ELLIS, TUCKER & ALDRIDGE, LLP

CERTIFIED PUBLIC ACCOUNTANTS
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Accountant's Compilation Report

City Officials and Council Members
City of Cabot, Arkansas

We have compiled the accompanying statements of revenues and expenditures-budget and actual (regulatory basis) of the general fund and street fund of the City of Cabot, Arkansas for the nine months ended September 30, 2015, which are selected financial statements on two funds of the City. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the regulatory basis of accounting.

The management of the City of Cabot, Arkansas is responsible for the preparation and fair presentation of financial statements in accordance with the regulatory basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of a departure from the regulatory basis of accounting that is described in the following paragraph.

Under the regulatory basis of accounting as prescribed or permitted by Arkansas Code, revenues are recognized as soon as they are both measurable and available, rather than when received, and expenditures are recorded as incurred, rather than when paid. Management considers revenues to be available if they are collected within 60 days of the end of the current period. However, management has informed us that accrued revenues are not included in the financial statements. Revenues are reported when collected. The effect on the financial statements of this departure from the regulatory basis has not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the results of operations of the City. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the schedule of cash and cash equivalents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Ellis, Tucker & Aldridge, LLP

Cabot, Arkansas
October 16, 2015

CITY OF CABOT, ARKANSAS
GENERAL FUND and STREET FUND
Statement of Revenues and Expenditures-Budget and Actual (Regulatory Basis)
Nine Months Ended September 30, 2015

	Annual Budget 2015	Prorated Budget Through 9/30/2015	Actual Through 9/30/2015	Variance Favorable (Unfavorable) 9/30/2015
Revenues				
General Fund				
General Government	$ 8,256,151	$ 6,192,113	$ 6,316,015	$ 123,902
Recycle Center	13,690	10,268	15,982	5,715
1 City Plaza	109,000	81,750	77,816	(3,934)
	$ 8,378,841	$ 6,284,131	$ 6,409,813	$ 125,682
Public Safety				
Fire Department	$ 138,090	$ 103,568	$ 187,416	$ 83,849
Public Works	101,875	76,406	154,602	78,196
	$ 239,965	$ 179,974	$ 342,018	$ 162,044
Law Enforcement				
District Court	$ 335,316	$ 251,487	$ 234,774	$ (16,713)
Police Department	379,190	284,393	435,132	150,740
Animal Control	158,035	118,526	107,143	(11,383)
	$ 872,541	$ 654,406	$ 777,049	$ 122,643
Sanitation Fees	1,720,355	1,290,266	1,304,585	14,319
Total General Fund	$ 11,211,702	$ 8,408,777	$ 8,833,465	$ 424,689
Street Fund	3,050,860	2,288,145	2,099,947	(188,198)
Total General & Street	$ 14,262,562	$ 10,696,922	$ 10,933,412	$ 236,491
Expenditures				
General Fund				
General Government				
City Council	$ 95,423	$ 71,567	$ 65,722	$ 5,845
Mayor's Office	453,745	340,309	322,337	17,972
City Attorney's Office	261,034	195,776	182,006	13,770
Other General	507,122	380,342	364,457	15,885
City Clerk-Treasurer	379,758	284,819	256,918	27,901
Planning Commission	52,455	39,341	29,345	9,996
Recycle Center	22,856	17,142	13,114	4,028
1 City Plaza	40,150	30,113	33,363	(3,251)
	$ 1,812,543	$ 1,359,407	$ 1,267,262	$ 92,145
Public Safety				
Fire Department	$ 2,825,059	$ 2,118,794	$ 2,061,064	$ 57,730
Public Works	368,259	276,194	331,356	(55,162)
	$ 3,193,318	$ 2,394,989	$ 2,392,420	$ 2,569

See Accountant's Compilation Report

CITY OF CABOT, ARKANSAS
General Fund and Street Fund
Statement of Revenues, and Expenditures-Budget and Actual (Regulatory Basis)
Nine Months Ended September 30, 2015

	Annual Budget 2015	Prorated Budget Through 9/30/2015	Actual Through 9/30/2015	Variance Favorable (Unfavorable) 9/30/2015
Expenditures (cont'd)				
General Fund (cont'd)				
Law Enforcement				
District Court	$ 337,885	$ 253,414	$ 235,110	$ 18,304
Police Department	3,750,390	2,812,793	2,611,712	201,081
Animal Control	434,159	325,619	275,043	50,576
	$ 4,522,434	$ 3,391,826	$ 3,121,865	$ 269,961
Sanitation Contractor	1,721,169	1,290,877	1,295,104	(4,227)
Total General Fund	$ 11,249,464	$ 8,437,098	$ 8,076,651	$ 360,447
Street Fund	3,114,001	2,335,501	1,883,807	451,694
Total General & Street	$ 14,363,465	$ 10,772,599	$ 9,960,458	$ 812,141
Excess of Revenues Over (Under) Expenditures				
General Fund	$ (37,762)	$ (28,322)	$ 756,814	$ 785,136
Street Fund	(63,141)	(47,356)	216,140	263,496
Total Over (Under)	$ (100,903)	$ (75,677)	$ 972,954	$ 1,048,631
Other Financing Sources (Uses)				
General Fund				
Transfers In (Out)				
District Court	$ (1,386)	$ (1,040)	$ (1,386)	$ (347)
Street Fund	-	-	-	-
Parks & Recreation	(350,000)	(262,500)	(240,800)	21,700
VPCC Bond & Debt Svc Excess	-	-	200,437	200,437
Total General Fund	$ (351,386)	$ (263,540)	$ (41,749)	$ 221,791
Street Fund				
Transfers In				
General Fund	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses				
General Fund	$ (389,148)	$ (291,861)	$ 715,065	$ 1,006,926
Street Fund	(63,141)	(47,356)	216,140	263,496
Total Sources and Uses	$ (452,289)	$ (339,217)	$ 931,205	$ 1,270,422

See Accountant's Compilation Report

CITY OF CABOT, ARKANSAS
ALL FUNDS (Except Water & Wastewater, Parks & Recreation,
Capital Projects Funds, and Debt Service Funds)
Schedule of Cash and Cash Equivalents
As of September 30, 2015, and December 31, 2014

	September 30, 2015	December 31, 2014	YTD Increase (Decrease)
General Fund			
Unreserved Cash & Equivalents			
Operating Account	$ 166,879	$ 232,031	$ (65,152)
Investment Account	200,281	43,227	157,054
Payroll Account	330,161	22,153	308,008
Credit Card Clearing Account	19,840	31,808	(11,968)
Credit Card Payment Account	3,035	500	2,535
Drug Buy Account	500	500	-
Certificates of Deposit	103,855	103,855	-
Total Unreserved	$ 824,551	$ 434,074	$ 390,477
Reserved Cash & Equivalents			
Vehicle/Equipment Reserve	$ 12,524	$ 12,514	$ 10
Animal Control Donations	19,843	18,506	1,337
CD's	-	-	-
	$ 32,367	$ 31,020	$ 1,347
Total General Fund	$ 856,918	$ 465,094	$ 391,824
Street Fund			
Unreserved Cash & Equivalents			
Operating Account	$ 308,597	$ 208,809	$ 99,788
Capital Reserve Account	717	717	-
Certificates of Deposit	-	-	-
Total Street Fund	$ 309,314	$ 209,526	$ 99,788
Special Revenue Funds			
Sr. Citizens/Health/Liabrary			
Checking	$ 230,922	$ 416,903	$ (185,981)
Certificates of Deposit	157,016	157,016	-
	$ 387,938	$ 573,919	$ (185,981)
Public Safety & Equipment	13,156	26,191	(13,035)
Municipal (District) Court Costs	3,989	851	3,138
Court Automation Fund	5,821	9,123	(3,302)
District Court Retirement Fund	21,016	19,078	1,938
Drug Control Fund	-	-	-
State Law Enforcemt Drug Control	15,387	13,765	1,622
Act 833 Fire Protection	13,995	15,347	(1,352)
Half Street Improvements	8,079	4,631	3,448
Street Bond Refund Account	12,426	12,416	10
Road Impact Fees	-	-	-
Fire Impact Fees	-	-	-
Sidewalk Fund	103,065	26,427	76,638
Fire Apparatus	76,841	-	76,841
	$ 661,713	$ 701,748	$ (40,035)

