1, 2015

Page:
 1

Quoted to:

BRYANT FIRE DEPT.

Customer ID	Good Thru	Payment Terms	Sales Rep
BRYANT FIRE DEPT.	1/31/15	Net 30 Days	DG

Quantity	Item	Description	Unit Price	Extension
1	SPECIAL	ALUM. FLAT BED GRASS BODY MOUNTED ON CUSTOMER CHASSIC 400 GAL. POLY TANK, 20 HP FIRE PUMP, ELECTRIC BOOSTER REEL BOOSTER HOSE & NOZZLE ALL LED WARNING LIGHTS & SIREN DEPT. NAME ON BOTH DOORS	27,500.00	27,500.00
			Subtotal	27,500.00
			Sales Tax	
			Total	27,500.00

Flatbed Brush Truck Specifications

FLATBED BODY

An aluminum flatbed body shall be painted to match the chassis and installed.

The flatbed framework and sub-frame shall be fabricated from Aluminum Association type channels in 5" and 4" widths.

The channels used for outside edges shall be oriented with the "legs" pointed outward to provide a guarded mounting location for clearance and warning lights and act as a rubrail to protect the equipment that is mounted on the body.

The flooring of the flatbed shall be bright aluminum treadplate with embossed diamonds for maximum traction. The flat surface of the treadplate shall be flush with the side rails of the flatbed body.

A full width rear step shall be installed on the flatbed body. The top of the step shall be covered with embossed aluminum treadplate for maximum traction.

WATER TANK

The water tank shall have a minimum capacity of 400 U.S. Gallons.

It shall be constructed of ½" thick, black textured polypropylene sheet stock. The material shall be of a certified, virgin, high quality, non-corrosive, stress relieved thermoplastic.

All joints and seams shall be fusion welded. After welding each seam shall be electrically and hydrostatically tested to ensure the tank remains leak free for the life of the apparatus.

The tank shall be properly baffled to prevent shifting water from affecting the handling characteristics of the chassis. This shall be accomplished through the use interlocking transverse and longitudinal swash partitions fabricated from 1/2" material. Each partition shall be designed to allow water and air to flow around them easily at maximum required fire and tank fill flows yet prevent massive weight shifts side-to-side and front-to-back.

The tank shall be equipped with a combination vent/overflow and manual fill tower.

TANK GAUGE

At the rear of the tank, toward the passenger side, a 2" wide polypropylene sheet that is natural in color and 80% transparent shall be incorporated into the tank construction to provide a continuous, visual indication of the level of

Flatbed Brush Truck Specifications

water in the tank even when the apparatus is completely shut down in the station.

FIRE PUMP

A CET brand, single stage, mid-range centrifugal water pump powered by a 20 horsepower, Honda, electric start gasoline engine shall be installed on the body, at the rear. The pump shall have the below listed minimum capabilities:

300 GPM at 10 PSI

190 GPM at 100 PSI

100 GPM at 150 PSI

45 GPM at 200 PSI

An instrument panel on the pump shall have the following items installed:

Ignition switch,
Vernier hand throttle,
Pressure gauge,
Hour meter,
Panel Light.

The pump shall be equipped with a mechanical shaft seal for maximum reliability and to eliminate the need to maintain and replace packings.

An exhaust priming system shall be installed on the pump. The priming system shall be capable of and guaranteed to lift water 20 feet through the proper size suction hose to initiate pumping.

PUMP SUCTION PLUMBING

The pump shall be connected to the water tank through a minimum 2-1/2" manifold assembly. The assembly shall incorporate victaulic couplings as necessary to allow pump maintenance and repairs without the need to break apart swingout valves or threaded fittings.

Two (2) full flow, 2-1/2" swing-out style valves shall be installed in this manifold. One valve shall be located between the pump and the tank and the other valve shall be located at the 2-1/2" inlet. Both valves shall be Akron brand with brass bodies and corrosion resistant balls due to the constant contact with tank water

The manifold shall extend toward the rear of the apparatus and terminate with a 2-1/2" NST swivel female inlet fitting. A chrome plated 2-1/2" plug shall be installed in the inlet and attached to the body by a stainless steel chain.

Flatbed Brush Truck Specifications

PUMP DISCHARGE PLUMBING

All discharge valves shall be Akron brand, swing-out style, quarter-turn, full-flow valves.

The discharge of the pump shall be directly connected to a vertical manifold assembly. All discharges shall be connected to this manifold in an orderly, consistent manner for minimum friction loss and an uncluttered, organized area.

One (1), 1" discharge shall be plumbed to the water tank to be used as a tank fill/recirculation line.

One (1), 1" discharge shall be plumbed to the booster reel.

Two (2), 1-1/2" discharges shall be supplied at the rear of the apparatus.

BOOSTER REEL

A Hannay electric rewind booster reel shall be installed.

The reel shall face either to the rear or the sides. This shall be decided prior to execution of the contract.

The reel shall be equipped with a roller and spool assembly appropriate for the location.

The reel shall be equipped with 150 feet of 3/4" booster hose and a Protek style 360 adjustable pistol grip nozzle.

COMPARTMENTS

Two (2), Job Boxes shall be installed on the flatbed for storage, one on each side. Each box shall measure 87" long x 16" deep x 18-3/4" high.

WARNING LIGHTS

A Feneix L-4950 LED lightbar shall be installed on the chassis cab roof.

Eight (8), Feneix Apollo F-6 LED perimeter lights shall be installed as follows:

- Two (2) facing forward,
- Two (2) facing left,
- Two (2) facing right,
- Two (2) facing rearward.

Flatbed Brush Truck Specifications

AUDIBLE WARNING

A Carson model SA385, 100 watt siren shall be installed in the chassis cab and wired to a Carson CPS100B, 100 watt speaker that is installed as low and as far forward as practical. The siren control shall be mounted within easy reach of the driver.

LETTERING AND STRIPING

A 4" wide white reflective stripe shall be applied to both sides of the cab and body.

A reflective chevron shall be installed above the rear step. It shall be created with alternating red and yellow Reflexite sheeting.

The chassis doors shall be lettered with the department name.

FMVSS REQUIREMENTS

The body shall have all required LED clearance lights and reflectors necessary to comply with Federal Motor Vehicle Safety Standards requirements.

Mudflaps shall be installed behind the rear tires in accordance with the regulations.

R11/28

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair



Rep. Mary Broadaway
House Chair
Rep. Sue Scott
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

TO: Auditee

FROM: June M. Barron, CPA, CFE
Deputy Legislative Auditor

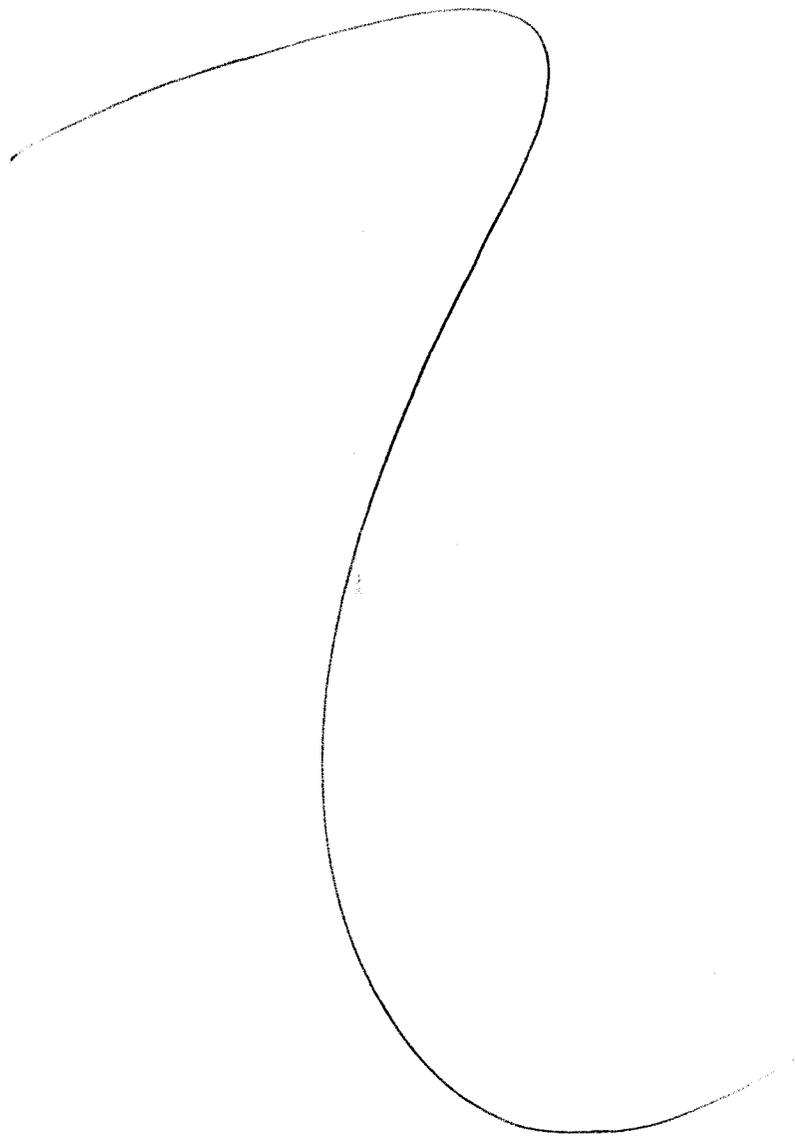
DATE: October 30, 2015

SUBJECT: Legislative Joint Auditing Committee Review Of:

City of Bryant
December 31, 2014, 2013

The above mentioned report will be presented to the Standing Committee on Counties and Municipalities of the Legislative Joint Auditing Committee for its review at **1:30 p.m.**, on **Thursday, November 5, 2015** in Conference Room 151, State Capitol Building, Little Rock, Arkansas.

If you should have any questions concerning this matter, please feel free to contact us.



City of Bryant, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2014 and 2013

LEGISLATIVE JOINT AUDITING COMMITTEE





CITY OF BRYANT, ARKANSAS
 TABLE OF CONTENTS
 FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Independent Auditor's Report
 Report on Internal Control Over Financial Reporting, Compliance and Other Matters, and Other Issues Based on an
 Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

REGULATORY BASIS FINANCIAL STATEMENTS

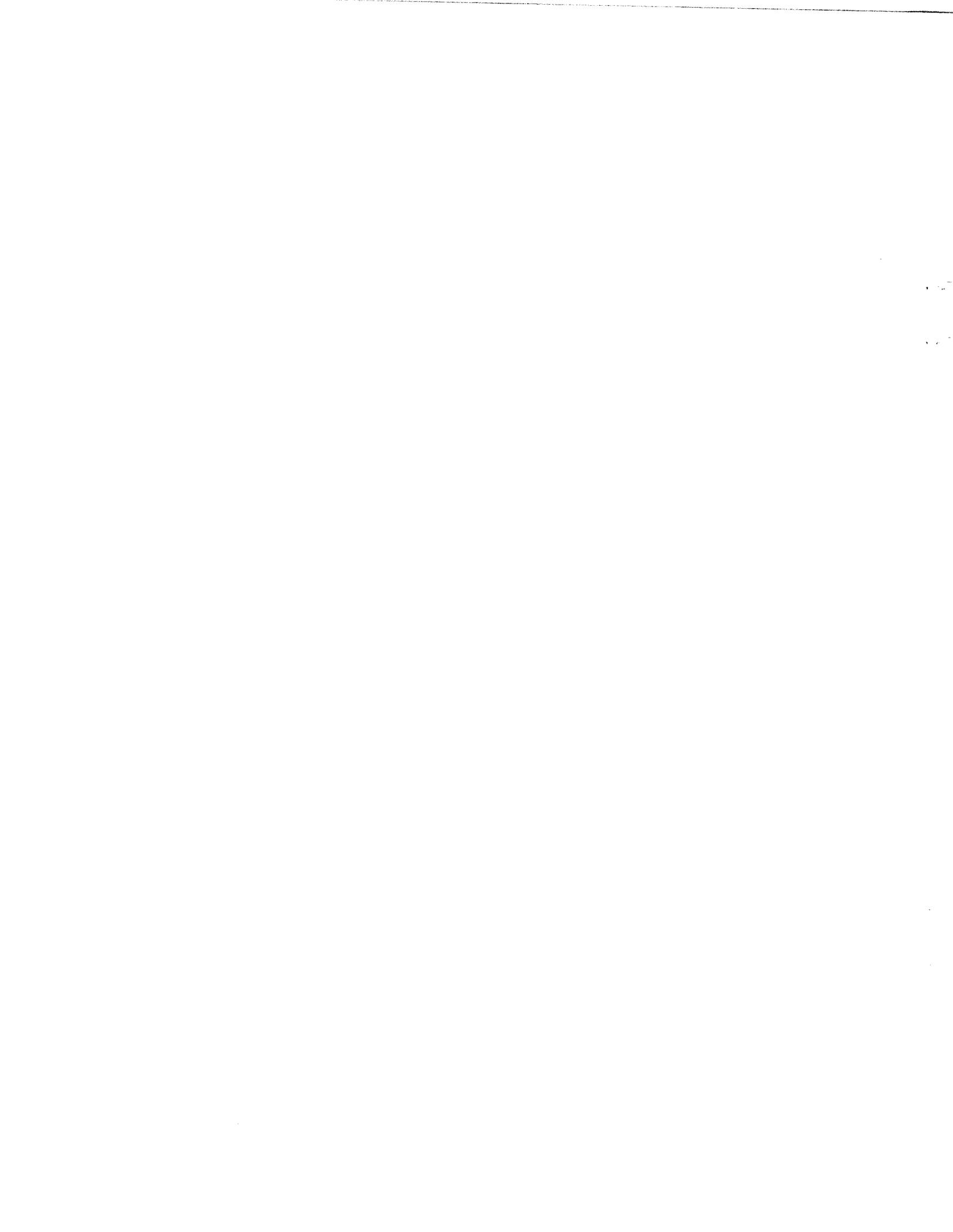
	<u>Exhibit</u>
2014	
Balance Sheet – Regulatory Basis	A
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis	B
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Street Funds – Regulatory Basis	C
2013	
Balance Sheet – Regulatory Basis	A-1
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis	B-1
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Street Funds – Regulatory Basis	C-1
2014 and 2013	
Notes to Financial Statements	

SUPPLEMENTARY INFORMATION

	<u>Schedule</u>
2014	
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis	1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis	2
2013	
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis	3
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis	4
2014 and 2013	
Notes to Schedules 1 through 4	

OTHER INFORMATION

Schedule of Capital Assets (Unaudited)	5
Schedule of Selected Information for the Last Five Years – General Fund - Regulatory Basis (Unaudited)	6-1
Schedule of Selected Information for the Last Five Years – Street Fund - Regulatory Basis (Unaudited)	6-2
Schedule of Selected Information for the Last Five Years – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	6-3



Arkansas

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Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair



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House Chair
Rep. Sue Scott
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying regulatory basis financial statements of the general fund, street fund, and other funds in the aggregate of the City of Bryant, Arkansas, as of and for the years ended December 31, 2014 and 2013, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the City on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Bryant, Arkansas, as of December 31, 2014 and 2013, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the years then ended.

Basis for Adverse Opinion on Regulatory Basis of Accounting

The Water and Wastewater Department has not been included in the City's regulatory basis financial statements. The regulatory basis as prescribed or permitted by Ark. Code Ann. § 10-4-412 requires the Water and Wastewater Department to be presented as part of the other funds in the aggregate, thus increasing the column's assets, liabilities, revenues, and expenditures. The amount by which this departure would affect the assets, liabilities, revenues, and expenditures of the other funds in the aggregate column is not reasonably determinable. The City's financial statements also do not disclose all the required information concerning deposit and investment risks. In our opinion, disclosure of this information is required by the regulatory basis of accounting described in Note 1.

Adverse Opinion on Regulatory Basis of Accounting

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to above do not present fairly, in conformity with the regulatory basis of accounting, as described in Note 1, the financial position of the other funds in the aggregate of the City of Bryant, Arkansas, as of December 31, 2014 and 2013, and the regulatory basis revenues, expenditures, and changes in net position for the years then ended.

Basis for Qualified Opinions on Regulatory Basis of Accounting

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

Qualified Opinions on Regulatory Basis of Accounting

In our opinion, except for the omission of the information described in the "Basis for Qualified Opinions on Regulatory Basis of Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund and street fund of the City of Bryant, Arkansas, as of December 31, 2014 and 2013, and the regulatory basis revenues, expenditures, and changes in net position, and the budgetary comparisons for the general fund and street fund for the years then ended in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the accompanying regulatory basis financial statements. The accompanying supplementary information and other information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matters discussed above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2015 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



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

Little Rock, Arkansas
October 19, 2015
LOM101514

Arkansas



Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair

Rep. Mary Broadaway
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Rep. Sue Scott
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Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying regulatory basis financial statements of the general fund, street fund, and other funds in the aggregate of the City of Bryant, Arkansas, as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, and have issued our report thereon dated October 19, 2015. We issued an adverse opinion because the financial statements are prepared by the City on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinion on the other funds in the aggregate was adverse because of the effects on the financial statements of not including the Water and Wastewater Department, which is material to other funds in the aggregate. Our opinions on the general fund and street fund were qualified because required disclosures were not made concerning deposit risks.

Internal Control Over Financial Reporting

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

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

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

2014-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions should be distributed among appropriate employees. The City officials, as specified in the Other Issues section of this report, did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the City's assets, because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

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

2014-2 Arkansas Code requires City management to maintain financial records. The financial records contained misstatements that are considered material as enumerated below:

The General Fund financial records contained misstatements in assets, liabilities, fund balance, revenues, expenditures, and other financing sources/uses of \$372,519, \$214,894, \$300,549, \$51,681, \$338,209, and \$100,250, respectively, in 2014. The General Fund financial records also contained misstatements in assets, liabilities, fund balance, revenues, expenditures, and other financing sources/uses of \$1,478,528, \$1,602,446, \$2,915, \$265,318, \$684,327, and \$182,723, respectively, in 2013. These misstatements were primarily due to unrecorded accounts receivable and payable, posting revenues and expenditures in the wrong period, and classification errors.

The Street Fund financial records contained misstatements in assets, liabilities, fund balance, revenues, expenditures, and other financing sources/uses of \$215,044, \$2,491, \$400,000, \$96,290, \$121,626, and \$400,381, respectively, in 2014 due to expenditures recorded in the wrong period, unrecorded accounts receivable and payable, and classification errors.

The Other Funds in the Aggregate financial records contained misstatements in assets, fund balance, revenues, and expenditures in the amounts of \$664,304, \$1,295,274, \$159,824, and \$42,171, respectively, in 2014. The Other Funds in the Aggregate financial records also contained misstatements in assets, liabilities, revenues, expenditures, and other financing sources/uses of \$1,012,700, \$12,609, \$430,151, \$21,462, and \$55,125, respectively, in 2013. These misstatements were primarily due to unrecorded accounts receivable and payable and classification errors.

A similar finding was noted in the previous report.

The effect of these omissions and errors constitutes a significant deficiency in internal control in the process of preparing financial records. City management should implement procedures to ensure that financial records are properly posted.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the Internal Control over Financial Reporting section as item 2014-2.

Entity's Response to Findings

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

Other Issues

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

The commentary contained in this section relates to the following officials that held office during 2014 and 2013:

Mayor: Jill Dabbs
City Clerk: Sue Ashcraft
Finance Director: Joy Black (appointed August 2014)
Ken Rhone (March 2014 to August 2014)
Dennis Edwards (October 2013 to January 2014)
Cindy West (resigned July 2013)
District Court Clerk: Lindsey Dinwiddie
Police Chief: Mark Kizer

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

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

Mayor/Finance Director

The City overpaid a vendor \$95,908 for an overpass extension project during 2014. As of the report date, this amount has not been recovered by the City.

Mayor

General Fund expenditures in 2013 exceeded appropriations by \$580,716, in noncompliance with Ark. Code Ann. § 14-58-203.

Finance Director

The following issues were noted with the fixed asset listing, in noncompliance with Ark. Code Ann. § 14-59-107:

- A. Purchases of \$461,206 and \$354,889 made in 2014 and 2013, respectively, were not added to the fixed asset listing.
- B. Items totaling \$599,651 were sold at auction in 2013 and not deleted from the fixed asset listing.

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

Police Chief

Password controls did not meet minimum industry standards. The minimum number of characters required for passwords was below industry standards. Passwords were not required to be changed on a periodic, recurring basis that did not exceed 90 days. Passwords were not required to contain a mixture of alpha and numeric characters. A password history file was not maintained to prevent re-use of previous passwords. User accounts were not locked after three unsuccessful login attempts. Failure to establish proper password controls increases the likelihood that an unauthorized person could gain access to the system. A similar finding was noted in the previous report.

Purpose of this Report

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

ARKANSAS LEGISLATIVE AUDIT



June M. Barron, CPA, CFE
Deputy Legislative Auditor

Little Rock, Arkansas
October 19, 2015

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CITY OF BRYANT, ARKANSAS
 BALANCE SHEET - REGULATORY BASIS
 DECEMBER 31, 2014

	General	Street	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 3,154,507	\$ 1,729,674	\$ 4,531,743
Investments			513,967
Accounts receivable	505,259	109,184	602,347
Interfund receivables			218
TOTAL ASSETS	\$ 3,659,766	\$ 1,838,858	\$ 5,648,275
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 232,911	\$ 132,349	\$ 218
Interfund payables			798,519
Settlements pending			798,737
Total Liabilities	232,911	132,349	798,737
Fund Balances:			
Restricted	4,122	1,706,509	3,202,100
Committed			1,647,438
Unassigned	3,422,733		
Total Fund Balances	3,426,855	1,706,509	4,849,538
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,659,766	\$ 1,838,858	\$ 5,648,275

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

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	General	Street	Other Funds in the Aggregate
REVENUES			
State aid	\$ 273,806	\$ 1,102,059	\$ 26,615
Federal aid	305,558		
Property taxes	544,917	430,201	
Franchise fees	1,356,092		
Sales taxes	3,794,575		
Fines, forfeitures, and costs	626,649		7,591,601
Interest	1,210		67,360
Local permits and fees	203,684	568	17,837
Parks and recreation fees	1,105,019		
Reimbursement law enforcement	421,228		
Donations	84,939		
Gain on sale of investments	150,035	2,158	1,557
Other	8,867,712	1,534,986	60,000
TOTAL REVENUES	11,731,214	2,096,958	7,764,970
EXPENDITURES			
Current:			
General government	1,575,682		
Law enforcement	4,517,193		45,267
Highways and streets	285,596	2,096,958	551,747
Public safety	3,197,943		48,667
Recreation and culture	2,154,800		102,538
Loss on sale of investments			954
Total Current	11,731,214	2,096,958	749,173
Debt Service:			
Bond principal			1,450,981
Bond interest and other charges			976,335
Lease principal	160,994		
Lease interest	14,900		
Note principal	548,012		
Note interest	30,092		
TOTAL EXPENDITURES	12,485,212	2,096,958	3,176,489

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	General	Street	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,617,500)	\$ (561,972)	\$ 4,588,481
OTHER FINANCING SOURCES (USES)			
Transfers in	4,760,143	1,142,000	1,196,274
Transfers out	(704,774)		(6,393,643)
TOTAL OTHER FINANCING SOURCES (USES)	4,055,369	1,142,000	(5,197,369)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	437,869	580,028	(608,888)
FUND BALANCES - JANUARY 1	2,988,986	1,126,481	5,458,426
FUND BALANCES - DECEMBER 31	\$ 3,426,855	\$ 1,706,509	\$ 4,849,538

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

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	General		Street		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
REVENUES					
State aid	\$ 270,000	\$ 273,806	\$ 820,000	\$ 1,102,059	\$ 282,059
Federal aid	343,424	305,558			(37,866)
Property taxes	485,000	544,917	450,000	430,201	(19,799)
Franchise fees	1,123,000	1,356,092			233,092
Sales taxes	3,921,210	3,794,575			(126,635)
Fines, forfeitures, and costs	563,150	626,649			63,499
Interest	1,250	1,210	100	568	468
Local permits and fees	223,205	203,684	290,000		(290,000)
Parks and recreation fees	1,181,700	1,105,019			(76,681)
Reimbursement law enforcement	391,000	421,228			30,228
Donations	14,500	84,939			70,439
Other	121,712	150,035	52,000	2,158	(49,842)
TOTAL REVENUES	8,639,151	8,867,712	1,612,100	1,534,986	(77,114)
EXPENDITURES					
Current:					
General government	1,516,768	1,575,682			(58,914)
Law enforcement	5,108,673	4,517,193			591,480
Highways and streets	301,995	285,596	2,653,155	2,096,958	556,197
Public safety	3,451,855	3,197,943			253,912
Recreation and culture	2,440,228	2,154,800			285,428
Total Current	12,819,519	11,731,214	2,653,155	2,096,958	556,197
Debt Service:					
Lease principal		160,994			(160,994)
Lease interest		14,900			(14,900)
Note principal		548,012			(548,012)
Note interest		30,092			(30,092)
TOTAL EXPENDITURES	12,819,519	12,485,212	2,653,155	2,096,958	556,197

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	General		Variance Favorable (Unfavorable)	Street		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,180,368)	\$ (3,617,500)	\$ 562,868	\$ (1,041,055)	\$ (561,972)	\$ 479,083
OTHER FINANCING SOURCES (USES)						
Transfers in	8,911,500	4,760,143	(4,151,357)	1,542,000	1,142,000	(400,000)
Transfers out	(5,029,460)	(704,774)	4,324,686	(2,000)		2,000
TOTAL OTHER FINANCING SOURCES (USES)	3,882,040	4,055,369	173,329	1,540,000	1,142,000	(398,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(298,328)	437,869	736,197	498,945	580,028	81,083
FUND BALANCES - JANUARY 1		2,988,986	2,988,986		1,126,481	1,126,481
FUND BALANCES - DECEMBER 31	\$ (298,328)	\$ 3,426,855	\$ 3,725,183	\$ 498,945	\$ 1,706,509	\$ 1,207,564

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

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CITY OF BRYANT, ARKANSAS
 BALANCE SHEET - REGULATORY BASIS
 DECEMBER 31, 2013

	General	Street	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,692,062	\$ 1,095,389	\$ 4,793,040
Investments			664,630
Accounts receivable	456,854	45,231	643,341
Interfund receivables			<u>57,292</u>
TOTAL ASSETS	<u>\$ 3,148,916</u>	<u>\$ 1,140,620</u>	<u>\$ 6,158,303</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 104,805	\$ 14,139	\$ 39,952
Interfund payables	55,125		2,167
Settlements pending			<u>657,758</u>
Total Liabilities	<u>159,930</u>	<u>14,139</u>	<u>699,877</u>
Fund Balances:			
Restricted	4,166	1,126,481	3,726,985
Committed			1,731,441
Unassigned	2,984,820		
Total Fund Balances	<u>2,988,986</u>	<u>1,126,481</u>	<u>5,458,426</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,148,916</u>	<u>\$ 1,140,620</u>	<u>\$ 6,158,303</u>

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

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Street	Other Funds in the Aggregate
REVENUES			
State aid	\$ 276,064	\$ 855,843	\$ 25,719
Federal aid	69,462		
Property taxes	526,032	415,250	
Franchise fees	1,131,162		
Sales taxes	3,817,753		
Fines, forfeitures, and costs	498,870		7,635,344
Interest	3,589	1,322	57,754
Local permits and fees	215,848		22,625
Parks and recreation fees	1,108,721		
Reimbursement law enforcement	226,466		
Donations	95,348		
Gain on sale of investments	111,005	3,630	2,502
Other			621
	111,005	3,630	303
TOTAL REVENUES	8,080,320	1,276,045	7,744,868
EXPENDITURES			
Current:			
General government	1,933,660		
Law enforcement	4,490,839		111,030
Highways and streets	765,638	1,834,098	1,220,914
Public safety	3,407,896		195,165
Recreation and culture	2,241,546		203,993
Loss on sale of investments			113
Total Current	12,839,579	1,834,098	1,731,215
Debt Service:			
Bond principal			1,598,760
Bond interest and other charges			1,015,278
Lease principal	117,059		
Lease interest	14,862		
Note principal	544,671		
Note interest	45,199		
TOTAL EXPENDITURES	13,561,370	1,834,098	4,345,253

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Street	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (5,481,050)</u>	<u>\$ (558,053)</u>	<u>\$ 3,399,615</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,233,626	1,400,000	1,436,023
Transfers out	(731,440)	(522,973)	(5,815,236)
Sale of equipment	85,469	6,226	
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,587,655</u>	<u>883,253</u>	<u>(4,379,213)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,893,395)</u>	<u>325,200</u>	<u>(979,598)</u>
FUND BALANCES - JANUARY 1	<u>4,882,381</u>	<u>801,281</u>	<u>6,438,024</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,988,986</u>	<u>\$ 1,126,481</u>	<u>\$ 5,458,426</u>

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

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	General			Street			Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES							
State aid	\$ 270,000	\$ 276,064	\$ 6,064	\$ 1,150,000	\$ 855,843	\$ (294,157)	
Federal aid	32,500	69,462	36,962				
Property taxes	485,000	526,032	41,032	400,000	415,250	15,250	
Franchise fees	1,099,600	1,131,162	31,562				
Sales taxes	3,700,000	3,817,753	117,753				
Fines, forfeitures, and costs	553,400	498,870	(54,530)				
Interest	1,900	3,589	1,689	1,000	1,322	322	
Local permits and fees	227,075	215,848	(11,227)				
Parks and recreation fees	1,070,650	1,108,721	38,071				
Reimbursement law enforcement	363,000	226,466	(136,534)				
Donations	125,000	95,348	(29,652)				
Other	160,000	111,005	(48,995)		3,630	3,630	
TOTAL REVENUES	8,088,125	8,080,320	(7,805)	1,551,000	1,276,045	(274,955)	
EXPENDITURES							
Current:							
General government	1,774,165	1,933,660	(159,495)				
Law enforcement	4,756,260	4,490,839	265,421				
Highways and streets	765,638	765,638		1,962,472	1,834,098	128,374	
Public safety	3,405,384	3,407,896	(2,512)				
Recreation and culture	2,279,207	2,241,546	37,661				
Total Current	12,980,654	12,839,579	141,075	1,962,472	1,834,098	128,374	
Debt Service:							
Lease principal		117,059	(117,059)				
Lease interest		14,862	(14,862)				
Note principal		544,671	(544,671)				
Note interest		45,199	(45,199)				
TOTAL EXPENDITURES	12,980,654	13,561,370	(580,716)	1,962,472	1,834,098	128,374	

CITY OF BRYANT, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND STREET FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	General		Street		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,892,529)	\$ (5,481,050)	\$ (411,472)	\$ (558,053)	\$ (146,581)
OTHER FINANCING SOURCES (USES)					
Transfers in	8,871,400	4,233,626	1,200,000	1,400,000	200,000
Transfers out	(5,406,440)	(731,440)	(348,000)	(522,973)	(174,973)
Sale of equipment		85,469		6,226	6,226
TOTAL OTHER FINANCING SOURCES (USES)	3,464,960	3,587,655	852,000	883,253	31,253
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,427,569)	(1,893,395)	440,528	325,200	(115,328)
FUND BALANCES - JANUARY 1		4,882,381		801,281	801,281
FUND BALANCES - DECEMBER 31	\$ (1,427,569)	\$ 2,988,986	\$ 440,528	\$ 1,126,481	\$ 685,953

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

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CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

B. Basis of Presentation – Regulatory

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and street fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general and street funds; notes to financial statements; and a supplemental schedule of capital assets.

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

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

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

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

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

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

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

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

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation – Regulatory (Continued)

Other Funds in the Aggregate (Continued)

Pension Trust Funds – Pension Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of pension plans. The following Pension Trust Fund is reported with other funds in the aggregate: Firemen's Pension.

Agency Funds - Agency Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). The following Agency Funds are reported with other funds in the aggregate: Administration of Justice, Electronic Tax, and District Court.

C. Basis of Accounting - Regulatory

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements.

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Investments

Investments are reported at cost.

Settlements Pending

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

Fund Balance Classifications

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

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Property Taxes

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

F. Budget Law

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

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

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

Basis of Accounting

The City prepared an annual budget on the regulatory basis for the General Fund, Street Fund, and the other operating funds except for the Federal Drug Control Fund.

G. Fund Balance Classification Policies and Procedures

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

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

There were no assigned fund balances at year-end.

NOTE 2: Cash and Investments

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

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

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

Pension Trust Funds

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

NOTE 4: Public Fund Investments

A summary of investments by fund types is as follows:

Fund Type	December 31, 2014		December 31, 2013	
	Reported Amount	Fair Value	Reported Amount	Fair Value
Debt service	\$ 431,005	\$ 434,014	\$ 572,959	\$ 579,830
Trust	82,962	95,433	91,671	103,134
Totals	\$ 513,967	\$ 529,447	\$ 664,630	\$ 682,964

These investments are composed of the following:

Investment Type	December 31, 2014		December 31, 2013	
	Reported Amount	Fair Value	Reported Amount	Fair Value
Government securities	\$ 431,005	\$ 434,014	\$ 572,959	\$ 579,830
Mutual funds	82,962	95,433	91,671	103,134
Totals	\$ 513,967	\$ 529,447	\$ 664,630	\$ 682,964

CITY OF BRYANT, ARKANSAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2014 AND 2013

NOTE 5: Accounts Receivable

The accounts receivable balance at December 31, 2014 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
State aid			\$ 870
Property taxes	\$ 16,801	\$ 13,275	
Franchise fees	72,859		
Sales taxes	300,549		601,477
Fines, forfeitures, and costs	45,925		
Parks and recreation fees	21,047		
Other	48,078	95,909	
Totals	\$ 505,259	\$ 109,184	\$ 602,347

The accounts receivable balance at December 31, 2013 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
State aid			\$ 1,145
Property taxes	\$ 15,582	\$ 45,231	
Sales taxes	321,179		642,196
Fines, forfeitures, and costs	5,716		
Parks and recreation fees	21,125		
Reimbursement law enforcement	67,252		
Other	26,000		
Totals	\$ 456,854	\$ 45,231	\$ 643,341

NOTE 6: Accounts Payable

The accounts payable balance at December 31, 2014 is composed of the following:

Description	General Fund	Street Fund
Vendor payables	\$ 232,911	\$ 132,349

The accounts payable balance at December 31, 2013 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Vendor payables	\$ 104,805	\$ 14,139	\$ 39,952

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 7: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

Fund	December 31, 2014		December 31, 2013	
	Interfund Receivables	Interfund Payables	Interfund Receivables	Interfund Payables
General				\$ 55,125
Other Funds in the Aggregate:				
Special Revenue:				
Designated Tax			\$ 55,125	
Drug Control	\$ 218		2,167	
Federal Drug Control		\$ 218		2,167
Totals	\$ 218	\$ 218	\$ 57,292	\$ 57,292

Interfund receivables and payables consist of errors in depositing restricted revenues and interfund loans. These balances were paid in 2014 and 2015.

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The City is subject to a constitutional limitation for bonded indebtedness equal to 20% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2014 and 2013, the legal debt limit for the bonded debt was \$58,807,957 and \$56,382,727, respectively. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The City is subject to a constitutional limitation for short-term financing obligations equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. At December 31, 2014 and 2013, the legal debt limit for short-term financing obligations was \$15,017,331 and \$14,450,898, respectively. The amount of short-term financing obligations was \$1,355,811 and \$2,064,817, leaving a legal debt margin of \$13,661,520 and \$12,386,081, respectively.

NOTE 9: Federal Funds Program Compliance

A separate report dated January 15, 2015 was issued for the American Recovery and Reinvestment Act (ARRA) – Assistance to Firefighters, ARRA – Energy Efficiency and Conservation Block Grant Program, Community Development Block Grants/Entitlement Grants, Bulletproof Vest Partnership Program, Edward Byrne Memorial Justice Assistance Grant (JAG) Program, and Alcohol Impaired Driving Countermeasures Incentives Grants for the year ended December 31, 2011. The following material instance of noncompliance was reported:

Community Development Block Grants/Entitlements Grants CFDA 14.218

City personnel did not demonstrate the knowledge of grant activity or compliance requirements of the major program sufficient to fulfill audit requests in a timely manner.

Disbursements that are not in accordance with the federal program requirements are subject to reimbursement by the City.

CITY OF BRYANT, ARKANSAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2014 AND 2013

NOTE 10: Details of Fund Balance Classifications

Fund balance classifications at December 31, 2014 are composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
Law enforcement	\$ 1,756		\$ 124,934
Highways and streets		\$ 1,706,509	
Public safety	2,366		413,852
Recreation and culture			86,753
Debt service			2,459,988
Capital outlay			33,365
Pension benefits			83,208
Total Restricted	<u>4,122</u>	<u>1,706,509</u>	<u>3,202,100</u>
Committed for:			
General government			80,036
Law enforcement			588,977
Highways and streets			720,533
Public safety			227,824
Recreation and culture			30,068
Total Committed			<u>1,647,438</u>
Unassigned	<u>3,422,733</u>		
Totals	<u>\$ 3,426,855</u>	<u>\$ 1,706,509</u>	<u>\$ 4,849,538</u>

Fund balance classifications at December 31, 2013 are composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 1
Law enforcement	\$ 1,845		102,785
Highways and streets		\$ 1,126,481	
Public safety	2,321		470,163
Recreation and culture			205,004
Debt service			2,271,363
Capital outlay			584,872
Pension benefits			92,797
Total Restricted	<u>4,166</u>	<u>1,126,481</u>	<u>3,726,985</u>
Committed for:			
General government			79,414
Law enforcement			632,511
Highways and streets			723,882
Public safety			259,508
Recreation and culture			36,126
Total Committed			<u>1,731,441</u>
Unassigned	<u>2,984,820</u>		
Totals	<u>\$ 2,988,986</u>	<u>\$ 1,126,481</u>	<u>\$ 5,458,426</u>

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 11: Commitments

Total commitments consist of the following at December 31, 2014 and 2013:

	December 31, 2014	December 31, 2013
Long-term liabilities	\$ 20,193,817	\$ 22,219,584
Noncancellable lease	29,892	48,771
Construction contracts		930,944
Total Commitments	\$ 20,223,709	\$ 23,199,299

Long-Term Liabilities

Long-term liabilities at December 31, 2014 and 2013 are comprised of the following:

	December 31, 2014	December 31, 2013
Sales and Use Tax Bonds, Series 2006, payable semiannually on March 1 and September 1 through 2031, interest ranging from 3.75% to 4.75%. Payments are to be made from the Sales and Use Tax Debt Service Series 2006 Fund.	\$ 4,797,269	\$ 5,323,125
Sales and Use Tax Bonds, Series 2007, payable semiannually on March 1 and September 1 through 2022, interest ranging from 3.5% to 4.2%. Payments are to be made from the Sales and Use Tax Debt Service Series 2007 Fund.	3,532,990	4,173,115
Franchise Fee Revenue Bonds, Series 2008 for street improvements, payable annually August 1, 2009 through 2029, interest ranging from 3.35%, to 4.9%. Payments are to be made from the Street Franchise Bond Debt Service Series 2008 Fund.	3,675,000	3,845,000
Capitol Improvement Refunding and Construction Revenue Bonds, Series 2010, payable semiannually February 1 and August 1 through February 2040, interest ranging from 2.0% to 5.0%. Payments are to be made through the Park Bond Debt Service Series 2010 Fund.	5,285,000	5,400,000
Note payable to Regions Bank, dated November 23, 2009, for the purchase of communication equipment, due in 60 monthly installments of \$10,119, interest rate of 4.45%. Payments are to be made from the General Fund.		108,878
Note payable to Regions Bank, dated May 24, 2010, for the installation of a scoreboard and signage at Bishop Park, due in five annual installments of \$87,911, interest rate of 4.40%. Payments are to be made from the General Fund.	84,442	165,099
Note payable to Bank of the Ozarks, dated November 30, 2011, for the purchase of land and to construct a storage building, due in five annual installments of \$39,949, interest rate of 3.28%. Payments are to be made from the General Fund.	76,132	112,393
Note payable to Iberia Bank, dated April 9, 2012, for the purchase of police vehicles and equipment, payable in four annual installments of \$338,929, interest rate of 1.70%. Payments are to be made from the General Fund.	659,309	981,525

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 11: Commitments (Continued)

Long-Term Liabilities (Continued)

	December 31, 2014	December 31, 2013
Lease-purchase agreement with Kansas State Bank, dated January 30, 2013, for the purchase of three E-One Typhoon pumpers for the Fire Department, due in 59 monthly installments of \$14,568, interest rate of 4.15%. Payments are to be made from the General Fund.	\$ 535,928	\$ 696,922
Unfunded liability balance due to Arkansas Public Employees Retirement System (APERS), amortized over a 30-year period. Payments amounts are adjusted annually by APERS. Payments are to be made from the General Fund.	63,853	121,992
Compensated absences	1,483,894	1,291,535
Total Long-Term Liabilities	\$ 20,193,817	\$ 22,219,584

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

Debt Service Requirements to Maturity

The City is obligated for the following amounts at December 31, 2014:

Years Ending December 31,	Bonds	Notes	Leases	Total
2015	\$ 2,014,613	\$ 467,025	\$ 175,894	\$ 2,657,532
2016	2,016,890	377,231	175,894	2,570,015
2017	2,015,993		175,894	2,191,887
2018	2,017,683		29,316	2,046,999
2019	2,021,513			2,021,513
2020 through 2024	7,388,050			7,388,050
2025 through 2029	5,310,259			5,310,259
2030 through 2034	1,791,069			1,791,069
2035 through 2039	1,801,163			1,801,163
2040	362,250			362,250
Total Obligations	26,739,483	844,256	556,998	28,140,737
Less Interest	9,449,224	24,373	21,070	9,494,667
Total Principal	\$ 17,290,259	\$ 819,883	\$ 535,928	\$ 18,646,070

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 11: Commitments (Continued)

Debt Service Requirements to Maturity (Continued)

The City is obligated for the following amounts at December 31, 2013:

Years Ending December 31,	Bonds	Notes	Leases	Total
2014	\$ 2,014,940	\$ 578,104	\$ 175,894	\$ 2,768,938
2015	2,014,613	467,025	175,894	2,657,532
2016	2,016,890	377,231	175,894	2,570,015
2017	2,015,993		175,894	2,191,887
2018	2,017,683		29,316	2,046,999
2019 through 2023	8,253,303			8,253,303
2024 through 2028	6,215,150			6,215,150
2029 through 2033	2,135,888			2,135,888
2034 through 2038	1,796,006			1,796,006
2039 through 2040	726,000			726,000
Total Obligations	29,206,466	1,422,360	732,892	31,361,718
Less Interest	10,465,226	54,465	35,970	10,555,661
Total Principal	<u>\$ 18,741,240</u>	<u>\$ 1,367,895</u>	<u>\$ 696,922</u>	<u>\$ 20,806,057</u>

Noncancellable Lease

The City entered into a noncancellable lease agreement for office equipment. Terms of the lease are monthly rental payments of \$1,573 for 36 months. At the end of the lease term, the City has the option to purchase the equipment for fair market value. The City is obligated for the following amounts:

Year	December 31, 2014	December 31, 2013
2014		\$ 18,879
2015	\$ 18,879	18,879
2016	11,013	11,013
Total	<u>\$ 29,892</u>	<u>\$ 48,771</u>

Rental expense for 2014 and 2013 was \$18,879 and \$18,942, respectively.

Construction Contracts

The City was contractually obligated for the following construction contracts at December 31, 2013:

Project Name	Completion Date	Contract Balance December 31, 2013
Springhill Road overpass extension project	September 11, 2014	\$ 611,414
Bryant Boulevard project	July 9, 2014	319,530
		<u>\$ 930,944</u>

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 12: Interfund Transfers

In 2014, the General Fund transferred franchise fees of \$704,774 to the Other Funds in the Aggregate. The Other Funds in the Aggregate transferred \$4,760,143 to the General Fund for police department, fire department and parks expenses and sales taxes collected for police, fire, animal control, and parks and recreation, and \$1,142,000 to the Street Fund for sales taxes collected for streets. Within the Other Funds in the Aggregate, \$491,500 was transferred for sales taxes and debt service expenditures.

In 2013, the General Fund transferred franchise fees of \$731,440 to the Other Funds in the Aggregate. The Street Fund transferred \$348,000 to the General Fund for the reimbursement of franchise fees and \$174,973 to Other Funds in the Aggregate for the reimbursement of expenditures. The Other Funds in the Aggregate transferred \$3,885,626 to the General Fund for police department, fire department and parks expenses, and \$1,400,000 to the Street Fund for sales taxes collected for streets. Within the Other Funds in the Aggregate, \$529,610 was transferred for sales taxes and debt service expenditures.

NOTE 13: Pledged Revenues – Franchise Fees

A. 2008 Capital Improvement Revenue Bonds

The City has pledged future franchise fees collected from public utilities for the privilege of using the streets, highways, and other public places in the City to repay \$4,545,000 in capital improvement revenue bonds that were issued in 2008 for the purpose of financing all or a portion of the cost of new streets and improvements to existing streets. For 2014, total principal and interest remaining on the bonds are \$3,675,000 and \$1,530,798, respectively, payable through August 1, 2029. Principal and interest paid during 2014 were \$170,000 and \$178,023, respectively. For 2013, total principal and interest remaining on the bonds are \$3,845,000 and \$1,706,099, respectively, payable through August 1, 2029. Principal and interest paid during 2013 were \$165,000 and \$184,375, respectively.

B. 2010 Capital Improvement Refunding and Construction Revenue Bonds

The City has pledged future franchise fees collected from public utilities for the privilege of using the streets, highways, and other public places in the City to repay \$5,725,000 in capital improvement refunding and construction revenue bonds that were issued in 2010 for the purpose of refunding the City's 2005 Capital Improvement Revenue Bonds; the repayment of outstanding promissory note dated February 1, 2006; the repayment of outstanding promissory note dated June 29, 2007, and to finance the completion of park improvements. For 2014, total principal and interest remaining on the bonds are \$5,285,000 and \$4,016,112, respectively, payable through February 1, 2040. Principal and interest paid during 2014 were \$115,000 and \$241,054, respectively. For 2013, total principal and interest remaining on the bonds are \$5,400,000 and \$4,256,184, respectively, payable through February 1, 2040. Principal and interest paid during 2013 were \$110,000 and \$243,390, respectively.

