



**Bryant City Council
Regular Meeting**
April 25th, 2017
Boswell Municipal Complex - City Hall Courtroom

AGENDA

INVOCATION

CALL TO ORDER

COMMITTEE And COMMISSION REPORTS

PLEDGE OF ALLEGIANCE

ANNOUNCEMENTS And PRESENTATIONS

DEPARTMENT REPORTS

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

PUBLIC COMMENTS

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

OLD BUSINESS

NEW BUSINESS

Finance Department

Joy Black Presenting

1. Presentation and Approval of the 2017 March Year to Date City Financial Report (see attachment)

2. Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2017 and ending December 31, 2017 (see attachment)

3. Presentation and Approval of the 2015 Annual Financial Report Audit from JWCK Firm

Documents:

[MTDREPMAR.pdf](#)
[BUDADJMAR.pdf](#)
[YTDREP2015.pdf](#)

Legal Department

Chris Madison Staff Attorney - Presenting

1. Resolution- A Resolution Authorizing the Mayor to Enter Into an Interlocal Agreement with the City of Bauxite Regarding Bauxite District Court Clerk Duties. *(on behalf of the Bryant District Court)*

Documents:

[Resolution authorizing Bauxite Court Agreement v2.pdf](#)
[Court agreement with Bauxite v2.pdf](#)

Planning Department

Presenting: Truett Smith, Assistant Planning Director

5. Ordinance- An Ordinance amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property from R-1 & R-2 to R-1.S. (Meadowlake)

6. Resolution- A Resolution Amending the Comprehensive Growth Plan for the city of Bryant, Arkansas to add a Commercial Node to Springhill Road.

7. Resolution- A Resolution Expressing the Willingness of the City of Bryant to Utilize Federal-Aid Recreational Trails Program Funds.

Documents:

[Meadowlake Rezoning_1.pdf](#)
[SpringhillNodeResolution_1.pdf](#)
[Comprehensive Growth Plan Updated April 2017.pdf](#)
[RTP_2017_BryantParkwayTrail_Resolution.doc.pdf](#)

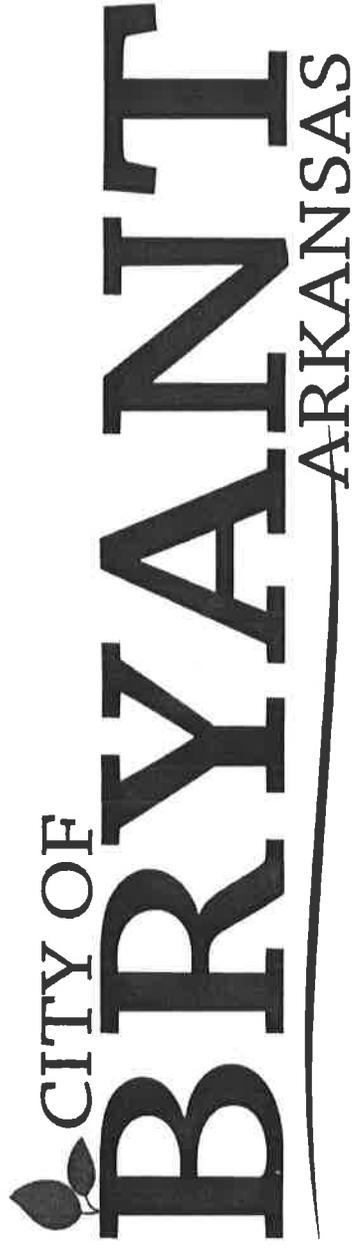
MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

APPROVAL OF MINUTES

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



Financial Report

March 2017



General - Executive Summary Revenue & Expenditures

March 2017

	Annual Budget	YTD Budget	March 2017												Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining		
			January	February	March	April	May	June	July	August	September	October	November	December					
Revenues:																			
General	12,842,363	3,210,591	1,080,694	992,579	1,013,662	-	-	-	-	-	-	-	-	-	-	-	3,086,934	(123,656)	9,755,429
Administration	5,067,750	1,266,938	413,210	385,153	385,554	-	-	-	-	-	-	-	-	-	-	-	1,193,917	(73,020)	3,873,833
PCD	7,100	1,775	-	624	25	-	-	-	-	-	-	-	-	-	-	-	649	(1,126)	6,451
Animal Control	448,500	112,125	36,477	37,645	37,107	-	-	-	-	-	-	-	-	-	-	-	111,228	(857)	337,272
Court	704,900	176,225	84,106	45,626	48,256	-	-	-	-	-	-	-	-	-	-	-	177,969	1,764	526,911
Parks	2,176,118	544,030	205,286	145,841	149,831	-	-	-	-	-	-	-	-	-	-	-	501,068	(42,851)	1,675,050
Fire	2,676,950	693,238	217,096	216,917	218,920	-	-	-	-	-	-	-	-	-	-	-	652,932	(16,305)	2,024,018
Police	1,477,000	369,250	88,317	118,530	141,613	-	-	-	-	-	-	-	-	-	-	-	348,460	(20,790)	1,128,540
Code	284,045	71,011	36,183	32,242	32,256	-	-	-	-	-	-	-	-	-	-	-	100,692	29,680	183,353
Total Revenues	12,842,363	3,210,591	1,080,694	992,579	1,013,662	-	-	-	-	-	-	-	-	-	-	-	3,086,934	(123,656)	9,755,429
Expenditures:																			
General	13,371,462	2,347,789	982,373	1,047,165	1,007,575	-	-	-	-	-	-	-	-	-	-	-	3,037,114	(689,324)	10,354,368
Administration	1,097,909	274,477	41,913	68,794	87,366	-	-	-	-	-	-	-	-	-	-	-	198,072	76,405	899,837
PCD	367,143	61,190	24,655	10,031	38,073	-	-	-	-	-	-	-	-	-	-	-	73,760	(12,569)	283,363
Animal Control	451,082	75,190	24,925	28,344	26,610	-	-	-	-	-	-	-	-	-	-	-	79,879	(4,696)	371,203
Court	428,985	71,498	30,386	26,294	25,165	-	-	-	-	-	-	-	-	-	-	-	81,845	(10,348)	347,140
Parks	2,476,731	412,789	151,866	168,346	218,165	-	-	-	-	-	-	-	-	-	-	-	538,378	(125,889)	1,938,354
Fire	3,801,505	633,594	321,546	304,928	298,085	-	-	-	-	-	-	-	-	-	-	-	892,559	(268,975)	2,908,946
Police	4,415,527	735,921	364,983	415,815	319,906	-	-	-	-	-	-	-	-	-	-	-	1,100,704	(364,783)	3,314,823
Code	332,600	83,150	22,099	24,613	25,206	-	-	-	-	-	-	-	-	-	-	-	71,917	11,233	260,682
Total Expenditures	13,371,462	2,347,789	982,373	1,047,165	1,007,575	-	-	-	-	-	-	-	-	-	-	-	3,037,114	(689,324)	10,354,368
Excess (Deficit) of Revenues over Expenditures	(529,119)	862,801	98,321	(54,587)	6,087	-	-	-	-	-	-	-	-	-	-	-	49,821		

Street - Executive Summary Revenue & Expenditures

	Annual Budget	YTD Budget	March 2017												Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining		
			January	February	March	April	May	June	July	August	September	October	November	December					
Revenues:																			
Street	2,751,318	697,630	213,268	279,044	196,596	-	-	-	-	-	-	-	-	-	-	-	688,908	1,079	2,062,410
Total Revenues	2,751,318	697,630	213,268	279,044	196,596	-	-	-	-	-	-	-	-	-	-	-	688,908	1,079	2,062,410
Expenditures:																			
Street	5,056,868	1,254,217	123,966	185,277	333,776	-	-	-	-	-	-	-	-	-	-	-	643,018	621,199	4,413,850
Total Expenditures	5,056,868	1,254,217	123,966	185,277	333,776	-	-	-	-	-	-	-	-	-	-	-	643,018	621,199	4,413,850
Excess (Deficit) of Revenues over Expenditures	(2,305,550)	(576,388)	89,302	93,768	(137,180)	-	-	-	-	-	-	-	-	-	-	-	45,890		



Cash Reserves

March 2017

Reviewed 3.2.16

120 days cash = \$4M

Funds:	Operating Acct	Days
001	4,292,644	
002	1,178,023	
003	1,029,903	
005	1,007,533	
020	22,223	
045	99,748	
050	3,217	
055	42,162	
060	1,939	
	7,677,392	230
	(128,164)	-4
	(130,723)	-4
	7,418,504	223

Springhill Fire Department
Emergency Telephone Service

Street	Operating Acct	Capital	Stormwater: \$500,000 - \$430K Projects
Funds:	Designated Tax	Operating Acct	Street:
080	1,422,201	830,990	\$285K Equipment
005	2,253,190	2,748,000	\$722 Infrastructure
			\$1,241 Projects
			\$841K Alcoa
			\$400K Heart of Bryant
		289	
		Watch Carefully	

Springhill Fire Department Summary

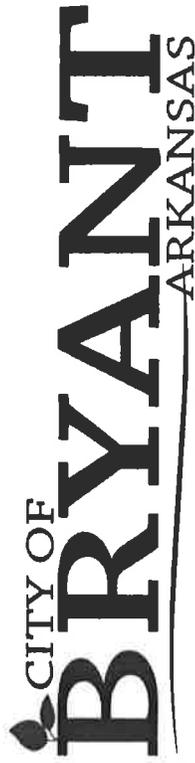
Beginning Balance (as of January 1, 2017)	\$ 126,161
2017 Revenue (Act 001-0510-4152)	\$ 2,003
2017 Expenses (Act 001-0510-5XXX all)	\$ -
Current Balance as of this report ending date	\$ 128,164

Emergency Telephone Service

Beginning Balance (as of January 1, 2017)	\$ 107,474
2017 Revenue (Act 001-0610-4650)	\$ 23,657
2017 Expenses (Act 001-0610-5650)	\$ 408
Current Balance as of this report ending date	\$ 130,723

Designated Tax Fund Summary

Administration	\$ 81,933
Animal Control	\$ 158,367
Parks	\$ 42,387
Fire	\$ 254,871
Police	\$ 469,976
Street	\$ 830,990
Total	\$ 1,838,523



Water .Wastewater Cash Reserves

March 2017

Reviewed 10/19/16
 120 days cash = \$2.3M

500	Revenue Fund	6,716,543
510	Operating Fund	576,805
		7,293,348
		381

Funds:

Reserved - Fixed Assets Vehicles	510-0900-5808	69,000	2
Reserved - Fixed Assets Infrastructure	510-0900-5816	1,653,000	37
Reserved - Fixed Assets Equipment	510-0900-5821	130,000	3
Reserved - Fixed Assets DeGray Agreen	510-0900-5822	95,000	2
Reserved - Fixed Assets Vehicles	510-0950-5808	119,000	3
Reserved - Fixed Assets Equipment	510-0950-5810	363,000	8
Reserved - Fixed Assets Infrastructure	510-0950-5816	2,025,000	45
Reserved - Dewatering Facility	510-0950-5819	2,550,000	57
		7,004,000	156
	Difference		225

	001	002	003	005	010	020	030	031	045	050	051	055	060	061	062	066	068
	General Fund	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Electronic Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax O&M	Fire Donation	Act 833 of 1991	Fire 3/8 Sales Tax	Police Donation	Act 918 of 1983	Act 988 of 1991	Federal Drug Control	State Drug Control
REVENUE																	
Taxes - Sales	4,571	322,109		322,109													
Taxes - Property	27,577																
Licenses Permits & Fees	29,315																
Membership Fees	29,801																
Rental Fees	12,406																
Park Program Fees	14,143																
Fines & Forfeitures	48,148																
Sales of Services	14,682		102,110				28,126	3,908						1,343	1,070		
Miscellaneous Rev	23,668																
Intergovernmental Reimbursement	776,229																
Sale of Equipment	32,638																
Donation Revenue																	
Grant Revenue																	
Bond Revenue																	
Sponsorships	316																
Interest Revenue	167	51	42	80		1	28,126	3,910	4	0	1	3	0	1	0	0	1
Total Revenue	1,013,662	322,160	102,153	322,189	0	1	28,126	3,910	40,268	0	1	120,794	0	1,343	1,070	0	1
Expense																	
Personnel Cost	721,558																
Building & Ground Exp	96,332						395										
Vehicle Expense	16,935																
Supply Expense	14,472																
Operations Expense	9,404										367						
Professional Services	31,311																
Miscellaneous	49,289																
Intergovernmental Reimbursement		322,750	90,600	347,000				2,011	43,417			130,167					25
Contract/Don Expense	27,500																
Grant Expense																	
Bond Expense																	
Fixed Assets	45,513																
Interest Expense	5,262																
Construction Projects																	
Total Expense	1,007,575	322,750	90,600	347,000	0	0	28,126	2,011	43,417	0	367	144,825	0	0	0	0	25
Change in Fund Balance/Net Position Beginning Fund	6,087	(590)	11,553	(24,811)	1	1	0	1,900	(3,149)	0	(366)	(24,031)	0	1,343	1,070	0	(24)
Balance/Net Position Ending Fund	4,286,557	1,178,613	1,018,350	1,863,333	167,068	7,988	1	64,342	102,856	3,217	21,566	66,193	1,939	18,835	9,081	2,344	12,981
Balance/Net Position	4,292,644	1,178,023	1,029,903	1,838,522	167,068	7,989	1	66,242	99,748	3,217	21,201	42,162	1,939	20,178	10,151	2,344	12,957
End Bank Bal	4,377,928	1,178,022	1,029,902	1,838,523	259,721	22,223	1	67,227	99,748	3,217	21,199	42,162	1,938	20,178	10,150	2,343	12,957
Outstand Checks	78,952				182,628			986			0						
Dep in Transit	(3,828)																
GL on Bank Recon	4,302,804	1,178,022	1,029,902	1,838,523	77,094	22,223	1	66,241	99,748	3,217	21,199	42,162	1,938	20,178	10,150	2,343	12,957
Other Bal Sheet Items	10,160	(1)	(1)	1	(89,974)	14,234	(0)	(0)	0	(1)	(2)	0	(0)	(0)	(0)	(0)	0

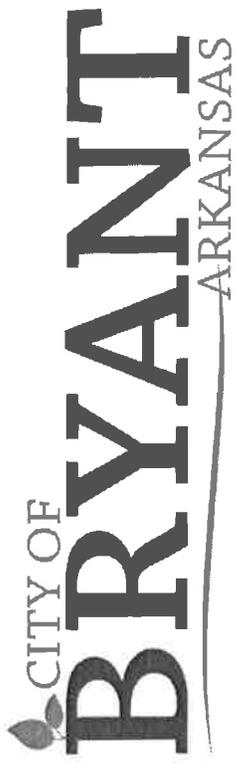
City of Bryant - Financial Statements

	510	515	520	525	530	535	540	550	555	560	600	601	605	Totals
	Water Operating	Stormwater Utility	Depreciation Water	Depreciation WW	Sub-Div Impact Water	Sub-Div Impact WW	Fair Share	Impact Water	Impact WW	Royalty	2008A DS	2008A DSR	2008B DSR	
REVENUE														
Taxes - Sales														998,227.71
Taxes - Property														91,611.50
Licenses Permits & Fees														29,314.84
Membership Fees														29,801.14
Rental Fees														12,406.00
Park Program Fees														14,142.75
Fines & Forfeitures														82,593.56
Sales of Services														745,607.71
Miscellaneous Rev														35,110.16
Intergovernmental	600,000	23,740		14,651				1,350	2,000	52	59,769			2,322,765.42
Reimbursement														0.00
Sale of Equipment														32,638.44
Donation Revenue														0.00
Grant Revenue														0.00
Bond Revenue														187,766.70
Sponsorships														315.80
Interest Revenue		8	0	46	1	0	0	11	11	2	32	24	31	10,266.23
Total Revenue	600,000	23,748	0	14,697	1	0	0	1,361	2,011	54	59,800	24	31	4,592,567.96
Expense														
Personnel Cost	120,323													906,801.34
Building & Ground Exp	32,255													124,678.28
Vehicle Expense	11,949													34,210.50
Supply Expense	123,487													145,735.94
Operations Expense	20,763													67,995.98
Professional Services	12,950													50,741.96
Miscellaneous	628													52,469.06
Intergovernmental	14,651									215		24	31	2,482,003.29
Reimbursement														0.00
Contract/Don Expense														27,500.00
Grant Expense	49,419													0.00
Bond Expense	246,194													49,502.47
Fixed Assets	33,120													543,963.29
Interest Expense												85	110	38,922.57
Construction Projects														0.00
Total Expense	665,739	0	0	0	0	0	0	0	0	215	0	109	141	4,524,524.68
Change in Fund														
Balance/Net Position Beginning Fund	(65,739)	23,748	0	14,697	1	0	0	1,361	2,011	(160)	59,800	(85)	(110)	68,043.28
Balance/Net Position Ending Fund	642,544	179,821	5	1,081,573	8,054	8,054	2	264,546	268,418	43,508	184,166	157,675	202,699	46,548,266.12
Balance/Net Position	576,805	203,569	5	1,096,270	8,055	8,055	2	265,907	270,429	43,347	243,966	157,590	202,590	46,616,309.40
End Bank Bal	399,927	203,569	5	1,096,270	8,054	8,054	2	265,908	270,430	43,451	243,966	157,591	202,589	46,489,858.48
Outstand Checks	82,916									103				368,582.32
Dep in Transit														(41,802.81)
GL on Bank Recon	317,011	203,569	5	1,096,270	8,054	8,054	2	265,908	270,430	43,348	243,966	157,591	202,589	46,163,078.97
Other Bal Sheet Items	(259,794)	0	0	(0)	(1)	(0)	0	0	0	1	(1)	0	(0)	(453,230.43)

General Ledger

Budget Status

User: jblack
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 Period: 3, 2017



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-4150	General Fund							
001-0100-4151	Administration							
	Taxes - Property	248,000.00	18,174.28	72,203.41	175,796.59	0.00	175,796.59	70.89
	State Turnback	500,000.00	7,399.93	40,826.40	459,173.60	0.00	459,173.60	91.83
	Saline County Treas - Turnback							
	R15 Sub Totals:	748,000.00	25,574.21	113,029.81	634,970.19	0.00	634,970.19	84.89
	Miscellaneous Revenue							
	Miscellaneous Revenue	1,000.00	0.00	948.08	51.92	0.00	51.92	5.19
	R60 Sub Totals:	1,000.00	0.00	948.08	51.92	0.00	51.92	5.19
	Intergovernmental Tsfrs							
	Xfer from Sales Tax	3,873,000.00	322,750.00	968,250.00	2,904,750.00	0.00	2,904,750.00	75.00
	Xfer Franchise Tax Fd21	444,750.00	37,062.50	111,187.50	333,562.50	0.00	333,562.50	75.00
	R62 Sub Totals:	4,317,750.00	359,812.50	1,079,437.50	3,238,312.50	0.00	3,238,312.50	75.00
	Interest Revenue							
	Interest Revenue	1,000.00	167.48	501.81	498.19	0.00	498.19	49.82
	R85 Sub Totals:	1,000.00	167.48	501.81	498.19	0.00	498.19	49.82
	Revenue Sub Totals:	5,067,750.00	385,554.19	1,193,917.20	3,873,832.80	0.00	3,873,832.80	76.44
	Personnel Expense							
	Salary Expense	526,944.72	39,120.50	118,472.00	408,472.72	0.00	408,472.72	77.52
	Elected Officials Salary Exp	206,263.04	16,420.76	49,262.28	157,000.76	0.00	157,000.76	76.12
	SWB Reimbursement	-545,000.00	-45,416.65	-136,249.95	-408,750.05	0.00	-408,750.05	0.00
	Overtime Expense	8,800.00	116.00	551.39	8,248.61	0.00	8,248.61	93.73
	FICA Expense	61,342.91	4,184.53	12,661.91	48,681.00	0.00	48,681.00	79.36
	Unemployment Expense	1,728.00	0.00	0.00	1,728.00	0.00	1,728.00	100.00
	Worker's Comp Expense	2,000.00	0.00	1,998.37	1.63	0.00	1.63	0.08
	APERS Expense	108,290.12	7,216.47	21,832.75	86,457.37	0.00	86,457.37	79.84
	Pension Expense	2,180.00	179.37	538.11	1,641.89	0.00	1,641.89	75.32
	Health Insurance Expense	104,774.40	9,132.79	22,804.72	81,969.68	0.00	81,969.68	78.23
	Employee Assistance Program	4,500.00	375.00	1,125.00	3,375.00	0.00	3,375.00	75.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5050	Physical & Drug Screen Exp	600.00	150.00	175.00	425.00	150.00	275.00	45.83
001-0100-5054	BYOD - Admin	1,175.00	125.00	325.00	850.00	0.00	850.00	72.34
001-0100-5055	Uniform Expense	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0100-5057	Vehicle Allowance	6,000.00	461.52	1,384.56	4,615.44	0.00	4,615.44	76.92
001-0100-5060	Travel & Training Expense	10,000.00	555.50	4,179.50	5,820.50	821.00	4,999.50	50.00
001-0100-5061	Training Aids	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5062	Travel & Training - Mayor	6,500.00	1,436.10	3,762.68	2,737.32	0.00	2,737.32	42.11
001-0100-5063	Travel & Training - City Clerk	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5065	First Aid Expense	900.00	0.00	0.00	900.00	0.00	900.00	100.00
	E01 Sub Totals:	512,898.19	34,056.89	102,823.32	410,074.87	971.00	409,103.87	79.76
E10	Building & Grounds Exp							
001-0100-5102	Repairs & Maint - Building	40,330.00	0.00	327.23	40,002.77	202.19	39,800.58	98.69
001-0100-5104	Repairs & Maint - Grounds	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
001-0100-5110	Utilities - Electric	8,400.00	663.26	1,444.55	6,955.45	0.00	6,955.45	82.80
001-0100-5111	Utilities - Gas	1,000.00	110.42	381.40	618.60	0.00	618.60	61.86
001-0100-5112	Utilities - Water	750.00	118.52	200.27	549.73	0.00	549.73	73.30
001-0100-5115	Communication Exp - Telephone	14,010.00	1,154.82	3,458.72	10,551.28	0.00	10,551.28	75.31
001-0100-5116	Communication Exp - Cellular	4,800.00	522.16	1,193.12	3,606.88	0.00	3,606.88	75.14
001-0100-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0100-5130	Sanitation	1,080.00	46.77	219.25	860.75	0.00	860.75	79.70
001-0100-5142	Janitorial Supplies and Main	3,560.00	307.70	915.75	2,644.25	840.00	1,804.25	50.68
001-0100-5145	Tools	1,000.00	51.43	51.43	948.57	0.00	948.57	94.86
	E10 Sub Totals:	81,930.00	2,975.08	8,191.72	73,738.28	1,042.19	72,696.09	88.73
E20	Vehicle Expense							
001-0100-5200	Fuel Expense	1,500.00	99.15	272.78	1,227.22	32.82	1,194.40	79.63
001-0100-5212	Service & Repair - Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0100-5213	Equipment Repairs	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5225	Insurance Expense - Vehicle	925.00	0.00	467.50	457.50	0.00	457.50	49.46
	E20 Sub Totals:	3,925.00	99.15	740.28	3,184.72	32.82	3,151.90	80.30
E30	Supply Expense							
001-0100-5300	Supplies - Office	4,500.00	233.04	999.70	3,500.30	460.36	3,039.94	67.55
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	61.54	1,938.46	0.00	1,938.46	96.92
001-0100-5350	Postage Expense	3,000.00	0.00	-7.20	3,007.20	0.00	3,007.20	100.24
	E30 Sub Totals:	9,500.00	233.04	1,054.04	8,445.96	460.36	7,985.60	84.06
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	2,500.00	323.00	501.00	1,999.00	279.00	1,720.00	68.80
001-0100-5481	Municipal/Metro Dues-Admin	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
001-0100-5505	Mayor's Expense	3,000.00	229.50	1,394.50	1,605.50	0.00	1,605.50	53.52

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5506	City Clerk Expense	4,000.00	1,853.60	1,865.10	2,134.90	0.00	2,134.90	53.37
001-0100-5510	Meeting Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E40 Sub Totals:	30,000.00	2,406.10	3,760.60	26,239.40	279.00	25,960.40	86.53
E55	Professional Services							
001-0100-5515	Special Elec or Permit Fee Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0100-5553	Prof Services - Advertising	7,500.00	9.99	298.70	7,201.30	3,000.00	4,201.30	56.02
001-0100-5583	Prof Services - Legal	25,000.00	5,521.98	11,275.26	13,724.74	11,971.32	1,753.42	7.01
001-0100-5586	Prof Services - Other	58,286.00	0.00	6,286.00	52,000.00	12,572.00	39,428.00	67.65
001-0100-5588	Prof Services - Legal Notices	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5589	Prof Services - Printing	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E55 Sub Totals:	95,886.00	5,531.97	17,859.96	78,026.04	27,543.32	50,482.72	52.65
E60	Miscellaneous Expense							
001-0100-5600	Miscellaneous Expense	100.00	-56.47	-56.47	156.47	0.00	156.47	156.47
001-0100-5604	Hardware - New & Renewals	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5608	Software - New & Renewals	8,520.00	19.98	39.96	8,480.04	0.00	8,480.04	99.53
	E60 Sub Totals:	10,620.00	-36.49	-16.51	10,636.51	0.00	10,636.51	100.16
E68	Donation Expense							
001-0100-5680	Boys and Girls Club Contract	35,000.00	17,500.00	17,500.00	17,500.00	0.00	17,500.00	50.00
001-0100-5681	Sr. Adults Contract	20,000.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00	50.00
001-0100-5682	Historic Society Contract	10,000.00	0.00	0.00	10,000.00	2,500.00	7,500.00	75.00
	E68 Sub Totals:	65,000.00	27,500.00	27,500.00	37,500.00	2,500.00	35,000.00	53.85
	Expense Sub Totals:	809,759.19	72,765.74	161,913.41	647,845.78	32,828.69	615,017.09	75.95
Dept 001-0110	Dept 0100 Sub Totals:	-4,257,990.81	-312,788.45	-1,032,003.79	-3,225,987.02	32,828.69		
E60	Miscellaneous Expense							
001-0110-5604	Hardware - New & Renewals	77,000.00	0.00	0.00	77,000.00	1,000.00	76,000.00	98.70
001-0110-5606	IT Projects & Labor	127,400.00	8,200.00	21,600.00	105,800.00	2,250.00	103,550.00	81.28
001-0110-5608	Software - New & Renewals	44,950.00	6,400.00	13,248.56	31,701.44	1,701.13	30,000.31	66.74
001-0110-5610	Website	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	100.00
001-0110-5612	IT Tools & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0110-5614	Copiers & Maintenance	31,200.00	0.00	1,310.30	29,889.70	1,671.86	28,217.84	90.44
	E60 Sub Totals:	288,150.00	14,600.00	36,158.86	251,991.14	6,622.99	245,368.15	85.15
	Expense Sub Totals:	288,150.00	14,600.00	36,158.86	251,991.14	6,622.99	245,368.15	85.15

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0120	Dept 0110 Sub Totals:	288,150.00	14,600.00	36,158.86	251,991.14	6,622.99		
R20	Licenses Permits & Fees							
001-0120-4206	Annex/Rezoning Fees	2,500.00	0.00	155.00	2,345.00	0.00	2,345.00	93.80
001-0120-4250	Subdivision Plat & Filing Fees	4,500.00	25.00	494.00	4,006.00	0.00	4,006.00	89.02
R20 Sub Totals:		7,000.00	25.00	649.00	6,351.00	0.00	6,351.00	90.73
R50	Salc 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:		7,100.00	25.00	649.00	6,451.00	0.00	6,451.00	90.86
E01	Personnel Expense							
001-0120-5000	Salary Expense	92,571.69	4,605.60	13,765.60	78,806.09	0.00	78,806.09	85.13
001-0120-5010	Overtime Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0120-5020	FICA Expense	9,466.84	352.32	1,053.04	8,413.80	0.00	8,413.80	88.88
001-0120-5022	Unemployment Expense	288.00	0.00	11.03	276.97	0.00	276.97	96.17
001-0120-5025	Worker's Comp Expense	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
001-0120-5030	APERS Expense	15,369.34	537.31	1,604.51	13,764.83	0.00	13,764.83	89.56
001-0120-5040	Health Insurance Expense	22,006.80	449.50	899.00	21,107.80	0.00	21,107.80	95.91
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	10,000.00	874.50	1,904.50	8,095.50	1,204.60	6,890.90	68.91
E01 Sub Totals:		151,552.67	6,819.23	20,437.68	131,114.99	1,204.60	129,910.39	85.72
E10	Building & Grounds Exp							
001-0120-5110	Utilities - Electric	1,560.00	82.91	278.23	1,281.77	0.00	1,281.77	82.16
001-0120-5111	Utilities - Gas	310.00	27.61	95.35	214.65	0.00	214.65	69.24
001-0120-5112	Utilities - Water	150.00	29.63	50.07	99.93	0.00	99.93	66.62
001-0120-5115	Communication Exp - Telephone	1,300.00	107.48	322.18	977.82	0.00	977.82	75.22
001-0120-5116	Communication Exp - Cellular	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-0120-5130	Sanitation	300.00	21.56	64.68	235.32	0.00	235.32	78.44
E10 Sub Totals:		4,340.00	269.19	810.51	3,529.49	0.00	3,529.49	81.32
E30	Supply Expense							
001-0120-5300	Supplies - Office	700.00	404.12	404.12	295.88	241.28	54.60	7.80
001-0120-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E30 Sub Totals:		1,200.00	404.12	404.12	795.88	241.28	554.60	46.22
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	20,000.00	0.00	16,807.66	3,192.34	0.00	3,192.34	15.96

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5510	Meeting Expense	100.00	19.75	19.75	80.25	0.00	80.25	80.25
E40 Sub Totals:		20,100.00	19.75	16,827.41	3,272.59	0.00	3,272.59	16.28
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	36.40	36.40	1,963.60	306.80	1,656.80	82.84
001-0120-5571	Prof Services - Engineering	13,980.00	1,080.00	3,180.00	10,800.00	1,080.00	9,720.00	69.53
001-0120-5574	Prof Services - GIS	6,120.00	0.00	0.00	6,120.00	0.00	6,120.00	100.00
001-0120-5589	Prof Services - Printing	300.00	0.00	65.40	234.60	0.00	234.60	78.20
E55 Sub Totals:		22,400.00	1,116.40	3,281.80	19,118.20	1,386.80	17,731.40	79.16
E60	Miscellaneous Expense							
001-0120-5600	Miscellaneous Expense	150,000.00	28,794.44	30,348.14	119,651.86	5,000.00	114,651.86	76.43
001-0120-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0120-5608	Software - New & Renewals	12,550.00	1,650.00	1,650.00	10,900.00	0.00	10,900.00	86.85
001-0120-5610	Website Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E60 Sub Totals:		167,550.00	30,444.44	31,998.14	135,551.86	5,000.00	130,551.86	77.92
Expense Sub Totals:		367,142.67	39,073.13	73,759.66	293,383.01	7,832.68	285,550.33	77.78
Dept 001-0200	Dept 0120 Sub Totals:	360,042.67	39,048.13	73,110.66	286,932.01	7,832.68		
R20	Animal Control							
001-0200-4202	Licenses Permits & Fees	4,000.00	240.00	790.00	3,210.00	0.00	3,210.00	80.25
001-0200-4222	Adoption Revenue	8,000.00	635.00	2,040.17	5,959.83	0.00	5,959.83	74.50
001-0200-4224	Misc Revenue - Animal Control	2,000.00	120.00	483.00	1,517.00	0.00	1,517.00	75.85
001-0200-4246	Dog License Fee	12,500.00	610.00	2,495.00	10,005.00	0.00	10,005.00	80.04
R20 Sub Totals:	Spay & Neuter Revenue	26,500.00	1,605.00	5,808.17	20,691.83	0.00	20,691.83	78.08
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	6,000.00	835.00	1,420.00	4,580.00	0.00	4,580.00	76.33
R40 Sub Totals:		6,000.00	835.00	1,420.00	4,580.00	0.00	4,580.00	76.33
R62	Intergovernmental Tsfrs							
001-0200-4627	Xfer Designated Tax	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
R62 Sub Totals:		416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
Revenue Sub Totals:		448,500.00	37,106.66	111,228.15	337,271.85	0.00	337,271.85	75.20
E01	Personnel Expense							
001-0200-5000	Salary Expense	160,371.13	10,260.23	33,937.08	126,434.05	0.00	126,434.05	78.84
001-0200-5005	SWB Reimbursement	43,600.00	3,633.33	10,899.99	32,700.01	0.00	32,700.01	75.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5010	Overtime Expense	11,000.00	1,406.77	3,083.35	7,916.65	0.00	7,916.65	71.97
001-0200-5020	FICA Expense	13,109.90	844.77	2,684.80	10,425.10	0.00	10,425.10	79.52
001-0200-5022	Unemployment Expense	732.00	0.00	94.49	637.51	0.00	637.51	87.09
001-0200-5025	Worker's Comp Expense	1,138.00	0.00	1,134.18	3.82	0.00	3.82	0.34
001-0200-5030	APERS Expense	23,978.82	1,691.71	5,367.94	18,610.88	0.00	18,610.88	77.61
001-0200-5040	Health Insurance Expense	49,407.60	2,301.32	8,701.96	40,705.64	0.00	40,705.64	82.39
001-0200-5050	Physical & Drug Screen Exp	500.00	183.38	183.38	316.62	0.00	316.62	63.32
001-0200-5055	Uniform Expense	1,000.00	0.00	130.78	869.22	0.00	869.22	86.92
001-0200-5060	Travel & Training Expense	2,000.00	150.00	150.00	1,850.00	100.00	1,750.00	87.50
001-0200-5065	First Aid Expense	500.00	31.44	31.44	468.56	0.00	468.56	93.71
	E01 Sub Totals:	307,337.45	20,502.95	66,399.39	240,938.06	100.00	240,838.06	78.36
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0200-5104	Repairs & Maint - Grounds	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0200-5110	Utilities - Electric	8,900.00	842.92	2,788.61	6,111.39	0.00	6,111.39	68.67
001-0200-5111	Utilities - Gas	350.00	41.61	155.92	194.08	0.00	194.08	55.45
001-0200-5112	Utilities - Water	840.00	57.62	172.96	667.04	0.00	667.04	79.41
001-0200-5115	Communication Exp - Telephone	7,400.00	614.24	1,840.52	5,559.48	0.00	5,559.48	75.13
001-0200-5116	Communication Exp - Cellular	3,180.00	270.41	537.85	2,642.15	0.00	2,642.15	83.09
001-0200-5120	Insurance - Property	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-0200-5125	Alarm	650.00	0.00	-69.91	719.91	0.00	719.91	110.76
001-0200-5130	Sanitation	1,500.00	85.94	336.76	1,163.24	0.00	1,163.24	77.55
001-0200-5140	Supplies - B&G	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0200-5142	Janitorial Supplies and Main	3,000.00	23.37	92.34	2,907.66	43.67	2,863.99	95.47
001-0200-5145	Tools	1,500.00	0.00	0.00	1,500.00	30.51	1,469.49	97.97
	E10 Sub Totals:	30,920.00	1,936.11	5,855.05	25,064.95	74.18	24,990.77	80.82
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	4,000.00	289.16	813.57	3,186.43	0.00	3,186.43	79.66
001-0200-5210	Service & Repair - Vehicle	2,000.00	140.10	442.02	1,557.98	0.00	1,557.98	77.90
001-0200-5212	Service & Repair - Equipment	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5213	Equipment Repairs	1,000.00	367.33	367.33	632.67	0.00	632.67	63.27
001-0200-5225	Insurance Expense - Vehicle	1,100.00	0.00	1,287.97	-187.97	0.00	-187.97	0.00
	E20 Sub Totals:	8,200.00	796.59	2,910.89	5,289.11	0.00	5,289.11	64.50
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,200.00	249.25	359.80	840.20	102.05	738.15	61.51
001-0200-5302	Supplies - Kitchen	200.00	17.33	25.10	174.90	20.86	154.04	77.02
001-0200-5306	Supplies - Food Allowance	1,500.00	12.08	33.86	1,466.14	19.06	1,447.08	96.47
001-0200-5322	Supplies - Operating	2,000.00	0.00	0.00	2,000.00	249.27	1,750.73	87.54
001-0200-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5370	Medicine Expense	4,000.00	269.64	277.54	3,722.46	221.40	3,501.06	87.53

