# Mar-2019

## Balance Sheet

### City General Fund

| | |
|---|---|
| Current Assets | $1,916,175.69 |

### Water/Sewer Fund

| | |
|---|---|
| Current Assets | $3,545,307.59 |

### Street Fund

| | |
|---|---|
| Current Assets | $560,924.99 |

## Income and Expenses

25.00%

### City General

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|---|---|---|---|
| Total Revenue | $144,638.01 | $649,038.91 | $2,133,700.00 | 30.4% |
| Total Expenses | $164,313.45 | $521,482.10 | $2,133,700.00 | 24.4% |
| Net Income/(Expense) | ($19,675.44) | $127,556.81 | $0.00 | |

### Water / Sewer

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|---|---|---|---|
| Total Revenue | $243,967.41 | $697,398.14 | $2,352,500.00 | 29.6% |
| Total Expenses | $174,962.62 | $455,109.20 | $2,352,500.00 | 19.3% |
| Net Income/(Expense) | $69,004.79 | $242,288.94 | $0.00 | |

### Street

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|---|---|---|---|
| Total Revenue | $14,788.37 | $46,424.89 | $233,250.00 | 19.9% |
| Total Expenses | $5,606.42 | $106,355.60 | $233,250.00 | 45.6% |
| Net Income/(Expense) | $9,181.95 | ($59,930.71) | $0.00 | |

# City of Tontitown

## Balance Sheet - City General Fund

### For Period Ending 3/31/2019

| Account Number | | Book Value Mar 2019 Actual |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| **Cash** | | |
| 1010 | 0170-City Gen Operating-DDA | 213,473.66 |
| 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 | 9,400.99 |
| 1097 | 7025-833 Fire Fund Restric-DDA | 37,217.60 |
| 1096 | 7033-988 Police Fund-DDA | 11,420.15 |
| 1012 | 7469-City Museum Sav | 11,506.06 |
| 1003 | 7882-General - MMS | 1,119,751.58 |
| | **Total Current Assets** | **$1,916,175.69** |
| | **Total Assets** | **$1,916,175.69** |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Payroll Liabilities** | | |
| | AR Dept of Workforce Services | 3,947.99 |
| | Delta Dental Payable | 82.79 |
| | **Total Current Liabilities** | **$4,030.78** |
| | **Total Liabilities** | **$4,030.78** |
| **Fund Balance** | | |
| **Accumulated Surplus (Deficit)** | | |
| 3000 | Fund Balance | 1,912,144.91 |
| | **Total Fund Balance** | **$1,912,144.91** |
| | **Total Liabilities and Equity** | **$1,916,175.69** |

# City of Tontitown

## General Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Revenue** | | | | | | |
| **General Dept** | | | | | | |
| 4363 | Bocce Tournament Entry Fee | 0.00 | 0.00 | 300.00 | 300.00 | 0.0% |
| 4040 | Business License | 155.42 | 502.82 | 22,000.00 | 21,497.18 | 2.3% |
| 4580 | City Sales & UseTax-2005 Serie | 42,599.66 | 131,284.03 | 480,000.00 | 348,715.97 | 27.4% |
| 4570 | County Sales and Use Tax | 39,388.41 | 128,099.77 | 490,000.00 | 361,900.23 | 26.1% |
| 4021 | Fire Income (Act 833) | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.0% |
| 4000 | Franchise Tax Income | 5,694.66 | 112,954.15 | 145,000.00 | 32,045.85 | 77.9% |
| 4533 | Garage Sale Permit | 11.95 | 11.95 | 0.00 | (11.95) | 0.0% |
| 4010 | Hosting Fees | 0.00 | 76,093.06 | 260,000.00 | 183,906.94 | 29.3% |
| 4650 | Interest Income | 1,307.79 | 4,814.47 | 7,500.00 | 2,685.53 | 64.2% |
| 4020 | Miscellaneous Income | 15.88 | 15.88 | 0.00 | (15.88) | 0.0% |
| 4082 | Museum Grants | 0.00 | 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 | 265.75 | 504.65 | 3,000.00 | 2,495.35 | 16.8% |
| 4200 | Permits-Income | 27,368.48 | 101,761.53 | 225,000.00 | 123,238.47 | 45.2% |
| 4540 | Police Fines | 22,252.50 | 60,707.40 | 145,000.00 | 84,292.60 | 41.9% |
| 4560 | Property Tax - TPR0400 | 2,903.64 | 20,617.72 | 305,400.00 | 284,782.28 | 6.8% |
| 4645 | State Turnback-Cty & Muni Aid | 2,673.87 | 10,621.48 | 37,000.00 | 26,378.52 | 28.7% |
| | **General Dept Totals** | **$144,638.01** | **$649,038.91** | **$2,133,700.00** | **$1,484,661.09** | |
| | **Revenue** | **$144,638.01** | **$649,038.91** | **$2,133,700.00** | **$1,484,661.09** | |
| | **Gross Profit** | **$144,638.01** | **$649,038.91** | **$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 | 60.18 | 167.65 | 2,000.00 | 1,832.35 | 8.4% |
| 5095 | Bocce Tournament Expense | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.0% |
| 5281 | Building Repairs | 37.50 | 133.28 | 10,000.00 | 9,866.72 | 1.3% |
| 5035 | Computer Software & Support | 1,447.26 | 9,303.23 | 70,000.00 | 60,696.77 | 13.3% |
| 5590 | Contract Wages | 8,580.20 | 27,292.77 | 30,000.00 | 2,707.23 | 91.0% |
| 5040 | Dues and Subscriptions | 1,136.90 | 9,686.06 | 10,000.00 | 313.94 | 96.9% |
| 5370 | Engineering | 0.00 | 0.00 | 65,000.00 | 65,000.00 | 0.0% |
| 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% |

