

General Fund
Balance Sheet
For Period Ending 8/31/2015

| | Acct No. | | Book Value Aug 2015 Actual |
|--------------------------------------|----------|--|----------------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash | | | |
| | 1030 | Cap. Imp. Cent #6090621 | 300,000.00 |
| | 1015 | Cen General - 00500936476 | 100.00 |
| | 1010 | Cen Genll Fund-0095000170 | 308,696.33 |
| | 1112 | Cent General CD-20066-3030 | 100,000.00 |
| | 1099 | Deposit Clearing Acct 7017 | 100.00 |
| | 1113 | Lib General CD 807000686 | 177,789.95 |
| | 1098 | Payroll Clearing Account | 100.00 |
| | | Total Cash | \$886,786.28 |
| Other Current Assets | | | |
| | 1300 | Deposits | 77.00 |
| | | Total Other Current Assets | \$77.00 |
| | | Total Current Assets | \$886,863.28 |
| | | Total Assets | \$886,863.28 |
| Liabilities | | | |
| Current Liabilities | | | |
| Payroll Liabilities | | | |
| | | AR Dept of Workforce Services | 1,497.48 |
| | | Delta Dental Payable | 1,619.16 |
| | | Dept of Finance & Admin | 2,133.26 |
| | | EFTPS Payable | 9,331.48 |
| | | Liberty National Payable | 534.00 |
| | | LOPFI Payable | 5,237.58 |
| | | Principal Payable | 1,657.49 |
| | | United Health Care Payable | 12,363.58 |
| | | Total Payroll Liabilities | \$34,374.03 |
| Other Current Liabilities | | | |
| | 2130 | Federal Tax Deposit | 91.80 |
| | 2040 | Sales Tax Payable | (604.71) |
| | 2160 | Unemployment | 801.79 |
| | | Total Other Current Liabilities | \$288.88 |
| | | Total Current Liabilities | \$34,662.91 |
| | | Total Liabilities | \$34,662.91 |
| Fund Balance | | | |
| Suplus Carryover | | | |
| | 3010 | Act 988 Funds | 12,917.50 |
| | | Total Suplus Carryover | \$12,917.50 |
| Accumulated Surplus (Deficit) | | | |
| | 3000 | Fund Balance | 839,282.87 |
| | | Total Accumulated Surplus (Deficit) | \$839,282.87 |
| | | Total Fund Balance | \$852,200.37 |
| | | Total Liabilities and Equity | \$886,863.28 |

