City of Cotter

Revenue & Expense
Financial Reporting and Analysis

for

Revised Year-End
2022 City Budget
(12/31/2022)

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

1/16/2023
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Bank Status
as of 12/31/2022

General Fund	
Bank Statement as of 12/31/2022	341,101.01
Outstanding Checks	2,775.89
Sub Total	**338,325.12**
Outstanding Deposits	-
Available Balance	**338,325.12**
Estimated Available Funds	**338,325.12**

Fire Department Fund	
Bank Statement as of 12/31/2022	83,932.05
Outstanding Checks	386.06
Sub Total	**83,545.99**
Outstanding Deposits	-
Available Balance	**83,545.99**
Estimated Available Funds	**83,545.99**

Street Department Fund	
Bank Statement as of 12/31/2022	124,453.88
Outstanding Checks	83.26
Sub Total	**124,370.62**
Outstanding Deposits	-
Available Balance	**124,370.62**
Estimated Available Funds	**124,370.62**

Cemetery Fund	
Bank Statement as of 12/31/2022	15,136.34
Outstanding Checks	-
Sub Total	**15,136.34**
Outstanding Deposits	-
Available Balance	**15,136.34**
Estimated Available Funds	**15,136.34**

Water Revenue Fund	
Bank Statement as of 12/31/2022	126,592.82
Outstanding Checks	10,114.01
Available Balance	**116,478.81**
Outstanding Deposits	-
Available Balance	**116,478.81**
Estimated Available Funds	**116,478.81**

Note: ***All Net Loss/Profits flow to Capital Surplus.***

Cemetery Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget No Changes Made	Financial Y-T-D Actuals 2022	2022 Year End Amended Budget
Income				
Carryover from Previous Year	3,146.00		-	**(865.73)**
Cem Grave Opening/Closing	6,750.00		3,350.00	3,350.00
Cem Lot Sales	2,400.00		1,200.00	1,200.00
Cem Perpetual Care Income	3,200.00		3,112.58	3,112.58
Donations	500.00		85.00	85.00
Interest on Checking Account	30.00		38.38	38.38
	16,026.00	-	**7,785.96**	**6,920.23**
Expense				
Contract Labor	300.00		-	-
Equipment Purchase	600.00		-	-
Fuel & Oil (Non-Taxable)	75.00		-	-
Fuel & Oil (Taxable)	725.00		478.36	478.36
Grave Opening & Closing	3,500.00		-	-
Repair & Maint - Equipment	1,100.00		434.77	434.77
Salaries	7,698.00		4,604.07	4,604.07
Benefits - **APERS**	1,179.00		600.54	600.54
Benefits - **Insurance**	-		455.93	455.93
Benefits - **Medicare**	112.00		64.49	64.49
Benefits - **Social Security**	477.00		275.72	275.72
Benefits - **Unemployment Insurance**	10.00		6.35	6.35
Topsoil - Grave Closing	250.00		-	-
Total Expenses	**16,026.00**	-	**6,920.23**	**6,920.23**
Transfers				
Transfer from General Savings	-	-	-	-
Total Transfers IN	-	-	-	-
Total Transfers and Income	**16,026.00**	-	**7,785.96**	**6,920.23**
Net Profit/Loss From Operations	-	-	865.73	-

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Cemetary Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Revenue & Expenditures						
Revenue						
Service Revenue						
Cem. Grave Opening/Closing	3,350.00	3,350.00	6,750.00	(3,400.00)	49.63%	4752
Total Service Revenue	**$3,350.00**	**$3,350.00**	**$6,750.00**	**($3,400.00)**		
Other Revenue						
Cem. Lot Sales	1,200.00	1,200.00	2,400.00	(1,200.00)	50.00%	4952
Cem. Perpetual Care Income	3,112.58	3,112.58	3,200.00	(87.42)	97.27%	4951
Donations	85.00	85.00	500.00	(415.00)	17.00%	4957
Total Other Revenue	**$4,397.58**	**$4,397.58**	**$6,100.00**	**($1,702.42)**		
Revenue	**$7,747.58**	**$7,747.58**	**$12,850.00**	**($5,102.42)**		
Gross Profit	**$7,747.58**	**$7,747.58**	**$12,850.00**	**$0.00**		
Expenses						
Labor Expense						
Contract Labor	0.00	0.00	300.00	(300.00)	0.00%	6001
Total Labor Expense	**$0.00**	**$0.00**	**$300.00**	**($300.00)**		
Salaries & Benefits Expense						
APERS Expense	600.54	600.54	1,179.00	(578.46)	50.94%	6307
Insurance - Employer	455.93	455.93	0.00	455.93	0.00%	6310
Medicare	64.49	64.49	112.00	(47.51)	57.58%	6305
Salaries	4,604.07	4,604.07	7,698.00	(3,093.93)	59.81%	6301
Social Security	275.72	275.72	477.00	(201.28)	57.80%	6306
Unemployment Insurance	6.35	6.35	10.00	(3.65)	63.50%	6313
Total Salaries & Benefits Expense	**$6,007.10**	**$6,007.10**	**$9,476.00**	**($3,468.90)**		
Capital Purchase Expense						
Equipment Purchases	0.00	0.00	600.00	(600.00)	0.00%	6410
Total Capital Purchase Expense	**$0.00**	**$0.00**	**$600.00**	**($600.00)**		
Fuel Expense						
Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%	6501
Fuel & Oil (Taxable)	478.36	478.36	725.00	(246.64)	65.98%	6502
Total Fuel Expense	**$478.36**	**$478.36**	**$800.00**	**($321.64)**		
Repair / Maintenance Expense						
Grave Opening & Closing	0.00	0.00	3,500.00	(3,500.00)	0.00%	6808
Repair & Maintnance, Equipment	434.77	434.77	1,100.00	(665.23)	39.52%	6814
Total Repair / Maintenance Expense	**$434.77**	**$434.77**	**$4,600.00**	**($4,165.23)**		

Cemetary Fund
Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Supplies Expense						
Topsoil	0.00	0.00	250.00	(250.00)	0.00%	6872
Total Supplies Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**		
Expenses	**$6,920.23**	**$6,920.23**	**$16,026.00**	**($9,105.77)**		
Revenue Less Expenditures	**$827.35**	**$827.35**	**($3,176.00)**	**$0.00**		
Other Revenue						
Interest Income						
Interest on Checking	38.38	38.38	30.00	8.38	127.93%	8102
Total Interest Income	**$38.38**	**$38.38**	**$30.00**	**$8.38**		
Extraordinary Income						
Carryover from Previous Years	0.00	0.00	3,146.00	(3,146.00)	0.00%	8910
Total Extraordinary Income	**$0.00**	**$0.00**	**$3,146.00**	**($3,146.00)**		
Other Revenue	**$38.38**	**$38.38**	**$3,176.00**	**($3,137.62)**		
Net Change in Fund Balance	**$865.73**	**$865.73**	**$0.00**	**$0.00**		
Fund Balances						
Beginning Fund Balance	14,270.61	14,270.61	0.00	0.00	0.00%	
Net Change in Fund Balance	865.73	865.73	0.00	0.00	0.00%	
Ending Fund Balance	15,136.34	15,136.34	0.00	0.00	0.00%	

Report Options
Fund: Cemetary Fund
Period: 1/1/2022 to 12/31/2022
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
12/31/2022

	Book Value Dec 2022 Actual	Book Value Dec 2021 Actual	Book Value Dec 2020 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	15,136.34	14,270.61	15,138.66
Total Current Assets	**$15,136.34**	**$14,270.61**	**$15,138.66**
Total Assets	**$15,136.34**	**$14,270.61**	**$15,138.66**
Fund Balance			
Current Year Surplus(Deficit)	15,136.34	14,270.61	15,138.66
Total Fund Balance	**$15,136.34**	**$14,270.61**	**$15,138.66**
Total Liabilities and Equity	**$15,136.34**	**$14,270.61**	**$15,138.66**

Fire Dept. Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget No Changes Made	Financial Y-T-D Actuals 2022	2022 Year End Amended Budget
Income				
Carryover from Previous Year	28,368.00		-	187.37
Act 833	15,500.00		17,267.84	17,267.84
Baxter County Property Tax	47,200.00		46,553.43	46,553.43
County Matching Funds	5,263.00		5,263.15	5,263.15
Reimbursement	-		42.29	42.29
Sale of Vehicle	-		1,500.00	1,500.00
USDA Firefighter Equip Grant (21-22)	24,000.00		23,357.23	23,357.23
Interest on Checking Account	210.00		211.14	211.14
	120,541.00	**-**	**94,195.08**	**94,382.45**
Expense				
Advertising	50.00		33.00	33.00
Contract Labor	250.00		-	-
Dues, Subscriptions & Memberships	900.00		885.36	885.36
Equipment Purchases	22,775.00		5,108.20	5,108.20
Fuel & Oil (Non-Taxable)	400.00		918.90	918.90
Fuel & Oil - (Taxable)	1,150.00		2,370.95	2,370.95
Insurance Property	2,330.00		2,607.85	2,607.85
Insurance Vehicle	2,571.00		2,570.84	2,570.84
Janitorial Expense	300.00		229.18	229.18
License Fees	-		15.00	15.00
USDA Firefighter Equip Grant (21-22)	24,000.00		23,287.74	23,287.74
Matching Funds - GRANT ONLY	9,600.00		9,180.20	9,180.20
Maintenance Supplies	250.00		133.60	133.60
Meeting/Training Expense	1,000.00		-	-
Office Supplies	1,250.00		528.15	528.15
Postage	100.00		9.40	9.40
Prevention & Safety Expense	1,500.00		337.00	337.00
Repair & Maintenance - Buildings	4,147.00		1,415.53	1,415.53
Repair & Maintenance - Equipment	4,500.00		2,697.66	2,697.66
Repair & Maintenance - Vehicles	5,461.00		5,211.34	5,211.34
Replenishable Equipment	3,500.00		2,436.25	2,436.25
Salaries	20,795.00		21,557.95	21,557.95
Benefits-**LOPFI**	2,480.00		2,480.00	2,480.00
Benefits - **Medicare**	302.00		312.86	312.86
Benefits - **Social Security**	1,289.00		1,336.58	1,336.58
Benefits - **Unemployment**	71.00		63.86	63.86
Benefits - **Worker's Comp**	400.00		353.24	353.24
Telephone/Fax/Internet Expense	1,950.00		1,939.98	1,939.98
Travel/Mileage Expense	500.00		-	-
Uniforms/Mats	1,000.00		963.35	963.35
Utilities - New Fire House	5,720.00		5,398.48	5,398.48
Total Expenses	**120,541.00**	**-**	**94,382.45**	**94,382.45**
Transfers				
Total Transfers and Income	**120,541.00**	**-**	**94,195.08**	**94,382.45**
Total Transfers and Expenses	**120,541.00**	**-**	**94,382.45**	**94,382.45**
Net Profit/Loss After Transfers	**-**	**-**	**(187.37)**	**-**