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

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Administration** | | | | | | |
| 5380 | Legal Fees | 155.00 | 22,357.17 | 202,750.00 | 180,392.83 | 11.0% |
| 5060 | Materials and Supplies | 265.81 | 399.62 | 5,000.00 | 4,600.38 | 8.0% |
| 5090 | Office Expenses | 251.74 | 1,021.57 | 18,000.00 | 16,978.43 | 5.7% |
| 5630 | Payroll w/Benefits | 8,365.06 | 25,076.33 | 112,000.00 | 86,923.67 | 22.4% |
| 5629 | Payroll-Elected Officials | 15,286.30 | 22,929.45 | 96,000.00 | 73,070.55 | 23.9% |
| 5633 | Payroll-Municipal Workers | 0.00 | 3,349.00 | 4,000.00 | 651.00 | 83.7% |
| 5350 | Professional Fees | 145.00 | 2,750.00 | 8,000.00 | 5,250.00 | 34.4% |
| 5420 | Repairs & Maintenance | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.0% |
| 5341 | Training and Travel | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.0% |
| 5500 | Utilities | 1,901.10 | 5,680.60 | 20,500.00 | 14,819.40 | 27.7% |
| | **Administration Totals** | **$37,632.05** | **$130,146.73** | **$670,750.00** | **$540,603.27** | |
| **Building Dept** | | | | | | |
| 5025 | Automobile Expense | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.0% |
| 5040 | Dues and Subscriptions | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.0% |
| 5047 | Fuel | 200.58 | 505.58 | 600.00 | 94.42 | 84.3% |
| 5060 | Materials and Supplies | 0.00 | 144.26 | 2,500.00 | 2,355.74 | 5.8% |
| 5090 | Office Expenses | 0.00 | 373.58 | 1,000.00 | 626.42 | 37.4% |
| 5630 | Payroll w/Benefits | 3,051.44 | 8,717.77 | 48,300.00 | 39,582.23 | 18.0% |
| 5633 | Payroll-Municipal Workers | 0.00 | 590.00 | 800.00 | 210.00 | 73.8% |
| 5170 | Taxes-Construction Surcharge | 613.71 | 1,022.77 | 5,000.00 | 3,977.23 | 20.5% |
| 5341 | Training and Travel | 0.00 | 117.11 | 2,500.00 | 2,382.89 | 4.7% |
| | **Building Dept Totals** | **$3,865.73** | **$11,471.07** | **$64,700.00** | **$53,228.93** | |
| **Community Dev** | | | | | | |
| 5040 | Dues and Subscriptions | 0.00 | 240.00 | 3,500.00 | 3,260.00 | 6.9% |
| 5370 | Engineering | 0.00 | 16,537.10 | 0.00 | (16,537.10) | 0.0% |
| 5380 | Legal Fees | 91.00 | 144.30 | 15,000.00 | 14,855.70 | 1.0% |
| 5630 | Payroll w/Benefits | 4,477.26 | 13,441.42 | 58,000.00 | 44,558.58 | 23.2% |
| 5633 | Payroll-Municipal Workers | 0.00 | 0.00 | 100.00 | 100.00 | 0.0% |
| 5341 | Training and Travel | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| | **Community Dev Totals** | **$4,568.26** | **$30,362.82** | **$78,600.00** | **$48,237.18** | |
| **Fire Dept** | | | | | | |
| 5025 | Automobile Expense | 50.39 | 1,002.48 | 4,500.00 | 3,497.52 | 22.3% |

