

Feb-2019

Balance Sheet

General Fund

Current Assets \$1,945,042.86

Water/Sewer Fund

Current Assets \$3,488,866.63

Street Fund

Current Assets \$551,743.04

Income and Expenses

16.70%

City General

	Current Month	Year to Date	Annual Budget	% of Budget
Total Revenue	\$173,316.60	\$504,400.90	\$2,133,700.00	23.6%
Total Expenses	\$167,359.25	\$357,168.65	\$2,133,700.00	16.7%
Net Income/(Expense)	\$5,957.35	\$147,232.25	\$0.00	

Water / Sewer

	Current Month	Year to Date	Annual Budget	% of Budget
Total Revenue	\$197,594.66	\$453,489.20	\$2,352,500.00	19.3%
Total Expenses	\$164,111.12	\$280,146.58	\$2,352,500.00	11.9%
Net Income/(Expense)	\$33,483.54	\$173,342.62	\$0.00	

Street

	Current Month	Year to Date	Annual Budget	% of Budget
Total Revenue	\$15,046.20	\$31,636.52	\$233,250.00	13.6%
Total Expenses	\$5,151.10	\$100,749.18	\$233,250.00	43.2%
Net Income/(Expense)	\$9,895.10	(\$69,112.66)	\$0.00	

**City of Tontitown**  
**Balance Sheet - City General Fund**  
**For Period Ending 2/28/2019**

	Account Number		Book Value Feb 2019 Actual
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash</b>			
	1010	0170-City Gen Operating-DDA	387,041.06
	1005	133038-F&M CD-BOF	306,806.99
	1113	3150-General Museum-CD	206,498.66
	1015	6476-Undercover Drug Fund-DDA	100.00
	1001	6996-Payroll Bank Account	18,592.72
	1097	7025-833 Fire Fund Restrict-DDA	37,939.42
	1096	7033-988 Police Fund-DDA	8,081.79
	1012	7469-City Museum Sav	11,501.71
	1003	7882-General - MMS	968,480.51
		<b>Total Current Assets</b>	<b>\$1,945,042.86</b>
		<b>Total Assets</b>	<b>\$1,945,042.86</b>
 <b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payroll Liabilities</b>			
		AR Dept of Workforce Services	3,136.46
		Delta Dental Payable	896.00
		QualChoice Payable	9,788.93
		United Healthcare	330.00
		<b>Total Current Liabilities</b>	<b>\$14,151.39</b>
		<b>Total Liabilities</b>	<b>\$14,151.39</b>
 <b>Fund Balance</b>			
		<b>Accumulated Surplus (Deficit)</b>	
	3000	Fund Balance	1,930,891.47
		<b>Total Fund Balance</b>	<b>\$1,930,891.47</b>
		<b>Total Liabilities and Equity</b>	<b>\$1,945,042.86</b>

City of Tontitown

General Fund

Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
	Feb 2019	Jan 2019	Annual Budget	Jan 2019	Dec 2019
	Feb 2019	Feb 2019	Jan 2019	Dec 2019	Percent of
	Actual	Actual	Dec 2019	Variance	Budget

Revenue & Expenditures

Revenue

General Dept

4363	Bocce Tournament Entry Fee	0.00	0.00	300.00	300.00	0.0%
4040	Business License	205.00	347.40	22,000.00	21,652.60	1.6%
4580	City Sales & UseTax-2005 Serie	45,406.11	88,684.37	480,000.00	391,315.63	18.5%
4570	County Sales and Use Tax	46,587.70	88,711.36	490,000.00	401,288.64	18.1%
4021	Fire Income (Act 833)	0.00	0.00	10,000.00	10,000.00	0.0%
4000	Franchise Tax Income	10,626.16	107,259.49	145,000.00	37,740.51	74.0%
4010	Hosting Fees	0.00	76,093.06	260,000.00	183,906.94	29.3%
4650	Interest Income	961.55	3,506.68	7,500.00	3,993.32	46.8%
4082	Museum Grants	1,000.00	1,000.00	0.00	(1,000.00)	0.0%
4100	Museum Income	0.00	50.00	3,500.00	3,450.00	1.4%
4180	Park Income	103.90	238.90	3,000.00	2,761.10	8.0%
4200	Permits-Income	41,884.44	74,393.05	225,000.00	150,606.95	33.1%
4540	Police Fines	21,925.90	38,454.90	145,000.00	106,545.10	26.5%
4560	Property Tax - TPR0400	1,940.78	17,714.08	305,400.00	287,685.92	5.8%
4645	State Turnback-City & Muni Aid	2,675.06	7,947.61	37,000.00	29,052.39	21.5%

