

**City of Cotter**  
**Annual Financial Statement**  
**Jan. 1, 2024-Dec. 31, 2024**

**Primary Operating Accounts:**

|                                    | <b>General Fund</b> |
|------------------------------------|---------------------|
| Balance January 1, 2024            | \$ 290035.86        |
| Cash Receipts                      |                     |
| State Revenues                     | \$ 13176.10         |
| Property Taxes                     | \$ 70999.05         |
| Sales Taxes                        | \$ 548127.44        |
| Fines, Forfeitures, and Costs      | \$ 37834.18         |
| Franchise Fees                     | \$ 55559.28         |
| Federal Aid                        | \$ 0.00             |
| Grant Awards                       | \$ 49240.88         |
| Transfers In                       | \$ 212.27           |
| Other                              | \$ 41950.33         |
| Total Receipts                     | \$ 817099.53        |
| Total General Fund Available       | \$ 1107135.39       |
| Expenditures                       |                     |
| <b>*Administrative Department:</b> |                     |
| Personal Services                  | \$ 176149.81        |
| Supplies                           | \$ 33294.63         |
| Other services and charges         | \$ 55486.44         |
| Capital Outlay                     | \$ 29717.68         |
| Debt Service                       | \$                  |
| Transfers Out                      | \$ 184616.06        |
| <b>*Parks Department:</b>          |                     |
| Personal Services                  | \$ 15610.37         |
| Supplies                           | \$ 0.00             |
| Other services and charges         | \$ 0.00             |
| Capital Outlay                     | \$ 0                |
| Debt Service                       | \$                  |
| Transfers Out                      | \$                  |
| <b>*Police Department:</b>         |                     |
| Personal Services                  | \$ 113305.60        |
| Supplies                           | \$ 20910.92         |
| Other services and charges         | \$ 60065.33         |
| Capital Outlay                     | \$ 19875.98         |
| Debt Service                       | \$                  |
| Transfers Out                      | \$                  |
| Total Expenditures                 | \$ 709032.82        |
| Balance General Fund Dec. 31, 2024 | \$ 398102.57        |

**City of Cotter**  
**Annual Financial Statement**  
**Jan. 1, 2024-Dec. 31, 2024**

|                                   | <b>Street Fund</b> |
|-----------------------------------|--------------------|
| Balance January 1, 2024           | \$ 124831.85       |
| Cash Receipts                     |                    |
| State Revenues                    | \$ 72856.42        |
| Property Taxes                    | \$ 28763.03        |
| Sales Taxes                       | \$                 |
| Fines, Forfeitures, and Costs     | \$                 |
| Franchise Fees                    | \$                 |
| Grant Awards                      | \$ 124312.00       |
| Transfers In                      | \$ 41438.00        |
| Other                             | \$ 4140.50         |
| Total Receipts                    | \$ 271509.95       |
| Total Street Fund Available       | \$ 396341.80       |
| Expenditures                      |                    |
| Personal Services                 | \$ 40792.17        |
| Supplies                          | \$ 9212.65         |
| Other services and charges        | \$ 26734.82        |
| Capital Outlay                    | \$ 172995.52       |
| Debt Service                      | \$                 |
| Transfers Out                     | \$ 0.00            |
| Total Expenditures                | \$ 249735.16       |
| Balance Street Fund Dec. 31, 2024 | \$ 146606.64       |

|                                     | <b>Cemetery Fund</b> |
|-------------------------------------|----------------------|
| Balance January 1, 2024             | \$ 17124.35          |
| Cash Receipts                       |                      |
| State Revenues                      | \$                   |
| Property Taxes                      | \$                   |
| Sales Taxes                         | \$                   |
| Fines, Forfeitures, and Costs       | \$                   |
| Franchise Fees                      | \$                   |
| Transfers In                        | \$                   |
| Other                               | \$ 6211.21           |
| Total Receipts                      | \$ 6211.21           |
| Total Cemetery Fund Available       | \$ 23335.56          |
| Expenditures                        |                      |
| Personal Services                   | \$ 5182.86           |
| Supplies                            | \$ 682.79            |
| Other services and charges          | \$ 0.00              |
| Capital Outlay                      | \$ 0.00              |
| Debt Service                        | \$                   |
| Transfers Out                       | \$                   |
| Total Expenditures                  | \$ 5865.65           |
| Balance Cemetery Fund Dec. 31, 2024 | \$ 17469.91          |

**City of Cotter**  
**Annual Financial Statement**  
**Jan. 1, 2024-Dec. 31, 2024**

| <b>Fire Department Fund</b>           |                    |
|---------------------------------------|--------------------|
| Balance January 1, 2024               | \$ 88297.25        |
| Cash Receipts                         |                    |
| State Revenues                        | \$ 20522.25        |
| Property Taxes                        | \$ 58665.57        |
| Sales Taxes                           | \$                 |
| Fines, Forfeitures, and Costs         | \$                 |
| Franchise Fees                        | \$                 |
| Grant Awards                          | \$ 7000.00         |
| Transfers In                          | \$                 |
| Other                                 | \$ 11134.95        |
| Total Receipts                        | \$ <u>97322.77</u> |
| Total Fire Dept Fund Available        | \$ 185620.02       |
| Expenditures                          |                    |
| Personal Services                     | \$ 25893.26        |
| Supplies                              | \$ 5997.08         |
| Other services and charges            | \$ 20753.22        |
| Capital Outlay                        | \$ 16279.79        |
| Debt Service                          | \$                 |
| Transfers Out                         | \$                 |
| Total Expenditures                    | \$ <u>68923.35</u> |
| Balance Fire Dept. Fund Dec. 31, 2024 | \$ 116696.67       |

| <b><u>Additional Accounts:</u></b> | <b><u>Balance</u></b><br><b><u>January 1,</u></b><br><b><u>2024</u></b> | <b><u>Revenue &amp;</u></b><br><b><u>Transfers</u></b><br><b><u>In</u></b> | <b><u>Expenditures</u></b><br><b><u>&amp; Transfers</u></b><br><b><u>Out</u></b> | <b><u>Current</u></b><br><b><u>Balance</u></b><br><b><u>Dec. 31,</u></b><br><b><u>2024</u></b> |
|------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Bridge Lights CD                   | \$ 21271.09                                                             | \$ 386.82                                                                  | \$ 0.00                                                                          | \$ 21657.91                                                                                    |
| Court Automation Fund              | \$ 1099.96                                                              | \$ 4512.33                                                                 | \$ 4971.76                                                                       | \$ 640.53                                                                                      |
| Economic Development Savings       | \$ 9595.32                                                              | \$ 174.50                                                                  | \$ 0.00                                                                          | \$ 9769.82                                                                                     |
| Fire Dept Capital Reserve Fund     | \$ 58565.32                                                             | \$ 1686.83                                                                 | \$ 0.00                                                                          | \$ 60252.15                                                                                    |
| General Savings Fund               | \$ 223677.00                                                            | \$ 38031.47                                                                | \$ 0.00                                                                          | \$ 261708.47                                                                                   |
| Street Dept Capital Reserve Fund   | \$ 59418.51                                                             | \$ 1488.90                                                                 | \$ 41438.00                                                                      | \$ 19469.41                                                                                    |
| <b><u>Pass Thru Accounts:</u></b>  |                                                                         |                                                                            |                                                                                  |                                                                                                |
| Payroll                            | \$ 14872.65                                                             | \$ 601729.93                                                               | \$ 612279.51                                                                     | \$ 4323.07                                                                                     |
| LOPFI                              | \$ 1394.15                                                              | \$ 2646.14                                                                 | \$ 1542.00                                                                       | \$ 2498.29                                                                                     |
| City Court Fund                    | \$ 8292.67                                                              | \$ 73086.78                                                                | \$ 78837.57                                                                      | \$ 2541.88                                                                                     |

| <b>Type of Debt</b>              | <b>INDEBTEDNESS</b><br><b>Amount</b> | <b>Date Last Payment Due</b> |
|----------------------------------|--------------------------------------|------------------------------|
| Short Term Financing Obligations | \$ 0.00                              | <u>N/A</u>                   |

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**

**General Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

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Current Period  
Jan 2024  
Dec 2024  
Actual

**Revenue & Expenditures**

**Revenue**

**General Revenues**

|                               |              |
|-------------------------------|--------------|
| Grant Income                  | \$49,240.88  |
| State Aid                     | \$13,176.10  |
| Property Taxes                | \$70,999.05  |
| Franchise Fees                | \$55,559.28  |
| Sales Taxes                   | \$548,127.44 |
| Fines, Forfeitures, And Costs | \$37,834.18  |
| Sales of Products             | \$150.00     |
| Local Fees & Permits          | \$2,250.00   |
| Other Revenue                 | \$37,770.33  |

**General Revenues Totals** \$815,107.26

**Revenue** \$815,107.26

\$815,107.26

**Gross Profit** \$815,107.26

**Expenses**

**City**

|                                    |              |
|------------------------------------|--------------|
| Salaries & Benefits Expense        | \$176,149.81 |
| Capital Purchase Expense           | \$7,817.94   |
| Dues and Subscriptions Expense     | \$8,515.86   |
| Fuel Expense                       | \$681.17     |
| Insurance Expense                  | \$8,514.95   |
| Repair / Maintenance Expense       | \$10,531.28  |
| Supplies Expense                   | \$22,082.18  |
| Travel & Meeting Expense           | \$1,962.43   |
| Postage Expense                    | \$1,493.24   |
| Utilities Expense                  | \$13,228.99  |
| Professional Services Expense      | \$11,126.79  |
| Rent / Lease Expense               | \$600.00     |
| Grant and Special Projects Expense | \$21,899.74  |
| General & Administrative Expense   | \$9,444.18   |
| Indirect Expenses                  | \$600.00     |

**City Totals** \$294,648.56

**Park Dept**

|                             |             |
|-----------------------------|-------------|
| Salaries & Benefits Expense | \$15,610.37 |
|-----------------------------|-------------|

**Park Dept Totals** \$15,610.37

**Police Dept**

|                                |              |
|--------------------------------|--------------|
| Law Enforcement Expense        | \$613.96     |
| Salaries & Benefits Expense    | \$113,305.60 |
| Capital Purchase Expense       | \$19,875.98  |
| Dues and Subscriptions Expense | \$53,771.58  |
| Fuel Expense                   | \$7,470.68   |
| Insurance Expense              | \$1,230.18   |
| Repair / Maintenance Expense   | \$4,575.01   |
| Supplies Expense               | \$8,251.27   |
| Travel & Meeting Expense       | \$845.29     |
| Utilities Expense              | \$3,207.26   |
| Professional Services Expense  | \$711.02     |

**General Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

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|                                       | Current Period      |
|---------------------------------------|---------------------|
|                                       | Jan 2024            |
|                                       | Dec 2024            |
|                                       | Actual              |
| Rent / Lease Expense                  | \$300.00            |
| <b>Police Dept Totals</b>             | <b>\$214,157.83</b> |
| <b>Expenses</b>                       | <b>\$524,416.76</b> |
|                                       | \$815,107.26        |
|                                       | (\$294,648.56)      |
|                                       | (\$15,610.37)       |
|                                       | (\$214,157.83)      |
| <b>Revenue Less Expenditures</b>      | <b>\$290,690.50</b> |
| <b>Other Revenue</b>                  |                     |
| <b>General Revenues</b>               |                     |
| Gross Rents                           | \$1,780.00          |
| <b>General Revenues Totals</b>        | <b>\$1,780.00</b>   |
| <b>Transfers between Funds</b>        |                     |
| Transfer Revenue                      | \$212.27            |
| <b>Transfers between Funds Totals</b> | <b>\$212.27</b>     |
| <b>Other Revenue</b>                  | <b>\$1,992.27</b>   |
| <b>Other Expenses</b>                 |                     |
| <b>Transfers between Funds</b>        |                     |
| Transfer Expense                      | \$184,616.06        |
| <b>Transfers between Funds Totals</b> | <b>\$184,616.06</b> |
| <b>Other Expenses</b>                 | <b>\$184,616.06</b> |
|                                       | \$816,887.26        |
|                                       | (\$294,648.56)      |
|                                       | (\$15,610.37)       |
|                                       | (\$214,157.83)      |
|                                       | (\$184,403.79)      |
| <b>Net Change in Fund Balance</b>     | <b>\$108,066.71</b> |
| <b>Fund Balances</b>                  |                     |
|                                       | \$290,035.86        |
|                                       | \$108,066.71        |
|                                       | \$398,102.57        |

## Statement of Revenue and Expenditures

| Account Number                       |                                            | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|--------------------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>    |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                       |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>General Revenues</b>              |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Grant Income</b>                  |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4098                                 | AR Police Equip GR #24PSEG021              | 49,240.88                                        | 49,240.88                                      | 49,240.88                             |                                                   | 100.00%                                      |
|                                      | <b>Total Grant Income</b>                  | <b>\$49,240.88</b>                               | <b>\$49,240.88</b>                             | <b>\$49,240.88</b>                    |                                                   |                                              |
| <b>State Aid</b>                     |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4105                                 | State Turnback                             | 13,176.10                                        | 13,176.10                                      | 13,176.10                             |                                                   | 100.00%                                      |
|                                      | <b>Total State Aid</b>                     | <b>\$13,176.10</b>                               | <b>\$13,176.10</b>                             | <b>\$13,176.10</b>                    |                                                   |                                              |
| <b>Property Taxes</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4301                                 | Baxter Co. Prop. Tax - Gen. Po             | 70,999.05                                        | 70,999.05                                      | 70,999.05                             |                                                   | 100.00%                                      |
|                                      | <b>Total Property Taxes</b>                | <b>\$70,999.05</b>                               | <b>\$70,999.05</b>                             | <b>\$70,999.05</b>                    |                                                   |                                              |
| <b>Franchise Fees</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4401                                 | Franchise Tax                              | 55,559.28                                        | 55,559.28                                      | 55,559.28                             |                                                   | 100.00%                                      |
|                                      | <b>Total Franchise Fees</b>                | <b>\$55,559.28</b>                               | <b>\$55,559.28</b>                             | <b>\$55,559.28</b>                    |                                                   |                                              |
| <b>Sales Taxes</b>                   |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4510                                 | City Sales Tax - Ductile Iron              | 95,326.89                                        | 95,326.89                                      | 95,326.89                             |                                                   | 100.00%                                      |
| 4502                                 | City Sales Tax - General Porti             | 127,987.45                                       | 127,987.45                                     | 127,987.45                            |                                                   | 100.00%                                      |
| 4511                                 | City Sales Tax - Water Imprvmt             | 63,993.72                                        | 63,993.72                                      | 63,993.72                             |                                                   | 100.00%                                      |
| 4512                                 | City Sales Tax-General Savings             | 31,333.15                                        | 31,333.15                                      | 31,333.15                             |                                                   | 100.00%                                      |
| 4505                                 | County Sales Tax                           | 229,486.23                                       | 229,486.23                                     | 229,486.23                            |                                                   | 100.00%                                      |
|                                      | <b>Total Sales Taxes</b>                   | <b>\$548,127.44</b>                              | <b>\$548,127.44</b>                            | <b>\$548,127.44</b>                   |                                                   |                                              |
| <b>Fines, Forfeitures, And Costs</b> |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4601                                 | Court Fines                                | 35,964.18                                        | 35,964.18                                      | 35,964.18                             |                                                   | 100.00%                                      |
| 4602                                 | Jail Fees                                  | 1,810.00                                         | 1,810.00                                       | 1,810.00                              |                                                   | 100.00%                                      |
| 4603                                 | Police Report                              | 60.00                                            | 60.00                                          | 60.00                                 |                                                   | 100.00%                                      |
|                                      | <b>Total Fines, Forfeitures, And Costs</b> | <b>\$37,834.18</b>                               | <b>\$37,834.18</b>                             | <b>\$37,834.18</b>                    |                                                   |                                              |
| <b>Sales of Products</b>             |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4701                                 | Counter Sales                              | 150.00                                           | 150.00                                         | 150.00                                |                                                   | 100.00%                                      |
|                                      | <b>Total Sales of Products</b>             | <b>\$150.00</b>                                  | <b>\$150.00</b>                                | <b>\$150.00</b>                       |                                                   |                                              |
| <b>Local Fees &amp; Permits</b>      |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4811                                 | Occupation License                         | 2,000.00                                         | 2,000.00                                       | 2,000.00                              |                                                   | 100.00%                                      |
| 4805                                 | Permits                                    | 250.00                                           | 250.00                                         | 250.00                                |                                                   | 100.00%                                      |
|                                      | <b>Total Local Fees &amp; Permits</b>      | <b>\$2,250.00</b>                                | <b>\$2,250.00</b>                              | <b>\$2,250.00</b>                     |                                                   |                                              |
| <b>Other Revenue</b>                 |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4954                                 | Animal Licenses                            | 104.00                                           | 104.00                                         | 104.00                                |                                                   | 100.00%                                      |