General Fund

Statement of Revenue and Expenditures

| Acct | | Current | Year-To-Date | Annual Budget | Annual | Jan 2015 |
|-----------------------------------|------------------------------|-------------|--------------|---------------|-------------|----------|
| | | Period | Jan 2015 | Jan 2015 | Budget | Dec 2015 |
| | | Jan 2015 | Aug 2015 | Jan 2015 | Dec 2015 | Budget |
| | | Actual | Actual | Dec 2015 | Variance | |
| Revenue & Expenditures | | | | | | |
| Revenue | | | | | | |
| 4900 | 043015 BS Corrections | 70,440.68 | 70,440.68 | 0.00 | (70,440.68) | 0.0% |
| 4580 | 2005 Series City Sales Tax | 419,421.08 | 419,421.08 | 566,230.00 | 146,808.92 | 74.1% |
| 4552 | Act 833 Revenue | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.0% |
| 4550 | Act 988 revenue | 6,565.00 | 6,565.00 | 6,000.00 | (565.00) | 109.4% |
| 4100 | Book Sales | 460.00 | 460.00 | 1,000.00 | 540.00 | 46.0% |
| 4040 | Business License | 14,358.00 | 14,358.00 | 30,000.00 | 15,642.00 | 47.9% |
| 4210 | Certificate of Occupancy | 3,183.00 | 3,183.00 | 5,000.00 | 1,817.00 | 63.7% |
| 4535 | Commercial Remodel Permit | 1,390.37 | 1,390.37 | 3,000.00 | 1,609.63 | 46.3% |
| 4110 | Donations | 770.00 | 770.00 | 500.00 | (270.00) | 154.0% |
| 4534 | Fireworks Permit | 300.00 | 300.00 | 900.00 | 600.00 | 33.3% |
| 4000 | Franchise Tax | 172,037.24 | 172,037.24 | 250,000.00 | 77,962.76 | 68.8% |
| 4533 | Garage Sale Permit | 104.00 | 104.00 | 0.00 | (104.00) | 0.0% |
| 4010 | Hosting Fees | 116,456.43 | 116,456.43 | 105,000.00 | (11,456.43) | 110.9% |
| 4650 | Interest Income | 666.20 | 666.20 | 3,000.00 | 2,333.80 | 22.2% |
| 4120 | Memorials | 395.00 | 395.00 | 1,500.00 | 1,105.00 | 26.3% |
| 4020 | Miscellaneous Income | 28,162.86 | 28,162.86 | 364,045.00 | 335,882.14 | 7.7% |
| 4630 | Municipal General - MLM0100 | 12,990.75 | 12,990.75 | 0.00 | (12,990.75) | 0.0% |
| 4095 | Museum Income - Other | 551.00 | 551.00 | 200.00 | (351.00) | 275.5% |
| 4130 | Museum Membership | 2,428.00 | 2,428.00 | 2,500.00 | 72.00 | 97.1% |
| 4060 | Overpayment of Water Sales | 777.60 | 777.60 | 0.00 | (777.60) | 0.0% |
| 4180 | Pavilion Fee | 2,469.00 | 2,469.00 | 2,500.00 | 31.00 | 98.8% |
| 4200 | Permits - Building | 40,678.92 | 40,678.92 | 70,000.00 | 29,321.08 | 58.1% |
| 4190 | Permits - Building - Other | 13,306.05 | 13,306.05 | 1,000.00 | (12,306.05) | 1,330.6% |
| 4240 | Permits - Demolition | 100.00 | 100.00 | 250.00 | 150.00 | 40.0% |
| 4191 | Permits - Driveway | 30.00 | 30.00 | 50.00 | 20.00 | 60.0% |
| 4250 | Permits - Electrical | 1,799.72 | 1,799.72 | 3,500.00 | 1,700.28 | 51.4% |
| 4260 | Permits - Fence | 75.00 | 75.00 | 250.00 | 175.00 | 30.0% |
| 4280 | Permits - Grading | 100.00 | 100.00 | 100.00 | 0.00 | 100.0% |
| 4320 | Permits - Mechanical | 498.00 | 498.00 | 2,500.00 | 2,002.00 | 19.9% |
| 4330 | Permits - Miscellaneous | 5,490.48 | 5,490.48 | 7,900.00 | 2,409.52 | 69.5% |
| 4360 | Permits - Plumbing | 1,020.04 | 1,020.04 | 2,500.00 | 1,479.96 | 40.8% |
| 4300 | Planning - Large Scale Dev | 5,860.00 | 5,860.00 | 6,500.00 | 640.00 | 90.2% |
| 4310 | Planning - Lot Splits | 2,110.00 | 2,110.00 | 500.00 | (1,610.00) | 422.0% |
| 4440 | Planning - Planning Fees | (14.40) | (14.40) | 0.00 | 14.40 | 0.0% |
| 4500 | Planning - Preliminary Plats | 1,100.00 | 1,100.00 | 0.00 | (1,100.00) | 0.0% |
| 4380 | Planning - Property Line Adj | 800.00 | 800.00 | 1,000.00 | 200.00 | 80.0% |
| 4390 | Planning - Rezoning | 1,950.00 | 1,950.00 | 1,200.00 | (750.00) | 162.5% |
| 4400 | Planning - Signs | 948.86 | 948.86 | 2,800.00 | 1,851.14 | 33.9% |
| 4420 | Planning - Subdivisions | 600.00 | 600.00 | 1,800.00 | 1,200.00 | 33.3% |
| 4520 | Planning - Technical Reviews | 1,650.00 | 1,650.00 | 1,500.00 | (150.00) | 110.0% |
| 4430 | Planning - Variances/Waivers | 1,075.00 | 1,075.00 | 3,000.00 | 1,925.00 | 35.8% |
| 4065 | Plumbing Fees | 175.91 | 175.91 | 0.00 | (175.91) | 0.0% |
| 4540 | Police Fines | 57,570.00 | 57,570.00 | 70,000.00 | 12,430.00 | 82.2% |
| 4560 | Property Tax - TPR0400 | 104,884.72 | 104,884.72 | 193,000.00 | 88,115.28 | 54.3% |
| | Reimbursement Income | 136.75 | 136.75 | 0.00 | (136.75) | 0.0% |
| 4570 | Sales Tax | (26,776.78) | (26,776.78) | 0.00 | 26,776.78 | 0.0% |
| 4620 | State Turnback | 44,393.73 | 44,393.73 | 0.00 | (44,393.73) | 0.0% |
| 4640 | State Turnback:Hwy Severance | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.0% |

