



City of Tontitown Financial Snapshot
December 31, 2023

Balance Sheet		2023	2022	\$ Change from Previous Year
833 Fire Restricted Fund Balance		\$125,357.00	\$101,361.74	\$23,995.26
988 Police Restricted Fund Balance		\$19,280.40	\$35,830.84	(\$16,550.44)
UnderCover Drug Fund		\$750.34	\$722.46	\$27.88
City General Fund Balance		\$5,765,450.72	\$5,685,628.09	\$79,822.63
City General Bond Restricted Accts		\$1,769,659.34	\$5,544,497.79	(\$3,774,838.45)
Water/Sewer Fund Balance		\$6,597,318.30	\$6,108,673.19	\$488,645.11
Water Sewer Bond Restricted Accts		\$5,587,199.33	\$6,587,878.81	(\$1,000,679.48)
Street Fund Balance		\$729,634.47	\$283,119.05	\$446,515.42

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	\$330.24	\$23,995.26	119.98%		\$19,342.82	
Expenses	\$0.00	\$0.00	0.00%			
Net Transfers		\$0.00				
Net Change in Fund Balance	\$330.24	\$23,995.26			\$19,342.82	\$4,652.44
988 Police Restricted Income & Expenses			\$ 50,000			
Income	\$4,366.02	\$49,549.56	99.10%		\$51,418.90	
Expenses	\$0.00	\$66,100.00	132.20%		\$100,373.80	
Net Transfers						
Net Change in Fund Balance	\$4,366.02	(\$16,550.44)			(\$48,954.90)	\$32,404.46
City General Income & Expenses			\$ 4,066,500			
Income	\$327,657.88	\$5,188,722.25	127.60%		\$5,291,161.71	
Expenses	\$1,886,511.45	\$5,835,798.06	143.51%		\$3,812,352.94	
Net Transfers	(\$94,519.38)	(\$1,122,708.78)			(\$15,685,578.41)	
Restricted SUT - 2022A&B SUT	\$160,270.54	\$1,906,840.34			\$1,810,675.00	
Net Change in Fund Balance	(\$1,493,102.41)	\$137,055.75			(\$12,396,094.64)	\$12,533,150.39
Operating Income/(Expense)	(\$1,558,853.57)	(\$647,075.81)			\$1,478,808.77	(\$2,125,884.58)
Water Sewer Income & Expenses			\$ 4,647,000			
Operating Income	\$406,627.47	\$5,338,545.39	114.88%		\$4,913,834.14	
Operating Expenses	\$324,754.70	\$4,491,074.46	96.64%		\$3,989,807.52	
Restricted SUT - F&M 3/4% Bond	\$120,202.91	\$1,430,130.24			\$1,358,006.26	
Net Transfers	\$0.00	\$15,267.39			\$14,939.02	
Net Change in Fund Balance	\$202,075.68	\$2,292,868.56			\$2,296,971.90	(\$4,103.34)
Net Operating Income/(Expense)	\$81,872.77	\$847,470.93			\$924,026.62	(\$76,555.69)
Street Income & Expenses			\$ 549,000			
Income	\$87,399.49	\$823,437.83	149.99%		\$673,538.46	
Expenses	\$29,452.54	\$376,922.41	68.66%		\$779,627.22	
Net Transfers		\$0.00			\$0.00	
Net Change in Fund Balance	\$57,946.95	\$446,515.42			(\$106,088.76)	\$552,604.18
Operating Income/(Expense)	\$57,946.95	\$446,515.42			(\$106,088.76)	\$0.00

Large Monthly Income / Expenses - See Attached Detail

City-Fire-FA	Ladder Truck & Equip	(\$1,389,620.99)
City-Fire	Mat & Supplies	(\$14,228.99)
City-Police	Radios	(\$15,035.32)
City-Police	Court Clerk Expense 2022	(\$64,883.00)
Sewer-FA	New Truck Purchase & Misc	(\$28,230.82)
Water-FA	New Truck Purchase & Misc	(\$28,230.82)
Water-	Mat & Supplies	(\$21,094.67)

Long Term Debt				
Fire Lease Purchase				Amt Financed \$ 230,000.00
Community First National Bank Pumper Tanker, dated as of Mar 24, 2022				
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:		Amt Financed \$ 360,000.00		
KS State Bank : Government Obligation Contract dated as of August 1, 2022, between First Capital Equipment leasing				
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

\$ 5,190,000.00

Water Sewer Long Term Debt

	Balance Dec 31, 2023		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					
	\$ 4,020,000.00	0.75% SUT	Semi Annual		1.75% -3.63%
USDA Water Transmission Line					
	\$ 1,205,701.57	Loan	Monthly	\$ 3,802.00	1.875%
USDA Water Transmission Line					
	\$ 568,639.24	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

\$ 11,240,000.00

December 31, 2023

City

6248-GSB Reserve	\$ 3,621,138.69	
7882-City MMSavings Reserve	\$ 1,081,013.84	
Sub Total	\$ 4,702,152.53	
6 Month Oper Expense 2024 Budget	(\$2,525,000.00)	
Police Dept Land	(\$500,000.00)	
Order 1280-Pierce-custom Pumper- 2026 Delivery Date	(\$932,605.00)	Appr 12/2023 Council
Avail City Savings Funds	\$ 744,547.53	

Restricted Accounts

0170-City General Operating Fund	\$ 473,442.43
1197-Veneto-Mantegani	\$ 269,846.99
7469-City Museum Savings	\$ 269,103.31
7598-Parks and Trails Development	\$ 115,788.46
Restricted Funds	\$ 1,128,181.19
Total City Funds	\$ 5,830,333.72
	\$ (64,883.00)

December 31, 2023

Water Sewer

0613-Depreciation	\$ 473,609.56
0621-Capital Imp - Tap	\$ 479,470.98
4777-Water Impact Fees	\$ 45,417.46
5009-Sewer Impact Fees	\$ 32,395.52
5492-Water Sewer Saving	\$ 1,574,478.60
6321-GSB Water	\$ 2,327,874.63
6339-GSB Sewer	\$ 775,958.06
Sub Total	\$ 5,709,204.81
6 Month Oper Expense 2024 Budget	(\$2,215,000.00)
412 Water Line Bond Shortage	(\$800,000.00)
Wildcat Waterline funding	(\$800,000.00)
Avail Water Sewer Savings Funds	\$ 1,894,204.81

Restricted Accounts

0605-Meter Deposits	\$ 137,377.59
5484-Water General	\$ 759,823.22
1081-CIT Softwater	(\$9,087.32)
Restricted Funds	\$ 888,113.49
Total Deposits	\$ 6,597,318.30
	\$ -

December 31, 2023

Streets

6041-Street MMSavings	\$ 69,868.12
Sub Total	\$ 69,868.12
6 Month Oper Expense 2024 Budget	(\$275,000.00)
Avail Street Savings Funds	\$ (205,131.88)

Restricted Accounts

0188-Street Operating Acct	\$ 659,766.35
Restricted Funds	\$ 659,766.35
Total Deposits	\$ 729,634.47
	\$ -

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Balance Sheet-Act 833 Fire Restricted
For Period Ending 12/31/2023

	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets		
Current Assets		
Cash		
7025-833 Fire Fund Restric-DDA	125,357.00	101,361.74
Total Current Assets	\$125,357.00	\$101,361.74
Total Assets	\$125,357.00	\$101,361.74
Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	125,357.00	101,361.74
Total Fund Balance	\$125,357.00	\$101,361.74
Total Liabilities and Equity	\$125,357.00	\$101,361.74

