



City of Tontitown Financial Snapshot
August 31, 2023

Balance Sheet		2023	2022	\$ Change from Previous Year
833 Fire Restricted Fund Balance		\$119,356.35	\$96,916.06	\$22,440.29
988 Police Restricted Fund Balance		\$4,579.19	\$21,541.98	(\$16,962.79)
UnderCover Drug Fund		\$742.58	\$15,822.46	(\$15,079.88)
City General Fund Balance		\$6,876,267.06	\$5,667,671.99	\$1,208,595.07
<i>City General Bond Restricted Accts</i>	\$	<i>2,647,089.99</i>	<i>5,511,887.38</i>	<i>(\$2,864,797.39)</i>
Water Sewer Fund Balance		\$6,234,630.47	\$6,138,600.58	\$96,029.89
<i>Water Sewer Bond Restricted Accts</i>	\$	<i>5,832,815.05</i>	<i>6,584,320.05</i>	<i>(\$751,505.00)</i>
Street Fund Balance		\$506,556.64	\$292,669.75	\$213,886.89

Income Expense						
	2023 Current Month	2023 Year to Date	2023 Budget & % To Budget		2022 Year to Date	Change from Previous Year
833 Fire Restricted Income & Expenses			\$ 20,000			
Income	\$314.43	\$17,994.61	89.97%		\$14,897.14	
Expenses	\$0.00	\$0.00	0.00%			
Net Transfers		\$0.00				
Net Change in Fund Balance	\$314.43	\$17,994.61			\$14,897.14	\$3,097.47
988 Police Restricted Income & Expenses			\$ 50,000			
Income	\$4,476.76	\$34,858.35	69.72%		\$36,329.02	
Expenses	\$66,110.00	\$66,110.00	132.22%		\$99,572.78	
Net Transfers						
Net Change in Fund Balance	(\$61,633.24)	(\$31,251.65)			(\$63,243.76)	\$31,992.11
City General Income & Expenses			\$ 4,066,500			
Income	\$485,232.00	\$3,455,536.42	84.98%		\$3,859,165.90	
Expenses	\$495,133.51	\$2,938,643.95	72.26%		\$2,528,475.14	
Net Transfers	(\$106,940.58)	(\$700,753.72)			(\$1,171,107.31)	
Restricted SUT - 2022A&B SUT	\$173,641.74	\$1,221,880.64			\$1,221,735.90	
Net Change in Fund Balance	\$56,799.65	\$1,038,019.39			\$1,381,319.35	(\$343,299.96)
Operating Income/(Expense)	(\$9,901.51)	\$516,892.47			\$1,330,690.76	(\$813,798.29)
Water Sewer Income & Expenses			\$ 4,647,000			
Operating Income	\$532,830.49	\$3,485,368.90	75.00%		\$3,183,939.58	
Operating Expenses	\$574,109.56	\$3,083,916.85	66.36%		\$2,402,467.77	
Restricted SUT - F&M 3/4% Bond	\$130,231.30	\$916,410.46			\$916,301.93	
Net Transfers	(\$1,544.60)	\$9,753.40			\$2,811,852.14	
Net Change in Fund Balance	\$87,407.63	\$1,327,615.91			\$4,509,625.88	(\$3,182,009.97)
Net Operating Income/(Expense)	(\$41,279.07)	\$401,452.05			\$781,471.81	(\$380,019.76)
Street Income & Expenses			\$ 549,000			
Income	\$51,148.14	\$438,157.14	79.81%		\$427,631.44	
Expenses	\$36,983.86	\$214,719.55	39.11%		\$524,169.50	
Net Transfers		\$0.00			\$0.00	
Net Change in Fund Balance	\$14,164.28	\$223,437.59			(\$96,538.06)	\$319,975.65
Operating Income/(Expense)	\$14,164.28	\$223,437.59			(\$96,538.06)	\$0.00

Large Monthly Income / Expenses - See Attached Detail

Large Monthly Items Police 988 Fund

Police Watch Guard Cam Final Pmt (\$66,100.00)

Large Monthly Items City

Police Watch Guard Cam Final Pmt (\$13,168.64)

Adm:Enginner Garver-Stormwater (\$46,778.94)

Fire:Bond Exp Semi Annual Interest 2022A Bond (\$72,416.38)

Police: FA 2023 Dodge Charger (\$37,285.00)

Large Monthly Items Water Sewer

Engineering Garver-Sewer (\$24,509.57)

Bond Int Exp F & M (\$65,468.75)

Engineering Garver-Water (\$41,051.85)

Fixed Asset NEI Nav Elect-GPS Survey Equip (\$11,397.88)

Fixed Asset Ken's Sign (\$9,936.50)

2022B-Int Exp Semi Annual Interest 2022B Bond (\$158,062.50)

Large Monthly Items Streets

Street Impro Tomlinson Asphalt (\$18,460.00)

Long Term Debt					
Fire Lease Purchase			Amt Financed	\$ 230,000.00	
Community First National Bank Pumper Tanker, dated as of Mar 24, 2023					
Lease # TONAR2021-03E					
Payment Number/Paid	Due Date	Total Payment	Principal	Interest	
5/24/2022	7/1/2022	\$ 50,042.15	\$ 42,303.72	\$ 7,738.43	
5/23/2023	7/1/2023	\$ 50,042.15	\$ 45,117.00	\$ 4,925.16	
3	7/1/2024	\$ 50,042.15	\$ 46,300.87	\$ 3,741.28	
4	7/1/2025	\$ 50,042.15	\$ 47,515.80	\$ 2,526.35	
5	7/1/2026	\$ 50,042.15	\$ 48,762.61	\$ 1,279.54	
Totals		\$ 250,210.75	\$ 230,000.00	\$ 20,210.76	

Police Vehicle Lease Program:					
KS State Bank : Government Obligation Contract dated as of August 1, 2022, between First Capital Equipment leasing			Amt Financed	\$ 360,000.00	
Payment Number	Due Date	Total Payment	Principal	Interest	
6/9/2023	8/1/2023	\$ 100,112.43	\$ 84,273.35	\$ 15,839.08	
2	8/1/2024	\$ 100,112.43	\$ 87,981.17	\$ 12,131.26	
3	8/1/2025	\$ 100,112.43	\$ 91,852.11	\$ 8,260.32	
4	8/1/2026	\$ 100,112.43	\$ 95,893.37	\$ 4,219.06	
Totals		\$ 400,449.72	\$ 360,000.00	\$ 40,449.72	

2022A Fire Station Bond					
Paid	Year (Ending February 1)	Total Debt Service	Principal	Interest	
2/28/2023	2023	\$ 261,772.41	\$ 110,000.00	\$ 151,772.41	
	2024	\$ 274,832.76	\$ 130,000.00	\$ 144,832.76	
	2025	\$ 272,882.76	\$ 130,000.00	\$ 142,882.76	
	2026	\$ 275,932.76	\$ 135,000.00	\$ 140,932.76	
	2027	\$ 273,907.76	\$ 135,000.00	\$ 138,907.76	
	2028	\$ 271,882.76	\$ 135,000.00	\$ 136,882.76	
	2029	\$ 273,777.76	\$ 140,000.00	\$ 133,777.76	
	2030	\$ 275,557.76	\$ 145,000.00	\$ 130,557.76	
	2031	\$ 272,222.76	\$ 145,000.00	\$ 127,222.76	
	2032	\$ 273,887.76	\$ 150,000.00	\$ 123,887.76	
	2033	\$ 330,437.76	\$ 210,000.00	\$ 120,437.76	
	2034	\$ 334,400.26	\$ 220,000.00	\$ 114,400.26	
	2035	\$ 333,075.26	\$ 225,000.00	\$ 108,075.26	
	2036	\$ 331,606.50	\$ 230,000.00	\$ 101,606.50	
	2037	\$ 334,994.00	\$ 240,000.00	\$ 94,994.00	
	2038 - 2047	\$ 3,330,679.50	\$ 2,820,000.00	\$ 510,679.50	
Totals		\$ 7,721,850.53	\$ 5,300,000.00	\$ 2,421,850.53	