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5371	Spay & Neuter Vouchers	1,000.00	120.00	120.00	880.00	180.00	700.00	70.00
E30 Sub Totals:		10,000.00	668.30	816.30	9,183.70	792.64	8,391.06	83.91
E40	Operations Expense							
001-0200-5141	Pest/Chem/Seed/Fert	1,020.00	82.13	246.39	773.61	0.00	773.61	75.84
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	168.61	818.72	81.28	0.00	81.28	9.03
001-0200-5593	Animal Care Charges	2,000.00	20.96	117.13	1,882.87	34.93	1,847.94	92.40
E40 Sub Totals:		4,120.00	271.70	1,182.24	2,937.76	34.93	2,902.83	70.46
E55	Professional Services							
001-0200-5577	Prof Services - Incineration & Disp	3,000.00	135.00	345.00	2,655.00	0.00	2,655.00	88.50
001-0200-5589	Prof Services - Printing	25.00	0.00	0.00	25.00	0.00	25.00	100.00
001-0200-5592	Prof Services - Veterinarian	13,500.00	2,247.19	2,247.19	11,252.81	1,040.00	10,212.81	75.65
E55 Sub Totals:		16,525.00	2,382.19	2,592.19	13,932.81	1,040.00	12,892.81	78.02
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	500.00	12.60	43.00	457.00	0.00	457.00	91.40
001-0200-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0200-5608	Software - New & Renewals	1,980.00	39.96	79.92	1,900.08	0.00	1,900.08	95.96
E60 Sub Totals:		3,980.00	52.56	122.92	3,857.08	0.00	3,857.08	96.91
E80	Fixed Assets							
001-0200-5803	Fixed Assets - A/C	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
E80 Sub Totals:		70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
Expense Sub Totals:		451,082.45	26,610.40	79,878.98	371,203.47	2,041.75	369,161.72	81.84
Dept 0200 Sub Totals:		2,582.45	-10,496.26	-31,349.17	33,931.62	2,041.75		
R40	Fines & Forfeitures							
001-0300-4400	Act 316 of 1991 Revenue	200.00	18.12	54.36	145.64	0.00	145.64	72.82
001-0300-4412	City Attorney Reim	26,000.00	2,190.68	6,572.04	19,427.96	0.00	19,427.96	74.72
001-0300-4414	Court Fines	400,000.00	36,318.69	97,110.69	302,889.31	0.00	302,889.31	75.72
001-0300-4416	District Court Reim	14,000.00	1,181.04	3,543.12	10,456.88	0.00	10,456.88	74.69
001-0300-4424	Judge Retirement Reim	4,700.00	394.84	1,184.52	3,515.48	0.00	3,515.48	74.80
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	1,966.60	5,899.80	17,100.20	0.00	17,100.20	74.35
001-0300-4428	Warrant Fees	65,000.00	5,175.50	15,861.00	49,139.00	0.00	49,139.00	75.60
R40 Sub Totals:		532,900.00	47,245.47	130,225.53	402,674.47	0.00	402,674.47	75.56
R60	Miscellaneous Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0300-4600	Miscellaneous Revenue	12,000.00	1,010.93	3,033.40	8,966.60	0.00	8,966.60	74.72
R64	R60 Sub Totals:	12,000.00	1,010.93	3,033.40	8,966.60	0.00	8,966.60	74.72
001-0300-4640	Reimbursement Saline County	160,000.00	0.00	44,729.60	115,270.40	0.00	115,270.40	72.04
R64	R64 Sub Totals:	160,000.00	0.00	44,729.60	115,270.40	0.00	115,270.40	72.04
E01	Revenue Sub Totals:	704,900.00	48,256.40	177,988.53	526,911.47	0.00	526,911.47	74.75
001-0300-5000	Personnel Expense	226,214.25	14,846.26	48,316.78	177,897.47	0.00	177,897.47	78.64
001-0300-5010	Salary Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5020	Overtime Expense	15,489.51	1,110.63	3,622.63	11,866.88	0.00	11,866.88	76.61
001-0300-5022	FICA Expense	1,008.00	0.00	85.45	922.55	0.00	922.55	91.52
001-0300-5025	Unemployment Expense	800.00	0.00	800.00	0.00	0.00	0.00	0.00
001-0300-5030	Worker's Comp Expense	32,237.82	2,152.71	6,573.14	25,664.68	0.00	25,664.68	79.61
001-0300-5038	APERS Expense	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0300-5040	Pension Expense-Judge Rtmnt	60,195.60	3,182.38	8,616.82	51,578.78	0.00	51,578.78	85.69
001-0300-5050	Health Insurance Expense	750.00	0.00	0.00	750.00	150.00	600.00	80.00
001-0300-5055	Physical & Drug Screen Exp	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5060	Uniform Expense	10,500.00	264.82	835.02	9,664.98	32.76	9,632.22	91.74
001-0300-5070	Travel & Training Expense	30,000.00	2,405.18	7,215.55	22,784.45	0.00	22,784.45	75.95
E01	Judge - Share to State	384,195.18	23,961.98	76,065.39	308,129.79	182.76	307,947.03	80.15
E10	Building & Grounds Exp	10,000.00	0.00	216.62	9,783.38	324.20	9,459.18	94.59
001-0300-5102	Repairs & Maint - Building	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0300-5103	Repairs and Maint	6,000.00	0.00	781.29	5,218.71	331.63	4,887.08	81.45
001-0300-5110	Utilities - Electric	1,200.00	110.42	381.40	818.60	0.00	818.60	68.22
001-0300-5111	Utilities - Gas	650.00	118.52	200.27	449.73	0.00	449.73	69.19
001-0300-5112	Utilities - Water	6,700.00	556.22	1,666.39	5,033.61	0.00	5,033.61	75.13
001-0300-5115	Communication Exp - Telephone	1,080.00	46.76	219.24	860.76	0.00	860.76	79.70
001-0300-5130	Sanitation	360.00	0.00	0.00	360.00	0.00	360.00	100.00
001-0300-5142	Janitorial Supplies and Main	26,990.00	831.92	3,465.21	23,524.79	655.83	22,868.96	84.73
E30	E10 Sub Totals:	6,000.00	371.21	943.84	5,056.16	439.76	4,616.40	76.94
001-0300-5300	Supply Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0300-5350	Supplies - Office	7,500.00	371.21	943.84	6,556.16	439.76	6,116.40	81.55
E40	Postage Expense	3,000.00	0.00	855.58	2,144.42	0.00	2,144.42	71.48
001-0300-5480	Operations Expense	7,500.00	371.21	943.84	6,556.16	439.76	6,116.40	81.55
001-0300-5480	Dues & Subscriptions	3,000.00	0.00	855.58	2,144.42	0.00	2,144.42	71.48

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	E40 Sub Totals:	3,000.00	0.00	855.58	2,144.42	0.00	2,144.42	71.48
	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5589	Prof Services - Printing	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
	E55 Sub Totals:	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E60	Miscellaneous Expense							
001-0300-5608	Software - New & Renewals	1,959.90	0.00	374.40	1,585.50	0.00	1,585.50	80.90
001-0300-5614	Copier Maint & Lease	840.00	0.00	140.81	699.19	140.00	559.19	66.57
	E60 Sub Totals:	2,799.90	0.00	515.21	2,284.69	140.00	2,144.69	76.60
	Expense Sub Totals:	428,985.08	25,165.11	81,845.23	347,139.85	1,418.35	345,721.50	80.59
	Dept 0300 Sub Totals:	-275,914.92	-23,091.29	-96,143.30	-179,771.62			
Dept 001-0400	Parks General							
R62	Intergovernmental Tsfts							
001-0400-4627	Xfer Designated Tax	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
001-0400-4629	Xfer Park 1/8 O & M	521,000.00	43,416.66	130,249.98	390,750.02	0.00	390,750.02	75.00
	R62 Sub Totals:	937,000.00	78,083.32	234,249.96	702,750.04	0.00	702,750.04	75.00
	Revenue Sub Totals:	937,000.00	78,083.32	234,249.96	702,750.04	0.00	702,750.04	75.00
E01	Personnel Expense							
001-0400-5000	Salary Expense	280,392.40	20,102.57	56,973.72	223,418.68	0.00	223,418.68	79.68
001-0400-5001	Part Time Labor	20,000.00	1,186.94	4,758.98	15,241.02	0.00	15,241.02	76.21
001-0400-5005	SWB Reimbursement	174,400.00	14,533.33	43,599.99	130,800.01	0.00	130,800.01	75.00
001-0400-5010	Overtime Expense	7,000.00	213.78	213.78	6,786.22	0.00	6,786.22	96.95
001-0400-5020	FICA Expense	22,368.13	1,657.03	4,774.95	17,593.18	0.00	17,593.18	78.65
001-0400-5022	Unemployment Expense	1,642.96	0.00	218.48	1,424.48	0.00	1,424.48	86.70
001-0400-5025	Worker's Comp Expense	3,831.00	0.00	3,745.35	85.65	0.00	85.65	2.24
001-0400-5030	APERS Expense	39,727.10	3,012.82	8,493.02	31,234.08	0.00	31,234.08	78.62
001-0400-5040	Health Insurance Expense	82,094.76	4,121.67	11,690.52	70,404.24	0.00	70,404.24	85.76
001-0400-5050	Physical & Drug Screen Exp	1,050.00	150.00	175.00	875.00	0.00	875.00	83.33
001-0400-5055	Uniform Expense	3,000.00	1,096.55	2,680.72	319.28	0.00	319.28	10.64
001-0400-5057	Vehicle Allowance	6,000.00	461.54	1,384.62	4,615.38	0.00	4,615.38	76.92
001-0400-5060	Travel & Training Expense	13,200.00	200.00	820.00	12,380.00	0.00	12,380.00	93.79
	E01 Sub Totals:	654,706.35	46,736.23	139,529.13	515,177.22	0.00	515,177.22	78.69
E10	Building & Grounds Exp							
001-0400-5104	Repairs & Maint - Grounds	0.00	-6.79	-6.79	6.79	0.00	6.79	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0400-5110	Utilities - Electric	0.00	29.26	-120.62	120.62	0.00	120.62	0.00
001-0400-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0400-5145	Tools	1,000.00	0.00	0.00	1,000.00	611.00	389.00	38.90
E10 Sub Totals:		2,500.00	22.47	-127.41	2,627.41	611.00	2,016.41	80.66
E20	Vehicle Expense							
001-0400-5200	Fuel Expense	15,000.00	572.14	1,397.11	13,602.89	0.00	13,602.89	90.69
001-0400-5225	Insurance Expense - Vehicle	3,000.00	0.00	1,610.50	1,389.50	0.00	1,389.50	46.32
E20 Sub Totals:		18,000.00	572.14	3,007.61	14,992.39	0.00	14,992.39	83.29
E30	Supply Expense							
001-0400-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0400-5380	Prisoner Care Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E30 Sub Totals:		1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
E55	Professional Services							
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	0.00	4,500.00	500.00	0.00	500.00	10.00
001-0400-5586	Prof Services - Other	50,000.00	0.00	0.00	50,000.00	3,075.42	46,924.58	93.85
E55 Sub Totals:		55,000.00	0.00	4,500.00	50,500.00	3,075.42	47,424.58	86.23
E60	Miscellaneous Expense							
001-0400-5604	Hardware - New & Renewals	5,000.00	2,751.81	2,751.81	2,248.19	824.63	1,423.56	28.47
001-0400-5606	IT Projects & Labor	1,500.00	0.00	69.99	1,430.01	500.00	930.01	62.00
001-0400-5608	Software - New & Renewals	3,180.00	39.96	79.92	3,100.08	0.00	3,100.08	97.49
E60 Sub Totals:		9,680.00	2,791.77	2,901.72	6,778.28	1,324.63	5,453.65	56.34
E80	Fixed Assets							
001-0400-5810	Fixed Assets - Equipment	35,000.00	22,298.43	22,298.43	12,701.57	0.00	12,701.57	36.29
E80 Sub Totals:		35,000.00	22,298.43	22,298.43	12,701.57	0.00	12,701.57	36.29
Expense Sub Totals:		775,986.35	72,421.04	172,109.48	603,876.87	5,011.05	598,865.82	77.17
Dept 0400 Sub Totals:		-161,013.65	-5,662.28	-62,140.48	-98,873.17	5,011.05		
R36	Mills Pool and Park							
001-0410-4384	Park Program Fees	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Tennis							
R36 Sub Totals:		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
R50	Sale of Services							
001-0410-4500	Mills Pool-Admin/Concessions	65,000.00	616.50	793.50	64,206.50	0.00	64,206.50	98.78
001-0410-4534	Pavillion Fees	5,000.00	827.80	1,142.80	3,857.20	0.00	3,857.20	77.14

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R74	R50 Sub Totals:	70,000.00	1,444.30	1,936.30	68,063.70	0.00	68,063.70	97.23
	Sponsorships							
001-0410-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	R74 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	77,000.00	1,444.30	1,936.30	75,063.70	0.00	75,063.70	97.49
E01	Personnel Expense							
001-0410-5001	Part Time Labor	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
001-0410-5020	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0410-5022	Unemployment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0410-5025	Worker's Comp Expense	6,131.00	0.00	3,745.35	2,385.65	0.00	2,385.65	38.91
001-0410-5050	Physical & Drug Screen Exp	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	100.00
	E01 Sub Totals:	19,831.00	0.00	3,745.35	16,085.65	0.00	16,085.65	81.11
E10	Building & Grounds Exp							
001-0410-5102	Repairs & Maint - Building	1,000.00	30.58	30.58	969.42	0.00	969.42	96.94
001-0410-5104	Repairs & Maint - Grounds	5,000.00	0.00	0.00	5,000.00	759.37	4,240.63	84.81
001-0410-5105	Repairs & Maint - Pool	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0410-5110	Utilities - Electric	6,000.00	467.95	1,512.71	4,487.29	0.00	4,487.29	74.79
001-0410-5111	Utilities - Gas	150.00	16.89	50.67	99.33	0.00	99.33	66.22
001-0410-5112	Utilities - Water	700.00	55.23	165.15	534.85	0.00	534.85	76.41
001-0410-5120	Insurance - Property	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0410-5130	Sanitation	1,080.00	0.00	258.03	821.97	0.00	821.97	76.11
	E10 Sub Totals:	19,430.00	570.65	2,017.14	17,412.86	759.37	16,653.49	85.71
E30	Supply Expense							
001-0410-5308	Supplies - Concession	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0410-5328	Supplies - Pools	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
	E30 Sub Totals:	14,500.00	0.00	0.00	14,500.00	0.00	14,500.00	100.00
E70	Grant Expense							
001-0410-5700	Grant Expense	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	E70 Sub Totals:	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	Expense Sub Totals:	62,761.00	570.65	5,762.49	56,998.51	759.37	56,239.14	89.61
Dept 001-0420	Dept 0410 Sub Totals:	-14,239.00	-873.65	3,826.19	-18,065.19	759.37		
R74	Midland Park							
	Sponsorships							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0420-4740	Sponsorship/Rebates	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
	R74 Sub Totals:	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
	Revenue Sub Totals:	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
E10	Building & Grounds Exp							
001-0420-5104	Repairs & Maint - Grounds	21,500.00	219.00	219.00	21,281.00	541.95	20,739.05	96.46
	E10 Sub Totals:	21,500.00	219.00	219.00	21,281.00	541.95	20,739.05	96.46
	Expense Sub Totals:	21,500.00	219.00	219.00	21,281.00	541.95	20,739.05	96.46
	Dept 0420 Sub Totals:	-31,750.00	219.00	219.00	-31,969.00	541.95		
Dept 001-0430	Bishop Park							
R30	Membership Fees							
001-0430-4300	Membership Family	180,000.00	9,923.10	32,383.14	147,616.86	0.00	147,616.86	82.01
001-0430-4301	Membership Senior	85,000.00	7,440.00	22,860.00	62,140.00	0.00	62,140.00	73.11
001-0430-4302	Membership Adults	45,000.00	2,925.00	9,225.00	35,775.00	0.00	35,775.00	79.50
001-0430-4303	Membership Youth	20,000.00	1,740.00	5,310.00	14,690.00	0.00	14,690.00	73.45
001-0430-4304	Membership Silver Sneakers	35,000.00	1,961.00	3,148.00	31,852.00	0.00	31,852.00	91.01
001-0430-4305	Silver & Fit Annual Fees	10,500.00	700.00	6,925.00	3,575.00	0.00	3,575.00	34.05
001-0430-4310	Membership 3 Mo Adult	90.00	450.00	1,530.00	-1,440.00	0.00	-1,440.00	0.00
001-0430-4311	Membership 3 Mo Youth	6,030.00	90.00	396.00	5,634.00	0.00	5,634.00	93.43
001-0430-4312	Membership 3 Mo Senior	8,505.00	405.00	2,151.00	6,354.00	0.00	6,354.00	74.71
001-0430-4313	Membership 3 Mo Family	15,010.00	380.00	2,286.00	12,724.00	0.00	12,724.00	84.77
001-0430-4314	Membership 3 Mo College	1,500.00	150.00	381.00	1,119.00	0.00	1,119.00	74.60
001-0430-4318	Membership 6 Mo College	1,020.00	0.00	246.00	774.00	0.00	774.00	75.88
001-0430-4319	Membership 6 Mo Military	4,020.00	540.00	2,184.00	1,836.00	0.00	1,836.00	45.67
001-0430-4320	Membership Annual Adult	7,500.00	15.00	2,600.00	4,900.00	0.00	4,900.00	65.33
001-0430-4321	Membership Annual Youth	5,040.00	120.00	2,088.00	2,952.00	0.00	2,952.00	58.57
001-0430-4322	Membership Annual Senior	40,080.00	1,440.00	24,217.00	15,863.00	0.00	15,863.00	39.58
001-0430-4323	Membership Annual Family	18,144.00	1,522.04	11,587.04	6,556.96	0.00	6,556.96	36.14
	R30 Sub Totals:	482,439.00	29,801.14	129,517.18	352,921.82	0.00	352,921.82	73.15
R33	Rental Fees							
001-0430-4332	Equipment Rental	1,000.00	0.00	455.00	545.00	0.00	545.00	54.50
001-0430-4334	After Hours Charge Bishop	500.00	15.00	1,356.00	-856.00	0.00	-856.00	0.00
001-0430-4336	Room Rental Large Room (both)	10,000.00	0.00	1,940.00	8,060.00	0.00	8,060.00	80.60
001-0430-4337	Room Rental Large Room	20,000.00	2,785.00	7,180.00	12,820.00	0.00	12,820.00	64.10
001-0430-4338	Room Rental Small Rooms (both)	0.00	440.00	880.00	-880.00	0.00	-880.00	0.00
001-0430-4339	Room Rental Small Room	6,000.00	220.00	2,150.00	3,850.00	0.00	3,850.00	64.17
001-0430-4340	Room Rental Party Room	30,000.00	2,160.00	7,260.00	22,740.00	0.00	22,740.00	75.80

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4341	Room Rental Court Gym	5,000.00	100.00	550.00	4,450.00	0.00	4,450.00	89.00
001-0430-4342	Room Rental Full Gym	2,000.00	350.00	1,250.00	750.00	0.00	750.00	37.50
001-0430-4343	Room Rental Full Facility	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4344	Room Rental Fitness Room	500.00	0.00	160.00	340.00	0.00	340.00	68.00
001-0430-4345	Rental - Splash Pad	5,000.00	360.00	720.00	4,280.00	0.00	4,280.00	85.60
001-0430-4347	Competitive Pool Fees	9,200.00	-4.00	5,394.00	3,806.00	0.00	3,806.00	41.37
001-0430-4348	Therapy Pool Fees	2,950.00	0.00	2,950.00	0.00	0.00	0.00	0.00
001-0430-4350	Use Agreement Fees	1,800.00	0.00	800.00	1,000.00	0.00	1,000.00	55.56
001-0430-4352	Rental - Outdoor Field Fees	29,500.00	155.00	470.00	29,030.00	0.00	29,030.00	98.41
001-0430-4354	Tournaments	69,000.00	3,725.00	8,045.00	60,955.00	0.00	60,955.00	88.34
001-0430-4356	Tournaments - Softball	0.00	2,100.00	2,100.00	-2,100.00	0.00	-2,100.00	0.00
	R33 Sub Totals:	193,450.00	12,406.00	43,660.00	149,790.00	0.00	149,790.00	77.43
R36	Park Program Fees							
001-0430-4257	Uncorking Fee - Beer/Wine	1,000.00	0.00	49.50	950.50	0.00	950.50	95.05
001-0430-4259	Uncorking Fee - Spirits	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4260	Parks Rental	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4360	Aerobic Classes	1,000.00	-1,046.00	-1,046.00	2,046.00	0.00	2,046.00	204.60
001-0430-4364	Basketball	50,000.00	205.00	4,977.00	45,023.00	0.00	45,023.00	90.05
001-0430-4366	BASS Swim Program	42,000.00	5,193.80	16,066.90	25,933.10	0.00	25,933.10	61.75
001-0430-4370	Flag Football	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	100.00
001-0430-4374	Private Instruction	500.00	883.75	2,752.57	-2,252.57	0.00	-2,252.57	0.00
001-0430-4376	Programs - Misc Activity	8,300.00	40.00	1,280.00	7,020.00	0.00	7,020.00	84.58
001-0430-4382	Pool Swim Lessons	55,000.00	8,786.20	19,385.35	35,614.65	0.00	35,614.65	64.75
001-0430-4386	Track	1,000.00	80.00	80.00	920.00	0.00	920.00	92.00
001-0430-4390	Volleyball Adult/Youth	10,000.00	0.00	555.00	9,445.00	0.00	9,445.00	94.45
	R36 Sub Totals:	171,400.00	14,142.75	44,100.32	127,299.68	0.00	127,299.68	74.27
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	60,000.00	4,963.97	13,241.77	46,758.23	0.00	46,758.23	77.93
001-0430-4514	Daily Admissions Adults	20,004.00	2,254.00	5,517.00	14,487.00	0.00	14,487.00	72.42
001-0430-4516	Daily Admissions Senior	1,000.00	168.00	440.00	560.00	0.00	560.00	56.00
001-0430-4518	Daily Admissions Youth	20,000.00	3,344.00	5,728.00	14,272.00	0.00	14,272.00	71.36
001-0430-4520	Multiple Adults	6,615.00	225.00	945.00	5,670.00	0.00	5,670.00	85.71
001-0430-4522	Multiple Senior	1,500.00	165.00	315.00	1,185.00	0.00	1,185.00	79.00
001-0430-4524	Multiple Youth	1,710.00	150.00	330.00	1,380.00	0.00	1,380.00	80.70
001-0430-4530	Merchandise Sales	3,000.00	121.00	206.00	2,794.00	0.00	2,794.00	93.13
001-0430-4532	Spectator Admissions	8,000.00	471.90	4,361.72	3,638.28	0.00	3,638.28	45.48
001-0430-4534	Red Cross Programs	8,000.00	1,375.00	3,410.00	4,590.00	0.00	4,590.00	57.38
	R50 Sub Totals:	129,829.00	13,237.87	34,494.49	95,334.51	0.00	95,334.51	73.43
R60	Miscellaneous Revenue							
001-0430-4600	Miscellaneous Revenue	1,000.00	500.00	660.22	339.78	0.00	339.78	33.98

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R60	R60 Sub Totals:	1,000.00	500.00	660.22	339.78	0.00	339.78	33.98
	Grant Revenue							
001-0430-4700	Grant Revenue - Other	0.00	0.00	3,000.00	-3,000.00	0.00	-3,000.00	0.00
001-0430-4702	Grant - Veterans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70	R70 Sub Totals:	0.00	0.00	3,000.00	-3,000.00	0.00	-3,000.00	0.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	10,000.00	315.80	3,865.80	6,134.20	0.00	6,134.20	61.34
001-0430-4742	Scoreboard Signage BP	110,000.00	0.00	5,584.00	104,416.00	0.00	104,416.00	94.92
R74	R74 Sub Totals:	120,000.00	315.80	9,449.80	110,550.20	0.00	110,550.20	92.13
E01	Revenue Sub Totals:	1,098,118.00	70,403.56	264,882.01	833,235.99	0.00	833,235.99	75.88
	Personnel Expense							
001-0430-5000	Salary Expense	418,946.80	31,366.34	89,530.46	329,416.34	0.00	329,416.34	78.63
001-0430-5001	Part Time Labor	169,000.00	9,721.89	29,038.87	139,961.13	0.00	139,961.13	82.82
001-0430-5010	Overtime Expense	5,000.00	677.68	2,157.08	2,842.92	0.00	2,842.92	56.86
001-0430-5020	FICA Expense	43,434.54	3,306.59	9,471.50	33,963.04	0.00	33,963.04	78.19
001-0430-5022	Unemployment Expense	5,811.95	0.00	502.91	5,309.04	0.00	5,309.04	91.35
001-0430-5025	Worker's Comp Expense	6,720.00	0.00	6,719.76	0.24	0.00	0.24	0.00
001-0430-5030	APERS Expense	60,451.08	4,281.53	12,929.80	47,521.28	0.00	47,521.28	78.61
001-0430-5040	Health Insurance Expense	92,647.86	4,932.00	14,587.84	78,060.02	0.00	78,060.02	84.25
001-0430-5050	Physical & Drug Screen Exp	4,200.00	0.00	75.00	4,125.00	300.00	3,825.00	91.07
001-0430-5055	Uniform Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E01	E01 Sub Totals:	808,212.23	54,286.03	165,013.22	643,199.01	300.00	642,899.01	79.55
E10	Building & Grounds Exp							
001-0430-5102	Repairs & Maint - Building	45,000.00	2,389.08	3,410.04	41,589.96	3,905.30	37,684.66	83.74
001-0430-5104	Repairs & Maint - Grounds	10,000.00	16,730.18	16,675.43	-6,675.43	13,256.33	-19,931.76	0.00
001-0430-5105	Repairs & Maint - Pool	55,000.00	8,386.27	12,751.70	42,248.30	5,683.12	36,565.18	66.48
001-0430-5106	Repairs & Maint - Splash Pad	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0430-5110	Utilities - Electric	180,000.00	17,156.42	46,335.47	133,664.53	0.00	133,664.53	74.26
001-0430-5111	Utilities - Gas	30,000.00	4,358.30	14,720.12	15,279.88	0.00	15,279.88	50.93
001-0430-5112	Utilities - Water	20,000.00	1,271.78	4,685.45	15,314.55	0.00	15,314.55	76.57
001-0430-5115	Communication Exp - Telephone	16,000.00	1,555.50	4,658.70	11,341.30	0.00	11,341.30	70.88
001-0430-5116	Communication Exp - Cellular	4,800.00	275.29	590.59	4,209.41	0.00	4,209.41	87.70
001-0430-5120	Insurance - Property	18,000.00	0.00	0.00	18,000.00	0.00	18,000.00	100.00
001-0430-5130	Sanitation	37,000.00	2,561.51	5,673.33	31,326.67	0.00	31,326.67	84.67
001-0430-5140	Supplies - B&G	2,000.00	0.00	129.21	1,870.79	0.00	1,870.79	93.54
001-0430-5142	Janitorial Supplies and Main	25,000.00	2,627.46	5,385.76	19,614.24	1,187.79	18,426.45	73.71