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Fire Department Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Revenue & Expenditures						
Revenue						
Grant Income						
USDA FF Equip Grant 2021-22	23,357.23	23,357.23	24,000.00	(642.77)	97.32%	4084
Total Grant Income	**$23,357.23**	**$23,357.23**	**$24,000.00**	**($642.77)**		
State Aid						
Act 833	17,267.84	17,267.84	15,500.00	1,767.84	111.41%	4101
Total State Aid	**$17,267.84**	**$17,267.84**	**$15,500.00**	**$1,767.84**		
Property Taxes						
Baxter Co. Prop. Tax - Fire Po	46,553.43	46,553.43	47,200.00	(646.57)	98.63%	4302
County Matching Funds	5,263.15	5,263.15	5,263.00	0.15	100.00%	4305
Total Property Taxes	**$51,816.58**	**$51,816.58**	**$52,463.00**	**($646.42)**		
Other Revenue						
Reimbursement	42.29	42.29	0.00	42.29	0.00%	4990
Total Other Revenue	**$42.29**	**$42.29**	**$0.00**	**$42.29**		
Revenue	**$92,483.94**	**$92,483.94**	**$91,963.00**	**$520.94**		
Gross Profit	**$92,483.94**	**$92,483.94**	**$91,963.00**	**$0.00**		
Expenses						
Labor Expense						
Contract Labor	0.00	0.00	250.00	(250.00)	0.00%	6001
Total Labor Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**		
Salaries & Benefits Expense						
LOPFI	2,480.00	2,480.00	2,480.00	0.00	100.00%	6325
Medicare	312.86	312.86	302.00	10.86	103.60%	6305
Salaries	21,557.95	21,557.95	20,795.00	762.95	103.67%	6301
Social Security	1,336.58	1,336.58	1,289.00	47.58	103.69%	6306
Unemployment Insurance	63.86	63.86	71.00	(7.14)	89.94%	6313
Workers Compensation	353.24	353.24	400.00	(46.76)	88.31%	6314
Total Salaries & Benefits Expense	**$26,104.49**	**$26,104.49**	**$25,337.00**	**$767.49**		
Capital Purchase Expense						
Equipment Purchases	5,108.20	5,108.20	22,775.00	(17,666.80)	22.43%	6410
Total Capital Purchase Expense	**$5,108.20**	**$5,108.20**	**$22,775.00**	**($17,666.80)**		
Dues and Subscriptions Expense						
Dues, Subscriptions, & Members	885.36	885.36	900.00	(14.64)	98.37%	6451
Total Dues and Subscriptions Expense	**$885.36**	**$885.36**	**$900.00**	**($14.64)**		

Fire Department Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Fuel Expense						
Fuel & Oil (Non-taxable)	918.90	918.90	400.00	518.90	229.73%	6501
Fuel & Oil (Taxable)	2,370.95	2,370.95	1,150.00	1,220.95	206.17%	6502
Total Fuel Expense	**$3,289.85**	**$3,289.85**	**$1,550.00**	**$1,739.85**		
Insurance Expense						
Insurance - Property	2,607.85	2,607.85	2,330.00	277.85	111.92%	6551
Insurance - Vehicle	2,570.84	2,570.84	2,571.00	(0.16)	99.99%	6552
Total Insurance Expense	**$5,178.69**	**$5,178.69**	**$4,901.00**	**$277.69**		
Repair / Maintenance Expense						
Repair & Maint - Buildings	1,415.53	1,415.53	4,147.00	(2,731.47)	34.13%	6810
Repair & Maint - Vehicles	5,211.34	5,211.34	5,461.00	(249.66)	95.43%	6812
Repair & Maintnance, Equipment	2,697.66	2,697.66	4,500.00	(1,802.34)	59.95%	6814
Total Repair / Maintenance Expense	**$9,324.53**	**$9,324.53**	**$14,108.00**	**($4,783.47)**		
Supplies Expense						
Janitorial Expense	229.18	229.18	300.00	(70.82)	76.39%	6857
Maintenance Supplies	133.60	133.60	250.00	(116.40)	53.44%	6858
Office Supplies	528.15	528.15	1,250.00	(721.85)	42.25%	6860
Replenishable Equipment	2,436.25	2,436.25	3,500.00	(1,063.75)	69.61%	6862
Uniforms/Mats	963.35	963.35	1,000.00	(36.65)	96.34%	6873
Total Supplies Expense	**$4,290.53**	**$4,290.53**	**$6,300.00**	**($2,009.47)**		
Travel & Meeting Expense						
Meeting/Training Expense	0.00	0.00	1,000.00	(1,000.00)	0.00%	6902
Travel/Mileage Expense	0.00	0.00	500.00	(500.00)	0.00%	6903
Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**		
Postage Expense						
Postage	9.40	9.40	100.00	(90.60)	9.40%	6951
Total Postage Expense	**$9.40**	**$9.40**	**$100.00**	**($90.60)**		
Utilities Expense						
Telephone/Fax/Internet Expense	1,939.98	1,939.98	1,950.00	(10.02)	99.49%	7001
Utilities	5,398.48	5,398.48	5,720.00	(321.52)	94.38%	7005
Total Utilities Expense	**$7,338.46**	**$7,338.46**	**$7,670.00**	**($331.54)**		
Professional Services Expense						
License Fees	15.00	15.00	0.00	15.00	0.00%	7109
Prevention & Safety	337.00	337.00	1,500.00	(1,163.00)	22.47%	7111
Total Professional Services Expense	**$352.00**	**$352.00**	**$1,500.00**	**($1,148.00)**		
Grant and Special Projects Expense						
Matching Funds - Grant ONLY	9,180.20	9,180.20	9,600.00	(419.80)	95.63%	7272

Fire Department Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
USDA FF Equip Grant (21-22)	23,287.74	23,287.74	24,000.00	(712.26)	97.03%	8034
Total Grant and Special Projects Expense	**$32,467.94**	**$32,467.94**	**$33,600.00**	**($1,132.06)**		
General & Administrative Expense						
Advertising	33.00	33.00	50.00	(17.00)	66.00%	7302
Total General & Administrative Expense	**$33.00**	**$33.00**	**$50.00**	**($17.00)**		
Expenses	**$94,382.45**	**$94,382.45**	**$120,541.00**	**($26,158.55)**		
Revenue Less Expenditures	**($1,898.51)**	**($1,898.51)**	**($28,578.00)**	**$0.00**		
Other Revenue						
Interest Income						
Interest on Checking	211.14	211.14	210.00	1.14	100.54%	8102
Total Interest Income	**$211.14**	**$211.14**	**$210.00**	**$1.14**		
Sale of Assets						
Sale of Vehicle	1,500.00	1,500.00	0.00	1,500.00	0.00%	8403
Total Sale of Assets	**$1,500.00**	**$1,500.00**	**$0.00**	**$1,500.00**		
Extraordinary Income						
Carryover from Previous Years	0.00	0.00	28,368.00	(28,368.00)	0.00%	8910
Total Extraordinary Income	**$0.00**	**$0.00**	**$28,368.00**	**($28,368.00)**		
Other Revenue	**$1,711.14**	**$1,711.14**	**$28,578.00**	**($26,866.86)**		
Net Change in Fund Balance	**($187.37)**	**($187.37)**	**$0.00**	**$0.00**		
Fund Balances						
Beginning Fund Balance	83,733.36	83,733.36	0.00	0.00	0.00%	
Net Change in Fund Balance	(187.37)	(187.37)	0.00	0.00	0.00%	
Ending Fund Balance	83,545.99	83,545.99	0.00	0.00	0.00%	

Report Options
Fund: Fire Department Fund
Period: 1/1/2022 to 12/31/2022
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Fire Dept Fund Budget

Fire Department Fund

Balance Sheet

12/31/2022

	Book Value Dec 2022 Actual	Book Value Dec 2021 Actual	Book Value Dec 2020 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	83,545.99	83,733.36	134,859.39
Total Current Assets	**$83,545.99**	**$83,733.36**	**$134,859.39**
Total Assets	**$83,545.99**	**$83,733.36**	**$134,859.39**
Fund Balance			
Current Year Surplus(Deficit)	83,545.99	83,733.36	134,859.39
Total Fund Balance	**$83,545.99**	**$83,733.36**	**$134,859.39**
Total Liabilities and Equity	**$83,545.99**	**$83,733.36**	**$134,859.39**

General Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Fianancial Y-T-D Actuals 2022	2022 Year End Amended Budget
Income				
Carryover fr/to Previous/New Year	206,321.00	214,828.42	-	23,700.76
Animal Licenses	208.00	208.00	231.00	231.00
American Rescue Plan LRHR-1319	98,154.00	98,154.00	98,410.33	98,410.33
AR Hist Presv Rest. Grant (50/50)	47,328.00	47,328.00	-	-
Ark Recreational Trail Prog (RTP)	49,000.00	49,000.00	-	-
NAYCC Matching Donation	18,000.00	18,000.00	18,000.00	18,000.00
Baxter Co. Property Tax - Gen	58,000.00	58,000.00	59,938.04	59,938.04
Act 224 of 2022		10,765.00	10,765.00	10,765.00
City Sales Tax - Water Improve	40,048.50	40,048.50	47,598.17	47,598.17
City Sales Tax - Ductile Iron	40,048.50	40,048.50	47,598.17	47,598.17
City Sales Tax - General	87,378.00	87,378.00	113,798.19	113,798.19
Counter Sales	200.00	200.00	230.51	230.51
County Sales Tax	173,203.00	173,203.00	213,994.36	213,994.36
Court Fines	25,100.00	25,100.00	57,422.18	57,422.18
Donations	1,000.00	1,000.00	90.00	90.00
Fees & Permit Income	-	-	25.00	25.00
Franchise Tax	47,500.00	47,500.00	51,804.98	51,804.98
Interest on Checking Account	480.00	480.00	988.35	988.35
JAG Program LLEBG #23-194-18L	-	-	3,000.00	3,000.00
Jail Fees	4,200.00	4,200.00	8,920.00	8,920.00
ML Vehicle Program Settlement	-	14,875.00	14,875.00	14,875.00
Occupation License	1,450.00	1,450.00	1,700.00	1,700.00
Park Revenue	3,300.00	3,300.00	2,250.00	2,250.00
Police Report	50.00	50.00	120.00	120.00
Rebates	240.00	240.00	237.59	237.59
Reimbursement	-	-	30.00	30.00
Restitution	-	-	5.00	5.00
Sale of Vehicle	-	4,995.00	4,995.00	4,995.00
USDA Grant - Police Unit	37,500.00	48,000.00	48,000.00	48,000.00
State Turnback	13,290.00	13,290.00	13,217.61	13,217.61
	951,999.00	**1,001,641.42**	**818,244.48**	**841,945.24**
City and Parks Expenses				
Advertising	250.00	250.00	27.00	27.00
Animal Control	-	-	180.00	180.00
Ark Recreational Trail Prog (RTP)	49,000.00	49,000.00	1,838.32	1,838.32
AR Hist Presv. Rest. Grant (NAYC)	47,328.00	47,328.00	-	-
ARC Grant NAYC/Warrior Park	15,000.00	15,000.00	15,000.00	15,000.00
Blue & You Foundation Grant (NAYC)	31,224.00	31,224.00	31,350.81	31,350.81
Matching Funds - Grant ONLY	56,430.00	56,430.00	15,690.98	15,690.98
Bridge Lights	2,000.00	2,000.00	2,875.14	2,875.14
Parkside Improvements	-	-	826.38	826.38
Christmas in Cotter	-	-	1,320.21	1,320.21
City Hall Garden/Landscape	500.00	500.00	-	-
City Sign	900.00	900.00	611.22	611.22
Contract Labor	1,000.00	1,000.00	-	-
Cotter City Zoning & Plat Maps	3,000.00	3,000.00	30.00	30.00

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General Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Fianancial Y-T-D Actuals 2022	2022 Year End Amended Budget
Dues, Subscriptions & Memberships	4,780.00	4,780.00	5,298.19	5,298.19
Economic Development Donation	110.00	110.00	110.00	110.00
Election Costs	750.00	750.00	461.19	461.19
Equipment Purchase	4,000.00	4,000.00	4,777.16	4,777.16
Fuel Oil (Non-Taxable)	250.00	250.00	118.77	118.77
Fuel Oil Taxable	1,000.00	1,000.00	1,235.88	1,235.88
Bank Service Charge	-	-	300.00	300.00
Insurance - Property	4,685.00	4,685.00	6,097.45	6,097.45
Insurance - Vehicle	733.00	733.00	733.39	733.39
Janitorial Expenses	1,200.00	1,200.00	1,306.67	1,306.67
Legal Expenses	12,000.00	12,000.00	9,408.00	9,408.00
Legal Settlement - Apers	-	8,507.42	8,507.42	8,507.42
Meetings/Training	800.00	800.00	573.00	573.00
Maintenance Fees	6,185.00	6,185.00	4,511.22	4,511.22
Municipal Code Books	300.00	300.00	-	-
North Arkansas Youth Center	6,400.00	6,400.00	5,529.53	5,529.53
Office Supplies	4,200.00	4,200.00	4,867.40	4,867.40
Postage	1,000.00	1,000.00	715.54	715.54
Prevention & Safety	500.00	500.00	-	-
Repair & Maintenance - Bldg	16,693.00	16,693.00	953.81	953.81
Repair & Maintenance - Equipment	3,500.00	3,500.00	2,122.00	2,122.00
Refunds	-	-	2,768.59	2,768.59
RR Mem/Caboose Renovations	7,130.00	7,130.00	6,640.00	6,640.00
Salaries	176,411.00	176,411.00	161,836.39	161,836.39
Benefits - **APERS**	27,463.00	27,463.00	22,744.86	22,744.86
Benefits - **Insurance**	17,442.00	17,442.00	13,098.41	13,098.41
Benefits - **Medicare**	2,558.00	2,558.00	2,303.03	2,303.03
Benefits - **Social Security**	10,938.00	10,938.00	9,849.39	9,849.39
Benefits - **Unemployment**	122.00	122.00	145.75	145.75
Benefits - **Worker's Comp**	636.00	636.00	778.94	778.94
Spring Park Improvements	3,500.00	3,500.00	3,162.18	3,162.18
State Bond	500.00	500.00	500.00	500.00
Supplies (Cleaning, Park, etc)	1,650.00	1,650.00	2,444.56	2,444.56
Telephone/Fax/Internet	3,600.00	3,600.00	3,538.12	3,538.12
Travel/Mileage	850.00	850.00	1,155.33	1,155.33
Tree Advisory Board Projects	500.00	500.00	-	-
Uniforms/Mats	250.00	250.00	-	-
Utilities	12,100.00	12,100.00	10,094.31	10,094.31
Total City Expenses	**541,368.00**	**549,875.42**	**368,436.54**	**368,436.54**

Police Expenses

Advertising	100.00	100.00	-	-
Clothing Allowance	2,400.00	2,400.00	1,565.45	1,565.45
Dues, Subscriptions & Memberships	6,828.00	6,828.00	6,885.26	6,885.26
Equipment - Purchase	5,000.00	5,000.00	3,016.53	3,016.53
Fuel Oil Taxable	7,500.00	7,500.00	9,201.33	9,201.33
FY22-23 LLEBG Grant #23-194-18L	-		3,163.16	3,163.16
Insurance - Vehicle	683.00	913.00	652.99	652.99
Jail Fees Expense	500.00	500.00	-	-

General Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Fiananancial Y-T-D Actuals 2022	2022 Year End Amended Budget
Lease Expense	1,398.00	1,398.00	300.00	300.00
License Fees	-	-	11.00	11.00
Meeting/Training	1,500.00	1,500.00	821.64	821.64
Office Supplies	1,600.00	1,600.00	744.90	744.90
Operational Supplies	1,740.00	1,740.00	1,591.13	1,591.13
Postage/Shipping	75.00	75.00	47.90	47.90
Prevention & Safety	450.00	450.00	70.00	70.00
Repair & Maintenance - Equipment	1,500.00	1,500.00	350.23	350.23
Repair & Maintenance - Vehicles	3,500.00	5,145.00	8,870.56	8,870.56
Salaries	112,245.00	122,245.00	114,240.99	114,240.99
Benefits - **APERS**	-	-	109.78	109.78
Benefits - **Insurance**	13,683.00	13,683.00	12,597.20	12,597.20
Benefits - **LOPFI**	21,102.00	21,102.00	15,250.98	15,250.98
Benefits - **Medicare**	1,628.00	1,773.00	1,495.99	1,495.99
Benefits - **Social Security**	6,959.00	7,579.00	6,396.14	6,396.14
Benefits - **Unemployment**	90.00	90.00	103.03	103.03
Benefits - **Worker's Comp**	1,245.00	1,245.00	1,387.90	1,387.90
Telephone/Fax/Internet	4,450.00	4,450.00	4,400.37	4,400.37
Travel/Mileage Expense	800.00	800.00	1,087.38	1,087.38
USDA Grant Proj - Police Unit	37,500.00	48,000.00	48,000.00	48,000.00
Police Unit - Newer	-	17,995.00	18,995.00	18,995.00
Matching Funds - Grant Only	15,017.00	15,017.00	16,567.55	16,567.55
Total Police Expenses	**249,493.00**	**290,628.00**	**277,924.39**	**277,924.39**
Transfers				
Transfer from General Savings Fund	41,439.00	41,439.00	-	-
Transfer from Payroll Fund	30.00	30.00	22.36	22.36
Total Transfers In	**41,469.00**	**41,469.00**	**22.36**	**22.36**
Transfer to Court Automation	2,000.00	2,000.00	2,000.00	2,000.00
Transfer to American Rescue Plan	98,154.00	98,154.00	98,410.33	98,410.33
Transfer to Street Department	22,356.00	22,356.00	-	-
Transfer to Ductile Iron Cap Rsv	40,048.50	40,048.50	47,598.17	47,598.17
Transfer to Water Improvement Fund	40,048.50	40,048.50	47,598.17	47,598.17
Total Transfers Out	**202,607.00**	**202,607.00**	**195,606.67**	**195,606.67**
Total Transfers and Income	**993,468.00**	**1,043,110.42**	**818,266.84**	**841,967.60**
Total Transfers and Expenses	**993,468.00**	**1,043,110.42**	**841,967.60**	**841,967.60**
Net Profit/Loss After Transfers	**-**	**-**	**(23,700.76)**	**-**

Note:

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Revenue & Expenditures					
Revenue					
General Revenues					
Grant Income					
AR HP Restoration Grant	0.00	0.00	47,328.00	(47,328.00)	0.00%
AR Recreational Trl Prog (RTP)	0.00	0.00	49,000.00	(49,000.00)	0.00%
JAG Program LLEBG #23-194-18L	3,000.00	3,000.00	0.00	3,000.00	0.00%
NAYCC Matching Donation	18,000.00	18,000.00	18,000.00	0.00	100.00%
USDA Grant - Police Unit	48,000.00	48,000.00	48,000.00	0.00	100.00%
Total Grant Income	**$69,000.00**	**$69,000.00**	**$162,328.00**	**($93,328.00)**	
State Aid					
Act 224 of 2022	10,765.00	10,765.00	10,765.00	0.00	100.00%
State Turnback	13,217.61	13,217.61	13,290.00	(72.39)	99.46%
Total State Aid	**$23,982.61**	**$23,982.61**	**$24,055.00**	**($72.39)**	
Federal Aid					
American Rescue Plan LRHR-1319	98,410.33	98,410.33	98,154.00	256.33	100.26%
Total Federal Aid	**$98,410.33**	**$98,410.33**	**$98,154.00**	**$256.33**	
Property Taxes					
Baxter Co. Prop. Tax - Gen. Po	59,938.04	59,938.04	58,000.00	1,938.04	103.34%
Total Property Taxes	**$59,938.04**	**$59,938.04**	**$58,000.00**	**$1,938.04**	
Franchise Fees					
Franchise Tax	51,804.98	51,804.98	47,500.00	4,304.98	109.06%
Total Franchise Fees	**$51,804.98**	**$51,804.98**	**$47,500.00**	**$4,304.98**	
Sales Taxes					
City Sales Tax - Ductile Iron	47,598.17	47,598.17	40,048.50	7,549.67	118.85%
City Sales Tax - General Porti	113,798.19	113,798.19	87,378.00	26,420.19	130.24%
City Sales Tax - Water Imprvmt	47,598.17	47,598.17	40,048.50	7,549.67	118.85%
County Sales Tax	213,994.36	213,994.36	173,203.00	40,791.36	123.55%
Total Sales Taxes	**$422,988.89**	**$422,988.89**	**$340,678.00**	**$82,310.89**	
Fines, Forfeitures, And Costs					
Court Fines	57,422.18	57,422.18	25,100.00	32,322.18	228.77%
Jail Fees	8,920.00	8,920.00	4,200.00	4,720.00	212.38%
Police Report	120.00	120.00	50.00	70.00	240.00%
Restitution Revenue	5.00	5.00	0.00	5.00	0.00%
Total Fines, Forfeitures, And Costs	**$66,467.18**	**$66,467.18**	**$29,350.00**	**$37,117.18**	
Sales of Products					
Counter Sales	230.51	230.51	200.00	30.51	115.26%
Total Sales of Products	**$230.51**	**$230.51**	**$200.00**	**$30.51**	
Local Fees & Permits					
Fee & Permit Income	25.00	25.00	0.00	25.00	0.00%
Occupation License	1,700.00	1,700.00	1,450.00	250.00	117.24%
Total Local Fees & Permits	**$1,725.00**	**$1,725.00**	**$1,450.00**	**$275.00**	
Other Revenue					
Animal Licenses	231.00	231.00	208.00	23.00	111.06%
Donations	90.00	90.00	1,000.00	(910.00)	9.00%
Municipal Vehicle Program	14,875.00	14,875.00	14,875.00	0.00	100.00%
Rebate	237.59	237.59	240.00	(2.41)	99.00%
Reimbursement	30.00	30.00	0.00	30.00	0.00%
Total Other Revenue	**$15,463.59**	**$15,463.59**	**$16,323.00**	**($859.41)**	
General Revenues Totals	**$810,011.13**	**$810,011.13**	**$778,038.00**	**$31,973.13**	
Revenue	**$810,011.13**	**$810,011.13**	**$778,038.00**	**$31,973.13**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Gross Profit	**$810,011.13**	**$810,011.13**	**$778,038.00**	**$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)**	
Salaries & Benefits Expense					
APERS Expense	21,056.36	21,056.36	27,463.00	(6,406.64)	76.67%
Insurance - Employer	11,630.49	11,630.49	17,442.00	(5,811.51)	66.68%
Medicare	2,103.27	2,103.27	2,558.00	(454.73)	82.22%
Salaries	147,322.88	147,322.88	176,411.00	(29,088.12)	83.51%
Social Security	8,994.75	8,994.75	10,938.00	(1,943.25)	82.23%
Unemployment Insurance	124.36	124.36	122.00	2.36	101.93%
Workers Compensation	112.49	112.49	636.00	(523.51)	17.69%
Total Salaries & Benefits Expense	**$191,344.60**	**$191,344.60**	**$235,570.00**	**($44,225.40)**	
Capital Purchase Expense					
Equipment Purchases	4,537.36	4,537.36	4,000.00	537.36	113.43%
Total Capital Purchase Expense	**$4,537.36**	**$4,537.36**	**$4,000.00**	**$537.36**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	5,298.19	5,298.19	4,780.00	518.19	110.84%
Total Dues and Subscriptions Expense	**$5,298.19**	**$5,298.19**	**$4,780.00**	**$518.19**	
Fuel Expense					
Fuel & Oil (Non-taxable)	49.85	49.85	250.00	(200.15)	19.94%
Fuel & Oil (Taxable)	510.03	510.03	1,000.00	(489.97)	51.00%
Total Fuel Expense	**$559.88**	**$559.88**	**$1,250.00**	**($690.12)**	
Insurance Expense					
Insurance - Property	6,097.45	6,097.45	4,685.00	1,412.45	130.15%
Insurance - Vehicle	619.71	619.71	733.00	(113.29)	84.54%
Total Insurance Expense	**$6,717.16**	**$6,717.16**	**$5,418.00**	**$1,299.16**	
Debt Service Expense					
Legal Settlement - APERS	8,507.42	8,507.42	8,507.42	0.00	100.00%
Total Debt Service Expense	**$8,507.42**	**$8,507.42**	**$8,507.42**	**$0.00**	
Repair / Maintenance Expense					
Christmas in Cotter	1,320.21	1,320.21	0.00	1,320.21	0.00%
Repair & Maint - Buildings	457.89	457.89	16,693.00	(16,235.11)	2.74%
Repair & Maintnance, Equipment	331.51	331.51	3,500.00	(3,168.49)	9.47%
Total Repair / Maintenance Expense	**$2,109.61**	**$2,109.61**	**$20,193.00**	**($18,083.39)**	
Supplies Expense					
Bridge Lights	2,875.14	2,875.14	2,000.00	875.14	143.76%
Janitorial Expense	869.30	869.30	1,200.00	(330.70)	72.44%
Office Supplies	4,867.40	4,867.40	4,200.00	667.40	115.89%
Supplies - Gen. (Cleaning, Par	1,034.42	1,034.42	1,650.00	(615.58)	62.69%
Uniforms/Mats	0.00	0.00	250.00	(250.00)	0.00%
Total Supplies Expense	**$9,646.26**	**$9,646.26**	**$9,300.00**	**$346.26**	
Travel & Meeting Expense					
Meeting/Training Expense	573.00	573.00	800.00	(227.00)	71.63%
Travel/Mileage Expense	1,155.33	1,155.33	850.00	305.33	135.92%
Total Travel & Meeting Expense	**$1,728.33**	**$1,728.33**	**$1,650.00**	**$78.33**	
Postage Expense					
Postage	715.54	715.54	1,000.00	(284.46)	71.55%
Total Postage Expense	**$715.54**	**$715.54**	**$1,000.00**	**($284.46)**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Utilities Expense					
Telephone/Fax/Internet Expense	3,538.12	3,538.12	3,600.00	(61.88)	98.28%
Utilities	8,037.60	8,037.60	12,100.00	(4,062.40)	66.43%
Total Utilities Expense	**$11,575.72**	**$11,575.72**	**$15,700.00**	**($4,124.28)**	
Professional Services Expense					
Cotter City Zoning & Plat Maps	30.00	30.00	3,000.00	(2,970.00)	1.00%
Legal Expense	9,408.00	9,408.00	12,000.00	(2,592.00)	78.40%
Maintenance Fees	4,511.22	4,511.22	6,185.00	(1,673.78)	72.94%
Prevention & Safety	0.00	0.00	500.00	(500.00)	0.00%
Total Professional Services Expense	**$13,949.22**	**$13,949.22**	**$21,685.00**	**($7,735.78)**	
Rent / Lease Expense					
City Sign Expense	611.22	611.22	900.00	(288.78)	67.91%
Total Rent / Lease Expense	**$611.22**	**$611.22**	**$900.00**	**($288.78)**	
Other Expense					
Refunds	2,768.59	2,768.59	0.00	2,768.59	0.00%
Total Other Expense	**$2,768.59**	**$2,768.59**	**$0.00**	**$2,768.59**	
Grant and Special Projects Expense					
AR HP Restoration Grant (NAYC)	0.00	0.00	47,328.00	(47,328.00)	0.00%
AR Rec Trail Project (RTP)	1,838.32	1,838.32	49,000.00	(47,161.68)	3.75%
ARC Grant NAYC/Warrior Prk Eqp	15,000.00	15,000.00	15,000.00	0.00	100.00%
Blue & You Foundation (NAYC)	31,350.81	31,350.81	31,224.00	126.81	100.41%
City Hall Garden/Landscape	0.00	0.00	500.00	(500.00)	0.00%
Matching Funds - Grant ONLY	15,690.98	15,690.98	56,430.00	(40,739.02)	27.81%
Parkside Improvements	826.38	826.38	0.00	826.38	0.00%
Railroad Memorial Restoration	6,640.00	6,640.00	7,130.00	(490.00)	93.13%
Spring Park Improvements	3,162.18	3,162.18	3,500.00	(337.82)	90.35%
Tree Advisory Board Projects	0.00	0.00	500.00	(500.00)	0.00%
Total Grant and Special Projects Expense	**$74,508.67**	**$74,508.67**	**$210,612.00**	**($136,103.33)**	
General & Administrative Expense					
Advertising	27.00	27.00	250.00	(223.00)	10.80%
Animal Control	180.00	180.00	0.00	180.00	0.00%
Economic Devel. Donation	110.00	110.00	110.00	0.00	100.00%
Election Costs	461.19	461.19	750.00	(288.81)	61.49%
Municipal Code Books	0.00	0.00	300.00	(300.00)	0.00%
North Arkansas Youth Center	5,529.53	5,529.53	6,400.00	(870.47)	86.40%
State Bond	500.00	500.00	500.00	0.00	100.00%
Total General & Administrative Expense	**$6,807.72**	**$6,807.72**	**$8,310.00**	**($1,502.28)**	
Indirect Expenses					
Bank Service Charge	300.00	300.00	0.00	300.00	0.00%
Total Indirect Expenses	**$300.00**	**$300.00**	**$0.00**	**$300.00**	
City Totals	**$341,685.49**	**$341,685.49**	**$549,875.42**	**($208,189.93)**	
Park Dept					
Salaries & Benefits Expense					
APERS Expense	1,688.50	1,688.50	0.00	1,688.50	0.00%
Insurance - Employer	1,467.92	1,467.92	0.00	1,467.92	0.00%
Medicare	199.76	199.76	0.00	199.76	0.00%
Salaries	14,513.51	14,513.51	0.00	14,513.51	0.00%
Social Security	854.64	854.64	0.00	854.64	0.00%
Unemployment Insurance	21.39	21.39	0.00	21.39	0.00%
Workers Compensation	666.45	666.45	0.00	666.45	0.00%
Total Salaries & Benefits Expense	**$19,412.17**	**$19,412.17**	**$0.00**	**$19,412.17**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Capital Purchase Expense					
Equipment Purchases	239.80	239.80	0.00	239.80	0.00%
Total Capital Purchase Expense	**$239.80**	**$239.80**	**$0.00**	**$239.80**	
Fuel Expense					
Fuel & Oil (Non-taxable)	68.92	68.92	0.00	68.92	0.00%
Fuel & Oil (Taxable)	725.85	725.85	0.00	725.85	0.00%
Total Fuel Expense	**$794.77**	**$794.77**	**$0.00**	**$794.77**	
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	495.92	495.92	0.00	495.92	0.00%
Repair & Maintnance, Equipment	1,790.49	1,790.49	0.00	1,790.49	0.00%
Total Repair / Maintenance Expense	**$2,286.41**	**$2,286.41**	**$0.00**	**$2,286.41**	
Supplies Expense					
Janitorial Expense	437.37	437.37	0.00	437.37	0.00%
Supplies - Gen. (Cleaning, Par	1,410.14	1,410.14	0.00	1,410.14	0.00%
Total Supplies Expense	**$1,847.51**	**$1,847.51**	**$0.00**	**$1,847.51**	
Utilities Expense					
Utilities	2,056.71	2,056.71	0.00	2,056.71	0.00%
Total Utilities Expense	**$2,056.71**	**$2,056.71**	**$0.00**	**$2,056.71**	
Park Dept Totals	**$26,751.05**	**$26,751.05**	**$0.00**	**$26,751.05**	
Police Dept					
Law Enforcement Expense					
Jail Fees Expense	0.00	0.00	500.00	(500.00)	0.00%
Operational Supplies	1,591.13	1,591.13	1,740.00	(148.87)	91.44%
Total Law Enforcement Expense	**$1,591.13**	**$1,591.13**	**$2,240.00**	**($648.87)**	
Salaries & Benefits Expense					
APERS Expense	109.78	109.78	0.00	109.78	0.00%
Insurance - Employer	12,597.20	12,597.20	13,683.00	(1,085.80)	92.06%
LOPFI Expense	15,250.98	15,250.98	21,102.00	(5,851.02)	72.27%
Medicare	1,495.99	1,495.99	1,773.00	(277.01)	84.38%
Salaries	114,240.99	114,240.99	122,245.00	(8,004.01)	93.45%
Social Security	6,396.14	6,396.14	7,579.00	(1,182.86)	84.39%
Unemployment Insurance	103.03	103.03	90.00	13.03	114.48%
Workers Compensation	1,387.90	1,387.90	1,245.00	142.90	111.48%
Total Salaries & Benefits Expense	**$151,582.01**	**$151,582.01**	**$167,717.00**	**($16,134.99)**	
Capital Purchase Expense					
Equipment Purchase	3,016.53	3,016.53	5,000.00	(1,983.47)	60.33%
Police Unit - Newer	18,995.00	18,995.00	17,995.00	1,000.00	105.56%
Total Capital Purchase Expense	**$22,011.53**	**$22,011.53**	**$22,995.00**	**($983.47)**	
Dues and Subscriptions Expense					
Dues, Subscriptions, & Members	6,885.26	6,885.26	6,828.00	57.26	100.84%
Total Dues and Subscriptions Expense	**$6,885.26**	**$6,885.26**	**$6,828.00**	**$57.26**	
Fuel Expense					
Fuel & Oil (Taxable)	9,201.33	9,201.33	7,500.00	1,701.33	122.68%
Total Fuel Expense	**$9,201.33**	**$9,201.33**	**$7,500.00**	**$1,701.33**	
Insurance Expense					
Insurance - Vehicle	652.99	652.99	913.00	(260.01)	71.52%
Total Insurance Expense	**$652.99**	**$652.99**	**$913.00**	**($260.01)**	