# City of Tontitown

## General Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Fire Dept** | | | | | | |
| 5590 | Contract Wages | 16,746.66 | 65,656.65 | 202,000.00 | 136,343.35 | 32.5% |
| 5040 | Dues and Subscriptions | 254.16 | 254.16 | 950.00 | 695.84 | 26.8% |
| 5050 | Fixed Assets Purchases | 38,000.00 | 38,000.00 | 60,000.00 | 22,000.00 | 63.3% |
| 5047 | Fuel | 806.91 | 1,425.53 | 11,000.00 | 9,574.47 | 13.0% |
| 5060 | Materials and Supplies | 391.67 | 5,256.42 | 20,000.00 | 14,743.58 | 26.3% |
| 5630 | Payroll w/Benefits | 9,222.04 | 25,808.31 | 110,500.00 | 84,691.69 | 23.4% |
| 5633 | Payroll-Municipal Workers | 0.00 | 2,600.00 | 2,600.00 | 0.00 | 100.0% |
| 5420 | Repairs & Maintenance | 1,445.43 | 4,866.83 | 9,200.00 | 4,333.17 | 52.9% |
| 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 | 0.00 | 280.00 | 1,250.00 | 970.00 | 22.4% |
| 5500 | Utilities | 858.15 | 2,359.84 | 5,300.00 | 2,940.16 | 44.5% |
| | **Fire Dept Totals** | **$67,775.41** | **$147,965.22** | **$434,300.00** | **$286,334.78** | |
| **Museum Dept** | | | | | | |
| 5040 | Dues and Subscriptions | 124.95 | 285.45 | 1,000.00 | 714.55 | 28.5% |
| 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 | 460.37 | 1,420.55 | 8,200.00 | 6,779.45 | 17.3% |
| 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 | 149.94 | 458.90 | 2,000.00 | 1,541.10 | 22.9% |
| | **Museum Dept Totals** | **$735.26** | **$2,164.90** | **$17,700.00** | **$15,535.10** | |
| **Park Dept** | | | | | | |
| 5590 | Contract Wages | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| 5040 | Dues and Subscriptions | 185.48 | 185.48 | 0.00 | (185.48) | 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 | 174.88 | 2,500.00 | 2,325.12 | 7.0% |
| 5060 | Materials and Supplies | 102.76 | 116.02 | 3,000.00 | 2,883.98 | 3.9% |
| 5630 | Payroll w/Benefits | 762.87 | 2,179.49 | 10,000.00 | 7,820.51 | 21.8% |
| 5633 | Payroll-Municipal Workers | 0.00 | 150.00 | 150.00 | 0.00 | 100.0% |