**General Dept Totals**    **\$173,316.60**    **\$504,400.90**    **\$2,133,700.00**    **\$1,629,299.10**

**Revenue**    **\$173,316.60**    **\$504,400.90**    **\$2,133,700.00**    **\$1,629,299.10**

**Gross Profit**    **\$173,316.60**    **\$504,400.90**    **\$2,133,700.00**    **\$0.00**

Expenses

Administration

5025	Automobile Expense	0.00	0.00	3,000.00	3,000.00	0.0%
5030	Bank Service Charges	46.59	107.47	2,000.00	1,892.53	5.4%
5095	Bocce Tournament Expense	0.00	0.00	1,000.00	1,000.00	0.0%
5281	Building Repairs	0.00	95.78	10,000.00	9,904.22	1.0%
5035	Computer Software & Support	10,081.42	16,860.17	70,000.00	53,139.83	24.1%
5590	Contract Wages	9,159.62	9,708.37	30,000.00	20,291.63	32.4%
5040	Dues and Subscriptions	1,197.36	8,549.16	10,000.00	1,450.84	85.5%
5370	Engineering	16,537.10	16,537.10	65,000.00	48,462.90	25.4%
5047	Fuel	0.00	0.00	1,000.00	1,000.00	0.0%
5150	Insurance, Vehicles & Property	0.00	0.00	5,000.00	5,000.00	0.0%
5380	Legal Fees	9,241.08	22,202.17	202,750.00	180,547.83	11.0%
5060	Materials and Supplies	133.81	133.81	5,000.00	4,866.19	2.7%

**City of Tontitown**  
**General Fund**  
**Statement of Revenue and Expenditures**

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2019	
		Feb 2019	Jan 2019	Annual Budget	Jan 2019	
		Feb 2019	Feb 2019	Jan 2019	Dec 2019	
		Actual	Actual	Dec 2019	Variance	Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Expenses</b>						
<b>Fire Dept</b>						
5050	Fixed Assets Purchases	0.00	0.00	60,000.00	60,000.00	0.0%
5047	Fuel	25.00	25.00	11,000.00	10,975.00	0.2%
5060	Materials and Supplies	4,864.75	4,864.75	20,000.00	15,135.25	24.3%
5630	Payroll w/Benefits	8,365.21	16,586.27	110,500.00	93,913.73	15.0%
5633	Payroll-Municipal Workers	0.00	2,600.00	2,600.00	0.00	100.0%
5420	Repairs & Maintenance	11.26	768.54	9,200.00	8,431.46	8.4%
5530	Tools and Equipment	0.00	0.00	5,000.00	5,000.00	0.0%
5341	Training and Travel	0.00	455.00	2,000.00	1,545.00	22.8%
5597	Uniform Expense	280.00	280.00	1,250.00	970.00	22.4%
5500	Utilities	768.42	1,501.69	5,300.00	3,798.31	28.3%
	<b>Fire Dept Totals</b>	<b>\$34,030.94</b>	<b>\$80,189.81</b>	<b>\$434,300.00</b>	<b>\$354,110.19</b>	
<b>Museum Dept</b>						
5040	Dues and Subscriptions	110.50	160.50	1,000.00	839.50	16.1%
5060	Materials and Supplies	0.00	0.00	1,000.00	1,000.00	0.0%
5090	Office Expenses	0.00	0.00	1,000.00	1,000.00	0.0%
5630	Payroll w/Benefits	608.33	960.18	8,200.00	7,239.82	11.7%
5110	Printing and Reproduction	0.00	0.00	3,000.00	3,000.00	0.0%
5420	Repairs & Maintenance	0.00	0.00	1,000.00	1,000.00	0.0%
5341	Training and Travel	0.00	0.00	500.00	500.00	0.0%
5500	Utilities	149.80	308.96	2,000.00	1,691.04	15.4%
	<b>Museum Dept Totals</b>	<b>\$868.63</b>	<b>\$1,429.64</b>	<b>\$17,700.00</b>	<b>\$16,270.36</b>	
<b>Park Dept</b>						
5025	Automobile Expense	101.98	174.88	0.00	(174.88)	0.0%
5590	Contract Wages	0.00	0.00	1,500.00	1,500.00	0.0%
5470	Equipment Repairs	0.00	0.00	500.00	500.00	0.0%
5050	Fixed Assets Purchases	0.00	0.00	45,000.00	45,000.00	0.0%
5047	Fuel	0.00	0.00	2,500.00	2,500.00	0.0%
5060	Materials and Supplies	0.00	13.26	3,000.00	2,986.74	0.4%
5630	Payroll w/Benefits	759.85	1,416.62	10,000.00	8,583.38	14.2%
5633	Payroll-Municipal Workers	0.00	150.00	150.00	0.00	100.0%
5420	Repairs & Maintenance	0.00	0.00	15,000.00	15,000.00	0.0%
5500	Utilities	231.08	779.57	4,500.00	3,720.43	17.3%

