

12/2025

Treasurers Reports December 2025

Capital Improvement is up by \$1,383.74

Sweeps account is up by \$34,245.65

Donation account is up by \$1,711.40

Sewer depreciation is up by \$1,000.00

First Security w/s revenue is up by \$175,897.46 (moved money from Arvest to FSB)

Street funds is up by \$7,222.97

Solid waste funds are up by \$1,155.54

Solid waste reserve is up by \$21.05

General fund stays at \$50,100.00 approx

Water Tower fund is up by \$1,098.47

1988 bond funds are up by \$29.61

Wastewater treatment plant is up by \$1,1311.62

Water depreciation is up by \$380.27

First Security W/S op/maint is up by \$20,354.13

## Street Fund

### Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Street</b>					
<b>State Aid</b>					
4050	County Turnbacks	93,746.00	64,660.00	144.98%	5,693.23
4040	State Turnbacks	109,497.37	140,750.00	77.80%	13,188.54
	<b>Total State Aid</b>	<b>\$203,243.37</b>	<b>\$205,410.00</b>		<b>\$18,881.77</b>
<b>Other Revenue</b>					
4500	Carry Over Revenue	32,668.41	26,346.59	123.99%	0.00
4140	Donations	101.37	101.37	100.00%	0.00
4305	Insurance Reimbursement	3,320.53		0.00%	0.00
4180	Interest Income	3,194.33	1,792.01	178.25%	324.43
4480	Miscellaneous Revenue	852.56	852.56	100.00%	0.00
	<b>Total Other Revenue</b>	<b>\$40,137.20</b>	<b>\$29,092.53</b>		<b>\$324.43</b>
	<b>Street Totals</b>	<b>\$243,380.57</b>	<b>\$234,502.53</b>		<b>\$19,206.20</b>
	<b>Revenue</b>	<b>\$243,380.57</b>	<b>\$234,502.53</b>		<b>\$19,206.20</b>
	<b>Gross Profit</b>	<b>\$243,380.57</b>	<b>\$234,502.53</b>		<b>\$19,206.20</b>
<b>Expenses</b>					
<b>Street</b>					
<b>Salaries Expense</b>					
6660	Insurance - Workers' Comp		4,000.00	0.00%	0.00
5200	Payroll Taxes	7,250.14	12,000.00	60.42%	469.10
5010	Salaries & Wages	92,663.72	110,000.00	84.24%	5,940.01
	<b>Total Salaries Expense</b>	<b>\$99,913.86</b>	<b>\$126,000.00</b>		<b>\$6,409.11</b>
<b>Benefits Expense</b>					
5310	Health Insurance	23,495.47	19,500.00	120.49%	3,400.40
5340	Holiday Pay	696.00	3,000.00	23.20%	192.00
5380	Physicals/Counseling/drug test	907.34	770.00	117.84%	85.10
5400	Uniform Expense		468.50	0.00%	0.00
	<b>Total Benefits Expense</b>	<b>\$25,098.81</b>	<b>\$23,738.50</b>		<b>\$3,677.50</b>
<b>Business Expense</b>					
6050	Animal Control Supplies	48.82	120.00	40.68%	0.00
6210	Cell Phones	250.55	260.00	96.37%	39.26
6220	Cleaning Services/Supplies	374.76	500.00	74.95%	0.00
6250	Computer Support Services		0.01	0.00%	0.00
5100	Contract Labor		0.01	0.00%	0.00

### Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
6350	Dues/Licenses/Subscriptions	11.18	25.00	44.72%	0.00
6420	Educ/Training/Meeting		0.01	0.00%	0.00
6470	Equipment	230.46	500.00	46.09%	0.00
6500	Equipment Rental		0.01	0.00%	0.00
6561	Fuel Expense - Diesel	5,133.07	6,500.00	78.97%	98.97
6560	Fuel Expense EO-87	3,868.85	6,500.00	59.52%	771.57
6620	Insurance - Building/Land	1,328.28	5,500.00	24.15%	197.65
6650	Insurance - Vehicle	4,259.22	4,260.00	99.98%	0.00
7570	Internet/Phone	1,569.19	1,400.00	112.09%	142.22
6685	Land Survey	833.34	834.00	99.92%	0.00
7350	Postage		100.00	0.00%	0.00
6020	Reimbursement	(68.50)		0.00%	0.00
7475	Repairs & Maint - Equipment	11,278.74	14,800.00	76.21%	62.50
7485	Repairs & Maint - Vehicles	4,055.45	5,000.00	81.11%	113.91
7505	Signage		500.00	0.00%	0.00
7510	Small Tools	315.22	500.00	63.04%	166.91
7520	Solid Waste Contract	2,056.97	2,300.00	89.43%	196.59
7525	Street Lights	15,209.86	15,000.00	101.40%	2,800.08
7530	Street Maintenance	5,236.47	4,600.00	113.84%	0.00
7540	Supplies - Holiday	158.64	200.00	79.32%	0.00
7550	Supplies - Office	1,286.33	1,250.00	102.91%	0.00
7560	Supplies - Operations	2,021.03	2,000.00	101.05%	0.00
7580	Supplies - Snow/Ice Removal	4,849.74	5,000.00	96.99%	0.00
7900	Utilities	3,605.03	3,600.00	100.14%	713.88
7940	Utilities - Water/Sewer	453.86	800.00	56.73%	50.23
<b>Total Business Expense</b>		<b>\$68,366.56</b>	<b>\$82,049.04</b>		<b>\$5,353.77</b>
<b>Street Totals</b>		<b>\$193,379.23</b>	<b>\$231,787.54</b>		<b>\$15,440.38</b>
<b>Expenses</b>		<b>\$193,379.23</b>	<b>\$231,787.54</b>		<b>\$15,440.38</b>
<b>Revenue Less Expenditures</b>		<b>\$50,001.34</b>	<b>\$2,714.99</b>		<b>\$3,765.82</b>
<b>Net Change in Fund Balance</b>		<b>\$50,001.34</b>	<b>\$2,714.99</b>		<b>\$3,765.82</b>

## Street Fund Statement of Revenue and Expenditures

Account Number	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
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### Fund Balances

Beginning Fund Balance	107,282.95		0.00%	119,374.40
Net Change in Fund Balance	50,001.34	2,714.99	0.00%	3,765.82
Ending Fund Balance	116,655.91		0.00%	116,655.91