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E10 Sub Totals:	444,800.00	57,311.79	115,015.80	329,784.20	24,032.54	305,751.66	68.74
	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	11,000.00	3.31	202.28	10,797.72	4,365.59	6,432.13	58.47
001-0430-5214	Service & Repair - Heavy Equip	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
E30	E20 Sub Totals:	41,000.00	3.31	202.28	40,797.72	4,365.59	36,432.13	88.86
	Supply Expense							
001-0430-5300	Supplies - Office	2,200.00	272.02	1,131.73	1,068.27	111.25	957.02	43.50
001-0430-5308	Supplies - Concession	45,000.00	2,721.69	5,871.20	39,128.80	5,100.00	34,028.80	75.62
001-0430-5330	Supplies - Park Programs	18,000.00	2,316.69	5,543.35	12,456.65	0.00	12,456.65	69.20
001-0430-5332	Supplies - Resale Merchandise	2,000.00	0.00	0.00	2,000.00	208.40	1,791.60	89.58
E40	E30 Sub Totals:	67,200.00	5,310.40	12,546.28	54,653.72	5,419.65	49,234.07	73.26
	Operations Expense							
001-0430-5141	Pest/Chem/Seed/Fert	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0430-5460	BASS Program Expense	12,500.00	2,739.00	4,171.30	8,328.70	50.00	8,278.70	66.23
001-0430-5461	Aquatic Program Expense	4,000.00	692.39	1,147.04	2,852.96	393.00	2,459.96	61.50
001-0430-5475	Credit Card Fees	2,450.00	1,871.60	7,782.30	-5,332.30	0.00	-5,332.30	0.00
001-0430-5480	Dues & Subscriptions	500.00	0.00	180.00	320.00	0.00	320.00	64.00
E50	E40 Sub Totals:	19,950.00	5,302.99	13,280.64	6,669.36	443.00	6,226.36	31.21
	Professional Services							
001-0430-5553	Prof Services - Advertising	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-0430-5585	Prof Service - Basketball	43,305.00	10,690.00	29,010.00	14,295.00	0.00	14,295.00	33.01
001-0430-5586	Prof Services - Other	69,000.00	5,796.93	9,620.67	59,379.33	0.00	59,379.33	86.06
001-0430-5587	Prof Services - Aerobic Instr	43,024.00	4,175.00	10,224.00	32,800.00	0.00	32,800.00	76.24
001-0430-5589	Prof Services - Printing	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E60	E55 Sub Totals:	159,329.00	20,661.93	48,854.67	110,474.33	0.00	110,474.33	69.34
	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	3,392.80	0.00	454.20	2,938.60	0.00	2,938.60	86.61
E80	E60 Sub Totals:	3,392.80	0.00	454.20	2,938.60	0.00	2,938.60	86.61
	Fixed Assets							
001-0430-5811	Other Assets-Bishop	50,000.00	0.00	0.00	50,000.00	53,352.79	-3,352.79	0.00
E80 Sub Totals:		50,000.00	0.00	0.00	50,000.00	53,352.79	-3,352.79	0.00
Expense Sub Totals:		1,593,884.03	142,876.45	355,367.09	1,238,516.94	87,913.57	1,150,603.37	72.19
Dept 0430 Sub Totals:		495,766.03	72,472.89	90,485.08	405,280.95	87,913.57		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0440	Alcoa Park							
R36	Park Program Fees	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0440-4260	Parks Rental							
R36 Sub Totals:		500.00	0.00	0.00	500.00	0.00	500.00	100.00
R74	Sponsorships							
001-0440-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
R74 Sub Totals:		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
E10	Building & Grounds Exp							
001-0440-5104	Repairs & Maint - Grounds	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0440-5110	Utilities - Electric	5,200.00	757.37	2,256.66	2,943.34	0.00	2,943.34	56.60
001-0440-5112	Utilities - Water	3,000.00	192.92	648.94	2,351.06	0.00	2,351.06	78.37
E10 Sub Totals:		13,200.00	950.29	2,905.60	10,294.40	0.00	10,294.40	77.99
	Expense Sub Totals:	13,200.00	950.29	2,905.60	10,294.40	0.00	10,294.40	77.99
Dept 001-0450	Dept 0440 Sub Totals:	7,700.00	950.29	2,905.60	4,794.40	0.00		
R36	Ashley Park							
001-0450-4260	Park Program Fees	250.00	0.00	0.00	250.00	0.00	250.00	100.00
R36 Sub Totals:		250.00	0.00	0.00	250.00	0.00	250.00	100.00
R74	Sponsorships							
001-0450-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
R74 Sub Totals:		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	5,250.00	0.00	0.00	5,250.00	0.00	5,250.00	100.00
E10	Building & Grounds Exp							
001-0450-5104	Repairs & Maint - Grounds	5,000.00	556.26	556.26	4,443.74	2,793.35	1,650.39	33.01
001-0450-5110	Utilities - Electric	3,400.00	571.37	1,457.91	1,942.09	0.00	1,942.09	57.12
001-0450-5112	Utilities - Water	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E10 Sub Totals:		9,400.00	1,127.63	2,014.17	7,385.83	2,793.35	4,592.48	48.86
	Expense Sub Totals:	9,400.00	1,127.63	2,014.17	7,385.83	2,793.35	4,592.48	48.86
Dept 0450 Sub Totals:		4,150.00	1,127.63	2,014.17	2,135.83	2,793.35		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0500	Fire Department							
R15	Taxes - Property							
001-0500-4156	Fire Rescue Funds	700.00	0.00	28.52	671.48	0.00	671.48	95.93
	R15 Sub Totals:	700.00	0.00	28.52	671.48	0.00	671.48	95.93
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	250.00	0.00	0.00	250.00	0.00	250.00	100.00
	R60 Sub Totals:	250.00	0.00	0.00	250.00	0.00	250.00	100.00
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
001-0500-4629	Xfer Fire Special Tax	1,562,000.00	130,166.66	390,499.98	1,171,500.02	0.00	1,171,500.02	75.00
	R62 Sub Totals:	2,603,000.00	216,916.66	650,749.98	1,952,250.02	0.00	1,952,250.02	75.00
R66	Sale of Equipment							
001-0500-4900	Sale of Fixed Asscsts	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	R66 Sub Totals:	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
R70	Grant Revenue							
001-0500-4700	Grant Revenue - Other	0.00	0.00	150.56	-150.56	-150.56	0.00	0.00
	R70 Sub Totals:	0.00	0.00	150.56	-150.56	-150.56	0.00	0.00
	Revenue Sub Totals:	2,611,950.00	216,916.66	650,929.06	1,961,020.94	-150.56	1,961,171.50	75.08
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,163,136.09	144,977.24	488,892.44	1,674,243.65	0.00	1,674,243.65	77.40
001-0500-5010	Overtime Expense	194,584.06	22,828.62	48,847.45	145,736.61	0.00	145,736.61	74.90
001-0500-5020	FICA Expense	36,845.10	2,540.91	8,114.65	28,730.45	0.00	28,730.45	77.98
001-0500-5022	Unemployment Expense	7,632.00	0.00	246.51	7,385.49	0.00	7,385.49	96.77
001-0500-5025	Worker's Comp Expense	77,309.00	0.00	59,729.08	17,579.92	0.00	17,579.92	22.74
001-0500-5030	APERS Expense	5,038.35	393.66	1,175.50	3,862.85	0.00	3,862.85	76.67
001-0500-5035	LOPFI Expense	542,951.67	37,287.19	113,891.11	429,060.56	0.00	429,060.56	79.02
001-0500-5036	LOPFI Perm Advance	-150,000.00	0.00	-813.13	-149,186.87	0.00	-149,186.87	0.00
001-0500-5040	Health Insurance Expense	488,035.80	33,801.20	100,473.28	387,562.52	0.00	387,562.52	79.41
001-0500-5050	Physical & Drug Screen Exp	10,000.00	322.00	322.00	9,678.00	225.00	9,453.00	94.53
001-0500-5055	Uniform Expense	16,000.00	828.91	1,334.69	14,665.31	1,119.75	13,545.56	84.66
001-0500-5060	Travel & Training Expense	12,650.00	3,111.00	5,161.98	7,488.02	127.50	7,360.52	58.19
001-0500-5061	Training Aids	7,500.00	956.20	1,075.51	6,424.49	225.69	6,198.80	82.65
	E01 Sub Totals:	3,411,682.07	247,046.93	828,451.07	2,583,231.00	1,697.94	2,581,533.06	75.67
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	38,500.00	5,103.71	6,779.55	31,720.45	1,137.96	30,582.49	79.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5110	Utilities - Electric	39,900.00	2,668.00	8,238.32	31,661.68	0.00	31,661.68	79.35
001-0500-5111	Utilities - Gas	4,000.00	312.51	1,156.67	2,843.33	0.00	2,843.33	71.08
001-0500-5112	Utilities - Water	6,300.00	363.70	1,056.06	5,243.94	0.00	5,243.94	83.24
001-0500-5115	Communication Exp - Telephone	18,000.00	1,590.58	4,772.49	13,227.51	0.00	13,227.51	73.49
001-0500-5116	Communication Exp - Cellular	9,300.00	557.54	1,115.17	8,184.83	0.00	8,184.83	88.01
001-0500-5120	Insurance - Property	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
001-0500-5130	Sanitation	2,000.00	228.12	515.82	1,484.18	247.50	1,236.68	61.83
001-0500-5142	Janitorial Supplies and Main	11,000.00	616.46	1,961.89	9,038.11	25.31	9,012.80	81.93
001-0500-5145	Tools	1,200.00	82.84	200.49	999.51	638.91	360.60	30.05
	E10 Sub Totals:	137,700.00	11,523.46	25,796.46	111,903.54	2,049.68	109,853.86	79.78
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	35,000.00	1,835.26	5,524.04	29,475.96	0.00	29,475.96	84.22
001-0500-5210	Service & Repair - Vehicle	2,500.00	125.18	125.18	2,374.82	129.21	2,245.61	89.82
001-0500-5212	Service & Repair - Equipment	3,000.00	24.07	356.40	2,643.60	27.81	2,615.79	87.19
001-0500-5216	Service & Repair - Apparatus	42,000.00	413.65	2,978.85	39,021.15	1,519.81	37,501.34	89.29
001-0500-5218	Tire Expense	8,000.00	641.62	641.62	7,358.38	0.00	7,358.38	91.98
001-0500-5225	Insurance Expense - Vehicle	22,000.00	0.00	19,196.16	2,803.84	0.00	2,803.84	12.74
001-0500-5230	Radios	5,973.46	240.90	635.40	5,338.06	0.00	5,338.06	89.36
	E20 Sub Totals:	118,473.46	3,280.68	29,457.65	89,015.81	1,676.83	87,338.98	73.72
E30	Supply Expense							
001-0500-5300	Supplies - Office	3,250.00	12.94	276.51	2,973.49	61.54	2,911.95	89.60
001-0500-5302	Supplies - Kitchen	1,200.00	66.68	243.88	956.12	0.00	956.12	79.68
001-0500-5306	Supplies - Food Allowance	43,800.00	3,489.29	7,013.85	36,786.15	2,101.13	34,685.02	79.19
001-0500-5318	Supplies - Foam	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	105.19	113.51	1,886.49	66.32	1,820.17	91.01
001-0500-5350	Postage Expense	300.00	8.80	8.80	291.20	0.00	291.20	97.07
	E30 Sub Totals:	52,050.00	3,682.90	7,656.55	44,393.45	2,228.99	42,164.46	81.01
E40	Operations Expense							
001-0500-5141	Pest/Chem/Seed/Fert	1,200.00	222.29	444.58	755.42	222.29	533.13	44.43
001-0500-5323	Material and Maint	1,800.00	278.38	387.55	1,412.45	86.70	1,325.75	73.65
001-0500-5480	Dues & Subscriptions	1,000.00	0.00	265.00	735.00	0.00	735.00	73.50
001-0500-5530	Safety Program	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
	E40 Sub Totals:	15,000.00	500.67	1,097.13	13,902.87	308.99	13,593.88	90.63
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	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	E55 Sub Totals:	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	Miscellaneous Expense							
001-0500-5604	Hardware - New & Renewals	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0500-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5608	Software - New & Renewals	600.00	49.95	99.90	500.10	0.00	500.10	83.35
	E60 Sub Totals:	12,100.00	49.95	99.90	12,000.10	0.00	12,000.10	99.17
E80	Fixed Assets							
001-0500-5808	Fixed Assets - Vehicles	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:	3,750,005.53	266,084.59	892,558.76	2,857,446.77	7,962.43	2,849,484.34	75.99
Dept 001-0510	Dept 0500 Sub Totals:	1,138,055.53	49,167.93	241,629.70	896,425.83	7,811.87		
R15	Springhill Vol Fire							
	Taxes - Property							
001-0510-4152	Springhill VFD Assessment	65,000.00	2,003.00	2,003.00	62,997.00	0.00	62,997.00	96.92
	R15 Sub Totals:	65,000.00	2,003.00	2,003.00	62,997.00	0.00	62,997.00	96.92
E40	Revenue Sub Totals:	65,000.00	2,003.00	2,003.00	62,997.00	0.00	62,997.00	96.92
	Operations Expense							
001-0510-5323	Material and Maint	20,000.00	0.00	0.00	20,000.00	795.59	19,204.41	96.02
	E40 Sub Totals:	20,000.00	0.00	0.00	20,000.00	795.59	19,204.41	96.02
E80	Fixed Assets							
001-0510-5800	Fixed Assets - Springhill	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	100.00
	E80 Sub Totals:	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	100.00
	Expense Sub Totals:	51,500.00	0.00	0.00	51,500.00	795.59	50,704.41	98.46
Dept 001-0600	Dept 0510 Sub Totals:	-13,500.00	-2,003.00	-2,003.00	-11,497.00	795.59		
R40	Police							
	Fines & Forfeitures							
001-0600-4422	Intoximeter Revenue	800.00	67.14	201.42	598.58	0.00	598.58	74.82
	R40 Sub Totals:	800.00	67.14	201.42	598.58	0.00	598.58	74.82
R60	Miscellaneous Revenue							
001-0600-4600	Miscellaneous Revenue	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	R60 Sub Totals:	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
	Intergovernmental Tsfrs							
001-0600-4627	Xfer Designated Tax	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
	R62 Sub Totals:	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
R66	Sale of Equipment							
001-0600-4900	Sale of Fixed Assets	25,000.00	32,638.44	64,350.94	-39,350.94	0.00	-39,350.94	0.00
	R66 Sub Totals:	25,000.00	32,638.44	64,350.94	-39,350.94	0.00	-39,350.94	0.00
R70	Grant Revenue							
001-0600-4700	Grant - Police DUI/Step	26,700.00	0.00	0.00	26,700.00	2,967.75	23,732.25	88.88
001-0600-4702	Grant - Body Armor	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0600-4704	Grant - JAG Equip	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	R70 Sub Totals:	31,200.00	0.00	0.00	31,200.00	2,967.75	28,232.25	90.49
	Revenue Sub Totals:	1,168,000.00	119,455.58	324,802.36	843,197.64	2,967.75	840,229.89	71.94
E01	Personnel Expense							
001-0600-5000	Salary Expense	1,584,467.89	118,883.03	381,253.36	1,203,214.53	0.00	1,203,214.53	75.94
001-0600-5010	Overtime Expense	65,000.00	1,421.57	8,376.87	56,623.13	0.00	56,623.13	87.11
001-0600-5020	FICA Expense	128,601.05	9,165.02	29,530.13	99,070.92	0.00	99,070.92	77.04
001-0600-5022	Unemployment Expense	3,888.00	0.00	0.00	3,888.00	0.00	3,888.00	100.00
001-0600-5025	Worker's Comp Expense	28,121.00	0.00	20,955.64	7,165.36	0.00	7,165.36	25.48
001-0600-5030	APERS Expense	13,257.12	1,033.33	3,354.10	9,903.02	0.00	9,903.02	74.70
001-0600-5035	LOPFI Expense	378,560.35	26,587.76	85,290.49	293,269.86	0.00	293,269.86	77.47
001-0600-5036	LOPFI Prem Advance	-135,000.00	0.00	-733.57	-134,266.43	0.00	-134,266.43	0.00
001-0600-5040	Health Insurance Expense	345,422.40	26,034.12	79,019.30	266,403.10	0.00	266,403.10	77.12
001-0600-5050	Physical & Drug Screen Exp	3,000.00	600.00	600.00	2,400.00	450.00	1,950.00	65.00
001-0600-5055	Uniform Expense	14,000.00	385.13	1,732.26	12,267.74	541.96	11,725.78	83.76
001-0600-5056	Uniform Expenses	15,120.00	990.00	3,060.00	12,060.00	0.00	12,060.00	79.76
001-0600-5057	Uniform Expense - New Officer	15,000.00	2,114.34	2,114.34	12,885.66	5,200.59	7,685.07	51.23
001-0600-5060	Travel & Training Expense	27,500.00	2,753.00	17,284.82	10,215.18	1,219.53	8,995.65	32.71
001-0600-5061	Training Aids	3,000.00	28.38	292.47	2,707.53	145.70	2,561.83	85.39
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	26,700.00	1,260.51	1,653.98	25,046.02	0.00	25,046.02	93.81
	E01 Sub Totals:	2,517,137.81	191,256.19	633,784.19	1,883,353.62	7,557.78	1,875,795.84	74.52
E10	Building & Grounds Exp							
001-0600-5102	Repairs & Maint - Building	15,000.00	83.22	1,724.37	13,275.63	2,680.69	10,594.94	70.63
001-0600-5110	Utilities - Electric	13,000.00	915.94	2,749.57	10,250.43	50.69	10,199.74	78.46
001-0600-5111	Utilities - Gas	1,100.00	47.87	169.96	930.04	0.00	930.04	84.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5112	Utilities - Water	1,600.00	0.00	138.80	1,461.20	0.00	1,461.20	91.33
001-0600-5115	Communication Exp - Telephone	41,700.00	2,390.37	7,056.63	34,643.37	-3.67	34,647.04	83.09
001-0600-5116	Communication Exp - Cellular	32,000.00	3,371.64	8,336.67	23,663.33	9,071.10	14,592.23	45.60
001-0600-5120	Insurance - Property	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-5130	Sanitation	1,200.00	95.91	287.73	912.27	0.00	912.27	76.02
001-0600-5142	Janitorial Supplies and Main	10,000.00	83.44	781.52	9,218.48	254.05	8,964.43	89.64
	E10 Sub Totals:	118,100.00	6,988.39	21,245.25	96,854.75	12,052.86	84,801.89	71.81
E20	Vehicle Expense							
001-0600-5200	Fuel Expense	120,000.00	8,717.28	26,748.01	93,251.99	0.00	93,251.99	77.71
001-0600-5210	Service & Repair - Vehicle	45,000.00	2,974.80	5,031.00	39,969.00	3,306.24	36,662.76	81.47
001-0600-5212	Service & Repair - Equipment	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0600-5213	Equipment Repairs	3,000.00	0.00	69.99	2,930.01	0.00	2,930.01	97.67
001-0600-5214	Service & Repair - Heavy Equip	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0600-5218	Tire Expense	22,400.00	0.00	4,437.95	17,962.05	0.00	17,962.05	80.19
001-0600-5225	Insurance Expense - Vehicle	30,000.00	0.00	26,204.94	3,795.06	0.00	3,795.06	12.65
001-0600-5230	Radios	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
001-0600-5245	Narcotics Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E20 Sub Totals:	234,150.00	11,692.08	62,491.89	171,658.11	3,306.24	168,351.87	71.90
E30	Supply Expense							
001-0600-5300	Supplies - Office	5,000.00	1,146.33	2,238.01	2,761.99	167.32	2,594.67	51.89
001-0600-5310	Supplies - Weapons	3,000.00	1,599.03	1,599.03	1,400.97	0.00	1,400.97	46.70
001-0600-5312	Supplies - Ammunition	19,600.00	0.00	0.00	19,600.00	0.00	19,600.00	100.00
001-0600-5314	Supplies - Raid Vests	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0600-5322	Supplies - Operating - CID	2,900.00	1,056.80	1,279.30	1,620.70	1,374.93	245.77	8.47
001-0600-5350	Postage Expense	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-0600-5380	Prisoner Care Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E30 Sub Totals:	41,800.00	3,802.16	5,116.34	36,683.66	1,542.25	35,141.41	84.07
E40	Operations Expense							
001-0600-5480	Dues & Subscriptions	2,000.00	-360.00	-83.00	2,083.00	0.00	2,083.00	104.15
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	0.00	0.00	5,900.00	435.26	5,464.74	92.62
001-0600-5530	Safety Program	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0600-5531	Radios - Police	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E40 Sub Totals:	11,900.00	-360.00	-83.00	11,983.00	435.26	11,547.74	97.04
E55	Professional Services							
001-0600-5553	Prof Services - Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0600-5586	Prof Services - Other	13,000.00	87.60	369.29	12,630.71	1,020.95	11,609.76	89.31
001-0600-5589	Prof Services - Printing	1,560.00	0.00	87.60	1,472.40	127.02	1,345.38	86.24
001-0600-5616	Interpreter-Police	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
E55 Sub Totals:		16,060.00	87.60	456.89	15,603.11	1,147.97	14,455.14	90.01
E60	Miscellaneous Expense							
001-0600-5604	Hardware - New & Renewals	19,800.00	919.78	919.78	18,880.22	0.00	18,880.22	95.35
001-0600-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0600-5608	Software - New & Renewals	41,900.00	69.93	2,527.86	39,372.14	0.00	39,372.14	93.97
001-0600-5617	Misc/Equipment Police	800.00	-11.00	149.15	650.85	0.00	650.85	81.36
E60 Sub Totals:		67,500.00	978.71	3,596.79	63,903.21	0.00	63,903.21	94.67
E70	Grant Expense							
001-0600-5700	Grant Expense	4,500.00	0.00	0.00	4,500.00	5,885.00	-1,385.00	0.00
E70 Sub Totals:		4,500.00	0.00	0.00	4,500.00	5,885.00	-1,385.00	0.00
E80	Fixed Assets							
001-0600-5840	Principal Loan - Vehicles	301,000.00	23,214.59	65,660.25	235,339.75	0.00	235,339.75	78.19
E80 Sub Totals:		301,000.00	23,214.59	65,660.25	235,339.75	0.00	235,339.75	78.19
E85	Interest Expense							
001-0600-5850	Interest Expense	41,000.00	5,262.24	19,770.24	21,229.76	2,657.80	18,571.96	45.30
E85 Sub Totals:		41,000.00	5,262.24	19,770.24	21,229.76	2,657.80	18,571.96	45.30
Expense Sub Totals:		3,353,147.81	242,921.96	812,038.84	2,541,108.97	34,585.16	2,506,523.81	74.75
Dept 0600 Sub Totals:		2,185,147.81	123,466.38	487,236.48	1,697,911.33	37,552.91		
911 Dispatch								
R60	Miscellaneous Revenue							
001-0610-4650	Emerg Telephone Service Rev	75,000.00	22,157.33	23,657.33	51,342.67	0.00	51,342.67	68.46
R60 Sub Totals:		75,000.00	22,157.33	23,657.33	51,342.67	0.00	51,342.67	68.46
Revenue Sub Totals:		75,000.00	22,157.33	23,657.33	51,342.67	0.00	51,342.67	68.46
E01	Personnel Expense							
001-0610-5000	Salary Expense	246,909.13	17,011.80	49,385.18	197,523.95	0.00	197,523.95	80.00
001-0610-5010	Overtime Expense	40,000.00	6,373.91	19,858.44	20,141.56	0.00	20,141.56	50.35
001-0610-5020	FICA Expense	21,948.54	1,721.44	5,090.64	16,857.90	0.00	16,857.90	76.81
001-0610-5022	Unemployment Expense	1,554.27	0.00	0.00	1,554.27	0.00	1,554.27	100.00
001-0610-5025	Worker's Comp Expense	7,250.00	0.00	4,180.64	3,069.36	0.00	3,069.36	42.34
001-0610-5030	APERS Expense	36,692.62	3,185.04	9,774.46	26,918.16	0.00	26,918.16	73.36
001-0610-5040	Health Insurance Expense	71,199.00	5,483.70	16,451.10	54,747.90	0.00	54,747.90	76.89
E01 Sub Totals:		425,553.56	33,775.89	104,740.46	320,813.10	0.00	320,813.10	75.39

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	Professional Services							
001-0610-5565	Prof Services - Dispatch	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
	E55 Sub Totals:	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
E60	Miscellaneous Expense							
001-0610-5606	IT Projects & Labor	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0610-5650	Emerg Telephone Service Exp	88,980.00	407.85	64,387.85	24,592.15	1,328.00	23,264.15	26.15
	E60 Sub Totals:	91,480.00	407.85	64,387.85	27,092.15	1,328.00	25,764.15	28.16
	Expense Sub Totals:	518,983.56	34,183.74	169,128.31	349,855.25	1,328.00	348,527.25	67.16
	Dept 0610 Sub Totals:	443,983.56	12,026.41	145,470.98	298,512.58	1,328.00		
Dept 001-0620	School Resource Officers							
R64	Reimbursement							
001-0620-4640	Bryant School - SRO Reim	234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
	R64 Sub Totals:	234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
	Revenue Sub Totals:	234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
E01	Personnel Expense							
001-0620-5000	Salary Expense	337,713.20	24,086.16	71,039.75	266,673.45	0.00	266,673.45	78.96
001-0620-5010	Overtime Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0620-5020	FICA Expense	25,911.56	1,770.85	5,222.90	20,688.66	0.00	20,688.66	79.84
001-0620-5022	Unemployment Expense	1,152.00	0.00	471.29	680.71	0.00	680.71	59.09
001-0620-5025	Worker's Comp Expense	5,100.00	0.00	2,940.86	2,159.14	0.00	2,159.14	42.34
001-0620-5035	LOPFI Expense	77,904.05	5,588.11	16,477.13	61,426.92	0.00	61,426.92	78.85
001-0620-5036	LOPFI Prem Advance	-22,000.00	0.00	0.00	-22,000.00	0.00	-22,000.00	0.00
001-0620-5040	Health Insurance Expense	71,414.40	5,483.70	15,534.16	55,880.24	0.00	55,880.24	78.25
001-0620-5050	Physical & Drug Screen Exp	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0620-5056	Uniform Expenses	8,400.00	210.00	1,477.73	6,922.27	1,402.05	5,520.22	65.72
001-0620-5060	Travel & Training Expense	12,000.00	4,456.92	4,456.92	7,543.08	0.00	7,543.08	62.86
	E01 Sub Totals:	519,095.21	41,595.74	117,620.74	401,474.47	1,402.05	400,072.42	77.07
E10	Building & Grounds Exp							
001-0620-5116	Communication Exp - Cellular	12,000.00	931.49	1,612.76	10,387.24	0.00	10,387.24	86.56
	E10 Sub Totals:	12,000.00	931.49	1,612.76	10,387.24	0.00	10,387.24	86.56
E60	Miscellaneous Expense							
001-0620-5608	Software - New & Renewals	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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	533,595.21	42,527.23	119,233.50	414,361.71	1,402.05	412,959.66	77.39
Dept 001-0630								
E30	Dept 0620 Sub Totals:	299,595.21	42,527.23	119,233.50	180,361.71	1,402.05		
001-0630-5306	Supply Expense							
	Supplies - Food Allowance	1,800.00	0.00	0.00	1,800.00	199.20	1,600.80	88.93
E40	E30 Sub Totals:	1,800.00	0.00	0.00	1,800.00	199.20	1,600.80	88.93
001-0630-5500	Operations Expense							
	K9 Training	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
E40 Sub Totals:		5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
E55	Professional Services							
001-0630-5592	Prof Services - Veterinarian	2,500.00	272.99	302.99	2,197.01	111.49	2,085.52	83.42
E55 Sub Totals:		2,500.00	272.99	302.99	2,197.01	111.49	2,085.52	83.42
Expense Sub Totals:		9,800.00	272.99	302.99	9,497.01	310.69	9,186.32	93.74
Dept 001-0700	Dept 0630 Sub Totals:	9,800.00	272.99	302.99	9,497.01	310.69		
R10	Code Enforcement							
001-0700-4656	Taxes - Sales	35,000.00	4,571.40	12,902.82	22,097.18	0.00	22,097.18	63.13
	Alcohol Sales Tax Collected							
R10 Sub Totals:		35,000.00	4,571.40	12,902.82	22,097.18	0.00	22,097.18	63.13
R20	Licenses Permits & Fees							
001-0700-4200	Act 474 Commercial Surcharge	5,000.00	546.95	2,487.28	2,512.72	0.00	2,512.72	50.25
001-0700-4204	Amusement Game Fees	120.00	0.00	100.00	20.00	0.00	20.00	16.67
001-0700-4208	Business License	90,250.00	4,300.00	26,174.59	64,075.41	0.00	64,075.41	71.00
001-0700-4210	Commercial Remodel Permits	2,200.00	534.49	699.49	1,500.51	0.00	1,500.51	68.21
001-0700-4212	Drainage Fees	4,000.00	600.00	1,625.00	2,375.00	0.00	2,375.00	59.38
001-0700-4214	Electrical Permits	40,000.00	4,395.33	13,816.79	26,183.21	0.00	26,183.21	65.46
001-0700-4216	Electrical Reinspection	1,600.00	90.00	180.00	1,420.00	0.00	1,420.00	88.75
001-0700-4218	Fence Permits	300.00	25.00	50.00	250.00	0.00	250.00	83.33
001-0700-4220	HVACR Permits	22,100.00	3,489.51	7,471.39	14,628.61	0.00	14,628.61	66.19
001-0700-4226	Mobile Home Permits	1,000.00	140.00	1,160.50	-160.50	0.00	-160.50	0.00
001-0700-4228	New Commercial Permits	12,000.00	4,479.91	11,762.14	237.86	0.00	237.86	1.98
001-0700-4230	Permits - Other	2,500.00	40.00	180.00	2,320.00	0.00	2,320.00	92.80
001-0700-4232	Plumbing/Gas Inspections	15,000.00	4,045.85	5,960.63	9,039.37	0.00	9,039.37	60.26
001-0700-4234	Re-Inspection Fees	1,000.00	240.00	390.00	610.00	0.00	610.00	61.00
001-0700-4236	Residential Building Permits	20,000.00	3,727.80	9,055.22	10,944.78	0.00	10,944.78	54.72

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4238	Residential Remodel Permits	1,000.00	230.00	343.68	656.32	0.00	656.32	65.63
001-0700-4240	Sanitation License	175.00	25.00	200.00	-25.00	0.00	-25.00	0.00
001-0700-4242	Sign Permits	6,500.00	375.00	5,525.00	975.00	0.00	975.00	15.00
001-0700-4244	Solicitation Permits	500.00	0.00	135.00	365.00	0.00	365.00	73.00
001-0700-4248	Storage Building Permits	1,000.00	180.00	252.00	748.00	0.00	748.00	74.80
001-0700-4252	Swimming Pool Permits	300.00	180.00	180.00	120.00	0.00	120.00	40.00
001-0700-4258	Alcohol Permits - Revenue	22,000.00	40.00	40.00	21,960.00	0.00	21,960.00	99.82
	R20 Sub Totals:	248,545.00	27,684.84	87,788.71	160,756.29	0.00	160,756.29	64.68
R64	Reimbursement							
001-0700-4560	Vacant Home Cleanup - Revenue	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	R64 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Revenue Sub Totals:	284,045.00	32,256.24	100,691.53	183,353.47	0.00	183,353.47	64.55
E01	Personnel Expense							
001-0700-5000	Salary Expense	184,293.13	14,201.38	39,841.18	144,451.95	0.00	144,451.95	78.38
001-0700-5010	Overtime Expense	2,000.00	256.15	467.10	1,532.90	0.00	1,532.90	76.65
001-0700-5020	FICA Expense	14,251.43	1,085.99	3,022.60	11,228.83	0.00	11,228.83	78.79
001-0700-5022	Unemployment Expense	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-0700-5025	Worker's Comp Expense	250.00	0.00	210.00	40.00	0.00	40.00	16.00
001-0700-5030	APERS Expense	27,012.51	2,096.34	5,844.69	21,167.82	0.00	21,167.82	78.36
001-0700-5040	Health Insurance Expense	49,407.60	3,649.82	10,275.21	39,132.39	0.00	39,132.39	79.20
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	501.35	998.65	392.96	605.69	40.38
001-0700-5060	Travel & Training Expense	2,500.00	230.00	1,010.00	1,490.00	25.00	1,465.00	58.60
	E01 Sub Totals:	282,259.67	21,519.68	61,172.13	221,087.54	417.96	220,669.58	78.18
E10	Building & Grounds Exp							
001-0700-5102	Repairs & Maint - Building	100.00	3.09	14.35	85.65	27.81	57.84	57.84
001-0700-5110	Utilities - Electric	1,140.00	59.57	182.96	957.04	0.00	957.04	83.95
001-0700-5111	Utilities - Gas	60.00	3.30	11.70	48.30	0.00	48.30	80.50
001-0700-5112	Utilities - Water	120.00	2.98	12.54	107.46	0.00	107.46	89.55
001-0700-5115	Communication Exp - Telephone	2,100.00	173.65	520.10	1,579.90	0.00	1,579.90	75.23
001-0700-5116	Communication Exp - Cellular	2,460.00	431.61	632.19	1,827.81	12.99	1,814.82	73.77
001-0700-5120	Insurance - Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	5,980.00	674.20	1,373.84	4,606.16	40.80	4,565.36	76.34
E20	Vehicle Expense							
001-0700-5200	Fuel Expense	5,000.00	491.08	1,302.72	3,697.28	0.00	3,697.28	73.95
001-0700-5210	Service & Repair - Vehicle	2,000.00	0.00	101.46	1,898.54	0.00	1,898.54	94.93
001-0700-5225	Insurance - Vehicle	500.00	0.00	162.50	337.50	0.00	337.50	67.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20 Sub Totals:		7,500.00	491.08	1,566.68	5,933.32	0.00	5,933.32	79.11
E30	Supply Expense							
001-0700-5300	Supplies - Office	500.00	0.00	181.17	318.83	0.00	318.83	63.77
001-0700-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E30 Sub Totals:		600.00	0.00	181.17	418.83	0.00	418.83	69.81
E40	Operations Expense							
001-0700-5405	Act 474 Surcharge	5,000.00	1,068.85	2,274.96	2,725.04	0.00	2,725.04	54.50
001-0700-5475	Credit Card Fees	2,500.00	181.22	861.74	1,638.26	0.00	1,638.26	65.53
001-0700-5480	Dues & Subscriptions	500.00	12.99	500.98	-0.98	75.00	-75.98	0.00
001-0700-5560	Vacant Home Cleanup	4,000.00	0.00	1,675.70	2,324.30	0.00	2,324.30	58.11
E40 Sub Totals:		12,000.00	1,263.06	5,313.38	6,686.62	75.00	6,611.62	55.10
E55	Professional Services							
001-0700-5568	Prof Services - Elec Insp	15,000.00	1,257.50	2,310.00	12,690.00	985.00	11,705.00	78.03
001-0700-5589	Prof Services - Printing	260.00	0.00	0.00	260.00	0.00	260.00	100.00
E55 Sub Totals:		15,260.00	1,257.50	2,310.00	12,950.00	985.00	11,965.00	78.41
E60	Miscellaneous Expense							
001-0700-5604	Hardware - New & Renewals	6,500.00	0.00	0.00	6,500.00	2,580.22	3,919.78	60.30
001-0700-5606	IT Projects & Labor	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0700-5608	Software - New & Renewals	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
E60 Sub Totals:		9,000.00	0.00	0.00	9,000.00	2,580.22	6,419.78	71.33
Expense Sub Totals:		332,599.67	25,205.52	71,917.20	260,682.47	4,098.98	256,583.49	77.14
Dept 0700 Sub Totals:		48,554.67	-7,050.72	-28,774.33	77,329.00	4,098.98		
Fund Revenue Sub Totals:		12,842,363.00	1,013,662.24	3,086,934.43	9,755,428.57	2,817.19	9,752,611.38	75.94
Fund Expense Sub Totals:		13,371,482.55	1,007,575.47	3,037,113.57	10,334,368.98	198,246.65	10,136,122.33	75.80
Fund 001 Sub Totals:		529,119.55	-6,086.77	-49,820.86	578,940.41	201,063.84		
Dept 002	Sales Tax Fund							
002-0100-4105	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	3,873,000.00	322,109.11	1,101,658.75	2,771,341.25	0.00	2,771,341.25	71.56
R10 Sub Totals:		3,873,000.00	322,109.11	1,101,658.75	2,771,341.25	0.00	2,771,341.25	71.56
R85	Interest Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
002-0100-4850	Interest Revenue	250.00	50.93	138.15	111.85	0.00	111.85	44.74
	R85 Sub Totals:	250.00	50.93	138.15	111.85	0.00	111.85	44.74
	Revenue Sub Totals:	3,873,250.00	322,160.04	1,101,796.90	2,771,453.10	0.00	2,771,453.10	71.55
E62	Intergovernmental Tsfr							
002-0100-5620	Xfer to General	3,873,000.00	322,750.00	968,250.00	2,904,750.00	0.00	2,904,750.00	75.00
	E62 Sub Totals:	3,873,000.00	322,750.00	968,250.00	2,904,750.00	0.00	2,904,750.00	75.00
	Expense Sub Totals:	3,873,000.00	322,750.00	968,250.00	2,904,750.00	0.00	2,904,750.00	75.00
	Dept 0100 Sub Totals:	-250.00	589.96	-133,546.90	133,296.90	0.00		
	Fund Revenue Sub Totals:	3,873,250.00	322,160.04	1,101,796.90	2,771,453.10	0.00	2,771,453.10	71.55
	Fund Expense Sub Totals:	3,873,000.00	322,750.00	968,250.00	2,904,750.00	0.00	2,904,750.00	75.00
	Fund 002 Sub Totals:	-250.00	589.96	-133,546.90	133,296.90	0.00		
Fund 003	Franchise Fees							
Dept 003-0100	Administration							
R50	Sale of Services							
003-0100-4502	AT&T / SW Bell Franchise Fee	150,000.00	17,342.42	43,618.64	106,381.36	0.00	106,381.36	70.92
003-0100-4506	Centerpoint Energy Franchise Fee	200,000.00	25,315.64	83,134.52	116,865.48	0.00	116,865.48	58.43
003-0100-4508	Fidelity Franchise Fee	15,000.00	0.00	15,082.47	-82.47	0.00	-82.47	0.00
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	0.00	19,354.60	55,645.40	0.00	55,645.40	74.19
003-0100-4526	Entergy Franchise Fee	600,000.00	37,666.06	126,962.16	473,037.84	0.00	473,037.84	78.84
003-0100-4528	First Electric Franchise Fee	275,000.00	21,786.23	69,042.06	205,957.94	0.00	205,957.94	74.89
003-0100-4564	Windstream Franchise Fee	15,000.00	0.00	4,364.22	10,635.78	0.00	10,635.78	70.91
	R50 Sub Totals:	1,330,000.00	102,110.35	361,558.67	968,441.33	0.00	968,441.33	72.82
R85	Interest Revenue							
003-0100-4850	Interest Revenue	300.00	42.22	121.11	178.89	0.00	178.89	59.63
	R85 Sub Totals:	300.00	42.22	121.11	178.89	0.00	178.89	59.63
	Revenue Sub Totals:	1,330,300.00	102,152.57	361,679.78	968,620.22	0.00	968,620.22	72.81
E62	Intergovernmental Tsfr							
003-0100-5620	Xfer to General	444,750.00	37,062.50	111,187.50	333,562.50	0.00	333,562.50	75.00
003-0100-5622	Xfer to Street	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	E62 Sub Totals:	889,500.00	37,062.50	111,187.50	778,312.50	0.00	778,312.50	87.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	889,500.00	37,062.50	111,187.50	778,312.50	0.00	778,312.50	87.50
Dept 003-0400	Dept 0100 Sub Totals:	-440,800.00	-65,090.07	-250,492.28	-190,307.72	0.00		
E62	Intergovernmental Trsfr							
003-0400-5626	Xfer to Other	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	E62 Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	Expense Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
Dept 003-0800	Dept 0400 Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00		
E62	Intergovernmental Trsfr							
003-0800-5622	Xfer to Fund 185	444,750.00	53,537.00	159,289.87	285,460.13	481,832.79	-196,372.66	0.00
	E62 Sub Totals:	444,750.00	53,537.00	159,289.87	285,460.13	481,832.79	-196,372.66	0.00
	Expense Sub Totals:	444,750.00	53,537.00	159,289.87	285,460.13	481,832.79	-196,372.66	0.00
	Dept 0800 Sub Totals:	444,750.00	53,537.00	159,289.87	285,460.13	481,832.79		
	Fund Revenue Sub Totals:	1,330,300.00	102,152.57	361,679.78	968,620.22	0.00	968,620.22	72.81
	Fund Expense Sub Totals:	1,779,000.00	90,599.50	270,477.37	1,508,522.63	481,832.79	1,026,689.84	57.71
	Fund 003 Sub Totals:	448,700.00	-11,553.07	-91,202.41	539,902.41	481,832.79		
Dept 005-0100	Designated Tax Fund - Gen'l							
R85	Administration							
005-0100-4850	Interest Revenue	700.00	80.05	226.47	473.53	0.00	473.53	67.65
	Interest Revenue							
	R85 Sub Totals:	700.00	80.05	226.47	473.53	0.00	473.53	67.65
	Revenue Sub Totals:	700.00	80.05	226.47	473.53	0.00	473.53	67.65
Dept 005-0200	Dept 0100 Sub Totals:	-700.00	-80.05	-226.47	-473.53	0.00		
R10	Animal Control							
005-0200-4100	Taxes - Sales							
	Designated Tax - AC	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 005-0200-5620	R10 Sub Totals:	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52
	Revenue Sub Totals:	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52
	Intergovernmental Tsfr							
	Xfer to General - AC	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
	E62 Sub Totals:	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
	Expense Sub Totals:	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
Dept 005-0400	Dept 0200 Sub Totals:	0.00	2,455.75	-6,165.90	6,165.90	0.00		
R10	Parks General							
005-0400-4100	Taxes - Sales	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52
	Designated Tax - Park							
	R10 Sub Totals:	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52
E62	Revenue Sub Totals:	416,000.00	32,210.91	110,165.88	305,834.12	0.00	305,834.12	73.52
005-0400-5620	Intergovernmental Tsfr							
	Xfer to General - Park	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
	E62 Sub Totals:	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
	Expense Sub Totals:	416,000.00	34,666.66	103,999.98	312,000.02	0.00	312,000.02	75.00
Dept 005-0500	Dept 0400 Sub Totals:	0.00	2,455.75	-6,165.90	6,165.90	0.00		
R10	Fire Department							
005-0500-4100	Taxes - Sales	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
	Designated Tax - Fire							
	R10 Sub Totals:	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
E62	Revenue Sub Totals:	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
005-0500-5620	Intergovernmental Tsfr							
	Xfer to General - Fire	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
	E62 Sub Totals:	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
	Expense Sub Totals:	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 005-0600	Dept 0500 Sub Totals:	0.00	6,222.72	-15,164.69	15,164.69	0.00		
R10	Police							
005-0600-4100	Taxes - Sales	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
	Designated Tax - Police							
	R10 Sub Totals:	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
E62	Revenue Sub Totals:	1,041,000.00	80,527.28	275,414.69	765,585.31	0.00	765,585.31	73.54
005-0600-5620	Intergovernmental Tsfr							
	Xfer to General - Police	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
	E62 Sub Totals:	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
	Expense Sub Totals:	1,041,000.00	86,750.00	260,250.00	780,750.00	0.00	780,750.00	75.00
Dept 005-0800	Dept 0600 Sub Totals:	0.00	6,222.72	-15,164.69	15,164.69	0.00		
R10	Street							
005-0800-4100	Taxes - Sales	1,250,000.00	96,632.73	330,497.61	919,502.39	0.00	919,502.39	73.56
	Designated Tax - Street							
	R10 Sub Totals:	1,250,000.00	96,632.73	330,497.61	919,502.39	0.00	919,502.39	73.56
E62	Revenue Sub Totals:	1,250,000.00	96,632.73	330,497.61	919,502.39	0.00	919,502.39	73.56
005-0800-5622	Intergovernmental Tsfr							
	Xfer to Street	1,250,000.00	104,166.66	312,499.98	937,500.02	0.00	937,500.02	75.00
	E62 Sub Totals:	1,250,000.00	104,166.66	312,499.98	937,500.02	0.00	937,500.02	75.00
	Expense Sub Totals:	1,250,000.00	104,166.66	312,499.98	937,500.02	0.00	937,500.02	75.00
	Dept 0800 Sub Totals:	0.00	7,533.93	-17,997.63	17,997.63	0.00		
	Fund Revenue Sub Totals:	4,164,700.00	322,189.16	1,101,885.22	3,062,814.78	0.00	3,062,814.78	73.54
	Fund Expense Sub Totals:	4,164,000.00	346,999.98	1,040,999.94	3,123,000.06	0.00	3,123,000.06	75.00
	Fund 005 Sub Totals:	-700.00	24,810.82	-60,885.28	60,185.28	0.00		
	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								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E01 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0000 Sub Totals:		0.00	0.00	0.00	0.00	0.00		
Fund Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 010 Sub Totals:		0.00	0.00	0.00	0.00	0.00		
Animal Control Donation								
Donation Revenue								
Donation Revenue		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Donations Dog Park		1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
R68 Sub Totals:		3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
Interest Revenue								
Interest Revenue		5.00	0.94	2.76	2.24	0.00	2.24	44.80
R85 Sub Totals:		5.00	0.94	2.76	2.24	0.00	2.24	44.80
Revenue Sub Totals:		3,505.00	0.94	2.76	3,502.24	0.00	3,502.24	99.92
Donation Expense								
AC Donation Expense		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
E68 Sub Totals:		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
Expense Sub Totals:		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
Dept 0200 Sub Totals:		1,495.00	-0.94	-2.76	1,497.76	0.00		
Fund Revenue Sub Totals:		3,505.00	0.94	2.76	3,502.24	0.00	3,502.24	99.92
Fund Expense Sub Totals:		5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
Fund 020 Sub Totals:		1,495.00	-0.94	-2.76	1,497.76	0.00		
Act 1256 of 1995 Court								
Fines & Forfeitures								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
030-0300-4404	Act 1256 Civil Division	71,250.00	4,905.00	15,095.00	56,155.00	0.00	56,155.00	78.81
030-0300-4406	Act 1256 District Court Rev	360,000.00	23,221.31	70,076.46	289,923.54	0.00	289,923.54	80.53
	R40 Sub Totals:	431,250.00	28,126.31	85,171.46	346,078.54	0.00	346,078.54	80.25
	Revenue Sub Totals:	431,250.00	28,126.31	85,171.46	346,078.54	0.00	346,078.54	80.25
E01	Personnel Expense							
030-0300-5072	Act 1256 Judge Retirement	5,200.00	394.84	1,184.52	4,015.48	0.00	4,015.48	77.22
	E01 Sub Totals:	5,200.00	394.84	1,184.52	4,015.48	0.00	4,015.48	77.22
E40	Operations Expense							
030-0300-5400	Act 316 of 1991 Expense	250.00	18.12	54.36	195.64	0.00	195.64	78.26
030-0300-5415	Act 918 of 1983 Expense	17,500.00	1,342.64	4,027.92	13,472.08	0.00	13,472.08	76.98
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	10,741.60	32,224.80	108,275.20	0.00	108,275.20	77.06
030-0300-5430	Act 1256 Court Costs	15,250.00	1,181.04	3,543.12	11,706.88	0.00	11,706.88	76.77
030-0300-5435	Act 1256 City Attorney	28,500.00	2,190.68	6,572.04	21,927.96	0.00	21,927.96	76.94
030-0300-5440	Act 1256 DFA (State)	197,250.00	10,223.65	31,463.48	165,786.52	0.00	165,786.52	84.05
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	1,966.60	5,899.80	20,100.20	0.00	20,100.20	77.31
030-0300-5495	Act 1256 Intoximeter Expense	900.00	67.14	201.42	698.58	0.00	698.58	77.62
	E40 Sub Totals:	426,150.00	27,731.47	83,986.94	342,163.06	0.00	342,163.06	80.29
	Expense Sub Totals:	431,350.00	28,126.31	85,171.46	346,178.54	0.00	346,178.54	80.25
	Dept 0300 Sub Totals:	100.00	0.00	0.00	100.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	431,250.00	28,126.31	85,171.46	346,078.54	0.00	346,078.54	80.25
	Fund Expense Sub Totals:	431,350.00	28,126.31	85,171.46	346,178.54	0.00	346,178.54	80.25
Fund 031	Fund 030 Sub Totals:	100.00	0.00	0.00	100.00	0.00	0.00	0.00
Dept 031-0300	Act 1809 of 2001 Court Auto							
R40	Fines & Forfeitures							
031-0300-4408	Act 1809 of 2001 Revenue	26,000.00	3,907.50	8,046.00	17,954.00	0.00	17,954.00	69.05
	R40 Sub Totals:	26,000.00	3,907.50	8,046.00	17,954.00	0.00	17,954.00	69.05
R85	Interest Revenue							
031-0300-4850	Interest Revenue	20.00	2.84	8.27	11.73	0.00	11.73	58.65
	R85 Sub Totals:	20.00	2.84	8.27	11.73	0.00	11.73	58.65