In 2014, the General Fund received pledged revenue and transferred \$352,486 to the Street Franchise Bond Debt Service Series 2008 Fund and \$358,133 to the Park Bond Debt Service Series 2010 Fund. In 2013, the General Fund received pledged revenue and transferred \$350,551 to the Street Franchise Bond Debt Service Series 2008 Fund and \$358,990 to the Park Bond Debt Service Series 2010 Fund. Pledged revenues received in excess of debt service requirements for these bond issues may be used for other city expenditures.

NOTE 14: Pledged Revenues – Sales and Use Taxes

A. 2006 Capital Improvement Bonds

The City pledged future .625% sales and use taxes to repay \$8,850,000 in capital improvement bonds that were issued in 2006 to provide funding for the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. For 2014, total principal and interest remaining on the bonds are \$4,797,269 and \$3,023,180, respectively, payable through September 1, 2031. Principal and interest paid during 2014 were \$525,856 and \$336,622, respectively. For 2013, total principal and interest remaining on the bonds are \$5,323,125 and \$3,406,803, respectively, payable through September 1, 2031. Principal and interest paid during 2013 were \$611,875 and \$347,568, respectively.

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 14: Pledged Revenues – Sales and Use Taxes (Continued)

B. 2007 Capital Improvement Bonds

The City pledged future .625% sales and use taxes to repay \$8,140,000 in capital improvement bonds that were issued in 2007 to provide funding for the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. For 2014, total principal and interest remaining on the bonds are \$3,532,990 and \$879,134, respectively, payable through September 1, 2022. Principal and interest paid during 2014 were \$640,125 and \$220,636, respectively. For 2013, total principal and interest remaining on the bonds are \$4,173,115 and \$1,096,140, respectively, payable through September 1, 2022. Principal and interest paid during 2013 were \$711,885 and \$239,945, respectively.

The Sales and Use Tax Bond Debt Service Series 2006 and Sales and Use Tax Bond Debt Service Series 2007 Funds each received \$949,025 and \$954,439 in 2014 and 2013, respectively. Any sales tax collected in excess of debt service payments on these bonds is permitted to be used for other city expenditures.

NOTE 15: Risk Management

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

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

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

Municipal Vehicle Program

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

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

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 15: Risk Management (Continued)

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

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

NOTE 16: Firemen's Pension and Relief Plan

Plan Description

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

Contributions

Active participants of the plan are required to make contributions of not less than 6% of their salary to the plan. Active volunteer firemen are required to make contributions of \$12 per year. The City is required by state law to contribute an amount equal to but not less than 6% of the participant's salary and an amount equal to the contribution paid by any volunteer fireman. The plan is also funded with state insurance tax. If the funds in the plan should be insufficient to make full payment of the amount of pensions to all persons entitled, then the funds shall be prorated among those entitled by the proper authorities as may be deemed just and equitable. The City made no contributions to the plan for the years ended December 31, 2014 and 2013. Based on the December 31, 2014 actuarial valuation, the plan has a net pension liability of \$83,638 and \$81,497 at December 31, 2014 and 2013, respectively.

Deferred Retirement Option Plan

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

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

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

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 16: Firemen's Pension and Relief Plan (Continued)

Deferred Retirement Option Plan (Continued)

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

**NOTE 17: Local Police and Fire Retirement System (LOPFI)
(A Defined Benefit Pension Plan)**

Plan Description

The City contributes to the Local Police and Fire Retirement System (LOPFI), an agent multiple employer retirement system that acts as a common investment and administrative agent for cities and towns in Arkansas. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Local Police and Fire Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LOPFI. That report may be obtained by writing to Arkansas Local Police and Fire Retirement System, 620 W. 3rd, Suite 200, Little Rock, Arkansas 72201, by calling 1-866-859-1745, or on their website www.lopfi-prb.com.

Funding Policy

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

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

The City is required to contribute at an actuarially determined rate. The contribution requirements of plan members are established and may be amended by State law. The contribution requirements of the City are established and may be amended by the LOPFI Board of Trustees. The plan is also funded with state insurance tax. The City's contribution to the plan for the years ended December 31, 2014 and 2013 was \$790,848 and \$699,510, respectively. The amount of insurance tax paid by the state to the plan for the benefit of the City was \$264,661 and \$225,979 for the years ended December 31, 2014 and 2013, respectively.

NOTE 18: Arkansas Public Employees Retirement System

Plan Description

The City contributes to the Arkansas Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan that covers municipal employees whose municipalities have elected coverage under this System. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website www.apers.org.

Funding Policy

PERS has contributory and non-contributory plans. Contributory members are required by code to contribute 5% of their salary. Each participating employer is required by code to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The City's contribution to the plan for the year ended December 31, 2014 and 2013 was \$407,669 and \$369,290, respectively.

CITY OF BRYANT, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE 19: Jointly Governed Organization – Saline County Regional Solid Waste Management District

Pursuant to Act 752 of the Acts of Arkansas of 1991, the Saline County Regional Solid Waste Management District (SCRSWMD) and Board was organized to protect the public health and environmental quality through the development and maintenance of a solid waste plan for the people of Saline County. The District's board of directors is comprised of the Saline County Judge and the Mayors of Alexander, Benton, Bryant, Haskell, and Shannon Hills or their designated representatives. The City of Bryant paid \$248 and \$294 in 2014 and 2013, respectively, to the SCRSWMD. Separate financial statements of the Saline County Regional Solid Waste Management District are available at 114 West Sevier Street, Benton, AR 72015.

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2014

Schedule 1

SPECIAL REVENUE FUNDS

	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Animal Control Donation
ASSETS									
Cash and cash equivalents	\$ 1,346,765	\$ 29,783	\$ 24,505	\$ 22,413	\$ 56,547	\$ 8,318	\$ 270,317	\$ 49,167	\$ 9,743
Investments									
Accounts receivable	300,673	870					112,882		
Interfund receivables						218			
TOTAL ASSETS	\$ 1,647,438	\$ 30,653	\$ 24,505	\$ 22,413	\$ 56,547	\$ 8,536	\$ 383,199	\$ 49,167	\$ 9,743
LIABILITIES AND FUND BALANCES									
Liabilities:									
Interfund payables									
Settlements pending									
Total Liabilities									
Fund Balances:									
Restricted	\$ 1,647,438	\$ 30,653	\$ 24,505	\$ 22,413	\$ 56,547	\$ 8,536	\$ 383,199	\$ 49,167	\$ 9,743
Committed									
Total Fund Balances	\$ 1,647,438	\$ 30,653	\$ 24,505	\$ 22,413	\$ 56,547	\$ 8,536	\$ 383,199	\$ 49,167	\$ 9,743
TOTAL LIABILITIES AND FUND BALANCES									

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2014

	SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUND		DEBT SERVICE FUNDS			
	Sales and Use Tax Parks Operation and Maintenance	Federal Drug Control	Street Franchise Bond Projects Series 2008	Sales and Use Tax Bond Debt Service Reserve Series 2006	Sales and Use Tax Bond Debt Service Reserve Series 2007	Sales and Use Tax Bond Debt Service Reserve Series 2008	Street Franchise Bond Debt Service Reserve Series 2008	Street Franchise Bond Debt Service Reserve Series 2008
ASSETS								
Cash and cash equivalents	\$ 2	\$ 3,408	\$ 33,365	\$ 98,334	\$ 493,183	\$ 134,054	\$ 155,784	\$ 130,726
Investments				162,262		204,867		44,612
Accounts receivable	37,584		75,169		75,169			
Interfund receivables								
TOTAL ASSETS	\$ 37,586	\$ 3,408	\$ 33,365	\$ 260,596	\$ 568,352	\$ 338,921	\$ 155,784	\$ 175,338
LIABILITIES AND FUND BALANCES								
Liabilities:								
Interfund payables	\$ 218							
Settlements pending								
Total Liabilities	<u>218</u>							
Fund Balances:								
Restricted	\$ 37,586	\$ 3,190	\$ 33,365	\$ 260,596	\$ 568,352	\$ 338,921	\$ 155,784	\$ 175,338
Committed								
Total Fund Balances	<u>37,586</u>	<u>3,190</u>	<u>33,365</u>	<u>260,596</u>	<u>568,352</u>	<u>338,921</u>	<u>155,784</u>	<u>175,338</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 37,586	\$ 3,408	\$ 33,365	\$ 260,596	\$ 568,352	\$ 338,921	\$ 155,784	\$ 175,338

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2014

Schedule 1

	DEBT SERVICE FUNDS		TRUST FUND		AGENCY FUNDS			
ASSETS								
Cash and cash equivalents								
Investments								
Accounts receivable								
Interfund receivables								
TOTAL ASSETS								
LIABILITIES AND FUND BALANCES								
Liabilities:								
Interfund payables								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted								
Committed								
Total Fund Balances								
TOTAL LIABILITIES AND FUND BALANCES								
	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	Administration of Justice	Electronic Tax	District Court	Totals	
	\$ 215,627	\$ 163,777 19,264	246 82,962	\$ 87	\$ 649,781	\$ 148,651	\$ 4,531,743 513,967 602,347 218	
	\$ 215,627	\$ 183,041	\$ 83,208	\$ 87	\$ 649,781	\$ 148,651	\$ 5,648,275	
	\$ 215,627	\$ 183,041	\$ 83,208	\$ 87	\$ 649,781	\$ 148,651	\$ 3,202,100 1,647,438 4,849,538	
	\$ 215,627	\$ 183,041	\$ 83,208	\$ 87	\$ 649,781	\$ 148,651	\$ 5,648,275	

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	SPECIAL REVENUE FUNDS									
	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Animal Control Donation	
REVENUES										
State aid	\$ 3,795,503	\$ 21,583					\$ 1,423,536			
Sales taxes			\$ 15,827	\$ 13,305	\$ 32,455	\$ 5,773				
Fines, forfeitures, and costs	670	11	8	8	31	2	149	\$ 55	\$ 55	5
Interest										
Gain on sale of investments										
Other	60,000									
TOTAL REVENUES	<u>3,856,173</u>	<u>21,594</u>	<u>15,835</u>	<u>13,313</u>	<u>32,486</u>	<u>5,775</u>	<u>1,423,685</u>	<u>55</u>	<u>55</u>	<u>5</u>
EXPENDITURES										
Current:										
Law enforcement					42,020	3,247				
Highways and streets	48	8,796					21,060		102,538	
Public safety										
Recreation and culture										
Loss on sale of investments	48	8,796			42,020	3,247	21,060		102,538	
Total Current										
Debt Service:										
Bond principal										
Bond interest and other charges										
TOTAL EXPENDITURES	<u>48</u>	<u>8,796</u>			<u>42,020</u>	<u>3,247</u>	<u>21,060</u>	<u>102,538</u>	<u>102,538</u>	<u>5</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,856,125</u>	<u>12,798</u>	<u>15,835</u>	<u>13,313</u>	<u>(9,534)</u>	<u>2,528</u>	<u>1,402,625</u>	<u>(102,483)</u>	<u>(102,483)</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	(3,940,128)						(1,471,734)		477,075	
Transfers out	(3,940,128)						(1,471,734)		(490,280)	
TOTAL OTHER FINANCING SOURCES (USES)									<u>(13,205)</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(84,003)</u>	<u>12,798</u>	<u>15,835</u>	<u>13,313</u>	<u>(9,534)</u>	<u>2,528</u>	<u>(69,109)</u>	<u>(115,688)</u>	<u>(115,688)</u>	<u>5</u>
FUND BALANCES - JANUARY 1	<u>1,731,441</u>	<u>17,855</u>	<u>8,670</u>	<u>9,100</u>	<u>66,081</u>	<u>6,008</u>	<u>452,308</u>	<u>164,855</u>	<u>164,855</u>	<u>9,738</u>
FUND BALANCES - DECEMBER 31	<u>\$ 1,647,438</u>	<u>\$ 30,653</u>	<u>\$ 24,505</u>	<u>\$ 22,413</u>	<u>\$ 56,547</u>	<u>\$ 8,536</u>	<u>\$ 383,199</u>	<u>\$ 49,167</u>	<u>\$ 49,167</u>	<u>\$ 9,743</u>

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND			DEBT SERVICE FUNDS			
	Forest Cove Watershed	Sales and Use Tax Parks Operation and Maintenance	Federal Drug Control	Street Franchise Bond Projects Series 2008	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Series 2007	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Series 2007	Sales and Use Tax Bond Debt Service Series 2007	Street Franchise Bond Debt Service Series 2008
REVENUES										
State aid		\$ 474,512			\$ 949,025	\$ 949,025				
Sales taxes										
Fines, forfeitures, and costs										
Interest			\$ 2	\$ 240	\$ 39	\$ 44	\$ 3,775	\$ 4,806	\$ 4,806	\$ 13
Gain on sale of investments										
Other										
TOTAL REVENUES		<u>474,512</u>	<u>2</u>	<u>240</u>	<u>949,064</u>	<u>949,069</u>	<u>3,775</u>	<u>4,806</u>	<u>4,806</u>	<u>13</u>
EXPENDITURES										
Current:										
Law enforcement										
Highways and streets										
Public safety				551,747						
Recreation and culture										
Loss on sale of investments										
Total Current				<u>551,747</u>			<u>358</u>	<u>460</u>	<u>460</u>	
Debt Service:										
Bond principal										170,000
Bond interest and other charges					525,856	640,125				178,023
					<u>336,622</u>	<u>220,636</u>				
TOTAL EXPENDITURES				<u>551,747</u>	<u>862,478</u>	<u>860,761</u>	<u>358</u>	<u>460</u>	<u>460</u>	<u>348,023</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>474,512</u>	<u>2</u>	<u>(551,507)</u>	<u>86,586</u>	<u>88,308</u>	<u>3,417</u>	<u>4,346</u>	<u>(348,010)</u>	
OTHER FINANCING SOURCES (USES)										
Transfers in										
Transfers out		(1)			3,775	4,806	(3,775)	(4,806)		352,486
		<u>(1)</u>			<u>3,775</u>	<u>4,806</u>	<u>(3,775)</u>	<u>(4,806)</u>		<u>352,486</u>
TOTAL OTHER FINANCING SOURCES (USES)										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(1)	2	(551,507)	90,361	93,114	(358)	(460)		4,476
FUND BALANCES - JANUARY 1	1	40,149	3,188	584,872	471,968	475,238	260,954	339,381		151,308
FUND BALANCES - DECEMBER 31	0	\$ 37,586	\$ 3,190	\$ 33,365	\$ 562,329	\$ 568,352	\$ 260,596	\$ 338,921	\$	\$ 155,784

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	DEBT SERVICE FUNDS			TRUST FUND	Totals
	Street Franchise Bond Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	
REVENUES					
State aid				\$ 5,032	\$ 26,615
Sales taxes					7,591,601
Fines, forfeitures, and costs			\$ 2,779		67,360
Interest	\$ 2,603	\$ 12		2,585	17,837
Gain on sale of investments				1,557	1,557
Other					60,000
TOTAL REVENUES	2,603	12	2,779	9,174	7,764,970
EXPENDITURES					
Current:					
Law enforcement					45,267
Highways and streets					551,747
Public safety				18,763	48,667
Recreation and culture					102,538
Loss on sale of investments	95		41		954
Total Current	95		41	18,763	749,173
Debt Service:					
Bond principal			115,000		1,450,981
Bond interest and other charges			241,054		976,335
TOTAL EXPENDITURES	95	356,054	41	18,763	3,176,489
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,508	(356,042)	2,738	(9,589)	4,588,481
OTHER FINANCING SOURCES (USES)					
Transfers in	(2,817)				1,196,274
Transfers out					(6,393,643)
TOTAL OTHER FINANCING SOURCES (USES)	(2,817)	358,132	(3,027)		(5,197,369)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(309)	2,090	(289)	(9,589)	(608,888)
FUND BALANCES - JANUARY 1	175,647	213,537	183,330	92,797	5,458,426
FUND BALANCES - DECEMBER 31	\$ 175,338	\$ 215,627	\$ 183,041	\$ 83,208	\$ 4,849,538

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Animal Control Donation
ASSETS									
Cash and cash equivalents	\$ 1,355,299	\$ 16,710	\$ 8,670	\$ 9,100	\$ 66,081	\$ 3,841	\$ 331,866	\$ 164,855	\$ 9,738
Investments									
Accounts receivable	321,017	1,145				2,167	120,442		
Interfund receivables	55,125								
TOTAL ASSETS	\$ 1,731,441	\$ 17,855	\$ 8,670	\$ 9,100	\$ 66,081	\$ 6,008	\$ 452,308	\$ 164,855	\$ 9,738
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									
Interfund payables									
Settlements pending									
Total Liabilities									
Fund Balances:									
Restricted	\$ 1,731,441	\$ 17,855	\$ 8,670	\$ 9,100	\$ 66,081	\$ 6,008	\$ 452,308	\$ 164,855	\$ 9,738
Committed									
Total Fund Balances	1,731,441	17,855	8,670	9,100	66,081	6,008	452,308	164,855	9,738
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,731,441	\$ 17,855	\$ 8,670	\$ 9,100	\$ 66,081	\$ 6,008	\$ 452,308	\$ 164,855	\$ 9,738

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2013

		SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUND				DEBT SERVICE FUNDS					
		Sales and Use Tax Parks Operation and Maintenance		Federal Drug Control	Street Franchise Bond Projects Series 2008	Sales and Use Tax Bond Debt Service Series 2006		Sales and Use Tax Bond Debt Service Series 2007	Sales and Use Tax Bond Debt Service Series 2007	Sales and Use Tax Bond Debt Service Series 2006		Sales and Use Tax Bond Debt Service Series 2007	Street Franchise Bond Debt Service Series 2008		
ASSETS															
Cash and cash equivalents	1	\$	2	\$	5,355	\$	624,824	\$	391,673	\$	45,334	\$	66,054	\$	151,308
Investments															
Accounts receivable			40,147				80,295				215,620		273,327		
Interfund receivables											80,295				
TOTAL ASSETS	1	\$	40,149	\$	5,355	\$	624,824	\$	471,968	\$	260,954	\$	339,381	\$	151,308
LIABILITIES AND FUND BALANCES															
Liabilities:															
Accounts payable							\$ 39,952								
Interfund payables				\$	2,167										
Settlements pending					2,167		39,952								
Total Liabilities															
Fund Balances:															
Restricted	1	\$	40,149	\$	3,188	\$	584,872	\$	471,968	\$	260,954	\$	339,381	\$	151,308
Committed															
Total Fund Balances	1		40,149		3,188		584,872		471,968		260,954		339,381		151,308
TOTAL LIABILITIES AND FUND BALANCES	1	\$	40,149	\$	5,355	\$	624,824	\$	471,968	\$	260,954	\$	339,381	\$	151,308

CITY OF BRYANT, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2013

	DEBT SERVICE FUNDS		TRUST FUND		AGENCY FUNDS			Totals
	Street Franchise Bond Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	Administration of Justice	Electronic Tax	District Court	
ASSETS								
Cash and cash equivalents	\$ 116,940	\$ 213,537	\$ 158,025	\$ 1,126	\$ 87	\$ 519,773	\$ 137,898	\$ 4,793,040
Investments	58,707		25,305	91,871				664,630
Accounts receivable								643,341
Interfund receivables								57,292
TOTAL ASSETS	\$ 175,647	\$ 213,537	\$ 183,330	\$ 92,797	\$ 87	\$ 519,773	\$ 137,898	\$ 6,158,303
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 39,952
Interfund payables								2,167
Settlements pending								657,758
Total Liabilities								699,877
Fund Balances:								
Restricted	\$ 175,647	\$ 213,537	\$ 183,330	\$ 92,797				3,726,985
Committed								1,731,441
Total Fund Balances	175,647	213,537	183,330	92,797				5,458,426
TOTAL LIABILITIES AND FUND BALANCES	\$ 175,647	\$ 213,537	\$ 183,330	\$ 92,797	\$ 87	\$ 519,773	\$ 137,898	\$ 6,158,303

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	Designated Tax	Fire Equipment and Training (Act 833)	Police Equipment (Act 918)	Police Equipment (Act 988)	District Court Automation (Act 1809)	Drug Control	Special Sales Tax Fire	Special Sales Tax Parks	Animal Control Donation
REVENUES									
State aid	\$ 3,817,590	\$ 21,407					\$ 1,431,657		
Sales taxes			\$ 14,508	\$ 7,348	\$ 26,960	\$ 3,482			
Fines, forfeitures, and costs		7	9	5	42	2	221	\$ 80	\$ 4
Interest	472								2,502
Donations									
Gain on sale of investments									
Other		278							
TOTAL REVENUES	<u>3,818,062</u>	<u>21,692</u>	<u>14,517</u>	<u>7,353</u>	<u>27,002</u>	<u>3,484</u>	<u>1,431,878</u>	<u>80</u>	<u>2,506</u>
EXPENDITURES									
Current:									
Law enforcement			29,613	9,803	68,644	650			50
Highways and streets							155,230		
Public safety	11,463	10,317						203,993	
Recreation and culture									
Loss on sale of investments									
Total Current	<u>11,463</u>	<u>10,317</u>	<u>29,613</u>	<u>9,803</u>	<u>68,644</u>	<u>650</u>	<u>155,230</u>	<u>203,993</u>	<u>50</u>
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	<u>11,463</u>	<u>10,317</u>	<u>29,613</u>	<u>9,803</u>	<u>68,644</u>	<u>650</u>	<u>155,230</u>	<u>203,993</u>	<u>50</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,806,599</u>	<u>11,375</u>	<u>(15,096)</u>	<u>(2,450)</u>	<u>(41,642)</u>	<u>2,834</u>	<u>1,276,648</u>	<u>(203,913)</u>	<u>2,456</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	56,000							475,841	
Transfers out	(3,768,275)						(1,348,263)	(200,000)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,712,275)</u>						<u>(1,348,263)</u>	<u>275,841</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>94,324</u>	<u>11,375</u>	<u>(15,096)</u>	<u>(2,450)</u>	<u>(41,642)</u>	<u>2,834</u>	<u>(71,615)</u>	<u>71,928</u>	<u>2,456</u>
FUND BALANCES - JANUARY 1	<u>1,637,117</u>	<u>6,480</u>	<u>23,766</u>	<u>11,550</u>	<u>107,723</u>	<u>3,174</u>	<u>523,923</u>	<u>92,927</u>	<u>7,282</u>
FUND BALANCES - DECEMBER 31	<u>\$ 1,731,441</u>	<u>\$ 17,855</u>	<u>\$ 8,670</u>	<u>\$ 9,100</u>	<u>\$ 66,081</u>	<u>\$ 6,008</u>	<u>\$ 452,308</u>	<u>\$ 164,855</u>	<u>\$ 9,738</u>

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS			DEBT SERVICE FUNDS		
	Forest Cove Watershed	Sales and Use Tax Parks Operation and Maintenance	Bryant Senior Adult Center Grant	Federal Drug Control	Street Franchise Bond Series 2008	Police Fleet	Sales and Use Tax Bond Debt Service Series 2006	Sales and Use Tax Bond Debt Service Reserve Series 2006	Sales and Use Tax Bond Debt Service Series 2007
REVENUES									
State aid									
Sales taxes		\$ 477,219		\$ 5,456			\$ 954,439		\$ 954,439
Fines, forfeitures, and costs				2	\$ 3,511		37	\$ 3,998	42
Interest									
Donations						\$ 25			
Gain on sale of investments									
Other									
TOTAL REVENUES		<u>477,219</u>		<u>5,458</u>	<u>3,511</u>	<u>25</u>	<u>954,476</u>	<u>3,998</u>	<u>954,481</u>
EXPENDITURES									
Current:									
Law enforcement				2,270	1,220,914				
Highways and streets									
Public safety									
Recreation and culture									
Loss on sale of investments									
Total Current				<u>2,270</u>	<u>1,220,914</u>			<u>43</u>	<u>43</u>
Debt Service:									
Bond principal							611,875		711,885
Bond interest and other charges							347,568		239,945
TOTAL EXPENDITURES							<u>959,443</u>	<u>43</u>	<u>951,830</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>477,219</u>		<u>3,188</u>	<u>(1,217,403)</u>	<u>25</u>	<u>(4,967)</u>	<u>3,955</u>	<u>2,651</u>
OTHER FINANCING SOURCES (USES)									
Transfers in					174,973		12,664		7,004
Transfers out		(475,841)					(25)		(12,664)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(475,841)</u>			<u>174,973</u>		<u>12,664</u>		<u>7,004</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>1,378</u>		<u>3,188</u>	<u>(1,042,430)</u>		<u>7,697</u>	<u>(8,709)</u>	<u>9,655</u>
FUND BALANCES - JANUARY 1	\$ 1	<u>38,771</u>			<u>1,627,302</u>		<u>484,271</u>	<u>269,663</u>	<u>465,583</u>
FUND BALANCES - DECEMBER 31	\$ 1	<u>40,149</u>		<u>3,188</u>	<u>584,872</u>	<u>0</u>	<u>471,968</u>	<u>260,954</u>	<u>475,238</u>

CITY OF BRYANT, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	DEBT SERVICE FUNDS					TRUST FUND	
	Sales and Use Tax Bond Debt Service Reserve Series 2007	Street Franchise Bond Debt Service Series 2008	Street Franchise Bond Debt Service Reserve Series 2008	Park Bond Debt Service Series 2010	Park Bond Debt Service Reserve Series 2010	Firemen's Pension	Totals
REVENUES							
State aid						\$ 4,312	\$ 25,719
Sales taxes							7,635,344
Fines, forfeitures, and costs							57,754
Interest	\$ 5,058	\$ 13	\$ 2,834	\$ 11	\$ 3,077	3,200	22,625
Donations						621	2,502
Gain on sale of investments							303
Other							
TOTAL REVENUES	<u>5,058</u>	<u>13</u>	<u>2,834</u>	<u>11</u>	<u>3,077</u>	<u>8,133</u>	<u>7,744,868</u>
EXPENDITURES							
Current:							
Law enforcement							111,030
Highways and streets							1,220,914
Public safety						18,155	195,165
Recreation and culture							203,993
Loss on sale of investments	53		12		5		113
Total Current	<u>53</u>		<u>12</u>		<u>5</u>	<u>18,155</u>	<u>1,731,215</u>
Debt Service:							
Bond principal		165,000		110,000			1,598,760
Bond interest and other charges		184,375		243,390			1,015,278
TOTAL EXPENDITURES	<u>53</u>	<u>349,375</u>	<u>12</u>	<u>353,390</u>	<u>5</u>	<u>18,155</u>	<u>4,345,253</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,005</u>	<u>(349,362)</u>	<u>2,822</u>	<u>(353,379)</u>	<u>3,072</u>	<u>(10,022)</u>	<u>3,399,615</u>
OTHER FINANCING SOURCES (USES)							
Transfers in				358,990			1,436,023
Transfers out	(7,004)		(1,484)		(1,617)		(5,815,236)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,004)</u>	<u>350,551</u>	<u>(1,484)</u>	<u>358,990</u>	<u>(1,617)</u>	<u>(10,022)</u>	<u>(4,379,213)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,999)</u>	<u>1,189</u>	<u>1,338</u>	<u>5,611</u>	<u>1,455</u>	<u>(10,022)</u>	<u>(979,598)</u>
FUND BALANCES - JANUARY 1	<u>341,380</u>	<u>150,119</u>	<u>174,309</u>	<u>207,926</u>	<u>181,875</u>	<u>102,819</u>	<u>6,438,024</u>
FUND BALANCES - DECEMBER 31	<u>\$ 339,381</u>	<u>\$ 151,308</u>	<u>\$ 175,647</u>	<u>\$ 213,537</u>	<u>\$ 183,330</u>	<u>\$ 92,797</u>	<u>\$ 5,458,426</u>

CITY OF BRYANT, ARKANSAS
 NOTES TO SCHEDULES 1 THROUGH 4
 DECEMBER 31, 2014 AND 2013

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

<u>Fund Name</u>	<u>Fund Description</u>
Designated Tax	Bryant Ordinance no. 1996-08 (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%).
Fire Equipment and Training (Act 833)	Ark. Code Ann. §§ 14-284-403, 404 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.
Police Equipment (Act 918)	Ark Code Ann. § 12-41-701 established fund to receive a portion of fines and penalties to be used for law enforcement purposes.
Police Equipment (Act 988)	Ark. Code Ann. § 27-22-103 established fund for the fine for failure to insure motor vehicles to be used 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.
District Court Automation (Act 1809)	Ark. Code Ann. § 16-13-704 established fund to receive District Court installment fees of 1/2 of \$5 per month on each person to be used for court-related technology.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency. The revenues shall only be used for law enforcement purposes.
Special Sales Tax Fire	Bryant City Code § 2.36.07 (2013) levied a 0.375 percent 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.
Special Sales Tax Parks	Bryant City Code § 12.32.01 (2013) levied a 0.125 percent 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, drainage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.

CITY OF BRYANT, ARKANSAS
 NOTES TO SCHEDULES 1 THROUGH 4
 DECEMBER 31, 2014 AND 2013

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

<u>Fund Name</u>	<u>Fund Description</u>
Animal Control Donation	Bryant City Code § 6.12.01 (2013) 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.
Forest Cove Watershed	Fund established to account for an Arkansas Economic Development Council Grant.
Sales and Use Tax Parks Operation and Maintenance	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities.
Bryant Senior Adult Center Grant	Fund established to account for an Arkansas Economic Development Council Grant.
Federal Drug Control	Fund established to receive asset forfeitures resulting from federal drug offenses.
Street Franchise Bond Projects Series 2008	Bryant Ordinance no. 2008-40 (November 20, 2008) authorized the issuance of franchise fee revenue bonds for the purpose of financing improvements to new or existing streets.
Police Fleet	Bryant Ordinance no. 2012-07 (March 1, 2012) authorized a promissory note for the purpose of acquiring police vehicles and equipment.
Sales and Use Tax Bond Debt Service Series 2006	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities. Fund established to account for the collection of pledged sales and use taxes and the payment of debt service expenditures.
Sales and Use Tax Bond Debt Service Reserve Series 2006	Bryant Ordinance no. 2006-33 (August 10, 2006) authorized the issuance of sales and use tax bonds for the purpose of financing improvements, construction, and operation and maintenance of parks and recreation facilities. Fund established to account for the earnings on the investments and the required reserve for the bond issue.

CITY OF BRYANT, ARKANSAS
 NOTES TO SCHEDULES 1 THROUGH 4
 DECEMBER 31, 2014 AND 2013

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

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

CITY OF BRYANT, ARKANSAS
 NOTES TO SCHEDULES 1 THROUGH 4
 DECEMBER 31, 2014 AND 2013

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

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

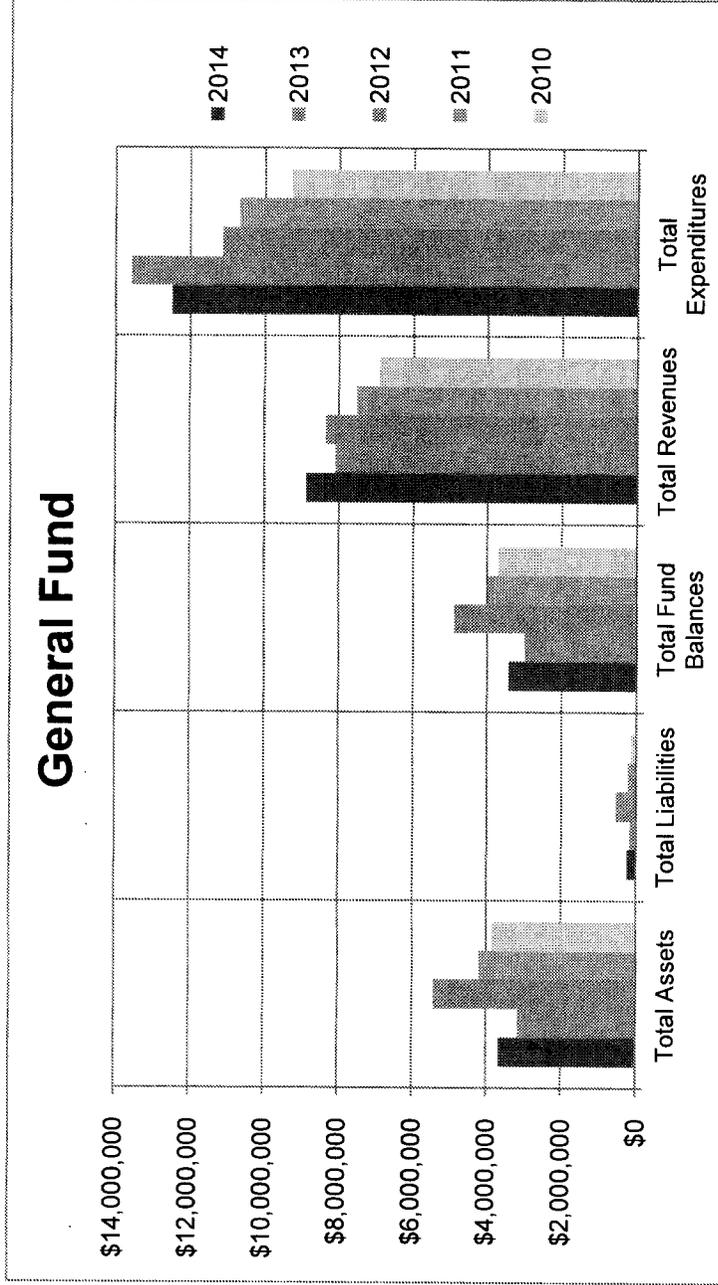
CITY OF BRYANT, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2014 AND 2013
(Unaudited)

Schedule 5

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Land	\$ 3,425,557	\$ 3,289,025
Buildings	6,315,246	6,315,246
Equipment	<u>7,764,194</u>	<u>7,630,181</u>
Total	<u>\$17,504,997</u>	<u>\$17,234,452</u>

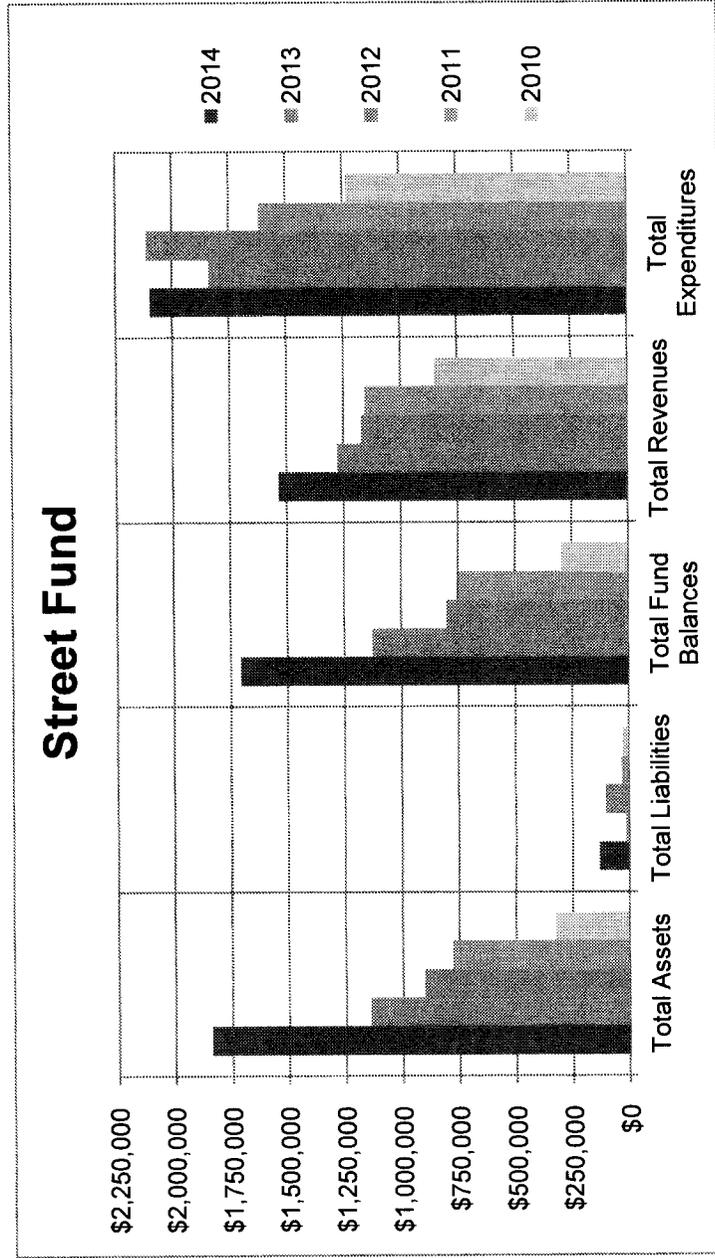
CITY OF BRYANT, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
 DECEMBER 31, 2014
 (Unaudited)

General	2014	2013	2012	2011	2010
Total Assets	\$ 3,659,766	\$ 3,148,916	\$ 5,421,130	\$ 4,197,956	\$ 3,846,907
Total Liabilities	232,911	159,930	538,749	223,805	135,425
Total Fund Balances	3,426,855	2,988,986	4,882,381	3,974,151	3,711,482
Total Revenues	8,867,712	8,080,320	8,350,289	7,513,907	6,897,690
Total Expenditures	12,485,212	13,561,370	11,129,412	10,668,865	9,282,171
Total Other Financing Sources/Uses	4,055,369	3,587,655	3,659,655	3,417,627	3,289,976



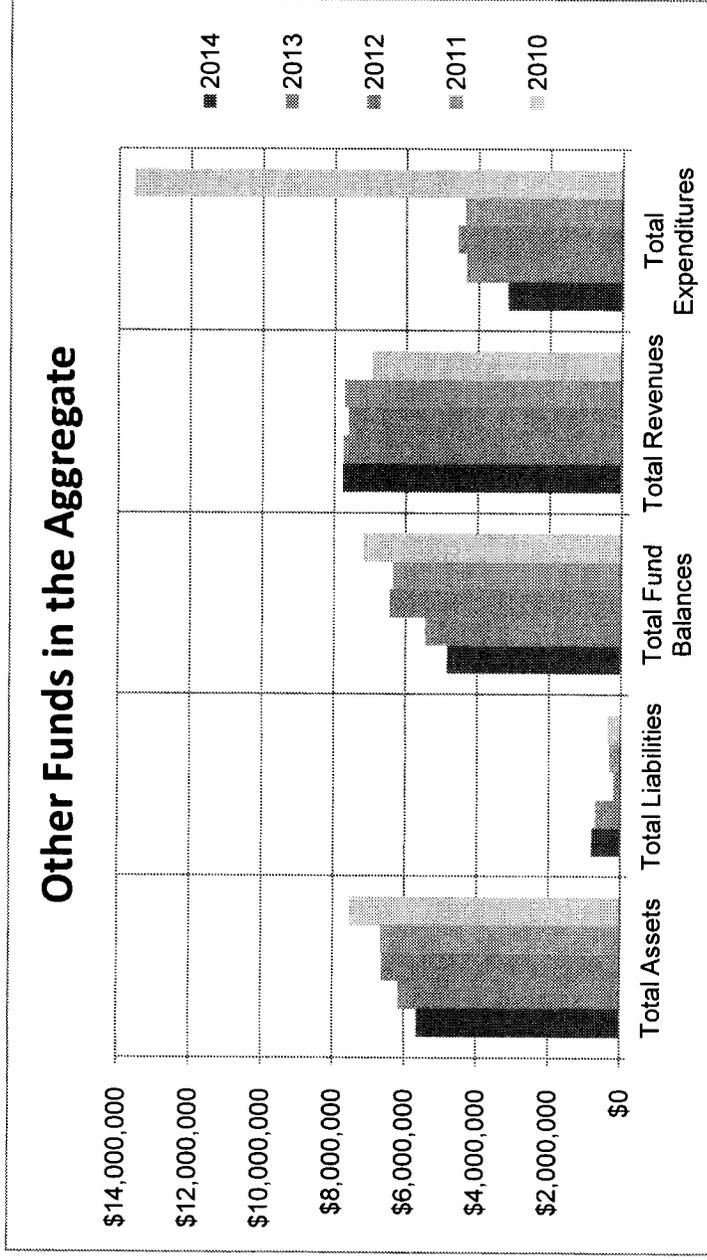
CITY OF BRYANT, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - STREET FUND - REGULATORY BASIS
 DECEMBER 31, 2014
 (Unaudited)

<u>Street</u>	2014	2013	2012	2011	2010
Total Assets	\$ 1,838,858	\$ 1,140,620	\$ 904,078	\$ 778,080	\$ 322,331
Total Liabilities	132,349	14,139	102,797	31,271	27,748
Total Fund Balances	1,706,509	1,126,481	801,281	746,809	294,583
Total Revenues	1,534,986	1,276,045	1,170,810	1,154,374	846,574
Total Expenditures	2,096,958	1,834,098	2,112,803	1,618,148	1,231,036
Total Other Financing Sources/Uses	1,142,000	883,253	1,059,293	916,000	377,550



CITY OF BRYANT, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
 DECEMBER 31, 2014
 (Unaudited)

<u>Other Funds in the Aggregate</u>	2014	2013	2012	2011	2010
Total Assets	\$ 5,648,275	\$ 6,158,303	\$ 6,629,518	\$ 6,661,716	\$ 7,527,177
Total Liabilities	798,737	699,877	191,494	311,889	357,294
Total Fund Balances	4,849,538	5,458,426	6,438,024	6,349,827	7,169,883
Total Revenues	7,764,970	7,744,868	7,602,707	7,717,360	6,941,902
Total Expenditures	3,176,489	4,345,253	4,573,355	4,385,289	13,571,810
Total Other Financing Sources/Uses	(5,197,369)	(4,379,213)	(2,941,155)	(4,152,127)	(1,177,311)









RESOLUTION NO. 2015 _____

A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 18, 2014, recorded as Resolution 2014-31, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2015 as attached.

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

This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant, Arkansas,
Section 1. for the twelve (12) month period beginning January 1, 2015 and ending December 31, 2015.

- General Fund (29,250.00)
- Firemen's Pension Fund 83,783.50
- Police Act 988 Fund 11,540.00
- Street Fund (96,500.41)
- Park Bond 2006 DS Fund 117,700.00
- Park Bond 2007 DS Fund 127,500.00
- Water Operating Fund (5,000.00)

Section 2. The amended city budget for the calendar year 2015 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this _____ day of November, 2015.