*Report Options*

Fund: Street Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Street

Budget: 200 Street Fund

## Solid Waste Fund Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Solid Waste</b>					
<b>Sanitation Fees</b>					
4030	Solid Waste User Fees	169,225.14	202,734.00	83.47%	0.00
	<b>Total Sanitation Fees</b>	<b>\$169,225.14</b>	<b>\$202,734.00</b>		<b>\$0.00</b>
<b>Other Revenue</b>					
4500	Carry Over Revenue		19,988.00	0.00%	0.00
4180	Interest Income	644.29	455.00	141.60%	56.14
4230	Recycle Sales	1,162.85	1,162.85	100.00%	0.00
	<b>Total Other Revenue</b>	<b>\$1,807.14</b>	<b>\$21,605.85</b>		<b>\$56.14</b>
	<b>Solid Waste Totals</b>	<b>\$171,032.28</b>	<b>\$224,339.85</b>		<b>\$56.14</b>
	<b>Revenue</b>	<b>\$171,032.28</b>	<b>\$224,339.85</b>		<b>\$56.14</b>
	<b>Gross Profit</b>	<b>\$171,032.28</b>	<b>\$224,339.85</b>		<b>\$56.14</b>
<b>Expenses</b>					
<b>Solid Waste</b>					
<b>Business Expense</b>					
6120	Bank Charges	30.00	57.00	52.63%	0.00
6220	Cleaning Services/Supplies		100.00	0.00%	0.00
6250	Computer Support Services	359.36	450.00	79.86%	85.98
6560	Fuel Expense EO-87		100.00	0.00%	0.00
6620	Insurance - Building/Land	2,248.13	3,100.00	72.52%	197.65
7350	Postage	1,496.20	2,000.00	74.81%	154.71
7475	Repairs & Maint - Equipment	3,320.53	2,743.00	121.05%	0.00
7520	Solid Waste Contract	195,125.94	185,000.00	105.47%	29,488.86
7550	Supplies - Office	1,000.56	750.00	133.41%	364.68
7560	Supplies - Operations		50.00	0.00%	0.00
7900	Utilities	1,103.76	1,200.00	91.98%	387.43
6121	water reimbursement	14,584.83	25,500.00	57.20%	0.00
	<b>Total Business Expense</b>	<b>\$219,269.31</b>	<b>\$221,050.00</b>		<b>\$30,679.31</b>
	<b>Solid Waste Totals</b>	<b>\$219,269.31</b>	<b>\$221,050.00</b>		<b>\$30,679.31</b>
	<b>Expenses</b>	<b>\$219,269.31</b>	<b>\$221,050.00</b>		<b>\$30,679.31</b>
	<b>Revenue Less Expenditures</b>	<b>(\$48,237.03)</b>	<b>\$3,289.85</b>		<b>(\$30,623.17)</b>
	<b>Net Change in Fund Balance</b>	<b>(\$48,237.03)</b>	<b>\$3,289.85</b>		<b>(\$30,623.17)</b>

**Statement of Revenue and Expenditures**

Account Number	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual

**Fund Balances**

Beginning Fund Balance	50,230.44		0.00%	32,475.72
Net Change in Fund Balance	(48,237.03)	3,289.85	0.00%	(30,623.17)
Ending Fund Balance	1,852.55		0.00%	1,852.55

*Report Options*

Fund: Solid Waste Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Solid Waste

Budget: 300 Solid Waste Fund

## Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>City</b>					
<b>State Aid</b>					
4050	County Turnbacks	189,888.26	105,000.00	180.85%	7,400.12
4040	State Turnbacks	13,338.97	15,000.00	88.93%	1,998.21
	<b>Total State Aid</b>	<b>\$203,227.23</b>	<b>\$120,000.00</b>		<b>\$9,398.33</b>
<b>Franchise Fees</b>					
4130	Cable Franchise Tax(CSC)	10,198.61	13,100.00	77.85%	885.60
4060	Entergy Franchise Tax	102,884.04	100,000.00	102.88%	0.00
4190	Phone Franchise Tax(NATCO)	3,253.07	0.01	32,530,700.00%	0.00
	<b>Total Franchise Fees</b>	<b>\$116,335.72</b>	<b>\$113,100.01</b>		<b>\$885.60</b>
<b>Sales Taxes</b>					
4020	City Sales Tax	427,317.75	330,000.00	129.49%	40,033.32
4010	County Sales Tax	294,949.30	260,000.00	113.44%	25,112.76
	<b>Total Sales Taxes</b>	<b>\$722,267.05</b>	<b>\$590,000.00</b>		<b>\$65,146.08</b>
<b>Fines, Forfeitures and Costs</b>					
4101	Court Settlement	24,169.25	412.50	5,859.21%	1,393.50
	<b>Total Fines, Forfeitures and Costs</b>	<b>\$24,169.25</b>	<b>\$412.50</b>		<b>\$1,393.50</b>
<b>Local Permits and Fees</b>					
4235	Alcohol Priviledge Tax	1,500.00		0.00%	1,000.00
4290	Animal Licenses	540.00	345.00	156.52%	105.00
4175	Building Permits	9,885.89	7,500.00	131.81%	0.00
4210	Business Licenses	1,740.00	1,590.00	109.43%	105.00
4215	Clearing Permit	525.00	300.00	175.00%	0.00
4220	Electrical Permits	1,475.14	783.00	188.40%	184.36
4160	FOIA Fee	332.30	284.00	117.01%	10.00
4320	HVAC Permits	82.00	82.00	100.00%	0.00
4270	Plumbing Permits	1,439.00	895.00	160.78%	215.00
4225	Publication Fee	50.00	50.00	100.00%	0.00
4250	Short-Term Rental Permits	30.00	30.00	100.00%	0.00
4280	Sign Permits	927.00	859.00	107.92%	83.00
4205	Variance Permit	115.00	115.00	100.00%	0.00
	<b>Total Local Permits and Fees</b>	<b>\$18,641.33</b>	<b>\$12,833.00</b>		<b>\$1,702.36</b>
<b>Other Revenue</b>					
4292	Animal Pick Up	20.00		0.00%	0.00

Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
4240	Brown Beach Launch	5.00		0.00%	0.00
4140	Donations	5.00	5.00	100.00%	0.00
4323	Fuel Rebate	122.58		0.00%	49.41
4322	Fuel Reimbursement	130.49	203.66	64.07%	0.00
4305	Insurance Reimbursement	80.00	80.00	100.00%	0.00
4180	Interest Income	34,254.28		0.00%	4,322.58
4185	Late Fee	30.00	30.00	100.00%	0.00
4480	Miscellaneous Revenue	778.25		0.00%	0.00
4285	Pet Adoption	20.00		0.00%	0.00
4470	Rental - Meeting Place	100.00	100.00	100.00%	0.00
4485	Surplus Sales	4,001.68	4,001.68	100.00%	0.00
<b>Total Other Revenue</b>		<b>\$39,547.28</b>	<b>\$4,420.34</b>		<b>\$4,371.99</b>
<b>City Totals</b>		<b>\$1,124,187.86</b>	<b>\$840,765.85</b>		<b>\$82,897.86</b>
<b>Revenue</b>		<b>\$1,124,187.86</b>	<b>\$840,765.85</b>		<b>\$82,897.86</b>
<b>Gross Profit</b>		<b>\$1,124,187.86</b>	<b>\$840,765.85</b>		<b>\$82,897.86</b>

Expenses

City

Salaries Expense

5035	City Administrative Assistant	22,176.20	19,101.83	116.09%	754.37
5070	City Council Salaries	8,161.00	8,400.00	97.15%	650.00
5060	Court Clerk Wages	15,644.62	15,298.17	102.26%	1,248.00
6660	Insurance - Workers' Comp	101.11	101.11	100.00%	0.00
5080	Mayor Salary	33,333.33	40,000.00	83.33%	3,205.15
5050	Office Manager/ HR	32,878.90	31,200.00	105.38%	2,117.00
5200	Payroll Taxes	11,218.97	14,000.00	80.14%	803.07
5010	Salaries & Wages	8,296.43		0.00%	129.00
5090	Treasurer/Recorder	24,360.00	32,400.00	75.19%	2,320.00
<b>Total Salaries Expense</b>		<b>\$156,170.56</b>	<b>\$160,501.11</b>		<b>\$11,226.59</b>

Benefits Expense

5310	Health Insurance	22,423.20	22,800.00	98.35%	4,236.87
5340	Holiday Pay	726.00	1,276.10	56.89%	174.00
5380	Physicals/Counseling/drug test	346.74	600.00	57.79%	0.00
<b>Total Benefits Expense</b>		<b>\$23,495.94</b>	<b>\$24,676.10</b>		<b>\$4,410.87</b>