## Statement of Revenue and Expenditures

|                         |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|-------------------------|--------------------------------|----------------|--------------|---------------|---------------|------------|
|                         |                                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                         |                                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                         |                                | Actual         | Actual       |               | Variance      | Budget     |
| Account Number          |                                |                |              |               |               |            |
| 4957                    | Donations                      | 13,500.00      | 13,500.00    | 13,500.00     |               | 100.00%    |
| 4959                    | Donations - Police             | 10,000.00      | 10,000.00    | 10,000.00     |               | 100.00%    |
| 8102                    | Interest on Checking           | 10,369.46      | 10,369.46    | 10,369.46     |               | 100.00%    |
| 4975                    | ML Property Program Settlement | 572.50         | 572.50       | 572.50        |               | 100.00%    |
| 4964                    | Rebate                         | 271.91         | 271.91       | 271.91        |               | 100.00%    |
| 4990                    | Reimbursement                  | 2,952.46       | 2,952.46     | 2,952.46      |               | 100.00%    |
| Total Other Revenue     |                                | \$37,770.33    | \$37,770.33  | \$37,770.33   |               |            |
| General Revenues Totals |                                | \$815,107.26   | \$815,107.26 | \$815,107.26  |               |            |
| Revenue                 |                                | \$815,107.26   | \$815,107.26 | \$815,107.26  |               |            |
| Gross Profit            |                                | \$815,107.26   | \$815,107.26 | \$815,107.26  |               |            |

### Expenses

#### City

#### Salaries & Benefits Expense

|      |                        |            |            |            |             |         |
|------|------------------------|------------|------------|------------|-------------|---------|
| 6307 | APERS Expense          | 19,977.76  | 19,977.76  | 21,733.75  | (1,755.99)  | 91.92%  |
| 6310 | Insurance - Employer   | 11,107.53  | 11,107.53  | 12,575.85  | (1,468.32)  | 88.32%  |
| 6305 | Medicare               | 1,934.73   | 1,934.73   | 2,090.19   | (155.46)    | 92.56%  |
| 6301 | Salaries               | 134,685.75 | 134,685.75 | 146,249.46 | (11,563.71) | 92.09%  |
| 6306 | Social Security        | 8,272.23   | 8,272.23   | 8,937.23   | (665.00)    | 92.56%  |
| 6313 | Unemployment Insurance | 39.85      | 39.85      | 41.74      | (1.89)      | 95.47%  |
| 6314 | Workers Compensation   | 131.96     | 131.96     | 131.96     |             | 100.00% |

Total Salaries & Benefits Expense \$176,149.81 \$176,149.81 \$191,760.18 (\$15,610.37)

#### Capital Purchase Expense

|      |                     |          |          |          |  |         |
|------|---------------------|----------|----------|----------|--|---------|
| 6410 | Equipment Purchases | 7,817.94 | 7,817.94 | 7,817.94 |  | 100.00% |
|------|---------------------|----------|----------|----------|--|---------|

Total Capital Purchase Expense \$7,817.94 \$7,817.94 \$7,817.94

#### Dues and Subscriptions Expense

|      |                                |          |          |          |  |         |
|------|--------------------------------|----------|----------|----------|--|---------|
| 6451 | Dues, Subscriptions, & Members | 8,515.86 | 8,515.86 | 8,515.86 |  | 100.00% |
|------|--------------------------------|----------|----------|----------|--|---------|

Total Dues and Subscriptions Expense \$8,515.86 \$8,515.86 \$8,515.86

#### Fuel Expense

|      |                      |        |        |        |  |         |
|------|----------------------|--------|--------|--------|--|---------|
| 6502 | Fuel & Oil (Taxable) | 681.17 | 681.17 | 681.17 |  | 100.00% |
|------|----------------------|--------|--------|--------|--|---------|

Total Fuel Expense \$681.17 \$681.17 \$681.17

#### Insurance Expense

|      |                      |          |          |          |  |         |
|------|----------------------|----------|----------|----------|--|---------|
| 6551 | Insurance - Property | 7,603.44 | 7,603.44 | 7,603.44 |  | 100.00% |
| 6552 | Insurance - Vehicle  | 911.51   | 911.51   | 911.51   |  | 100.00% |

Total Insurance Expense \$8,514.95 \$8,514.95 \$8,514.95

#### Repair / Maintenance Expense

|      |                            |          |          |          |  |         |
|------|----------------------------|----------|----------|----------|--|---------|
| 6823 | Christmas in Cotter        | 3,281.05 | 3,281.05 | 3,281.05 |  | 100.00% |
| 6810 | Repair & Maint - Buildings | 5,648.80 | 5,648.80 | 5,648.80 |  | 100.00% |

## Statement of Revenue and Expenditures

|                                             |                                                 | Current Period     | Year-To-Date       | Annual Budget      | Annual Budget | Jan 2024   |
|---------------------------------------------|-------------------------------------------------|--------------------|--------------------|--------------------|---------------|------------|
|                                             |                                                 | Jan 2024           | Jan 2024           | Jan 2024           | Jan 2024      | Dec 2024   |
|                                             |                                                 | Dec 2024           | Dec 2024           | Dec 2024           | Dec 2024      | Percent of |
| Account Number                              |                                                 | Actual             | Actual             |                    | Variance      | Budget     |
| 6814                                        | Repair & Maintnace, Equipment                   | 1,601.43           | 1,601.43           | 1,601.43           |               | 100.00%    |
|                                             | <b>Total Repair / Maintenance Expense</b>       | <b>\$10,531.28</b> | <b>\$10,531.28</b> | <b>\$10,531.28</b> |               |            |
| <b>Supplies Expense</b>                     |                                                 |                    |                    |                    |               |            |
| 6851                                        | Bridge Lights                                   | 9,312.61           | 9,312.61           | 9,312.61           |               | 100.00%    |
| 6857                                        | Janitorial Expense                              | 1,094.28           | 1,094.28           | 1,094.28           |               | 100.00%    |
| 6860                                        | Office Supplies                                 | 5,710.83           | 5,710.83           | 5,710.83           |               | 100.00%    |
| 6866                                        | Supplies - Gen. (Cleaning, Par                  | 5,964.46           | 5,964.46           | 5,964.46           |               | 100.00%    |
|                                             | <b>Total Supplies Expense</b>                   | <b>\$22,082.18</b> | <b>\$22,082.18</b> | <b>\$22,082.18</b> |               |            |
| <b>Travel &amp; Meeting Expense</b>         |                                                 |                    |                    |                    |               |            |
| 6902                                        | Meeting/Training Expense                        | 1,150.21           | 1,150.21           | 1,150.21           |               | 100.00%    |
| 6903                                        | Travel/Mileage Expense                          | 812.22             | 812.22             | 812.22             |               | 100.00%    |
|                                             | <b>Total Travel &amp; Meeting Expense</b>       | <b>\$1,962.43</b>  | <b>\$1,962.43</b>  | <b>\$1,962.43</b>  |               |            |
| <b>Postage Expense</b>                      |                                                 |                    |                    |                    |               |            |
| 6951                                        | Postage                                         | 1,493.24           | 1,493.24           | 1,493.24           |               | 100.00%    |
|                                             | <b>Total Postage Expense</b>                    | <b>\$1,493.24</b>  | <b>\$1,493.24</b>  | <b>\$1,493.24</b>  |               |            |
| <b>Utilities Expense</b>                    |                                                 |                    |                    |                    |               |            |
| 7001                                        | Telephone/Fax/Internet Expense                  | 4,798.20           | 4,798.20           | 4,798.20           |               | 100.00%    |
| 7005                                        | Utilities                                       | 8,430.79           | 8,430.79           | 8,430.79           |               | 100.00%    |
|                                             | <b>Total Utilities Expense</b>                  | <b>\$13,228.99</b> | <b>\$13,228.99</b> | <b>\$13,228.99</b> |               |            |
| <b>Professional Services Expense</b>        |                                                 |                    |                    |                    |               |            |
| 7107                                        | Legal Expense                                   | 8,444.20           | 8,444.20           | 8,444.20           |               | 100.00%    |
| 7110                                        | Maintenance Fees                                | 2,682.59           | 2,682.59           | 2,682.59           |               | 100.00%    |
|                                             | <b>Total Professional Services Expense</b>      | <b>\$11,126.79</b> | <b>\$11,126.79</b> | <b>\$11,126.79</b> |               |            |
| <b>Rent / Lease Expense</b>                 |                                                 |                    |                    |                    |               |            |
| 7151                                        | City Sign Expense                               | 600.00             | 600.00             | 600.00             |               | 100.00%    |
|                                             | <b>Total Rent / Lease Expense</b>               | <b>\$600.00</b>    | <b>\$600.00</b>    | <b>\$600.00</b>    |               |            |
| <b>Grant and Special Projects Expense</b>   |                                                 |                    |                    |                    |               |            |
| 8043                                        | AR Rural Co Gr Prog SdWk Light                  | 18,290.00          | 18,290.00          | 18,290.00          |               | 100.00%    |
| 8025                                        | Parkside Improvements                           | 24.26              | 24.26              | 24.26              |               | 100.00%    |
| 7284                                        | Spring Park Improvements                        | 2,222.38           | 2,222.38           | 2,222.38           |               | 100.00%    |
| 8028                                        | Tree Advisory Board Projects                    | 1,363.10           | 1,363.10           | 1,363.10           |               | 100.00%    |
|                                             | <b>Total Grant and Special Projects Expense</b> | <b>\$21,899.74</b> | <b>\$21,899.74</b> | <b>\$21,899.74</b> |               |            |
| <b>General &amp; Administrative Expense</b> |                                                 |                    |                    |                    |               |            |
| 7302                                        | Advertising                                     | 473.37             | 473.37             | 473.37             |               | 100.00%    |
| 7303                                        | Animal Control                                  | 1,000.00           | 1,000.00           | 1,000.00           |               | 100.00%    |
| 7305                                        | Economic Devel. Donation                        | 100.00             | 100.00             | 100.00             |               | 100.00%    |

## Statement of Revenue and Expenditures

|                                                   |                             | Current Period      | Year-To-Date        | Annual Budget       | Annual Budget        | Jan 2024   |
|---------------------------------------------------|-----------------------------|---------------------|---------------------|---------------------|----------------------|------------|
|                                                   |                             | Jan 2024            | Jan 2024            | Jan 2024            | Jan 2024             | Dec 2024   |
|                                                   |                             | Dec 2024            | Dec 2024            | Dec 2024            | Dec 2024             | Percent of |
| Account Number                                    |                             | Actual              | Actual              |                     | Variance             | Budget     |
| 7306                                              | Election Costs              | 1,314.31            | 1,314.31            | 1,314.31            |                      | 100.00%    |
| 7310                                              | North Arkansas Youth Center | 6,056.50            | 6,056.50            | 6,056.50            |                      | 100.00%    |
| 7314                                              | State Bond                  | 500.00              | 500.00              | 500.00              |                      | 100.00%    |
| <b>Total General &amp; Administrative Expense</b> |                             | <b>\$9,444.18</b>   | <b>\$9,444.18</b>   | <b>\$9,444.18</b>   |                      |            |
| <b>Indirect Expenses</b>                          |                             |                     |                     |                     |                      |            |
| 7803                                              | Bank Service Charge         | 600.00              | 600.00              | 600.00              |                      | 100.00%    |
| <b>Total Indirect Expenses</b>                    |                             | <b>\$600.00</b>     | <b>\$600.00</b>     | <b>\$600.00</b>     |                      |            |
| <b>City Totals</b>                                |                             | <b>\$294,648.56</b> | <b>\$294,648.56</b> | <b>\$310,258.93</b> | <b>(\$15,610.37)</b> |            |
| <b>Park Dept</b>                                  |                             |                     |                     |                     |                      |            |
| <b>Salaries &amp; Benefits Expense</b>            |                             |                     |                     |                     |                      |            |
| 6307                                              | APERS Expense               | 1,755.99            | 1,755.99            |                     | 1,755.99             | 0.00%      |
| 6310                                              | Insurance - Employer        | 1,468.32            | 1,468.32            |                     | 1,468.32             | 0.00%      |
| 6305                                              | Medicare                    | 155.46              | 155.46              |                     | 155.46               | 0.00%      |
| 6301                                              | Salaries                    | 11,563.71           | 11,563.71           |                     | 11,563.71            | 0.00%      |
| 6306                                              | Social Security             | 665.00              | 665.00              |                     | 665.00               | 0.00%      |
| 6313                                              | Unemployment Insurance      | 1.89                | 1.89                |                     | 1.89                 | 0.00%      |
| <b>Total Salaries &amp; Benefits Expense</b>      |                             | <b>\$15,610.37</b>  | <b>\$15,610.37</b>  |                     | <b>\$15,610.37</b>   |            |
| <b>Park Dept Totals</b>                           |                             | <b>\$15,610.37</b>  | <b>\$15,610.37</b>  |                     | <b>\$15,610.37</b>   |            |
| <b>Police Dept</b>                                |                             |                     |                     |                     |                      |            |
| <b>Law Enforcement Expense</b>                    |                             |                     |                     |                     |                      |            |
| 6106                                              | Operational Supplies        | 613.96              | 613.96              | 613.96              |                      | 100.00%    |
| <b>Total Law Enforcement Expense</b>              |                             | <b>\$613.96</b>     | <b>\$613.96</b>     | <b>\$613.96</b>     |                      |            |
| <b>Salaries &amp; Benefits Expense</b>            |                             |                     |                     |                     |                      |            |
| 6307                                              | APERS Expense               | 2.53                | 2.53                | 2.53                |                      | 100.00%    |
| 6310                                              | Insurance - Employer        | 7,038.97            | 7,038.97            | 7,038.97            |                      | 100.00%    |
| 6308                                              | LOPFI Expense               | 9,179.02            | 9,179.02            | 9,179.02            |                      | 100.00%    |
| 6305                                              | Medicare                    | 1,271.42            | 1,271.42            | 1,271.42            |                      | 100.00%    |
| 6301                                              | Salaries                    | 88,730.00           | 88,730.00           | 88,730.00           |                      | 100.00%    |
| 6306                                              | Social Security             | 5,436.41            | 5,436.41            | 5,436.41            |                      | 100.00%    |
| 6313                                              | Unemployment Insurance      | 98.08               | 98.08               | 98.08               |                      | 100.00%    |
| 6314                                              | Workers Compensation        | 1,549.17            | 1,549.17            | 1,549.17            |                      | 100.00%    |
| <b>Total Salaries &amp; Benefits Expense</b>      |                             | <b>\$113,305.60</b> | <b>\$113,305.60</b> | <b>\$113,305.60</b> |                      |            |
| <b>Capital Purchase Expense</b>                   |                             |                     |                     |                     |                      |            |
| 6409                                              | Equipment Purchase          | 2,020.18            | 2,020.18            | 2,020.18            |                      | 100.00%    |
| 6422                                              | Police Unit - Newer         | 17,855.80           | 17,855.80           | 17,855.80           |                      | 100.00%    |
| <b>Total Capital Purchase Expense</b>             |                             | <b>\$19,875.98</b>  | <b>\$19,875.98</b>  | <b>\$19,875.98</b>  |                      |            |