APPROVED:

Jill Dabbs, Mayor

Approved as to Form:

Richard Chris Madison, Staff Attorney

ATTEST:

Sue Ashcraft, City Clerk



Budget Adjustment List - November 2015

Account Number	Description	Original	New Budget	Transfer Amt./Diff	Transfer
FUND 001 - General Fund					
DEPT 0100 - Administration					
EXPENSE					
Annual Budget					
001-0100-5060	Travel & Training Expense	12,940.00	11,340.00	-1,600.00	Transfer to 001-0100-5604
001-0100-5062	Travel & Training - Mayor	5,500.00	6,500.00	1,000.00	Transfer from 001-0100-5334
001-0100-5120	Insurance - Property	2,000.00	1,500.00	-500.00	
001-0100-5334	Supplies - Volunteer	2,000.00	1,000.00	-1,000.00	Transfer to 001-0100-5062
001-0100-5604	Computer Hardware	0.00	1,600.00	1,600.00	Transfer from 001-0100-5060
DEPT 0200 - Animal Control					
EXPENSE					
Annual Budget					
001-0200-5010	Overtime Expense	12,300.00	13,500.00	1,200.00	
001-0200-5802	Fixed Assets - Improvements	0.00	10,000.00	10,000.00	
DEPT 0300 - Court					
EXPENSE					
Annual Budget					
001-0300-5102	Repairs & Maint - Building	10,915.00	1,915.00	-9,000.00	
DEPT 0400 - Parks General					
EXPENSE					
Annual Budget					
001-0400-5120	Insurance - Property	2,000.00	1,500.00	-500.00	
DEPT 0430 - Bishop Park					
REVENUE					
Annual Budget					
001-0430-4390	Volleyball Adult/Youth	-10,000.00	-11,500.00	-1,500.00	
001-0430-4500	Concessions - Bishop	-37,300.00	-40,300.00	-3,000.00	
001-0430-4702	Grant Revenues	-50,000.00	-5,000.00	45,000.00	
EXPENSE					
Annual Budget					
001-0430-5120	Insurance - Property	35,000.00	20,000.00	-15,000.00	
001-0430-5142	Janitorial Supplies	22,000.00	23,500.00	1,500.00	
001-0430-5308	Supplies - Concession	32,500.00	35,500.00	3,000.00	
001-0430-5700	Grant Expense	115,000.00	50,000.00	-65,000.00	
DEPT 0500 - Fire Department					
EXPENSE					
Annual Budget					
001-0500-5050	Physical & Drug Screen Exp	13,750.00	5,750.00	-8,000.00	
001-0500-5060	Travel & Training Expense	4,500.00	3,750.00	-750.00	
001-0500-5120	Insurance - Property	10,500.00	5,400.00	-5,100.00	
001-0500-5130	Sanitation	1,500.00	500.00	-1,000.00	
001-0500-5200	Fuel Expense	38,000.00	32,000.00	-6,000.00	
001-0500-5215	R & M Vehicle	2,400.00	900.00	-1,500.00	
001-0500-5304	Supplies - Extinguisher	500.00	200.00	-300.00	
001-0500-5350	Postage Expense	500.00	150.00	-350.00	
001-0500-5480	Dues & Subscriptions	1,500.00	900.00	-600.00	
001-0500-5553	Prof Services - Advertising	1,000.00	500.00	-500.00	
001-0500-5589	Prof Services - Printing	1,000.00	650.00	-350.00	

001-0500-5808	Fixed Assets - Vehicles	0.00	24,450.00	24,450.00
DEPT 0510 - Fire Springhill				
EXPENSE				
Annual Budget				
001-0510-5323	Material/Maintance Springhill	50,000.00	8,250.00	-41,750.00 Transfer to 001-0510-5830
001-0510-5830	Springhill Fire Department	0.00	41,750.00	41,750.00 Transfer from 001-0510-5323
001-0510-5830	Springhill Fire Department	41,750.00	46,300.00	4,550.00
DEPT 0600 - Police				
EXPENSE				
Annual Budget				
001-0600-5055	Uniform Expense	14,000.00	13,500.00	-500.00 Transfer to 001-0600-5213
001-0600-5200	Fuel Expense	156,500.00	142,500.00	-14,000.00 Transfer to 001-0600-5210
001-0600-5210	Service & Repair - Vehicle	38,500.00	52,500.00	14,000.00 Transfer from 001-0600-5200
001-0600-5213	Equipment Police	3,000.00	3,500.00	500.00 Transfer from 001-0600-5055
General Fund Totals		533,755.00	504,505.00	-29,250.00
FUND 059 - Firemen's Pension				
DEPT 0500 - Fire Department				
EXPENSE				
Annual Budget				
059-0500-5039	Pension Expense - Misc Exp	1,980.00	85,763.50	83,783.50
FUND 062 - Act 988 of 1991 Emerg				
DEPT 0600 - Police				
EXPENSE				
Annual Budget				
062-0600-5420	Act 988 Expense	20,000.00	31,540.00	11,540.00
FUND 080 - Street Fund				
DEPT 0800 -				
REVENUE				
Annual Budget				
080-0800-4600	Miscellaneous Revenue	-177,626.99	-276,627.40	-99,000.41
EXPENSE				
Annual Budget				
080-0800-5110	Utilities - Electric	16,000.00	17,000.00	1,000.00 Transfer from 080-0800-5116
080-0800-5116	Communication Exp - Cellular	5,000.00	4,000.00	-1,000.00 Transfer to 080-0800-5110
080-0800-5608	Computer Software	4,000.00	6,500.00	2,500.00
Street Fund Totals		-152,626.99	-249,127.40	-96,500.41
FUND 140 - Park Bond 2006 DS				
DEPT 0400 - Parks General				
EXPENSE				
Annual Budget				
140-0400-5722	Bond Principal Pmt	955,000.00	1,072,700.00	117,700.00
FUND 143 - Park Bond 2007 DS				
DEPT 0400 - Parks General				
EXPENSE				
Annual Budget				
143-0400-5722	Bond Principal Pmt	955,000.00	1,082,500.00	127,500.00
FUND 510 - Water Operating				
DEPT 0900 - Water Dept				
EXPENSE				
Annual Budget				
510-0900-5120	Insurance - Property	14,500.00	12,000.00	-2,500.00
510-0900-5553	Prof Services - Advertising	8,000.00	7,000.00	-1,000.00 Transfer to 510-0900-5614
510-0900-5614	Copier Maint & Lease	6,782.00	7,782.00	1,000.00 Transfer from 510-0900-5553
DEPT 0950 - Wastewater Dept				

EXPENSE

Annual Budget

510-0950-5120

510-0950-5322

510-0950-5614

Insurance - Property

15,000.00

12,500.00

-2,500.00

Supplies - Operating

154,500.00

153,500.00

-1,000.00 Transfer to 510-0950-5614

Copier Maint & Lease

7,300.00

8,300.00

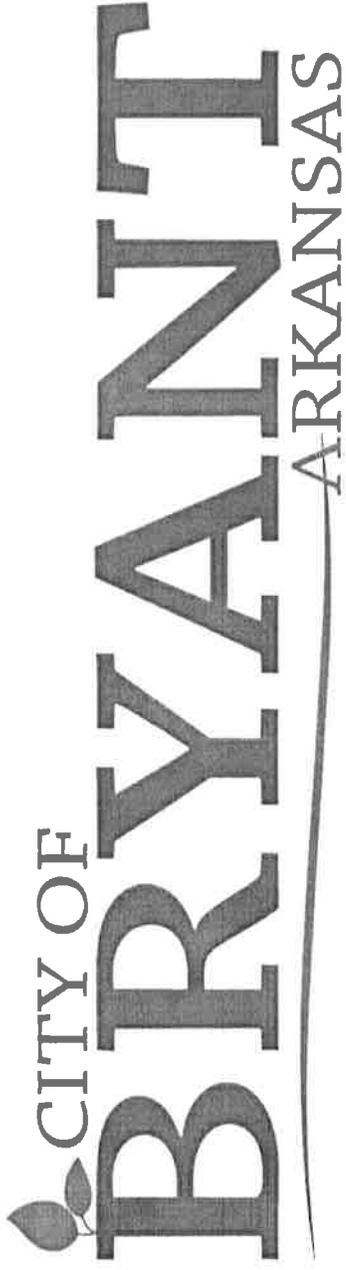
1,000.00 Transfer from 510-0950-5322

Water Operating Fund Total:

206,082.00

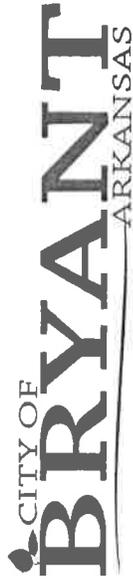
201,082.00

-5,000.00



Financial Report

October 2015



General - Executive Summary Revenue & Expenditures

October 2015

Revenues:	Annual Budget YTD Budget												Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining	
	January	February	March	April	May	June	July	August	September	October	November	December				
General	12,593,130	10,494,275	980,810	854,066	1,005,776	978,497	1,174,733	1,042,572	1,103,647	985,881	1,344,810	1,016,159	-	10,488,953	(5,322)	2,104,177
Administration	5,023,420	4,186,183	371,926	346,288	452,184	422,578	487,265	366,732	495,437	383,548	391,576	430,839	-	4,148,363	(37,820)	875,057
PCD	9,900	7,917	125	1,137	1,636	425	425	296	178	1,602	680	1,500	-	7,579	(338)	1,921
Animal Control	419,000	349,167	34,811	35,549	33,708	34,132	34,364	34,132	34,364	34,847	34,932	34,166	-	345,240	(3,926)	73,760
Court	761,100	634,250	94,249	43,716	52,093	85,309	43,199	43,199	78,462	53,873	44,916	65,482	-	633,334	(916)	127,786
Parks	2,124,850	1,770,708	171,220	148,743	165,447	174,920	203,598	186,541	186,541	162,818	151,195	172,067	-	1,715,578	(55,131)	409,272
Fire	2,692,600	2,235,500	185,417	185,443	187,581	185,518	185,417	272,917	200,306	253,937	450,520	200,179	-	2,307,235	71,755	375,365
Police	1,329,400	1,107,833	80,000	80,000	101,596	84,200	181,937	100,311	89,865	80,000	249,545	80,067	-	1,126,523	18,690	202,877
Code	243,260	202,717	43,167	14,709	12,063	22,064	21,654	21,387	19,494	15,257	21,447	13,859	-	205,101	2,384	36,159
Total Revenues	12,593,130	10,494,275	980,810	854,066	1,005,776	978,497	1,174,733	1,042,572	1,103,647	985,881	1,344,810	1,016,159	-	10,488,953	(16,322)	2,104,177
Expenditures:																
General	12,617,737	10,514,781	1,203,650	901,337	731,750	1,297,634	752,558	891,665	1,182,979	766,217	734,944	822,354	-	9,305,088	1,209,693	3,312,649
Administration	995,656	829,713	100,928	81,184	33,303	86,991	61,676	54,991	79,410	54,694	33,511	54,915	-	641,502	188,211	354,154
PCD (includes \$25K MS4)	250,318	208,599	15,896	12,783	11,789	14,413	43,404	11,681	17,906	15,184	13,022	12,613	-	188,692	39,906	81,626
Animal Control	367,848	306,540	30,923	26,628	25,680	30,542	27,086	27,086	31,873	24,621	24,621	27,092	-	297,101	9,439	70,747
Court	417,009	347,507	33,677	28,152	26,918	31,256	28,766	24,659	39,746	28,317	27,219	28,957	-	297,666	49,841	119,342
Parks	2,521,954	2,101,628	177,193	163,480	162,831	252,419	255,438	213,691	245,092	179,561	132,368	189,900	-	1,971,872	129,756	560,082
Fire	3,637,259	3,031,050	416,402	257,593	206,907	236,163	120,061	262,715	347,408	212,544	235,665	249,773	-	2,545,231	485,819	1,092,029
Police	4,154,461	3,462,051	402,698	310,376	239,884	627,165	193,322	275,226	382,366	242,241	247,890	236,704	-	3,160,076	301,975	994,385
Code	273,233	227,694	25,934	21,139	24,538	18,768	19,348	21,417	28,853	21,804	20,649	20,499	-	222,948	4,746	50,294
Total Expenditures	12,617,737	10,514,781	1,203,650	901,337	731,750	1,297,634	752,558	891,665	1,182,979	766,217	734,944	822,354	-	9,305,088	1,209,693	3,312,649
Excess (Deficit) of Revenues over Expenditures	(24,607)	(20,506)	(222,841)	(47,271)	(274,028)	(319,137)	(422,176)	(150,306)	(79,331)	(195,664)	(608,866)	(195,805)	-	(1,183,866)	1,209,693	3,312,649

Street - Executive Summary Revenue & Expenditures

Revenues:	Annual Budget YTD Budget												Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining	
	January	February	March	April	May	June	July	August	September	October	November	December				
Street	2,986,377	2,488,647	193,503	184,984	188,421	221,858	426,206	183,293	272,117	188,531	202,084	324,754	-	2,385,755	(102,893)	600,622
Total Revenues	2,986,377	2,488,647	193,503	184,984	188,421	221,858	426,206	183,293	272,117	188,531	202,084	324,754	-	2,385,755	(102,893)	600,622
Expenditures:																
Street	3,485,187	2,504,323	127,617	108,504	147,243	159,640	465,462	426,228	370,624	147,859	120,359	164,840	-	2,238,376	665,846	1,246,811
Total Expenditures	3,485,187	2,504,323	127,617	108,504	147,243	159,640	465,462	426,228	370,624	147,859	120,359	164,840	-	2,238,376	665,846	1,246,811
Excess (Deficit) of Revenues over Expenditures	(498,810)	(415,676)	65,886	76,480	41,178	62,218	(39,256)	(242,935)	(98,507)	40,673	81,724	159,913	-	147,378	(665,846)	1,246,811



Water/Wastewater - Executive Summary Revenue & Expenditures

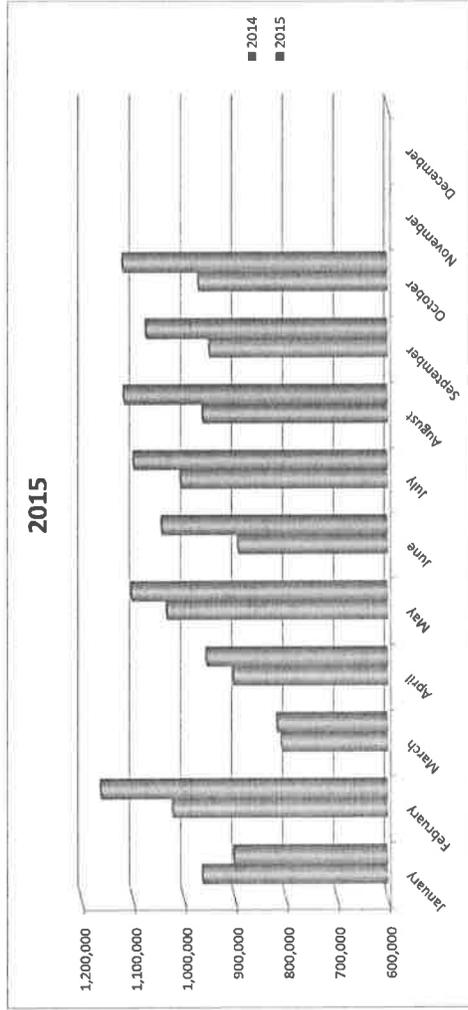
October 2015

Revenues:	Annual Budget	YTD Budget	October 2015												Actual YTD Total	YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
			January	February	March	April	May	June	July	August	September	October	November	December			
R50 Sales of Services	7,077,000	5,897,500	516,567	534,887	560,940	575,991	558,596	573,570	617,013	649,883	687,575	418,622	5,693,645	(203,855)	1,383,355		
R60 Miscellaneous Rev	12,000	10,000	140	140	0	0	0	11,376	(76)	91	(480)	(1)	11,189	1,189	811		
R62 Intergovernmental	9,567,403	7,806,169	776,792	780,065	777,642	784,416	779,490	787,984	779,383	783,461	795,659	776,306	7,821,199	15,030	1,546,204		
R85 Interest Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Revenues	16,456,403	13,713,669	1,293,498	1,315,092	1,338,583	1,360,407	1,338,086	1,372,930	1,396,320	1,433,434	1,482,754	1,194,928	13,576,033	(187,636)	2,930,370		
Expenditures:																	
E01 Personnel Cost	1,476,258	1,230,215	141,626	107,011	125,416	110,500	108,266	105,969	143,383	102,784	106,431	109,457	1,161,842	68,373	314,416		
E10 Building & Ground Exp	414,500	345,417	29,319	31,011	32,913	33,355	27,555	31,455	32,876	30,568	25,901	41,305	316,257	29,160	98,243		
E20 Vehicle Expense	140,000	116,667	13,313	5,720	5,859	4,201	6,023	5,130	14,937	9,796	12,811	3,499	79,289	37,377	60,711		
E30 Supply Expense	1,416,800	1,180,667	72,772	90,170	93,850	105,819	87,451	99,636	114,578	141,747	143,701	132,463	1,082,188	98,479	334,612		
E40 Operations Expense	479,918	399,932	39,457	18,183	16,990	20,634	25,454	84,828	62,637	34,149	35,416	39,784	377,533	22,399	102,385		
E55 Professional Services	101,000	84,250	3,529	7,507	5,387	7,183	7,828	6,819	3,955	4,568	4,513	3,969	55,038	29,192	46,042		
E60 Miscellaneous	138,382	115,485	5,326	0	1,592	800	6,311	675	25,908	2,623	5,397	(2,121)	46,711	68,774	91,871		
E62 Intergovernmental	9,564,404	7,970,336	789,856	791,595	795,352	793,738	800,877	795,463	804,386	797,026	801,966	813,226	7,985,482	(15,146)	1,578,922		
E64 Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
E72 Bond Expense	1,750,418	1,458,682	121,041	80,312	80,312	253,537	107,242	107,242	107,242	107,242	107,242	107,242	1,177,654	281,028	572,764		
E80 Fixed Assets	2,930,758	2,442,298	162	11,908	51,164	276,977	31,542	56,406	17,058	28,759	22,318	4,403	500,697	1,941,601	2,430,061		
E85 Interest Expense	998,314	831,928	44,297	14,766	14,766	84,940	28,571	28,571	28,571	28,571	28,571	28,571	330,195	501,724	668,119		
Total Expenditures	19,411,052	16,175,876	1,260,697	1,158,181	1,223,600	1,690,683	1,237,320	1,320,194	1,355,531	1,288,633	1,294,267	1,283,799	13,112,905	3,062,972	6,298,147		
Excess (Deficit) of Revenues over Expenditures	(2,954,649)	(2,462,207)	32,801	156,911	114,982	(330,276)	100,766	52,736	40,789	144,801	188,488	(88,871)	413,128	3,062,972	6,298,147		
Rev over Exp w/out Fixed Assets	(23,891)	(19,909)	32,963	168,819	166,147	(53,299)	132,308	109,142	57,847	173,560	210,806	(84,468)	913,825	3,062,972	6,298,147		
%	0%	0%	3%	13%	12%	-4%	10%	8%	4%	12%	14%	-7%	7%	306%	629%		

City Sales & Use Tax (Three Cent Sales Tax)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
2014	963,538	1,021,873	808,370	903,239	1,033,766	894,179	1,006,970	963,548	950,648	971,548	-	-	9,517,679
2015	902,020	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	-	-	10,398,925
Difference	(61,518)	140,855	9,283	53,318	69,703	149,579	91,959	154,648	124,666	148,752	-	-	881,246
	-6%	14%	1%	6%	7%	17%	9%	16%	13%	15%	-	-	9%

2014 Actual 9,517,679
 Estimated 1% 95,177
 2015 Projected 9,612,856
 2015 Actual 10,398,925
 (Short)/Over \$ 786,069





Cash Reserves

October 2015

General Funds:	120 days cash = \$4M	Operating Acct	Days
001		3,730,797	
002		670,142	
003		717,923	
005		905,038	
020		10,601	
045		82,479	
050		3,660	
055		238,368	
060		1,757	
		6,360,765	191
		(171,237)	-5
		(137,734)	-4
		6,051,795	182

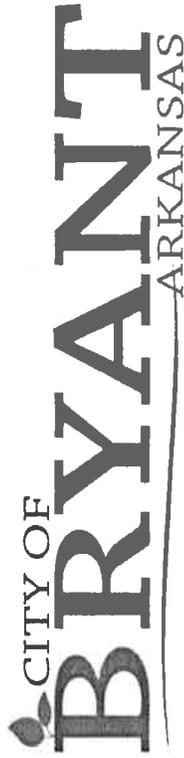
Springhill Fire Department
Emergency Telephone Service

Street Funds:	120 days cash = \$789k	Operating Acct	Days
080		1,450,863	
080		350,000	
005		776,022	
		2,576,885	392
		(350,000)	-53
		2,226,885	339

Alcoa Street Project CD

Springhill Fire Department Summary	Emergency Telephone Service
Beginning Balance (as of January 1, 2015)	Beginning Balance (as of January 1, 2015)
\$ 121,887	\$ 67,373
2015 Revenue (Act 001-0510-4152)	2015 Revenue (Act 001-0610-4650)
\$ 55,816	\$ 73,415
2015 Expenses (Act 001-0510-5XXX all)	2015 Expenses (Act 001-0610-5650)
\$ 6,466	\$ 3,055
Current Balance (as of September 30, 2015)	Current Balance (as of September 30, 2015)
\$ 171,237	\$ 137,734

Designated Tax Fund Summary	Total \$
Administration	\$ 80,640
Animal Control	\$ 143,433
Parks	\$ 27,454
Fire	\$ 219,203
Police	\$ 434,308
Street	\$ 776,022
Total	\$ 1,681,060



Water Cash Reserves

October 2015

*Reevaluated quarter ending 9/30/14

120 days cash = \$1.1M

**Water
Funds:**

500	Operating Acct	890,472	
510	Revenue Fund	6,195,718	
		<u>7,086,190</u>	773
Reserved - Capital Infrastructure	510-0900-5816	(300,000)	-33
Reserved - Other Equipment	510-0900-5821	(335,000)	-37
Reserved - Misc Capital	510-0900-58XX	(165,000)	-18
Reserved - Snooks Lane Ext	510-0900-5828	(285,000)	-31
Reserved - Dewatering Facility	510-0950-5817	(1,432,758)	-156
Reserved - Misc Capital	510-0950-58XX	(113,000)	-12
Reserved - Capital Infrastructure	510-0950-5816	(300,000)	-33
		<u>4,155,432</u>	453

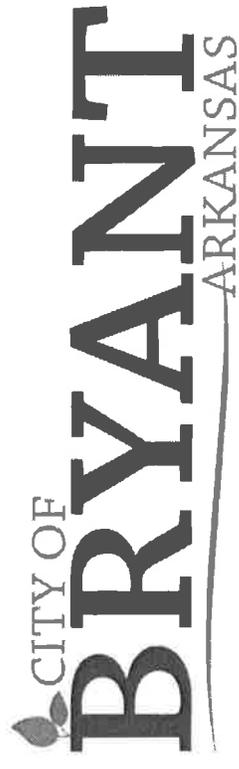
General Fund	001	002	003	005	020	030	031	045	050	051	055	059	060	061	062	068	080	140	141
	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax O&M	Fire Donation	Act 833 of 1991	Fire 3/8 Sales Tax	Firemen's Pension	Police Donation	Act 918 of 1983	Act 988 of 1991	State Drug Control	Street Fund	Park Bond 2006 DS	Park Bond 2006 DSR	
REVENUE																			
Taxes - Sales	3,948	373,433		373,433			46,679			140,038						28,902			
Taxes - Property	76,296															110,472			
Licenses Permits & Fees	12,740																		
Memberships Fees	39,535																		
Rental Fees	8,065																		
Park Program Fees	15,799																		
Fines & Forfeitures	46,456																		
Sales of Services	5,034		108,223		33,067	2,828			1,343	12,739									
Miscellaneous Rev	26,010																95,909		
Intergovernmental	758,427																89,417		93,358
Reimbursement	39,003																		
Sale of Equipment	0																		
Donation Revenue	0			(190)				850											
Grant Revenue	0																		
Bond Revenue	0																		
Sponsorships	6,717																		
Interest Revenue	129	25	30	67	1	2	3	0	2	10	104	0	1	1	1	54	6	6	5
Total Revenue	1,018,159	373,459	108,252	373,500	(189)	33,067	46,682	850	2	140,047	104	0	1,344	12,740	1	324,754	93,365	6	6
Expense																			
Personnel Cost	569,186										84,423						64,385		
Building & Ground Exp	109,938																4,591		
Vehicle Expense	37,427																6,537		
Supply Expense	32,697																7,866		
Operations Expense	25,041																13,401		
Professional Services	21,120													11,539			4,386		
Miscellaneous	9,645																956		
Intergovernmental	-	319,583	93,865	313,250		2,011	40,000			120,000					26				
Reimbursement	-																		
Contract/Don Expense	13,750																		
Grant Expense	1,844				1,068														
Bond Expense	-																		
Fixed Assets	1,671									13,836									
Interest Expense	-									822									
Construction Projects	13																		
Total Expense	822,354	319,583	93,865	313,250	1,068	33,067	40,000			134,658	84,723			11,539	26	164,840			311
Change in Fund Balance/Net Position	195,805	53,875	14,387	60,250	(1,257)	-	819	6,682	850	2	5,389	(84,620)	0	1,344	1,201	(25)	159,913	93,365	(305)
Beginning Fund Balance/Net Position	3,534,992	616,267	703,536	1,620,745	11,858	1	57,656	75,797	2,810	40,266	232,979	84,324	1,757	30,456	613	16,702	1,625,781	186,223	261,068
Ending Fund Balance/Net Position	3,730,797	670,142	717,923	1,680,995	10,601	1	58,475	82,479	3,660	40,268	238,368	(296)	1,757	31,800	1,813	16,677	1,785,695	279,588	260,763

	600	601	605	615	Totals
	W/WW Bond 2008A DS	W/WW Bond 2008A DSR	W/WW Bond 2008B DSR	WW Bond Const	
REVENUE					
Taxes - Sales					1,106,470
Taxes - Property					186,768
Licenses Permits & Fees					12,740
Membership Fees					39,535
Rental Fees					8,065
Park Program Fees					15,799
Fines & Forfeitures					96,432
Sales of Services					531,879
Miscellaneous Rev				639,963	761,881
Intergovernmental	59,956				1,859,906
Reimbursement					39,003
Sale of Equipment					0
Donation Revenue					660
Grant Revenue					0
Bond Revenue					0
Sponsorships					6,717
Interest Revenue	18	4	5	5	588
Total Revenue	59,974	4	5	639,963	4,666,444
Expense					
Personnel Cost					827,846
Building & Ground Exp					155,854
Vehicle Expense					47,462
Supply Expense					173,025
Operations Expense					122,438
Professional Services					29,474
Miscellaneous					10,518
Intergovernmental		4	5		1,748,680
Reimbursement					0
Contract/Don Expense					14,818
Grant Expense					1,844
Bond Expense					107,242
Fixed Assets				16,000	35,910
Interest Expense		175	224		30,915
Construction Projects					62,733
Total Expense	-	179	229	16,000	3,368,760
Change in Fund	59,974	(175)	(224)	623,963	1,297,684
Beginning Fund	458,399	158,719	204,034	16,010	19,339,854
Ending Fund	518,373	158,543	203,810	639,973	20,637,538

General Ledger

Budget Status

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 Printed: 11/12/2015 - 1:13 PM
 Period: 10, 2015



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 001	General Fund							
Dept 001-0000	Intergovernmental Tsfr							
E62	Xfer to Other	0.00	0.00	2,436.59	-2,436.59	0.00	-2,436.59	0.00
001-0000-5620	E62 Sub Totals:	0.00	0.00	2,436.59	-2,436.59	0.00	-2,436.59	0.00
	Expense Sub Totals:	0.00	0.00	2,436.59	-2,436.59	0.00	-2,436.59	0.00
Dept 0000 Sub Totals:		0.00	0.00	2,436.59	-2,436.59	0.00		
Adminstration								
Taxes - Property								
State Turnback		245,000.00	17,988.66	196,817.89	48,182.11	0.00	48,182.11	19.67
Saline County Treas - Turnback		485,000.00	58,128.00	367,591.68	117,408.32	0.00	117,408.32	24.21
R15 Sub Totals:		730,000.00	76,116.66	564,409.57	165,590.43	0.00	165,590.43	22.68
Miscellaneous Revenue								
Miscellaneous Revenue		37,300.00	0.00	37,012.03	287.97	0.00	287.97	0.77
R60 Sub Totals:		37,300.00	0.00	37,012.03	287.97	0.00	287.97	0.77
Intergovernmental Tsfrs								
Xfer from Sales Tax		3,835,000.00	319,583.33	3,195,833.30	639,166.70	0.00	639,166.70	16.67
Xfer Franchise Tax Fd21		420,120.00	35,010.00	350,100.00	70,020.00	0.00	70,020.00	16.67
R62 Sub Totals:		4,255,120.00	354,593.33	3,545,933.30	709,186.70	0.00	709,186.70	16.67
Interest Revenue								
Interest Revenue		1,000.00	129.46	1,008.30	-8.30	0.00	-8.30	0.00
R85 Sub Totals:		1,000.00	129.46	1,008.30	-8.30	0.00	-8.30	0.00
Revenue Sub Totals:		5,023,420.00	430,839.45	4,148,363.20	875,056.80	0.00	875,056.80	17.42
Personnel Expense								
Salary Expense		469,904.11	32,825.86	395,629.78	74,274.33	0.00	74,274.33	15.81
Elected Officials Salary Exp		180,909.62	15,538.18	157,914.63	22,994.99	0.00	22,994.99	12.71

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5005	SWB Reimbursement	-545,000.00	-45,416.65	-454,166.50	-90,833.50	0.00	-90,833.50	0.00
001-0100-5010	Overtime Expense	2,500.00	317.48	2,213.80	286.20	0.00	286.20	11.45
001-0100-5020	FICA Expense	56,797.30	3,712.88	42,400.67	14,396.63	0.00	14,396.63	25.35
001-0100-5022	Unemployment Expense	3,960.00	10.10	1,854.81	2,105.19	0.00	2,105.19	53.16
001-0100-5025	Worker's Comp Expense	3,500.00	0.00	3,367.34	132.66	0.00	132.66	3.79
001-0100-5030	APERS Expense	102,218.10	6,187.90	72,578.90	29,639.20	0.00	29,639.20	29.00
001-0100-5038	Pension Expense	2,200.00	179.37	1,793.70	406.30	358.74	47.56	2.16
001-0100-5040	Health Insurance Expense	84,654.36	6,093.77	63,778.63	20,875.73	0.00	20,875.73	24.66
001-0100-5042	Employee Assistance Program	5,750.00	479.00	4,789.50	960.50	0.00	960.50	16.70
001-0100-5044	Legal Services Expense	22,500.00	0.00	10,000.00	12,500.00	0.00	12,500.00	55.56
001-0100-5050	Physical & Drug Screen Exp	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-0100-5054	BYOD - Admin	500.00	75.00	225.00	275.00	0.00	275.00	55.00
001-0100-5055	Uniform Expense	700.00	0.00	303.75	396.25	0.00	396.25	56.61
001-0100-5057	Vehicle Allowance	8,000.00	461.52	5,088.72	2,911.28	0.00	2,911.28	36.39
001-0100-5060	Travel & Training Expense	12,940.00	620.00	5,692.23	7,247.77	265.50	6,982.27	53.96
001-0100-5065	First Aid Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E01 Sub Totals:		412,733.49	21,084.41	313,464.96	99,268.53	624.24	98,644.29	23.90
Building & Grounds Exp								
001-0100-5102	Repairs & Maint - Building	2,350.00	222.97	2,296.68	53.32	0.00	53.32	2.27
001-0100-5104	Repairs & Maint - Grounds	4,200.00	250.63	3,133.73	1,066.27	0.00	1,066.27	25.39
001-0100-5110	Utilities - Electric	8,500.00	533.16	6,550.97	1,949.03	0.00	1,949.03	22.93
001-0100-5111	Utilities - Gas	1,600.00	6.88	785.95	814.05	0.00	814.05	50.88
001-0100-5112	Utilities - Water	1,200.00	42.92	596.70	603.30	0.00	603.30	50.28
001-0100-5115	Communication Exp - Telephone	17,500.00	1,149.05	11,486.67	6,013.33	239.08	5,774.25	33.00
001-0100-5116	Communication Exp - Cellular	6,500.00	391.21	5,473.45	1,026.55	0.00	1,026.55	15.79
001-0100-5120	Insurance - Property	2,000.00	1,228.80	1,228.80	771.20	0.00	771.20	38.56
001-0100-5130	Sanitation	2,500.00	86.24	883.98	1,616.02	0.00	1,616.02	64.64
001-0100-5142	Janitorial Supplies - B&G	4,000.00	334.21	2,936.14	1,063.86	194.47	869.39	21.73
E10 Sub Totals:		50,350.00	4,246.07	35,373.07	14,976.93	433.55	14,543.38	28.88
Vehicle Expense								
001-0100-5200	Fuel Expense	1,500.00	50.00	1,031.40	468.60	0.00	468.60	31.24
001-0100-5225	Insurance Expense - Vehicle	1,000.00	0.00	305.00	695.00	0.00	695.00	69.50
E20 Sub Totals:		2,500.00	50.00	1,336.40	1,163.60	0.00	1,163.60	46.54
Supply Expense								
001-0100-5061	Training Aids-Administration	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5212	Office Equip Purch/Mnt-Admin	500.00	0.00	191.71	308.29	0.00	308.29	61.66
001-0100-5300	Supplies - Office	5,000.00	269.16	4,357.03	642.97	0.00	642.97	12.86
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	100.00	1,900.00	0.00	1,900.00	95.00
001-0100-5350	Postage Expense	3,000.00	0.00	-2,052.99	5,052.99	0.00	5,052.99	168.43

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30 Sub Totals:		11,000.00	269.16	2,595.75	8,404.25	0.00	8,404.25	76.40
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	7,200.00	153.00	1,916.43	5,283.57	32.90	5,250.67	72.93
001-0100-5481	Municipal/Metro Dues-Admin	55,000.00	0.00	16,156.00	38,844.00	0.00	38,844.00	70.63
001-0100-5505	Mayor's Expense	3,000.00	607.50	2,622.50	377.50	0.00	377.50	12.58
001-0100-5506	City Clerk Expense	2,800.00	42.69	2,455.37	344.63	0.00	344.63	12.31
001-0100-5510	Meeting Expense	600.00	41.61	519.74	80.26	0.00	80.26	13.38
E40 Sub Totals:		68,600.00	844.80	23,670.04	44,929.96	32.90	44,897.06	65.45
E55	Professional Services							
001-0100-5553	Prof Services - Advertising	7,500.00	100.00	3,276.49	4,223.51	0.00	4,223.51	56.31
001-0100-5583	Prof Services - Legal	24,000.00	3,000.00	14,135.20	9,864.80	2,556.45	7,308.35	30.45
001-0100-5586	Prof. Services - Other	37,700.00	1,667.00	33,413.57	4,286.43	0.00	4,286.43	11.37
001-0100-5588	Prof Services - Legal Notices	6,500.00	0.00	6,417.40	82.60	175.20	-92.60	0.00
001-0100-5589	Prof Services - Printing	5,420.00	444.70	4,833.11	586.89	0.00	586.89	10.83
E55 Sub Totals:		81,120.00	5,211.70	62,075.77	19,044.23	2,731.65	16,312.58	20.11
E60	Miscellaneous Expense							
001-0100-5062	Travel & Training - Mayor	5,500.00	379.50	5,319.91	180.09	265.50	-85.41	0.00
001-0100-5063	Travel & Training - City Clerk	3,325.00	1,347.54	2,228.80	1,096.20	495.85	600.35	18.06
001-0100-5101	Misc. Expense-Admin	500.00	0.00	491.95	8.05	0.00	8.05	1.61
001-0100-5600	Miscellaneous Expense	100.00	-41.61	94.58	5.42	0.00	5.42	5.42
001-0100-5604	Computer Hardware	0.00	0.00	0.00	0.00	1,568.36	-1,568.36	0.00
E60 Sub Totals:		9,425.00	1,685.43	8,135.24	1,289.76	2,329.71	-1,039.95	0.00
E68	Donation Expense							
001-0100-5680	Boys and Girls Club Contract	35,000.00	8,750.00	35,000.00	0.00	0.00	0.00	0.00
001-0100-5681	Sr. Adults Contract	20,000.00	5,000.00	20,000.00	0.00	0.00	0.00	0.00
001-0100-5682	Historic Society Contract	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
E68 Sub Totals:		65,000.00	13,750.00	55,000.00	10,000.00	0.00	10,000.00	15.38
E80	Fixed Assets							
001-0100-5816	Fixed Asse2011 Ridg Prop Acquis	37,451.78	0.00	0.00	37,451.78	0.00	37,451.78	100.00
E80 Sub Totals:		37,451.78	0.00	0.00	37,451.78	0.00	37,451.78	100.00
E85	Interest Expense							
001-0100-5850	Interest Expense	2,497.70	0.00	0.00	2,497.70	0.00	2,497.70	100.00
E85 Sub Totals:		2,497.70	0.00	0.00	2,497.70	0.00	2,497.70	100.00
Expense Sub Totals:		740,677.97	47,141.57	501,651.23	239,026.74	6,152.05	232,874.69	31.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0110	Dept 0100 Sub Totals:	-4,282,742.03	-383,697.88	-3,646,711.97	-636,030.06	6,152.05		
E60	Miscellaneous Expense							
001-0110-5604	Computer Hardware	49,458.00	0.00	14,223.42	35,234.58	0.00	35,234.58	71.24
001-0110-5606	Computer Maint & Support	125,120.00	6,200.00	86,392.30	38,727.70	24,600.00	14,127.70	11.29
001-0110-5608	Computer Software	39,300.00	0.00	16,315.91	22,984.09	1,000.00	21,984.09	55.94
001-0110-5610	Website Expense	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
001-0110-5612	Tools - IT	1,000.00	0.00	409.88	590.12	0.00	590.12	59.01
001-0110-5614	Copier Maint & Lease	33,600.00	1,573.28	20,072.87	13,527.13	3,146.56	10,380.57	30.89
E60 Sub Totals:		254,978.00	7,773.28	137,414.38	117,563.62	28,746.56	88,817.06	34.83
Expense Sub Totals:		254,978.00	7,773.28	137,414.38	117,563.62	28,746.56	88,817.06	34.83
Dept 001-0120	Dept 0110 Sub Totals:	254,978.00	7,773.28	137,414.38	117,563.62	28,746.56		
R20	Licenses Permits & Fees							
001-0120-4206	Annex/Rezoning Fees	2,400.00	0.00	2,461.00	-61.00	0.00	-61.00	0.00
001-0120-4250	Subdivision Plat & Filing Fees	7,000.00	1,500.00	5,118.00	1,882.00	0.00	1,882.00	26.89
R20 Sub Totals:		9,400.00	1,500.00	7,579.00	1,821.00	0.00	1,821.00	19.37
R50	Sale of Services							
001-0120-4538	Plotter Copies - PC Dev	100.00	0.00	0.00	100.00	0.00	100.00	100.00
R50 Sub Totals:		100.00	0.00	0.00	100.00	0.00	100.00	100.00
Revenue Sub Totals:		9,500.00	1,500.00	7,579.00	1,921.00	0.00	1,921.00	20.22
E01	Personnel Expense							
001-0120-5000	Salary Expense	98,243.72	7,642.80	81,619.42	16,624.30	0.00	16,624.30	16.92
001-0120-5010	Overtime Expense	500.00	60.30	379.89	120.11	0.00	120.11	24.02
001-0120-5020	FICA Expense	7,553.89	578.59	6,163.98	1,389.91	0.00	1,389.91	18.40
001-0120-5022	Unemployment Expense	720.00	0.00	388.48	331.52	0.00	331.52	46.04
001-0120-5025	Worker's Comp Expense	500.00	0.00	228.82	271.18	0.00	271.18	54.24
001-0120-5030	APERS Expense	12,862.82	968.33	10,678.28	2,184.54	0.00	2,184.54	16.98
001-0120-5040	Health Insurance Expense	13,587.84	1,132.32	11,403.20	2,184.64	0.00	2,184.64	16.08
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	1,100.00	0.00	200.00	900.00	0.00	900.00	81.82
E01 Sub Totals:		135,218.27	10,382.34	111,062.07	24,156.20	0.00	24,156.20	17.86
Building & Grounds Exp								
001-0120-5100	Building & Grounds Reim	2,530.00	0.00	0.00	2,530.00	0.00	2,530.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5110	Utilities - Electric	1,400.00	133.29	1,309.86	90.14	0.00	90.14	6.44
001-0120-5111	Utilities - Gas	500.00	1.72	195.05	304.95	0.00	304.95	60.99
001-0120-5112	Utilities - Water	300.00	10.73	106.44	193.56	0.00	193.56	64.52
001-0120-5115	Communication Exp - Telephone	2,100.00	107.48	1,072.32	1,027.68	0.00	1,027.68	48.94
001-0120-5116	Communication Exp - Cellular	1,400.00	56.76	579.17	820.83	0.00	820.83	58.63
001-0120-5130	Sanitation - Planning	300.00	21.56	215.62	84.38	0.00	84.38	28.13
	E10 Sub Totals:	8,530.00	331.54	3,478.46	5,051.54	0.00	5,051.54	59.22
E30	Supply Expense							
001-0120-5300	Supplies - Office	1,500.00	129.90	439.94	1,060.06	0.00	1,060.06	70.67
001-0120-5350	Postage Expense	1,000.00	0.00	397.83	602.17	0.00	602.17	60.22
	E30 Sub Totals:	2,500.00	129.90	837.77	1,662.23	0.00	1,662.23	66.49
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	49,000.00	0.00	31,664.66	17,335.34	0.00	17,335.34	35.38
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E40 Sub Totals:	49,100.00	0.00	31,664.66	17,435.34	0.00	17,435.34	35.51
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	0.00	698.40	1,301.60	1,028.40	273.20	13.66
001-0120-5571	Prof Services - Engineering	12,240.00	1,020.00	10,030.17	2,209.83	0.00	2,209.83	18.05
001-0120-5574	Prof Services - GIS	6,120.00	510.00	4,590.00	1,530.00	510.00	1,020.00	16.67
001-0120-5589	Prof Services - Printing	300.00	25.00	250.00	50.00	0.00	50.00	16.67
	E55 Sub Totals:	20,660.00	1,555.00	15,568.57	5,091.43	1,538.40	3,553.03	17.20
E60	Miscellaneous Expense							
001-0120-5608	Computer Software	7,310.00	0.00	898.93	6,411.07	0.00	6,411.07	87.70
	E60 Sub Totals:	7,310.00	0.00	898.93	6,411.07	0.00	6,411.07	87.70
E70	Grant Expense							
001-0120-5610	Grant Exp - Jump Start	2,000.00	200.00	433.89	1,566.11	0.00	1,566.11	78.31
	E70 Sub Totals:	2,000.00	200.00	433.89	1,566.11	0.00	1,566.11	78.31
	Expense Sub Totals:	225,318.27	12,598.78	163,944.35	61,373.92	1,538.40	59,835.52	26.56
	Dept 0120 Sub Totals:	215,818.27	11,098.78	156,365.35	59,452.92	1,538.40		
Dept 001-0140	Personnel Expense							
E01	Worker's Comp Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0140-5025								
	E01 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
E90	Construction Projects							
001-0140-5901	Project - Forest Cove Grant Pr	25,000.00	14.58	4,746.89	20,253.11	0.00	20,253.11	81.01
	E90 Sub Totals:	25,000.00	14.58	4,746.89	20,253.11	0.00	20,253.11	81.01
	Expense Sub Totals:	25,000.00	14.58	4,746.89	20,253.11	0.00	20,253.11	81.01
	Dept 0140 Sub Totals:	25,000.00	14.58	4,746.89	20,253.11	0.00	20,253.11	81.01
Dept 001-0200								
R20	Licenses Permits & Fees							
001-0200-4202	Adoption Revenue	4,000.00	195.00	3,335.00	665.00	0.00	665.00	16.63
001-0200-4222	Misc Revenue - Animal Control	10,000.00	443.93	6,283.48	3,716.52	0.00	3,716.52	37.17
001-0200-4224	Dog License Fee	3,000.00	30.00	1,144.00	1,856.00	0.00	1,856.00	61.87
001-0200-4246	Spay & Neuter Revenue	13,000.00	660.00	10,360.00	2,640.00	0.00	2,640.00	20.31
	R20 Sub Totals:	30,000.00	1,328.93	21,122.48	8,877.52	0.00	8,877.52	29.59
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	6,000.00	920.00	4,950.97	1,049.03	0.00	1,049.03	17.48
	R40 Sub Totals:	6,000.00	920.00	4,950.97	1,049.03	0.00	1,049.03	17.48
R62	Intergovernmental Tsfrs							
001-0200-4627	Xfer Designated Tax	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
	R62 Sub Totals:	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
R68	Donation Revenue							
001-0200-4680	Donation - Animal Shelter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0200-4682	Donation - Dog Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R68 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	419,000.00	34,165.59	345,240.05	73,759.95	0.00	73,759.95	17.60
E01	Personnel Expense							
001-0200-5000	Salary Expense	151,540.54	9,673.40	127,047.95	24,492.59	0.00	24,492.59	16.16
001-0200-5005	SWB Reimbursement	43,600.00	3,633.33	36,333.30	7,266.70	0.00	7,266.70	16.67
001-0200-5010	Overtime Expense	12,300.00	441.53	13,429.80	-1,129.80	0.00	-1,129.80	0.00
001-0200-5020	FICA Expense	12,740.16	747.06	10,468.09	2,272.07	0.00	2,272.07	17.83
001-0200-5022	Unemployment Expense	647.84	38.54	580.90	66.94	0.00	66.94	10.33
001-0200-5025	Worker's Comp Expense	500.00	0.00	172.29	327.71	0.00	327.71	65.54
001-0200-5030	APERS Expense	23,888.44	1,466.67	19,955.81	3,932.63	0.00	3,932.63	16.46
001-0200-5040	Health Insurance Expense	37,206.68	2,277.96	25,470.60	11,736.08	0.00	11,736.08	31.54
001-0200-5050	Physical & Drug Screen Exp	450.00	0.00	300.00	150.00	0.00	150.00	33.33
001-0200-5055	Uniform Expense	2,500.00	101.77	1,746.45	753.55	0.00	753.55	30.14

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5060	Travel & Training Expense	1,055.00	0.00	1,037.56	17.44	0.00	17.44	1.65
001-0200-5065	First Aid Expense	200.00	0.00	0.00	200.00	0.00	200.00	100.00
E01 Sub Totals:		286,628.66	18,380.26	236,542.75	50,085.91	0.00	50,085.91	17.47
Building & Grounds Exp								
001-0200-5102	Repairs & Maint - Building	2,000.00	0.00	1,561.56	438.44	0.00	438.44	21.92
001-0200-5104	Repairs & Maint - Grounds	1,000.00	0.00	593.99	406.01	92.87	313.14	31.31
001-0200-5110	Utilities - Electric	8,000.00	568.22	7,738.26	261.74	20.91	240.83	3.01
001-0200-5111	Utilities - Gas	500.00	29.96	446.23	53.77	0.00	53.77	10.75
001-0200-5112	Utilities - Water	800.00	81.40	673.86	126.14	0.00	126.14	15.77
001-0200-5115	Communication Exp - Telephone	7,500.00	773.87	6,122.07	1,377.93	548.22	829.71	11.06
001-0200-5120	Insurance - Property	1,200.00	630.00	630.00	570.00	0.00	570.00	47.50
001-0200-5125	Alarm	800.00	63.50	571.50	228.50	63.50	165.00	20.63
001-0200-5130	Sanitation	1,500.00	125.41	1,275.12	224.88	0.00	224.88	14.99
001-0200-5140	Supplies - B&G	500.00	0.00	171.25	328.75	0.00	328.75	65.75
001-0200-5145	Tools	900.00	121.86	550.23	349.77	0.00	349.77	38.86
E10 Sub Totals:		24,700.00	2,394.22	20,334.07	4,365.93	725.50	3,640.43	14.74
Vehicle Expense								
001-0200-5200	Fuel Expense	5,649.00	291.46	3,699.83	1,949.17	0.00	1,949.17	34.50
001-0200-5210	Service & Repair - Vehicle	2,000.00	9.00	233.73	1,766.27	0.00	1,766.27	88.31
001-0200-5212	Service & Repair - Equipment	200.00	0.00	34.23	165.77	0.00	165.77	82.89
001-0200-5213	Equipment Repairs - Tires	1,000.00	211.13	211.13	788.87	0.00	788.87	78.89
001-0200-5225	Insurance Expense - Vehicle	1,065.00	0.00	1,061.39	3.61	0.00	3.61	0.34
E20 Sub Totals:		9,914.00	511.59	5,240.31	4,673.69	0.00	4,673.69	47.14
Supply Expense								
001-0200-5300	Supplies - Office	500.00	6.40	468.16	31.84	59.00	-27.16	0.00
001-0200-5302	Supplies - Kitchen	250.00	0.00	202.43	47.57	10.37	37.20	14.88
001-0200-5306	Supplies - Food Allowance	1,850.00	84.23	1,821.46	28.54	185.60	-157.06	0.00
001-0200-5322	Supplies - Operating	3,300.00	10.92	1,187.94	2,112.06	0.00	2,112.06	64.00
001-0200-5350	Postage Expense	150.00	0.00	113.56	36.44	0.00	36.44	24.29
001-0200-5370	Medicine Expense	4,000.00	1,934.85	3,836.29	163.71	114.98	48.73	1.22
001-0200-5371	Spay & Neuter Vouchers	2,000.00	30.00	545.00	1,455.00	30.00	1,425.00	71.25
E30 Sub Totals:		12,050.00	2,066.40	8,174.84	3,875.16	399.95	3,475.21	28.84
Operations Expense								
001-0200-5116	Communication Exp - Cellular	3,300.00	267.04	2,676.68	623.32	0.00	623.32	18.89
001-0200-5141	Pest/Chem/Seed/Fert	1,000.00	15.24	754.41	245.59	82.13	163.46	16.35
001-0200-5142	Janitorial Supplies	3,000.00	84.74	1,799.00	1,201.00	334.21	866.79	28.89
001-0200-5323	Material and Maint.	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-0200-5480	Dues & Subscriptions	900.00	57.44	876.80	23.20	0.00	23.20	2.58