Balance Sheet-ABC Firm (continued)
 For Period ending 12/31/2023

1/1/2024
 1/1/2024

Account	12/31/2023	12/31/2022
Assets		
Cash	100,000	120,000
Accounts Receivable	200,000	180,000
Inventory	150,000	130,000
Property, Plant, and Equipment	500,000	450,000
Total Assets	950,000	880,000
Liabilities and Equity		
Accounts Payable	100,000	120,000
Long-Term Debt	300,000	280,000
Retained Earnings	550,000	480,000
Total Liabilities and Equity	950,000	880,000

Act 833 Fire

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023 Dec 2023 Actual	Jan 2023 Dec 2023 Actual	Jan 2023 Dec 2023	Dec 2023 Percent of Budget	Date Jan 2022 Dec 2022 Actual
Revenue & Expenditures						
Revenue						
4552	Act 833 Fund-Fire Restricted		21,224.05	20,000.00	106.12%	19,296.77
4650	Interest Income	330.24	2,771.21	0.00	0.00%	46.05
	Revenue	\$330.24	\$23,995.26	\$20,000.00		\$19,342.82
	Gross Profit	\$330.24	\$23,995.26	\$20,000.00		\$19,342.82
Expenses						
5060	Materials and Supplies			20,000.00	0.00%	
	Expenses			\$20,000.00		
	Revenue Less Expenditures	\$330.24	\$23,995.26	\$0.00		\$19,342.82
	Net Change in Fund Balance	\$330.24	\$23,995.26	\$0.00		\$19,342.82
Fund Balances						
	Beginning Fund Balance	125,026.76	101,361.74	0.00	0.00%	82,018.92
	Net Change in Fund Balance	330.24	23,995.26	0.00	0.00%	19,342.82
	Ending Fund Balance	125,357.00	125,357.00	0.00	0.00%	101,361.74

Actual Year-10

Account	Actual Year-10	Actual Year-10	Actual Year-10	Actual Year-10	Actual Year-10
Revenue & Expenses					
Revenue					
Grant Income	23,300,000	23,300,000	23,300,000	23,300,000	23,300,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	<u>23,300,000</u>	<u>23,300,000</u>	<u>23,300,000</u>	<u>23,300,000</u>	<u>23,300,000</u>
Expenses					
Personnel	18,500,000	18,500,000	18,500,000	18,500,000	18,500,000
Travel	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Telephone	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Supplies	500,000	500,000	500,000	500,000	500,000
Utilities	500,000	500,000	500,000	500,000	500,000
Miscellaneous	500,000	500,000	500,000	500,000	500,000
Total Expenses	<u>23,000,000</u>	<u>23,000,000</u>	<u>23,000,000</u>	<u>23,000,000</u>	<u>23,000,000</u>
Fund Balance					
Beginning Fund Balance	0	0	0	0	0
Net Change in Fund Balance	300,000	300,000	300,000	300,000	300,000
Ending Fund Balance	300,000	300,000	300,000	300,000	300,000
Fund Total	<u>23,600,000</u>	<u>23,600,000</u>	<u>23,600,000</u>	<u>23,600,000</u>	<u>23,600,000</u>

Act 988 Fund-Police Restricted
Balance Sheet-Act 988 Police Restricted
For Period Ending 12/31/2023

	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets		
Current Assets		
Cash		
7033-988 Police Fund-DDA	19,280.40	35,830.84
Total Current Assets	\$19,280.40	\$35,830.84
Total Assets	\$19,280.40	\$35,830.84
Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	19,280.40	35,830.84
Total Fund Balance	\$19,280.40	\$35,830.84
Total Liabilities and Equity	\$19,280.40	\$35,830.84

Balance Sheet - Act 988 Police Restricted
for Period Ending 12/31/2022

12/31/2022

Account Name	Actual	Dec 2022	Actual	Dec 2022
Assets				
Current Assets				
Cash	10,000.00	10,000.00	10,000.00	10,000.00
Accounts Receivable	20,000.00	20,000.00	20,000.00	20,000.00
Inventory	30,000.00	30,000.00	30,000.00	30,000.00
Prepaid Expenses	40,000.00	40,000.00	40,000.00	40,000.00
Total Current Assets	100,000.00	100,000.00	100,000.00	100,000.00
Fixed Assets				
Property, Plant & Equipment	200,000.00	200,000.00	200,000.00	200,000.00
Accumulated Depreciation (contra)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
Total Fixed Assets	150,000.00	150,000.00	150,000.00	150,000.00
Total Assets and Liabilities	250,000.00	250,000.00	250,000.00	250,000.00
Liabilities				
Current Liabilities				
Accounts Payable	10,000.00	10,000.00	10,000.00	10,000.00
Total Current Liabilities	10,000.00	10,000.00	10,000.00	10,000.00
Fixed Liabilities				
Total Fixed Liabilities	240,000.00	240,000.00	240,000.00	240,000.00
Total Liabilities	250,000.00	250,000.00	250,000.00	250,000.00

Act 988 Fund-Police Restricted

Act 988 Police

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023 Dec 2023 Actual	Jan 2023 Dec 2023 Actual	Jan 2023 Dec 2023	Dec 2023 Percent of Budget	Date Jan 2022 Dec 2022 Actual
Revenue & Expenditures						
Revenue						
4550	Act 988 Fund-Police Restricted	4,320.00	48,722.35	50,000.00	97.44%	51,084.08
4650	Interest Income	46.02	827.21	0.00	0.00%	29.82
4540	Police Income			0.00	0.00%	305.00
	Revenue	\$4,366.02	\$49,549.56	\$50,000.00		\$51,418.90
	Gross Profit	\$4,366.02	\$49,549.56	\$50,000.00		\$51,418.90
Expenses						
5025	Automobile Expense			0.00	0.00%	21,105.16
5060	Materials and Supplies		66,100.00	50,000.00	132.20%	79,268.64
	Expenses		\$66,100.00	\$50,000.00		\$100,373.80
	Revenue Less Expenditures	\$4,366.02	(\$16,550.44)	\$0.00		(\$48,954.90)
	Net Change in Fund Balance	\$4,366.02	(\$16,550.44)	\$0.00		(\$48,954.90)
Fund Balances						
	Beginning Fund Balance	14,914.38	35,830.84	0.00	0.00%	84,785.74
	Net Change in Fund Balance	4,366.02	(16,550.44)	0.00	0.00%	(48,954.90)
	Ending Fund Balance	19,280.40	19,280.40	0.00	0.00%	35,830.84

Act 508 Fund Balance Worksheet
Act 508 Policy

Fund	Current Year		Prior Year		Total
	Actual	Budget	Actual	Budget	
Revenue & Expenditures					
Revenue					
400 - State	4,500.00	4,500.00	4,500.00	4,500.00	9,000.00
401 - Local	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00
402 - Other	0.00	0.00	0.00	0.00	0.00
Expenditures					
400 - State	4,500.00	4,500.00	4,500.00	4,500.00	9,000.00
401 - Local	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00
402 - Other	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance	10,000.00	10,000.00	10,000.00	10,000.00	20,000.00
Ending Fund Balance	10,000.00	10,000.00	10,000.00	10,000.00	20,000.00

Undercover Drug Fund
Balance Sheet-Undercover Drug Fund
For Period Ending 12/31/2023

	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets		
Current Assets		
Cash		
6476-Undercover Drug Fund-DDA	750.34	722.46
Total Current Assets	\$750.34	\$722.46
Total Assets	\$750.34	\$722.46
Fund Balance		
Accumulated Surplus (Deficit)		
Fund Balance	750.34	722.46
Total Fund Balance	\$750.34	\$722.46
Total Liabilities and Equity	\$750.34	\$722.46