## Statement of Revenue and Expenditures

|                                             |                                 | Current Period      | Year-To-Date        | Annual Budget       | Annual Budget | Jan 2024   |
|---------------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------|------------|
|                                             |                                 | Jan 2024            | Jan 2024            | Jan 2024            | Jan 2024      | Dec 2024   |
|                                             |                                 | Dec 2024            | Dec 2024            | Dec 2024            | Dec 2024      | Percent of |
|                                             |                                 | Actual              | Actual              |                     | Variance      | Budget     |
| Account Number                              |                                 |                     |                     |                     |               |            |
| <b>Dues and Subscriptions Expense</b>       |                                 |                     |                     |                     |               |            |
| 6451                                        | Dues, Subscriptions, & Members  | 53,771.58           | 53,771.58           | 53,771.58           |               | 100.00%    |
| <b>Total Dues and Subscriptions Expense</b> |                                 | <b>\$53,771.58</b>  | <b>\$53,771.58</b>  | <b>\$53,771.58</b>  |               |            |
| <b>Fuel Expense</b>                         |                                 |                     |                     |                     |               |            |
| 6501                                        | Fuel & Oil (Non-taxable)        | 372.00              | 372.00              | 372.00              |               | 100.00%    |
| 6502                                        | Fuel & Oil (Taxable)            | 7,098.68            | 7,098.68            | 7,098.68            |               | 100.00%    |
| <b>Total Fuel Expense</b>                   |                                 | <b>\$7,470.68</b>   | <b>\$7,470.68</b>   | <b>\$7,470.68</b>   |               |            |
| <b>Insurance Expense</b>                    |                                 |                     |                     |                     |               |            |
| 6552                                        | Insurance - Vehicle             | 1,230.18            | 1,230.18            | 1,230.18            |               | 100.00%    |
| <b>Total Insurance Expense</b>              |                                 | <b>\$1,230.18</b>   | <b>\$1,230.18</b>   | <b>\$1,230.18</b>   |               |            |
| <b>Repair / Maintenance Expense</b>         |                                 |                     |                     |                     |               |            |
| 6812                                        | Repair & Maint - Vehicles       | 4,384.10            | 4,384.10            | 4,384.10            |               | 100.00%    |
| 6814                                        | Repair & Maintenance, Equipment | 190.91              | 190.91              | 190.91              |               | 100.00%    |
| <b>Total Repair / Maintenance Expense</b>   |                                 | <b>\$4,575.01</b>   | <b>\$4,575.01</b>   | <b>\$4,575.01</b>   |               |            |
| <b>Supplies Expense</b>                     |                                 |                     |                     |                     |               |            |
| 6856                                        | Clothing Allowance              | 7,662.53            | 7,662.53            | 7,662.53            |               | 100.00%    |
| 6860                                        | Office Supplies                 | 588.74              | 588.74              | 588.74              |               | 100.00%    |
| <b>Total Supplies Expense</b>               |                                 | <b>\$8,251.27</b>   | <b>\$8,251.27</b>   | <b>\$8,251.27</b>   |               |            |
| <b>Travel &amp; Meeting Expense</b>         |                                 |                     |                     |                     |               |            |
| 6902                                        | Meeting/Training Expense        | 552.74              | 552.74              | 552.74              |               | 100.00%    |
| 6903                                        | Travel/Mileage Expense          | 292.55              | 292.55              | 292.55              |               | 100.00%    |
| <b>Total Travel &amp; Meeting Expense</b>   |                                 | <b>\$845.29</b>     | <b>\$845.29</b>     | <b>\$845.29</b>     |               |            |
| <b>Utilities Expense</b>                    |                                 |                     |                     |                     |               |            |
| 7001                                        | Telephone/Fax/Internet Expense  | 3,207.26            | 3,207.26            | 3,207.26            |               | 100.00%    |
| <b>Total Utilities Expense</b>              |                                 | <b>\$3,207.26</b>   | <b>\$3,207.26</b>   | <b>\$3,207.26</b>   |               |            |
| <b>Professional Services Expense</b>        |                                 |                     |                     |                     |               |            |
| 7110                                        | Maintenance Fees                | 591.02              | 591.02              | 591.02              |               | 100.00%    |
| 7111                                        | Prevention & Safety             | 120.00              | 120.00              | 120.00              |               | 100.00%    |
| <b>Total Professional Services Expense</b>  |                                 | <b>\$711.02</b>     | <b>\$711.02</b>     | <b>\$711.02</b>     |               |            |
| <b>Rent / Lease Expense</b>                 |                                 |                     |                     |                     |               |            |
| 7152                                        | Lease Expense                   | 300.00              | 300.00              | 300.00              |               | 100.00%    |
| <b>Total Rent / Lease Expense</b>           |                                 | <b>\$300.00</b>     | <b>\$300.00</b>     | <b>\$300.00</b>     |               |            |
| <b>Police Dept Totals</b>                   |                                 | <b>\$214,157.83</b> | <b>\$214,157.83</b> | <b>\$214,157.83</b> |               |            |
| <b>Expenses</b>                             |                                 | <b>\$524,416.76</b> | <b>\$524,416.76</b> | <b>\$524,416.76</b> |               |            |
| <b>Revenue Less Expenditures</b>            |                                 | <b>\$290,690.50</b> | <b>\$290,690.50</b> | <b>\$290,690.50</b> |               |            |

General Fund  
Statement of Revenue and Expenditures

| Account Number                 |                                | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|--------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| Other Revenue                  |                                |                                                  |                                                |                                       |                                                   |                                              |
| General Revenues               |                                |                                                  |                                                |                                       |                                                   |                                              |
| Gross Rents                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8202                           | Park Revenue                   | 1,780.00                                         | 1,780.00                                       | 1,780.00                              |                                                   | 100.00%                                      |
| Total Gross Rents              |                                | \$1,780.00                                       | \$1,780.00                                     | \$1,780.00                            |                                                   |                                              |
| General Revenues Totals        |                                | \$1,780.00                                       | \$1,780.00                                     | \$1,780.00                            |                                                   |                                              |
| Transfers between Funds        |                                |                                                  |                                                |                                       |                                                   |                                              |
| Transfer Revenue               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8313                           | Transfer from Payroll Fund     | 212.27                                           | 212.27                                         | 212.27                                |                                                   | 100.00%                                      |
| Total Transfer Revenue         |                                | \$212.27                                         | \$212.27                                       | \$212.27                              |                                                   |                                              |
| Transfers between Funds Totals |                                | \$212.27                                         | \$212.27                                       | \$212.27                              |                                                   |                                              |
| Other Revenue                  |                                | \$1,992.27                                       | \$1,992.27                                     | \$1,992.27                            |                                                   |                                              |
| Other Expenses                 |                                |                                                  |                                                |                                       |                                                   |                                              |
| Transfers between Funds        |                                |                                                  |                                                |                                       |                                                   |                                              |
| Transfer Expense               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 9129                           | Trans to Ductile Iron Cap Rsv  | 90,808.04                                        | 90,808.04                                      | 90,808.04                             |                                                   | 100.00%                                      |
| 9105                           | Transfer to Court Automation F | 3,000.00                                         | 3,000.00                                       | 3,000.00                              |                                                   | 100.00%                                      |
| 9111                           | Transfer to General Savings Fu | 31,333.15                                        | 31,333.15                                      | 31,333.15                             |                                                   | 100.00%                                      |
| 9116                           | Transfer to Water Improvement  | 59,474.87                                        | 59,474.87                                      | 59,474.87                             |                                                   | 100.00%                                      |
| Total Transfer Expense         |                                | \$184,616.06                                     | \$184,616.06                                   | \$184,616.06                          |                                                   |                                              |
| Transfers between Funds Totals |                                | \$184,616.06                                     | \$184,616.06                                   | \$184,616.06                          |                                                   |                                              |
| Other Expenses                 |                                | \$184,616.06                                     | \$184,616.06                                   | \$184,616.06                          |                                                   |                                              |
| Net Change in Fund Balance     |                                | \$108,066.71                                     | \$108,066.71                                   | \$108,066.71                          |                                                   |                                              |
| Fund Balances                  |                                |                                                  |                                                |                                       |                                                   |                                              |
| Beginning Fund Balance         |                                | 290,035.86                                       | 290,035.86                                     |                                       |                                                   | 0.00%                                        |
| Net Change in Fund Balance     |                                | 108,066.71                                       | 108,066.71                                     | 108,066.71                            |                                                   | 0.00%                                        |
| Ending Fund Balance            |                                | 398,102.57                                       | 398,102.57                                     |                                       |                                                   | 0.00%                                        |

**General Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| General Fund - First Sec. Bank      | 398,043.58                       | 289,976.87                       | 338,325.12                       |
| <b>Total Current Assets</b>         | <b>\$398,043.58</b>              | <b>\$289,976.87</b>              | <b>\$338,325.12</b>              |
| <b>Total Assets</b>                 | <b>\$398,043.58</b>              | <b>\$289,976.87</b>              | <b>\$338,325.12</b>              |
| <b>Liabilities</b>                  |                                  |                                  |                                  |
| <b>Current Liabilities</b>          |                                  |                                  |                                  |
| APERS                               | (58.99)                          | (58.99)                          |                                  |
| <b>Total Current Liabilities</b>    | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 |                                  |
| <b>Total Liabilities</b>            | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 |                                  |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 398,102.57                       | 290,035.86                       | 338,325.12                       |
| <b>Total Fund Balance</b>           | <b>\$398,102.57</b>              | <b>\$290,035.86</b>              | <b>\$338,325.12</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$398,043.58</b>              | <b>\$289,976.87</b>              | <b>\$338,325.12</b>              |

**Street Department**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

Page 1 of 1

Current Period  
Jan 2024  
Dec 2024  
Actual

**Revenue & Expenditures**

**Revenue**

|                |                |
|----------------|----------------|
| Grant Income   | \$124,312.00 ✓ |
| State Aid      | \$72,856.42 ✓  |
| Property Taxes | \$28,763.03 ✓  |
| Other Revenue  | \$4,140.50 ✓   |

**Revenue** \$230,071.95

\$230,071.95

**Gross Profit** \$230,071.95

**Expenses**

|                                    |                |
|------------------------------------|----------------|
| Salaries & Benefits Expense        | \$40,792.17 ✓  |
| Dues and Subscriptions Expense     | \$778.53 ✓     |
| Fuel Expense                       | \$3,337.13 ✓   |
| Insurance Expense                  | \$1,199.69 ✓   |
| Repair / Maintenance Expense       | \$8,677.00 ✓   |
| Supplies Expense                   | \$5,875.52 ✓   |
| Utilities Expense                  | \$15,827.29 ✓  |
| Professional Services Expense      | \$125.00 —     |
| Rent / Lease Expense               | \$127.31 ✓     |
| Grant and Special Projects Expense | \$172,995.52 ✓ |

**Expenses** \$249,735.16

(\$19,663.21)

**Revenue Less Expenditures** (\$19,663.21)

**Other Revenue**

|                  |               |
|------------------|---------------|
| Transfer Revenue | \$41,438.00 ✓ |
|------------------|---------------|

**Other Revenue** \$41,438.00

\$21,774.79

**Net Change in Fund Balance** \$21,774.79

**Fund Balances**

\$124,831.85

\$21,774.79

\$146,606.64

## Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Grant Income</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4100                                         | AGFC Marine Fuel Tax Pr Grant  | 124,312.00                                       | 124,312.00                                     | 124,312.00                            | 0.00                                              | 100.00%                                      |
| <b>Total Grant Income</b>                    |                                | <b>\$124,312.00</b>                              | <b>\$124,312.00</b>                            | <b>\$124,312.00</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>State Aid</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4107                                         | Street State Turnback          | 72,856.42                                        | 72,856.42                                      | 72,856.42                             | 0.00                                              | 100.00%                                      |
| <b>Total State Aid</b>                       |                                | <b>\$72,856.42</b>                               | <b>\$72,856.42</b>                             | <b>\$72,856.42</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Property Taxes</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4303                                         | Baxter Co. Prop. Tax - Street  | 28,763.03                                        | 28,763.03                                      | 28,763.03                             | 0.00                                              | 100.00%                                      |
| <b>Total Property Taxes</b>                  |                                | <b>\$28,763.03</b>                               | <b>\$28,763.03</b>                             | <b>\$28,763.03</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Other Revenue</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8102                                         | Interest on Checking           | 4,140.50                                         | 4,140.50                                       | 4,140.50                              | 0.00                                              | 100.00%                                      |
| <b>Total Other Revenue</b>                   |                                | <b>\$4,140.50</b>                                | <b>\$4,140.50</b>                              | <b>\$4,140.50</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Revenue</b>                               |                                | <b>\$230,071.95</b>                              | <b>\$230,071.95</b>                            | <b>\$230,071.95</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Gross Profit</b>                          |                                | <b>\$230,071.95</b>                              | <b>\$230,071.95</b>                            | <b>\$230,071.95</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                  | 4,567.06                                         | 4,567.06                                       | 4,567.06                              | 0.00                                              | 100.00%                                      |
| 6310                                         | Insurance - Employer           | 3,881.52                                         | 3,881.52                                       | 3,881.52                              | 0.00                                              | 100.00%                                      |
| 6305                                         | Medicare                       | 401.50                                           | 401.50                                         | 401.50                                | 0.00                                              | 100.00%                                      |
| 6301                                         | Salaries                       | 30,204.91                                        | 30,204.91                                      | 30,204.91                             | 0.00                                              | 100.00%                                      |
| 6306                                         | Social Security                | 1,716.97                                         | 1,716.97                                       | 1,716.97                              | 0.00                                              | 100.00%                                      |
| 6313                                         | Unemployment Insurance         | 20.21                                            | 20.21                                          | 20.21                                 | 0.00                                              | 100.00%                                      |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$40,792.17</b>                               | <b>\$40,792.17</b>                             | <b>\$40,792.17</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 778.53                                           | 778.53                                         | 778.53                                | 0.00                                              | 100.00%                                      |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$778.53</b>                                  | <b>\$778.53</b>                                | <b>\$778.53</b>                       | <b>\$0.00</b>                                     |                                              |
| <b>Fuel Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)       | 1,998.21                                         | 1,998.21                                       | 1,998.21                              | 0.00                                              | 100.00%                                      |
| 6502                                         | Fuel & Oil (Taxable)           | 1,338.92                                         | 1,338.92                                       | 1,338.92                              | 0.00                                              | 100.00%                                      |
| <b>Total Fuel Expense</b>                    |                                | <b>\$3,337.13</b>                                | <b>\$3,337.13</b>                              | <b>\$3,337.13</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Insurance Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                         | Insurance - Property           | 204.80                                           | 204.80                                         | 204.80                                | 0.00                                              | 100.00%                                      |
| 6552                                         | Insurance - Vehicle            | 994.89                                           | 994.89                                         | 994.89                                | 0.00                                              | 100.00%                                      |
| <b>Total Insurance Expense</b>               |                                | <b>\$1,199.69</b>                                | <b>\$1,199.69</b>                              | <b>\$1,199.69</b>                     | <b>\$0.00</b>                                     |                                              |

## Statement of Revenue and Expenditures

| Account Number                                  |                                 | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|-------------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Repair / Maintenance Expense</b>             |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                            | Repair & Maint - Buildings      | 136.25                                           | 136.25                                         | 136.25                                | 0.00                                              | 100.00%                                      |
| 6812                                            | Repair & Maint - Vehicles       | 911.76                                           | 911.76                                         | 911.76                                | 0.00                                              | 100.00%                                      |
| 6814                                            | Repair & Maintenance, Equipment | 3,264.68                                         | 3,264.68                                       | 3,264.68                              | 0.00                                              | 100.00%                                      |
| 6819                                            | Street Material                 | 2,864.31                                         | 2,864.31                                       | 2,864.31                              | 0.00                                              | 100.00%                                      |
| 6824                                            | Tree Removal Expense            | 1,500.00                                         | 1,500.00                                       | 1,500.00                              | 0.00                                              | 100.00%                                      |
| <b>Total Repair / Maintenance Expense</b>       |                                 | <b>\$8,677.00</b>                                | <b>\$8,677.00</b>                              | <b>\$8,677.00</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Supplies Expense</b>                         |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6856                                            | Clothing Allowance              | 1,795.38                                         | 1,795.38                                       | 1,795.38                              | 0.00                                              | 100.00%                                      |
| 6858                                            | Maintenance Supplies            | 229.15                                           | 229.15                                         | 229.15                                | 0.00                                              | 100.00%                                      |
| 6860                                            | Office Supplies                 | 225.66                                           | 225.66                                         | 225.66                                | 0.00                                              | 100.00%                                      |
| 6864                                            | Street Signs                    | 205.50                                           | 205.50                                         | 205.50                                | 0.00                                              | 100.00%                                      |
| 6868                                            | Supplies Inven. - Culverts etc  | 2,376.99                                         | 2,376.99                                       | 2,376.99                              | 0.00                                              | 100.00%                                      |
| 6871                                            | Supplies Shop Tools             | 1,042.84                                         | 1,042.84                                       | 1,042.84                              | 0.00                                              | 100.00%                                      |
| <b>Total Supplies Expense</b>                   |                                 | <b>\$5,875.52</b>                                | <b>\$5,875.52</b>                              | <b>\$5,875.52</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Utilities Expense</b>                        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                            | Telephone/Fax/Internet Expense  | 299.04                                           | 299.04                                         | 299.04                                | 0.00                                              | 100.00%                                      |
| 7006                                            | Utilities - Shop                | 934.30                                           | 934.30                                         | 934.30                                | 0.00                                              | 100.00%                                      |
| 7007                                            | Utilities Street Lights         | 14,593.95                                        | 14,593.95                                      | 14,593.95                             | 0.00                                              | 100.00%                                      |
| <b>Total Utilities Expense</b>                  |                                 | <b>\$15,827.29</b>                               | <b>\$15,827.29</b>                             | <b>\$15,827.29</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Professional Services Expense</b>            |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7109                                            | License Fees                    | 125.00                                           | 125.00                                         | 125.00                                | 0.00                                              | 100.00%                                      |
| <b>Total Professional Services Expense</b>      |                                 | <b>\$125.00</b>                                  | <b>\$125.00</b>                                | <b>\$125.00</b>                       | <b>\$0.00</b>                                     |                                              |
| <b>Rent / Lease Expense</b>                     |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7152                                            | Lease Expense                   | 127.31                                           | 127.31                                         | 127.31                                | 0.00                                              | 100.00%                                      |
| <b>Total Rent / Lease Expense</b>               |                                 | <b>\$127.31</b>                                  | <b>\$127.31</b>                                | <b>\$127.31</b>                       | <b>\$0.00</b>                                     |                                              |
| <b>Grant and Special Projects Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 8045                                            | AGFC Grant-PavingBigSpringPark  | 172,995.52                                       | 172,995.52                                     | 172,995.52                            | 0.00                                              | 100.00%                                      |
| <b>Total Grant and Special Projects Expense</b> |                                 | <b>\$172,995.52</b>                              | <b>\$172,995.52</b>                            | <b>\$172,995.52</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                                 |                                 | <b>\$249,735.16</b>                              | <b>\$249,735.16</b>                            | <b>\$249,735.16</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Revenue Less Expenditures</b>                |                                 | <b>(\$19,663.21)</b>                             | <b>(\$19,663.21)</b>                           | <b>(\$19,663.21)</b>                  | <b>\$0.00</b>                                     |                                              |
| <b>Other Revenue</b>                            |                                 |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfer Revenue</b>                         |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 8323                                            | Transfer from Street Capital R  | 41,438.00                                        | 41,438.00                                      | 41,438.00                             | 0.00                                              | 100.00%                                      |
| <b>Total Transfer Revenue</b>                   |                                 | <b>\$41,438.00</b>                               | <b>\$41,438.00</b>                             | <b>\$41,438.00</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Other Revenue</b>                            |                                 | <b>\$41,438.00</b>                               | <b>\$41,438.00</b>                             | <b>\$41,438.00</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Net Change in Fund Balance</b>               |                                 | <b>\$21,774.79</b>                               | <b>\$21,774.79</b>                             | <b>\$21,774.79</b>                    | <b>\$0.00</b>                                     |                                              |