General Fund
Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Repair / Maintenance Expense					
Repair & Maint - Vehicles	8,870.56	8,870.56	5,145.00	3,725.56	172.41%
Repair & Maintnance, Equipment	350.23	350.23	1,500.00	(1,149.77)	23.35%
Total Repair / Maintenance Expense	**$9,220.79**	**$9,220.79**	**$6,645.00**	**$2,575.79**	
Supplies Expense					
Clothing Allowance	1,565.45	1,565.45	2,400.00	(834.55)	65.23%
Office Supplies	744.90	744.90	1,600.00	(855.10)	46.56%
Total Supplies Expense	**$2,310.35**	**$2,310.35**	**$4,000.00**	**($1,689.65)**	
Travel & Meeting Expense					
Meeting/Training Expense	821.64	821.64	1,500.00	(678.36)	54.78%
Travel/Mileage Expense	1,087.38	1,087.38	800.00	287.38	135.92%
Total Travel & Meeting Expense	**$1,909.02**	**$1,909.02**	**$2,300.00**	**($390.98)**	
Postage Expense					
Postage	47.90	47.90	75.00	(27.10)	63.87%
Total Postage Expense	**$47.90**	**$47.90**	**$75.00**	**($27.10)**	
Utilities Expense					
Telephone/Fax/Internet Expense	4,400.37	4,400.37	4,450.00	(49.63)	98.88%
Total Utilities Expense	**$4,400.37**	**$4,400.37**	**$4,450.00**	**($49.63)**	
Professional Services Expense					
License Fees	11.00	11.00	0.00	11.00	0.00%
Prevention & Safety	70.00	70.00	450.00	(380.00)	15.56%
Total Professional Services Expense	**$81.00**	**$81.00**	**$450.00**	**($369.00)**	
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					
FY22-23 LLEBG Grant#23-194-18L	3,163.16	3,163.16	0.00	3,163.16	0.00%
Matching Funds - Grant ONLY	16,567.55	16,567.55	15,017.00	1,550.55	110.33%
USDA Grant- CPD Unit	48,000.00	48,000.00	48,000.00	0.00	100.00%
Total Grant and Special Projects Expense	**$67,730.71**	**$67,730.71**	**$63,017.00**	**$4,713.71**	
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)**	
Police Dept Totals	**$277,924.39**	**$277,924.39**	**$290,628.00**	**($12,703.61)**	
Expenses	**$646,360.93**	**$646,360.93**	**$840,503.42**	**($194,142.49)**	
Revenue Less Expenditures	**$163,650.20**	**$163,650.20**	**($62,465.42)**	**$0.00**	
Other Revenue					
General Revenues					
Interest Income					
Interest on Checking	988.35	988.35	480.00	508.35	205.91%
Total Interest Income	**$988.35**	**$988.35**	**$480.00**	**$508.35**	
Gross Rents					
Park Revenue	2,250.00	2,250.00	3,300.00	(1,050.00)	68.18%
Total Gross Rents	**$2,250.00**	**$2,250.00**	**$3,300.00**	**($1,050.00)**	
Sale of Assets					
Sale of Vehicle	4,995.00	4,995.00	4,995.00	0.00	100.00%
Total Sale of Assets	**$4,995.00**	**$4,995.00**	**$4,995.00**	**$0.00**	
Extraordinary Income					
Carryover from Previous Years	0.00	0.00	214,828.42	(214,828.42)	0.00%
Total Extraordinary Income	**$0.00**	**$0.00**	**$214,828.42**	**($214,828.42)**	
General Revenues Totals	**$8,233.35**	**$8,233.35**	**$223,603.42**	**($215,370.07)**	

General Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget
Transfers between Funds					
Transfer Revenue					
Transfer from General Savings	0.00	0.00	41,439.00	(41,439.00)	0.00%
Transfer from Payroll Fund	22.36	22.36	30.00	(7.64)	74.53%
Total Transfer Revenue	**$22.36**	**$22.36**	**$41,469.00**	**($41,446.64)**	
Transfers between Funds Totals	**$22.36**	**$22.36**	**$41,469.00**	**($41,446.64)**	
Other Revenue	**$8,255.71**	**$8,255.71**	**$265,072.42**	**($256,816.71)**	
Other Expenses					
Transfers between Funds					
Transfer Expense					
Trans to American Rescue Plan	98,410.33	98,410.33	98,154.00	256.33	100.26%
Trans to Ductile Iron Cap Rsv	47,598.17	47,598.17	40,048.50	7,549.67	118.85%
Transfer to Court Automation F	2,000.00	2,000.00	2,000.00	0.00	100.00%
Transfer to Street Fund	0.00	0.00	22,356.00	(22,356.00)	0.00%
Transfer to Water Improvement	47,598.17	47,598.17	40,048.50	7,549.67	118.85%
Total Transfer Expense	**$195,606.67**	**$195,606.67**	**$202,607.00**	**($7,000.33)**	
Transfers between Funds Totals	**$195,606.67**	**$195,606.67**	**$202,607.00**	**($7,000.33)**	
Other Expenses	**$195,606.67**	**$195,606.67**	**$202,607.00**	**($7,000.33)**	
Net Change in Fund Balance	**($23,700.76)**	**($23,700.76)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	362,025.88	362,025.88	0.00	0.00	0.00%
Net Change in Fund Balance	(23,700.76)	(23,700.76)	0.00	0.00	0.00%
Ending Fund Balance	338,325.12	338,325.12	0.00	0.00	0.00%

Report Options
Fund: General Fund
Period: 1/1/2022 to 12/31/2022
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
12/31/2022

	Book Value Dec 2022 Actual	Book Value Dec 2021 Actual	Book Value Dec 2020 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	338,325.12	362,025.88	260,464.55
Total Current Assets	**$338,325.12**	**$362,025.88**	**$260,464.55**
Total Assets	**$338,325.12**	**$362,025.88**	**$260,464.55**
Fund Balance			
Current Year Surplus(Deficit)	338,325.12	362,025.88	260,464.55
Total Fund Balance	**$338,325.12**	**$362,025.88**	**$260,464.55**
Total Liabilities and Equity	**$338,325.12**	**$362,025.88**	**$260,464.55**