City of Tontitown

General Fund

Statement of Revenue and Expenditures

| Acct | | Current Period Jan 2015 Aug 2015 Actual | Year-To-Date Jan 2015 Aug 2015 Actual | Annual Budget Jan 2015 Dec 2015 | Annual Budget Jan 2015 Dec 2015 Variance | Jan 2015 Dec 2015 Percent of Budget |
|-----------------------------------|----------------------------------|---|--|---------------------------------------|--|--|
| Revenue & Expenditures | | | | | | |
| Revenue | | | | | | |
| 4645 | State Turnback:Municipal Speci | 10,023.52 | 10,023.52 | 35,000.00 | 24,976.48 | 28.6% |
| | Revenue | \$1,123,511.73 | \$1,123,511.73 | \$1,760,225.00 | \$636,713.27 | |
| | Gross Profit | \$1,123,511.73 | \$1,123,511.73 | \$1,760,225.00 | \$0.00 | |
| Expenses | | | | | | |
| 5020 | Animal Sheltering | 340.00 | 340.00 | 1,105.00 | 765.00 | 30.8% |
| 5025 | Automobile Expense | 25,340.95 | 25,340.95 | 62,327.00 | 36,986.05 | 40.7% |
| 5071 | Book Production/Promotion | (3.97) | (3.97) | 0.00 | 3.97 | 0.0% |
| 5450 | Building Repairs | 0.00 | 0.00 | 50.00 | 50.00 | 0.0% |
| 5510 | Cable | 0.00 | 0.00 | 2,250.00 | 2,250.00 | 0.0% |
| 5035 | Computer Software & Support | 37,321.44 | 37,321.44 | 70,300.00 | 32,978.56 | 53.1% |
| 5590 | Contract Wages | 59,008.36 | 59,008.36 | 150,150.00 | 91,141.64 | 39.3% |
| 5000 | Cost of Goods Sold | 51.60 | 51.60 | 0.00 | (51.60) | 0.0% |
| 5040 | Dues and Subscriptions | 17,518.98 | 17,518.98 | 58,130.00 | 40,611.02 | 30.1% |
| 5600 | Employee Health Coverage | 27,863.69 | 27,863.69 | 52,322.00 | 24,458.31 | 53.3% |
| 5370 | Engineering | 18,898.50 | 18,898.50 | 19,000.00 | 101.50 | 99.5% |
| 5050 | Fixed Assets Purchases | 53,728.06 | 53,728.06 | 104,500.00 | 50,771.94 | 51.4% |
| 6150 | Insurance, Taxes & Bonds | 366.94 | 366.94 | 13,000.00 | 12,633.06 | 2.8% |
| 5380 | Legal Fees | 63,242.94 | 63,242.94 | 190,650.00 | 127,407.06 | 33.2% |
| 6256 | Legal Fees & Advertising | 0.00 | 0.00 | 600.00 | 600.00 | 0.0% |
| 5060 | Materials and Supplies | 10,479.42 | 10,479.42 | 24,560.00 | 14,080.58 | 42.7% |
| 5490 | Meetings & Travel | 646.74 | 646.74 | 1,000.00 | 353.26 | 64.7% |
| 5340 | Miscellaneous | 1,244.12 | 1,244.12 | 2,231.00 | 986.88 | 55.8% |
| 5070 | Museum Expenses | 203.51 | 203.51 | 200.00 | (3.51) | 101.8% |
| 5090 | Office Expenses | 10,144.25 | 10,144.25 | 20,445.00 | 10,300.75 | 49.6% |
| 5390 | Ordinance Codification | 5,137.35 | 5,137.35 | 0.00 | (5,137.35) | 0.0% |
| 5345 | Payroll Expenses | (19,373.64) | (19,373.64) | 18,000.00 | 37,373.64 | (107.6%) |
| 5110 | Printing and Reproduction | 6,631.93 | 6,631.93 | 10,850.00 | 4,218.07 | 61.1% |
| 5350 | Professional Fees | 5,589.13 | 5,589.13 | 200.00 | (5,389.13) | 2,794.6% |
| 5300 | Property Insurance | 157.33 | 157.33 | 0.00 | (157.33) | 0.0% |
| 5240 | Reconciliation Discrepancies | 22,298.52 | 22,298.52 | 0.00 | (22,298.52) | 0.0% |
| 5420 | Repairs & Maintenance | 1,488.81 | 1,488.81 | 28,500.00 | 27,011.19 | 5.2% |
| 5572 | Repay of Sales Tax to Water | 35,000.00 | 35,000.00 | 0.00 | (35,000.00) | 0.0% |
| 5571 | Repayment of Sales Tax to St | 73,918.00 | 73,918.00 | 0.00 | (73,918.00) | 0.0% |
| 5400 | Required Legal Advertising | 4,447.62 | 4,447.62 | 0.00 | (4,447.62) | 0.0% |
| 5610 | Retirement | 43,886.54 | 43,886.54 | 65,140.00 | 21,253.46 | 67.4% |
| 5630 | Salaries | 326,886.23 | 326,886.23 | 527,664.00 | 200,777.77 | 61.9% |
| 5640 | Social Security & Medicare | 24,946.07 | 24,946.07 | 41,457.00 | 16,510.93 | 60.2% |
| 5160 | Springdale District Court - C | 9,008.96 | 9,008.96 | 0.00 | (9,008.96) | 0.0% |
| 5100 | Supplies & Postage | 15.20 | 15.20 | 0.00 | (15.20) | 0.0% |
| 5170 | Taxes | 1,724.79 | 1,724.79 | 400.00 | (1,324.79) | 431.2% |
| 5341 | Training and Education | 4,003.65 | 4,003.65 | 16,000.00 | 11,996.35 | 25.0% |
| 5480 | Travel | 661.89 | 661.89 | 1,700.00 | 1,038.11 | 38.9% |
| 5670 | Unemployment | 10,183.68 | 10,183.68 | 13,100.00 | 2,916.32 | 77.7% |
| 5500 | Utilities | 25,563.58 | 25,563.58 | 29,400.00 | 3,836.42 | 87.0% |
| | Expenses | \$908,571.17 | \$908,571.17 | \$1,525,231.00 | \$616,659.83 | |
| | Revenue Less Expenditures | \$214,940.56 | \$214,940.56 | \$234,994.00 | \$0.00 | |