Professional Services Expense

5040	City Attorney Fees	12,200.00	12,000.00	101.67%	1,000.00
<b>Total Professional Services Expense</b>		<b>\$12,200.00</b>	<b>\$12,000.00</b>		<b>\$1,000.00</b>

Statement of Revenue and Expenditures

Account Number		Year-To-Date		Annual Budget	Jan 2025	Current Period
		Jan 2025	Dec 2025	Jan 2025	Dec 2025	Dec 2025
		Actual		Dec 2025	Percent of Budget	Actual
<b>Business Expense</b>						
6010	Advertising	271.63	350.00		77.61%	0.00
6050	Animal Control Supplies	127.30	300.00		42.43%	0.00
5210	AR State Excise Tax	762.91			0.00%	0.00
6120	Bank Charges	692.47	200.00		346.24%	50.00
6135	Building Inspector	3,915.75	5,000.00		78.32%	0.00
6200	Capital Improvements	5,830.00	5,830.69		99.99%	0.00
6210	Cell Phones	2,888.05	3,000.00		96.27%	190.02
6220	Cleaning Services/Supplies	3,137.71	3,200.00		98.05%	295.76
6240	Code Enforce Expense	67.40	800.00		8.43%	0.00
6250	Computer Support Services	25,849.83	17,000.00		152.06%	1,850.00
5100	Contract Labor	2,500.00	2,500.00		100.00%	0.00
6285	Credit Card Charges	791.61	791.61		100.00%	0.00
6300	Depreciation Expense		0.01		0.00%	0.00
6350	Dues/Licenses/Subscriptions	3,508.29	5,100.00		68.79%	122.24
6420	Educ/Training/Meeting	2,029.27	2,500.00		81.17%	0.00
6470	Equipment		0.01		0.00%	0.00
6560	Fuel Expense EO-87	158.98	600.00		26.50%	12.50
6580	Inmate Labor		0.01		0.00%	0.00
6620	Insurance - Building/Land	5,547.49	3,300.00		168.11%	395.29
6650	Insurance - Vehicle	349.13	350.00		99.75%	0.00
7570	Internet/Phone	3,434.50	3,000.00		114.48%	147.43
6690	Legal Fees (AML)	13,496.64	13,500.00		99.98%	0.00
6691	Liens Filing	208.92			0.00%	0.00
7000	Miscellaneous Expense	7,647.70	7,647.70		100.00%	0.00
7330	Permits/Licenses		100.00		0.00%	0.00
7310	Pest Management	569.44	953.00		59.75%	0.00
7315	Petty Cash	100.00			0.00%	100.00
7345	Planning & Zoning	2,568.79	2,500.00		102.75%	0.00
7350	Postage	737.87	1,000.00		73.79%	0.00
5385	Property Taxes	4,448.16	4,448.16		100.00%	0.00
5395	Proprty Title Search	200.00	200.00		100.00%	0.00
7470	Repairs & Maint - Buildings	921.78	1,000.00		92.18%	0.00
7475	Repairs & Maint - Equipment	167.35	500.00		33.47%	0.00
7485	Repairs & Maint - Vehicles	158.79	500.00		31.76%	0.00
6692	Small Claims	253.38			0.00%	0.00
7515	Software Licenses	1,004.88			0.00%	0.00
7520	Solid Waste Contract		2,400.00		0.00%	0.00

Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
7540	Supplies - Holiday		0.01	0.00%	0.00
7550	Supplies - Office	9,518.66	7,800.00	122.03%	592.78
7560	Supplies - Operations	597.82	400.00	149.46%	0.00
7900	Utilities	4,364.07	5,000.00	87.28%	445.84
7915	Utilities - ALS Buildings	2,995.38	2,260.23	132.53%	204.95
7920	Utilities - Meeting Location	(155.38)	1,519.31	(10.23%)	55.82
7930	Utilities - Telephone	745.72	2,600.00	28.68%	0.00
7940	Utilities - Water/Sewer	1,066.83	1,000.00	106.68%	50.23
7970	Vet Services (Shelter)		0.01	0.00%	0.00
<b>Total Business Expense</b>		<b>\$113,479.12</b>	<b>\$109,150.75</b>		<b>\$4,512.86</b>
<b>City Totals</b>		<b>\$305,345.62</b>	<b>\$306,327.96</b>		<b>\$21,150.32</b>
<b>Expenses</b>		<b>\$305,345.62</b>	<b>\$306,327.96</b>		<b>\$21,150.32</b>
<b>Revenue Less Expenditures</b>		<b>\$818,842.24</b>	<b>\$534,437.89</b>		<b>\$61,747.54</b>
<b>Net Change in Fund Balance</b>		<b>\$818,842.24</b>	<b>\$534,437.89</b>		<b>\$61,747.54</b>

Fund Balances

Beginning Fund Balance	1,422,075.90		0.00%	1,100,026.85
Net Change in Fund Balance	818,842.24	534,437.89	0.00%	61,747.54
Ending Fund Balance	1,092,780.40		0.00%	1,092,780.40

Report Options

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: City

Budget: 100-20 City

## Statement of Revenue and Expenditures

Account Number		Year-To-Date		Annual Budget	Jan 2025	Current Period
		Jan 2025	Dec 2025	Jan 2025	Dec 2025	Dec 2025
		Actual		Dec 2025	Percent of Budget	Actual
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Court</b>						
<b>Fines, Forfeitures and Costs</b>						
4100	Court Fines	64,086.40	68,000.00		94.24%	6,731.10
<b>Total Fines, Forfeitures and Costs</b>		<b>\$64,086.40</b>	<b>\$68,000.00</b>			<b>\$6,731.10</b>
<b>Other Revenue</b>						
4180	Interest Income	0.54			0.00%	0.46
<b>Total Other Revenue</b>		<b>\$0.54</b>				<b>\$0.46</b>
<b>Court Totals</b>		<b>\$64,086.94</b>	<b>\$68,000.00</b>			<b>\$6,731.56</b>
<b>Revenue</b>		<b>\$64,086.94</b>	<b>\$68,000.00</b>			<b>\$6,731.56</b>
<b>Gross Profit</b>		<b>\$64,086.94</b>	<b>\$68,000.00</b>			<b>\$6,731.56</b>
<b>Expenses</b>						
<b>Court</b>						
<b>Business Expense</b>						
6120	Bank Charges	17.00			0.00%	8.50
6130	Bond Refund	3,145.00	3,500.00		89.86%	20.00
6280	Court Expenses	60,077.15	54,000.00		111.25%	4,510.00
6350	Dues/Licenses/Subscriptions	150.00	150.00		100.00%	0.00
6680	Judges Fees	1,551.00			0.00%	0.00
7315	Petty Cash	100.00			0.00%	100.00
7360	Prosecutor Fees	6,000.00	6,000.00		100.00%	0.00
6020	Reimbursement	2,265.50	40.00		5,663.75%	227.50
7500	Restitution	37.00			0.00%	0.00
7515	Software Licenses	4,123.35	4,000.00		103.08%	374.85
7550	Supplies - Office	1,274.66			0.00%	23.00
<b>Total Business Expense</b>		<b>\$78,740.66</b>	<b>\$67,690.00</b>			<b>\$5,263.85</b>
<b>Court Totals</b>		<b>\$78,740.66</b>	<b>\$67,690.00</b>			<b>\$5,263.85</b>
<b>Expenses</b>		<b>\$78,740.66</b>	<b>\$67,690.00</b>			<b>\$5,263.85</b>
<b>Revenue Less Expenditures</b>		<b>(\$14,653.72)</b>	<b>\$310.00</b>			<b>\$1,467.71</b>
<b>Net Change in Fund Balance</b>		<b>(\$14,653.72)</b>	<b>\$310.00</b>			<b>\$1,467.71</b>