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5593	Animal Care Charges	2,300.00	103.53	895.13	1,404.87	202.27	1,202.60	52.29
001-0200-5608	Computer Software	2,810.00	0.00	0.00	2,810.00	0.00	2,810.00	100.00
	E40 Sub Totals:	13,510.00	527.99	7,002.02	6,507.98	618.61	5,889.37	43.59
E55	Professional Services							
001-0200-5061	Marketing Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0200-5577	Prof Services - Incineration & Disp	3,000.00	16.36	2,867.66	132.34	0.00	132.34	4.41
001-0200-5589	Prof Services - Printing	445.00	35.00	373.72	71.28	0.00	71.28	16.02
001-0200-5592	Prof Services - Veterinarian	15,800.00	3,173.45	15,330.34	469.66	370.00	99.66	0.63
	E55 Sub Totals:	19,745.00	3,224.81	18,571.72	1,173.28	370.00	803.28	4.07
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	1,300.00	-13.30	1,235.07	64.93	0.00	64.93	4.99
	E60 Sub Totals:	1,300.00	-13.30	1,235.07	64.93	0.00	64.93	4.99
E80	Fixed Assets							
001-0200-5802	Fixed Assets - Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0200-5803	Fixed Assets - A/C	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:	367,847.66	27,091.97	297,100.78	70,746.88	2,114.06	68,632.82	18.66
	Dept 0200 Sub Totals:	-51,152.34	-7,073.62	-48,139.27	-3,013.07	2,114.06		
Dept 001-0300	Fines & Forfeitures							
R40	Act 316 of 1991 Revenue	200.00	18.12	200.50	-0.50	0.00	-0.50	0.00
001-0300-4400	City Attorney Reim	26,000.00	2,190.68	21,868.06	4,131.94	0.00	4,131.94	15.89
001-0300-4412	Court Fines	450,000.00	33,952.75	360,535.89	89,464.11	0.00	89,464.11	19.88
001-0300-4414	District Court Reim	14,000.00	1,181.04	11,789.52	2,210.48	0.00	2,210.48	15.79
001-0300-4416	Judge Retirement Reim	5,200.00	394.84	3,941.42	1,258.58	0.00	1,258.58	24.20
001-0300-4424	Ordinance 89-15 Revenue	20,000.00	1,966.60	19,631.23	368.77	0.00	368.77	1.84
001-0300-4426	Warrant Fees	60,000.00	5,764.50	62,272.05	-2,272.05	0.00	-2,272.05	0.00
001-0300-4428								
	R40 Sub Totals:	575,400.00	45,468.53	480,238.67	95,161.33	0.00	95,161.33	16.54
R60	Miscellaneous Revenue							
001-0300-4422	Intoximeter Revenue	550.00	0.00	0.00	550.00	0.00	550.00	100.00
001-0300-4600	Miscellaneous Revenue	5,150.00	1,010.10	3,068.85	2,081.15	0.00	2,081.15	40.41
	R60 Sub Totals:	5,700.00	1,010.10	3,068.85	2,631.15	0.00	2,631.15	46.16
R64	Reimbursement							
001-0300-4640	Saline County	180,000.00	39,003.48	150,026.68	29,973.32	0.00	29,973.32	16.65

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R64 Sub Totals:		180,000.00	39,003.48	150,026.68	29,973.32	0.00	29,973.32	16.65
Revenue Sub Totals:		761,100.00	85,482.11	633,334.20	127,765.80	0.00	127,765.80	16.79
E01	Personnel Expense							
001-0300-5000	Salary Expense	211,109.40	16,146.94	171,702.92	39,406.48	0.00	39,406.48	18.67
001-0300-5010	Overtime Expense	1,000.00	31.33	828.14	171.86	0.00	171.86	17.19
001-0300-5020	FICA Expense	16,188.12	1,185.90	12,979.44	3,208.68	0.00	3,208.68	19.82
001-0300-5022	Unemployment Expense	2,520.00	166.40	1,131.77	1,388.23	0.00	1,388.23	55.09
001-0300-5025	Worker's Comp Expense	500.00	0.00	493.84	6.16	0.00	6.16	1.23
001-0300-5030	APERS Expense	31,487.08	2,345.85	25,118.84	6,368.24	0.00	6,368.24	20.22
001-0300-5038	Pension Expense-Judge Rtmnt	11,500.00	0.00	0.00	11,500.00	0.00	11,500.00	100.00
001-0300-5040	Health Insurance Expense	35,967.84	2,997.32	28,987.48	6,980.36	0.00	6,980.36	19.41
001-0300-5050	Physical & Drug Screen Exp	750.00	0.00	325.00	425.00	0.00	425.00	56.67
001-0300-5055	Uniform Expense	490.00	237.55	283.55	206.45	0.00	206.45	42.13
001-0300-5060	Travel & Training Expense	9,391.06	0.00	1,029.85	8,361.21	0.00	8,361.21	89.03
001-0300-5070	Judge - Share to State	30,000.00	2,405.18	24,051.79	5,948.21	0.00	5,948.21	19.83
E01 Sub Totals:		350,903.50	25,516.47	266,932.62	83,970.88	0.00	83,970.88	23.93
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint - Building	10,915.00	264.71	1,878.25	9,036.75	28.92	9,007.83	82.53
001-0300-5103	Office Equipm/Maintenance	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0300-5110	Utilities - Electric	6,130.00	533.16	5,239.57	890.43	0.00	890.43	14.53
001-0300-5111	Utilities - Gas	1,275.00	6.88	780.40	494.60	0.00	494.60	38.79
001-0300-5112	Utilities - Water	770.00	42.92	462.45	307.55	0.00	307.55	39.94
001-0300-5115	Communication Exp - Telephone	7,500.00	428.64	5,326.15	2,173.85	0.00	2,173.85	28.98
001-0300-5130	Sanitation	865.00	86.24	862.40	2.60	0.00	2.60	0.30
E10 Sub Totals:		28,455.00	1,362.55	14,549.22	13,905.78	28.92	13,876.86	48.77
E30	Supply Expense							
001-0300-5300	Supplies - Office	6,000.00	1,735.72	3,418.22	2,581.78	127.98	2,453.80	40.90
001-0300-5350	Postage Expense	1,000.00	0.00	514.06	485.94	0.00	485.94	48.59
E30 Sub Totals:		7,000.00	1,735.72	3,932.28	3,067.72	127.98	2,939.74	42.00
E40	Operations Expense							
001-0300-5142	Janitorial Supplies	650.00	0.00	0.00	650.00	0.00	650.00	100.00
001-0300-5480	Dues & Subscriptions	3,000.00	342.00	1,583.93	1,416.07	0.00	1,416.07	47.20
001-0300-5608	Computer Software	20,000.00	0.00	8,790.00	11,210.00	2,340.00	8,870.00	44.35
E40 Sub Totals:		23,650.00	342.00	10,373.93	13,276.07	2,340.00	10,936.07	46.24
E55	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0300-5589	Prof Services - Printing	3,000.00	0.00	741.20	2,258.80	0.00	2,258.80	75.29
E55 Sub Totals:		3,500.00	0.00	741.20	2,758.80	0.00	2,758.80	78.82
E60	Miscellaneous Expense							
001-0300-5606	Computer Maint & Support	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5614	Copier Maint & Lease	3,000.00	0.00	1,136.97	1,863.03	0.00	1,863.03	62.10
E60 Sub Totals:		3,500.00	0.00	1,136.97	2,363.03	0.00	2,363.03	67.52
Expense Sub Totals:		417,008.50	28,956.74	297,666.22	119,342.28	2,496.90	116,845.38	28.02
Dept 0300 Sub Totals:		-344,091.50	-56,525.37	-335,667.98	-8,423.52	2,496.90		
Dept 001-0400	Parks General							
R62	Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
001-0400-4629	Xfer Park 1/8 O & M	480,000.00	40,000.00	400,000.00	80,000.00	0.00	80,000.00	16.67
R62 Sub Totals:		863,000.00	71,916.66	719,166.60	143,833.40	0.00	143,833.40	16.67
Revenue Sub Totals:		863,000.00	71,916.66	719,166.60	143,833.40	0.00	143,833.40	16.67
E01	Personnel Expense							
001-0400-5000	Salary Expense	238,602.55	10,390.35	139,634.65	98,967.90	0.00	98,967.90	41.48
001-0400-5001	Park General - Part Time Labor	33,000.00	633.51	25,569.25	7,430.75	0.00	7,430.75	22.52
001-0400-5005	SWB Reimbursement	174,400.00	14,533.33	145,333.30	29,066.70	0.00	29,066.70	16.67
001-0400-5010	Overtime Expense	5,100.00	0.00	4,738.15	361.85	0.00	361.85	7.10
001-0400-5020	FICA Expense	23,412.00	857.37	13,130.81	10,281.19	0.00	10,281.19	43.91
001-0400-5022	Unemployment Expense	4,445.07	230.58	1,500.61	2,944.46	0.00	2,944.46	66.24
001-0400-5025	Worker's Comp Expense	7,000.00	0.00	6,929.66	70.34	0.00	70.34	1.00
001-0400-5030	APERS Expense	37,736.06	1,573.52	21,082.12	16,653.94	0.00	16,653.94	44.13
001-0400-5040	Health Insurance Expense	63,463.20	2,742.60	32,632.00	30,831.20	0.00	30,831.20	48.58
001-0400-5050	Physical & Drug Screen Exp	900.00	300.00	900.00	0.00	0.00	0.00	0.00
001-0400-5055	Uniform Expense	4,100.00	533.46	1,122.06	2,977.94	0.00	2,977.94	72.63
001-0400-5057	Vehicle Allowance	6,000.00	461.54	4,846.17	1,153.83	0.00	1,153.83	19.23
001-0400-5060	Travel & Training Expense	3,400.00	45.00	2,089.32	1,310.68	0.00	1,310.68	38.55
E01 Sub Totals:		601,558.88	32,301.26	399,508.10	202,050.78	0.00	202,050.78	33.59
E10	Building & Grounds Exp							
001-0400-5110	Utilities - Electric	4,250.00	0.00	5,218.81	-968.81	0.00	-968.81	0.00
001-0400-5112	Utilities - Water	3,000.00	100.17	1,343.37	1,656.63	0.00	1,656.63	55.22
001-0400-5120	Insurance - Property	2,000.00	1,005.28	1,005.28	994.72	0.00	994.72	49.74
001-0400-5130	Sanitation	3,500.00	40.48	40.48	3,459.52	0.00	3,459.52	98.84
001-0400-5145	Tools	3,000.00	51.38	3,010.21	-10.21	0.00	-10.21	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E10 Sub Totals:	15,750.00	1,197.31	10,618.15	5,131.85	0.00	5,131.85	32.58
	Vehicle Expense							
001-0400-5200	Fuel Expense	22,000.00	1,085.33	13,658.16	8,341.84	0.00	8,341.84	37.92
001-0400-5225	Insurance Expense - Vehicle	3,000.00	0.00	2,983.25	16.75	0.00	16.75	0.56
E20	E20 Sub Totals:	25,000.00	1,085.33	16,641.41	8,358.59	0.00	8,358.59	33.43
	Supply Expense							
E30	E30 Sub Totals:	118,730.00	12,211.78	115,972.14	2,757.86	1,118.00	1,639.86	1.38
001-0400-5322	Supplies - Operating	100.00	0.00	50.37	49.63	0.00	49.63	49.63
001-0400-5350	Postage Expense	1,000.00	0.00	321.09	678.91	0.00	678.91	67.89
001-0400-5380	Prisoner Care Expense	119,830.00	12,211.78	116,343.60	3,486.40	1,118.00	2,368.40	1.98
E55	E55 Sub Totals:	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
001-0400-5550	Professional Services	20,000.00	0.00	15,365.28	4,634.72	115.00	4,519.72	22.60
001-0400-5586	Prof Services - Acctg & Audit							
	Prof Services - Other	25,000.00	0.00	20,365.28	4,634.72	115.00	4,519.72	18.08
E60	E60 Sub Totals:	3,000.00	69.99	559.92	2,440.08	0.00	2,440.08	81.34
001-0400-5608	Miscellaneous Expense							
	Computer Software	3,000.00	69.99	559.92	2,440.08	0.00	2,440.08	81.34
	Expense Sub Totals:	790,138.88	46,865.67	564,036.46	226,102.42	1,233.00	224,869.42	28.46
Dept 001-0410	Dept 0400 Sub Totals:	-72,861.12	-25,050.99	-155,130.14	82,269.02	1,233.00		
R36	R36 Sub Totals:	500.00	308.00	0.00	500.00	0.00	500.00	100.00
001-0410-4384	Park Program Fees							
	Tennis	500.00	308.00	0.00	500.00	0.00	500.00	100.00
R50	R50 Sub Totals:	65,000.00	0.00	65,686.15	-686.15	0.00	-686.15	0.00
001-0410-4500	Sale of Services	5,050.00	480.00	6,172.50	-1,122.50	0.00	-1,122.50	0.00
001-0410-4534	Mills Pool-Admin/Concessions							
	Pavillion Fees	70,050.00	480.00	71,858.65	-1,808.65	0.00	-1,808.65	0.00
E01	E01 Sub Totals:	70,550.00	788.00	71,858.65	-1,308.65	0.00	-1,308.65	0.00
001-0410-5020	Revenue Sub Totals:	1,912.60	2.29	1,907.76	4.84	0.00	4.84	0.25
001-0410-5022	Personnel Expense	750.00	140.16	198.21	551.79	0.00	551.79	73.57
001-0410-5025	FICA Expense	500.00	0.00	483.46	16.54	0.00	16.54	3.31
	Unemployment Expense							
	Worker's Comp Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0410-5050	Physical & Drug Screen Exp	2,550.00	0.00	2,475.00	75.00	0.00	75.00	2.94
E01 Sub Totals:		5,712.60	142.45	5,064.43	648.17	0.00	648.17	11.35
E10	Building & Grounds Exp	25,000.00	30.00	24,936.39	63.61	0.00	63.61	0.25
001-0410-5001	Park Mills - Part Time Labor	1,000.00	0.00	681.96	318.04	0.00	318.04	31.80
001-0410-5102	Repairs & Maint - Building	9,198.00	0.00	7,164.58	2,033.42	2,000.00	33.42	0.36
001-0410-5104	Repairs & Maint - Grounds	2,500.00	84.10	2,443.47	56.53	0.00	56.53	2.26
001-0410-5105	Repairs & Maint - Pool	4,500.00	521.32	4,993.96	-493.96	0.00	-493.96	0.00
001-0410-5110	Utilities - Electric	1,500.00	87.90	636.79	863.21	0.00	863.21	57.55
001-0410-5112	Utilities - Water	750.00	168.00	168.00	582.00	0.00	582.00	77.60
001-0410-5120	Insurance - Property	4,500.00	428.52	4,270.21	229.79	0.00	229.79	5.11
001-0410-5130	Sanitation							
E10 Sub Totals:		48,948.00	1,319.84	45,295.36	3,652.64	2,000.00	1,652.64	3.38
E30	Supply Expense	2,500.00	0.00	1,732.99	767.01	0.00	767.01	30.68
001-0410-5308	Supplies - Concession	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
001-0410-5328	Supplies - Pools							
E30 Sub Totals:		6,000.00	0.00	5,232.99	767.01	0.00	767.01	12.78
E40	Operations Expense	600.00	0.00	107.86	492.14	0.00	492.14	82.02
001-0410-5111	Utilities - Gas	600.00	0.00	107.86	492.14	0.00	492.14	82.02
E40 Sub Totals:		600.00	0.00	107.86	492.14	0.00	492.14	82.02
Expense Sub Totals:		61,260.60	1,462.29	55,700.64	5,559.96	2,000.00	3,559.96	5.81
Dept 0410 Sub Totals:		-9,289.40	674.29	-16,158.01	6,868.61	2,000.00		
Dept 001-0420	Building & Grounds Exp	3,500.00	201.41	2,095.29	1,404.71	827.92	576.79	16.48
E10	Building & Grounds Exp	3,500.00	201.41	2,095.29	1,404.71	827.92	576.79	16.48
001-0420-5104	E10 Sub Totals:	3,500.00	201.41	2,095.29	1,404.71	827.92	576.79	16.48
Expense Sub Totals:		3,500.00	201.41	2,095.29	1,404.71	827.92	576.79	16.48
Dept 0420 Sub Totals:		3,500.00	201.41	2,095.29	1,404.71	827.92	576.79	16.48
Dept 001-0430	Membership Fees	224,000.00	15,444.10	170,759.12	53,240.88	0.00	53,240.88	23.77
R30	Membership Family	80,000.00	7,745.00	82,335.00	-2,335.00	0.00	-2,335.00	0.00
001-0430-4300	Membership Senior	60,000.00	3,700.00	43,745.00	16,255.00	0.00	16,255.00	27.09
001-0430-4301	Membership Adults	20,000.00	1,890.00	20,290.00	-290.00	0.00	-290.00	0.00
001-0430-4302	Membership Youth							
001-0430-4303								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4304	Membership Silver Sneakers	55,000.00	5,417.00	47,257.00	7,743.00	0.00	7,743.00	14.08
001-0430-4310	Membership 3 Mo Adult	550.00	0.00	50.00	500.00	0.00	500.00	90.91
001-0430-4311	Membership 3 Mo Youth	7,000.00	180.00	7,264.00	-264.00	0.00	-264.00	0.00
001-0430-4312	Membership 3 Mo Senior	8,500.00	720.00	8,955.00	-455.00	0.00	-455.00	0.00
001-0430-4313	Membership 3 Mo Family	14,000.00	550.00	13,385.00	615.00	0.00	615.00	4.39
001-0430-4314	Membership 3 Mo College	900.00	90.00	210.00	690.00	0.00	690.00	76.67
001-0430-4318	Membership 6 Mo College	1,000.00	60.00	120.00	880.00	0.00	880.00	88.00
001-0430-4319	Membership 6 Mo Military	2,400.00	0.00	974.00	1,426.00	0.00	1,426.00	59.42
001-0430-4320	Membership Annual Adult	9,000.00	795.00	8,368.62	631.38	0.00	631.38	7.02
001-0430-4321	Membership Annual Youth	6,500.00	240.00	5,180.00	1,320.00	0.00	1,320.00	20.31
001-0430-4322	Membership Annual Senior	45,000.00	2,200.00	35,240.00	9,760.00	0.00	9,760.00	21.69
001-0430-4323	Membership Annual Family	25,000.00	504.00	16,161.00	8,839.00	0.00	8,839.00	35.36
001-0430-4384	Spec Prgms-Tennis Youth	3,000.00	-308.00	2,949.24	50.76	0.00	50.76	1.69
	R30 Sub Totals:	561,850.00	39,227.10	463,242.98	98,607.02	0.00	98,607.02	17.55
R33	Rental Fees							
001-0430-4332	Equipment Rental	3,000.00	345.00	1,790.00	1,210.00	0.00	1,210.00	40.33
001-0430-4334	After Hours Charge Bishop	1,000.00	97.50	442.50	557.50	0.00	557.50	55.75
001-0430-4336	Room Rental Large Room (both)	11,200.00	720.00	15,620.00	-4,420.00	0.00	-4,420.00	0.00
001-0430-4337	Room Rental Large Room	15,000.00	1,902.50	12,617.50	2,382.50	0.00	2,382.50	15.88
001-0430-4338	Room Rental Small Rooms (both)	3,000.00	530.00	3,295.00	-295.00	0.00	-295.00	0.00
001-0430-4339	Room Rental Small Room	5,200.00	310.00	5,325.00	-125.00	0.00	-125.00	0.00
001-0430-4340	Room Rental Party Room	30,000.00	2,160.00	21,625.00	8,375.00	0.00	8,375.00	27.92
001-0430-4341	Room Rental Court Gym	7,000.00	350.00	5,850.00	1,150.00	0.00	1,150.00	16.43
001-0430-4342	Room Rental Full Gym	3,100.00	1,000.00	4,100.00	-1,000.00	0.00	-1,000.00	0.00
001-0430-4343	Room Rental Full Facility	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
001-0430-4344	Room Rental Fitness Room	1,600.00	0.00	1,470.00	130.00	0.00	130.00	8.13
001-0430-4345	Rental - Splash Pad	6,500.00	0.00	5,010.00	1,490.00	0.00	1,490.00	22.92
001-0430-4347	Competitive Pool Fees	10,000.00	650.00	6,888.00	3,112.00	0.00	3,112.00	31.12
001-0430-4348	Therapy Pool Fees	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
001-0430-4350	Use Agreement Fees	3,500.00	0.00	1,750.00	1,750.00	0.00	1,750.00	50.00
001-0430-4352	Rental - Outdoor Field Fees	2,000.00	0.00	37.50	1,962.50	0.00	1,962.50	98.13
001-0430-4354	Tournaments	40,000.00	0.00	24,420.00	15,580.00	0.00	15,580.00	38.95
	R33 Sub Totals:	146,600.00	8,065.00	114,740.50	31,859.50	0.00	31,859.50	21.73
R36	Park Program Fees							
001-0430-4257	Uncorking Fee - Beer/Wine	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4259	Uncorking Fee - Spirits	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-0430-4260	Parks Rental	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0430-4364	Basketball	30,000.00	5,820.00	31,345.00	-1,345.00	0.00	-1,345.00	0.00
001-0430-4366	BASS Swim Program	35,000.00	4,836.75	38,327.25	-3,327.25	0.00	-3,327.25	0.00
001-0430-4370	Flag Football	5,000.00	400.00	2,640.00	2,360.00	0.00	2,360.00	47.20
001-0430-4374	Life Coach Class	10,700.00	1,248.75	12,754.56	-2,054.56	0.00	-2,054.56	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4376	Programs - Misc Activity	5,350.00	0.00	5,350.00	0.00	0.00	0.00	0.00
001-0430-4382	Pool Swim Lessons	55,000.00	3,493.00	57,651.25	-2,651.25	0.00	-2,651.25	0.00
001-0430-4386	Track	1,500.00	0.00	1,155.00	345.00	0.00	345.00	23.00
001-0430-4390	Volleyball Adult/Youth	10,000.00	0.00	11,675.00	-1,675.00	0.00	-1,675.00	0.00
	R36 Sub Totals:	156,350.00	15,798.50	160,898.06	-4,548.06	0.00	-4,548.06	0.00
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	37,300.00	1,690.10	40,470.76	-3,170.76	0.00	-3,170.76	0.00
001-0430-4514	Daily Admissions Adults	28,000.00	1,103.00	23,405.00	4,595.00	0.00	4,595.00	16.41
001-0430-4516	Daily Admissions Senior	1,500.00	124.00	1,417.00	83.00	0.00	83.00	5.53
001-0430-4518	Daily Admissions Youth	25,000.00	692.00	22,892.00	2,108.00	0.00	2,108.00	8.43
001-0430-4520	Multiple Adults	7,500.00	360.00	6,075.00	1,425.00	0.00	1,425.00	19.00
001-0430-4522	Multiple Senior	1,300.00	-967.00	233.00	1,067.00	0.00	1,067.00	82.08
001-0430-4524	Multiple Youth	2,500.00	0.00	1,650.00	850.00	0.00	850.00	34.00
001-0430-4530	Merchandise Sales	3,500.00	185.00	1,465.00	2,035.00	0.00	2,035.00	58.14
001-0430-4532	Spectator Admissions	6,000.00	1,287.00	1,287.00	4,713.00	0.00	4,713.00	78.55
001-0430-4534	Red Cross Programs	5,000.00	80.00	5,965.00	-965.00	0.00	-965.00	0.00
	R50 Sub Totals:	117,600.00	4,554.10	104,859.76	12,740.24	0.00	12,740.24	10.83
R60	Miscellaneous Revenue							
001-0430-4600	Miscellaneous Revenue	26,000.00	25,000.00	25,140.00	860.00	0.00	860.00	3.31
	R60 Sub Totals:	26,000.00	25,000.00	25,140.00	860.00	0.00	860.00	3.31
R70	Grant Revenue							
001-0430-4702	Grant Revenues	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
	R70 Sub Totals:	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	22,150.00	1,300.00	17,251.00	4,899.00	0.00	4,899.00	22.12
001-0430-4742	Scoreboard Signage BP	110,000.00	5,417.34	38,420.24	71,579.76	0.00	71,579.76	65.07
	R74 Sub Totals:	132,150.00	6,717.34	55,671.24	76,478.76	0.00	76,478.76	57.87
	Revenue Sub Totals:	1,190,550.00	99,362.04	924,552.54	265,997.46	0.00	265,997.46	22.34
E01	Personnel Expense							
001-0430-5000	Salary Expense	304,348.19	23,186.87	243,498.49	60,849.70	0.00	60,849.70	19.99
001-0430-5001	Park Bishop - Part Time Labor	114,000.00	11,524.61	126,145.31	-12,145.31	0.00	-12,145.31	0.00
001-0430-5010	Overtime Expense	5,000.00	71.28	3,233.46	1,766.54	0.00	1,766.54	35.33
001-0430-5020	FICA Expense	34,022.68	2,641.44	28,258.63	5,764.05	0.00	5,764.05	16.94
001-0430-5022	Unemployment Expense	10,464.14	940.31	3,817.57	6,646.57	0.00	6,646.57	63.52
001-0430-5025	Worker's Comp Expense	9,000.00	0.00	8,702.36	297.64	0.00	297.64	3.31
001-0430-5030	APERS Expense	39,335.00	3,372.42	36,219.62	3,115.38	0.00	3,115.38	7.92

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5040	Health Insurance Expense	58,987.20	3,718.64	42,724.16	16,263.04	0.00	16,263.04	27.57
001-0430-5050	Physical & Drug Screen Exp	4,500.00	450.00	3,700.00	800.00	0.00	800.00	17.78
001-0430-5055	Uniform Expense	3,000.00	0.00	564.03	2,435.97	0.00	2,435.97	81.20
E01 Sub Totals:		582,657.21	45,905.57	496,863.63	85,793.58	0.00	85,793.58	14.72
E10	Building & Grounds Exp							
001-0430-5102	Repairs & Maint - Building	22,000.00	8,507.33	21,568.63	431.37	14.39	416.98	1.90
001-0430-5104	Repairs & Maint - Grounds	58,000.00	1,416.70	52,275.22	5,724.78	30.00	5,694.78	9.82
001-0430-5105	Repairs & Maint - Pool	54,450.00	5,545.02	43,377.47	11,072.53	5,581.91	5,490.62	10.08
001-0430-5106	Repairs & Maint - Splash Pad	2,492.00	0.00	1,684.77	807.23	0.00	807.23	32.39
001-0430-5110	Utilities - Electric	185,000.00	20,778.78	169,051.64	15,948.36	0.00	15,948.36	8.62
001-0430-5111	Utilities - Gas	48,000.00	1,611.06	26,213.36	21,786.64	0.00	21,786.64	45.39
001-0430-5112	Utilities - Water	18,000.00	7,341.69	19,231.55	-1,231.55	0.00	-1,231.55	0.00
001-0430-5115	Communication Exp - Telephone	16,000.00	1,616.15	13,340.77	2,659.23	82.90	2,576.33	16.10
001-0430-5116	Communication Exp - Cellular	10,200.00	254.87	4,110.08	6,089.92	0.00	6,089.92	59.71
001-0430-5120	Insurance - Property	35,000.00	16,326.00	16,326.00	18,674.00	0.00	18,674.00	53.35
001-0430-5130	Sanitation	18,000.00	2,016.87	18,943.23	-943.23	0.00	-943.23	0.00
001-0430-5140	Supplies - B&G	2,000.00	81.37	1,850.54	149.46	0.00	149.46	7.47
E10 Sub Totals:		469,142.00	65,495.84	387,973.26	81,168.74	5,709.20	75,459.54	16.08
E20	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	14,000.00	349.29	11,308.43	2,691.57	990.24	1,701.33	12.15
E20 Sub Totals:		14,000.00	349.29	11,308.43	2,691.57	990.24	1,701.33	12.15
E30	Supply Expense							
001-0430-5300	Supplies - Office	3,000.00	91.94	1,649.14	1,350.86	0.00	1,350.86	45.03
001-0430-5308	Supplies - Concession	32,500.00	3,163.38	35,435.10	-2,935.10	33.11	-2,968.21	0.00
001-0430-5330	Supplies - Park Programs	15,800.00	6,273.22	13,508.10	2,291.90	0.00	2,291.90	14.51
001-0430-5332	Supplies - Resale Merchandise	2,500.00	0.00	1,986.23	513.77	0.00	513.77	20.55
E30 Sub Totals:		53,800.00	9,528.54	52,578.57	1,221.43	33.11	1,188.32	2.21
E40	Operations Expense							
001-0430-5141	Pest/Chem/Seed/Fert-Bishop	2,000.00	0.00	951.57	1,048.43	0.00	1,048.43	52.42
001-0430-5142	Janitorial Supplies	22,000.00	1,161.32	23,310.45	-1,310.45	10.00	-1,320.45	0.00
001-0430-5214	Equipment-Bishop	30,000.00	0.00	29,651.59	348.41	0.00	348.41	1.16
001-0430-5460	BASS Program Expense	12,500.00	1,450.00	10,790.50	1,709.50	50.00	1,659.50	13.28
001-0430-5461	Aquatic Program Expense	2,500.00	17.39	2,422.82	77.18	0.00	77.18	3.09
001-0430-5475	Credit Card Fees	35,000.00	3,677.94	33,154.93	1,845.07	0.00	1,845.07	5.27
001-0430-5480	Dues & Subscriptions	500.00	0.00	385.00	115.00	0.00	115.00	23.00
E40 Sub Totals:		104,500.00	6,306.65	100,666.86	3,833.14	60.00	3,773.14	3.61
E55	Professional Services							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5553	Prof Services - Advertising	3,000.00	0.00	1,469.05	1,530.95	0.00	1,530.95	51.03
001-0430-5585	Prof Service - Basketball	18,000.00	-135.00	9,275.00	8,725.00	0.00	8,725.00	48.47
001-0430-5586	Prof Services - Other	62,250.00	1,810.75	65,034.45	-2,784.45	45.00	-2,829.45	0.00
001-0430-5587	Prof Services - Aerobic Instr	27,000.00	5,529.50	27,738.25	-738.25	0.00	-738.25	0.00
001-0430-5589	Prof Services - Printing	5,035.00	938.25	3,391.57	1,643.43	0.00	1,643.43	32.64
E55 Sub Totals:		115,285.00	8,143.50	106,908.32	8,376.68	45.00	8,331.68	7.23
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	9,720.00	0.00	5,963.39	3,756.61	3,756.00	0.61	0.01
001-0430-5608	Computer Software	3,200.00	0.00	1,269.99	1,930.01	2,176.60	-246.59	0.00
E60 Sub Totals:		12,920.00	0.00	7,233.38	5,686.62	5,932.60	-245.98	0.00
E70	Grant Expense							
001-0430-5700	Grant Expense	115,000.00	1,644.30	8,726.29	106,273.71	2,500.00	103,773.71	90.24
E70 Sub Totals:		115,000.00	1,644.30	8,726.29	106,273.71	2,500.00	103,773.71	90.24
E80	Fixed Assets							
001-0430-5810	Fixed Assets - Equip/Imp.	85,000.00	0.00	85,000.00	0.00	0.00	0.00	0.00
001-0430-5813	Fixed Assets - Scoreboard	85,000.00	0.00	84,993.24	6.76	0.00	6.76	0.01
001-0430-5816	Fixed Assets Infrastructure	25,000.00	3,446.21	3,446.21	21,553.79	0.00	21,553.79	86.22
E80 Sub Totals:		195,000.00	3,446.21	173,439.45	21,560.55	0.00	21,560.55	11.06
E85	Interest Expense							
001-0430-5850	Interest Expense	4,000.00	0.00	3,890.00	110.00	0.00	110.00	2.75
E85 Sub Totals:		4,000.00	0.00	3,890.00	110.00	0.00	110.00	2.75
Expense Sub Totals:		1,666,304.21	140,819.90	1,349,588.19	316,716.02	15,270.15	301,445.87	18.09
Dept 0430 Sub Totals:		475,754.21	41,457.86	425,035.65	50,718.56	15,270.15		
Dept 001-0440								
R36	Park Program Fees							
001-0440-4260	Park Rental	750.00	0.00	0.00	750.00	0.00	750.00	100.00
R36 Sub Totals:		750.00	0.00	0.00	750.00	0.00	750.00	100.00
Revenue Sub Totals:		750.00	0.00	0.00	750.00	0.00	750.00	100.00
E10	Building & Grounds Exp							
001-0440-5110	Utilities - Electric	750.00	451.13	451.13	298.87	0.00	298.87	39.85
E10 Sub Totals:		750.00	451.13	451.13	298.87	0.00	298.87	39.85

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	750.00	451.13	451.13	298.87	0.00	298.87	39.85
Dept 001-0500	Dept 0440 Sub Totals:							
R15	Fire Department	0.00	451.13	451.13	-451.13	0.00		
	Taxes - Property							
001-0500-4156	Fire Rescue Funds	800.00	179.45	900.75	-100.75	0.00	-100.75	0.00
	R15 Sub Totals:	800.00	179.45	900.75	-100.75	0.00	-100.75	0.00
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	226,000.00	0.00	250,520.10	-24,520.10	0.00	-24,520.10	0.00
	R60 Sub Totals:	226,000.00	0.00	250,520.10	-24,520.10	0.00	-24,520.10	0.00
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
001-0500-4629	Xfer Fire Special Tax	1,440,000.00	120,000.00	1,200,000.00	240,000.00	0.00	240,000.00	16.67
	R62 Sub Totals:	2,400,000.00	200,000.00	2,000,000.00	400,000.00	0.00	400,000.00	16.67
	Revenue Sub Totals:	2,626,800.00	200,179.45	2,251,420.85	375,379.15	0.00	375,379.15	14.29
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,025,576.26	142,741.38	1,631,616.62	393,959.64	0.00	393,959.64	19.45
001-0500-5010	Overtime Expense	184,000.00	20,243.18	129,863.07	54,136.93	0.00	54,136.93	29.42
001-0500-5020	FICA Expense	34,140.60	2,467.34	26,604.22	7,536.38	0.00	7,536.38	22.07
001-0500-5022	Unemployment Expense	17,640.00	80.32	8,100.88	9,539.12	0.00	9,539.12	54.08
001-0500-5025	Worker's Comp Expense	79,000.00	0.00	78,058.08	941.92	0.00	941.92	1.19
001-0500-5030	APERS Expense	5,163.36	380.61	4,243.64	919.72	0.00	919.72	17.81
001-0500-5035	LOPFI Expense	442,324.62	32,665.24	207,020.30	235,304.32	0.00	235,304.32	53.20
001-0500-5036	LOPFI Perm Advance	-157,000.00	-33,081.49	-110,910.71	-46,089.29	0.00	-46,089.29	0.00
001-0500-5040	Health Insurance Expense	377,102.40	30,205.11	304,537.56	72,564.84	0.00	72,564.84	19.24
001-0500-5050	Physical & Drug Screen Exp	13,750.00	0.00	1,897.16	11,852.84	106.06	11,746.78	85.43
001-0500-5055	Uniform Expense	16,000.00	1,261.91	8,415.39	7,584.61	629.00	6,955.61	43.47
001-0500-5060	Travel & Training Expense	4,500.00	542.56	2,421.98	2,078.02	93.90	1,984.12	44.09
	E01 Sub Totals:	3,042,197.24	197,506.16	2,291,868.19	750,329.05	828.96	749,500.09	24.64
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	34,900.00	11,262.53	25,648.08	9,251.92	5,053.79	4,198.13	12.03
001-0500-5110	Utilities - Electric	37,000.00	3,582.31	33,539.18	3,460.82	0.00	3,460.82	9.35
001-0500-5111	Utilities - Gas	6,000.00	95.72	3,647.43	2,352.57	0.00	2,352.57	39.21
001-0500-5112	Utilities - Water	6,500.00	590.13	4,527.30	1,972.70	0.00	1,972.70	30.35
001-0500-5115	Communication Exp - Telephone	21,000.00	1,324.28	15,545.76	5,454.24	1,368.92	4,085.32	19.45
001-0500-5116	Communication Exp - Cellular	4,000.00	237.04	2,847.71	1,152.29	0.00	1,152.29	28.81

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5120	Insurance - Property	10,500.00	5,362.58	5,362.58	5,137.42	0.00	5,137.42	48.93
001-0500-5130	Sanitation	1,500.00	0.00	366.30	1,133.70	0.00	1,133.70	75.58
001-0500-5145	Tools	1,200.00	0.00	975.92	224.08	27.35	196.73	16.39
E10 Sub Totals:		122,600.00	22,454.59	92,460.26	30,139.74	6,450.06	23,689.68	19.32
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	38,000.00	2,612.62	21,930.12	16,069.88	54.75	16,015.13	42.15
001-0500-5212	Service & Repair - Equipment	3,000.00	68.14	308.87	2,691.13	438.31	2,252.82	75.09
001-0500-5215	R & M Vehicle	2,400.00	0.00	340.96	2,059.04	18.94	2,040.10	85.00
001-0500-5216	Service & Repair - Apparatus	257,500.00	12,059.74	40,622.52	216,877.48	207,075.17	9,802.31	3.81
001-0500-5225	Insurance Expense - Vehicle	20,000.00	0.00	19,768.68	231.32	0.00	231.32	1.16
001-0500-5230	Radios	2,500.00	0.00	1,031.06	1,468.94	1,250.00	218.94	8.76
E20 Sub Totals:		323,400.00	14,740.50	84,002.21	239,397.79	208,837.17	30,560.62	9.45
E30	Supply Expense							
001-0500-5141	Pest/Chem/Seed/Fert-Fire	1,200.00	5.99	697.96	502.04	0.00	502.04	41.84
001-0500-5142	Janitorial Supplies-Fire	11,000.00	840.00	8,409.20	2,590.80	38.19	2,552.61	23.21
001-0500-5300	Supplies - Office	3,000.00	911.86	1,151.17	1,848.83	0.00	1,848.83	61.63
001-0500-5302	Supplies - Kitchen	1,200.00	3.02	699.68	500.32	0.00	500.32	41.69
001-0500-5304	Supplies - Extinguisher	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0500-5306	Supplies - Food Allowance	43,800.00	3,202.48	30,723.22	13,076.78	2,999.63	10,077.15	23.01
001-0500-5318	Supplies - Foam	1,500.00	0.00	1,414.74	85.26	0.00	85.26	5.68
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	920.23	1,271.93	728.07	9.39	718.68	35.93
001-0500-5350	Postage Expense	500.00	6.17	20.07	479.93	7.37	472.56	94.51
E30 Sub Totals:		64,700.00	5,889.75	44,387.97	20,312.03	3,054.58	17,257.45	26.67
E40	Operations Expense							
001-0500-5061	Training Aids-Fire	7,750.00	408.33	6,738.67	1,011.33	56.37	954.96	12.32
001-0500-5217	Equipment Repair - Fire	3,000.00	724.83	1,509.53	1,490.47	0.00	1,490.47	49.68
001-0500-5218	Pager Purchase/Repair - Fire	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0500-5323	Material and Maint. Fire	3,900.00	256.74	1,510.17	2,389.83	1,765.19	624.64	16.02
001-0500-5480	Dues & Subscriptions	1,500.00	0.00	520.00	980.00	0.00	980.00	65.33
001-0500-5530	Safety Program	10,000.00	1,295.99	9,292.92	707.08	665.90	41.18	0.41
E40 Sub Totals:		27,150.00	2,685.89	19,571.29	7,578.71	2,487.46	5,091.25	18.75
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
001-0500-5586	Prof Services - Other	1,500.00	0.00	900.00	600.00	0.00	600.00	40.00
001-0500-5589	Prof Services - Printing	1,000.00	30.00	300.00	700.00	0.00	700.00	70.00
E55 Sub Totals:		3,500.00	30.00	1,200.00	2,300.00	0.00	2,300.00	65.71
E60	Miscellaneous Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5606	Computer Maint & Support	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
E60 Sub Totals:		3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
E70	Grant Expense	212.23	0.00	0.00	212.23	0.00	212.23	100.00
001-0500-5700	Grant Expense	212.23	0.00	0.00	212.23	0.00	212.23	100.00
E80	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0500-5808	Fixed Assets - Vehicles	0.00	-1,775.15	0.00	0.00	0.00	0.00	0.00
001-0500-5830	Springhill Fire Department	0.00	-1,775.15	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		0.00	-1,775.15	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		3,587,259.47	241,531.74	2,536,989.92	1,050,269.55	221,658.23	828,611.32	23.10
Dept 0500 Sub Totals:		960,459.47	41,352.29	285,569.07	674,890.40	221,658.23		
Dept 001-0510	Taxes - Property	55,800.00	0.00	55,815.54	-15.54	0.00	-15.54	0.00
R15	Springhill VFD Assessment	55,800.00	0.00	55,815.54	-15.54	0.00	-15.54	0.00
001-0510-4152		55,800.00	0.00	55,815.54	-15.54	0.00	-15.54	0.00
E40	Revenue Sub Totals:	55,800.00	0.00	55,815.54	-15.54	0.00	-15.54	0.00
001-0510-5323	Operations Expense	50,000.00	8,241.13	8,241.13	41,758.87	0.00	41,758.87	83.52
001-0510-5800	Material/Maintenance Springhill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Springhill VFD - Expense	50,000.00	8,241.13	8,241.13	41,758.87	0.00	41,758.87	83.52
E80	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0510-5830	Springhill Fire Department	0.00	0.00	0.00	0.00	34,577.00	-34,577.00	0.00
E80 Sub Totals:		0.00	0.00	0.00	0.00	34,577.00	-34,577.00	0.00
Expense Sub Totals:		50,000.00	8,241.13	8,241.13	41,758.87	34,577.00	7,181.87	14.36
Dept 0510 Sub Totals:		-5,800.00	8,241.13	-47,574.41	41,774.41	34,577.00		
R40	Police	700.00	67.14	670.21	29.79	0.00	29.79	4.26
001-0600-4422	Fines & Forfeitures	700.00	67.14	670.21	29.79	0.00	29.79	4.26
	Intoximeter Revenue	700.00	67.14	670.21	29.79	0.00	29.79	4.26
R62	R40 Sub Totals:	700.00	67.14	670.21	29.79	0.00	29.79	4.26
	Intergovernmental Tsfrs	700.00	67.14	670.21	29.79	0.00	29.79	4.26

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-4627	Xfer Designated Tax	960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
R62 Sub Totals:		960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
R66	Sale of Equipment							
001-0600-4900	Sale of Fixed Assets - Police	20,000.00	0.00	19,223.92	776.08	0.00	776.08	3.88
R66 Sub Totals:		20,000.00	0.00	19,223.92	776.08	0.00	776.08	3.88
R70	Grant Revenue							
001-0600-4700	Grant - Police DUI/Step	25,000.00	0.00	3,601.37	21,398.63	0.00	21,398.63	85.59
001-0600-4702	Grant Revenues	9,000.00	0.00	6,351.01	2,648.99	0.00	2,648.99	29.43
001-0600-4704	Grant - JAG Equip	6,700.00	0.00	4,200.00	2,500.00	0.00	2,500.00	37.31
R70 Sub Totals:		40,700.00	0.00	14,152.38	26,547.62	0.00	26,547.62	65.23
Revenue Sub Totals:		1,021,400.00	80,067.14	834,046.51	187,353.49	0.00	187,353.49	18.34
E01	Personnel Expense							
001-0600-5000	Salary Expense	1,551,133.34	107,223.01	1,306,375.15	244,758.19	0.00	244,758.19	15.78
001-0600-5010	Overtime Expense	65,000.00	3,009.23	32,786.18	32,213.82	0.00	32,213.82	49.56
001-0600-5020	FICA Expense	123,414.02	8,377.35	101,959.60	21,454.42	0.00	21,454.42	17.38
001-0600-5022	Unemployment Expense	12,960.00	0.00	5,418.13	7,541.87	0.00	7,541.87	58.19
001-0600-5025	Worker's Comp Expense	26,000.00	0.00	24,389.62	1,610.38	0.00	1,610.38	6.19
001-0600-5030	APERS Expense	24,535.61	1,013.11	17,441.03	7,094.58	0.00	7,094.58	28.92
001-0600-5035	LOPFI Expense	320,879.11	23,068.16	126,559.98	194,319.13	0.00	194,319.13	60.56
001-0600-5036	LOPFI Prem Advance	-135,000.00	-24,159.62	-84,402.44	-50,597.56	0.00	-50,597.56	0.00
001-0600-5040	Health Insurance Expense	281,667.84	20,703.30	223,069.57	58,598.27	0.00	58,598.27	20.80
001-0600-5050	Physical & Drug Screen Exp	3,000.00	900.00	2,427.00	573.00	0.00	573.00	19.10
001-0600-5055	Uniform Expense	14,000.00	638.57	10,381.77	3,618.23	1,617.02	2,001.21	14.29
001-0600-5056	Uniform Expense - Cleaning	15,120.00	900.00	9,810.00	5,310.00	0.00	5,310.00	35.12
001-0600-5057	Uniform Expense - New Officer	15,000.00	5,844.33	6,070.50	8,929.50	807.66	8,121.84	54.15
001-0600-5060	Travel & Training Expense	20,480.00	-55.54	18,587.05	1,892.95	622.91	1,270.04	6.20
001-0600-5065	First Aid Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0600-5705	Grant Expense - DUI/Step	25,000.00	557.08	10,427.82	14,572.18	0.00	14,572.18	58.29
E01 Sub Totals:		2,363,689.92	148,018.98	1,811,300.96	552,388.96	3,047.59	549,341.37	23.24
E10	Building & Grounds Exp							
001-0600-5102	Repairs & Maint - Building	10,020.00	2,157.80	9,987.29	32.71	21.79	10.92	0.11
001-0600-5110	Utilities - Electric	14,000.00	1,349.67	11,605.14	2,394.86	0.00	2,394.86	17.11
001-0600-5111	Utilities - Gas	1,250.00	23.94	787.63	462.37	0.00	462.37	36.99
001-0600-5112	Utilities - Water	2,700.00	148.47	1,268.41	1,431.59	0.00	1,431.59	53.02
001-0600-5115	Communication Exp - Telephone	45,000.00	3,302.24	31,871.36	13,128.64	2,163.83	10,964.81	24.37
001-0600-5120	Insurance - Property	4,500.00	2,473.97	-24,234.71	28,734.71	1,996.00	26,738.71	594.19
001-0600-5130	Sanitation	1,900.00	160.81	1,648.68	251.32	0.00	251.32	13.23

