

**City of Dyer General
Balance Sheet
As of May 31, 2018**

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
City of Dyer General Operations	
Building Permit	3,714.59
City of Dyer General Operations - Other	1,695.34
Total City of Dyer General Operations	5,409.93
Total Checking/Savings	5,409.93
Total Current Assets	5,409.93
TOTAL ASSETS	5,409.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-6.19
Total Accounts Payable	-6.19
Other Current Liabilities	
Payroll Liabilities	373.44
Public Works Loan	-563.62
Transfer out to Payroll	-120,041.86
Total Other Current Liabilities	-120,232.04
Total Current Liabilities	-120,238.23
Total Liabilities	-120,238.23
Equity	
Retained Earnings	81,839.69
Net Income	43,808.47
Total Equity	125,648.16
TOTAL LIABILITIES & EQUITY	5,409.93

11:11 AM

07/31/18

Accrual Basis

City of Dyer General Expenses by Vendor Detail May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
AR Department of Workforce Services								
Check	05/09/2018	1769	underpayment...	Workforce payment		City of Dyer Ge...	484.13	484.13
Total AR Department of Workforce Services							484.13	484.13
Arkansas Department of Health								
Check	05/22/2018	1785	Cust#240110...	HVACR Certified Cit...		City of Dyer Ge...	25.00	25.00
Total Arkansas Department of Health							25.00	25.00
BANK OF THE OZARKS								
Check	05/09/2018	1771		LOAN		City of Dyer Ge...	281.81	281.81
Total BANK OF THE OZARKS							281.81	281.81
BH Energy Arkansas								
Deposit	05/22/2018	627022	AR FRFREEDY...	FRANCHISE FEE		City of Dyer Ge...	-141.94	-141.94
Total BH Energy Arkansas							-141.94	-141.94
BLACK HILLS ENERGY								
Check	05/07/2018	1768		Community BldgAC...		City of Dyer Ge...	277.32	277.32
Check	05/07/2018	1768		ACCT#2551102781		City of Dyer Ge...	26.16	303.48
Check	05/07/2018	1768		ACCT#2552354475		City of Dyer Ge...	44.89	348.37
Check	05/07/2018	1768		ACCT#2551902459		City of Dyer Ge...	98.84	447.21
Total BLACK HILLS ENERGY							447.21	447.21
Brister Law Firm								
Check	05/07/2018	1767	May city atton...	General Civil Matters		City of Dyer Ge...	731.25	731.25
Total Brister Law Firm							731.25	731.25
COX COMMUNICATIONS								
Check	05/16/2018	1780		COX-001080770799...		City of Dyer Ge...	194.00	194.00
Deposit	05/21/2018	21039...	Rec#01868	FRANCHISE FEE		City of Dyer Ge...	-1,386.21	-1,192.21
Total COX COMMUNICATIONS							-1,192.21	-1,192.21
Department of Finance and Administration								
Deposit	05/11/2018	1769	Deposit	Reimbursement		City of Dyer Ge...	-484.13	-484.13
Total Department of Finance and Administration							-484.13	-484.13
Hudson's Pest Solutions								
Check	05/30/2018	1787	Inv#101223	PEST CONTROL		City of Dyer Ge...	81.93	81.93
Total Hudson's Pest Solutions							81.93	81.93
JIM DAPSON								
Check	05/14/2018	1777	May fire chief ...	FIRE CHEIF		City of Dyer Ge...	100.00	100.00