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	Revenue Sub Totals:	26,020.00	3,910.34	8,054.27	17,965.73	0.00	17,965.73	69.05
	Miscellaneous Expense							
031-0300-5608	Software - New & Renewals	64,676.00	2,010.50	6,518.78	58,157.22	18,357.30	39,799.92	61.54
	E60 Sub Totals:	64,676.00	2,010.50	6,518.78	58,157.22	18,357.30	39,799.92	61.54
	Expense Sub Totals:	64,676.00	2,010.50	6,518.78	58,157.22	18,357.30	39,799.92	61.54
	Dept 0300 Sub Totals:	38,656.00	-1,899.84	-1,535.49	40,191.49	18,357.30		
	Fund Revenue Sub Totals:	26,020.00	3,910.34	8,054.27	17,965.73	0.00	17,965.73	69.05
	Fund Expense Sub Totals:	64,676.00	2,010.50	6,518.78	58,157.22	18,357.30	39,799.92	61.54
	Fund 031 Sub Totals:	38,656.00	-1,899.84	-1,535.49	40,191.49	18,357.30		
Fund 045	Park 1/8 Sales Tax O & M							
Dept 045-0400	Parks General	521,000.00	40,263.64	137,707.34	383,292.66	0.00	383,292.66	73.57
R10	Taxes - Sales							
045-0400-4110	Park 1/8 Sales Tax	521,000.00	40,263.64	137,707.34	383,292.66	0.00	383,292.66	73.57
	R10 Sub Totals:	521,000.00	40,263.64	137,707.34	383,292.66	0.00	383,292.66	73.57
R85	Interest Revenue							
045-0400-4850	Interest Revenue	30.00	4.47	8.83	21.17	0.00	21.17	70.57
	R85 Sub Totals:	30.00	4.47	8.83	21.17	0.00	21.17	70.57
	Revenue Sub Totals:	521,030.00	40,268.11	137,716.17	383,313.83	0.00	383,313.83	73.57
E62	Intergovernmental Tsfr							
045-0400-5620	Xfer to General	0.00	43,416.66	130,249.98	-130,249.98	0.00	-130,249.98	0.00
	E62 Sub Totals:	0.00	43,416.66	130,249.98	-130,249.98	0.00	-130,249.98	0.00
	Expense Sub Totals:	0.00	43,416.66	130,249.98	-130,249.98	0.00	-130,249.98	0.00
	Dept 0400 Sub Totals:	-521,030.00	3,148.55	-7,466.19	-513,563.81	0.00		
	Fund Revenue Sub Totals:	521,030.00	40,268.11	137,716.17	383,313.83	0.00	383,313.83	73.57
	Fund Expense Sub Totals:	0.00	43,416.66	130,249.98	-130,249.98	0.00	-130,249.98	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 050	Fund 045 Sub Totals:	-521,030.00	3,148.55	-7,466.19	-513,563.81	0.00		
Dept 050-0500	Fire Donation							
R68	Fire Department							
050-0500-4680	Donation Revenue	1,000.00	0.00	289.04	710.96	0.00	710.96	71.10
	Donation Revenue	1,000.00	0.00	289.04	710.96	0.00	710.96	71.10
R85	R68 Sub Totals:	0.00	0.14	0.39	-0.39	0.00	-0.39	0.00
050-0500-4850	Interest Revenue	0.00	0.14	0.39	-0.39	0.00	-0.39	0.00
	Interest Revenue	0.00	0.14	0.39	-0.39	0.00	-0.39	0.00
	R85 Sub Totals:	1,000.00	0.14	289.43	710.57	0.00	710.57	71.06
E68	Revenue Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
050-0500-5380	Donation Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Donations Expense Fire	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E68 Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Expense Sub Totals:	0.00	-0.14	-289.43	289.43	0.00		
	Dept 0500 Sub Totals:	1,000.00	0.14	289.43	710.57	0.00	710.57	71.06
	Fund Revenue Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Fund Expense Sub Totals:	0.00	-0.14	-289.43	289.43	0.00		
Fund 051	Fund 050 Sub Totals:	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
Dept 051-0500	Act 833 of 1991 Fire	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
R15	Fire Department							
051-0500-4150	Taxes - Property							
	State Turnback							
R85	R15 Sub Totals:	15.00	0.92	2.84	12.16	0.00	12.16	81.07
051-0500-4850	Interest Revenue	15.00	0.92	2.84	12.16	0.00	12.16	81.07
	Interest Revenue	15.00	0.92	2.84	12.16	0.00	12.16	81.07
	R85 Sub Totals:	15,015.00	0.92	2.84	15,012.16	0.00	15,012.16	99.98
E40	Revenue Sub Totals:	15,000.00	366.83	2,174.68	12,825.32	0.00	12,825.32	85.50
051-0500-5410	Operations Expense							
	Act 833 Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40 Sub Totals:		15,000.00	366.83	2,174.68	12,825.32	0.00	12,825.32	85.50
Expense Sub Totals:		15,000.00	366.83	2,174.68	12,825.32	0.00	12,825.32	85.50
Dept 0500 Sub Totals:		-15.00	365.91	2,171.84	-2,186.84	0.00		
Fund Revenue Sub Totals:		15,015.00	0.92	2.84	15,012.16	0.00	15,012.16	99.98
Fund Expense Sub Totals:		15,000.00	366.83	2,174.68	12,825.32	0.00	12,825.32	85.50
Fund 051 Sub Totals:		-15.00	365.91	2,171.84	-2,186.84	0.00		
Fire 3/8 Sales Tax								
Fire Department								
Taxes - Sales								
Fire 3/8 Sales Tax		1,562,000.00	120,790.91	413,122.02	1,148,877.98	0.00	1,148,877.98	73.55
R10 Sub Totals:		1,562,000.00	120,790.91	413,122.02	1,148,877.98	0.00	1,148,877.98	73.55
Interest Revenue		100.00	3.00	7.46	92.54	0.00	92.54	92.54
Interest Revenue		100.00	3.00	7.46	92.54	0.00	92.54	92.54
R85 Sub Totals:								
Revenue Sub Totals:		1,562,100.00	120,793.91	413,129.48	1,148,970.52	0.00	1,148,970.52	73.55
Intergovernmental Tsfr								
Xfer to General		1,562,000.00	130,166.66	390,499.98	1,171,500.02	0.00	1,171,500.02	75.00
E62 Sub Totals:		1,562,000.00	130,166.66	390,499.98	1,171,500.02	0.00	1,171,500.02	75.00
Fixed Assets								
Fixed Assets - Fire Trucks		173,000.00	14,312.01	42,850.74	130,149.26	0.00	130,149.26	75.23
E80 Sub Totals:		173,000.00	14,312.01	42,850.74	130,149.26	0.00	130,149.26	75.23
Interest Expense		3,030.00	345.83	1,122.78	1,907.22	0.00	1,907.22	62.94
Interest Expense		3,030.00	345.83	1,122.78	1,907.22	0.00	1,907.22	62.94
E85 Sub Totals:		1,738,030.00	144,824.50	434,473.50	1,303,556.50	0.00	1,303,556.50	75.00
Expense Sub Totals:		1,738,030.00	144,824.50	434,473.50	1,303,556.50	0.00	1,303,556.50	75.00
Dept 0500 Sub Totals:		175,930.00	24,030.59	21,344.02	154,585.98	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	1,562,100.00	120,793.91	413,129.48	1,148,970.52	0.00	1,148,970.52	73.55
	Fund Expense Sub Totals:	1,738,030.00	144,824.50	434,473.50	1,303,556.50	0.00	1,303,556.50	75.00
Fund 060	Fund 055 Sub Totals:	175,930.00	24,030.59	21,344.02	154,585.98	0.00		
Dept 060-0600	Police Donation							
R68	Police							
060-0600-4680	Donation Revenue	1,000.00	0.00	89.04	910.96	0.00	910.96	91.10
	Donation Revenue							
	R68 Sub Totals:	1,000.00	0.00	89.04	910.96	0.00	910.96	91.10
R85	Interest Revenue							
060-0600-4850	Interest Revenue	5.00	0.08	0.23	4.77	0.00	4.77	95.40
	R85 Sub Totals:	5.00	0.08	0.23	4.77	0.00	4.77	95.40
E60	Revenue Sub Totals:	1,005.00	0.08	89.27	915.73	0.00	915.73	91.12
060-0600-5600	Miscellaneous Expense							
	Miscellaneous Expense	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	E60 Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Expense Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Dept 0600 Sub Totals:	-255.00	-0.08	-89.27	-165.73	0.00		
	Fund Revenue Sub Totals:	1,005.00	0.08	89.27	915.73	0.00	915.73	91.12
	Fund Expense Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Fund 060 Sub Totals:	-255.00	-0.08	-89.27	-165.73	0.00		
Fund 061	Act 918 of 1983 Police							
Dept 061-0600	Police							
R40	Fines & Forfeitures							
061-0600-4410	Admin of Justice Revenue	15,000.00	1,342.64	4,027.92	10,972.08	0.00	10,972.08	73.15
	R40 Sub Totals:	15,000.00	1,342.64	4,027.92	10,972.08	0.00	10,972.08	73.15
R85	Interest Revenue							
061-0600-4850	Interest Revenue	10.00	0.83	2.23	7.77	0.00	7.77	77.70

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85 Sub Totals:		10.00	0.83	2.23	7.77	0.00	7.77	77.70
Revenue Sub Totals:		15,010.00	1,343.47	4,030.15	10,979.85	0.00	10,979.85	73.15
Dept 0600 Sub Totals:		-15,010.00	-1,343.47	-4,030.15	-10,979.85	0.00		
Fund Revenue Sub Totals:		15,010.00	1,343.47	4,030.15	10,979.85	0.00	10,979.85	73.15
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 061 Sub Totals:		-15,010.00	-1,343.47	-4,030.15	-10,979.85	0.00		
Act 988 of 1991 Emerg Veh								
Police								
Fines & Forfeitures								
Act 988 of 1991 Revenue		12,000.00	1,069.50	2,979.50	9,020.50	0.00	9,020.50	75.17
R40 Sub Totals:		12,000.00	1,069.50	2,979.50	9,020.50	0.00	9,020.50	75.17
Interest Revenue								
Interest Revenue		10.00	0.41	1.08	8.92	0.00	8.92	89.20
R85 Sub Totals:		10.00	0.41	1.08	8.92	0.00	8.92	89.20
Revenue Sub Totals:		12,010.00	1,069.91	2,980.58	9,029.42	0.00	9,029.42	75.18
Operations Expense								
Act 988 Expense		12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
E40 Sub Totals:		12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
Expense Sub Totals:		12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
Dept 0600 Sub Totals:		-10.00	-1,069.91	-2,980.58	2,970.58	0.00		
Fund Revenue Sub Totals:		12,010.00	1,069.91	2,980.58	9,029.42	0.00	9,029.42	75.18
Fund Expense Sub Totals:		12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
Fund 062 Sub Totals:		-10.00	-1,069.91	-2,980.58	2,970.58	0.00		
Federal Drug Control								
Police								
Interest Revenue								
Interest Revenue		0.00	0.10	0.38	-0.38	0.00	-0.38	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Sub Totals:	0.00	0.10	0.38	-0.38	0.00	-0.38	0.00
Revenue Sub Totals:		0.00	0.10	0.38	-0.38	0.00	-0.38	0.00
E60	Miscellaneous Expense							
066-0600-5600	Miscellaneous Expense	0.00	0.00	2,510.26	-2,510.26	0.00	-2,510.26	0.00
E60	Sub Totals:	0.00	0.00	2,510.26	-2,510.26	0.00	-2,510.26	0.00
Expense Sub Totals:		0.00	0.00	2,510.26	-2,510.26	0.00	-2,510.26	0.00
Dept 0600 Sub Totals:		0.00	-0.10	2,509.88	-2,509.88	0.00		
Fund Revenue Sub Totals:		0.00	0.10	0.38	-0.38	0.00	-0.38	0.00
Fund Expense Sub Totals:		0.00	0.00	2,510.26	-2,510.26	0.00	-2,510.26	0.00
Fund 066	Sub Totals:	0.00	-0.10	2,509.88	-2,509.88	0.00		
State Drug Control								
Police								
Fines & Forfeitures								
R40	Drug Seizure Revenue	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
068-0600-4418								
R40	Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Interest Revenue								
R85	Interest:Revcuc	5.00	0.55	1.53	3.47	0.00	3.47	69.40
068-0600-4850								
R85	Sub Totals:	5.00	0.55	1.53	3.47	0.00	3.47	69.40
Revenue Sub Totals:		2,505.00	0.55	1.53	2,503.47	0.00	2,503.47	99.94
Miscellaneous Expense								
E60	Miscellaneous Expense	10,000.00	25.00	75.92	9,924.08	0.00	9,924.08	99.24
068-0600-5600								
E60	Sub Totals:	10,000.00	25.00	75.92	9,924.08	0.00	9,924.08	99.24
Expense Sub Totals:		10,000.00	25.00	75.92	9,924.08	0.00	9,924.08	99.24
Dept 0600 Sub Totals:		7,495.00	24.45	74.39	7,420.61	0.00		
Fund Revenue Sub Totals:		2,505.00	0.55	1.53	2,503.47	0.00	2,503.47	99.94

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:							
Fund 080		10,000.00	25.00	75.92	9,924.08	0.00	9,924.08	99.24
Dept 080-0000								
R66	Fund 068 Sub Totals:	7,495.00	24.45	74.39	7,420.61	0.00		
080-0000-4900	Street Fund							
	Sale of Equipment							
	Sale of Fixed Assets	64,768.00	0.00	64,768.75	-0.75	0.00	-0.75	0.00
	R66 Sub Totals:	64,768.00	0.00	64,768.75	-0.75	0.00	-0.75	0.00
	Revenue Sub Totals:							
	Revenue Sub Totals:	64,768.00	0.00	64,768.75	-0.75	0.00	-0.75	0.00
	Dept 0000 Sub Totals:	-64,768.00	0.00	-64,768.75	0.75	0.00		
Dept 080-0140	Stormwater							
E01	Personnel Expense							
080-0140-5000	Salary Expense	105,379.39	6,419.84	19,254.41	86,124.98	0.00	86,124.98	81.73
080-0140-5010	Overtime Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
080-0140-5020	FICA Expense	8,138.03	486.90	1,465.18	6,672.85	0.00	6,672.85	82.00
080-0140-5022	Unemployment Expense	468.00	0.00	67.23	400.77	0.00	400.77	85.63
080-0140-5025	Worker's Comp Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0140-5030	APERS Expense	15,425.01	930.88	2,791.90	12,633.11	0.00	12,633.11	81.90
080-0140-5040	Health Insurance Expense	24,542.25	1,348.50	3,564.68	20,977.57	0.00	20,977.57	85.48
080-0140-5050	Physical & Drug Screen Exp	325.00	0.00	0.00	325.00	0.00	325.00	100.00
080-0140-5055	Uniform Expense	1,800.00	32.00	1,142.36	657.64	65.60	592.04	32.89
080-0140-5060	Travel & Training Expense	4,600.00	1,048.00	1,048.00	3,552.00	0.00	3,552.00	77.22
	E01 Sub Totals:	162,177.68	10,266.12	29,333.76	132,843.92	65.60	132,778.32	81.87
E10	Building & Grounds Exp							
080-0140-5115	Communication Exp - Telephone	700.00	107.48	214.67	485.33	0.00	485.33	69.33
080-0140-5116	Communication Exp - Cellular	4,000.00	150.54	263.06	3,736.94	0.00	3,736.94	93.42
	E10 Sub Totals:	4,700.00	258.02	477.73	4,222.27	0.00	4,222.27	89.84
E20	Vehicle Expense							
080-0140-5200	Fuel Expense	3,750.00	244.33	838.55	2,911.45	387.52	2,523.93	67.30
080-0140-5210	Service & Repair - Vehicle	2,500.00	0.00	77.93	2,422.07	155.62	2,266.45	90.66
080-0140-5218	Tire Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
080-0140-5225	Insurance Expense - Vehicle	1,000.00	0.00	437.50	562.50	0.00	562.50	56.25
	E20 Sub Totals:	9,250.00	244.33	1,353.98	7,896.02	543.14	7,352.88	79.49
E30	Supply Expense							
080-0140-5300	Supplies - Office	500.00	0.00	93.21	406.79	0.00	406.79	81.36

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0140-5322	Supplies - Operating	5,000.00	15.30	15.30	4,984.70	7.32	4,977.38	99.55
080-0140-5380	Prisoner Care Expense	2,500.00	0.00	0.00	2,500.00	20.82	2,479.18	99.17
	E30 Sub Totals:	8,000.00	15.30	108.51	7,891.49	28.14	7,863.35	98.29
E40	Operations Expense							
080-0140-5515	Special Elec or Permit Fee Exp	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
080-0140-5520	Public Education Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	E40 Sub Totals:	3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	100.00
E55	Professional Services							
080-0140-5571	Prof Services - Engineering	75,000.00	1,620.00	4,770.00	70,230.00	1,620.00	68,610.00	91.48
080-0140-5574	Prof Services - GIS	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
080-0140-5589	Prof Services - Printing	250.00	0.00	0.00	250.00	0.00	250.00	100.00
	E55 Sub Totals:	81,750.00	1,620.00	4,770.00	76,980.00	1,620.00	75,360.00	92.18
E80	Fixed Assets							
080-0140-5808	Fixed Assets - Vehicles/Other	70,000.00	29,221.00	29,221.00	40,779.00	4,439.16	36,339.84	51.91
080-0140-5816	Fixed Assets - Infrastructure	430,000.00	7,564.24	7,564.24	422,435.76	11,600.00	410,835.76	95.54
	E80 Sub Totals:	500,000.00	36,785.24	36,785.24	463,214.76	16,039.16	447,175.60	89.44
	Expense Sub Totals:	769,577.68	49,189.01	72,829.22	696,748.46	18,296.04	678,452.42	88.16
Dept 080-0800	Dept 0140 Sub Totals:	769,577.68	49,189.01	72,829.22	696,748.46	18,296.04		
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax	326,000.00	27,328.98	88,109.66	237,890.34	0.00	237,890.34	72.97
	R10 Sub Totals:	326,000.00	27,328.98	88,109.66	237,890.34	0.00	237,890.34	72.97
R15	Taxes - Property							
080-0800-4150	State Turnback	752,400.00	58,191.78	189,774.67	562,625.33	0.00	562,625.33	74.78
080-0800-4151	Saline County Treasurer	332,400.00	5,842.51	32,233.20	300,166.80	0.00	300,166.80	90.30
	R15 Sub Totals:	1,084,800.00	64,034.29	222,007.87	862,792.13	0.00	862,792.13	79.53
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	25,000.00	1,000.00	1,332.00	23,668.00	0.00	23,668.00	94.67
	R60 Sub Totals:	25,000.00	1,000.00	1,332.00	23,668.00	0.00	23,668.00	94.67
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfer Designated Tax - Street	1,250,000.00	104,166.66	312,499.98	937,500.02	0.00	937,500.02	75.00
	R62 Sub Totals:	1,250,000.00	104,166.66	312,499.98	937,500.02	0.00	937,500.02	75.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	65.69	189.74	560.26	0.00	560.26	74.70
	R85 Sub Totals:	750.00	65.69	189.74	560.26	0.00	560.26	74.70
	Revenue Sub Totals:	2,686,550.00	196,595.62	624,139.25	2,062,410.75	0.00	2,062,410.75	76.77
E01	Personnel Expense							
080-0800-5000	Salary Expense	430,269.53	29,089.07	84,913.81	345,355.72	0.00	345,355.72	80.26
080-0800-5005	SWB Reimbursement	109,000.00	9,083.33	27,249.99	81,750.01	0.00	81,750.01	75.00
080-0800-5010	Overtime Expense	15,000.00	207.28	545.75	14,454.25	0.00	14,454.25	96.36
080-0800-5020	FICA Expense	33,268.31	2,197.48	6,413.39	26,854.92	0.00	26,854.92	80.72
080-0800-5022	Unemployment Expense	2,390.03	0.00	89.51	2,300.52	0.00	2,300.52	96.25
080-0800-5025	Worker's Comp Expense	17,809.00	0.00	13,759.26	4,049.74	0.00	4,049.74	22.74
080-0800-5030	APERS Expense	61,914.36	4,247.97	12,387.07	49,527.29	0.00	49,527.29	79.99
080-0800-5040	Health Insurance Expense	128,536.05	8,037.25	22,582.67	105,953.38	0.00	105,953.38	82.43
080-0800-5050	Physical & Drug Screen Exp	2,000.00	375.00	565.00	1,435.00	300.00	1,135.00	56.75
080-0800-5055	Uniform Expense	9,000.00	872.59	5,154.26	3,845.74	857.70	2,988.04	33.20
080-0800-5060	Travel & Training Expense	4,500.00	150.00	150.00	4,350.00	150.00	4,200.00	93.33
	E01 Sub Totals:	813,687.28	54,259.97	173,810.71	639,876.57	1,307.70	638,568.87	78.48
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	2,000.00	1,050.00	1,935.97	64.03	0.00	64.03	3.20
080-0800-5110	Utilities - Electric	18,500.00	1,404.23	3,982.00	14,518.00	0.00	14,518.00	78.48
080-0800-5111	Utilities - Gas	2,500.00	163.43	732.21	1,767.79	0.00	1,767.79	70.71
080-0800-5112	Utilities - Water	500.00	97.26	289.87	210.13	0.00	210.13	42.03
080-0800-5115	Communication Exp - Telephone	6,500.00	453.95	1,368.06	5,131.94	0.00	5,131.94	78.95
080-0800-5116	Communication Exp - Cellular	3,500.00	449.85	745.05	2,754.95	0.00	2,754.95	78.71
080-0800-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
080-0800-5130	Sanitation	1,750.00	217.90	929.59	820.41	0.00	820.41	46.88
080-0800-5140	Supplies - B&G	2,600.00	0.00	822.63	1,777.37	97.80	1,679.57	64.60
080-0800-5142	Janitorial Supplies and Main	2,000.00	123.16	239.96	1,760.04	116.80	1,643.24	82.16
080-0800-5145	Tools	10,000.00	1,873.50	2,388.57	7,611.43	2,211.76	5,399.67	54.00
	E10 Sub Totals:	51,350.00	5,833.28	13,433.91	37,916.09	2,426.36	35,489.73	69.11
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	60,000.00	4,020.41	10,703.83	49,296.17	32.05	49,264.12	82.11
080-0800-5210	Service & Repair - Vehicle	65,000.00	1,061.57	8,804.42	56,195.58	9,083.62	47,111.96	72.48
080-0800-5218	Tire Expense	7,000.00	0.00	914.03	6,085.97	1,677.08	4,408.89	62.98
080-0800-5225	Insurance Expense - Vehicle	22,850.00	0.00	19,724.84	3,125.16	0.00	3,125.16	13.68
080-0800-5230	Radios	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
080-0800-5240	Equipment Rental	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20 Sub Totals:		160,850.00	5,081.98	40,147.12	120,702.88	10,792.75	109,910.13	68.33
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	649.37	1,124.68	2,875.32	1,063.51	1,811.81	45.30
080-0800-5316	Supplies - Signs	35,500.00	4,598.69	5,018.68	30,481.32	803.55	29,677.77	83.60
080-0800-5322	Supplies - Operating	65,000.00	2,513.79	15,083.21	49,916.79	6,484.77	43,432.02	66.82
080-0800-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0800-5380	Prisoner Care Expense	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
E30 Sub Totals:		108,000.00	7,761.85	21,226.57	86,773.43	8,351.83	78,421.60	72.61
E40	Operations Expense							
080-0800-5323	Material and Maint	20,000.00	227.05	2,434.96	17,565.04	402.71	17,162.33	85.81
080-0800-5480	Dues & Subscriptions	750.00	0.00	0.00	750.00	0.00	750.00	100.00
080-0800-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
080-0800-5545	Street Paving Expense	150,000.00	1,767.05	3,127.20	146,872.80	2,130.27	144,742.53	96.50
080-0800-5546	Street Lights Installed	115,000.00	3,045.84	20,903.79	94,096.21	6,123.87	87,972.34	76.50
080-0800-5547	Traffic Signal Maintenance	15,000.00	468.93	828.93	14,171.07	0.00	14,171.07	94.47
E40 Sub Totals:		302,250.00	5,508.87	27,294.88	274,955.12	8,656.85	266,298.27	88.11
E55	Professional Services							
080-0800-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
080-0800-5553	Prof Services - Advertising	2,000.00	308.45	517.61	1,482.39	442.82	1,039.57	51.98
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	16.41	983.59	200.00	783.59	78.36
080-0800-5571	Prof Services - Engineering	15,000.00	1,080.00	3,180.00	11,820.00	1,080.00	10,740.00	71.60
080-0800-5574	Prof Services - GIS	6,120.00	0.00	0.00	6,120.00	0.00	6,120.00	100.00
080-0800-5586	Prof Services - Other	150,000.00	3,472.78	7,348.78	142,651.22	17,893.80	124,757.42	83.17
080-0800-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E55 Sub Totals:		184,620.00	4,861.23	11,062.80	173,557.20	19,616.62	153,940.58	83.38
E60	Miscellaneous Expense							
080-0800-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	3,100.00	20,800.00	87.03
080-0800-5606	IT Project & Labor	6,500.00	0.00	0.00	6,500.00	250.00	6,250.00	96.15
080-0800-5608	Software - New & Renewals	18,515.00	119.88	3,289.76	15,225.24	0.00	15,225.24	82.23
080-0800-5614	Copier Maint & Lease	2,760.00	0.00	74.58	2,685.42	160.04	2,525.38	91.50
E60 Sub Totals:		51,675.00	119.88	3,364.34	48,310.66	3,510.04	44,800.62	86.70
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Vehicles/Other	35,000.00	29,446.00	29,446.00	5,554.00	4,949.44	604.56	1.73
080-0800-5810	Fixed Assets - Equipment	268,500.00	99,336.65	100,310.00	168,190.00	109,800.00	58,390.00	21.75
080-0800-5816	Fixed Assets - Infrastructure	722,112.50	0.00	0.00	722,112.50	17,470.00	704,642.50	97.58
080-0800-5828	Projects	1,286,400.00	72,376.84	104,693.46	1,181,706.54	106,753.28	1,074,953.26	83.56