Street Dept. Fund
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2022	2022 Year End Amended Budget
Income				
Carryover fr/to Previous/New Year	63,903.00	63,903.00	-	4,337.55
Baxter Co. Property Tax - Street	25,425.00	25,425.00	24,287.66	24,287.66
Act 224 of 2022		10,765.00	10,765.00	10,765.00
Interest on Checking Account	190.00	190.00	316.35	316.35
Reimbursement		15,381.87	15,381.87	15,381.87
Sale of Equipment	18,300.00	18,300.00	18,300.00	18,300.00
USDA Case Backhoe Grant	50,000.00	50,000.00	49,985.08	49,985.08
State Turnback Dedicated to Street	70,880.00	70,880.00	76,494.29	76,494.29
Total Income	**228,698.00**	**254,844.87**	**195,530.25**	**199,867.80**
Expense				
Advertising	100.00	100.00	-	-
Clothing Allowance	1,350.00	1,350.00	540.77	540.77
Dues,Subscriptions & Memberships	920.00	920.00	929.22	929.22
Equipment Purchase	12,175.00	12,175.00	9,150.00	9,150.00
Fuel & Oil (Non-Taxable)	1,300.00	1,300.00	2,226.52	2,226.52
Fuel & Oil (Taxable)	1,500.00	1,500.00	1,103.07	1,103.07
Insurance - Property	300.00	300.00	336.04	336.04
Insurance - Vehicle	1,173.00	1,173.00	1,399.41	1,399.41
Lease Expense	100.00	100.00	95.50	95.50
License Fees	150.00	150.00	-	-
Maintenance Supplies	1,000.00	1,000.00	1,257.87	1,257.87
Office Supplies	200.00	200.00	188.13	188.13
Postage	50.00	50.00	-	-
Repair & Maintenance - Buildings	100.00	100.00	-	-
Repair & Maintenance - Equipment	3,000.00	3,000.00	3,817.72	3,817.72
Repair & Maintenance - Vehicles	500.00	500.00	204.29	204.29
Salaries	51,797.00	51,797.00	23,296.63	23,296.63
Benefits - **APERS**	7,935.00	7,935.00	3,364.99	3,364.99
Benefits - **Insurance**	7,109.00	7,109.00	2,383.00	2,383.00
Benefits - **Medicare**	751.00	751.00	317.81	317.81
Benefits - **Social Security**	3,211.00	3,211.00	1,358.96	1,358.96
Benefits - **Unemployment**	52.00	52.00	30.90	30.90
Street Material	6,350.00	6,350.00	3,109.70	3,109.70
Street Paving	21,175.00	36,556.87	36,556.87	36,556.87
Street Signs	600.00	600.00	619.00	619.00
Supplies Inventory Shop	-	-	37.64	37.64
Supplies Shop Tools	750.00	750.00	833.82	833.82
Supplies Inventory - Culverts, etc.	900.00	900.00	534.71	534.71
Telephone/Fax/Internet	400.00	400.00	298.98	298.98
Travel/Mileage	100.00	100.00	-	-
Tree Removal Expense	-	-	675.00	675.00
USDA Case Backhoe	50,000.00	50,000.00	49,985.08	49,985.08
Matching Funds - Grant Only	73,186.00	73,186.00	62,242.00	62,242.00
Utilities Shop	1,000.00	1,000.00	1,134.00	1,134.00
Utilities Street Lights	12,000.00	12,000.00	13,560.17	13,560.17
Total Expenses	**261,234.00**	**276,615.87**	**221,587.80**	**221,587.80**
Transfers				
Transfer from Street Cap. Rsv Fund	10,180.00	10,180.00	10,129.00	10,129.00
Transfer from General Savings	22,356.00	22,356.00	22,356.00	22,356.00
Total Transfers IN:	**32,536.00**	**32,536.00**	**32,485.00**	**32,485.00**
Transfers				
Transfer to General Fund	-	10,765.00	10,765.00	10,765.00
	-	-		

1/22/2023
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Street Dept. Fund
2022 Budget Amendments

Total Transfers OUT:	-	10,765.00	10,765.00	10,765.00
Total Transfers and Income	261,234.00	287,380.87	228,015.25	232,352.80
Total Transfers and Expenses	261,234.00	287,380.87	232,352.80	232,352.80
Net Profit/Loss From Operations	-	-	(4,337.55)	-

Street Department

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Revenue & Expenditures						
Revenue						
Grant Income						
USDA Backhoe Grant	49,985.08	49,985.08	50,000.00	(14.92)	99.97%	4085
Total Grant Income	**$49,985.08**	**$49,985.08**	**$50,000.00**	**($14.92)**		
State Aid						
Act 224 of 2022	10,765.00	10,765.00	10,765.00	0.00	100.00%	4104
Street State Turnback	76,494.29	76,494.29	70,880.00	5,614.29	107.92%	4107
Total State Aid	**$87,259.29**	**$87,259.29**	**$81,645.00**	**$5,614.29**		
Property Taxes						
Baxter Co. Prop. Tax - Street	24,287.66	24,287.66	25,425.00	(1,137.34)	95.53%	4303
Total Property Taxes	**$24,287.66**	**$24,287.66**	**$25,425.00**	**($1,137.34)**		
Other Revenue						
Reimbursement	15,381.87	15,381.87	15,381.87	0.00	100.00%	4990
Total Other Revenue	**$15,381.87**	**$15,381.87**	**$15,381.87**	**$0.00**		
Revenue	**$176,913.90**	**$176,913.90**	**$172,451.87**	**$4,462.03**		
Gross Profit	**$176,913.90**	**$176,913.90**	**$172,451.87**	**$0.00**		
Expenses						
Salaries & Benefits Expense						
APERS Expense	3,364.99	3,364.99	7,935.00	(4,570.01)	42.41%	6307
Insurance - Employer	2,383.00	2,383.00	7,109.00	(4,726.00)	33.52%	6310
Medicare	317.81	317.81	751.00	(433.19)	42.32%	6305
Salaries	23,296.63	23,296.63	51,797.00	(28,500.37)	44.98%	6301
Social Security	1,358.96	1,358.96	3,211.00	(1,852.04)	42.32%	6306
Unemployment Insurance	30.90	30.90	52.00	(21.10)	59.42%	6313
Total Salaries & Benefits Expense	**$30,752.29**	**$30,752.29**	**$70,855.00**	**($40,102.71)**		
Capital Purchase Expense						
Equipment Purchase	9,150.00	9,150.00	12,175.00	(3,025.00)	75.15%	6409
Total Capital Purchase Expense	**$9,150.00**	**$9,150.00**	**$12,175.00**	**($3,025.00)**		
Dues and Subscriptions Expense						
Dues, Subscriptions, & Members	929.22	929.22	920.00	9.22	101.00%	6451
Total Dues and Subscriptions Expense	**$929.22**	**$929.22**	**$920.00**	**$9.22**		
Fuel Expense						
Fuel & Oil (Non-taxable)	2,226.52	2,226.52	1,300.00	926.52	171.27%	6501
Fuel & Oil (Taxable)	1,103.07	1,103.07	1,500.00	(396.93)	73.54%	6502
Total Fuel Expense	**$3,329.59**	**$3,329.59**	**$2,800.00**	**$529.59**		

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Insurance Expense						
Insurance - Property	336.04	336.04	300.00	36.04	112.01%	6551
Insurance - Vehicle	1,399.41	1,399.41	1,173.00	226.41	119.30%	6552
Total Insurance Expense	**$1,735.45**	**$1,735.45**	**$1,473.00**	**$262.45**		
Repair / Maintenance Expense						
Repair & Maint - Buildings	0.00	0.00	100.00	(100.00)	0.00%	6810
Repair & Maint - Vehicles	204.29	204.29	500.00	(295.71)	40.86%	6812
Repair & Maintnance, Equipment	3,817.72	3,817.72	3,000.00	817.72	127.26%	6814
Street Material	3,109.70	3,109.70	6,350.00	(3,240.30)	48.97%	6819
Total Repair / Maintenance Expense	**$7,131.71**	**$7,131.71**	**$9,950.00**	**($2,818.29)**		
Supplies Expense						
Clothing Allowance	540.77	540.77	1,350.00	(809.23)	40.06%	6856
Maintenance Supplies	1,257.87	1,257.87	1,000.00	257.87	125.79%	6858
Office Supplies	188.13	188.13	200.00	(11.87)	94.07%	6860
Street Signs	619.00	619.00	600.00	19.00	103.17%	6864
Supplies Inven. - Culverts etc	534.71	534.71	900.00	(365.29)	59.41%	6868
Supplies Inventory Shop	37.64	37.64	0.00	37.64	0.00%	6870
Supplies Shop Tools	833.82	833.82	750.00	83.82	111.18%	6871
Total Supplies Expense	**$4,011.94**	**$4,011.94**	**$4,800.00**	**($788.06)**		
Travel & Meeting Expense						
Travel/Mileage Expense	0.00	0.00	100.00	(100.00)	0.00%	6903
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%	6951
Total Postage Expense	**$0.00**	**$0.00**	**$50.00**	**($50.00)**		
Utilities Expense						
Telephone/Fax/Internet Expense	298.98	298.98	400.00	(101.02)	74.75%	7001
Utilities - Shop	1,134.00	1,134.00	1,000.00	134.00	113.40%	7006
Utilities Street Lights	13,560.17	13,560.17	12,000.00	1,560.17	113.00%	7007
Total Utilities Expense	**$14,993.15**	**$14,993.15**	**$13,400.00**	**$1,593.15**		
Professional Services Expense						
License Fees	0.00	0.00	150.00	(150.00)	0.00%	7109
Total Professional Services Expense	**$0.00**	**$0.00**	**$150.00**	**($150.00)**		
Rent / Lease Expense						
Lease Expense	95.50	95.50	100.00	(4.50)	95.50%	7152
Total Rent / Lease Expense	**$95.50**	**$95.50**	**$100.00**	**($4.50)**		

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Grant and Special Projects Expense						
Matching Funds - Grant ONLY	62,242.00	62,242.00	73,186.00	(10,944.00)	85.05%	7272
Street Paving	36,556.87	36,556.87	36,556.87	0.00	100.00%	7287
Tree Removal Expense	675.00	675.00	0.00	675.00	0.00%	7288
USDA Case Backhoe Grant	49,985.08	49,985.08	50,000.00	(14.92)	99.97%	8035
Total Grant and Special Projects Expense	**$149,458.95**	**$149,458.95**	**$159,742.87**	**($10,283.92)**		
General & Administrative Expense						
Advertising	0.00	0.00	100.00	(100.00)	0.00%	7302
Total General & Administrative Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**		
Expenses	**$221,587.80**	**$221,587.80**	**$276,615.87**	**($55,028.07)**		
Revenue Less Expenditures	**($44,673.90)**	**($44,673.90)**	**($104,164.00)**	**$0.00**		
Other Revenue						
Interest Income						
Interest on Checking	316.35	316.35	190.00	126.35	166.50%	8102
Total Interest Income	**$316.35**	**$316.35**	**$190.00**	**$126.35**		
Transfer Revenue						
Transfer from General Savings	22,356.00	22,356.00	22,356.00	0.00	100.00%	8311
Transfer from Street Capital R	10,129.00	10,129.00	10,180.00	(51.00)	99.50%	8323
Total Transfer Revenue	**$32,485.00**	**$32,485.00**	**$32,536.00**	**($51.00)**		
Sale of Assets						
Sale of Equipment	18,300.00	18,300.00	18,300.00	0.00	100.00%	8405
Total Sale of Assets	**$18,300.00**	**$18,300.00**	**$18,300.00**	**$0.00**		
Extraordinary Income						
Carryover from Previous Years	0.00	0.00	63,903.00	(63,903.00)	0.00%	8910
Total Extraordinary Income	**$0.00**	**$0.00**	**$63,903.00**	**($63,903.00)**		
Other Revenue	**$51,101.35**	**$51,101.35**	**$114,929.00**	**($63,827.65)**		
Other Expenses						
Transfer Expense						
Transfer to General Fund	10,765.00	10,765.00	10,765.00	0.00	100.00%	9110
Total Transfer Expense	**$10,765.00**	**$10,765.00**	**$10,765.00**	**$0.00**		
Other Expenses	**$10,765.00**	**$10,765.00**	**$10,765.00**	**$0.00**		
Net Change in Fund Balance	**($4,337.55)**	**($4,337.55)**	**$0.00**	**$0.00**		