# City of Tontitown

## General Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Park Dept** | | | | | | |
| 5420 | Repairs & Maintenance | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.0% |
| 5500 | Utilities | 179.52 | 959.09 | 4,500.00 | 3,540.91 | 21.3% |
| | **Park Dept Totals** | **$1,230.63** | **$3,764.96** | **$82,150.00** | **$78,385.04** | |
| **Police Dept** | | | | | | |
| 5020 | Animal Sheltering | 360.00 | 900.00 | 1,500.00 | 600.00 | 60.0% |
| 5025 | Automobile Expense | 2,623.93 | 5,406.64 | 30,000.00 | 24,593.36 | 18.0% |
| 5035 | Computer Software & Support | 600.12 | 1,189.01 | 0.00 | (1,189.01) | 0.0% |
| 5027 | Court Clerk Expense | 0.00 | 31,161.80 | 40,000.00 | 8,838.20 | 77.9% |
| 5040 | Dues and Subscriptions | 356.67 | 1,277.42 | 23,000.00 | 21,722.58 | 5.6% |
| 5050 | Fixed Assets Purchases | 0.00 | 25,339.00 | 55,000.00 | 29,661.00 | 46.1% |
| 5047 | Fuel | 2,462.88 | 7,203.42 | 45,000.00 | 37,796.58 | 16.0% |
| 5150 | Insurance, Vehicles & Property | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.0% |
| 5596 | K-9 Animal Expense | 106.99 | 106.99 | 1,000.00 | 893.01 | 10.7% |
| 5380 | Legal Fees | 600.00 | 1,800.00 | 8,000.00 | 6,200.00 | 22.5% |
| 5060 | Materials and Supplies | 0.00 | 947.69 | 9,000.00 | 8,052.31 | 10.5% |
| 5090 | Office Expenses | 535.82 | 1,742.15 | 3,000.00 | 1,257.85 | 58.1% |
| 5630 | Payroll w/Benefits | 38,437.68 | 104,528.88 | 530,000.00 | 425,471.12 | 19.7% |
| 5633 | Payroll-Municipal Workers | 0.00 | 5,156.00 | 10,000.00 | 4,844.00 | 51.6% |
| 5420 | Repairs & Maintenance | 0.00 | 1,193.66 | 1,000.00 | (193.66) | 119.4% |
| 5341 | Training and Travel | 145.70 | 160.03 | 5,000.00 | 4,839.97 | 3.2% |
| 5597 | Uniform Expense | 997.09 | 2,579.79 | 7,000.00 | 4,420.21 | 36.9% |
| 5500 | Utilities | 1,279.23 | 4,913.92 | 12,000.00 | 7,086.08 | 40.9% |
| | **Police Dept Totals** | **$48,506.11** | **$195,606.40** | **$785,500.00** | **$589,893.60** | |
| | **Expenses** | **$164,313.45** | **$521,482.10** | **$2,133,700.00** | **$1,612,217.90** | |
| | **Revenue Less Expenditures** | **($19,675.44)** | **$127,556.81** | **$0.00** | **$0.00** | |
| | **Net Change in Fund Balance** | **($19,675.44)** | **$127,556.81** | **$0.00** | **$0.00** | |
| **Fund Balances** | | | | | | |
| | Beginning Fund Balance | 1,928,450.14 | 1,781,217.89 | 0.00 | 0.00 | 0.0% |
| | Net Change in Fund Balance | (19,675.44) | 127,556.81 | 0.00 | 0.00 | 0.0% |
| | Ending Fund Balance | 1,908,774.70 | 1,908,774.70 | 0.00 | 0.00 | 0.0% |

# City of Tontitown

## Balance Sheet - Water/Sewer Fund

### For Period Ending 3/31/2019

| Account Number | | Book Value Mar 2019 Actual |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| 1050 | 0605-Water Meter Deposit-DDA | 98,503.35 |
| 1040 | 0613-Water Depreciation-MMS | 255,859.05 |
| 1030 | 0621-Water Sewer Cap Imp-MMS | 327,260.22 |
| 1081 | 1081 Cash in Transit-SoftWater | (334.59) |
| 1126 | 3543-Water Excess Oper-CD | 808,534.89 |
| 1080 | 5484-Water Oper Fund-DDA | 249,447.78 |
| 1070 | 5492-W/S Excess Funds DDA+ | 593,373.01 |
| 1027 | 5698-Regions Bond Fund | 7,065.17 |
| 1132 | 6062-W/S State Sewer Funds-MMS | 290,219.26 |
| 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 | 351,047.76 |
| 1028 | 8513-3-01 F&M AR SUT Bond Fun | 3,402.19 |
| 1029 | 8514-3-01 F&M-AR Debt Serv Res | 3,930.27 |
| 1032 | 8516-3-01 F&M SUT Const Fund | 120,157.67 |
| 1021 | UMB 141831.1 Principal Account | 110,892.93 |
| 1022 | UMB 141831.2 Reserve Account | 172,666.82 |
| 1023 | UMB 141831.4 Bond Account | 18,000.00 |
| 1024 | UMB 141831.6 Interest Account | 62,302.76 |
| | **Total Current Assets** | **$3,545,307.59** |
| **Fixed Assets** | | |
| 1510 | GIS System | 284,099.11 |
| 1520 | Vehicles | 89,403.95 |
| 1800 | Accumulated Depreciation | (4,720,187.91) |
| | **Total Fixed Assets** | **($4,346,684.85)** |
| **Other Assets** | | |
| 1200 | Accounts Receivable | 127,375.27 |
| 1811 | Accumulated Amortization | (18,393.75) |
| 1581 | Buildings & Improvements | 299,518.93 |
| 1762 | CIP-412 Bypass Sewerline | 181,016.32 |
| 1766 | CIP-885 W H.D.T. Water Bore | 6,793.94 |
| 1767 | CIP-Water Tank | 1,136,693.12 |
| 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 |
| | **Total Other Assets** | **$17,617,051.12** |
| | **Total Assets** | **$16,815,673.86** |
| **Liabilities** | | |
| **Current Liabilities** | | |
| 2000 | Accounts Payable | 93,626.79 |