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90	E80 Sub Totals:	2,312,012.50	201,159.49	234,449.46	2,077,563.04	238,972.72	1,838,590.32	79.52
080-0800-5910	Construction Projects Projects - Overlays	302,846.01	0.00	45,399.09	257,446.92	140,720.00	116,726.92	38.54
E90	E90 Sub Totals:	302,846.01	0.00	45,399.09	257,446.92	140,720.00	116,726.92	38.54
	Expense Sub Totals:	4,287,290.79	284,586.55	570,188.88	3,717,101.91	434,354.87	3,282,747.04	76.57
	Dept 0800 Sub Totals:	1,600,740.79	87,990.93	-53,950.37	1,654,691.16	434,354.87		
	Fund Revenue Sub Totals:	2,751,318.00	196,595.62	688,908.00	2,062,410.00	0.00	2,062,410.00	74.96
	Fund Expense Sub Totals:	5,056,868.47	333,775.56	643,018.10	4,413,850.37	452,650.91	3,961,199.46	78.33
Fund 110	Fund 080 Sub Totals:	2,305,550.47	137,179.94	-45,889.90	2,351,440.37	452,650.91		
Dept 110-0100	Special Redemp - 2016 Bond Administration	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
R85	Interest Revenue	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
110-0100-4855	Gain on Investment	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
	R85 Sub Totals:	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
	Revenue Sub Totals:	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
	Dept 0100 Sub Totals:	0.00	-270.17	-805.16	805.16	0.00		
	Fund Revenue Sub Totals:	0.00	270.17	805.16	-805.16	0.00	-805.16	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 111	Fund 110 Sub Totals:	0.00	-270.17	-805.16	805.16	0.00		
Dept 111-0100	2016B Cost of Issuance Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs Xfer from Other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-4623		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-4610	Bond Revenue Loan Cost of Issuance	0.00	0.00	-58,647.19	58,647.19	0.00	58,647.19	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R72 Sub Totals:	0.00	0.00	-58,647.19	58,647.19	0.00	58,647.19	0.00
111-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	-58,647.19	58,647.19	0.00	58,647.19	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-5626	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Other fund	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
E72	Bond Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-5724	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 0100 Sub Totals:		0.00	0.00	58,647.19	-58,647.19	0.00	0.00	0.00
Fund Revenue Sub Totals:		0.00	0.00	-58,647.19	58,647.19	0.00	58,647.19	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 111 Sub Totals:		0.00	0.00	58,647.19	-58,647.19	0.00	0.00	0.00
2016A Cost of Issuance								
R62	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-4623	Xfer from other Fund	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
R72	Bond Revenue	0.00	0.00	-64,058.43	64,058.43	0.00	64,058.43	0.00
112-0100-4610	Loan Cost of Issuance	0.00	0.00	-64,058.43	64,058.43	0.00	64,058.43	0.00
R72 Sub Totals:		0.00	0.00	-64,058.43	64,058.43	0.00	64,058.43	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:	0.00	0.00	-64,058.43	64,058.43	0.00	64,058.43	0.00
112-0100-5626	Intergovernmental Tsfr							
	Xfer to other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-5724	Bond Expense							
	Bond Fees	0.00	0.00	85,411.24	-85,411.24	0.00	-85,411.24	0.00
E72 Sub Totals:		0.00	0.00	85,411.24	-85,411.24	0.00	-85,411.24	0.00
	Expense Sub Totals:	0.00	0.00	85,411.24	-85,411.24	0.00	-85,411.24	0.00
Dept 0100 Sub Totals:		0.00	0.00	149,469.67	-149,469.67	0.00		
Fund Revenue Sub Totals:		0.00	0.00	-64,058.43	64,058.43	0.00	64,058.43	0.00
Fund Expense Sub Totals:		0.00	0.00	85,411.24	-85,411.24	0.00	-85,411.24	0.00
Fund 112 Sub Totals:		0.00	0.00	149,469.67	-149,469.67	0.00		
Dept 113	Debt Service Reserve Fund							
Dept 113-0100								
R72	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4610	Loan Reserve Funds							
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
113-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4623	Intergovernmental Tsfr							
113-0100-5626	Xfer from other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
113-0100-5755	Loss on Investment	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
E85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0100 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 113 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016 Bond Fund								
Bond Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan Proceeds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0100 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Tsfrs								
Xfer from other fund		0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
R62 Sub Totals:		0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
Bond Revenue								
Loan Bond revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue								
Interest Revenue		0.00	0.01	26.03	-26.03	0.00	-26.03	0.00
R85 Sub Totals:		0.00	0.01	26.03	-26.03	0.00	-26.03	0.00
Revenue Sub Totals:		0.00	740,755.51	740,781.53	-740,781.53	0.00	-740,781.53	0.00
Intergovernmental Tsfr								
Xfer to other fund		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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	-740,755.51	-740,781.53	740,781.53	0.00		
	Fund Revenue Sub Totals:	0.00	740,755.51	740,781.53	-740,781.53	0.00	-740,781.53	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 140	Fund 114 Sub Totals:	0.00	-740,755.51	-740,781.53	740,781.53	0.00		
Dept 140-0400	Park Bond 2006 DS							
R10	Park's General							
140-0400-4111	Taxes - Sales							
	Park Bond Sales Tax	0.00	161,054.56	550,829.38	-550,829.38	0.00	-550,829.38	0.00
	R10 Sub Totals:	0.00	161,054.56	550,829.38	-550,829.38	0.00	-550,829.38	0.00
R62	Intergovernmental Tsfrs							
140-0400-4626	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
140-0400-4850	Interest Revenue	0.00	63.22	106.07	-106.07	0.00	-106.07	0.00
	R85 Sub Totals:	0.00	63.22	106.07	-106.07	0.00	-106.07	0.00
E62	Revenue Sub Totals:	0.00	161,117.78	550,935.45	-550,935.45	0.00	-550,935.45	0.00
140-0400-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
	E62 Sub Totals:	0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
	Expense Sub Totals:	0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
	Dept 0400 Sub Totals:	0.00	579,637.72	189,820.05	-189,820.05	0.00		
	Fund Revenue Sub Totals:	0.00	161,117.78	550,935.45	-550,935.45	0.00	-550,935.45	0.00
	Fund Expense Sub Totals:	0.00	740,755.50	740,755.50	-740,755.50	0.00	-740,755.50	0.00
Fund 147	Fund 140 Sub Totals:	0.00	579,637.72	189,820.05	-189,820.05	0.00		
Dept 147-0400	2016 Parks/Rec Const Fund							
	Parks General							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R72	Bond Revenue							
147-0400-4610	Loan - Park Bond 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
147-0400-4850	Interest Revenue	0.00	1,562.74	4,657.30	-4,657.30	0.00	-4,657.30	0.00
R85 Sub Totals:		0.00	1,562.74	4,657.30	-4,657.30	0.00	-4,657.30	0.00
Revenue Sub Totals:		0.00	1,562.74	4,657.30	-4,657.30	0.00	-4,657.30	0.00
E90	Construction Projects							
147-0400-5900	Construction Projects	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
E90 Sub Totals:		2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
Expense Sub Totals:		2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
Dept 0400 Sub Totals:		2,000,000.00	-1,562.74	-4,657.30	2,004,657.30	0.00		
Fund Revenue Sub Totals:		0.00	1,562.74	4,657.30	-4,657.30	0.00	-4,657.30	0.00
Fund Expense Sub Totals:		2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
Fund 147 Sub Totals:		2,000,000.00	-1,562.74	-4,657.30	2,004,657.30	0.00		
Fund 157	2016 Fire Construction Fund							
Dept 157-0500	2016 Fire Construction Fund							
R72	Bond Revenue							
157-0500-4610	Loan - Fire Bond 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
157-0500-4850	Interest Revenue	0.00	1,916.48	5,711.53	-5,711.53	0.00	-5,711.53	0.00
R85 Sub Totals:		0.00	1,916.48	5,711.53	-5,711.53	0.00	-5,711.53	0.00
Revenue Sub Totals:		0.00	1,916.48	5,711.53	-5,711.53	0.00	-5,711.53	0.00
E90	Construction Projects							
157-0500-5900	Construction Projects	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
E90 Sub Totals:		2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
	Dept 0500 Sub Totals:	2,000,000.00	-1,916.48	-5,711.53	2,005,711.53	0.00		
	Fund Revenue Sub Totals:	0.00	1,916.48	5,711.53	-5,711.53	0.00	-5,711.53	0.00
	Fund Expense Sub Totals:	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
Fund 165	Fund 157 Sub Totals:	2,000,000.00	-1,916.48	-5,711.53	2,005,711.53	0.00		
Dept 165-0600	Police Fleet							
R62	Police							
165-0600-4627	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer from Other							
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165-0600-4850	Interest Revenue							
	Interest Revenue	0.00	0.01	0.83	-0.83	0.00	-0.83	0.00
	R85 Sub Totals:	0.00	0.01	0.83	-0.83	0.00	-0.83	0.00
E62	Revenue Sub Totals:							
165-0600-5626	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Other							
E80	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165-0600-5808	Fixed Assets							
	Fixed Assets - Vehicles	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:							
	Dept 0600 Sub Totals:	0.00	-0.01	-0.83	0.83	0.00		
	Fund Revenue Sub Totals:	0.00	0.01	0.83	-0.83	0.00	-0.83	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 182	Fund 165 Sub Totals:	0.00	-0.01	-0.83	0.83	0.00		
Dept 182-0800	Street Bond 2008 DS							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	Intergovernmental Tsfrs							
182-0800-4623	Xfer from Other Fund	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
	Revenue Sub Totals:							
	Dept 0800 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:							
	Fund 182 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Street Bond 2016 DS							
	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
	Bond Revenue							
	Loan - Street Bond 2016	0.00	187,766.70	187,766.70	-187,766.70	0.00	-187,766.70	0.00
	R72 Sub Totals:	0.00	187,766.70	187,766.70	-187,766.70	0.00	-187,766.70	0.00
	Interest Revenue							
	Interest Rev	0.00	9.17	279.53	-279.53	0.00	-279.53	0.00
	Dividend Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	9.17	279.53	-279.53	0.00	-279.53	0.00
	Revenue Sub Totals:	0.00	187,775.87	188,046.23	-188,046.23	0.00	-188,046.23	0.00
	Intergovernmental Tsfr							
	Xfer to Other	0.00	105,752.87	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	105,752.87	0.00	0.00	0.00	0.00	0.00
	Bond Expense							
	Bond Principal Pmt	0.00	0.00	320,000.00	-320,000.00	0.00	-320,000.00	0.00
	Bond Fee	0.00	83.34	250.01	-250.01	0.00	-250.01	0.00
	E72 Sub Totals:	0.00	83.34	320,250.01	-320,250.01	0.00	-320,250.01	0.00
	Interest Expense							
E85								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
185-0800-5750	Interest Expense	0.00	0.00	161,421.88	-161,421.88	0.00	-161,421.88	0.00
185-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	161,421.88	-161,421.88	0.00	-161,421.88	0.00
	Expense Sub Totals:	0.00	105,836.21	481,671.89	-481,671.89	0.00	-481,671.89	0.00
	Dept 0800 Sub Totals:	0.00	-81,939.66	293,625.66	-293,625.66	0.00		
	Fund Revenue Sub Totals:	0.00	187,775.87	188,046.23	-188,046.23	0.00	-188,046.23	0.00
	Fund Expense Sub Totals:	0.00	105,836.21	481,671.89	-481,671.89	0.00	-481,671.89	0.00
Fund 186	Fund 185 Sub Totals:	0.00	-81,939.66	293,625.66	-293,625.66	0.00		
Dept 186-0800	Street Bond 2016 DSR							
R62	Intergovernmental Tsfrs							
186-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	Bond Revenue							
186-0800-4610	Loan - Street Bond 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
186-0800-4850	Interest Rev	0.00	107.04	312.21	-312.21	0.00	-312.21	0.00
186-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	107.04	312.21	-312.21	0.00	-312.21	0.00
E62	Revenue Sub Totals:	0.00	107.04	312.21	-312.21	0.00	-312.21	0.00
186-0800-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
186-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0800 Sub Totals:	0.00	-107.04	-312.21	312.21	0.00		
	Fund Revenue Sub Totals:	0.00	107.04	312.21	-312.21	0.00	-312.21	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 187	Fund 186 Sub Totals:	0.00	-107.04	-312.21	312.21	0.00		
Dept 187-0800	2016 Street Construction Fund							
R72	2016 Street Construction Fund							
187-0800-4610	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan - Street Bond Sales & Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
187-0800-4850	Interest Revenue	0.00	5,472.31	16,308.66	-16,308.66	0.00	-16,308.66	0.00
	R85 Sub Totals:	0.00	5,472.31	16,308.66	-16,308.66	0.00	-16,308.66	0.00
E90	Revenue Sub Totals:	0.00	5,472.31	16,308.66	-16,308.66	0.00	-16,308.66	0.00
187-0800-5900	Construction-Projects	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
	Construction Projects	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
	E90 Sub Totals:	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
	Expense Sub Totals:	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
	Dept 0800 Sub Totals:	2,000,000.00	-5,472.31	-16,308.66	2,016,308.66	0.00		
	Fund Revenue Sub Totals:	0.00	5,472.31	16,308.66	-16,308.66	0.00	-16,308.66	0.00
	Fund Expense Sub Totals:	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	100.00
Fund 188	Fund 187 Sub Totals:	2,000,000.00	-5,472.31	-16,308.66	2,016,308.66	0.00		
Dept 188-0800	Street Bond 2016 Construction							
R62	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
188-0800-4850	Interest Rev	0.00	277.55	1,200.65	-1,200.65	0.00	-1,200.65	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
188-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	277.55	1,200.65	-1,200.65	0.00	-1,200.65	0.00
	Revenue Sub Totals:	0.00	277.55	1,200.65	-1,200.65	0.00	-1,200.65	0.00
E85	Interest Expense							
188-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E90	Construction Projects							
188-0800-5900	Construction Projects	1,462,000.00	0.00	1,426,000.00	36,000.00	0.00	36,000.00	2.46
	E90 Sub Totals:	1,462,000.00	0.00	1,426,000.00	36,000.00	0.00	36,000.00	2.46
	Expense Sub Totals:	1,462,000.00	0.00	1,426,000.00	36,000.00	0.00	36,000.00	2.46
	Dept 0800 Sub Totals:	1,462,000.00	-277.55	1,424,799.35	37,200.65	0.00		
	Fund Revenue Sub Totals:	0.00	277.55	1,200.65	-1,200.65	0.00	-1,200.65	0.00
	Fund Expense Sub Totals:	1,462,000.00	0.00	1,426,000.00	36,000.00	0.00	36,000.00	2.46
	Fund 188 Sub Totals:	1,462,000.00	-277.55	1,424,799.35	37,200.65	0.00		
Fund 500	Revenue - Water & WW							
Dept 500-0000	No Department							
E40	Operations Expense							
500-0000-5501	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 500-0140	Sale of Services							
R50	Stormwater Rev - In-Lieu	5,500.00	0.00	1,595.00	3,905.00	0.00	3,905.00	71.00
500-0140-4567	Stormwater Rev - Residential	234,000.00	20,249.63	59,858.63	174,141.37	0.00	174,141.37	74.42
500-0140-4568	Stormwater Rev - Business	28,500.00	2,724.00	7,590.00	20,910.00	0.00	20,910.00	73.37
500-0140-4569								
	R50 Sub Totals:	268,000.00	22,973.63	69,043.63	198,956.37	0.00	198,956.37	74.24

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:							
500-0140-5622	Intergovernmental Tsfr	268,000.00	22,973.63	69,043.63	198,956.37	0.00	198,956.37	74.24
	Xfer to Fund 515	268,000.00	23,740.00	68,207.00	199,793.00	0.00	199,793.00	74.55
	E62 Sub Totals:	268,000.00	23,740.00	68,207.00	199,793.00	0.00	199,793.00	74.55
	Expense Sub Totals:	268,000.00	23,740.00	68,207.00	199,793.00	0.00	199,793.00	74.55
	Dept 0140 Sub Totals:	0.00	766.37	-836.63	836.63	0.00		
Dept 500-0900	Water Distribution							
R50	Sale of Services							
500-0900-4504	CAW Watershed	47,000.00	3,906.65	11,560.69	35,439.31	0.00	35,439.31	75.40
500-0900-4532	One Time Charge	24,000.00	2,750.00	7,775.00	16,225.00	0.00	16,225.00	67.60
500-0900-4536	Penalties	140,000.00	17,824.28	53,969.92	86,030.08	0.00	86,030.08	61.45
500-0900-4537	Insufficient Check Fee	3,000.00	150.00	425.00	2,575.00	0.00	2,575.00	85.83
500-0900-4540	Sales - CAW System Devel	22,000.00	1,050.25	2,851.25	19,148.75	0.00	19,148.75	87.04
500-0900-4542	Sales - FSDWA	28,000.00	2,422.53	7,098.63	20,901.37	0.00	20,901.37	74.65
500-0900-4544	Water Misc Income	84,000.00	6,525.00	22,400.00	61,600.00	0.00	61,600.00	73.33
500-0900-4548	Sales - Pump Maintenance	1,000.00	1,156.62	3,412.62	-2,412.62	0.00	-2,412.62	0.00
500-0900-4550	Sales - Service Charges	25,000.00	2,490.00	6,270.00	18,730.00	0.00	18,730.00	74.92
500-0900-4554	Sales - Water	2,761,709.00	208,633.58	601,197.90	2,160,511.10	0.00	2,160,511.10	78.23
500-0900-4556	Sales - Water Connections	30,000.00	3,210.00	6,835.00	23,165.00	0.00	23,165.00	77.22
500-0900-4560	Sales Tax Revenue	255,000.00	19,867.07	57,168.50	197,831.50	0.00	197,831.50	77.58
500-0900-4562	Swimming Pool Fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-0900-4566	Woodland Hills Watershed	2,500.00	222.30	664.20	1,835.80	0.00	1,835.80	73.43
	R50 Sub Totals:	3,423,209.00	270,208.28	781,628.71	2,641,580.29	0.00	2,641,580.29	77.17
R60	Miscellaneous Revenue							
500-0900-4629	Xfer to Water Impact	60,000.00	6,924.00	14,274.00	45,726.00	0.00	45,726.00	76.21
	R60 Sub Totals:	60,000.00	6,924.00	14,274.00	45,726.00	0.00	45,726.00	76.21
R62	Intergovernmental Tsfrs							
500-0900-4630	Xfer Salem Royalty	1,000.00	52.00	157.60	842.40	0.00	842.40	84.24
500-0900-4632	Xfer to Subdivision Impact Wtr	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R62 Sub Totals:	3,000.00	52.00	157.60	2,842.40	0.00	2,842.40	94.75
R66	Sale of Equipment							
500-0900-4900	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R66 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
E40	Revenue Sub Totals:	3,486,209.00	277,184.28	796,060.31	2,690,148.69	0.00	2,690,148.69	77.17
500-0900-5475	Operations Expense							
	Credit Card Fees	70,000.00	4,221.31	15,004.98	54,995.02	0.00	54,995.02	78.56
E60	E40 Sub Totals:	70,000.00	4,221.31	15,004.98	54,995.02	0.00	54,995.02	78.56
500-0900-5600	Miscellaneous Expense							
	Miscellaneous Expense	1,000.00	181.90	515.56	484.44	0.00	484.44	48.44
E62	E60 Sub Totals:	1,000.00	181.90	515.56	484.44	0.00	484.44	48.44
500-0900-5624	Intergovernmental Tsfr							
500-0900-5629	Xfer to Water	4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
500-0900-5630	Xfer to Water Impact	60,000.00	1,350.00	15,300.00	44,700.00	0.00	44,700.00	74.50
500-0900-5632	Xfer to Salem Royalty	1,000.00	52.40	158.40	841.60	0.00	841.60	84.16
500-0900-5722	Xfer to Subdivision Impact Wtr	2,000.00	0.00	900.00	1,100.00	0.00	1,100.00	55.00
	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		4,263,000.00	301,402.40	1,116,358.40	3,146,641.60	0.00	3,146,641.60	73.81
Expense Sub Totals:		4,334,000.00	305,805.61	1,131,878.94	3,202,121.06	0.00	3,202,121.06	73.88
Dept 500-0950	Dept 0900 Sub Totals:	847,791.00	28,621.33	335,818.63	511,972.37	0.00		
R50	Wastewater Collection							
500-0950-4552	Sale of Services	4,175,126.00	334,583.28	958,049.26	3,217,076.74	0.00	3,217,076.74	77.05
500-0950-4558	Sales - Wastewater	13,204.00	1,050.00	4,350.00	8,854.00	0.00	8,854.00	67.06
	Sales - WW Connections							
R50 Sub Totals:		4,188,330.00	335,633.28	962,399.26	3,225,930.74	0.00	3,225,930.74	77.02
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	500.00	17.90	71.60	428.40	0.00	428.40	85.68
500-0950-4631	Xfer Wastewater Impact	40,000.00	3,500.00	14,500.00	25,500.00	0.00	25,500.00	63.75
R60 Sub Totals:		40,500.00	3,517.90	14,571.60	25,928.40	0.00	25,928.40	64.02
R62	Intergovernmental Tsfrs							
500-0950-4632	Xfer to Subdivision Impact WW	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
R62 Sub Totals:		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E62	Revenue Sub Totals:	4,230,830.00	339,151.18	976,970.86	3,253,859.14	0.00	3,253,859.14	76.91
500-0950-5624	Intergovernmental Tsfr							
500-0950-5631	Xfer to Water	4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
	Xfer to Wastewater Impact	40,000.00	2,000.00	16,500.00	23,500.00	0.00	23,500.00	58.75

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0950-5632	Xfer to Subdivision Impact WW	2,000.00	0.00	900.00	1,100.00	0.00	1,100.00	55.00
500-0950-5722	Bond Principal Pmt	720,000.00	59,713.46	179,140.38	540,859.62	0.00	540,859.62	75.12
E62 Sub Totals:		4,962,000.00	361,713.46	1,296,540.38	3,665,459.62	0.00	3,665,459.62	73.87
Expense Sub Totals:		4,962,000.00	361,713.46	1,296,540.38	3,665,459.62	0.00	3,665,459.62	73.87
Dept 0950 Sub Totals:		731,170.00	22,562.28	319,569.52	411,600.48	0.00		
Fund Revenue Sub Totals:		7,985,039.00	639,309.09	1,842,074.80	6,142,964.20	0.00	6,142,964.20	76.93
Fund Expense Sub Totals:		9,564,000.00	691,259.07	2,496,626.32	7,067,373.68	0.00	7,067,373.68	73.90
Fund 500 Sub Totals:		1,578,961.00	51,949.98	654,551.52	924,409.48	0.00		
Fund 510	Water Operating							
Dept 510-0000	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66	Sale of Fixed Assets							
510-0000-4900		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
510-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0000 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 510-0900	Miscellaneous Revenue							
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-4600								
R60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
510-0900-4625	Xfer from Water	4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
R62 Sub Totals:		4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
Revenue Sub Totals:		4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
E01	Personnel Expense							
510-0900-5000	Salary Expense	360,574.90	26,906.53	77,844.39	282,730.51	0.00	282,730.51	78.41
510-0900-5005	SWB Reimbursement	109,000.00	9,083.33	27,249.99	81,750.01	0.00	81,750.01	75.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5010	Overtime Expense	16,550.00	346.39	1,096.93	15,453.07	0.00	15,453.07	93.37
510-0900-5020	FICA Expense	28,850.07	2,043.53	5,919.30	22,930.77	0.00	22,930.77	79.48
510-0900-5022	Unemployment Expense	2,151.32	0.00	0.00	2,151.32	0.00	2,151.32	100.00
510-0900-5025	Worker's Comp Expense	7,241.00	0.00	5,594.41	1,646.59	0.00	1,646.59	22.74
510-0900-5030	APERS Expense	52,848.73	3,803.07	10,996.08	41,852.65	0.00	41,852.65	79.19
510-0900-5040	Health Insurance Expense	134,360.85	6,646.92	20,382.93	113,977.92	0.00	113,977.92	84.83
510-0900-5050	Physical & Drug Screen Exp	1,500.00	225.00	225.00	1,275.00	150.00	1,125.00	75.00
510-0900-5054	BYOD - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-5055	Uniform Expense	5,200.00	1,040.24	2,960.65	2,239.35	743.23	1,496.12	28.77
510-0900-5060	Travel & Training Expense	9,295.00	150.00	150.00	9,145.00	0.00	9,145.00	98.39
E01 Sub Totals:		727,571.87	50,245.01	152,419.68	575,152.19	893.23	574,258.96	78.93
E10	Building & Grounds Exp							
510-0900-5102	Repairs & Maint - Building	7,000.00	1,050.00	2,016.88	4,983.12	0.00	4,983.12	71.19
510-0900-5104	Repairs & Maint - Grounds	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
510-0900-5110	Utilities - Electric	50,000.00	3,248.88	9,982.92	40,017.08	2,578.30	37,438.78	74.88
510-0900-5111	Utilities - Gas	2,750.00	204.58	1,095.77	1,654.23	0.00	1,654.23	60.15
510-0900-5112	Utilities - Water	250.00	29.41	63.27	186.73	0.00	186.73	74.69
510-0900-5115	Communication Exp - Telephone	3,750.00	333.90	1,006.09	2,743.91	0.00	2,743.91	73.17
510-0900-5116	Communication Exp - Cellular	6,500.00	731.83	1,573.60	4,926.40	0.00	4,926.40	75.79
510-0900-5120	Insurance - Property	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
510-0900-5130	Sanitation	4,900.00	363.49	1,088.88	3,811.12	0.00	3,811.12	77.78
510-0900-5140	Supplies - B&G	750.00	71.18	71.18	678.82	71.18	607.64	81.02
510-0900-5142	Janitorial Supplies and Main	1,850.00	123.17	239.97	1,610.03	116.80	1,493.23	80.72
510-0900-5145	Tools	4,750.00	0.00	2,014.24	2,735.76	1,153.82	1,581.94	33.30
E10 Sub Totals:		95,500.00	6,156.44	19,152.80	76,347.20	3,920.10	72,427.10	75.84
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	18,750.00	1,474.09	4,554.32	14,195.68	973.43	13,222.25	70.52
510-0900-5210	Service & Repair - Vehicle	11,000.00	668.31	1,138.92	9,861.08	983.75	8,877.33	80.70
510-0900-5218	Tire Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
510-0900-5225	Insurance Expense - Vehicle	5,100.00	0.00	5,080.10	19.90	0.00	19.90	0.39
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:		40,350.00	2,142.40	10,773.34	29,576.66	1,957.18	27,619.48	68.45
E30	Supply Expense							
510-0900-5300	Supplies - Office	5,500.00	601.56	961.93	4,538.07	648.49	3,889.58	70.72
510-0900-5322	Supplies - Operating	93,100.00	13,632.40	15,699.45	77,400.55	22,255.48	55,145.07	59.23
510-0900-5324	Supplies - Chemicals	3,250.00	0.00	0.00	3,250.00	0.00	3,250.00	100.00
510-0900-5326	Supplies - Lab	500.00	0.00	0.00	500.00	0.00	500.00	100.00
510-0900-5350	Postage Expense	30,000.00	3,762.79	8,716.56	21,283.44	458.08	20,825.36	69.42
510-0900-5360	Cost of Water	1,160,000.00	76,986.88	256,958.14	903,041.86	0.00	903,041.86	77.85

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40	E30 Sub Totals:	1,292,350.00	94,983.63	282,336.08	1,010,013.92	23,362.05	986,651.87	76.35
	Operations Expense							
510-0900-5475	Credit Card Fees	16,800.00	1,367.38	4,140.64	12,659.36	0.00	12,659.36	75.35
510-0900-5480	Dues & Subscriptions	6,500.00	239.85	1,803.05	4,696.95	214.85	4,482.10	68.96
510-0900-5515	Special Elec or Permit Fee Exp	32,500.00	0.00	0.00	32,500.00	0.00	32,500.00	100.00
510-0900-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
510-0900-5535	Sales Tax Expense	265,000.00	17,548.78	60,935.78	204,064.22	0.00	204,064.22	77.01
510-0900-5823	COE Degray O&M	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
	E40 Sub Totals:	352,300.00	19,156.01	66,879.47	285,420.53	214.85	285,205.68	80.96
E55	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	5,280.00	5,280.00	4,720.00	0.00	4,720.00	47.20
510-0900-5553	Prof Services - Advertising	2,000.00	0.00	-36.40	2,036.40	136.07	1,900.33	95.02
510-0900-5571	Prof Services - Engineering	40,500.00	810.00	2,385.00	38,115.00	810.00	37,305.00	92.11
510-0900-5574	Prof Services - GIS	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
510-0900-5586	Prof Services - Other	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5589	Prof Services - Printing	2,750.00	373.54	556.28	2,193.72	3,149.74	-956.02	0.00
	E55 Sub Totals:	72,750.00	6,463.54	8,184.88	64,565.12	4,095.81	60,469.31	83.12
E60	Miscellaneous Expense							
510-0900-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	1,250.00	22,650.00	94.77
510-0900-5606	IT Project & Labor	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
510-0900-5608	Software - New & Renewals	38,185.00	39.96	2,179.92	36,005.08	1,600.00	34,405.08	90.10
510-0900-5614	Copier Maint & Lease	9,340.00	0.00	26.02	9,313.98	18.00	9,295.98	99.53
	E60 Sub Totals:	81,925.00	39.96	2,205.94	79,719.06	2,868.00	76,851.06	93.81
E62	Intergovernmental Tsr							
510-0900-5626	Xfer Depreciation Fd - Water	80,000.00	6,198.91	20,720.49	59,279.51	0.00	59,279.51	74.10
	E62 Sub Totals:	80,000.00	6,198.91	20,720.49	59,279.51	0.00	59,279.51	74.10
E72	Bond Expense							
510-0900-5722	Bond Principal Pmt	303,000.00	21,592.80	64,778.40	238,221.60	0.00	238,221.60	78.62
	E72 Sub Totals:	303,000.00	21,592.80	64,778.40	238,221.60	0.00	238,221.60	78.62
E80	Fixed Assets							
510-0900-5808	Fixed Assets - Vehicles	98,671.00	89,375.90	89,375.90	9,295.10	0.00	9,295.10	9.42
510-0900-5816	Fixed Assets - Infrastructure	1,623,329.00	3,041.07	87,320.72	1,536,008.28	0.00	1,536,008.28	94.62
510-0900-5821	Other Equipment	130,000.00	0.00	0.00	130,000.00	79,227.00	50,773.00	39.06
510-0900-5822	COE Degray Project	95,000.00	0.00	0.00	95,000.00	0.00	95,000.00	100.00
	E80 Sub Totals:	1,947,000.00	92,416.97	176,696.62	1,770,303.38	79,227.00	1,691,076.38	86.86

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E85	Interest Expense	175,000.00	14,439.74	43,319.22	131,680.78	0.00	131,680.78	75.25
510-0900-5850	Interest Expense							
E85 Sub Totals:		175,000.00	14,439.74	43,319.22	131,680.78	0.00	131,680.78	75.25
Expense Sub Totals:		5,167,746.87	313,835.41	847,466.92	4,320,279.95	116,538.22	4,203,741.73	81.35
Dept 0900 Sub Totals:		967,746.87	13,835.41	-252,533.08	1,220,279.95	116,538.22		
Dept 510-0950	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0950-4600	Miscellaneous Revenue							
R60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs	4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
510-0950-4625	Xfer from Sewer Sales							
R62 Sub Totals:		4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
Revenue Sub Totals:		4,200,000.00	300,000.00	1,100,000.00	3,100,000.00	0.00	3,100,000.00	73.81
E01	Personnel Expense	547,882.26	38,617.78	114,720.10	433,162.16	0.00	433,162.16	79.06
510-0950-5000	Salary Expense	109,000.00	9,083.33	27,249.99	81,750.01	0.00	81,750.01	75.00
510-0950-5005	SWB Reimbursement	50,000.00	1,710.25	7,474.01	42,525.99	0.00	42,525.99	85.05
510-0950-5010	Overtime Expense	45,738.04	3,023.20	9,144.62	36,593.42	0.00	36,593.42	80.01
510-0950-5020	FICA Expense	2,965.35	0.00	0.00	2,965.35	0.00	2,965.35	100.00
510-0950-5022	Unemployment Expense	7,128.00	0.00	5,507.10	1,620.90	0.00	1,620.90	22.74
510-0950-5025	Worker's Comp Expense	86,693.02	5,851.20	17,717.22	68,975.80	0.00	68,975.80	79.56
510-0950-5030	APERS Expense	112,138.65	10,397.13	31,802.97	80,335.68	0.00	80,335.68	71.64
510-0950-5040	Health Insurance Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
510-0950-5050	Physical & Drug Screen Exp	0.00	25.00	25.00	-25.00	0.00	-25.00	0.00
510-0950-5054	BYOD - Wastewater	7,000.00	1,019.77	3,238.52	3,761.48	864.57	2,896.91	41.38
510-0950-5055	Uniform Expense	7,295.00	350.00	350.00	6,945.00	0.00	6,945.00	95.20
510-0950-5060	Travel & Training Expense							
E01 Sub Totals:		977,840.32	70,077.66	217,229.53	760,610.79	864.57	759,746.22	77.70
E10	Building & Grounds Exp	6,500.00	1,050.00	2,130.36	4,369.64	163.58	4,206.06	64.71
510-0950-5102	Repairs & Maint - Building	285,000.00	22,237.94	66,576.85	218,423.15	0.00	218,423.15	76.64
510-0950-5110	Utilities - Electric	1,250.00	214.22	597.56	652.44	0.00	652.44	52.20
510-0950-5111	Utilities - Gas	250.00	29.41	63.27	186.73	0.00	186.73	74.69
510-0950-5112	Utilities - Water	2,950.00	204.68	724.40	2,225.60	0.00	2,225.60	75.44
510-0950-5115	Communication Exp - Telephone	5,000.00	532.82	532.82	4,467.18	0.00	4,467.18	89.34
510-0950-5116	Communication Exp - Cellular	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
510-0950-5120	Insurance - Property							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5130	Sanitation	4,950.00	363.49	1,088.88	3,861.12	0.00	3,861.12	78.00
510-0950-5140	Supplies - B&G	1,000.00	68.56	68.56	931.44	528.33	403.11	40.31
510-0950-5142	Janitorial Supplies and Main	1,850.00	123.17	239.97	1,610.03	116.80	1,493.23	80.72
510-0950-5145	Tools	4,950.00	1,274.58	1,416.27	3,533.73	862.28	2,671.45	53.97
E10 Sub Totals:		322,700.00	26,098.87	73,438.94	249,261.06	1,670.99	247,590.07	76.72
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	19,500.00	1,409.12	3,927.96	15,572.04	968.82	14,603.22	74.89
510-0950-5210	Service & Repair - Vehicle	35,000.00	8,209.33	10,124.01	24,875.99	4,518.26	20,357.73	58.16
510-0950-5218	Tire Expense	6,500.00	188.31	1,274.03	5,225.97	0.00	5,225.97	80.40
510-0950-5225	Insurance Expense - Vehicle	7,200.00	0.00	6,690.93	509.07	0.00	509.07	7.07
510-0950-5240	Equipment Rental	950.00	0.00	0.00	950.00	0.00	950.00	100.00
E20 Sub Totals:		69,150.00	9,806.76	22,016.93	47,133.07	5,487.08	41,645.99	60.23
E30	Supply Expense							
510-0950-5300	Supplies - Office	4,950.00	722.55	1,728.41	3,221.59	328.86	2,892.73	58.44
510-0950-5322	Supplies - Operating	139,500.00	21,455.70	33,753.71	105,746.29	33,335.13	72,411.16	51.91
510-0950-5324	Supplies - Chemicals	59,500.00	3,372.59	7,604.55	51,895.45	3,827.40	48,068.05	80.79
510-0950-5326	Supplies - Lab	40,000.00	1,248.00	2,446.00	37,554.00	8,993.00	28,561.00	71.40
510-0950-5350	Postage Expense	27,500.00	1,704.19	5,657.94	21,842.06	458.08	21,383.98	77.76
E30 Sub Totals:		271,450.00	28,503.03	51,190.61	220,259.39	46,942.47	173,316.92	63.85
E40	Operations Expense							
510-0950-5475	Credit Card Fees	17,000.00	1,367.37	4,140.61	12,859.39	0.00	12,859.39	75.64
510-0950-5480	Dues & Subscriptions	18,500.00	239.85	8,054.00	10,446.00	214.85	10,231.15	55.30
510-0950-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
510-0950-5540	Equip Purchase - I & I	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5541	Outside Contractors- I & I	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
510-0950-5542	Service & Repair - I & I	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
E40 Sub Totals:		362,000.00	1,607.22	12,194.61	349,805.39	214.85	349,590.54	96.57
E55	Professional Services							
510-0950-5550	Prof Services - Acctg & Audit	10,000.00	5,280.00	5,280.00	4,720.00	0.00	4,720.00	47.20
510-0950-5553	Prof Services - Advertising	1,500.00	0.00	-36.40	1,536.40	136.07	1,400.33	93.36
510-0950-5571	Prof Services - Engineering	11,000.00	810.00	2,385.00	8,615.00	810.00	7,805.00	70.95
510-0950-5574	Prof Services - GIS	6,750.00	0.00	0.00	6,750.00	0.00	6,750.00	100.00
510-0950-5586	Prof Services - Other	20,000.00	368.00	368.00	19,632.00	0.00	19,632.00	98.16
510-0950-5589	Prof Services - Printing	7,500.00	28.61	276.74	7,223.26	3,149.74	4,073.52	54.31
E55 Sub Totals:		56,750.00	6,486.61	8,273.34	48,476.66	4,095.81	44,380.85	78.20
E60	Miscellaneous Expense							
510-0950-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	1,250.00	22,650.00	94.77

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5606	IT Project & Labor	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
510-0950-5608	Software - New & Renewals	56,230.00	588.43	16,843.40	39,386.60	0.00	39,386.60	70.05
510-0950-5614	Copier Maint & Lease	9,340.00	0.00	26.02	9,313.98	18.00	9,295.98	99.53
E62	E60 Sub Totals:	99,970.00	588.43	16,869.42	83,100.58	1,268.00	81,832.58	81.86
510-0950-5626	Intergovernmental Tsfr Xfer to Other	110,000.00	8,452.09	29,048.37	80,951.63	0.00	80,951.63	73.59
E72	E62 Sub Totals:	110,000.00	8,452.09	29,048.37	80,951.63	0.00	80,951.63	73.59
510-0950-5722	Bond Expense Bond Principal Pmt	375,000.00	27,826.33	83,478.99	291,521.01	0.00	291,521.01	77.74
E80	E72 Sub Totals:	375,000.00	27,826.33	83,478.99	291,521.01	0.00	291,521.01	77.74
510-0950-5808	Fixed Assets Fixed Assets - Vehicles	119,000.00	99,418.53	99,418.53	19,581.47	375.00	19,206.47	16.14
510-0950-5810	Fixed Assets - Equipment	363,000.00	0.00	12,302.71	350,697.29	233,357.93	117,339.36	32.32
510-0950-5816	Fixed Assets - Infrastructure	2,025,000.00	53,563.70	146,999.58	1,878,000.42	0.00	1,878,000.42	92.74
510-0950-5819	Project - Dewatering Facility	2,550,000.00	794.33	16,930.78	2,533,069.22	2,266,726.00	266,343.22	10.44
E85	E80 Sub Totals:	5,057,000.00	153,776.56	275,651.60	4,781,348.40	2,500,458.93	2,280,889.47	45.10
510-0950-5850	Interest Expense Interest Expense	175,000.00	18,680.22	56,040.66	118,959.34	0.00	118,959.34	67.98
E85	E85 Sub Totals:	175,000.00	18,680.22	56,040.66	118,959.34	0.00	118,959.34	67.98
	Expense Sub Totals:	7,876,860.32	351,903.78	845,433.00	7,031,427.32	2,561,002.70	4,470,424.62	56.75
	Dept 0950 Sub Totals:	3,676,860.32	51,903.78	-254,567.00	3,931,427.32	2,561,002.70		
	Fund Revenue Sub Totals:	8,400,000.00	600,000.00	2,200,000.00	6,200,000.00	0.00	6,200,000.00	73.81
	Fund Expense Sub Totals:	13,044,607.19	665,739.19	1,692,899.92	11,351,707.27	2,677,540.92	8,674,166.35	66.50
Fund 515	Fund 510 Sub Totals:	4,644,607.19	65,739.19	-507,100.08	5,151,707.27	2,677,540.92		
Dept 515-0140	Stormwater Utility Fund							
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515-0140-4600	Miscellaneous Revenue							
R62	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515-0140-4625	Intergovernmental Tsfrs Xfer from Water Revenue Fund	140,000.00	23,740.00	68,207.00	71,793.00	0.00	71,793.00	51.28