City of Dyer General Expenses by Vendor Detail May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total JIM DAPSON							100.00	100.00
Joe's Alma Service Center Check	05/22/2018	1783	City Truck GMC	Automobile Expense		City of Dyer Ge...	254.49	254.49
Total Joe's Alma Service Center							254.49	254.49
Karen Hallmark Deposit	05/02/2018		Deposit	COMMUNITY BLDG...		City of Dyer Ge...	-75.00	-75.00
Total Karen Hallmark							-75.00	-75.00
KATHERINE FRY Check	05/14/2018	1776	Rec#01858	Cleaning Communit...		City of Dyer Ge...	25.00	25.00
Check	05/21/2018	1782	Rec#01866	Cleaning Communit...		City of Dyer Ge...	25.00	50.00
Total KATHERINE FRY							50.00	50.00
Kings Travel Mart Check	05/02/2018	1764	Tran#1011970	Fire Fuel		City of Dyer Ge...	44.01	44.01
Total Kings Travel Mart							44.01	44.01
McCollum Heat and Air Inc. Check	05/15/2018	1779	Inv#5871	City Hall Air Cond E...		City of Dyer Ge...	468.69	468.69
Total McCollum Heat and Air Inc.							468.69	468.69
Municipal League Workers Comp Trust Check	05/03/2018	1766	Final audit pa...	Health Insurance		City of Dyer Ge...	603.00	603.00
Total Municipal League Workers Comp Trust							603.00	603.00
O'Reilly Auto Parts Check	05/09/2018	1773	Trans#40963...	parts		City of Dyer Ge...	113.98	113.98
Check	05/09/2018	1773	Trans#40963...	parts		City of Dyer Ge...	131.62	245.60
Total O'Reilly Auto Parts							245.60	245.60
OG&E Check	05/15/2018	1778	ACCT#20113-7	ACCT#20113-7		City of Dyer Ge...	98.70	98.70
Check	05/15/2018	1778	ACCT#20090-7 WA...	ACCT#20090-7 WA...		City of Dyer Ge...	27.31	126.01
Check	05/15/2018	1778	ACCT#20100-4	ACCT#20100-4		City of Dyer Ge...	88.30	214.31
Check	05/15/2018	1778	ACCT#2920127-4	ACCT#2920127-4		City of Dyer Ge...	35.86	250.17
Check	05/15/2018	1778	ACCT#129024495-1	ACCT#129024495-1		City of Dyer Ge...	39.67	289.84
Check	05/15/2018	1778	ACCT#128337389-0	ACCT#128337389-0		City of Dyer Ge...	37.57	327.41
Check	05/15/2018	1778	Community Building...	Community Building...		City of Dyer Ge...	124.99	452.40
Total OG&E							452.40	452.40
State of Arkansas Deposit	05/15/2018	18208...	Rec#01864	MLM0100 Municipal ...		City of Dyer Ge...	-953.50	-953.50

City of Dyer General Expenses by Vendor Detail May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Deposit	05/30/2018	18209...	Rec#01872	State of Arkansas C...		City of Dyer Ge...	-8,911.69	-9,865.19
Deposit	05/30/2018	18209...	Rec#01873	State of Arkansas Ci...		City of Dyer Ge...	-2,399.08	-12,264.27
Total State of Arkansas							-12,264.27	-12,264.27
UNIFIRST								
Check	05/02/2018	1765	Inv#827 0808...	CLOTHING		City of Dyer Ge...	79.76	79.76
Check	05/09/2018	1774	Inv#82708100...	CLOTHING		City of Dyer Ge...	42.66	122.42
Check	05/16/2018	1781	Inv#82708111...	CLOTHING		City of Dyer Ge...	659.75	782.17
Total UNIFIRST							782.17	782.17
Universal Fire Equip								
Check	05/01/2018	1763	Inv#92886	Annul Inspection		City of Dyer Ge...	35.00	35.00
Total Universal Fire Equip							35.00	35.00
WALMART								
Check	05/22/2018	1784		SUPPLIES		City of Dyer Ge...	89.06	89.06
Total WALMART							89.06	89.06
WINDSTREAM								
Check	05/09/2018	1770	Inv#May 01, 2...	Telephone Expense ...		City of Dyer Ge...	405.06	405.06
Total WINDSTREAM							405.06	405.06
Wyndham								
Check	05/09/2018	1772	Mayor Confer...	Hotel Expense		City of Dyer Ge...	252.04	252.04
Total Wyndham							252.04	252.04
YEAGERS								
Check	05/09/2018	1775	Inv#489800, i...	SUPPLIES		City of Dyer Ge...	171.90	171.90
Total YEAGERS							171.90	171.90
TOTAL							-8,152.80	-8,152.80

