COTTER CITY COUNCIL
COTTER, ARKANSAS

RESOLUTION NO. 2021-01

A RESOLUTION TO ADOPT THE REVISED 2020 CITY BUDGET FOR THE CITY OF COTTER, BAXTER COUNTY, ARKANSAS

WHEREAS, it is necessary to submit a revised 2020 City of Cotter Budget amending line items to show exact revenues and expenditures not previously reflected.

See attached Budget Amendments for the following funds:

Cemetery Fund
Fire Department Fund
General Fund
Street Department Fund
Waterworks Revenue Fund

NOW THEREFORE, be it resolved the City Council of the City of Cotter, Baxter County, Arkansas accepts and adopts the attached 2020 Amended City Budget.

Passed **and approved this** 28th **day** of January **2021.**

McGeorge Caradine, Mayor

ATTEST:

Andrea Kray

Andrea Kray, Recorder/Treasurer

ORIGINAL

PROOF OF POSTING AFFIDAVIT

STATE OF ARKANSAS

COUNTY OF BAXTER

The undersigned, as Mayor and City Recorder, respectively, of and for the City of Cotter, Baxter County, Arkansas, do hereby certify that there is no newspaper published within the corporate limits of the City and do solemnly swear that certified copies of the attached year-end **2020 Amended Budget** were on the 29TH day of January, 2021, duly posted in two separate and distinct places inside the corporate limits of the City as set forth in Arkansas Code § 14-59-116 and that the **2020 Amended Budget** remained posted for thirty (30) days. (P/u: 3/1/21)

DATED this 5TH day of ~~February~~ MARCH, 2021.

Mayor

City Recorder

CITY OF COTTER, ARKANSAS SEAL (SEAL)

Subscribed and sworn to before me on this 5TH day of ~~February~~ MARCH, 2021.

Mary Melissa Gray
Notary Public

My Commission Expires:

07/17/2022

(SEAL) STATE OF ARKANSAS NOTARY PUBLIC MARY MELISSA GRAY MY COMMISSION # 12388750 EXPIRES: July 17, 2022 Marion County

Posted: Cotter City Hall

USPS – Cotter Location

City of Cotter
Annual Financial Statement
Jan. 1, 2020-Dec. 31, 2020

Primary Operating Accounts:

		General Fund
Balance January 1, 2020	$	248791.14
Cash Receipts		
State Revenues	$	46990.10
Property Taxes	$	56740.83
Sales Taxes	$	374316.19
Fines, Forfeitures, and Costs	$	26260.01
Franchise Fees	$	46260.99
Grant Awards	$	50000.00
Transfers In	$	44.64
Other	$	18086.75
Total Receipts	$	618699.51
Total General Fund Available	$	867490.65
Expenditures		
*Administrative Department:		
Personal Services	$	142365.28
Supplies	$	6538.47
Other services and charges	$	45719.02
Capital Outlay	$	59559.42
Debt Service	$	0.00
Transfers Out	$	171464.64
*Parks Department:		
Personal Services	$	22620.48
Supplies	$	2283.99
Other services and charges	$	3712.46
Capital Outlay	$	448.86
Debt Service	$	0.00
Transfers Out	$	0.00
*Police Department:		
Personal Services	$	121937.08
Supplies	$	11300.22
Other services and charges	$	17446.52
Capital Outlay	$	1629.66
Debt Service	$	0.00
Transfers Out	$	0.00
Total Expenditures	$	607026.10
Balance General Fund Dec. 31, 2020	$	260464.55

COPY

CITY OF SEAL COTTER, ARKANSAS

City of Cotter
Annual Financial Statement
Jan. 1, 2020-Dec. 31, 2020

		Street Fund
Balance January 1, 2020	$	86969.11
Cash Receipts		
State Revenues	$	73226.03
Property Taxes	$	22874.95
Sales Taxes	$	0.00
Fines, Forfeitures, and Costs	$	0.00
Franchise Fees	$	0.00
Transfers In	$	0.00
Other	$	397.13
Total Receipts	$	96498.11
Total Street Fund Available	$	183467.22
Expenditures		
Personal Services	$	35524.24
Supplies	$	6428.70
Other services and charges	$	16972.97
Capital Outlay	$	27506.95
Debt Service	$	0.00
Transfers Out	$	0.00
Total Expenditures	$	86432.86
Balance Street Fund Dec. 31, 2020	$	97034.36

		Cemetery Fund
Balance January 1, 2020	$	13989.93
Cash Receipts		
State Revenues	$	0.00
Property Taxes	$	0.00
Sales Taxes	$	0.00
Fines, Forfeitures, and Costs	$	3300.00
Franchise Fees	$	0.00
Transfers In	$	0.00
Other	$	6296.14
Total Receipts	$	9596.14
Total Cemetery Fund Available	$	23586.07
Expenditures		
Personal Services	$	6865.99
Supplies	$	350.70
Other services and charges	$	883.48
Capital Outlay	$	347.24
Debt Service	$	0.00
Transfers Out	$	0.00
Total Expenditures	$	8447.41
Balance Cemetery Fund Dec. 31, 2020	$	15138.66

COPY

CITY OF SEAL COTTER, ARKANSAS

City of Cotter
Annual Financial Statement
Jan. 1, 2020-Dec. 31, 2020

	Fire Department Fund
Balance January 1, 2020	$ 135396.11
Cash Receipts	
State Revenues	$ 30495.41
Property Taxes	$ 48863.27
Sales Taxes	$ 0.00
Fines, Forfeitures, anc Costs	$ 0.00
Franchise Fees	$ 0.00
Grant Awards	$ 13053.61
Transfers In	$ 0.00
Other	$ 2045.05
Total Receipts	$ 94457.34
Total Fire Dept Fund Available	$ 229853.45
Expenditures	
Personal Services	$ 14554.65
Supplies	$ 7300.10
Other services and charges	$ 19400.34
Capital Outlay	$ 28738.97
Debt Service	$ 0.00
Transfers Out	$ 25000.00
Total Expenditures	$ 94994.06
Balance Fire Dept. Fund Dec. 31, 2020	$ 134859.39

Additional Accounts:	**Balance January 1, 2020**	**Revenue & Transfers In**	**Expenditures & Transfers Out**	**Current Balance Dec. 31, 2020**
Bridge Lights CD	$ 19878.77	$ 362.88	$ 0.00	$ 20241.65
Court Automation Fund	$ 3015.81	$ 3215.64	$ 3292.44	$ 2939.01
Economic Development Savings	$ 8967.26	$ 163.68	$ 0.00	$ 9130.94
Fire Dept Capital Reserve Fund	$ 25121.32	$ 25123.73	$ 18171.00	$ 32074.05
General Savings Fund	$ 239266.68	$ 961.21	$ 0.00	$ 240227.89
NWAEDD Grant Fund	$ 0.00	$ 80026.00	$ 3570.00	$ 76456.00
Street Dept Capital Reserve Fund	$ 10122.38	$ 40.66	$ 0.00	$ 10163.04
USDA RD Grant Fund	$ 0.00	$ 40864.05	$ 22693.05	$ 18171.00
Pass Thru Accounts:				
Payroll	$ 2509.93	$ 481165.37	$ 481174.06	$ 2501.24
LOPFI	$ 1779.08	$ 1152.80	$ 1821.20	$ 1110.68
City Court Fund	$ 2918.72	$ 54088.93	$ 51962.16	$ 5045.49

Type of Debt	**INDEBTEDNESS Amount**	**Date Last Payment Due**
Short Term Financing Obligations	$ 0.00	N/A

COPY

All financial records for the City of Cotter are public records and are open for public inspection during regular business hours of 8:00 A.M. to 4:00 P.M., Monday through Friday, at City Hall in Cotter, Arkansas.

If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.

Mayor McGeorge Caradine - City of Cotter

CITY OF SEAL COTTER, ARKANSAS

General Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
Grant Income	$50,000.00
State Aid	$46,990.10
Property Taxes	$56,740.83
Franchise Fees	$46,260.99
Sales Taxes	$374,316.19
Fines, Forfeitures, And Costs	$26,260.01
Sales of Products	$196.67
Local Fees & Permits	$1,705.00
Other Revenue	$13,266.72
Revenue	**$615,736.51**
	$615,736.51
Gross Profit	**$615,736.51**
Expenses	
Law Enforcement Expense	$3,103.69
Salaries & Benefits Expense	$286,922.84
Capital Purchase Expense	$3,232.15
Dues and Subscriptions Expense	$10,502.20
Fuel Expense	$5,869.23
Insurance Expense	$2,658.29
Repair / Maintenance Expense	$11,172.64
Supplies Expense	$9,447.11
Travel & Meeting Expense	$2,681.71
Postage Expense	$933.65
Utilities Expense	$16,519.44
Professional Services Expense	$15,444.43
Rent / Lease Expense	$1,825.00
Grant and Special Projects Expense	$58,405.79
General & Administrative Expense	$6,843.29
Expenses	**$435,561.46**
	$180,175.05
Revenue Less Expenditures	**$180,175.05**
Other Revenue	
Interest Income	$1,033.36
Gross Rents	$1,885.00
Transfer Revenue	$44.64
Other Revenue	**$2,963.00**
Other Expenses	
Transfer Expense	$171,464.64
Other Expenses	**$171,464.64**
	$11,673.41
Net Change in Fund Balance	**$11,673.41**
Fund Balances	
	$248,791.14
	$11,673.41
	$260,464.55