**City of Tontitown**  
**Balance Sheet - Water/Sewer Fund**  
**For Period Ending 2/28/2019**

Account Number		Book Value Feb 2019 Actual
<b>Assets</b>		
<b>Current Assets</b>		
1050	0605-Water Meter Deposit-DDA	96,861.96
1040	0613-Water Depreciation-MMS	248,203.64
1030	0621-Water Sewer Cap Imp-MMS	308,744.68
1081	1081 Cash In Transit-SoftWater	1,215.06
1126	3543-Water Excess Oper-CD	808,534.89
1080	5484-Water Oper Fund-DDA	364,229.28
1070	5492-W/S Excess Funds DDA+	443,048.90
1027	5698-Regions Bond Fund	5,446.61
1132	6062-W/S State Sewer Funds-MMS	333,142.69
1006	6747-BOF WS Rev Bond Fd #1	38,001.00
1007	6761-BOF WS Rev Bond Fd #2	34,978.05
1095	7122-Water NACA Restricted-DDA	350,902.59
1028	8513-3-01 F&M AR SUT Bond Fun	3,224.86
1029	8514-3-01 F&M-AR Debt Serv Res	3,607.98
1033	8515-3-01 F&M Cost of Issue Fd	50.56
1032	8516-3-01 F&M SUT Const Fund	113,735.38
1021	UMB 141831.1 Principal Account	92,552.36
1022	UMB 141831.2 Reserve Account	172,427.20
1023	UMB 141831.4 Bond Account	17,750.00
1024	UMB 141831.6 Interest Account	52,208.94
	<b>Total Current Assets</b>	<b>\$3,488,866.63</b>
<b>Fixed Assets</b>		
1510	GIS System	284,099.11
1520	Vehicles	89,403.95
1800	Accumulated Depreciation	(4,720,187.91)
	<b>Total Fixed Assets</b>	<b>(\$4,346,684.85)</b>
<b>Other Assets</b>		
1200	Accounts Receivable	127,375.27
1811	Accumulated Amortization	(18,393.75)
1581	Buildings & Improvements	299,518.93
1762	CIP-412 Bypass Sewerline	138,052.57
1766	CIP-885 W H.D.T. Water Bore	6,793.94
1767	CIP-Water Tank	648,514.62
1765	CIP-Water Trans Line BWRPA	7,199.00
1760	CIP-Water/Sewer Impr New 8 Lin	(575,344.50)
1763	CIP-Water/Sewer Impr(New 8")	575,344.50
1400	Inventory	73,884.01
1505	Land	361,913.73
1534	Machinery & Equipment	326,193.03
1515	Office Furniture & Equipment	60,269.54
1301	Prepaid Expenses	3,079.31
1150	Sales Tax Receivable	92,298.53
1960	Unamort. Underwriter Discount	73,575.00
1601	Water & Sewer Systems	14,885,635.14
	<b>Total Other Assets</b>	<b>\$17,085,908.87</b>
	<b>Total Assets</b>	<b>\$16,228,090.65</b>