City of Dyer Payroll Balance Sheet As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
Building Permit Fund Allied	
General Fund Allied Bank	-6.95
Police Funds	
Hwy Improvement Fund	1,039.98
Prisoner Jail Fees	2,230.00
Child Passenger Fund	33.74
City Rescue/ER/Law Enforcement	-902.50
Warrant Fee	2,975.08
Police Funds - Other	-5,376.30
Total Police Funds	0.00
General Fund Allied Bank - Other	-5,729.90
Total General Fund Allied Bank	-5,729.90
City of Dyer Grant Fund	
Police Dept. --JAG Grant	-181.63
City of Dyer Grant Fund - Other	181.63
Total City of Dyer Grant Fund	0.00
City of Dyer Payroll Account	-34.00
Total Checking/Savings	-5,770.85
Total Current Assets	-5,770.85
Fixed Assets	
Land	7,500.00
Mower	6,200.00
New Police Car	13,950.00
Playground Equipment	1,400.00
Truck #1	6,000.00
Furniture and Equipment	2,347.48
Total Fixed Assets	37,397.48
Other Assets	
Tools	183.51
Total Other Assets	183.51
TOTAL ASSETS	31,810.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

City of Dyer Payroll
Balance Sheet
As of May 31, 2018

	May 31, 18
Accounts Payable	
Accounts Payable	-2,181.80
Total Accounts Payable	-2,181.80
Other Current Liabilities	
DUE TO DUE FROM ALLIED STREET	-12,018.19
Payroll Liabilities	
payroll Deductions	60.97
Payroll Liabilities - Other	24,550.90
Total Payroll Liabilities	24,611.87
Total Other Current Liabilities	12,593.68
Total Current Liabilities	10,411.88
Total Liabilities	10,411.88
Equity	
Retained Earnings	-249,983.54
Opening Bal Equity	271,403.35
Net Income	-21.55
Total Equity	21,398.26
TOTAL LIABILITIES & EQUITY	31,810.14

City of Dyer Payroll Expenses by Vendor Detail May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
City of Dyer-General Fund								
Check	05/09/2018	4221	Reimbursmen...	REimbursments		City of Dyer Pa...	484.13	484.13
Total City of Dyer-General Fund								
QuickBooks Payroll Service								
Liability Check	05/01/2018		Fee for 7 dire...	Payroll Expenses		City of Dyer Pa...	12.25	12.25
Liability Check	05/02/2018		Fee for 1 dire...	Payroll Expenses		City of Dyer Pa...	1.75	14.00
Liability Check	05/08/2018		Fee for 7 dire...	Payroll Expenses		City of Dyer Pa...	12.25	26.25
Liability Check	05/08/2018		Fee for 1 dire...	Payroll Expenses		City of Dyer Pa...	1.75	28.00
Liability Check	05/15/2018		Fee for 8 dire...	Payroll Expenses		City of Dyer Pa...	14.00	42.00
Liability Check	05/22/2018		Fee for 8 dire...	Payroll Expenses		City of Dyer Pa...	14.00	56.00
Liability Check	05/25/2018		Fee for 8 dire...	Payroll Expenses		City of Dyer Pa...	14.00	70.00
Total QuickBooks Payroll Service								
							70.00	70.00
TOTAL							554.13	554.13

City of Dyer Fire
Balance Sheet
As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
City of Dyer Fire Department	
Act 833	7,832.41
City of Dyer Fire Department - Other	1,430.00
Total City of Dyer Fire Department	9,262.41
Total Checking/Savings	9,262.41
Total Current Assets	9,262.41
TOTAL ASSETS	9,262.41
LIABILITIES & EQUITY	
Equity	
Retained Earnings	13,910.10
Net Income	-4,647.69
Total Equity	9,262.41
TOTAL LIABILITIES & EQUITY	9,262.41

11:21 AM

07/31/18

Accrual Basis

City of Dyer Fire
Expenses by Vendor Detail
May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Crawford County Treasure Deposit	05/30/2018	150748	Claim #150748	Janitorial 2018 Prim...		City of Dyer Fir...	-40.00	-40.00
Total Crawford County Treasure							-40.00	-40.00
TOTAL							-40.00	-40.00

City of Dyer Street
Balance Sheet
As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
City of Dyer CD	34,170.98
City of Dyer Street Aid Project	42,582.70
City of Street Operation	41,120.77
Total Checking/Savings	117,874.45
Total Current Assets	117,874.45
TOTAL ASSETS	117,874.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Citizens Bank and Trust	73,500.00
Total Other Current Liabilities	73,500.00
Total Current Liabilities	73,500.00
Total Liabilities	73,500.00
Equity	
Opening Balance Equity	63,596.47
Retained Earnings	-25,800.04
Net Income	6,578.02
Total Equity	44,374.45
TOTAL LIABILITIES & EQUITY	117,874.45