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
General Revenues					
Grant Income					
NWAEDD FUN Park Grant	50,000.00	50,000.00	50,000.00	0.00	100.00%
Total Grant Income	**$50,000.00**	**$50,000.00**	**$50,000.00**	**$0.00**	
State Aid					
CARES Act Stimulus	32,598.29	32,598.29	17,147.25	15,451.04	190.11%
State Turnback	14,391.81	14,391.81	15,385.00	(993.19)	93.54%
Total State Aid	**$46,990.10**	**$46,990.10**	**$32,532.25**	**$14,457.85**	
Property Taxes					
Baxter Co. Prop. Tax - Gen. Po	56,740.83	56,740.83	56,000.00	740.83	101.32%
Total Property Taxes	**$56,740.83**	**$56,740.83**	**$56,000.00**	**$740.83**	
Franchise Fees					
Franchise Tax	46,260.99	46,260.99	45,500.00	760.99	101.67%
Total Franchise Fees	**$46,260.99**	**$46,260.99**	**$45,500.00**	**$760.99**	
Sales Taxes					
City Sales Tax - 1% Water Impr	93,320.55	93,320.55	79,500.00	13,820.55	117.38%
City Sales Tax - General Porti	93,320.57	93,320.57	79,500.00	13,820.57	117.38%
County Sales Tax	187,675.07	187,675.07	169,900.00	17,775.07	110.46%
Total Sales Taxes	**$374,316.19**	**$374,316.19**	**$328,900.00**	**$45,416.19**	
Fines, Forfeitures, And Costs					
Court Fines	22,517.01	22,517.01	28,500.00	(5,982.99)	79.01%
Jail Fees	3,673.00	3,673.00	4,950.00	(1,277.00)	74.20%
Police Report	40.00	40.00	50.00	(10.00)	80.00%
Probation Revenue	30.00	30.00	0.00	30.00	0.00%
Total Fines, Forfeitures, And Costs	**$26,260.01**	**$26,260.01**	**$33,500.00**	**($7,239.99)**	
Sales of Products					
Counter Sales	196.67	196.67	200.00	(3.33)	98.34%
Total Sales of Products	**$196.67**	**$196.67**	**$200.00**	**($3.33)**	
Local Fees & Permits					
Fee & Permit Income	125.00	125.00	0.00	125.00	0.00%
Occupation License	1,525.00	1,525.00	1,450.00	75.00	105.17%
Permits	55.00	55.00	0.00	55.00	0.00%
Total Local Fees & Permits	**$1,705.00**	**$1,705.00**	**$1,450.00**	**$255.00**	
Other Revenue					
Animal Licenses	198.00	198.00	190.00	8.00	104.21%
Donations	7,010.00	7,010.00	100.00	6,910.00	7,010.00%
Rebate	232.36	232.36	150.00	82.36	154.91%
Reimbursement	5,826.36	5,826.36	0.00	5,826.36	0.00%
Total Other Revenue	**$13,266.72**	**$13,266.72**	**$440.00**	**$12,826.72**	
General Revenues Totals	**$615,736.51**	**$615,736.51**	**$548,522.25**	**$67,214.26**	
Revenue	**$615,736.51**	**$615,736.51**	**$548,522.25**	**$67,214.26**	
Gross Profit	**$615,736.51**	**$615,736.51**	**$548,522.25**	**$0.00**	
Expenses					
City					
Labor Expense					
Contract Labor	0.00	0.00	1,000.00	(1,000.00)	0.00%
Total Labor Expense	**$0.00**	**$0.00**	**$1,000.00**	**($1,000.00)**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Salaries & Benefits Expense					
APERS Expense	16,083.73	16,083.73	20,864.00	(4,780.27)	77.09%
Insurance - Employer	9,675.23	9,675.23	12,881.00	(3,205.77)	75.11%
Medicare	1,534.38	1,534.38	2,032.00	(497.62)	75.51%
Salaries	108,250.68	108,250.68	140,127.00	(31,876.32)	77.25%
Social Security	6,560.24	6,560.24	8,688.00	(2,127.76)	75.51%
Unemployment Insurance	121.58	121.58	1,252.00	(1,130.42)	9.71%
Workers Compensation	139.44	139.44	682.00	(542.56)	20.45%
Total Salaries & Benefits Expense	**$142,365.28**	**$142,365.28**	**$186,526.00**	**($44,160.72)**	
Capital Purchase Expense					
Equipment Purchases	1,668.29	1,668.29	2,000.00	(331.71)	83.41%
Total Capital Purchase Expense	**$1,668.29**	**$1,668.29**	**$2,000.00**	**($331.71)**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	3,470.61	3,470.61	5,046.00	(1,575.39)	68.78%
Total Dues and Subscriptions Expense	**$3,470.61**	**$3,470.61**	**$5,046.00**	**($1,575.39)**	
Fuel Expense					
Fuel & Oil (Taxable)	8.80	8.80	1,000.00	(991.20)	0.88%
Total Fuel Expense	**$8.80**	**$8.80**	**$1,000.00**	**($991.20)**	
Insurance Expense					
Insurance - Property	1,005.19	1,005.19	875.00	130.19	114.88%
Insurance - Vehicle	1,023.26	1,023.26	790.00	233.26	129.53%
Total Insurance Expense	**$2,028.45**	**$2,028.45**	**$1,665.00**	**$363.45**	
Repair / Maintenance Expense					
Repair & Maint - Buildings	3,503.53	3,503.53	5,205.00	(1,701.47)	67.31%
Repair & Maint - Vehicles	0.00	0.00	500.00	(500.00)	0.00%
Repair & Maintnance, Equipment	2,514.47	2,514.47	2,800.00	(285.53)	89.80%
Total Repair / Maintenance Expense	**$6,018.00**	**$6,018.00**	**$8,505.00**	**($2,487.00)**	
Supplies Expense					
Bridge Lights	177.77	177.77	1,000.00	(822.23)	17.78%
Janitorial Expense	473.34	473.34	1,000.00	(526.66)	47.33%
Office Supplies	3,637.40	3,637.40	3,950.00	(312.60)	92.09%
Supplies - Gen. (Cleaning, Par	1,307.51	1,307.51	1,500.00	(192.49)	87.17%
Uniforms/Mats	0.00	0.00	250.00	(250.00)	0.00%
Total Supplies Expense	**$5,596.02**	**$5,596.02**	**$7,700.00**	**($2,103.98)**	
Travel & Meeting Expense					
Meeting/Training Expense	406.40	406.40	1,500.00	(1,093.60)	27.09%
Travel/Mileage Expense	570.40	570.40	1,950.00	(1,379.60)	29.25%
Total Travel & Meeting Expense	**$976.80**	**$976.80**	**$3,450.00**	**($2,473.20)**	
Postage Expense					
Postage	933.65	933.65	1,000.00	(66.35)	93.37%
Total Postage Expense	**$933.65**	**$933.65**	**$1,000.00**	**($66.35)**	
Utilities Expense					
Telephone/Fax/Internet Expense	3,575.22	3,575.22	3,600.00	(24.78)	99.31%
Utilities	6,606.22	6,606.22	9,200.00	(2,593.78)	71.81%
Total Utilities Expense	**$10,181.44**	**$10,181.44**	**$12,800.00**	**($2,618.56)**	
Professional Services Expense					
Cotter City Zoning & Plat Maps	0.00	0.00	1,000.00	(1,000.00)	0.00%
Legal Expense	8,785.51	8,785.51	12,000.00	(3,214.49)	73.21%
Maintenance Fees	5,765.60	5,765.60	5,638.00	127.60	102.26%
Prevention & Safety	124.32	124.32	0.00	124.32	0.00%
Total Professional Services Expense	**$14,675.43**	**$14,675.43**	**$18,638.00**	**($3,962.57)**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Rent / Lease Expense					
City Sign Expense	1,425.00	1,425.00	1,600.00	(175.00)	89.06%
Lease Expense	100.00	100.00	100.00	0.00	100.00%
Total Rent / Lease Expense	**$1,525.00**	**$1,525.00**	**$1,700.00**	**($175.00)**	
Grant and Special Projects Expense					
ARC Grant Cycle I-Park Rest. B	15,000.00	15,000.00	15,000.00	0.00	100.00%
Building Improvements	4,715.00	4,715.00	4,715.00	0.00	100.00%
City Hall Garden/Landscape	0.00	0.00	500.00	(500.00)	0.00%
Matching Funds - Grant ONLY	33,302.33	33,302.33	29,928.24	3,374.09	111.27%
NAYCWarriorPark Facilities Imp	3,145.73	3,145.73	0.00	3,145.73	0.00%
Spring Park Improvements	908.15	908.15	3,538.00	(2,629.85)	25.67%
Stone Fmly Trst Childrens Park	525.00	525.00	3,500.00	(2,975.00)	15.00%
Storm Siren (City Hall)	0.00	0.00	9,906.95	(9,906.95)	0.00%
Tree Advisory Board Projects	294.92	294.92	500.00	(205.08)	58.98%
Total Grant and Special Projects Expense	**$57,891.13**	**$57,891.13**	**$67,588.19**	**($9,697.06)**	
General & Administrative Expense					
Advertising	209.29	209.29	250.00	(40.71)	83.72%
Economic Devel. Donation	110.00	110.00	110.00	0.00	100.00%
Election Costs	334.00	334.00	800.00	(466.00)	41.75%
Municipal Code Books	290.00	290.00	450.00	(160.00)	64.44%
North Arkansas Youth Center	5,400.00	5,400.00	6,400.00	(1,000.00)	84.38%
State Bond	500.00	500.00	500.00	0.00	100.00%
Total General & Administrative Expense	**$6,843.29**	**$6,843.29**	**$8,510.00**	**($1,666.71)**	
City Totals	**$254,182.19**	**$254,182.19**	**$327,128.19**	**($72,946.00)**	
Park Dept					
Salaries & Benefits Expense					
APERS Expense	2,449.38	2,449.38	0.00	2,449.38	0.00%
Insurance - Employer	2,650.65	2,650.65	0.00	2,650.65	0.00%
Medicare	207.15	207.15	0.00	207.15	0.00%
Salaries	15,987.83	15,987.83	0.00	15,987.83	0.00%
Social Security	885.91	885.91	0.00	885.91	0.00%
Unemployment Insurance	6.12	6.12	0.00	6.12	0.00%
Workers Compensation	433.44	433.44	0.00	433.44	0.00%
Total Salaries & Benefits Expense	**$22,620.48**	**$22,620.48**	**$0.00**	**$22,620.48**	
Capital Purchase Expense					
Equipment Purchases	448.86	448.86	0.00	448.86	0.00%
Total Capital Purchase Expense	**$448.86**	**$448.86**	**$0.00**	**$448.86**	
Fuel Expense					
Fuel & Oil (Non-taxable)	252.47	252.47	0.00	252.47	0.00%
Fuel & Oil (Taxable)	317.11	317.11	0.00	317.11	0.00%
Total Fuel Expense	**$569.58**	**$569.58**	**$0.00**	**$569.58**	
Insurance Expense					
Insurance - Vehicle	113.68	113.68	0.00	113.68	0.00%
Total Insurance Expense	**$113.68**	**$113.68**	**$0.00**	**$113.68**	
Repair / Maintenance Expense					
Repair & Maint - Buildings	364.00	364.00	0.00	364.00	0.00%
Repair & Maint - Vehicles	16.16	16.16	0.00	16.16	0.00%
Repair & Maintnance, Equipment	1,269.89	1,269.89	0.00	1,269.89	0.00%
Total Repair / Maintenance Expense	**$1,650.05**	**$1,650.05**	**$0.00**	**$1,650.05**	
Supplies Expense					
Janitorial Expense	512.23	512.23	0.00	512.23	0.00%
Office Supplies	156.98	156.98	0.00	156.98	0.00%