Water Sewer Long Term Debt

	Balance Dec 31, 2022		Payment Terms	Amount Due	Rate
Arkansas Natural Resources Revenue Bonds	\$ 71,691.00	Loan	Semi Annual	\$ 9,670.00	4.600%
ARNC Arkansas Sales & Use Tax Refunding-F & M	\$ 5,215,000.00	0.75% SUT	Semi Annual		1.75% -3.63%
USDA Water Transmission Line	\$ 1,228,487.00	Loan	Monthly	\$ 3,802.00	1.875%
USDA Water Transmission Line	\$ 582,782.00	Loan	Monthly	\$ 2,079.00	1.875%

2022B Water Sewer Bonds-Regions 2.5% - 4.00%

Paid	Year (Ending February 1)	Total Debt Service	Principal	Interest	
2/28/2023	2023	\$ 567,072.85	\$ 230,000.00	\$ 337,072.85	
	2024	\$ 556,125.00	\$ 240,000.00	\$ 316,125.00	
	2025	\$ 556,525.00	\$ 250,000.00	\$ 306,525.00	
	2026	\$ 556,525.00	\$ 260,000.00	\$ 296,525.00	
	2027	\$ 556,125.00	\$ 270,000.00	\$ 286,125.00	
	2028	\$ 558,025.00	\$ 280,000.00	\$ 278,025.00	
	2029	\$ 554,625.00	\$ 285,000.00	\$ 269,625.00	
	2030	\$ 556,075.00	\$ 295,000.00	\$ 261,075.00	
	2031	\$ 557,225.00	\$ 305,000.00	\$ 252,225.00	
	2032	\$ 558,075.00	\$ 315,000.00	\$ 243,075.00	
	2033	\$ 498,625.00	\$ 265,000.00	\$ 233,625.00	
	2034	\$ 495,675.00	\$ 270,000.00	\$ 225,675.00	
	2035	\$ 497,575.00	\$ 280,000.00	\$ 217,575.00	
	2036	\$ 499,175.00	\$ 290,000.00	\$ 209,175.00	
	2037	\$ 495,475.00	\$ 295,000.00	\$ 200,475.00	
	2038	\$ 496,625.00	\$ 305,000.00	\$ 191,625.00	
	2039	\$ 497,475.00	\$ 315,000.00	\$ 182,475.00	
	2040-2049	\$ 8,126,900.00	\$ 6,720,000.00	\$ 1,406,900.00	
Totals		\$ 17,183,922.85	\$ 11,470,000.00	\$ 5,713,922.85	

Act 833 Fund-Fire Restricted
Balance Sheet-Act 833 Fire Restricted
For Period Ending 8/31/2023

	Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
<hr/>		
Assets		
Current Assets		
Cash		
7025-833 Fire Fund Restrict-DDA	119,356.35	96,916.06
Total Current Assets	\$119,356.35	\$96,916.06
Total Assets	\$119,356.35	\$96,916.06
Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	119,356.35	96,916.06
Total Fund Balance	\$119,356.35	\$96,916.06
Total Liabilities and Equity	\$119,356.35	\$96,916.06

Balance Sheet - Act 855 Fire Restricted
For Period Ending 03/31/2023

	Act 855 Fire Restricted	Act 855 Fire Restricted	Act 855 Fire Restricted	
	2023	2022	2021	
Fixed Assets				
Cash	148,375.00	148,375.00	148,375.00	
Total Fixed Assets	148,375.00	148,375.00	148,375.00	
Current Assets				
Total Current Assets	613,300.00	613,300.00	613,300.00	
Total Assets	761,675.00	761,675.00	761,675.00	
Liabilities				
Total Liabilities and Equity	761,675.00	761,675.00	761,675.00	
Total Liabilities	613,300.00	613,300.00	613,300.00	
Total Equity	148,375.00	148,375.00	148,375.00	

Act 833 Fund-Fire Restricted
Act 833 Fire

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Aug 2023 Aug 2023 Actual	Jan 2023 Aug 2023 Actual	Jan 2023 Dec 2023	Dec 2023 Percent of Budget	Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures						
Revenue						
4552	Act 833 Fund-Fire Restricted		16,499.61	20,000.00	82.50%	14,867.70
4650	Interest Income	314.43	1,495.00	0.00	0.00%	29.44
	Revenue	\$314.43	\$17,994.61	\$20,000.00		\$14,897.14
	Gross Profit	\$314.43	\$17,994.61	\$20,000.00		\$14,897.14
Expenses						
5060	Materials and Supplies		0.00	20,000.00	0.00%	
	Expenses		\$0.00	\$20,000.00		
	Revenue Less Expenditures	\$314.43	\$17,994.61	\$0.00		\$14,897.14
	Net Change in Fund Balance	\$314.43	\$17,994.61	\$0.00		\$14,897.14
Fund Balances						
	Beginning Fund Balance	119,041.92	101,361.74	0.00	0.00%	82,018.92
	Net Change in Fund Balance	314.43	17,994.61	0.00	0.00%	14,897.14
	Ending Fund Balance	119,356.35	119,356.35	0.00	0.00%	96,916.06

Report Options

Fund: Act 833 Fund-Fire Restricted

Period: 8/1/2023 to 8/31/2023

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Act 833 Fund-Fire

Act 988 Fund-Police Restricted
Balance Sheet-Act 988 Police Restricted
For Period Ending 8/31/2023

	Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
Assets		
Current Assets		
Cash		
7033-988 Police Fund-DDA	4,579.19	21,541.98
Total Current Assets	\$4,579.19	\$21,541.98
Total Assets	\$4,579.19	\$21,541.98
 Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	4,579.19	21,541.98
Total Fund Balance	\$4,579.19	\$21,541.98
Total Liabilities and Equity	\$4,579.19	\$21,541.98

At 999 Fund-Police Restricted
Balance Sheet-At 999 Police Restricted
For Period Ending 8/31/2022

	2022 Aug 31/22	2021 Aug 31/21
Assets		
Current Assets		
Cash	10,500.00	10,500.00
Total Current Assets	10,500.00	10,500.00
Fixed Assets		
Accumulated Depreciation (Net)	1,500.00	1,500.00
Total Fixed Assets	1,500.00	1,500.00
Total Fixed Assets and Depreciation	1,500.00	1,500.00
Total Assets	12,000.00	12,000.00
Liabilities		
Current Liabilities		
Accounts Payable	1,000.00	1,000.00
Total Current Liabilities	1,000.00	1,000.00
Total Liabilities	1,000.00	1,000.00
Net Assets	11,000.00	11,000.00

Act 988 Fund-Police Restricted
Act 988 Police

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Aug 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Aug 2023	Aug 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual		Budget	Aug 2022
						Actual
Revenue & Expenditures						
Revenue						
4550	Act 988 Fund-Police Restricted	4,416.00	34,147.25	50,000.00	68.29%	36,154.08
4650	Interest Income	60.76	711.10	0.00	0.00%	24.94
4540	Police Income			0.00	0.00%	150.00
	Revenue	\$4,476.76	\$34,858.35	\$50,000.00		\$36,329.02
	Gross Profit	\$4,476.76	\$34,858.35	\$50,000.00		\$36,329.02
Expenses						
5025	Automobile Expense			0.00	0.00%	20,304.14
5030	Bank Service Charges	10.00	10.00	0.00	0.00%	
5060	Materials and Supplies	66,100.00	66,100.00	50,000.00	132.20%	79,268.64
	Expenses	\$66,110.00	\$66,110.00	\$50,000.00		\$99,572.78
	Revenue Less Expenditures	(\$61,633.24)	(\$31,251.65)	\$0.00		(\$63,243.76)
	Net Change in Fund Balance	(\$61,633.24)	(\$31,251.65)	\$0.00		(\$63,243.76)
Fund Balances						
	Beginning Fund Balance	66,212.43	35,830.84	0.00	0.00%	84,785.74
	Net Change in Fund Balance	(61,633.24)	(31,251.65)	0.00	0.00%	(63,243.76)
	Ending Fund Balance	4,579.19	4,579.19	0.00	0.00%	21,541.98