See Accountant's Compilation Report

CITY OF CABOT, ARKANSAS
ALL FUNDS (Except Water & Wastewater, Parks & Recreation, Capital Projects Funds, and Debt Service Funds)
Schedule of Cash and Cash Equivalents
As of September 30, 2015, and December 31, 2014

	September 30, 2015	December 31, 2014	YTD Increase (Decrease)
Trust Funds			
Firemens Pension Fund	$ 67,992	$ 148,313	$ (80,321)
Firemens Pension Fund CDs	20,442	41,163	(20,721)
	$ 88,434	$ 189,476	$ (101,042)
Policemens Pension Fund	-	-	-
	$ 88,434	$ 189,476	$ (101,042)
Agency Funds			
Administration of Justice	$ 30	$ 30	$ -
Custodial			
Advertising & Promotion			
Checking-Operating	$ 401,979	$ 288,016	$ 113,963
Checking-Investment	76,365	70,280	6,085
Certificates of Deposit	55,218	55,218	-
	$ 533,562	$ 413,514	$ 120,048
Grand Total	$ 2,449,971	$ 1,979,389	$ 470,583

See Accountant's Compilation Report

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Accountant's Compilation Report

City Officials and Council Members
City of Cabot, Arkansas

We have compiled the accompanying balance sheets-regulatory basis of the capital projects fund-2013 bonds and debt service fund-2013 bonds of the City of Cabot, Arkansas as of September 30, 2015, and the related statements of revenues and expenditures-regulatory basis for the period June 27, 2013 through September 30, 2015, which are selected financial statements on two funds of the City. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the regulatory basis of accounting.

The management of the City of Cabot, Arkansas is responsible for the preparation and fair presentation of financial statements in accordance with the regulatory basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of a departure from the regulatory basis of accounting that is described in the following paragraph.

Under the regulatory basis of accounting as prescribed or permitted by Arkansas Code, revenues are recognized as soon as they are both measurable and available, rather than when received, and expenditures are recorded as incurred, rather than when paid. Management considers revenues to be available if they are collected within 60 days of the end of the current period. However, management has informed us that accrued revenues are not included in the financial statements. Revenues are reported when collected. The effect on the financial statements of this departure from the regulatory basis has not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the results of operations of the City. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Ellis, Tucker & Aldridge, LLP

Cabot, Arkansas
October 16, 2015

CITY OF CABOT, ARKANSAS
Capital Projects Fund-2013 Bonds and Debt Service Fund-2013 Bonds
Balance Sheets-Regulatory Basis
As of September 30, 2015

	Capital Projects Fund	Debt Service Fund	Total
Assets			
Cash-Parks & Recreation	$ 4,501,067		$ 4,501,067
Investments-Parks & Recreation	-		-
Cash-North Exchange	580,760		580,760
Cash-Library Building	144,278		144,278
Cash-Wastewater System	597,218		597,218
Investments-Wastewater System	2,001,586		2,001,586
Cash-Highland Drainage	460,530		460,530
Cash-Community Center	2,165,684		2,165,684
Investments-Community Center	2,970,280		2,970,280
Cash-Bond Fund		$ 2,292,030	2,292,030
Cash-Debt Service Reserve		1,114,866	1,114,866
Cash-Redemption Fund		478	478
	$ 13,421,403	$ 3,407,374	$ 16,828,777
Liabilities			
Bonds Payable		$ 38,385,000	$ 38,385,000
Construction Accounts Payable			
Interest Payable			
	$ -	$ 38,385,000	$ 38,385,000
Fund Balances-Restricted			
Fund Balance-Parks & Recreation	$ 4,501,067		$ 4,501,067
Fund Balance-North Exchange	580,760		580,760
Fund Balance-Library Building	144,278		144,278
Fund Balance-Wastewater System	2,598,804		2,598,804
Fund Balance-Highland Drainage	460,530		460,530
Fund Balance-Community Center	5,135,964		5,135,964
Fund Balance-Debt Service		$ 3,407,374	3,407,374
Funding by Future Sales Tax		(38,385,000)	(38,385,000)
	$ 13,421,403	$ (34,977,626)	$ (21,556,223)
	$ 13,421,403	$ 3,407,374	$ 16,828,777

See Accountant's Compilation Report

CITY OF CABOT, ARKANSAS
Capital Projects Fund-2013 Bonds and Debt Service Fund-2013 Bonds
Statements of Revenues and Expenditures-Regulatory Basis
June 27, 2013 through September 30, 2015

	Capital Projects Fund	Debt Service Fund	Total
Revenues			
City Sales Tax		$ 9,070,356	$ 9,070,356
Interest-Debt Service Fund		557	557
Interest-Parks & Recreation	2,376		2,376
Investments-Gain (Loss) Parks & Rec.	-		-
Interest-North Exchange	236		236
Interest-Library Building	386		386
Interest-Wastewater System	3,664		3,664
Investments-Gain (Loss) Wastewater	257		257
Interest-Highland Drainage	108		108
Interest-Community Center	4,533		4,533
Investments-Gain (Loss) Community Ctr.	(641)		(641)
	$ 10,919	$ 9,070,913	$ 9,081,832
Expenditures			
Debt Payment-Principal		$ 4,240,000	$ 4,240,000
Debt Payment-Interest		2,538,161	2,538,161
Trustee Fees		-	-
Improvements-Parks & Recreation	$ 9,002,893		9,002,893
Improvements-North Exchange	1,927,246		1,927,246
Improvements-Library Building	2,456,327		2,456,327
Improvements-Wastewater System	5,605,309		5,605,309
Improvements-Highland Drainage	39,620		39,620
Improvements-Community Center	328,366		328,366
	$ 19,359,761	$ 6,778,161	$ 26,137,922
Other Sources (Uses) of Funds			
Proceeds of Bonds		$ 42,625,000	$ 42,625,000
Bond Premium		823,901	823,901
Cost of Issuing Bonds		(524,823)	(524,823)
Transfers-Parks & Recreation	13,501,105	(13,501,105)	-
Transfers-North Exchange	2,507,769	(2,507,769)	-
Transfers-Library Building	2,600,213	(2,600,213)	-
Transfers-Wastewater System	8,200,671	(8,200,671)	-
Transfers-Highland Drainage	500,041	(500,041)	-
Transfers-Community Center	5,460,446	(5,460,446)	-
Transfer-2005 Bond Defeasance		(9,039,211)	(9,039,211)
	$ 32,770,245	$ 1,114,622	$ 33,884,867
Revenues in Excess of Expenditures	$ 13,421,403	$ 3,407,374	$ 16,828,777

See Accountant's Compilation Report

Schedule of General Fund Revenues - Not Directly Related to Departments

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Actual	Year to Date Actual	Budget	Variance $	Variance %
	Revenues					
00-600-00	City Sales Tax	$346,128.37	$3,107,178.88	$3,950,000.00	$842,821.12	21.34%
00-601-00	County Sales Tax	215,636.27	1,906,030.91	2,431,050.77	525,019.86	21.60
00-601-05	Paid to Parks & Rec-County S	(22,003.71)	(191,043.20)	0.00	191,043.20	0.00
00-602-00	County Property Tax	2,664.83	128,690.94	182,000.00	53,309.06	29.29
00-602-03	County Property Tax-LOPFI	2,663.99	12,064.48	0.00	(12,064.48)	0.00
00-604-01	Franchise Tax-Entergy	0.00	373,393.35	494,000.00	120,606.65	24.41
00-604-02	Franchise Tax-Suddenlink	0.00	77,886.44	102,000.00	24,113.56	23.64
00-604-03	Franchise Tax-Energy Arkla	0.00	11,092.83	11,000.00	(92.83)	(0.84)
00-604-04	Franchise Tax-CenturyTel	0.00	15,236.71	22,500.00	7,263.29	32.28
00-604-05	Franchise Tax-First Electric	44,025.05	285,735.72	396,000.00	110,264.28	27.85
00-605-00	State Turnback	25,663.45	273,909.31	354,300.00	80,390.69	22.69
00-606-00	Public Safety Transfer (CWW	0.00	239,107.00	250,000.00	10,893.00	4.36
00-606-05	Interest Income	116.41	674.40	1,500.00	825.60	55.04
00-606-08	Other Revenue	5.00	14,960.09	4,000.00	(10,960.09)	(274.00)
00-606-10	Occupation Taxes/Bus Lic	648.65	45,237.59	47,000.00	1,762.41	3.75
00-608-00	Rent Income	1,400.00	8,100.00	10,800.00	2,700.00	25.00
00-609-05	Tax Liens	0.00	221.91	0.00	(221.91)	0.00
00-621-01	A&P Donation/City Projects	0.00	7,537.15	0.00	(7,537.15)	0.00
	Total Revenues	$616,948.31	$6,316,014.51	$8,256,150.77	$1,940,136.26	23.50%
	Expenditures					
	Total Expenditures	$0.00	$0.00	$0.00	$0.00	0.00%
	Net Excess (Deficit)	$616,948.31	$6,316,014.51	$8,256,150.77	$1,940,136.26	23.50%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - City Council