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Supplies - Gen. (Cleaning, Par	412.27	412.27	0.00	412.27	0.00%
Total Supplies Expense	**$1,081.48**	**$1,081.48**	**$0.00**	**$1,081.48**	
Utilities Expense					
Utilities	1,948.73	1,948.73	0.00	1,948.73	0.00%
Total Utilities Expense	**$1,948.73**	**$1,948.73**	**$0.00**	**$1,948.73**	
Professional Services Expense					
Prevention & Safety	632.93	632.93	0.00	632.93	0.00%
Total Professional Services Expense	**$632.93**	**$632.93**	**$0.00**	**$632.93**	
Park Dept Totals	**$29,065.79**	**$29,065.79**	**$0.00**	**$29,065.79**	
Police Dept					
Law Enforcement Expense					
Jail Fees Expense	0.00	0.00	1,000.00	(1,000.00)	0.00%
Operational Supplies	1,453.69	1,453.69	1,740.00	(286.31)	83.55%
Probation Expenses	1,650.00	1,650.00	0.00	1,650.00	0.00%
Total Law Enforcement Expense	**$3,103.69**	**$3,103.69**	**$2,740.00**	**$363.69**	
Salaries & Benefits Expense					
APERS Expense	191.85	191.85	0.00	191.85	0.00%
Insurance - Employer	12,978.15	12,978.15	13,683.00	(704.85)	94.85%
LOPFI	29.50	29.50	144.00	(114.50)	20.49%
LOPFI Expense	13,326.90	13,326.90	18,686.00	(5,359.10)	71.32%
Medicare	1,165.70	1,165.70	1,553.00	(387.30)	75.06%
Salaries	87,638.38	87,638.38	107,138.00	(19,499.62)	81.80%
Salaries - Office	27.04	27.04	0.00	27.04	0.00%
Social Security	4,983.61	4,983.61	6,643.00	(1,659.39)	75.02%
Unemployment Insurance	155.99	155.99	1,240.00	(1,084.01)	12.58%
Workers Compensation	1,439.96	1,439.96	1,660.00	(220.04)	86.74%
Total Salaries & Benefits Expense	**$121,937.08**	**$121,937.08**	**$150,747.00**	**($28,809.92)**	
Capital Purchase Expense					
Equipment Purchase	1,115.00	1,115.00	2,000.00	(885.00)	55.75%
Total Capital Purchase Expense	**$1,115.00**	**$1,115.00**	**$2,000.00**	**($885.00)**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	7,031.59	7,031.59	6,827.00	204.59	103.00%
Total Dues and Subscriptions Expense	**$7,031.59**	**$7,031.59**	**$6,827.00**	**$204.59**	
Fuel Expense					
Fuel & Oil (Taxable)	5,290.85	5,290.85	7,500.00	(2,209.15)	70.54%
Total Fuel Expense	**$5,290.85**	**$5,290.85**	**$7,500.00**	**($2,209.15)**	
Insurance Expense					
Insurance - Vehicle	516.16	516.16	800.00	(283.84)	64.52%
Total Insurance Expense	**$516.16**	**$516.16**	**$800.00**	**($283.84)**	
Repair / Maintenance Expense					
Repair & Maint - Vehicles	3,341.32	3,341.32	3,500.00	(158.68)	95.47%
Repair & Maintnance, Equipment	163.27	163.27	1,500.00	(1,336.73)	10.88%
Total Repair / Maintenance Expense	**$3,504.59**	**$3,504.59**	**$5,000.00**	**($1,495.41)**	
Supplies Expense					
Clothing Allowance	2,335.99	2,335.99	2,020.00	315.99	115.64%
Office Supplies	433.62	433.62	1,600.00	(1,166.38)	27.10%
Total Supplies Expense	**$2,769.61**	**$2,769.61**	**$3,620.00**	**($850.39)**	
Travel & Meeting Expense					
Meeting/Training Expense	1,636.98	1,636.98	5,700.00	(4,063.02)	28.72%
Travel/Mileage Expense	67.93	67.93	0.00	67.93	0.00%
Total Travel & Meeting Expense	**$1,704.91**	**$1,704.91**	**$5,700.00**	**($3,995.09)**	

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Postage Expense					
Postage	0.00	0.00	75.00	(75.00)	0.00%
Total Postage Expense	**$0.00**	**$0.00**	**$75.00**	**($75.00)**	
Utilities Expense					
Telephone/Fax/Internet Expense	4,389.27	4,389.27	4,200.00	189.27	104.51%
Total Utilities Expense	**$4,389.27**	**$4,389.27**	**$4,200.00**	**$189.27**	
Professional Services Expense					
Prevention & Safety	136.07	136.07	150.00	(13.93)	90.71%
Total Professional Services Expense	**$136.07**	**$136.07**	**$150.00**	**($13.93)**	
Rent / Lease Expense					
Lease Expense	300.00	300.00	1,398.00	(1,098.00)	21.46%
Total Rent / Lease Expense	**$300.00**	**$300.00**	**$1,398.00**	**($1,098.00)**	
Grant and Special Projects Expense					
Walmart Foundation-CPD Equip	514.66	514.66	0.00	514.66	0.00%
Total Grant and Special Projects Expense	**$514.66**	**$514.66**	**$0.00**	**$514.66**	
General & Administrative Expense					
Advertising	0.00	0.00	450.00	(450.00)	0.00%
Total General & Administrative Expense	**$0.00**	**$0.00**	**$450.00**	**($450.00)**	
Police Dept Totals	**$152,313.48**	**$152,313.48**	**$191,207.00**	**($38,893.52)**	
Expenses	**$435,561.46**	**$435,561.46**	**$518,335.19**	**($82,773.73)**	
Revenue Less Expenditures	**$180,175.05**	**$180,175.05**	**$30,187.06**	**$0.00**	
Other Revenue					
General Revenues					
Interest Income					
Interest on Checking	1,033.36	1,033.36	2,700.00	(1,666.64)	38.27%
Total Interest Income	**$1,033.36**	**$1,033.36**	**$2,700.00**	**($1,666.64)**	
Gross Rents					
Park Revenue	1,885.00	1,885.00	850.00	1,035.00	221.76%
Total Gross Rents	**$1,885.00**	**$1,885.00**	**$850.00**	**$1,035.00**	
Extraordinary Income					
Carryover from Previous Years	0.00	0.00	100,830.00	(100,830.00)	0.00%
Total Extraordinary Income	**$0.00**	**$0.00**	**$100,830.00**	**($100,830.00)**	
General Revenues Totals	**$2,918.36**	**$2,918.36**	**$104,380.00**	**($101,461.64)**	
Transfers between Funds					
Transfer Revenue					
Transfer from General Savings	0.00	0.00	19,928.24	(19,928.24)	0.00%
Transfer from Payroll Fund	44.64	44.64	130.00	(85.36)	34.34%
Total Transfer Revenue	**$44.64**	**$44.64**	**$20,058.24**	**($20,013.60)**	
Transfers between Funds Totals	**$44.64**	**$44.64**	**$20,058.24**	**($20,013.60)**	
Other Revenue	**$2,963.00**	**$2,963.00**	**$124,438.24**	**($121,475.24)**	
Other Expenses					
Transfers between Funds					
Transfer Expense					
Trans to NWAEDD FUN Park Grant	50,000.00	50,000.00	50,000.00	0.00	100.00%
Trans to USDA Rural Dev Grant	10,693.05	10,693.05	10,693.05	0.00	100.00%
Transfer to Court Automation F	2,000.00	2,000.00	2,000.00	0.00	100.00%
Transfer to Fire Department Fu	15,451.04	15,451.04	0.00	15,451.04	0.00%
Transfer to Water Improvement	93,320.55	93,320.55	79,500.00	13,820.55	117.38%
Total Transfer Expense	**$171,464.64**	**$171,464.64**	**$142,193.05**	**$29,271.59**	
Transfers between Funds Totals	**$171,464.64**	**$171,464.64**	**$142,193.05**	**$29,271.59**	
Other Expenses	**$171,464.64**	**$171,464.64**	**$142,193.05**	**$29,271.59**	