City of Tontitown
General Fund
Statement of Revenue and Expenditures

| Acct | Current Period Jan 2015 Aug 2015 Actual | Year-To-Date Jan 2015 Aug 2015 Actual | Annual Budget Jan 2015 Dec 2015 | Annual Budget Jan 2015 Dec 2015 Variance | Jan 2015 Dec 2015 Percent of Budget |
|-----------------------------------|---|--|---------------------------------------|--|--|
| Revenue & Expenditures | | | | | |
| Net Change in Fund Balance | \$214,940.56 | \$214,940.56 | \$234,994.00 | \$0.00 | |
| Fund Balances | | | | | |
| Beginning Fund Balance | 677,736.65 | 677,736.65 | 0.00 | 0.00 | 0.0% |
| Net Change in Fund Balance | 214,940.56 | 214,940.56 | 234,994.00 | 0.00 | 0.0% |
| Ending Fund Balance | 852,200.37 | 852,200.37 | 0.00 | 0.00 | 0.0% |

Street Fund
Balance Sheet
For Period Ending 8/31/2015

| | Acct No. | Book Value Aug 2015 Actual |
|--------------------------------------|--|---|
| Assets | | |
| Current Assets | | |
| Cash | | |
| | 1020 Cent Street Fund 0188 | 292,166.17 |
| | 1130 Cent Bank CD Street 18601 | 15,000.00 |
| | 1131 Cent Bnk Money Mkt #8796041 | 227,224.49 |
| | 1025 Liberty Brush Creek 9502106 | 3,053.75 |
| | Total Cash | \$537,444.41 |
| | Total Current Assets | \$537,444.41 |
| Fixed Assets | | |
| Fixed Assets | | |
| Street Improvements | | |
| | 1541 2013 S Pianalto Rd \$372,548.28 | 372,547.28 |
| | 1542 2014 Overlay Proj - \$145,024.2 | 139,357.94 |
| | 1543 2014 Pozza Lane - \$238,930.00 | 227,544.95 |
| | 1544 2014 Sbanotto Rd - \$307,370.00 | 217,739.97 |
| | Total Street Improvements | \$957,190.14 |
| | Total Fixed Assets | \$957,190.14 |
| | Total Fixed Assets | \$957,190.14 |
| | Total Assets | \$1,494,634.55 |
| Liabilities | | |
| Current Liabilities | | |
| Payroll Liabilities | | |
| | United Health Care Payable | (508.21) |
| | Total Payroll Liabilities | (\$508.21) |
| | Total Current Liabilities | (\$508.21) |
| | Total Liabilities | (\$508.21) |
| Fund Balance | | |
| Accumulated Surplus (Deficit) | | |
| | 3000 Fund Balance | 1,495,142.76 |
| | Total Accumulated Surplus (Deficit) | \$1,495,142.76 |
| | Total Fund Balance | \$1,495,142.76 |
| | Total Liabilities and Equity | \$1,494,634.55 |