**City of Tontitown**  
**Water / Sewer Fund**  
**Statement of Revenue and Expenditures**

Acct	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019	
	Feb 2019	Jan 2019	Annual Budget	Jan 2019	Dec 2019	
	Feb 2019	Feb 2019	Jan 2019	Dec 2019	Percent of	
	Actual	Actual	Dec 2019	Variance	Budget	
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Sewer Dept</b>						
4591	1999 Sales Tax	0.00	43,636.74	470,000.00	426,363.26	9.3%
4650	Interest Income	482.80	536.96	2,500.00	1,963.04	21.5%
4051	Sewer Sales	28,105.80	60,899.36	300,000.00	239,100.64	20.3%
4069	Sewer Tapping Fees	6,500.00	17,500.00	40,000.00	22,500.00	43.8%
4032	Waste Management Sewer	29,097.88	41,252.48	150,000.00	108,747.52	27.5%
	<b>Sewer Dept Totals</b>	<b>\$64,186.48</b>	<b>\$163,825.54</b>	<b>\$962,500.00</b>	<b>\$798,674.46</b>	
<b>Solid Waste Dept</b>						
4053	Billing Fee Income	608.95	1,295.95	6,500.00	5,204.05	19.9%
4055	Recycling Fee Income	612.50	1,270.00	6,000.00	4,730.00	21.2%
4031	Sanitation SW Billing	12,412.69	26,405.64	140,000.00	113,594.36	18.9%
4056	Yellow Bag Sales	107.80	323.40	2,500.00	2,176.60	12.9%
	<b>Solid Waste Dept Totals</b>	<b>\$13,741.94</b>	<b>\$29,294.99</b>	<b>\$155,000.00</b>	<b>\$125,705.01</b>	
<b>Water Dept</b>						
4580	City Sales & UseTax-2005 Serie	30,270.74	59,122.92	353,500.00	294,377.08	16.7%
4057	Convenience Fee Income	173.75	381.17	1,500.00	1,118.83	25.4%
4650	Interest Income	9,913.84	20,019.95	7,500.00	(12,519.95)	266.9%
4052	Late Fee Income	2,211.98	4,709.94	18,000.00	13,290.06	26.2%
4060	Overpayment of Water Sales	3,037.36	8,847.32	25,000.00	16,152.68	35.4%
4058	Reconnection Fee	280.83	750.42	4,000.00	3,249.58	18.8%
4299	Returned Checks Fees	137.78	237.78	500.00	262.22	47.6%
4050	Water Sales	60,339.96	130,199.17	750,000.00	619,800.83	17.4%
4064	Water Tapping Fees	13,300.00	36,100.00	75,000.00	38,900.00	48.1%
	<b>Water Dept Totals</b>	<b>\$119,666.24</b>	<b>\$260,368.67</b>	<b>\$1,235,000.00</b>	<b>\$974,631.33</b>	
	<b>Revenue</b>	<b>\$197,594.66</b>	<b>\$453,489.20</b>	<b>\$2,352,500.00</b>	<b>\$1,899,010.80</b>	
	<b>Gross Profit</b>	<b>\$197,594.66</b>	<b>\$453,489.20</b>	<b>\$2,352,500.00</b>	<b>\$0.00</b>	