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
01-700-00	Salaries & Wages	$5,312.00	$47,808.00	$63,743.00	$15,935.00	25.00%
01-701-07	Life Insurance	38.19	350.55	523.00	172.45	32.97
01-701-01	Payroll Taxes	372.17	3,349.52	4,876.00	1,526.48	31.31
01-701-03	Workers Comp	0.00	96.00	97.00	1.00	1.03
01-701-02	Health Insurance	0.00	10,171.20	24,084.00	13,912.80	57.77
01-706-00	Travel	181.56	455.46	750.00	294.54	39.27
01-706-01	Education & Training	0.00	3,491.51	1,350.00	(2,141.51)	(158.63)
	Total Expenditures	$5,903.92	$65,722.24	$95,423.00	$29,700.76	31.13%
	Net Excess (Deficit)	($5,903.92)	($65,722.24)	($95,423.00)	($29,700.76)	31.13%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - Mayor's Office

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
02-700-00	Salaries & Wages	$26,016.32	$243,246.79	$333,469.00	$90,222.21	27.06%
02-701-07	Life Insurance	29.71	252.39	371.00	118.61	31.97
02-701-09	EAP - Employee Assist Prog	0.00	99.75	154.00	54.25	35.23
02-701-01	Payroll Taxes	1,881.94	17,633.39	25,332.00	7,698.61	30.39
02-701-03	Workers Comp	0.00	1,841.00	1,858.00	17.00	0.92
02-701-04	Unemployment	0.00	780.02	1,620.00	839.98	51.85
02-701-02	Health Insurance	0.00	19,752.32	29,855.00	10,102.68	33.84
02-706-00	Travel - Mayor	210.12	1,682.98	4,000.00	2,317.02	57.93
02-706-01	Education & Training - Mayo	0.00	650.00	700.00	50.00	7.14
02-706-04	Travel - HR	0.00	0.00	100.00	100.00	100.00
02-706-05	Travel - IT Admin	52.22	52.22	0.00	(52.22)	0.00
02-706-06	Education & Training - HR D	0.00	1,201.44	1,400.00	198.56	14.18
02-710-02	ID Machine Expense	0.00	125.85	200.00	74.15	37.08
02-703-06	Office Supplies - Mayor	0.00	0.00	25.00	25.00	100.00
02-703-08	Office Supplies - IT Dir	0.00	0.00	50.00	50.00	100.00
02-707-00	Dues & Subscriptions - May	0.00	366.95	225.00	(141.95)	(63.09)
02-707-01	Dues & Subscriptions - HR D	75.00	210.00	350.00	140.00	40.00
02-707-02	Dues & Subscriptions - IT Di	0.00	149.95	50.00	(99.95)	(199.90)
02-701-05	Retirement	0.00	31,928.98	48,711.00	16,782.02	34.45
02-701-15	Technology Expense - HR D	0.00	9.95	50.00	40.05	80.10
02-701-16	Technology Expense - IT Dir	10.93	10.93	190.00	179.07	94.25
02-709-05	Professional Services	0.00	1,166.50	4,000.00	2,833.50	70.84
02-710-10	Background Checks	0.00	280.00	300.00	20.00	6.67
02-712-09	Printing	0.00	36.08	175.00	138.92	79.38
02-712-11	Job Advertisements	19.70	810.01	325.00	(485.01)	(149.23)
02-712-12	Printing - HR Dir	0.00	49.28	235.00	185.72	79.03
	Total Expenditures	$28,295.94	$322,336.78	$453,745.00	$131,408.22	28.96%
	Net Excess (Deficit)	($28,295.94)	($322,336.78)	($453,745.00)	($131,408.22)	28.96%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - General Government

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
03-706-07	DWI Crt Training Fed Grant	(228.96)	10,346.84	0.00	(10,346.84)	0.00
03-711-01	Building Insurance	0.00	41,615.00	18,000.00	(23,615.00)	(131.19)
03-711-02	Vehicle Insurance	0.00	331.92	23,766.00	23,434.08	98.60
03-712-25	Copier Lease	421.13	4,005.75	5,760.00	1,754.25	30.46
03-709-05	Professional Services	3,200.00	7,414.00	2,000.00	(5,414.00)	(270.70)
03-709-06	Municipal League Defense F	0.00	0.00	54,000.00	54,000.00	100.00
03-703-01	Bldg/Grounds Imprv	21.14	6,313.16	4,250.00	(2,063.16)	(48.55)
03-703-05	Equipment Expense	0.00	146.46	2,500.00	2,353.54	94.14
03-703-06	Office Supplies	660.91	4,599.57	7,650.00	3,050.43	39.88
03-704-03	Janitorial Supplies	154.27	2,642.11	4,000.00	1,357.89	33.95
03-713-02	Heat/AC Maintenance Contr	0.00	8,250.00	10,800.00	2,550.00	23.61
03-705-00	Utilities	2,469.18	19,534.42	24,000.00	4,465.58	18.61
03-705-01	Telephone	1,652.07	13,967.40	11,500.00	(2,467.40)	(21.46)
03-701-00	County Sales Tax Due Libra	0.00	33,807.88	47,695.00	13,887.12	29.12
03-701-10	City Beautiful - Annual Amou	0.00	11,902.86	15,000.00	3,097.14	20.65
03-701-12	Technology Expense	2,777.03	23,586.33	42,650.00	19,063.67	44.70
03-703-02	Bldg/Grounds Imprv - City A	791.10	1,185.05	1,800.00	614.95	34.16
03-707-00	Dues & Subscriptions	362.40	2,504.91	2,073.00	(431.91)	(20.84)
03-709-08	Tax Payments/Filing Fees	0.00	471.58	22,500.00	22,028.42	97.90
03-709-09	Union Pacific Annual Lease	0.00	3,671.33	3,464.00	(207.33)	(5.99)
03-713-00	Employee Recognition Progr	16.92	224.55	275.00	50.45	18.35
03-713-03	Harmful Structure Demolitior	0.00	62,785.74	65,215.00	2,429.26	3.73
03-715-01	Community/Economic Devel	192.88	272.16	35,260.00	34,987.84	99.23
03-715-02	Local Chamber & Military Cc	0.00	0.00	1,000.00	1,000.00	100.00
03-715-03	TEX-21	0.00	0.00	2,125.00	2,125.00	100.00
03-715-04	Little Rock Metro Alliance	0.00	0.00	8,615.00	8,615.00	100.00
03-716-04	Wide Area Network	5,501.42	57,039.20	47,300.00	(9,739.20)	(20.59)
03-716-05	Code Red Subscription	0.00	10,000.00	10,000.00	0.00	0.00
03-721-01	A&P Donations/City Projects	7,537.15	7,952.95	0.00	(7,952.95)	0.00
03-706-03	Metroplan	0.00	21,874.00	21,874.00	0.00	0.00
03-708-00	Postage	580.63	6,199.12	9,500.00	3,300.88	34.75
03-712-35	Credit Card Fees	222.69	1,812.62	2,550.00	737.38	28.92
	Total Expenditures	$26,331.96	$364,456.91	$507,122.00	$142,665.09	28.13%
	Net Excess (Deficit)	($26,331.96)	($364,456.91)	($507,122.00)	($142,665.09)	28.13%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - City Attorney's Office