City of Tontitown

Street Fund

Statement of Revenue and Expenditures

| Acct | | Current Period Jan 2015 Aug 2015 Actual | Year-To-Date Jan 2015 Aug 2015 Actual | Annual Budget Jan 2015 Dec 2015 | Annual Budget Jan 2015 Dec 2015 Variance | Jan 2015 Dec 2015 Percent of Budget |
|-----------------------------------|-----------------------------------|---|--|---------------------------------------|--|--|
| Revenue & Expenditures | | | | | | |
| Revenue | | | | | | |
| 4580 | 2005 Series City Sales Tax | 71,026.49 | 71,026.49 | 0.00 | (71,026.49) | 0.0% |
| 4560 | Property Tax - TPR0400 | 5,107.23 | 5,107.23 | 0.00 | (5,107.23) | 0.0% |
| 4640 | State Turnback:Hwy Severance | 3,949.31 | 3,949.31 | 0.00 | (3,949.31) | 0.0% |
| 4645 | State Turnback:Municipal Speci | 15,467.26 | 15,467.26 | 0.00 | (15,467.26) | 0.0% |
| | Revenue | \$95,550.29 | \$95,550.29 | \$0.00 | (\$95,550.29) | |
| | Gross Profit | \$95,550.29 | \$95,550.29 | \$0.00 | \$0.00 | |
| Expenses | | | | | | |
| 5600 | Employee Health Coverage | 363.54 | 363.54 | 0.00 | (363.54) | 0.0% |
| 5060 | Materials and Supplies | 318.28 | 318.28 | 0.00 | (318.28) | 0.0% |
| 5340 | Miscellaneous | 224.27 | 224.27 | 0.00 | (224.27) | 0.0% |
| 5400 | Required Legal Advertising | 420.00 | 420.00 | 0.00 | (420.00) | 0.0% |
| 5610 | Retirement | 31.30 | 31.30 | 0.00 | (31.30) | 0.0% |
| 5630 | Salaries | 3,365.01 | 3,365.01 | 0.00 | (3,365.01) | 0.0% |
| 5640 | Social Security & Medicare | 257.43 | 257.43 | 0.00 | (257.43) | 0.0% |
| 5461 | Street Improvements | 7,535.70 | 7,535.70 | 0.00 | (7,535.70) | 0.0% |
| 5462 | Street Signage | 449.05 | 449.05 | 0.00 | (449.05) | 0.0% |
| 5670 | Unemployment | 37.01 | 37.01 | 0.00 | (37.01) | 0.0% |
| 5500 | Utilities | 78.36 | 78.36 | 0.00 | (78.36) | 0.0% |
| 5595 | Vehicle Expense | 220.01 | 220.01 | 0.00 | (220.01) | 0.0% |
| | Expenses | \$13,299.96 | \$13,299.96 | \$0.00 | (\$13,299.96) | |
| | Revenue Less Expenditures | \$82,250.33 | \$82,250.33 | \$0.00 | \$0.00 | |
| | Net Change in Fund Balance | \$82,250.33 | \$82,250.33 | \$0.00 | \$0.00 | |
| Fund Balances | | | | | | |
| | Beginning Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | Net Change in Fund Balance | 82,250.33 | 82,250.33 | 64,177.00 | 0.00 | 0.0% |
| | Ending Fund Balance | 1,495,142.76 | 1,495,142.76 | 0.00 | 0.00 | 0.0% |

Water Fund
Balance Sheet
For Period Ending 8/31/2015

| Acct No. | | Book Value Aug 2015 Actual |
|-------------------------------------|---|----------------------------------|
| Assets | | |
| Current Assets | | |
| Cash | | |
| 1030 | Cap. Imp. Cent #6090621 | 470,668.62 |
| 1040 | Depreciation Cent #6090613 | 176,707.79 |
| 1050 | Meter Dep. Cent #6090605 | 50,241.98 |
| 1095 | NACA Restricted 7122 | 350,000.00 |
| 1022 | UMB Debt Service Res 220TON13D | 186,114.98 |
| 1023 | UMB DS Bond Fund 220TON13DS | 15,250.00 |
| 1021 | UMB Revenue Fund 220TONREVB | 166,921.49 |
| 1070 | W&S Fund Cent #0095005492 | 1,303,042.54 |
| 1080 | Water Gen. Rev. Cen 5484 | 201,278.65 |
| | Total Cash | \$2,920,226.05 |
| Other Current Assets | | |
| 1400 | Inventory | 81,823.90 |
| | Total Other Current Assets | \$81,823.90 |
| | Total Current Assets | \$3,002,049.95 |
| Fixed Assets | | |
| Fixed Assets | | |
| Buildings & Improvements | | |
| 1580 | Building | 72,107.67 |
| 1560 | Property | 238,212.70 |
| 1561 | Shop Property | 257,037.89 |
| | Total Buildings & Improvements | \$567,358.26 |
| Machinery & Equipment | | |
| 1500 | Computer | 33,310.12 |
| 1530 | Equipment | 143,160.14 |
| 1533 | Furniture & Appliances | 4,246.81 |
| 1510 | GIS System | 287,685.61 |
| 1531 | Hand Tools | 51,875.56 |
| 1532 | Office Equipment | 16,162.32 |
| | Total Machinery & Equipment | \$536,440.56 |
| Vehicles | | |
| 1520 | Vehicles | 82,543.97 |
| | Total Vehicles | \$82,543.97 |
| Water & Sewer System | | |
| 1630 | 412/Kevin Lane Sewer Extension | 6,966.77 |
| 1705 | Barrington Road | 67,702.89 |
| 1710 | Bausinger Road | 1,907.87 |
| 1781 | Brush Creek | 91,886.00 |
| 1715 | Eldridge Road | 8,173.00 |
| 1720 | Harmon Road | 5,725.04 |
| 1725 | Henri de Tonti Blvd | 46,051.32 |
| 1726 | Henri de Tonti Blvd:E Henri de | 12,482.47 |
| 1730 | Hickman Line | 16,000.00 |
| 1735 | Industrial Park | 17,101.94 |
| 1740 | Kelly Rd-2006 | 578,826.38 |
| 1745 | Kissinger Road | 69,770.23 |
| 1750 | Klenc & Kelly Improvement | 22,268.02 |
| 1645 | Las Palmas Sewer Extension | 56,145.18 |