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Net Change in Fund Balance	**$11,673.41**	**$11,673.41**	**$12,432.25**	**$0.00**	

Fund Balances

Beginning Fund Balance	248,791.14	248,791.14	0.00	0.00	0.00%
Net Change in Fund Balance	11,673.41	11,673.41	12,432.25	0.00	0.00%
Ending Fund Balance	260,464.55	260,464.55	0.00	0.00	0.00%

Report Options
Fund: General Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: GENERAL FUND MASTER

General Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual	Book Value Dec 2019 Actual	Book Value Dec 2018 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	260,464.55	248,791.14	240,168.28
Total Current Assets	**$260,464.55**	**$248,791.14**	**$240,168.28**
Total Assets	**$260,464.55**	**$248,791.14**	**$240,168.28**
Fund Balance			
Current Year Surplus(Deficit)	260,464.55	248,791.14	240,168.28
Total Fund Balance	**$260,464.55**	**$248,791.14**	**$240,168.28**
Total Liabilities and Equity	**$260,464.55**	**$248,791.14**	**$240,168.28**

Street Department

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
State Aid	$73,226.03
Property Taxes	$22,874.95
Revenue	**$96,100.98**
	$96,100.98
Gross Profit	**$96,100.98**
Expenses	
Salaries & Benefits Expense	$35,524.24
Capital Purchase Expense	$2,483.89
Dues and Subscriptions Expense	$460.00
Fuel Expense	$1,676.64
Insurance Expense	$1,108.75
Repair / Maintenance Expense	$5,069.85
Supplies Expense	$2,420.15
Utilities Expense	$12,502.18
Professional Services Expense	$82.23
Rent / Lease Expense	$81.87
Grant and Special Projects Expense	$25,023.06
Expenses	**$86,432.86**
	$9,668.12
Revenue Less Expenditures	**$9,668.12**
Other Revenue	
Interest Income	$397.13
Other Revenue	**$397.13**
	$10,065.25
Net Change in Fund Balance	**$10,065.25**
Fund Balances	
	$86,969.11
	$10,065.25
	$97,034.36

Street Department

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
State Aid					
Street State Turnback	73,226.03	73,226.03	63,535.00	9,691.03	115.25%
Total State Aid	**$73,226.03**	**$73,226.03**	**$63,535.00**	**$9,691.03**	
Property Taxes					
Baxter Co. Prop. Tax - Street	22,874.95	22,874.95	21,600.00	1,274.95	105.90%
Total Property Taxes	**$22,874.95**	**$22,874.95**	**$21,600.00**	**$1,274.95**	
Revenue	**$96,100.98**	**$96,100.98**	**$85,135.00**	**$10,965.98**	
Gross Profit	**$96,100.98**	**$96,100.98**	**$85,135.00**	**$0.00**	
Expenses					
Salaries & Benefits Expense					
APERS Expense	3,922.59	3,922.59	6,201.00	(2,278.41)	63.26%
Insurance - Employer	4,175.68	4,175.68	7,108.00	(2,932.32)	58.75%
Medicare	339.63	339.63	640.00	(300.37)	53.07%
Salaries	25,604.24	25,604.24	44,118.00	(18,513.76)	58.04%
Social Security	1,452.42	1,452.42	2,735.00	(1,282.58)	53.10%
Unemployment Insurance	29.68	29.68	528.00	(498.32)	5.62%
Total Salaries & Benefits Expense	**$35,524.24**	**$35,524.24**	**$61,330.00**	**($25,805.76)**	
Capital Purchase Expense					
Equipment Purchase	2,483.89	2,483.89	3,025.00	(541.11)	82.11%
Total Capital Purchase Expense	**$2,483.89**	**$2,483.89**	**$3,025.00**	**($541.11)**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	460.00	460.00	460.00	0.00	100.00%
Total Dues and Subscriptions Expense	**$460.00**	**$460.00**	**$460.00**	**$0.00**	
Fuel Expense					
Fuel & Oil (Non-taxable)	779.78	779.78	1,300.00	(520.22)	59.98%
Fuel & Oil (Taxable)	896.86	896.86	1,800.00	(903.14)	49.83%
Total Fuel Expense	**$1,676.64**	**$1,676.64**	**$3,100.00**	**($1,423.36)**	
Insurance Expense					
Insurance - Property	166.16	166.16	155.00	11.16	107.20%
Insurance - Vehicle	942.59	942.59	1,010.00	(67.41)	93.33%
Total Insurance Expense	**$1,108.75**	**$1,108.75**	**$1,165.00**	**($56.25)**	
Repair / Maintenance Expense					
Repair & Maint - Buildings	0.00	0.00	100.00	(100.00)	0.00%
Repair & Maint - Vehicles	429.26	429.26	1,500.00	(1,070.74)	28.62%

Street Department

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Repair & Maintnance, Equipment	2,390.91	2,390.91	3,000.00	(609.09)	79.70%
Street Material	2,249.68	2,249.68	6,350.00	(4,100.32)	35.43%
Total Repair / Maintenance Expense	**$5,069.85**	**$5,069.85**	**$10,950.00**	**($5,880.15)**	
Supplies Expense					
Clothing Allowance	494.61	494.61	750.00	(255.39)	65.95%
Maintenance Supplies	724.34	724.34	1,000.00	(275.66)	72.43%
Office Supplies	97.29	97.29	250.00	(152.71)	38.92%
Street Signs	620.85	620.85	300.00	320.85	206.95%
Supplies Inven. - Culverts etc	0.00	0.00	1,200.00	(1,200.00)	0.00%
Supplies Shop Tools	483.06	483.06	725.00	(241.94)	66.63%
Total Supplies Expense	**$2,420.15**	**$2,420.15**	**$4,225.00**	**($1,804.85)**	
Travel & Meeting Expense					
Travel/Mileage Expense	0.00	0.00	100.00	(100.00)	0.00%
Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Postage Expense					
Postage	0.00	0.00	50.00	(50.00)	0.00%
Total Postage Expense	**$0.00**	**$0.00**	**$50.00**	**($50.00)**	
Utilities Expense					
Telephone/Fax/Internet Expense	331.98	331.98	400.00	(68.02)	83.00%
Utilities - Shop	831.83	831.83	1,000.00	(168.17)	83.18%
Utilities Street Lights	11,338.37	11,338.37	11,400.00	(61.63)	99.46%
Total Utilities Expense	**$12,502.18**	**$12,502.18**	**$12,800.00**	**($297.82)**	
Professional Services Expense					
License Fees	0.00	0.00	150.00	(150.00)	0.00%
Prevention & Safety	82.23	82.23	0.00	82.23	0.00%
Total Professional Services Expense	**$82.23**	**$82.23**	**$150.00**	**($67.77)**	
Rent / Lease Expense					
Lease Expense	81.87	81.87	126.00	(44.13)	64.98%
Total Rent / Lease Expense	**$81.87**	**$81.87**	**$126.00**	**($44.13)**	
Grant and Special Projects Expense					
Street Paving	25,023.06	25,023.06	43,978.00	(18,954.94)	56.90%
Total Grant and Special Projects Expense	**$25,023.06**	**$25,023.06**	**$43,978.00**	**($18,954.94)**	
General & Administrative Expense					
Advertising	0.00	0.00	100.00	(100.00)	0.00%
Total General & Administrative Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Expenses	**$86,432.86**	**$86,432.86**	**$141,559.00**	**($55,126.14)**	
Revenue Less Expenditures	**$9,668.12**	**$9,668.12**	**($56,424.00)**	**$0.00**	

Street Department

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Other Revenue					
Interest Income					
Interest on Checking	397.13	397.13	900.00	(502.87)	44.13%
Total Interest Income	**$397.13**	**$397.13**	**$900.00**	**($502.87)**	
Transfer Revenue					
Transfer from General Savings	0.00	0.00	21,850.00	(21,850.00)	0.00%
Total Transfer Revenue	**$0.00**	**$0.00**	**$21,850.00**	**($21,850.00)**	
Extraordinary Income					
Carryover from Previous Years	0.00	0.00	33,674.00	(33,674.00)	0.00%
Total Extraordinary Income	**$0.00**	**$0.00**	**$33,674.00**	**($33,674.00)**	
Other Revenue	**$397.13**	**$397.13**	**$56,424.00**	**($56,026.87)**	
Net Change in Fund Balance	**$10,065.25**	**$10,065.25**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	86,969.11	86,969.11	0.00	0.00	0.00%
Net Change in Fund Balance	10,065.25	10,065.25	0.00	0.00	0.00%
Ending Fund Balance	97,034.36	97,034.36	0.00	0.00	0.00%