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	E10 Sub Totals:	79,370.00	9,616.90	32,933.80	46,436.20	4,181.62	42,254.58	53.24
	Vehicle Expense							
	Fuel Expense	156,500.00	9,121.68	94,206.72	62,293.28	0.00	62,293.28	39.80
	Service & Repair - Vehicle	38,500.00	3,810.04	40,562.13	-2,062.13	413.55	-2,475.68	0.00
	Vehicle Expense - Car Wash	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	Equipment - CID - Police	2,400.00	110.50	1,205.50	1,194.50	0.00	1,194.50	49.77
	Tire Expense	15,000.00	2,985.82	11,075.59	3,924.41	3,990.39	-65.98	0.00
	Insurance Expense - Vehicle	40,000.00	3,840.69	20,953.08	19,046.92	0.00	19,046.92	47.62
	Narcotics Rental	6,100.00	0.00	0.00	6,100.00	0.00	6,100.00	100.00
E20	E20 Sub Totals:	258,700.00	19,868.73	168,003.02	90,696.98	4,403.94	86,293.04	33.36
	Supply Expense							
	Supplies - Office	5,000.00	286.12	4,489.38	510.62	34.95	475.67	9.51
	Supplies - Weapons	3,000.00	579.17	2,116.32	883.68	0.00	883.68	29.46
	Supplies - Ammunition	18,000.00	0.00	17,184.92	815.08	0.00	815.08	4.53
	Supplies - Raid Vests	13,000.00	0.00	11,908.13	1,091.87	0.00	1,091.87	8.40
	Postage Expense	750.00	0.00	620.32	129.68	0.00	129.68	17.29
	Prisoner Care Expense	1,000.00	0.00	36.29	963.71	0.00	963.71	96.37
E30	E30 Sub Totals:	40,750.00	865.29	36,355.36	4,394.64	34.95	4,359.69	10.70
	Operations Expense							
	Training Aids-Police	3,000.00	110.30	1,049.23	1,950.77	0.00	1,950.77	65.03
	Communication Exp - Cellular	28,000.00	2,767.57	22,672.92	5,327.08	0.00	5,327.08	19.03
	Equipment Police	3,000.00	31.68	1,383.21	1,616.79	1,222.83	393.96	13.13
	Service & Repair - Equipment	500.00	0.00	60.23	439.77	389.90	49.87	9.97
	Misc/Equipment - Police	500.00	0.00	497.22	2.78	0.00	2.78	0.56
	Dues & Subscriptions	1,700.00	93.90	1,679.40	20.60	0.00	20.60	1.21
	Comm Crime Prevention Outreach	5,000.00	1,774.21	2,151.74	2,848.26	0.00	2,848.26	56.97
	Safety Program	2,200.00	0.00	551.92	1,648.08	686.74	961.34	43.70
	Radios - Police	15,000.00	0.00	14,521.76	478.24	404.35	73.89	0.49
	Computer Software	46,020.00	0.00	42,331.00	3,689.00	0.00	3,689.00	8.02
E40	E40 Sub Totals:	104,920.00	4,777.66	86,898.63	18,021.37	2,703.82	15,317.55	14.60
	Professional Services							
	Prof Services - Advertising	1,800.00	53.00	53.00	1,747.00	0.00	1,747.00	97.06
	Prof Services - Bldg & Grounds	5,000.00	151.17	4,422.86	577.14	100.78	476.36	9.53
	Prof Services - Other	14,700.00	1,102.83	9,039.90	5,660.10	0.00	5,660.10	38.50
	Prof Services - Printing	2,750.00	160.00	1,934.81	815.19	0.00	815.19	29.64
	Interpreter-Police	2,500.00	0.00	1,630.50	869.50	0.00	869.50	34.78
E55	E55 Sub Totals:	26,750.00	1,467.00	17,081.07	9,668.93	100.78	9,568.15	35.77

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	Miscellaneous Expense							
001-0600-5606	Computer Maint & Support	17,660.00	130.00	10,769.93	6,890.07	2,340.00	4,550.07	25.76
001-0600-5617	Misc/Equipment Police	880.00	0.00	573.02	306.98	0.00	306.98	34.88
E60 Sub Totals:		18,540.00	130.00	11,342.95	7,197.05	2,340.00	4,857.05	26.20
E70	Grant Expense							
001-0600-5700	Grant Expense - Jag	6,700.00	0.00	4,200.00	2,500.00	0.00	2,500.00	37.31
E70 Sub Totals:		6,700.00	0.00	4,200.00	2,500.00	0.00	2,500.00	37.31
E80	Fixed Assets							
001-0600-5840	Principal Loan - Vehicles	327,215.00	0.00	326,789.47	425.53	0.00	425.53	0.13
E80 Sub Totals:		327,215.00	0.00	326,789.47	425.53	0.00	425.53	0.13
E85	Interest Expense							
001-0600-5850	Interest Expense	11,714.00	0.00	11,283.51	430.49	0.00	430.49	3.68
E85 Sub Totals:		11,714.00	0.00	11,283.51	430.49	0.00	430.49	3.68
Expense Sub Totals:		3,238,348.92	184,744.56	2,506,188.77	732,160.15	16,812.70	715,347.45	22.09
Dept 001-0610	Dept 0600 Sub Totals:	2,216,948.92	104,677.42	1,672,142.26	544,806.66	16,812.70		
R60	Miscellaneous Revenue							
001-0610-4650	Emerg Telephone Service Rev	80,000.00	0.00	73,415.23	6,584.77	0.00	6,584.77	8.23
R60 Sub Totals:		80,000.00	0.00	73,415.23	6,584.77	0.00	6,584.77	8.23
Revenue Sub Totals:		80,000.00	0.00	73,415.23	6,584.77	0.00	6,584.77	8.23
E01	Personnel Expense							
001-0610-5000	Salary Expense	245,025.19	15,010.39	187,512.28	57,512.91	0.00	57,512.91	23.47
001-0610-5010	Overtime Expense	35,000.00	3,599.52	32,062.08	2,937.92	0.00	2,937.92	8.39
001-0610-5020	FICA Expense	21,258.89	1,381.04	16,432.58	4,826.31	0.00	4,826.31	22.70
001-0610-5022	Unemployment Expense	3,888.57	326.51	1,976.15	1,912.42	0.00	1,912.42	49.18
001-0610-5025	Worker's Comp Expense	3,600.00	0.00	3,577.14	22.86	0.00	22.86	0.64
001-0610-5030	APERS Expense	36,665.22	2,539.10	30,371.42	6,293.80	0.00	6,293.80	17.17
001-0610-5040	Health Insurance Expense	49,715.52	3,783.28	42,121.17	7,594.35	0.00	7,594.35	15.28
E01 Sub Totals:		395,153.39	26,639.84	314,052.82	81,100.57	0.00	81,100.57	20.52
E55	Professional Services							
001-0610-5400	Comm Service Agreement	12,500.00	0.00	12,500.00	0.00	0.00	0.00	0.00
001-0610-5565	Prof Services - Dispatch	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	E55 Sub Totals:	21,500.00	0.00	12,500.00	9,000.00	0.00	9,000.00	41.86
	Miscellaneous Expense							
001-0610-5650	Emerg Telephone Service Exp	40,000.00	0.00	3,054.82	36,945.18	16,909.27	20,035.91	50.09
E60	E60 Sub Totals:	40,000.00	0.00	3,054.82	36,945.18	16,909.27	20,035.91	50.09
	Expense Sub Totals:	456,653.39	26,639.84	329,607.64	127,045.75	16,909.27	110,136.48	24.12
Dept 001-0620	Dept 0610 Sub Totals:	376,653.39	26,639.84	256,192.41	120,460.98	16,909.27		
R64	Reimbursement							
001-0620-4640	Bryant School - SRO Reim	228,000.00	0.00	219,061.53	8,938.47	0.00	8,938.47	3.92
R64	R64 Sub Totals:	228,000.00	0.00	219,061.53	8,938.47	0.00	8,938.47	3.92
	Revenue Sub Totals:	228,000.00	0.00	219,061.53	8,938.47	0.00	8,938.47	3.92
E01	Personnel Expense							
001-0620-5000	Salary Expense	297,248.40	19,660.41	209,653.10	87,595.30	0.00	87,595.30	29.47
001-0620-5010	Overtime Expense	250.00	0.00	236.92	13.08	0.00	13.08	5.23
001-0620-5020	FICA Expense	22,913.63	1,477.57	15,860.54	7,053.09	0.00	7,053.09	30.78
001-0620-5022	Unemployment Expense	2,520.00	0.00	956.01	1,563.99	0.00	1,563.99	62.06
001-0620-5025	Worker's Comp Expense	4,600.00	0.00	4,552.73	47.27	0.00	47.27	1.03
001-0620-5035	LOPFI - SRO	65,449.65	4,371.50	46,092.67	19,356.98	0.00	19,356.98	29.58
001-0620-5036	LOPFI Prem Advance - SRO	-22,000.00	-4,263.47	-11,318.95	-10,681.05	0.00	-10,681.05	0.00
001-0620-5040	Health Insurance Expense	59,147.04	4,177.75	37,187.50	21,959.54	0.00	21,959.54	37.13
001-0620-5050	Phys/ Drug Test - SRO	500.00	0.00	250.00	250.00	0.00	250.00	50.00
001-0620-5056	Uniform Allowance-SRO Cleaning	5,810.00	850.78	4,757.40	1,052.60	0.00	1,052.60	18.12
001-0620-5060	Travel & Training Expense	9,520.00	0.00	7,955.70	1,564.30	0.00	1,564.30	16.43
E01	E01 Sub Totals:	445,958.72	26,274.54	316,183.62	129,775.10	0.00	129,775.10	29.10
E10	Building & Grounds Exp							
001-0620-5116	Communication Exp - Cellular	5,700.00	471.76	4,778.94	921.06	0.00	921.06	16.16
E10	E10 Sub Totals:	5,700.00	471.76	4,778.94	921.06	0.00	921.06	16.16
E60	Miscellaneous Expense							
001-0620-5608	Computer Software	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E60	E60 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Expense Sub Totals:	452,158.72	26,746.30	320,962.56	131,196.16	0.00	131,196.16	29.02

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0630	Dept 0620 Sub Totals:	224,158.72	26,746.30	101,901.03	122,257.69	0.00		
E30	Supply Expense							
001-0630-5306	Supplies - Food Allowance	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
E40	Operations Expense							
001-0630-5500	K9 Training	3,500.00	316.03	494.44	3,005.56	0.00	3,005.56	85.87
	E40 Sub Totals:	3,500.00	316.03	494.44	3,005.56	0.00	3,005.56	85.87
E55	Professional Services							
001-0630-5592	Prof Services - Veterinarian	2,800.00	257.65	1,822.46	977.54	0.00	977.54	34.91
	E55 Sub Totals:	2,800.00	257.65	1,822.46	977.54	0.00	977.54	34.91
	Expense Sub Totals:	7,300.00	573.68	3,316.90	3,983.10	0.00	3,983.10	54.56
Dept 001-0700	Dept 0630 Sub Totals:	7,300.00	573.68	3,316.90	3,983.10	0.00		
R10	Taxes - Sales							
001-0700-4656	Alcohol Sales Tax Collected	27,000.00	3,947.59	28,217.71	-1,217.71	0.00	-1,217.71	0.00
	R10 Sub Totals:	27,000.00	3,947.59	28,217.71	-1,217.71	0.00	-1,217.71	0.00
R20	Licenses Permits & Fees							
001-0700-4200	Act 474 Commercial Surcharge	6,500.00	371.29	7,029.18	-529.18	0.00	-529.18	0.00
001-0700-4204	Amusement Game Fees	100.00	0.00	100.00	0.00	0.00	0.00	0.00
001-0700-4208	Business License	60,000.00	375.00	24,648.25	35,351.75	0.00	35,351.75	58.92
001-0700-4210	Commercial Remodel Permits	2,500.00	798.84	4,404.28	-1,904.28	0.00	-1,904.28	0.00
001-0700-4212	Drainage Fees	2,500.00	85.00	3,168.53	-668.53	0.00	-668.53	0.00
001-0700-4214	Electrical Permits	40,000.00	3,229.44	43,804.10	-3,804.10	0.00	-3,804.10	0.00
001-0700-4216	Electrical Reinspection	1,000.00	90.00	1,672.93	-672.93	0.00	-672.93	0.00
001-0700-4218	Fence Permits	700.00	50.00	400.00	300.00	0.00	300.00	42.86
001-0700-4220	HVACR Permits	18,000.00	1,253.18	19,024.73	-1,024.73	0.00	-1,024.73	0.00
001-0700-4226	Mobile Home Permits	500.00	100.00	735.00	-235.00	0.00	-235.00	0.00
001-0700-4228	New Commercial Permits	16,000.00	100.00	14,635.84	1,364.16	0.00	1,364.16	8.53
001-0700-4230	Permits - Other	4,000.00	240.00	2,615.60	1,384.40	0.00	1,384.40	34.61
001-0700-4232	Plumbing/Gas Inspections	17,000.00	1,365.82	18,072.86	-1,072.86	0.00	-1,072.86	0.00
001-0700-4234	Re-Inspection Fees	1,000.00	240.00	1,170.00	-170.00	0.00	-170.00	0.00
001-0700-4236	Residential Building Permits	10,000.00	544.32	11,467.20	-1,467.20	0.00	-1,467.20	0.00
001-0700-4238	Residential Remodel Permits	800.00	203.40	914.80	-114.80	0.00	-114.80	0.00
001-0700-4240	Sanitation License	300.00	0.00	125.00	175.00	0.00	175.00	58.33
001-0700-4242	Sign Permits	7,000.00	140.00	6,858.00	142.00	0.00	142.00	2.03

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4244	Solicitation Permits	1,200.00	180.00	1,665.00	-465.00	0.00	-465.00	0.00
001-0700-4248	Storage Building Permits	500.00	0.00	619.81	-119.81	0.00	-119.81	0.00
001-0700-4252	Swimming Pool Permits	300.00	120.00	480.00	-180.00	0.00	-180.00	0.00
001-0700-4258	Alcohol Permits - Revenue	26,110.00	425.00	13,037.13	13,072.87	0.00	13,072.87	50.07
	R20 Sub Totals:	216,010.00	9,911.29	176,648.24	39,361.76	0.00	39,361.76	18.22
R64	Reimbursement							
001-0700-4560	Vacant Home Cleanup - Revenue	250.00	0.00	235.00	15.00	0.00	15.00	6.00
	R64 Sub Totals:	250.00	0.00	235.00	15.00	0.00	15.00	6.00
	Revenue Sub Totals:	243,260.00	13,858.88	205,100.95	38,159.05	0.00	38,159.05	15.69
E01	Personnel Expense							
001-0700-5000	Salary Expense	148,631.60	11,519.56	126,327.88	22,303.72	0.00	22,303.72	15.01
001-0700-5010	Overtime Expense	2,000.00	250.38	1,332.96	667.04	0.00	667.04	33.35
001-0700-5012	First Aid Code	25.00	0.00	0.00	25.00	0.00	25.00	100.00
001-0700-5020	FICA Expense	11,523.33	887.96	9,608.24	1,915.09	0.00	1,915.09	16.62
001-0700-5022	Unemployment Expense	1,440.00	18.39	624.00	816.00	0.00	816.00	56.67
001-0700-5025	Worker's Comp Expense	500.00	0.00	447.34	52.66	0.00	52.66	10.53
001-0700-5030	APERS Expense	22,361.27	1,706.64	18,693.49	3,667.78	0.00	3,667.78	16.40
001-0700-5040	Health Insurance Expense	31,811.52	2,650.96	26,589.60	5,221.92	0.00	5,221.92	16.42
001-0700-5050	Physical & Drug Screen Exp	325.00	0.00	0.00	325.00	0.00	325.00	100.00
001-0700-5055	Uniform Expense	1,500.00	0.00	194.93	1,305.07	108.99	1,196.08	79.74
001-0700-5060	Travel & Training Expense	1,125.00	0.00	500.00	625.00	0.00	625.00	55.56
	E01 Sub Totals:	221,242.72	17,033.89	184,318.44	36,924.28	108.99	36,815.29	16.64
E10	Building & Grounds Exp							
001-0700-5100	Building & Grounds Reim	500.00	0.00	-2.95	502.95	0.00	502.95	100.59
001-0700-5102	Repairs & Maint-Building	1,000.00	2.95	81.68	918.32	1.50	916.82	91.68
001-0700-5110	Utilities - Electric Expense	1,000.00	92.49	790.78	209.22	0.00	209.22	20.92
001-0700-5111	Utilities - Gas	1,000.00	1.65	41.96	958.04	0.00	958.04	95.80
001-0700-5112	Utilities - Water	120.00	29.58	76.14	43.86	0.00	43.86	36.55
001-0700-5115	Communication Exp - Telephone	1,500.00	134.04	1,208.39	291.61	134.04	157.57	10.50
001-0700-5120	Insurance - Property	300.00	154.25	154.25	145.75	0.00	145.75	48.58
	E10 Sub Totals:	5,420.00	414.96	2,350.25	3,069.75	135.54	2,934.21	54.14
E20	Vehicle Expense							
001-0700-5200	Fuel Expense	6,500.00	457.13	4,423.60	2,076.40	0.00	2,076.40	31.94
001-0700-5210	Service & Repair - Vehicle	2,000.00	364.41	1,800.44	199.56	107.30	92.26	4.61
001-0700-5225	Insurance Expense - Vehicle	325.00	0.00	325.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	8,825.00	821.54	6,549.04	2,275.96	107.30	2,168.66	24.57

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40	Operations Expense							
001-0700-5116	Communication Exp - Cellular	2,465.00	200.28	2,064.51	400.49	0.00	400.49	16.25
001-0700-5405	Act 474 Surcharge	11,500.00	410.29	10,875.20	624.80	0.00	624.80	5.43
001-0700-5475	Credit Card Fees	2,400.00	257.85	1,783.09	616.91	0.00	616.91	25.70
001-0700-5480	Dues & Subscriptions	380.00	-19.34	354.80	25.20	0.00	25.20	6.63
001-0700-5560	Vacant Home Cleanup	8,000.00	150.00	6,090.00	1,910.00	250.00	1,660.00	20.75
	E40 Sub Totals:	24,745.00	999.08	21,167.60	3,577.40	250.00	3,327.40	13.45
E55	Professional Services							
001-0700-5568	Prof Services - Elec Insp	10,000.00	1,210.00	8,200.00	1,800.00	0.00	1,800.00	18.00
001-0700-5589	Prof Services - Printing	500.00	20.00	363.59	136.41	0.00	136.41	27.28
	E55 Sub Totals:	10,500.00	1,230.00	8,563.59	1,936.41	0.00	1,936.41	18.44
E60	Miscellaneous Expense							
001-0700-5608	Computer Software	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	E60 Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Expense Sub Totals:	273,232.72	20,499.47	222,948.92	50,283.80	601.83	49,681.97	18.18
	Dept 0700 Sub Totals:	29,972.72	6,640.59	17,847.97	12,124.75	601.83		
	Fund Revenue Sub Totals:	12,593,130.00	1,018,159.32	10,488,954.85	2,104,175.15	0.00	2,104,175.15	16.71
	Fund Expense Sub Totals:	12,617,737.31	822,354.04	9,305,087.99	3,312,649.32	350,938.07	2,961,711.25	23.47
	Fund 001 Sub Totals:	24,607.31	-195,805.28	-1,183,866.86	1,208,474.17	350,938.07		
Fund 002	Sales Tax Fund							
Dept 002-0100	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	3,835,000.00	373,433.34	3,465,304.22	369,695.78	0.00	369,695.78	9.64
	R10 Sub Totals:	3,835,000.00	373,433.34	3,465,304.22	369,695.78	0.00	369,695.78	9.64
R85	Interest Revenue							
002-0100-4850	Interest Revenue	200.00	25.47	199.51	0.49	0.00	0.49	0.25
	R85 Sub Totals:	200.00	25.47	199.51	0.49	0.00	0.49	0.25
	Revenue Sub Totals:	3,835,200.00	373,458.81	3,465,503.73	369,696.27	0.00	369,696.27	9.64
E62	Intergovernmental Tsfr							
002-0100-5620	Xfer to General	3,835,000.00	319,583.33	3,195,833.30	639,166.70	0.00	639,166.70	16.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 Sub Totals:		3,835,000.00	319,583.33	3,195,833.30	639,166.70	0.00	639,166.70	16.67
Expense Sub Totals:		3,835,000.00	319,583.33	3,195,833.30	639,166.70	0.00	639,166.70	16.67
Dept 0100 Sub Totals:		-200.00	-53,875.48	-269,670.43	269,470.43	0.00		
Fund Revenue Sub Totals:		3,835,200.00	373,458.81	3,465,503.73	369,696.27	0.00	369,696.27	9.64
Fund Expense Sub Totals:		3,835,000.00	319,583.33	3,195,833.30	639,166.70	0.00	639,166.70	16.67
Fund 002 Sub Totals:		-200.00	-53,875.48	-269,670.43	269,470.43	0.00		
Franchise Fees								
Administration								
R50								
003-0100-4502	Sale of Services	125,000.00	11,296.81	122,841.93	2,158.07	0.00	2,158.07	1.73
003-0100-4506	AT&T / SW Bell Franchise Fee	200,000.00	6,590.13	193,295.81	6,704.19	0.00	6,704.19	3.35
003-0100-4508	Centerpoint Energy Franchise Fee	15,000.00	0.00	11,918.51	3,081.49	0.00	3,081.49	20.54
003-0100-4510	Fidelity Franchise Fee	75,000.00	0.00	58,488.46	16,511.54	0.00	16,511.54	22.02
003-0100-4526	Comcast Cable Franchise Fee	500,000.00	62,865.12	522,902.91	-22,902.91	0.00	-22,902.91	0.00
003-0100-4528	Entergy Franchise Fee	250,000.00	27,470.69	245,324.25	4,675.75	0.00	4,675.75	1.87
003-0100-4564	First Electric Franchise Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Windstream Franchise Fee							
R50 Sub Totals:		1,165,000.00	108,222.75	1,154,771.87	10,228.13	0.00	10,228.13	0.88
Interest Revenue								
R85								
003-0100-4850	Interest Revenue	420.00	29.44	257.31	162.69	0.00	162.69	38.74
R85 Sub Totals:		420.00	29.44	257.31	162.69	0.00	162.69	38.74
Revenue Sub Totals:		1,165,420.00	108,252.19	1,155,029.18	10,390.82	0.00	10,390.82	0.89
E62								
003-0100-5620	Intergovernmental Tsfr	420,120.00	35,010.00	350,100.00	70,020.00	0.00	70,020.00	16.67
003-0100-5622	Xfer to General	360,000.00	29,107.92	292,415.01	67,584.99	58,215.84	9,369.15	2.60
	Xfer to Street							
E62 Sub Totals:		780,120.00	64,117.92	642,515.01	137,604.99	58,215.84	79,389.15	10.18
Expense Sub Totals:		780,120.00	64,117.92	642,515.01	137,604.99	58,215.84	79,389.15	10.18
Dept 0100 Sub Totals:		-385,300.00	-44,134.27	-512,514.17	127,214.17	58,215.84		
Intergovernmental Tsfr								
003-0400-5626	Xfer to Other	385,000.00	29,747.30	297,300.70	87,699.30	59,494.60	28,204.70	7.33

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Sub Totals:	385,000.00	29,747.30	297,300.70	87,699.30	59,494.60	28,204.70	7.33
	Expense Sub Totals:	385,000.00	29,747.30	297,300.70	87,699.30	59,494.60	28,204.70	7.33
Dept 0400	Sub Totals:	385,000.00	29,747.30	297,300.70	87,699.30	59,494.60		
Fund Revenue	Sub Totals:	1,165,420.00	108,252.19	1,155,029.18	10,390.82	0.00	10,390.82	0.89
Fund Expense	Sub Totals:	1,165,120.00	93,865.22	939,815.71	225,304.29	117,710.44	107,593.85	9.23
Fund 003	Sub Totals:	-300.00	-14,386.97	-215,213.47	214,913.47	117,710.44		
Dept 005-0100	Designated Tax Fund - Gen'l Administration							
R85	Interest Revenue	700.00	66.77	604.68	95.32	0.00	95.32	13.62
005-0100-4850	Interest Revenue							
R85	Sub Totals:	700.00	66.77	604.68	95.32	0.00	95.32	13.62
Revenue	Sub Totals:	700.00	66.77	604.68	95.32	0.00	95.32	13.62
Dept 0100	Sub Totals:	-700.00	-66.77	-604.68	-95.32	0.00		
R10	Animal Control							
005-0200-4100	Taxes - Sales							
Designated Tax - AC		383,500.00	37,343.34	346,619.10	36,880.90	0.00	36,880.90	9.62
R10	Sub Totals:	383,500.00	37,343.34	346,619.10	36,880.90	0.00	36,880.90	9.62
Revenue	Sub Totals:	383,500.00	37,343.34	346,619.10	36,880.90	0.00	36,880.90	9.62
E62	Intergovernmental Trsf							
005-0200-5620	Xfer to General - AC	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
E62	Sub Totals:	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
Expense	Sub Totals:	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
Dept 0200	Sub Totals:	-500.00	-5,426.68	-27,452.50	26,952.50	0.00		
R10	Parks General							
005-0400-4100	Taxes - Sales							
Designated Tax - Park		383,500.00	37,343.34	346,619.11	36,880.89	0.00	36,880.89	9.62
R10	Sub Totals:	383,500.00	37,343.34	346,619.11	36,880.89	0.00	36,880.89	9.62

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:	383,500.00	37,343.34	346,619.11	36,880.89	0.00	36,880.89	9.62
005-0400-5620	Intergovernmental Tsfr Xfer to General - Park	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
E62 Sub Totals:		383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
E62	Expense Sub Totals:	383,000.00	31,916.66	319,166.60	63,833.40	0.00	63,833.40	16.67
Dept 005-0500	Dept 0400 Sub Totals:	-500.00	-5,426.68	-27,452.51	26,952.51	0.00		
R10	Fire Department							
005-0500-4100	Taxes - Sales							
	Designated Tax - Fire	960,000.00	93,358.34	866,547.74	93,452.26	0.00	93,452.26	9.73
R10 Sub Totals:		960,000.00	93,358.34	866,547.74	93,452.26	0.00	93,452.26	9.73
E20	Revenue Sub Totals:	960,000.00	93,358.34	866,547.74	93,452.26	0.00	93,452.26	9.73
005-0500-5212	Vehicle Expense							
	Equipment Fire	0.00	0.00	48.18	-48.18	0.00	-48.18	0.00
E20 Sub Totals:		0.00	0.00	48.18	-48.18	0.00	-48.18	0.00
E62	Intergovernmental Tsfr							
005-0500-5620	Xfer to General - Fire	960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
E62 Sub Totals:		960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
E62	Expense Sub Totals:	960,000.00	80,000.00	800,048.18	159,951.82	0.00	159,951.82	16.66
Dept 005-0600	Dept 0500 Sub Totals:	0.00	-13,358.34	-66,499.56	66,499.56	0.00		
R10	Police							
005-0600-4100	Taxes - Sales							
	Designated Tax - Police	960,000.00	93,358.31	866,547.69	93,452.31	0.00	93,452.31	9.73
R10 Sub Totals:		960,000.00	93,358.31	866,547.69	93,452.31	0.00	93,452.31	9.73
E62	Revenue Sub Totals:	960,000.00	93,358.31	866,547.69	93,452.31	0.00	93,452.31	9.73
005-0600-5620	Intergovernmental Tsfr							
	Xfer to General - Police	960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
E62 Sub Totals:		960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	960,000.00	80,000.00	800,000.00	160,000.00	0.00	160,000.00	16.67
Dept 005-0800	Dept 0600 Sub Totals:							
R10	Street	0.00	-13,358.31	-66,547.69	66,547.69	0.00		
	Taxes - Sales							
005-0800-4100	Designated Tax - Street	1,150,500.00	112,030.01	1,039,857.24	110,642.76	0.00	110,642.76	9.62
	R10 Sub Totals:	1,150,500.00	112,030.01	1,039,857.24	110,642.76	0.00	110,642.76	9.62
	Revenue Sub Totals:	1,150,500.00	112,030.01	1,039,857.24	110,642.76	0.00	110,642.76	9.62
E62	Intergovernmental Tsfr							
005-0800-5622	Xfer to Street	1,073,000.00	89,416.66	894,166.60	178,833.40	0.00	178,833.40	16.67
	E62 Sub Totals:	1,073,000.00	89,416.66	894,166.60	178,833.40	0.00	178,833.40	16.67
	Expense Sub Totals:	1,073,000.00	89,416.66	894,166.60	178,833.40	0.00	178,833.40	16.67
	Dept 0800 Sub Totals:	-77,500.00	-22,613.35	-145,690.64	68,190.64	0.00		
	Fund Revenue Sub Totals:	3,838,200.00	373,500.11	3,466,795.56	371,404.44	0.00	371,404.44	9.68
	Fund Expense Sub Totals:	3,759,000.00	313,249.98	3,132,547.98	626,452.02	0.00	626,452.02	16.67
	Fund 005 Sub Totals:	-79,200.00	-60,250.13	-334,247.58	255,047.58	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	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 020	Fund 010 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Animal Control Donation							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 020-0200								
R68	Donation Revenue							
020-0200-4680	Donation Revenue	4,500.00	-190.16	-1,723.75	6,223.75	80.39	6,143.36	136.52
020-0200-4682	Donations Dog Park	5,000.00	0.00	20.00	4,980.00	0.00	4,980.00	99.60
R68 Sub Totals:		9,500.00	-190.16	-1,703.75	11,203.75	80.39	11,123.36	117.09
R85	Interest Revenue							
020-0200-4850	Interest Revenue	5.00	0.72	5.54	-0.54	0.00	-0.54	0.00
R85 Sub Totals:		5.00	0.72	5.54	-0.54	0.00	-0.54	0.00
Revenue Sub Totals:		9,505.00	-189.44	-1,698.21	11,203.21	80.39	11,122.82	117.02
E68	Donation Expense							
020-0200-5580	AC Donation Expense	9,500.00	1,067.60	2,231.41	7,268.59	1,972.06	5,296.53	55.75
E68 Sub Totals:		9,500.00	1,067.60	2,231.41	7,268.59	1,972.06	5,296.53	55.75
Expense Sub Totals:		-5.00	1,257.04	3,929.62	-3,934.62	2,052.45		
Dept 0200 Sub Totals:		9,505.00	-189.44	-1,698.21	11,203.21	80.39	11,122.82	117.02
Fund Revenue Sub Totals:		9,500.00	1,067.60	2,231.41	7,268.59	1,972.06	5,296.53	55.75
Fund Expense Sub Totals:		-5.00	1,257.04	3,929.62	-3,934.62	2,052.45		
Fund 020 Sub Totals:								
Act 1256 of 1995 Court								
Fines & Forfeitures								
Act 1256 Civil Division		71,250.00	5,980.00	55,250.00	16,000.00	0.00	16,000.00	22.46
Act 1256 District Court Rev		360,000.00	27,087.00	259,925.15	100,074.85	0.00	100,074.85	27.80
R40 Sub Totals:		431,250.00	33,067.00	315,175.15	116,074.85	0.00	116,074.85	26.92
Revenue Sub Totals:		431,250.00	33,067.00	315,175.15	116,074.85	0.00	116,074.85	26.92
Personnel Expense								
Act 1256 Judge Retirement		5,200.00	394.84	3,941.42	1,258.58	0.00	1,258.58	24.20
E01 Sub Totals:		5,200.00	394.84	3,941.42	1,258.58	0.00	1,258.58	24.20
Operations Expense								
Act 316 of 1991 Expense		250.00	18.12	200.90	49.10	0.00	49.10	19.64
Act 918 of 1983 Expense		17,500.00	1,342.64	13,402.66	4,097.34	0.00	4,097.34	23.41

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	10,741.60	107,226.07	33,273.93	0.00	33,273.93	23.68
030-0300-5430	Act 1256 Court Costs	15,250.00	1,181.04	11,789.52	3,460.48	0.00	3,460.48	22.69
030-0300-5435	Act 1256 City Attorney	28,500.00	2,190.68	21,868.06	6,631.94	0.00	6,631.94	23.27
030-0300-5440	Act 1256 DFA (State)	197,250.00	15,164.34	136,465.10	60,784.90	0.00	60,784.90	30.82
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	1,966.60	19,631.23	6,368.77	0.00	6,368.77	24.50
030-0300-5495	Act 1256 Intoximeter Expense	900.00	67.14	670.21	229.79	0.00	229.79	25.53
	E40 Sub Totals:	426,150.00	32,672.16	311,253.75	114,896.25	0.00	114,896.25	26.96
	Expense Sub Totals:	431,350.00	33,067.00	315,195.17	116,154.83	0.00	116,154.83	26.93
	Dept 0300 Sub Totals:	100.00	0.00	20.02	79.98	0.00		
	Fund Revenue Sub Totals:	431,250.00	33,067.00	315,175.15	116,074.85	0.00	116,074.85	26.92
	Fund Expense Sub Totals:	431,350.00	33,067.00	315,195.17	116,154.83	0.00	116,154.83	26.93
	Fund 030 Sub Totals:	100.00	0.00	20.02	79.98	0.00		
Fund 031	Act 1809 of 2001 Court Auto							
Dept 031-0300								
R40	Fines & Forfeitures							
031-0300-4408	Act 1809 of 2001 Revenue	27,310.00	2,827.50	30,137.10	-2,827.10	0.00	-2,827.10	0.00
	R40 Sub Totals:	27,310.00	2,827.50	30,137.10	-2,827.10	0.00	-2,827.10	0.00
R85	Interest Revenue							
031-0300-4850	Interest Revenue	25.00	2.42	24.43	0.57	0.00	0.57	2.28
	R85 Sub Totals:	25.00	2.42	24.43	0.57	0.00	0.57	2.28
E60	Revenue Sub Totals:							
031-0300-5608	Miscellaneous Expense	27,335.00	2,829.92	30,161.53	-2,826.53	0.00	-2,826.53	0.00
	Computer Software	32,250.00	2,010.50	28,233.18	4,016.82	3,721.00	295.82	0.92
	E60 Sub Totals:	32,250.00	2,010.50	28,233.18	4,016.82	3,721.00	295.82	0.92
	Expense Sub Totals:	32,250.00	2,010.50	28,233.18	4,016.82	3,721.00	295.82	0.92
	Dept 0300 Sub Totals:	4,915.00	-819.42	-1,928.35	6,843.35	3,721.00		
	Fund Revenue Sub Totals:	27,335.00	2,829.92	30,161.53	-2,826.53	0.00	-2,826.53	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:	32,250.00	2,010.50	28,233.18	4,016.82	3,721.00	295.82	0.92
Fund 045	Fund 031 Sub Totals:							
Dept 045-0400	Park 1/8 SalesTax O & M	4,915.00	-819.42	-1,928.35	6,843.35	3,721.00		
R10	Parks General							
045-0400-4110	Taxes - Sales							
	Park 1/8 Sales Tax	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
	R10 Sub Totals:	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
R85	Interest Revenue	25.00	3.26	24.60	0.40	0.00	0.40	1.60
045-0400-4850	Interest Revenue	25.00	3.26	24.60	0.40	0.00	0.40	1.60
	R85 Sub Totals:	25.00	3.26	24.60	0.40	0.00	0.40	1.60
	Revenue Sub Totals:	480,025.00	46,682.43	433,311.99	46,713.01	0.00	46,713.01	9.73
E62	Intergovernmental Tsfr	480,000.00	40,000.00	400,000.00	80,000.00	0.00	80,000.00	16.67
045-0400-5620	Xfer to General	480,000.00	40,000.00	400,000.00	80,000.00	0.00	80,000.00	16.67
	E62 Sub Totals:	480,000.00	40,000.00	400,000.00	80,000.00	0.00	80,000.00	16.67
	Expense Sub Totals:	-25.00	-6,682.43	-33,311.99	33,286.99	0.00		
	Dept 0400 Sub Totals:	-25.00	-6,682.43	-33,311.99	33,286.99	0.00		
	Fund Revenue Sub Totals:	480,025.00	46,682.43	433,311.99	46,713.01	0.00	46,713.01	9.73
	Fund Expense Sub Totals:	480,000.00	40,000.00	400,000.00	80,000.00	0.00	80,000.00	16.67
	Fund 045 Sub Totals:	-25.00	-6,682.43	-33,311.99	33,286.99	0.00		
Fund 050	Fire Donation	1,000.00	850.00	1,292.59	-292.59	0.00	-292.59	0.00
Dept 050-0500	Fire Department							
R68	Donation Revenue	1,000.00	850.00	1,292.59	-292.59	0.00	-292.59	0.00
050-0500-4680	Donation Revenue	1,000.00	850.00	1,292.59	-292.59	0.00	-292.59	0.00
	R68 Sub Totals:	1,000.00	850.00	1,292.59	-292.59	0.00	-292.59	0.00
R85	Interest Revenue	1.00	0.13	1.15	-0.15	0.00	-0.15	0.00
050-0500-4850	Interest Revenue	1.00	0.13	1.15	-0.15	0.00	-0.15	0.00
	R85 Sub Totals:	1.00	0.13	1.15	-0.15	0.00	-0.15	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E68	Revenue Sub Totals:	1,001.00	850.13	1,293.74	-292.74	0.00	-292.74	0.00
050-0500-5580	Donation Expense							
	Donations Expense Fire	1,000.00	0.00	0.00	1,000.00	234.24	765.76	76.58
	E68 Sub Totals:	1,000.00	0.00	0.00	1,000.00	234.24	765.76	76.58
	Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	234.24	765.76	76.58
	Dept 0500 Sub Totals:	-1.00	-850.13	-1,293.74	1,292.74	234.24		
	Fund Revenue Sub Totals:	1,001.00	850.13	1,293.74	-292.74	0.00	-292.74	0.00
	Fund Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	234.24	765.76	76.58
	Fund 050 Sub Totals:	-1.00	-850.13	-1,293.74	1,292.74	234.24		
Fund 051	Act 833 of 1991 Fire							
Dept 051-0500	Fire Department							
R15	Taxes - Property							
051-0500-4150	State Turnback	15,000.00	0.00	16,761.06	-1,761.06	0.00	-1,761.06	0.00
	R15 Sub Totals:	15,000.00	0.00	16,761.06	-1,761.06	0.00	-1,761.06	0.00
R85	Interest Revenue							
051-0500-4850	Interest Revenue	15.00	1.67	14.24	0.76	0.00	0.76	5.07
	R85 Sub Totals:	15.00	1.67	14.24	0.76	0.00	0.76	5.07
E40	Revenue Sub Totals:	15,015.00	1.67	16,775.30	-1,760.30	0.00	-1,760.30	0.00
051-0500-5410	Operations Expense							
	Act 833 Expense	15,000.00	0.00	6,292.32	8,707.68	2,200.00	6,507.68	43.38
	E40 Sub Totals:	15,000.00	0.00	6,292.32	8,707.68	2,200.00	6,507.68	43.38
	Expense Sub Totals:	15,000.00	0.00	6,292.32	8,707.68	2,200.00	6,507.68	43.38
	Dept 0500 Sub Totals:	-15.00	-1.67	-10,482.98	10,467.98	2,200.00		
	Fund Revenue Sub Totals:	15,015.00	1.67	16,775.30	-1,760.30	0.00	-1,760.30	0.00
	Fund Expense Sub Totals:	15,000.00	0.00	6,292.32	8,707.68	2,200.00	6,507.68	43.38

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 055	Fund 051 Sub Totals:							
Dept 055-0500	Fire 3/8 Sales Tax	-15.00	-1.67	-10,482.98	10,467.98	2,200.00		
R10	Fire Department							
055-0500-4120	Taxes - Sales							
	Fire 3/8 Sales Tax	1,440,000.00	140,037.50	1,299,862.21	140,137.79	0.00	140,137.79	9.73
	R10 Sub Totals:	1,440,000.00	140,037.50	1,299,862.21	140,137.79	0.00	140,137.79	9.73
R85	Interest Revenue							
055-0500-4850	Interest Revenue	100.00	9.59	109.44	-9.44	0.00	-9.44	0.00
	R85 Sub Totals:	100.00	9.59	109.44	-9.44	0.00	-9.44	0.00
E62	Revenue Sub Totals:							
055-0500-5620	Intergovernmental Tsfr	1,440,100.00	140,047.09	1,299,971.65	140,128.35	0.00	140,128.35	9.73
	Xfer to General	1,440,000.00	120,000.00	1,200,000.00	240,000.00	0.00	240,000.00	16.67
	E62 Sub Totals:	1,440,000.00	120,000.00	1,200,000.00	240,000.00	0.00	240,000.00	16.67
E80	Fixed Assets							
055-0500-5814	Fixed Assets - Fire Trucks	165,000.00	13,836.01	123,538.61	41,461.39	0.00	41,461.39	25.13
	E80 Sub Totals:	165,000.00	13,836.01	123,538.61	41,461.39	0.00	41,461.39	25.13
E85	Interest Expense							
055-0500-5850	Interest Expense	11,010.27	821.83	8,381.95	2,628.32	0.00	2,628.32	23.87
	E85 Sub Totals:	11,010.27	821.83	8,381.95	2,628.32	0.00	2,628.32	23.87
	Expense Sub Totals:	1,616,010.27	134,657.84	1,331,920.56	284,089.71	0.00	284,089.71	17.58
	Dept 0500 Sub Totals:	175,910.27	-5,389.25	31,948.91	143,961.36	0.00		
	Fund Revenue Sub Totals:	1,440,100.00	140,047.09	1,299,971.65	140,128.35	0.00	140,128.35	9.73
	Fund Expense Sub Totals:	1,616,010.27	134,657.84	1,331,920.56	284,089.71	0.00	284,089.71	17.58
Fund 059	Fund 055 Sub Totals:							
Dept 059-0500	Firemen's Pension	175,910.27	-5,389.25	31,948.91	143,961.36	0.00		
R64	Fire Department							
059-0500-4645	Reimbursement							
	LOPFI Subsidy	7,500.00	0.00	5,427.10	2,072.90	0.00	2,072.90	27.64
	R64 Sub Totals:	7,500.00	0.00	5,427.10	2,072.90	0.00	2,072.90	27.64

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Interest Revenue							
059-0500-4850	Interest Revenue	2,400.00	84.17	1,890.44	509.56	0.00	509.56	21.23
059-0500-4855	Gain on Investment	13,000.00	19.39	9,802.44	3,197.56	0.00	3,197.56	24.60
	R85 Sub Totals:	15,400.00	103.56	11,692.88	3,707.12	0.00	3,707.12	24.07
	Revenue Sub Totals:	22,900.00	103.56	17,119.98	5,780.02	0.00	5,780.02	25.24
E01	Personnel Expense							
059-0500-5038	Pension Expense	14,520.00	0.00	13,970.00	550.00	0.00	550.00	3.79
059-0500-5039	Pension Expense - Misc Exp	1,980.00	84,423.25	85,763.50	-83,783.50	0.00	-83,783.50	0.00
	E01 Sub Totals:	16,500.00	84,423.25	99,733.50	-83,233.50	0.00	-83,233.50	0.00
E85	Interest Expense							
059-0500-5855	Loss on Investment	750.00	300.09	889.42	-139.42	0.00	-139.42	0.00
	E85 Sub Totals:	750.00	300.09	889.42	-139.42	0.00	-139.42	0.00
	Expense Sub Totals:	17,250.00	84,723.34	100,622.92	-83,372.92	0.00	-83,372.92	0.00
	Dept 0500 Sub Totals:	-5,650.00	84,619.78	83,502.94	-89,152.94	0.00		
	Fund Revenue Sub Totals:	22,900.00	103.56	17,119.98	5,780.02	0.00	5,780.02	25.24
	Fund Expense Sub Totals:	17,250.00	84,723.34	100,622.92	-83,372.92	0.00	-83,372.92	0.00
	Fund 059 Sub Totals:	-5,650.00	84,619.78	83,502.94	-89,152.94	0.00		
Fund 060	Police Donation							
Dept 060-0600	Police							
R68	Donation Revenue							
060-0600-4680	Donation Revenue	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	R68 Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
R85	Interest Revenue							
060-0600-4850	Interest Revenue	1.00	0.07	0.72	0.28	0.00	0.28	28.00
	R85 Sub Totals:	1.00	0.07	0.72	0.28	0.00	0.28	28.00
	Revenue Sub Totals:	1,001.00	0.07	0.72	1,000.28	0.00	1,000.28	99.93
E60	Miscellaneous Expense							
060-0600-5600	Miscellaneous Expense	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
E60	Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
Dept 0600	Sub Totals:	-1.00	-0.07	-0.72	-0.28	0.00		
Fund Revenue	Sub Totals:	1,001.00	0.07	0.72	1,000.28	0.00	1,000.28	99.93
Fund Expense	Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
Fund 060	Sub Totals:	-1.00	-0.07	-0.72	-0.28	0.00		
Act 918 of 1983	Police							
Fines & Forfeitures								
Admin of Justice	Revenue	20,000.00	1,342.64	13,402.66	6,597.34	0.00	6,597.34	32.99
R40	Sub Totals:	20,000.00	1,342.64	13,402.66	6,597.34	0.00	6,597.34	32.99
Interest Revenue		15.00	1.26	12.13	2.87	0.00	2.87	19.13
Interest Revenue		15.00	1.26	12.13	2.87	0.00	2.87	19.13
R85	Sub Totals:	20,015.00	1,343.90	13,414.79	6,600.21	0.00	6,600.21	32.98
Revenue Sub Totals:		20,000.00	0.00	6,120.00	13,880.00	0.00	13,880.00	69.40
Operations Expense		20,000.00	0.00	6,120.00	13,880.00	0.00	13,880.00	69.40
Act 918 of 1983	Expense	20,000.00	0.00	6,120.00	13,880.00	0.00	13,880.00	69.40
E40	Sub Totals:	20,000.00	0.00	6,120.00	13,880.00	0.00	13,880.00	69.40
Expense Sub Totals:		-15.00	-1,343.90	-7,294.79	7,279.79	0.00		
Dept 0600	Sub Totals:	20,015.00	1,343.90	13,414.79	6,600.21	0.00	6,600.21	32.98
Fund Revenue	Sub Totals:	20,000.00	0.00	6,120.00	13,880.00	0.00	13,880.00	69.40
Fund Expense	Sub Totals:	-15.00	-1,343.90	-7,294.79	7,279.79	0.00		
Fund 061	Sub Totals:	-15.00	-1,343.90	-7,294.79	7,279.79	0.00		
Act 988 of 1991	Emerg Veh							
Police								
Fines & Forfeitures								
Act 988 of 1991	Revenue	20,000.00	12,739.00	10,928.50	9,071.50	0.00	9,071.50	45.36