**Expenses**

**Sewer Dept**

5022	Audit Expense	0.00	0.00	6,000.00	6,000.00	0.0%
5025	Automobile Expense	310.68	495.93	3,500.00	3,004.07	14.2%
5061	Bond Processing Fee	0.00	0.00	3,000.00	3,000.00	0.0%
5281	Building Repairs	0.00	1,690.00	2,500.00	810.00	67.6%

**City of Tontitown**  
**Water / Sewer Fund**  
**Statement of Revenue and Expenditures**

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2019		
	Feb 2019	Jan 2019	Annual Budget	Jan 2019	Dec 2019	
	Feb 2019	Feb 2019	Jan 2019	Dec 2019	Percent of	
	Actual	Actual	Dec 2019	Variance	Budget	
<b>Revenue &amp; Expenditures</b>						
<b>Expenses</b>						
<b>Water Dept</b>						
5022	Audit Expense	0.00	0.00	6,000.00	6,000.00	0.0%
5025	Automobile Expense	350.69	535.95	10,000.00	9,464.05	5.4%
5030	Bank Service Charges	170.17	305.75	3,000.00	2,694.25	10.2%
5199	Bond Expense-Regions	0.00	500.00	20,000.00	19,500.00	2.5%
5200	Bond Expense-Water Trans Line	0.00	0.00	35,000.00	35,000.00	0.0%
5061	Bond Processing Fee	500.00	0.00	0.00	0.00	0.0%
5281	Building Repairs	0.00	0.00	2,500.00	2,500.00	0.0%
5035	Computer Software & Support	442.00	1,528.11	9,000.00	7,471.89	17.0%
5590	Contract Wages	660.00	660.00	2,500.00	1,840.00	26.4%
5040	Dues and Subscriptions	2,243.06	2,365.25	4,000.00	1,634.75	59.1%
5370	Engineering	0.00	0.00	75,000.00	75,000.00	0.0%
5470	Equipment Repairs	0.00	65.79	3,500.00	3,434.21	1.9%
5050	Fixed Assets Purchases	5,000.00	5,000.00	0.00	(5,000.00)	0.0%
5047	Fuel	0.00	0.00	8,000.00	8,000.00	0.0%
5150	Insurance, Vehicles & Property	0.00	0.00	1,500.00	1,500.00	0.0%
5380	Legal Fees	347.30	347.30	3,000.00	2,652.70	11.6%
5285	Locate Service	99.75	198.55	1,500.00	1,301.45	13.2%
5060	Materials and Supplies	3,125.78	10,032.84	55,000.00	44,967.16	18.2%
5203	Meters	0.00	0.00	50,000.00	50,000.00	0.0%
5090	Office Expenses	0.00	56.54	1,000.00	943.46	5.7%
5630	Payroll w/Benefits	10,863.06	19,788.51	135,000.00	115,211.49	14.7%
5633	Payroll-Municipal Workers	0.00	1,062.00	2,500.00	1,438.00	42.5%
5110	Printing and Reproduction	0.00	0.00	1,000.00	1,000.00	0.0%
5350	Professional Fees	0.00	0.00	5,000.00	5,000.00	0.0%
5420	Repairs & Maintenance	49.03	49.03	0.00	(49.03)	0.0%
5202	Scada	0.00	0.00	10,000.00	10,000.00	0.0%
5530	Tools and Equipment	0.00	1,081.28	3,500.00	2,418.72	30.9%
5341	Training and Travel	390.00	390.00	1,500.00	1,110.00	26.0%
5597	Uniform Expense	54.75	54.75	1,000.00	945.25	5.5%
5525	USDA Loan Service	2,177.70	2,177.70	96,000.00	93,822.30	2.3%
5500	Utilities	673.14	1,261.61	10,000.00	8,738.39	12.6%
5536	Water and Sewer Billing	1,000.00	1,500.00	8,000.00	6,500.00	18.8%