# City of Tontitown

## Balance Sheet - Water/Sewer Fund

### For Period Ending 3/31/2019

| | Account Number | | Book Value Mar 2019 Actual |
|---|---|---|---|
| | 2410 | Accrued Bond Interest Payable | 16,237.80 |
| | 2089 | Arkansas Health Fee Payable | 4,595.38 |
| | 2045 | Franchise Tax Payable | 564.89 |
| | 2490 | Meter Deposits | 91,124.22 |
| | 2465 | Reserve for rev bond retiremen | 86,301.75 |
| | 2040 | Sales Tax Payable | 5,890.10 |
| | 2540 | Water Revenue Bond Region #31- | 142,624.00 |
| | | **Total Current Liabilities** | **$440,964.93** |
| **Long Term Liabilities** | | | |
| | 2600 | 3128-Rev Bond#1 Water Tower | 1,171,179.50 |
| | 2601 | Rev Bond#2 Water Tower | 35,001.00 |
| | 2525 | Bond Refunding Series 2013 | 3,930,000.00 |
| | 2141 | Current Portion of LTD | (228,000.00) |
| | 2142 | Current Portion of LTD | 228,000.00 |
| | | **Total Long Term Liabilities** | **$5,136,180.50** |
| | | **Total Liabilities** | **$5,577,145.43** |
| **Fund Balance** | | | |
| | 3085 | Invested in Capital Assets | 7,618,134.00 |
| | 3065 | Reserved for bond retirement | 171,466.25 |
| | 3000 | Fund Balance | 3,448,928.18 |
| | | **Total Fund Balance** | **$11,238,528.43** |
| | | **Total Liabilities and Equity** | **$16,815,673.86** |

# City of Tontitown

## Water / Sewer Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Revenue** | | | | | | |
| **Sewer Dept** | | | | | | |
| 4591 | 1999 Sales Tax | 42,505.64 | 86,142.38 | 470,000.00 | 383,857.62 | 18.3% |
| 4650 | Interest Income | 470.53 | 1,007.49 | 2,500.00 | 1,492.51 | 40.3% |
| 4051 | Sewer Sales | 33,582.85 | 94,482.21 | 300,000.00 | 205,517.79 | 31.5% |
| 4069 | Sewer Tapping Fees | 6,000.00 | 23,500.00 | 40,000.00 | 16,500.00 | 58.8% |
| 4032 | Waste Management Sewer | 17,180.60 | 58,433.08 | 150,000.00 | 91,566.92 | 39.0% |
| | **Sewer Dept Totals** | **$99,739.62** | **$263,565.16** | **$962,500.00** | **$698,934.84** | |
| **Solid Waste Dept** | | | | | | |
| 4053 | Billing Fee Income | 657.49 | 1,953.44 | 6,500.00 | 4,546.56 | 30.1% |
| 4055 | Recycling Fee Income | 688.88 | 1,958.88 | 6,000.00 | 4,041.12 | 32.6% |
| 4031 | Sanitation SW Billing | 13,171.55 | 39,577.19 | 140,000.00 | 100,422.81 | 28.3% |
| 4056 | Yellow Bag Sales | 538.99 | 862.39 | 2,500.00 | 1,637.61 | 34.5% |
| | **Solid Waste Dept Totals** | **$15,056.91** | **$44,351.90** | **$155,000.00** | **$110,648.10** | |
| **Water Dept** | | | | | | |
| 4580 | City Sales & UseTax-2005 Serie | 28,399.78 | 87,522.70 | 353,500.00 | 265,977.30 | 24.8% |
| 4057 | Convenience Fee Income | 197.37 | 578.54 | 1,500.00 | 921.46 | 38.6% |
| 4650 | Interest Income | 7,707.54 | 27,669.02 | 7,500.00 | (20,169.02) | 368.9% |
| 4052 | Late Fee Income | 2,384.42 | 7,094.36 | 18,000.00 | 10,905.64 | 39.4% |
| 4020 | Miscellaneous Income | 2,533.08 | 2,533.08 | 0.00 | (2,533.08) | 0.0% |
| 4060 | Overpayment of Water Sales | 2,308.26 | 11,155.58 | 25,000.00 | 13,844.42 | 44.6% |
| 4058 | Reconnection Fee | 519.99 | 1,270.41 | 4,000.00 | 2,729.59 | 31.8% |
| 4299 | Returned Checks Fees | 187.22 | 425.00 | 500.00 | 75.00 | 85.0% |
| 4050 | Water Sales | 72,583.22 | 202,782.39 | 750,000.00 | 547,217.61 | 27.0% |
| 4064 | Water Tapping Fees | 12,350.00 | 48,450.00 | 75,000.00 | 26,550.00 | 64.6% |
| | **Water Dept Totals** | **$129,170.88** | **$389,481.08** | **$1,235,000.00** | **$845,518.92** | |
| | **Revenue** | **$243,967.41** | **$697,398.14** | **$2,352,500.00** | **$1,655,101.86** | |
| | **Gross Profit** | **$243,967.41** | **$697,398.14** | **$2,352,500.00** | **$0.00** | |
| **Expenses** | | | | | | |
| **Sewer Dept** | | | | | | |
| 5022 | Audit Expense | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.0% |
| 5025 | Automobile Expense | 421.14 | 489.44 | 3,500.00 | 3,010.56 | 14.0% |
| 5061 | Bond Processing Fee | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.0% |