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R40 Sub Totals:	20,000.00	12,739.00	10,928.50	9,071.50	0.00	9,071.50	45.36
062-0600-4850	Interest Revenue							
	Interest Revenue	15.00	0.69	10.97	4.03	0.00	4.03	26.87
R85	R85 Sub Totals:	15.00	0.69	10.97	4.03	0.00	4.03	26.87
E40	Revenue Sub Totals:	20,015.00	12,739.69	10,939.47	9,075.53	0.00	9,075.53	45.34
062-0600-5420	Operations Expense							
	Act 988 Expense	20,000.00	11,539.00	31,539.00	-11,539.00	0.00	-11,539.00	0.00
E40	E40 Sub Totals:	20,000.00	11,539.00	31,539.00	-11,539.00	0.00	-11,539.00	0.00
	Expense Sub Totals:	20,000.00	11,539.00	31,539.00	-11,539.00	0.00	-11,539.00	0.00
	Dept 0600 Sub Totals:	-15.00	-1,200.69	20,599.53	-20,614.53	0.00		
	Fund Revenue Sub Totals:	20,015.00	12,739.69	10,939.47	9,075.53	0.00	9,075.53	45.34
	Fund Expense Sub Totals:	20,000.00	11,539.00	31,539.00	-11,539.00	0.00	-11,539.00	0.00
Fund 068	Fund 062 Sub Totals:	-15.00	-1,200.69	20,599.53	-20,614.53	0.00		
Dept 068-0600	State Drug Control							
R40	Police							
068-0600-4418	Fines & Forfeitures							
	Drug Seizure Revenue	10,300.00	0.00	10,517.85	-217.85	0.00	-217.85	0.00
R85	R40 Sub Totals:	10,300.00	0.00	10,517.85	-217.85	0.00	-217.85	0.00
068-0600-4850	Interest Revenue							
	Interest Revenue	5.00	0.69	3.97	1.03	0.00	1.03	20.60
E60	R85 Sub Totals:	5.00	0.69	3.97	1.03	0.00	1.03	20.60
068-0600-5600	Revenue Sub Totals:	10,305.00	0.69	10,521.82	-216.82	0.00	-216.82	0.00
	Miscellaneous Expense							
	Miscellaneous Expense	5,000.00	25.91	2,162.13	2,837.87	0.00	2,837.87	56.76
E60	E60 Sub Totals:	5,000.00	25.91	2,162.13	2,837.87	0.00	2,837.87	56.76
	Expense Sub Totals:	5,000.00	25.91	2,162.13	2,837.87	0.00	2,837.87	56.76

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0600 Sub Totals:	-5,305.00	25.22	-8,359.69	3,054.69	0.00		
	Fund Revenue Sub Totals:	10,305.00	0.69	10,521.82	-216.82	0.00	-216.82	0.00
	Fund Expense Sub Totals:	5,000.00	25.91	2,162.13	2,837.87	0.00	2,837.87	56.76
	Fund 068 Sub Totals:	-5,305.00	25.22	-8,359.69	3,054.69	0.00		
Fund 080	Street Fund							
Dept 080-0140								
E01	Personnel Expense							
080-0140-5000	Salary Expense	82,015.23	4,810.30	67,743.82	14,271.41	0.00	14,271.41	17.40
080-0140-5010	Overtime Expense	1,000.00	0.00	636.33	363.67	0.00	363.67	36.37
080-0140-5020	FICA Expense	6,350.67	361.95	5,132.56	1,218.11	0.00	1,218.11	19.18
080-0140-5022	Unemployment Expense	1,080.00	17.20	353.84	726.16	0.00	726.16	67.24
080-0140-5025	Worker's Comp Expense	500.00	0.00	188.22	311.78	0.00	311.78	62.36
080-0140-5030	APERS Expense	12,352.67	697.51	10,015.56	2,337.11	0.00	2,337.11	18.92
080-0140-5040	Health Insurance Expense	22,700.00	1,132.32	18,157.08	4,542.92	0.00	4,542.92	20.01
080-0140-5050	Physical & Drug Screen Exp	300.00	0.00	0.00	300.00	0.00	300.00	100.00
080-0140-5055	Uniform Expense	1,200.00	0.00	877.14	322.86	0.00	322.86	26.91
080-0140-5060	Travel & Training Expense	2,600.00	600.00	2,250.56	349.44	0.00	349.44	13.44
	E01 Sub Totals:	130,098.57	7,619.28	105,355.11	24,743.46	0.00	24,743.46	19.02
E10	Building & Grounds Exp							
080-0140-5115	Communication Exp - Telephone	700.00	0.00	188.42	511.58	0.00	511.58	73.08
080-0140-5116	Comm Exp - Cellular	1,060.00	114.80	723.09	336.91	0.00	336.91	31.78
	E10 Sub Totals:	1,760.00	114.80	911.51	848.49	0.00	848.49	48.21
E20	Vehicle Expense							
080-0140-5200	Fuel Expense	6,000.00	377.82	3,879.68	2,120.32	0.00	2,120.32	35.34
080-0140-5210	Service & Repair - Vehicle	2,000.00	0.00	864.37	1,135.63	173.63	962.00	48.10
080-0140-5218	Tire Expense	1,000.00	0.00	398.58	601.42	0.00	601.42	60.14
080-0140-5225	Insurance Expense - Vehicle	1,750.00	0.00	437.50	1,312.50	0.00	1,312.50	75.00
	E20 Sub Totals:	10,750.00	377.82	5,580.13	5,169.87	173.63	4,996.24	46.48
E30	Supply Expense							
080-0140-5300	Office Supplies	150.00	0.00	92.55	57.45	0.00	57.45	38.30
080-0140-5380	Prisoner Care Expense	1,500.00	322.74	1,194.70	305.30	190.02	115.28	7.69
	E30 Sub Totals:	1,650.00	322.74	1,287.25	362.75	190.02	172.73	10.47
E40	Operations Expense							
080-0140-5515	Permit Fee Expense	200.00	0.00	0.00	200.00	0.00	200.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0140-5520	Public Education Expense	1,000.00	0.00	754.82	245.18	0.00	245.18	24.52
	E40 Sub Totals:	1,200.00	0.00	754.82	445.18	0.00	445.18	37.10
E55	Professional Services							
080-0140-5571	Prof Services - Engineering	18,360.00	1,530.00	14,620.17	3,739.83	0.00	3,739.83	20.37
080-0140-5574	Prof Services - GIS	6,120.00	510.00	4,590.00	1,530.00	510.00	1,020.00	16.67
080-0140-5589	Prof Services - Printing	200.00	10.00	100.00	100.00	0.00	100.00	50.00
	E55 Sub Totals:	24,680.00	2,050.00	19,310.17	5,369.83	510.00	4,859.83	19.69
	Expense Sub Totals:	170,138.57	10,484.64	133,198.99	36,939.58	873.65	36,065.93	21.20
Dept 080-0800	Dept 0140 Sub Totals:	170,138.57	10,484.64	133,198.99	36,939.58	873.65		
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax	275,000.00	28,901.53	271,152.04	3,847.96	0.00	3,847.96	1.40
	R10 Sub Totals:	275,000.00	28,901.53	271,152.04	3,847.96	0.00	3,847.96	1.40
R15	Taxes - Property							
080-0800-4150	State Turnback	1,080,000.00	64,581.71	652,942.50	427,057.50	0.00	427,057.50	39.54
080-0800-4151	Saline County Treasurer	380,000.00	45,890.58	290,204.28	89,795.72	0.00	89,795.72	23.63
	R15 Sub Totals:	1,460,000.00	110,472.29	943,146.78	516,853.22	0.00	516,853.22	35.40
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	177,626.99	95,908.91	276,627.40	-99,000.41	0.00	-99,000.41	0.00
	R60 Sub Totals:	177,626.99	95,908.91	276,627.40	-99,000.41	0.00	-99,000.41	0.00
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfer Designated Tax - Street	1,073,000.00	89,416.66	894,266.60	178,733.40	0.00	178,733.40	16.66
	R62 Sub Totals:	1,073,000.00	89,416.66	894,266.60	178,733.40	0.00	178,733.40	16.66
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	54.29	561.95	188.05	0.00	188.05	25.07
	R85 Sub Totals:	750.00	54.29	561.95	188.05	0.00	188.05	25.07
E01	Revenue Sub Totals:	2,986,376.99	324,753.68	2,385,754.77	600,622.22	0.00	600,622.22	20.11
080-0800-5000	Personnel Expense							
080-0800-5005	Salary Expense	414,241.93	30,818.42	339,639.10	74,602.83	0.00	74,602.83	18.01
080-0800-5010	SWB Reimbursement	109,000.00	9,083.33	90,833.30	18,166.70	0.00	18,166.70	16.67
080-0800-5020	Overtime Expense	15,000.00	375.05	7,673.65	7,326.35	0.00	7,326.35	48.84
	FICA Expense	32,837.05	2,337.36	26,110.86	6,726.19	0.00	6,726.19	20.48

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5022	Unemployment Expense	5,550.00	189.00	2,473.00	3,077.00	0.00	3,077.00	55.44
080-0800-5025	Worker's Comp Expense	18,500.00	0.00	18,284.69	215.31	0.00	215.31	1.16
080-0800-5030	APERS Expense	63,735.26	4,523.05	50,907.44	12,827.82	0.00	12,827.82	20.13
080-0800-5040	Health Insurance Expense	94,955.04	8,396.34	80,236.11	14,718.93	0.00	14,718.93	15.50
080-0800-5050	Physical & Drug Screen Exp	2,000.00	0.00	250.00	1,750.00	0.00	1,750.00	87.50
080-0800-5055	Uniform Expense	6,000.00	504.51	3,575.46	2,424.54	237.34	2,187.20	36.45
080-0800-5060	Travel & Training Expense	3,500.00	538.76	2,339.20	1,160.80	321.88	838.92	23.97
	E01 Sub Totals:	765,319.28	56,765.82	622,322.81	142,996.47	559.22	142,437.25	18.61
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	1,500.00	0.00	1,266.29	233.71	0.00	233.71	15.58
080-0800-5110	Utilities - Electric	16,000.00	1,606.78	14,887.95	1,112.05	0.00	1,112.05	6.95
080-0800-5111	Utilities - Gas	2,950.00	17.91	1,972.57	977.43	0.00	977.43	33.13
080-0800-5112	Utilities - Water	1,000.00	29.29	279.58	720.42	0.00	720.42	72.04
080-0800-5115	Communication Exp - Telephone	8,500.00	474.10	4,815.76	3,684.24	301.87	3,382.37	39.79
080-0800-5116	Communication Exp - Cellular	5,000.00	245.70	2,543.92	2,456.08	0.00	2,456.08	49.12
080-0800-5120	Insurance - Property	2,500.00	1,294.80	1,294.80	1,205.20	0.00	1,205.20	48.21
080-0800-5130	Sanitation	2,500.00	0.00	1,351.05	1,148.95	0.00	1,148.95	45.96
080-0800-5140	Supplies - B&G	2,600.00	70.27	931.06	1,668.94	628.68	1,040.26	40.01
080-0800-5145	Tools	10,000.00	737.36	9,069.10	930.90	43.58	887.32	8.87
	E10 Sub Totals:	52,550.00	4,476.21	38,412.08	14,137.92	974.13	13,163.79	25.05
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	55,000.00	2,444.96	39,717.34	15,282.66	0.00	15,282.66	27.79
080-0800-5210	Service & Repair - Vehicle	92,500.00	3,556.61	57,249.93	35,250.07	18,689.60	16,560.47	17.90
080-0800-5218	Tire Expense	10,000.00	201.06	6,155.83	3,844.17	2,420.54	1,423.63	14.24
080-0800-5225	Insurance Expense - Vehicle	13,650.00	0.00	13,641.09	8.91	0.00	8.91	0.07
080-0800-5230	Radios	1,000.00	0.00	164.25	835.75	0.00	835.75	83.58
080-0800-5240	Equipment Rental	500.00	-43.79	-43.79	543.79	0.00	543.79	108.76
	E20 Sub Totals:	172,650.00	6,158.84	116,884.65	55,765.35	21,110.14	34,655.21	20.07
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	145.01	3,070.84	929.16	129.54	799.62	19.99
080-0800-5316	Supplies - Signs	35,500.00	91.59	16,906.69	18,593.31	8,203.78	10,389.53	29.27
080-0800-5322	Supplies - Operating	89,000.00	7,177.14	19,668.04	69,331.96	8,948.38	60,383.58	67.85
080-0800-5350	Postage Expense	500.00	0.00	230.84	269.16	0.00	269.16	53.83
080-0800-5380	Prisoner Care Expense	2,000.00	129.43	399.74	1,600.26	0.00	1,600.26	80.01
	E30 Sub Totals:	131,000.00	7,543.17	40,276.15	90,723.85	17,281.70	73,442.15	56.06
E40	Operations Expense							
080-0800-5141	Pest/Chem/Seed/Fert	2,000.00	0.00	405.16	1,594.84	0.00	1,594.84	79.74
080-0800-5142	Janitorial Supplies & Services	2,000.00	0.00	1,259.30	740.70	125.93	614.77	30.74

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5323	Material and Maint.	50,000.00	0.00	48,811.59	1,188.41	0.00	1,188.41	2.38
080-0800-5480	Dues & Subscriptions	4,200.00	0.00	429.75	3,770.25	0.00	3,770.25	89.77
080-0800-5525	Right-of-Way Maintenance	10,000.00	0.00	2,000.00	8,000.00	0.00	8,000.00	80.00
080-0800-5530	Safety Program	1,000.00	0.00	880.72	119.28	0.00	119.28	11.93
080-0800-5545	Street Paving Expense	127,000.00	4,494.01	28,453.84	98,546.16	2,161.91	96,384.25	75.89
080-0800-5546	Street Lights Installed	115,000.00	8,839.82	82,095.64	32,904.36	0.00	32,904.36	28.61
080-0800-5547	Traffic Signal Maintenance	25,000.00	67.15	8,781.47	16,218.53	488.00	15,730.53	62.92
	E40 Sub Totals:	336,200.00	13,400.98	173,117.47	163,082.53	2,775.84	160,306.69	47.68
E55	Professional Services							
080-0800-5553	Prof Services - Advertising	2,500.00	0.00	-466.65	2,966.65	0.00	2,966.65	118.67
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	65.57	934.43	0.00	934.43	93.44
080-0800-5571	Prof Services - Engineering	12,240.00	1,020.00	10,313.22	1,926.78	0.00	1,926.78	15.74
080-0800-5574	Prof Services - GIS	6,120.00	510.00	4,590.00	1,530.00	510.00	1,020.00	16.67
080-0800-5586	Prof Services - Other	188,826.69	771.73	101,100.35	87,726.34	20,783.05	66,943.29	35.45
080-0800-5589	Prof Services - Printing	600.00	33.85	643.60	-43.60	0.00	-43.60	0.00
	E55 Sub Totals:	211,286.69	2,335.58	116,246.09	95,040.60	21,293.05	73,747.55	34.90
E60	Miscellaneous Expense							
080-0800-5600	Miscellaneous Expense	22,626.99	956.49	20,653.46	1,973.53	1,088.91	884.62	3.91
080-0800-5604	Computer Hardware	2,500.00	0.00	898.30	1,601.70	0.00	1,601.70	64.07
080-0800-5606	Computer Maint & Support	1,000.00	0.00	519.41	480.59	0.00	480.59	48.06
080-0800-5608	Computer Software	4,000.00	0.00	1,436.61	2,563.39	0.00	2,563.39	64.08
	E60 Sub Totals:	30,126.99	956.49	23,507.78	6,619.21	1,088.91	5,530.30	18.36
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Other Equipment	371,000.00	0.00	290,105.07	80,894.93	66,422.00	14,472.93	3.90
080-0800-5810	Fixed Assets - Equipment	8,000.00	0.00	5,213.79	2,786.21	115.30	2,670.91	33.39
080-0800-5828	Project - Snooks Lane	336,916.18	0.00	336,916.18	0.00	0.00	0.00	0.00
	E80 Sub Totals:	715,916.18	0.00	632,235.04	83,681.14	66,537.30	17,143.84	2.39
E85	Interest Expense							
080-0800-5816	Fixed Assets - Infrastructure	527,000.00	62,718.52	91,975.86	435,024.14	10,841.00	424,183.14	80.49
	E85 Sub Totals:	527,000.00	62,718.52	91,975.86	435,024.14	10,841.00	424,183.14	80.49
E90	Construction Projects							
080-0800-5904	Fixed Asses Whistling Pine Drain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0800-5910	Project - Overlay 2013	373,000.00	0.00	250,199.44	122,800.56	0.00	122,800.56	32.92
	E90 Sub Totals:	373,000.00	0.00	250,199.44	122,800.56	0.00	122,800.56	32.92
	Expense Sub Totals:	3,315,049.14	154,355.61	2,105,177.37	1,209,871.77	142,461.29	1,067,410.48	32.20

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0800 Sub Totals:	328,672.15	-170,398.07	-280,577.40	609,249.55	142,461.29		
	Fund Revenue Sub Totals:	2,986,376.99	324,753.68	2,385,754.77	600,622.22	0.00	600,622.22	20.11
	Fund Expense Sub Totals:	3,485,187.71	164,840.25	2,238,376.36	1,246,811.35	143,334.94	1,103,476.41	31.66
Fund 140	Fund 080 Sub Totals:	498,810.72	-159,913.43	-147,378.41	646,189.13	143,334.94		
Dept 140-0400	Park Bond 2006 DS							
R10	Parks General							
140-0400-4111	Taxes - Salcs							
	Park Bond Sales Tax	960,000.00	93,358.34	866,574.82	93,425.18	0.00	93,425.18	9.73
R62	R10 Sub Totals:	960,000.00	93,358.34	866,574.82	93,425.18	0.00	93,425.18	9.73
140-0400-4626	Intergovernmental Tsfrs							
	Xfer from Other	0.00	6.18	2,124.73	-2,124.73	0.00	-2,124.73	0.00
R85	R62 Sub Totals:	0.00	6.18	2,124.73	-2,124.73	0.00	-2,124.73	0.00
140-0400-4850	Interest Revenue							
	Interest Revenue	50.00	0.96	36.96	13.04	0.00	13.04	26.08
E72	R85 Sub Totals:	50.00	0.96	36.96	13.04	0.00	13.04	26.08
140-0400-5722	Revenue Sub Totals:	960,050.00	93,365.48	868,736.51	91,313.49	0.00	91,313.49	9.51
140-0400-5724	Bond Expense							
	Bond Principal Pmt	955,000.00	0.00	1,072,601.25	-117,601.25	0.00	-117,601.25	0.00
	Bond Fee	5,000.00	0.00	3,706.50	1,293.50	0.00	1,293.50	25.87
	E72 Sub Totals:	960,000.00	0.00	1,076,307.75	-116,307.75	0.00	-116,307.75	0.00
	Expense Sub Totals:	960,000.00	0.00	1,076,307.75	-116,307.75	0.00	-116,307.75	0.00
	Dept 0400 Sub Totals:	-50.00	-93,365.48	207,571.24	-207,621.24	0.00		
	Fund Revenue Sub Totals:	960,050.00	93,365.48	868,736.51	91,313.49	0.00	91,313.49	9.51
	Fund Expense Sub Totals:	960,000.00	0.00	1,076,307.75	-116,307.75	0.00	-116,307.75	0.00
Fund 141	Fund 140 Sub Totals:	-50.00	-93,365.48	207,571.24	-207,621.24	0.00		
Dept 141-0400	Park Bond 2006 DSR							
R85	Parks General							
	Interest Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
141-0400-4850	Interest Revenue	2,800.00	6.18	2,124.71	675.29	0.00	675.29	24.12
141-0400-4855	Gain on Investment	3,500.00	0.00	2,631.91	868.09	0.00	868.09	24.80
	R85 Sub Totals:	6,300.00	6.18	4,756.62	1,543.38	0.00	1,543.38	24.50
	Revenue Sub Totals:	6,300.00	6.18	4,756.62	1,543.38	0.00	1,543.38	24.50
E62	Intergovernmental Tsfr							
141-0400-5626	Xfer to Other	0.00	6.18	2,124.73	-2,124.73	0.00	-2,124.73	0.00
	E62 Sub Totals:	0.00	6.18	2,124.73	-2,124.73	0.00	-2,124.73	0.00
	Interest Expense							
E85	Loss on Investment	4,300.00	305.10	3,565.69	734.31	0.00	734.31	17.08
	E85 Sub Totals:	4,300.00	305.10	3,565.69	734.31	0.00	734.31	17.08
	Expense Sub Totals:	4,300.00	311.28	5,690.42	-1,390.42	0.00	-1,390.42	0.00
	Dept 0400 Sub Totals:	-2,000.00	305.10	933.80	-2,933.80	0.00		
	Fund Revenue Sub Totals:	6,300.00	6.18	4,756.62	1,543.38	0.00	1,543.38	24.50
	Fund Expense Sub Totals:	4,300.00	311.28	5,690.42	-1,390.42	0.00	-1,390.42	0.00
	Fund 141 Sub Totals:	-2,000.00	305.10	933.80	-2,933.80	0.00		
Fund 142	Park Bond 2006 O&M							
Dept 142-0400	Parks General							
R10	Taxes - Sales							
142-0400-4110	Park 1/8 Sales Tax	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
	R10 Sub Totals:	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
	Interest Revenue							
R85	Interest Revenue	1.00	0.06	0.90	0.10	0.00	0.10	10.00
142-0400-4850		1.00	0.06	0.90	0.10	0.00	0.10	10.00
	R85 Sub Totals:	1.00	0.06	0.90	0.10	0.00	0.10	10.00
	Revenue Sub Totals:	480,001.00	46,679.23	433,288.29	46,712.71	0.00	46,712.71	9.73
E62	Intergovernmental Tsfr							
142-0400-5626	Xfer to Other	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
	E62 Sub Totals:	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
	Dept 0400 Sub Totals:	-1.00	-0.06	-0.90	-0.10	0.00		
	Fund Revenue Sub Totals:	480,001.00	46,679.23	433,288.29	46,712.71	0.00	46,712.71	9.73
	Fund Expense Sub Totals:	480,000.00	46,679.17	433,287.39	46,712.61	0.00	46,712.61	9.73
Fund 143	Fund 142 Sub Totals:	-1.00	-0.06	-0.90	-0.10	0.00		
Dept 143-0400	Park Bond 2007 DS							
R10	Parks General							
143-0400-4111	Taxes - Sales							
	Park Bond Sales Tax	960,000.00	93,358.33	866,574.82	93,425.18	0.00	93,425.18	9.73
R62	R10 Sub Totals:	960,000.00	93,358.33	866,574.82	93,425.18	0.00	93,425.18	9.73
143-0400-4626	Intergovernmental Tsfrs							
	Xfer from Other	0.00	8.23	2,729.97	-2,729.97	0.00	-2,729.97	0.00
R85	R62 Sub Totals:	0.00	8.23	2,729.97	-2,729.97	0.00	-2,729.97	0.00
143-0400-4850	Interest Revenue	50.00	0.94	43.01	6.99	0.00	6.99	13.98
	Interest Revenue	50.00	0.94	43.01	6.99	0.00	6.99	13.98
	R85 Sub Totals:	50.00	0.94	43.01	6.99	0.00	6.99	13.98
E72	Revenue Sub Totals:	960,050.00	93,367.50	869,347.80	90,702.20	0.00	90,702.20	9.45
143-0400-5722	Bond Expense	955,000.00	0.00	1,082,042.50	-127,042.50	0.00	-127,042.50	0.00
143-0400-5724	Bond Principal Pmt	5,000.00	0.00	3,274.00	1,726.00	0.00	1,726.00	34.52
	Bond Fee							
	E72 Sub Totals:	960,000.00	0.00	1,085,316.50	-125,316.50	0.00	-125,316.50	0.00
	Expense Sub Totals:	960,000.00	0.00	1,085,316.50	-125,316.50	0.00	-125,316.50	0.00
	Dept 0400 Sub Totals:	-50.00	-93,367.50	215,968.70	-216,018.70	0.00		
	Fund Revenue Sub Totals:	960,050.00	93,367.50	869,347.80	90,702.20	0.00	90,702.20	9.45
	Fund Expense Sub Totals:	960,000.00	0.00	1,085,316.50	-125,316.50	0.00	-125,316.50	0.00
	Fund 143 Sub Totals:	-50.00	-93,367.50	215,968.70	-216,018.70	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 144	Park Bond 2007 DSR							
Dept 144-0400	Parks General							
R85	Interest Revenue	3,600.00	8.23	2,729.97	870.03	0.00	870.03	24.17
144-0400-4850	Interest Revenue	4,000.00	0.00	3,336.26	663.74	0.00	663.74	16.59
144-0400-4855	Gain on Investment							
	R85 Sub Totals:	7,600.00	8.23	6,066.23	1,533.77	0.00	1,533.77	20.18
	Revenue Sub Totals:	7,600.00	8.23	6,066.23	1,533.77	0.00	1,533.77	20.18
E62	Intergovernmental Tsfr							
144-0400-5626	Xfer to Other	0.00	8.23	2,729.97	-2,729.97	0.00	-2,729.97	0.00
	E62 Sub Totals:	0.00	8.23	2,729.97	-2,729.97	0.00	-2,729.97	0.00
E85	Interest Expense							
144-0400-5855	Loss on Investment	5,500.00	384.20	4,513.74	986.26	0.00	986.26	17.93
	E85 Sub Totals:	5,500.00	384.20	4,513.74	986.26	0.00	986.26	17.93
	Expense Sub Totals:	5,500.00	392.43	7,243.71	-1,743.71	0.00	-1,743.71	0.00
	Dept 0400 Sub Totals:	-2,100.00	384.20	1,177.48	-3,277.48	0.00		
	Fund Revenue Sub Totals:	7,600.00	8.23	6,066.23	1,533.77	0.00	1,533.77	20.18
	Fund Expense Sub Totals:	5,500.00	392.43	7,243.71	-1,743.71	0.00	-1,743.71	0.00
	Fund 144 Sub Totals:	-2,100.00	384.20	1,177.48	-3,277.48	0.00		
Fund 145	Park Bond 2010 DS							
Dept 145-0400	Parks General							
R62	Intergovernmental Tsfrs							
145-0400-4627	Xfer from Other	360,000.00	29,799.99	299,721.33	60,278.67	0.00	60,278.67	16.74
	R62 Sub Totals:	360,000.00	29,799.99	299,721.33	60,278.67	0.00	60,278.67	16.74
R85	Interest Revenue							
145-0400-4850	Interest Revenue	50.00	5.03	49.14	0.86	0.00	0.86	1.72
	R85 Sub Totals:	50.00	5.03	49.14	0.86	0.00	0.86	1.72
	Revenue Sub Totals:	360,050.00	29,805.02	299,770.47	60,279.53	0.00	60,279.53	16.74
E72	Bond Expense							
145-0400-5722	Bond Principal Pmt	360,000.00	0.00	351,133.75	8,866.25	0.00	8,866.25	2.46
145-0400-5724	Bond Fee	0.00	0.00	2,217.50	-2,217.50	0.00	-2,217.50	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E72	Sub Totals:	360,000.00	0.00	353,351.25	6,648.75	0.00	6,648.75	1.85
	Expense Sub Totals:	360,000.00	0.00	353,351.25	6,648.75	0.00	6,648.75	1.85
Dept 0400	Sub Totals:	-50.00	-29,805.02	53,580.78	-53,630.78	0.00		
Fund Revenue	Sub Totals:	360,050.00	29,805.02	299,770.47	60,279.53	0.00	60,279.53	16.74
Fund Expense	Sub Totals:	360,000.00	0.00	353,351.25	6,648.75	0.00	6,648.75	1.85
Fund 145	Sub Totals:	-50.00	-29,805.02	53,580.78	-53,630.78	0.00		
Park Bond 2010	DSR							
Parks General								
Intergovernmental	Tsfrs							
Xfer from Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue								
Interest Revenue		2,000.00	51.06	1,691.93	308.07	0.00	308.07	15.40
Gain on Investment		500.00	0.00	391.27	108.73	0.00	108.73	21.75
R85	Sub Totals:	2,500.00	51.06	2,083.20	416.80	0.00	416.80	16.67
Revenue Sub Totals:		2,500.00	51.06	2,083.20	416.80	0.00	416.80	16.67
Intergovernmental	Tsfr							
Xfer to Other		0.00	52.69	2,420.63	-2,420.63	0.00	-2,420.63	0.00
E62	Sub Totals:	0.00	52.69	2,420.63	-2,420.63	0.00	-2,420.63	0.00
Interest Expense								
Loss on Investment		1,000.00	30.40	824.23	175.77	0.00	175.77	17.58
E85	Sub Totals:	1,000.00	30.40	824.23	175.77	0.00	175.77	17.58
Expense Sub Totals:		1,000.00	83.09	3,244.86	-2,244.86	0.00	-2,244.86	0.00
Dept 0400	Sub Totals:	-1,500.00	32.03	1,161.66	-2,661.66	0.00		
Fund Revenue	Sub Totals:	2,500.00	51.06	2,083.20	416.80	0.00	416.80	16.67
Fund Expense	Sub Totals:	1,000.00	83.09	3,244.86	-2,244.86	0.00	-2,244.86	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 180	Fund 146 Sub Totals:							
Dept 180-0800	Street Bond 2008 Constr	-1,500.00	32.03	1,161.66	-2,661.66	0.00		
R85	Interest Revenue							
180-0800-4850	Interest Revenue	20.00	0.00	15.17	4.83	0.00	4.83	24.15
	R85 Sub Totals:							
	Interest Revenue	20.00	0.00	15.17	4.83	0.00	4.83	24.15
	Revenue Sub Totals:							
	Interest Revenue	20.00	0.00	15.17	4.83	0.00	4.83	24.15
E90	Construction Projects							
180-0800-5900	Construction Projects/Overlays	33,373.14	0.00	33,380.08	-6.94	0.00	-6.94	0.00
	E90 Sub Totals:							
	Construction Projects	33,373.14	0.00	33,380.08	-6.94	0.00	-6.94	0.00
	Expense Sub Totals:							
	Construction Projects	33,373.14	0.00	33,380.08	-6.94	0.00	-6.94	0.00
	Dept 0800 Sub Totals:							
	Interest Revenue	33,353.14	0.00	33,364.91	-11.77	0.00		
	Fund Revenue Sub Totals:							
	Interest Revenue	20.00	0.00	15.17	4.83	0.00	4.83	24.15
	Fund Expense Sub Totals:							
	Construction Projects	33,373.14	0.00	33,380.08	-6.94	0.00	-6.94	0.00
	Fund 180 Sub Totals:							
	Street Bond 2008 DSR	33,353.14	0.00	33,364.91	-11.77	0.00		
Fund 181	Interest Revenue							
Dept 181-0800	Interest Revenue	1,900.00	4.29	1,439.41	460.59	0.00	460.59	24.24
R85	Gain on Investment	900.00	0.00	686.38	213.62	0.00	213.62	23.74
181-0800-4850								
181-0800-4855								
	R85 Sub Totals:							
	Gain on Investment	2,800.00	4.29	2,125.79	674.21	0.00	674.21	24.08
	Revenue Sub Totals:							
	Gain on Investment	2,800.00	4.29	2,125.79	674.21	0.00	674.21	24.08
E62	Intergovernmental Tsfr							
181-0800-5626	Xfer to Other	0.00	0.00	1,804.05	-1,804.05	0.00	-1,804.05	0.00
	E62 Sub Totals:							
	Xfer to Other	0.00	0.00	1,804.05	-1,804.05	0.00	-1,804.05	0.00
E85	Interest Expense							
181-0800-5855	Loss on Investment	1,400.00	103.15	1,206.90	193.10	0.00	193.10	13.79
	E85 Sub Totals:							
	Loss on Investment	1,400.00	103.15	1,206.90	193.10	0.00	193.10	13.79

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	1,400.00	103.15	3,010.95	-1,610.95	0.00	-1,610.95	0.00
	Dept 0800 Sub Totals:	-1,400.00	98.86	885.16	-2,285.16	0.00		
	Fund Revenue Sub Totals:	2,800.00	4.29	2,125.79	674.21	0.00	674.21	24.08
	Fund Expense Sub Totals:	1,400.00	103.15	3,010.95	-1,610.95	0.00	-1,610.95	0.00
Fund 182	Fund 181 Sub Totals:	-1,400.00	98.86	885.16	-2,285.16	0.00		
Dept 182-0800	Street Bond 2008 DS							
R62	Intergovernmental Tsfrs							
182-0800-4623	Xfer from Other Fund	350,000.00	29,107.92	294,219.06	55,780.94	0.00	55,780.94	15.94
	R62 Sub Totals:	350,000.00	29,107.92	294,219.06	55,780.94	0.00	55,780.94	15.94
R85	Interest Revenue	50.00	2.47	61.25	-11.25	0.00	-11.25	0.00
182-0800-4850	Interest Revenue	50.00	2.47	61.25	-11.25	0.00	-11.25	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	350,050.00	29,110.39	294,280.31	55,769.69	0.00	55,769.69	15.93
E72	Bond Expense							
182-0800-5722	Bond Principal Pmt	350,000.00	0.00	348,585.00	1,415.00	0.00	1,415.00	0.40
182-0800-5724	Bond Fee	0.00	0.00	2,637.50	-2,637.50	0.00	-2,637.50	0.00
	E72 Sub Totals:	350,000.00	0.00	351,222.50	-1,222.50	0.00	-1,222.50	0.00
	Expense Sub Totals:	350,000.00	0.00	351,222.50	-1,222.50	0.00	-1,222.50	0.00
	Dept 0800 Sub Totals:	-50.00	-29,110.39	56,942.19	-56,992.19	0.00		
	Fund Revenue Sub Totals:	350,050.00	29,110.39	294,280.31	55,769.69	0.00	55,769.69	15.93
	Fund Expense Sub Totals:	350,000.00	0.00	351,222.50	-1,222.50	0.00	-1,222.50	0.00
	Fund 182 Sub Totals:	-50.00	-29,110.39	56,942.19	-56,992.19	0.00		
Fund 500	Revenue - Water & WW							
Dept 500-0900	Water Distribution							
R50	Sale of Services	45,000.00	3,783.50	37,516.28	7,483.72	0.00	7,483.72	16.63
500-0900-4504	CAW Watershed	20,000.00	2,258.00	18,662.00	1,338.00	0.00	1,338.00	6.69
500-0900-4532	One Time Charge							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0900-4536	Penalties	125,000.00	21,415.93	115,423.22	9,576.78	0.00	9,576.78	7.66
500-0900-4537	Insufficient Check Fee	3,000.00	250.00	2,075.00	925.00	0.00	925.00	30.83
500-0900-4540	Sales - CAW System Devel	22,000.00	600.00	11,955.50	10,044.50	0.00	10,044.50	45.66
500-0900-4542	Sales - FSDWA	30,000.00	2,251.80	22,716.68	7,283.32	0.00	7,283.32	24.28
500-0900-4544	Water Misc Income	70,000.00	5,325.00	66,318.21	3,681.79	0.00	3,681.79	5.26
500-0900-4548	Sales - Pump Maintenance	1,000.00	126.00	927.00	73.00	0.00	73.00	7.30
500-0900-4550	Sales - Service Charges	20,000.00	2,055.00	21,675.00	-1,675.00	0.00	-1,675.00	0.00
500-0900-4554	Sales - Water	2,662,000.00	1,971.91	1,884,286.37	777,713.63	0.00	777,713.63	29.22
500-0900-4556	Sales - Water Connections	30,000.00	1,225.00	25,506.00	4,494.00	0.00	4,494.00	14.98
500-0900-4560	Sales Tax Revenue	253,000.00	24,717.49	204,392.58	48,607.42	0.00	48,607.42	19.21
500-0900-4562	Swimming Pool Fill	2,000.00	0.00	1,150.00	850.00	0.00	850.00	42.50
500-0900-4566	Woodland Hills Watershed	2,000.00	219.15	2,211.75	-211.75	0.00	-211.75	0.00
	R50 Sub Totals:	3,285,000.00	66,198.78	2,414,815.59	870,184.41	0.00	870,184.41	26.49
R62	Intergovernmental Tsfrs							
500-0900-4629	Xfer to Water Impact	60,000.00	2,550.00	57,938.00	2,062.00	0.00	2,062.00	3.44
500-0900-4630	Xfer Salem Royalty	1,000.00	56.00	809.05	190.95	0.00	190.95	19.10
500-0900-4632	Xfer to Subdivision Impact Wtr	1,000.00	0.00	1,050.00	-50.00	0.00	-50.00	0.00
	R62 Sub Totals:	62,000.00	2,606.00	59,797.05	2,202.95	0.00	2,202.95	3.55
E40	Revenue Sub Totals:							
500-0900-5475	Operations Expense	3,347,000.00	68,804.78	2,474,612.64	872,387.36	0.00	872,387.36	26.06
	Credit Card Fees	50,000.00	4,158.49	47,788.67	2,211.33	0.00	2,211.33	4.42
	E40 Sub Totals:	50,000.00	4,158.49	47,788.67	2,211.33	0.00	2,211.33	4.42
E60	Miscellaneous Expense							
500-0900-5600	Miscellaneous Expense	0.00	-4,256.90	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	0.00	-4,256.90	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
500-0900-5624	Xfer to Water	4,612,956.35	384,413.02	3,844,130.20	768,826.15	768,826.04	0.11	0.00
500-0900-5629	Xfer to Water Impact	60,000.00	11,400.00	57,188.00	2,812.00	0.00	2,812.00	4.69
500-0900-5630	Xfer to Salem Royalty	1,000.00	59.20	847.45	152.55	0.00	152.55	15.26
500-0900-5632	Xfer to Subdivision Impact Wtr	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
	E62 Sub Totals:	4,673,956.35	395,872.22	3,903,215.65	770,740.70	768,826.04	1,914.66	0.04
	Expense Sub Totals:	4,723,956.35	395,773.81	3,951,004.32	772,952.03	768,826.04	4,125.99	0.09
Dept 500-0950	Dept 0900 Sub Totals:							
	Wastewater Collection	1,376,956.35	326,969.03	1,476,391.68	-99,435.33	768,826.04		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R50	Sale of Services							
500-0950-4552	Sales - Wastewater	3,779,000.00	351,823.45	3,267,478.96	511,521.04	0.00	511,521.04	13.54
500-0950-4558	Sales - WW Connections	13,000.00	600.00	11,350.00	1,650.00	0.00	1,650.00	12.69
R50 Sub Totals:		3,792,000.00	352,423.45	3,278,828.96	513,171.04	0.00	513,171.04	13.53
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	1,000.00	-1.00	395.87	604.13	0.00	604.13	60.41
R60 Sub Totals:		1,000.00	-1.00	395.87	604.13	0.00	604.13	60.41
R62	Intergovernmental Tsfrs							
500-0950-4631	Xfer Wastewater Impact	44,000.00	2,000.00	43,250.00	750.00	0.00	750.00	1.70
500-0950-4632	Xfer to Subdivision Impact WW	1,000.00	0.00	1,050.00	-50.00	0.00	-50.00	0.00
R62 Sub Totals:		45,000.00	2,000.00	44,300.00	700.00	0.00	700.00	1.56
Revenue Sub Totals:		3,838,000.00	354,422.45	3,323,524.83	514,475.17	0.00	514,475.17	13.40
E62	Intergovernmental Tsfr							
500-0950-5624	Xfer to Water	4,647,447.18	387,287.26	3,872,872.60	774,574.58	774,574.52	0.06	0.00
500-0950-5631	Xfer to Wastewater Impact	44,000.00	12,500.00	43,250.00	750.00	0.00	750.00	1.70
500-0950-5632	Xfer to Subdivision Impact WW	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
E62 Sub Totals:		4,691,447.18	399,787.26	3,917,172.60	774,274.58	774,574.52	-299.94	0.00
E72	Bond Expense							
500-0950-5722	Bond Principal Pmt	720,000.00	59,947.08	599,470.80	120,529.20	59,947.08	60,582.12	8.41
E72 Sub Totals:		720,000.00	59,947.08	599,470.80	120,529.20	59,947.08	60,582.12	8.41
Expense Sub Totals:		5,411,447.18	459,734.34	4,516,643.40	894,803.78	834,521.60	60,282.18	1.11
Dept 0950 Sub Totals:		1,573,447.18	105,311.89	1,193,118.57	380,328.61	834,521.60		
Fund Revenue Sub Totals:		7,185,000.00	423,227.23	5,798,137.47	1,386,862.53	0.00	1,386,862.53	19.30
Fund Expense Sub Totals:		10,135,403.53	855,508.15	8,467,647.72	1,667,755.81	1,603,347.64	64,408.17	0.64
Fund 500 Sub Totals:		2,950,403.53	432,280.92	2,669,510.25	280,893.28	1,603,347.64		
Water Operating								
Miscellaneous Revenue								
Miscellaneous Revenue		5,500.00	0.00	5,304.95	195.05	0.00	195.05	3.55
R60 Sub Totals:		5,500.00	0.00	5,304.95	195.05	0.00	195.05	3.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62								
510-0900-4625	Intergovernmental Tsfrs Xfer from Water	4,612,956.20	384,413.02	3,844,130.20	768,826.00	0.00	768,826.00	16.67
	R62 Sub Totals:	4,612,956.20	384,413.02	3,844,130.20	768,826.00	0.00	768,826.00	16.67
	Revenue Sub Totals:	4,618,456.20	384,413.02	3,849,435.15	769,021.05	0.00	769,021.05	16.65
E01	Personnel Expense							
510-0900-5000	Salary Expense	301,208.44	24,253.42	243,649.65	57,558.79	0.00	57,558.79	19.11
510-0900-5005	SWB Reimbursement	109,000.00	9,083.33	90,833.30	18,166.70	0.00	18,166.70	16.67
510-0900-5010	Overtime Expense	18,000.00	777.02	6,821.90	11,178.10	0.00	11,178.10	62.10
510-0900-5020	FICA Expense	24,413.49	1,885.28	19,280.42	5,133.07	0.00	5,133.07	21.03
510-0900-5022	Unemployment Expense	3,345.00	128.45	2,233.99	1,111.01	0.00	1,111.01	33.21
510-0900-5025	Worker's Comp Expense	6,700.00	0.00	6,677.85	22.15	0.00	22.15	0.33
510-0900-5030	APERS Expense	45,667.94	3,480.79	35,596.61	10,071.33	0.00	10,071.33	22.05
510-0900-5040	Health Insurance Expense	95,274.72	5,933.31	53,617.56	41,657.16	0.00	41,657.16	43.72
510-0900-5050	Physical & Drug Screen Exp	1,500.00	0.00	220.00	1,280.00	0.00	1,280.00	85.33
510-0900-5055	Uniform Expense	4,000.00	192.71	3,596.96	403.04	0.00	403.04	10.08
510-0900-5060	Travel & Training Expense	13,795.00	770.50	5,022.77	8,772.23	1,992.53	6,779.70	49.15
	E01 Sub Totals:	622,904.59	46,504.81	467,551.01	155,353.58	1,992.53	153,361.05	24.62
E10	Building & Grounds Exp							
510-0900-5102	Repairs & Maint - Building	8,500.00	0.00	6,051.93	2,448.07	0.00	2,448.07	28.80
510-0900-5104	Repairs & Maint - Grounds	3,600.00	0.00	0.00	3,600.00	0.00	3,600.00	100.00
510-0900-5110	Utilities - Electric	60,000.00	2,976.15	47,322.45	12,677.55	0.00	12,677.55	21.13
510-0900-5111	Utilities - Gas	2,500.00	38.17	1,651.80	848.20	19.37	828.83	33.15
510-0900-5112	Utilities - Water	500.00	5.68	25.99	474.01	10.87	463.14	92.63
510-0900-5115	Communication Exp - Telephone	6,400.00	0.00	2,040.11	4,359.89	0.00	4,359.89	68.12
510-0900-5116	Communication Exp - Cellular	5,400.00	404.65	4,462.30	937.70	0.00	937.70	17.36
510-0900-5120	Insurance - Property	14,500.00	8,340.99	8,340.99	6,159.01	0.00	6,159.01	42.48
510-0900-5130	Sanitation	12,000.00	10.79	4,022.34	7,977.66	0.00	7,977.66	66.48
510-0900-5140	Supplies - B&G	1,000.00	0.00	54.42	945.58	0.00	945.58	94.56
510-0900-5145	Tools	5,000.00	596.33	2,103.65	2,896.35	156.47	2,739.88	54.80
	E10 Sub Totals:	119,400.00	12,372.76	76,075.98	43,324.02	186.71	43,137.31	36.13
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	30,000.00	1,571.21	18,076.82	11,923.18	0.00	11,923.18	39.74
510-0900-5210	Service & Repair - Vehicle	10,000.00	188.25	8,881.02	1,118.98	448.29	670.69	6.71
510-0900-5218	Tire Expense	2,500.00	0.00	2,352.61	147.39	0.00	147.39	5.90
510-0900-5225	Insurance Expense - Vehicle	6,000.00	0.00	4,113.97	1,886.03	0.00	1,886.03	31.43
510-0900-5240	Equipment Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E20 Sub Totals:	49,500.00	1,759.46	33,424.42	16,075.58	448.29	15,627.29	31.57