Water Fund
Balance Sheet
For Period Ending 8/31/2015

| Acct No. | | Book Value Aug 2015 Actual |
|----------------------------------|--|----------------------------------|
| 1755 | Liberty Road | 28,701.67 |
| 1760 | Maestri Road | 52,040.78 |
| 1761 | Maestri Road:Hwy 112 Bore & Lo | 40,210.57 |
| 1765 | Morsani/Mantegani | 1,056.49 |
| 1650 | NWA Tractor Sewer Extension | 31,857.40 |
| 1770 | Pianalto Rd South-2006 | 430,230.59 |
| 1620 | Sewer Easement Aquisition | 164,608.62 |
| 1625 | Sewer Project Phase One | 6,181,684.56 |
| 1600 | Sewer System | 2,382,909.68 |
| 1610 | Sewer System:Right Solutions S | 1,549.71 |
| 1775 | Taldo Loop | 33,055.14 |
| 1660 | W HDTi/N Mantegani Sewer Ext. | 108,749.78 |
| 1700 | Water System | 3,488,101.34 |
| 1780 | Water System | 52,109.74 |
| 1785 | Water Tank | 37,552.85 |
| 1790 | Waterline Easements | 22,688.44 |
| 1795 | Wildcat Creek Road | 14,367.01 |
| | Total Water & Sewer System | \$14,072,481.48 |
| | Total Fixed Assets | \$15,258,824.27 |
| Accumulated Depreciation | | |
| 1800 | Accumulated Depreciation | (2,969,954.77) |
| | Total Accumulated Depreciation | (\$2,969,954.77) |
| | Total Fixed Assets | \$12,288,869.50 |
| Other Assets | | |
| Other Assets | | |
| | Other Assets | 18,150.00 |
| 1960 | Unamort. Underwriter Discount | 64,882.68 |
| 1970 | Unamortized Bond Issue Cost | 31,778.14 |
| | Total Other Assets | \$114,810.82 |
| | Total Other Assets | \$114,810.82 |
| | Total Assets | \$15,405,730.27 |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 2410 | Accrued Bond Interest Payable | 117,920.76 |
| 2089 | Arkansas Health Fee Payable | (2,330.77) |
| 2525 | Bond Refunding Series 2013 | 4,473,533.75 |
| 2120 | Employee Insurance | (144.00) |
| 2490 | Meter Deposits | 46,627.12 |
| 2465 | Reserve for rev bond retiremen | (155,427.00) |
| 2040 | Sales Tax Payable | (5,155.84) |
| 2535 | Series 2013 Bond Premium | 95,249.99 |
| 2540 | Water Revenue Bond Region #31- | 179,301.10 |
| | Total Other Current Liabilities | \$4,749,575.11 |
| | Total Current Liabilities | \$4,749,575.11 |
| | Total Liabilities | \$4,749,575.11 |
| Fund Balance | | |
| Suplus Carryover | | |
| 3030 | Contributions of net assets | 881,710.00 |
| 3085 | Invested in capital assets, ne | 7,379,872.50 |

Water Fund
Balance Sheet
For Period Ending 8/31/2015

| | | Book Value |
|--------------------------------------|--|------------------------|
| | | Aug 2015 |
| Acct No. | | Actual |
| 3065 | Reserved for bond retirement | 463,736.00 |
| | Total Suplus Carryover | \$8,725,318.50 |
| Accumulated Surplus (Deficit) | | |
| 3000 | Fund Balance | 1,930,836.66 |
| | Total Accumulated Surplus (Deficit) | \$1,930,836.66 |
| | Total Fund Balance | \$10,656,155.16 |
| | Total Liabilities and Equity | \$15,405,730.27 |