**City of Tontitown**  
**Balance Sheet - Street Fund**  
**For Period Ending 2/28/2019**

<b>Account Number</b>		<b>Book Value Feb 2019 Actual</b>
<b>Assets</b>		
<b>Current Assets</b>		
<b>Cash</b>		
1020	0188-Street Fund Operating-DDA	44,675.20
1131	6041-Street Excess Funds-DDA	507,067.84
	<b>Total Current Assets</b>	<u>\$551,743.04</u>
	<b>Total Assets</b>	<u>\$551,743.04</u>
 <b>Fund Balance</b>		
<b>Accumulated Surplus (Deficit)</b>		
3000	Fund Balance	551,743.04
	<b>Total Fund Balance</b>	<u>\$551,743.04</u>
	<b>Total Liabilities and Equity</b>	<u>\$551,743.04</u>



**City of Tontitown**  
**Street Fund**  
**Statement of Revenue and Expenditures**

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2019		
	Feb 2019	Jan 2019 - Annual Budget	Jan 2019	Dec 2019		
	Feb 2019 Actual	Feb 2019 Actual	Jan 2019 Dec 2019 Variance	Percent of Budget		
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
4650	Interest Income	143.42	307.90	2,000.00	1,692.10	15.4%
4560	Property Tax - TPR0400	358.02	1,950.82	60,000.00	58,049.18	3.3%
4645	State Turnback-City & Muni Aid	14,544.80	29,377.80	171,250.00	141,872.20	17.2%
	<b>Total Revenue</b>	<b>\$15,046.24</b>	<b>\$31,636.52</b>	<b>\$233,250.00</b>	<b>\$201,613.48</b>	
	<b>Revenue</b>	<b>\$15,046.24</b>	<b>\$31,636.52</b>	<b>\$233,250.00</b>	<b>\$201,613.48</b>	
	<b>Gross Profit</b>	<b>\$15,046.24</b>	<b>\$31,636.52</b>	<b>\$233,250.00</b>	<b>\$0.00</b>	
<b>Expenses</b>						
<b>Other Expense</b>						
5025	Automobile Expense	180.76	345.80	2,500.00	2,154.20	13.8%
5590	Contract Wages	298.90	298.90	2,500.00	2,201.10	12.0%
5040	Dues and Subscriptions	66.30	483.47	500.00	16.53	96.7%
5370	Engineering	0.00	0.00	35,000.00	35,000.00	0.0%
5470	Equipment Repairs	0.00	572.98	20,000.00	19,427.02	2.9%
5050	Fixed Assets Purchases	0.00	0.00	20,000.00	20,000.00	0.0%
5047	Fuel	0.00	0.00	3,500.00	3,500.00	0.0%
5150	Insurance, Vehicles & Property	0.00	0.00	1,000.00	1,000.00	0.0%
5380	Legal Fees	0.00	0.00	2,500.00	2,500.00	0.0%
5060	Materials and Supplies	700.36	948.27	15,500.00	14,551.73	6.1%
5090	Office Expenses	0.00	0.00	250.00	250.00	0.0%
5630	Payroll w/Benefits	3,365.40	6,220.72	43,000.00	36,779.28	14.5%
5633	Payroll-Municipal Workers	0.00	993.00	2,000.00	1,007.00	49.7%
5461	Street Improvements	0.00	87,950.00	50,000.00	(37,950.00)	175.9%
5462	Street Signage	481.86	356.19	15,000.00	14,643.81	2.4%
5500	Utilities	57.52	2,579.85	20,000.00	17,420.15	12.9%
	<b>Total Other Expense</b>	<b>\$5,151.10</b>	<b>\$100,749.18</b>	<b>\$233,250.00</b>	<b>\$132,500.82</b>	
	<b>Expenses</b>	<b>\$5,151.10</b>	<b>\$100,749.18</b>	<b>\$233,250.00</b>	<b>\$132,500.82</b>	
	<b>Revenue Less Expenditures</b>	<b>\$9,895.14</b>	<b>(\$69,112.66)</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$9,895.14</b>	<b>(\$69,112.66)</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Fund Balances</b>						
	Beginning Fund Balance	541,847.90	620,855.70	0.00	0.00	0.0%
	Net Change in Fund Balance	9,895.14	(69,112.66)	0.00	0.00	0.0%