# City of Tontitown

## Water / Sewer Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Sewer Dept** | | | | | | |
| 5281 | Building Repairs | 47.50 | 1,737.50 | 2,500.00 | 762.50 | 69.5% |
| 5035 | Computer Software & Support | 459.35 | 720.12 | 9,000.00 | 8,279.88 | 8.0% |
| 5590 | Contract Wages | 0.00 | 1,439.80 | 2,500.00 | 1,060.20 | 57.6% |
| 5040 | Dues and Subscriptions | 128.22 | 450.27 | 4,000.00 | 3,549.73 | 11.3% |
| 5370 | Engineering | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 0.0% |
| 5470 | Equipment Repairs | 27.43 | 27.43 | 3,500.00 | 3,472.57 | 0.8% |
| 5050 | Fixed Assets Purchases | 4,817.69 | 6,499.39 | 0.00 | (6,499.39) | 0.0% |
| 5047 | Fuel | 359.29 | 786.92 | 8,000.00 | 7,213.08 | 9.8% |
| 5150 | Insurance, Vehicles & Property | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| 5441 | Laboratory Testing | 0.00 | 1,030.00 | 6,000.00 | 4,970.00 | 17.2% |
| 5380 | Legal Fees | 0.00 | 347.30 | 2,500.00 | 2,152.70 | 13.9% |
| 5285 | Locate Service | 102.12 | 281.67 | 1,500.00 | 1,218.33 | 18.8% |
| 5060 | Materials and Supplies | 2,247.04 | 2,994.74 | 20,000.00 | 17,005.26 | 15.0% |
| 5090 | Office Expenses | 40.33 | 96.87 | 500.00 | 403.13 | 19.4% |
| 5630 | Payroll w/Benefits | 10,921.73 | 30,710.65 | 124,000.00 | 93,289.35 | 24.8% |
| 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 | 500.00 | 500.00 | 0.0% |
| 5350 | Professional Fees | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.0% |
| 5202 | Scada | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.0% |
| 5538 | Sewer Materials and Suppies | 227.48 | 227.48 | 20,000.00 | 19,772.52 | 1.1% |
| 5011 | Sewer Service Purchase | 72,009.20 | 202,235.24 | 790,000.00 | 587,764.76 | 25.6% |
| 5283 | Sewer System Repairs | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.0% |
| 5530 | Tools and Equipment | 0.00 | 151.96 | 3,500.00 | 3,348.04 | 4.3% |
| 5341 | Training and Travel | 67.50 | 442.50 | 1,500.00 | 1,057.50 | 29.5% |
| 5597 | Uniform Expense | 0.00 | 54.74 | 1,000.00 | 945.26 | 5.5% |
| 5500 | Utilities | 1,924.73 | 4,816.90 | 25,000.00 | 20,183.10 | 19.3% |
| 5536 | Water and Sewer Billing | 1,000.00 | 2,500.00 | 8,500.00 | 6,000.00 | 29.4% |
| | **Sewer Dept Totals** | **$94,800.75** | **$259,102.92** | **$1,155,500.00** | **$896,397.08** | |
| **Solid Waste Dept** | | | | | | |
| 5040 | Dues and Subscriptions | 307.50 | 307.50 | 1,000.00 | 692.50 | 30.8% |
| 5441 | Laboratory Testing | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.0% |
| 5012 | Sanitation Expense-WMgmt | 14,144.91 | 42,229.25 | 160,000.00 | 117,770.75 | 26.4% |