**Statement of Revenue and Expenditures**

Account Number	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025	Jan 2025	Dec 2025	Dec 2025
	Dec 2025	Dec 2025	Percent of	Dec 2025
	Actual		Budget	Actual

**Fund Balances**

Beginning Fund Balance	1,422,075.90		0.00%	1,100,026.85
Net Change in Fund Balance	(14,653.72)	310.00	0.00%	1,467.71
Ending Fund Balance	1,092,780.40		0.00%	1,092,780.40

*Report Options*

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Court

Budget: 100-10 Court

Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Police</b>					
<b>State Aid</b>					
4000	Grant Revenue		21,699.94	0.00%	0.00
<b>Total State Aid</b>			<b>\$21,699.94</b>		<b>\$0.00</b>
<b>Local Permits and Fees</b>					
4350	Police Report	20.00	20.00	100.00%	0.00
<b>Total Local Permits and Fees</b>		<b>\$20.00</b>	<b>\$20.00</b>		<b>\$0.00</b>
<b>Other Revenue</b>					
4140	Donations	1,568.00	50.00	3,136.00%	1,518.00
4323	Fuel Rebate	110.65		0.00%	0.00
4322	Fuel Reimbursement	1,609.65		0.00%	0.00
4305	Insurance Reimbursement		8,184.64	0.00%	0.00
4480	Miscellaneous Revenue		12,071.52	0.00%	0.00
4485	Surplus Sales	3,352.12	2,100.00	159.62%	0.00
<b>Total Other Revenue</b>		<b>\$6,640.42</b>	<b>\$22,406.16</b>		<b>\$1,518.00</b>
<b>Police Totals</b>		<b>\$6,660.42</b>	<b>\$44,126.10</b>		<b>\$1,518.00</b>
<b>Revenue</b>		<b>\$6,660.42</b>	<b>\$44,126.10</b>		<b>\$1,518.00</b>
<b>Gross Profit</b>		<b>\$6,660.42</b>	<b>\$44,126.10</b>		<b>\$1,518.00</b>
<b>Expenses</b>					
<b>Police</b>					
<b>Salaries Expense</b>					
5035	City Administrative Assistant	1,318.56		0.00%	0.00
6660	Insurance - Workers' Comp	4,711.43	4,711.43	100.00%	0.00
5030	Overtime Wages	2,070.27	9,000.00	23.00%	0.00
5020	Part Time Wages	27,208.68	28,421.60	95.73%	1,757.76
5200	Payroll Taxes	14,504.89	18,000.00	80.58%	1,158.82
5010	Salaries & Wages	138,801.16	150,185.23	92.42%	12,658.20
<b>Total Salaries Expense</b>		<b>\$188,614.99</b>	<b>\$210,318.26</b>		<b>\$15,574.78</b>
<b>Benefits Expense</b>					
5310	Health Insurance	15,735.14	19,000.00	82.82%	1,664.96
5340	Holiday Pay	4,721.44	5,000.00	94.43%	619.52
5350	LOPFI Expense	28,730.17	28,000.00	102.61%	601.38
5360	LOPFI P/T Reserve		200.00	0.00%	0.00
5380	Physicals/Counseling/drug test	635.99	600.00	106.00%	30.00

Statement of Revenue and Expenditures

Account Number		Year-To-Date		Annual Budget	Jan 2025	Current Period
		Jan 2025	Dec 2025	Jan 2025	Dec 2025	Dec 2025
		Actual		Dec 2025	Percent of Budget	Actual
5400	Uniform Expense	4,379.56		3,000.00	145.99%	1,197.77
	<b>Total Benefits Expense</b>	<b>\$54,202.30</b>		<b>\$55,800.00</b>		<b>\$4,113.63</b>
<b>Business Expense</b>						
6010	Advertising			150.00	0.00%	0.00
6210	Cell Phones	5,282.24		5,000.00	105.64%	423.24
6250	Computer Support Services			17,750.00	0.00%	0.00
6285	Credit Card Charges	34,814.77		34,814.77	100.00%	0.00
6300	Depreciation Expense			0.01	0.00%	0.00
6350	Dues/Licenses/Subscriptions	140.00		200.00	70.00%	0.00
6470	Equipment	4,303.21		4,300.00	100.07%	0.00
6500	Equipment Rental			100.00	0.00%	0.00
6550	Firearms & Training	396.90		1,000.00	39.69%	0.00
6560	Fuel Expense EO-87	15,509.77		18,000.00	86.17%	616.73
6620	Insurance - Building/Land	218.56			0.00%	0.00
6650	Insurance - Vehicle	1,789.69		1,789.69	100.00%	0.00
7570	Internet/Phone	846.11		750.00	112.81%	100.63
7330	Permits/Licenses	678.00		688.57	98.46%	0.00
7350	Postage	36.38		100.00	36.38%	0.00
7355	Professional Memberships			680.00	0.00%	0.00
7470	Repairs & Maint - Buildings	118.80		120.00	99.00%	0.00
7475	Repairs & Maint - Equipment	984.31		950.00	103.61%	0.00
7485	Repairs & Maint - Vehicles	4,976.36		5,210.31	95.51%	367.24
7515	Software Licenses			1,700.00	0.00%	0.00
7550	Supplies - Office	454.76		800.00	56.85%	0.00
7560	Supplies - Operations	1,208.69		1,200.00	100.72%	90.00
7800	Training/Travel/Meals	164.61		500.00	32.92%	0.00
7915	Utilities - ALS Buildings	455.33		1,000.00	45.53%	0.00
	<b>Total Business Expense</b>	<b>\$72,378.49</b>		<b>\$96,803.35</b>		<b>\$1,597.84</b>
	<b>Police Totals</b>	<b>\$315,195.78</b>		<b>\$362,921.61</b>		<b>\$21,286.25</b>
	<b>Expenses</b>	<b>\$315,195.78</b>		<b>\$362,921.61</b>		<b>\$21,286.25</b>
	<b>Revenue Less Expenditures</b>	<b>(\$308,535.36)</b>		<b>(\$318,795.51)</b>		<b>(\$19,768.25)</b>
	<b>Net Change in Fund Balance</b>	<b>(\$308,535.36)</b>		<b>(\$318,795.51)</b>		<b>(\$19,768.25)</b>

**Statement of Revenue and Expenditures**

Account Number	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025	Jan 2025	Dec 2025	Dec 2025
	Dec 2025	Dec 2025	Percent of	Dec 2025
	Actual		Budget	Actual

**Fund Balances**

Beginning Fund Balance	1,422,075.90		0.00%	1,100,026.85
Net Change in Fund Balance	(308,535.36)	(318,795.51)	0.00%	(19,768.25)
Ending Fund Balance	1,092,780.40		0.00%	1,092,780.40