Street Department

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Fund Balances						
Beginning Fund Balance	128,708.17	128,708.17	0.00	0.00	0.00%	
Net Change in Fund Balance	(4,337.55)	(4,337.55)	0.00	0.00	0.00%	
Ending Fund Balance	124,370.62	124,370.62	0.00	0.00	0.00%	

Report Options
Fund: Street Department
Period: 1/1/2022 to 12/31/2022
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
12/31/2022

	Book Value Dec 2022 Actual	Book Value Dec 2021 Actual	Book Value Dec 2020 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	124,370.62	128,708.17	97,034.36
Total Current Assets	**$124,370.62**	**$128,708.17**	**$97,034.36**
Total Assets	**$124,370.62**	**$128,708.17**	**$97,034.36**
Fund Balance			
Current Year Surplus(Deficit)	124,370.62	128,708.17	97,034.36
Total Fund Balance	**$124,370.62**	**$128,708.17**	**$97,034.36**
Total Liabilities and Equity	**$124,370.62**	**$128,708.17**	**$97,034.36**

Water Revenue
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2022	2022 Year End Ammended Budget
Income				
Carryover fr/to Previous/New Year	30,572.00	30,572.00		*3,037.25*
Fee & Permit Income	5,100.00	5,100.00	7,963.44	7,963.44
Interest on Checking Account	220.00	220.00	353.66	353.66
New Meter Taps	2,250.00	2,250.00	4,025.00	4,025.00
Penalities/Late Charges	5,650.00	5,650.00	4,675.71	4,675.71
Reimbursements	-	-	110.00	110.00
Sale of Equipment	9,150.00	9,150.00	9,150.00	9,150.00
Sales Tax	26,104.00	26,104.00	26,438.68	26,438.68
Sanitation Fees	57,690.00	57,690.00	59,924.15	59,924.15
SDWA Fees	2,237.00	2,237.00	2,133.79	2,133.79
Service Fees	1,400.00	1,400.00	679.37	679.37
Sewer Fees	133,180.00	133,180.00	139,687.61	139,687.61
Water Sales	207,800.00	207,800.00	215,117.91	215,117.91
Total Income	**481,353.00**	**481,353.00**	**470,259.32**	**473,296.57**
Expense - Gassville				
CSLC Acct. #61531	46,545.00	46,545.00	41,736.79	41,736.79
CSLC - Ductile Iron Depr Fund	7,991.00	7,991.00	7,704.56	7,704.56
WWTF Acct. #12726	71,979.00	71,979.00	61,982.70	61,982.70
WWTF Truck Loan	-	-		-
CSLC - Truck Loan	664.00	664.00		-
Totals	**127,179.00**	**127,179.00**	**111,424.05**	**111,424.05**
Expense - City of Cotter				
Act 474 - Building Permits	50.00	50.00		-
Advertising	400.00	400.00		-
Audit Expenses	4,500.00	4,500.00	6,500.00	6,500.00
Bank Service Charges	276.00	276.00	276.00	276.00
Chemical Expense	1,200.00	1,200.00	1,595.13	1,595.13
Clothing Allowance	1,350.00	1,350.00	1,422.07	1,422.07
Cotter City Zoning & Plat Maping	500.00	500.00	-	-
Dues, Subscriptions, & Memberships	6,007.00	6,007.00	6,877.74	6,877.74
Election Cost	-	-		-
Equipment Purchases	9,500.00	9,500.00	6,282.36	6,282.36
Fire Hydrants (3)	4,500.00	4,500.00	1,500.00	1,500.00
Fuel & Oil (Non-Taxable)	725.00	725.00	561.32	561.32
Fuel & Oil (Taxable)	2,200.00	2,200.00	3,033.02	3,033.02
Insurance - Property	945.00	945.00	1,055.93	1,055.93
Insurance - Vehicle	650.00	650.00	632.81	632.81
Legal Expense	-	-		-
License Fees	350.00	350.00	100.00	100.00
Lift Station	1,200.00	1,200.00	508.34	508.34
Maintenance Supplies	400.00	400.00	515.36	515.36
Meeting/Training Expense - School	3,200.00	3,200.00	1,504.55	1,504.55
Office Supplies	1,500.00	1,500.00	2,395.86	2,395.86
Paint Blue Water Twr	19,571.00	19,571.00		-
Postage	2,600.00	2,600.00	2,653.49	2,653.49
Prevention & Safety Expense	315.00	315.00		-
Repair & Maint - Buildings	4,360.00	4,360.00	689.72	689.72
Repair & Maint - Equipment	6,000.00	6,000.00	30,056.78	30,056.78

Water Revenue
2022 Budget Amendments

	2022 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2022	2022 Year End Ammended Budget
Repair & Maint - Vehicles	2,200.00	2,200.00	1,432.95	1,432.95
Salaries	76,731.00	76,731.00	80,829.06	80,829.06
Salaries - Office	44,537.00	44,537.00	44,359.86	44,359.86
Benefits - **APERS**	17,459.00	17,459.00	19,145.80	19,145.80
Benefits - **Insurance**	13,197.00	13,197.00	13,703.10	13,703.10
Benefits - **Medicare**	1,758.00	1,758.00	1,700.57	1,700.57
Benefits - **Social Security**	7,518.00	7,518.00	7,270.95	7,270.95
Benefits - **Unemployment**	91.00	91.00	113.59	113.59
Benefits - **Worker's Comp**	1,516.00	1,516.00	1,610.92	1,610.92
Sanitation Fees Paid	57,690.00	57,690.00	59,392.08	59,392.08
SDWA	2,237.00	2,237.00	2,212.80	2,212.80
State Sales Tax	25,582.00	25,582.00	26,829.00	26,829.00
Street Repairs	800.00	800.00	300.00	300.00
Supplies - Inventory Parts	12,000.00	12,000.00	11,487.15	11,487.15
Supplies - Shop Tools	1,500.00	1,500.00	1,182.89	1,182.89
Telephone/Fax/Internet	3,930.00	3,930.00	3,081.45	3,081.45
Economic Devel. Donation		-	500.00	500.00
Utilities	22,000.00	22,000.00	22,348.21	22,348.21
Water Purchased-Gassville	21,000.00	21,000.00	2,691.92	2,691.92
"Water Meter Project"	21,926.00	21,926.00	16,191.90	16,191.90
Totals	**405,971.00**	**405,971.00**	**384,544.68**	**384,544.68**
Transfers				
Transfer from Customer Deposits #7218	2,800.00	2,800.00	1,825.16	1,825.16
Waterline Rplmt Project Holding #9959	66,997.00	66,997.00	38,947.00	38,947.00
Total Transfers IN	**69,797.00**	**69,797.00**	**40,772.16**	**40,772.16**
Deposit Error Correction			100.00	100.00
Transfer to Waterline Replacement	18,000.00	18,000.00	18,000.00	18,000.00
Total Transfers OUT	**18,000.00**	**18,000.00**	**18,100.00**	**18,100.00**
Total Gassville & Cotter Rev / Trans	**551,150.00**	**551,150.00**	**511,031.48**	**514,068.73**
Total Gassville & Cotter Exps / Trans	**551,150.00**	**551,150.00**	**514,068.73**	**514,068.73**
Net Profit/Loss After Transfers	-	-	**(3,037.25)**	-

1/22/2023
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Waterworks Rev. Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Revenue & Expenditures						
Revenue						
Sales Taxes						
Sales Tax	26,438.68	26,438.68	26,104.00	334.68	101.28%	4506
Total Sales Taxes	**$26,438.68**	**$26,438.68**	**$26,104.00**	**$334.68**		
Local Fees & Permits						
Fee & Permit Income	7,963.44	7,963.44	5,100.00	2,863.44	156.15%	4803
SDWA Fees	2,133.79	2,133.79	2,237.00	(103.21)	95.39%	4806
Service Fees	679.37	679.37	1,400.00	(720.63)	48.53%	4807
Total Local Fees & Permits	**$10,776.60**	**$10,776.60**	**$8,737.00**	**$2,039.60**		
Sanitation Fees						
Sanitation Fees	59,924.15	59,924.15	57,690.00	2,234.15	103.87%	4901
Total Sanitation Fees	**$59,924.15**	**$59,924.15**	**$57,690.00**	**$2,234.15**		
Sewer Fees						
Sewer Fees	139,687.61	139,687.61	133,180.00	6,507.61	104.89%	4911
Total Sewer Fees	**$139,687.61**	**$139,687.61**	**$133,180.00**	**$6,507.61**		
Water Sales						
Customer Daily Deposits	215,117.91	215,117.91	207,800.00	7,317.91	103.52%	4925
Total Water Sales	**$215,117.91**	**$215,117.91**	**$207,800.00**	**$7,317.91**		
Other Revenue						
New Meters (Taps)	4,025.00	4,025.00	2,250.00	1,775.00	178.89%	4987
Penalties/Late Charges	4,675.71	4,675.71	5,650.00	(974.29)	82.76%	4988
Reimbursement	110.00	110.00	0.00	110.00	0.00%	4990
Total Other Revenue	**$8,810.71**	**$8,810.71**	**$7,900.00**	**$910.71**		
Revenue	**$460,755.66**	**$460,755.66**	**$441,411.00**	**$19,344.66**		
Gross Profit	**$460,755.66**	**$460,755.66**	**$441,411.00**	**$0.00**		
Expenses						
Salaries & Benefits Expense						
APERS Expense	19,145.80	19,145.80	17,459.00	1,686.80	109.66%	6307
Insurance - Employer	13,703.10	13,703.10	13,197.00	506.10	103.83%	6310
Medicare	1,700.57	1,700.57	1,758.00	(57.43)	96.73%	6305
Salaries	80,829.06	80,829.06	76,731.00	4,098.06	105.34%	6301
Salaries - Office	44,359.86	44,359.86	44,537.00	(177.14)	99.60%	6302
Social Security	7,270.95	7,270.95	7,518.00	(247.05)	96.71%	6306
Unemployment Insurance	113.59	113.59	91.00	22.59	124.82%	6313

Waterworks Rev. Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Workers Compensation	1,610.92	1,610.92	1,516.00	94.92	106.26%	6314
Total Salaries & Benefits Expense	**$168,733.85**	**$168,733.85**	**$162,807.00**	**$5,926.85**		
Capital Purchase Expense						
CSLC - Truck Loan	0.00	0.00	664.00	(664.00)	0.00%	6425
Equipment Purchases	6,282.36	6,282.36	9,500.00	(3,217.64)	66.13%	6410
Total Capital Purchase Expense	**$6,282.36**	**$6,282.36**	**$10,164.00**	**($3,881.64)**		
Dues and Subscriptions Expense						
Dues, Subscriptions, & Members	6,877.74	6,877.74	6,007.00	870.74	114.50%	6451
Total Dues and Subscriptions Expense	**$6,877.74**	**$6,877.74**	**$6,007.00**	**$870.74**		
Fuel Expense						
Fuel & Oil (Non-taxable)	561.32	561.32	725.00	(163.68)	77.42%	6501
Fuel & Oil (Taxable)	3,033.02	3,033.02	2,200.00	833.02	137.86%	6502
Total Fuel Expense	**$3,594.34**	**$3,594.34**	**$2,925.00**	**$669.34**		
Insurance Expense						
Insurance - Property	1,055.93	1,055.93	945.00	110.93	111.74%	6551
Insurance - Vehicle	632.81	632.81	650.00	(17.19)	97.36%	6552
Total Insurance Expense	**$1,688.74**	**$1,688.74**	**$1,595.00**	**$93.74**		
Repair / Maintenance Expense						
Chemical Expense	1,595.13	1,595.13	1,200.00	395.13	132.93%	6805
Repair & Maint - Buildings	689.72	689.72	4,360.00	(3,670.28)	15.82%	6810
Repair & Maint - Vehicles	1,432.95	1,432.95	2,200.00	(767.05)	65.13%	6812
Repair & Maintnance, Equipment	30,056.78	30,056.78	31,227.00	(1,170.22)	96.25%	6814
Street Repairs	300.00	300.00	800.00	(500.00)	37.50%	6820
Total Repair / Maintenance Expense	**$34,074.58**	**$34,074.58**	**$39,787.00**	**($5,712.42)**		
Supplies Expense						
Clothing Allowance	1,422.07	1,422.07	1,350.00	72.07	105.34%	6856
Maintenance Supplies	515.36	515.36	400.00	115.36	128.84%	6858
Office Supplies	2,395.86	2,395.86	1,500.00	895.86	159.72%	6860
Supplies Inventory Parts	11,487.15	11,487.15	12,000.00	(512.85)	95.73%	6869
Supplies Shop Tools	1,182.89	1,182.89	1,500.00	(317.11)	78.86%	6871
Total Supplies Expense	**$17,003.33**	**$17,003.33**	**$16,750.00**	**$253.33**		
Travel & Meeting Expense						
Meeting/Training - School	1,504.55	1,504.55	3,200.00	(1,695.45)	47.02%	6901
Total Travel & Meeting Expense	**$1,504.55**	**$1,504.55**	**$3,200.00**	**($1,695.45)**		

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Postage Expense						
Postage	2,653.49	2,653.49	2,600.00	53.49	102.06%	6951
Total Postage Expense	**$2,653.49**	**$2,653.49**	**$2,600.00**	**$53.49**		
Utilities Expense						
Telephone/Fax/Internet Expense	3,081.45	3,081.45	3,930.00	(848.55)	78.41%	7001
Utilities	22,348.21	22,348.21	22,000.00	348.21	101.58%	7005
Total Utilities Expense	**$25,429.66**	**$25,429.66**	**$25,930.00**	**($500.34)**		
Professional Services Expense						
Audit Expenses	6,500.00	6,500.00	4,500.00	2,000.00	144.44%	7102
Cotter City Zoning & Plat Maps	0.00	0.00	500.00	(500.00)	0.00%	7105
License Fees	100.00	100.00	350.00	(250.00)	28.57%	7109
Prevention & Safety	0.00	0.00	315.00	(315.00)	0.00%	7111
Total Professional Services Expense	**$6,600.00**	**$6,600.00**	**$5,665.00**	**$935.00**		
Other Expense						
CSLC Acct. #61531	41,736.79	41,736.79	46,545.00	(4,808.21)	89.67%	7220
Water Purchased	2,691.92	2,691.92	21,000.00	(18,308.08)	12.82%	7205
WWTF #12726	61,982.70	61,982.70	71,979.00	(9,996.30)	86.11%	7225
Total Other Expense	**$106,411.41**	**$106,411.41**	**$139,524.00**	**($33,112.59)**		
Grant and Special Projects Expense						
Fire Hydrant(s)	1,500.00	1,500.00	4,500.00	(3,000.00)	33.33%	8003
Lift Station	508.34	508.34	1,200.00	(691.66)	42.36%	7271
Paint Blue Wtr Tnk/Gville Wtr	0.00	0.00	19,571.00	(19,571.00)	0.00%	7274
Water Meter Project	16,191.90	16,191.90	21,926.00	(5,734.10)	73.85%	8022
Total Grant and Special Projects Expense	**$18,200.24**	**$18,200.24**	**$47,197.00**	**($28,996.76)**		
General & Administrative Expense						
Act 474 - Building Permits	0.00	0.00	50.00	(50.00)	0.00%	7301
Advertising	0.00	0.00	400.00	(400.00)	0.00%	7302
Economic Devel. Donation	500.00	500.00	0.00	500.00	0.00%	7305
Sanitation Fees Paid	59,392.08	59,392.08	57,690.00	1,702.08	102.95%	7312
SDWA	2,212.80	2,212.80	2,237.00	(24.20)	98.92%	7313
State Sales Tax	26,829.00	26,829.00	25,582.00	1,247.00	104.87%	7315
Total General & Administrative Expense	**$88,933.88**	**$88,933.88**	**$85,959.00**	**$2,974.88**		
Indirect Expenses						
Bank Service Charge	276.00	276.00	276.00	0.00	100.00%	7803
Total Indirect Expenses	**$276.00**	**$276.00**	**$276.00**	**$0.00**		
Expenses	**$488,264.17**	**$488,264.17**	**$550,386.00**	**($62,121.83)**		

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Revenue Less Expenditures	**($27,508.51)**	**($27,508.51)**	**($108,975.00)**	**$0.00**		
Other Revenue						
Interest Income						
Interest on Checking	353.66	353.66	220.00	133.66	160.75%	8102
Total Interest Income	**$353.66**	**$353.66**	**$220.00**	**$133.66**		
Transfer Revenue						
Transf from Customer Deposit	1,825.16	1,825.16	2,800.00	(974.84)	65.18%	8306
Transfer from Waterline Replac	38,947.00	38,947.00	92,224.00	(53,277.00)	42.23%	8317
Total Transfer Revenue	**$40,772.16**	**$40,772.16**	**$95,024.00**	**($54,251.84)**		
Sale of Assets						
Sale of Equipment	9,150.00	9,150.00	9,150.00	0.00	100.00%	8405
Total Sale of Assets	**$9,150.00**	**$9,150.00**	**$9,150.00**	**$0.00**		
Extraordinary Income						
Carryover from Previous Years	0.00	0.00	30,572.00	(30,572.00)	0.00%	8910
Total Extraordinary Income	**$0.00**	**$0.00**	**$30,572.00**	**($30,572.00)**		
Other Revenue	**$50,275.82**	**$50,275.82**	**$134,966.00**	**($84,690.18)**		
Other Expenses						
Transfer Expense						
Deposit Error Correction	100.00	100.00	0.00	100.00	0.00%	9199
Trans to CGJSCDuctile Iron Fnd	7,704.56	7,704.56	7,991.00	(286.44)	96.42%	9121
Transfer to Waterline Replacem	18,000.00	18,000.00	18,000.00	0.00	100.00%	9117
Total Transfer Expense	**$25,804.56**	**$25,804.56**	**$25,991.00**	**($186.44)**		
Other Expenses	**$25,804.56**	**$25,804.56**	**$25,991.00**	**($186.44)**		
Net Change in Fund Balance	**($3,037.25)**	**($3,037.25)**	**$0.00**	**$0.00**		
Fund Balances						
Beginning Fund Balance	119,516.06	119,516.06	0.00	0.00	0.00%	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

	Current Period Jan 2022 Dec 2022 Actual	Year-To-Date Jan 2022 Dec 2022 Actual	Annual Budget Jan 2022 Dec 2022	Annual Budget Jan 2022 Dec 2022 Variance	Jan 2022 Dec 2022 Percent of Budget	Account Number
Net Change in Fund Balance	(3,037.25)	(3,037.25)	0.00	0.00	0.00%	
Ending Fund Balance	116,478.81	116,478.81	0.00	0.00	0.00%	

Report Options

Fund: Waterworks Rev. Fund
Period: 1/1/2022 to 12/31/2022
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Waterworks Revenue Budget

Waterworks Rev. Fund
Balance Sheet
12/31/2022

	Book Value Dec 2022 Actual	Book Value Dec 2021 Actual	Book Value Dec 2020 Actual
Assets			
Current Assets			
Waterworks Rev - First Sec. Ba	116,478.81	119,516.06	115,633.26
Total Current Assets	**$116,478.81**	**$119,516.06**	**$115,633.26**
Total Assets	**$116,478.81**	**$119,516.06**	**$115,633.26**
Fund Balance			
Current Year Surplus(Deficit)	116,478.81	119,516.06	115,633.26
Total Fund Balance	**$116,478.81**	**$119,516.06**	**$115,633.26**
Total Liabilities and Equity	**$116,478.81**	**$119,516.06**	**$115,633.26**