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
04-700-00	Salaries & Wages	$12,565.20	$119,279.01	$161,933.00	$42,653.99	26.34%
04-701-07	Life Insurance	15.94	143.46	191.00	47.54	24.89
04-701-09	EAP - Employee Assist Prgr	0.00	57.00	66.00	9.00	13.64
04-701-01	Payroll Taxes	915.35	8,712.13	12,337.00	3,624.87	29.38
04-701-03	Workers Comp	0.00	230.00	238.00	8.00	3.36
04-701-04	Unemployment	0.00	312.02	648.00	335.98	51.85
04-701-02	Health Insurance	0.00	13,247.84	19,855.00	6,607.16	33.28
04-706-00	Travel	306.38	2,193.66	9,000.00	6,806.34	75.63
04-706-01	Education & Training	0.00	2,784.00	4,000.00	1,216.00	30.40
04-709-05	Professional Services	0.00	220.00	800.00	580.00	72.50
04-712-08	Legal Publications	27.73	2,840.81	5,000.00	2,159.19	43.18
04-705-01	Telephone	104.33	1,418.95	2,100.00	681.05	32.43
04-707-00	Dues & Subscriptions	0.00	850.00	675.00	(175.00)	(25.93)
04-701-05	Retirement	0.00	15,685.61	23,661.00	7,975.39	33.71
04-701-12	Technology Expense	110.81	1,721.45	7,030.00	5,308.55	75.51
04-703-05	Equipment Expense	0.00	1,151.79	500.00	(651.79)	(130.36)
04-703-06	Office Supplies	0.00	860.46	1,000.00	139.54	13.95
04-707-10	Tuition Reimbursement	0.00	3,339.00	0.00	(3,339.00)	0.00
04-709-06	Library Publications	1,120.28	6,304.85	10,000.00	3,695.15	36.95
04-709-07	Re-codification Service	0.00	0.00	1,800.00	1,800.00	100.00
04-712-09	Printing	0.00	0.00	200.00	200.00	100.00
04-712-25	Copier Lease	139.38	654.30	0.00	(654.30)	0.00
	Total Expenditures	$15,305.40	$182,006.34	$261,034.00	$79,027.66	30.28%
	Net Excess (Deficit)	($15,305.40)	($182,006.34)	($261,034.00)	($79,027.66)	30.28%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - City Clerk-Treasurer's Office

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
05-700-00	Salaries & Wages	$13,907.15	$160,130.70	$220,295.00	$60,164.30	27.31%
05-701-07	Life Insurance	22.15	224.79	316.00	91.21	28.86
05-701-09	EAP - Employee Assist Prgr	0.00	71.25	110.00	38.75	35.23
05-701-01	Payroll Taxes	1,010.59	11,683.26	15,804.00	4,120.74	26.07
05-701-03	Workers Comp	0.00	294.00	297.00	3.00	1.01
05-701-04	Unemployment	0.00	624.00	1,296.00	672.00	51.85
05-701-02	Health Insurance	0.00	18,575.28	29,796.00	11,220.72	37.66
05-706-00	Travel	0.00	372.80	0.00	(372.80)	0.00
05-706-01	Education & Training	0.00	50.00	0.00	(50.00)	0.00
05-709-05	Professional Services	1,063.75	1,815.00	26,400.00	24,585.00	93.13
05-703-05	Equipment Expense	0.00	0.00	250.00	250.00	100.00
05-703-06	Office Supplies	0.00	0.00	100.00	100.00	100.00
05-707-00	Dues & Subscriptions	0.00	360.00	400.00	40.00	10.00
05-701-05	Retirement	0.00	19,768.00	30,464.00	10,696.00	35.11
05-701-06	Retired Clerk Benefits	4,415.35	39,738.15	52,980.00	13,241.85	24.99
05-701-12	Technology Expense	0.00	2,190.00	0.00	(2,190.00)	0.00
05-712-09	Printing	0.00	879.77	1,000.00	120.23	12.02
05-712-08	Legal Publications	0.00	140.63	250.00	109.37	43.75
	Total Expenditures	$20,418.99	$256,917.63	$379,758.00	$122,840.37	32.35%
	Net Excess (Deficit)	($20,418.99)	($256,917.63)	($379,758.00)	($122,840.37)	32.35%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - District Court

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
06-606-13	County's 1/2 Cost Salaries	$0.00	$44,317.00	$44,317.00	$0.00	0.00%
06-606-20	Probation Fees	3,665.00	37,632.00	56,800.00	19,168.00	33.75
06-607-00	Court Fines/Fees/Restitutior	17,387.96	152,825.02	234,199.00	81,373.98	34.75
	Total Revenues	$21,052.96	$234,774.02	$335,316.00	$100,541.98	29.98%
	Expenditures					
06-700-00	Salaries & Wages	$18,645.84	$179,122.54	$246,136.00	$67,013.46	27.23%
06-701-07	Life Insurance	37.73	339.57	452.00	112.43	24.87
06-701-09	EAP - Employee Assist Prgr	0.00	85.50	132.00	46.50	35.23
06-701-01	Payroll Taxes	1,367.98	13,176.96	18,675.00	5,498.04	29.44
06-701-03	Workers Comp	0.00	337.00	343.00	6.00	1.75
06-701-04	Unemployment	0.00	935.98	1,944.00	1,008.02	51.85
06-701-02	Health Insurance	0.00	13,908.00	28,970.00	15,062.00	51.99
06-701-05	Retirement	0.00	27,204.51	41,233.00	14,028.49	34.02
	Total Expenditures	$20,051.55	$235,110.06	$337,885.00	$102,774.94	30.42%
	Net Excess (Deficit)	$1,001.41	($336.04)	($2,569.00)	($2,232.96)	86.92%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Fire Dept.

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
09-605-01	State Turnback/LOPFI	$0.00	$183,682.28	$138,090.00	($45,592.28)	(33.02)%
09-606-08	Other Revenue	0.00	164.73	0.00	(164.73)	0.00
09-606-25	Auction Sales - Fire	3,569.00	3,569.00	0.00	(3,569.00)	0.00
	Total Revenues	$3,569.00	$187,416.01	$138,090.00	($49,326.01)	(35.72)%
	Expenditures					
09-700-00	Salaries & Wages	$116,885.22	$1,207,227.19	$1,769,871.00	$562,643.81	31.79%
09-700-09	Overtime Wages	16,279.18	103,315.66	35,855.00	(67,460.66)	(188.15)
09-700-12	EMT Coordinator	307.70	1,974.35	4,000.00	2,025.65	50.64
09-701-06	Retirement Partially Pd by T	26,112.48	255,775.13	345,229.00	89,453.87	25.91
09-700-10	Uniform Allowance	2,805.92	27,125.92	37,440.00	10,314.08	27.55
09-701-07	Life Insurance	209.35	1,962.70	2,730.00	767.30	28.11
09-701-09	EAP - Employee Assist Prgr	0.00	555.75	858.00	302.25	35.23
09-704-01	Uniforms	0.00	414.55	1,100.00	685.45	62.31
09-707-10	Tuition Reimbursement	0.00	297.94	500.00	202.06	40.41
09-712-15	Protective Equipment	3,226.97	15,545.04	20,500.00	4,954.96	24.17
09-701-01	Payroll Taxes	1,956.95	20,324.82	27,380.00	7,055.18	25.77
09-701-03	Workers Comp	0.00	74,471.00	75,132.00	661.00	0.88
09-701-04	Unemployment	157.89	6,767.59	14,904.00	8,136.41	54.59
09-701-02	Health Insurance	0.00	151,635.30	242,822.00	91,186.70	37.55
09-706-00	Travel	0.00	3,662.63	4,500.00	837.37	18.61
09-706-01	Education & Training	1,150.00	7,713.59	5,500.00	(2,213.59)	(40.25)
09-712-25	Copier Lease	357.02	3,078.25	5,100.00	2,021.75	39.64
09-712-13	Investigation Expense	0.00	0.00	1,000.00	1,000.00	100.00
09-702-00	Gas & Oil	933.94	13,501.86	30,000.00	16,498.14	54.99
09-703-02	Bldg/Grounds Imprv	217.65	8,243.47	9,000.00	756.53	8.41
09-703-04	Vehicle Expense	5,433.99	27,976.47	34,500.00	6,523.53	18.91
09-703-05	Equipment Expense	1,601.94	9,598.99	12,500.00	2,901.01	23.21
09-704-03	Janitorial Supplies	108.00	5,682.53	5,600.00	(82.53)	(1.47)
09-712-14	Public Relations	0.00	54.04	750.00	695.96	92.80
09-710-00	Medical Supplies	0.00	2,412.57	5,000.00	2,587.43	51.75
09-710-01	Employee Physicals & Evals	1,585.00	12,435.00	16,900.00	4,465.00	26.42
09-705-00	Utilities	1,571.61	17,885.00	26,500.00	8,615.00	32.51
09-705-01	Telephone	868.41	12,544.36	10,500.00	(2,044.36)	(19.47)
09-707-00	Dues & Subscriptions	58.00	537.00	850.00	313.00	36.82
09-701-05	Retirement - LOPFI	50.40	448.00	680.00	232.00	34.12
09-701-12	Technology Expense	0.00	3,271.68	3,700.00	428.32	11.58
09-703-06	Office Supplies	0.00	357.04	1,300.00	942.96	72.54
09-703-07	Radio Expense	465.20	4,702.83	5,500.00	797.17	14.49
09-710-03	Service Awards	0.00	171.12	300.00	128.88	42.96