Act 558 Fund Balance Reconciliation
Act 558 Police

Fund Balance	Revenue		Expenditure		Fund Balance
	Actual	Budget	Actual	Budget	
1000	1000	1000	1000	1000	1000
2000	2000	2000	2000	2000	2000
3000	3000	3000	3000	3000	3000
4000	4000	4000	4000	4000	4000
5000	5000	5000	5000	5000	5000
6000	6000	6000	6000	6000	6000
7000	7000	7000	7000	7000	7000
8000	8000	8000	8000	8000	8000
9000	9000	9000	9000	9000	9000
10000	10000	10000	10000	10000	10000
11000	11000	11000	11000	11000	11000
12000	12000	12000	12000	12000	12000
13000	13000	13000	13000	13000	13000
14000	14000	14000	14000	14000	14000
15000	15000	15000	15000	15000	15000
16000	16000	16000	16000	16000	16000
17000	17000	17000	17000	17000	17000
18000	18000	18000	18000	18000	18000
19000	19000	19000	19000	19000	19000
20000	20000	20000	20000	20000	20000
21000	21000	21000	21000	21000	21000
22000	22000	22000	22000	22000	22000
23000	23000	23000	23000	23000	23000
24000	24000	24000	24000	24000	24000
25000	25000	25000	25000	25000	25000
26000	26000	26000	26000	26000	26000
27000	27000	27000	27000	27000	27000
28000	28000	28000	28000	28000	28000
29000	29000	29000	29000	29000	29000
30000	30000	30000	30000	30000	30000
31000	31000	31000	31000	31000	31000
32000	32000	32000	32000	32000	32000
33000	33000	33000	33000	33000	33000
34000	34000	34000	34000	34000	34000
35000	35000	35000	35000	35000	35000
36000	36000	36000	36000	36000	36000
37000	37000	37000	37000	37000	37000
38000	38000	38000	38000	38000	38000
39000	39000	39000	39000	39000	39000
40000	40000	40000	40000	40000	40000
41000	41000	41000	41000	41000	41000
42000	42000	42000	42000	42000	42000
43000	43000	43000	43000	43000	43000
44000	44000	44000	44000	44000	44000
45000	45000	45000	45000	45000	45000
46000	46000	46000	46000	46000	46000
47000	47000	47000	47000	47000	47000
48000	48000	48000	48000	48000	48000
49000	49000	49000	49000	49000	49000
50000	50000	50000	50000	50000	50000

Undercover Drug Fund
Balance Sheet-Undercover Drug Fund
For Period Ending 8/31/2023

	Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
Assets		
Current Assets		
Cash		
6476-Undercover Drug Fund-DDA	742.58	15,822.46
Total Current Assets	\$742.58	\$15,822.46
Total Assets	\$742.58	\$15,822.46
Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	742.58	15,822.46
Total Fund Balance	\$742.58	\$15,822.46
Total Liabilities and Equity	\$742.58	\$15,822.46

Balance Sheet-Underover Drug Fund
For Period Ending 03/31/2017

Account	Actual	Actual	Actual	Actual
Account	Actual	Actual	Actual	Actual
Assets				
Current Assets				
Cash	17,022.41	17,022.41	17,022.41	17,022.41
Total Current Assets	17,022.41	17,022.41	17,022.41	17,022.41
Liabilities				
Accounts Payable (Vendor)				
Accounts Payable	17,022.41	17,022.41	17,022.41	17,022.41
Total Liabilities and Equity	17,022.41	17,022.41	17,022.41	17,022.41

Undercover Drug Fund Statement of Revenue and Expenditures

Account Number		Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year- To-Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures						
Revenue						
Police Dept						
4650	Interest Income	1.96	10.12		0.00%	
4020	Miscellaneous	0.00	0.00		0.00%	3,986.08
	Police Dept Totals	\$1.96	\$10.12			\$3,986.08
	Revenue	\$1.96	\$10.12			\$3,986.08
	Gross Profit	\$1.96	\$10.12			\$3,986.08
Expenses						
Police Dept						
5030	Bank Service	0.00	(10.00)		0.00%	
	Police Dept Totals	\$0.00	(\$10.00)			
	Expenses	\$0.00	(\$10.00)			
	Revenue Less Expenditures	\$1.96	\$20.12			\$3,986.08
	Net Change in Fund Balance	\$1.96	\$20.12			\$3,986.08

Fund Balances

Beginning Fund	740.62	722.46	0.00%	11,836.38
Net Change in	1.96	20.12	0.00%	3,986.08
Ending Fund	742.58	742.58	0.00%	15,822.46

Report Options

Fund: Undercover Drug Fund
 Period: 8/1/2023 to 8/31/2023
 Detail Level: Level 1 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual

City of Tontitown

Balance Sheet - City General Fund

For Period Ending 8/31/2023

Account Number		Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
Assets			
Current Assets			
Cash			
1010	0170-City Gen Operating-DDA	771,748.54	496,614.91
1008	1197-City Res Veneto-Mantegani	267,060.04	0.00
1014	2136-City ARPA Fund-GSB-MMS	0.00	1,306.19
1225	6248-GSB-ICS-City General	3,582,630.57	0.00
1012	7469-City Museum Sav	266,324.04	248,706.93
1004	7598-Parks and Trails Dev MMS	128,981.96	120,455.77
1003	7882-General - MMS	1,859,521.91	4,800,588.19
1035	RC-5961-2022A&B Revenue fund	0.02	6.58
1037	RC-5962-2022A&B Bond Fund	279,998.03	269,166.00
1045	RC-5964-2022A&B Debt Service	426,533.13	417,794.38
1046	RC-5965-2022A Fire Constr Fund	1,782,496.31	4,824,920.42
Other Current Assets			
1208	Due from Water	158,062.50	0.00
Total Current Assets		\$9,523,357.05	\$11,179,559.37
Other Assets			
Other Assets			
1782	CIP-2022A-SUT-Fire Constr	3,405,598.33	206,790.61
Total Other Assets		\$3,405,598.33	\$206,790.61
Total Assets		\$12,928,955.38	\$11,386,349.98
Liabilities			
Current Liabilities			
Other Current Liabilities			
2000	Accounts Payable	265,000.00	0.00
Total Current Liabilities		\$265,000.00	\$0.00
Long Term Liabilities			
Long Term Debt			
2603	2022A-SUT-Fire Bond	5,200,000.00	5,016,702.43
Total Long Term Liabilities		\$5,200,000.00	\$5,016,702.43
Total Liabilities		\$5,465,000.00	\$5,016,702.43
Fund Balance			
Accumulated Surplus (Deficit)			
3000	Fund Balance	7,463,955.38	6,369,647.55
Total Fund Balance		\$7,463,955.38	\$6,369,647.55
Total Liabilities and Equity		\$12,928,955.38	\$11,386,349.98

**City of Fontana
 Balance Sheet - City General Fund
 For Period Ending 9/30/2023**

Account Number	2023 Actual	2023 Budget		2023 Actual	2023 Budget
Assets					
Current Assets					
Cash					
1000	4,013,000.00	4,013,000.00	Cash	4,013,000.00	4,013,000.00
1010	1,100,000.00	1,100,000.00	Accounts Receivable	1,100,000.00	1,100,000.00
1020	1,100,000.00	1,100,000.00	Inventory	1,100,000.00	1,100,000.00
1030	1,100,000.00	1,100,000.00	Prepaid Expenses	1,100,000.00	1,100,000.00
1040	1,100,000.00	1,100,000.00	Other Current Assets	1,100,000.00	1,100,000.00
Total Current Assets	11,413,000.00	11,413,000.00		11,413,000.00	11,413,000.00
Other Assets					
1050	1,100,000.00	1,100,000.00	Capital Assets	1,100,000.00	1,100,000.00
Total Assets	12,513,000.00	12,513,000.00		12,513,000.00	12,513,000.00
Liabilities					
Current Liabilities					
2000	1,100,000.00	1,100,000.00	Accounts Payable	1,100,000.00	1,100,000.00
2010	1,100,000.00	1,100,000.00	Accrued Liabilities	1,100,000.00	1,100,000.00
2020	1,100,000.00	1,100,000.00	Deferred Revenue	1,100,000.00	1,100,000.00
Total Current Liabilities	3,300,000.00	3,300,000.00		3,300,000.00	3,300,000.00
Long Term Liabilities					
3000	1,100,000.00	1,100,000.00	Long Term Debt	1,100,000.00	1,100,000.00
Total Liabilities	4,400,000.00	4,400,000.00		4,400,000.00	4,400,000.00
Fund Balance					
4000	1,100,000.00	1,100,000.00	Unassigned Fund Balance	1,100,000.00	1,100,000.00
4010	1,100,000.00	1,100,000.00	Assigned Fund Balance	1,100,000.00	1,100,000.00
Total Fund Balance	2,200,000.00	2,200,000.00		2,200,000.00	2,200,000.00
Total Liabilities and Equity	12,513,000.00	12,513,000.00		12,513,000.00	12,513,000.00