Report Options

Fund: Street Department
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Street Fund Budget

Street Department
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual	Book Value Dec 2019 Actual	Book Value Dec 2018 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	97,034.36	86,969.11	71,122.18
Total Current Assets	**$97,034.36**	**$86,969.11**	**$71,122.18**
Total Assets	**$97,034.36**	**$86,969.11**	**$71,122.18**
Fund Balance			
Current Year Surplus(Deficit)	97,034.36	86,969.11	71,122.18
Total Fund Balance	**$97,034.36**	**$86,969.11**	**$71,122.18**
Total Liabilities and Equity	**$97,034.36**	**$86,969.11**	**$71,122.18**

Cemetary Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
Service Revenue	$3,300.00
Other Revenue	$6,236.42
Revenue	**$9,536.42**
	$9,536.42
Gross Profit	**$9,536.42**
Expenses	
Salaries & Benefits Expense	$6,865.99
Capital Purchase Expense	$347.24
Fuel Expense	$350.70
Repair / Maintenance Expense	$883.48
Expenses	**$8,447.41**
	$1,089.01
Revenue Less Expenditures	**$1,089.01**
Other Revenue	
Interest Income	$59.72
Other Revenue	**$59.72**
	$1,148.73
Net Change in Fund Balance	**$1,148.73**
Fund Balances	
	$13,989.93
	$1,148.73
	$15,138.66

Cemetary Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
Service Revenue					
Cem. Grave Opening/Closing	3,300.00	3,300.00	3,800.00	(500.00)	86.84%
Total Service Revenue	**$3,300.00**	**$3,300.00**	**$3,800.00**	**($500.00)**	
Other Revenue					
Cem. Lot Sales	2,300.00	2,300.00	1,200.00	1,100.00	191.67%
Cem. Perpetual Care Income	3,436.42	3,436.42	2,200.00	1,236.42	156.20%
Donations	500.00	500.00	1,000.00	(500.00)	50.00%
Total Other Revenue	**$6,236.42**	**$6,236.42**	**$4,400.00**	**$1,836.42**	
Revenue	**$9,536.42**	**$9,536.42**	**$8,200.00**	**$1,336.42**	
Gross Profit	**$9,536.42**	**$9,536.42**	**$8,200.00**	**$0.00**	
Expenses					
Labor Expense					
Contract Labor	0.00	0.00	200.00	(200.00)	0.00%
Total Labor Expense	**$0.00**	**$0.00**	**$200.00**	**($200.00)**	
Salaries & Benefits Expense					
APERS Expense	754.12	754.12	853.00	(98.88)	88.41%
Insurance - Employer	850.73	850.73	0.00	850.73	0.00%
Medicare	63.04	63.04	96.00	(32.96)	65.67%
Salaries	4,922.36	4,922.36	6,607.00	(1,684.64)	74.50%
Social Security	269.68	269.68	410.00	(140.32)	65.78%
Unemployment Insurance	6.06	6.06	93.00	(86.94)	6.52%
Total Salaries & Benefits Expense	**$6,865.99**	**$6,865.99**	**$8,059.00**	**($1,193.01)**	
Capital Purchase Expense					
Equipment Purchases	347.24	347.24	500.00	(152.76)	69.45%
Total Capital Purchase Expense	**$347.24**	**$347.24**	**$500.00**	**($152.76)**	
Fuel Expense					
Fuel & Oil (Non-taxable)	0.00	0.00	50.00	(50.00)	0.00%
Fuel & Oil (Taxable)	350.70	350.70	400.00	(49.30)	87.68%
Total Fuel Expense	**$350.70**	**$350.70**	**$450.00**	**($99.30)**	
Repair / Maintenance Expense					
Grave Opening & Closing	500.00	500.00	1,250.00	(750.00)	40.00%
Repair & Maintnance, Equipment	383.48	383.48	300.00	83.48	127.83%
Total Repair / Maintenance Expense	**$883.48**	**$883.48**	**$1,550.00**	**($666.52)**	

Cemetary Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Supplies Expense					
Topsoil	0.00	0.00	200.00	(200.00)	0.00%
Total Supplies Expense	**$0.00**	**$0.00**	**$200.00**	**($200.00)**	
Expenses	**$8,447.41**	**$8,447.41**	**$10,959.00**	**($2,511.59)**	
Revenue Less Expenditures	**$1,089.01**	**$1,089.01**	**($2,759.00)**	**$0.00**	
Other Revenue					
Interest Income					
Interest on Checking	59.72	59.72	100.00	(40.28)	59.72%
Total Interest Income	**$59.72**	**$59.72**	**$100.00**	**($40.28)**	
Extraordinary Income					
Carryover from Previous Years	0.00	0.00	2,659.00	(2,659.00)	0.00%
Total Extraordinary Income	**$0.00**	**$0.00**	**$2,659.00**	**($2,659.00)**	
Other Revenue	**$59.72**	**$59.72**	**$2,759.00**	**($2,699.28)**	
Net Change in Fund Balance	**$1,148.73**	**$1,148.73**	**$0.00**	**$0.00**	
Fund Balances					
Beginning Fund Balance	13,989.93	13,989.93	0.00	0.00	0.00%
Net Change in Fund Balance	1,148.73	1,148.73	0.00	0.00	0.00%
Ending Fund Balance	15,138.66	15,138.66	0.00	0.00	0.00%

Report Options

Fund: Cemetary Fund

Period: 1/1/2020 to 12/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

Cemetary Fund

Balance Sheet

12/31/2020

	Book Value Dec 2020 Actual	Book Value Dec 2019 Actual	Book Value Dec 2018 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	15,138.66	13,989.93	11,191.21
Total Current Assets	**$15,138.66**	**$13,989.93**	**$11,191.21**
Total Assets	**$15,138.66**	**$13,989.93**	**$11,191.21**
Fund Balance			
Current Year Surplus(Deficit)	15,138.66	13,989.93	11,191.21
Total Fund Balance	**$15,138.66**	**$13,989.93**	**$11,191.21**
Total Liabilities and Equity	**$15,138.66**	**$13,989.93**	**$11,191.21**

Fire Department Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

		Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures		
Revenue		
Grant Income		$13,053.61
State Aid		$30,495.41
Property Taxes		$48,863.27
Other Revenue		$1,515.72
	Revenue	**$93,928.01**
		$93,928.01
	Gross Profit	**$93,928.01**
Expenses		
Salaries & Benefits Expense		$14,554.65
Capital Purchase Expense		$26,578.97
Dues and Subscriptions Expense		$885.36
Fuel Expense		$935.29
Insurance Expense		$3,110.53
Repair / Maintenance Expense		$8,570.51
Supplies Expense		$5,617.77
Travel & Meeting Expense		$299.00
Postage Expense		$25.59
Utilities Expense		$6,534.95
Professional Services Expense		$721.45
Grant and Special Projects Expense		$2,160.00
Indirect Expenses		($0.01)
	Expenses	**$69,994.06**
		$23,933.95
	Revenue Less Expenditures	**$23,933.95**
Other Revenue		
Interest Income		$529.33
	Other Revenue	**$529.33**
Other Expenses		
Transfer Expense		$25,000.00
	Other Expenses	**$25,000.00**
		($536.72)
	Net Change in Fund Balance	**($536.72)**
Fund Balances		
		$135,396.11
		($536.72)
		$134,859.39

Fire Department Fund
Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
Grant Income					
ARC Cycle II Grant - 2020	13,053.61	13,053.61	13,054.00	(0.39)	100.00%
Total Grant Income	**$13,053.61**	**$13,053.61**	**$13,054.00**	**($0.39)**	
State Aid					
Act 833	15,044.37	15,044.37	14,450.00	594.37	104.11%
CARES Act Stimulus	15,451.04	15,451.04	15,529.04	(78.00)	99.50%
Total State Aid	**$30,495.41**	**$30,495.41**	**$29,979.04**	**$516.37**	
Property Taxes					
Baxter Co. Prop. Tax - Fire Po	43,600.12	43,600.12	39,000.00	4,600.12	111.80%
County Matching Funds	5,263.15	5,263.15	5,263.00	0.15	100.00%
Total Property Taxes	**$48,863.27**	**$48,863.27**	**$44,263.00**	**$4,600.27**	
Other Revenue					
FD Auxilary Donations	1,422.58	1,422.58	0.00	1,422.58	0.00%
Reimbursement	93.14	93.14	0.00	93.14	0.00%
Total Other Revenue	**$1,515.72**	**$1,515.72**	**$0.00**	**$1,515.72**	
Revenue	**$93,928.01**	**$93,928.01**	**$87,296.04**	**$6,631.97**	
Gross Profit	**$93,928.01**	**$93,928.01**	**$87,296.04**	**$0.00**	
Expenses					
Labor Expense					
Contract Labor	0.00	0.00	200.00	(200.00)	0.00%
Total Labor Expense	**$0.00**	**$0.00**	**$200.00**	**($200.00)**	
Salaries & Benefits Expense					
LOPFI	684.15	684.15	2,497.00	(1,812.85)	27.40%
Medicare	180.51	180.51	284.00	(103.49)	63.56%
Salaries	12,438.86	12,438.86	19,595.00	(7,156.14)	63.48%
Social Security	771.15	771.15	1,215.00	(443.85)	63.47%
Unemployment Insurance	84.54	84.54	607.00	(522.46)	13.93%
Workers Compensation	395.44	395.44	400.00	(4.56)	98.86%
Total Salaries & Benefits Expense	**$14,554.65**	**$14,554.65**	**$24,598.00**	**($10,043.35)**	
Capital Purchase Expense					
Equipment Purchases	26,578.97	26,578.97	25,529.04	1,049.93	104.11%
Total Capital Purchase Expense	**$26,578.97**	**$26,578.97**	**$25,529.04**	**$1,049.93**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	885.36	885.36	1,050.00	(164.64)	84.32%