City of Tontitown

Water Fund

Statement of Revenue and Expenditures

| Acct | | Current | Year-To-Date | Annual Budget | Annual | Jan 2015 |
|-----------------------------------|----------------------------|--|--------------------------------|----------------------|--|----------------------------------|
| | | Period Jan 2015 Aug 2015 Actual | Jan 2015 Aug 2015 Actual | Jan 2015 Dec 2015 | Budget Jan 2015 Dec 2015 Variance | Dec 2015 Percent of Budget |
| Revenue & Expenditures | | | | | | |
| Revenue | | | | | | |
| 4900 | 043015 BS Corrections | 220,234.68 | 220,234.68 | 0.00 | (220,234.68) | 0.0% |
| 4591 | 1999 Sales Tax | 292,348.00 | 292,348.00 | 165,336.00 | (127,012.00) | 176.8% |
| 4590 | 2005 Sales Tax 40% Due W & | 332,642.64 | 332,642.64 | 0.00 | (332,642.64) | 0.0% |
| 4580 | 2005 Series City Sales Tax | (6,034.80) | (6,034.80) | 0.00 | 6,034.80 | 0.0% |
| 4053 | Billing Fee Income | 1,351.28 | 1,351.28 | 0.00 | (1,351.28) | 0.0% |
| 4057 | Convenience Fee Income | 874.14 | 874.14 | 0.00 | (874.14) | 0.0% |
| 4650 | Interest Income | 4,775.22 | 4,775.22 | 2,256.00 | (2,519.22) | 211.7% |
| 4052 | Late Fee Income | 6,162.31 | 6,162.31 | 8,675.00 | 2,512.69 | 71.0% |
| 4020 | Miscellaneous Income | 18,759.44 | 18,759.44 | 0.00 | (18,759.44) | 0.0% |
| 4060 | Overpayment of Water Sales | 5,729.03 | 5,729.03 | 0.00 | (5,729.03) | 0.0% |
| 4065 | Plumbing Fees | 150.00 | 150.00 | 4,639.00 | 4,489.00 | 3.2% |
| 4061 | Preservice Income | 152.00 | 152.00 | 0.00 | (152.00) | 0.0% |
| 4055 | Recycling Fee Income | 1,385.24 | 1,385.24 | 0.00 | (1,385.24) | 0.0% |
| 4058 | Reconnection Fee | 25.00 | 25.00 | 0.00 | (25.00) | 0.0% |
| 4059 | RPZ Tesdt | 180.00 | 180.00 | 0.00 | (180.00) | 0.0% |
| 4030 | Sales - Sanitation | 437.77 | 437.77 | 0.00 | (437.77) | 0.0% |
| 4054 | Service Fee Income | 2,153.99 | 2,153.99 | 0.00 | (2,153.99) | 0.0% |
| 4068 | Sewer Access Fees | 25,500.00 | 25,500.00 | 0.00 | (25,500.00) | 0.0% |
| 4051 | Sewer Sales | 119,769.11 | 119,769.11 | 0.00 | (119,769.11) | 0.0% |
| 4069 | Sewer Tapping Fees | 1,350.00 | 1,350.00 | 0.00 | (1,350.00) | 0.0% |
| 4031 | Solid Waste Billing | 96,198.54 | 96,198.54 | 0.00 | (96,198.54) | 0.0% |
| 4063 | Water Access Fees | 26,230.00 | 26,230.00 | 8,800.00 | (17,430.00) | 298.1% |
| 4050 | Water Sales | 372,499.38 | 372,499.38 | 664,263.00 | 291,763.62 | 56.1% |
| 4064 | Water Tapping Fees | 8,690.00 | 8,690.00 | 4,500.00 | (4,190.00) | 193.1% |
| 4056 | Yellow Bag Sales | 808.99 | 808.99 | 0.00 | (808.99) | 0.0% |
| | Revenue | \$1,532,371.96 | \$1,532,371.96 | \$858,469.00 | (\$673,902.96) | |
| | Gross Profit | \$1,532,371.96 | \$1,532,371.96 | \$858,469.00 | \$0.00 | |
| Expenses | | | | | | |
| 6031 | Automobile Expense | 7,207.35 | 7,207.35 | 7,438.00 | 230.65 | 96.9% |
| 6040 | Bad Debt Expense | 0.00 | 0.00 | 439.00 | 439.00 | 0.0% |
| 6050 | Bank Service Charges | 87.28 | 87.28 | 434.00 | 346.72 | 20.1% |
| 6199 | Bond Interest Expense | 118,080.50 | 118,080.50 | 0.00 | (118,080.50) | 0.0% |
| 6281 | Building Repairs | 2,099.81 | 2,099.81 | 1,702.00 | (397.81) | 123.4% |
| 6066 | Computer Support | 9,358.96 | 9,358.96 | 4,468.00 | (4,890.96) | 209.5% |
| 5000 | Cost of Goods Sold | 1,529.38 | 1,529.38 | 10,508.00 | 8,978.62 | 14.6% |
| 6052 | Credit Card Charges | (2.00) | (2.00) | 0.00 | 2.00 | 0.0% |
| | Depreciation | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 0.0% |
| 6120 | Dues and Subscriptions | 6,671.74 | 6,671.74 | 5,179.00 | (1,492.74) | 128.8% |
| 5600 | Employee Health Coverage | 10,866.33 | 10,866.33 | 2,928.00 | (7,938.33) | 371.1% |
| 6142 | Engineering | 6,844.74 | 6,844.74 | 5,000.00 | (1,844.74) | 136.9% |
| 6282 | Equipment Repairs | 497.69 | 497.69 | 3,268.00 | 2,770.31 | 15.2% |
| 5050 | Fixed Assets Purchases | 48,689.73 | 48,689.73 | 0.00 | (48,689.73) | 0.0% |
| 6151 | Health | 3,020.22 | 3,020.22 | 0.00 | (3,020.22) | 0.0% |
| 6121 | Health Dept Fees | 25.00 | 25.00 | 3,810.00 | 3,785.00 | 0.7% |
| 6150 | Insurance, Taxes & Bonds | 148.00 | 148.00 | 0.00 | (148.00) | 0.0% |
| 6256 | Legal Fees & Advertising | 1,489.39 | 1,489.39 | 794.00 | (695.39) | 187.6% |