General Fund

Schedule of Revenues & Expenditures - Fire Dept.

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
09-712-02	Hwy 5 Fire Station	0.00	55,247.16	58,958.45	3,711.29	6.30
09-712-03	Station Equipt & Supplies	273.82	4,147.91	8,000.00	3,852.09	48.15
09-712-09	Printing	0.00	0.00	100.00	100.00	100.00
	Total Expenditures	$182,616.64	$2,061,064.44	$2,825,059.45	$763,995.01	27.04%
	Net Excess (Deficit)	($179,047.64)	$1,873,648.43)	$2,686,969.45)	($813,321.02)	30.27%

General Fund

Schedule of Revenues & Expenditures - Police Dept.

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
10-605-01	State Turnback/LOPFI	$0.00	$229,114.31	$166,190.00	($62,924.31)	(37.86)%
10-606-04	Accident/Incident Reprts	1,020.00	10,570.00	13,000.00	2,430.00	18.69
10-606-08	Other Revenue	400.00	24,215.61	6,000.00	(18,215.61)	(303.59)
10-606-11	Security Contract Services	29,196.33	106,226.95	130,000.00	23,773.05	18.29
10-606-16	Bond Money	720.00	7,280.00	12,000.00	4,720.00	39.33
10-606-26	Auction Sales - Police	0.00	4,457.25	0.00	(4,457.25)	0.00
10-606-50	Federal Grant Proceeds	0.00	1,587.76	4,000.00	2,412.24	60.31
10-606-51	State Grant Proceeds	0.00	15,671.45	0.00	(15,671.45)	0.00
10-610-12	911 Personnel Reimb	4,000.99	36,008.91	48,000.00	11,991.09	24.98
	Total Revenues	$35,337.32	$435,132.24	$379,190.00	($55,942.24)	(14.75)%
	Expenditures					
10-700-00	Salaries & Wages	$159,006.35	$1,537,011.78	$2,191,824.00	$654,812.22	29.88%
10-700-09	Overtime Wages	6,882.95	33,291.97	56,582.00	23,290.03	41.16
10-700-10	Uniform Allowance	3,987.36	38,307.36	52,800.00	14,492.64	27.45
10-700-11	Extra Duty Pay	633.38	633.38	2,875.00	2,241.62	77.97
10-701-07	Life Insurance	313.00	2,748.50	3,850.00	1,101.50	28.61
10-701-09	EAP - Employee Assist Prgr	0.00	783.75	1,210.00	426.25	35.23
10-704-01	Uniforms	0.00	4,979.24	375.00	(4,604.24)	(1227.80)
10-712-15	Protective Equipment	0.00	9,383.87	22,500.00	13,116.13	58.29
10-701-01	Payroll Taxes	9,617.43	115,029.86	170,463.00	55,433.14	32.52
10-701-03	Workers Comp	0.00	41,981.00	42,367.00	386.00	0.91
10-701-04	Unemployment	45.08	8,555.73	17,820.00	9,264.27	51.99
10-701-02	Health Insurance	0.00	165,904.08	259,507.00	93,602.92	36.07
10-706-00	Travel	590.84	2,415.56	2,000.00	(415.56)	(20.78)
10-706-01	Education & Training	480.00	3,875.95	6,500.00	2,624.05	40.37
10-702-00	Gas & Oil	7,407.10	71,702.06	120,000.00	48,297.94	40.25
10-703-01	Service Fees	2,652.83	12,438.59	20,138.00	7,699.41	38.23
10-703-02	Bldg/Grounds Imprv	18.83	3,181.31	3,000.00	(181.31)	(6.04)
10-703-04	Vehicle Expense	6,293.85	67,919.10	48,000.00	(19,919.10)	(41.50)
10-703-06	Equipment Expense	508.88	12,623.98	18,000.00	5,376.02	29.87
10-703-07	Radio/BAC Expense	1,952.78	7,806.05	12,000.00	4,193.95	34.95
10-703-05	Office Supplies	371.30	6,684.74	12,500.00	5,815.26	46.52
10-704-02	Vehicle Equipment	1,060.92	11,889.05	38,500.00	26,610.95	69.12
10-712-26	Drug Control	0.00	0.00	1,000.00	1,000.00	100.00
10-712-28	Prisoner Care	379.68	11,469.19	25,000.00	13,530.81	54.12
10-710-00	Medical Supplies	0.00	0.00	1,500.00	1,500.00	100.00
10-710-01	Employee Physicals & Evals	0.00	2,329.00	12,250.00	9,921.00	80.99
10-705-00	Utilities	14.42	716.49	0.00	(716.49)	0.00
10-705-01	Telephone	1,182.15	10,757.45	20,250.00	9,492.55	46.88

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Police Dept.

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
10-707-00	Dues & Subscriptions	200.00	530.00	800.00	270.00	33.75
10-701-05	Retirement	0.00	29,940.38	49,579.00	19,638.62	39.61
10-701-06	Retirement Partially Pd by T	31,167.41	291,035.44	419,494.00	128,458.56	30.62
10-800-00	Cap Expenditures - Police	0.00	77,121.00	73,356.00	(3,765.00)	(5.13)
10-701-12	Technology Expense	332.30	7,984.60	19,250.00	11,265.40	58.52
10-704-03	Janitorial Supplies	0.00	210.54	700.00	489.46	69.92
10-712-09	Printing	41.06	1,736.05	2,900.00	1,163.95	40.14
10-712-10	Ammo/Targets/Fingerprints	1,058.27	6,520.23	8,000.00	1,479.77	18.50
10-712-25	Copier Lease	1,504.87	12,214.72	13,500.00	1,285.28	9.52
	Total Expenditures	$237,703.04	$2,611,712.00	$3,750,390.00	$1,138,678.00	30.36%
	Net Excess (Deficit)	($202,365.72)	$2,176,579.76)	$3,371,200.00)	$1,194,620.24)	35.44%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Public Works