City of Tontitown General Fund Statement of Revenue and Expenditures

Acct	Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Aug 2022 Actual	
Revenue & Expenditures						
Revenue						
General Dept						
4995	2022A&B Bond Cost of Issue		0.00	0.00	0.0%	79,002.08
4045	ARPA Fund		0.00	0.00	0.0%	451,444.43
4040	Business License	1,535.06	29,928.00	25,000.00	119.7%	27,525.00
4057	Convenience Fee Income	140.35	518.10	2,000.00	25.9%	1,547.94
4086	Farmers Market Income		431.95	0.00	0.0%	1,280.00
4586	Fire Donations		1,000.00	0.00	0.0%	1,000.00
4085	Fire-Grant	21,078.01	53,605.07	60,000.00	89.3%	4,145.82
4000	Franchise Tax Income	6,051.71	234,421.07	225,000.00	104.2%	215,190.03
4081	Grant Income		0.00	0.00	0.0%	217,200.00
4010	Hosting Fees	96,442.36	297,755.97	350,000.00	85.1%	373,173.14
4595	Insurance Claims		32,557.07	0.00	0.0%	3,690.72
4650	Interest Income	17,787.85	109,848.40	7,000.00	1,569.3%	3,903.88
4651	Interest Income 2022A&B	14,500.99	143,023.76	30,000.00	476.7%	17,014.84
4020	Miscellaneous Income	107.00	1,096.99	500.00	219.4%	
4100	Museum Income	799.00	8,639.00	7,500.00	115.2%	9,842.00
4185	Park and Trail Development		6,750.00	0.00	0.0%	
4363	Park Event Income	9,580.00	9,745.00	1,000.00	974.5%	80.00
4180	Park Income	180.00	2,721.95	2,500.00	108.9%	2,195.00
4200	Permits-Income	65,714.77	333,444.36	400,000.00	83.4%	299,566.48
4542	Police Donations		9,899.00	6,000.00	165.0%	6,000.00
4544	Police Events	50.00	50.00	0.00	0.0%	
4080	Police Grant	1,150.97	8,775.13	80,000.00	11.0%	87,200.24
4540	Police Income	28,599.00	213,846.25	320,000.00	66.8%	206,412.44
4560	Property Tax	18,594.69	433,670.14	615,000.00	70.5%	386,061.00
4570	Sales Tax- County SUT	94,847.98	742,918.62	900,000.00	82.5%	685,075.00
4580	Sales Tax-City SUT 2005	104,185.05	733,128.38	985,000.00	74.4%	733,041.54
4645	State Turnback-Cty & Muni A	3,887.21	47,762.21	50,000.00	95.5%	47,574.32
	General Dept Totals	\$485,232.00	\$3,455,536.42	\$4,066,500.00		\$3,859,165.90
	Revenue	\$485,232.00	\$3,455,536.42	\$4,066,500.00		\$3,859,165.90
	Gross Profit	\$485,232.00	\$3,455,536.42	\$4,066,500.00		\$3,859,165.90
Expenses						
Administration						
5020	Animal Sheltering	(150.00)	630.00	0.00	0.0%	
5030	Bank Service Charges	(488.75)	927.84	2,000.00	46.4%	1,566.50
5995	Bond Exp-Regions A&B		2,500.00	150,000.00	1.7%	252,941.38
5351	Bond Trustee Fees		0.00	3,000.00	0.0%	5,250.00
5281	Building Repairs	357.00	14,687.81	5,000.00	293.8%	3,583.41
5035	Computer Software & Support		2,320.64	7,500.00	30.9%	4,493.23
5591	Contract-Central EMS		35,535.75	30,000.00	118.5%	21,483.00
5590	Contracts	2,100.38	21,935.01	25,000.00	87.7%	254,228.64
5040	Dues and Subscriptions	2,555.87	16,598.85	25,000.00	66.4%	19,033.48
5370	Engineering	46,883.94	69,663.74	50,000.00	139.3%	27,674.50
5470	Equipment Repairs		1,290.85	5,000.00	25.8%	4,818.17
5050	Fixed Assets Purchases	8,050.00	8,050.00	0.00	0.0%	7,495.56
5047	Fuel		173.66	0.00	0.0%	263.61
5150	Insurance, Vehicles &		0.00	5,000.00	0.0%	

City of Tontitown General Fund Statement of Revenue and Expenditures

Acct		Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To-Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures						
Expenses						
Administration						
5380	Legal Fees	23,924.55	87,509.64	100,000.00	87.5%	46,021.07
5060	Materials and Supplies	392.29	6,027.84	5,000.00	120.6%	2,477.08
5341	Meetings Training and Travel	215.16	6,488.55	1,500.00	432.6%	1,744.71
5340	Miscellaneous Expense		82.76	500.00	16.6%	
5090	Office Expenses	813.83	5,827.80	7,500.00	77.7%	11,357.78
5630	Payroll w/Benefits	16,205.54	135,898.37	211,000.00	64.4%	91,064.13
5633	Payroll-AML Workers Comp		101.70	500.00	20.3%	121.73
5629	Payroll-Elected Officials	10,343.56	84,909.49	133,000.00	63.8%	78,136.15
5110	Printing and Reproduction		0.00	200.00	0.0%	150.00
5350	Professional Fees		5,118.43	10,000.00	51.2%	78,503.08
5420	Repairs & Maintenance		304.55	15,000.00	2.0%	12,124.28
5597	Uniform Expense		268.26	750.00	35.8%	608.43
5500	Utilities	955.37	9,622.20	20,000.00	48.1%	12,709.90
	Administration Totals	\$112,158.74	\$516,473.74	\$812,450.00		\$937,849.82
Community Dev						
5025	Automobile Expense		6,413.47	1,500.00	427.6%	854.00
5035	Computer Software & Support		5,444.24	4,500.00	121.0%	2,874.36
5590	Contracts	830.72	3,554.97	20,000.00	17.8%	4,511.16
5040	Dues and Subscriptions		2,712.21	5,000.00	54.2%	1,209.73
5370	Engineering	6,432.00	126,564.64	50,000.00	253.1%	51,053.31
5047	Fuel		1,016.56	5,000.00	20.3%	2,603.58
5150	Insurance, Vehicles &		0.00	1,100.00	0.0%	
5380	Legal Fees	65.36	738.72	1,000.00	73.9%	162.64
5060	Materials and Supplies		681.51	8,000.00	8.5%	5,849.25
5341	Meetings Training and Travel		2,635.25	5,000.00	52.7%	217.50
5090	Office Expenses	36.76	476.20	3,000.00	15.9%	2,626.37
5630	Payroll w/Benefits	16,613.07	146,454.34	254,200.00	57.6%	129,585.42
5633	Payroll-AML Workers Comp		279.30	500.00	55.9%	243.30
5634	Payroll-Planning	1,903.80	16,425.61	26,500.00	62.0%	13,196.55
5110	Printing and Reproduction	664.68	1,843.93	1,500.00	122.9%	1,278.18
5350	Professional Fees		0.00	1,000.00	0.0%	21.00
5170	Taxes-Construction Surcharge	56.88	5,628.60	7,500.00	75.0%	4,946.69
5597	Uniform Expense		681.62	1,000.00	68.2%	752.24
5500	Utilities	208.45	1,832.90	2,500.00	73.3%	1,564.80
	Community Dev Totals	\$26,811.72	\$323,384.07	\$398,800.00		\$223,550.08
Fire Dept						
5025	Automobile Expense		2,177.51	4,000.00	54.4%	1,612.08
5995	Bond Exp-Regions A&B	72,416.38	155,657.76	0.00	0.0%	
5035	Computer Software & Support		0.00	0.00	0.0%	2,353.00
5590	Contracts	453.12	3,331.29	7,500.00	44.4%	4,511.16
5592	Contract-TAFD		0.00	30,000.00	0.0%	133,973.28
5040	Dues and Subscriptions	2,196.00	6,950.92	7,000.00	99.3%	508.19
5050	Fixed Assets Purchases		83,051.55	90,000.00	92.3%	80,305.15
5047	Fuel	1,394.15	8,339.94	7,500.00	111.2%	5,604.95
5150	Insurance, Vehicles &		0.00	14,000.00	0.0%	2,445.88
5380	Legal Fees		0.00	0.00	0.0%	263.76