City of Dyer Street Expenses by Vendor Detail May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
APAC Central Inc								
Check	05/03/2018	1197	Concrete for ri...	Street Material		City of Street ...	1,185.38	1,185.38
Check	05/09/2018	1201	Inv#70010903...	River Road		City of Street ...	497.09	1,682.47
Check	05/15/2018	1206	Inv#70010923...	River Road		City of Street ...	467.05	2,149.52
Check	05/21/2018	1209	Inv#70010949...	River Road		City of Street ...	453.40	2,602.92
Total APAC Central Inc							2,602.92	2,602.92
Arkansas Department of Transportation								
Check	05/09/2018	1234	paid with tem...	State Aid Project		City of Dyer Str...	32,417.30	32,417.30
Total Arkansas Department of Transportation							32,417.30	32,417.30
Arkansas Valley Electric Cooperative								
Check	05/30/2018	1212		Utilities		City of Street ...	46.42	46.42
Total Arkansas Valley Electric Cooperative							46.42	46.42
Brister Law Firm								
Check	05/07/2018	1200	May attorney f...	Attorney Fee's		City of Street ...	156.25	156.25
Total Brister Law Firm							156.25	156.25
CJ Julian Trucking								
Check	05/15/2018	1205	Inv#s 210615,...	Street Material		City of Street ...	630.00	630.00
Check	05/21/2018	1210	Inv#211258, 2...	River Road		City of Street ...	1,050.00	1,680.00
Check	05/30/2018	1211	Inv#211747, 2...	Street Material		City of Street ...	2,100.00	3,780.00
Total CJ Julian Trucking							3,780.00	3,780.00
Corner Stone Sales								
Check	05/16/2018	1208	Inv#1573	Dump Trailer		City of Street ...	431.92	431.92
Total Corner Stone Sales							431.92	431.92
Joe's Alma Service Center								
Check	05/15/2018	1203	Repairs on th...	Automobile Expense		City of Street ...	1,003.08	1,003.08
Total Joe's Alma Service Center							1,003.08	1,003.08
Kings Travel Mart								
Check	05/02/2018	1195	Tran#1017646	Mower		City of Street ...	24.00	24.00
Check	05/02/2018	1195	Tran#1015820	Mower		City of Street ...	58.01	82.01
Check	05/02/2018	1195	Tran#1016595	Mower		City of Street ...	58.00	140.01
Check	05/03/2018	1196	Tran#1019903	Mower		City of Street ...	26.76	166.77
Check	05/03/2018	1196	Tran#1013665	Mower		City of Street ...	45.00	211.77
Check	05/03/2018	1196	Tran#1012681	Mower		City of Street ...	42.98	254.75
Check	05/07/2018	1199	Tran1019582	Mower		City of Street ...	57.73	312.48
Total Kings Travel Mart							312.48	312.48
Machine Power								

City of Dyer Street
Expenses by Vendor Detail
May 2018

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Check	05/15/2018	1204	Con#3353	Trackhoe		City of Street ...	163.88	163.88
Total Machine Power							163.88	163.88
Meadors Lumber Co								
Check	05/03/2018	1198	materials for ...	River Road		City of Street ...	736.65	736.65
Total Meadors Lumber Co							736.65	736.65
OG&E Electric								
Check	05/15/2018	1207		O G & E Utilities 163...		City of Street ...	419.26	419.26
Total OG&E Electric							419.26	419.26
State of Arkansas								
Deposit	05/15/2018	18208...	Rec#1161	MLM0200 Four Lane...		City of Street ...	-1,687.77	-1,687.77
Deposit	05/15/2018	18208...	Rec#1163	MLM0200 Highway ...		City of Street ...	-3,391.03	-5,078.80
Deposit	05/15/2018	18208...	Rec#1162	MLM0200 Highway ...		City of Street ...	-207.50	-5,286.30
Total State of Arkansas							-5,286.30	-5,286.30
TOTAL							36,783.86	36,783.86