*Report Options*

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Police

Budget: 100-30 Police

Statement of Revenue and Expenditures

Account Number		Year-To-Date		Annual Budget	Jan 2025	Current Period
		Jan 2025	Dec 2025	Jan 2025	Dec 2025	Dec 2025
		Actual		Dec 2025	Percent of Budget	Actual
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Fire</b>						
<b>State Aid</b>						
4150	Act 833 Income	15,416.71	13,235.23		116.48%	0.00
4050	County Turnbacks	49,030.55	32,128.00		152.61%	3,169.33
	<b>Total State Aid</b>	<b>\$64,447.26</b>	<b>\$45,363.23</b>			<b>\$3,169.33</b>
<b>Local Permits and Fees</b>						
4177	Burning Permits	280.00	210.00		133.33%	35.00
	<b>Total Local Permits and Fees</b>	<b>\$280.00</b>	<b>\$210.00</b>			<b>\$35.00</b>
<b>Other Revenue</b>						
4140	Donations	200.00	50.00		400.00%	150.00
4305	Insurance Reimbursement	372.00	372.00		100.00%	0.00
	<b>Total Other Revenue</b>	<b>\$572.00</b>	<b>\$422.00</b>			<b>\$150.00</b>
	<b>Fire Totals</b>	<b>\$65,299.26</b>	<b>\$45,995.23</b>			<b>\$3,354.33</b>
	<b>Revenue</b>	<b>\$65,299.26</b>	<b>\$45,995.23</b>			<b>\$3,354.33</b>
	<b>Gross Profit</b>	<b>\$65,299.26</b>	<b>\$45,995.23</b>			<b>\$3,354.33</b>
<b>Expenses</b>						
<b>Fire</b>						
<b>Salaries Expense</b>						
6660	Insurance - Workers' Comp	4,347.35	9,192.35		47.29%	0.00
5020	Part Time Wages	15,586.42	12,300.00		126.72%	1,013.94
5200	Payroll Taxes	7,674.21	8,700.00		88.21%	793.66
5010	Salaries & Wages	79,413.21	74,100.00		107.17%	9,360.81
	<b>Total Salaries Expense</b>	<b>\$107,021.19</b>	<b>\$104,292.35</b>			<b>\$11,168.41</b>
<b>Benefits Expense</b>						
5310	Health Insurance	14,330.56	20,000.00		71.65%	2,039.51
5340	Holiday Pay	4,699.20	3,200.00		146.85%	0.00
5350	LOPFI Expense	14,866.00	15,000.00		99.11%	601.38
5380	Physicals/Counseling/drug test	159.11	250.00		63.64%	0.00
5400	Uniform Expense	375.62	2,000.00		18.78%	0.00
	<b>Total Benefits Expense</b>	<b>\$34,430.49</b>	<b>\$40,450.00</b>			<b>\$2,640.89</b>
<b>Professional Services Expense</b>						
5390	Background Checks	11.00	100.00		11.00%	0.00
	<b>Total Professional Services Expense</b>	<b>\$11.00</b>	<b>\$100.00</b>			<b>\$0.00</b>

## Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Dec 2025 Actual
<b>Business Expense</b>					
6010	Advertising		200.00	0.00%	0.00
6210	Cell Phones	492.13	600.00	82.02%	39.26
6285	Credit Card Charges	422.14	500.00	84.43%	0.00
6300	Depreciation Expense	1,960.00	10,000.00	19.60%	0.00
6350	Dues/Licenses/Subscriptions	300.00	300.00	100.00%	0.00
6440	E.M.S.		900.00	0.00%	0.00
6420	Educ/Training/Meeting	425.00	500.00	85.00%	0.00
6430	Education - Meetings	108.95	4,000.00	2.72%	0.00
6470	Equipment	6,594.20	7,000.00	94.20%	344.20
6530	Fire Prevention	25.00	100.00	25.00%	0.00
6540	Fire Reimbursement	8,560.00	10,000.00	85.60%	0.00
6561	Fuel Expense - Diesel	976.64	1,000.00	97.66%	215.18
6560	Fuel Expense EO-87	2,462.55	4,000.00	61.56%	81.41
6620	Insurance - Building/Land	4,359.17	4,600.00	94.76%	197.65
6650	Insurance - Vehicle	4,578.47	4,600.00	99.53%	0.00
7570	Internet/Phone	2,590.93	3,000.00	86.36%	204.31
7330	Permits/Licenses		300.00	0.00%	0.00
7370	Pump Check		900.00	0.00%	0.00
7470	Repairs & Maint - Buildings	327.00	1,000.00	32.70%	0.00
7475	Repairs & Maint - Equipment	1,915.43	3,000.00	63.85%	0.00
7485	Repairs & Maint - Vehicles	6,873.08	10,000.00	68.73%	0.00
7550	Supplies - Office	442.22	300.00	147.41%	0.00
7560	Supplies - Operations		1,000.00	0.00%	0.00
7900	Utilities	5,043.56	6,000.00	84.06%	656.00
7940	Utilities - Water/Sewer	1,023.72	1,000.00	102.37%	50.23
	<b>Total Business Expense</b>	<b>\$49,480.19</b>	<b>\$74,800.00</b>		<b>\$1,788.24</b>
	<b>Fire Totals</b>	<b>\$190,942.87</b>	<b>\$219,642.35</b>		<b>\$15,597.54</b>
	<b>Expenses</b>	<b>\$190,942.87</b>	<b>\$219,642.35</b>		<b>\$15,597.54</b>
	<b>Revenue Less Expenditures</b>	<b>(\$125,643.61)</b>	<b>(\$173,647.12)</b>		<b>(\$12,243.21)</b>
	<b>Net Change in Fund Balance</b>	<b>(\$125,643.61)</b>	<b>(\$173,647.12)</b>		<b>(\$12,243.21)</b>

**Statement of Revenue and Expenditures**

Account Number	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025	Jan 2025	Dec 2025	Dec 2025
	Dec 2025	Dec 2025	Percent of	Dec 2025
	Actual		Budget	Actual

**Fund Balances**

Beginning Fund Balance	1,422,075.90		0.00%	1,100,026.85
Net Change in Fund Balance	(125,643.61)	(173,647.12)	0.00%	(12,243.21)
Ending Fund Balance	1,092,780.40		0.00%	1,092,780.40

*Report Options*

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Fire

Budget: 100-40 Fire

## Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Parks</b>					
<b>Other Revenue</b>					
4260	Annual Boat Launch	895.00	230.00	389.13%	0.00
4240	Brown Beach Launch	608.58	533.35	114.11%	0.00
4300	Browns Beach Pav	490.00	225.00	217.78%	0.00
4200	Campgrounds - Point Return	2,090.20	2,000.00	104.51%	0.00
4370	Danuser Pavillion	170.00	35.00	485.71%	0.00
4140	Donations	9,571.80	10,000.00	95.72%	60.80
4180	Interest Income	857.94	350.00	245.13%	0.00
	<b>Total Other Revenue</b>	<b>\$14,683.52</b>	<b>\$13,373.35</b>		<b>\$60.80</b>
	<b>Parks Totals</b>	<b>\$14,683.52</b>	<b>\$13,373.35</b>		<b>\$60.80</b>
	<b>Revenue</b>	<b>\$14,683.52</b>	<b>\$13,373.35</b>		<b>\$60.80</b>
	<b>Gross Profit</b>	<b>\$14,683.52</b>	<b>\$13,373.35</b>		<b>\$60.80</b>
<b>Expenses</b>					
<b>Parks</b>					
<b>Insurance Expense</b>					
6625	Insurance - Browns Beach	687.85	750.00	91.71%	57.32
6640	Insurance - Danuser Park	603.89	650.00	92.91%	48.72
6630	Insurance - Point Return	236.87	100.00	236.87%	19.74
	<b>Total Insurance Expense</b>	<b>\$1,528.61</b>	<b>\$1,500.00</b>		<b>\$125.78</b>
<b>Repair / Maintenance Expense</b>					
6134	Brown Beach Swim Area	4,811.00	4,811.00	100.00%	0.00
	<b>Total Repair / Maintenance Expense</b>	<b>\$4,811.00</b>	<b>\$4,811.00</b>		<b>\$0.00</b>
<b>Business Expense</b>					
6010	Advertising	4,957.45	500.00	991.49%	300.00
6060	Annual Boat Pass	25.00	25.00	100.00%	0.00
6150	Capital Imp - Point Return	42.96	150.00	28.64%	0.00
6200	Capital Improvements		500.00	0.00%	0.00
6220	Cleaning Services/Supplies	300.01	500.00	60.00%	0.00
5100	Contract Labor	760.20	800.00	95.03%	0.00
6470	Equipment		2,000.00	0.00%	0.00
6472	Equipment Browns Beach	351.30	1,500.00	23.42%	0.00
6471	Equipment Danuser	2,275.00	2,925.00	77.78%	0.00
6561	Fuel Expense - Diesel	365.89	550.00	66.53%	0.00

## Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Actual
6560	Fuel Expense EO-87	411.76	750.00	54.90%	0.00
6570	Inmate Meals	410.87	500.00	82.17%	0.00
6620	Insurance - Building/Land		200.00	0.00%	0.00
6610	Insurance - General		550.00	0.00%	0.00
7350	Postage	36.58	150.00	24.39%	0.00
7470	Repairs & Maint - Buildings	596.67	1,000.00	59.67%	0.00
7475	Repairs & Maint - Equipment	226.44	500.00	45.29%	226.44
7505	Signage	159.86	500.00	31.97%	0.00
7520	Solid Waste Contract	1,112.33	1,500.00	74.16%	0.00
7560	Supplies - Operations	347.45	1,000.00	34.75%	0.00
7565	Supplies - Point Return		750.00	0.00%	0.00
7532	Supplies Brown Beach	85.68		0.00%	0.00
7531	Supplies Danuser	576.41		0.00%	283.03
7900	Utilities		500.00	0.00%	0.00
7925	Utilities - Point Return	597.93	500.00	119.59%	84.34
7940	Utilities - Water/Sewer	518.59	1,000.00	51.86%	0.00
7912	Utilities Browns Beach	524.92	500.00	104.98%	85.57
7911	Utilities Danuser	2,136.47	1,500.00	142.43%	301.05
<b>Total Business Expense</b>		<b>\$16,819.77</b>	<b>\$20,850.00</b>		<b>\$1,280.43</b>
<b>Parks Totals</b>		<b>\$23,159.38</b>	<b>\$27,161.00</b>		<b>\$1,406.21</b>
<b>Expenses</b>		<b>\$23,159.38</b>	<b>\$27,161.00</b>		<b>\$1,406.21</b>
<b>Revenue Less Expenditures</b>		<b>(\$8,475.86)</b>	<b>(\$13,787.65)</b>		<b>(\$1,345.41)</b>
<b>Net Change in Fund Balance</b>		<b>(\$8,475.86)</b>	<b>(\$13,787.65)</b>		<b>(\$1,345.41)</b>

## Fund Balances

Beginning Fund Balance	1,422,075.90		0.00%	1,100,026.85
Net Change in Fund Balance	(8,475.86)	(13,787.65)	0.00%	(1,345.41)

## General Fund

### Statement of Revenue and Expenditures

Account Number	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
Ending Fund Balance	1,092,780.40		0.00%	1,092,780.40

*Report Options*

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Parks

Budget: 100-50 Parks

Statement of Revenue and Expenditures

Account Number		Year-To-Date		Annual Budget	Jan 2025	Current Period
		Jan 2025	Dec 2025	Jan 2025	Dec 2025	Dec 2025
		Actual			Percent of Budget	Actual
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Dam Site Campground</b>						
<b>State Aid</b>						
4055	FEMA		5,664.47		0.00%	0.00
<b>Total State Aid</b>			<b>\$5,664.47</b>			<b>\$0.00</b>
<b>Other Revenue</b>						
4090	Campgrounds - Dam Site	35,888.42	30,000.00		119.63%	44.90
4140	Donations	20.00	20.00		100.00%	0.00
4485	Surplus Sales	1,397.00	1,397.00		100.00%	0.00
<b>Total Other Revenue</b>		<b>\$37,305.42</b>	<b>\$31,417.00</b>			<b>\$44.90</b>
<b>Dam Site Campground Totals</b>		<b>\$42,969.89</b>	<b>\$31,417.00</b>			<b>\$44.90</b>
<b>Revenue</b>		<b>\$42,969.89</b>	<b>\$31,417.00</b>			<b>\$44.90</b>
<b>Gross Profit</b>		<b>\$42,969.89</b>	<b>\$31,417.00</b>			<b>\$44.90</b>
<b>Expenses</b>						
<b>Dam Site Campground</b>						
<b>Insurance Expense</b>						
6600	Insurance - Dam Site	1,431.71	1,500.00		95.45%	119.37
<b>Total Insurance Expense</b>		<b>\$1,431.71</b>	<b>\$1,500.00</b>			<b>\$119.37</b>
<b>Business Expense</b>						
6015	Advertising - Dam Site		200.00		0.00%	0.00
5210	AR State Excise Tax	669.37			0.00%	0.00
6140	Capital Imp - Dam Site		0.01		0.00%	0.00
6210	Cell Phones	492.74	500.00		98.55%	39.26
6220	Cleaning Services/Supplies	151.19	200.00		75.60%	0.00
5100	Contract Labor	7,141.02	7,141.54		99.99%	0.00
6290	Dam Site Lease Due next 2030	300.00	300.00		100.00%	0.00
6475	Equipment - Dam Site	2,600.00	2,600.00		100.00%	0.00
6561	Fuel Expense - Diesel		350.00		0.00%	0.00
6560	Fuel Expense EO-87	119.67	400.00		29.92%	0.00
7570	Internet/Phone	1,874.39	1,800.00		104.13%	0.00
6291	Park Host - Dam site	1,200.00	1,200.00		100.00%	0.00
7315	Petty Cash		50.00		0.00%	0.00
7350	Postage	133.79	150.00		89.19%	0.00
6020	Reimbursement	532.68	419.93		126.85%	0.00
7470	Repairs & Maint - Buildings	992.27	1,000.00		99.23%	0.00

## Statement of Revenue and Expenditures

Account Number		Year-To-Date	Annual Budget	Jan 2025	Current Period
		Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Dec 2025 Actual
7501	Sales Tax Expense	1,314.18		0.00%	0.00
7535	Supplies - Dam Site	51.41	200.00	25.71%	0.00
7550	Supplies - Office	128.01	200.00	64.01%	0.00
7910	Utilities - Dam Site	4,031.58	4,000.00	100.79%	542.85
7940	Utilities - Water/Sewer	941.99	750.00	125.60%	0.00
<b>Total Business Expense</b>		<b>\$22,674.29</b>	<b>\$21,461.48</b>		<b>\$582.11</b>
<b>Dam Site Campground Totals</b>		<b>\$24,106.00</b>	<b>\$22,961.48</b>		<b>\$701.48</b>
<b>Expenses</b>		<b>\$24,106.00</b>	<b>\$22,961.48</b>		<b>\$701.48</b>
<b>Revenue Less Expenditures</b>		<b>\$18,863.89</b>	<b>\$8,455.52</b>		<b>(\$656.58)</b>
<b>Net Change in Fund Balance</b>		<b>\$18,863.89</b>	<b>\$8,455.52</b>		<b>(\$656.58)</b>