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
11-606-02	Inspections	$3,250.90	$34,771.49	$44,000.00	$9,228.51	20.97%
11-606-03	Filing Fees/Planning	0.00	4,107.00	5,000.00	893.00	17.86
11-606-07	Building Permits/Signs	6,885.50	27,384.48	39,000.00	11,615.52	29.78
11-606-08	Mowing Reimbursement	852.50	6,409.50	3,875.00	(2,534.50)	(65.41)
11-609-03	Construction Surcharge	2,420.93	5,079.05	10,000.00	4,920.95	49.21
11-610-01	Cost Reimburse - Street	0.00	76,850.00	0.00	(76,850.00)	0.00
	Total Revenues	$13,409.83	$154,601.52	$101,875.00	($52,726.52)	(51.76)%
	Expenditures					
11-700-00	Salaries & Wages	$17,491.41	$184,838.40	$196,672.00	$11,833.60	6.02%
11-701-07	Life Insurance	29.25	310.05	368.00	57.95	15.75
11-701-09	EAP - Employee Assist Prgr	0.00	199.50	132.00	(67.50)	(51.14)
11-707-10	Tuition Reimbursement	0.00	1,050.00	1,000.00	(50.00)	(5.00)
11-701-01	Payroll Taxes	1,253.52	13,231.00	14,903.00	1,672.00	11.22
11-701-03	Workers Comp	0.00	1,843.00	1,859.00	16.00	0.86
11-701-04	Unemployment	14.63	950.61	1,620.00	669.39	41.32
11-701-02	Health Insurance	0.00	28,038.40	35,935.00	7,896.60	21.98
11-706-00	Travel	(506.97)	615.45	700.00	84.55	12.08
11-706-01	Training & Education	0.00	125.00	400.00	275.00	68.75
11-712-25	Copier Lease	294.56	2,284.33	5,500.00	3,215.67	58.47
11-709-05	Professional Services	10,765.00	46,306.35	37,500.00	(8,806.35)	(23.48)
11-702-00	Gas & Oil	209.67	2,144.99	3,800.00	1,655.01	43.55
11-703-01	Technology Expense	0.00	5,034.00	6,500.00	1,466.00	22.55
11-703-02	Bldg/Grounds Imprv	0.00	0.00	1,600.00	1,600.00	100.00
11-703-04	Vehicle Expense	0.00	2,865.60	300.00	(2,565.60)	(855.20)
11-703-06	Office Supplies	0.00	1,428.40	1,200.00	(228.40)	(19.03)
11-703-08	Accident Repairs	0.00	0.00	500.00	500.00	100.00
11-703-09	Code Enfrcmnt - Mowing	710.00	4,913.54	7,750.00	2,836.46	36.60
11-712-18	Tools	0.00	0.00	100.00	100.00	100.00
11-703-12	Rezone Advertising	29.50	241.90	250.00	8.10	3.24
11-712-09	Printing	0.00	208.35	600.00	391.65	65.28
11-705-01	Telephone	480.56	5,314.38	9,975.00	4,660.62	46.72
11-707-00	Dues & Subscriptions	0.00	200.00	400.00	200.00	50.00
11-701-05	Retirement	0.00	24,387.69	28,695.00	4,307.31	15.01
11-716-01	Construction Surcharge	2,299.85	4,825.03	10,000.00	5,174.97	51.75
	Total Expenditures	$33,070.98	$331,355.97	$368,259.00	$36,903.03	10.02%
	Net Excess (Deficit)	($19,661.15)	($176,754.45)	($266,384.00)	($89,629.55)	33.65%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Animal Services

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
13-606-17	Donations - GF #910089	$0.00	$292.00	$0.00	($292.00)	0.00%
13-606-18	Animal Rescue Trust	0.00	71.79	100.00	28.21	28.21
13-606-19	Dog Tag Sales	200.00	2,165.00	3,206.00	1,041.00	32.47
13-606-20	Cat Tag Sales	35.00	415.00	769.00	354.00	46.03
13-606-23	Animal Reclaim Fees	225.00	2,740.00	7,560.00	4,820.00	63.76
13-606-24	Rabies/Owner Surrender	565.00	3,985.00	9,300.00	5,315.00	57.15
13-607-01	Court Fines - Anim Srvs	905.00	9,832.00	4,500.00	(5,332.00)	(118.49)
13-607-02	Surgery Fees	6,475.00	55,590.00	70,000.00	14,410.00	20.59
13-607-03	Microchip Fees	385.00	5,995.00	15,600.00	9,605.00	61.57
13-607-04	Paperwork Fees	360.00	3,115.00	10,000.00	6,885.00	68.85
13-608-01	Donations - AC #500661251	6,242.92	20,441.92	25,000.00	4,558.08	18.23
13-612-00	Animal Control Grant Proce	0.00	2,500.00	12,000.00	9,500.00	79.17
	Total Revenues	$15,392.92	$107,142.71	$158,035.00	$50,892.29	32.20%
	Expenditures					
13-700-00	Salaries & Wages	$12,173.56	$112,533.12	$157,948.00	$45,414.88	28.75%
13-700-11	On-call Pay	200.00	200.00	2,875.00	2,675.00	93.04
13-700-09	Overtime Wages	436.24	1,858.45	2,644.00	785.55	29.71
13-701-07	Life Insurance	32.60	262.45	420.00	157.55	37.51
13-701-09	EAP - Employee Assist Prgr	0.00	71.25	88.00	16.75	19.03
13-704-01	Uniforms	0.00	3,615.92	5,800.00	2,184.08	37.66
13-701-01	Payroll Taxes	933.43	8,417.45	12,207.00	3,789.55	31.04
13-701-03	Workers Comp	0.00	1,545.00	1,556.00	11.00	0.71
13-701-04	Unemployment	37.83	896.31	1,944.00	1,047.69	53.89
13-701-02	Health Insurance	0.00	11,853.08	31,007.00	19,153.92	61.77
13-706-00	Travel	342.50	739.45	500.00	(239.45)	(47.89)
13-706-01	Education & Training	0.00	1,027.50	1,000.00	(27.50)	(2.75)
13-712-25	Copier Lease	155.15	1,520.86	1,950.00	429.14	22.01
13-702-00	Gas & Oil	573.60	4,268.63	7,900.00	3,631.37	45.97
13-703-02	Bldg/Grounds Imprv	54.37	932.20	4,000.00	3,067.80	76.70
13-703-04	Vehicle Expense	0.00	527.32	1,250.00	722.68	57.81
13-708-02	Bldg Imprv/Contributions Us	379.99	17,110.17	20,000.00	2,889.83	14.45
13-704-03	Janitorial/Kennel Supplies	159.35	2,636.89	6,500.00	3,863.11	59.43
13-712-21	Dog/Cat Food	616.60	6,793.82	9,000.00	2,206.18	24.51
13-712-23	Vet Expense & Supplies	650.49	13,677.98	22,000.00	8,322.02	37.83
13-710-00	Medical Expense	0.00	0.00	2,000.00	2,000.00	100.00
13-705-00	Utilities	1,133.76	11,522.88	14,000.00	2,477.12	17.69
13-705-01	Telephone	426.79	4,153.68	5,250.00	1,096.32	20.88
13-707-00	Dues & Subscriptions	0.00	55.00	0.00	(55.00)	0.00
13-701-05	Retirement	0.00	14,951.24	23,820.00	8,868.76	37.23

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Animal Services

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
13-701-12	Technology Expense	0.00	582.09	800.00	217.91	27.24
13-703-05	Equipment Expense	0.00	1,480.49	2,400.00	919.51	38.31
13-703-06	Office Supplies	145.27	512.15	550.00	37.85	6.88
13-704-05	Adoption Promo/Advertising	0.00	300.84	1,000.00	699.16	69.92
13-704-15	Microchip Expense	0.00	4,519.67	6,000.00	1,480.33	24.67
13-704-20	Surgery Fees	3,275.00	40,555.00	70,000.00	29,445.00	42.06
13-708-01	Spay & Neuter/Contributions	0.00	0.00	4,000.00	4,000.00	100.00
13-712-00	Use of Grant Proceeds	0.00	4,783.22	12,000.00	7,216.78	60.14
13-712-09	Printing	0.00	358.45	950.00	591.55	62.27
13-712-24	Refunds	170.00	780.00	800.00	20.00	2.50
	Total Expenditures	$21,896.53	$275,042.56	$434,159.00	$159,116.44	36.65%
	Net Excess (Deficit)	($6,503.61)	($167,899.85)	($276,124.00)	($108,224.15)	39.19%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Expenditures - Planning Commission

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Expenditures					
14-700-00	Salaries & Wages	$2,338.00	$19,706.00	$28,025.00	$8,319.00	29.68%
14-701-01	Payroll Taxes	178.84	1,507.58	2,144.00	636.42	29.68
14-701-03	Workers Comp	0.00	36.00	36.00	0.00	0.00
14-706-01	Education & Training	0.00	895.00	650.00	(245.00)	(37.69)
14-709-05	Professional Services	0.00	7,200.00	21,600.00	14,400.00	66.67
	Total Expenditures	$2,516.84	$29,344.58	$52,455.00	$23,110.42	44.06%
	Net Excess (Deficit)	($2,516.84)	($29,344.58)	($52,455.00)	($23,110.42)	44.06%