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
515-0140-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	R62 Sub Totals:	140,000.00	23,740.00	68,207.00	71,793.00	0.00	71,793.00	51.28
R85	Interest Revenue							
515-0140-4850	Interest Rev	0.00	8.16	20.34	-20.34	0.00	-20.34	0.00
R85	R85 Sub Totals:	0.00	8.16	20.34	-20.34	0.00	-20.34	0.00
R85	Revenue Sub Totals:	140,000.00	23,748.16	68,227.34	71,772.66	0.00	71,772.66	51.27
E60	Miscellaneous Expense							
515-0140-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E60	E60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E60	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0140	Dept 0140 Sub Totals:	-140,000.00	-23,748.16	-68,227.34	-71,772.66	0.00		
Fund 520	Fund Revenue Sub Totals:	140,000.00	23,748.16	68,227.34	71,772.66	0.00	71,772.66	51.27
Fund 520	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 520-0900	Fund 515 Sub Totals:	-140,000.00	-23,748.16	-68,227.34	-71,772.66	0.00		
R62	Depreciation - Water							
520-0900-4625	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Xfer from Water							
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-4850	Interest Revenue							
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-5624	Intergovernmental Tsfr							
E62	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	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 525	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 525-0950	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525-0950-4625	Fund 520 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Depreciation - WW							
	Intergovernmental Tsfrs							
	Xfer from Water	125,000.00	14,651.00	49,768.86	75,231.14	0.00	75,231.14	60.18
	R62 Sub Totals:	125,000.00	14,651.00	49,768.86	75,231.14	0.00	75,231.14	60.18
R85	Interest Revenue	0.00	46.25	133.08	-133.08	0.00	-133.08	0.00
525-0950-4850	Interest Revenue	0.00	46.25	133.08	-133.08	0.00	-133.08	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	125,000.00	14,697.25	49,901.94	75,098.06	0.00	75,098.06	60.08
	Intergovernmental Tsfr							
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525-0950-5624	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-125,000.00	-14,697.25	-49,901.94	-75,098.06	0.00		
	Fund Revenue Sub Totals:	125,000.00	14,697.25	49,901.94	75,098.06	0.00	75,098.06	60.08
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-125,000.00	-14,697.25	-49,901.94	-75,098.06	0.00		
Fund 530	Sub-Div Impact Water							
Dept 530-0900	Intergovernmental Tsfrs	2,000.00	0.00	900.63	1,099.37	0.00	1,099.37	54.97
R62	Xfer from Water	2,000.00	0.00	900.63	1,099.37	0.00	1,099.37	54.97
530-0900-4625	R62 Sub Totals:	2,000.00	0.00	900.63	1,099.37	0.00	1,099.37	54.97
	Interest Revenue							
R85	Interest Revenue	0.00	0.68	1.30	-1.30	0.00	-1.30	0.00
530-0900-4850								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 530-0900-5624	R85 Sub Totals:	0.00	0.68	1.30	-1.30	0.00	-1.30	0.00
	Revenue Sub Totals:	2,000.00	0.68	901.93	1,098.07	0.00	1,098.07	54.90
	Intergovernmental Tsfr 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:	-2,000.00	-0.68	-901.93	-1,098.07	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.68	901.93	1,098.07	0.00	1,098.07	54.90
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 535 Dept 535-0950 R62 535-0950-4625	Fund 530 Sub Totals: Sub-Div Impact WW	-2,000.00	-0.68	-901.93	-1,098.07	0.00		
	Intergovernmental Tsfrs Xfer from Water	2,000.00	0.00	900.00	1,100.00	0.00	1,100.00	55.00
	R62 Sub Totals:	2,000.00	0.00	900.00	1,100.00	0.00	1,100.00	55.00
	Interest Revenue	0.00	0.34	0.97	-0.97	0.00	-0.97	0.00
	Interest Revenue	0.00	0.34	0.97	-0.97	0.00	-0.97	0.00
	R85 Sub Totals:	2,000.00	0.34	900.97	1,099.03	0.00	1,099.03	54.95
E62 535-0950-5624	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Tsfr Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-2,000.00	-0.34	-900.97	-1,099.03	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.34	900.97	1,099.03	0.00	1,099.03	54.95

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:							
Fund 550	Impact - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 550-0900								
R62								
550-0900-4625		-2,000.00	-0.34	-900.97	-1,099.03	0.00		
	Intergovernmental Tsfrs							
	Xfer from Water	60,000.00	1,350.00	15,300.00	44,700.00	0.00	44,700.00	74.50
R62 Sub Totals:		60,000.00	1,350.00	15,300.00	44,700.00	0.00	44,700.00	74.50
Interest Revenue								
Interest Revenue		0.00	11.26	32.22	-32.22	0.00	-32.22	0.00
R85 Sub Totals:		0.00	11.26	32.22	-32.22	0.00	-32.22	0.00
Revenue Sub Totals:								
Intergovernmental Tsfr		60,000.00	1,361.26	15,332.22	44,667.78	0.00	44,667.78	74.45
Xfer to Water								
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:								
Dept 0900 Sub Totals:		-60,000.00	-1,361.26	-15,332.22	-44,667.78	0.00		
Fund Revenue Sub Totals:		60,000.00	1,361.26	15,332.22	44,667.78	0.00	44,667.78	74.45
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 550 Sub Totals:		-60,000.00	-1,361.26	-15,332.22	-44,667.78	0.00		
Impact - WW								
Fund 555								
Dept 555-0950								
R62								
555-0950-4625		40,000.00	2,000.00	16,500.00	23,500.00	0.00	23,500.00	58.75
	Intergovernmental Tsfrs							
	Xfer from Water	40,000.00	2,000.00	16,500.00	23,500.00	0.00	23,500.00	58.75
R62 Sub Totals:		40,000.00	2,000.00	16,500.00	23,500.00	0.00	23,500.00	58.75
Interest Revenue								
Interest Revenue		0.00	11.44	32.59	-32.59	0.00	-32.59	0.00
R85 Sub Totals:		0.00	11.44	32.59	-32.59	0.00	-32.59	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:							
555-0950-5624	Intergovernmental Tsfr	40,000.00	2,011.44	16,532.59	23,467.41	0.00	23,467.41	58.67
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-40,000.00	-2,011.44	-16,532.59	-23,467.41	0.00		
	Fund Revenue Sub Totals:	40,000.00	2,011.44	16,532.59	23,467.41	0.00	23,467.41	58.67
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 555 Sub Totals:	-40,000.00	-2,011.44	-16,532.59	-23,467.41	0.00		
	Salem Royalty							
Fund 560	Intergovernmental Tsfrs	1,000.00	52.40	158.40	841.60	0.00	841.60	84.16
Dept 560-0900	Xfer from Water							
R62	R62 Sub Totals:	1,000.00	52.40	158.40	841.60	0.00	841.60	84.16
560-0900-4625	Interest Revenue	0.00	1.85	5.43	-5.43	0.00	-5.43	0.00
	Interest Revenue	0.00	1.85	5.43	-5.43	0.00	-5.43	0.00
R85	R85 Sub Totals:	0.00	1.85	5.43	-5.43	0.00	-5.43	0.00
560-0900-4850	Revenue Sub Totals:	1,000.00	54.25	163.83	836.17	0.00	836.17	83.62
	Miscellaneous Expense							
E60	Royalty Payment	1,000.00	214.60	214.60	785.40	0.00	785.40	78.54
560-0900-5602	E60 Sub Totals:	1,000.00	214.60	214.60	785.40	0.00	785.40	78.54
	Expense Sub Totals:	1,000.00	214.60	214.60	785.40	0.00	785.40	78.54
	Dept 0900 Sub Totals:	0.00	160.35	50.77	-50.77	0.00		
	Fund Revenue Sub Totals:	1,000.00	54.25	163.83	836.17	0.00	836.17	83.62
	Fund Expense Sub Totals:	1,000.00	214.60	214.60	785.40	0.00	785.40	78.54

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 600	Fund 560 Sub Totals:							
Dept 600-0900	W/WW Bond 2008A DS	0.00	160.35	50.77	-50.77	0.00		
R62	Intergovernmental Tsfrs							
600-0900-4625	Xfer from Water	720,000.00	59,768.72	179,220.12	540,779.88	0.00	540,779.88	75.11
R62	R62 Sub Totals:	720,000.00	59,768.72	179,220.12	540,779.88	0.00	540,779.88	75.11
R85	Interest Revenue							
600-0900-4850	Interest Revenue	0.00	31.64	35.15	-35.15	0.00	-35.15	0.00
R85	R85 Sub Totals:	0.00	31.64	35.15	-35.15	0.00	-35.15	0.00
E72	Revenue Sub Totals:	720,000.00	59,800.36	179,255.27	540,744.73	0.00	540,744.73	75.10
600-0900-5722	Bond Expense							
600-0900-5724	Bond Principal Pmt	720,000.00	0.00	0.00	720,000.00	0.00	720,000.00	100.00
	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E72 Sub Totals:	720,000.00	0.00	0.00	720,000.00	0.00	720,000.00	100.00
E85	Interest Expense							
600-0900-5850	Interest Expense	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
E85	E85 Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
	Expense Sub Totals:	1,045,000.00	0.00	0.00	1,045,000.00	0.00	1,045,000.00	100.00
Dept 0900	Dept 0900 Sub Totals:	325,000.00	-59,800.36	-179,255.27	504,255.27	0.00		
Fund 601	Fund Revenue Sub Totals:	720,000.00	59,800.36	179,255.27	540,744.73	0.00	540,744.73	75.10
Dept 601-0900	Fund Expense Sub Totals:	1,045,000.00	0.00	0.00	1,045,000.00	0.00	1,045,000.00	100.00
R62	Fund 600 Sub Totals:	325,000.00	-59,800.36	-179,255.27	504,255.27	0.00		
601-0900-4627	W/WW Bond 2008A DSR							
	Intergovernmental Tsfrs							
	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
601-0900-4850	Interest Revenue	0.00	24.19	34.91	-34.91	0.00	-34.91	0.00
601-0900-4855	Gain on Investment	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 601-0900-5626	R85 Sub Totals:	0.00	24.19	34.91	-34.91	0.00	-34.91	0.00
	Revenue Sub Totals:	0.00	24.19	34.91	-34.91	0.00	-34.91	0.00
	Intergovernmental Tsfr							
	Xfer to Other	2,000.00	24.19	34.91	1,965.09	0.00	1,965.09	98.25
E85 601-0900-5855	E62 Sub Totals:	2,000.00	24.19	34.91	1,965.09	0.00	1,965.09	98.25
	Interest Expense							
	Loss on Investment	0.00	84.94	142.29	-142.29	0.00	-142.29	0.00
	E85 Sub Totals:	0.00	84.94	142.29	-142.29	0.00	-142.29	0.00
	Expense Sub Totals:	2,000.00	109.13	177.20	1,822.80	0.00	1,822.80	91.14
	Dept 0900 Sub Totals:	2,000.00	84.94	142.29	1,857.71	0.00		
	Fund Revenue Sub Totals:	0.00	24.19	34.91	-34.91	0.00	-34.91	0.00
	Fund Expense Sub Totals:	2,000.00	109.13	177.20	1,822.80	0.00	1,822.80	91.14
Fund 605 Dept 605-0900 R62 605-0900-4627	Fund 601 Sub Totals: W/W/W Bond 2008B DSR	2,000.00	84.94	142.29	1,857.71	0.00		
	Intergovernmental Tsfrs							
	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 605-0900-4850 605-0900-4855	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue							
	Interest Revenue	0.00	31.07	44.83	-44.83	0.00	-44.83	0.00
	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 605-0900-5626	R85 Sub Totals:	0.00	31.07	44.83	-44.83	0.00	-44.83	0.00
	Revenue Sub Totals:	0.00	31.07	44.83	-44.83	0.00	-44.83	0.00
	Intergovernmental Tsfr							
	Xfer to Other	2,000.00	31.07	44.83	1,955.17	0.00	1,955.17	97.76
E85 605-0900-5855	E62 Sub Totals:	2,000.00	31.07	44.83	1,955.17	0.00	1,955.17	97.76
	Interest Expense							
	Loss on Investment	0.00	109.60	183.60	-183.60	0.00	-183.60	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E85 Sub Totals:	0.00	109.60	183.60	-183.60	0.00	-183.60	0.00
	Expense Sub Totals:	2,000.00	140.67	228.43	1,771.57	0.00	1,771.57	88.58
	Dept 0900 Sub Totals:	2,000.00	109.60	183.60	1,816.40	0.00		
	Fund Revenue Sub Totals:	0.00	31.07	44.83	-44.83	0.00	-44.83	0.00
	Fund Expense Sub Totals:	2,000.00	140.67	228.43	1,771.57	0.00	1,771.57	88.58
	Fund 605 Sub Totals:	2,000.00	109.60	183.60	1,816.40	0.00		
	Revenue Totals:	45,027,420.00	4,592,567.96	12,752,097.21	32,275,322.79	0.00	32,272,505.60	71.67
	Expense Totals:	61,642,764.21	4,524,524.68	13,545,018.66	48,097,745.55	3,828,628.57	44,269,116.98	71.82
	Report Totals:	16,615,344.21	-68,043.28	792,921.45	15,822,422.76	3,831,445.76		

RESOLUTION NO. 2017 _____
A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 20, 2016, recorded as Resolution 2016-42, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2017 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, for
Section 1. the twelve (12) month period beginning January 1, 2017 and ending December 31, 2017.

- General Fund 18,595.00
- 7 Other Non Major Funds 349,850.00
- Water Operating Fund 510 23,000.00

Section 2. The amended city budget for the calendar year 2017 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this _____ day of April, 2017.

APPROVED:

Jill Dabbs, Mayor

Approved as to Form:

Richard Chris Madison, Staff Attorney

ATTEST:

Sue Ashcraft, City Clerk



General Ledger

Budget Adjustment March List

Account Number	Description	Original Budget	New Budget	Transfer Amt.	Transaction Description	Transfer Description
FUND 001 - General Fund						
DEPT 0100 - Administration						
001-0100-5060	Travel & Training Expense	10,000.00	14,500.00	4,500.00	Moving money from Building and Grounds to Training	Transfer from 001-0100-5102
001-0100-5102	Repairs & Maint - Building	40,330.00	35,830.00	-4,500.00	Moving money from Building and Grounds to Training	Transfer to 001-0100-5060
DEPT 0200 - Animal Control						
001-0200-5225	Insurance Expense - Vehicle	1,100.00	1,300.00	200.00		
DEPT 0420 - Midland Park						
001-0420-4740	Sponsorship/Rebates	-53,250.00	-25,250.00	28,000.00	No concessions or Academy as planned/budgeted at Midland	
DEPT 0430 - Bishop Park						
001-0430-4310	Membership 3 Mo Adult	-90.00	-1,530.00	-1,440.00		
001-0430-4334	After Hours Charge Bishop	-500.00	-1,400.00	-900.00		
001-0430-4338	Room Rental Small Rooms (b	0.00	-900.00	-900.00		
001-0430-4356	Tournaments - Softball	0.00	-2,100.00	-2,100.00		
001-0430-4374	Private Instruction	-500.00	-2,750.00	-2,250.00		
001-0430-4700	Grant Revenue - Other	0.00	-3,000.00	-3,000.00		
001-0430-5104	Repairs & Maint - Grounds	10,000.00	31,600.00	21,600.00		
001-0430-5475	Credit Card Fees	2,450.00	7,950.00	5,500.00		
001-0430-5811	Other Assets-Bishop	50,000.00	53,400.00	3,400.00	Back Stops Netting -Forgot Taxes on Bids and Matching Waiver of Competitive Bidding	
DEPT 0600 - Police						
001-0600-4900	Sale of Fixed Assets	-25,000.00	-64,500.00	-39,500.00	Sale of Old Police Cars	
001-0600-5022	Unemployment Expense	3,888.00	5,253.00	1,365.00		
001-0600-5700	Grant Expense	4,500.00	10,445.00	5,945.00	Increase in Grant Expense Open to Research Grant Revenue side	
001-0600-5850	Interest Expense	41,000.00	43,300.00	2,300.00		
DEPT 0620 - School Resource Officers						
001-0620-5022	Unemployment Expense	1,152.00	1,527.00	375.00		
DEPT 0700 - Code Enforcement						
001-0700-4226	Mobile Home Permits	-1,000.00	-1,150.00	-150.00		
001-0700-5480	Dues & Subscriptions	500.00	650.00	150.00		
General Fund Totals		84,580.00	103,175.00	18,595.00		
FUND 003 - Franchise Fees						
DEPT 0800 - Street						
003-0800-5622	Xfer to Fund 185	444,750.00	641,750.00	197,000.00		
FUND 045 - Park 1/8 SalesTax O & M						
DEPT 0400 - Parks General Tax						
045-0400-5620	Xfer to General	0.00	130,250.00	130,250.00		
FUND 066 - Federal Drug Control						
DEPT 0600 - Police						
066-0600-5600	Miscellaneous Expense	0.00	2,515.00	2,515.00	Open to discuss with PD	
FUND 112 - 2016A Cost of Issuance						
DEPT 0100 -						
112-0100-5724	Bond Fees	0.00	85,415.00	85,415.00		
FUND 140 - Park Bond 2006 DS						
DEPT 0400 - Parks General						
140-0400-4111	Park Bond Sales Tax	0.00	-550,500.00	-550,500.00	2006 Debt Reserve	
FUND 165 - Police Fleet						
DEPT 0600 - Police						
165-0600-5808	Fixed Assets - Vehicles	0.00	170.00	170.00	Closing Police Car Loan Fund	
FUND 185 - Street Bond 2016 DS						
DEPT 0800 - Street						
185-0800-5722	Bond Principal Pmt	0.00	320,000.00	320,000.00		
185-0800-5750	Interest Expense	0.00	165,000.00	165,000.00		
7 Other Non Major Funds		444,750.00	794,600.00	349,850.00		
FUND 510 - Utilities Operating						
DEPT 0900 - Water						
510-0900-5586	Prof Services - Other	10,000.00	9,000.00	-1,000.00		
510-0900-5589	Prof Services - Printing	2,750.00	3,750.00	1,000.00		
DEPT 0950 - Wastewater						
510-0950-5819	Project - Dewatering Facility	2,550,000.00	2,573,000.00	23,000.00		
Utilities Operating Fund Total		2,562,750.00	2,585,750.00	23,000.00		



CITY OF BRYANT, ARKANSAS
Annual Financial Report

**for the Year Ended December 31, 2015 with Independent
Auditor's Report**

CITY OF BRYANT, ARKANSAS

Annual Financial Report

For the Year Ended December 31, 2015

With Independent Auditor's Report

**Prepared by: Finance Department
Joy Black, CPA
Finance Director**

City of Bryant, Arkansas
Annual Financial Report
For the Fiscal Year Ended December 31, 2015

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Introductory Section

**City of Bryant
Finance Department**

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

April 20, 2017

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

State law requires that all cities of the first class publish a complete set of financial statements audited by licensed, certified public accountants. Pursuant to the fulfillment of that requirement, we hereby issue the annual financial report for the City of Bryant, Arkansas, for the year ended December 31, 2015.

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

Jordan, Woosley, Crone & Keaton, Ltd., certified public accountants, issued an unmodified (clean) opinion on the city of Bryant's financial statements for the year ended December 31, 2015. The independent auditor's report is found at the beginning of the financial section of this report.

Profile of the City of Bryant

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

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

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

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

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

Economic Conditions and Outlook

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

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

The City has many municipal activities that draw people out in the community. One of the biggest events is Salt Bowl in September each year. Salt Bowl is where the Bryant School District's football team competes against the neighboring football team of Benton. Over 30,000 annually attend this event. The City in conjunction with the Chamber of Commerce also supports Fall Fest, another largely attended community event as well as a 2015 Pop Up Event held in the Heart of Bryant area on Reynolds Rd.

Although Bryant is consistently growing and maturing as a community it still has no sense of "Place." The City applied and was granted a \$1.2 million dollar grant to begin work on creating that "Place" as the Heart of Bryant, a downtown area for gathering. The Pop Up Event was a successful event to get these plans foremost in everyone's mind.

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

In 2003 the city settled with the Salem Water Users Association/Public Water Authority. This settlement is for 21 years and terminates on March 14 of 2024 unless first Salem Water Authority ceases to be an operating entity or their debts are extinguished or paid off. Under the current settlement Bryant shall pay Salem the sum of .25 cents per 1000 gallons billed by Bryant to those retail customers existing as of September 10, 2001, a total of 479 billing entities (441 Residential customers, 20 watering meters, 12 commercial establishments and 6 commercial watering meters). For other Salem water users, the city shall pay .20 cents per 1000 gallons until March 14, 2018. These funds are tracked separately in a Special Revenue Fund.

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

The City has several major employers (over 100 employees). Two major employers are the City itself and the School District. Others are primarily in the Retail and the healthcare industries. For a number of years the City has seen vast growth in rooftops but has struggled to get consistent supporting commercial growth. In 2016 two bond "refinancings" were completed that will allow for the completion of a new set of on and off ramps to I30 (a major Interstate that divides the city in half from east to west) and a major connector road to the Saline County Airport (run by an autonomous Commission). These two major projects will allow for more commercial development in the future.

As a state, Arkansas' local economies are commonly supported by sales tax. Arkansas has a state sales tax of 6.5%, collected across the state. In Bryant, another 3% is collected and used by the City/local government. This sales tax makes up approximately 60% of general fund income.

Since 2012, budgets have included financing of the Police Fleet and Fire Trucks. Even though this means the City pays interest on these purchases it does guarantee a consistent budgetary place holder for these ongoing costs against depreciation. In Arkansas,

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

Like most cities, it is a struggle for revenues to keep pace with expenses. While Bryant has faced challenges in 2015, it is fortunate to have a variety of community-minded citizens dedicated to growing the city. It continues to attract new residents and businesses.

Acknowledgments

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

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

Respectfully submitted,

Jill Dabbs, Mayor

Joy Black, Finance Director

Citizens of Bryant, AR

Elected

WARD 1,
Position 1

WARD 1,
Position 2

WARD 2,
Position 1

WARD 2,
Position 2

WARD 3,
Position 1

WARD 3,
Position 2

WARD 4,
Position 1

WARD 4,
Position 2

City Clerk,
Heather McKim

City Attorney

Appointed by the Mayor

Finance
Director, Joy
Black

HR Director,
Charlotta Rue
(100)

Office of
Technology,
(110)

Director of
Planning (120)

Director of
Animal Control,
Tricia Power
(200)

Director of
Parks, Chris
Treat (400)

Fire Chief, J.P.
Jordan (500)

Police Chief,
Mark Kizer
(600)

Director of
Code, Greg
Huggs (700)

Director of
Public Works,
Mark Grimmert

Staff
Attorney,
Chris
Madison

District Court of
Saline County,
Judge Stephanie
Cassidy (800)

002 - Sales Tax Refund
003 - Franchise Fees
010 - Electronic Tax and Payroll



Bryant has operated under the Mayoral
Form of government since its inception.
(Shown to the left) Mayor Jill Dabbs has
been Mayor since 2011.

020 Animal Donations

045 - 1/8 Sales Tax
140, 141, 142 2006 Park Bonds
143, 144, 145 2007 Park Bonds

060 Police Donations

061 Act 918 of 1983
062 Act 988 of 1981 Emergency Vehicles
066 Federal Drug Control
068 State Drug Control

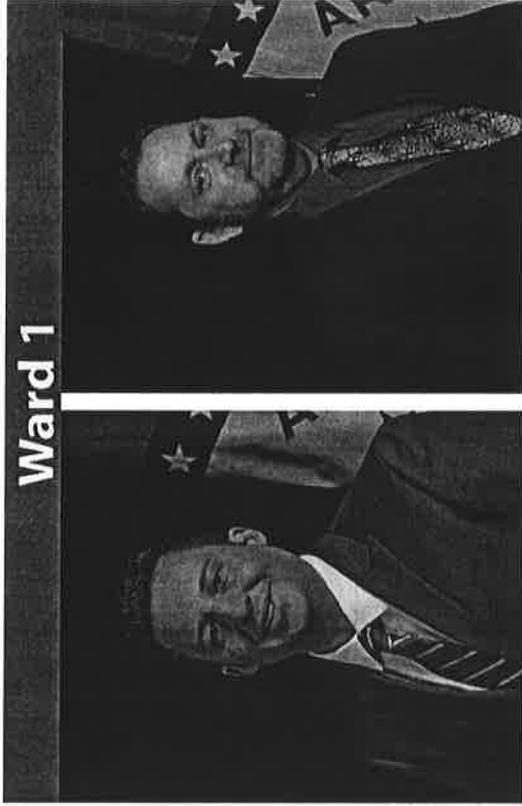
140 MS4

080 Street Fund
180, 181, 182 2008 Street Bonds
500 Water and Wastewater Revenues
510 Water Operating
520 Water Depreciation
525 Wastewater Depreciation
530 Sub Div Impact Water
535 Sub Div Impact Wastewater
540 Fair Share
550 Impact Water
555 Impact Wastewater
560 Salem Royalty
600, 601, 605 Water, Wastewater 2008A&B Bonds
610, 611 Wolf Creek
615 - ANRC Wastewater 2012 Bonds
620 - ANRC Water 2011 Bonds

030 Act 1256 of 199
031 Act 1909 of 200

City of Bryant Council

ELECTED OFFICIALS



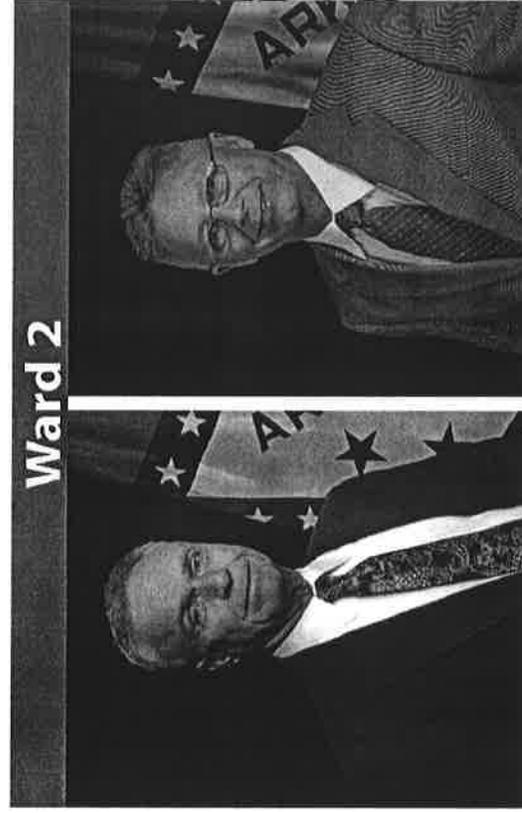
Ward 1

Position One

Lorne Gladden

Position Two

Wade Permenter



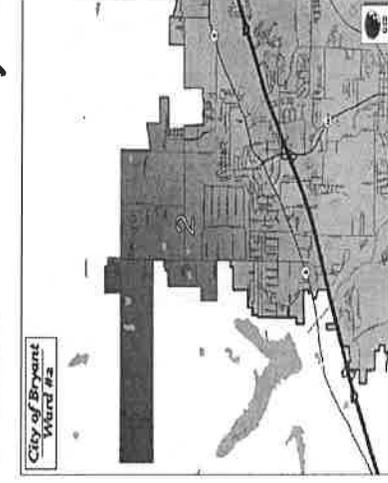
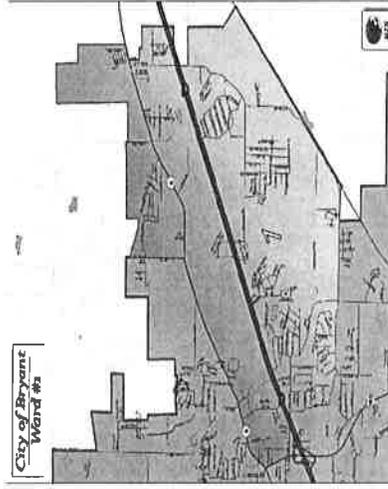
Ward 2

Position One

Mike Chandler

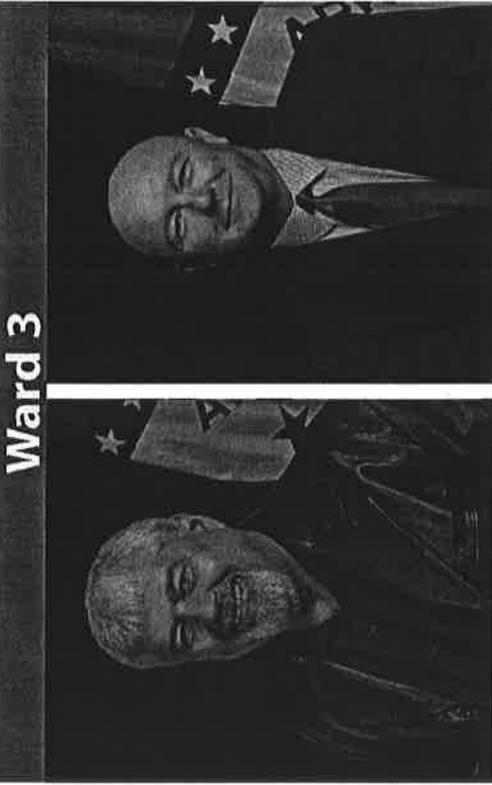
Position Two

Jerry Henson



City of Bryant Council

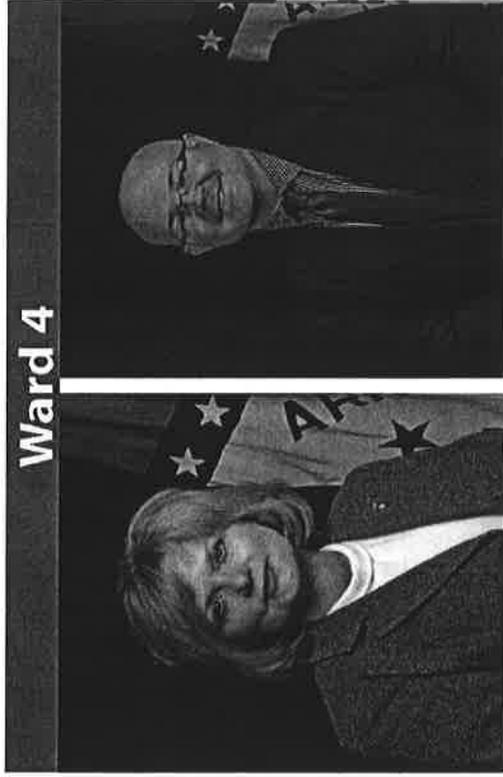
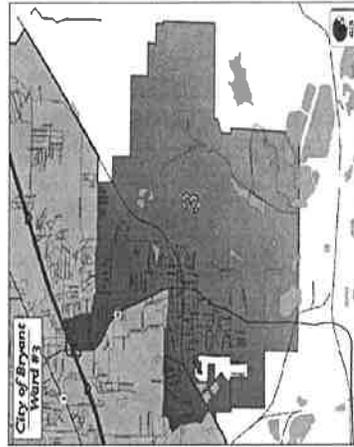
ELECTED OFFICIALS



Ward 3

Position One
B.E. Higginbotham

Position Two
Rob Roedel



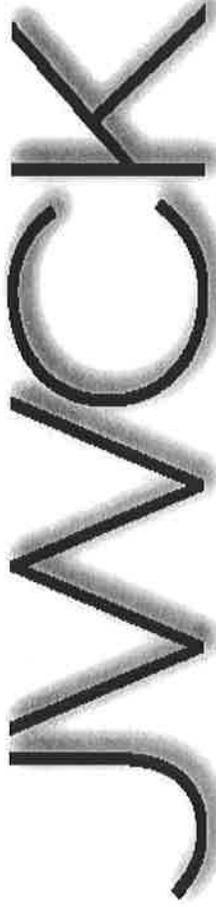
Ward 4

Position One
Brenda Miller

Position Two
Carlton Billingsley



Financial Section



Jordan • Woosley • Crone • Keaton • Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Bryant, Arkansas

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, (City) as of and for the year ended December 31, 2015 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1. This includes determining that the modified cash 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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We audited the financial statements of the Water and Wastewater funds of the City of Bryant, Arkansas which represents 63 percent, 84 percent, and 27 percent, respectively of the assets, net position and revenues of the primary government. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas as of December 31, 2015 and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

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

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

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

Other Reporting Required by Governmental Auditing Standards

In accordance with Governmental Auditing Standards, we have also issued our reported dated April 20, 2017, on our consideration of the City of Bryant Arkansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 of Bryant, Arkansas' internal control over financial reporting and compliance.

April 20, 2017

Spdan Woosley Crane Keaton Ltd.