### Fund Balances

Beginning Fund Balance	1,422,075.90	0.00%	1,100,026.85
Net Change in Fund Balance	18,863.89	8,455.52	(656.58)
Ending Fund Balance	1,092,780.40	0.00%	1,092,780.40

#### Report Options

Fund: General Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Department: Dam Site Campground

Budget: 100-60 Dam Site Campground

## Water & Sewer Fund Sewer Department Statement of Revenue and Expenditures

Acct	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>				
<b>Sewer Department</b>				
<b>Revenue</b>				
<b>Service Revenue</b>				
3011 Sewer User Fees	382,436.17	330,000.00	115.9%	31,707.95
3030 Connection fees	1,200.00	1,200.00	100.0%	
<b>Total Service Revenue</b>	<b>\$383,636.17</b>	<b>\$331,200.00</b>		<b>\$31,707.95</b>
<b>Other Revenue</b>				
3400 Interest Income	9,791.12	10,300.00	95.1%	29.07
<b>Total Other Revenue</b>	<b>\$9,791.12</b>	<b>\$10,300.00</b>		<b>\$29.07</b>
<b>Revenue</b>	<b>\$393,427.29</b>	<b>\$341,500.00</b>		<b>\$31,737.02</b>
<b>Gross Profit</b>	<b>\$393,427.29</b>	<b>\$341,500.00</b>		<b>\$31,737.02</b>
<b>Expenses</b>				
<b>Payroll &amp; Benefits Expense</b>				
15720 Health Insurance - water	10,979.37	10,979.37	100.0%	
16500 Salaries & Wages Water	53,502.54	7,881.60	678.8%	
16700 Payroll Tax Expense Water	4,431.80	4,431.88	100.0%	
25720 Health Insurance - Sewer	10,963.67	6,200.00	176.8%	3,256.62
26501 salary & wage Supervisor Sewer	13,987.96	35,200.00	39.7%	8,583.16
26502 salary & wages Assistant Sewer	9,512.01	33,200.00	28.7%	4,408.01
26503 salary & wages Clerk Sewer	0.00	12,500.00	0.0%	
26505 Salaries Overtime sewer	0.00	2,500.00	0.0%	
26700 Payroll Tax expense Sewer	3,642.48	8,300.00	43.9%	2,796.46
26810 Uniform Expense Sewer	211.47	1,000.00	21.1%	134.90
5380 Physicals/Counseling/drug test	132.50	500.00	26.5%	
6660 Insurance - Workers' Comp	2,343.35	2,343.35	100.0%	
<b>Total Payroll &amp; Benefits Expense</b>	<b>\$109,707.15</b>	<b>\$125,036.20</b>		<b>\$19,179.15</b>
<b>Business Expense</b>				
1650 Equipment Purchase	25.48	5,000.00	0.5%	
1671 insurance - Vehicle	1,528.34	1,528.34	100.0%	
21651 Equipment Rental sewer	0.00	3,000.00	0.0%	
25200 Capitol Improvments Sewer	0.00	0.01	0.0%	
25210 Cell Phone Sewer	289.45	500.00	57.9%	
25220 COmputer Support Services	714.61	1,000.00	71.5%	85.96
25250 Contract Labor Sewer	400.00	2,000.00	20.0%	
25350 Dues/Licenses/Subscript Sewer	8,272.13	4,000.00	206.8%	4,800.00
25400 Educ/Training/Meeting Sewer	1,833.01	3,000.00	61.1%	
25600 Fuel Expense Sewer	4,909.53	5,700.00	86.1%	359.31
25605 Fines	2,000.00	0.00	0.0%	
2570 Bond Pmt - Princ/Int 2010	20,111.70	23,584.34	85.3%	1,961.17
25710 Insurance-Build/Land Sewer	27,818.35	31,000.00	89.7%	1,500.00
25745 Treatment Plant - Princ/Int	125,831.00	134,292.00	93.7%	
25930 Audit/Legal Sewer	0.00	3,500.00	0.0%	
26000 Annual Maint Aggrements Sewer	182.43	200.00	91.2%	
26010 Pest Management	463.04	500.00	92.6%	
26350 Postage Sewer	1,862.67	2,200.00	84.7%	154.71
26470 Repairs/Maint - Building Sewer	1,718.90	1,600.00	107.4%	
26485 Repairs/Maint - Vehicles Sewer	3,520.94	3,000.00	117.4%	303.95
26490 Repairs/Maint Equipment	83,889.90	65,000.00	129.1%	19,845.00

## Water & Sewer Fund Sewer Department Statement of Revenue and Expenditures

Acct	Year-To-Date	Annual Budget	Jan 2025	Current Period
	Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Dec 2025 Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>				
<b>Sewer Department</b>				
<b>Expenses</b>				
<b>Business Expense</b>				
26520	Sludge Removal Sewer	3,047.31	5,000.00	60.9%
26530	Small Tools Sewer	757.31	1,500.00	50.5%
26540	Lab Reports Sewer	11,767.50	13,000.00	90.5%
26550	Supplies-Office Sewer	975.14	750.00	130.0%
26560	Supplies-Operations Sewer	2,991.83	4,500.00	66.5%
26685	Land Survey - sewer	833.33	833.33	100.0%
26780	Telephone/Hotspot Sewer	2,991.79	3,900.00	76.7%
26900	Utilities Sewer	69,631.60	85,000.00	81.9%
26905	Medical Shots sewer	0.00	500.00	0.0%
26935	Ark One Call Sewer	30.45	500.00	6.1%
2855	Rate Study Fees	2,750.00	2,750.00	100.0%
6150	Bond Payment - Princ/Int 1988	12,285.00	16,380.00	75.0%
6155	Bond Payment - Interest1988	0.00	(83,649.03)	0.0%
7330	Permits/Licenses	77.80	100.00	77.8%
7540	Professional Accountant	255.50	255.50	100.0%
7570	Internet/Phone	7,795.68	2,200.00	354.3%
	<b>Total Business Expense</b>	<b>\$401,561.72</b>	<b>\$344,124.49</b>	<b>\$36,841.94</b>
	<b>Expenses</b>	<b>\$511,268.87</b>	<b>\$469,160.69</b>	<b>\$56,021.09</b>
	<b>Revenue Less Expenditures</b>	<b>(\$117,841.58)</b>	<b>(\$127,660.69)</b>	<b>(\$24,284.07)</b>
	<b>Net Change in Fund Balance</b>	<b>(\$117,841.58)</b>	<b>(\$127,660.69)</b>	<b>(\$24,284.07)</b>