Balance Sheet - Indenture Drug Fund
For Period Ending 12/31/2022

Account Name	12/31/2022	12/31/2021
Current Assets		
Cash	12,146	12,146
Accounts Payable (Credit)	(12,146)	(12,146)
Total Current Assets	0	0
Liabilities		
Accounts Payable (Credit)	(12,146)	(12,146)
Total Liabilities	(12,146)	(12,146)
Total	0	0

Undercover Drug Fund Statement of Revenue and Expenditures

Account Number	Current Period Dec 2023 Dec 2023 Actual	Year-To-Date Jan 2023 Dec 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year- To-Date Jan 2022 Dec 2022 Actual
Revenue & Expenditures					
Revenue					
Police Dept					
4650	Interest Income	1.98	17.88	0.00%	
4020	Miscellaneous	0.00	0.00	0.00%	3,986.08
	Police Dept Totals	\$1.98	\$17.88		\$3,986.08
	Revenue	\$1.98	\$17.88		\$3,986.08
	Gross Profit	\$1.98	\$17.88		\$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	\$1.98	\$27.88		\$3,986.08
Other Expenses					
Police Dept					
5998	Transfer Out	0.00	0.00	0.00%	15,100.00
	Police Dept Totals	\$0.00	\$0.00		\$15,100.00
	Other Expenses	\$0.00	\$0.00		\$15,100.00
	Net Change in Fund Balance	\$1.98	\$27.88		(\$11,113.92)
Fund Balances					
	Beginning Fund	748.36	722.46	0.00%	11,836.38
	Net Change in	1.98	27.88	0.00%	(11,113.92)
	Ending Fund	750.34	750.34	0.00%	722.46

Report Options

Fund: Undercover Drug Fund
 Period: 12/1/2023 to 12/31/2023
 Detail Level: Level 1 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual

Statement of Revenue and Expenditures

Account Number	Fiscal Year 2022		Fiscal Year 2021		Fiscal Year 2020	
	Actual	Budget	Actual	Budget	Actual	Budget
Revenue						
Police Dept	1,000	1,000	1,000	1,000	1,000	1,000
Fire Dept	1,000	1,000	1,000	1,000	1,000	1,000
Public Works	1,000	1,000	1,000	1,000	1,000	1,000
Police Dept Total	1,000	1,000	1,000	1,000	1,000	1,000
Fire Dept Total	1,000	1,000	1,000	1,000	1,000	1,000
Public Works Total	1,000	1,000	1,000	1,000	1,000	1,000
Expenditures						
Police Dept	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Fire Dept	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Public Works	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Police Dept Total	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Fire Dept Total	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Public Works Total	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Net Change in Fund Balance						
Police Dept	0	0	0	0	0	0
Fire Dept	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Police Dept Total	0	0	0	0	0	0
Fire Dept Total	0	0	0	0	0	0
Public Works Total	0	0	0	0	0	0
Net Change in Fund Balance						
Police Dept	0	0	0	0	0	0
Fire Dept	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Police Dept Total	0	0	0	0	0	0
Fire Dept Total	0	0	0	0	0	0
Public Works Total	0	0	0	0	0	0

Approved: _____
 Date: _____
 Mayor

City of Tontitown
Balance Sheet - City General Fund
For Period Ending 12/31/2023

Account Number		Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Cash			
1010	0170-City Gen Operating-DDA	408,559.43	766,009.69
1008	1197-City Res Veneto-Mantegani	269,846.99	0.00
1225	6248-GSB-ICS-City General	3,621,138.69	3,516,145.57
1012	7469-City Museum Sav	269,103.31	249,184.38
1004	7598-Parks and Trails Dev MMS	115,788.46	120,500.06
1003	7882-General - MMS	1,081,013.84	1,033,788.39
1035	RC-5961-2022A&B Revenue fund	0.02	36.04
1037	RC-5962-2022A&B Bond Fund	548,796.62	543,623.34
1045	RC-5964-2022A&B Debt Service	434,062.24	421,574.26
1046	RC-5965-2022A Fire Constr Fund	786,800.46	4,579,264.15
	Total Current Assets	\$7,535,110.06	\$11,230,125.88
Other Assets			
Other Assets			
1782	CIP-2022A-SUT-Fire Constr	4,427,998.68	495,810.11
	Total Other Assets	\$4,427,998.68	\$495,810.11
	Total Assets	\$11,963,108.74	\$11,725,935.99
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	6,498,108.74	6,709,233.56
	Total Fund Balance	\$6,498,108.74	\$6,709,233.56
	Total Liabilities and Equity	\$11,963,108.74	\$11,725,935.99

City of Tontitown Balance Sheet - City General Fund For Period Ending 12/31/2022

	Actual	Budget	Encumbrance		
Assets					
Current Assets					
Cash	100	100	100		
Accounts Receivable	100	100	100		
Inventory	100	100	100		
Prepaid Expenses	100	100	100		
Other Current Assets	100	100	100		
Total Current Assets	500	500	500		
Other Assets					
Capital Assets	100	100	100		
Total Assets	600	600	600		
Liabilities					
Current Liabilities					
Accounts Payable	100	100	100		
Accrued Liabilities	100	100	100		
Deferred Revenue	100	100	100		
Other Current Liabilities	100	100	100		
Total Current Liabilities	400	400	400		
Long Term Liabilities					
Long Term Debt	100	100	100		
Total Liabilities	500	500	500		
Fund Balance					
Accounts Payable (contra)	100	100	100		
Total Fund Balance	100	100	100		

City General Fund

Statement of Revenue and Expenditures

Acct	Current Period Dec 2023 Dec 2023 Actual	Year-To-Date Jan 2023 Dec 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To-
					Date Jan 2022 Dec 2022 Actual
Revenue & Expenditures					
Revenue					
General Dept					
Government Receipts					
4045 ARPA Fund		0.00	0.00	0.0%	451,444.43
Revenue					
4995 2022A&B Bond Cost of Issue		0.00	0.00	0.0%	79,002.08
4040 Business License	88.90	31,404.35	31,404.35	100.0%	28,365.00
4057 Convenience Fee Income	17.19	780.14	780.14	100.0%	2,531.51
4363 Event Income		21,610.00	21,610.00	100.0%	4,050.00
4086 Farmers Market Income		431.95	431.95	100.0%	1,295.00
4586 Fire Donations		1,015.00	1,015.00	100.0%	1,000.00
4085 Fire-Grant		74,563.45	74,563.45	100.0%	4,145.82
4000 Franchise Tax Income	4,133.23	249,434.64	249,434.64	100.0%	235,926.85
4081 Grant Income		0.00	0.00	0.0%	217,200.00
4010 Hosting Fees		364,519.42	364,519.42	100.0%	474,072.92
4595 Insurance Claims		45,039.64	45,039.64	100.0%	4,529.97
4650 Interest Income	19,056.86	184,415.64	184,415.64	100.0%	21,549.59
4651 Interest Income 2022A&B	8,659.41	183,051.32	183,051.32	100.0%	67,208.75
4020 Miscellaneous Income		1,096.99	1,096.99	100.0%	
4100 Museum Income	2,095.00	13,081.00	13,081.00	100.0%	13,148.00
4185 Park and Trail Development		6,750.00	6,750.00	100.0%	
4180 Park Income		3,101.95	3,101.95	100.0%	2,865.00
4200 Permits-Income	15,397.85	468,391.39	468,391.39	100.0%	361,264.27
4542 Police Donations		9,914.00	9,914.00	100.0%	6,000.00
4544 Police Events	1,000.00	2,450.00	2,450.00	100.0%	
4080 Police Grant		29,211.01	29,211.01	100.0%	99,865.27
4540 Police Income	17,821.75	320,109.50	320,109.50	100.0%	305,461.69
4560 Property Tax	49,868.78	799,380.87	799,380.87	100.0%	702,619.62
4570 Sales Tax- County SUT	92,921.71	1,118,024.04	1,118,024.04	100.0%	1,057,047.38
4580 Sales Tax-City SUT 2005	112,189.38	1,195,552.46	1,195,552.46	100.0%	1,086,405.00
4645 State Turnback-Cty & Muni A	4,407.82	65,393.49	65,393.49	100.0%	64,163.56
General Dept Totals	\$327,657.88	\$5,188,722.25	\$5,188,722.25		\$5,291,161.71
Revenue	\$327,657.88	\$5,188,722.25	\$5,188,722.25		\$5,291,161.71