Certified Public Accountants
Hot Springs, Arkansas

126 Hobson Avenue, P.O. Box 909
Hot Springs, Arkansas 71902
(501) 624-5788 (501) 922 - 0727
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AMERICAN INSTITUTE
OF CERTIFIED
PUBLIC ACCOUNTANTS

Hot Springs Village Office
710 DeSoto Boulevard
Hot Springs Village, Arkansas 71909
(501) 922-1354

Basic Financial Statements

City of Bryant, Arkansas
Government Wide Statement of Net Position
 December 31, 2015

	Modified Cash Basis Governmental Activities	GAAP Basis Business-type Activities
ASSETS		
Cash and cash equivalents	10,628,467	7,283,424
Investments	719,519	642,905
Accounts receivable(net of allowance for uncollectibles)	971,591	1,602,819
Restricted assets		33,065,577
Fixed Assets	11,706,447	42,594,725
Total Assets	24,026,024	
DEFERRED OUTFLOWS OF RESOURCES		
Deferred cost of refunding	162,513	176,476
Unamortized discount - bond expense	1,191,383	182,785
Deferred pension contributions	1,353,896	129,051
Total Deferred Outflows of Resources	2,707,792	488,312
LIABILITIES		
Accounts payable	386,665	666,482
Customer deposits payable		565,760
Accrued interest		91,014
Lease payable	553,958	-
Short Term Portion of Long Term Debt	2,195,000	1,118,948
Other liabilities	18,485	9,447
Total current liabilities	3,154,108	2,451,651
Due in more than one year:		
Bond payable	12,610,000	18,434,830
Lease payable	177,067	
Contract Payable		682,716
Net OPEB Obligation	43,205	
Net Pension Liability	8,432,870	795,188
Total noncurrent liabilities	21,263,142	19,912,734
Total Liabilities	24,417,250	22,364,385
DEFERRED INFLOWS OF RESOURCES		
Deferred pension experience gains	419,640	91,584
NET POSITION		
Net investment in capital assets	11,332,548	13,834,245
Restricted for:		
Debt Service	(12,188,963)	
Public safety	5,787,139	
Public works	2,719,364	394,193
Parks	164,113	
Unassigned	(7,271,171)	6,398,630
Total net position	543,030	20,627,068

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

City of Bryant, Arkansas
Government Wide Statement of Activities
 For the Year Ended December 31, 2015

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Operating		Primary Government		
		Charges for Services	Grants and Contributions	Capital	Governmental Activities (Modified Cash Basis)	Business-type Activities (GAAP Basis)
Governmental activities (Modified Cash Basis):						
General government	\$ 1,866,065	\$ 1,882,440		\$ 16,375	\$	\$ 16,375
Community development	194,017	8,118		(185,899)		(185,899)
Parks and recreation	2,122,505	1,170,551		(951,954)		(951,954)
Public safety	7,778,347	1,269,379	46,239	(6,462,729)		(6,462,729)
Public works (Street)	2,285,482	276,627		(2,008,855)		(2,008,855)
Long Term Debt	783,088			(783,088)		
Total governmental activities	15,029,503	4,607,115	46,239	(10,376,150)		\$ (10,376,150)
Business-type activities (GAAP Basis):						
Water	2,956,826	3,242,218			285,392	285,392
Wastewater	2,413,173	3,963,656			1,550,483	1,550,483
Non-operating Water	585,842	70,704			(515,138)	(515,138)
Non-operating Wastewater	186,283	53,073			(133,210)	(133,210)
Total business-type activities	6,142,124	7,329,651			1,187,527	1,187,527
Total primary government	21,171,627	11,936,766	46,239	(10,376,150)	1,187,527	(9,188,623)
Sales taxes				12,906,179		12,906,179
Property tax				2,135,035		2,135,035
State turnback proceeds				524,415		524,415
Investment earnings				31,151		31,151
Transfers				(522,582)		(522,582)
Total general revenues and transfers				15,074,198		15,074,198
Change in net position				4,698,048	1,187,527	5,885,575
Net position - beginning				(635,486)	19,439,541	18,804,055
Net position - ending				\$ 4,062,562	\$ 20,627,068	\$ 24,689,630

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

City of Bryant, Arkansas
Balance Sheet - Modified Cash Basis
Governmental Funds
 December 31, 2015

	Special Revenue			Total Governmental Funds
	General Fund	Street Fund	Other Governmental Funds	
ASSETS				
Cash and cash equivalents	\$ 5,117,630	\$ 1,745,818	\$ 2,239,780	\$ 9,103,228
Accounts receivable	118,537	183,836	460,453	762,827
Total assets	<u>5,236,167</u>	<u>1,929,655</u>	<u>2,700,233</u>	<u>\$ 9,866,055</u>
LIABILITIES				
Accounts payable	244,307	140,622	1,737	386,666
Accrued expenditures			357,126	357,126
Unearned revenue			18,485	18,485
Total liabilities	<u>244,307</u>	<u>140,622</u>	<u>377,349</u>	<u>\$ 762,277</u>
FUND BALANCES				
Unrestricted				
Prepays and Inventories				
Restricted				
LOPFI	4,558,699			4,558,699
Capital projects				
Public works		1,789,032	930,332	2,719,364
Public safety			1,228,440	1,228,440
Other - Parks 1/8 fund			164,113	164,113
Committed				
Assigned				
Unassigned	433,161			433,161
Total fund balances	<u>4,991,860</u>	<u>1,789,032</u>	<u>2,322,885</u>	<u>\$ 9,103,777</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,236,167</u>	<u>\$ 1,929,654</u>	<u>\$ 2,700,234</u>	<u>\$ 9,866,054</u>

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

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balances Modified Cash Basis
Governmental Funds
For the Year Ending December 31, 2015

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 5,085,144	\$ 1,548,426	\$ 6,309,985	\$ 12,943,555
Fees and permits	272,716			272,716
Membership and Rental Fees, Park Programming	907,407			907,407
Grant Revenues	46,239			46,239
Reimbursements	369,518		3,965	373,483
Sale of services	1,610,003			1,610,003
Fines and forfeitures	567,859		75,656	643,515
Investment earnings	1,883	2,927	1,013	5,823
Misc. *	523,343	276,627	20	799,990
Total revenues	<u>9,384,112</u>	<u>1,827,981</u>	<u>6,390,639</u>	<u>\$ 17,602,733</u>
EXPENDITURES				
Current:				
General Government	878,684			878,684
Planning	194,017			194,017
Parks and recreation	2,018,303			2,018,303
Public safety	7,591,690		115,929	7,707,619
Public works	4,747	1,185,534	33,380	1,223,661
Debt service:				0
Interest and other charges	19,457		-	19,457
Depreciation	987,381	253,040		
Capital outlay	174,928	808,780		983,708
Total expenditures	<u>11,869,206</u>	<u>2,247,354</u>	<u>149,309</u>	<u>\$ 14,265,870</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,485,094)</u>	<u>(419,374)</u>	<u>6,241,330</u>	<u>3,336,863</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,861,120	1,073,100		9,934,220
Transfers out	(4,964,983)		(5,679,000)	(10,643,983)
Total other financing sources (uses)	<u>3,896,137</u>	<u>1,073,100</u>	<u>(5,679,000)</u>	<u>(709,763)</u>
Changes in fund balances	1,411,043	653,726	562,331	2,627,100
Fund balance - beginning	3,580,817	1,135,306	1,760,554	6,476,677
Fund balance - ending	<u>\$ 4,991,860</u>	<u>\$ 1,789,032</u>	<u>\$ 2,322,885</u>	<u>\$ 9,103,777</u>

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

*Sale of Equip, Donations and Sponsorships

City of Bryant, Arkansas
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget and Actual
For the Year Ended December 31, 2015

	Budgeted				Variance with Final Budget
	Original	Final	Actual		Positive (Negative)
REVENUES					
Sales Tax	\$ 4,615,000	\$ 4,648,600	\$ 5,085,144	\$	436,544
License, Permits, and Fees	174,400	268,025	272,716		4,691
Other (Membership Fees, Rental Fees, Park Program Fees)	974,450	904,750	907,407		2,657
Grant Revenue	86,500	67,700	46,239		(21,461)
Reimbursements (SRO, Court, Code)	408,000	408,250	369,518		(38,732)
Sale of services	1,165,000	1,355,750	1,610,003		254,253
Fines and forfeitures	558,100	582,100	567,859		(14,241)
Investment earnings	622	1,622	1,883		261
Miscellaneous (Sale of equip, Donations, Sponsorships)	194,550	537,150	523,343		(13,807)
Total revenues	8,176,622	8,773,947	9,384,112		610,165
EXPENDITURES					
Admin (Mayor, City Clerk, Finance, Attorney, HR, IT)	933,878	1,002,906	878,684		124,222
Planning	227,968	225,318	194,017		31,301
Parks and Recreation	2,270,770	2,518,757	2,018,303		500,454
Public Works- Stormwater	25,000	17,500	4,747		12,753
Public Safety:					
Police	4,099,882	4,125,301	3,748,319		376,982
Fire	3,407,790	3,647,324	3,028,636		618,688
Court	414,147	408,009	372,559		35,450
Code	267,471	282,433	274,437		7,996
Animal	383,878	389,778	362,123		27,655
Total Public Safety	8,189,289	8,852,845	7,786,074		1,066,770
Depreciation	0	0	987,381		(987,381)
Total expenditures	12,030,784	12,617,326	11,869,206		748,119
Excess (deficiency) of revenues over expenditures					
OTHER FINANCING SOURCES (USES)					
Transfers in	8,861,120	8,861,120	8,861,120		(0)
Transfers out	(5,000,120)	(5,002,820)	(4,964,983)		37,837
Loan proceeds					0
Total other financing sources and uses	3,861,000	3,858,300	3,896,137		37,837
Net change in fund balance	6,838	14,921	1,411,043		(100,117)
Fund balances - beginning			3,580,817		
Fund balances - ending			4,991,860		

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

City of Bryant, Arkansas
Street Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
For the Year Ended December 31, 2015

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,735,000	\$ 1,735,000	\$ 1,548,426	\$ (186,574)
Investment earnings	100	2,750	2,927	177
Miscellaneous	-	276,627	276,627	0
Total revenues	1,735,100	2,014,377	1,827,981	(186,397)
EXPENDITURES				
Public works:				
Street				
Personnel	905,729	896,028	872,920	23,107
Services (Building, Grounds, Veh, and Operations)	695,350	503,465	409,338	94,127
Supplies	47,500	127,650	84,078	43,572
Professional Services	148,180	236,127	169,746	66,381
Misc	12,500	37,477	35,390	2,087
Capital Outlay	982,000	1,163,916	317,366	846,550
Depreciation	-	-	253,040	(253,040)
Interest Expense	-	527,000	105,477	421,523
Total expenditures	2,791,259	3,491,663	2,247,355	1,244,308
Excess (deficiency) of revenues over (under) expenses	(1,056,159)	(1,477,286)	(419,375)	(1,430,705)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,073,000	1,073,000	1,073,100	100
Total other financing sources (uses)	1,073,000	1,073,000	1,073,100	100
Net change in fund balance	16,841	(404,286)	653,725	(1,430,605)
Fund balance - beginning			1,135,306	
Fund balance - ending			\$ 1,789,031	

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

City of Bryant, Arkansas
Statement of Cash Flows - GAAP Basis
Proprietary Funds
For the Year Ended December 31, 2015
Business Type Activities - Enterprise Funds

Cash flows from operating activities	
Receipts from customers	\$ 6,639,054
Payments to employees	(1,425,288)
Payments to suppliers	(1,932,137)
Net cash provided by operating activities	<u>3,281,629</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(2,796,584)
Proceeds from capital debt	1,639,844
Interest paid on capital debt	(768,073)
Principal paid on capital debt	(699,094)
Other receipts	(46,186)
Revenue from debt-service surcharge/impact fees	116,682
Net cash used in capital and Related Financing Activities	<u>(2,553,411)</u>
Cash flows from Investing Activities	
Interest	2,873
Investment loss	-
Net cash used in capital and related financing activities	<u>2,873</u>
Increase in cash and cash equivalents	731,091
Cash and cash equivalents -- January 1	8,155,152
Cash and cash equivalents -- December 31	<u><u>\$ 8,886,243</u></u>

*Current assets December 31, 2016 \$7,283,424; restricted assets \$1,602,819

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

City of Bryant, Arkansas
Agency Funds
Statement of Fiduciary Net Position Modified Cash Basis
 December 31, 2015

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 173,795
Total assets	173,795
LIABILITIES	
Accounts payable	173,795
Total liabilities	173,795

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

City of Bryant, Arkansas
Agency Funds

Statement of Changes in Fiduciary Net Position Modified Cash Basis
For the Year Ended December 31, 2015

	<u>Agency Funds</u>
REVENUES	
Fines and Forfeitures	\$ 370,932
Reimbursement	5,427
Interest Revenue	11,693
Total Revenues	<u>388,052</u>
EXPENSES	
Personnel Expense	104,169
Operations Expense	366,221
Interest Expense	889
Total Expenses	<u>471,280</u>

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

Notes to the Financial Statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 1: Summary of Significant Accounting Policies

Reporting Entity. The City of Bryant, Arkansas (city), is organized as a political subdivision of the State of Arkansas and is a city of the first class, which is organized and exists under the laws of the State. The city operates under the Mayorial form of government. The City has no component units, which are legally separate organizations fiscally dependent on the City or for which the City is financially accountable.

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

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the fund financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not reported and long term liabilities such as debt and compensated absences are also not reported.

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

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are considered susceptible to accrual and are recognized as current period revenues. All other revenue items are considered to be measurable and available only when the city receives cash.

The city reports the following major governmental funds:

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

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

The city reports the following major proprietary funds:

Water Fund is used to account for activities associated with collecting, treating and distributing drinkable water to customers.

Wastewater Fund is used to account for activities associated with collecting, treating and disposing sewage from customers.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

Agency Funds account for activities in the following areas:

- a. Administration of Justice Fund - ACA 16-10-308, Act 1256 of 1995, established that city's would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the City. These funds are kept and spend from this fund.
- b. Firemen's Pension Fund - ACA 24-11-801 established fund to receive property taxes, state aid, and other revenues allowed by law for support of firefighter retirement programs.
- c. Electronic Tax Fund was established by the City to receive electronic transfers from federal and state agencies as well as administer payroll.

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

Special revenue funds include:

- a. District Court Automation Fund (Act 1809) ACA 16-13-704 established that \$2.50 per month on each person fined the court can only be used for court-related technology. These funds are kept and spent from this fund.
- b. Fire Equipment and Training Fund (Act 833) is used to account for specific revenues per ACA 14-284-403, 404 which requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, initial capital construction or improvements of fire department facilities, and insurance for buildings and utilities costs.
- c. Special Sales Tax Fire 3/8 Fund - Bryant City Code 2.36.07 (2013) levied a .375 % sales and use tax to be used to operate and maintain; acquire apparatus and equipment; acquire, construct, improve, and expand facilities; to pay and secure repayment of fire department bonds.

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

- d. Special Sales Tax Parks 1/8 Fund - Bryant City Code 12.32.01 (2013) levied a .125 % sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.
- e. Animal Control Donations Fund 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.
- f. Designated Tax Fund - Bryant Ordinance no. 1996-08 (March 25, 1996) provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%).
- g. Police Equipment Fund (Act 918) ACA 12-41-701 established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.
- h. Police Equipment Fund (Act 988) ACA 27-22-103 established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical, life and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus, and law enforcement apparatus.
- i. Drug Controls Funds State and Federal ACA 5-64-505 established that asset forfeitures resulting from drug offense cases should go to the arresting agency. These revenues shall only be used for law enforcement purposes.

The nonmajor, capital project fund reported by the city is:
Street Bond 2008 Construction Fund is used to overlay Lincoln, Roosevelt and Madison roads during 2015.

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

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

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

Assets, Liabilities and Net Position or Equity

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

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

Capital Assets. Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities. The city defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair-market value at the date of donation.

Infrastructure are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. Costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 December 31, 2015

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets being constructed.

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

Asset	Primary Government Years
Buildings	40
Building improvements	20
Public domain and system infrastructures	50 and 30 respectively
Vehicles	5-10

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt-service expenditures in the year of issuance in accordance with GASB 65.

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

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

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

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

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

Unassigned - amounts that are available for any purpose. Positive amounts are reported in the general fund and Water/Wastewater Funds.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 December 31, 2015

The city's goal is to use restricted, committed, or assigned amounts first, before unrestricted, when an expenditure is incurred for purposes for which multiple classifications are available. The city does not currently have an adopted fund balance policy. Each month at the council meetings Council is given a report on the cash balances in the bank accounts. For several years it has been the unofficial policy to maintain 120 days of cash in the bank at a minimum.

Property Taxes - A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflected as revenues on the financial statements include the property tax relief distribution made by the State of Arkansas.

NOTE 2: Deposits and Investments - Governmental Funds only, see separate Water Department Report Utility Deposit and Investment Details.

Deposits and Investments. The city's deposits and investments are governed by state law. At December 31, 2015, the deposits and investments held by the city were as follows:

	Carrying Value
Demand	10,627,567
Cash on hand	900
<u>Total Deposits</u>	<u>10,628,467</u>
Investments - US Agency Obligations	719,519
<u>Total Deposits and Investments</u>	<u>11,347,986</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The city does not have a policy for custodial credit risk. It's investments are handled by the bond trustees in accordance with Arkansas State statutes for Municipal funds. The carrying amount of the entire city's deposits was \$10,627,567, with a corresponding bank balance of \$11,356,625 (including cash on hand). Of this amount \$10,856,625 were subject to custodial credit risk. The City has, however, collateralized pledged securities held by and in the name of Regions Bank and the Bank of the Ozarks in excess of amounts not covered by FDIC insurance.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS

(continued)

December 31, 2015

NOTE 3: Capital Assets. Capital asset activity for the year ended December 31, 2015, was as follows:

Street Fund	Balance			Disposals	Balance December 31
	January 1	Additions	Disposals		
Capital Assets Not Being Depreciated					
Land	\$ 27,858		\$ -		\$ 27,858
Construction in Progress	-	336,916	-		336,916
Total Capital Assets Not Being Depreciated	27,858	336,916	-		364,774
Capital Assets Being Depreciated					
Buildings	135,122				135,122
Vehicles	940,818	345,309			1,286,127
Heavy Machinery	1,073,849	21,080			1,094,929
Roads & Bridges	1,272,180	105,477			1,377,657
Total Capital Assets Being Depreciated	\$ 3,421,969	471,866	-	\$ -	\$ 3,893,835
Less Accumulated Depreciation	(2,518,478)	(253,040)	-		(2,771,518)
Net Street Fund Capital Assets	\$ 903,491	218,826	-	\$ -	\$ 1,122,317
General Fund					
Land	\$ 1,891,449				\$ 1,891,449
Total Capital Assets Not Being Depreciated	\$ 1,891,449	\$ -	\$ -		\$ 1,891,449
Park Facilities	2,347,058	104,201			2,451,259
Buildings	6,780,176				6,780,176
Vehicles	5,411,380	70,727			5,482,107
Equipment	2,745,938				2,745,938
Total Capital Assets Being Depreciated	\$ 17,284,552	174,928	-	\$ -	\$ 17,459,480
Less Accumulated Depreciation	(8,144,192)	(987,381)	-		(9,131,573)
Net General Fund Capital Assets	9,140,360	(812,453)	-		8,327,907
Total Governmental Fund Assets	\$ 10,043,851	(593,627)	-	\$ -	\$ 9,450,224

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)
 December 31, 2015

	Balance January 1	Additions	Disposals	Balance December 31
<u>Business-Type Activities</u>				
<u>Capital Assets Not Being Depreciated</u>				
Construction in progress	\$ 502,132	\$ 2,293,249	\$ (479,763)	\$ 2,315,618
Land	43,338			43,338
<u>Total Capital Assets Not Being Depreciated</u>	<u>\$ 545,470</u>	<u>\$ 2,293,249</u>	<u>\$ (479,763)</u>	<u>\$ 2,358,956</u>
<u>Capital Assets Being Depreciated</u>				
Buildings	732,724			732,724
Improvements other than buildings	36,726,948	562,890		37,289,838
Machinery and equipment	3,963,812	417,761		4,381,573
Office Furniture and Fixtures	269,145			269,145
Water Storage Agreement	1,264,056			1,264,056
<u>Total Capital Assets Being Depreciated</u>	<u>\$ 42,956,685</u>	<u>\$ 980,651</u>	<u>\$</u>	<u>\$ 43,937,336</u>
<u>Less Accumulated Depreciation</u>	<u>11,839,424</u>	<u>1,391,291</u>		<u>13,230,715</u>
<u>Net Business Assets Being Depreciated</u>	<u>31,117,261</u>			<u>30,706,621</u>
<u>Net Business Capital Assets</u>	<u>\$ 31,662,731</u>	<u>\$ 1,882,609</u>	<u>\$ (479,763)</u>	<u>\$ 33,065,577</u>

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)
 December 31, 2015

NOTE 4: Debt

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

In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, providing a method for cities and counties to obtain short-term financing. The law requires permissible items to have an expected useful life of over one year and requires that the financing not exceed five years and that interest and principal repayments be made from general revenues. The City of Bryant has several notes that have been issued pursuant to this authority, see those with payments during 2015 listed below in order of first to be paid off.

2011 Bishop Park Scoreboards Financing Note - The \$387,005 promissory note was issued from Regions Bank on May 24, 2010 to finance the cost of acquiring Scoreboards for Bishop Park. Principal and interest payments of approximately \$87,911 are paid annually, interest rate 4.40%.

2011 City Hall/Admin Property Acquisition - The \$181,500 promissory note dated November 30, 2011 from the Bank of the Ozarks was issued to finance the cost of acquiring 15 acres of land. Principal and interest payments of approximately \$39,949 are paid annually, interest rate of 3.28%.

2012 Police Cars Financing Note - The \$1.3 million promissory note was issued by Iberia Bank, April 9, 2012, to finance the cost of acquiring a new Police Car Fleet. Principal and interest payments of \$338,929 (1.70%) are paid annually for four years from the General Fund.

2014 Fire Truck Financing Note - The \$813,981 promissory note from Kansas State Bank was issued to finance on January 30, 2013 (1st payment April 1st), the cost of acquiring three E-One Typhoon Pumper Trucks. Principal and interest payments of approx. \$14,568 are paid monthly for 59 months at 4.15%.

Note Payable 5 year payment schedule

	Principle	Interest
2016	546,932	7,026
2017	171,870	5,197
2018	0	0
2019	0	0
2020	0	0
Total	718,802	12,223

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)
December 31, 2015

Business-Type Activities

Arkansas Water and Sewer Refunding Revenue Bonds, Series 2008A & 2008B - These bonds were issued for the purpose of refunding the Series 2003 bonds. The interest rates range from 3% to 5.5%. Original face value of the bonds was \$3,800,000 for the Series A bonds and \$4,885,000 for the Series B Bonds. Principal payments are due annually on December 1, and interest payments are due semi-annually on June 1, and December 1. These bonds were issued on December 1, 2008, with a face value of \$8,685,000. Bond Advance Refunding - The Department issued the bonds to advance refund \$9,600,000 of the outstanding Series 2003 and 2005 revenue bonds with various interest rates. The Department used the net proceeds along with other resources to purchase U. S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2005 series bonds. As a result, that portion of the 2005 series bonds is considered defeased, and the Department has removed the liability from its financial statements. The outstanding principal of the defeased bonds was \$4,610,000 at December 31, 2008.

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

Bond payable water and wastewater revenue bond series 2011 original face value of the bonds was \$6,500,000. Bond proceeds advanced as of December 31, 2015, are \$6,133,414. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2014.

Bond payable water and wastewater revenue bond series 2012 original face value of the bonds \$8,500,000. Bond proceeds advanced as of December 31, 2015 \$7,171,578. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2015.

Government-Type Activities

City of Bryant, Arkansas Sales and Use Tax Series 2006. These bonds were issued September 1 of 2006, with a face value of \$8,850,000 for the purpose of funding a portion of the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. These bonds are secured by a pledge of the sales and use tax of the city. The interest rates range from 3.75% to 4.75%. Principal payments are due annually on September 1, and interest payments are due semiannually on March 1 and September 1.

City of Bryant, Arkansas Sales and Use Tax Series 2007. These bonds were issued September 1, of 2007, with a face value of \$8,140,000 for the purpose of funding a portion of the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements. These bonds are secured by a pledge of the sales and use tax of the city. The interest rates range from 3.5% to 4.20%. Principal payments are due annually on September 1, and interest payments are due semiannually on March 1 and September 1.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)
December 31, 2015

City of Bryant, Arkansas Capital Improvement Refunding and Construction Revenue Bonds, Series 2010. These bonds were issued on March 1, 2010, with a face value of \$5,725,000 for the purpose of refunding, financing a portion of the costs of accomplishing the park and recreational improvements, funding a debt service reserve and pay cost of issuance of Series 2010 Bonds. These bonds are secured by a pledge of all of the franchise fees charged to public utilities for the privilege of using the streets, highways, and other public places in the City. The interest rates range from 4.875% to 5%. Principal payments are due annually on February 1, and interest payments are due semiannually on February 1 and September 1.

NOTE 5: Other Information Including Risk Management

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

The city participates in the Arkansas Municipal League insurance program (Program) for the coverage in the following areas:
Municipal League Defense Program - This insurance program provides coverage for legal defense, expenses and damages in suits against city officials and employees and civil-rights suits against the municipal government. The program is a participant in a funded trust with pooled risk involving cities in Arkansas. The coverage of each case is at the sole discretion of the program's administrator. The maximum coverage of any one loss cannot exceed 25% of the programs fund reserve; therefore, the city could be at risk if any suit against the city exceeds 25% of the program's reserve. The City agrees to pay into the program each year a charge established by the steering committee. Each city also agrees to pay the first \$3,000 of the aggregate cost for all expenses on each lawsuit. This cost deposit is not refundable.

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NOTES TO FINANCIAL STATEMENTS

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December 31, 2015

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

Municipal Vehicle Program - A. Liability - The City shall pay into the program each year a charge established annually by the program administrator for covered municipal vehicles and self-propelled mobile equipment owned or leased by the City. B. Physical Damage - The City shall pay into the program each year a charge established annually by the program administrator for covered property.

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

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

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

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

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)
 December 31, 2015

NOTE 6: Employee retirement systems and pension plans-

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

Arkansas District Judge Retirement System

Plan Description. Acts 1374 and 1375 of 2003 established the Arkansas District Judge Retirement System (ADJRS), a cost sharing multiple employee plan. This retirement system became effective January 1, 2005. The legislation merged the city's administered pension plan with the new pension system. In 2005, the city forwarded assets totaling \$197,991 to the system. The city funds retirement through retirement matching of judges' and clerks' salaries through the Court's Operating Fund. ADJRS provides for the retirement of all district court judges who are not covered under the Arkansas Public Employees Retirement System (APERS). District court judges first hired after January 1, 2005 are covered by ADJRS. The system provides retirement benefits for district judges and court clerks, who retired from the local retirement plans, and their survivors. A deferred benefit was established for all district judges and court clerks in the local plans that were active on December 31, 2004. These deferred annuities will be eligible for a benefit when they meet the eligibility requirements for their previous, local plans. The statutes providing for and covering the ADJRS are in chapters two and eight of Title 24 of the Arkansas Code Annotated. The administration and control of the system is vested in the board of trustees. The Arkansas District Judge Council and the governor appoint the board. The city's financial information is in the annual report of ADJRS. A copy of the report can be obtained by writing to ADJRS, 124 West Capitol Avenue, Suite 400, Little Rock, Arkansas 72201.

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

Funding Policy. Employees' contribution rate is five percent of annual, covered salary. The contribution requirements of the city are established and can be amended by the State.

<u>Year</u>	<u>January - June Rate</u>	<u>July - December Rate</u>
2013	23.35%	24.72%
2014	24.72%	25.80%
2015	25.30%	25.09%

At implementation, an actuarial valuation was performed. As of June 30, 2015 the City's unfunded liability was \$63,009. The city will pay this deficit over a 30 year amortization, with payments being due to ADJRS by December 31 of each year. The valuation changes as the city changes judges, therefore changing the annual payment. The 2015 payment was \$5,960.

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
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 December 31, 2015

Local Police and Fire Retirement System (LOPFI)

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

Contributions requirements are set forth in Arkansas statute. LOPFI members were required to contribute 8.5% of their annual covered salary. The City is required to contribute at an actuarially determined rate, which was 25.33% for participating policemen and 19.58% for participating firemen. City contributions for 2015 to the Plan were \$535,203.

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

At December 31, 2015, the LOPFI Police and LOPFI Fire reported a liability of \$2,430,388 and \$2,391,273, respectively, for their proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014. The City's proportionate share was .67136% and .66056% respectively, for LOPFI Police and LOPFI Fire which are unchanged from the prior year. The allocation percentages are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2014. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>LOPFI Police</u>		
Differences between expected and actual experience		
Difference between Expected and actual investment earnings	51,241	
on pension plan investments	282,751	
Contributions subsequent to the measurement date		1,878
Total	<u>\$ 333,992</u>	<u>\$ 1,878</u>
<u>LOPFI Fire</u>		
Differences between expected and actual experience		
Difference between Expected and actual investment earnings	50,417	
on pension plan investments	252,452	
Contributions subsequent to the measurement date		1,847
Total	<u>\$ 302,869</u>	<u>\$ 1,847</u>

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
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 December 31, 2015

Local Police and Fire Retirement System (LOPFI)

At December 31, 2015, LOPFI Police and LOPFI Fire reported \$282,751 and \$252,452 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2015, related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	LOPFI Police Net Deferred Outflow of Resources	LOPFI Fire Net Deferred Outflow of Resources
2016	\$ 12,322	\$ 12,124
2017	12,322	12,124
2018	12,322	12,124
2019	12,397	12,148
	<u>\$ 49,363</u>	<u>\$ 48,520</u>

Actuarial Assumptions

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	LOPFI - Police and Fire
Salary increases	3.00%
Investment rate of return	4.50%
Actuarial cost method	8%
Average valuation method	Entry age normal
	20% corridor

Mortality rates were based on the RP-2000 Combined Mortality Table for Males and Females, as appropriate, with adjustments for mortality improvements based on scale AA.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2011. As a result of the 2011 actuarial experience study, the expectation of life after disability was adjusted in the December 31, 2014 actuarial evaluation to more closely reflect actual experience.

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December 31, 2015

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2015, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic fixed income	30%	2.97%
Domestic equity	33%	5.88%
International equity	6%	1.50%
Foreign equity	7%	6.25%
Index	11%	6.73%
Alternatives	10%	6.13%
Cash	3%	-0.04%
	<hr/> 100%	

Discount Rate

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

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the City's net pension liability, calculated using a single discount rate of 8 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percent lower or

LOPFI - Police	1% Decrease	8% Current	1% Increase
Net pension liability	7.0%	8%	9%
	<hr/> \$4,280,062	<hr/> \$2,430,388	<hr/> \$915,058
LOPFI - Fire	1% Decrease	8% Current	1% Increase
Net pension liability	7%	8%	9%
	<hr/> \$4,211,177	<hr/> \$2,391,273	<hr/> \$900,331

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)

December 31, 2015

Arkansas Public Employee Retirement System (APERS) –

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

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

Contributory, prior to 7/1/2005	2.07%
Contributory, on or after 7/1/2005	2.03%
Non-Contributory	1.72%

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

- at age 65 with 5 years of service,
- at any age with 28 years actual service,
- at age 60 with 20 years of actual service if under the old contributory plan (prior to July 1, 2005), or
- at age 55 with 35 years of credited service for elected or public safety officials.

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

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2015

Contributions. Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits earned by members during the year and make a level payment that, if paid annually over a reasonable period of future years, will fully cover the unfunded costs of benefit commitments for services previously rendered (A.C.A. 24-2-701(a)). Members who began service prior to July 1, 2005, are not required to make contributions to APERS. Members who began service on or after July 1, 2005, are required to contribute 5% of their salary. Employers are required to contribute at a rate established by the Board of Trustees of APERS based on an actuary's determination of a rate required to fund the plan (A.C.A. 24-2-701(c)(3)). Employers contributed 14.75% for municipal employees and 25.82% for district judges of compensation from January 1, to June 30, 2015, and 14.50% for municipal employees and 24.69% for district judges from July 1, to December 31, 2015. In some cases, an additional 2.5% of member and employer contributions are required for elected officials. Contributions to the APERS from the City were \$513,483 for the year ended December 31, 2014.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2015, the City reported a liability of \$3,611,209 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Each employer's proportion of the net pension liability was based on the employer's share of contributions to the pension plan relative to the total contributions of all participating employers. At June 30, 2015, the City's proportion was 0.196%, which was unchanged from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the City recognized APERS pension expense of \$ 436,137. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	<u>Resources</u>	<u>Resources</u>
Differences between expected and actual experience	532,938	\$ 236,745
Changes of assumptions		
Net difference between projected and actual earnings on pension plan investments		179,170
Changes in proportion and differences between City contributions and proportionate share of contributions	21,585	
Total	<u>\$ 554,523</u>	<u>\$ 415,915</u>

\$31,540 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016.

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2015

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2016	\$[2,102]
2017	[2,102]
2018	[35,046]
2019	177,858
2020	-0-
Thereafter	-0-
	\$ 138,608

Actuarial assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.95% – 9.85%
Post-Retirement cost-of-living increases	3% annual compouir
Investment rate of return	7.50%, net of pension plan investment expense including inflation
Average service lives of all members	4.5972

Mortality rates were based on RP-2000 Combined Health mortality table, projected to 2020 using Projection Scale BB, set-forward 2 years for males and 1 year for females.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2012.

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

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2015

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in APERS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad Domestic Equity	42%	6.82%
International Equity	25%	6.88%
Real Assets	12%	3.07%
Absolute Return	5%	3.35%
Domestic Fixed	16%	0.83%
	<hr style="width: 100%; border: 0.5px solid black;"/> 100%	

Discount rate. The discount rate used to measure the total pension liability was 7.50% for the year ended June 30, 2015. The single discount rate was based on the expected rate of return on pension plan investments of 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

City's proportionate share of the net pension liability	1% Decrease	Current	1% Increase
	\$5,948,594	\$3,611,209	\$1,667,328

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

Payable to the pension plan. At December 31, 2015, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2015.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2015

Note 7: Other Postemployment Benefits –

Plan Description: The City of Bryant sponsors and administers an informal single-employer defined benefit healthcare plan. Arkansas statute provides that any municipal city official or employee vested in any of the city's retirement plans with 20 years of service and attains 55 years of age may continue to participate in the city's healthcare plan after retirement. In addition, members employed at least 5 years with age plus service exceeding 70 at retirement are eligible for benefits. The State of Arkansas has the authority to establish and amend the requirements of this statute. The city does not issue stand-alone financial statements of the plan but all required information is presented in this report.

Funding Policy: The contribution requirements of OPEB plan members are established by the city and may be amended as needed. Plan members pay the entire cost of monthly insurance premiums at the same rate charged to active employees and receive a benefit of the blended premium rate from all of the employees participating in the city's health insurance plan. The plan has no retired participants paying premiums as of December 31, 2015. **Annual OPEB Cost and Net OPEB Obligation:** The city's annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost of each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the city's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the city's net OPEB obligation.

Annual Required Contribution (ARC)	\$ 52,788	
Annual OPEB Cost	52,788	
Annual Employer Contribution	<u>[9,583]</u>	
Change in Net OPEB Obligation	43,205	
Net OPEB Obligation – Beginning of Year	-	
Net OPEB Obligation – End of Year	<u>\$ 43,205</u>	

The city's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB liability for 2015 is as follows:

Fiscal Year	Annual	Percentage of Annual OPEB Cost	Net OPEB
<u>Ended</u> 12/31/2015	<u>OPEB Cost</u> \$52,788	<u>Contributed</u> 18.24%	<u>Obligation</u> \$43,205

Funded Status and Funding Progress. On a city-wide basis as of December 31, 2015, the most recent and actuarial valuation date, the actuarial accrued liability for benefits was \$365,860, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$365,860. The projected benefits do not reflect legal or contractual funding limitations.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 December 31, 2015

Actuarial Methods and Assumptions. Actuarial valuations involve estimates and assumptions about the probability of events far into the future and the liability amounts are subject to continual revision and reflect a long-term perspective. Assumptions used were a 5.5% discount rate, 10% medical inflation rate, no payroll growth, projected unit credit with linear proration to decrement cost method, thirty year level amortization based on open group and health care trend rates as follows: 10% for 2016; 9% for 2017; 8% for 2018; 7.5% for 2019, with .5% reductions annually down to 5% in the 9th year.

NOTE 8: Change in Accounting Principle – The City implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in the year ended December 31, 2015. Statement 68 is required to be implemented retroactively for pensions provided through pension plans administered as trust or similar arrangements that meet certain criteria with the beginning net position restated for the cumulative effects of implementation. Implementation required reporting a beginning net pension liability and a beginning deferred outflows of resources related to pensions. Under Statement 68, the City is required to report its proportionate share of the net pension liability of each cost-sharing multiple employer defined benefit pension plan and the net pension liability of each agent multiple-employer defined benefit pension plan. In addition, deferred outflows of resources and deferred inflows of resources related to the various net pension liabilities will be reported. The net cumulative effect of implementing Statement 68 on beginning net position as previously reported on December 31, 2014, is as follows:

Business-type Activities Net Position	
Beginning net position	\$ -
GASB 68 – Beginning net pension liability and deferred outflows related to pensions	[795,188]
Beginning net position, restated	<u>\$[795,188]</u>

NOTE 9: Subsequent Events – Management has evaluated subsequent events through April 20, 2017, which is the date the financial statements were available to be issued and have determined there is no additional information requiring reporting or disclosing in the financial statements for the year ended December 31, 2015.