City of Tontitown
General Fund
Statement of Revenue and Expenditures

Acct		Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures						
Expenses						
Fire Dept						
5060	Materials and Supplies	72.49	4,014.70	7,000.00	57.4%	2,186.48
5341	Meetings Training and Travel	460.66	2,329.35	3,000.00	77.6%	1,427.55
5090	Office Expenses	19.88	1,038.41	1,600.00	64.9%	1,308.84
5630	Payroll w/Benefits	47,386.42	368,927.05	584,500.00	63.1%	118,244.49
5633	Payroll-AML Workers Comp		8,136.00	11,500.00	70.7%	6,138.00
5350	Professional Fees		914.88	1,500.00	61.0%	1,183.94
5420	Repairs & Maintenance	118.88	3,230.05	8,500.00	38.0%	3,581.36
5421	Run Reimbursement-Fire		0.00	25,000.00	0.0%	
5530	Tools and Equipment	8,309.47	37,292.10	50,000.00	74.6%	6,954.34
5597	Uniform Expense	108.87	5,526.96	5,500.00	100.5%	1,833.19
5500	Utilities	887.85	8,028.22	10,000.00	80.3%	6,358.97
	Fire Dept Totals	\$133,824.17	\$698,946.69	\$868,100.00		\$380,794.61
Museum Dept						
5035	Computer Software & Support		0.00	500.00	0.0%	
5590	Contracts	151.04	1,008.93	2,750.00	36.7%	1,503.72
5040	Dues and Subscriptions		531.21	1,000.00	53.1%	415.18
5150	Insurance, Vehicles &		0.00	1,500.00	0.0%	
5060	Materials and Supplies		1,562.22	3,500.00	44.6%	263.57
5341	Meetings Training and Travel		471.14	1,600.00	29.4%	752.13
5090	Office Expenses		478.70	1,500.00	31.9%	868.34
5630	Payroll w/Benefits	1,948.21	14,405.59	30,000.00	48.0%	6,405.51
5633	Payroll-AML Workers Comp		31.00	250.00	12.4%	24.33
5110	Printing and Reproduction		697.01	1,500.00	46.5%	397.19
5420	Repairs & Maintenance		1,220.00	1,000.00	122.0%	
5500	Utilities	134.31	1,273.85	2,000.00	63.7%	1,216.97
	Museum Dept Totals	\$2,233.56	\$21,679.65	\$47,100.00		\$11,846.94
Park Dept						
5035	Computer Software & Support		789.56	0.00	0.0%	
5590	Contracts		55.75	0.00	0.0%	
5040	Dues and Subscriptions	432.38	1,238.97	0.00	0.0%	70.00
5470	Equipment Repairs	133.54	508.30	3,000.00	16.9%	2,085.59
5043	Farmer Market Expense		0.00	3,000.00	0.0%	2,783.54
5050	Fixed Assets Purchases		9,737.00	0.00	0.0%	2,293.65
5047	Fuel	200.21	939.85	1,500.00	62.7%	850.17
5150	Insurance, Vehicles &		0.00	3,000.00	0.0%	
5060	Materials and Supplies	2,566.75	4,649.51	5,000.00	93.0%	8,034.23
5090	Office Expenses	9.17	165.26	500.00	33.1%	299.67
5095	Park Event Expense	7,475.31	7,475.31	1,000.00	747.5%	
5630	Payroll w/Benefits	3,239.39	27,300.28	41,000.00	66.6%	23,526.93
5633	Payroll-AML Workers Comp		443.00	675.00	65.6%	480.00
5350	Professional Fees		0.00	500.00	0.0%	
5420	Repairs & Maintenance	941.23	3,287.46	5,000.00	65.7%	1,166.85
5530	Tools and Equipment	176.78	176.78	0.00	0.0%	
5597	Uniform Expense		0.00	0.00	0.0%	152.42
5500	Utilities	277.18	3,228.89	4,000.00	80.7%	2,204.63
	Park Dept Totals	\$15,451.94	\$59,995.92	\$68,175.00		\$43,947.68

City of Tontitown General Fund Statement of Revenue and Expenditures

Acct	Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To-Date Jan 2022 Aug 2022 Actual	
Revenue & Expenditures						
Expenses						
Police Dept						
5020	Animal Sheltering	0.00	0.00	0.0%	(540.00)	
5025	Automobile Expense	8,177.87	49,754.03	65,000.00	76.5%	69,601.32
5281	Building Repairs	1,457.17	1,809.78	2,000.00	90.5%	4,509.50
5028	CID Expense		4,695.45	10,000.00	47.0%	
5035	Computer Software & Support	611.03	5,795.29	8,000.00	72.4%	1,847.55
5590	Contracts	2,084.54	110,858.53	110,000.00	100.8%	10,079.76
5027	Court Clerk Expense		0.00	70,000.00	0.0%	65,770.69
5040	Dues and Subscriptions	9,768.23	18,516.64	25,000.00	74.1%	10,721.63
5050	Fixed Assets Purchases	50,453.64	100,093.94	70,000.00	143.0%	74,210.00
5047	Fuel	8,996.56	51,691.97	80,000.00	64.6%	52,745.88
5150	Insurance, Vehicles &		2,985.84	18,300.00	16.3%	1,949.65
5596	K-9 Animal Expense		1,112.27	5,000.00	22.2%	
5380	Legal Fees		3,600.00	20,000.00	18.0%	12,800.00
5060	Materials and Supplies	1,658.53	19,670.99	15,000.00	131.1%	7,276.35
5341	Meetings Training and Travel	1,297.76	9,921.10	10,000.00	99.2%	5,052.32
5090	Office Expenses	1,337.92	4,031.90	5,000.00	80.6%	3,938.88
5630	Payroll w/Benefits	115,918.99	871,766.05	1,475,000.00	59.1%	560,143.04
5633	Payroll-AML Workers Comp		11,467.00	20,850.00	55.0%	8,340.64
5350	Professional Fees		896.00	1,500.00	59.7%	1,001.00
5420	Repairs & Maintenance		280.95	5,000.00	5.6%	2,978.36
5597	Uniform Expense	170.73	23,819.52	30,000.00	79.4%	21,434.29
5500	Utilities	2,720.41	21,898.05	30,000.00	73.0%	16,625.15
5562	Washington County Inmates		3,498.58	12,000.00	29.2%	
	Police Dept Totals	\$204,653.38	\$1,318,163.88	\$2,087,650.00		\$930,486.01
	Expenses	\$495,133.51	\$2,938,643.95	\$4,282,275.00		\$2,528,475.14
	Revenue Less Expenditures	(\$9,901.51)	\$516,892.47	(\$215,775.00)		\$1,330,690.76
Other Revenue						
General Dept						
4599	2022A&B Sales Tax	173,641.74	1,221,880.64	0.00	0.0%	1,221,735.90
4990	Transfer In	173,641.74	2,039,280.61	215,775.00	945.1%	6,429,137.45
	General Dept Totals	\$347,283.48	\$3,261,161.25	\$215,775.00		\$7,650,873.35
	Other Revenue	\$347,283.48	\$3,261,161.25	\$215,775.00		\$7,650,873.35
Other Expenses						
Administration						
5998	Transfer Out	280,582.32	2,740,034.33	0.00	0.0%	7,600,244.76
	Administration Totals	\$280,582.32	\$2,740,034.33	\$0.00		\$7,600,244.76
	Other Expenses	\$280,582.32	\$2,740,034.33	\$0.00		\$7,600,244.76
	Net Change in Fund Balance	\$56,799.65	\$1,038,019.39	\$0.00		\$1,381,319.35
Fund Balances						
	Beginning Fund Balance	7,407,155.73	6,709,233.56	0.00	0.0%	4,988,328.20
	Net Change in Fund Balance	56,799.65	1,038,019.39	0.00	0.0%	1,381,319.35
	Ending Fund Balance	7,463,955.38	7,747,252.95	0.00	0.0%	6,369,647.55