Street Department  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Fund Balances

|                            |            |            |           |      |       |
|----------------------------|------------|------------|-----------|------|-------|
| Beginning Fund Balance     | 124,831.85 | 124,831.85 | 0.00      | 0.00 | 0.00% |
| Net Change in Fund Balance | 21,774.79  | 21,774.79  | 21,774.79 | 0.00 | 0.00% |
| Ending Fund Balance        | 146,606.64 | 146,606.64 | 0.00      | 0.00 | 0.00% |

Report Options  
Fund: Street Department  
Period: 1/1/2024 to 12/31/2024  
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**  
12/31/2024

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Street Dept. - First Sec. Bank      | 146,606.64                       | 124,831.85                       | 124,370.62                       |
| <b>Total Current Assets</b>         | <b>\$146,606.64</b>              | <b>\$124,831.85</b>              | <b>\$124,370.62</b>              |
| <b>Total Assets</b>                 | <b>\$146,606.64</b>              | <b>\$124,831.85</b>              | <b>\$124,370.62</b>              |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 146,606.64                       | 124,831.85                       | 124,370.62                       |
| <b>Total Fund Balance</b>           | <b>\$146,606.64</b>              | <b>\$124,831.85</b>              | <b>\$124,370.62</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$146,606.64</b>              | <b>\$124,831.85</b>              | <b>\$124,370.62</b>              |

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**Cemetary Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

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Current Period  
Jan 2024  
Dec 2024  
Actual

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**Revenue & Expenditures**

**Revenue**

|                 |              |
|-----------------|--------------|
| Service Revenue | \$1,300.00 ✓ |
| Other Revenue   | \$4,911.21 ✓ |

|                |                   |
|----------------|-------------------|
| <b>Revenue</b> | <b>\$6,211.21</b> |
|----------------|-------------------|

|  |            |
|--|------------|
|  | \$6,211.21 |
|--|------------|

|                     |                   |
|---------------------|-------------------|
| <b>Gross Profit</b> | <b>\$6,211.21</b> |
|---------------------|-------------------|

**Expenses**

|                             |              |
|-----------------------------|--------------|
| Salaries & Benefits Expense | \$5,182.86 ✓ |
| Fuel Expense                | \$314.33 ✓   |
| Supplies Expense            | \$368.46 ✓   |

|                 |                   |
|-----------------|-------------------|
| <b>Expenses</b> | <b>\$5,865.65</b> |
|-----------------|-------------------|

|  |          |
|--|----------|
|  | \$345.56 |
|--|----------|

|                                  |                 |
|----------------------------------|-----------------|
| <b>Revenue Less Expenditures</b> | <b>\$345.56</b> |
|----------------------------------|-----------------|

|  |          |
|--|----------|
|  | \$345.56 |
|--|----------|

|                                   |                 |
|-----------------------------------|-----------------|
| <b>Net Change in Fund Balance</b> | <b>\$345.56</b> |
|-----------------------------------|-----------------|

**Fund Balances**

|  |             |
|--|-------------|
|  | \$17,124.35 |
|--|-------------|

|  |          |
|--|----------|
|  | \$345.56 |
|--|----------|

|  |             |
|--|-------------|
|  | \$17,469.91 |
|--|-------------|

## Statement of Revenue and Expenditures

| Account Number                    |                                | Current Period                 | Year-To-Date                   | Annual Budget        | Annual Budget                    | Jan 2024                         |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------------|
|                                   |                                | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024 | Jan 2024<br>Dec 2024<br>Variance | Dec 2024<br>Percent of<br>Budget |
| Revenue & Expenditures            |                                |                                |                                |                      |                                  |                                  |
| Revenue                           |                                |                                |                                |                      |                                  |                                  |
| Service Revenue                   |                                |                                |                                |                      |                                  |                                  |
| 4752                              | Cem. Grave Opening/Closing     | 1,300.00                       | 1,300.00                       | 1,300.00             | 0.00                             | 100.00%                          |
| Total Service Revenue             |                                | \$1,300.00                     | \$1,300.00                     | \$1,300.00           | \$0.00                           |                                  |
| Other Revenue                     |                                |                                |                                |                      |                                  |                                  |
| 4951                              | Cem. Perpetual Care Income     | 4,413.60                       | 4,413.60                       | 4,413.60             | 0.00                             | 100.00%                          |
| 8102                              | Interest on Checking           | 497.61                         | 497.61                         | 497.61               | 0.00                             | 100.00%                          |
| Total Other Revenue               |                                | \$4,911.21                     | \$4,911.21                     | \$4,911.21           | \$0.00                           |                                  |
| Revenue                           |                                | \$6,211.21                     | \$6,211.21                     | \$6,211.21           | \$0.00                           |                                  |
| Gross Profit                      |                                | \$6,211.21                     | \$6,211.21                     | \$6,211.21           | \$0.00                           |                                  |
| Expenses                          |                                |                                |                                |                      |                                  |                                  |
| Salaries & Benefits Expense       |                                |                                |                                |                      |                                  |                                  |
| 6307                              | APERS Expense                  | 589.38                         | 589.38                         | 589.38               | 0.00                             | 100.00%                          |
| 6310                              | Insurance - Employer           | 477.06                         | 477.06                         | 477.06               | 0.00                             | 100.00%                          |
| 6305                              | Medicare                       | 51.02                          | 51.02                          | 51.02                | 0.00                             | 100.00%                          |
| 6301                              | Salaries                       | 3,847.10                       | 3,847.10                       | 3,847.10             | 0.00                             | 100.00%                          |
| 6306                              | Social Security                | 218.30                         | 218.30                         | 218.30               | 0.00                             | 100.00%                          |
| Total Salaries & Benefits Expense |                                | \$5,182.86                     | \$5,182.86                     | \$5,182.86           | \$0.00                           |                                  |
| Fuel Expense                      |                                |                                |                                |                      |                                  |                                  |
| 6502                              | Fuel & Oil (Taxable)           | 314.33                         | 314.33                         | 314.33               | 0.00                             | 100.00%                          |
| Total Fuel Expense                |                                | \$314.33                       | \$314.33                       | \$314.33             | \$0.00                           |                                  |
| Supplies Expense                  |                                |                                |                                |                      |                                  |                                  |
| 6866                              | Supplies - Gen. (Cleaning, Par | 368.46                         | 368.46                         | 368.46               | 0.00                             | 100.00%                          |
| Total Supplies Expense            |                                | \$368.46                       | \$368.46                       | \$368.46             | \$0.00                           |                                  |
| Expenses                          |                                | \$5,865.65                     | \$5,865.65                     | \$5,865.65           | \$0.00                           |                                  |
| Revenue Less Expenditures         |                                | \$345.56                       | \$345.56                       | \$345.56             | \$0.00                           |                                  |
| Net Change in Fund Balance        |                                | \$345.56                       | \$345.56                       | \$345.56             | \$0.00                           |                                  |

Cemetery Fund  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Fund Balances

|                            |           |           |        |      |       |
|----------------------------|-----------|-----------|--------|------|-------|
| Beginning Fund Balance     | 17,124.35 | 17,124.35 | 0.00   | 0.00 | 0.00% |
| Net Change in Fund Balance | 345.56    | 345.56    | 345.56 | 0.00 | 0.00% |
| Ending Fund Balance        | 17,469.91 | 17,469.91 | 0.00   | 0.00 | 0.00% |

Report Options  
Fund: Cemetery Fund  
Period: 1/1/2024 to 12/31/2024  
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

**Cemetery Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Cemetery Fund - First Sec. Ban      | 17,469.91                        | 17,124.35                        | 15,136.34                        |
| <b>Total Current Assets</b>         | <b>\$17,469.91</b>               | <b>\$17,124.35</b>               | <b>\$15,136.34</b>               |
| <b>Total Assets</b>                 | <b>\$17,469.91</b>               | <b>\$17,124.35</b>               | <b>\$15,136.34</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 17,469.91                        | 17,124.35                        | 15,136.34                        |
| <b>Total Fund Balance</b>           | <b>\$17,469.91</b>               | <b>\$17,124.35</b>               | <b>\$15,136.34</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$17,469.91</b>               | <b>\$17,124.35</b>               | <b>\$15,136.34</b>               |

**Fire Department Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

Page 1 of 1

Current Period  
Jan 2024  
Dec 2024  
Actual

**Revenue & Expenditures**

**Revenue**

|                |               |
|----------------|---------------|
| Grant Income   | \$7,000.00 ✓  |
| State Aid      | \$20,522.25 ✓ |
| Property Taxes | \$58,665.57 ✓ |
| Other Revenue  | \$11,134.95 ✓ |

**Revenue** \$97,322.77

\$97,322.77

**Gross Profit** \$97,322.77

**Expenses**

|                                    |               |
|------------------------------------|---------------|
| Salaries & Benefits Expense        | \$25,893.26 ✓ |
| Capital Purchase Expense           | \$1,829.79 ✓  |
| Dues and Subscriptions Expense     | \$1,672.26 ✓  |
| Fuel Expense                       | \$1,817.36 ✓  |
| Insurance Expense                  | \$6,217.45 ✓  |
| Repair / Maintenance Expense       | \$5,503.94 ✓  |
| Supplies Expense                   | \$4,179.72 ✓  |
| Travel & Meeting Expense           | \$43.00 ✓     |
| Utilities Expense                  | \$7,316.57 ✓  |
| Grant and Special Projects Expense | \$14,450.00 ✓ |

**Expenses** \$68,923.35

\$28,399.42

**Revenue Less Expenditures** \$28,399.42

\$28,399.42

**Net Change in Fund Balance** \$28,399.42

**Fund Balances**

\$88,297.25

\$28,399.42

\$116,696.67 ✓

## Statement of Revenue and Expenditures

| Account Number                         |                                              | Current Period     | Year-To-Date       | Annual Budget      | Annual Budget | Jan 2024          |
|----------------------------------------|----------------------------------------------|--------------------|--------------------|--------------------|---------------|-------------------|
|                                        |                                              | Jan 2024           | Jan 2024           | Jan 2024           | Jan 2024      | Dec 2024          |
|                                        |                                              | Dec 2024           | Dec 2024           | Dec 2024           | Dec 2024      | Percent of Budget |
|                                        |                                              | Actual             | Actual             |                    | Variance      |                   |
| <b>Revenue &amp; Expenditures</b>      |                                              |                    |                    |                    |               |                   |
| <b>Revenue</b>                         |                                              |                    |                    |                    |               |                   |
| <b>Grant Income</b>                    |                                              |                    |                    |                    |               |                   |
| 4088                                   | USDA FF RD EII Grant 2024-14                 | 7,000.00           | 7,000.00           | 7,000.00           | 0.00          | 100.00%           |
|                                        | <b>Total Grant Income</b>                    | <b>\$7,000.00</b>  | <b>\$7,000.00</b>  | <b>\$7,000.00</b>  | <b>\$0.00</b> |                   |
| <b>State Aid</b>                       |                                              |                    |                    |                    |               |                   |
| 4101                                   | Act 833                                      | 20,522.25          | 20,522.25          | 20,522.25          | 0.00          | 100.00%           |
|                                        | <b>Total State Aid</b>                       | <b>\$20,522.25</b> | <b>\$20,522.25</b> | <b>\$20,522.25</b> | <b>\$0.00</b> |                   |
| <b>Property Taxes</b>                  |                                              |                    |                    |                    |               |                   |
| 4302                                   | Baxter Co. Prop. Tax - Fire Po               | 53,402.42          | 53,402.42          | 53,402.42          | 0.00          | 100.00%           |
| 4305                                   | County Matching Funds                        | 5,263.15           | 5,263.15           | 5,263.15           | 0.00          | 100.00%           |
|                                        | <b>Total Property Taxes</b>                  | <b>\$58,665.57</b> | <b>\$58,665.57</b> | <b>\$58,665.57</b> | <b>\$0.00</b> |                   |
| <b>Other Revenue</b>                   |                                              |                    |                    |                    |               |                   |
| 4970                                   | FD Auxiliary Donations                       | 8,048.03           | 8,048.03           | 8,048.03           | 0.00          | 100.00%           |
| 8102                                   | Interest on Checking                         | 2,846.04           | 2,846.04           | 2,846.04           | 0.00          | 100.00%           |
| 4990                                   | Reimbursement                                | 240.88             | 240.88             | 240.88             | 0.00          | 100.00%           |
|                                        | <b>Total Other Revenue</b>                   | <b>\$11,134.95</b> | <b>\$11,134.95</b> | <b>\$11,134.95</b> | <b>\$0.00</b> |                   |
|                                        | <b>Revenue</b>                               | <b>\$97,322.77</b> | <b>\$97,322.77</b> | <b>\$97,322.77</b> | <b>\$0.00</b> |                   |
|                                        | <b>Gross Profit</b>                          | <b>\$97,322.77</b> | <b>\$97,322.77</b> | <b>\$97,322.77</b> | <b>\$0.00</b> |                   |
| <b>Expenses</b>                        |                                              |                    |                    |                    |               |                   |
| <b>Salaries &amp; Benefits Expense</b> |                                              |                    |                    |                    |               |                   |
| 6325                                   | LOPFI                                        | 2,580.00           | 2,580.00           | 2,580.00           | 0.00          | 100.00%           |
| 6305                                   | Medicare                                     | 306.71             | 306.71             | 306.71             | 0.00          | 100.00%           |
| 6304                                   | Meeting/Training Allowance                   | 1,740.00           | 1,740.00           | 1,740.00           | 0.00          | 100.00%           |
| 6301                                   | Salaries                                     | 19,395.46          | 19,395.46          | 19,395.46          | 0.00          | 100.00%           |
| 6306                                   | Social Security                              | 1,310.39           | 1,310.39           | 1,310.39           | 0.00          | 100.00%           |
| 6313                                   | Unemployment Insurance                       | 41.46              | 41.46              | 41.46              | 0.00          | 100.00%           |
| 6314                                   | Workers Compensation                         | 519.24             | 519.24             | 519.24             | 0.00          | 100.00%           |
|                                        | <b>Total Salaries &amp; Benefits Expense</b> | <b>\$25,893.26</b> | <b>\$25,893.26</b> | <b>\$25,893.26</b> | <b>\$0.00</b> |                   |
| <b>Capital Purchase Expense</b>        |                                              |                    |                    |                    |               |                   |
| 6410                                   | Equipment Purchases                          | 1,829.79           | 1,829.79           | 1,829.79           | 0.00          | 100.00%           |
|                                        | <b>Total Capital Purchase Expense</b>        | <b>\$1,829.79</b>  | <b>\$1,829.79</b>  | <b>\$1,829.79</b>  | <b>\$0.00</b> |                   |
| <b>Dues and Subscriptions Expense</b>  |                                              |                    |                    |                    |               |                   |
| 6451                                   | Dues, Subscriptions, & Members               | 1,672.26           | 1,672.26           | 1,672.26           | 0.00          | 100.00%           |
|                                        | <b>Total Dues and Subscriptions Expense</b>  | <b>\$1,672.26</b>  | <b>\$1,672.26</b>  | <b>\$1,672.26</b>  | <b>\$0.00</b> |                   |