City of Tontitown
Water Fund
Statement of Revenue and Expenditures

| Acct | Current Period Jan 2015 Aug 2015 Actual | Year-To-Date Jan 2015 Aug 2015 Actual | Annual Budget Jan 2015 Dec 2015 | Annual Budget Jan 2015 Dec 2015 Variance | Jan 2015 Dec 2015 Percent of Budget |
|-----------------------------------|---|--|---------------------------------------|--|--|
| Revenue & Expenditures | | | | | |
| Expenses | | | | | |
| 6201 | Licenses and Permits | 125.00 | 125.00 | 0.00 | (125.00) 0.0% |
| 6285 | Locate Service | 395.65 | 395.65 | 570.00 | 174.35 69.4% |
| 6195 | Material & Supplies | 20,500.95 | 20,500.95 | 14,188.00 | (6,312.95) 144.5% |
| 6200 | Miscellaneous Expense | 13,089.84 | 13,089.84 | 18,698.00 | 5,608.16 70.0% |
| 6220 | Office Supplies & Postage | 6,505.09 | 6,505.09 | 2,425.00 | (4,080.09) 268.3% |
| 6230 | Payroll Expenses | 69,286.64 | 69,286.64 | 47,823.00 | (21,463.64) 144.9% |
| 6221 | Printing and Reproduction | 1,255.87 | 1,255.87 | 1,884.00 | 628.13 66.7% |
| 6250 | Professional Fees | 5,328.61 | 5,328.61 | 7,065.00 | 1,736.39 75.4% |
| 5420 | Repairs & Maintenance | 1,351.43 | 1,351.43 | 0.00 | (1,351.43) 0.0% |
| 5610 | Retirement | 1,637.02 | 1,637.02 | 0.00 | (1,637.02) 0.0% |
| 5630 | Salaries | 38,044.61 | 38,044.61 | 0.00 | (38,044.61) 0.0% |
| 6999 | Sales Tax Expense | 1,286.46 | 1,286.46 | 0.00 | (1,286.46) 0.0% |
| 6034 | Service & Repair | 809.40 | 809.40 | 1,684.00 | 874.60 48.1% |
| 5011 | Sewer Service Purchase | 508,119.64 | 508,119.64 | 0.00 | (508,119.64) 0.0% |
| 6283 | Sewer System Repairs | 7,176.60 | 7,176.60 | 0.00 | (7,176.60) 0.0% |
| 5640 | Social Security & Medicare | 2,899.60 | 2,899.60 | 0.00 | (2,899.60) 0.0% |
| 5012 | Solid Waste Reimbursement | 75,303.50 | 75,303.50 | 0.00 | (75,303.50) 0.0% |
| 6153 | State Sales Tax | 9,074.03 | 9,074.03 | 56,237.00 | 47,162.97 16.1% |
| 6204 | Training | 2,482.36 | 2,482.36 | 1,178.00 | (1,304.36) 210.7% |
| 5670 | Unemployment | 461.51 | 461.51 | 0.00 | (461.51) 0.0% |
| 6205 | Uniform Expense | 524.12 | 524.12 | 1,102.00 | 577.88 47.6% |
| 6390 | Utilities & Rent | 13,049.36 | 13,049.36 | 8,867.00 | (4,182.36) 147.2% |
| 5010 | Water Purchases | 143,521.72 | 143,521.72 | 258,402.00 | 114,880.28 55.5% |
| 6284 | Water System Repairs | 10,031.95 | 10,031.95 | 50,000.00 | 39,968.05 20.1% |
| | Expenses | \$1,148,875.08 | \$1,148,875.08 | \$766,091.00 | (\$382,784.08) |
| | Revenue Less Expenditures | \$383,496.88 | \$383,496.88 | \$92,378.00 | \$0.00 |
| | Net Change in Fund Balance | \$383,496.88 | \$383,496.88 | \$92,378.00 | \$0.00 |
| Fund Balances | | | | | |
| | Beginning Fund Balance | 10,272,599.14 | 10,272,599.14 | 0.00 | 0.00 0.0% |
| | Net Change in Fund Balance | 383,496.88 | 383,496.88 | 92,378.00 | 0.00 0.0% |
| | Ending Fund Balance | 10,656,155.16 | 10,656,155.16 | 0.00 | 0.00 0.0% |