City of Dyer Police
Expenses by Vendor Detail
May 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Alma Animal Clinic Check	05/30/2018	1181	Inv#141981	Cremation of Animal		General	55.00	55.00
Total Alma Animal Clinic							55.00	55.00
ATLAS APPAREL Check	05/09/2018	1176	Inv#56787	UNIFORMS		General	48.24	48.24
Total ATLAS APPAREL							48.24	48.24
Brister Law Firm Check	05/07/2018	1172	Month of May ...	Criminal Matters		General	556.25	556.25
Total Brister Law Firm							556.25	556.25
City of Mountburg Police Department Check	05/07/2018	1173	Re-imburse...	Cont Ed		General	605.47	605.47
Total City of Mountburg Police Department							605.47	605.47
Crawford County Sheriff Check	05/09/2018	1178	Travis Vinson	Crawford Jail Fee's		Jail Fee's	10.00	10.00
Total Crawford County Sheriff							10.00	10.00
KING'S TRAVEL MART Check	05/02/2018	1171	Tran#1013357	Unit#3418		General	23.00	23.00
Check	05/02/2018	1171	Tran#1013201	Unit#3418		General	31.00	54.00
Check	05/02/2018	1171	Tran#1012896	Unit#3418		General	43.00	97.00
Check	05/02/2018	1171	Tran#1011933	Unit 7923		General	27.00	124.00
Check	05/02/2018	1171	Tran#1011369	Unit#3418		General	30.00	154.00
Check	05/02/2018	1171	Tran#1010977	Unit#3418		General	35.00	189.00
Check	05/02/2018	1171	Tran#1010542	Unit 7923		General	41.00	230.00
Check	05/02/2018	1171	Tran#1010504	Unit#3418		General	45.00	275.00
Check	05/02/2018	1171	Tran#1019861	Unit 3980		General	28.00	303.00
Check	05/02/2018	1171	Tran#1019869	Unit#3418		General	32.00	335.00
Check	05/02/2018	1171	Tran#1019595	Unit#3418		General	34.00	369.00
Check	05/02/2018	1171	Tran#1018653	Unit 3980		General	27.00	396.00
Check	05/02/2018	1171	Tran#1018823	Unit#3418		General	27.00	423.00
Check	05/02/2018	1171	Tran#1017965	Unit 3980		General	28.00	451.00
Check	05/02/2018	1171	Tran#1016961	Unit 3980		General	35.00	486.00
Check	05/02/2018	1171	Tran#1016400	Unit#3418		General	39.00	525.00
Check	05/02/2018	1171	Tran#1016094	Unit 3980		General	26.00	551.00
Check	05/02/2018	1171	Tran#1015547	Unit#3418		General	32.00	583.00
Total KING'S TRAVEL MART							583.00	583.00
Midwest Radar Equipment Check	05/09/2018	1177	Inv#163198	Vehicle maintenance o...		Highway funds	140.00	140.00

11:25 AM

07/31/18

Accrual Basis

City of Dyer Police Expenses by Vendor Detail

May 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Total Midwest Radar Equipment							140.00	140.00
Turner Brothers Transmission								
Check	05/09/2018	1175	Unit 3418	Repairs and Mainten...		ER Vehicles	910.42	910.42
Check	05/09/2018	1174	Unit 3418 Tra...	Repairs and Mainten...		Highway funds	550.95	1,461.37
Total Turner Brothers Transmission							1,461.37	1,461.37
Van Alma Tire								
Check	05/21/2018	1180	Unit 3418	Vehicle maintenance o...		General	58.46	58.46
Total Van Alma Tire							58.46	58.46
Verizon								
Check	05/21/2018	1179	Inv#98070755...	Telephone Expense		General	261.80	261.80
Total Verizon							261.80	261.80
TOTAL							3,779.59	3,779.59

City of Dyer Police
Balance Sheet
As of May 31, 2018

11:25 AM
07/31/18
Accrual Basis

ASSETS	
Current Assets	
Checking/Savings	
City of Dyer Police Department	
Child Passenger	33,74
Dyer Public Safety	87,50
ER Vehicles	17,50
General	2,171,74
Highway funds	127,53
Jail Fees	8,076,78
K-9 Officer Wilson	1,365,44
Warrant Fees	3,197,58
City of Dyer Police Department - Other	-6,254,82
Total City of Dyer Police Department	8,822.99
Total Checking/Savings	8,822.99
Total Current Assets	8,822.99
TOTAL ASSETS	8,822.99
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	20,708.87
Retained Earnings	-8,512.17
Net Income	-3,373.71
Total Equity	8,822.99
TOTAL LIABILITIES & EQUITY	8,822.99

May 31, 18