## Water & Sewer Fund Water Department Statement of Revenue and Expenditures

Acct	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual
<b>Revenue &amp; Expenditures</b>				
<b>Water Department</b>				
<b>Revenue</b>				
<b>Sales Taxes</b>				
3050 State SalesTax	37,973.94	23,000.00	165.1%	3,403.30
3060 County SalesTax	10,177.95	7,400.00	137.5%	917.83
3070 City Sales Tax	11,599.57	9,300.00	124.7%	1,045.44
<b>Total Sales Taxes</b>	<b>\$59,751.46</b>	<b>\$39,700.00</b>		<b>\$5,366.57</b>
<b>Service Revenue</b>				
3010 Water User Fees	576,131.54	700,000.00	82.3%	48,456.87
3030 Connection fees	3,600.00	1,200.00	300.0%	1,200.00
<b>Total Service Revenue</b>	<b>\$579,731.54</b>	<b>\$701,200.00</b>		<b>\$49,656.87</b>
<b>Local Permits and Fees</b>				
2010 Water Meter Deposit	8,960.00	0.00	0.0%	975.00
<b>Total Local Permits and Fees</b>	<b>\$8,960.00</b>	<b>\$0.00</b>		<b>\$975.00</b>
<b>Other Revenue</b>				
3025 Late Fees	11,915.73	6,000.00	198.6%	1,401.55
3040 Maintenance Fee	70,637.97	62,000.00	113.9%	5,644.03
3045 Reconnect fee	1,243.72	0.00	0.0%	245.64
3055 Disconnect for nonpayment	1,400.00	0.00	0.0%	250.00
3080 Clean Water Act fee	5,131.20	3,400.00	150.9%	445.13
3400 Interest Income	11,528.23	17,000.00	67.8%	720.44
<b>Total Other Revenue</b>	<b>\$101,856.85</b>	<b>\$88,400.00</b>		<b>\$8,706.79</b>
<b>Revenue</b>	<b>\$750,299.85</b>	<b>\$829,300.00</b>		<b>\$64,705.23</b>
<b>Gross Profit</b>	<b>\$750,299.85</b>	<b>\$829,300.00</b>		<b>\$64,705.23</b>
<b>Expenses</b>				
<b>Payroll &amp; Benefits Expense</b>				
15720 Health Insurance - water	26,730.50	23,000.00	116.2%	3,815.53
16365 Insurance - Retirement	324.16	2,000.00	16.2%	
16500 Salaries & Wages Water	76,302.98	0.00	0.0%	5,332.97
16501 salary & wage Supervisor Water	8,610.50	42,200.00	20.4%	2,542.63
16502 salary & wages Assistant Water	0.00	30,160.00	0.0%	
16503 salary & wages Clerk Water	3,858.00	12,480.00	30.9%	1,920.00
16505 Salaries Overtime water	0.00	3,000.00	0.0%	
16700 Payroll Tax Expense Water	9,096.48	9,000.00	101.1%	3,012.13
16810 Uniform Expense Water	580.29	800.00	72.5%	
25720 Health Insurance - Sewer	903.78	0.00	0.0%	307.58
26501 salary & wage Supervisor Sewer	0.00	0.01	0.0%	
26503 salary & wages Clerk Sewer	978.00	0.00	0.0%	
26700 Payroll Tax expense Sewer	184.98	0.00	0.0%	73.44
5380 Physicals/Counseling/drug test	195.20	250.00	78.1%	170.20
6660 Insurance - Workers' Comp	2,031.24	2,031.24	100.0%	
<b>Total Payroll &amp; Benefits Expense</b>	<b>\$129,796.11</b>	<b>\$124,921.25</b>		<b>\$17,174.48</b>
<b>General &amp; Administrative Expense</b>				
2350 Sales and UseTax Expense	57,983.61	0.00	0.0%	3,429.00
<b>Total General &amp; Administrative Expense</b>	<b>\$57,983.61</b>	<b>\$0.00</b>		<b>\$3,429.00</b>
<b>Utilities Expense</b>				
2045 Solid Waste Payment	169,225.14	200,000.00	84.6%	16,667.90
<b>Total Utilities Expense</b>	<b>\$169,225.14</b>	<b>\$200,000.00</b>		<b>\$16,667.90</b>

## Water & Sewer Fund Water Department Statement of Revenue and Expenditures

Acct	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Dec 2025 Actual	
<b>Revenue &amp; Expenditures</b>					
<b>Water Department</b>					
<b>Expenses</b>					
<b>Business Expense</b>					
11651	Equipment Rental water	0.00	1,500.00	0.0%	
15010	Advertising	0.00	500.00	0.0%	
15120	Bank Charges	4,028.45	4,100.00	98.3%	569.08
15200	Capital Improvements Water	0.00	0.01	0.0%	
15210	Cell Phone	289.75	350.00	82.8%	
15220	Computer Support Services	778.58	1,000.00	77.9%	85.96
15250	Contract Labor	0.00	2,500.00	0.0%	
15350	Dues/Licenses/Subscript Water	8,344.95	11,200.00	74.5%	
15351	Clean Water Act Expense	0.00	0.01	0.0%	
15400	Educ/Training/Meeting Water	382.21	1,000.00	38.2%	
15600	Fuel Expense Water	2,969.37	4,500.00	66.0%	206.90
15710	Insurance-Build/Land Water	7,229.58	8,500.00	85.1%	197.65
15930	Audit/Legal Water	0.00	3,500.00	0.0%	
16000	Annual Maint Agreements Water	0.00	0.01	0.0%	
16010	Meter Replacement	17,588.96	20,000.00	87.9%	
16015	Fire Hydrant Expense	2,424.91	2,500.00	97.0%	
16350	Postage Water	2,241.49	2,400.00	93.4%	154.71
16470	Repairs/Maint - Building Water	47.34	100.00	47.3%	36.33
16480	Tower Maintenance	869.30	7,000.00	12.4%	
16485	Repairs/Maint - Vehicles Water	358.20	1,000.00	35.8%	
16490	Repairs/Maint Equipment Water	2,635.86	2,500.00	105.4%	590.64
1650	Equipment Purchase	11,000.00	11,000.00	100.0%	
16530	Small Tools Water	0.00	1,000.00	0.0%	
16550	Supplies-Office Water	1,162.26	2,000.00	58.1%	120.48
16560	Supplies-Operations Water	11,939.80	12,000.00	99.5%	314.10
16685	Land Survey-water	833.33	833.33	100.0%	
1671	insurance - Vehicle	579.50	579.50	100.0%	
16780	Telephone/hotspot	241.44	480.00	50.3%	39.26
16900	Utilities Water	1,162.28	1,500.00	77.5%	166.18
16905	Medical Shots water	0.00	500.00	0.0%	
16930	Water Purchase	187,038.67	179,000.00	104.5%	15,597.68
16935	Ark One Call Water	284.67	500.00	56.9%	12.18
2855	Rate Study Fees	2,750.00	2,750.00	100.0%	
3020	Meter/Water User Refund	3,358.11	4,000.00	84.0%	
3035	Deposit charges	50.00	0.00	0.0%	
7330	Permits/Licenses	1,124.56	1,500.00	75.0%	
7540	Professional Accountant	255.50	255.50	100.0%	
7570	Internet/Phone	1,416.87	1,650.00	85.9%	115.48
7800	Training/Travel/Meals	8.45	0.00	0.0%	
	<b>Total Business Expense</b>	<b>\$273,394.39</b>	<b>\$293,698.36</b>		<b>\$18,206.63</b>
	<b>Expenses</b>	<b>\$630,399.25</b>	<b>\$618,619.61</b>		<b>\$55,478.01</b>
	<b>Revenue Less Expenditures</b>	<b>\$119,900.60</b>	<b>\$210,680.39</b>		<b>\$9,227.22</b>
	<b>Net Change in Fund Balance</b>	<b>\$119,900.60</b>	<b>\$210,680.39</b>		<b>\$9,227.22</b>

**Water & Sewer Fund**  
**Water Department**  
**Statement of Revenue and Expenditures**

Acct	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Dec 2025 Actual
<b>Fund Balances</b>				
Beginning Fund Balance	1,309,737.41	0.00	0.0%	1,322,110.39
Net Change in Fund Balance	119,900.60	210,680.39	0.0%	9,227.22
Ending Fund Balance	1,308,506.84	0.00	0.0%	1,308,506.84