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

City of Bryant , Arkansas
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2015
 Special Revenue Funds

	Designated Tax Fund	Animal Control Donations Fund	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
ASSETS					
Cash and cash equivalents	\$ 1,750,420	\$ 18,485	\$ 60,067	\$ 89,444	\$ 40,492
Investments					
Accounts receivable	333,977				870
Due from other funds					
Intergovernmental receivables					
Total assets	<u>2,084,397</u>	<u>18,485</u>	<u>60,067</u>	<u>89,444</u>	<u>41,362</u>
LIABILITIES					
Accounts payable					
Accrued expenditures					
Due to other governmental agencies					
Due to other funds					
Unearned revenue		18,485			
Total liabilities	<u>-</u>	<u>18,485</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable					
Prepays and Inventories					
Restricted					
debt service					
capital projects	930,332				
public works	1,079,396		60,067		41,362
public safety					
other special revenue funds - Parks	74,669			89,444	
Unassigned					
Total fund balances	<u>2,084,397</u>	<u>-</u>	<u>60,067</u>	<u>89,444</u>	<u>41,362</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,084,397</u>	<u>\$ 18,485</u>	<u>\$ 60,067</u>	<u>\$ 89,444</u>	<u>\$ 41,362</u>

City of Bryant, Arkansas
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2015

	Special Revenue Funds				Capital Project Fund		
	Fire 3/8 Sales Tax Fund	Police Act 918 of 1983 Fund	Police Act 988 of 1991 Fund	Police Federal Drug Control Fund	Police State Drug Control Fund	Street Franchise Bond Projects Series 2008	Totals
ASSETS							
Cash and cash equivalents	\$ 229,949	\$ 26,763	\$ 4,341	\$ 3,192	\$ 16,628		2,239,780
Investments							0
Accounts receivable	125,388				218		460,453
Due from other funds							0
Intergovernmental receivables							0
Total assets	<u>355,337</u>	<u>26,763</u>	<u>4,341</u>	<u>3,192</u>	<u>16,846</u>		<u>2,700,233</u>
LIABILITIES							
Accounts payable		1,737					1,737
Accrued expenditures - Lease payable	357,125						357,125
Due to other governmental agencies							0
Due to other funds							0
Unearned revenue							18,485
Total liabilities	<u>357,125</u>	<u>1,737</u>					<u>377,348</u>
FUND BALANCES							
Nonspendable							0
Prepaids and Inventories							0
Restricted							0
debt service							0
capital projects							0
public works							0
public safety							930,332
other special revenue funds	(1,789)	25,026	4,341	3,192	16,846		1,228,441
Unassigned							164,113
Total fund balances	<u>(1,789)</u>	<u>25,026</u>	<u>4,341</u>	<u>3,192</u>	<u>16,846</u>	<u>\$0</u>	<u>2,322,885</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 355,336</u>	<u>\$ 26,763</u>	<u>\$ 4,341</u>	<u>\$ 3,192</u>	<u>\$ 16,846</u>	<u>\$0</u>	<u>2,700,233</u>

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015
Special Revenue Funds

	Designated Tax Fund	Animal Control Donations Fund	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
REVENUES					
Taxes	\$ 4,195,209			\$ 520,246	\$ 21,287
Fees and permits					
Charges for services		3,965			
Intergovernmental			35,596		
Fines and forfeitures	750	7	30	32	18
Investment earnings and interest		20			
Miscellaneous					
Total revenues	4,195,959	3,992	35,625	520,278	21,305
EXPENDITURES					
Current:					
General government/Transfers					
Community development					
Parks and recreations					
Public transportation					
Public safety		13,735	32,104		10,596
Public works					
Capital outlay:					
Total expenditures	-	13,735	32,104	-	10,596
Excess(deficiency) of revenues over expenditures	4,195,959	(9,743)	3,521	520,278	10,709
OTHER FINANCING SOURCES					
Transfers in					
Transfers out	(3,759,000)			(480,000)	
Total other financing sources and (uses)	(3,759,000)	-	-	(480,000)	-
Net change in fund balances	436,959	(9,743)	3,521	40,278	10,709
Fund balance - beginning	1,647,438	9,743	56,547	49,166	30,653
Fund balance - ending	\$ 2,084,397	\$ 0	\$ 60,068	\$ 89,444	\$ 41,362

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Special Revenue Funds					Police State Drug Control Fund	Capital Project Fund	Totals
	Fire 3/8 Sales Tax Fund	Police Act 918 of 1983 Fund	Police Act 988 of 1991 Fund	Police Federal Drug Control Fund	Street Franchise Bond Projects Series 2008			
REVENUES								
Taxes	\$1,573,243							6,309,986
Fees and permits								0
Charges for services								0
Intergovernmental								3,965
Fines and forfeitures	130	16,088	13,456		10,518		15	75,657
Investment earnings		15	11	2	5			1,013
Miscellaneous								20
Total revenues	1,573,373	16,103	13,467	2	10,523		15	6,390,641
EXPENDITURES								
Current:								
General government								0
Community development								0
Parks and recreation								0
Public transportation								0
Public safety	9,943	15,582	31,539	218	2,212		33,380	115,929
Public works								33,380
Capital outlay:								0
Total expenditures	9,943	15,582	31,539	218	2,212		33,380	149,309
Excess(deficiency) of revenues over expenditures	1,563,430	521	(18,072)	(217)	8,311		(33,365)	6,241,332
OTHER FINANCING SOURCES								
Transfers in								0
Transfers out	(1,440,000)							(5,679,000)
Total other financing sources and (uses)	(1,440,000)							(5,679,000)
Net change in fund balances	123,430	521	(18,072)	(217)	8,311		(33,365)	562,332
Fund balance - beginning after Restatement	(125,220)	24,505	22,413	3,409	8,535		33,365	1,760,554
Fund balance - ending	\$ (1,790)	\$ 25,026	\$ 4,341	\$ 3,192	\$ 16,846		(0)	\$ 2,322,886

Trend Information

City of Bryant, Arkansas
Net Position by Component
Last Five Fiscal Years

(regulatory basis of accounting for years 2011-2014, modified cash for 2015)
(amounts expressed in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities					
Restricted	\$ 5,834,603	\$ 5,606,026	\$ 4,857,632	\$ 4,912,731	\$ 6,586,219
Committed	1,267,488	1,637,117	1,731,441	1,647,436	0 *
Unassigned	3,968,696	4,878,543	2,984,820	3,422,733	2,517,558
Total Governmental activities net position	\$ 11,070,787	\$ 12,121,686	\$ 9,573,893	\$ 9,982,900	\$ 9,103,777
Business-type activities					
Invested in capital assets, net of related debt	\$ 10,374,047	\$ 11,468,347	\$ 12,871,075	\$ 12,368,345	\$ 13,834,245
Restricted	2,743,384	2,824,016	1,129,554	285,505	394,193
Unassigned	4,385,096	4,750,654	5,938,521	7,711,074	6,398,630
Total business-type activities net position	\$ 17,502,527	\$ 19,043,018	\$ 19,939,150	\$ 20,364,924	\$ 20,627,068
Primary government					
Invested in capital assets, net of related debt	\$ 16,208,650	\$ 17,074,373	\$ 17,728,707	\$ 17,281,076	\$ 20,420,464
Restricted	4,010,872	4,461,133	2,860,995	1,932,941	394,193
Unassigned	8,353,792	9,629,197	8,923,341	11,133,807	8,916,188
Total primary government net position	\$ 28,573,314	\$ 31,164,704	\$ 29,513,043	\$ 30,347,824	\$ 29,730,845

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

City of Bryant, Arkansas
Changes in Net Position
Last Five Fiscal Years

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

	2011	2012	2013	2014	2015
Expenses -					
Governmental activities					
General government	\$ 2,578,872	\$ 1,723,971	\$ 1,933,660	\$ 1,575,682	\$ 1,866,065
Community development	122,944	11,390	113	0	194,017
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482
Interest and long term debt	3,037,948	2,900,266	3,335,829	3,181,314	783,088
Total governmental activities expenses	16,669,300	17,815,570	19,740,721	17,757,705	15,029,503
Business-type activities					
Water	2,239,842	2,416,519	2,674,572	2,832,422	2,956,826
Wastewater	1,756,491	2,052,687	2,372,653	2,303,345	2,413,173
Total business-type activities expenses	3,996,333	4,469,207	5,047,225	5,135,767	5,369,999
Total primary government expenses	\$ 20,665,633	\$ 22,284,777	\$ 24,787,946	\$ 22,893,472	\$ 20,399,502
Governmental activities					
Charges for services	\$ -	\$ -	\$ 0	\$ 0	\$ 0
Operating grants/contributions	0	0	0	0	46,239
Total governmental activities program rev	-	-	-	-	46,239
Business					
Charges for services	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874
Capital grants/contributions	0	0	0	0	0
Total business-type activities program rev	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874
Total primary government program rev	\$ 6,438,574	\$ 6,391,135	\$ 6,462,375	\$ 6,312,849	\$ 7,252,113
Net (Expense) Revenue					
Governmental activities	\$ (16,669,300)	\$ (17,815,570)	\$ (19,740,721)	\$ (17,757,705)	\$ (14,983,264)
Business-type activities	2,442,242	1,921,928	1,415,149	1,177,082	1,835,875
Total primary government net expense	\$ (14,227,058)	\$ (15,893,642)	\$ (18,325,572)	\$ (16,580,623)	\$ (13,147,389)
General Revenues and Other Changes in Net Position					
Taxes	10,425,873	11,228,489	11,453,097	11,386,176	15,565,629
Note Proceeds	\$ 181,500	\$ 1,300,000	\$ -	\$ -	0
Investment earnings	32,702	32,767	27,536	18,661	31,151
Gain (loss) on sale of assets	0	77,793	91,695	0	0
Transfers/Note Proceeds	18,000	0	0	0	(522,582)
Other/Contributions**	5,906,064	6,262,550	5,620,600	6,761,877	4,607,115
Total governmental activities	16,564,139	18,901,599	17,192,928	18,166,714	19,681,313
Business-type activities					
Bond fees	(5,333)	(4,638)	(3,722)	(4,265)	(4,052)
Investment income	4,757	6,889	3,559	5,464	2,873
Other	729,102	190,293	177,436	0	120,904
Interest expense	(421,842)	(573,981)	(696,291)	(496,109)	(768,063)
Total Business-type activities	306,684	(381,437)	(519,017)	(494,910)	(648,358)
Total primary government	\$ 16,870,823	\$ 18,520,162	\$ 16,673,911	\$ 17,671,804	\$ 19,032,955
Governmental activities	\$ (105,161)	\$ 1,086,029	\$ (2,547,793)	\$ 409,009	\$ 4,698,049
Business-type activities	2,748,926	1,540,491	896,132	682,172	1,187,517
Total primary government	\$ 2,643,765	\$ 2,626,520	\$ (1,651,661)	\$ 1,091,181	\$ 5,885,566

** \$400K for Sheaffe in 2012 Other/Contributions**

Fund Balances, Governmental Funds

Last Five Fiscal Years

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

Fiscal Year

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund					
Restricted	\$ 5,455	\$ 3,838	\$ 4,166	\$ 4,122	\$ 4,558,699
Committed					
Unassigned	3,968,396	4,878,543	2,984,820	3,422,733	433,161 *
Total General Fund	3,973,851	4,882,381	2,988,986	3,426,855	4,991,860
*In implementing GASB 68 for 2015 significant Fund Balances were Restricted for LOPFI and APERS.					
All Other Governmental Funds					
Restricted					
Community Development	11,431	63	0	0	0
Pensions	112,940	102,819	92,797	83,208	0
Parks	218,447	131,698	205,004	86,753	164,112
Public Safety	609,615	683,898	572,948	538,786	1,228,440
Public Works (Street)	2,857,289	801,281	1,126,481	1,706,509	2,719,364
Debt Service	2,019,425	2,255,126	2,271,363	2,459,988	0
Capital Projects	0	1,627,302	584,872	33,365	0
Committed					
Capital Projects	16,933	0	0	0	0
Parks	125,056	54,367	36,126	30,068	0
General Govt	0	78,943	79,414	80,036	0
Public Safety	750,333	525,202	892,019	816,801	0
Public Works (Street)	375,166	978,605	723,882	720,533	0
Total all other governmental funds	7,096,635	7,239,304	6,584,906	6,556,047	4,111,916
Total governmental funds	\$ 11,070,486	\$ 12,121,685	\$ 9,573,892	\$ 9,982,902	\$ 9,103,776

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

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

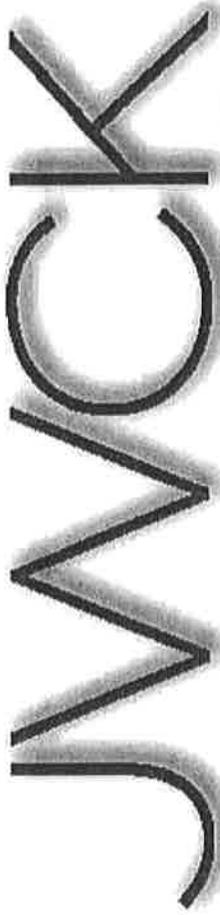
Fiscal Year

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues					
Taxes	\$ 11,250,072	\$ 12,119,907	\$ 12,394,379	\$ 12,361,294	\$ 12,906,179
Licenses, fees and permits	2,142,673	2,223,483	2,455,731	2,664,795	2,135,035
Intergovernmental (State and Federal Aid)	1,855,530	1,473,340	1,227,088	1,708,038	570,654
Fines and penalties	615,670	743,436	556,624	694,009	643,515
Investment earnings	32,702	32,767	28,157	20,218	31,151
Other Revenue	488,994	530,873	439,254	718,360	3,963,600
Total Revenues	<u>16,385,641</u>	<u>17,123,806</u>	<u>17,101,233</u>	<u>18,166,714</u>	<u>20,250,134</u>
Expenditures					
General government	2,581,874	1,723,971	1,933,660	1,575,682	1,866,065
Community development	122,944	11,390	113	0	194,017
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482
Debt service					
Principal	1,973,542	1,799,305	2,260,490	2,159,987	
Interest and other charges	1,064,406	1,100,961	1,075,339	1,021,327	783,088
Capital outlay	0	0	0	0	
Total Expenditures	<u>16,672,302</u>	<u>17,815,570</u>	<u>19,740,721</u>	<u>17,757,705</u>	<u>15,029,503</u>
Excess of revenues over (under) expenditures	<u>(286,661)</u>	<u>(691,764)</u>	<u>(2,639,488)</u>	<u>409,009</u>	<u>5,220,631</u>
Other Financing Sources (Uses)					
Proceeds of long term debt	181,500	1,300,000	0	0	0
Sale of Equipment	0	77,793	91,695	0	0
Contributed services	0	400,000	0	0	0
Transfer in	6,613,693	6,487,377	7,069,649	7,098,417	10,654,244
Transfer out	(6,613,693)	(6,487,377)	(7,069,649)	(7,098,417)	(11,176,827)
Total Financing sources (uses)	<u>181,500</u>	<u>1,777,793</u>	<u>91,695</u>	<u>0</u>	<u>(522,583)</u>
Net change in fund balance	<u>\$ (105,161)</u>	<u>\$ 1,086,029</u>	<u>\$ (2,547,793)</u>	<u>\$ 409,009</u>	<u>\$ 4,698,048</u>

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

Fiscal Year	Governmental Activities		Business-Type Activities					Total
	Special Obligation Bonds	Notes Payable	Water.WW Bonds	Water Bonds	Wastewater Bonds	Loan Payable	Primary Government	
2011	21,640	1,110	8,086			338	31,174	
2012	20,340	1,912	6,398			106	28,756	
2013	18,741	2,065	6,074			910	27,790	
2014	17,290	1,355	6,135	6,078	5,205	910	36,973	
2015	14,805	731	6,829	5,880	6,845	683	35,773	

*NOTE: The 2008A&B Bond Series has not been split out between water and wastewater in the historical audit reports.
** Made up of Revenue Bonds and Sales and Use Tax Bonds



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CERTIFIED PUBLIC ACCOUNTANTS

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

To the Mayor and City Council
City of Bryant, Arkansas

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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City of Bryant, Arkansas' basic financial statements, and have issued our report thereon dated April 20, 2017.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bryant, Arkansas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

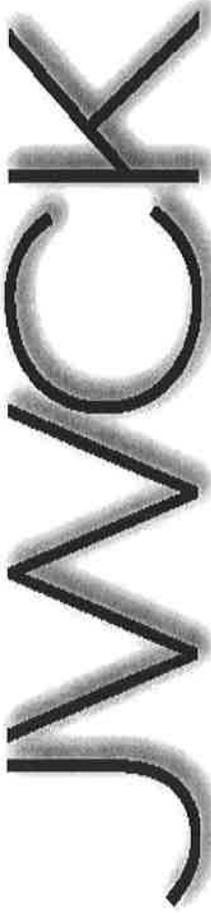

Certified Public Accountants
Hot Springs, Arkansas

April 20, 2017

126 Hobson Avenue, P.O. Box 909
Hot Springs, Arkansas 71902
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MEMBERS
AMERICAN INSTITUTE
OF CERTIFIED
PUBLIC ACCOUNTANTS

Hot Springs Village Office
710 DeSoto Boulevard
Hot Springs Village, Arkansas 71909
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Jordan • Woosley • Crone • Keaton • Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH CERTAIN STATE ACTS

Mayor and City Council
City of Bryant, Arkansas

We have examined management's assertions that the City of Bryant, Arkansas, complied with the requirements of Arkansas Act 15 of 1985 and the following Arkansas statutes during the year ended December 31, 2015:

1. Arkansas Municipal Accounting Law for 1973, § 14-59-101 et seq.,
2. Arkansas District Courts and City Courts Accounting Law, § 16-10-210 et seq.,
3. Improvement contracts, §§ 22-9-202 – 22-9-204,
4. Budgets, purchases and payments of claims, etc., § 14-58-201 et seq. and 14-58-301 et. seq.,
5. Investment of public funds, § 19-1-501 et seq., and
6. Deposit of public funds, §§ 19-8-101 – 19-8-107.

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

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

In our opinion, the City of Bryant, Arkansas, complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2015.

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



Jordan Woosley, CPA
Certified Public Accountants

Hot Springs, Arkansas

April 20, 2017

126 Hobson Avenue, P.O. Box 909
Hot Springs, Arkansas 71902
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RESOLUTION NO. 2017-____

RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN INTERLOCAL AGREEMENT WITH THE CITY OF BAUXITE REGARDING BAUXITE DISTRICT COURT CLERK DUTIES

WHEREAS, Bauxite and the City of Bryant are political subdivisions of the State of Arkansas; and

WHEREAS, Bauxite operates its district court for violations and crimes committed within its corporate boundaries; and

WHEREAS, Bryant operates its district court for violations and crimes committed within its corporate boundaries; and

WHEREAS, Bauxite and the City of Bryant utilize the same Judge for both of their respective courts; and

WHEREAS, Bryant has sufficient staff available to absorb the additional workload from Bauxite's Court Clerk's duties without detriment to the smooth operation of the Bryant Court; and

WHEREAS, Bauxite wishes to contract its clerk duties and allow its cases to be heard on its regular docket day, but at the Bryant Court room located at 210 S.W. 3rd Street, Bryant, Arkansas, 72022; and

WHEREAS, Bauxite is willing to remit \$1,200 per month to Bryant as payment for performance of the duties defined herein below; and

WHEREAS, Bryant is willing to absorb the Bauxite Court Clerk duties for the consideration listed in the attached agreement and is willing to perform the duties defined therein with the conditions and requirements agreed upon between the parties.

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

Section 1. The City Council of the City of Bryant hereby authorizes the Mayor to execute any and all necessary documents and/or agreements to fulfill the Interlocal Agreement between the City of Bauxite and the City of Bryant regarding Bauxite District Court Clerk Duties and responsibilities.

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

PASSED AND APPROVED this ____ day of _____, 2017

APPROVED:

Jill Dabbs, Mayor

Approved as to Form

ATTEST:

Sue Ashcraft, City Clerk

Richard Chris Maddison, Staff Attorney

**INTERLOCAL AGREEMENT BETWEEN
CITY OF BRYANT, ARKANSAS AND
CITY OF BAUXITE, ARKANSAS
REGARDING BAUXITE DISTRICT COURT CLERK DUTIES**

This Interlocal Agreement, executed between the City of Bryant, Arkansas (“Bryant”) and the City of Bauxite, Arkansas (“Bauxite”) is entered this _____ day of _____, 2017 pursuant to Resolutions duly adopted by the respective Cities’ Councils authorizing this agreement, and pursuant to Ark. Code. Ann. § 25-20-108.

WHEREAS, Bauxite and Bryant are political subdivisions of the State of Arkansas; and

WHEREAS, Bauxite operates its district court for violations and crimes committed within its corporate boundaries; and

WHEREAS, Bryant operates its district court for violations and crimes committed within its corporate boundaries; and

WHEREAS, Bauxite and Bryant utilize the same Judge for both of their respective courts; and

WHEREAS, Bryant has sufficient staff available to absorb the additional workload from Bauxite’s Court Clerk’s duties without detriment to the smooth operation of the Bryant Court; and

WHEREAS, Bauxite wishes to contract its clerk duties and allow its cases to be heard on its regular docket day, but at the Bryant Court room located at 210 S.W. 3rd Street, Bryant, Arkansas, 72022; and

WHEREAS, Bauxite is willing to remit \$1,200 per month to Bryant as payment for performance of the duties defined herein below; and

WHEREAS, Bryant is willing to absorb the Bauxite Court Clerk duties for the consideration listed herein and is willing to perform the duties defined herein with the conditions and requirements stated herein.

NOW THEREFORE the parties agree as follows:

I. Bauxite responsibilities:

1. Bauxite is responsible for contracting for and payment to an attorney to represent it as its City Prosecutor in all matters before the Court and to make all appearances and pleadings as may from time-to-time be necessary on behalf of Bauxite.
2. Bauxite will continue to pay its monthly MSI bill.

3. Bauxite will pay the costs for the purchase of checks, deposit slips, and printing for its Court's purposes.
4. Bauxite will ensure that tickets and violations issued within its corporate boundaries or those from other agencies that are assigned to Bauxite court, will have the proper contact information for Bryant, including phone number and address.
5. Bauxite Police Department will continue to serve subpoenas for their City Prosecutor and will serve all Bauxite warrants, unless it is a warrant that can be served by a clerk.
6. Bauxite will execute all necessary documents to allow the Bryant District Court Clerk to access and receive court records, documents, files, bank statements, and open accounts as necessary for the segregation of Bauxite fines, fees, costs and other funds received from court proceedings.
7. Bauxite agrees it will not collect at its offices, fines, fees, costs, or other remittance related to court proceedings, but will direct all such payments to be handled and processed through Bryant District Court Clerk and its cashier window located at 210 S.W. 3rd Bryant, Arkansas 72022.
8. Bauxite will remit \$1,200.00 per month to Bryant as consideration for the duties accepted by Bryant. Such payment shall be made by the 10th of the month and will represent payment for the upcoming month. As an example, Bauxite shall pay \$1,200 by May 10, to represent payment for duties performed for the Month of June. Payments shall be submitted to:

City of Bryant
c/o Bryant District Court Clerk, Bauxite Court
210 S.W. 3rd Street
Bryant, AR 72022

II. Bryant Responsibilities

1. Bryant will provide all District Court Clerk responsibilities including processing tickets issued in Bauxite and for Bauxite Court, prepare warrants, collect fines, fees, costs, and restitutions as adjudged, prepare monthly reports for the Court and for Bauxite, disperse funds collected on behalf of Bauxite Court to proper parties and agencies. Bryant will respond to citizen and violator inquiries regarding fines, fees and costs for all pending Bauxite cases.
2. Bryant will maintain a separate banking account or accounts as necessary for the collection of fees, fines, costs, restitutions and remittance as necessary, with the bank statement being mailed to Bryant. Bryant will provide a monthly statement from the Bank along with statement of receipts and payments from such accounts being provided to Bauxite within 10 days following the closing of a month's banking transactions.

3. Bryant will provide court in its facilities one day per month, on the day presently set for Bauxite Court, wherein all cases of Bauxite will be heard at 210 S.W. 3rd Street, Bryant, Arkansas 72022.
4. Bryant will maintain all necessary court records and files as may be required and for such periods as deemed necessary by applicable state law and record retention policies of local and state agencies.
5. Bryant will provide appropriate documentation for legislative audit purposes related to Court activities performed on behalf of Bauxite.

III. Joint Responsibilities

1. Either party may terminate this agreement by written notice to the other party with 90 days' notice. To terminate this agreement, the parties agree that they will have a Resolution of intent to terminate passed by the Party's respective city council prior to submitting the notice to terminate.
2. This agreement will be for a period from its execution date by the respective Mayors for each Party until and through December 31, 2017. This period shall be known as the initial term. This agreement will automatically renew for an additional one year period up to three times. These shall be known as subsequent terms. Automatic renewal is contingent upon Bauxite appropriating the necessary funds during its budgetary process to continue this agreement. Thus, this agreement will exist from inception up to and including December 31, 2020, if Bauxite appropriates the necessary funds annually for this agreement and if no other action is taken to terminate the agreement pursuant to Paragraph III. 1. above.
3. The Parties agree that any dispute arising under this agreement shall be subject to and evaluated under the Laws of the State of Arkansas, with the Saline County Circuit Court having sole jurisdiction of any matter arising from this agreement.
4. If any provision of this agreement is found to be Unconstitutional or illegal, all other terms will be given their full effect and meaning with only the term so found being stricken.
5. The Parties agree to execute any and all necessary documents to facilitate the purpose of this agreement, to allow Bryant to process and operate Bauxite's district court clerk duties and responsibilities for the consideration listed herein.

{Signatures on the Following Page}

City of Bryant, Arkansas

Attest: City of Bryant City Clerk

By : _____
Mayor Jill Dabbs

By: _____
City Clerk, Sue Ashcraft

Affix Bryant City Seal Here:

City of Bauxite, Arkansas

Attest: City of Bauxite, Arkansas

By: _____
Mayor _____

By: _____
City Clerk, _____

Affix Bauxite City Seal Here:

Raymar Rd

G-2

R-2
Raymar Rd

T

R-E

R-2

R-E

R-1

R-E

R-E

R-2



Meadowlake Dr

Village Green Dr

Lakeshore Dr

Greenleaf Dr

Shogewater Rd

Mystic Pt

Kellybrook Ct

Waterford Dr

Meadowlake Dr

Private Pvt

Lacross Dr

Longmeadow Dr

S Crescent Dr

N Crescent Dr

Greenfield Dr

Shadowcreek Dr

S Shobe Rd

LOCATION MAP

Rezoning

Applicant

City of Bryant

for

Meadowlake Ph. 1-6, 8

Requested Action

Rezoning

Requested Zoning: R-1, S

Existing Zoning: R-2, R-1



RESOLUTION NO. 2017 - _____

A RESOLUTION AMENDING THE COMPREHENSIVE GROWTH PLAN FOR THE CITY OF BRYANT, ARKANSAS TO ADD A COMMERCIAL NODE TO SPRINGHILL ROAD.

WHEREAS, the city of Bryant passed the Comprehensive Growth Plan in 2011, Resolution No. 2011-5.

WHEREAS, the Planning Commission recommends the addition of a commercial node on Springhill Road. The location of such node is depicted by the attached map, which shows a new commercial node icon between Hickory Acres Drive and Cedar Drive on Springhill Road.

WHEREAS, the City Council of the City of Bryant finds that amending the Comprehensive Growth Plan for the City of Bryant is in the best interests in the orderly and continued growth of the City of Bryant and hereby finds that the attached amendment is necessary and proper.

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

Section 1: Amending the Comprehensive Growth Plan

The City Council of the City of Bryant, hereby adopts the attached amended Comprehensive Growth Plan for the City of Bryant.

Section 2. Conflicts and Policy Repeal

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

PASSED AND APPROVED this _____ day of _____, 2017.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney



City of Bryant

SALINE COUNTY, ARKANSAS

Comprehensive Growth Plan

Community Facilities

- Park
- Lodges/Clubs
- Library
- Police Station
- Wastewater Treatment Facility
- Proposed Fire Station
- Post Office
- School
- Cemetery
- City Hall
- Existing Fire Station

Land Use and Growth Districts

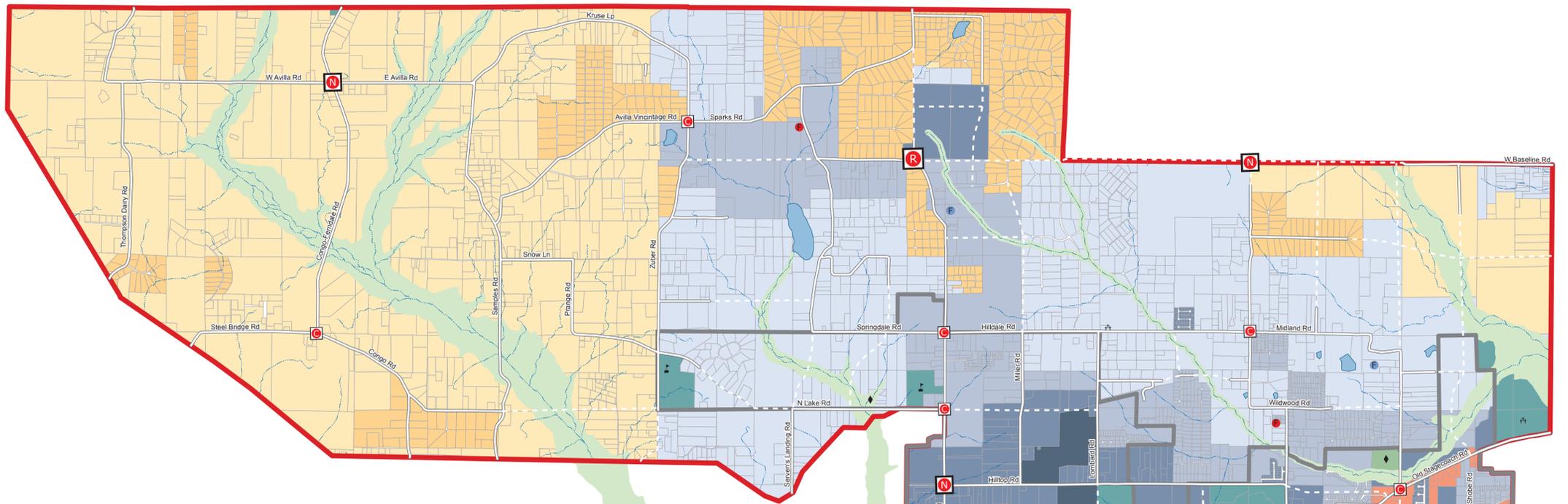
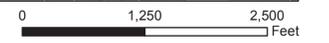
- | | | |
|---|--|--|
| <ul style="list-style-type: none"> G1 - Urban Reserve
Agriculture and Rural Residential
1 unit per acre, maximum G1H - Urban Reserve Platted
Platted Rural Residential
1 unit per acre, maximum G2 - Controlled Growth
Rural Residential, Neighborhood Comm.
2 units per acre, maximum G3 - Managed Growth
Low Density Residential, Mixed Use
3 units per acre, maximum | <ul style="list-style-type: none"> G4 - Intended Growth
Medium Density Residential, Mixed Use
10 units per acre, maximum G5 - Designed Growth
Urban Mixed Use
12 units per acre, maximum M1 - Industrial District
Minimum 1/2 acre lot O1 - Open Space - Preservation
Nature and Resource Conservation
Minimum 10 acre lot | <ul style="list-style-type: none"> O2 - Open Space - Recreation
Parks and Recreational Use S1 - Mixed-Use/Corridor Development
Corridor Commercial, Mixed Use Infill
12 residential units per acre, maximum S2 - Township District
Mixed Density and Designed Development
6 units per acre, maximum S3 - Institutional District
Planned Institutional Uses |
|---|--|--|
- Regional Commercial Area
 Neighborhood Commercial Area
 Convenience Commercial Area

Development Constraints and Boundaries

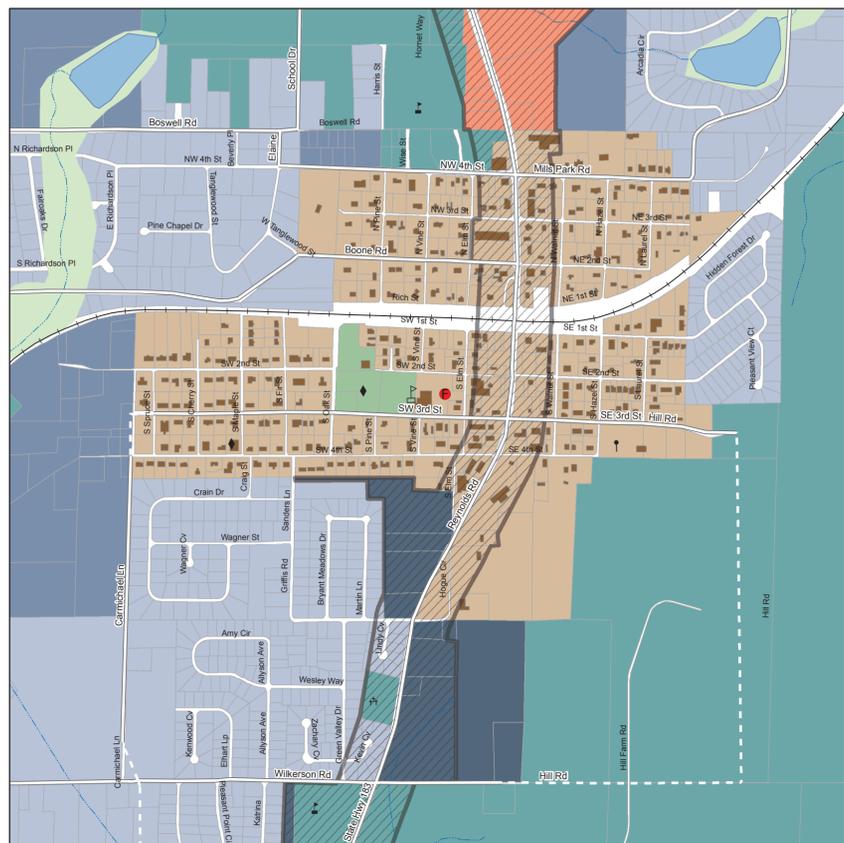
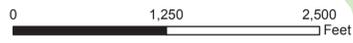
- Planning Area Boundary
- City Limits
- Overlay District
- Flood Prone Area



Highway 5 Corridor



Township District



Updated: April 10th, 2017
 Adopted: 2017-XX
 Date: April XX, 2017



RESOLUTION NO. 2017 - _____

**A RESOLUTION EXPRESSING THE WILLINGNESS OF THE CITY OF BRYANT
TO UTILIZE FEDERAL-AID RECREATIONAL TRAILS PROGRAM FUNDS**

WHEREAS, *the Bryant City Council* understands Federal-aid Recreational Trails Program Funds are available at 80% federal participation and 20% local match/in kind labor to develop a trail along Bryant Parkway, and

WHEREAS, *the City of Bryant* understands that Federal-aid Funds are available for this project on a reimbursable basis, requiring work to be accomplished and proof of payment prior to actual monetary reimbursement, and

WHEREAS, this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

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

SECTION I: *The City of Bryant* will participate in accordance with its designated responsibility, including maintenance of this project.

SECTION II: *The Mayor* is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the construction of the above stated project.

SECTION III: *The Bryant City Council* pledges its full support and hereby authorizes the Arkansas State Highway and Transportation Department to initiate action to implement this project.

THIS RESOLUTION adopted this _____ day of _____, 2017.

Signed: _____
Jill Dabbs, Mayor

ATTEST: _____
Sue Ashcraft, City Clerk