City Of Tontitown City General Fund Statement of Revenue and Expenditures

Acct	Current Period		Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
	Dec 2023		Jan 2023	Jan 2023	Dec 2023	Date
	Dec 2023		Dec 2023	Dec 2023	Percent of	Jan 2022
	Actual		Actual	Actual	Budget	Dec 2022
Revenue & Expenditures						
	Gross Profit	\$327,657.88	\$5,188,722.25	\$5,188,722.25		\$5,291,161.71
Expenses						
Administration						
Capital Purchase Expense						
5050	Fixed Assets Purchases	15,931.36	23,981.36	23,981.36	100.0%	277,851.40
Other Expense						
5020	Animal Sheltering	150.00	630.00	630.00	100.0%	
5030	Bank Service Charges	58.68	1,503.62	1,503.62	100.0%	2,517.37
5995	Bond Int Exp-Regions A&B		0.00	0.00	0.0%	78,531.03
5351	Bond Trustee Fees		2,500.00	2,500.00	100.0%	5,250.00
5281	Building Repairs		18,476.81	18,476.81	100.0%	6,593.60
5035	Computers-Software-Support	397.78	3,188.97	3,188.97	100.0%	6,769.42
5591	Contract-Central EMS		47,381.00	47,381.00	100.0%	64,254.00
5590	Contracts	3,305.00	33,556.19	33,556.19	100.0%	270,797.94
5040	Dues and Subscriptions	2,128.63	21,690.33	21,690.33	100.0%	22,644.45
5370	Engineering		78,144.56	78,144.56	100.0%	27,674.50
5470	Equipment Repairs		1,290.85	1,290.85	100.0%	4,818.17
5047	Fuel		173.66	173.66	100.0%	313.62
5150	Insurance, Vehicles &		3,394.88	3,394.88	100.0%	4,673.32
5380	Legal Fees	9,066.25	137,363.92	137,363.92	100.0%	78,142.38
5060	Materials and Supplies	172.55	6,462.87	6,462.87	100.0%	4,209.97
5341	Meetings Training and Travel	3,484.06	10,385.29	10,385.29	100.0%	7,064.05
5340	Miscellaneous Expense		82.76	82.76	100.0%	47.18
5090	Office Expenses	1,130.73	9,092.26	9,092.26	100.0%	16,034.48
5630	Payroll w/Benefits	18,938.47	210,191.65	210,191.65	100.0%	155,372.13
5633	Payroll-AML Workers Comp		101.70	101.70	100.0%	121.73
5629	Payroll-Elected Officials	10,335.56	127,586.63	127,586.63	100.0%	109,741.73
5110	Printing and Reproduction		238.67	238.67	100.0%	150.00
5350	Professional Fees		5,330.93	5,330.93	100.0%	78,670.58
5420	Repairs & Maintenance		304.55	304.55	100.0%	12,124.28
5012	Sanitation Expense-WMgmt		0.00	0.00	0.0%	3,817.20
5597	Uniform Expense		268.26	268.26	100.0%	1,493.47

City General Fund

Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-	
	Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date	
	Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022	
	Actual	Actual		Budget	Dec 2022	
					Actual	
Revenue & Expenditures						
Expenses						
Administration						
Other Expense						
5500	Utilities	1,279.54	13,750.33	13,750.33	100.0%	17,609.53
Administration Totals		\$66,378.61	\$757,072.05	\$757,072.05		\$1,257,287.53
Community Dev						
Other Expense						
5025	Automobile Expense		6,413.47	6,413.47	100.0%	1,485.94
5035	Computers-Software-Support		5,444.24	5,444.24	100.0%	4,663.20
5590	Contracts	872.87	7,004.62	7,004.62	100.0%	8,220.97
5040	Dues and Subscriptions		8,209.85	8,209.85	100.0%	6,209.73
5370	Engineering		141,506.05	141,506.05	100.0%	107,610.06
5047	Fuel	198.12	1,945.16	1,945.16	100.0%	4,091.59
5150	Insurance, Vehicles &		605.90	605.90	100.0%	1,026.00
5380	Legal Fees	59.28	798.00	798.00	100.0%	348.08
5060	Materials and Supplies		745.02	745.02	100.0%	5,883.99
5341	Meetings Training and Travel		2,739.25	2,739.25	100.0%	1,303.78
5090	Office Expenses	83.98	2,037.49	2,037.49	100.0%	3,152.63
5630	Payroll w/Benefits	22,344.04	230,941.68	230,941.68	100.0%	204,959.85
5633	Payroll-AML Workers Comp		279.30	279.30	100.0%	243.30
5634	Payroll-Planning	1,603.80	23,414.86	23,414.86	100.0%	19,325.57
5110	Printing and Reproduction		1,843.93	1,843.93	100.0%	1,278.18
5350	Professional Fees		45.00	45.00	100.0%	21.00
5170	Taxes-Construction Surcharge	4.25	6,764.74	6,764.74	100.0%	5,726.70
5597	Uniform Expense		927.78	927.78	100.0%	780.80
5500	Utilities	208.97	2,633.65	2,633.65	100.0%	2,550.35
Community Dev Totals		\$25,375.31	\$444,299.99	\$444,299.99		\$378,881.72
Fire Dept						
Capital Purchase Expense						
5050	Fixed Assets Purchases	1,389,620.99	1,484,108.74	1,484,108.74	100.0%	90,863.44

City Of Tontitown
City General Fund
Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual	Actual	Budget	Dec 2022
						Actual
Revenue & Expenditures						
Expenses						
Fire Dept						
Other Expense						
5025	Automobile Expense	2,515.20	4,988.15	4,988.15	100.0%	1,832.43
5995	Bond Int Exp-Regions A&B		155,657.76	155,657.76	100.0%	
5035	Computers-Software-Support		366.00	366.00	100.0%	2,719.00
5592	Contract-TAFD		0.00	0.00	0.0%	208,436.73
5590	Contracts	8,868.47	13,605.28	13,605.28	100.0%	7,518.60
5040	Dues and Subscriptions		6,977.82	6,977.82	100.0%	3,776.50
5047	Fuel	1,020.30	12,290.72	12,290.72	100.0%	8,716.98
5150	Insurance, Vehicles &		15,588.75	15,588.75	100.0%	15,404.80
5380	Legal Fees		0.00	0.00	0.0%	263.76
5651	Loan Prin-Int Pmt		4,925.15	4,925.15	100.0%	
5060	Materials and Supplies	14,228.99	19,863.01	19,863.01	100.0%	5,150.92
5341	Meetings Training and Travel	5,092.93	9,241.40	9,241.40	100.0%	6,877.28
5090	Office Expenses	298.70	1,473.26	1,473.26	100.0%	1,537.67
5630	Payroll w/Benefits	60,905.75	587,381.05	587,381.05	100.0%	190,224.55
5633	Payroll-AML Workers Comp		8,136.00	8,136.00	100.0%	6,138.00
5350	Professional Fees		5,360.64	5,360.64	100.0%	1,312.94
5420	Repairs & Maintenance		4,870.95	4,870.95	100.0%	31,730.64
5421	Run Reimbursement-Fire	7,444.75	7,444.75	7,444.75	100.0%	
5530	Tools and Equipment	3,260.38	64,837.75	64,837.75	100.0%	27,865.44
5597	Uniform Expense	1,510.13	7,925.99	7,925.99	100.0%	6,538.65
5500	Utilities	1,578.63	12,079.48	12,079.48	100.0%	8,385.97
	Fire Dept Totals	\$1,496,345.22	\$2,427,122.65	\$2,427,122.65		\$625,294.30
Museum Dept						
Other Expense						
5590	Contracts	158.70	1,636.14	1,636.14	100.0%	2,506.20
5040	Dues and Subscriptions	126.09	783.39	783.39	100.0%	750.42
5150	Insurance, Vehicles &		1,113.95	1,113.95	100.0%	937.30
5060	Materials and Supplies	252.73	3,148.55	3,148.55	100.0%	671.03
5341	Meetings Training and Travel	115.37	586.51	586.51	100.0%	860.78
5090	Office Expenses	216.70	1,303.43	1,303.43	100.0%	1,143.92