City of Tontitown
Balance Sheet - Water/Sewer Fund
For Period Ending 8/31/2023

Acct #	Acct	Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
Assets			
Current Assets			
1050	0605-Water Meter Deposit-DDA	132,354.83	129,238.13
1040	0613-Water Depreciation-MMS	452,782.21	398,410.57
1030	0621-W&S Tap-Cap Impr-MMS	435,657.55	1,174,356.57
1081	1081 Cash in Transit-SoftWater	1,564.15	5,141.40
1080	5484-Water Oper Fund-DDA	583,228.34	640,869.37
1070	5492-W/S Excess Funds DDA+	1,193,188.42	3,429,619.41
1227	6321-GSB-ICS Water General	2,303,119.42	0.00
1229	6339-GSB-ICS-Water Capital Imp	767,706.39	0.00
1095	7122-Water NACA Restricted-DDA	365,029.16	360,965.13
1027	RC-5698-Regions Bond Fund	5,228.92	5,056.64
1048	RC-5966-2022B Water Constr Fun	1,777,192.45	2,363,515.91
1049	RC-5967-2022B Sewer Constructi	2,957,212.22	2,958,262.93
1044	RC-6521-Grand Savings MMS	0.00	202,534.72
1028	RC-8513-3-01-F&M AR SUT Bd Fd	870,732.40	834,714.73
1029	RC-8514-3-01-F&M-AR Debt Serv	222,449.06	214,354.12
1415	Other Current Assets	0.00	5,881.00
	Total Current Assets	\$12,067,445.52	\$12,722,920.63
Fixed Assets			
1510	GIS System	284,099.11	284,099.11
1520	Vehicles	180,682.75	161,577.75
1800	Accumulated Depreciation	(7,574,396.64)	(6,854,621.55)
	Total Fixed Assets	(\$7,109,614.78)	(\$6,408,944.69)
Other Assets			
1200	Accounts Receivable	315,118.92	204,166.04
1581	Buildings & Improvements	572,604.18	572,604.18
1783	CIP-2022B-SUT Water Constr	2,408,261.12	1,734,486.20
1784	CIP-2022B-Sut-Sewer Constr	1,351,285.81	1,234,485.21
1768	CIP-S Barrington Road Extensio	8,527.72	8,527.72
1475	DSR Held in Trust by City	284,885.36	0.00
1400	Inventory	71,788.59	47,901.23
1505	Land	361,913.73	361,913.73
1530	Machinery & Equipment	191,007.36	(8,309.19)
1534	Machinery & Equipment	336,925.19	336,925.19
1515	Office Furniture & Equipment	64,648.57	64,648.57
1385	Other Assets	12,000.00	12,000.00
1300	Prepaid Expenses	0.00	15,561.35
1150	Sales Tax Receivable	187,466.68	325,817.69
1600	Water & Sewer Systems	26,579,115.73	26,579,115.73
	Total Other Assets	\$32,745,548.96	\$31,489,843.65
	Total Assets	\$37,703,379.70	\$37,803,819.59
Liabilities			
Current Liabilities			
2000	Accounts Payable	223,674.97	135,303.31
2410	Accrued Bond Interest Payable	117,953.78	72,428.72
2089	Arkansas Health Fee Payable	909.20	(2,002.49)
2045	Franchise Tax Payable	0.00	911.57
2490	Meter Deposits	126,086.99	125,354.00
2040	Sales Tax Payable	(6,496.87)	(503.23)

City of Tontitown

Balance Sheet - Water/Sewer Fund

For Period Ending 8/31/2023

			Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
	Acct #	Acct		
	2540	Water Revenue Bond Region #31-	71,691.00	87,196.00
		Total Current Liabilities	\$533,819.07	\$418,687.88
Long Term Liabilities				
	2614	2022B-SUT-Sewer bond	0.00	4,182,523.71
	2612	2022B-SUT-Water Bond	(230,000.00)	4,088,080.79
	2602	Grand Sav Bk-Trans Line Loan	0.00	350,000.00
	2610	NP Regions 2022B SUT Bond Paya	11,470,000.00	0.00
	2550	Sales Use Tax Bond 2017 (F&M)	4,020,000.00	5,215,000.00
	2605	USDA RD Loan 91-01 Water Tower	1,228,487.08	1,250,849.69
	2606	USDA RD Loan 91-02 Water Tower	582,781.49	596,661.25
	2141	Current Portion of LTD	(468,100.00)	(505,100.00)
	2142	Current Portion of LTD	468,100.00	505,100.00
		Total Long Term Liabilities	\$17,071,268.57	\$15,683,115.44
		Total Liabilities	\$17,605,087.64	\$16,101,803.32
Fund Balance				
	3085	Invested in Capital Assets	5,695,336.00	9,751,777.00
	3065	Reserved for bond retirement	501,037.10	587,797.22
	3000	Fund Balance	13,901,918.96	11,362,442.05
		Total Fund Balance	\$20,098,292.06	\$21,702,016.27
		Total Liabilities and Equity	\$37,703,379.70	\$37,803,819.59

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

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-	
	Aug 2023	Jan 2023	Jan 2023	Dec 2023	Date	
	Aug 2023	Aug 2023	Dec 2023	Percent of	Jan 2022	
	Actual	Actual		Budget	Aug 2022	
					Actual	
Revenue & Expenditures						
Revenue						
Sewer Dept						
Revenue						
4650	Interest Income		0.00	0.00	0.0%	8.86
4651	Interest Income 2022A&B	12,697.56	89,481.30	0.00	0.0%	10,224.43
4051	Sewer Sales	99,706.08	668,038.20	825,000.00	81.0%	570,045.88
4069	Sewer Tapping Fees	6,000.00	35,000.00	150,000.00	23.3%	82,150.00
4032	Waste Management Sewer	37,617.24	319,990.42	300,000.00	106.7%	246,472.05
	Total Revenue	\$156,020.88	\$1,112,509.92	\$1,275,000.00		\$908,901.22
	Sewer Dept Totals	\$156,020.88	\$1,112,509.92	\$1,275,000.00		\$908,901.22
Solid Waste Dept						
Revenue						
4053	Billing & Meter Fee Income		1,007.94	0.00	0.0%	7,471.39
4057	Convenience Fee Income	1.95	1.95	0.00	0.0%	
4055	Recycling Fee Income		1,427.50	0.00	0.0%	10,172.77
4031	Sanitation SW Billing		24,196.09	0.00	0.0%	165,843.04
4056	Yellow Bag Sales	396.17	1,881.97	3,000.00	62.7%	2,267.26
	Total Revenue	\$398.12	\$28,515.45	\$3,000.00		\$185,754.46
	Solid Waste Dept Totals	\$398.12	\$28,515.45	\$3,000.00		\$185,754.46
Water Dept						
Revenue						
4053	Billing & Meter Fee Income	3,412.38	27,335.96	35,000.00	78.1%	25,373.40
4057	Convenience Fee Income	76.70	907.94	2,000.00	45.4%	1,349.03
4595	Insurance Claims		0.00	0.00	0.0%	3,051.06
4650	Interest Income	20,069.73	113,501.77	7,500.00	1,513.4%	5,935.86
4651	Interest Income 2022A&B	8,703.30	66,772.04	13,000.00	513.6%	9,921.32
4052	Late Fee Income	2,782.06	21,286.70	20,000.00	106.4%	13,906.43
4020	Miscellaneous Income	624.36	666.18	500.00	133.2%	367.96
4060	Overpayment of Water Sales	3,213.58	24,669.35	35,000.00	70.5%	28,852.49
4058	Reconnection Fee		227.84	1,000.00	22.8%	480.93
4299	Returned Checks Fees	93.00	677.16	1,000.00	67.7%	707.61
4594	Sales Tax-2022A&B Excess	106,940.58	692,821.97	900,000.00	77.0%	701,143.78
4580	Sales Tax-City SUT 2005 Series	52,092.52	366,564.19	475,000.00	77.2%	366,520.77