General Fund

Schedule of Revenues & Expenditures - Recycle Center

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
16-609-01	Recycle Bin Deposits	$160.00	$1,192.00	$1,450.00	$258.00	17.79%
16-609-06	CAPDD Salary Reimb	2,040.00	14,790.00	12,240.00	(2,550.00)	(20.83)
	Total Revenues	$2,200.00	$15,982.00	$13,690.00	($2,292.00)	(16.74)%
	Expenditures					
16-700-00	Salaries & Wages	$0.00	$9,455.58	$16,051.50	$6,595.92	41.09%
16-701-01	Payroll Taxes	0.00	723.38	1,209.00	485.62	40.17
16-701-03	Workers Comp	0.00	557.00	562.00	5.00	0.89
16-701-04	Unemployment	0.00	116.79	324.00	207.21	63.95
16-704-05	Recycle Bin Expense	0.00	0.00	1,400.00	1,400.00	100.00
16-709-08	Bin Deposit Refunds	16.00	96.00	200.00	104.00	52.00
16-705-00	Utilities	42.32	487.14	600.00	112.86	18.81
16-705-01	Telephone	0.00	287.64	175.00	(112.64)	(64.37)
16-701-05	Retirement	0.00	1,390.58	2,334.00	943.42	40.42
	Total Expenditures	$58.32	$13,114.11	$22,855.50	$9,741.39	42.62%
	Net Excess (Deficit)	$2,141.68	$2,867.89	($9,165.50)	($12,033.39)	131.29%

General Fund

Schedule of Revenues & Expenditures - #1 City Plaza

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
18-608-01	Rent Income	$6,525.00	$71,330.01	$97,000.00	$25,669.99	26.46%
18-608-02	Utilities Reimbursement	0.00	6,485.61	12,000.00	5,514.39	45.95
	Total Revenues	$6,525.00	$77,815.62	$109,000.00	$31,184.38	28.61%
	Expenditures					
18-711-05	Parking Lot Lease	200.00	1,800.00	2,400.00	600.00	25.00
18-703-02	Bldg/Grounds Imprv	1,276.57	10,141.24	14,000.00	3,858.76	27.56
18-705-00	Utilities	2,266.57	20,521.93	23,000.00	2,478.07	10.77
18-711-02	Arnett Realty	0.00	900.00	750.00	(150.00)	(20.00)
	Total Expenditures	$3,743.14	$33,363.17	$40,150.00	$6,786.83	16.90%
	Net Excess (Deficit)	$2,781.86	$44,452.45	$68,850.00	$24,397.55	35.44%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Revenues & Expenditures - Sanitation Fees

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
19-609-02	Sanitation Fees Rec'd	$144,287.62	$1,304,584.90	$1,720,354.71	$415,769.81	24.17%
	Total Revenues	$144,287.62	$1,304,584.90	$1,720,354.71	$415,769.81	24.17%
	Expenditures					
19-703-11	Sanitation Contractor Fee	142,362.50	1,295,104.00	1,721,168.53	426,064.53	24.75
	Total Expenditures	$142,362.50	$1,295,104.00	$1,721,168.53	$426,064.53	24.75%
	Net Excess (Deficit)	$1,925.12	$9,480.90	($813.82)	($10,294.72)	1264.99%

CITY OF CABOT, ARKANSAS

General Fund

Schedule of Fund Transfers

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
	Total Revenues	$0.00	$0.00	$0.00	$0.00	0.00%
	Other Financing Uses					
25-901-16	Transfers - Dist Crt Cost Fu	0.00	1,386.00	1,386.00	0.00	0.00
25-902-01	Transfers - Parks & Rec	31,300.00	240,800.00	350,000.00	109,200.00	31.20
25-900-00	Transfer In-VPCC Bond & D	0.00	200,436.57	0.00	(200,436.57)	0.00
	Total Expenditures	$31,300.00	$41,749.43	$351,386.00	$309,636.57	88.12%
	Net Excess (Deficit)	($31,300.00)	($41,749.43)	($351,386.00)	$309,636.57)	88.12%

CITY OF CABOT, ARKANSAS

Street Fund

Statement of Revenues & Expenditures

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
00-603-00	County Road Tax	$5,071.80	$196,110.00	$256,000.00	$59,890.00	23.40%
00-605-00	State Turnback	94,678.97	838,258.98	1,141,500.00	303,241.02	26.57
00-605-05	State Hwy Construction Dist	40,742.43	345,143.12	440,500.00	95,356.88	21.65
00-606-00	Other Revenue	123.20	1,498.11	13,000.00	11,501.89	88.48
00-606-05	Interest Income	11.23	179.34	1,500.00	1,320.66	88.04
00-606-12	Reimbursements	0.00	0.00	374,360.00	374,360.00	100.00
00-606-14	Private Property Material Re	0.00	2,787.95	0.00	(2,787.95)	0.00
00-606-26	Auction Sales - Street	0.00	10,600.69	0.00	(10,600.69)	0.00
00-606-50	Federal Grant Proceeds	214,721.30	214,721.30	0.00	(214,721.30)	0.00
00-606-51	State Grant Proceeds	0.00	0.00	75,000.00	75,000.00	100.00
00-612-10	FEMA Grant Proceeds	0.00	63,736.25	0.00	(63,736.25)	0.00
	Total Revenues	$355,348.93	$1,673,035.74	$2,301,860.00	$628,824.26	27.32%
	Expenditures					
00-700-00	Salaries and Wages	$31,205.69	$298,031.93	$510,087.00	$212,055.07	41.57%
00-700-04	Uniforms	585.17	4,865.33	6,250.00	1,384.67	22.16
00-700-09	Unscheduled Overtime	399.50	2,935.78	5,172.00	2,236.22	43.24
00-701-01	Payroll Taxes	2,304.87	22,764.65	39,065.00	16,300.35	41.73
00-701-02	Health Insurance	0.00	34,708.74	75,766.00	41,057.26	54.19
00-701-03	Workers Comp	0.00	20,501.00	20,994.00	493.00	2.35
00-701-04	Unemployment	87.73	1,466.51	4,778.00	3,311.49	69.31
00-701-05	Retirement	0.00	38,336.70	74,841.22	36,504.52	48.78
00-701-07	Life Insurance	74.80	610.95	943.00	332.05	35.21
00-701-09	Employee Assistance Progr	0.00	185.25	308.00	122.75	39.85
00-701-12	Technology Expense	0.00	1,500.00	2,250.00	750.00	33.33
00-702-00	Gas and Oil	5,544.02	41,846.29	65,000.00	23,153.71	35.62
00-703-00	Street Improvements	27,334.72	126,914.70	249,500.00	122,585.30	49.13
00-703-02	Building/Grounds Improvem	39.62	1,474.54	4,500.00	3,025.46	67.23
00-703-04	Vehicle Expense	42.10	5,480.53	7,750.00	2,269.47	29.28
00-703-06	Office Supplies	37.87	149.33	250.00	100.67	40.27
00-703-07	Equipment Expense	4,658.24	30,161.86	68,500.00	38,338.14	55.97
00-703-08	Accident Repairs	0.00	335.89	3,500.00	3,164.11	90.40
00-703-11	Vehicle/Equipment Tires	286.22	5,980.33	7,500.00	1,519.67	20.26
00-703-14	Street Signs & Striping/Paint	7,311.06	19,589.29	15,000.00	(4,589.29)	(30.60)
00-703-15	Two Pine Landfill	0.00	104.56	400.00	295.44	73.86
00-703-17	Speed Calming	2,212.28	8,775.92	10,000.00	1,224.08	12.24
00-703-19	Mowing-Downtown	208.11	323.77	0.00	(323.77)	0.00
00-703-20	Mosquito Control	1,730.10	12,310.70	13,350.00	1,039.30	7.79
00-703-21	Traffic Signal Maint & Impro	175.10	19,388.63	14,500.00	(4,888.63)	(33.72)
00-703-22	Drainage, Ditches, Culverts	838.70	245,848.38	404,500.00	158,651.62	39.22