City Of Tontitown

City General Fund

Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-	
	Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date	
	Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022	
	Actual	Actual	Actual	Budget	Dec 2022	
					Actual	
Revenue & Expenditures						
Expenses						
Museum Dept						
Other Expense						
5630	Payroll w/Benefits	2,150.52	24,072.91	24,072.91	100.0%	9,633.82
5633	Payroll-AML Workers Comp		31.00	31.00	100.0%	24.33
5110	Printing and Reproduction		1,327.35	1,327.35	100.0%	1,083.41
5420	Repairs & Maintenance		1,220.00	1,220.00	100.0%	
5500	Utilities	137.63	1,736.37	1,736.37	100.0%	1,646.21
	Museum Dept Totals	\$3,157.74	\$36,959.60	\$36,959.60		\$19,257.42
Park Dept						
Capital Purchase Expense						
5050	Fixed Assets Purchases		12,325.73	12,325.73	100.0%	4,221.20
Other Expense						
5035	Computers-Software-Support		789.56	789.56	100.0%	
5590	Contracts		2,455.75	2,455.75	100.0%	
5040	Dues and Subscriptions		2,103.73	2,103.73	100.0%	443.12
5470	Equipment Repairs		508.30	508.30	100.0%	2,780.72
5095	Event Expense	1,371.51	22,262.74	22,262.74	100.0%	3,753.88
5043	Farmer Market Expense		0.00	0.00	0.0%	2,783.54
5047	Fuel		1,461.10	1,461.10	100.0%	1,303.12
5150	Insurance, Vehicles &		2,828.75	2,828.75	100.0%	2,036.31
5060	Materials and Supplies	1,572.44	7,685.16	7,685.16	100.0%	12,898.01
5090	Office Expenses		312.53	312.53	100.0%	410.43
5630	Payroll w/Benefits		30,093.31	30,093.31	100.0%	36,285.54
5633	Payroll-AML Workers Comp		443.00	443.00	100.0%	480.00
5350	Professional Fees		0.00	0.00	0.0%	373.12
5420	Repairs & Maintenance	1,935.00	7,519.32	7,519.32	100.0%	7,256.11
5530	Tools and Equipment		176.78	176.78	100.0%	66.29
5597	Uniform Expense		0.00	0.00	0.0%	312.62
5500	Utilities	417.69	4,971.70	4,971.70	100.0%	4,973.50
	Park Dept Totals	\$5,296.64	\$95,937.46	\$95,937.46		\$80,377.51

City Of Tontitown

City General Fund

Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual	Actual	Budget	Dec 2022
						Actual
Revenue & Expenditures						
Expenses						
Police Dept						
Capital Purchase Expense						
5050	Fixed Assets Purchases	15,035.32	134,299.45	134,299.45	100.0%	163,816.52
Other Expense						
5020	Animal Sheltering		0.00	0.00	0.0%	1,260.00
5025	Automobile Expense	5,144.84	70,362.73	70,362.73	100.0%	94,078.20
5281	Building Repairs	424.72	2,234.50	2,234.50	100.0%	5,708.24
5028	CID Expense	2,284.93	11,629.38	11,629.38	100.0%	
5035	Computers-Software-Support	19.90	8,805.58	8,805.58	100.0%	2,624.24
5590	Contracts	2,171.66	103,784.36	103,784.36	100.0%	16,264.52
5027	Court Clerk Expense	64,883.00	64,883.00	64,883.00	100.0%	65,770.69
5040	Dues and Subscriptions	1,277.44	22,369.32	22,369.32	100.0%	15,541.27
5370	Engineering	10,290.00	19,775.00	19,775.00	100.0%	
5047	Fuel	7,506.72	86,612.89	86,612.89	100.0%	76,861.06
5150	Insurance, Vehicles &		23,540.96	23,540.96	100.0%	19,981.77
5596	K-9 Animal Expense		1,112.27	1,112.27	100.0%	15,100.00
5380	Legal Fees		3,600.00	3,600.00	100.0%	18,200.00
5651	Loan Prin-Int Pmt		15,839.08	15,839.08	100.0%	
5060	Materials and Supplies	57.98	21,592.17	21,592.17	100.0%	12,124.59
5341	Meetings Training and Travel	272.04	12,330.84	12,330.84	100.0%	7,803.86
5090	Office Expenses	652.10	5,754.41	5,754.41	100.0%	5,276.94
5630	Payroll w/Benefits	172,526.91	1,446,180.57	1,446,180.57	100.0%	863,741.31
5633	Payroll-AML Workers Comp		11,467.00	11,467.00	100.0%	8,340.64
5543	Police Even Expense	2,450.00	2,450.00	2,450.00	100.0%	
5350	Professional Fees		3,641.00	3,641.00	100.0%	1,001.00
5420	Repairs & Maintenance	325.69	711.62	711.62	100.0%	3,287.49
5597	Uniform Expense	1,763.00	29,408.26	29,408.26	100.0%	29,480.66
5500	Utilities	2,871.68	33,406.34	33,406.34	100.0%	24,991.46
5562	Washington County Inmates		3,498.58	3,498.58	100.0%	
Police Dept Totals		\$289,957.93	\$2,139,289.31	\$2,139,289.31		\$1,451,254.46
Expenses		\$1,886,511.45	\$5,900,681.06	\$5,900,681.06		\$3,812,352.94

City Of Tontitown
City General Fund
Statement of Revenue and Expenditures

Acct	Current Period Dec 2023 Dec 2023 Actual	Year-To-Date Jan 2023 Dec 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Dec 2022 Actual
Revenue & Expenditures					
Revenue Less Expenditures	(\$1,558,853.57)	(\$711,958.81)	(\$711,958.81)		\$1,478,808.77
Other Revenue					
General Dept					
Transfer Revenue					
4990 Transfer In	1,460,270.54	4,524,240.31	4,524,240.31	100.0%	10,272,545.57
Extraordinary Income					
4599 2022A&B Sales Tax	160,270.54	1,906,840.34	1,906,840.34	100.0%	1,810,675.00
General Dept Totals	\$1,620,541.08	\$6,431,080.65	\$6,431,080.65		\$12,083,220.57
Other Revenue	\$1,620,541.08	\$6,431,080.65	\$6,431,080.65		\$12,083,220.57
Other Expenses					
Administration					
Transfer Expense					
5998 Transfer Out	1,554,789.92	5,646,949.09	5,646,949.09	100.0%	11,841,123.98
Administration Totals	\$1,554,789.92	\$5,646,949.09	\$5,646,949.09		\$11,841,123.98
Other Expenses	\$1,554,789.92	\$5,646,949.09	\$5,646,949.09		\$11,841,123.98
Net Change in Fund Balance	(\$1,493,102.41)	\$72,172.75	\$72,172.75		\$1,720,905.36
Fund Balances					
Beginning Fund Balance	7,991,211.15	6,709,233.56	0.00	0.0%	4,988,328.20
Net Change in Fund Balance	(1,493,102.41)	72,172.75	72,172.75	0.0%	1,720,905.36
Ending Fund Balance	6,498,108.74	6,498,108.74	0.00	0.0%	6,709,233.56