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

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Solid Waste Dept** | | | | | | |
| 5675 | Yellow Bag Purchases | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| | **Solid Waste Dept Totals** | **$14,452.41** | **$42,536.75** | **$168,000.00** | **$125,463.25** | |
| **Water Dept** | | | | | | |
| 5022 | Audit Expense | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.0% |
| 5025 | Automobile Expense | 476.13 | 584.43 | 10,000.00 | 9,415.57 | 5.8% |
| 5030 | Bank Service Charges | 147.74 | 453.49 | 3,000.00 | 2,546.51 | 15.1% |
| 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% |
| 5281 | Building Repairs | 47.50 | 47.50 | 2,500.00 | 2,452.50 | 1.9% |
| 5035 | Computer Software & Support | 89.99 | 500.50 | 9,000.00 | 8,499.50 | 5.6% |
| 5590 | Contract Wages | 459.35 | 1,899.15 | 2,500.00 | 600.85 | 76.0% |
| 5040 | Dues and Subscriptions | 128.23 | 2,493.48 | 4,000.00 | 1,506.52 | 62.3% |
| 5370 | Engineering | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 0.0% |
| 5470 | Equipment Repairs | 27.43 | 93.22 | 3,500.00 | 3,406.78 | 2.7% |
| 5050 | Fixed Assets Purchases | 4,817.69 | 11,499.39 | 0.00 | (11,499.39) | 0.0% |
| 5047 | Fuel | 359.29 | 786.94 | 8,000.00 | 7,213.06 | 9.8% |
| 5150 | Insurance, Vehicles & Property | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| 5380 | Legal Fees | 0.00 | 347.30 | 3,000.00 | 2,652.70 | 11.6% |
| 5285 | Locate Service | 102.13 | 300.68 | 1,500.00 | 1,199.32 | 20.0% |
| 5060 | Materials and Supplies | 4,118.25 | 12,469.39 | 55,000.00 | 42,530.61 | 22.7% |
| 5203 | Meters | 6,273.52 | 6,273.52 | 50,000.00 | 43,726.48 | 12.5% |
| 5090 | Office Expenses | 263.18 | 319.72 | 1,000.00 | 680.28 | 32.0% |
| 5630 | Payroll w/Benefits | 10,921.53 | 30,710.04 | 135,000.00 | 104,289.96 | 22.7% |
| 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% |
| 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 | 67.50 | 457.50 | 1,500.00 | 1,042.50 | 30.5% |
| 5597 | Uniform Expense | 0.00 | 54.75 | 1,000.00 | 945.25 | 5.5% |
| 5525 | USDA Loan Service | 0.00 | 2,177.70 | 96,000.00 | 93,822.30 | 2.3% |
| 5500 | Utilities | 707.40 | 1,969.01 | 10,000.00 | 8,030.99 | 19.7% |

# City of Tontitown

## Water / Sewer Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Expenses** | | | | | | |
| **Water Dept** | | | | | | |
| 5536 | Water and Sewer Billing | 1,000.00 | 2,500.00 | 8,000.00 | 5,500.00 | 31.3% |
| 5010 | Water Purchases | 34,608.42 | 71,270.67 | 450,000.00 | 378,729.33 | 15.8% |
| 5284 | Water System Repairs | 1,094.18 | 3,617.87 | 15,000.00 | 11,382.13 | 24.1% |
| | **Water Dept Totals** | **$65,709.46** | **$153,469.53** | **$1,029,000.00** | **$875,530.47** | |
| | **Expenses** | **$174,962.62** | **$455,109.20** | **$2,352,500.00** | **$1,897,390.80** | |
| | **Revenue Less Expenditures** | **$69,004.79** | **$242,288.94** | **$0.00** | **$0.00** | |
| | **Net Change in Fund Balance** | **$69,004.79** | **$242,288.94** | **$0.00** | **$0.00** | |
| **Fund Balances** | | | | | | |
| | Beginning Fund Balance | 11,169,523.64 | 10,996,239.49 | 0.00 | 0.00 | 0.0% |
| | Net Change in Fund Balance | 69,004.79 | 242,288.94 | 0.00 | 0.00 | 0.0% |
| | Ending Fund Balance | 11,238,528.43 | 11,238,528.43 | 0.00 | 0.00 | 0.0% |