CITY OF CABOT, ARKANSAS

Street Fund

Statement of Revenues & Expenditures

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
00-703-32	Magness Creek Safe Route:	0.00	248,175.35	374,360.00	126,184.65	33.71
00-704-03	Janitorial Supplies	0.00	865.46	0.00	(865.46)	0.00
00-705-00	Street Shop Utilities	443.04	5,685.76	7,000.00	1,314.24	18.78
00-705-01	Electricity - Street Lights/Sig	14,865.43	125,526.15	141,500.00	15,973.85	11.29
00-705-02	Telephone	713.39	6,040.63	9,975.00	3,934.37	39.44
00-706-00	Travel	564.18	1,969.12	3,950.00	1,980.88	50.15
00-706-01	Education & Training	0.00	605.00	2,000.00	1,395.00	69.75
00-709-05	Professional Services	0.00	350.00	10,000.00	9,650.00	96.50
00-711-01	Property Insurance	204.00	204.00	7,051.00	6,847.00	97.11
00-711-02	Vehicle Insurance	0.00	307.30	15,300.00	14,992.70	97.99
00-711-04	Weed Control	12,393.04	16,316.87	7,500.00	(8,816.87)	(117.56)
00-712-03	Safety Supplies	1,202.78	6,112.54	4,400.00	(1,712.54)	(38.92)
00-712-24	Equipment Rental	2,587.33	9,339.08	4,500.00	(4,839.08)	(107.54)
00-712-25	Copier Lease	167.71	1,523.88	1,761.00	237.12	13.47
50-715-00	Diamond Creek - Construct	0.00	387,776.32	749,000.00	361,223.68	48.23
00-721-00	Streetscape Project	0.00	120,163.06	66,000.00	(54,163.06)	(82.07)
00-800-00	Capital Expenditures	0.00	8,255.21	105,000.00	96,744.79	92.14
	Total Expenditures	118,216.80	1,883,807.29	3,114,001.22	1,230,193.93	39.51
	Other Income					
50-606-18	Diamond Creek Drainage G	$86,350.20	$426,911.32	$749,000.00	$322,088.68	43.00%
	Net Excess (Deficit)	323,482.33	216,139.77	(63,141.22)	(279,280.99)	442.31

CITY OF CABOT, ARKANSAS

Statement of Revenues & Expenditures - Sr. Cit / Health / Library Fund

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
00-606-05	Interest Income	$316.48	$1,148.11	$800.00	($348.11)	(43.51)%
01-606-00	Sr Citz Property Tax Revenue	888.14	34,328.79	45,000.00	10,671.21	23.71
02-606-00	Hlth Dept Property Tax Rever	888.13	34,328.80	45,000.00	10,671.20	23.71
03-606-00	Library Property Tax Revenue	888.13	34,328.77	45,000.00	10,671.23	23.71
03-606-08	Other Revenue	0.00	42.99	0.00	(42.99)	0.00
03-900-00	Library Special Millage Rever	3,737.14	144,447.22	187,800.00	43,352.78	23.09
	Total Revenues	$6,718.02	$248,624.68	$323,600.00	$74,975.32	23.17%
	Expenditures					
01-703-01	Sr Citz Building/Grounds Impr	$787.53	$822.00	$3,500.00	$2,678.00	76.51%
01-703-02	Sr Citz Cleaning Contract	0.00	2,576.42	4,600.00	2,023.58	43.99
01-703-03	Sr Citz Janitorial Supplies	353.37	1,988.38	2,000.00	11.62	0.58
01-703-04	Sr Citz Equipment Expense	587.95	2,112.15	3,000.00	887.85	29.60
01-703-05	Sr Citz Pest Control	0.00	555.41	500.00	(55.41)	(11.08)
01-703-06	Sr Citz Office Supplies	0.00	315.25	800.00	484.75	60.59
02-703-01	Hlth Dept Building/Grounds Ir	0.00	985.42	3,300.00	2,314.58	70.14
02-703-02	Hlth Dept Cleaning Contract	0.00	4,088.07	7,300.00	3,211.93	44.00
02-703-03	Hlth Dept Janitorial Supplies	94.66	1,354.23	1,800.00	445.77	24.77
02-703-05	Hlth Dept Pest Control	0.00	98.55	130.00	31.45	24.19
02-703-08	Hlth Dept Office Supplies	593.40	812.62	400.00	(412.62)	(103.16)
03-703-01	Library Building/Grounds Imp	0.00	224,045.77	250,000.00	25,954.23	10.38
03-703-02	Library Cleaning Contract	0.00	4,372.23	7,000.00	2,627.77	37.54
03-703-03	Library Janitorial Supplies	521.26	3,188.25	2,300.00	(888.25)	(38.62)
03-703-05	Library Pest Control	0.00	98.54	130.00	31.46	24.20
03-703-07	Library Building Insurance	0.00	205.00	6,000.00	5,795.00	96.58
01-704-01	Sr Citz Other Staffing	0.00	13,520.00	20,520.00	7,000.00	34.11
01-705-00	Sr Citz Utilities	932.34	7,926.92	9,900.00	1,973.08	19.93
01-705-01	Sr Citz Telephone	243.58	859.75	525.00	(334.75)	(63.76)
02-705-00	Hlth Dept Utilities	1,398.28	10,302.54	15,300.00	4,997.46	32.66
02-705-01	Hlth Dept Telephone	0.00	1,606.55	500.00	(1,106.55)	(221.31)
03-705-00	Library Utilities	553.54	7,813.16	12,000.00	4,186.84	34.89
03-709-05	Professional Services	0.00	0.00	3,100.00	3,100.00	100.00
03-902-00	Arlene Cherry Library	3,737.14	144,447.22	187,800.00	43,352.78	23.09
	Total Expenditures	$9,803.05	$434,094.43	$542,405.00	$108,310.57	19.97%

Statement of Revenues & Expenditures - Sr. Cit / Health / Library Fund

9/30/2015 **Budget vs Actual (Target 25.00%)**

1/1/2015 9/30/2015

	Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
Net Excess (Deficit)	($3,085.03)	($185,469.75)	($218,805.00)	($33,335.25)	15.24%

CITY OF CABOT, ARKANSAS

Statement of Revenues & Expenditures - District Court Cost

Budget vs Actual (Target 25.00%)

For 1/1/2015 To 9/30/2015

		Current Month Actual	Year to Date Actual	Annual Budget	Variance $	Variance %
	Revenues					
00-606-00	Court Cost Revenue	$2,043.66	$18,356.80	$26,000.00	$7,643.20	29.40%
00-606-05	Interest Income	0.42	2.71	2.00	(0.71)	(35.50)
00-606-06	Transfers in From General F	0.00	1,386.00	1,386.00	0.00	0.00
	Total Revenues	$2,044.08	$19,745.51	$27,388.00	$7,642.49	27.91%
	Expenditures					
00-703-01	Building/Grounds Improvem	0.00	143.54	2,000.00	1,856.46	92.82
00-703-06	Office Supplies	1,120.52	3,948.22	5,300.00	1,351.78	25.51
00-703-07	Office Supplies - Probation	77.03	626.10	700.00	73.90	10.56
00-704-01	Drug Test - Probation	0.00	0.00	530.00	530.00	100.00
00-704-03	Janitorial Supplies	52.88	476.31	500.00	23.69	4.74
00-705-00	Utilities	775.54	5,507.52	6,400.00	892.48	13.95
00-705-01	Telephone	189.72	2,304.36	6,300.00	3,995.64	63.42
00-706-00	Travel	0.00	308.31	1,450.00	1,141.69	78.74
00-706-01	Education & Training	0.00	359.16	300.00	(59.16)	(19.72)
00-706-02	Travel - Probation	0.00	35.80	180.00	144.20	80.11
00-706-03	Education & Training - Prob	0.00	311.61	500.00	188.39	37.68
00-707-00	Dues and Subscriptions	0.00	300.00	335.00	35.00	10.45
00-712-01	Uniform Allowance (Probatic	0.00	435.92	400.00	(35.92)	(8.98)
00-712-15	Court Retirement	0.00	2,493.00	2,493.00	0.00	0.00
	Total Expenditures	$2,215.69	$17,249.85	$27,388.00	$10,138.15	37.02%
	Net Excess (Deficit)	($171.61)	$2,495.66	$0.00	($2,495.66)	0.00%