City of Louisville
City General Fund

12/31/2013
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Statement of Revenue and Expenditures

Account	2013		2012		Budget	Actual	Variance
	Actual	Budget	Actual	Budget			
Revenue							
Tax	2,150,000	2,150,000	2,150,000	2,150,000			
Sales	1,500,000	1,500,000	1,500,000	1,500,000			
License	1,000,000	1,000,000	1,000,000	1,000,000			
Miscellaneous	500,000	500,000	500,000	500,000			
Total Revenue	5,150,000	5,150,000	5,150,000	5,150,000			
Expenditures							
Personnel	1,500,000	1,500,000	1,500,000	1,500,000			
Travel	50,000	50,000	50,000	50,000			
Contractual	1,000,000	1,000,000	1,000,000	1,000,000			
Miscellaneous	1,500,000	1,500,000	1,500,000	1,500,000			
Total Expenditures	4,550,000	4,550,000	4,550,000	4,550,000			
Surplus	600,000	600,000	600,000	600,000			

City of Tontitown

Balance Sheet - Water/Sewer Fund

For Period Ending 12/31/2023

Acct #	Acct	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
1050	0605-Water Meter Deposit-DDA	137,377.59	132,936.14
1040	0613-Water Depreciation-MMS	473,609.56	412,212.47
1030	0621-W&S Tap-Cap Impr-MMS	479,470.98	447,511.89
1081	1081 Cash in Transit-SoftWater	(9,087.32)	284.37
1230	4777-Water Impact Fees	45,417.46	0.00
1231	5009-Sewer Impact Fees	32,395.52	0.00
1080	5484-Water Oper Fund-DDA	759,823.22	560,453.35
1070	5492-W/S Excess Funds DDA+	1,574,478.60	1,180,338.05
1227	6321-GSB-ICS Water General	2,327,874.63	2,260,379.28
1229	6339-GSB-ICS-Water Capital Imp	775,958.06	753,459.77
1095	7122-Water NACA Restricted-DDA	0.00	361,097.87
1027	RC-5698-Regions Bond Fund	2,114.57	1,886.24
1048	RC-5966-2022B Water Constr Fun	1,311,503.79	2,183,100.18
1049	RC-5967-2022B Sewer Constructi	2,646,691.50	2,896,433.32
1028	RC-8513-3-01-F&M AR SUT Bd Fd	1,400,702.47	1,284,426.33
1029	RC-8514-3-01-F&M-AR Debt Serv	226,187.00	216,151.74
1415	Other Current Assets	0.00	5,881.00
Total Current Assets		\$12,184,517.63	\$12,696,552.00
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	2,903,782.92	1,935,581.35
1784	CIP-2022B-Sut-Sewer Constr	1,711,656.44	1,322,583.41
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		\$33,601,441.39	\$31,779,037.00
Total Assets		\$38,676,344.24	\$38,066,644.31
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	4,717.60	1,637.75
2045	Franchise Tax Payable	0.00	884.19
2490	Meter Deposits	130,044.42	129,390.57

City of Tontitown

Balance Sheet - Water/Sewer Fund

For Period Ending 12/31/2023

			Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
	Acct #	Acct		
	2040	Sales Tax Payable	(6,550.81)	16,809.85
	2540	Water Revenue Bond Region #31-	71,691.00	87,196.00
		Total Current Liabilities	\$541,530.96	\$443,650.39
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
	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	\$15,333,115.44
		Total Liabilities	\$17,612,799.53	\$15,776,765.83
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	14,867,171.61	11,950,304.26
		Total Fund Balance	\$21,063,544.71	\$22,289,878.48
		Total Liabilities and Equity	\$38,676,344.24	\$38,066,644.31

Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual		Budget	Dec 2022
						Actual
Revenue & Expenditures						
Revenue						
Sewer Dept						
Revenue						
4589	Impact Fee	11,336.00	32,264.00	0.00	0.0%	
4650	Interest Income	81.45	131.52	0.00	0.0%	8.86
4651	Interest Income 2022A&B	11,826.34	139,331.21	0.00	0.0%	36,493.02
4051	Sewer Sales	79,208.08	1,026,234.68	825,000.00	124.4%	902,269.53
4069	Sewer Tapping Fees		38,500.00	150,000.00	25.7%	89,650.00
4032	Waste Management Sewer	38,808.28	483,736.73	300,000.00	161.2%	387,691.68
	Sewer Dept Totals	\$141,260.15	\$1,720,198.14	\$1,275,000.00		\$1,416,113.09
Solid Waste Dept						
Revenue						
4053	Billing & Meter Fee Income		1,007.94	0.00	0.0%	11,277.78
4055	Recycling Fee Income		1,427.50	0.00	0.0%	15,590.27
4031	Sanitation SW Billing		24,196.09	0.00	0.0%	256,036.77
4056	Yellow Bag Sales	277.17	2,935.33	3,000.00	97.8%	3,515.34
	Solid Waste Dept Totals	\$277.17	\$29,566.86	\$3,000.00		\$286,420.16
Water Dept						
Revenue						
4053	Billing & Meter Fee Income	3,482.91	41,609.54	35,000.00	118.9%	39,009.40
4057	Convenience Fee Income	61.95	1,288.54	2,000.00	64.4%	1,749.20
4589	Impact Fee	17,400.00	48,720.00	0.00	0.0%	
4595	Insurance Claims		0.00	0.00	0.0%	3,051.06
4650	Interest Income	23,671.07	202,171.64	7,500.00	2,695.6%	31,010.96
4651	Interest Income 2022A&B	6,592.40	96,605.18	13,000.00	743.1%	30,600.74
4052	Late Fee Income	2,252.76	30,950.57	20,000.00	154.8%	25,580.29
4020	Miscellaneous Income		978.54	500.00	195.7%	1,315.76
4060	Overpayment of Water Sales	2,433.33	39,509.03	35,000.00	112.9%	49,142.98
4058	Reconnection Fee		227.84	1,000.00	22.8%	1,219.93
4055	Recycling Fee Income		111.20	0.00	0.0%	190.50
4299	Returned Checks Fees	66.00	1,078.46	1,000.00	107.8%	1,333.69
4594	Sales Tax-2022A&B Excess	94,519.38	1,114,777.03	900,000.00	123.9%	1,018,646.88
4580	Sales Tax-City SUT 2005 Series		417,707.33	475,000.00	87.9%	543,202.50
4050	Water Sales	111,110.35	1,466,145.49	1,250,000.00	117.3%	1,324,897.00