Fire Department Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Total Dues and Subscriptions Expense	**$885.36**	**$885.36**	**$1,050.00**	**($164.64)**	
Fuel Expense					
Fuel & Oil (Non-taxable)	266.38	266.38	450.00	(183.62)	59.20%
Fuel & Oil (Taxable)	668.91	668.91	750.00	(81.09)	89.19%
Total Fuel Expense	**$935.29**	**$935.29**	**$1,200.00**	**($264.71)**	
Insurance Expense					
Insurance - Property	785.60	785.60	725.00	60.60	108.36%
Insurance - Vehicle	2,324.93	2,324.93	2,325.00	(0.07)	100.00%
Total Insurance Expense	**$3,110.53**	**$3,110.53**	**$3,050.00**	**$60.53**	
Repair / Maintenance Expense					
Repair & Maint - Buildings	1,606.49	1,606.49	3,500.00	(1,893.51)	45.90%
Repair & Maint - Vehicles	2,966.83	2,966.83	4,000.00	(1,033.17)	74.17%
Repair & Maintnance, Equipment	3,997.19	3,997.19	3,000.00	997.19	133.24%
Total Repair / Maintenance Expense	**$8,570.51**	**$8,570.51**	**$10,500.00**	**($1,929.49)**	
Supplies Expense					
Janitorial Expense	119.49	119.49	50.00	69.49	238.98%
Office Supplies	1,061.67	1,061.67	850.00	211.67	124.90%
Replenishable Equipment	3,615.94	3,615.94	2,500.00	1,115.94	144.64%
Uniforms/Mats	820.67	820.67	1,000.00	(179.33)	82.07%
Total Supplies Expense	**$5,617.77**	**$5,617.77**	**$4,400.00**	**$1,217.77**	
Travel & Meeting Expense					
Meeting/Training Expense	299.00	299.00	1,000.00	(701.00)	29.90%
Travel/Mileage Expense	0.00	0.00	500.00	(500.00)	0.00%
Total Travel & Meeting Expense	**$299.00**	**$299.00**	**$1,500.00**	**($1,201.00)**	
Postage Expense					
Postage	25.59	25.59	100.00	(74.41)	25.59%
Total Postage Expense	**$25.59**	**$25.59**	**$100.00**	**($74.41)**	
Utilities Expense					
Telephone/Fax/Internet Expense	1,932.66	1,932.66	1,850.00	82.66	104.47%
Utilities	4,602.29	4,602.29	5,250.00	(647.71)	87.66%
Total Utilities Expense	**$6,534.95**	**$6,534.95**	**$7,100.00**	**($565.05)**	
Professional Services Expense					
Prevention & Safety	721.45	721.45	1,500.00	(778.55)	48.10%
Total Professional Services Expense	**$721.45**	**$721.45**	**$1,500.00**	**($778.55)**	
Grant and Special Projects Expense					
ARC Cycle II Grant Exp-2020	0.00	0.00	13,054.00	(13,054.00)	0.00%
Building Improvements	2,160.00	2,160.00	0.00	2,160.00	0.00%

Fire Department Fund

Statement of Revenue and Expenditures

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Matching Funds - Grant ONLY	0.00	0.00	13,054.00	(13,054.00)	0.00%
Total Grant and Special Projects Expense	**$2,160.00**	**$2,160.00**	**$26,108.00**	**($23,948.00)**	
General & Administrative Expense					
Advertising	0.00	0.00	50.00	(50.00)	0.00%
Total General & Administrative Expense	**$0.00**	**$0.00**	**$50.00**	**($50.00)**	
Indirect Expenses					
Bank Error Correction	(0.01)	(0.01)	0.00	(0.01)	0.00%
Total Indirect Expenses	**($0.01)**	**($0.01)**	**$0.00**	**($0.01)**	
Expenses	**$69,994.06**	**$69,994.06**	**$106,885.04**	**($36,890.98)**	
Revenue Less Expenditures	**$23,933.95**	**$23,933.95**	**($19,589.00)**	**$0.00**	
Other Revenue					
Interest Income					
Interest on Checking	529.33	529.33	1,660.00	(1,130.67)	31.89%
Total Interest Income	**$529.33**	**$529.33**	**$1,660.00**	**($1,130.67)**	
Extraordinary Income					
Carryover from Previous Years	0.00	0.00	42,929.00	(42,929.00)	0.00%
Total Extraordinary Income	**$0.00**	**$0.00**	**$42,929.00**	**($42,929.00)**	
Other Revenue	**$529.33**	**$529.33**	**$44,589.00**	**($44,059.67)**	
Other Expenses					
Transfer Expense					
Transfer to Fire Capital Res	25,000.00	25,000.00	25,000.00	0.00	100.00%
Total Transfer Expense	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	
Other Expenses	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	
Net Change in Fund Balance	**($536.72)**	**($536.72)**	**$0.00**	**$0.00**	
Fund Balances					
Beginning Fund Balance	135,396.11	135,396.11	0.00	0.00	0.00%
Net Change in Fund Balance	(536.72)	(536.72)	0.00	0.00	0.00%
Ending Fund Balance	134,859.39	134,859.39	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund

Period: 1/1/2020 to 12/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Fire Department Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual	Book Value Dec 2019 Actual	Book Value Dec 2018 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	134,859.39	135,396.11	157,396.08
Total Current Assets	**$134,859.39**	**$135,396.11**	**$157,396.08**
Total Assets	**$134,859.39**	**$135,396.11**	**$157,396.08**
Fund Balance			
Current Year Surplus(Deficit)	134,859.39	135,396.11	157,396.08
Total Fund Balance	**$134,859.39**	**$135,396.11**	**$157,396.08**
Total Liabilities and Equity	**$134,859.39**	**$135,396.11**	**$157,396.08**

Bridge Lights

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Other Revenue	
Interest Income	$362.88
Other Revenue	**$362.88**
	$362.88
Net Change in Fund Balance	**$362.88**
Fund Balances	
	$19,878.77
	$362.88
	$20,241.65

Bridge Lights

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Other Revenue				
Interest on CD's	362.88	0.00	362.88	0.00%
Other Revenue	**$362.88**	**$0.00**	**$362.88**	
Net Change in Fund Balance	**$362.88**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	19,878.77	0.00	0.00	0.00%
Net Change in Fund Balance	362.88	0.00	0.00	0.00%
Ending Fund Balance	20,241.65	0.00	0.00	0.00%

Report Options
Fund: Bridge Lights
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Bridge Lights
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Bridge Lights CD #180695	20,241.65
Total Current Assets	**$20,241.65**
Total Assets	**$20,241.65**
Fund Balance	
Current Year Surplus(Deficit)	20,241.65
Total Fund Balance	**$20,241.65**
Total Liabilities and Equity	**$20,241.65**

Court Automation Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
Fines, Forfeitures, And Costs	$1,205.00
Revenue	**$1,205.00**
	$1,205.00
Gross Profit	**$1,205.00**
Expenses	
Law Enforcement Expense	$3,292.44
Expenses	**$3,292.44**
	($2,087.44)
Revenue Less Expenditures	**($2,087.44)**
Other Revenue	
Interest Income	$10.64
Transfer Revenue	$2,000.00
Other Revenue	**$2,010.64**
	($76.80)
Net Change in Fund Balance	**($76.80)**
Fund Balances	
	$3,015.81
	($76.80)
	$2,939.01

Court Automation Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Revenue				
Court Fines	1,205.00	0.00	1,205.00	0.00%
Revenue	**$1,205.00**	**$0.00**	**$1,205.00**	
Gross Profit	**$1,205.00**	**$0.00**	**$0.00**	
Expenses				
Court Expense	3,292.44	0.00	3,292.44	0.00%
Expenses	**$3,292.44**	**$0.00**	**$3,292.44**	
Revenue Less Expenditures	**($2,087.44)**	**$0.00**	**$0.00**	
Other Revenue				
Interest on Checking	10.64	0.00	10.64	0.00%
Transfer from General Fund	2,000.00	0.00	2,000.00	0.00%
Other Revenue	**$2,010.64**	**$0.00**	**$2,010.64**	
Net Change in Fund Balance	**($76.80)**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	3,015.81	0.00	0.00	0.00%
Net Change in Fund Balance	(76.80)	0.00	0.00	0.00%
Ending Fund Balance	2,939.01	0.00	0.00	0.00%

Report Options
Fund: Court Automation Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Court Automation Fund

Balance Sheet

12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Court Automation - First Sec.	2,939.01
Total Current Assets	**$2,939.01**
Total Assets	**$2,939.01**
Fund Balance	
Current Year Surplus(Deficit)	2,939.01
Total Fund Balance	**$2,939.01**
Total Liabilities and Equity	**$2,939.01**

Economic Developement

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Other Revenue	
Interest Income	$163.68
Other Revenue	**$163.68**
	$163.68
Net Change in Fund Balance	**$163.68**
Fund Balances	
	$8,967.26
	$163.68
	$9,130.94