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

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Aug 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Aug 2023	Aug 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual		Budget	Aug 2022
					Actual	
Revenue & Expenditures						
Revenue						
Water Dept						
Revenue						
4050	Water Sales	150,353.28	937,562.43	1,250,000.00	75.0%	806,723.26
4064	Water Tapping Fees	28,050.00	91,350.00	150,000.00	60.9%	124,950.00
	Total Revenue	\$376,411.49	\$2,344,343.53	\$2,890,000.00		\$2,089,283.90
	Water Dept Totals	\$376,411.49	\$2,344,343.53	\$2,890,000.00		\$2,089,283.90
	Revenue	\$532,830.49	\$3,485,368.90	\$4,168,000.00		\$3,183,939.58
	Gross Profit	\$532,830.49	\$3,485,368.90	\$4,168,000.00		\$3,183,939.58
Expenses						
Sewer Dept						
Other Expense						
5022	Audit Expense		6,610.00	5,000.00	132.2%	5,337.50
5025	Automobile Expense	1,384.25	8,592.00	5,000.00	171.8%	3,035.46
5030	Bank Service Charges		26.52	0.00	0.0%	
5351	Bond Trustee Fees		0.00	3,500.00	0.0%	2,500.00
5281	Building Repairs		690.14	1,500.00	46.0%	292.50
5035	Computer Software & Support		150.39	500.00	30.1%	
5590	Contracts	607.86	3,032.99	7,500.00	40.4%	3,957.97
5040	Dues and Subscriptions	300.00	1,634.17	3,500.00	46.7%	2,187.71
5370	Engineering	24,509.57	64,549.77	175,000.00	36.9%	106,618.25
5470	Equipment Repairs	247.58	5,209.73	11,000.00	47.4%	7,921.20
5050	Fixed Assets Purchases	5,698.94	96,145.87	155,000.00	62.0%	55,347.23
5047	Fuel	1,153.19	9,090.43	10,000.00	90.9%	6,677.94
5150	Insurance, Vehicles & Property		742.78	12,500.00	5.9%	869.31
5650	Interest Expense Bonds		0.00	0.00	0.0%	31,940.99
5441	Laboratory Testing	375.00	3,375.00	5,000.00	67.5%	2,535.00
5380	Legal Fees		2,856.26	2,500.00	114.3%	400.00
5285	Locate Service		659.75	2,000.00	33.0%	905.80
5060	Materials and Supplies	861.21	17,143.62	20,000.00	85.7%	9,633.54
5341	Meetings Training and Travel		237.00	1,500.00	15.8%	87.50
5340	Miscellaneous Expense	824.85	1,398.85	500.00	279.8%	

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

Acct	Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures					
Expenses					
Sewer Dept					
Other Expense					
5090 Office Expenses		634.47	1,000.00	63.4%	423.59
5630 Payroll w/Benefits	19,836.58	134,338.89	235,000.00	57.2%	80,276.10
5633 Payroll-AML Workers Comp		5,000.00	5,000.00	100.0%	2,091.55
5110 Printing and Reproduction		0.00	1,000.00	0.0%	
5350 Professional Fees	206.04	206.04	5,000.00	4.1%	934.50
5420 Repairs & Maintenance		1,275.38	0.00	0.0%	
5202 Scada	861.35	1,366.16	12,000.00	11.4%	3,864.46
5011 Sewer Service Purchase	102,695.48	833,026.31	1,300,000.00	64.1%	759,678.63
5283 Sewer System Repairs	6,263.21	28,989.34	75,000.00	38.7%	65,009.47
5530 Tools and Equipment	295.58	4,984.17	5,000.00	99.7%	853.64
5597 Uniform Expense	209.22	2,198.12	3,000.00	73.3%	1,607.64
5500 Utilities	2,321.12	27,513.53	33,000.00	83.4%	19,654.53
5536 Water and Sewer Billing	1,000.00	9,000.00	10,000.00	90.0%	7,083.00
Total Other Expense	\$169,651.03	\$1,270,677.68	\$2,106,500.00		\$1,181,725.01
Sewer Dept Totals	\$169,651.03	\$1,270,677.68	\$2,106,500.00		\$1,181,725.01
Solid Waste Dept					
Other Expense					
5040 Dues and Subscriptions		1,612.89	2,500.00	64.5%	1,612.89
5012 Sanitation Expense-WMgmt		1,904.88	0.00	0.0%	191,907.08
5675 Yellow Bag Purchases		0.00	3,000.00	0.0%	1,848.00
Total Other Expense		\$3,517.77	\$5,500.00		\$195,367.97
Solid Waste Dept Totals		\$3,517.77	\$5,500.00		\$195,367.97
Water Dept					
Other Expense					
5022 Audit Expense		6,610.00	5,000.00	132.2%	5,337.50
5025 Automobile Expense	1,448.31	9,030.90	5,000.00	180.6%	3,480.78
5030 Bank Service Charges	(779.69)	1,257.03	2,500.00	50.3%	1,680.06
5201 Bond Expense-Grand Savings		0.00	0.00	0.0%	23,495.96
5199 Bond Expense-Regions		10,170.00	20,000.00	50.9%	10,170.00
5995 Bond Exp-Regions A&B	158,062.50	320,725.00	350,000.00	91.6%	

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

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Aug 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Aug 2023	Aug 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual		Budget	Aug 2022
					Actual	
Revenue & Expenditures						
Expenses						
Water Dept						
Other Expense						
5200	Bond Interest Expense-F&M	65,468.75	149,403.12	250,000.00	59.8%	181,418.77
5351	Bond Trustee Fees	100.00	2,025.25	5,000.00	40.5%	2,380.50
5281	Building Repairs		4,581.83	2,500.00	183.3%	292.50
5035	Computer Software & Support		2,827.17	500.00	565.4%	312.00
5590	Contracts	760.11	12,811.29	7,500.00	170.8%	4,370.47
5040	Dues and Subscriptions	425.00	6,062.23	7,500.00	80.8%	4,941.04
5370	Engineering	41,051.85	108,933.76	150,000.00	72.6%	16,919.57
5470	Equipment Repairs	247.58	2,988.78	11,000.00	27.2%	6,719.14
5050	Fixed Assets Purchases	15,635.44	172,930.02	455,000.00	38.0%	65,452.24
5047	Fuel	1,153.19	8,739.57	10,000.00	87.4%	6,711.10
5150	Insurance, Vehicles & Property		756.54	12,500.00	6.1%	869.32
5596	K-9 Animal Expense		0.00	0.00	0.0%	198.89
5441	Laboratory Testing		0.00	0.00	0.0%	2,400.00
5380	Legal Fees		1,383.32	2,500.00	55.3%	1,350.00
5285	Locate Service		659.80	2,000.00	33.0%	905.85
5060	Materials and Supplies	13,495.10	122,045.86	75,000.00	162.7%	34,844.61
5341	Meetings Training and Travel		1,158.31	1,500.00	77.2%	262.50
5203	Meters		97,797.46	80,000.00	122.2%	52,533.03
5340	Miscellaneous Expense		13,358.10	500.00	2,671.6%	
5090	Office Expenses	68.58	1,587.98	2,500.00	63.5%	2,122.38
5630	Payroll w/Benefits	23,687.68	172,746.58	235,000.00	73.5%	108,885.03
5633	Payroll-AML Workers Comp		5,000.00	5,000.00	100.0%	2,091.56
5110	Printing and Reproduction		0.00	1,000.00	0.0%	
5350	Professional Fees	206.04	1,646.04	15,000.00	11.0%	8,522.50
5420	Repairs & Maintenance		609.56	0.00	0.0%	
5202	Scada		504.81	12,000.00	4.2%	4,741.48
5530	Tools and Equipment	395.76	8,600.02	10,000.00	86.0%	5,307.53
5597	Uniform Expense	209.24	2,391.04	4,000.00	59.8%	2,175.70
5525	USDA Loan Service	5,881.00	47,048.00	75,000.00	62.7%	41,167.00