Water Sewer General Fund

Statement of Revenue and Expenditures

Acct	Current Period		Year-To-Date		Annual Budget	Prior Year-To-	
	Dec 2023		Jan 2023		Jan 2023	Date	
	Dec 2023		Dec 2023		Dec 2023	Jan 2022	
	Actual		Actual		Percent of Budget	Dec 2022 Actual	
Revenue & Expenditures							
Revenue							
Water Dept							
Revenue							
4064	Water Tapping Fees	3,500.00	126,900.00	150,000.00	84.6%	140,350.00	
Water Dept Totals		\$265,090.15	\$3,588,780.39	\$2,890,000.00		\$3,211,300.89	
Revenue		\$406,627.47	\$5,338,545.39	\$4,168,000.00		\$4,913,834.14	
Gross Profit		\$406,627.47	\$5,338,545.39	\$4,168,000.00		\$4,913,834.14	
Expenses							
Sewer Dept							
Capital Purchase Expense							
5050	Fixed Assets Purchases	28,230.82	129,204.89	155,000.00	83.4%	114,358.42	
Other Expense							
5022	Audit Expense		6,610.00	5,000.00	132.2%	5,337.50	
5025	Automobile Expense		9,354.29	5,000.00	187.1%	5,130.59	
5030	Bank Service Charges		106.71	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%	3,085.80	
5035	Computers-Software-Support		581.07	500.00	116.2%		
5590	Contracts	436.44	4,797.88	7,500.00	64.0%	5,977.45	
5040	Dues and Subscriptions	135.18	4,724.78	3,500.00	135.0%	5,097.85	
5370	Engineering		147,128.05	175,000.00	84.1%	145,438.37	
5470	Equipment Repairs	432.40	13,903.21	11,000.00	126.4%	12,953.18	
5047	Fuel	697.09	13,343.20	10,000.00	133.4%	11,332.85	
5150	Insurance, Vehicles & Property		14,326.98	12,500.00	114.6%	10,848.87	
5650	Interest Expense Bonds		0.00	0.00	0.0%	31,940.99	
5441	Laboratory Testing	375.00	5,250.00	5,000.00	105.0%	4,020.00	
5380	Legal Fees		2,856.26	2,500.00	114.3%	400.00	
5285	Locate Service	109.25	1,342.79	2,000.00	67.1%	1,198.39	
5060	Materials and Supplies	872.84	24,179.36	20,000.00	120.9%	12,537.86	
5341	Meetings Training and Travel		289.50	1,500.00	19.3%	140.00	
5340	Miscellaneous Expense		1,398.85	500.00	279.8%		
5090	Office Expenses		1,515.91	1,000.00	151.6%	423.59	

Statement of Revenue and Expenditures

Acct	Current Period		Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
	Dec 2023	Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date
	Actual	Actual	Actual	Dec 2023	Percent of Budget	Jan 2022 Actual
Revenue & Expenditures						
Expenses						
Sewer Dept						
Other Expense						
5630	Payroll w/Benefits	21,704.84	221,532.00	235,000.00	94.3%	143,342.10
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	164.06	370.10	5,000.00	7.4%	3,765.43
5420	Repairs & Maintenance		1,275.38	0.00	0.0%	391.20
5202	Scada		2,922.75	12,000.00	24.4%	4,999.17
5011	Sewer Service Purchase	110,839.15	1,285,394.21	1,300,000.00	98.9%	1,148,374.81
5283	Sewer System Repairs		40,096.55	75,000.00	53.5%	94,506.18
5530	Tools and Equipment	382.95	6,611.51	5,000.00	132.2%	5,832.12
5597	Uniform Expense	548.90	4,287.49	3,000.00	142.9%	3,537.82
5500	Utilities	2,772.34	38,959.55	33,000.00	118.1%	28,762.69
5536	Water and Sewer Billing	2,500.00	12,500.00	10,000.00	125.0%	10,083.00
	Sewer Dept Totals	\$170,201.26	\$2,000,553.41	\$2,106,500.00		\$1,818,407.78
Solid Waste Dept						
Other Expense						
5040	Dues and Subscriptions		2,150.52	2,500.00	86.0%	2,150.52
5012	Sanitation Expense-WMgmt		1,904.88	0.00	0.0%	291,217.70
5675	Yellow Bag Purchases		1,848.00	3,000.00	61.6%	1,848.00
	Solid Waste Dept Totals		\$5,903.40	\$5,500.00		\$295,216.22
Water Dept						
Capital Purchase Expense						
5050	Fixed Assets Purchases	28,230.83	205,989.05	455,000.00	45.3%	124,963.46
Other Expense						
5022	Audit Expense		6,610.00	5,000.00	132.2%	5,337.50
5025	Automobile Expense	58.12	10,082.54	5,000.00	201.7%	6,443.09
5030	Bank Service Charges	(37.16)	1,761.02	2,500.00	70.4%	2,176.22
5201	Bond Expense-Grand Savings		0.00	0.00	0.0%	25,322.62
5199	Bond Expense-Regions	9,670.00	19,840.00	20,000.00	99.2%	19,840.00
5995	Bond Int Exp-Regions A&B		320,725.00	350,000.00	91.6%	174,410.35
5200	Bond Interest Expense-F&M		149,403.12	250,000.00	59.8%	181,418.77

Water Sewer General Fund

Statement of Revenue and Expenditures

Acct	Current Period Dec 2023 Dec 2023 Actual	Year-To-Date Jan 2023 Dec 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget	Prior Year-To- Date Jan 2022 Dec 2022 Actual	
Revenue & Expenditures						
Expenses						
Water Dept						
Other Expense						
5351	Bond Trustee Fees		2,025.25	5,000.00	40.5%	2,380.50
5281	Building Repairs		4,581.83	2,500.00	183.3%	3,085.81
5035	Computers-Software-Support		3,257.84	500.00	651.6%	312.00
5590	Contracts	3,088.69	32,831.20	7,500.00	437.7%	6,727.45
5040	Dues and Subscriptions	642.00	12,064.03	7,500.00	160.9%	8,770.69
5370	Engineering		203,570.40	150,000.00	135.7%	65,374.96
5470	Equipment Repairs	432.40	10,569.83	11,000.00	96.1%	11,634.50
5047	Fuel	697.10	12,992.37	10,000.00	129.9%	11,424.86
5150	Insurance, Vehicles & Property		14,340.75	12,500.00	114.7%	13,274.19
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		1,418.32	2,500.00	56.7%	1,962.56
5285	Locate Service	109.25	1,342.86	2,000.00	67.1%	1,198.46
5060	Materials and Supplies	21,094.67	185,880.92	75,000.00	247.8%	94,039.04
5341	Meetings Training and Travel	208.53	1,455.56	1,500.00	97.0%	1,199.98
5203	Meters		97,797.46	80,000.00	122.2%	81,505.14
5340	Miscellaneous Expense		13,358.10	500.00	2,671.6%	
5090	Office Expenses	139.80	3,602.80	2,500.00	144.1%	2,479.36
5630	Payroll w/Benefits	26,475.45	278,035.42	235,000.00	118.3%	185,346.30
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	164.07	2,900.11	15,000.00	19.3%	13,903.43
5420	Repairs & Maintenance		609.56	0.00	0.0%	391.20
5202	Scada		993.06	12,000.00	8.3%	9,463.84
5283	Sewer System Repairs		30.91	0.00	0.0%	
5530	Tools and Equipment	417.18	10,482.71	10,000.00	104.8%	9,756.09
5597	Uniform Expense	548.96	4,492.62	4,000.00	112.3%	5,128.57
5525	USDA Loan Service	5,881.00	70,572.00	75,000.00	94.1%	64,691.00
5500	Utilities	700.67	40,475.95	40,000.00	101.2%	35,190.00
5536	Water and Sewer Billing	2,500.00	12,500.00	10,000.00	125.0%	10,083.00
5010	Water Purchases	53,009.60	716,409.74	650,000.00	110.2%	635,947.11

Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year-To-
		Dec 2023	Jan 2023	Jan 2023	Dec 2023	Date
		Dec 2023	Dec 2023	Dec 2023	Percent of	Jan 2022
		Actual	Actual		Budget	Actual

Revenue & Expenditures

Expenses

Water Dept

Other Expense

5284	Water System Repairs	522.28	26,615.32	20,000.00	133.1%	56,311.02
Water Dept Totals		\$154,553.44	\$2,484,617.65	\$2,535,000.00		\$1,876,183.52
Expenses		\$324,754.70	\$4,491,074.46	\$4,647,000.00		\$3,989,807.52
Revenue Less Expenditures		\$81,872.77	\$847,470.93	(\$479,000.00)		\$924,026.62

Other Revenue

Sewer Dept

Transfer Revenue

4990	Transfer In		0.00	0.00	0.0%	2,800,516.19
Sewer Dept Totals			\$0.00	\$0.00		\$2,800,516.19

Water Dept

Transfer Revenue

4990	Transfer In	7,852.92	437,899.35	479,000.00	91.4%	3,365,108.55
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Extraordinary Income

4588	Sales Tax-2017-F & M Restrict	120,202.91	1,430,130.24	0.00	0.0%	1,358,006.26
Water Dept Totals		\$128,055.83	\$1,868,029.59	\$479,000.00		\$4,723,114.81
Other Revenue		\$128,055.83	\$1,868,029.59	\$479,000.00		\$7,523,631.00

Other Expenses

Water Dept

Transfer Expense

5998	Transfer Out	7,852.92	419,335.68	0.00	0.0%	3,350,169.53
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Extraordinary Expense

5021	AR Health Fee Payable Adj		3,296.28	0.00	0.0%	
Water Dept Totals		\$7,852.92	\$422,631.96	\$0.00		\$3,350,169.53
Other Expenses		\$7,852.92	\$422,631.96	\$0.00		\$3,350,169.53
Net Change in Fund Balance		\$202,075.68	\$2,292,868.56	\$0.00		\$5,097,488.09

Fund Balances

Beginning Fund Balance	20,861,469.03	22,289,878.48	0.00	0.0%	17,130,571.95
Net Change in Fund Balance	202,075.68	2,292,868.56	0.00	0.0%	5,097,488.09

Water Sewer General Fund

Statement of Revenue and Expenditures

Acct	Current Period		Year-To-Date		Annual Budget		Prior Year-To-Date	
	Dec 2023	Dec 2023	Jan 2023	Dec 2023	Jan 2023	Dec 2023	Jan 2022	Dec 2022
	Actual	Actual	Actual	Actual	Percent of Budget	Actual	Actual	Actual
Fund Balances								
Ending Fund Balance	21,063,544.71	21,063,544.71	0.00	0.0%	22,289,878.48			

City of Tontitown
Balance Sheet - Street Fund
For Period Ending 12/31/2023

Account Number		Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Cash			
1020	0188-Street Fund Operating-DDA	659,766.35	214,935.87
1131	6041-Street Excess Funds-DDA	69,868.12	68,183.18
	Total Current Assets	\$729,634.47	\$283,119.05
	Total Assets	\$729,634.47	\$283,119.05
Fund Balance			
Accumulated Surplus (Deficit)			
3000	Fund Balance	729,634.47	283,119.05
	Total Fund Balance	\$729,634.47	\$283,119.05
	Total Liabilities and Equity	\$729,634.47	\$283,119.05

City of Fontana
Balance Sheet - Street Fund
For Period Ending 12/31/2022

Account Number	Actual	Dec 2022	Year Total
Assets			
Current Assets			
Cash	102	102	102
100 - Street Fund Depository	102	102	102
101 - Street Fund Depository	102	102	102
Total Current Assets	204	204	204
Total Assets	204	204	204
Fund Balance			
Accounted surplus (deficit)			
100	102	102	102
Total Fund Balance	102	102	102
Total liabilities and equity	204	204	204

Street Fund

Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2023	Prior Year
		Dec 2023	Jan 2023	Jan 2023	Dec 2023	Jan 2022
		Dec 2023	Dec 2023	Dec 2023	Percent of	Dec 2022
		Actual	Actual		Budget	Actual
Revenue & Expenditures						
Revenue						
4081	Grant Income			0.00	0.00%	10,411.59
4650	Interest Income	1,861.27	12,437.33	0.00	0.00%	241.44
4020	Miscellaneous Income		29,082.92	0.00	0.00%	
4560	Property Tax	7,754.80	125,519.40	80,000.00	156.90%	110,484.04
4580	Sales Tax-City SUT 2005 Series	48,081.16	293,580.55	148,000.00	198.37%	181,067.50
4645	State Turnback-Cty & Muni A	29,702.26	362,817.63	321,000.00	113.03%	371,333.89
	Revenue	\$87,399.49	\$823,437.83	\$549,000.00		\$673,538.46
	Gross Profit	\$87,399.49	\$823,437.83	\$549,000.00		\$673,538.46
Expenses						
5025	Automobile Expense	108.32	6,347.38	6,000.00	105.79%	4,421.22
5030	Bank Service Charges	332.49	332.49	0.00	0.00%	
5590	Contracts	2,179.47	4,121.04	2,000.00	206.05%	12,843.00
5040	Dues and Subscriptions	65.25	928.58	25,000.00	3.71%	1,152.44
5370	Engineering		8,939.00	25,000.00	35.76%	54,309.25
5470	Equipment Repairs	1,555.28	13,567.53	15,000.00	90.45%	13,375.76
5050	Fixed Assets Purchases		22,376.25	50,000.00	44.75%	11,469.77
5052	Fletcher Road Project			0.00	0.00%	114,564.16
5047	Fuel	718.40	9,173.42	10,000.00	91.73%	8,645.55
5150	Insurance, Vehicles & Property		5,524.96	7,000.00	78.93%	6,005.52
5380	Legal Fees			1,000.00	0.00%	127.68
5060	Materials and Supplies	360.83	26,630.21	35,000.00	76.09%	31,872.36
5090	Office Expenses		39.77	500.00	7.95%	21.50
5630	Payroll w/Benefits	19,518.01	139,042.33	105,000.00	132.42%	85,153.16
5633	Payroll-AML Workers Comp		3,265.00	2,000.00	163.25%	522.89
5350	Professional Fees	1,009.70	3,654.70	0.00	0.00%	
5420	Repairs & Maintenance	109.37	5,067.06	50,000.00	10.13%	32,123.16
5012	Sanitation Expense-WMgmt			0.00	0.00%	577.80
5461	Street Improvements		74,984.51	155,000.00	48.38%	350,957.69
5462	Street Signage		14,966.93	25,000.00	59.87%	19,923.07
5530	Tools and Equipment		377.84	0.00	0.00%	
5597	Uniform Expense	548.16	1,003.55	500.00	200.71%	114.99
5500	Utilities	2,947.26	36,579.86	35,000.00	104.51%	31,446.25
	Expenses	\$29,452.54	\$376,922.41	\$549,000.00		\$779,627.22
	Revenue Less Expenditures	\$57,946.95	\$446,515.42	\$0.00		(\$106,088.76)
	Net Change in Fund Balance	\$57,946.95	\$446,515.42	\$0.00		(\$106,088.76)
Fund Balances						
	Beginning Fund Balance	671,687.52	283,119.05	0.00	0.00%	389,207.81
	Net Change in Fund Balance	57,946.95	446,515.42	0.00	0.00%	(106,088.76)
	Ending Fund Balance	729,634.47	729,634.47	0.00	0.00%	283,119.05