Economic Developement

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Other Revenue				
Interest on CD's	163.68	0.00	163.68	0.00%
Other Revenue	**$163.68**	**$0.00**	**$163.68**	
Net Change in Fund Balance	**$163.68**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	8,967.26	0.00	0.00	0.00%
Net Change in Fund Balance	163.68	0.00	0.00	0.00%
Ending Fund Balance	9,130.94	0.00	0.00	0.00%

Report Options

Fund: Economic Developement

Period: 1/1/2020 to 12/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Economic Developement
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Economic Dev CD #180691	9,130.94
Total Current Assets	**$9,130.94**
Total Assets	**$9,130.94**
Fund Balance	
Current Year Surplus(Deficit)	9,130.94
Total Fund Balance	**$9,130.94**
Total Liabilities and Equity	**$9,130.94**

Fire Dept Capital Reserve Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Other Revenue	
Interest Income	$123.73
Transfer Revenue	$25,000.00
Other Revenue	**$25,123.73**
Other Expenses	
Transfer Expense	$18,171.00
Other Expenses	**$18,171.00**
	$6,952.73
Net Change in Fund Balance	**$6,952.73**
Fund Balances	
	$25,121.32
	$6,952.73
	$32,074.05

Fire Dept Capital Reserve Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Other Revenue				
Interest on Checking	123.73	0.00	123.73	0.00%
Transfer from Fire Department	25,000.00	0.00	25,000.00	0.00%
Other Revenue	**$25,123.73**	**$0.00**	**$25,123.73**	
Other Expenses				
Trans to USDA(RD) Rescue Truck	18,171.00	0.00	18,171.00	0.00%
Other Expenses	**$18,171.00**	**$0.00**	**$18,171.00**	
Net Change in Fund Balance	**$6,952.73**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	25,121.32	0.00	0.00	0.00%
Net Change in Fund Balance	6,952.73	0.00	0.00	0.00%
Ending Fund Balance	32,074.05	0.00	0.00	0.00%

Report Options

Fund: Fire Dept Capital Reserve Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Fire Dept Capital Reserve Fund

Balance Sheet

12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Fire Dept Capital Res.-FSB	32,074.05
Total Current Assets	**$32,074.05**
Total Assets	**$32,074.05**
Fund Balance	
Current Year Surplus(Deficit)	32,074.05
Total Fund Balance	**$32,074.05**
Total Liabilities and Equity	**$32,074.05**

General Savings Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Other Revenue	
Interest Income	$961.21
Other Revenue	**$961.21**
	$961.21
Net Change in Fund Balance	**$961.21**
Fund Balances	
	$239,266.68
	$961.21
	$240,227.89

General Savings Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Other Revenue				
Interest on Checking	961.21	0.00	961.21	0.00%
Other Revenue	**$961.21**	**$0.00**	**$961.21**	
Net Change in Fund Balance	**$961.21**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	239,266.68	0.00	0.00	0.00%
Net Change in Fund Balance	961.21	0.00	0.00	0.00%
Ending Fund Balance	240,227.89	0.00	0.00	0.00%

Report Options
Fund: General Savings Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

General Savings Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
General Savings Fund - FSB	240,227.89
Total Current Assets	**$240,227.89**
Total Assets	**$240,227.89**
Fund Balance	
Current Year Surplus(Deficit)	240,227.89
Total Fund Balance	**$240,227.89**
Total Liabilities and Equity	**$240,227.89**

NWAEDD Grant Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
Other Revenue	$30,026.00
Revenue	**$30,026.00**
	$30,026.00
Gross Profit	**$30,026.00**
Expenses	
Grant and Special Projects Expense	$3,570.00
Expenses	**$3,570.00**
	$26,456.00
Revenue Less Expenditures	**$26,456.00**
Other Revenue	
Transfer Revenue	$50,000.00
Other Revenue	**$50,000.00**
	$76,456.00
Net Change in Fund Balance	**$76,456.00**
Fund Balances	
	$0.00
	$76,456.00
	$76,456.00

NWAEDD Grant Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Revenue				
Donations	30,026.00	0.00	30,026.00	0.00%
Revenue	**$30,026.00**	**$0.00**	**$30,026.00**	
Gross Profit	**$30,026.00**	**$0.00**	**$0.00**	
Expenses				
NAYCWarriorPark Facilities Imp	3,570.00	0.00	3,570.00	0.00%
Expenses	**$3,570.00**	**$0.00**	**$3,570.00**	
Revenue Less Expenditures	**$26,456.00**	**$0.00**	**$0.00**	
Other Revenue				
Transfer from General Fund	50,000.00	0.00	50,000.00	0.00%
Other Revenue	**$50,000.00**	**$0.00**	**$50,000.00**	
Net Change in Fund Balance	**$76,456.00**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	0.00	0.00	0.00	0.00%
Net Change in Fund Balance	76,456.00	0.00	0.00	0.00%
Ending Fund Balance	76,456.00	0.00	0.00	0.00%

Report Options
Fund: NWAEDD Grant Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

NWAEDD Grant Fund

Balance Sheet

12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
NWAEDD FUN Park Grant Fund-FS	76,456.00
Total Current Assets	**$76,456.00**
Total Assets	**$76,456.00**
Fund Balance	
Current Year Surplus(Deficit)	76,456.00
Total Fund Balance	**$76,456.00**
Total Liabilities and Equity	**$76,456.00**

Street Dept Capital Reserve Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Other Revenue	
Interest Income	$40.66
Other Revenue	**$40.66**
	$40.66
Net Change in Fund Balance	**$40.66**
Fund Balances	
	$10,122.38
	$40.66
	$10,163.04

Street Dept Capital Reserve Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Other Revenue				
Interest on Checking	40.66	0.00	40.66	0.00%
Other Revenue	**$40.66**	**$0.00**	**$40.66**	
Net Change in Fund Balance	**$40.66**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	10,122.38	0.00	0.00	0.00%
Net Change in Fund Balance	40.66	0.00	0.00	0.00%
Ending Fund Balance	10,163.04	0.00	0.00	0.00%

Report Options
Fund: Street Dept Capital Reserve Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Street Dept Capital Reserve Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Street Dept Capital Res.-FSB	10,163.04
Total Current Assets	**$10,163.04**
Total Assets	**$10,163.04**
Fund Balance	
Current Year Surplus(Deficit)	10,163.04
Total Fund Balance	**$10,163.04**
Total Liabilities and Equity	**$10,163.04**

USDA RD Grant Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Revenue	
Grant Income	$12,000.00
Revenue	**$12,000.00**
	$12,000.00
Gross Profit	**$12,000.00**
Expenses	
Grant and Special Projects Expense	$22,693.05
Expenses	**$22,693.05**
	($10,693.05)
Revenue Less Expenditures	**($10,693.05)**
Other Revenue	
Transfer Revenue	$28,864.05
Other Revenue	**$28,864.05**
	$18,171.00
Net Change in Fund Balance	**$18,171.00**
Fund Balances	
	$0.00
	$18,171.00
	$18,171.00

USDA RD Grant Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Revenue				
USDA-RDCF Grant-2020 Storm Sir	12,000.00	0.00	12,000.00	0.00%
Revenue	**$12,000.00**	**$0.00**	**$12,000.00**	
Gross Profit	**$12,000.00**	**$0.00**	**$0.00**	
Expenses				
Storm Siren (NAYC)	22,693.05	0.00	22,693.05	0.00%
Expenses	**$22,693.05**	**$0.00**	**$22,693.05**	
Revenue Less Expenditures	**($10,693.05)**	**$0.00**	**$0.00**	
Other Revenue				
Transfer from Fire Capital Res	18,171.00	0.00	18,171.00	0.00%
Transfer from General Fund	10,693.05	0.00	10,693.05	0.00%
Other Revenue	**$28,864.05**	**$0.00**	**$28,864.05**	
Net Change in Fund Balance	**$18,171.00**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	0.00	0.00	0.00	0.00%
Net Change in Fund Balance	18,171.00	0.00	0.00	0.00%
Ending Fund Balance	18,171.00	0.00	0.00	0.00%

Report Options
Fund: USDA RD Grant Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

USDA RD Grant Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
USDA(RD)Rescue Truck Grant Fun	18,171.00
Total Current Assets	**$18,171.00**
Total Assets	**$18,171.00**
Fund Balance	
Current Year Surplus(Deficit)	18,171.00
Total Fund Balance	**$18,171.00**
Total Liabilities and Equity	**$18,171.00**

Payroll Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

		Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures		
Revenue		
Other Revenue		$61.67
	Revenue	**$61.67**
		$61.67
	Gross Profit	**$61.67**
Expenses		
Salaries & Benefits Expense		$481,067.75
Supplies Expense		$61.67
	Expenses	**$481,129.42**
		($481,067.75)
	Revenue Less Expenditures	**($481,067.75)**
Other Revenue		
Interest Income		$35.95
Transfer Revenue		$473,383.75
Extraordinary Income		$7,684.00
	Other Revenue	**$481,103.70**
Other Expenses		
Transfer Expense		$44.64
	Other Expenses	**$44.64**
		($8.69)
	Net Change in Fund Balance	**($8.69)**
Fund Balances		
		$2,509.93
		($8.69)
		$2,501.24