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

Acct	Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures					
Expenses					
Water Dept					
Other Expense					
5500 Utilities	3,384.19	25,360.09	40,000.00	63.4%	22,545.98
5536 Water and Sewer Billing	1,000.00	9,000.00	10,000.00	90.0%	7,083.00
5010 Water Purchases	72,557.90	463,462.74	650,000.00	71.3%	388,426.98
5284 Water System Repairs		15,509.20	20,000.00	77.5%	5,259.82
Total Other Expense	\$404,458.53	\$1,809,721.40	\$2,535,000.00		\$1,025,374.79
Water Dept Totals	\$404,458.53	\$1,809,721.40	\$2,535,000.00		\$1,025,374.79
Expenses	\$574,109.56	\$3,083,916.85	\$4,647,000.00		\$2,402,467.77
Revenue Less Expenditures	(\$41,279.07)	\$401,452.05	(\$479,000.00)		\$781,471.81
Other Revenue					
Sewer Dept					
Transfer Revenue					
4990 Transfer In		0.00	0.00	0.0%	2,800,516.19
Total Transfer Revenue		\$0.00	\$0.00		\$2,800,516.19
Sewer Dept Totals		\$0.00	\$0.00		\$2,800,516.19
Water Dept					
Transfer Revenue					
4990 Transfer In	6,754.40	49,694.47	479,000.00	10.4%	347,475.75
Total Transfer Revenue	\$6,754.40	\$49,694.47	\$479,000.00		\$347,475.75
Extraordinary Income					
4588 Sales Tax-2017-F & M Restrict	130,231.30	916,410.46	0.00	0.0%	916,301.93
Total Extraordinary Income	\$130,231.30	\$916,410.46	\$0.00		\$916,301.93
Water Dept Totals	\$136,985.70	\$966,104.93	\$479,000.00		\$1,263,777.68
Other Revenue	\$136,985.70	\$966,104.93	\$479,000.00		\$4,064,293.87

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

Acct	Current Period		Year-To-Date		Annual Budget		Prior Year-To-Date	
	Aug 2023	Jan 2023	Jan 2023	Jan 2023	Dec 2023	Dec 2023	Jan 2022	Jan 2022
	Aug 2023	Aug 2023	Dec 2023	Dec 2023	Percent of	Percent of	Aug 2022	Aug 2022
	Actual	Actual	Actual	Actual	Budget	Budget	Actual	Actual
Revenue & Expenditures								
Other Expenses								
Water Dept								
Transfer Expense								
5998	Transfer Out	5,002.72	36,644.79	0.00	0.0%	336,139.80		
	Total Transfer Expense	\$5,002.72	\$36,644.79	\$0.00		\$336,139.80		
Extraordinary Expense								
5021	AR Health Fee Payable Adj	3,296.28	3,296.28	0.00	0.0%			
	Total Extraordinary Expense	\$3,296.28	\$3,296.28	\$0.00				
	Water Dept Totals	\$8,299.00	\$39,941.07	\$0.00		\$336,139.80		
	Other Expenses	\$8,299.00	\$39,941.07	\$0.00		\$336,139.80		
	Net Change in Fund Balance	\$87,407.63	\$1,327,615.91	\$0.00		\$4,509,625.88		
Fund Balances								
	Beginning Fund Balance	20,010,884.43	22,289,878.48	0.00	0.0%	17,130,571.95		
	Net Change in Fund Balance	87,407.63	1,327,615.91	0.00	0.0%	4,509,625.88		
	Ending Fund Balance	20,098,292.06	20,098,292.06	0.00	0.0%	21,702,016.27		

City of Tontitown
Balance Sheet - Street Fund
For Period Ending 8/31/2023

Account Number		Book Value Aug 2023 Actual	Book Value Aug 2022 Actual
Assets			
Current Assets			
Cash			
1020	0188-Street Fund Operating-DDA	437,410.11	224,511.63
1131	6041-Street Excess Funds-DDA	69,146.53	68,158.12
	Total Current Assets	\$506,556.64	\$292,669.75
	Total Assets	\$506,556.64	\$292,669.75
 Fund Balance			
Accumulated Surplus (Deficit)			
3000	Fund Balance	506,556.64	292,669.75
	Total Fund Balance	\$506,556.64	\$292,669.75
	Total Liabilities and Equity	\$506,556.64	\$292,669.75

City of Tontitown
Street Fund
Statement of Revenue and Expenditures

Acct		Current Period Aug 2023 Aug 2023 Actual	Year-To-Date Jan 2023 Aug 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Aug 2022 Actual
Revenue & Expenditures						
Revenue						
4650	Interest Income	1,365.10	6,136.06	0.00	0.0%	174.51
4560	Property Tax	2,920.71	68,141.38	80,000.00	85.2%	60,820.55
4580	Sales Tax-City SUT 2005 Series	17,364.17	122,188.07	148,000.00	82.6%	122,173.59
4645	State Turnback-Cty & Muni A	29,498.16	241,691.63	321,000.00	75.3%	244,462.79
	Revenue	\$51,148.14	\$438,157.14	\$549,000.00		\$427,631.44
	Gross Profit	\$51,148.14	\$438,157.14	\$549,000.00		\$427,631.44
Expenses						
5025	Automobile Expense	2,988.77	6,169.14	6,000.00	102.8%	3,586.58
5030	Bank Service Charges	(332.49)		0.00	0.0%	
5590	Contracts	151.04	953.17	2,000.00	47.7%	12,029.40
5040	Dues and Subscriptions	65.25	667.58	25,000.00	2.7%	632.64
5370	Engineering	1,580.00	8,939.00	25,000.00	35.8%	53,309.25
5470	Equipment Repairs	478.95	10,945.56	15,000.00	73.0%	6,790.55
5050	Fixed Assets Purchases		10,276.50	50,000.00	20.6%	11,469.77
5052	Fletcher Road Project			0.00	0.0%	114,564.16
5047	Fuel	846.74	5,087.40	10,000.00	50.9%	5,893.05
5150	Insurance, Vehicles & Property			7,000.00	0.0%	
5380	Legal Fees			1,000.00	0.0%	
5060	Materials and Supplies	656.75	22,033.37	35,000.00	63.0%	21,774.57
5090	Office Expenses			500.00	0.0%	21.50
5630	Payroll w/Benefits	9,135.02	74,085.28	105,000.00	70.6%	48,507.76
5633	Payroll-AML Workers Comp		3,265.00	2,000.00	163.3%	522.89
5420	Repairs & Maintenance		762.17	50,000.00	1.5%	32,123.16
5461	Street Improvements	18,460.00	42,726.53	155,000.00	27.6%	176,124.64
5462	Street Signage		2,951.00	25,000.00	11.8%	15,609.35
5530	Tools and Equipment	269.57	322.59	0.00	0.0%	
5597	Uniform Expense		455.39	500.00	91.1%	114.99
5500	Utilities	2,684.26	25,079.87	35,000.00	71.7%	21,095.24
	Expenses	\$36,983.86	\$214,719.55	\$549,000.00		\$524,169.50
	Revenue Less Expenditures	\$14,164.28	\$223,437.59	\$0.00		(\$96,538.06)
	Net Change in Fund Balance	\$14,164.28	\$223,437.59	\$0.00		(\$96,538.06)
Fund Balances						
	Beginning Fund Balance	492,392.36	283,119.05	0.00	0.0%	389,207.81
	Net Change in Fund Balance	14,164.28	223,437.59	0.00	0.0%	(96,538.06)
	Ending Fund Balance	506,556.64	506,556.64	0.00	0.0%	292,669.75