# City of Tontitown

## Balance Sheet - Street Fund

### For Period Ending 3/31/2019

| Account Number | | Book Value Mar 2019 Actual |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| **Cash** | | |
| 1020 | 0188-Street Fund Operating-DDA | 53,553.46 |
| 1131 | 6041-Street Excess Funds-DDA | 507,371.53 |
| | **Total Current Assets** | **$560,924.99** |
| | **Total Assets** | **$560,924.99** |
| **Fund Balance** | | |
| **Accumulated Surplus (Deficit)** | | |
| 3000 | Fund Balance | 560,924.99 |
| | **Total Fund Balance** | **$560,924.99** |
| | **Total Liabilities and Equity** | **$560,924.99** |

# City of Tontitown

## Street Fund

## Statement of Revenue and Expenditures

| Acct | | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|---|
| **Revenue & Expenditures** | | | | | | |
| **Revenue** | | | | | | |
| **Revenue** | | | | | | |
| 4650 | Interest Income | 308.24 | 616.14 | 2,000.00 | 1,383.86 | 30.8% |
| 4560 | Property Tax - TPR0400 | 532.21 | 2,483.03 | 60,000.00 | 57,516.97 | 4.1% |
| 4645 | State Turnback-Cty & Muni Aid | 13,947.92 | 43,325.72 | 171,250.00 | 127,924.28 | 25.3% |
| | **Total Revenue** | **$14,788.37** | **$46,424.89** | **$233,250.00** | **$186,825.11** | |
| | **Revenue** | **$14,788.37** | **$46,424.89** | **$233,250.00** | **$186,825.11** | |
| | **Gross Profit** | **$14,788.37** | **$46,424.89** | **$233,250.00** | **$0.00** | |
| **Expenses** | | | | | | |
| **Other Expense** | | | | | | |
| 5025 | Automobile Expense | 57.00 | 106.88 | 2,500.00 | 2,393.12 | 4.3% |
| 5590 | Contract Wages | 0.00 | 298.90 | 2,500.00 | 2,201.10 | 12.0% |
| 5040 | Dues and Subscriptions | 66.30 | 549.77 | 500.00 | (49.77) | 110.0% |
| 5370 | Engineering | 0.00 | 0.00 | 35,000.00 | 35,000.00 | 0.0% |
| 5470 | Equipment Repairs | 517.95 | 1,090.93 | 20,000.00 | 18,909.07 | 5.5% |
| 5050 | Fixed Assets Purchases | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.0% |
| 5047 | Fuel | 228.91 | 524.83 | 3,500.00 | 2,975.17 | 15.0% |
| 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 | 0.00 | 948.27 | 15,500.00 | 14,551.73 | 6.1% |
| 5090 | Office Expenses | 41.72 | 41.72 | 250.00 | 208.28 | 16.7% |
| 5630 | Payroll w/Benefits | 3,365.40 | 9,586.12 | 43,000.00 | 33,413.88 | 22.3% |
| 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 | 0.00 | 356.19 | 15,000.00 | 14,643.81 | 2.4% |
| 5500 | Utilities | 1,329.14 | 3,908.99 | 20,000.00 | 16,091.01 | 19.5% |
| | **Total Other Expense** | **$5,606.42** | **$106,355.60** | **$233,250.00** | **$126,894.40** | |
| | **Expenses** | **$5,606.42** | **$106,355.60** | **$233,250.00** | **$126,894.40** | |
| | **Revenue Less Expenditures** | **$9,181.95** | **($59,930.71)** | **$0.00** | **$0.00** | |
| | **Net Change in Fund Balance** | **$9,181.95** | **($59,930.71)** | **$0.00** | **$0.00** | |
| **Fund Balances** | | | | | | |
| | Beginning Fund Balance | 551,743.04 | 620,855.70 | 0.00 | 0.00 | 0.0% |
| | Net Change in Fund Balance | 9,181.95 | (59,930.71) | 0.00 | 0.00 | 0.0% |

# City of Tontitown

## Street Fund

## Statement of Revenue and Expenditures

| Acct | Current Period Mar 2019 Mar 2019 Actual | Year-To-Date Jan 2019 Mar 2019 Actual | Annual Budget Jan 2019 Dec 2019 | Annual Budget Jan 2019 Dec 2019 Variance | Jan 2019 Dec 2019 Percent of Budget |
|---|---|---|---|---|---|
| **Fund Balances** | | | | | |
| Ending Fund Balance | 560,924.99 | 560,924.99 | 0.00 | 0.00 | 0.0% |