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	Supply Expense							
510-0900-5300	Supplies - Office	3,650.00	0.00	3,321.01	328.99	167.17	161.82	4.43
510-0900-5322	Supplies - Operating	72,500.00	5,138.43	41,998.35	30,501.65	3,952.16	26,549.49	36.62
510-0900-5324	Supplies - Chemicals	3,000.00	0.00	2,733.12	266.88	0.00	266.88	8.90
510-0900-5326	Supplies - Lab	500.00	0.00	0.00	500.00	0.00	500.00	100.00
510-0900-5350	Postage Expense	25,000.00	2,503.80	22,328.87	2,671.13	1,410.76	1,260.37	5.04
510-0900-5360	Cost of Water	1,015,000.00	106,852.06	830,115.54	184,884.46	0.00	184,884.46	18.22
	E30 Sub Totals:	1,119,650.00	114,494.29	900,496.89	219,153.11	5,530.09	213,623.02	19.08
E40	Operations Expense							
510-0900-5142	Janitorial Supplies	3,000.00	0.00	1,392.41	1,607.59	125.93	1,481.66	49.39
510-0900-5301	Office Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
510-0900-5475	Credit Card Processing Fee	17,500.00	1,727.25	10,556.76	6,943.24	1,514.38	5,428.86	31.02
510-0900-5480	Dues & Subscriptions	8,500.00	0.00	3,833.03	4,666.97	0.00	4,666.97	54.91
510-0900-5515	Permit Fee Expense	36,000.00	0.00	28,524.78	7,475.22	0.00	7,475.22	20.76
510-0900-5530	Safety Program	1,000.00	124.45	879.19	120.81	0.00	120.81	12.08
510-0900-5535	Sales Tax Expense	260,000.00	29,941.00	249,061.64	10,938.36	0.00	10,938.36	4.21
	E40 Sub Totals:	328,000.00	31,792.70	294,247.81	33,752.19	1,640.31	32,111.88	9.79
E55	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5553	Prof Services - Advertising	8,000.00	0.00	1,268.18	6,731.82	0.00	6,731.82	84.15
510-0900-5571	Prof Services - Engineering	9,180.00	765.00	8,018.22	1,161.78	0.00	1,161.78	12.66
510-0900-5574	Prof Services - GIS	6,120.00	510.00	4,590.00	1,530.00	510.00	1,020.00	16.67
510-0900-5586	Prof Services - Other	10,000.00	549.60	8,360.08	1,639.92	0.00	1,639.92	16.40
510-0900-5589	Prof Services - Printing	2,000.00	160.00	1,975.81	24.19	0.00	24.19	1.21
	E55 Sub Totals:	45,300.00	1,984.60	24,212.29	21,087.71	510.00	20,577.71	45.43
E60	Miscellaneous Expense							
510-0900-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-5604	Computer Hardware	1,500.00	0.00	1,014.83	485.17	0.00	485.17	32.34
510-0900-5606	Computer Hardware	5,000.00	0.00	305.80	4,694.20	0.00	4,694.20	93.88
510-0900-5608	Computer Software Support	23,400.00	0.00	12,787.19	10,612.81	1,830.00	8,782.81	37.53
510-0900-5610	Website Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0900-5614	Copier Maint & Lease	6,782.00	1,048.20	6,137.85	644.15	320.00	324.15	4.78
	E60 Sub Totals:	37,682.00	1,048.20	20,245.67	17,436.33	2,150.00	15,286.33	40.57
E62	Intergovernmental Tsfr							
510-0900-5626	Xfer Depreciation Fd - Water	90,000.00	8,498.77	68,956.05	21,043.95	0.00	21,043.95	23.38
	E62 Sub Totals:	90,000.00	8,498.77	68,956.05	21,043.95	0.00	21,043.95	23.38
E72	Bond Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5722	Bond Principal Pmt	713,176.00	20,664.83	260,941.53	452,234.47	0.00	452,234.47	63.41
	E72 Sub Totals:	713,176.00	20,664.83	260,941.53	452,234.47	0.00	452,234.47	63.41
E80	Fixed Assets							
510-0900-5810	Fixed Assets - Equipment	7,000.00	0.00	5,213.79	1,786.21	115.31	1,670.90	23.87
510-0900-5816	Fixed Assets - Infrastructure	259,573.00	3,274.00	70,132.11	189,440.89	0.00	189,440.89	72.98
510-0900-5818	Meters / Boxes	23,000.00	0.00	22,379.95	620.05	0.00	620.05	2.70
510-0900-5819	AMI Meter Reading Expense	7,500.00	634.00	634.00	6,866.00	1,425.00	5,441.00	72.55
510-0900-5821	Other Equipment	335,000.00	0.00	0.00	335,000.00	334,900.00	100.00	0.03
510-0900-5822	COE Degray Project	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
510-0900-5823	COE Degray O&M	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
510-0900-5828	Project - Snooks Ln Extension	311,427.00	0.00	283,752.00	27,675.00	0.00	27,675.00	8.89
	E80 Sub Totals:	1,063,500.00	3,908.00	382,111.85	681,388.15	336,440.31	344,947.84	32.44
E85	Interest Expense							
510-0900-5850	Interest Expense	432,572.00	15,382.25	169,826.49	262,745.51	0.00	262,745.51	60.74
	E85 Sub Totals:	432,572.00	15,382.25	169,826.49	262,745.51	0.00	262,745.51	60.74
	Expense Sub Totals:	4,621,684.59	258,410.67	2,698,089.99	1,923,594.60	348,898.24	1,574,696.36	34.07
Dept 0900 Sub Totals:		3,228.39	-126,002.35	-1,151,345.16	1,154,573.55	348,898.24		
R60	Miscellaneous Revenue							
510-0950-4600	Miscellaneous Revenue	5,500.00	0.00	5,487.73	12.27	0.00	12.27	0.22
	R60 Sub Totals:	5,500.00	0.00	5,487.73	12.27	0.00	12.27	0.22
R62	Intergovernmental Tsfrs							
510-0950-4625	Xfer from Sewer Sales	4,647,447.18	387,287.26	3,872,971.60	774,475.58	0.00	774,475.58	16.66
	R62 Sub Totals:	4,647,447.18	387,287.26	3,872,971.60	774,475.58	0.00	774,475.58	16.66
	Revenue Sub Totals:	4,652,947.18	387,287.26	3,878,459.33	774,487.85	0.00	774,487.85	16.65
E01	Personnel Expense							
510-0950-5000	Salary Expense	463,959.72	33,235.74	382,626.44	81,333.28	0.00	81,333.28	17.53
510-0950-5005	SWB Reimbursement	109,000.00	9,083.33	90,833.30	18,166.70	0.00	18,166.70	16.67
510-0950-5010	Overtime Expense	36,000.00	3,180.85	29,959.29	6,040.71	0.00	6,040.71	16.78
510-0950-5020	FICA Expense	39,317.91	2,752.96	31,018.96	8,298.95	0.00	8,298.95	21.11
510-0950-5022	Unemployment Expense	3,005.00	28.36	2,071.52	933.48	0.00	933.48	31.06
510-0950-5025	Worker's Comp Expense	5,500.00	0.00	5,300.56	199.44	0.00	199.44	3.63
510-0950-5030	APERS Expense	76,477.17	5,280.44	60,412.33	16,064.84	0.00	16,064.84	21.01
510-0950-5040	Health Insurance Expense	116,798.72	7,680.66	85,831.46	30,967.26	0.00	30,967.26	26.51

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5050	Physical & Drug Screen Exp	500.00	220.00	430.00	70.00	0.00	70.00	14.00
510-0950-5055	Uniform Expense	4,000.00	1,489.48	2,849.09	1,150.91	162.66	988.25	24.71
510-0950-5060	Travel & Training Expense	6,295.00	0.00	2,958.05	3,336.95	0.00	3,336.95	53.01
E01 Sub Totals:		860,853.52	62,951.82	694,291.00	166,562.52	162.66	166,399.86	19.33
E10	Building & Grounds Exp							
510-0950-5102	Repairs & Maint - Building	8,600.00	0.00	5,012.07	3,587.93	0.00	3,587.93	41.72
510-0950-5110	Utilities - Electric	250,000.00	20,896.03	213,298.75	36,701.25	98.85	36,602.40	14.64
510-0950-5111	Utilities - Gas	3,000.00	7.49	835.30	2,164.70	0.00	2,164.70	72.16
510-0950-5112	Utilities - Water	1,000.00	5.68	-58.22	1,058.22	10.86	1,047.36	104.74
510-0950-5115	Communication Exp - Telephone	7,355.00	0.00	1,787.83	5,567.17	0.00	5,567.17	75.69
510-0950-5116	Communication Exp - Cellular	5,145.00	269.56	3,892.02	1,252.98	0.00	1,252.98	24.35
510-0950-5120	Insurance - Property	15,000.00	7,380.00	7,380.00	7,620.00	0.00	7,620.00	50.80
510-0950-5130	Sanitation	12,000.00	15.79	5,274.72	6,725.28	0.00	6,725.28	56.04
510-0950-5140	Supplies - B&G	1,500.00	0.00	176.16	1,323.84	0.00	1,323.84	88.26
510-0950-5145	Tools	5,500.00	357.40	2,582.67	2,917.33	243.60	2,673.73	48.61
E10 Sub Totals:		309,100.00	28,931.95	240,181.30	68,918.70	353.31	68,565.39	22.18
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	32,000.00	1,333.94	15,554.36	16,445.64	177.74	16,267.90	50.84
510-0950-5210	Service & Repair - Vehicle	40,000.00	405.23	19,877.01	20,122.99	2,707.84	17,415.15	43.54
510-0950-5218	Tire Expense	8,000.00	0.00	4,294.71	3,705.29	1,058.74	2,646.55	33.08
510-0950-5225	Insurance Expense - Vehicle	7,500.00	0.00	6,139.34	1,360.66	0.00	1,360.66	18.14
510-0950-5240	Equipment Rental	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
E20 Sub Totals:		90,500.00	1,739.17	45,865.42	44,634.58	3,944.32	40,690.26	44.96
E30	Supply Expense							
510-0950-5223	Maintenance - Office Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0950-5300	Supplies - Office	5,650.00	95.57	5,594.44	55.56	53.36	2.20	0.04
510-0950-5322	Supplies - Operating	154,500.00	7,435.30	80,794.88	73,705.12	9,224.21	64,480.91	41.74
510-0950-5324	Supplies - Chemicals	76,000.00	4,618.02	45,865.05	30,134.95	6,865.81	23,269.14	30.62
510-0950-5326	Supplies - Lab	35,000.00	3,316.00	27,405.09	7,594.91	1,943.79	5,651.12	16.15
510-0950-5350	Postage Expense	25,000.00	2,503.81	22,032.45	2,967.55	1,410.76	1,556.79	6.23
E30 Sub Totals:		297,150.00	17,968.70	181,691.91	115,458.09	19,497.93	95,960.16	32.29
E40	Operations Expense							
510-0950-5142	Janitorial Supplies	1,800.00	0.00	1,392.31	407.69	125.92	281.77	15.65
510-0950-5475	Credit Card Processing Fee	17,500.00	1,727.25	10,556.74	6,943.26	1,514.37	5,428.89	31.02
510-0950-5480	Dues & Subscriptions	24,000.00	520.00	20,165.71	3,834.29	0.00	3,834.29	15.98
510-0950-5530	Safety Program	1,000.00	25.07	465.56	534.44	0.00	534.44	53.44
510-0950-5540	Equip Purchase - I & I	5,000.00	0.00	1,964.07	3,035.93	0.00	3,035.93	60.72
510-0950-5541	Outside Contractors- I & I	40,618.00	1,469.00	1,469.00	39,149.00	0.00	39,149.00	96.38

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5542	Service & Repair - I & I	12,000.00	91.98	-517.22	12,517.22	0.00	12,517.22	104.31
E40 Sub Totals:		101,918.00	3,833.30	35,496.17	66,421.83	1,640.29	64,781.54	63.56
E55	Professional Services							
510-0950-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5553	Prof Services - Advertising	8,500.00	0.00	1,317.26	7,182.74	0.00	7,182.74	84.50
510-0950-5571	Prof Services - Engineering	9,180.00	765.00	8,018.22	1,161.78	0.00	1,161.78	12.66
510-0950-5574	Prof Services - GIS	6,120.00	510.00	4,590.00	1,530.00	510.00	1,020.00	16.67
510-0950-5586	Prof Services - Other	20,000.00	549.60	15,014.83	4,985.17	0.00	4,985.17	24.93
510-0950-5589	Prof Services - Printing	2,000.00	160.00	1,905.10	94.90	0.00	94.90	4.75
E55 Sub Totals:		55,800.00	1,984.60	30,845.41	24,954.59	510.00	24,444.59	43.81
E60	Miscellaneous Expense							
510-0950-5604	Computer Hardware	1,500.00	0.00	1,127.60	372.40	0.00	372.40	24.83
510-0950-5606	Computer Maint & Support	42,300.00	0.00	5,604.25	36,695.75	0.00	36,695.75	86.75
510-0950-5608	Computer Software	49,800.00	0.00	13,267.09	36,532.91	1,830.00	34,702.91	69.68
510-0950-5614	Copier Maint & Lease	7,300.00	1,088.20	6,465.88	834.12	400.00	434.12	5.95
E60 Sub Totals:		100,900.00	1,088.20	26,464.82	74,435.18	2,230.00	72,205.18	71.56
E62	Intergovernmental Tsfr							
510-0950-5626	Xfer to Other	109,000.00	11,067.94	96,138.01	12,861.99	0.00	12,861.99	11.80
E62 Sub Totals:		109,000.00	11,067.94	96,138.01	12,861.99	0.00	12,861.99	11.80
E72	Bond Expense							
510-0950-5722	Bond Principal Pmt	317,242.00	26,630.33	317,241.98	0.02	0.00	0.02	0.00
E72 Sub Totals:		317,242.00	26,630.33	317,241.98	0.02	0.00	0.02	0.00
E80	Fixed Assets							
510-0950-5808	Fixed Assets - Vehicles	28,000.00	0.00	27,927.00	73.00	0.00	73.00	0.26
510-0950-5810	Fixed Assets - Equipment	62,000.00	0.00	32,457.12	29,542.88	115.32	29,427.56	47.46
510-0950-5816	Fixed Assets - Infrastructure	300,000.00	0.00	11,868.72	288,131.28	0.00	288,131.28	96.04
510-0950-5818	Meters / Boxes	23,000.00	0.00	22,357.16	642.84	0.00	642.84	2.79
510-0950-5819	Project - Dewatering Facility	1,432,758.00	495.00	23,974.94	1,408,783.06	0.00	1,408,783.06	98.33
E80 Sub Totals:		1,845,758.00	495.00	118,584.94	1,727,173.06	115.32	1,727,057.74	93.57
E85	Interest Expense							
510-0950-5850	Interest Expense	565,742.00	13,189.03	160,368.77	405,373.23	0.00	405,373.23	71.65
E85 Sub Totals:		565,742.00	13,189.03	160,368.77	405,373.23	0.00	405,373.23	71.65
Expense Sub Totals:		4,653,963.52	169,880.04	1,947,169.73	2,706,793.79	28,453.83	2,678,339.96	57.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0950 Sub Totals:	1,016.34	-217,407.22	-1,931,289.60	1,932,305.94	28,453.83		
	Fund Revenue Sub Totals:	9,271,403.38	771,700.28	7,727,894.48	1,543,508.90	0.00	1,543,508.90	16.65
	Fund Expense Sub Totals:	9,275,648.11	428,290.71	4,645,259.72	4,630,388.39	377,352.07	4,253,036.32	45.85
	Fund 510 Sub Totals:	4,244.73	-343,409.57	-3,082,634.76	3,086,879.49	377,352.07		
Fund 520	Depreciation - Water							
Dept 520-0900								
R62								
520-0900-4625	Intergovernmental Tsfrs	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
	Xfer from Water							
	R62 Sub Totals:	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-4850	Interest Revenue							
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
E62	Intergovernmental Tsfr							
520-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	-90,000.00	0.00	0.00	-90,000.00	0.00		
	Fund Revenue Sub Totals:	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 520 Sub Totals:	-90,000.00	0.00	0.00	-90,000.00	0.00		
Fund 525	Depreciation - WW							
Dept 525-0950								
R62								
525-0950-4625	Intergovernmental Tsfrs	109,000.00	19,566.71	165,094.06	-56,094.06	0.00	-56,094.06	0.00
	Xfer from Water							
	R62 Sub Totals:	109,000.00	19,566.71	165,094.06	-56,094.06	0.00	-56,094.06	0.00
R85	Interest Revenue							
525-0950-4850	Interest Revenue	250.00	31.79	253.86	-3.86	0.00	-3.86	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Sub Totals:	250.00	31.79	253.86	-3.86	0.00	-3.86	0.00
Revenue Sub Totals:								
E62	Intergovernmental Tsfr	109,250.00	19,598.50	165,347.92	-56,097.92	0.00	-56,097.92	0.00
525-0950-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:								
Dept 0950	Sub Totals:	-109,250.00	-19,598.50	-165,347.92	56,097.92	0.00		
Fund Revenue Sub Totals:								
Fund 525	Sub Totals:	109,250.00	19,598.50	165,347.92	-56,097.92	0.00	-56,097.92	0.00
530-0900-4850	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 525	Sub Totals:	-109,250.00	-19,598.50	-165,347.92	56,097.92	0.00		
530-0900-4625	Sub-Div Impact Water	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
Intergovernmental Tsfrs								
Xfer from Water								
R62	Sub Totals:	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
Interest Revenue								
530-0900-4850	Interest Revenue	0.00	0.09	0.30	-0.30	0.00	-0.30	0.00
R85	Sub Totals:	0.00	0.09	0.30	-0.30	0.00	-0.30	0.00
Revenue Sub Totals:								
E62	Intergovernmental Tsfr	0.00	0.09	1,050.30	-1,050.30	0.00	-1,050.30	0.00
530-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:								
Dept 0900	Sub Totals:	0.00	-0.09	-1,050.30	1,050.30	0.00		
Fund Revenue Sub Totals:								
Fund 525	Sub Totals:	0.00	0.09	1,050.30	-1,050.30	0.00	-1,050.30	0.00

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	0.00
Fund 535	Fund 530 Sub Totals:	0.00	-0.09	-1,050.30	1,050.30	0.00	0.00	0.00
Dept 535-0950	Sub-Div Impact WW							
R62	Intergovernmental Tsfrs							
535-0950-4625	Xfer from Water	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
	R62 Sub Totals:	0.00	0.00	1,050.00	-1,050.00	0.00	-1,050.00	0.00
	Interest Revenue							
R85	Interest Revenue	0.00	0.04	0.13	-0.13	0.00	-0.13	0.00
535-0950-4850								
	R85 Sub Totals:	0.00	0.04	0.13	-0.13	0.00	-0.13	0.00
	Revenue Sub Totals:	0.00	0.04	1,050.13	-1,050.13	0.00	-1,050.13	0.00
	Intergovernmental Tsfr							
E62	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-0950-5624								
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	0.00	-0.04	-1,050.13	1,050.13	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.04	1,050.13	-1,050.13	0.00	-1,050.13	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 535 Sub Totals:	0.00	-0.04	-1,050.13	1,050.13	0.00	0.00	0.00
Fund 540	Fair Share							
Dept 540-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540-0900-4625								
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue							
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540-0900-4850								
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 540-0900-5624	Revenue Sub Totals:							
	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 550 Dept 550-0900 R62 550-0900-4625	Fund 540 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Impact - Water							
	Intergovernmental Tsfrs	60,000.00	11,400.00	57,188.00	2,812.00	0.00	2,812.00	4.69
	Xfer from Water	60,000.00	11,400.00	57,188.00	2,812.00	0.00	2,812.00	4.69
	R62 Sub Totals:	15.00	6.32	16.56	-1.56	0.00	-1.56	0.00
	Interest Revenue							
	Interest Revenue	15.00	6.32	16.56	-1.56	0.00	-1.56	0.00
	R85 Sub Totals:	60,015.00	11,406.32	57,204.56	2,810.44	0.00	2,810.44	4.68
E62 550-0900-5624	Revenue Sub Totals:							
	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	-60,015.00	-11,406.32	-57,204.56	-2,810.44	0.00	2,810.44	4.68
	Fund Revenue Sub Totals:	60,015.00	11,406.32	57,204.56	2,810.44	0.00	2,810.44	4.68
	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 555	Fund 550 Sub Totals:	-60,015.00	-11,406.32	-57,204.56	-2,810.44	0.00		
Dept 555-0950	Impact - WW							
R62	Intergovernmental Tsfrs	44,000.00	12,500.00	1,000.00	43,000.00	0.00	43,000.00	97.73
555-0950-4625	Xfer from Water	44,000.00	12,500.00	1,000.00	43,000.00	0.00	43,000.00	97.73
R85	R62 Sub Totals:	20.00	6.86	24.25	-4.25	0.00	-4.25	0.00
555-0950-4850	Interest Revenue	20.00	6.86	24.25	-4.25	0.00	-4.25	0.00
	Interest Revenue							
	R85 Sub Totals:	44,020.00	12,506.86	1,024.25	42,995.75	0.00	42,995.75	97.67
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555-0950-5624	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Water							
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0950 Sub Totals:	-44,020.00	-12,506.86	-1,024.25	-42,995.75	0.00		
	Fund Revenue Sub Totals:	44,020.00	12,506.86	1,024.25	42,995.75	0.00	42,995.75	97.67
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 555 Sub Totals:	-44,020.00	-12,506.86	-1,024.25	-42,995.75	0.00		
Fund 560	Salem Royalty							
Dept 560-0900	Intergovernmental Tsfrs	1,000.00	59.20	847.45	152.55	0.00	152.55	15.26
R62	Xfer from Water	1,000.00	59.20	847.45	152.55	0.00	152.55	15.26
560-0900-4625	R62 Sub Totals:	20.00	1.81	18.30	1.70	0.00	1.70	8.50
R85	Interest Revenue	20.00	1.81	18.30	1.70	0.00	1.70	8.50
560-0900-4850	Interest Revenue							
	R85 Sub Totals:	20.00	1.81	18.30	1.70	0.00	1.70	8.50
	Revenue Sub Totals:	1,020.00	61.01	865.75	154.25	0.00	154.25	15.12
E60	Miscellaneous Expense							
560-0900-5602	Royalty Payment	1,000.00	0.00	777.20	222.80	0.00	222.80	22.28

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	Sub Totals:	1,000.00	0.00	777.20	222.80	0.00	222.80	22.28
	Expense Sub Totals:	1,000.00	0.00	777.20	222.80	0.00	222.80	22.28
Dept 0900	Sub Totals:	-20.00	-61.01	-88.55	68.55	0.00		
Fund Revenue	Sub Totals:	1,020.00	61.01	865.75	154.25	0.00	154.25	15.12
Fund Expense	Sub Totals:	1,000.00	0.00	777.20	222.80	0.00	222.80	22.28
Fund 560	Sub Totals:	-20.00	-61.01	-88.55	68.55	0.00		
W/WW Bond 2008A DS								
Intergovernmental Tsfrs								
Xfer from Water		720,000.00	59,956.05	602,332.41	117,667.59	0.00	117,667.59	16.34
R62	Sub Totals:	720,000.00	59,956.05	602,332.41	117,667.59	0.00	117,667.59	16.34
Interest Revenue		100.00	18.01	106.24	-6.24	0.00	-6.24	0.00
Interest Revenue		100.00	18.01	106.24	-6.24	0.00	-6.24	0.00
R85	Sub Totals:	720,100.00	59,974.06	602,438.65	117,661.35	0.00	117,661.35	16.34
Revenue	Sub Totals:	405,000.00	0.00	154,782.50	250,217.50	0.00	250,217.50	61.78
Bond Expense		0.00	0.00	645.00	-645.00	0.00	-645.00	0.00
Bond Principal Pmt								
Bond Fee								
E72	Sub Totals:	405,000.00	0.00	155,427.50	249,572.50	0.00	249,572.50	61.62
Interest Expense		315,000.00	0.00	0.00	315,000.00	0.00	315,000.00	100.00
Interest Expense		315,000.00	0.00	0.00	315,000.00	0.00	315,000.00	100.00
E85	Sub Totals:	720,000.00	0.00	155,427.50	564,572.50	0.00	564,572.50	78.41
Expense	Sub Totals:	-100.00	-59,974.06	-447,011.15	446,911.15	0.00		
Dept 0900	Sub Totals:	720,100.00	59,974.06	602,438.65	117,661.35	0.00	117,661.35	16.34
Fund Revenue	Sub Totals:	720,000.00	0.00	155,427.50	564,572.50	0.00	564,572.50	78.41
Fund Expense	Sub Totals:	720,000.00	0.00	155,427.50	564,572.50	0.00	564,572.50	78.41

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 601	Fund 600 Sub Totals:							
Dept 601-0900	W/WW Bond 2008A DSR	-100.00	-59,974.06	-447,011.15	446,911.15	0.00		
R62	Intergovernmental Tsfrs							
601-0900-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601-0900-4850	Interest Revenue	1,600.00	3.91	1,255.37	344.63	0.00	344.63	21.54
601-0900-4855	Gain on Investment	2,000.00	0.00	1,550.26	449.74	0.00	449.74	22.49
	R85 Sub Totals:	3,600.00	3.91	2,805.63	794.37	0.00	794.37	22.07
E62	Revenue Sub Totals:	3,600.00	3.91	2,805.63	794.37	0.00	794.37	22.07
601-0900-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	3.91	1,255.37	-1,255.37	0.00	-1,255.37	0.00
E85	E62 Sub Totals:	0.00	3.91	1,255.37	-1,255.37	0.00	-1,255.37	0.00
601-0900-5855	Interest Expense							
	Loss on Investment	2,500.00	175.15	2,095.06	404.94	0.00	404.94	16.20
	E85 Sub Totals:	2,500.00	175.15	2,095.06	404.94	0.00	404.94	16.20
	Expense Sub Totals:	2,500.00	179.06	3,350.43	-850.43	0.00	-850.43	0.00
	Dept 0900 Sub Totals:	-1,100.00	175.15	544.80	-1,644.80	0.00		
	Fund Revenue Sub Totals:	3,600.00	3.91	2,805.63	794.37	0.00	794.37	22.07
	Fund Expense Sub Totals:	2,500.00	179.06	3,350.43	-850.43	0.00	-850.43	0.00
Fund 605	Fund 601 Sub Totals:	-1,100.00	175.15	544.80	-1,644.80	0.00		
Dept 605-0900	W/WW Bond 2008B DSR							
R62	Intergovernmental Tsfrs							
605-0900-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R88	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605-0900-4850	Interest Revenue	2,000.00	5.06	1,606.24	393.76	0.00	393.76	19.69
605-0900-4855	Gain on Investment	2,500.00	0.00	1,969.87	530.13	0.00	530.13	21.21

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Sub Totals:	4,500.00	5.06	3,576.11	923.89	0.00	923.89	20.53
Revenue Sub Totals:								
E62	Intergovernmental Tsfr	4,500.00	5.06	3,576.11	923.89	0.00	923.89	20.53
605-0900-5626	Xfer to Other	0.00	5.06	1,606.24	-1,606.24	0.00	-1,606.24	0.00
E62	Sub Totals:	0.00	5.06	1,606.24	-1,606.24	0.00	-1,606.24	0.00
Interest Expense								
E85	Loss on Investment	3,200.00	224.14	2,654.17	545.83	0.00	545.83	17.06
605-0900-5855								
E85	Sub Totals:	3,200.00	224.14	2,654.17	545.83	0.00	545.83	17.06
Expense Sub Totals:								
Dept 0900 Sub Totals:								
Fund Revenue Sub Totals:								
Fund 605 Sub Totals:								
610-0900	Wolf Creek Debt Serv	-1,300.00	224.14	684.30	-1,984.30	0.00	684.30	0.00
610-0900-4626								
Fund 605 Sub Totals:								
Intergovernmental Tsfrs								
Xfer from Other								
R62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue								
Interest Revenue								
R85	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:								
Miscellaneous Expense								
Improvement District Payout								
E60	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-0900-5723								
E60	Bond Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-0900-5722	Bond Principal Pmt	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
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 615	Fund 610 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 615-0950	WW Bond 2012 Constr							
R60	Miscellaneous Revenue	0.00	639,963.00	704,997.00	-704,997.00	0.00	-704,997.00	0.00
615-0950-4610	CWRLF Loan	0.00	639,963.00	704,997.00	-704,997.00	0.00	-704,997.00	0.00
	R60 Sub Totals:	0.00	639,963.00	704,997.00	-704,997.00	0.00	-704,997.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615-0950-5620	Intergovernmental Tsfr	0.00	0.00	99.00	-99.00	0.00	-99.00	0.00
	Xfer to Other							
E80	E62 Sub Totals:	0.00	0.00	99.00	-99.00	0.00	-99.00	0.00
615-0950-5832	Fixed Assets							
615-0950-5833	FA - ANRC - Pump Station 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615-0950-5834	FA - ANRC - Pump Station 25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615-0950-5835	FA - ANRC - Dewatering Facility	477,834.00	0.00	0.00	477,834.00	0.00	477,834.00	100.00
615-0950-5836	FA - ANRC - 12" Force Main	2,343,540.00	16,000.00	65,034.00	2,278,506.00	0.00	2,278,506.00	97.22
	FA - ANRC - Manhole Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E80 Sub Totals:	2,821,374.00	16,000.00	65,034.00	2,756,340.00	0.00	2,756,340.00	97.69
615-0950-5850	Interest Expense							
	Interest Expense - CWRLF	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:	2,821,374.00	16,000.00	65,133.00	2,756,241.00	0.00	2,756,241.00	97.69
	Dept 0950 Sub Totals:	2,821,374.00	-623,963.00	-639,864.00	3,461,238.00	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	0.00	639,963.00	704,997.00	-704,997.00	0.00	-704,997.00	0.00
	Fund Expense Sub Totals:	2,821,374.00	16,000.00	65,133.00	2,756,241.00	0.00	2,756,241.00	97.69
Fund 620	Fund 615 Sub Totals:	2,821,374.00	-623,963.00	-639,864.00	3,461,238.00	0.00		
Dept 620-0900	Water Bond 2011 Constr							
R60	Miscellaneous Revenue	56,440.89	0.00	56,439.89	1.00	0.00	1.00	0.00
620-0900-4610	Loan - DWSRF	56,440.89	0.00	56,439.89	1.00	0.00	1.00	0.00
	R60 Sub Totals:	56,440.89	0.00	56,439.89	1.00	0.00	1.00	0.00
	Revenue Sub Totals:	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
E80	Fixed Assets	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
620-0900-5816	Fixed AssetProj-16" Water Main	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
	E80 Sub Totals:	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense - DWSRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-0900-5850		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:	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	1.00	-1.00	0.00		
	Fund Revenue Sub Totals:	56,440.89	0.00	56,439.89	1.00	0.00	1.00	0.00
	Fund Expense Sub Totals:	56,440.89	0.00	56,440.89	0.00	0.00	0.00	0.00
	Fund 620 Sub Totals:	0.00	0.00	1.00	-1.00	0.00		
E85	Revenue Totals:	47,571,564.26	4,666,444.56	41,012,328.55	6,559,235.71	80.39	6,559,155.32	13.79
	Expense Totals:	53,681,544.96	3,368,760.25	37,786,330.31	15,895,214.65	2,600,810.46	13,294,404.19	24.77
	Report Totals:	6,109,980.70	-1,297,684.31	-3,225,998.24	9,335,978.94	2,600,890.85		

ORDINANCE NO. 2015 - ____

AN ORDINANCE AMENDING ORDINANCE NO 2010-08, AS PREVIOUSLY AMENDED, TO ADJUST CERTAIN FEES AND FOR OTHER PURPOSES

WHEREAS, the City of Bryant wishes to adjust certain fees for using facilities within the City of Bryant Parks Department.

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

Section 1. Fees

Attachment A, of Ordinance no. 2010-08 as amended from time to time, is hereby amended by and replaced with Attachment A hereto. Said fees are subject to the sole discretion of the Council and without advance notice. The remaining provisions of Ordinance No. 2010-08 shall remain in full force and effect.

Section 2. 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 resolution which shall remain in full force and effect as if the portion so declared or adjudged or unconstitutional was not originally a part of the ordinance.

Section 4. General Repealer

All laws, ordinances, resolutions, or parts of the same, that are inconsistent with the provisions of this ordinance, are hereby repealed to the extent of such inconsistency.

PASSED AND APPROVED this _____ day of _____, 2015.

Mayor Jill Dabbs

ATTEST:

Sue Ashcraft, City Clerk

Bishop Park Fees

1. Community Center Membership

<u>Category</u>	<u>Daily</u>	<u>Multiple</u>	<u>3-month</u>	<u>Annual</u>	<u>(Monthly)**</u>
Adults (18-54 yrs)	\$6.00	\$45.00	\$90.00	\$300.00	\$25.00
Youth (4-17 yrs)	\$4.00	\$30.00	\$45.00	\$120.00	\$10.00
Senior (55+)	\$4.00	\$30.00	\$45.00	\$120.00	\$10.00
Family*	N/A	N/A	\$190.00	\$500.00	\$42.00
Additional Adult (18-54 yrs)			\$75.00	\$200.04	\$16.67
Additional Youth (4-17 yrs)			\$30.00	\$75.00	\$6.25
Members with Disability** Must provide a doctor's note stating your permanent disability	\$4.00	\$30.00	\$45.00	\$120.00	\$10.00

<u>Category</u>	<u>3-month</u>	<u>6-month</u>
College Student Must provide proof of current or next semester enrollment, in the form of a semester class schedule.	\$30.00	60.00

*Family includes 2 adults and up to three youth, each additional adult would be \$75.00 for the 3 month and \$200.00 for the annual and each additional youth would be \$30.00 for the 3 month and \$75.00 for the annual. Families with college students (18 years+) can be counted as youths. Must provide proof of current or next semester enrollment.

**Monthly fees available only with written authorization to withdraw monthly dues from the member's checking or savings account for a period of no less than twelve (12) months. Monthly draft can be cancelled by giving the Parks Director 30-days notice in writing. Monthly draft participants who cancel before the expiration of the twelve (12) month period will be charged the remaining balance of the twelve (12) month membership.

***Caregivers for Members with Special Needs: An individual who accompanies a member who suffers from a medically-documented disability and requires physical assistance in order to use the Center's facilities will be considered a Caregiver. Individuals receiving assistance from multiple caregivers are not required to purchase memberships for each caregiver. A single pass may be used by any one of a member's caregivers at a time, only when that caregiver is accompanying the disabled member for whom he/she is providing assistance.

2. Meeting Rooms

The large meeting room (upstairs) will hold approximately 300 people or approximately 150 when divided. The small meeting room (downstairs) will hold approximately 100 people or approximately 50 when divided. The meeting rooms can be rented for the following fees:

- a) Large Meeting Rooms (both meeting rooms upstairs)
 - \$60.00 per hour
 - \$200.00 for 4 hours
 - \$400.00 for 8+ hours
- b) Large Meeting Room (one meeting room upstairs)
 - \$30.00 per hour
 - \$100.00 for 4 hours
 - \$200.00 for 8+ hours
- c) Small Meeting Rooms (both meeting rooms downstairs)
 - \$40.00 per hour
 - \$130.00 for 4 hours
 - \$260.00 for 8+ hours
- d) Small Meeting Room (one meeting room downstairs)
 - \$20.00 per hour
 - \$60.00 for 4 hours
 - \$130.00 for 8+ hours

3. Party Room (Pool House and Bath House)

The party room can be rented at a rate of \$60.00 per hour. This is for the party room only; the party will have public swim time.

4. Court and Full Gym Fee

The rental fee for court and full gym fee will be as follows:

- \$50.00 per hour per court gym
- \$150.00 per hour for full gym

5. Full Facility Fee

The full facility can be rented for \$1,000.00. This will include the gym, walking track, and 2 meeting rooms.

6. Overnight Facility Rental

The full facility can be rented for \$1,000.00 with a \$350 damage deposit fee. This will include the gym, walking track, and meeting rooms at The Center. Hours are from closing of The Center to the opening of The Center the following day.

7. Multi-Room Rental

The full facility can be rented for \$1,000.00. This will include the gym and all meeting rooms at The Center. If closing the walking track, written approval from the Director must be given.

8. Competitive Pool

Rental fees for the competitive pool are as follows:

\$100.00 per hour

\$12.00 per hour per lane

9. Therapy Pool

The therapy pool can be rented at the following rates:

\$100.00 per hour for 10 people or less

\$150.00 per hour for 11-20 people

\$200.00 per hour for 20 people or more

10. Splash Pad Rental

Splash Pad can be rented at the following rates:

Monday-Thursday (Splash Pad + Bathhouse Party Room – No Pool Access) \$120.00

Friday-Sunday (Splash Pad Access + Party Room or Pool Access) \$120.00

Friday-Sunday (Splash Pad Access + Party Room + Pool Access) \$180.00

11. Pavilions

Pavilions are available for rent at the rate of \$10.00 per hour at Mills Park and Springhill Park.

12. Outdoor Fields

Outdoor fields can be rented at the following rates:

\$25.00 per hour per field

\$15.00 per hour for lights per field

Tournaments are \$150.00 per field per day

13. Program Fees

Programs fees will be established separately based on the length and operational cost of each.

Schedules for the above programs will be posted at the community center and City website. Additional programs and fees will be added at a later date.

14. Special Equipment

Certain audio visual equipment can be rented at the following rates:

Sound System \$25.00

Microphone \$10.00

Microphone and Sound System \$35.00

Projector and Screen \$65.00

Stage \$50.00 (minimum of four pieces); each additional piece is \$10.00

Kitchen Access \$10.00 for personal use; \$50.00 for caterer use

15. Bounce House Rental

A bounce house can be rented at a rate of \$50.00 per hour with a two-hour minimum. A bounce house can only be reserved for use in the gymnasium at The Center or Mills Park.

16. Uncorking Fees for Alcohol Permits

Uncorking fees are as follows:

\$200.00 for beer and wine per day

\$400.00 for spirits per day

17. Park Rental Fees

Bishop Park \$1,000.00 per day (alcohol permits allowed in specified area)

Alcoa Park \$750.00 per day (alcohol permits allowed in specified area)

*If any damages are made to a room, facility, or equipment by the customer or anyone in their party, the customer will be contacted within 30 days of reservation with an estimate of the cost of repair. Customer will be responsible for all damages.

**Bryant Parks and Recreation Department
2016 Program and Use Agreement**

THIS AGREEMENT made and entered into on _____, 2015 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called “**THE CITY AND/OR THE DEPARTMENT**”), and Bryant Athletic Association at 400 S. W. 2nd, Bryant, Arkansas (hereinafter called “BAA”).

WITNESSETH

WHEREAS, THE CITY maintains property at Ashley Park, Alcoa 40 Park, and Bishop Park in Bryant, Arkansas; and

WHEREAS, the use of said property for the purpose of the Youth Baseball and Youth Football Program has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.

WHEREAS, THE CITY provides and maintains certain recreational facilities for programs and parks in Bryant; and

WHEREAS, BAA provides program administration and operations of the Youth Baseball and Youth Football Program in Bryant;

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

THE CITY agrees to grant use of Ashley Park and Bishop Park A, B, and C Complexes between January 1, 2016 - December 31, 2016 and Alcoa 40 Park (MULTIPURPOSE FIELD) BETWEEN August 1, 2016 - December 31, 2016 as outlined here to BAA for the operation of Youth Baseball and Youth Football. Ashley Park, Alcoa 40 Park, and Bishop Park may be used by the BAA for events, practices, and games on the dates and times listed on the schedules provided by the BAA to THE DEPARTMENT no later than March 1, 2016.

The general conditions of this program agreement will be:

1. BAA will operate programs in accordance with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
2. It is agreed that the program for which this agreement is written must be made available to the general public to join and participate in. It is also agreed that the party sponsoring any community recreation program will furnish and supply all expendable materials necessary for conducting the program (including chalk, paint, field dry, bases, pitcher mounds, and etc). Parks staff will purchase these expendable materials for BAA, keep inventory of the materials purchased, and invoice BAA on a quarterly basis for reimbursement.
3. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.
4. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.

5. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE CITY Facilities. BAA shall indemnify and hold the City of Bryant, its departments, and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by BAA, its agents, employees, or program participants.
6. The named facility, area, or property may be rented to any other group, business, individual, or entity by BAA with prior approval by THE DEPARTMENT. Once approval is given by THE DEPARTMENT, payment of rental fees must be made to THE DEPARTMENT. Any and all rental fees charged for use of the named facility, area, or property must be approved by THE DEPARTMENT and paid to THE DEPARTMENT.
7. No alterations, changes, or modifications to change the intended use may be made to facilities by BAA, without first receiving written approval from THE CITY, DRC (Development Review Committee) and Parks Committee. The BAA must submit a detailed request in writing to the City's Parks Department.
8. BAA assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by BAA. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the BAA. A long period of time is considered three business days following the damage, unless otherwise agreed to by BAA and the Parks Director.
9. BAA must inspect facilities prior to each use. If damage is discovered to equipment or a facility that poses an immediate hazard or danger BAA must immediately notify the City's Parks Department via the Parks Request webpage. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT. BAA must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
10. League games and practices cannot be scheduled to begin past 9:30 p.m. No scheduled league games will be allowed to start after 10:00 p.m. A new inning/period may not begin after 10:30 pm. BAA agrees to provide THE DEPARTMENT with a schedule of any dates their participants will be at the named site. This schedule must include times and dates of the following: tryouts, scheduled games, practices, tournaments, special events, work dates, etc. Dates and times must not conflict with THE DEPARTMENT work schedule without prior approval. Normal work hours for THE DEPARTMENT are: 8:00 AM - 5:00 PM Monday – Saturday, unless other arrangements have been made with THE DEPARTMENT.
11. BAA agrees to provide one financial statement of the program(s) that this program agreement is written for in the first quarter of the following year. Also a copy of their 501(c)(3) non-profit status must be given to THE DEPARTMENT each year. BAA's fiscal year is October 1st – September 30th.
12. BAA agrees to return this agreement signed by the appropriate persons, and any and all additional requested material before sign-ups begin by BAA. At this time keys and security codes to all buildings and fields are exchanged between THE DEPARTMENT and BAA.

13. BAA agrees to provide a list of any bulk chemicals used and/or stored at the facility during their program agreement. This list must include a MSDS for each chemical listed and BAA must insure that each chemical is properly stored according to MSDS specifications. THE DEPARTMENT must be made aware of the intention to use any form of chemical prior to its use or storage in a facility.
14. Additional conditions to be agreed upon not previously listed:
 - A. BAA will control all litter by picking up litter their program creates after each time the field is used. The litter must be placed in the proper receptacle by BAA, and will then be removed on a regular basis by a contracted trash service. All trash generated inside the concession stand will be put in a receptacle by the BAA. If excessive litter must be picked up after 72 hours of the program by THE DEPARTMENT, BAA will be charged \$15 for each hour worked per employee used by THE DEPARTMENT.
 - B. BAA will provide proper insurance for the programs they will be operating on city property. Proof of insurance must be attached to this program agreement by March 1, 2015. BAA understands that their program participants are in no way covered by insurance by THE DEPARTMENT or the City.
 - C. BAA is responsible for payment of all utilities during the use of their agreement.
 - D. BAA is responsible for paying field rental fees for tournaments held at Bishop Park. The fee per weekend is \$500 minimum/six (6) fields and an additional \$100 for each additional field. This is to be paid to THE DEPARTMENT no later than 30 days after the tournament.
 - E. The BAA will pay for weather damage to water lines, pumps, etc. if the BAA requests that the water be turned on before THE DEPARTMENT deems acceptable due to weather conditions.
 - F. BAA must contact the Parks Superintendent prior to any digging in the park area. The extensive underground wiring must be marked by the Parks and Recreation Department and One Call before any digging can begin. If this procedure is not followed and as a result any lines in the park are damaged, BAA will be responsible to pay for the cost of any and all repairs to the damaged lines.
 - G. Alcoa Park is an Arkansas Parks and Tourism Department Grant Park and all APTD Guidelines must be followed for improvements, preparations, etc. for special events and must be approved by the Director of THE DEPARTMENT after approval from the Department of Parks and Tourism, prior to any alteration of the park.
 - H. BAA will submit contact person(s) for after business hours emergencies.
 - I. At the request of THE DEPARTMENT, and with at least 120 days' notice, BAA will remove all their equipment at the completion of this agreement period.
 - J. BAA will insure that their employees or participants do not attempt to operate equipment belonging to THE DEPARTMENT or the City.

15. THE DEPARTMENT agrees to the following specific conditions and assurances:
 - A. The park area will be maintained on a regular schedule. All fields will undergo extensive turf maintenance programs (including aeration, fertilization, and weed removal).
 - B. THE DEPARTMENT will be responsible Monday - Saturday for their field preparation (including dragging and chalking), cleaning the restrooms, and maintaining other park areas.
 - D. THE DEPARTMENT will purchase and replace light bulbs. If extensive damage is caused by weather or vandalism, the replacement time for lights may be longer than usual.
 - E. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.
 - F. THE DEPARTMENT at the written request of the BAA will provide a liaison to the BAA monthly meetings to assure the maintenance program is satisfactory. The liaison will contact the president of the BAA if they are unable to attend.

16. THE DEPARTMENT will have the ball fields available to it for use in hosting tournaments at least once prior to the season and once during August into the first of September. BAA is encouraged to partner with the DEPARTMENT in the hosting of any such tournament for the mutual benefit of THE DEPARTMENT and BAA, but BAA is not required to participate in such DEPARTMENT hosted tournament events. The Parties may agree to add additional DEPARTMENT sponsored events by the mutual agreement of the Parties.

17. BAA and THE DEPARTMENT recognize that use of the facilities during the dates and times provided by the BAA as part of their program, will give BAA first access to use of the facilities. However, if BAA team practice, game, or event is cancelled or otherwise does not occur, BAA will take reasonable steps to notify THE DEPARTMENT of the cancellation as soon as BAA is reasonably able to make the facilities available to other citizens of Bryant at THE DEPARTMENT's discretion. Furthermore, BAA recognizes that the facilities are tax payer constructed facilities meant for the benefit and use of the Citizens of Bryant, and as such will work with THE DEPARTMENT to provide a realistic schedule that maximizes BAA's use of the facilities while maximizing the potential field rental fees for THE DEPARTMENT and maximizing citizen access to the facilities. Other specific agreements or assurance:
 - A. Permanent improvements to facilities and fields will become property of THE CITY. Permanent fixtures include, but are not limited to all: concrete work, fences, underground installations, sprinkler heads, structural work, lighting fixtures, back stops, dugouts, scoreboards, batting cages and drinking fountains and other items so affixed to the land that they become a fixture to the property.
 - B. Non-permanent improvements will be retained by BAA and include: appliances, field marking equipment which was purchased by BAA, concession equipment, portable buildings which were purchased by BAA.

For Annual Programs - A program agreement must be signed annually in order to guarantee use of a facility or area. The BAA will be given first option for renewal of the scheduling of the fields. The signing of such agreement in no way binds the Parks and Recreation Department or the City to notify BAA of the need for a program agreement in the future. The responsibility to obtain an agreement to secure use of a particular facility and/or area for a specific time remains with the organization, group, or person wishing to use City-owned facilities and/or properties.