Payroll Fund
Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Revenue				
Reimbursement	61.67	0.00	61.67	0.00%
Revenue	**$61.67**	**$0.00**	**$61.67**	
Gross Profit	**$61.67**	**$0.00**	**$0.00**	
Expenses				
APERS Expense	38,618.12	0.00	38,618.12	0.00%
Insurance - Employer	41,684.75	0.00	41,684.75	0.00%
LOPFI	12,892.87	0.00	12,892.87	0.00%
LOPFI Expense	7,684.00	0.00	7,684.00	0.00%
Medicare	4,818.14	0.00	4,818.14	0.00%
Meeting/Training Allowance	1,940.00	0.00	1,940.00	0.00%
Office Supplies	61.67	0.00	61.67	0.00%
Salaries	322,943.01	0.00	322,943.01	0.00%
Salaries - Office	29,311.44	0.00	29,311.44	0.00%
Social Security	20,599.60	0.00	20,599.60	0.00%
Unemployment Insurance	575.82	0.00	575.82	0.00%
Expenses	**$481,129.42**	**$0.00**	**$481,129.42**	
Revenue Less Expenditures	**($481,067.75)**	**$0.00**	**$0.00**	
Other Revenue				
Interest on Checking	35.95	0.00	35.95	0.00%
Lopfi Prem Tax Adj - Fire	684.15	0.00	684.15	0.00%
Lopfi Prem Tax Adj - Police	6,999.85	0.00	6,999.85	0.00%
Transfer from Cemetary Fund	6,865.99	0.00	6,865.99	0.00%
Transfer from Fire Department	13,475.06	0.00	13,475.06	0.00%
Transfer from General Fund	284,446.47	0.00	284,446.47	0.00%
Transfer from Street Fund	35,524.24	0.00	35,524.24	0.00%
Transfer from Waterworks Rev.	133,071.99	0.00	133,071.99	0.00%
Other Revenue	**$481,103.70**	**$0.00**	**$481,103.70**	
Other Expenses				
Transfer to General Fund	44.64	0.00	44.64	0.00%
Other Expenses	**$44.64**	**$0.00**	**$44.64**	
Net Change in Fund Balance	**($8.69)**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	2,509.93	0.00	0.00	0.00%
Net Change in Fund Balance	(8.69)	0.00	0.00	0.00%
Ending Fund Balance	2,501.24	0.00	0.00	0.00%

Report Options
Fund: Payroll Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Payroll Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Payroll Acct. - First Sec. Ba	3,873.28
Total Current Assets	**$3,873.28**
Total Assets	**$3,873.28**
Liabilities	
Current Liabilities	
AFLAC	92.51
APERS	0.01
Arkansas Department of Workfor	0.13
Dearborn Life Insurance Co.	37.99
LOPFI - Contributory	(0.01)
ManhattanLife Assrnce Co of Am	33.39
Municipal Health Benefit Fund	1,208.02
Total Current Liabilities	**$1,372.04**
Total Liabilities	**$1,372.04**
Fund Balance	
Current Year Surplus(Deficit)	2,501.24
Total Fund Balance	**$2,501.24**
Total Liabilities and Equity	**$3,873.28**

LOPFI Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

	Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures	
Expenses	
Salaries & Benefits Expense	$1,821.20
Expenses	**$1,821.20**
	($1,821.20)
Revenue Less Expenditures	**($1,821.20)**
Other Revenue	
Interest Income	$5.12
Transfer Revenue	$1,147.68
Other Revenue	**$1,152.80**
	($668.40)
Net Change in Fund Balance	**($668.40)**
Fund Balances	
	$1,779.08
	($668.40)
	$1,110.68

LOPFI Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Expenses				
Pensions	1,821.20	0.00	1,821.20	0.00%
Expenses	**$1,821.20**	**$0.00**	**$1,821.20**	
Revenue Less Expenditures	**($1,821.20)**	**$0.00**	**$0.00**	
Other Revenue				
Interest on Checking	5.12	0.00	5.12	0.00%
Transfer from Fire Department	684.15	0.00	684.15	0.00%
Transfer from General Fund	463.53	0.00	463.53	0.00%
Other Revenue	**$1,152.80**	**$0.00**	**$1,152.80**	
Net Change in Fund Balance	**($668.40)**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	1,779.08	0.00	0.00	0.00%
Net Change in Fund Balance	(668.40)	0.00	0.00	0.00%
Ending Fund Balance	1,110.68	0.00	0.00	0.00%

Report Options
Fund: LOPFI Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

LOPFI Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
LOPFI Fund - First Sec. Bank	1,110.68
Total Current Assets	**$1,110.68**
Total Assets	**$1,110.68**
Fund Balance	
Current Year Surplus(Deficit)	1,110.68
Total Fund Balance	**$1,110.68**
Total Liabilities and Equity	**$1,110.68**

City Court Fund

Annual Financial Statement

1/1/2020 to 12/31/2020

		Current Period Jan 2020 Dec 2020 Actual
Revenue & Expenditures		
Revenue		
Fines, Forfeitures, And Costs		$54,073.74
	Revenue	**$54,073.74**
		$54,073.74
	Gross Profit	**$54,073.74**
Expenses		
Law Enforcement Expense		$50,820.40
Other Expense		$1,125.00
	Expenses	**$51,945.40**
		$2,128.34
	Revenue Less Expenditures	**$2,128.34**
Other Revenue		
Interest Income		$15.19
	Other Revenue	**$15.19**
Other Expenses		
Transfer Expense		$16.76
	Other Expenses	**$16.76**
		$2,126.77
	Net Change in Fund Balance	**$2,126.77**
Fund Balances		
		$2,918.72
		$2,126.77
		$5,045.49

City Court Fund

Statement of Revenue and Expenditures

	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
Revenue & Expenditures				
Revenue				
Court Fines	54,073.74	0.00	54,073.74	0.00%
Revenue	**$54,073.74**	**$0.00**	**$54,073.74**	
Gross Profit	**$54,073.74**	**$0.00**	**$0.00**	
Expenses				
Court Fees Dist.	50,521.88	0.00	50,521.88	0.00%
Refunds	1,125.00	0.00	1,125.00	0.00%
Restitution	298.52	0.00	298.52	0.00%
Expenses	**$51,945.40**	**$0.00**	**$51,945.40**	
Revenue Less Expenditures	**$2,128.34**	**$0.00**	**$0.00**	
Other Revenue				
Interest on Checking	15.19	0.00	15.19	0.00%
Other Revenue	**$15.19**	**$0.00**	**$15.19**	
Other Expenses				
Transfer to General Fund	16.76	0.00	16.76	0.00%
Other Expenses	**$16.76**	**$0.00**	**$16.76**	
Net Change in Fund Balance	**$2,126.77**	**$0.00**	**$0.00**	
Fund Balances				
Beginning Fund Balance	2,918.72	0.00	0.00	0.00%
Net Change in Fund Balance	2,126.77	0.00	0.00	0.00%
Ending Fund Balance	5,045.49	0.00	0.00	0.00%

Report Options
Fund: City Court Fund
Period: 1/1/2020 to 12/31/2020
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

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City Court Fund
Balance Sheet
12/31/2020

	Book Value Dec 2020 Actual
Assets	
Current Assets	
Court Acct. - First Sec. Bank	5,045.49
Total Current Assets	**$5,045.49**
Total Assets	**$5,045.49**
Fund Balance	
Current Year Surplus(Deficit)	5,045.49
Total Fund Balance	**$5,045.49**
Total Liabilities and Equity	**$5,045.49**

Collateralization Statment
for the City of Cotter, Arkansas

First Security Bank Account Name	Account Type & Number		Dec. 31, 2020 Book Balance		Dec. 31, 2020 Bank Balance
Operating Checking Accounts:					
Cemetery Fund	*7309	$	15,138.66	$	15,138.66
City Court Fund	*7333	$	5,045.49	$	5,110.89
Court Automation Fund	*7234	$	2,939.01	$	2,939.01
Fire Department Fund	*7366	$	134,859.39	$	150,325.43
Fire Dept Capital Reserve Fund	*9088	$	32,074.05	$	32,074.05
General Fund	*7374	$	260,464.55	$	265,736.88
General Savings Fund	*8204	$	240,227.89	$	240,227.89
LOPFI Fund	*7325	$	1,110.68	$	1,110.68
NWAEDD Fun Park Grant Fund	*9876	$	76,456.00	$	76,456.00
Payroll Fund	*7275	$	3,873.28	$	11,828.00
Street Department Fund	*7358	$	97,034.36	$	97,284.36
Street Dept Capital Reserve Fund	*9185	$	10,163.04	$	10,163.04
USDA-RDCF Grant Fund	*4791	$	18,171.00	$	18,171.00
Waterworks Customer Deposit Fund	*7218	$	20,812.00	$	20,957.76
Waterworks Revenue Fund	*7291	$	115,633.26	$	117,958.16
Water Improvement Fund (Rev. Bond)	*7267	$	217,108.70	$	217,108.70
Waterline Replacement Fund (Proj. Savings)	*9959	$	154,175.80	$	154,175.80
Totals:		**$**	**1,405,287.16**	**$**	**1,436,766.31**
Investment Accounts:					
Bridge Lights CD	*0695	$	20,241.65	$	20,241.65
Economic Development CD	*0691	$	9,130.94	$	9,130.94
Water & Sewer CD	*1812	$	116,301.84	$	116,301.84
Totals:		**$**	**145,674.43**	**$**	**145,674.43**
Securities Pledges*			***Book Balance***		***Par Balance***
*See Attachments-Market Value		$	1,745,000.00	$	1,745,000.00
Total Securities Pledged		$	1,745,000.00	$	1,745,000.00
Pledged Book Value		$		$	
Book Value of Deposit		$	1,550,961.59	$	1,582,440.74
Pledged Plus FDIC Coverage		$	1,995,000.00	$	1,995,000.00
Coverage +/-		$	444,038.41	$	412,559.26