## Statement of Revenue and Expenditures

| Account Number                                  |                                 | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|-------------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Fuel Expense</b>                             |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                            | Fuel & Oil (Non-taxable)        | 797.84                                           | 797.84                                         | 797.84                                | 0.00                                              | 100.00%                                      |
| 6502                                            | Fuel & Oil (Taxable)            | 1,019.52                                         | 1,019.52                                       | 1,019.52                              | 0.00                                              | 100.00%                                      |
| <b>Total Fuel Expense</b>                       |                                 | <b>\$1,817.36</b>                                | <b>\$1,817.36</b>                              | <b>\$1,817.36</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Insurance Expense</b>                        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                            | Insurance - Property            | 3,365.01                                         | 3,365.01                                       | 3,365.01                              | 0.00                                              | 100.00%                                      |
| 6552                                            | Insurance - Vehicle             | 2,852.44                                         | 2,852.44                                       | 2,852.44                              | 0.00                                              | 100.00%                                      |
| <b>Total Insurance Expense</b>                  |                                 | <b>\$6,217.45</b>                                | <b>\$6,217.45</b>                              | <b>\$6,217.45</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Repair / Maintenance Expense</b>             |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                            | Repair & Maint - Buildings      | 3,703.57                                         | 3,703.57                                       | 3,703.57                              | 0.00                                              | 100.00%                                      |
| 6812                                            | Repair & Maint - Vehicles       | 975.82                                           | 975.82                                         | 975.82                                | 0.00                                              | 100.00%                                      |
| 6814                                            | Repair & Maintenance, Equipment | 824.55                                           | 824.55                                         | 824.55                                | 0.00                                              | 100.00%                                      |
| <b>Total Repair / Maintenance Expense</b>       |                                 | <b>\$5,503.94</b>                                | <b>\$5,503.94</b>                              | <b>\$5,503.94</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Supplies Expense</b>                         |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6857                                            | Janitorial Expense              | 332.23                                           | 332.23                                         | 332.23                                | 0.00                                              | 100.00%                                      |
| 6860                                            | Office Supplies                 | 1,022.02                                         | 1,022.02                                       | 1,022.02                              | 0.00                                              | 100.00%                                      |
| 6862                                            | Replenishable Equipment         | 1,514.03                                         | 1,514.03                                       | 1,514.03                              | 0.00                                              | 100.00%                                      |
| 6873                                            | Uniforms/Mats                   | 1,311.44                                         | 1,311.44                                       | 1,311.44                              | 0.00                                              | 100.00%                                      |
| <b>Total Supplies Expense</b>                   |                                 | <b>\$4,179.72</b>                                | <b>\$4,179.72</b>                              | <b>\$4,179.72</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Travel &amp; Meeting Expense</b>             |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                            | Meeting/Training Expense        | 43.00                                            | 43.00                                          | 43.00                                 | 0.00                                              | 100.00%                                      |
| <b>Total Travel &amp; Meeting Expense</b>       |                                 | <b>\$43.00</b>                                   | <b>\$43.00</b>                                 | <b>\$43.00</b>                        | <b>\$0.00</b>                                     |                                              |
| <b>Utilities Expense</b>                        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                            | Telephone/Fax/Internet Expense  | 1,994.16                                         | 1,994.16                                       | 1,994.16                              | 0.00                                              | 100.00%                                      |
| 7005                                            | Utilities                       | 5,322.41                                         | 5,322.41                                       | 5,322.41                              | 0.00                                              | 100.00%                                      |
| <b>Total Utilities Expense</b>                  |                                 | <b>\$7,316.57</b>                                | <b>\$7,316.57</b>                              | <b>\$7,316.57</b>                     | <b>\$0.00</b>                                     |                                              |
| <b>Grant and Special Projects Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 8044                                            | USDA FF Pagers&Radios 2024-14   | 14,450.00                                        | 14,450.00                                      | 14,450.00                             | 0.00                                              | 100.00%                                      |
| <b>Total Grant and Special Projects Expense</b> |                                 | <b>\$14,450.00</b>                               | <b>\$14,450.00</b>                             | <b>\$14,450.00</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                                 |                                 | <b>\$68,923.35</b>                               | <b>\$68,923.35</b>                             | <b>\$68,923.35</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Revenue Less Expenditures</b>                |                                 | <b>\$28,399.42</b>                               | <b>\$28,399.42</b>                             | <b>\$28,399.42</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Net Change in Fund Balance</b>               |                                 | <b>\$28,399.42</b>                               | <b>\$28,399.42</b>                             | <b>\$28,399.42</b>                    | <b>\$0.00</b>                                     |                                              |

Fire Department Fund  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Fund Balances

|                            |            |            |           |      |       |
|----------------------------|------------|------------|-----------|------|-------|
| Beginning Fund Balance     | 88,297.25  | 88,297.25  | 0.00      | 0.00 | 0.00% |
| Net Change in Fund Balance | 28,399.42  | 28,399.42  | 28,399.42 | 0.00 | 0.00% |
| Ending Fund Balance        | 116,696.67 | 116,696.67 | 0.00      | 0.00 | 0.00% |

Report Options  
Fund: Fire Department Fund  
Period: 1/1/2024 to 12/31/2024  
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**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Fire Dept. - First Sec. Bank        | 116,696.67                       | 88,297.25                        | 83,545.99                        |
| <b>Total Current Assets</b>         | <b>\$116,696.67</b>              | <b>\$88,297.25</b>               | <b>\$83,545.99</b>               |
| <b>Total Assets</b>                 | <b>\$116,696.67</b>              | <b>\$88,297.25</b>               | <b>\$83,545.99</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 116,696.67                       | 88,297.25                        | 83,545.99                        |
| <b>Total Fund Balance</b>           | <b>\$116,696.67</b>              | <b>\$88,297.25</b>               | <b>\$83,545.99</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$116,696.67</b>              | <b>\$88,297.25</b>               | <b>\$83,545.99</b>               |



**Bridge Lights**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                   | Current Period  |
|-----------------------------------|-----------------|
|                                   | Jan 2024        |
|                                   | Dec 2024        |
|                                   | Actual          |
| <b>Revenue &amp; Expenditures</b> |                 |
| <b>Other Revenue</b>              |                 |
| <b>General Revenues</b>           |                 |
| Interest Income                   | \$386.82        |
| <b>General Revenues Totals</b>    | <b>\$386.82</b> |
| <b>Other Revenue</b>              | <b>\$386.82</b> |
|                                   | \$386.82        |
| <b>Net Change in Fund Balance</b> | <b>\$386.82</b> |
| <b>Fund Balances</b>              |                 |
|                                   | \$21,271.09     |
|                                   | \$386.82        |
|                                   | \$21,657.91     |

Bridge Lights  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Revenue & Expenditures

Other Revenue

Interest Income

|                            |                  |          |          |        |          |       |
|----------------------------|------------------|----------|----------|--------|----------|-------|
| 8101                       | Interest on CD's | 386.82   | 386.82   | 0.00   | 386.82   | 0.00% |
| Total Interest Income      |                  | \$386.82 | \$386.82 | \$0.00 | \$386.82 |       |
| Other Revenue              |                  | \$386.82 | \$386.82 | \$0.00 | \$386.82 |       |
| Net Change in Fund Balance |                  | \$386.82 | \$386.82 | \$0.00 | \$0.00   |       |

Fund Balances

|                            |           |           |      |      |       |
|----------------------------|-----------|-----------|------|------|-------|
| Beginning Fund Balance     | 21,271.09 | 21,271.09 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | 386.82    | 386.82    | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 21,657.91 | 21,657.91 | 0.00 | 0.00 | 0.00% |

Report Options

Fund: Bridge Lights

Period: 1/1/2024 to 12/31/2024

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

**Bridge Lights**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Bridge Lights CD 3139               | 21,657.91                        | 21,271.09                        | 20,438.41                        |
| <b>Total Current Assets</b>         | <b>\$21,657.91</b>               | <b>\$21,271.09</b>               | <b>\$20,438.41</b>               |
| <b>Total Assets</b>                 | <b>\$21,657.91</b>               | <b>\$21,271.09</b>               | <b>\$20,438.41</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 21,657.91                        | 21,271.09                        | 20,438.41                        |
| <b>Total Fund Balance</b>           | <b>\$21,657.91</b>               | <b>\$21,271.09</b>               | <b>\$20,438.41</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$21,657.91</b>               | <b>\$21,271.09</b>               | <b>\$20,438.41</b>               |

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**(COC) American Rescue Plan Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

Page 1 of 1

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Current Period  
Jan 2024  
Dec 2024  
Actual

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**Revenue & Expenditures**

**Revenue**

**General Revenues**

Other Revenue \$602.48

**General Revenues Totals \$602.48**

**Revenue \$602.48**

\$602.48

**Gross Profit \$602.48**

\$602.48

**Revenue Less Expenditures \$602.48**

**Other Expenses**

**Transfers between Funds**

Transfer Expense \$197,018.00

**Transfers between Funds Totals \$197,018.00**

**Other Expenses \$197,018.00**

\$602.48

(\$197,018.00)

**Net Change in Fund Balance (\$196,415.52)**

**Fund Balances**

\$197,895.41

(\$196,415.52)

\$1,479.89

(COC) American Rescue Plan Fund  
Statement of Revenue and Expenditures

| Account Number                    |                                   | Current Period        | Year-To-Date          | Annual Budget | Annual Budget       | Jan 2024          |
|-----------------------------------|-----------------------------------|-----------------------|-----------------------|---------------|---------------------|-------------------|
|                                   |                                   | Jan 2024              | Jan 2024              | Jan 2024      | Jan 2024            | Dec 2024          |
|                                   |                                   | Dec 2024              | Dec 2024              | Dec 2024      | Dec 2024            | Percent of Budget |
|                                   |                                   | Actual                | Actual                |               | Variance            |                   |
| <b>Revenue &amp; Expenditures</b> |                                   |                       |                       |               |                     |                   |
| <b>Revenue</b>                    |                                   |                       |                       |               |                     |                   |
| <b>Other Revenue</b>              |                                   |                       |                       |               |                     |                   |
| 8102                              | Interest on Checking              | 602.48                | 602.48                | 0.00          | 602.48              | 0.00%             |
|                                   | <b>Total Other Revenue</b>        | <b>\$602.48</b>       | <b>\$602.48</b>       | <b>\$0.00</b> | <b>\$602.48</b>     |                   |
|                                   | <b>Revenue</b>                    | <b>\$602.48</b>       | <b>\$602.48</b>       | <b>\$0.00</b> | <b>\$602.48</b>     |                   |
|                                   | <b>Gross Profit</b>               | <b>\$602.48</b>       | <b>\$602.48</b>       | <b>\$0.00</b> | <b>\$0.00</b>       |                   |
|                                   | <b>Revenue Less Expenditures</b>  | <b>\$602.48</b>       | <b>\$602.48</b>       | <b>\$0.00</b> | <b>\$0.00</b>       |                   |
| <b>Other Expenses</b>             |                                   |                       |                       |               |                     |                   |
| <b>Transfer Expense</b>           |                                   |                       |                       |               |                     |                   |
| 9119                              | Transfer to Waterworks Revenue    | 197,018.00            | 197,018.00            | 0.00          | 197,018.00          | 0.00%             |
|                                   | <b>Total Transfer Expense</b>     | <b>\$197,018.00</b>   | <b>\$197,018.00</b>   | <b>\$0.00</b> | <b>\$197,018.00</b> |                   |
|                                   | <b>Other Expenses</b>             | <b>\$197,018.00</b>   | <b>\$197,018.00</b>   | <b>\$0.00</b> | <b>\$197,018.00</b> |                   |
|                                   | <b>Net Change in Fund Balance</b> | <b>(\$196,415.52)</b> | <b>(\$196,415.52)</b> | <b>\$0.00</b> | <b>\$0.00</b>       |                   |
| <b>Fund Balances</b>              |                                   |                       |                       |               |                     |                   |
|                                   | Beginning Fund Balance            | 197,895.41            | 197,895.41            | 0.00          | 0.00                | 0.00%             |
|                                   | Net Change in Fund Balance        | (196,415.52)          | (196,415.52)          | 0.00          | 0.00                | 0.00%             |
|                                   | Ending Fund Balance               | 1,479.89              | 1,479.89              | 0.00          | 0.00                | 0.00%             |

Report Options

Fund: (COC) American Rescue Plan Fund

Period: 1/1/2024 to 12/31/2024

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

(COC) American Rescue Plan Fund  
Balance Sheet  
12/31/2024

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| American Rescue Plan Fund-FSB       | 1,479.89                         | 197,895.41                       | 196,633.40                       |
| <b>Total Current Assets</b>         | <b>\$1,479.89</b>                | <b>\$197,895.41</b>              | <b>\$196,633.40</b>              |
| <b>Total Assets</b>                 | <b>\$1,479.89</b>                | <b>\$197,895.41</b>              | <b>\$196,633.40</b>              |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 1,479.89                         | 197,895.41                       | 196,633.40                       |
| <b>Total Fund Balance</b>           | <b>\$1,479.89</b>                | <b>\$197,895.41</b>              | <b>\$196,633.40</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$1,479.89</b>                | <b>\$197,895.41</b>              | <b>\$196,633.40</b>              |

**Court Automation Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                       |  | Current Period      |
|---------------------------------------|--|---------------------|
|                                       |  | Jan 2024            |
|                                       |  | Dec 2024            |
|                                       |  | Actual              |
| <b>Revenue &amp; Expenditures</b>     |  |                     |
| <b>Revenue</b>                        |  |                     |
| <b>General Revenues</b>               |  |                     |
| Fines, Forfeitures, And Costs         |  | \$1,462.50          |
| Other Revenue                         |  | \$49.83             |
| <b>General Revenues Totals</b>        |  | <b>\$1,512.33</b>   |
| <b>Revenue</b>                        |  | <b>\$1,512.33</b>   |
|                                       |  | \$1,512.33          |
| <b>Gross Profit</b>                   |  | <b>\$1,512.33</b>   |
| <b>Expenses</b>                       |  |                     |
| <b>City</b>                           |  |                     |
| Law Enforcement Expense               |  | \$4,971.76          |
| <b>City Totals</b>                    |  | <b>\$4,971.76</b>   |
| <b>Expenses</b>                       |  | <b>\$4,971.76</b>   |
|                                       |  | \$1,512.33          |
|                                       |  | (\$4,971.76)        |
| <b>Revenue Less Expenditures</b>      |  | <b>(\$3,459.43)</b> |
| <b>Other Revenue</b>                  |  |                     |
| <b>Transfers between Funds</b>        |  |                     |
| Transfer Revenue                      |  | \$3,000.00          |
| <b>Transfers between Funds Totals</b> |  | <b>\$3,000.00</b>   |
| <b>Other Revenue</b>                  |  | <b>\$3,000.00</b>   |
|                                       |  | \$1,512.33          |
|                                       |  | (\$4,971.76)        |
|                                       |  | \$3,000.00          |
| <b>Net Change in Fund Balance</b>     |  | <b>(\$459.43)</b>   |
| <b>Fund Balances</b>                  |  |                     |
|                                       |  | \$1,099.96          |
|                                       |  | (\$459.43)          |
|                                       |  | \$640.53            |

# Statement of Revenue and Expenditures

| Account Number                |                                     | Current Period                 | Year-To-Date                   | Annual Budget        | Annual Budget                    | Jan 2024                         |
|-------------------------------|-------------------------------------|--------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------------|
|                               |                                     | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024 | Jan 2024<br>Dec 2024<br>Variance | Dec 2024<br>Percent of<br>Budget |
| Revenue & Expenditures        |                                     |                                |                                |                      |                                  |                                  |
| Revenue                       |                                     |                                |                                |                      |                                  |                                  |
| Fines, Forfeitures, And Costs |                                     |                                |                                |                      |                                  |                                  |
| 4601                          | Court Fines                         | 1,462.50                       | 1,462.50                       | 0.00                 | 1,462.50                         | 0.00%                            |
|                               | Total Fines, Forfeitures, And Costs | \$1,462.50                     | \$1,462.50                     | \$0.00               | \$1,462.50                       |                                  |
| Other Revenue                 |                                     |                                |                                |                      |                                  |                                  |
| 8102                          | Interest on Checking                | 49.83                          | 49.83                          | 0.00                 | 49.83                            | 0.00%                            |
|                               | Total Other Revenue                 | \$49.83                        | \$49.83                        | \$0.00               | \$49.83                          |                                  |
|                               | Revenue                             | \$1,512.33                     | \$1,512.33                     | \$0.00               | \$1,512.33                       |                                  |
|                               | Gross Profit                        | \$1,512.33                     | \$1,512.33                     | \$0.00               | \$0.00                           |                                  |
| Expenses                      |                                     |                                |                                |                      |                                  |                                  |
| Law Enforcement Expense       |                                     |                                |                                |                      |                                  |                                  |
| 6102                          | Court Expense                       | 4,971.76                       | 4,971.76                       | 0.00                 | 4,971.76                         | 0.00%                            |
|                               | Total Law Enforcement Expense       | \$4,971.76                     | \$4,971.76                     | \$0.00               | \$4,971.76                       |                                  |
|                               | Expenses                            | \$4,971.76                     | \$4,971.76                     | \$0.00               | \$4,971.76                       |                                  |
|                               | Revenue Less Expenditures           | (\$3,459.43)                   | (\$3,459.43)                   | \$0.00               | \$0.00                           |                                  |
| Other Revenue                 |                                     |                                |                                |                      |                                  |                                  |
| Transfer Revenue              |                                     |                                |                                |                      |                                  |                                  |
| 8310                          | Transfer from General Fund          | 3,000.00                       | 3,000.00                       | 0.00                 | 3,000.00                         | 0.00%                            |
|                               | Total Transfer Revenue              | \$3,000.00                     | \$3,000.00                     | \$0.00               | \$3,000.00                       |                                  |
|                               | Other Revenue                       | \$3,000.00                     | \$3,000.00                     | \$0.00               | \$3,000.00                       |                                  |
|                               | Net Change in Fund Balance          | (\$459.43)                     | (\$459.43)                     | \$0.00               | \$0.00                           |                                  |
| Fund Balances                 |                                     |                                |                                |                      |                                  |                                  |
|                               | Beginning Fund Balance              | 1,099.96                       | 1,099.96                       | 0.00                 | 0.00                             | 0.00%                            |
|                               | Net Change in Fund Balance          | (459.43)                       | (459.43)                       | 0.00                 | 0.00                             | 0.00%                            |

Court Automation Fund  
Statement of Revenue and Expenditures

| Account Number      | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|---------------------|----------------|--------------|---------------|---------------|------------|
|                     | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                     | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                     | Actual         | Actual       |               | Variance      | Budget     |
| Ending Fund Balance | 640.53         | 640.53       | 0.00          | 0.00          | 0.00%      |

Report Options  
Fund: Court Automation Fund  
Period: 1/1/2024 to 12/31/2024  
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

**Court Automation Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Court Automation - First Sec.       | 640.53                           | 1,099.96                         | 1,515.52                         |
| <b>Total Current Assets</b>         | <b>\$640.53</b>                  | <b>\$1,099.96</b>                | <b>\$1,515.52</b>                |
| <b>Total Assets</b>                 | <b>\$640.53</b>                  | <b>\$1,099.96</b>                | <b>\$1,515.52</b>                |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 640.53                           | 1,099.96                         | 1,515.52                         |
| <b>Total Fund Balance</b>           | <b>\$640.53</b>                  | <b>\$1,099.96</b>                | <b>\$1,515.52</b>                |
| <b>Total Liabilities and Equity</b> | <b>\$640.53</b>                  | <b>\$1,099.96</b>                | <b>\$1,515.52</b>                |



**Economic Development**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                   |  | Current Period  |
|-----------------------------------|--|-----------------|
|                                   |  | Jan 2024        |
|                                   |  | Dec 2024        |
|                                   |  | Actual          |
| <b>Revenue &amp; Expenditures</b> |  |                 |
| <b>Other Revenue</b>              |  |                 |
| <b>General Revenues</b>           |  |                 |
| Interest Income                   |  | \$174.50        |
| <b>General Revenues Totals</b>    |  | <b>\$174.50</b> |
| <b>Other Revenue</b>              |  | <b>\$174.50</b> |
|                                   |  | \$174.50        |
| <b>Net Change in Fund Balance</b> |  | <b>\$174.50</b> |
| <b>Fund Balances</b>              |  |                 |
|                                   |  | \$9,595.32      |
|                                   |  | \$174.50        |
|                                   |  | \$9,769.82      |

Economic Development  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Revenue & Expenditures

Other Revenue

Interest Income

|                            |                  |          |          |        |          |       |
|----------------------------|------------------|----------|----------|--------|----------|-------|
| 8101                       | Interest on CD's | 174.50   | 174.50   | 0.00   | 174.50   | 0.00% |
| Total Interest Income      |                  | \$174.50 | \$174.50 | \$0.00 | \$174.50 |       |
| Other Revenue              |                  | \$174.50 | \$174.50 | \$0.00 | \$174.50 |       |
| Net Change in Fund Balance |                  | \$174.50 | \$174.50 | \$0.00 | \$0.00   |       |

Fund Balances

|                            |          |          |      |      |       |
|----------------------------|----------|----------|------|------|-------|
| Beginning Fund Balance     | 9,595.32 | 9,595.32 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | 174.50   | 174.50   | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 9,769.82 | 9,769.82 | 0.00 | 0.00 | 0.00% |

Report Options

Fund: Economic Development

Period: 1/1/2024 to 12/31/2024

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

Economic Development  
Balance Sheet  
12/31/2024

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Economic Development CD 3132        | 9,769.82                         | 9,595.32                         | 9,219.70                         |
| <b>Total Current Assets</b>         | <b>\$9,769.82</b>                | <b>\$9,595.32</b>                | <b>\$9,219.70</b>                |
| <b>Total Assets</b>                 | <b>\$9,769.82</b>                | <b>\$9,595.32</b>                | <b>\$9,219.70</b>                |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 9,769.82                         | 9,595.32                         | 9,219.70                         |
| <b>Total Fund Balance</b>           | <b>\$9,769.82</b>                | <b>\$9,595.32</b>                | <b>\$9,219.70</b>                |
| <b>Total Liabilities and Equity</b> | <b>\$9,769.82</b>                | <b>\$9,595.32</b>                | <b>\$9,219.70</b>                |

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Page 1 of 1

**Fire Dept Capital Reserve Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                   | Current Period    |
|-----------------------------------|-------------------|
|                                   | Jan 2024          |
|                                   | Dec 2024          |
|                                   | Actual            |
| <b>Revenue &amp; Expenditures</b> |                   |
| <b>Revenue</b>                    |                   |
| <b>General Revenues</b>           |                   |
| Other Revenue                     | \$1,686.83        |
| <b>General Revenues Totals</b>    | <b>\$1,686.83</b> |
| <b>Revenue</b>                    | <b>\$1,686.83</b> |
|                                   | \$1,686.83        |
| <b>Gross Profit</b>               | <b>\$1,686.83</b> |
|                                   | \$1,686.83        |
| <b>Revenue Less Expenditures</b>  | <b>\$1,686.83</b> |
|                                   | \$1,686.83        |
| <b>Net Change in Fund Balance</b> | <b>\$1,686.83</b> |
| <b>Fund Balances</b>              |                   |
|                                   | \$58,565.32       |
|                                   | \$1,686.83        |
|                                   | \$60,252.15       |

# Fire Dept Capital Reserve Fund

## Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

### Revenue & Expenditures

#### Revenue

##### Other Revenue

|                                   |                      |                   |                   |               |                   |       |
|-----------------------------------|----------------------|-------------------|-------------------|---------------|-------------------|-------|
| 8102                              | Interest on Checking | 1,686.83          | 1,686.83          | 0.00          | 1,686.83          | 0.00% |
| <b>Total Other Revenue</b>        |                      | <b>\$1,686.83</b> | <b>\$1,686.83</b> | <b>\$0.00</b> | <b>\$1,686.83</b> |       |
| <b>Revenue</b>                    |                      | <b>\$1,686.83</b> | <b>\$1,686.83</b> | <b>\$0.00</b> | <b>\$1,686.83</b> |       |
| <b>Gross Profit</b>               |                      | <b>\$1,686.83</b> | <b>\$1,686.83</b> | <b>\$0.00</b> | <b>\$0.00</b>     |       |
| <b>Revenue Less Expenditures</b>  |                      | <b>\$1,686.83</b> | <b>\$1,686.83</b> | <b>\$0.00</b> | <b>\$0.00</b>     |       |
| <b>Net Change in Fund Balance</b> |                      | <b>\$1,686.83</b> | <b>\$1,686.83</b> | <b>\$0.00</b> | <b>\$0.00</b>     |       |

### Fund Balances

|                            |           |           |      |      |       |
|----------------------------|-----------|-----------|------|------|-------|
| Beginning Fund Balance     | 58,565.32 | 58,565.32 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | 1,686.83  | 1,686.83  | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 60,252.15 | 60,252.15 | 0.00 | 0.00 | 0.00% |

#### Report Options

Fund: Fire Dept Capital Reserve Fund

Period: 1/1/2024 to 12/31/2024

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

**Balance Sheet**

**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Fire Dept Capital Res.-FSB          | 60,252.15                        | 58,565.32                        | 57,279.33                        |
| <b>Total Current Assets</b>         | <b>\$60,252.15</b>               | <b>\$58,565.32</b>               | <b>\$57,279.33</b>               |
| <b>Total Assets</b>                 | <b>\$60,252.15</b>               | <b>\$58,565.32</b>               | <b>\$57,279.33</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 60,252.15                        | 58,565.32                        | 57,279.33                        |
| <b>Total Fund Balance</b>           | <b>\$60,252.15</b>               | <b>\$58,565.32</b>               | <b>\$57,279.33</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$60,252.15</b>               | <b>\$58,565.32</b>               | <b>\$57,279.33</b>               |



**General Savings Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                       | Current Period     |
|---------------------------------------|--------------------|
|                                       | Jan 2024           |
|                                       | Dec 2024           |
|                                       | Actual             |
| <b>Revenue &amp; Expenditures</b>     |                    |
| <b>Revenue</b>                        |                    |
| <b>General Revenues</b>               |                    |
| Other Revenue                         | \$6,698.32         |
| <b>General Revenues Totals</b>        | <b>\$6,698.32</b>  |
| <b>Revenue</b>                        | <b>\$6,698.32</b>  |
|                                       | \$6,698.32         |
| <b>Gross Profit</b>                   | <b>\$6,698.32</b>  |
|                                       | \$6,698.32         |
| <b>Revenue Less Expenditures</b>      | <b>\$6,698.32</b>  |
| <b>Other Revenue</b>                  |                    |
| <b>Transfers between Funds</b>        |                    |
| Transfer Revenue                      | \$31,333.15        |
| <b>Transfers between Funds Totals</b> | <b>\$31,333.15</b> |
| <b>Other Revenue</b>                  | <b>\$31,333.15</b> |
|                                       | \$6,698.32         |
|                                       | \$31,333.15        |
| <b>Net Change in Fund Balance</b>     | <b>\$38,031.47</b> |
| <b>Fund Balances</b>                  |                    |
|                                       | \$223,677.00       |
|                                       | \$38,031.47        |
|                                       | \$261,708.47       |

# General Savings Fund

## Statement of Revenue and Expenditures

| Account Number                    |                                   | Current Period     | Year-To-Date       | Annual Budget | Annual Budget      | Jan 2024   |
|-----------------------------------|-----------------------------------|--------------------|--------------------|---------------|--------------------|------------|
|                                   |                                   | Jan 2024           | Jan 2024           | Jan 2024      | Jan 2024           | Dec 2024   |
|                                   |                                   | Dec 2024           | Dec 2024           | Dec 2024      | Dec 2024           | Percent of |
|                                   |                                   | Actual             | Actual             |               | Variance           | Budget     |
| <b>Revenue &amp; Expenditures</b> |                                   |                    |                    |               |                    |            |
| <b>Revenue</b>                    |                                   |                    |                    |               |                    |            |
| <b>Other Revenue</b>              |                                   |                    |                    |               |                    |            |
| 8102                              | Interest on Checking              | 6,698.32           | 6,698.32           | 0.00          | 6,698.32           | 0.00%      |
|                                   | <b>Total Other Revenue</b>        | <b>\$6,698.32</b>  | <b>\$6,698.32</b>  | <b>\$0.00</b> | <b>\$6,698.32</b>  |            |
|                                   | <b>Revenue</b>                    | <b>\$6,698.32</b>  | <b>\$6,698.32</b>  | <b>\$0.00</b> | <b>\$6,698.32</b>  |            |
|                                   | <b>Gross Profit</b>               | <b>\$6,698.32</b>  | <b>\$6,698.32</b>  | <b>\$0.00</b> | <b>\$0.00</b>      |            |
|                                   | <b>Revenue Less Expenditures</b>  | <b>\$6,698.32</b>  | <b>\$6,698.32</b>  | <b>\$0.00</b> | <b>\$0.00</b>      |            |
| <b>Other Revenue</b>              |                                   |                    |                    |               |                    |            |
| <b>Transfer Revenue</b>           |                                   |                    |                    |               |                    |            |
| 8310                              | Transfer from General Fund        | 31,333.15          | 31,333.15          | 0.00          | 31,333.15          | 0.00%      |
|                                   | <b>Total Transfer Revenue</b>     | <b>\$31,333.15</b> | <b>\$31,333.15</b> | <b>\$0.00</b> | <b>\$31,333.15</b> |            |
|                                   | <b>Other Revenue</b>              | <b>\$31,333.15</b> | <b>\$31,333.15</b> | <b>\$0.00</b> | <b>\$31,333.15</b> |            |
|                                   | <b>Net Change in Fund Balance</b> | <b>\$38,031.47</b> | <b>\$38,031.47</b> | <b>\$0.00</b> | <b>\$0.00</b>      |            |
| <b>Fund Balances</b>              |                                   |                    |                    |               |                    |            |
|                                   | Beginning Fund Balance            | 223,677.00         | 223,677.00         | 0.00          | 0.00               | 0.00%      |
|                                   | Net Change in Fund Balance        | 38,031.47          | 38,031.47          | 0.00          | 0.00               | 0.00%      |
|                                   | Ending Fund Balance               | 261,708.47         | 261,708.47         | 0.00          | 0.00               | 0.00%      |

### Report Options

Fund: General Savings Fund

Period: 1/1/2024 to 12/31/2024

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

**General Savings Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| General Savings Fund - FSB          | 261,708.47                       | 223,677.00                       | 218,765.39                       |
| <b>Total Current Assets</b>         | <b>\$261,708.47</b>              | <b>\$223,677.00</b>              | <b>\$218,765.39</b>              |
| <b>Total Assets</b>                 | <b>\$261,708.47</b>              | <b>\$223,677.00</b>              | <b>\$218,765.39</b>              |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 261,708.47                       | 223,677.00                       | 218,765.39                       |
| <b>Total Fund Balance</b>           | <b>\$261,708.47</b>              | <b>\$223,677.00</b>              | <b>\$218,765.39</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$261,708.47</b>              | <b>\$223,677.00</b>              | <b>\$218,765.39</b>              |



**Street Dept Capital Reserve Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                       | Current Period       |
|---------------------------------------|----------------------|
|                                       | Jan 2024             |
|                                       | Dec 2024             |
|                                       | Actual               |
| <b>Revenue &amp; Expenditures</b>     |                      |
| <b>Revenue</b>                        |                      |
| <b>General Revenues</b>               |                      |
| Other Revenue                         | \$1,488.90           |
| <b>General Revenues Totals</b>        | <b>\$1,488.90</b>    |
| <b>Revenue</b>                        | <b>\$1,488.90</b>    |
|                                       | \$1,488.90           |
| <b>Gross Profit</b>                   | <b>\$1,488.90</b>    |
|                                       | \$1,488.90           |
| <b>Revenue Less Expenditures</b>      | <b>\$1,488.90</b>    |
| <b>Other Expenses</b>                 |                      |
| <b>Transfers between Funds</b>        |                      |
| Transfer Expense                      | \$41,438.00          |
| <b>Transfers between Funds Totals</b> | <b>\$41,438.00</b>   |
| <b>Other Expenses</b>                 | <b>\$41,438.00</b>   |
|                                       | \$1,488.90           |
|                                       | (\$41,438.00)        |
| <b>Net Change in Fund Balance</b>     | <b>(\$39,949.10)</b> |
| <b>Fund Balances</b>                  |                      |
|                                       | \$59,418.51          |
|                                       | (\$39,949.10)        |
|                                       | \$19,469.41          |

Street Dept Capital Reserve Fund  
Statement of Revenue and Expenditures

| Account Number             |                         | Current Period<br>Jan 2024<br>Dec 2024<br>Actual | Year-To-Date<br>Jan 2024<br>Dec 2024<br>Actual | Annual Budget<br>Jan 2024<br>Dec 2024 | Annual Budget<br>Jan 2024<br>Dec 2024<br>Variance | Jan 2024<br>Dec 2024<br>Percent of<br>Budget |
|----------------------------|-------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| Revenue & Expenditures     |                         |                                                  |                                                |                                       |                                                   |                                              |
| Revenue                    |                         |                                                  |                                                |                                       |                                                   |                                              |
| Other Revenue              |                         |                                                  |                                                |                                       |                                                   |                                              |
| 8102                       | Interest on Checking    | 1,488.90                                         | 1,488.90                                       | 0.00                                  | 1,488.90                                          | 0.00%                                        |
| Total Other Revenue        |                         | \$1,488.90                                       | \$1,488.90                                     | \$0.00                                | \$1,488.90                                        |                                              |
| Revenue                    |                         | \$1,488.90                                       | \$1,488.90                                     | \$0.00                                | \$1,488.90                                        |                                              |
| Gross Profit               |                         | \$1,488.90                                       | \$1,488.90                                     | \$0.00                                | \$0.00                                            |                                              |
| Revenue Less Expenditures  |                         | \$1,488.90                                       | \$1,488.90                                     | \$0.00                                | \$0.00                                            |                                              |
| Other Expenses             |                         |                                                  |                                                |                                       |                                                   |                                              |
| Transfer Expense           |                         |                                                  |                                                |                                       |                                                   |                                              |
| 9114                       | Transfer to Street Fund | 41,438.00                                        | 41,438.00                                      | 0.00                                  | 41,438.00                                         | 0.00%                                        |
| Total Transfer Expense     |                         | \$41,438.00                                      | \$41,438.00                                    | \$0.00                                | \$41,438.00                                       |                                              |
| Other Expenses             |                         | \$41,438.00                                      | \$41,438.00                                    | \$0.00                                | \$41,438.00                                       |                                              |
| Net Change in Fund Balance |                         | (\$39,949.10)                                    | (\$39,949.10)                                  | \$0.00                                | \$0.00                                            |                                              |
| Fund Balances              |                         |                                                  |                                                |                                       |                                                   |                                              |
| Beginning Fund Balance     |                         | 59,418.51                                        | 59,418.51                                      | 0.00                                  | 0.00                                              | 0.00%                                        |
| Net Change in Fund Balance |                         | (39,949.10)                                      | (39,949.10)                                    | 0.00                                  | 0.00                                              | 0.00%                                        |
| Ending Fund Balance        |                         | 19,469.41                                        | 19,469.41                                      | 0.00                                  | 0.00                                              | 0.00%                                        |

Report Options  
Fund: Street Dept Capital Reserve Fund  
Period: 1/1/2024 to 12/31/2024  
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

Street Dept Capital Reserve Fund  
Balance Sheet  
12/31/2024

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Street Dept Capital Res.-FSB        | 19,469.41                        | 59,418.51                        | 50.44                            |
| <b>Total Current Assets</b>         | <b>\$19,469.41</b>               | <b>\$59,418.51</b>               | <b>\$50.44</b>                   |
| <b>Total Assets</b>                 | <b>\$19,469.41</b>               | <b>\$59,418.51</b>               | <b>\$50.44</b>                   |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 19,469.41                        | 59,418.51                        | 50.44                            |
| <b>Total Fund Balance</b>           | <b>\$19,469.41</b>               | <b>\$59,418.51</b>               | <b>\$50.44</b>                   |
| <b>Total Liabilities and Equity</b> | <b>\$19,469.41</b>               | <b>\$59,418.51</b>               | <b>\$50.44</b>                   |



**Payroll Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                   | Current Period        |
|-----------------------------------|-----------------------|
|                                   | Jan 2024              |
|                                   | Dec 2024              |
|                                   | Actual                |
| <hr/>                             |                       |
| <b>Revenue &amp; Expenditures</b> |                       |
| <b>Revenue</b>                    |                       |
| <b>General Revenues</b>           |                       |
| Other Revenue                     | \$367.05              |
| <b>General Revenues Totals</b>    | <b>\$367.05</b>       |
| Revenue                           | <b>\$367.05</b>       |
|                                   | \$367.05              |
| <b>Gross Profit</b>               | <b>\$367.05</b>       |
| <b>Expenses</b>                   |                       |
| <b>Cemetery</b>                   |                       |
| Salaries & Benefits Expense       | \$5,182.86            |
| <b>Cemetery Totals</b>            | <b>\$5,182.86</b>     |
| <b>City</b>                       |                       |
| Salaries & Benefits Expense       | \$166,725.86          |
| <b>City Totals</b>                | <b>\$166,725.86</b>   |
| <b>Council</b>                    |                       |
| Salaries & Benefits Expense       | \$10,872.65           |
| <b>Council Totals</b>             | <b>\$10,872.65</b>    |
| <b>Fire Dept</b>                  |                       |
| Salaries & Benefits Expense       | \$22,784.79           |
| <b>Fire Dept Totals</b>           | <b>\$22,784.79</b>    |
| <b>Park Dept</b>                  |                       |
| Salaries & Benefits Expense       | \$15,719.92           |
| <b>Park Dept Totals</b>           | <b>\$15,719.92</b>    |
| <b>Police Dept</b>                |                       |
| Salaries & Benefits Expense       | \$115,110.35          |
| <b>Police Dept Totals</b>         | <b>\$115,110.35</b>   |
| <b>Street Dept</b>                |                       |
| Salaries & Benefits Expense       | \$43,405.50           |
| <b>Street Dept Totals</b>         | <b>\$43,405.50</b>    |
| <b>Unallocated</b>                |                       |
| Salaries & Benefits Expense       | (\$41.84)             |
| <b>Unallocated Totals</b>         | <b>(\$41.84)</b>      |
| <b>Water Dept</b>                 |                       |
| Salaries & Benefits Expense       | \$232,307.15          |
| <b>Water Dept Totals</b>          | <b>\$232,307.15</b>   |
| Expenses                          | <b>\$612,067.24</b>   |
|                                   | \$367.05              |
|                                   | (\$5,182.86)          |
|                                   | (\$166,725.86)        |
|                                   | (\$10,872.65)         |
|                                   | (\$22,784.79)         |
|                                   | (\$15,719.92)         |
|                                   | (\$115,110.35)        |
|                                   | (\$43,405.50)         |
|                                   | \$41.84               |
|                                   | (\$232,307.15)        |
| Revenue Less Expenditures         | <b>(\$611,700.19)</b> |



**Payroll Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                       | Current Period       |
|---------------------------------------|----------------------|
|                                       | Jan 2024             |
|                                       | Dec 2024             |
|                                       | Actual               |
| <hr/>                                 |                      |
| <b>Other Revenue</b>                  |                      |
| <b>Transfers between Funds</b>        |                      |
| Transfer Revenue                      | \$601,362.88         |
| <b>Transfers between Funds Totals</b> | <b>\$601,362.88</b>  |
| Other Revenue                         | <b>\$601,362.88</b>  |
| <hr/>                                 |                      |
| <b>Other Expenses</b>                 |                      |
| <b>Transfers between Funds</b>        |                      |
| Transfer Expense                      | \$212.27             |
| <b>Transfers between Funds Totals</b> | <b>\$212.27</b>      |
| Other Expenses                        | <b>\$212.27</b>      |
|                                       | \$367.05             |
|                                       | (\$5,182.86)         |
|                                       | (\$166,725.86)       |
|                                       | (\$10,872.65)        |
|                                       | (\$22,784.79)        |
|                                       | (\$15,719.92)        |
|                                       | (\$115,110.35)       |
|                                       | (\$43,405.50)        |
|                                       | \$601,150.61         |
|                                       | \$41.84              |
|                                       | (\$232,307.15)       |
| Net Change in Fund Balance            | <b>(\$10,549.58)</b> |
| <hr/>                                 |                      |
| <b>Fund Balances</b>                  |                      |
|                                       | \$14,872.65          |
|                                       | (\$10,549.58)        |
|                                       | \$4,323.07           |

## Statement of Revenue and Expenditures

| Account Number                               |                               | Current Period                 | Year-To-Date                   | Annual Budget        | Annual Budget                    | Jan 2024                         |
|----------------------------------------------|-------------------------------|--------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------------|
|                                              |                               | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024<br>Actual | Jan 2024<br>Dec 2024 | Jan 2024<br>Dec 2024<br>Variance | Dec 2024<br>Percent of<br>Budget |
| <b>Revenue &amp; Expenditures</b>            |                               |                                |                                |                      |                                  |                                  |
| <b>Revenue</b>                               |                               |                                |                                |                      |                                  |                                  |
| <b>Other Revenue</b>                         |                               |                                |                                |                      |                                  |                                  |
| 4957                                         | Donations                     | 11.90                          | 11.90                          | 0.00                 | 11.90                            | 0.00%                            |
| 8102                                         | Interest on Checking          | 355.15                         | 355.15                         | 0.00                 | 355.15                           | 0.00%                            |
| <b>Total Other Revenue</b>                   |                               | <b>\$367.05</b>                | <b>\$367.05</b>                | <b>\$0.00</b>        | <b>\$367.05</b>                  |                                  |
| <b>Revenue</b>                               |                               | <b>\$367.05</b>                | <b>\$367.05</b>                | <b>\$0.00</b>        | <b>\$367.05</b>                  |                                  |
| <b>Gross Profit</b>                          |                               | <b>\$367.05</b>                | <b>\$367.05</b>                | <b>\$0.00</b>        | <b>\$0.00</b>                    |                                  |
| <b>Expenses</b>                              |                               |                                |                                |                      |                                  |                                  |
| <b>Salaries &amp; Benefits Expense</b>       |                               |                                |                                |                      |                                  |                                  |
| 6301                                         | Salaries                      | 413,176.15                     | 413,176.15                     | 0.00                 | 413,176.15                       | 0.00%                            |
| 6302                                         | Salaries - Office             | 54,121.37                      | 54,121.37                      | 0.00                 | 54,121.37                        | 0.00%                            |
| 6304                                         | Meeting/Training Allowance    | 1,730.77                       | 1,730.77                       | 0.00                 | 1,730.77                         | 0.00%                            |
| 6305                                         | Medicare                      | 6,548.15                       | 6,548.15                       | 0.00                 | 6,548.15                         | 0.00%                            |
| 6306                                         | Social Security               | 27,999.28                      | 27,999.28                      | 0.00                 | 27,999.28                        | 0.00%                            |
| 6307                                         | APERS Expense                 | 54,083.62                      | 54,083.62                      | 0.00                 | 54,083.62                        | 0.00%                            |
| 6310                                         | Insurance - Employer          | 44,478.66                      | 44,478.66                      | 0.00                 | 44,478.66                        | 0.00%                            |
| 6313                                         | Unemployment Insurance        | 231.98                         | 231.98                         | 0.00                 | 231.98                           | 0.00%                            |
| 6325                                         | LOPFI                         | 9,697.26                       | 9,697.26                       | 0.00                 | 9,697.26                         | 0.00%                            |
| <b>Total Salaries &amp; Benefits Expense</b> |                               | <b>\$612,067.24</b>            | <b>\$612,067.24</b>            | <b>\$0.00</b>        | <b>\$612,067.24</b>              |                                  |
| <b>Expenses</b>                              |                               | <b>\$612,067.24</b>            | <b>\$612,067.24</b>            | <b>\$0.00</b>        | <b>\$612,067.24</b>              |                                  |
| <b>Revenue Less Expenditures</b>             |                               | <b>(\$611,700.19)</b>          | <b>(\$611,700.19)</b>          | <b>\$0.00</b>        | <b>\$0.00</b>                    |                                  |
| <b>Other Revenue</b>                         |                               |                                |                                |                      |                                  |                                  |
| <b>Transfer Revenue</b>                      |                               |                                |                                |                      |                                  |                                  |
| 8303                                         | Transfer from Cemetary Fund   | 5,182.86                       | 5,182.86                       | 0.00                 | 5,182.86                         | 0.00%                            |
| 8307                                         | Transfer from Fire Department | 22,794.02                      | 22,794.02                      | 0.00                 | 22,794.02                        | 0.00%                            |
| 8310                                         | Transfer from General Fund    | 303,384.65                     | 303,384.65                     | 0.00                 | 303,384.65                       | 0.00%                            |
| 8314                                         | Transfer from Street Fund     | 40,792.17                      | 40,792.17                      | 0.00                 | 40,792.17                        | 0.00%                            |
| 8319                                         | Transfer from Waterworks Rev. | 229,209.18                     | 229,209.18                     | 0.00                 | 229,209.18                       | 0.00%                            |
| <b>Total Transfer Revenue</b>                |                               | <b>\$601,362.88</b>            | <b>\$601,362.88</b>            | <b>\$0.00</b>        | <b>\$601,362.88</b>              |                                  |
| <b>Other Revenue</b>                         |                               | <b>\$601,362.88</b>            | <b>\$601,362.88</b>            | <b>\$0.00</b>        | <b>\$601,362.88</b>              |                                  |
| <b>Other Expenses</b>                        |                               |                                |                                |                      |                                  |                                  |
| <b>Transfer Expense</b>                      |                               |                                |                                |                      |                                  |                                  |
| 9110                                         | Transfer to General Fund      | 212.27                         | 212.27                         | 0.00                 | 212.27                           | 0.00%                            |
| <b>Total Transfer Expense</b>                |                               | <b>\$212.27</b>                | <b>\$212.27</b>                | <b>\$0.00</b>        | <b>\$212.27</b>                  |                                  |
| <b>Other Expenses</b>                        |                               | <b>\$212.27</b>                | <b>\$212.27</b>                | <b>\$0.00</b>        | <b>\$212.27</b>                  |                                  |

Payroll Fund  
Statement of Revenue and Expenditures

| Account Number             | Current Period | Year-To-Date  | Annual Budget | Annual Budget | Jan 2024   |
|----------------------------|----------------|---------------|---------------|---------------|------------|
|                            | Jan 2024       | Jan 2024      | Jan 2024      | Jan 2024      | Dec 2024   |
|                            | Dec 2024       | Dec 2024      | Dec 2024      | Dec 2024      | Percent of |
|                            | Actual         | Actual        |               | Variance      | Budget     |
| Net Change in Fund Balance | (\$10,549.58)  | (\$10,549.58) | \$0.00        | \$0.00        |            |

Fund Balances

|                            |             |             |      |      |       |
|----------------------------|-------------|-------------|------|------|-------|
| Beginning Fund Balance     | 14,872.65   | 14,872.65   | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (10,549.58) | (10,549.58) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 4,323.07    | 4,323.07    | 0.00 | 0.00 | 0.00% |

Report Options  
Fund: Payroll Fund  
Period: 1/1/2024 to 12/31/2024  
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

**Payroll Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Payroll Acct. - First Sec. Ba       | 6,905.86                         | 14,232.52                        | 2,509.25                         |
| <b>Total Current Assets</b>         | <b>\$6,905.86</b>                | <b>\$14,232.52</b>               | <b>\$2,509.25</b>                |
| <b>Total Assets</b>                 | <b>\$6,905.86</b>                | <b>\$14,232.52</b>               | <b>\$2,509.25</b>                |
| <b>Liabilities</b>                  |                                  |                                  |                                  |
| <b>Current Liabilities</b>          |                                  |                                  |                                  |
| AFLAC                               | 618.26                           | 0.02                             | 0.02                             |
| APERS                               | (0.03)                           | (0.01)                           | (0.02)                           |
| Arkansas Department of Workfor      | 16.56                            | 34.73                            | (0.05)                           |
| Dearborn Life Insurance Co.         | 7.53                             | 0.12                             |                                  |
| Dept of Finance & Admin             | (10.07)                          |                                  |                                  |
| First Security Bank                 | (171.87)                         |                                  |                                  |
| LOPFI - Contributory                | 268.72                           | (0.01)                           |                                  |
| LOPFI - Employer                    | 1,843.91                         |                                  | 0.01                             |
| ManhattanLife Assrnce Co of Am      | 9.60                             | 0.02                             |                                  |
| Municipal Health Benefit Fund       | 0.18                             | (675.00)                         |                                  |
| <b>Total Current Liabilities</b>    | <b>\$2,582.79</b>                | <b>(\$640.13)</b>                | <b>(\$0.04)</b>                  |
| <b>Total Liabilities</b>            | <b>\$2,582.79</b>                | <b>(\$640.13)</b>                | <b>(\$0.04)</b>                  |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 4,323.07                         | 14,872.65                        | 2,509.29                         |
| <b>Total Fund Balance</b>           | <b>\$4,323.07</b>                | <b>\$14,872.65</b>               | <b>\$2,509.29</b>                |
| <b>Total Liabilities and Equity</b> | <b>\$6,905.86</b>                | <b>\$14,232.52</b>               | <b>\$2,509.25</b>                |

**LOPFI Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

|                                       | Current Period      |
|---------------------------------------|---------------------|
|                                       | Jan 2024            |
|                                       | Dec 2024            |
|                                       | Actual              |
| <b>Revenue &amp; Expenditures</b>     |                     |
| <b>Revenue</b>                        |                     |
| <b>General Revenues</b>               |                     |
| Other Revenue                         | \$66.14             |
| <b>General Revenues Totals</b>        | <b>\$66.14</b>      |
| Revenue                               | <b>\$66.14</b>      |
|                                       | \$66.14             |
| <b>Gross Profit</b>                   | <b>\$66.14</b>      |
| <b>Expenses</b>                       |                     |
| <b>Unallocated</b>                    |                     |
| Salaries & Benefits Expense           | \$1,542.00          |
| <b>Unallocated Totals</b>             | <b>\$1,542.00</b>   |
| Expenses                              | <b>\$1,542.00</b>   |
|                                       | \$66.14             |
|                                       | (\$1,542.00)        |
| <b>Revenue Less Expenditures</b>      | <b>(\$1,475.86)</b> |
| <b>Other Revenue</b>                  |                     |
| <b>Transfers between Funds</b>        |                     |
| Transfer Revenue                      | \$2,580.00          |
| <b>Transfers between Funds Totals</b> | <b>\$2,580.00</b>   |
| Other Revenue                         | <b>\$2,580.00</b>   |
|                                       | \$66.14             |
|                                       | \$2,580.00          |
|                                       | (\$1,542.00)        |
| <b>Net Change in Fund Balance</b>     | <b>\$1,104.14</b>   |
| <b>Fund Balances</b>                  |                     |
|                                       | \$1,394.15          |
|                                       | \$1,104.14          |
|                                       | \$2,498.29          |

## Statement of Revenue and Expenditures

| Account Number                         |                                              | Current Period      | Year-To-Date        | Annual Budget | Annual Budget     | Jan 2024          |
|----------------------------------------|----------------------------------------------|---------------------|---------------------|---------------|-------------------|-------------------|
|                                        |                                              | Jan 2024            | Jan 2024            | Jan 2024      | Jan 2024          | Dec 2024          |
|                                        |                                              | Dec 2024            | Dec 2024            | Dec 2024      | Dec 2024          | Percent of Budget |
|                                        |                                              | Actual              | Actual              |               | Variance          |                   |
| <b>Revenue &amp; Expenditures</b>      |                                              |                     |                     |               |                   |                   |
| <b>Revenue</b>                         |                                              |                     |                     |               |                   |                   |
| <b>Other Revenue</b>                   |                                              |                     |                     |               |                   |                   |
| 8102                                   | Interest on Checking                         | 66.14               | 66.14               | 0.00          | 66.14             | 0.00%             |
|                                        | <b>Total Other Revenue</b>                   | <b>\$66.14</b>      | <b>\$66.14</b>      | <b>\$0.00</b> | <b>\$66.14</b>    |                   |
|                                        | <b>Revenue</b>                               | <b>\$66.14</b>      | <b>\$66.14</b>      | <b>\$0.00</b> | <b>\$66.14</b>    |                   |
|                                        | <b>Gross Profit</b>                          | <b>\$66.14</b>      | <b>\$66.14</b>      | <b>\$0.00</b> | <b>\$0.00</b>     |                   |
| <b>Expenses</b>                        |                                              |                     |                     |               |                   |                   |
| <b>Salaries &amp; Benefits Expense</b> |                                              |                     |                     |               |                   |                   |
| 6326                                   | Pensions                                     | 1,542.00            | 1,542.00            | 0.00          | 1,542.00          | 0.00%             |
|                                        | <b>Total Salaries &amp; Benefits Expense</b> | <b>\$1,542.00</b>   | <b>\$1,542.00</b>   | <b>\$0.00</b> | <b>\$1,542.00</b> |                   |
|                                        | <b>Expenses</b>                              | <b>\$1,542.00</b>   | <b>\$1,542.00</b>   | <b>\$0.00</b> | <b>\$1,542.00</b> |                   |
|                                        | <b>Revenue Less Expenditures</b>             | <b>(\$1,475.86)</b> | <b>(\$1,475.86)</b> | <b>\$0.00</b> | <b>\$0.00</b>     |                   |
| <b>Other Revenue</b>                   |                                              |                     |                     |               |                   |                   |
| <b>Transfer Revenue</b>                |                                              |                     |                     |               |                   |                   |
| 8307                                   | Transfer from Fire Department                | 2,580.00            | 2,580.00            | 0.00          | 2,580.00          | 0.00%             |
|                                        | <b>Total Transfer Revenue</b>                | <b>\$2,580.00</b>   | <b>\$2,580.00</b>   | <b>\$0.00</b> | <b>\$2,580.00</b> |                   |
|                                        | <b>Other Revenue</b>                         | <b>\$2,580.00</b>   | <b>\$2,580.00</b>   | <b>\$0.00</b> | <b>\$2,580.00</b> |                   |
|                                        | <b>Net Change in Fund Balance</b>            | <b>\$1,104.14</b>   | <b>\$1,104.14</b>   | <b>\$0.00</b> | <b>\$0.00</b>     |                   |
| <b>Fund Balances</b>                   |                                              |                     |                     |               |                   |                   |
|                                        | Beginning Fund Balance                       | 1,394.15            | 1,394.15            | 0.00          | 0.00              | 0.00%             |
|                                        | Net Change in Fund Balance                   | 1,104.14            | 1,104.14            | 0.00          | 0.00              | 0.00%             |
|                                        | Ending Fund Balance                          | 2,498.29            | 2,498.29            | 0.00          | 0.00              | 0.00%             |

### Report Options

Fund: LOPFI Fund

Period: 1/1/2024 to 12/31/2024

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

**LOPFI Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| LOPFI Fund - First Sec. Bank        | 2,498.29                         | 1,394.15                         | 1,255.20                         |
| <b>Total Current Assets</b>         | <b>\$2,498.29</b>                | <b>\$1,394.15</b>                | <b>\$1,255.20</b>                |
| <b>Total Assets</b>                 | <b>\$2,498.29</b>                | <b>\$1,394.15</b>                | <b>\$1,255.20</b>                |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 2,498.29                         | 1,394.15                         | 1,255.20                         |
| <b>Total Fund Balance</b>           | <b>\$2,498.29</b>                | <b>\$1,394.15</b>                | <b>\$1,255.20</b>                |
| <b>Total Liabilities and Equity</b> | <b>\$2,498.29</b>                | <b>\$1,394.15</b>                | <b>\$1,255.20</b>                |

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Page 1 of 1

**City Court Fund**  
**Semi-Annual Financial Statement**  
**1/1/2024 to 12/31/2024**

---

Current Period  
Jan 2024  
Dec 2024  
Actual

---

**Revenue & Expenditures**

**Revenue**

**General Revenues**

|                               |             |
|-------------------------------|-------------|
| Fines, Forfeitures, And Costs | \$72,893.10 |
| Other Revenue                 | \$193.68    |

|                                |                    |
|--------------------------------|--------------------|
| <b>General Revenues Totals</b> | <b>\$73,086.78</b> |
|--------------------------------|--------------------|

|                |                    |
|----------------|--------------------|
| <b>Revenue</b> | <b>\$73,086.78</b> |
|----------------|--------------------|

|  |             |
|--|-------------|
|  | \$73,086.78 |
|--|-------------|

|                     |                    |
|---------------------|--------------------|
| <b>Gross Profit</b> | <b>\$73,086.78</b> |
|---------------------|--------------------|

**Expenses**

**Court**

|                         |          |
|-------------------------|----------|
| Law Enforcement Expense | \$790.00 |
|-------------------------|----------|

|                     |                 |
|---------------------|-----------------|
| <b>Court Totals</b> | <b>\$790.00</b> |
|---------------------|-----------------|

**Unallocated**

|                         |             |
|-------------------------|-------------|
| Law Enforcement Expense | \$77,590.00 |
| Other Expense           | \$255.10    |

|                           |                    |
|---------------------------|--------------------|
| <b>Unallocated Totals</b> | <b>\$77,845.10</b> |
|---------------------------|--------------------|

|                 |                    |
|-----------------|--------------------|
| <b>Expenses</b> | <b>\$78,635.10</b> |
|-----------------|--------------------|

|  |             |
|--|-------------|
|  | \$73,086.78 |
|--|-------------|

|  |            |
|--|------------|
|  | (\$790.00) |
|--|------------|

|  |               |
|--|---------------|
|  | (\$77,845.10) |
|--|---------------|

|                                  |                     |
|----------------------------------|---------------------|
| <b>Revenue Less Expenditures</b> | <b>(\$5,548.32)</b> |
|----------------------------------|---------------------|

**Other Expenses**

**Transfers between Funds**

|                  |          |
|------------------|----------|
| Transfer Expense | \$202.47 |
|------------------|----------|

|                                       |                 |
|---------------------------------------|-----------------|
| <b>Transfers between Funds Totals</b> | <b>\$202.47</b> |
|---------------------------------------|-----------------|

|                       |                 |
|-----------------------|-----------------|
| <b>Other Expenses</b> | <b>\$202.47</b> |
|-----------------------|-----------------|

|  |             |
|--|-------------|
|  | \$73,086.78 |
|--|-------------|

|  |            |
|--|------------|
|  | (\$790.00) |
|--|------------|

|  |            |
|--|------------|
|  | (\$202.47) |
|--|------------|

|  |               |
|--|---------------|
|  | (\$77,845.10) |
|--|---------------|

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Net Change in Fund Balance</b> | <b>(\$5,750.79)</b> |
|-----------------------------------|---------------------|

**Fund Balances**

|  |            |
|--|------------|
|  | \$8,292.67 |
|--|------------|

|  |              |
|--|--------------|
|  | (\$5,750.79) |
|--|--------------|

|  |            |
|--|------------|
|  | \$2,541.88 |
|--|------------|

## Statement of Revenue and Expenditures

| Account Number                             |                          | Current Period      | Year-To-Date        | Annual Budget | Annual Budget      | Jan 2024          |
|--------------------------------------------|--------------------------|---------------------|---------------------|---------------|--------------------|-------------------|
|                                            |                          | Jan 2024            | Jan 2024            | Jan 2024      | Jan 2024           | Dec 2024          |
|                                            |                          | Dec 2024            | Dec 2024            | Dec 2024      | Dec 2024           | Percent of Budget |
|                                            |                          | Actual              | Actual              |               | Variance           |                   |
| <b>Revenue &amp; Expenditures</b>          |                          |                     |                     |               |                    |                   |
| <b>Revenue</b>                             |                          |                     |                     |               |                    |                   |
| <b>Fines, Forfeitures, And Costs</b>       |                          |                     |                     |               |                    |                   |
| 4601                                       | Court Fines              | 72,893.10           | 72,893.10           | 0.00          | 72,893.10          | 0.00%             |
| <b>Total Fines, Forfeitures, And Costs</b> |                          | <b>\$72,893.10</b>  | <b>\$72,893.10</b>  | <b>\$0.00</b> | <b>\$72,893.10</b> |                   |
| <b>Other Revenue</b>                       |                          |                     |                     |               |                    |                   |
| 8102                                       | Interest on Checking     | 193.68              | 193.68              | 0.00          | 193.68             | 0.00%             |
| <b>Total Other Revenue</b>                 |                          | <b>\$193.68</b>     | <b>\$193.68</b>     | <b>\$0.00</b> | <b>\$193.68</b>    |                   |
| <b>Revenue</b>                             |                          | <b>\$73,086.78</b>  | <b>\$73,086.78</b>  | <b>\$0.00</b> | <b>\$73,086.78</b> |                   |
| <b>Gross Profit</b>                        |                          | <b>\$73,086.78</b>  | <b>\$73,086.78</b>  | <b>\$0.00</b> | <b>\$0.00</b>      |                   |
| <b>Expenses</b>                            |                          |                     |                     |               |                    |                   |
| <b>Law Enforcement Expense</b>             |                          |                     |                     |               |                    |                   |
| 6103                                       | Court Fees Dist.         | 77,590.00           | 77,590.00           | 0.00          | 77,590.00          | 0.00%             |
| 6108                                       | Restitution              | 790.00              | 790.00              | 0.00          | 790.00             | 0.00%             |
| <b>Total Law Enforcement Expense</b>       |                          | <b>\$78,380.00</b>  | <b>\$78,380.00</b>  | <b>\$0.00</b> | <b>\$78,380.00</b> |                   |
| <b>Other Expense</b>                       |                          |                     |                     |               |                    |                   |
| 7203                                       | Refunds                  | 255.10              | 255.10              | 0.00          | 255.10             | 0.00%             |
| <b>Total Other Expense</b>                 |                          | <b>\$255.10</b>     | <b>\$255.10</b>     | <b>\$0.00</b> | <b>\$255.10</b>    |                   |
| <b>Expenses</b>                            |                          | <b>\$78,635.10</b>  | <b>\$78,635.10</b>  | <b>\$0.00</b> | <b>\$78,635.10</b> |                   |
| <b>Revenue Less Expenditures</b>           |                          | <b>(\$5,548.32)</b> | <b>(\$5,548.32)</b> | <b>\$0.00</b> | <b>\$0.00</b>      |                   |
| <b>Other Expenses</b>                      |                          |                     |                     |               |                    |                   |
| <b>Transfer Expense</b>                    |                          |                     |                     |               |                    |                   |
| 9110                                       | Transfer to General Fund | 202.47              | 202.47              | 0.00          | 202.47             | 0.00%             |
| <b>Total Transfer Expense</b>              |                          | <b>\$202.47</b>     | <b>\$202.47</b>     | <b>\$0.00</b> | <b>\$202.47</b>    |                   |
| <b>Other Expenses</b>                      |                          | <b>\$202.47</b>     | <b>\$202.47</b>     | <b>\$0.00</b> | <b>\$202.47</b>    |                   |
| <b>Net Change in Fund Balance</b>          |                          | <b>(\$5,750.79)</b> | <b>(\$5,750.79)</b> | <b>\$0.00</b> | <b>\$0.00</b>      |                   |

City Court Fund  
Statement of Revenue and Expenditures

| Account Number | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2024   |
|----------------|----------------|--------------|---------------|---------------|------------|
|                | Jan 2024       | Jan 2024     | Jan 2024      | Jan 2024      | Dec 2024   |
|                | Dec 2024       | Dec 2024     | Dec 2024      | Dec 2024      | Percent of |
|                | Actual         | Actual       |               | Variance      | Budget     |

Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 8,292.67   | 8,292.67   | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (5,750.79) | (5,750.79) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 2,541.88   | 2,541.88   | 0.00 | 0.00 | 0.00% |

Report Options  
Fund: City Court Fund  
Period: 1/1/2024 to 12/31/2024  
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

**City Court Fund**  
**Balance Sheet**  
**12/31/2024**

|                                     | Book Value<br>Dec 2024<br>Actual | Book Value<br>Dec 2023<br>Actual | Book Value<br>Dec 2022<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Court Acct. - First Sec. Bank       | 2,541.88                         | 8,292.67                         | 7,217.28                         |
| <b>Total Current Assets</b>         | <b>\$2,541.88</b>                | <b>\$8,292.67</b>                | <b>\$7,217.28</b>                |
| <b>Total Assets</b>                 | <b>\$2,541.88</b>                | <b>\$8,292.67</b>                | <b>\$7,217.28</b>                |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 2,541.88                         | 8,292.67                         | 7,217.28                         |
| <b>Total Fund Balance</b>           | <b>\$2,541.88</b>                | <b>\$8,292.67</b>                | <b>\$7,217.28</b>                |
| <b>Total Liabilities and Equity</b> | <b>\$2,541.88</b>                | <b>\$8,292.67</b>                | <b>\$7,217.28</b>                |