The City or Bryant Athletic Association may amend this agreement by the mutual assent of all parties. If this agreement is amended, it will be written, signed by all parties stated and attached to this original agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BAA; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,
A municipal Corporation,

_____, Mayor Jill Dabbs

User Organization,

_____, 2016 President

Reviewed by Bryant Parks and Recreation Committee

_____, 2016 Committee
Chairman

Bryant Parks and Recreation Department 2016 Program and Use Agreement

THIS AGREEMENT made and entered into on _____, 2015 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at **6401 Boone Road**, Bryant, Arkansas (hereinafter called “**THE CITY AND/OR THE DEPARTMENT**”), and Bryant Softball Association at 1110 Shobe Road, Bryant, Arkansas (hereinafter called “**BSA**”).

WITNESSETH

WHEREAS, THE CITY maintains property at Bishop Park and Alcoa 40 in Bryant, Arkansas; and

WHEREAS, the use of said property for the purpose of the Youth Girls Softball Program has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.

WHEREAS, THE CITY provides and maintains certain recreational facilities for programs and parks in Bryant; and

WHEREAS, BSA provides program administration and operations of the Youth Softball Program in Bryant,

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

THE CITY agrees to grant use of Alcoa 40 Park and FIELDS #1, 2, 3 and Bishop Park D Complex as outlined here to BSA for the operation of Youth Softball beginning on January 1, 2016 and ending on December 31, 2016. Upon completion, Alcoa 40 and Bishop Park may be used by BSA as it becomes available to BSA by notification from the City or Bryant Parks and Recreation Department.

Named property will be used by BSA for events, practices, and games on the dates and times listed on the schedules provided to THE DEPARTMENT. All base distances must be included on schedule.

The general conditions of this program agreement will be:

1. BSA will operate programs in accordance to with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
2. It is agreed that the program for which this agreement is written must be made available to the general public to join and participate in. It is also agreed that the party sponsoring any community recreation program will furnish and supply all expendable materials necessary for conducting the program (including chalk, paint, field dry, bases, pitcher mounds, and etc.). Parks staff will purchase these expendable materials for BSA, keep inventory of the materials purchased, and invoice BSA on a quarterly basis for reimbursement.
3. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.
4. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.

5. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE CITY Facility. BSA shall indemnify and hold the City of Bryant, its departments, and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by BSA, its agents, employees, or program participants.
6. The named facility, area, or property may be rented to any other group, business, individual, or entity by BSA with prior approval by THE DEPARTMENT. Once approval is given by THE DEPARTMENT, payment of rental fees must be made to THE DEPARTMENT. Any and all rental fees charged for use of the named facility, area, or property must be approved by THE DEPARTMENT and paid to THE DEPARTMENT.
7. No alterations, changes, or modifications to change the intended use may be made to facilities by BSA, without first receiving written approval from THE CITY, DRC (Development Review Committee) and Parks Committee. The BSA must submit a detailed request in writing to the City's Parks Department.
8. BSA assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by BSA. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the BSA. A long period of time is considered three business days following the damage, unless otherwise agreed to by BSA and the Parks Director.
9. BSA must inspect facilities prior to each use. If damage is discovered to equipment or a facility that poses an immediate hazard or danger BSA must immediately notify the City's Parks Department via the Parks Request webpage. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT. BSA must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
10. League games and practices cannot be scheduled to begin past 9:30 p.m. No scheduled league games will be allowed to start after 10:00 p.m. A new inning/period may not begin after 10:30 pm. BSA agrees to provide THE DEPARTMENT with a schedule of any dates their participants will be at the named site. This schedule must include times and dates of the following: tryouts, scheduled games, practices, tournaments, special events, work dates, etc. Dates and times must not conflict with THE DEPARTMENT work schedule without prior approval. Normal work hours for THE DEPARTMENT are: 8:00 AM - 5:00 PM Monday – Saturday, unless other arrangements have been made with THE DEPARTMENT.
11. BSA agrees to provide a financial statement of the program(s) that this program agreement is written for, in the first quarter of the following year. Also a copy of their 501(c)(3) non-profit status must be given to THE DEPARTMENT each year. BSA's fiscal year is January 1st – December 31st.
12. BSA agrees to return this agreement signed by the appropriate persons, and any and all additional requested material before sign-ups begin by BSA. At this time keys and security codes to all buildings and fields are exchanged between THE DEPARTMENT and BSA.

13. BSA agrees to provide a list of any bulk chemicals used and/or stored at the facility during their program agreement. This list must include a MSDS for each chemical listed and BSA must insure that each chemical is properly stored according to MSDS specifications. THE DEPARTMENT must be made aware of the intention to use any form of chemical prior to its use or storage in a facility.
14. Additional conditions to be agreed upon not previously listed:
 - A. BSA will control all litter by picking up litter their program creates after each time the field is used. The litter must be placed in the proper receptacle by BSA, and will then be removed on a regular basis by a contracted trash service. All trash generated inside the concession stand will be put in a receptacle by the BSA. If excessive litter must be picked up after 72 hours of the program by THE DEPARTMENT, BSA will be charged \$15 for each hour worked per employee used by THE DEPARTMENT.
 - B. BSA will provide proper insurance for the programs they will be operating on city property. Proof of insurance must be attached to this program agreement by March 1, 2016. BSA understands that their program participants are in no way covered by insurance by THE DEPARTMENT or the City.
 - C. BSA is responsible for payment of all utilities during the use of their agreement.
 - D. BSA is responsible for paying field rental fees for tournaments held at Bishop Park. The fee per weekend is \$500 minimum/six (6) fields and an additional \$100 for each additional field. This is to be paid to THE DEPARTMENT no later than 30 days after the tournament.
 - E. BSA will pay for weather damage to water lines, pumps, etc. if the BSA requests that the water be turned on before THE DEPARTMENT deems acceptable due to weather conditions.
 - F. BSA must contact the Parks Superintendent prior to any digging in the park area. The extensive underground wiring must be marked by the Parks and Recreation Department and One Call before any digging can begin. If this procedure is not followed and as a result any lines in the park are damaged, BSA will be responsible to pay for the cost of any and all repairs to the damaged lines.
 - G. Alcoa Park is an Arkansas Parks and Tourism Department Grant Park and all APTD Guidelines must be followed for improvements, preparations, etc. for special events and must be approved by the Director of THE DEPARTMENT after approval from the Department of Parks and Tourism, prior to any alteration of the park.
 - H. BSA will submit contact person(s) for after hour's emergencies.
 - I. At the request of THE DEPARTMENT, and with at least 120 days' notice, BSA will remove all their equipment at the completion of this agreement period.
 - J. BSA will insure that their employees or participants do not attempt to operate equipment belonging to THE DEPARTMENT or the City. Equipment includes tractors, mowers, and vehicles.

15. THE DEPARTMENT agrees to the following specific conditions and assurances:
 - A. The park area will be maintained by the Parks Department on a regular schedule. All fields will undergo extensive turf maintenance programs (including aeration, fertilization, and weed removal).
 - B. THE DEPARTMENT will be responsible Monday - Saturday for their field preparation (including dragging and chalking), cleaning the restrooms, and maintaining other park areas.
 - C. THE DEPARTMENT will purchase and replace light bulbs. If extensive damage is caused by weather or vandalism, the replacement time for lights may be longer than usual.
 - D. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.
 - E. THE DEPARTMENT at the written request of the BSA will provide a liaison to the BSA monthly meetings to assure the maintenance program is satisfactory. The liaison will contact the president of the BSA if they are unable to attend.
16. THE DEPARTMENT will have the ball fields available to it for use in hosting tournaments at least once prior to the season and once during August into the first of September. BSA is encouraged to partner with the DEPARTMENT in the hosting of any such tournament for the mutual benefit of THE DEPARTMENT and BSA, but BSA is not required to participate in such DEPARTMENT hosted tournament events. The Parties may agree to add additional DEPARTMENT sponsored events by the mutual agreement of the Parties.
17. BSA and THE DEPARTMENT recognize that use of the facilities during the dates and times provided by the BSA as part of their program, will give BSA first access to use of the facilities. However, if BSA team practice, game, or event is cancelled or otherwise does not occur, BSA will take reasonable steps to notify THE DEPARTMENT of the cancellation as soon as BSA is reasonably able to make the facilities available to other citizens of Bryant at THE DEPARTMENT's discretion. Furthermore, BSA recognizes that the facilities are tax payer constructed facilities meant for the benefit and use of the Citizens of Bryant, and as such will work with THE DEPARTMENT to provide a realistic schedule that maximizes BSA's use of the facilities while maximizing the potential field rental fees for THE DEPARTMENT and maximizing citizen access to the facilities. Other specific agreements or assurance:
 - A. Permanent improvements to facilities and fields will become property of THE CITY. Permanent fixtures include, but are not limited to all: concrete work, fences, underground installations, sprinkler heads, structural work, lighting fixtures, back stops, dugouts, scoreboards, batting cages and drinking fountains and other items so affixed to the land that they become a fixture to the property.
 - B. Non-permanent improvements will be retained by BSA and include: appliances, field marking equipment which was purchased by BSA, concession equipment, portable buildings which were purchased by BSA.

For Annual Programs - A program agreement must be signed annually in order to guarantee use of a facility or area. The BSA will be given first option for renewal of the scheduling of the fields. The signing of such agreement in no way binds the Parks and

Recreation Department or the City to notify BSA of the need for a program agreement in the future. The responsibility to obtain an agreement to secure use of a particular facility and/or area for a specific time remains with the organization, group, or person wishing to use City-owned facilities and/or properties.

The City or Bryant Softball Association may amend this agreement by the mutual assent of all parties. If this agreement is amended, it will be written, signed by all parties stated and attached to this original agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BSA; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,
A municipal Corporation,

_____, Mayor, Jill Dabbs

User Organization,

_____, 2016 President

Reviewed by Bryant Parks and Recreation Committee

_____, Committee Chairman

**Bryant Parks and Recreation Department
2016 Program and Use Agreement**

THIS AGREEMENT made and entered into on _____,2015 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called "THE CITY AND/OR THE DEPARTMENT"), and Bryant Soccer Club at P.O. Box 442, Bryant, Arkansas (hereinafter called "BSC").

WITNESSETH

WHEREAS, THE CITY maintains property at Alcoa 40 and Midland in Bryant, Arkansas; and
WHEREAS, the use of said property for the purpose of the Youth Soccer Program has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.
WHEREAS, THE CITY provides and maintains certain recreational programs and parks in Bryant, and
WHEREAS, BSC provides program administration and operations of the Youth Soccer Program in Bryant,

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

THE CITY agrees to grant use of Midland Soccer Complex and Alcoa 40 Park's multi-purpose as outlined here to BSC for the operation of Youth Soccer beginning on January 1,2016 and ending on July 31, 2016 at Alcoa and ending on December 31, 2016 at Midland. Upon completion, both parks may be used by BSC as it becomes available to BSC by notification from the Bryant Parks and Recreation Department. Bishop Park E Complex will be available per the Parks Director's schedule.

Named property will be used by BSC for events, practices, and games on the dates and times listed on the schedules as submitted to THE DEPARTMENT by the BSC.

The general conditions of this program agreement will be:

1. BSC will operate programs in accordance with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
2. It is agreed that the program for which this agreement is written must be made available to the general public *to* join and participate in. It is also agreed that the party sponsoring any community recreation program will furnish and supply all expendable materials necessary for conducting the program.
3. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.
4. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.
5. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE CITY Facility. BSC shall indemnify and hold the City of Bryant,

its departments and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by BSC, its agents, employees, or program participants.

6. The named facility, area, or property may be rented to any other group, business, individual, or entity by BSC with prior approval by THE DEPARTMENT. Once approval is given by THE DEPARTMENT, payment of rental fees must be made to THE DEPARTMENT. Any and all rental fees charged for use of the named facility, area, or property must be approved by THE DEPARTMENT and paid to THE DEPARTMENT.
7. No alterations, changes, or modifications to change the intended use may be made to facilities by BSC, without first receiving written approval from THE CITY. The BSC must submit a detailed request in writing to THE CITY.
8. BSC assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by BSC. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the BSC.
9. BSC must inspect facilities prior to each use. If damage is discovered to equipment or facilities that poses an immediate hazard or danger BSC must immediately notify THE DEPARTMENT via the Parks Request webpage. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT so that repairs can be made within a reasonable time not to exceed one (1) week from notification. BSC must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
10. League games cannot be scheduled to begin past 9:00 p.m. No league games regardless of scheduling will be allowed to start after 9:30p.m.; a new inning/period may not begin after 10:00p.m. BSC agrees to provide THE DEPARTMENT with a schedule of any dates their participants will be at the named site. This schedule must include times and dates of the following: tryouts, scheduled games, practices, tournaments, special events, work dates, etc. Dates and times must not conflict with Recreation and Parks work schedule. Normal operation hours for THE DEPARTMENT are: 8:00AM-5:00PM Monday- Saturday, unless other arrangements have been made with THE DEPARTMENT.
11. The use of the lights by BSC at the Alcoa Multipurpose Facility and any other field must be arranged by THE DEPARTMENT and is billable to the BSC. If use of any other field at Alcoa Multipurpose Facility is needed by BSC, approval must be received by THE DEPARTMENT.
12. BSC agrees to provide one financial statement of the program(s) that this program agreement is written for within 60 days of the end of their financial year. Also a copy of their 501(c)(3) non-profit status must be given to THE DEPARTMENT each year.
13. BSC agrees to return this agreement signed by the appropriate persons, and any and all additional requested material.

14. BSC agrees to provide a list of any bulk chemicals used and/or stored at the facility during their program agreement. This list must include a MSDS for each chemical listed and BSC must insure that each chemical is properly stored according to MSDS specifications. THE DEPARTMENT must be made aware of the intention to use any form of chemical prior to its use or storage in a facility.
15. Additional conditions to be agree upon not previously listed:
 - A. BSC will control all litter by picking up litter their program creates after each time the field is used. The litter must be placed in the proper receptacle by BSC, and will then be removed on a regular basis by a contracted trash service. If excessive litter must be picked up after 72 hours of the program by THE DEPARTMENT, BSC will be charged \$15 for each individual man hour worked.
 - B. BSC will provide proper insurance for the programs they will be operating on city property. Proof of insurance must be attached to this program agreement before regular season play. BSC understands that their program participants are in no way covered by insurance by THE CITY.
 - C. BSC are responsible for payment of all utilities during their use of the facilities under this agreement.
 - D. BSC will pay for weather damage to water lines, pumps, etc. if the BSC requests that the water be turned on before THE DEPARTMENT deems acceptable due to weather conditions.
 - E. BSC must contact the Bryant Parks and Recreation Department prior to any digging in the park area. The extensive underground wiring must be marked by the Parks and Recreation Department and One Call before any digging can begin. If this procedure is not followed and as a result any lines in the park are damaged, BSC will be responsible to pay for the cost of any and all repairs to the damaged lines.
 - F. Alcoa Park is an Arkansas Parks and Tourism Department Grant Park and all APTD Guidelines must be followed for improvements, preparations, etc. for special events and must be approved by the Director of THE DEPARTMENT after approval from the Department of Parks and Tourism, prior to any alteration of the park.
 - G. BSC will submit contact person(s) for after business hours emergencies. List responsibility of person submitted.
 - H. At the request of the Department, BSC will remove all their equipment at the completion of this agreement period.
 - I. BSC will ensure that their employees or participants do not attempt to operate equipment belonging to THE DEPARTMENT or the City. Equipment includes tractors, mowers, and vehicles.
16. THE CITY agrees to the following specific conditions and assurances:
 - A. The park area will be maintained by the Parks Department on a regular schedule. All fields will undergo extensive turf maintenance programs (including aeration, fertilization, and weed removal) and striping will be performed on an as-needed basis.
 - B. THE DEPARTMENT will continue to complete Midland with added amenities, as funds are acquired.

- C. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.
17. THE DEPARTMENT will have the fields available to it for use in hosting events by the mutual agreement of the Parties as necessary to accommodate THE DEPARTMENT's needs and with the least possible impact on the BSC's use of the facilities area, or property from time to time as needed.
18. BSC and THE DEPARTMENT recognize that use of the facilities during the dates and times provided by the BSC as part of their program, will give BSC first access to use of the facilities. However, if BSC team practice, game, or event is cancelled or otherwise does not occur, BSC will take reasonable steps to notify THE DEPARTMENT of the cancellation as soon as BSC is reasonably able to make the facilities available to other citizens of Bryant at THE DEPARTMENT's discretion. Furthermore, BSC recognizes that the facilities are TAX payer constructed facilities meant for the benefit and use of the Citizens of Bryant, and as such will work with THE DEPARTMENT to provide a realistic schedule that maximizes BSC's use of the facilities while maximizing the potential field rental fees for THE DEPARTMENT and maximizing citizen access to the facilities. Other specific agreements or assurance:
- A. Permanent improvements to facilities and fields will become property of THE CITY. Permanent fixtures include, but are not limited to all: concrete work, fences, underground installations, sprinkler heads, structural work, lighting fixtures, back stops, dugouts, and drinking fountains and other items so affixed to the land that they become a fixture to the property.
 - B. Non-permanent improvements will be retained by BSC and include: appliances, field marking equipment, concession equipment, scoreboards, portable buildings which were purchased by BSC.

For Annual Programs-

A program agreement must be signed annually in order to guarantee use of a facility or area. The signing of such agreement in no way binds the City or the Parks and Recreation Department to notify BSC of the need for a program agreement in the future. The responsibility to obtain an agreement to secure use of a particular facility and/or area for a specific time remains with the organization, group, or person wishing to use Parks and Recreation owned facilities and/or properties.

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

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BSC; and supersede any and/or all previous agreements, contracts, or leases.

--Signatures on next page--

For Annual Programs- A program agreement must be signed annually in order to guarantee use of a facility or area. The BSC will be given first option for renewal of the scheduling of the fields. The signing of such agreement in no way binds the Parks and Recreation Department or the City to notify BSC of the need for a program agreement in the future. The responsibility to obtain an agreement to secure use of a particular facility and/or area .for a specific time remains with the organization, group, or person wishing to use City-owned facilities and/or properties.

The City or Bryant Soccer Club may amend this agreement by the mutual assent of all parties. If this agreement is amended, it will be written, signed by all parties stated and attached to this original agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BSC; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,
A municipal Corporation,

_____, Mayor, Jill Dabbs

User Organization,

_____, 2016 President

Reviewed by Bryant Parks and Recreation Committee

_____, Committee Chairman

ORDINANCE NUMBER 2015-__

AN ORDINANCE AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF BRYANT TO REZONE CERTAIN PROPERTY LOCATED AT 500 PRICKETT ROAD FROM PUD (PLANNED UNIT DEVELOPMENT) to C-2 (HIGHWAY COMMERCIAL).

BE IT ORDAINED BY THE CITY COUNCIL OF BRYANT, ARKANSAS;

Section 1. That certain real property described more fully below is hereby rezoned from a classification of PUD to C-2 located in Ward 4.

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 as:

Tract 1:

Part of the Northwest Quarter of the Northwest Quarter, Section 27, Township 1 South, Range 14 West, Saline County, Arkansas, more particularly described as follows: Beginning at a 3/8" iron pipe at the Northwest corner of said Northwest Quarter of Northwest Quarter; thence along the North line of said Northwest Quarter of Northwest Quarter, South 89 Degrees 05 Minutes 15 Seconds East for 123.86 feet to a 1" iron pipe on the Westerly right-of-way line of Arkansas State Highway 183 (R/W varies); thence South 26 Degrees 04 Minutes 10 Seconds East along said right-of-way line for 57.67 feet to a rebar and cap, also being the Northeast corner of lands described in Saline County Deed Record Book 391 at Page 697; thence North 88 Degrees 32 Minutes 33 Seconds West, along the North line of lands described in said Deed Book Page 391 at Page 697, for 151.57 feet to an iron pipe and cap on the West line of said Northwest Quarter of Northwest Quarter; thence North 02 Degrees 40 Minutes 25 Seconds East, along said West line of Northwest Quarter of Northwest Quarter, for 49.98 feet to the point of beginning, containing 0.160 acres, more or less.

Tract 2:

Part of the Northeast Quarter of the Northeast Quarter, Section 28, Township 1 South, Range 14 West, Saline County, Arkansas, more particularly described as follows: Beginning at a 3/8' iron pipe at the Northeast corner of said Northeast Quarter of Northeast Quarter; thence South 02 Degrees 40 Minutes 25 Seconds West 49.98 feet to an iron pipe and cap on the Northern boundary of lands described in Saline County Deed Record Book 391 at Page 697; thence North 88 Degrees 32 Minutes 33 Seconds West, along the North line of lands described in said Deed Book 391 at Page 697, for 80.93 feet to a 1/2" rebar, said point being the Northwest corner of lands described in said Deed Book 391 at Page 697; thence South 01 Degree 45 Minutes 39 Seconds West, along the Western boundary of lands described in said Deed Book 391 at Page 697, for 100.90 feet to an iron pipe and cap, said point being the Southwest corner of lands described in said Deed Book 391 at Page 697; thence South 89 Degrees 12 Minutes 07 Seconds East, along the Southern boundary line of lands described in said Deed Book 391 at Page 697, for 79.35 feet to an

iron pipe and cap on the East line of said Northeast Quarter of Northeast Quarter; thence South 02 Degrees 40 Minutes 25 Seconds West, along said East line of Northeast Quarter of Northeast Quarter, for 196.21 feet to a 1" iron pipe; thence South 02 Degrees 37 Minutes 22 Seconds West, along said East line of Northeast Quarter of Northeast Quarter, for 141.33 feet to a 1" iron pipe; thence South 02 Degrees 47 Minutes 28 Seconds West, along said East line of Northeast Quarter of Northeast Quarter, for 139.42 feet to a 1" iron pipe; thence South 02 Degrees 50 Minutes 42 Seconds West, along said East line of Northeast Quarter of Northeast Quarter, for 39.41 feet to a 1" iron pipe; thence North 88 Degrees 48 Minutes 19 Seconds West for 99.38 feet to a 1" iron pipe; thence South 03 Degrees 07 Minutes 01 Second West for 280.88 feet to a 1/2" rebar on the North line of Prickett Road; thence North 87 Degrees 09 Minutes 05 Seconds West, along said North line of Prickett Road, for 88.86 feet to a 1/2" rebar; thence North 02 Degrees 45 Minutes 48 Seconds East for 200.00 feet to an iron pipe and cap; thence North 87 Degrees 09 Minutes 07 Seconds West 110.00 feet to an iron pipe and cap on the Eastern boundary of lands described as Saline County Deed Record Book 324 at Page 158; thence North 02 Degrees 40 Minutes 27 Seconds East along said Eastern boundary of lands described in said Deed Book 324 at Page 158 and the Eastern boundary of lands described in Saline County Instrument No. 1997 47825, for 738.06 feet to a 2" iron pipe on the North line of said Northeast Quarter of Northeast Quarter, Section 28; said point being the Northeast corner of lands described in said Saline County Instrument No. 1997-47825; thence South 89 Degrees 27 Minutes 01 Second East, along said North line for 300.54 feet to the point of beginning, containing 5.167 acres, more or less.

Tract 3:

Part of the Northeast Quarter of the Northeast Quarter, Section 28, Township 1 South, Range 14 West, Saline County, Arkansas, more particularly described as follows: Commencing at a 3/8" iron pipe at the Northeast corner of said Northeast Quarter of Northeast Quarter; thence South 02 Degrees 41 Minutes 51 Seconds West along the East line of said Northeast Quarter of Northeast Quarter; for 666.37 feet to a 1" iron pipe and the point of beginning; thence South 02 Degrees 41 Minutes 51 Seconds West along said East line of Northeast Quarter of Northeast Quarter, for 283.75 feet to an iron pipe and cap on the North line of Prickett Road; thence North 87 Degrees 09 Minutes 05 Seconds West along said North line of Prickett Road, for 101.40 feet to a 1/2" rebar; thence North 03 Degrees 07 Minutes 01 Seconds East for 280.88 feet to a 1" iron pipe; thence South 88 Degrees 48 Minutes 19 Seconds East for 99.38 feet to the point of beginning, containing 0.651 acres, more or less.

Section 4. This ordinance shall be effective from and after _____ 2015.

Section 5. This ordinance is necessary for the orderly development of the City of Bryant, Arkansas. Therefore, an emergency is declared and this ordinance shall become effective immediately upon its adoption.

Dated: _____

Approved: _____

Mayor Jill Dabbs

Attest: _____

Sue Ashcraft, City Clerk

Re-Zoning
500 Prickett Road
Property owned by
MM Ventures, LLC

BRYANT PLANNING COMMISSION

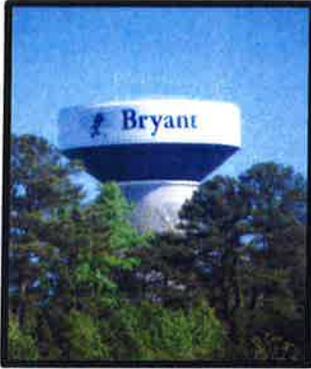
WHEREAS, the Bryant Planning Commission has considered the rezoning of certain property in Bryant, Arkansas from a classification of PUD (Planned Unit Development) to C-2 (Highway Commercial) for which a public hearing was held on October 12, 2015, authorized by Act 185 of the 1957 General Assembly, as amended.

NOW, THEREFORE, BE IT RESOLVED by the Bryant Planning Commission that said property is hereby adopted for a classification of C-2 located in Ward 4 and will be submitted to the Bryant City Council in said form.

PASSED this 12th day of October, 2015.

Lance Penfield, Chairman

Tina Davis, Secretary/Planning Coordinator



City of Bryant Planning Commission November 9, 2015

Public Hearing Request to Rezone a 5.9
acre tract from SUP to C2 Highway
Commercial at 500 Prickett Road.

Applicant/Owner: Mark McCaslin for MM Ventures, LLC

Request: To rezone a 5.9 acre tract of land from PUD Commercial to C-2 Highway Commercial.

Location: 500 Prickett Road

Proposed Use: None specified at this point.

Current Zoning/History: The site is currently zoned PUD, Planned Unit Development. Staff, however, has not been able to locate an ordinance that substantiates this zoning. Accordingly there are no specific uses that are permitted on this site although apparently at one time there was a business located on site that built boats. The applicant is requesting this zoning change to officially establish what uses may be permitted on this site. In the last 3 years, two adjacent properties (along Reynolds Road) have been rezoned to C-2 Zoning.

Adjacent Zoning/Land Use:

Direction	Existing Zoning	Existing land Use
North	PUD-Commercial/C-2 Commercial	Commercial/Chamber of Commerce
East	C-2 Commercial/R-X Residential	Sonic, Discount Auto Glass, O'Reilly
South	R-2 Residential/C-1 Commercial	Single-family residential
West	R-2 Residential	Single and multi-family residential

Site Access: The site is currently accessed from Prickett Road although a potential access point to Reynolds Road is located between a pawn shop and Sonic.

Rezoning Notification Requirements: The applicant has notified (by certified mail) all property owners within 300' of the site of the scheduled public hearing. The applicant has also posted rezoning signs along the adjacent street frontages. A public hearing announcement was placed in the Saline County Courier (by city staff) per requirements.

Staff has received a number of phone calls from adjacent property owners. At this point, none of the inquiries were negative once the proposed use was explained.

Comprehensive Growth Plan: The Comprehensive Plan depicts this site as being located in a G-4 Intended Growth Sector. This sector allows for a mix of housing densities, mixed-use development and commercial uses near thoroughfares. Commercial uses should not intrude into areas of low and medium density residential uses. Although this rezoning is not in strict compliance with the Plan, it never the less clarifies a commercial zoning that was already in place for a number years.

Impact on Adjacent Properties: The site does have residential adjacency on several sides. Whenever this situation occurs, the Zoning Ordinance requires an additional building setback (55') from those boundaries adjacent to residential zoning. In addition, screening and fencing is also required along these same boundaries.

Site Plan: The applicant has not, as yet, submitted a site plan for review.

DRC Recommendation: The Development Review Committee has reviewed this rezoning request and recommends approval.

**APPLICATION
FOR CHANGE IN
ZONING DISTRICT BOUNDARIES**

Applicant Name: MM Ventures, LLC

Spouse Name: _____

Property Address: Reynolds Rd and to 500 Pinkett

Legal Description: See Attachment

Existing Zoning Classification: Unclassified

Requested Change: C-2

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:

Mark M. Caslin

This 21 day of October, 2015

MM Ventures, LLC
Applicant

Spouse of Applicant

PO Box 263

Address
Bryant AR 72089

501-943-3076
Phone

October 21, 2015

MM Ventures, LLC
PO Box 263
Bryant AR 72089

RE: Re-zoning Petition

The property located North of Sonic Drive-In on Reynolds Rd and moving South to 500 Prickett Rd is being considered for re-zoning from "unclassified" to C-2. The request for a zoning clarification of C-2 is based on past use and existing structures currently located on the property. The property is more particularly described in the legal descriptions and plat attached.

A petition has been filed with the City of Bryant Planning Commission to re-zone the property. As a part of this process a public hearing will be held on November 9, 2015 at 6:00 p.m. in the Boswell Community Center, 210 Southwest 3rd Street, Bryant, Arkansas 72022. Public comments will be accepted at that time regarding this re-zoning. Since you own property within 300 feet of the tract in consideration, you have been sent this letter via certified mail as required by city ordinance.

Should you have any questions regarding this matter you may contact the City of Bryant at 501-943-0309 and ask for David Green or by calling me at 501-943-3076.

Thank you for your consideration in this matter.

Sincerely,

Mark McCaslin

EXHIBIT A

TRACT 1:

Part of the Northwest Quarter of the Northwest Quarter, Section 27, Township 1 South, Range 14 West, Saline County, Arkansas, more particularly described as follows: Beginning at a 3/8" iron pipe at the Northwest corner of said Northwest Quarter of Northwest Quarter; thence along the North line of said Northwest Quarter of Northwest Quarter, South 89 deg. 05 min. 15 sec. East for 123.86 feet to a 1" iron pipe on the Westerly right of way line of Arkansas State Highway 183 (R/W varies); thence South 26 deg. 04 min. 10 sec. East along said right of way line for 57.67 feet to a rebar and cap, also being the Northeast corner of lands described in Saline County Deed Record Book 391 at Page 697; thence North 88 deg. 32 min. 33 sec. West, along the North line of lands described in said Deed Book 391 at Page 697, for 151.57 feet to an iron pipe and cap on the West line of said Northwest Quarter of Northwest Quarter; thence North 02 deg. 40 min. 25 sec. East, along said West line of Northwest Quarter of Northwest Quarter, for 49.98 feet to the point of beginning, containing 0.160 acres, more or less.

TRACT 2:

Part of the Northeast Quarter of the Northeast Quarter, Section 28, Township 1 South, Range 14 West, Saline County, Arkansas, more particularly described as follows: Beginning at a 3/8" iron pipe at the Northeast corner of said Northeast Quarter of Northeast Quarter; thence South 02 deg. 40 min. 25 sec. West 49.98 feet to an iron pipe and cap on the Northern boundary of lands described in Saline County Deed Record Book 391 at Page 697; thence North 88 deg. 32 min. 33 sec. West, along the North line of lands described in said Deed Book 391 at Page 697, for 80.93 feet to a 1/2" rebar, said point being the Northwest corner of lands described in said Deed Book 391 at Page 697; thence South 01 deg. 45 min. 39 sec. West, along the Western boundary of lands described in said Deed Book 391 at Page 697, for 100.90 feet to an iron pipe and cap, said point being the Southwest corner of lands described in said Deed Book 391 at Page 697; thence South 89 deg. 12 min. 07 sec. East, along the Southern boundary line of lands described in said Deed Book 391 at Page 697, for 79.35 feet to an iron pipe and cap on the East line of said Northeast Quarter of Northeast Quarter; thence South 02 deg. 40 min. 25 sec. West, along said East line of Northeast Quarter of Northeast Quarter, for 196.21 feet to a 1" iron pipe; thence South 02 deg. 37 min. 22 sec. West, along said East line of Northeast Quarter of Northeast Quarter, for 141.33 feet to a 1" iron pipe; thence South 02 deg. 47 min. 28 sec. West, along said East line of Northeast Quarter of Northeast Quarter, for 139.42 feet to a 1" iron pipe; thence South 02 deg. 50 min. 42 sec. West, along said East line of Northeast Quarter of Northeast Quarter, for 39.41 feet to a 1" iron pipe; thence North 88 deg. 48 min. 19 sec. West for 99.38 feet to a 1" iron pipe; thence South 03 deg. 07

min. 01 sec. West for 280.88 feet to a ½" rebar on the North line of Prickett Road; thence North 87 deg. 09 min. 05 sec. West, along said North line of Prickett Road, for 88.86 feet to a ½" rebar; thence North 02 deg. 45 min. 48 sec. East for 200.00 feet to an iron pipe and cap; thence North 87 deg. 09 min. 07 sec. West 110.00 feet to an iron pipe and cap on the Eastern boundary of lands described in Saline County Deed Record Book 324 at Page 158; thence North 02 deg. 40 min. 27 sec. East, along said Eastern boundary of lands described in said Deed Book 324 at Page 158 and the Eastern boundary of lands described in Saline County Instrument No. 1997-47825, for 738.06 feet to a 2" iron pipe on the North line of said Northeast Quarter of Northeast Quarter, Section 28; said point being the Northeast corner of lands described in said Saline County Instrument No. 1997-47825; thence South 89 deg. 27 min. 01 sec. East along said North line for 300.54 feet to the point of beginning, containing 5.167 acres, more or less.

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RESOLUTION NO 2015-_____

A RESOLUTION AMENDING RESOLUTION NO. 2015-10, A POLICY GOVERNING WATER LEAKAGE BILLING ADJUSTMENTS IN BRYANT, ARKANSAS

WHEREAS, the City of Bryant (the City) owns and operates a water and wastewater utility system in the City of Bryant; and

WHEREAS, the City is often faced with requests for billing adjustments from customers who experience high bills due to water leaks; and

WHEREAS, the City purchases water from Central Arkansas Water at a cost that must be recovered through water rates; and

WHEREAS, the City has previously adopted Resolution No. 2015-10 to provide limited relief on high wastewater bills caused by water leakage; and

NOW, THEREFORE, BE IT RESOLVED, that the Policy Governing Water Leakage Billing Adjustments (EXHIBIT A – attached) is hereby amended by the City Council of the City of Bryant.

Section 1. The City desires to amend the Policy Governing Water Leakage Billing Adjustments to clarify eligibility requirements of the policy by removal of the sentence reading *“Each Customer account, excepting landscape services, is eligible to receive one adjustment to sewer charges during a 12-month period including indoor and outdoor leaks”* and replacing said sentence with *“Each customer account, excepting landscape services, is eligible to receive one adjustment to sewer charges during a 12-month period up to, but not exceeding, two consecutive billing cycles, including indoor and outdoor leaks.”*

SO BE IT RESOLVED this _____ day of _____, 20__.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

EXHIBIT A

CITY OF BRYANT WATER AND WASTEWATER UTILITIES

POLICY GOVERNING WATER LEAKAGE BILLING ADJUSTMENTS

Customers may qualify for bill adjustments to sewer charges when property-side leaks cause unusually high utility bills. The Customer Service Manager will provide a report to the Water and Sewer Advisory Committee each month detailing the leak adjustments under \$100 and a separate report detailing requests for adjustments over \$100.

ELEGIBILITY FOR ADJUSTMENTS

Each customer account, excepting landscape services, is eligible to receive one adjustment to sewer charges during a 12-month period up to, but not exceeding, two consecutive billing cycles, including indoor and outdoor leaks.

- Adjustments are made to the sewer portion of the bill only. The cost of all water usage must be paid.
- Customers may request adjustments after leaks have been repaired.
- The Customer Service Manager is authorized to make adjustments up to \$100.
- Any requested adjustments over \$100 must appear before the Water and Sewer Advisory Committee for a decision on eligibility.
- A city staff person will check the water meter to verify that the leak has been fixed. The Customer requesting an adjustment will be asked to confirm the leak and repair by signing a statement provided by the Water and Wastewater Department.
- In cases where a Customer may wish to request consideration of an additional adjustment, said Customer (or his/her advocate) must appear before the Water and Sewer Advisory Committee to appeal the request. The Water and Sewer Advisory Committee reserves the right to review all adjustments. The Committee reserves the right to make exceptions to the policy under extenuating circumstances.
- In cases where a Customer is not satisfied with the decision of the Water and Sewer Advisory Committee, said Customer may request to appear before the Bryant City Council for further Consideration.

EXCEPTIONS TO ADJUSTMENT POLICY

- Dedicated in-ground sprinkler meters.
- No adjustments can be made to the cost of the water lost.

IDENTIFICATION OF ELEGIBLE PRIVATE SERVICE LEAKS

Private Service leaks may be identified by the Customer or by the Water and Wastewater Department.

- It is not the absolute responsibility of the Water and Wastewater Department (the Department) to monitor for customer leaks. However, if the Department does recognize the possible presence of a leak the Customer will be advised in a timely manner. If the Customer is not home to notify in person, a notice will be posted on the Customer's door.
- When the Department does notify the Customer of the possible presence of a leak, the Customer must make reasonable efforts to locate the leak and initiate repairs within 30 days of notification.
- Water loss due to theft, vandalism, construction damage, or unintentional usage, such being unaware of a garden hose or water tap running for an extended period of time, is eligible for an adjustment. A signed statement from the Customer stating the cause of the leak or water loss will be required.
- Adjustments for water loss due to leaks on landscape sprinkler systems are not covered and are the responsibility of the Customer.

ADJUSTMENT

The method for adjusting the Customer utility bill after the leak has been repaired is:

- Customer Service will determine when the leak started and ended based on the AMI system data. When AMI data is unavailable or insufficient the Department will determine an average wastewater usage based on the previous three-month average water usage for the Customer. The wastewater portion of the bill will be adjusted to reflect the average usage.
- The Customer will have to pay all of the cost of water plus the average sewer bill based on the three-month average wastewater usage for the period of the leak.
- No late charges related to the leak will be assessed if an adjustment is allowed.

REQUESTING A LEAK ADJUSTMENT

The Customer must make a written request for a leak adjustment on a Leak Adjustment Request form obtained at Bryant Water and Wastewater Customer Service. The Customer may submit the form:

By mail Bryant Water and Wastewater Department
 Attention: Customer Service Manager
 210 SW Third Street
 Bryant, AR 72022

INFORMATION REQUIRED FOR A LEAK ADJUSTMENT REQUEST

1. Date:
2. Customer Name:
3. Account Number:
4. Service Address:
5. City, State, Zip:
6. Home Phone:
7. Work Phone:
8. Date leak was discovered:
9. Date leak was repaired:
10. Description of leak (faucet, toilet, underground, etc.):
11. Explanation of how leak was repaired:
12. Copy of invoice for plumber's services or for parts purchased by the Customer to make the repair.
13. Letters from landlords or property management companies affirming repairs will be accepted in lieu of invoices.

PLEASE NOTE: Completion of the request does not guarantee an adjustment will be made to the Customer's City of Bryant utilities bill. Adjustments to Customer bills will be made on wastewater usage only. Wastewater usage is based on water consumption. No adjustment will be made to the water consumption portion of the bill. Copies of invoices or receipts for repairs must be provided with the Customer request for an adjustment. The account must remain current and bills paid by due date to avoid additional service charges or disconnection of service.

PAYMENT PLANS

- Customers with unusually high bills may request a payment plan up to, but not more than, six months.
- In order to enter into this program, the Customer must make a payment equal to 10% of the total adjusted bill plus any past due and current charges on the account.
- Customer must remain current on future bills and make payments on time. Failure to do so will result in a default or termination of the agreement.
- Customers that miss a payment may have their service disconnected.

ORDINANCE NO. 2015-___

AN ORDINANCE ESTABLISHING THE CITY OF BRYANT STORMWATER MANAGEMENT UTILITY FUND AND ESTABLISHMENT OF THE STORMWATER MANAGEMENT UTILITY FEE FOR MUNICIPAL UTILITY CUSTOMERS WITHIN THE CITY OF BRYANT, ARKANSAS, AND FOR OTHER PURPOSES

WHEREAS, the Arkansas Department of Environmental Quality (ADEQ), under regulations administered by the United States Environmental Protection Agency, requires the City to meet certain requirements as established in the national pollutant discharge elimination system phase II for small municipal separate storm sewer systems (MS4s); and that

WHEREAS, the Arkansas Department of Environmental Quality (ADEQ) and the Environmental Protection Agency (EPA) have mandated the establishment of a Stormwater Management Program, including operations of the City of Bryant’s Stormwater Management Department, stormwater-related services, construction, maintenance, and equipment provided to or for the community; and the Bryant Arkansas City Council has found and determined that it is necessary to establish a Stormwater Management Utility Fund to fund the Stormwater Management Department from the collection of Stormwater Management Utility Fee to be paid by the municipal utility accounts of the City of Bryant in order to create revenue for funding the operations, maintenance, construction and efforts for regulation of stormwater runoff control, repair and improvement to the storm sewer system within the City of Bryant and the City's operation of said mandated but unfunded program, and that it should, therefore, adopt fees as set forth in this ordinance; and that

WHEREAS, the City Council of the City of Bryant, Arkansas finds that the intensity of development of most parcels of real property in the municipality classified as residential, commercial or industrial property is similar. Therefore, in order to provide a uniform and equitable method of collection, all residential, commercial, and industrial municipal utility accounts in the City Limits shall be charged a flat stormwater utility fee within each such classification as described fore fully below and as may be amended from time to time by the City Council.

NOW, THEREFORE BE IT ordained by the City Council of the City of Bryant, Arkansas as follows:

SECTION 1. Adoption

The following regulations, designed to fund the operations and management of the City of Bryant Stormwater Department, are hereby adopted and this ordinance may be referred to as the “City of Bryant Stormwater Management Utility Fund Ordinance.”

CITY OF BRYANT STORMWATER MANAGEMENT UTILITY FUND ORDINANCE

ARTICLE I.

GENERAL PROVISIONS

- 1. Stormwater Management Utility Fund:** There is hereby created on the books of the City of Bryant, a fund to be entitled the “Stormwater Utility Fund” and all revenues generated by or on behalf of the stormwater drainage utility fee created herein shall be deposited in said Stormwater Utility Fund and shall be used exclusively for the operation of the City of Bryant Stormwater Management Department and for the operations, management, salaries, purchase and

maintenance of stormwater related equipment, construction costs, materials, supplies or services, including but not limited to, day-to-day stormwater management activities, stormwater related disaster recovery and emergency preparedness provided to the community.

2. Revenues: The following revenues will be deposited into the Stormwater Management Utility Fund:

- a. All revenues collected from the Stormwater Management Utility Fee
- b. In-Lieu contributions generated from alternate detention basin options
- c. Revenues generated from all Stormwater Fees
- d. All revenues resulting from Stormwater violation enforcement by the City of Bryant
- e. Any other revenue as may be determined by the City Council, including but not limited to grants and special appropriations

3. Expenses: The City may use the Stormwater Management Utility Fund only for the following expenses:

- a. Regulatory review and inspection of stormwater management, sediment control, and storm drainage for development permits;
- b. Watershed, stormwater management, floodplain, and storm drainage conveyance studies and planning;
- c. The study, design, purchase, construction, expansion, retrofit, repair, maintenance, landscaping, operation or inspection of stormwater management facilities, storm drainage, and other watershed improvements;
- d. Land acquisition (including easements and rights-of-way) for stormwater management facilities or storm drainage;
- e. Water quality programs related to State or Federal laws, including requirements for the City's National Pollution Discharge Elimination System permits for small municipal separate storm sewer systems (MS4s);
- f. Water quality monitoring, inspection, and enforcement activities, including illicit discharge and illicit connection investigations;
- g. Water quality and pollution prevention education, public participation and outreach activities;
- h. Bryant Stormwater & MS4 Program administration, operation, and implementation, including reasonable operating and capital reserves to meet unanticipated or emergency requirements for stormwater management, storm drainage and water quality; and
- i. Other stormwater management, storm drainage, and water quality programs that are reasonably required to protect public safety or meet applicable regulatory requirements.

ARTICLE II.

ESTABLISHMENT OF THE STORMWATER MANAGEMENT UTILITY FEE

3. **Stormwater Management Utility Fee:** The City of Bryant hereby assess the following municipal utility fees:
- a. All residential municipal utility accounts (water or sewer), located within the corporate limits of the City of Bryant, shall be charged a flat Stormwater Management Utility Fee of \$3.00. Only (1) one Stormwater Management Utility Fee will be charged per household regardless of number of City utility accounts maintained by that single household. The Stormwater Management Utility Fee will be charged monthly and identified as a separate line item within the water bill.
 - b. All commercial & industrial municipal utility accounts (water or sewer), located within the corporate limits of the City of Bryant, shall be charged a flat Stormwater Management Utility Fee of \$6.00. Only one Stormwater Management Utility Fee will be charged to each commercial/industrial entity regardless of the number of utility accounts maintained by that business or organization, unless the business or organization maintains and operates from more than one physical location. In the case of the latter, the municipal utility accounts covering the additional, separate locations would also be charged the single Stormwater Management Utility Fee of \$6.00. The Stormwater Management Utility Fee will be charged monthly and identified as a separate line item within the water bill.
 - c. For residential, multi-unit dwellings which are serviced by one meter, the \$3.00 Stormwater Management Utility Fee will be multiplied by the number of individual dwelling units serviced by the one meter and the balance will be applied to that municipal utility account on a monthly basis.

4. **Billing and Collection:**

For purposes of billing and collection, the Stormwater Management Utility Fee shall be considered a municipal utility fee and shall be billed and collected in the same manner and subject to the same procedures as all other municipal utilities.

5. **Exemptions of the Stormwater Management Fee:**

- a. The residential Stormwater Management Fee, upon request and verification, will be waived for citizens age sixty-five (65) or older who have an account to receive and be billed for water by the City Water Department and physically reside in the dwelling or household for which the water service is being provided under and billed pursuant to said account.
- b. Customers requesting this waiver: (1) must reside at the address receiving service for which the waiver is applied; (2) must provide valid proof of their age (birth certificate, driver's license, or government-issued identification showing date of birth); and (3) the water deposit for the account to which the waiver is being applied must be in the name of the person who qualifies for the waiver.

SECTION 2. 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 resolution which shall remain in full force and effect as if the portion so declared or adjudged or unconstitutional was not originally a part of the ordinance.

SECTION 3. General Repealer

All laws, ordinances, resolutions, or parts of the same, that are inconsistent with the provisions of this ordinance, are hereby repealed to the extent of such inconsistency.

PASSED AND APPROVED this _____ day of _____, 2015.

APPROVED:

Jill Dabbs, Mayor

Approved as to Form:

ATTEST:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney