



CITY COUNCIL MEETING

MONDAY

MAY 20, 2019

5:00 P.M.

AGENDA
OSCEOLA CITY COUNCIL REGULAR MEETING
APRIL 15, 2019, 5:00 P.M.
303 W. HALE AVENUE - COUNCIL CHAMBERS

1. *Prayer*
2. *Meeting Called to Order*
3. *Approve minutes of: April 15, 2019*
4. *Reports: Department Heads, Chamber of Commerce, Main Street Osceola and Vector Disease Control-Tim Nelson. Note: OPD deposit slip redacted.*
5. *City Treasurer Report and Financial Report – Approve (redacted) Write off to Bad Debt. Note: unredacted original is available for Council review*
6. *Old Business*
 - a) *Ordinance creating Osceola Land Bank, Second Reading – Shawn Chafin, Improvement Task Force*
 - b) *Blue Oak buyer announcement coming soon—waiting on Blue Oak to remove last of their equipment. 10-year lease forthcoming. Refer to Mr. Dave Stickler's request at March 26, 2019 special meeting.*
7. *New Business:*
 - a) *Consider approving \$32,500 contract with Meyer and Ward CPA, Wynne, AR to conduct 2018 Financial Audit – Melissa Brothers (competitive bidding not allowed)*
 - b) *Consider \$17,636 purchase of fireworks from Hog Wild Pyro for 4th of July celebration – Michael Ephlin, refer to attached contract. Competitive bid advertisement available*
 - c) *Discussion for Fruit building lease for NE Arkansas Hemp Processors and Bill Joe Denton – David Burnett*

Announcements:

1. *Welcome; Ed Richardson – Code Enforcement Official and Don Lindsey- Accounts Coordinator*
2. *Finance Task Force meeting, Wednesday, May 22nd, 4:00, City Hall*
3. *Airport Committee meeting, Thursday, May 23rd, 4:00, City Hall*
4. *Community Improvement Task Force mtg, Friday, May 24th, City Hall*
5. *Riverport Authority meeting, Tuesday, May 28th, 4:30, City Hall*
6. *Chamber Luncheon, Sen. John Boozman, May 29th, noon, Chamber*
7. *Utility Task Force meeting, Wednesday, May 29nd, 4:00, City Hall*
8. *ARML Conference, June 12-14, Little Rock Convention Center*

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FIRE DEPARTMENT

ELECTRIC DEPARTMENT

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ANIMAL CONTROL

OPAR DEPARTMENT

~~PLANNING COMMISSION~~

CITY TREASURER'S REPORT

OML&P DEPARTMENT FINANCIAL

BALANCE SHEET

PROFIT & LOSS STATEMENT

VENDOR LIST

CHARGE-OFF LIST

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

REGULAR MEETING

April 15, 2019

The Osceola City Council met in Regular Session at the Council Chambers, located at 303 West Hale Avenue, Osceola, Arkansas. The meeting took place on April 15, 2019 at 5:00pm.

Officers present: Sally Wilson, Mayor
Jessica Griffin, City Clerk/Treasurer
Catherine Dean, City Attorney

Council Members Present: Sandra Brand, Linda Watson, Greg Baker, Tyler Dunegan, Stan Williams, Gary Cooper

Others Present: Steve Choals, Street/Sanitation Dept.
Phillip Fleming, Fire Chief
Michael Ephlin, OPAR Director
Jane Stanford, Human Resources
Julie Wakefield, Code Enforcement
Ollie Collins, Police Chief
Phillip Adcock, Electric Dept.
Stacey Travis, Admin Asst.

Others in Attendance: Ammi Tucker

Mayor Wilson called meeting to order

Jessica Griffin called roll and all council members were present.

AGENDA
OSCEOLA CITY COUNCIL REGULAR MEETING
APRIL 15, 2019, 5:00 P.M.
303 W. HALE AVENUE - COUNCIL CHAMBERS

1. *Prayer*
2. *Meeting Called to Order*
3. *Approve minutes of:*
 - a) *March 4, 2019*
 - b) *March 18, 2019*
 - c) *March 26, 2019 (Special-called meeting by Tyler Dunegan, Stan Williams, Gary Cooper)*
4. *Reports: Department Heads, Chamber of Commerce and Main Street Osceola*
5. *City Treasurer Report and Financial Report – Approve (redacted) Write off to Bad Debt*
6. *Legislative Report by Senator Dave Wallace*
7. *Report from Finance/Utility Task Force, “Commercial Electric Rates” Regional Comparison and Estimated*
 - *Reduction Impact – Ammi Tucker and Phillip Adcock*
8. *Dissolution of AT&T contract and annual savings with month to month service – Richard Dean*
9. *Condition of Osceola Industries Building – Phillip Adcock and Michael Ephlin*
10. *Coston Building Update – Jane Stanford. Approve electrical wiring – grant funded*
 - a) *See attached Bid*
11. *OSHA 10 Training completed by 13 employees – Jane Stanford*
12. *Ordinance creating Osceola Land Bank Commission – Shawn Chafin, Osc. Improvement Task Force*
13. *Old Business*
 - a) *Resolution to Amend 2018 Budget to actual; see attached amended budget*
 - b) *Blue Oak buyer’s 10-Lease on Osceola Industries/Fruit of Loom building with City of Osceola*
 - c) *Approve minutes of February 19th Planning Commission Meeting*
 - d) *Attendees for ARML Conference, June 12-14 in Little Rock: Tim Jones, Sally Wilson, Jane Stanford, Stacey Travis, Phillip Adcock, Stan Williams, Greg Baker, Tyler Dunegan, Steve Choals, Jessica Griffin, Ollie Collins, Michael Ephlin, Brandon Haynes*
 - e) *Report of National League of Cities meeting in Washington, D.C. – Expense per Council Member: Stan Williams (\$1862.68), Greg Baker (\$1910.64) and Tyler Dunegan(\$3315.06)= Total expense = about \$7,123.31*
14. *New Business*
 - a) *Move Regular Council meeting from July 15th to July 22nd*
 - b) *Stormwater Engineer Eddie Brawley – Gary Cooper*
 - c) *Mutual Aid and Assistance Agreement – Phillip Adcock*
 - d) *Street signs – Tyler Dunegan*
15. *Announcements:*
 - Utility Task Force meeting, Wednesday, April 24th, 2:00.*
 - Countywide Community Clean-up, Saturday morning, April 27th*

Motion was made by Sandra Brand and seconded by Linda Watson to approve amended agenda. All council members were in favor.

Motion was made by Tyler Dunegan and seconded by Linda Watson to approve all March meeting minutes. All council members were in favor, but Gary Cooper asked to abstain from voting for the March 4, 2019 minutes.

Ammi Tucker came forward with the A&P Report. The committee is requesting a total of \$16,289.50. This total would include up to \$6,000 for billboards, \$2,659.50 for the Wayfinding sign project, and events through October in the amount of \$7,600. Motion was made by Tyler Dunegan and seconded by Stanley Williams to approve the amount. All council members were in favor.

Ammi then gave the Chamber report.

Monica Wilbanks came forward with the Main Street report.

MONTHLY REPORTS ARE AS FOLLOWS:

Financial report was given by Kenny Noble.

Motion was made by Tyler Dunegan and seconded by Sandra Brand to approve charge offs. All council members were in favor, except Gary Cooper who voted no.

Dave Wallace provided the Council with the Legislative report.

Ammi Tucker and Phillip Adcock gave a quick informational presentation on Commercial Electric Rates.

Richard Dean then spoke to the council about the current AT&T contract and lowering the bill from \$4,000 to \$1,400.

Phillip Adcock and Michael Ephlin spoke on the current condition of the Osceola Industries Building. Gary Cooper asked that the rules be suspended and allow Ken Kennemore to speak. Motion was seconded by Tyler Dunegan, and all council members were in favor.

Ken spoke regarding the issues of why the previous person didn't sign the contract.

Next, Jane Stanford came forward and gave update on the Coston building and with a bid of \$5973.71 from Godsey's for electrical work. Sandra Brand made a motion and Tyler Dunegan seconded for bid to be accepted. All council members were in favor.

Jane then gave an update on recent OSHA Training class completed by 13 employees.

Shawn Chafin came forward with an ordinance regarding a Lank Bank Commission.

Jessica introduced the ordinance and it reads as follows:

Godsey's Mister Fixit, llc.

870-740-8553

Osceola, Ar. 72370

3/27/2019

City Of Osceola, Ar. Coston building bid.

Install one 400 amp single phase meter base with two 200 amp main breakers built into

Base. Install overhead feed with weather head for meter base on back of building with 350 kc mil

Wiring for feeders. Install one 200 amp Square d QO breaker box down stairs for feed to First

Floor. Install one 200 Amp Square d QO breaker box upstairs for feed to 2nd floor. Install in conduit

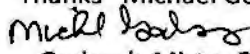
The feeders to each inside breaker box with 4/0 wiring .Install one temporally Outlet on breaker box

Down stairs for temp power. Install ground rod for grounding to meter base.

Materials And Labor to complete job. \$5430.65

10 % taxes \$543.06

Total with taxes added \$5973.71

Thanks Michael Godsey for

Godsey's Mister Fixit, llc.

GODSEY'S MISTER FIX IT LLC
1221 E CR RD 732
HEATING, A/C & ELECTRICAL
OSCEOLA AR 72370

1221 East Cr. 732

Osceola, Ar. 72370

ORDINANCE NO. 2019 - _____

AN ORDINANCE TO CREATE A LAND BANK COMMISSION FOR THE CITY OF OSCEOLA, ARKANSAS; TO SET FORTH CERTAIN DUTIES AND RESPONSIBILITIES OF THIS COMMISSION; AND FOR OTHER PURPOSES.

WHEREAS, the Osceola City Council adopted the Osceola Forward 2040 Comprehensive Plan by Resolution 2016-32. In this plan's section 5.2 Housing and Code Enforcement, Property Maintenance and Code Enforcement section states "The city might also consider adopting a property maintenance code". And the Council adopted the International Property Maintenance Code in 2016. And in this plan's section 5.2 Homeownership refers to paths the community could follow that "work with the city in acquiring property that was relinquished as a result of condemnation, contract with a homebuilder to construct an affordable house or renovate an existing home, and assist the homebuyers through the purchasing process by coordinating financing."

WHEREAS, a purpose of the Osceola Land Bank is to address substandard, condemned, abandoned and nuisance properties and blight. And the work of this Commission will assist homeowners and contractors with the purpose of rehabilitating blocks of property.

WHEREAS, two cities in Arkansas, Little Rock and Jonesboro, have adopted Land Bank Commissions;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OSCEOLA, ARKANSAS:

Section 1. There is hereby created a Land Bank Commission ("Commission").

Section 2. *Liberal Construction of the Ordinance.* This ordinance, being necessary for the welfare of the city and its inhabitants, shall be liberally construed to affect the purposes of it.

Section 3. *Purpose.* The purpose of the Land Bank Commission is to reverse urban blight, increase home ownership and stability of property values, provide affordable housing, improve the health and safety of neighborhoods within the city, and maintain the architectural fabric of the community.

Section 4. *Definitions.*

(a) *Residential Housing and Commercial Facilities.* For the purposes of this ordinance, the term "Residential housing facilities" means facilities for single and multifamily residential housing units of any and all kinds, and such other improvements or facilities deemed incidental or essential to the community, and in accordance with a properly approved Land Bank Redevelopment Plan, provided that no such incidental development shall be in conflict with state law or city ordinance.

(b) *Land Bank Redevelopment.* Policy guide for acquisition and conveyance of Land Bank Commission properties giving consideration to city zoning, parks, land use and neighborhood action plans.

(c) *Development Site Plan.* Plan prepared and submitted by applicant requesting conveyance of Osceola Land Bank Commission property.

Section 5. *Authority of Land Bank Commission.* The Commission shall, in the name of the City, and with approval of the City Council, have the power to control, acquire, construct, reconstruct, preserve, extend, equip, improve, operate, maintain, sell, lease, convey, contract concerning, or otherwise deal in or dispose of residential housing facilities, and other capital improvements or facilities, or any interest in such facilities including without limitation leasehold interests in and mortgages on such facilities, within the corporate limits of the City of Osceola, Arkansas.

(a) *Requirements.* The Land Bank Commission shall inventory all property acquired for its use and benefits, and maintain the inventory as a public record; shall prepare and approve a Land Bank Redevelopment Plan (LBRP); shall make the LBRP a part of the Commission bylaws, provided, that the City Council is free to amend, repeal, modify, or expand any or all of these elements; and shall require all prospective purchasers to submit a Development Site Plan (DSP) and time frame for the property of interest, which meets LBRP standards and other requirements of this ordinance.

Section 6. Approval of Development Site Plan. Before the Commission can recommend to the City Council the conveyance of real property, it must first approve the DSP submitted by applicant which includes:

- (a) A time frame for development pursuant to the approved plan;
- (b) Information and procedures to assure the development of the approved plan in the form it is approved;
- (c) Proof that the approved plan is consistent with all zoning requirements, or has obtained any necessary amendments to the local zoning requirements;
- (d) Proof that the approved plan otherwise complies with the LBRP and is consistent with the spirit of any affected Neighborhood Action Plan.

Section 7. Approved Development Site Plan Not Binding on Other City Commissions: Nothing in the requirements of this ordinance shall mandate that any other City Board or Commission approve any action requested by a proposed developer even if failure to receive such approval negates the ability to move forward with the LBRP.

Section 8. Time Frame for completion of the Development Site Plan.

- (a) Unless expressly authorized by the City Council, upon recommendation of the Commission, any approved Development Site Plan (DSP) shall be completed within three (3) years of the date approval of the plan is granted.
- (b) If the developer has made substantial progress toward completion of the DSP, the Commission may approve an extension of time for development unless it receives information, or is provided evidence, to suggest that the Plan will not be completed within a reasonable period of time, not to exceed two (2) additional years from the date the Plan expires.
- (c) Notwithstanding the provisions of subsection (b) above, an additional extension of time can be granted upon good cause shown by the developer as to why completion within the original time frame and any extension, was impractical and unfeasible.

Section 9. Land Bank Commission Subject to City Supervision.

- (a) The City Mayor, or a designee of this office, shall serve as the administrative staff of the Commission.
- (b) The city Mayor may designate the Director of Finance and Treasurer to serve as the treasurer for the Commission.
- (c) The Commission shall be subject to the authority of the Mayor as to establishing a budget, hiring employees, and fulfilling the functions of the Commission as set forth in this ordinance.
- (d) The Commission, within ninety (90) days of the initial appointments, shall prepare a set of bylaws to be submitted for approval, by resolution of the City Council, before they become effective; further, any substantive changes in the bylaws shall also be approved by the City Council before they become effective.

(e) The Commission shall file an annual report with the City Clerk that sets for its activities for the proceeding calendar year, including a complete operating and financial statement prepared in accordance with the relevant City ordinances as to financial reporting.

Section 10. *City Purchasing, Bidding and Financial Reporting Procedures Will Control.* All laws, ordinances, resolutions, and other documents, which set forth purchasing, bidding, or financial reporting procedures for the City of Osceola shall also apply to the Commission.

Section 11. *Meetings; Quorum; Public Records.*

- (a) The Commission shall meet upon the call of its chairman, or a majority of its members, and at such times as may be specified in its bylaws for regular meetings.
- (b) A majority of its members shall constitute a quorum for the transaction of business.
- (c) The affirmative vote of the majority of the members present at a meeting of the Commission shall be necessary for any action taken.
- (d) No vacancy in the membership of the Commission shall impair the right of a quorum to exercise all the rights and perform all the duties of the board.
- (e) A record of the proceedings of the Commission shall be maintained.

Section 12. *Appointment of Commission Members and Commission Procedures.*

- (a) The Land Bank Commission shall consist of nine members who shall serve without compensation and of whom not more than one-third may hold any municipal office.
- (b) The members of the Land Bank Commission shall be named and appointed by the Mayor and his/her appointments will be valid and effective upon confirmation by the City Council.
- (c) The terms of the members of the Land Bank Commission shall be for four years. The Mayor shall designate the terms of the initial appointments. Thereafter as vacancies occur in said Commission, for whatever cause, said vacancies shall be filled in the manner provided and said members of the Commission whose terms may expire shall until their successors in office have been appointed and confirmed.
- (d) Any Commission is subject to removal for cause which is defined to include misfeasance, malfeasance or nonfeasance in office; except for removal for absences, which are subject to City procedures for handling such matters. Any Commissioner subject to removal for cause shall be notified in writing of the reason for such removal, and shall be provided ten (10) days from the receipt of such notice to provide a statement as why the Commissioner believes that removal is inappropriate, or that the basis for removal contains misstatements of fact, or that the basis for removal should not result in such a sanction.

Section 13. *Additional and Supplemental Powers.* In addition to the provisions of this ordinance, the Commission shall exercise all additional or supplement powers authorized by the General Assembly for local governments, provided the City Council delegates such authority to the Commission.

Section 14. *Severability.* In the event any title, section paragraph, item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.

Section 15. *Repealer.* All laws, ordinances, resolutions or parts of the same, that are inconsistent with the provisions of this ordinance, are hereby repealed to the extent of such inconsistency.

Section 16. *Emergency Clause.* The need to create a Land Bank Commission to work on low to moderate income housing redevelopment, and community redevelopment, and the fulfillment of Community Redevelopment Plans created by the Land Bank Commission is essential to the public health, safety and welfare; an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and after the date of its passage.

Passed this _____ day of _____, 2019.

ATTEST:

APPROVED:

Jessica Griffin, City Clerk

Sally Wilson, Mayor

Alderman Garner Robbins then introduced and the City Clerk read in full the following Ordinance:

ORDINANCE NO. 348

AN ORDINANCE CREATING A CITY PLANNING COMMISSION OF THE CITY OF OSCEOLA, ARKANSAS.

BE IT ORDAINED AND ENACTED BY THE CITY COUNCIL OF THE CITY OF OSCEOLA, ARKANSAS:

Section 1. There is hereby created a commission of the City of Osceola, Arkansas, to be known as the "City Planning Commission", which said commission shall consist of Nine members who shall serve without compensation and of whom not more than one-third may hold any other municipal office or appointment.

Section 2. The City Planning Commission shall have all the duties and functions as pertaining to planning commissions as conferred upon the city for planning as provided by Act 186 of the Acts of Arkansas 1957 as amended.

Section 3. The members of the City Planning Commission shall be named and appointed by the Mayor and his appointments will be valid and effective upon confirmation by the City Council.

Section 4. The terms of the members of the City Planning Commission shall be for four years. The Mayor shall designate the terms of the initial appointments. Thereafter as vacancies occur in said Commission, for whatever cause, said vacancies shall be filled in the manner provided and said appointees shall hold office until expiration of the term which they were appointed to fill. All members of the Commission whose terms may expire shall serve until their successors in office have been appointed and confirmed.

Section 5. Emergency Clause. It is found as a matter of fact that an emergency exists and it is necessary for the immediate preservation of public health, safety and welfare of the inhabitants of the City of Osceola, that this ordinance be in full force and effect from and after its passage and publication as provided for by law.

Passed: March 14th, 1962.

Approved Ben F. Butler L: S Mayor
Ben F. Butler

Attest: E. H. Stephens City Clerk
E. H. Stephens

TITLE 13

PLANNING

Chapters:

13.04 Planning Commission

Chapter 13.04

Planning Commission

Sections:

- 13.04.01 Planning Commission Members
- 13.04.02 Duties
- 13.04.03 Appointed
- 13.04.04 Term
- 13.04.05 Board of Appeals

13.04.01 Planning Commission Members

The City of Osceola Planning Commission shall consist of eleven members who shall serve without compensation and of whom not more than one-third may hold any municipal office. Ord. No. 2015-3.

13.04.02 Duties

The City Planning Commission shall have all the duties and functions as pertaining to planning commissions as conferred upon the city for planning as provided by Act 186 of the Acts of Arkansas 1957 as amended. Ord. No. 348.

13.04.03 Appointed

The members of the City Planning Commission shall be named and appointed by the Mayor and his appointments will be valid and effective upon confirmation by the City Council. Ord. No. 348.

13.04.04 Term

The terms of the members of the City Planning Commission shall be for four years. The Mayor shall designate the terms of the initial appointments. Thereafter as vacancies occur in said Commission, for whatever cause, said vacancies shall be filled in the manner provided and said appointees shall hold office until expiration of the term which they were appointed to fill. All members of the Commission whose terms may expire shall serve until their successors in office have been appointed and confirmed. Ord. No. 348.

13.04.05 Board of Appeals

That the City of Osceola Planning Commission is hereby designated as the Board of Appeals as authorized by Act 629 of the General Assembly of the State of Arkansas. The City of Osceola Planning Commission shall have all the duties and functions authorized by Act 629 of the General Assembly of Arkansas, 1969. Ord. No. 1978-514.

Motion was made by Tyler Dunegan and seconded by Stanley Williams to suspend the rules and place ordinance on its second reading.

Roll was called and the following council members voted aye: Tyler Dunegan, Stanley Williams, and Gary Cooper.

Council members voting nay: Linda Watson, Sandra Brand, and Greg Baker.

Mayor Wilson voted aye.

Jessica introduced the next resolution and it reads as follows:

RESOLUTION NO. 2019- 10

A RESOLUTION FOR THE ADOPTING AMENDED 2018 BUDGET TO ACUALS

A RESOLUTION AMENDING THE 2018 BUDGETED REVENUES AND EXPENDITURES TO ACTUALS FOR THE CITY OF OSCEOLA, ARKANSAS, FOR THE TWELVE (12) MONTHS BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018, APPROPRIATING MONEY FOR EACH AND EVERY ITEM EXPENDITURE THERIN PROVIDED FOR.

WHEREAS, the City Accountant had made a comprehensive study and review of the amended budget; and

WHEREAS, it is the opinion of the City Accountant exhibits of financial information prepared and reviewed revealing expenditures for the calendar year, appear to be accurate as possible for budgetary purposes.

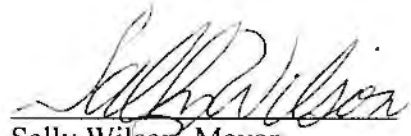
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS:

Section 1. This Resolution shall be known as the budget amendment resolution for the City of Osceola, Arkansas, for the twelve (12) month period beginning January 1, 2018 and ending December 31, 2018, reflecting actual revenues and expenditures.

Section 2. The respective amounts of funds for each and every item of expenditure classification herein amended in the budget for 2018 are hereby approved by the City of Osceola, Arkansas, and are hereby approved, authorized and appropriate for the purpose herein set forth for the calendar year ending December 31, 2018.

Section 3. That all ordinances and resolutions or parts thereof in conflict with this resolution are hereby repealed.

PASSED AND APPROVED THIS 15 DAY OF April, 2019.


Sally Wilson, Mayor

ATTEST:


Jessica Griffin, City Clerk

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

01 -OSCEOLA LIGHT & POWER
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| ELECTRIC DEPT | 15,933,498.00 | 1,098,479.74 | 15,625,448.43 | 98.07 | 308,049.57 |
| WATER DEPT | 1,356,660.00 | 94,824.52 | 1,304,140.39 | 96.13 | 52,519.61 |
| SEWER DEPT | 914,425.00 | 71,743.75 | 891,421.08 | 97.48 | 23,003.92 |
| ADMINISTRATION | 2,875.00 | 9,880.32 | 36,015.35 | 1,252.71 | (33,140.35) |
| TOTAL REVENUES | 18,207,458.00 | 1,274,928.33 | 17,857,025.25 | 98.08 | 350,432.75 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| ELECTRIC DEPT | 13,619,394.00 | 796,972.27 | 12,895,861.19 | 94.69 | 723,532.81 |
| WATER DEPT | 879,626.00 | 68,921.60 | 827,189.02 | 94.04 | 52,436.98 |
| SEWER DEPT | 572,837.00 | 40,677.23 | 620,767.19 | 108.37 | (47,930.19) |
| ADMINISTRATION | 1,107,229.00 | 133,271.67 | 1,093,522.45 | 98.76 | 13,706.55 |
| TOTAL EXPENDITURES | 16,179,086.00 | 1,039,842.77 | 15,437,339.85 | 95.42 | 741,746.15 |
| REVENUES OVER/(UNDER) EXPENDITURES | 2,028,372.00 | 235,085.56 | 2,419,685.40 | | (391,313.40) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>ELECTRIC DEPT</u> | | | | | |
| 01-4-12-300 SALES | 15,929,998.00 | 1,159,849.10 | 15,677,924.70 | 98.42 | 252,073.30 |
| 01-4-12-301 NEGATIVE COST ADJUSTMENT | 0.00 | (62,185.08) | (62,185.08) | 0.00 | 62,185.08 |
| 01-4-12-302 FREE SERVICES | (155,000.00) | (13,752.04) | (169,399.62) | 109.29 | 14,399.62 |
| 01-4-12-303 LATE PENALTY FEES | 100,000.00 | 10,411.28 | 124,471.16 | 124.47 | (24,471.16) |
| 01-4-12-304 RECONNECTION FEES | 36,000.00 | 2,925.00 | 38,575.00 | 107.15 | (2,575.00) |
| 01-4-12-305 POLE RENTAL | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 01-4-12-306 CREDIT CARD FEES | 10,000.00 | 706.48 | 9,412.27 | 94.12 | 587.73 |
| 01-4-12-395 MISCELLANEOUS FEES | 6,500.00 | 525.00 | 6,650.00 | 102.31 | (150.00) |
| TOTAL ELECTRIC DEPT | 15,933,498.00 | 1,098,479.74 | 15,625,448.43 | 98.07 | 308,049.57 |
| <u>WATER DEPT</u> | | | | | |
| 01-4-13-300 SALES | 1,344,160.00 | 93,755.16 | 1,290,369.76 | 96.00 | 53,790.24 |
| 01-4-13-302 FREE SERVICES | (7,500.00) | (506.85) | (8,775.94) | 117.01 | 1,275.94 |
| 01-4-13-303 LATE PENALTY FEES | 20,000.00 | 1,576.21 | 18,757.29 | 93.79 | 1,242.71 |
| 01-4-13-310 SERVICE FEES | 0.00 | 0.00 | 3,789.28 | 0.00 | (3,789.28) |
| TOTAL WATER DEPT | 1,356,660.00 | 94,824.52 | 1,304,140.39 | 96.13 | 52,519.61 |
| <u>SEWER DEPT</u> | | | | | |
| 01-4-14-300 SALES | 916,225.00 | 72,063.85 | 892,941.89 | 97.46 | 23,283.11 |
| 01-4-14-302 FREE SERVICE | (1,800.00) | (320.10) | (3,019.77) | 167.77 | 1,219.77 |
| 01-4-14-310 SERVICE FEES | 0.00 | 0.00 | 1,498.96 | 0.00 | (1,498.96) |
| TOTAL SEWER DEPT | 914,425.00 | 71,743.75 | 891,421.08 | 97.48 | 23,003.92 |
| <u>ADMINISTRATION</u> | | | | | |
| 01-4-15-304 AMP | 0.00 | 32.87 | (197.54) | 0.00 | 197.54 |
| 01-4-15-341 ELECTRIC PERMITS | 675.00 | 443.38 | 2,477.97 | 367.11 | (1,802.97) |
| 01-4-15-342 PLUMBING PERMITS | 0.00 | 0.00 | 1,138.28 | 0.00 | (1,138.28) |
| 01-4-15-390 INTEREST INCOME | 2,200.00 | 9,404.07 | 32,596.64 | 1,481.67 | (30,396.64) |
| TOTAL ADMINISTRATION | 2,875.00 | 9,880.32 | 36,015.35 | 1,252.71 | (33,140.35) |
| <u>TOTAL REVENUES</u> | | | | | |
| | 18,207,458.00 | 1,274,928.33 | 17,857,025.25 | 98.08 | 350,432.75 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| ELECTRIC DEPT | | | | | |
| 01-5-12-400 SALARIES | 717,756.00 | 58,108.23 | 747,243.03 | 104.11 (| 29,487.03) |
| 01-5-12-455 TEMP SERVICE WAGES | 12,000.00 | 0.00 | 658.00 | 5.48 | 11,342.00 |
| 01-5-12-502 PAYROLL TAX | 54,908.00 | 4,338.26 | 55,778.22 | 101.58 (| 870.22) |
| 01-5-12-503 GROUP INSURANCE | 41,600.00 | 5,916.08 | 45,191.19 | 108.63 (| 3,591.19) |
| 01-5-12-504 PENSION EXPENSE | 23,200.00 | 1,927.18 | 24,673.41 | 106.35 (| 1,473.41) |
| 01-5-12-510 TRAVEL & TRAINING EXPENSE | 15,000.00 | 0.00 | 10,460.90 | 69.74 | 4,539.10 |
| 01-5-12-515 SAFETY SUPPLIES | 2,500.00 | 322.29 | 1,997.40 | 79.90 | 502.60 |
| 01-5-12-550 EMPLOYEE RELATIONS | 0.00 | 511.50 | 838.03 | 0.00 (| 838.03) |
| 01-5-12-580 UNIFORM EXPENSE | 15,000.00 | 788.64 | 10,958.06 | 73.05 | 4,041.94 |
| 01-5-12-601 MATERIALS AND SUPPLIES | 14,000.00 (| 1,616.36) | 8,891.48 | 63.51 | 5,108.52 |
| 01-5-12-610 TELEPHONE | 24,000.00 | 2,200.37 | 27,195.99 | 113.32 (| 3,195.99) |
| 01-5-12-619 BUILDING EXPENSE | 8,000.00 | 435.26 | 8,096.56 | 101.21 (| 96.56) |
| 01-5-12-620 UTILITIES | 6,000.00 | 589.09 | 4,903.21 | 81.72 | 1,096.79 |
| 01-5-12-630 INSURANCE | 45,000.00 | 0.00 | 31,833.55 | 70.74 | 13,166.45 |
| 01-5-12-647 LICENSES | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 01-5-12-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 0.00 | 578.00 | 115.60 (| 78.00) |
| 01-5-12-650 REPAIRS & MAINTENANCE - VEH & | 36,000.00 | 3,595.64 | 28,836.79 | 80.10 | 7,163.21 |
| 01-5-12-651 OPERATING EXPENSES - VEHICLES | 28,000.00 | 2,102.86 | 25,725.19 | 91.88 | 2,274.81 |
| 01-5-12-653 REP & MAINT - GENERATORS | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 01-5-12-710 ELECTRIC POWER PURCHASED | 11,613,930.00 | 675,753.23 | 11,047,576.12 | 95.12 | 566,353.88 |
| 01-5-12-760 DEPRECIATION | 864,000.00 | 34,000.00 | 712,000.00 | 82.41 | 152,000.00 |
| 01-5-12-770 DEPRECIATION-VEHICLES | 90,000.00 | 8,000.00 | 95,500.00 | 106.11 (| 5,500.00) |
| 01-5-12-860 CONSULTING SERVICES | 0.00 | 0.00 | 6,926.06 | 0.00 (| 6,926.06) |
| TOTAL ELECTRIC DEPT | 13,619,394.00 | 796,972.27 | 12,895,861.19 | 94.69 | 723,532.81 |
| WATER DEPT | | | | | |
| 01-5-13-400 SALARIES | 346,241.00 | 26,013.41 | 325,288.47 | 93.95 | 20,952.53 |
| 01-5-13-455 TEMP SERVICE WAGES | 25,017.00 | 1,890.00 | 31,972.57 | 127.80 (| 6,955.57) |
| 01-5-13-502 PAYROLL TAX | 26,487.00 | 1,932.11 | 24,155.50 | 91.20 | 2,331.50 |
| 01-5-13-503 GROUP INSURANCE | 33,800.00 | 3,377.10 | 38,376.34 | 113.54 (| 4,576.34) |
| 01-5-13-504 PENSION EXPENSE | 12,715.00 | 694.59 | 8,954.42 | 70.42 | 3,760.58 |
| 01-5-13-510 TRAVEL & TRAINING EXPENSE | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 01-5-13-515 SAFETY SUPPLIES | 1,124.00 | 71.36 | 1,045.61 | 93.03 | 78.39 |
| 01-5-13-550 EMPLOYEE RELATIONS | 0.00 | 330.27 | 330.27 | 0.00 (| 330.27) |
| 01-5-13-580 UNIFORM EXPENSE | 1,500.00 | 63.80 | 701.67 | 46.78 | 798.33 |
| 01-5-13-601 MATERIALS AND SUPPLIES | 36,068.00 | 3,790.83 | 46,419.81 | 128.70 (| 10,351.81) |
| 01-5-13-602 CHEMICALS AND SUPPLIES | 36,127.00 | 0.00 | 33,130.32 | 91.71 | 2,996.68 |
| 01-5-13-608 TOOLS | 1,700.00 | 463.92 | 1,440.25 | 84.72 | 259.75 |
| 01-5-13-610 TELEPHONE | 10,587.00 | 1,344.35 | 15,108.48 | 142.71 (| 4,521.48) |
| 01-5-13-619 BUILDING EXPENSE | 2,965.00 | 336.76 | 7,398.36 | 249.52 (| 4,433.36) |
| 01-5-13-620 UTILITIES | 16,000.00 | 68.50 | 541.08 | 3.38 | 15,458.92 |
| 01-5-13-630 INSURANCE | 14,137.00 | 0.00 | 14,336.73 | 101.41 (| 199.73) |
| 01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIONS | 2,382.00 | 807.60 | 10,751.20 | 451.35 (| 8,369.20) |
| 01-5-13-647 LICENSES | 10,500.00 | 0.00 | 6,590.00 | 62.76 | 3,910.00 |
| 01-5-13-648 IMMUNIZATIONS & PHYSICALS | 843.00 | 0.00 | 447.00 | 53.02 | 396.00 |
| 01-5-13-650 REPAIRS & MAINTENANCE - VEH & | 6,000.00 | 213.49 | 4,360.31 | 72.67 | 1,639.69 |
| 01-5-13-651 OPERATING EXPENSES - VEHICLES | 19,533.00 | 1,138.85 | 16,541.45 | 84.68 | 2,991.55 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-13-652 MANHOLE & PIPE REHAB | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 |
| 01-5-13-682 WELL AND PUMP REPAIRS | 10,000.00 | 0.00 | 577.65 | 5.78 | 9,422.35 |
| 01-5-13-683 PUMP AND TANK REPAIRS | 81,400.00 | 10,384.66 | 48,721.53 | 59.85 | 32,678.47 |
| 01-5-13-761 DEPRECIATION-WATER PLANT | 144,000.00 | 12,000.00 | 144,000.00 | 100.00 | 0.00 |
| 01-5-13-770 DEPRECIATION-VEHICLES | 24,000.00 | 4,000.00 | 46,000.00 | 191.67 (| 22,000.00) |
| TOTAL WATER DEPT | 879,626.00 | 68,921.60 | 827,189.02 | 94.04 | 52,436.98 |
| SEWER DEPT | | | | | |
| 01-5-14-400 SALARIES | 240,955.00 | 17,192.22 | 236,370.25 | 98.10 | 4,584.75 |
| 01-5-14-455 TEMP SERVICE WAGES | 19,402.00 | 1,508.64 | 24,461.82 | 126.08 (| 5,059.82) |
| 01-5-14-502 PAYROLL TAX | 18,433.00 | 1,265.04 | 17,385.82 | 94.32 | 1,047.18 |
| 01-5-14-503 GROUP INSURANCE | 12,400.00 | 1,059.01 | 12,344.48 | 99.55 | 55.52 |
| 01-5-14-504 PENSION EXPENSE | 2,400.00 | 417.34 | 5,392.70 | 224.70 (| 2,992.70) |
| 01-5-14-510 TRAVEL & TRAINING EXPENSE | 976.00 | 0.00 | 21.56 | 2.21 | 954.44 |
| 01-5-14-515 SAFETY SUPPLIES | 1,786.00 | 0.00 | 568.52 | 31.83 | 1,217.48 |
| 01-5-14-580 UNIFORM EXPENSE | 800.00 | 72.36 | 1,299.13 | 162.39 (| 499.13) |
| 01-5-14-601 MATERIALS AND SUPPLIES | 29,038.00 | 165.32 | 32,658.87 | 112.47 (| 3,620.87) |
| 01-5-14-602 CHEMICALS AND SUPPLIES | 10,500.00 | 0.00 | 2,834.97 | 27.00 | 7,665.03 |
| 01-5-14-608 TOOLS | 1,191.00 | 22.88 | 1,447.73 | 121.56 (| 256.73) |
| 01-5-14-610 TELEPHONE | 3,096.00 | 245.56 | 3,076.11 | 99.36 | 19.89 |
| 01-5-14-619 BUILDING EXPENSE | 2,978.00 | 0.00 | 877.81 | 29.48 | 2,100.19 |
| 01-5-14-620 UTILITIES | 32,000.00 (| 728.05) | 32,043.61 | 100.14 (| 43.61) |
| 01-5-14-630 INSURANCE | 4,260.00 | 0.00 | 4,554.27 | 106.91 (| 294.27) |
| 01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIONS | 119.00 | 0.00 | 0.00 | 0.00 | 119.00 |
| 01-5-14-647 LICENSES | 7,500.00 | 0.00 | 750.00 | 10.00 | 6,750.00 |
| 01-5-14-648 IMMUNIZATIONS & PHYSICALS | 300.00 | 0.00 | 363.00 | 121.00 (| 63.00) |
| 01-5-14-650 REPAIRS & MAINTENANCE - VEH & | 8,205.00 | 16.50 | 5,861.86 | 71.44 | 2,343.14 |
| 01-5-14-651 OPERATING EXPENSES - VEHICLES | 12,000.00 | 1,238.44 | 11,461.78 | 95.51 | 538.22 |
| 01-5-14-652 MANHOLE & PIPE REHAB | 1,262.00 | 0.00 | 0.00 | 0.00 | 1,262.00 |
| 01-5-14-683 PUMP AND TANK REPAIRS | 16,854.00 | 701.97 | 25,992.90 | 154.22 (| 9,138.90) |
| 01-5-14-762 DEPRICIATION SEWER SYSTEMS | 120,000.00 | 14,500.00 | 166,000.00 | 138.33 (| 46,000.00) |
| 01-5-14-770 DEPRECIATION-VEHICLES | 24,000.00 | 3,000.00 | 35,000.00 | 145.83 (| 11,000.00) |
| 01-5-14-860 CONSULTING SERVICES | 2,382.00 | 0.00 | 0.00 | 0.00 | 2,382.00 |
| TOTAL SEWER DEPT | 572,837.00 | 40,677.23 | 620,767.19 | 108.37 (| 47,930.19) |
| ADMINISTRATION | | | | | |
| 01-5-15-400 SALARIES | 420,326.00 | 31,323.10 | 418,950.64 | 99.67 | 1,375.36 |
| 01-5-15-502 PAYROLL TAX | 32,155.00 | 2,341.27 | 31,243.00 | 97.16 | 912.00 |
| 01-5-15-503 GROUP INSURANCE | 34,250.00 | 3,017.41 | 31,451.54 | 91.83 | 2,798.46 |
| 01-5-15-504 PENSION EXPENSE | 16,650.00 | 1,086.16 | 15,552.55 | 93.41 | 1,097.45 |
| 01-5-15-510 TRAVEL & TRAINING EXPENSE | 14,000.00 | 1,250.00 | 11,225.00 | 80.18 | 2,775.00 |
| 01-5-15-515 SAFETY SUPPLIES | 1,200.00 | 71.36 | 1,419.76 | 118.31 (| 219.76) |
| 01-5-15-516 HR MATERIALS & SUPPLIES | 10,000.00 | 212.60 | 6,348.87 | 63.49 | 3,651.13 |
| 01-5-15-517 SAFETY COMMITTEE | 1,500.00 | 0.00 | 739.80 | 49.32 | 760.20 |
| 01-5-15-550 EMPLOYEE RELATIONS | 1,200.00 | 180.61 | 1,478.16 | 123.18 (| 278.16) |
| 01-5-15-580 UNIFORM EXPENSE | 1,200.00 | 0.00 | 1,131.70 | 94.31 | 68.30 |
| 01-5-15-601 MATERIALS AND SUPPLIES | 20,000.00 | 1,871.46 | 16,086.55 | 80.43 | 3,913.45 |
| 01-5-15-606 POSTAGE | 30,000.00 | 1,168.54 | 27,701.24 | 92.34 | 2,298.76 |
| 01-5-15-607 PUBLISHING ORDINANCES & NOTICE | 0.00 | 0.00 | 325.50 | 0.00 (| 325.50) |
| 01-5-15-610 TELEPHONE | 54,000.00 | 3,646.57 | 35,674.70 | 66.06 | 18,325.30 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-15-619 BUILDING EXPENSE | 18,000.00 | 6,655.34 | 26,656.60 | 148.09 (| 8,656.60) |
| 01-5-15-620 UTILITIES | 3,600.00 | 546.07 | 4,644.25 | 129.01 (| 1,044.25) |
| 01-5-15-630 INSURANCE | 1,000.00 | 100.00 (| 342.61) | 34.26- | 1,342.61 |
| 01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIONS | 25,000.00 | 0.00 | 17,601.52 | 70.41 | 7,398.48 |
| 01-5-15-642 UNEMPLOYMENT BENEFIT ASSMT | 10,424.00 | 0.00 | 0.00 | 0.00 | 10,424.00 |
| 01-5-15-643 AUDIT FEES | 50,000.00 | 5,753.91 | 59,293.91 | 118.59 (| 9,293.91) |
| 01-5-15-644 LEGAL EXPENSES | 25,000.00 | 0.00 | 1,426.50 | 5.71 | 23,573.50 |
| 01-5-15-645 ADV, PROMOTIONS & DONATIONS | 37,000.00 | 1,641.27 | 42,241.11 | 114.17 (| 5,241.11) |
| 01-5-15-647 LICENSES | 100.00 | 0.00 | 5,000.00 | 5,000.00 (| 4,900.00) |
| 01-5-15-648 IMMUNIZATIONS & PHYSICALS | 2,500.00 | 32.00 | 3,049.62 | 121.98 (| 549.62) |
| 01-5-15-650 REPAIRS & MAINTENANCE - VEH & | 20,000.00 | 337.94 | 29,659.94 | 148.30 (| 9,659.94) |
| 01-5-15-651 OPERATING EXPENSES - VEHICLES | 0.00 | 0.00 (| 4,580.17) | 0.00 | 4,580.17 |
| 01-5-15-686 EQUIPMENT RENTAL | 12,000.00 | 913.69 | 10,290.11 | 85.75 | 1,709.89 |
| 01-5-15-763 DEPRECIATION | 18,000.00 | 1,500.00 | 18,000.00 | 100.00 | 0.00 |
| 01-5-15-860 CONSULTING SERVICES | 52,340.00 | 3,627.05 | 61,570.47 | 117.64 (| 9,230.47) |
| 01-5-15-883 BAD ACCOUNTS | 75,000.00 | 5,363.64 | 83,684.95 | 111.58 (| 8,684.95) |
| 01-5-15-886 INTEREST EXPENSE | 119,484.00 | 60,140.68 | 134,488.18 | 112.56 (| 15,004.18) |
| 01-5-15-887 BOND PAYING AGENT EXPENSE | 800.00 | 500.00 | 1,300.00 | 162.50 (| 500.00) |
| 01-5-15-898 CASH OVER AND SHORT | 500.00 (| 9.00) | 209.06 | 41.81 | 290.94 |
| TOTAL ADMINISTRATION | 1,107,229.00 | 133,271.67 | 1,093,522.45 | 98.76 | 13,706.55 |
| TOTAL EXPENDITURES | 16,179,086.00 | 1,039,842.77 | 15,437,339.85 | 95.42 | 741,746.15 |
| REVENUES OVER/(UNDER) EXPENDITURES | 2,028,372.00 | 235,085.56 | 2,419,685.40 | (| 391,313.40) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

02 -CITY GENERAL FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| ADMINISTRATION | 3,837,640.00 | 226,778.75 | 3,917,195.35 | 102.07 (| 79,555.35) |
| POLICE DEPT | 240,920.00 | 17,713.11 | 256,545.52 | 106.49 (| 15,625.52) |
| FIRE DEPT | 49,992.00 | 15,755.56 | 91,091.65 | 182.21 (| 41,099.65) |
| PARKS & RECREATION DEPT | 90,000.00 | 177,926.52 | 268,317.61 | 298.13 (| 178,317.61) |
| GOLF COURSE FUND | 66,426.00 | 2,965.00 | 53,897.50 | 81.14 | 12,528.50 |
| HUMANE SHELTER FUND | 1,800.00 | 220.00 | 2,634.08 | 146.34 (| 834.08) |
| TOTAL REVENUES | 4,286,778.00 | 441,358.94 | 4,589,681.71 | 107.07 (| 302,903.71) |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| ADMINISTRATION | 804,510.00 | 56,595.22 | 718,497.84 | 89.31 | 86,012.16 |
| POLICE DEPT | 1,896,182.00 | 317,636.84 | 2,086,574.58 | 110.04 (| 190,392.58) |
| FIRE DEPT | 1,220,824.00 | 97,692.45 | 1,215,788.27 | 99.59 | 5,035.73 |
| PARKS & RECREATION DEPT | 616,428.00 | 285,525.78 | 849,932.97 | 137.88 (| 233,504.97) |
| MUNICIPAL COURT | 98,946.00 (| 2,037.69) | 106,980.22 | 108.12 (| 8,034.22) |
| JAIL DEPARTMENT | 510,796.00 | 54,812.54 | 496,414.88 | 97.18 | 14,381.12 |
| GOLF COURSE FUND | 273,207.00 | 17,796.44 | 253,447.73 | 92.77 | 19,759.27 |
| HUMANE SHELTER FUND | 146,736.00 | 14,118.27 | 165,202.79 | 112.59 (| 18,466.79) |
| TOTAL EXPENDITURES | 5,567,629.00 | 842,139.85 | 5,892,839.28 | 105.84 (| 325,210.28) |
| REVENUES OVER/ (UNDER) EXPENDITURES | (1,280,851.00) (| 400,780.91) (| 1,303,157.57) | | 22,306.57 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| ADMINISTRATION | | | | | |
| 02-4-01-310 PROPERTY TAXES | 640,845.00 (| 15,977.33} | 672,449.27 | 104.93 (| 31,604.27) |
| 02-4-01-314 GENERAL REVENUE (STATE OF ARK) | 123,212.00 | 8,430.62 | 114,744.52 | 93.13 | 8,467.48 |
| 02-4-01-315 PRIVILEGE TAX -- CITY | 7,890.00 | 25.00 | 8,030.00 | 101.77 (| 140.00) |
| 02-4-01-316 PILOT-FED HOUSING AUTHORITY | 3,315.00 | 3,315.20 | 3,315.20 | 100.01 (| 0.20) |
| 02-4-01-317 PILOT-PLUM POINT ENERGY STA | 705,703.00 | 0.00 | 705,702.54 | 100.00 | 0.46 |
| 02-4-01-318 PILOT-OTHER | 0.00 | 13,445.60 | 13,445.60 | 0.00 (| 13,445.60) |
| 02-4-01-323 A & P TAX REVENUE | 34,000.00 | 2,352.11 | 31,810.60 | 93.56 | 2,189.40 |
| 02-4-01-325 GAS FRANCHISE TAX | 50,000.00 | 0.00 | 88,100.95 | 176.20 (| 38,100.95) |
| 02-4-01-328 TELEPHONE EXCISE TAX | 24,000.00 | 0.00 | 18,000.00 | 75.00 | 6,000.00 |
| 02-4-01-331 CABLE FRANCHISE TAX | 26,400.00 | 7,657.48 | 27,938.86 | 105.83 (| 1,538.86) |
| 02-4-01-345 BUILDING PERMITS | 2,000.00 | 181.52 | 5,716.03 | 285.80 (| 3,716.03) |
| 02-4-01-384 CODE RED CONTRIBUTIONS | (3,750.00) | 0.00 (| 3,750.00) | 100.00 | 0.00 |
| 02-4-01-385 SALE OF ASSETS/EQUIPMENT | 0.00 | 200.00 | 200.00 | 0.00 (| 200.00) |
| 02-4-01-390 INTEREST INCOME | 1,200.00 | 24.33 | 130.45 | 10.87 | 1,069.55 |
| 02-4-01-393 HISTORICAL SOCIETY | 0.00 (| 86.77) (| 3,672.06) | 0.00 | 3,672.06 |
| 02-4-01-394 COUNTY SALES TAX | 1,046,049.00 | 98,695.60 | 1,104,689.91 | 105.61 (| 58,640.91) |
| 02-4-01-395 MISCELLANEOUS | 0.00 | 0.00 | 25.00 | 0.00 (| 25.00) |
| 02-4-01-397 CITY SALES TAX | 1,121,928.00 | 94,658.39 | 1,056,629.26 | 94.18 | 65,298.74 |
| 02-4-01-398 RENT INCOME | 54,848.00 | 13,857.00 | 73,689.22 | 134.35 (| 18,841.22) |
| TOTAL ADMINISTRATION | 3,837,640.00 | 226,778.75 | 3,917,195.35 | 102.07 (| 79,555.35) |
| POLICE DEPT | | | | | |
| 02-4-02-335 FINES & FORFEITURES | 194,920.00 | 13,677.94 | 212,696.36 | 109.12 (| 17,776.36) |
| 02-4-02-337 OPD RECEIPTS | 24,000.00 | 3,659.35 | 5,775.69 | 24.07 | 18,224.31 |
| 02-4-02-338 JAIL RECEIPTS | 22,000.00 | 375.82 | 20,946.37 | 95.21 | 1,053.63 |
| 02-4-02-396 GRANT INCOME | 0.00 | 0.00 | 17,127.10 | 0.00 (| 17,127.10) |
| TOTAL POLICE DEPT | 240,920.00 | 17,713.11 | 256,545.52 | 106.49 (| 15,625.52) |
| FIRE DEPT | | | | | |
| 02-4-03-380 CONTRACT TRAINING RECEIPTS | 49,992.00 | 4,166.00 | 49,992.00 | 100.00 | 0.00 |
| 02-4-03-396 GRANT INCOME | 0.00 | 11,589.56 | 41,099.65 | 0.00 (| 41,099.65) |
| TOTAL FIRE DEPT | 49,992.00 | 15,755.56 | 91,091.65 | 182.21 (| 41,099.65) |
| PARKS & RECREATION DEPT | | | | | |
| 02-4-04-350 ADMISSION FEES | 90,000.00 | 6,464.00 | 96,855.09 | 107.62 (| 6,855.09) |
| 02-4-04-396 GRANT INCOME | 0.00 | 171,462.52 | 171,462.52 | 0.00 (| 171,462.52) |
| TOTAL PARKS & RECREATION DEPT | 90,000.00 | 177,926.52 | 268,317.61 | 298.13 (| 178,317.61) |
| GOLF COURSE FUND | | | | | |
| 02-4-18-360 GOLF COURSE MEMBERSHIP FEES | 46,136.00 | 2,260.00 | 41,055.50 | 88.99 | 5,080.50 |
| 02-4-18-362 GREENS FEES | 3,219.00 | 0.00 | 815.00 | 25.32 | 2,404.00 |
| 02-4-18-364 CART SHED RENTALS | 14,760.00 | 705.00 | 10,870.00 | 73.64 | 3,890.00 |
| 02-4-18-365 PRO SHOP SALES | 2,311.00 | 0.00 | 1,157.00 | 50.06 | 1,154.00 |
| TOTAL GOLF COURSE FUND | 66,426.00 | 2,965.00 | 53,897.50 | 81.14 | 12,528.50 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|---------------------|-------------------|------------------------|----------------|-----------------------|
| <hr/> | | | | | |
| <u>HUMANE SHELTER FUND</u> | | | | | |
| 02-4-19-340 ANIMAL SHELTER RECEIPTS | <u>1,800.00</u> | <u>220.00</u> | <u>2,634.08</u> | <u>146.34</u> | (<u>834.08</u>) |
| TOTAL HUMANE SHELTER FUND | <u>1,800.00</u> | <u>220.00</u> | <u>2,634.08</u> | <u>146.34</u> | (<u>834.08</u>) |
| <hr/> | | | | | |
| TOTAL REVENUES | <u>4,286,778.00</u> | <u>441,358.94</u> | <u>4,589,681.71</u> | <u>107.07</u> | (<u>302,903.71</u>) |
| | ===== | ===== | ===== | ===== | ===== |

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| ADMINISTRATION | | | | | |
| 02-5-01-400 SALARIES | 327,212.00 | 26,620.81 | 340,982.76 | 104.21 (| 13,770.76) |
| 02-5-01-501 TRAVEL & PUBLIC RELATIONS | 7,200.00 | 630.00 | 7,320.00 | 101.67 (| 120.00) |
| 02-5-01-502 PAYROLL TAX | 25,032.00 | 1,950.62 | 25,017.06 | 99.94 | 14.94 |
| 02-5-01-503 GROUP INSURANCE | 29,200.00 | 2,308.54 | 32,062.97 | 109.80 (| 2,862.97) |
| 02-5-01-504 PENSION EXPENSE | 11,300.00 | 4,349.30 | 52,816.24 | 467.40 (| 41,516.24) |
| 02-5-01-510 TRAVEL & TRAINING EXPENSE | 12,000.00 | 417.34 | 10,476.43 | 87.30 | 1,523.57 |
| 02-5-01-601 MATERIALS AND SUPPLIES | 20,000.00 | 6,554.30 | 21,885.85 | 109.43 (| 1,885.85) |
| 02-5-01-605 OFFICE EXPENSE | 15,000.00 | 1,250.00 | 15,000.00 | 100.00 | 0.00 |
| 02-5-01-607 PUBLISHING ORDINANCES & NOTICE | 2,000.00 | 296.50 | 2,945.50 | 147.28 (| 945.50) |
| 02-5-01-610 TELEPHONE | 3,600.00 | 165.77 | 2,025.98 | 56.28 | 1,574.02 |
| 02-5-01-619 BUILDING EXPENSE | 12,000.00 | 375.00 | 3,872.54 | 32.27 | 8,127.46 |
| 02-5-01-620 UTILITIES | 3,000.00 | 119.68 | 1,332.05 | 44.40 | 1,667.95 |
| 02-5-01-625 RENT | 3,000.00 | 0.00 | 2,165.10 | 72.17 | 834.90 |
| 02-5-01-626 A & P EXPENSES | 24,000.00 | 0.00 | 28,484.33 | 118.68 (| 4,484.33) |
| 02-5-01-630 INSURANCE | 36,000.00 | 0.00 | 33,333.21 | 92.59 | 2,666.79 |
| 02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIONS | 1,800.00 | 122.13 | 4,832.74 | 268.49 (| 3,032.74) |
| 02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT | 4,724.00 | 0.00 | 68.00 | 1.44 | 4,656.00 |
| 02-5-01-644 LEGAL EXPENSES | 30,000.00 | 1,250.00 | 35,109.97 | 117.03 (| 5,109.97) |
| 02-5-01-645 ADV, PROMOTIONS & DONATIONS | 6,000.00 | 60.86 | 8,922.46 | 148.71 (| 2,922.46) |
| 02-5-01-647 LICENSES | 250.00 | 50.00 | 265.00 | 106.00 (| 15.00) |
| 02-5-01-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 75.00 | 0.00 (| 75.00) |
| 02-5-01-650 REPAIRS & MAINTENANCE - VEH & | 120.00 | 0.00 | 8,176.36 | 6,813.63 (| 8,056.36) |
| 02-5-01-651 OPERATING EXPENSES - VEHICLES | 0.00 | 95.62 | 1,612.27 | 0.00 (| 1,612.27) |
| 02-5-01-687 ELECTION EXPENSE | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 02-5-01-749 HEADSTART BLDG EXP | 0.00 | 0.00 | 154.00 | 0.00 (| 154.00) |
| 02-5-01-750 ROSENWALD BLDG EXPENSE | 12,000.00 | 3,318.22 | 10,048.23 | 83.74 | 1,951.77 |
| 02-5-01-751 SR. CITIZEN BLDG EXPENSE | 6,000.00 | 41.80 | 12,229.97 | 203.83- | 18,229.97 |
| 02-5-01-752 SCOUT HUT EXPENSE | 6,000.00 | 1,487.85 | 3,172.18 | 52.87 | 2,827.82 |
| 02-5-01-753 COSTON BLDG EXP | 40,000.00 | 0.00 | 5,574.03 | 13.94 | 34,425.97 |
| 02-5-01-801 PLANNING COMMISSION EXPENSE | 0.00 | 0.00 | 236.00 | 0.00 (| 236.00) |
| 02-5-01-860 CONSULTING SERVICES | 41,000.00 | 0.00 | 209.25 | 0.51 | 40,790.75 |
| 02-5-01-895 CAPITAL LEASE PAYMENTS | 61,572.00 | 5,130.88 | 61,570.56 | 100.00 | 1.44 |
| 02-5-01-898 ABANDONED/CONDEMNED PROP EXP | 58,500.00 | 0.00 | 10,981.74 | 18.77 | 47,518.26 |
| TOTAL ADMINISTRATION | 804,510.00 | 56,595.22 | 718,497.84 | 89.31 | 86,012.16 |
| POLICE DEPT | | | | | |
| 02-5-02-400 SALARIES | 1,306,673.00 | 104,390.43 | 1,342,472.11 | 102.74 (| 35,799.11) |
| 02-5-02-414 SALARIES-GRANT/OPD | (28,000.00) | 0.00 | 59,938.09 | 214.06 | 31,938.09 |
| 02-5-02-426 AUXILIARY POLICE | 4,200.00 | 25.38 | 520.14 | 12.38 | 3,679.86 |
| 02-5-02-502 PAYROLL TAX | 99,961.00 | 7,808.30 | 100,435.36 | 100.47 (| 474.36) |
| 02-5-02-503 GROUP INSURANCE | 112,000.00 | 11,404.09 | 109,544.35 | 97.81 | 2,455.65 |
| 02-5-02-504 PENSION EXPENSE | 178,848.00 | 23,477.91 | 181,467.17 | 101.46 (| 2,619.17) |
| 02-5-02-510 TRAVEL & TRAINING EXPENSE | 15,000.00 | 2,277.00 | 14,827.74 | 98.85 | 172.26 |
| 02-5-02-515 SAFETY SUPPLIES | 0.00 | 71.36 | 606.56 | 0.00 (| 606.56) |
| 02-5-02-580 UNIFORM EXPENSE | 8,000.00 | 485.74 | 8,777.11 | 109.71 (| 777.11) |
| 02-5-02-581 UNIFORM LAUNDRY | 4,000.00 | 139.99 | 3,196.17 | 79.90 | 803.83 |
| 02-5-02-601 MATERIALS AND SUPPLIES | 40,000.00 | 4,130.45 | 31,039.97 | 77.60 | 8,960.03 |

CITY OF OSCEOLA
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AS OF: DECEMBER 31ST, 2018

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-02-610 TELEPHONE | 35,000.00 | 3,125.87 | 38,241.18 | 109.26 (| 3,241.18) |
| 02-5-02-619 BUILDING EXPENSE | 2,000.00 | 0.00 | 1,631.37 | 81.57 | 368.63 |
| 02-5-02-620 UTILITIES | 6,000.00 | 263.55 | 3,093.40 | 51.56 | 2,906.60 |
| 02-5-02-630 INSURANCE | 34,000.00 | 0.00 | 49,123.95 | 144.48 (| 15,123.95) |
| 02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIONS | 1,000.00 | 80.00 | 20,521.35 | 2,052.14 (| 19,521.35) |
| 02-5-02-648 IMMUNIZATIONS & PHYSICALS | 2,500.00 | 64.00 | 1,532.00 | 61.28 | 968.00 |
| 02-5-02-650 REPAIRS & MAINTENANCE - VEH & | 25,000.00 | 873.67 | 19,403.32 | 77.61 | 5,596.68 |
| 02-5-02-651 OPERATING EXPENSES - VEHICLES | 50,000.00 | 4,811.10 | 65,871.42 | 131.74 (| 15,871.42) |
| 02-5-02-700 EQUIPMENT PURCHASES | 0.00 | 154,208.00 | 154,208.00 | 0.00 (| 154,208.00) |
| TOTAL POLICE DEPT | 1,896,182.00 | 317,636.84 | 2,086,574.58 | 110.04 (| 190,392.58) |
| FIRE DEPT | | | | | |
| 02-5-03-400 SALARIES | 809,507.00 | 68,117.10 | 836,517.03 | 103.34 (| 27,010.03) |
| 02-5-03-427 FIRE SCRIPT-REDEEMED | 13,000.00 | 540.00 | 7,145.00 | 54.96 | 5,855.00 |
| 02-5-03-502 PAYROLL TAX | 13,357.00 | 865.85 | 10,503.83 | 78.64 | 2,853.17 |
| 02-5-03-503 GROUP INSURANCE | 71,000.00 | 6,979.13 | 70,241.51 | 98.93 | 758.49 |
| 02-5-03-504 PENSION EXPENSE | 114,220.00 | 15,320.30 | 112,546.33 | 98.53 | 1,673.67 |
| 02-5-03-510 TRAVEL & TRAINING EXPENSE | 8,000.00 | 0.00 | 0.00 | 0.00 | 8,000.00 |
| 02-5-03-515 SAFETY SUPPLIES | 1,000.00 | 259.60 | 561.79 | 56.18 | 438.21 |
| 02-5-03-580 UNIFORM EXPENSE | 9,000.00 | 1,649.01 | 8,188.37 | 90.98 | 811.63 |
| 02-5-03-601 MATERIALS AND SUPPLIES | 12,000.00 | 717.54 | 9,536.29 | 79.47 | 2,463.71 |
| 02-5-03-610 TELEPHONE | 12,000.00 | 2,024.93 | 22,959.64 | 191.33 (| 10,959.64) |
| 02-5-03-619 BUILDING EXPENSE | 5,000.00 | 8.57 | 2,789.74 | 55.79 | 2,210.26 |
| 02-5-03-620 UTILITIES | 3,000.00 | 306.84 | 2,508.09 | 83.60 | 491.91 |
| 02-5-03-630 INSURANCE | 33,219.00 | 0.00 | 31,708.96 | 95.45 | 1,510.04 |
| 02-5-03-647 LICENSES | 0.00 | 50.00 | 50.00 | 0.00 (| 50.00) |
| 02-5-03-648 IMMUNIZATIONS & PHYSICALS | 2,100.00 | 128.00 | 762.00 | 36.29 | 1,338.00 |
| 02-5-03-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 93.40 | 19,933.84 | 132.89 (| 4,933.84) |
| 02-5-03-651 OPERATING EXPENSES - VEHICLES | 12,500.00 | 632.18 | 7,772.05 | 62.18 | 4,727.95 |
| 02-5-03-700 EQUIPMENT PURCHASES | 0.00 | 0.00 (| 14,857.72) | 0.00 | 14,857.72 |
| 02-5-03-895 CAPITAL LEASE PAYMENTS | 86,921.00 | 0.00 | 86,921.52 | 100.00 (| 0.52) |
| TOTAL FIRE DEPT | 1,220,824.00 | 97,692.45 | 1,215,788.27 | 99.59 | 5,035.73 |
| PARKS & RECREATION DEPT | | | | | |
| 02-5-04-400 SALARIES | 249,404.00 | 20,922.78 | 300,616.16 | 120.53 (| 51,212.16) |
| 02-5-04-435 SUMMER WORKERS | 24,000.00 | 0.00 | 0.00 | 0.00 | 24,000.00 |
| 02-5-04-455 TEMP SERVICE WAGES | 9,180.00 | 0.00 | 0.00 | 0.00 | 9,180.00 |
| 02-5-04-502 PAYROLL TAX | 20,915.00 | 1,515.99 | 21,897.34 | 104.70 (| 982.34) |
| 02-5-04-503 GROUP INSURANCE | 30,800.00 | 3,751.33 | 27,260.48 | 88.51 | 3,539.52 |
| 02-5-04-504 PENSION EXPENSE | 5,075.00 | 382.30 | 4,969.90 | 97.93 | 105.10 |
| 02-5-04-510 TRAVEL & TRAINING EXPENSE | 11,234.00 | 150.00 | 5,320.00 | 47.36 | 5,914.00 |
| 02-5-04-515 SAFETY SUPPLIES | 2,000.00 | 142.60 | 1,772.32 | 88.62 | 227.68 |
| 02-5-04-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 150.00 | 0.00 (| 150.00) |
| 02-5-04-601 MATERIALS AND SUPPLIES | 70,000.00 | 1,743.42 | 62,783.57 | 89.69 | 7,216.43 |
| 02-5-04-610 TELEPHONE | 7,000.00 | 717.43 | 8,094.98 | 115.64 (| 1,094.98) |
| 02-5-04-619 BUILDING EXPENSE | 20,000.00 | 235,995.62 | 264,207.83 | 1,321.04 (| 244,207.83) |
| 02-5-04-620 UTILITIES | 12,800.00 | 370.14 | 4,248.84 | 33.19 | 8,551.16 |
| 02-5-04-630 INSURANCE | 12,000.00 | 0.00 | 11,331.10 | 94.43 | 668.90 |
| 02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIONS | 2,500.00 | 540.00 | 2,264.45 | 90.58 | 235.55 |
| 02-5-04-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 270.00 | 2,920.50 | 0.00 (| 2,920.50) |

CITY OF OSCEOLA
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AS OF: DECEMBER 31ST, 2018

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-04-647 LICENSES | 1,750.00 | 0.00 | 3,910.00 | 223.43 (| 2,160.00) |
| 02-5-04-648 IMMUNIZATIONS & PHYSICALS | 200.00 | 32.00 | 217.00 | 108.50 (| 17.00) |
| 02-5-04-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 645.38 | 5,311.23 | 35.41 | 9,688.77 |
| 02-5-04-651 OPERATING EXPENSES - VEHICLES | 10,000.00 | 471.26 | 7,637.30 | 76.37 | 2,362.70 |
| 02-5-04-686 EQUIPMENT RENTAL | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 02-5-04-700 EQUIPMENT PURCHASES | 0.00 | 14,500.00 | 14,500.00 | 0.00 (| 14,500.00) |
| 02-5-04-725 ATHLETIC EQUIPMENT | 70,000.00 | 0.00 | 57,785.20 | 82.55 | 12,214.80 |
| 02-5-04-895 CAPITAL LEASE PAYMENTS | 42,370.00 | 3,375.53 | 42,734.77 | 100.86 (| 364.77) |
| TOTAL PARKS & RECREATION DEPT | 616,428.00 | 285,525.78 | 849,932.97 | 137.88 (| 233,504.97) |
| <u>MUNICIPAL COURT</u> | | | | | |
| 02-5-05-421 JUDGE'S SALARY | 30,525.00 | 2,443.75 | 29,325.00 | 96.07 | 1,200.00 |
| 02-5-05-422 CLERK'S SALARY | 50,887.00 (| 5,872.40) | 53,043.54 | 104.24 (| 2,156.54) |
| 02-5-05-502 PAYROLL TAX | 3,893.00 (| 438.94) | 3,975.02 | 102.11 (| 82.02) |
| 02-5-05-503 GROUP INSURANCE | 4,501.00 | 859.19 | 9,137.08 | 203.00 (| 4,636.08) |
| 02-5-05-504 PENSION EXPENSE | 3,140.00 (| 368.82) | 3,304.09 | 105.23 (| 164.09) |
| 02-5-05-510 TRAVEL & TRAINING EXPENSE | 1,000.00 | 0.00 | 751.08 | 75.11 | 248.92 |
| 02-5-05-601 MATERIALS AND SUPPLIES | 5,000.00 | 1,097.64 | 4,376.68 | 87.53 | 623.32 |
| 02-5-05-620 UTILITIES | 0.00 | 241.89 | 2,730.73 | 0.00 (| 2,730.73) |
| 02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIONS | 0.00 | 0.00 | 225.00 | 0.00 (| 225.00) |
| 02-5-05-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 112.00 | 0.00 (| 112.00) |
| TOTAL MUNICIPAL COURT | 98,946.00 (| 2,037.69) | 106,980.22 | 108.12 (| 8,034.22) |
| <u>JAIL DEPARTMENT</u> | | | | | |
| 02-5-11-400 SALARIES | 351,664.00 | 25,006.29 | 342,450.64 | 97.38 | 9,213.36 |
| 02-5-11-455 TEMP SERVICE WAGES | 0.00 | 2,485.44 | 3,175.84 | 0.00 (| 3,175.84) |
| 02-5-11-502 PAYROLL TAX | 26,902.00 | 1,860.44 | 25,442.33 | 94.57 | 1,459.67 |
| 02-5-11-503 GROUP INSURANCE | 37,080.00 | 3,404.04 | 39,302.85 | 105.99 (| 2,222.85) |
| 02-5-11-504 PENSION EXPENSE | 2,500.00 | 202.52 | 2,492.85 | 99.71 | 7.15 |
| 02-5-11-510 TRAVEL & TRAINING EXPENSE | 500.00 | 0.00 | 297.72 | 59.54 | 202.28 |
| 02-5-11-580 UNIFORM EXPENSE | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 02-5-11-601 MATERIALS AND SUPPLIES | 48,500.00 | 4,417.35 | 39,799.62 | 82.06 | 8,700.38 |
| 02-5-11-619 BUILDING EXPENSE | 300.00 | 15,211.89 | 15,376.08 | 5,125.36 (| 15,076.08) |
| 02-5-11-630 INSURANCE | 200.00 | 0.00 | 184.00 | 92.00 | 16.00 |
| 02-5-11-648 IMMUNIZATIONS & PHYSICALS | 1,400.00 | 64.00 | 650.00 | 46.43 | 750.00 |
| 02-5-11-650 REPAIRS & MAINTENANCE - VEH & | 0.00 | 96.15 | 96.15 | 0.00 (| 96.15) |
| 02-5-11-655 JAIL MAINTENANCE FUND | 39,500.00 | 2,064.42 | 27,108.20 | 68.63 | 12,391.80 |
| 02-5-11-659 INMATE MEDICAL | 250.00 | 0.00 | 38.60 | 15.44 | 211.40 |
| TOTAL JAIL DEPARTMENT | 510,796.00 | 54,812.54 | 496,414.88 | 97.18 | 14,381.12 |
| <u>GOLF COURSE FUND</u> | | | | | |
| 02-5-18-400 SALARIES | 108,009.00 | 7,901.50 | 121,579.13 | 112.56 (| 13,570.13) |
| 02-5-18-455 TEMP SERVICE WAGES | 17,500.00 | 378.00 | 10,867.50 | 62.10 | 6,632.50 |
| 02-5-18-502 PAYROLL TAX | 8,263.00 | 568.82 | 8,837.36 | 106.95 (| 574.36) |
| 02-5-18-503 GROUP INSURANCE | 11,840.00 | 1,169.31 | 12,055.98 | 101.82 (| 215.98) |
| 02-5-18-504 PENSION EXPENSE | 4,000.00 | 262.28 | 3,409.64 | 85.24 | 590.36 |
| 02-5-18-580 UNIFORM EXPENSE | 0.00 | 0.00 | 132.00 | 0.00 (| 132.00) |
| 02-5-18-601 MATERIALS AND SUPPLIES | 47,000.00 | 383.85 | 33,301.50 | 70.85 | 13,698.50 |
| 02-5-18-610 TELEPHONE | 4,092.00 | 424.91 | 5,090.82 | 124.41 (| 998.82) |
| 02-5-18-612 COST OF GOODS - PRO SHOP | 7,500.00 | 0.00 | 0.00 | 0.00 | 7,500.00 |

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|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-18-619 BUILDING EXPENSE | 0.00 | 0.00 | 1,661.72 | 0.00 { | 1,661.72) |
| 02-5-18-620 UTILITIES | 3,000.00 | 167.77 | 1,896.85 | 63.23 | 1,103.15 |
| 02-5-18-630 INSURANCE | 5,600.00 | 0.00 | 5,915.14 | 105.63 { | 315.14) |
| 02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIONS | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 02-5-18-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 78.00 | 0.00 { | 78.00) |
| 02-5-18-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 57.00 | 0.00 { | 57.00) |
| 02-5-18-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 4,434.29 | 18,834.69 | 125.56 { | 3,834.69) |
| 02-5-18-651 OPERATING EXPENSES - VEHICLES | 7,500.00 | 18.95 | 3,565.70 | 47.54 | 3,934.30 |
| 02-5-18-686 EQUIPMENT RENTAL | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 02-5-18-895 CAPITAL LEASE PAYMENTS | 32,253.00 | 2,086.76 | 26,164.70 | 81.12 | 6,088.30 |
| TOTAL GOLF COURSE FUND | 273,207.00 | 17,796.44 | 253,447.73 | 92.77 | 19,759.27 |
| HUMANE SHELTER FUND | | | | | |
| 02-5-19-400 SALARIES | 76,156.00 | 3,694.13 | 72,332.62 | 94.98 | 3,823.38 |
| 02-5-19-455 TEMP SERVICE WAGES | 0.00 | 5,615.40 | 21,504.79 | 0.00 { | 21,504.79) |
| 02-5-19-502 PAYROLL TAX | 5,826.00 | 276.19 | 5,421.27 | 93.05 | 404.73 |
| 02-5-19-503 GROUP INSURANCE | 4,604.00 | 425.03 | 6,024.79 | 130.86 { | 1,420.79) |
| 02-5-19-504 PENSION EXPENSE | 1,250.00 | 90.82 | 1,180.66 | 94.45 | 69.34 |
| 02-5-19-510 TRAVEL & TRAINING EXPENSE | 1,000.00 | 0.00 | 67.41 | 6.74 | 932.59 |
| 02-5-19-515 SAFETY SUPPLIES | 200.00 | 0.00 | 115.31 | 57.66 | 84.69 |
| 02-5-19-580 UNIFORM EXPENSE | 1,100.00 | 0.00 | 263.89 | 23.99 | 836.11 |
| 02-5-19-601 MATERIALS AND SUPPLIES | 29,000.00 | 2,195.97 | 22,364.62 | 77.12 | 6,635.38 |
| 02-5-19-610 TELEPHONE | 4,600.00 | 848.12 | 9,954.07 | 216.39 { | 5,354.07) |
| 02-5-19-611 VET BILLS | 10,000.00 | 527.00 | 9,977.72 | 99.78 | 22.28 |
| 02-5-19-619 BUILDING EXPENSE | 4,000.00 | 0.00 | 9,346.50 | 233.66 { | 5,346.50) |
| 02-5-19-620 UTILITIES | 1,600.00 | 116.11 | 1,237.07 | 77.32 | 362.93 |
| 02-5-19-630 INSURANCE | 1,400.00 | 0.00 | 1,346.42 | 96.17 | 53.58 |
| 02-5-19-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 375.00 | 0.00 { | 375.00) |
| 02-5-19-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 0.00 | 142.00 | 28.40 | 358.00 |
| 02-5-19-650 REPAIRS & MAINTENANCE - VEH & | 2,500.00 | 0.00 | 512.96 | 20.52 | 1,987.04 |
| 02-5-19-651 OPERATING EXPENSES - VEHICLES | 3,000.00 | 329.50 | 3,035.69 | 101.19 { | 35.69) |
| TOTAL HUMANE SHELTER FUND | 146,736.00 | 14,118.27 | 165,202.79 | 112.59 { | 18,466.79) |
| TOTAL EXPENDITURES | 5,567,629.00 | 842,139.85 | 5,892,839.28 | 105.84 { | 325,210.28) |
| REVENUES OVER/(UNDER) EXPENDITURES | (1,280,851.00) | (400,780.91) | (1,303,157.57) | | 22,306.57 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

03 -STREET FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|----------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| STREET DEPT | <u>540,859.00</u> | <u>45,282.96</u> | <u>545,863.12</u> | <u>100.93</u> | <u>(5,004.12)</u> |
| TOTAL REVENUES | <u>540,859.00</u> | <u>45,282.96</u> | <u>545,863.12</u> | <u>100.93</u> | <u>(5,004.12)</u> |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| STREET DEPT | <u>1,165,821.00</u> | <u>212,719.50</u> | <u>1,343,383.84</u> | <u>115.23</u> | <u>(177,562.84)</u> |
| TOTAL EXPENDITURES | <u>1,165,821.00</u> | <u>212,719.50</u> | <u>1,343,383.84</u> | <u>115.23</u> | <u>(177,562.84)</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | (624,962.00) | (167,436.54) | (797,520.72) | | 172,558.72 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

03 -STREET FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| STREET DEPT | | | | | |
| 03-4-06-322 DEBRIS REMOVAL | 0.00 | 0.00 | 930.00 | 0.00 (| 930.00) |
| 03-4-06-386 STREET REVENUE TURNBACK | 540,823.00 | 45,276.25 | 544,885.24 | 100.75 (| 4,062.24) |
| 03-4-06-390 INTEREST INCOME | 36.00 | 6.71 | 47.88 | 133.00 (| 11.88) |
| TOTAL STREET DEPT | 540,859.00 | 45,282.96 | 545,863.12 | 100.93 (| 5,004.12) |
| <hr/> | | | | | |
| TOTAL REVENUES | 540,859.00 | 45,282.96 | 545,863.12 | 100.93 (| 5,004.12) |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

03 -STREET FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>STREET DEPT</u> | | | | | |
| 03-5-06-441 WAGES-STREET EMPLOYEES | 486,133.00 | 31,795.07 | 440,019.65 | 90.51 | 46,113.35 |
| 03-5-06-455 TEMP SERVICES WAGES | 108,000.00 | 15,638.45 | 171,001.00 | 158.33 (| 63,001.00) |
| 03-5-06-502 PAYROLL TAX | 37,189.00 | 2,351.55 | 32,593.73 | 87.64 | 4,595.27 |
| 03-5-06-503 GROUP INSURANCE | 59,600.00 | 4,834.37 | 55,631.59 | 93.34 | 3,968.41 |
| 03-5-06-504 PENSION EXPENSE | 10,600.00 | 744.70 | 9,891.20 | 93.31 | 708.80 |
| 03-5-06-510 TRAVEL & TRAINING EXPENSE | 800.00 | 0.00 | 498.08 | 62.26 | 301.92 |
| 03-5-06-515 SAFETY SUPPLIES | 9,925.00 | 276.91 | 4,797.82 | 48.34 | 5,127.18 |
| 03-5-06-580 UNIFORM EXPENSE | 3,200.00 | 290.09 | 2,707.75 | 84.62 | 492.25 |
| 03-5-06-601 MATERIALS AND SUPPLIES | 30,000.00 | 1,075.90 | 28,917.40 | 96.39 | 1,082.60 |
| 03-5-06-610 TELEPHONE | 6,500.00 | 629.83 | 7,501.05 | 115.40 (| 1,001.05) |
| 03-5-06-619 BUILDING EXPENSE | 15,000.00 | 1,235.30 | 19,319.56 | 128.80 (| 4,319.56) |
| 03-5-06-630 INSURANCE | 27,500.00 | 0.00 | 25,665.65 | 93.33 | 1,834.35 |
| 03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIONS | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 03-5-06-647 LICENSES | 0.00 | 50.00 | 197.00 | 0.00 (| 197.00) |
| 03-5-06-648 IMMUNIZATIONS & PHYSICALS | 850.00 | 121.00 | 759.00 | 89.29 | 91.00 |
| 03-5-06-650 REPAIRS & MAINTENANCE - VEH & | 60,000.00 | 968.74 | 71,749.90 | 119.58 (| 11,749.90) |
| 03-5-06-651 OPERATING EXPENSES - VEHICLES | 75,000.00 | 18,300.34 | 99,775.01 | 133.03 (| 24,775.01) |
| 03-5-06-700 EQUIPMENT PURCHASES | 0.00 | 127,729.00 | 127,729.00 | 0.00 (| 127,729.00) |
| 03-5-06-750 ASPHALT | 10,000.00 | 0.00 | 4,968.79 | 49.69 | 5,031.21 |
| 03-5-06-751 GRAVEL | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 03-5-06-752 CULVERTS & DRAINS, ETC. | 2,000.00 | 0.00 | 987.93 | 49.40 | 1,012.07 |
| 03-5-06-753 STREET-REPAIR CONTRACT | 125,000.00 | 0.00 | 125,000.00 | 100.00 | 0.00 |
| 03-5-06-755 STREET PAINTING | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 03-5-06-756 SIGNS | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 03-5-06-840 DUMPING-DISPOSAL | 47,000.00 | 2,801.41 | 66,996.63 | 142.55 (| 19,996.63) |
| 03-5-06-895 CAPITAL LEASE PAYMENTS | 46,524.00 | 3,876.84 | 46,676.10 | 100.33 (| 152.10) |
| TOTAL STREET DEPT | 1,165,821.00 | 212,719.50 | 1,343,383.84 | 115.23 (| 177,562.84) |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | 1,165,821.00 | 212,719.50 | 1,343,383.84 | 115.23 (| 177,562.84) |
| <hr/> | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | (624,962.00) | (167,436.54) | (797,520.72) | | 172,558.72 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

04 -SANITATION FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| SANITATION | 864,733.00 | 72,728.49 | 848,836.95 | 98.16 | 15,896.05 |
| PEST CONTROL FUND | 108,069.00 | 9,038.20 | 108,144.36 | 100.07 | (75.36) |
| TOTAL REVENUES | 972,802.00 | 81,766.69 | 956,981.31 | 98.37 | 15,820.69 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| SANITATION | 953,460.00 | 81,395.02 | 961,775.87 | 100.87 | (8,315.87) |
| COMPOSTING DEPT | 18,500.00 | 0.00 | 2,478.82 | 13.40 | 16,021.18 |
| PEST CONTROL FUND | 86,890.00 | 7,083.33 | 85,425.83 | 98.31 | 1,464.17 |
| TOTAL EXPENDITURES | 1,058,850.00 | 88,478.35 | 1,049,680.52 | 99.13 | 9,169.48 |
| REVENUES OVER/ (UNDER) EXPENDITURES | (86,048.00) | (6,711.66) | (92,699.21) | | 6,651.21 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

04 -SANITATION FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-----------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>SANITATION</u> | | | | | |
| 04-4-07-300 SALES | 864,709.00 | 70,207.33 | 846,301.18 | 97.87 | 18,407.82 |
| 04-4-07-390 INTEREST INCOME | 24.00 | 1.16 | 15.77 | 65.71 | 8.23 |
| 04-4-07-396 GRANT INCOME | 0.00 | 2,520.00 | 2,520.00 | 0.00 | (2,520.00) |
| TOTAL SANITATION | 864,733.00 | 72,728.49 | 848,836.95 | 98.16 | 15,896.05 |
| <u>COMPOSTING DEPT</u> | | | | | |
| <u>PEST CONTROL FUND</u> | | | | | |
| 04-4-20-300 SALES | 108,069.00 | 9,038.20 | 108,144.36 | 100.07 | (75.36) |
| TOTAL PEST CONTROL FUND | 108,069.00 | 9,038.20 | 108,144.36 | 100.07 | (75.36) |
| <u>TOTAL REVENUES</u> | | | | | |
| | 972,802.00 | 81,766.69 | 956,981.31 | 98.37 | 15,820.69 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

04 - SANITATION FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| SANITATION | | | | | |
| 04-5-07-451 WAGES-GARBAGE COLLECTIONS | 335,820.00 | 26,428.41 | 352,841.67 | 105.07 { | 17,021.67) |
| 04-5-07-455 TEMP SERVICE WAGES | 65,000.00 | 2,710.23 | 44,326.13 | 68.19 | 20,673.87 |
| 04-5-07-502 PAYROLL TAX | 25,690.00 | 1,956.74 | 26,146.98 | 101.78 { | 456.98) |
| 04-5-07-503 GROUP INSURANCE | 34,800.00 | 2,913.16 | 30,015.46 | 86.25 | 4,784.54 |
| 04-5-07-504 PENSION EXPENSE | 10,500.00 | 787.68 | 10,239.17 | 97.52 | 260.83 |
| 04-5-07-510 TRAVEL & TRAINING EXPENSE | 0.00 | 0.00 | 595.88 | 0.00 { | 595.88) |
| 04-5-07-515 SAFETY SUPPLIES | 5,900.00 | 0.00 | 2,459.22 | 41.68 | 3,440.78 |
| 04-5-07-580 UNIFORM EXPENSE | 1,800.00 | 340.64 | 2,260.52 | 125.58 { | 460.52) |
| 04-5-07-601 MATERIALS AND SUPPLIES | 10,000.00 | 916.26 | 7,192.11 | 71.92 | 2,807.89 |
| 04-5-07-610 TELEPHONE | 4,500.00 | 269.83 | 3,950.46 | 87.79 | 549.54 |
| 04-5-07-619 BUILDING EXPENSE | 3,600.00 | 0.00 | 3,929.69 | 109.16 { | 329.69) |
| 04-5-07-620 UTILITIES | 1,400.00 | 216.90 | 2,503.40 | 178.81 { | 1,103.40) |
| 04-5-07-630 INSURANCE | 21,800.00 | 0.00 | 21,514.73 | 98.69 | 285.27 |
| 04-5-07-642 GARBAGE BAGS | 16,900.00 { | 883.00) | 15,955.72 | 94.41 | 944.28 |
| 04-5-07-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 46.00 | 0.00 { | 46.00) |
| 04-5-07-647 LICENSES | 1,000.00 | 0.00 | 1,292.00 | 129.20 { | 292.00) |
| 04-5-07-648 IMMUNIZATIONS & PHYSICALS | 250.00 | 0.00 | 609.00 | 243.60 { | 359.00) |
| 04-5-07-650 REPAIRS & MAINTENANCE - VEH & | 18,500.00 | 1,923.45 | 20,692.34 | 111.85 { | 2,192.34) |
| 04-5-07-651 OPERATING EXPENSES - VEHICLES | 38,000.00 | 3,510.00 | 20,021.37 | 52.69 | 17,978.63 |
| 04-5-07-764 DEPRECIATION EXPENSE | 126,000.00 | 22,500.00 | 195,000.00 | 154.76 { | 69,000.00) |
| 04-5-07-840 DUMPING-DISPOSAL | 220,000.00 | 15,563.99 | 184,404.97 | 83.82 | 35,595.03 |
| 04-5-07-886 INTEREST EXPENSE | 12,000.00 | 2,240.73 | 15,779.05 | 131.49 { | 3,779.05) |
| TOTAL SANITATION | 953,460.00 | 81,395.02 | 961,775.87 | 100.87 { | 8,315.87) |
| COMPOSTING DEPT | | | | | |
| 04-5-10-601 MATERIALS AND SUPPLIES | 1,000.00 | 0.00 | 369.62 | 36.96 | 630.38 |
| 04-5-10-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 0.00 | 1,385.26 | 9.24 | 13,614.74 |
| 04-5-10-651 OPERATING EXPENSES - VEHICLES | 2,500.00 | 0.00 | 723.94 | 28.96 | 1,776.06 |
| TOTAL COMPOSTING DEPT | 18,500.00 | 0.00 | 2,478.82 | 13.40 | 16,021.18 |
| PEST CONTROL FUND | | | | | |
| 04-5-20-601 MATERIALS AND SUPPLIES | 1,500.00 | 0.00 | 418.85 | 27.92 | 1,081.15 |
| 04-5-20-602 CHEMICALS AND SUPPLIES | 85,000.00 | 7,083.33 | 84,999.96 | 100.00 | 0.04 |
| 04-5-20-619 BUILDING EXPENSE | 0.00 | 0.00 | 7.02 | 0.00 { | 7.02) |
| 04-5-20-630 INSURANCE | 390.00 | 0.00 | 0.00 | 0.00 | 390.00 |
| TOTAL PEST CONTROL FUND | 86,890.00 | 7,083.33 | 85,425.83 | 98.31 | 1,464.17 |
| TOTAL EXPENDITURES | | | | | |
| | 1,058,850.00 | 88,478.35 | 1,049,680.52 | 99.13 | 9,169.48 |
| REVENUES OVER/(UNDER) EXPENDITURES | | | | | |
| | (86,048.00) { | 6,711.66) { | 92,699.21) | | 6,651.21 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

05 -AIRPORT FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|---------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| AIRPORT | <u>0.00</u> | <u>1,003.20</u> | <u>2,037.69</u> | <u>0.00</u> | <u>(2,037.69)</u> |
| TOTAL REVENUES | <u>0.00</u> | <u>1,003.20</u> | <u>2,037.69</u> | <u>0.00</u> | <u>(2,037.69)</u> |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| AIRPORT | <u>0.00</u> | <u>1,536.94</u> | <u>22,682.32</u> | <u>0.00</u> | <u>(22,682.32)</u> |
| TOTAL EXPENDITURES | <u>0.00</u> | <u>1,536.94</u> | <u>22,682.32</u> | <u>0.00</u> | <u>(22,682.32)</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 | (533.74) | (20,644.63) | | 20,644.63 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

05 -AIRPORT FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-----------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| AIRPORT | | | | | |
| 05-4-09-390 INTEREST INCOME | 0.00 | 3.20 | 37.69 | 0.00 (| 37.69) |
| 05-4-09-391 RENTAL INCOME | 0.00 | 1,000.00 | 2,000.00 | 0.00 (| 2,000.00) |
| TOTAL AIRPORT | 0.00 | 1,003.20 | 2,037.69 | 0.00 (| 2,037.69) |
| <hr/> | | | | | |
| TOTAL REVENUES | 0.00 | 1,003.20 | 2,037.69 | 0.00 (| 2,037.69) |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

05 -AIRPORT FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| AIRPORT | | | | | |
| 05-5-09-400 SALARIES | 0.00 | 500.00 | 6,000.00 | 0.00 (| 6,000.00) |
| 05-5-09-502 PAYROLL TAX | 0.00 | 6.95 | 83.40 | 0.00 (| 83.40) |
| 05-5-09-503 GROUP INSURANCE | 0.00 | 674.18 | 7,094.88 | 0.00 (| 7,094.88) |
| 05-5-09-619 BUILDING EXPENSE | 0.00 | 355.81 | 9,168.53 | 0.00 (| 9,168.53) |
| 05-5-09-630 INSURANCE | <u>0.00</u> | <u>0.00</u> | <u>335.51</u> | <u>0.00 (</u> | <u>335.51)</u> |
| TOTAL AIRPORT | 0.00 | 1,536.94 | 22,682.32 | 0.00 (| 22,682.32) |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | <u>0.00</u> | <u>1,536.94</u> | <u>22,682.32</u> | <u>0.00 (</u> | <u>22,682.32)</u> |
| <hr/> | | | | | |
| REVENUES OVER/ (UNDER) EXPENDITURES | 0.00 (| 533.74) (| 20,644.63) | | 20,644.63 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

07 - FIREMEN'S PENSION FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| FIREMEN'S PENSION | 0.00 | (15,187.37) | (1,434.50) | 0.00 | 1,434.50 |
| TOTAL REVENUES | 0.00 | (15,187.37) | (1,434.50) | 0.00 | 1,434.50 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| FIREMEN'S PENSION | 0.00 | 46,234.84 | 255,889.34 | 0.00 | (255,889.34) |
| TOTAL EXPENDITURES | 0.00 | 46,234.84 | 255,889.34 | 0.00 | (255,889.34) |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 | (61,422.21) | (257,323.84) | | 257,323.84 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

07 -FIREMEN'S PENSION FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>FIREMEN'S PENSION</u> | | | | | |
| 07-4-17-379 FUTURE SUPPLEMENT FIRE | 0.00 | 0.00 | 13,727.00 | 0.00 (| 13,727.00) |
| 07-4-17-387 MILLAGE TAX ALLOCATION | 0.00 | 66,259.75 | 66,259.75 | 0.00 (| 66,259.75) |
| 07-4-17-388 GAIN/LOSS ON INVESTMENTS | 0.00 (| 236,260.91) (| 236,260.91) | 0.00 | 236,260.91 |
| 07-4-17-389 DIVIDEND INCOME | 0.00 | 154,813.23 | 154,813.23 | 0.00 (| 154,813.23) |
| 07-4-17-390 INTEREST INCOME | 0.00 | 0.56 | 26.43 | 0.00 (| 26.43) |
| TOTAL FIREMEN'S PENSION | 0.00 (| 15,187.37) (| 1,434.50) | 0.00 | 1,434.50 |
| <u>TOTAL REVENUES</u> | | | | | |
| | 0.00 (| 15,187.37) (| 1,434.50) | 0.00 | 1,434.50 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

07 - FIREMEN'S PENSION FUND

100.00% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| FIREMEN'S PENSION | | | | | |
| 07-5-17-504 PENSION EXPENSE | 0.00 | 17,731.50 | 226,646.00 | 0.00 { | 226,646.00} |
| 07-5-17-643 ACCOUNTING & PROFESSIONAL FEES | 0.00 | 0.00 | 740.00 | 0.00 { | 740.00} |
| 07-5-17-644 INVESTMENT MANAGER FEES | 0.00 | 28,503.34 | 28,503.34 | 0.00 { | 28,503.34} |
| TOTAL FIREMEN'S PENSION | 0.00 | 46,234.84 | 255,889.34 | 0.00 { | 255,889.34} |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | 0.00 | 46,234.84 | 255,889.34 | 0.00 { | 255,889.34} |
| <hr/> | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 { | 61,422.21) { | 257,323.84} | | 257,323.84 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

08 -OSCEOLA RIVERPORT FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

| CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------|-------------------|------------------------|----------------|-------------------|
|-------------------|-------------------|------------------------|----------------|-------------------|

REVENUE SUMMARY

| | | | | |
|-------|-------|-------|-------|-------|
| ===== | ===== | ===== | ===== | ===== |
|-------|-------|-------|-------|-------|

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

08 -OSCEOLA RIVERPORT FUND

100.00% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|----------|-------------------|-------------------|------------------------|----------------|-------------------|
| | | | | | |
| | | | | | |

Motion was made by Sandra Brand and seconded by Tyler Dunegan to approve. All council members were in favor.

Resolution was passed on the 15th day of April, 2019 and given number 2019-10.

Sally gave update on the Blue Oak building.

Engineer Eddie Brawley spoke to the council regarding the stormwater drain issue.

Council members who attended the National League of Cities meeting in Washington D.C. gave an update about the conference.

Sally asked the council the move the July regular Council meeting from July 15th to July 22nd.

Next, the council discussed a Mutual Aid Assistance Agreement. Phillip Adcock spoke regarding the agreement.

Jessica introduced the resolution and it reads as follows:

RESOLUTION NO. 2019-11

A RESOLUTION AUTHORIZING THE EXECUTION OF A MUTUAL AID AND ASSISTANCE AGREEMENT WITH OTHER MEMBERS OF THE ARKANSAS MUNICIPAL POWER ASSOCIATION; AND FOR OTHER PURPOSES.

WHEREAS, Ark. Code Ann. §§ 25-20-101 et seq. ("the Interlocal Cooperation Act") provides for Interlocal Cooperation Agreements between various political subdivisions of the State of Arkansas; and

WHEREAS, Section 104(h) of the Interlocal Cooperation Act allows cities, counties, and other units of government, including municipal power providers, to enter into informal cooperative agreements to share resources without burdensome procedural requirements; and

WHEREAS, emergency events or disasters (i.e. severe weather storms) can occur, causing substantial damage and destruction and that is beyond the capability of the personnel, equipment and facilities of an affected municipal power provider; and

WHEREAS, the Federal Emergency Management Agency ("FEMA") encourages planning and preparation before an emergency event or disaster, to include negotiation of contracts and agreements, and

WHEREAS; cooperative preparation for emergency events and disasters may include joint planning, training and education, in addition to understanding the capabilities of cooperative parties; and

WHEREAS, recognizing that emergency events or disasters may require assistance in the form of personnel, equipment and supplies from outside the area of impact, it is in the best interests of participating members of the Arkansas Municipal Power Association ("AMPA") that a Mutual Aid and Assistance Agreement be joined in order to coordinate response activities and share resources during such emergencies.

NOW, THEREFORE, BE IT RESOLVED BY CITY OF OSCEOLA :

SECTION 1: That the General Manager of Osceola Municipal Light & Power is hereby authorized to execute the AMPA Mutual Aid and Assistance Agreement, in substantially similar in form and content to the document attached as Exhibit "A" attached hereto, along with other AMPA members, which may include Benton Utilities; City of Bentonville, Arkansas; Clarksville Water & Light Company; Conway Corporation; Hope Water & Light Commission; City Water & Light Plant of the City of Jonesboro, Arkansas; City of North Little Rock; City of Osceola; Paragould Light and Water Commission; City of Prescott, Arkansas; City of Piggott, Arkansas; West Memphis Utilities Commission, Arkansas; City of Siloam Springs, Arkansas and City of Paris, Arkansas.

SECTION 2: That the General Manager of Osceola Municipal Light & Power is designated to serve as the Authorized Official and Utility Executive under the AMPA Mutual and Assistance Agreement and ensure compliance therewith. The General Manager may delegate the duties of Utility Executive to a senior utility employee. The General Manager may delegate the duties of Utility Coordinator to any utility employee.

SECTION 3: That this resolution shall be in full force and effect from and after its passage and approval.



ARKANSAS MUNICIPAL POWER ASSOCIATION MUTUAL AID AND ASSISTANCE AGREEMENT

(Version: March 2019)

This Agreement ("Agreement") to be made effective 15th Day of April, 2019, by and between Osceola Municipal Light & Power, a Public Power Entity of the State of Arkansas, and any other Public Power Entity that may subsequently become a party to this Agreement by executing and delivering an identical Agreement to the Arkansas Municipal Power Association (AMPA) Mutual Aid Coordinator, for the purposes stated herein. This Agreement, by its nature, is executed in counterparts, each of which is deemed as original but all constitute one and the same instrument.

Recitals

WHEREAS, local government entities in Arkansas are directed by A.C.A. § 12-75-121 to utilize the services, equipment, supplies, and facilities of existing departments, offices and agencies of the state and the political subdivisions of the state to the maximum extent possible when recovering from Emergencies; and

WHEREAS, the Members are desirous of entering into an Agreement providing for the terms of Mutual Aid and Assistance in order to adequately prepare and plan for Emergencies that may arise from time-to-time; and

WHEREAS, the Members are authorized by Arkansas law including, without limitation, the Arkansas Interlocal Cooperation Act found at A.C.A. § 25-20-101, et seq., to cooperate for their mutual benefit and thereby best meet the needs of their respective local communities.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the Members agree as follows:

ARTICLE I **PURPOSE**

Recognizing that Emergencies (as defined below) may require assistance in the form of personnel, equipment and supplies from outside the area of impact, the signatory utilities establish this Agreement for Mutual Aid and Assistance. Through the Mutual Aid and Assistance Agreement, Members intend to coordinate response activities and share resources during Emergencies. This Agreement sets forth the procedures and standards for the administration of the interagency Mutual Aid and Assistance Agreement.



MUTUAL AID AND ASSISTANCE AGREEMENT

ARTICLE II **DEFINITIONS**

In addition to the terms defined elsewhere herein, the following terms used in this Agreement have the following meanings, applicable to both the singular and plural forms of the terms defined.

1. *Authorized Official* means the elected official or employee of a Member who is authorized by the Member's governing board or management to execute this agreement. The Authorized Official may also be the Utility Executive.

2. *Contract Crews* means workers and/or groups of workers (including their tools, equipment and vehicles) who are:

- a. Not employees of any Member, but perform work under an independent contract with a Member;
- b. Released from existing contractual obligations to work for a Requesting Member; and
- c. Agree to work for a Requesting Member according to the terms of a new agreement.

3. *Emergency* means any tornado, storm, flood, high water, earthquake, drought, fire, radiological incident, air or surface-borne toxic or other hazardous material contamination, or other catastrophe, whether caused by natural forces, enemy attack, or any other means the response to which is, or is likely to be, beyond the capability of the services, personnel, equipment or facilities of a Member or such an event that due to the size or nature thereof is likely to result in significant delays in completion of the repairs necessary due to such Emergency.

4. *Member* means a Public Power Entity that has demonstrated its intention to participate in this Mutual Aid and Assistance Agreement by executing the same, until such time that the Agreement is terminated in accordance with Article X hereof. Membership in this Agreement does not convey, infer or imply membership in AMPA, nor does Membership in this Agreement require membership in AMPA.

5. *Mutual Aid and Assistance Policy* means a Responding Member's policy which, at a minimum, dictates pay rates, work hours and rest hours for the Responding Member's personnel during the Period of Assistance, as such policy may be amended, modified or replaced from time to time.

6. *Period of Assistance* means the specified period of time when a Responding Member assists a Requesting Member. The period commences when the Resources depart from a Responding



MUTUAL AID AND ASSISTANCE AGREEMENT

Member's facility and ends when the Resources return to their facility (portal to portal) or when the Resources should have reasonably returned to their facility. All protections identified in the Agreement apply during this period. The specified Period of Assistance may occur during response to, recovery from or training for an Emergency, as previously defined.

7. *Public Power Entity* means the governing body of any electric generation, transmission, or distribution system owned or operated by any city of the first class, city of the second class, or a town incorporated under the laws of the State of Arkansas or any commission, department, division, or agency thereof, including any municipally owned or municipally controlled corporation, improvement district, consolidated public or municipal utility system improvement district, or nonprofit corporation lessee of such an entity.

8. *Requesting Member* means a Member who requests assistance under this Mutual Aid and Assistance Agreement.

9. *Responding Member* means a Member that responds to a request for assistance under the Mutual Aid and Assistance Agreement.

10. *Resources* means personnel, equipment, or supplies.

11. *Utility Executive* means a senior employee of a Member or his or her designee who has been properly designated and duly authorized to act on behalf of the Member in an Emergency or throughout a Period of Assistance. Utility Executives are required to have signatory authority to contract on behalf of the Member and authority to request assistance or offer assistance under this Agreement. A Utility Executive may also be the Authorized Official.

12. *Utility Coordinator* means an employee of the Member who the Utility Executive has empowered to act on behalf of the Member in an Emergency or during the Period of Assistance. The Utility Coordinator and his alternates, if any, shall be named on the Member's Resource list. The Utility Executive may also be the Utility Coordinator.

ARTICLE III PARTICIPATION REQUIREMENTS

1. Members executing this Agreement shall comply with the requirements herein when requesting assistance, or responding to a request for assistance, from another Member. However, the execution of this Agreement shall not be interpreted to require any Member to request assistance, or respond to a request for assistance, from another Member.

2. Members executing this Agreement shall identify, designate and provide the following information to the AMPA Mutual Aid Coordinator:

- a. Authorized Official;



MUTUAL AID AND ASSISTANCE AGREEMENT

- b. Utility Executive;
- c. Utility Coordinator;
- d. Emergency Contact Information (24-hours/day);
- e. Information about Resources; and
- f. Such other information as may reasonably support the AMPA Mutual Aid and Assistance program.

3. *Requesting Assistance.* A Member's Utility Coordinator may request Mutual Aid and Assistance from one or more other Member(s) orally, electronically (via email) or in writing. When made orally, the request shall be reduced to electronic or written form as soon as practical. Requests for assistance shall be directed to the Utility Coordinator of the participating Member and contain the following minimum information:

- a. Resources sought;
- b. Requested arrival date/time;
- c. Estimated duration;
- d. Coordinating instructions; and
- e. Such additional information as may be considered useful.

4. *Responding to a request for Assistance:* After a Member receives a request for assistance, the Member's Utility Coordinator shall determine whether the requested Resources, or any portion thereof, are available to assist as requested and inform the Requesting Member of the determination as soon as possible. If responding, the Member shall provide the Requesting Member the following information in written or electronic form:

- a. The type of available Resources;
- b. The approximate time that Resources will arrive;
- c. A copy of the Responding Member's Mutual Aid and Assistance Policy; and
- d. Such additional information as may be considered useful.

ARTICLE IV **RESPONDING MEMBER PERSONNEL**

1. *Control.* Responding Member personnel shall remain under the direction and control of the Responding Member. The Requesting Member's Utility Coordinator or alternates shall coordinate response activities with the designated supervisor(s) of the Responding Member(s).



MUTUAL AID AND ASSISTANCE AGREEMENT

The Responding Member's designated supervisor(s) shall be responsible for administering the Responding Member's Mutual Aid and Assistance Policy including work and rest hours during the response activities and coordinating with the Requesting Member. Contract Crews released by Responding Member to the Requesting Member will be under direct contract with the Requesting Member.

2. *Food, Shelter and Laundry.* The Requesting Member shall supply reasonable food, shelter and laundry service for Responding Member personnel. If the Requesting Member fails to provide reasonable food, shelter and laundry services for Responding Member personnel, the Responding Member's designated supervisor is authorized to secure the resources necessary to meet the needs of its personnel and the Requesting Member shall be responsible for reimbursing the Responding Member for all costs so incurred. However, only the reasonable cost of these expenses shall be paid by the Requesting Member.

3. *Communication.* The Requesting Member shall provide Responding Member personnel with radio equipment or personnel with radio equipment, or other suitable equipment or method to facilitate communication. If practical, radio frequency information may be provided to program existing radios in order to facilitate communications between the Requesting Member and its employees as well as the Responding Member and its employees.

4. *Status.* Unless otherwise provided by law, the Responding Member's officers and employees retain the same privileges, immunities, rights, duties, and benefits as provided in their respective jurisdictions.

5. *Standards, Policies and Procedures.* Responding Member personnel shall perform work within Requesting Member's jurisdiction in accordance with Requesting Member's standards of construction. Responding Member personnel shall perform work in a safe and good workmanship like manner and in accordance with applicable local, State and Federal rules, regulations and laws.

6. *Right to Withdraw.* The Responding Member's Utility Coordinator retains the right to withdraw some or all of its Resources at any time. Notice of intention to withdraw shall be communicated to the Requesting Member's Utility Coordinator in written or electronic form as soon as possible.

ARTICLE V **COST REIMBURSEMENT**

Unless otherwise mutually agreed in whole or in part, a Requesting Member shall reimburse all Responding Members for all costs incurred while providing aid and assistance during the specified Period of Assistance according to the following categories:



MUTUAL AID AND ASSISTANCE AGREEMENT

1. *Personnel.* A Requesting Member shall reimburse all labor costs of Responding Members incurred through the provision of assistance under this Agreement according to the same terms provided in such Responding Member's Mutual Aid and Assistance Policy. No Requesting Member shall be liable for any Responding Member's labor costs occurring before or after the Period of Assistance. The Responding Member's designated supervisor(s) must keep accurate records of work performed by their personnel during the specified Period of Assistance. The Requesting Member reserves the right to, at its discretion, review and approve work records kept by the Responding Member. Requesting Member reimbursement to the Responding Member shall include all personnel costs, including salaries or hourly wages, costs for fringe benefits, and indirect costs.

a. When a Requesting Member receives assistance from one or more Responding Members **and receives no out-of-state aid**, the Requesting Member will pay for labor costs at one and one half (1 ½) times the Responding Members normal rate of pay, including travel time (portal to portal) for a minimum of twelve (12) hours, with a maximum hours as allowed per the American Public Power Association, Safety Manual, 16th Edition (or latest revision).

b. When a Requesting Member receives assistance from one of more Responding Members **and also receives out-of-state aid**, the Requesting Member will pay for labor costs at two (2) times the Responding Members normal rate of pay, including travel time (portal to portal) for a minimum of sixteen (16) hours each day, with a maximum hours as allowed per the American Public Power Association, Safety Manual, 16th Edition (or latest revision).

2. *Equipment.* The Requesting Member shall reimburse the Responding Member for the use of equipment during the Period of Assistance. Reimbursement for equipment used shall be based on the Federal Emergency Management Agency's (FEMA) Schedule of Equipment Rates. Reimbursement for equipment not referenced on the FEMA Schedule of Equipment Rates will be developed based on Responding Member's actual recovery of costs using FEMA criteria to determine eligible costs or as agreed to by Members.

3. *Materials and Supplies.* The Requesting Member shall reimburse the Responding Member in kind or at actual replacement cost for expendable or non-returnable supplies used while providing assistance. The Responding Member shall not charge direct fees or rental charges to the Requesting Member for supplies and reusable items that are returned to the Responding Member in a clean, damage-free condition. Reusable supplies that are returned to the Responding Member in an unclean or damaged condition shall be treated as expendable supplies for purposes of cost reimbursement. However, the Requesting Member shall be entitled to retain the expendable supplies if the Requesting Member pays the full replacement cost of such item(s).



MUTUAL AID AND ASSISTANCE AGREEMENT

4. *Tools and Chain Saw.* No charge will be made to Requesting Member for the use of tools and chain saws.

5. *Payment Period.* The Responding Member shall provide an itemized bill to the Requesting Member for all expenses it incurred as a result of providing assistance under this Agreement. The Responding Member must send the itemized bill not later than ninety (90) days following the end of the Period of Assistance. The Requesting Member shall pay the bill in full on or before the ninetieth (90th) day following the billing date.

ARTICLE VI **PREPARATION, EDUCATION AND TRAINING**

Members may participate in joint preparation, education or training events to prepare for Emergencies and other purposes as may be mutually beneficial to the Members. While these events may simulate a Request for Assistance, each participating Member will bear their own organizational costs, unless otherwise agreed. Shared costs will be distributed based upon each Member paying a proportion that is equal to the most recent annual peak of its system electric load (peak load) divided by the sum of all Members' peak loads participating in the preparation, education or training event, as customary within AMPA.

ARTICLE VII **WORKER'S COMPENSATION CLAIMS**

The Responding Member is responsible for providing worker's compensation benefits and administering worker's compensation for its employees.

ARTICLE VIII **INSURANCE**

Each Member shall bear the risk of its own actions, as it does with its day-to-day operations, and determine for itself if and what kinds of insurance, and in what amounts, it should carry.

ARTICLE IX **INDEMNIFICATION**

A Requesting Member receiving Mutual Aid and Assistance pursuant to this Agreement hereby agrees, to the fullest extent permitted by law, to release, indemnify, defend and hold harmless the Responding Member, and its officers, agents and employees from and against any and all loss, liabilities, claims, damages, fines, penalties, clean-up costs and other pollution-related damages, and all costs, fees (including attorneys' fees) and expenses related thereto, resulting or arising (directly or indirectly) out of, or in any way connected with the provision of Mutual Aid and Assistance to said Requesting Member hereunder, including, without limitation, those resulting or arising (directly or indirectly) from the acts or omissions of the Responding



MUTUAL AID AND ASSISTANCE AGREEMENT

Member or its officers, agents or employees, except those resulting solely from the willful acts or omissions of the Responding Member or its officers, agents or employees. This Agreement shall not be interpreted to constitute a waiver of immunity by any Requesting Member, any Responding Member, or any Member or group of Members whatsoever. The parties to this Agreement intend to preserve all immunities to the maximum extent allowed by law. Further, this Agreement shall not be construed to impose liability upon any Member based upon the existence or availability of insurance or other third-party indemnifier.

ARTICLE X **TERM**

The term of this Agreement shall commence upon the execution and delivery of this Agreement to the Arkansas Municipal Power Association Mutual Aid Coordinator and shall continue until terminated by the Member at any time by giving the AMPA President thirty (30) days prior written notice of its desire to so terminate this Agreement. Termination of this Agreement shall not affect the Member's accrued obligations or liabilities under this Agreement, including without limitation, the obligation of a Requesting Member to pay amounts due hereunder. The AMPA Board of Directors may terminate this Agreement in whole or in part upon the vote of the Board at a regular or called business meeting.

ARTICLE XI **COUNTERPARTS**

This Agreement may be executed in counterparts and each part will be deemed valid as if fully executed. An Agreement shall be deemed valid when a Member shall have executed and delivered to the Mutual Aid Coordinator an identical Agreement for Mutual Aid and Assistance. During the term of this Agreement, the Member shall be entitled to all the rights of a Member under this Agreement. The Member shall also be subject to all the provisions of, and liable for all obligations incurred by it as a Member under this Agreement and the termination hereof shall not affect any accrued obligation or liability of the Member hereunder.

ARTICLE XII **MODIFICATIONS**

This Agreement shall only be amended, modified, or otherwise changed by: (1) prior written consent of all the Members, who at that time have not terminated their Agreements for Mutual Aid and Assistance, or given notice of the termination thereof, or (2) approved by three-fourths of the voting members at a regularly scheduled AMPA meeting. No modification shall take effect prior to sixty (60) days' notice to all Members. Nothing in this Article XII shall be deemed or interpreted to restrict termination under Article X.



MUTUAL AID AND ASSISTANCE AGREEMENT

ARTICLE XIII **PRIOR AGREEMENTS**

This Agreement supersedes all prior Agreements between Members to the extent that such prior Agreements are inconsistent with this Agreement. This Agreement does not interfere with Agreements or arrangements that Members may now have or may enter into during the Term of this Agreement with other entities. Members may provide or receive Mutual Aid and Assistance under agreements with other entities without in any way affecting the validity of this Agreement and without the necessity of obtaining the assent of any other Member

ARTICLE XIV **PROHIBITIONS ON THIRD PARTIES AND ASSIGNMENT OF RIGHTS/DUTIES**

This Agreement is for the sole benefit of the Members and is not intended to create any third-party beneficiaries. Further, this Agreement shall not be assigned directly or by operation of law.

ARTICLE XV **ADDITIONAL PARTIES**

Subject to the terms and conditions of this Agreement, any eligible public power entity may become a Member under this Agreement by executing an identical Agreement and delivering said Agreement to the AMPA Mutual Aid Coordinator.

ARTICLE XVI **CONFLICTS**

Prior to any Member ("Aggrieved Member") filing litigation against any other Member or groups of Members ("Accused Member(s)") based, in whole or in part, upon this Agreement, the Authorized Official and Utility Executive of the Aggrieved Member shall submit a written offer to the Authorized Official and Utility Executive of the Accused Member(s) to meet and confer in a good faith attempt to resolve the dispute. Should the conflict remain unresolved for sixty (60) days after the written offer to meet and confer, the Aggrieved Member and Accused Member(s) shall attempt to mediate the conflict within ninety (90) days, with the Aggrieved Member and Accused Member(s) each paying a share of the costs of mediation equal to the most recent annual peak of its system electric load (peak load) divided by the sum of the Aggrieved Member and Accused Member(s)' peak loads. The requirements of this Article XVI constitute preconditions to litigation and no litigation shall be filed in violation herewith.

SIGNATURE PAGE FOLLOWS



MUTUAL AID AND ASSISTANCE AGREEMENT

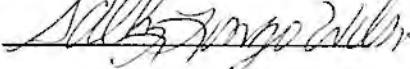
IN WITNESS WHEREOF, the Member has executed and sealed this Agreement by the authority of its governing body duly given to be effective the day and year first above written.

MEMBER: Osceola Municipal Light & Power

a Public Power Entity in the City of Osceola, Arkansas.

Authorized Official:

Printed Name: Sally Longo Wilson

Signature: 

Title: Mayor

Address: 303 West Hale Osceola, AR

Utility Executive:

Printed Name: Philip L Adcock Jr.

Signature: _____

Title: Manager

Address: 303 West Hale Osceola , AR

Motion was made by Tyler Dunegan and seconded by Gary Cooper to approve. All council members were in favor.

Resolution was passed on the 15th day of April, 2019 and given number 2019-11.

Next, Tyler Dunegan spoke to the council about updated street signs. (see attached)

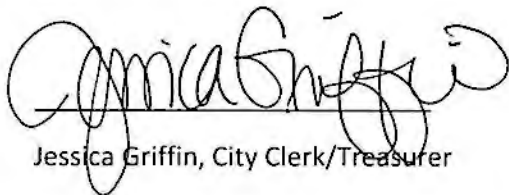
Tyler said he would be getting some numbers and more details, and would follow up with Council.

Lastly, there was a follow up regarding the Osceola Industries Building. The realtor for a potential buyer spoke to the Council.

After announcements, motion was made by Greg Baker and seconded by Tyler Dunegan for meeting to be adjourned.

A handwritten signature in cursive script, reading "Sally Wilson", written over a horizontal line.

Sally Wilson, Mayor

A handwritten signature in cursive script, reading "Jessica Griffin", written over a horizontal line.

Jessica Griffin, City Clerk/Treasurer



Embedded LEDs in Signs

Purpose

Embedded Light Emitting Diodes (LED) in sign faces improve safety at intersections by enhancing driver awareness of traffic-control signs.

Alternative Names

Solar-powered LED road signs, flashing LED-enhanced solar-powered traffic signs, LED-enhanced signs.

Operation

LEDs can be embedded in standard highway warning and regulatory signs to outline either the sign itself or the words and symbols on the sign. The LEDs may be set to flash or operate in steady mode. LEDs may be illuminated 24 hours a day, or be activated by vehicles or pedestrians. Due to the low power requirements of LEDs, signs with embedded LEDs can typically be powered using stand-alone solar panel units.

This treatment is applicable for regulatory and warning signs at unsignalized intersections with the intended purpose of improving the visual conspicuity of the signs. Typical locations where LED-embedded signs can be implemented include:

- Locations with sight visibility limitations (horizontal curves, dusk/dawn glare, etc.);
- Locations with documented problems of drivers failing to recognize an intersection; and
- At STOP signs – this treatment may help to increase the rate of vehicles stopping and to avoid drivers failing to detect the STOP sign.

Potential Benefits

In general, embedded LED units are used to:

- Improve driver compliance with regulatory signs through improved conspicuity; and
- Enhance visibility and recognition of regulatory and warning signs to drivers, especially under low-light or low-visibility conditions.

Agency Experience

A study on safety effects of LEDs embedded in STOP signs, conducted by the Texas Transportation Institute in 2004, found:

- A 28.9 percent reduction in the number of vehicles not fully stopping; and
- A 52.9 percent reduction in the number of vehicles moving through the intersection without significantly slowing.

Gates, L.J., Carlson, P.L., and Hawkins, H.G., Jr., "Field Evaluations of Warning and Regulatory Signs with Enhanced Conspicuity Properties."

This summary is one in a series describing Innovative Intersection Safety Treatments. The summaries identify newer technologies and techniques to improve intersection safety developed since NCHRP Report 500, Volumes 5 and 12, were published in 2003 and 2004, respectively. These treatments show promise for improving safety but comprehensive effectiveness evaluations are not yet available.



Safe Roads for a Safer Future
Investment in roadway safety saves lives

OSCEOLA POLICE DEPARTMENT

Monthly Report for

April-19

**Ollie Collins
Chief of Police**

**OSCEOLA POLICE DEPARTMENT
GENERAL FUND INCOME
Apr-19**

| <u>INCOME</u> | <u>Apr</u> | <u>Year to Date</u> |
|---------------------------|--------------------|---------------------|
| Bail Bond Fees | \$ 560.00 | \$1,820.00 |
| Bonds Paid to OMC | \$ 4,511.00 | \$32,074.00 |
| Credit Card Fees | \$ 63.00 | \$171.00 |
| Fines & Cost pd to OMC | \$ 8,783.00 | \$53,699.14 |
| Freedom of Information | | \$0.00 |
| Interest Earned | \$ 0.83 | \$3.15 |
| Jail Maint. Fees | | \$0.00 |
| Miscellaneous | | \$2.00 |
| Postage | | \$47.00 |
| Rebate | | |
| Restitution to OPD | | \$0.00 |
| Return Check Fee | | \$0.00 |
| Sale of Vehicle/Equipment | | \$0.00 |
| SCC/Civil Services | | \$100.00 |
| Unclaimed Restitution | | \$0.00 |
| Yard Sales | \$ 10.00 | \$15.00 |
| Sub-Total | <u>\$13,927.83</u> | <u>\$87,931.29</u> |

DETENTION FACILITY INCOME:

| | | |
|------------------------------|--------------------|--------------------|
| ATM Commission | | \$0.00 |
| Background Checks | | \$0.00 |
| Employee Lunches | | \$335.50 |
| Fingerprints | \$ 10.00 | \$185.00 |
| Incident Reports | \$ 80.00 | \$310.00 |
| Jail Board | | \$0.00 |
| Misc/Comm balances unclaimed | | \$0.00 |
| Phone Commission (Evercom) | | \$0.00 |
| Work Release | \$ 70.00 | \$510.00 |
| Sub-Total | <u>\$160.00</u> | <u>\$1,340.50</u> |
| Grand Total | <u>\$14,087.83</u> | <u>\$89,271.79</u> |

STATUTE CODE STATISTICS

DATE : 05/06/2019
TIME : 10:44:07AM

Page 1 of 1

| Statute Code Description | NI | AR | CT | TOTAL |
|---|-----|----|----|-------|
| AGGRAVATED ASSAULT | 4 | 0 | 0 | 4 |
| AGGRAVATED ASSULT ON POLICE OFFICER | 1 | 0 | 0 | 1 |
| ASSAULT 3RD DEGREE | 1 | 0 | 0 | 1 |
| BATTERY 1ST DEGREE | 1 | 0 | 0 | 1 |
| BATTERY 2ND DEGREE | 1 | 0 | 0 | 1 |
| BATTERY 3RD DEGREE(A) | 6 | 0 | 0 | 6 |
| BREAKING & ENTERING(F) | 3 | 0 | 0 | 3 |
| BURGLARY/BREAKING ENTER(F) | 2 | 0 | 0 | 2 |
| BURNING IN CITY LIMITS | 1 | 0 | 0 | 1 |
| CARRY PROHIBITED WEAPON(A) | 1 | 0 | 0 | 1 |
| COUNTERFEITING / FORGERY | 5 | 0 | 0 | 5 |
| CRIMINAL MISCHIEF 1ST(A) | 12 | 0 | 0 | 12 |
| CRIMINAL MISCHIEF 2ND | 5 | 0 | 0 | 5 |
| CRIMINAL TRESPASS UN\$520/OCC \$1020 | 2 | 0 | 0 | 2 |
| DISORDERLY CONDUCT | 2 | 0 | 0 | 2 |
| DOG ORD. VIOLATION | 1 | 0 | 0 | 1 |
| DOMESTIC BATTERY 3RD(A) | 3 | 0 | 0 | 3 |
| DWI 1ST | 2 | 0 | 0 | 2 |
| ENDANGER WELFARE OF MINOR 1ST | 1 | 0 | 0 | 1 |
| FAILURE TO SUBMIT TO ARREST | 1 | 0 | 0 | 1 |
| FELON IN POSSESSION OF FIREARM | 1 | 0 | 0 | 1 |
| FLEEING(C) | 1 | 0 | 0 | 1 |
| GENERAL INFORMATION (GENERAL PURPOSES | 16 | 0 | 0 | 16 |
| HARASSMENT(A) | 2 | 0 | 0 | 2 |
| HIT & RUN | 5 | 0 | 0 | 5 |
| IDENTITY FRAUD | 2 | 0 | 0 | 2 |
| MINOR IN POSSESSION OF FIREARM | 1 | 0 | 0 | 1 |
| NATURAL DEATH | 5 | 0 | 0 | 5 |
| OBSTRUCTING GOVERNMENTAL OPERATIONS(C | 5 | 0 | 0 | 5 |
| POSS CONTROLLED SUBSTANCE SCHED I,II ME | 1 | 0 | 0 | 1 |
| POSS. O/NARCOTICS W/O PRESCRIPTION(A) | 1 | 0 | 0 | 1 |
| POSS. OF CONT. SUBSTANCE | 3 | 0 | 0 | 3 |
| POSS/ DRUG PHARAPHERNALIA | 1 | 0 | 0 | 1 |
| POSSESSION OF MARIJUANA 1ST(A) | 4 | 0 | 0 | 4 |
| PUBLIC INTOXICATION | 4 | 0 | 0 | 4 |
| RAPE | 1 | 0 | 0 | 1 |
| ROBBERY | 1 | 0 | 0 | 1 |
| SEX OFFENDER-FAIL TO REGISTER | 1 | 0 | 0 | 1 |
| SEXUAL ASSLT 2ND | 2 | 0 | 0 | 2 |
| TERRORISTIC THREATS(A) | 6 | 0 | 0 | 6 |
| THEFT / ALL OTHER LARC(A) | 5 | 0 | 0 | 5 |
| THEFT OF FIREARM | 1 | 0 | 0 | 1 |
| THEFT/FROM MOTOR VEHICLE(A) | 1 | 0 | 0 | 1 |
| VIOLATION OF NO CONTACT ORDER | 1 | 0 | 0 | 1 |
| VIOLATION OF PROTECTION ORDER(A) | 1 | 0 | 0 | 1 |
| | 127 | 0 | 0 | 127 |

Total Reported Incidents Involving Domestic Violence: 0

Report_DeptStats2

KV10

OSECEOLA POLICE DEPARTMENT ARREST
APRIL

| CHARGE | AMOUNT | YEAR TO DATE |
|---|--------|-----------------|
| ABANDONMENT OF ANIMALS | 0 | 2 |
| AGGRAVATED ASSAULT | 1 | 15 |
| AGGRAVATED ASSAULT ON POLICE OFFICER | 1 | 1 |
| ALIAS ONLY | 22 | 74 |
| AMUSEMENT OPERATIONS | 0 | 2 |
| ARSON | 0 | 1 |
| ASSAULT 1ST | 0 | 1 |
| ASSAULT 3RD | 1 | 2 |
| BATTERY 3RD | 1 | 5 |
| BREAKING & ENTERING | 0 | 5 |
| BURGLARY | 0 | 5 |
| BURNING IN CITY LIMITS | 1 | 5 |
| CARRYING A PROHIBITED WEAPON | 1 | 2 |
| CONTEMPT OF COURT FINE-OTHER DEPARTMENT | 1 | 3 |
| CONTEMPT OF COURT-RESTITUTION | 0 | 1 |
| CONTEMPT OF COURT-TIME PAY | 13 | 62 |
| CONTEMPT OF COURT JAIL TIME | 0 | 1 |
| COUNTERFEITING/FORGERY | 0 | 1 |
| CRIMINAL IMPERSONATION | 1 | 1 |
| CRIMINAL MISCHIEF 1ST | 0 | 3 |
| CRIMINAL MISCHIEF 2ND | 1 | 5 |
| CRIMINAL TRESPASS | 2 | 8 |
| CRUELTY TO ANIMALS | 1 | 5 |
| CURFEW | 0 | 5 |
| DISCHARGE FIREARM IN CITY LIMITS | 0 | 2 |
| DISORDERLY CONDUCT | 7 | 17 |
| DISORDERLY CONDUCT-FIGHTING | 0 | 6 |
| DISORDERLY CONDUCT-LOUD MUSIC | 0 | 1 |
| DOG ORD VIOLATION | 5 | 16 |
| DOM BAT 1ST | 0 | 1 |
| DOMESTIC BATTERY 2ND | 0 | 1 |
| DOMESTIC BATTERY 3RD | 2 | 13 |
| DWI 1ST | 4 | 11 |
| DWI 2ND | 1 | 2 |
| DWI-DRUGS | 1 | 2 |
| ENDANGERING THE WELFARE OF A MINOR | 1 | 5 |
| ENDANGERING THE WELFARE OF A MINOR-FELONY | 4 | 8 |
| ENGAGING IN VIOLENT GROUP ACTIVITY | 0 | 2 |
| FAILURE TO APPEAR | 72 | 237 |
| FAILURE TO SUBMIT TO ARREST | 1 | 4 |
| FELON IS POSSESSION OF FIREARM | 3 | 8 |
| FIREARM ENHANCEMENT | 1 | 1 |
| FLEEING ON FOOT | 2 | 10 |
| FLEEING IN VEHICLE | 2 | 5 |
| FRAUDULENT USE OF A CREDIT CARD | 1 | 3 |
| FURNISHING PROHIBITED ARTICLES | 2 | 5 |
| HARASSING COMMUNICATIONS | 3 | 6 |

| | | |
|---|-----|-----|
| HARRASSMENT | 1 | 3 |
| HOLD FOR OTHER DEPARTMENT | 1 | 1 |
| LEAVING THE SCENE OF ACCIDENT WITH INJURY | 0 | 1 |
| MINOR IN POSSESSION FIREARM | 1 | 4 |
| MINOR IN POSSESSION OF TOBACCO | 1 | 1 |
| MURDER | 0 | 1 |
| NON SUPPORT | 1 | 1 |
| OBSTRUCTION OF GOVERNMENTAL OPERATIONS | 9 | 19 |
| OPEN CONTAINER IN VEHICLE | 1 | 4 |
| ORDER TO SHOW CAUSE-OTHER DEPT | 1 | 3 |
| PAROLE VIOLATION | 2 | 7 |
| PIT BULL ORDINANCE | 0 | 2 |
| POSS OF CONTROLLED SUBSTANCE | 3 | 23 |
| POSS OF CONTROLLED SUBSTANCE WITH OUT PRESCRIPTION | 0 | 7 |
| POSS OF CONTROLLED SUBSTANCE WITH OUT PRESCRIPTION-MISD | 2 | 6 |
| POSS OF CONTROLLED SUBSTANCE SCHED I,II METH | 2 | 2 |
| POSS DRUG/PARAPHERNALIA-MISD (A) | 2 | 7 |
| POSS DRUG/PARAPHERNALIA-MISD-FELONY | 3 | 3 |
| POSS OF INSTRUMENTS OF CRIME | 2 | 13 |
| POSSESSION OF MARIJUANA 1ST | 6 | 27 |
| POSSESSION OF MARIJUANA 2ND OFF | 0 | 1 |
| PROBATION VIOLATION | 2 | 4 |
| PUBLIC INTOXICATION | 5 | 16 |
| RAPE | 0 | 1 |
| REFUSAL TO SUBMIT TO CHEMICAL TEST | 3 | 8 |
| RESISTING ARREST | 2 | 9 |
| SEXUAL ASSAULT/BATTERY 1ST | 1 | 1 |
| SEX OFFENDER-FAIL TO REGISTER | 1 | 4 |
| SIMULTANEOUS POSS DRUGS & FIREARMS | 1 | 2 |
| STALKING | 0 | 2 |
| TAMPERING WITH EVIDENCE | 1 | 4 |
| TAMPERING WITH MONITORING DEVICE | 0 | 1 |
| TERRORISTIC ACT | 2 | 3 |
| TERRORISTIC THREATS | 3 | 5 |
| TERRORISTIC THREATS-FELONY | 0 | 1 |
| THEFT | 1 | 13 |
| THEFT-FELONY | 2 | 8 |
| THEFT OF CREDIT CARD | 0 | 12 |
| THEFT OF A FIREARM | 1 | 1 |
| THEFT/SHOPLIFTING | 0 | 2 |
| UNAUTHORIZED USE OF A MOTOR VEHICLE | 0 | 6 |
| UNSIGHTLY PROPERTY | 0 | 1 |
| VICIOUS DOG | 3 | 3 |
| VIOLATION OF ARKANSAS HOT CHECK LAW | 1 | 4 |
| VIOLATION OF A NO CONTACT ORDER | 0 | 3 |
| TOTAL | 222 | 820 |

OSCEOLA POLICE DEPARTMENT

APRIL

| OFFICERS | ACCIDENTS | YTD | SUBPOENAS | YTD | VINS | YTD |
|---------------|-----------|-----------|-----------|------------|-----------|-----------|
| Collins,O | 0 | 0 | 0 | 0 | 0 | 0 |
| Carr,M | 0 | 0 | 6 | 10 | 0 | 0 |
| Dunkin,D | 0 | 4 | 0 | 0 | 0 | 0 |
| Dunn,G | 1 | 1 | 0 | 11 | 0 | 0 |
| Ephlin,J | 0 | 3 | 0 | 18 | 0 | 0 |
| Faulkner,J | 1 | 3 | 3 | 3 | 0 | 0 |
| Foster, B | 0 | 0 | 0 | 0 | 0 | 0 |
| Gonzalez | 3 | 3 | 0 | 1 | 0 | 0 |
| Hamilton | 0 | 0 | 2 | 4 | 0 | 0 |
| Henry, J | 0 | 0 | 0 | 0 | 9 | 11 |
| Hodges | 0 | 0 | 0 | 0 | 0 | 0 |
| Moreira,B | 3 | 15 | 5 | 28 | 0 | 0 |
| Newell,C | 0 | 0 | 0 | 0 | 0 | 0 |
| Pollock, | 0 | 2 | 0 | 3 | 0 | 0 |
| Rumbaugh | 1 | 1 | 2 | 2 | 0 | 0 |
| Scatigna,V | 3 | 7 | 0 | 0 | 0 | 0 |
| Scrivner,T | 1 | 5 | 0 | 0 | 2 | 3 |
| Standefer,T | 0 | 1 | 0 | 0 | 0 | 0 |
| Vaughn,C | 2 | 6 | 5 | 30 | 0 | 0 |
| Reserves | 0 | 0 | 0 | 0 | 0 | 0 |
| Washington,P | 1 | 2 | 0 | 0 | 0 | 0 |
| Weldon, J | 3 | 9 | 30 | 34 | 0 | 0 |
| White,J | 0 | 0 | 0 | 0 | 0 | 0 |
| Williams, L | 4 | 10 | 6 | 2 | 0 | 0 |
| Williams,R | 0 | 0 | 0 | 2 | 0 | 0 |
| TOTALS | 23 | 72 | 59 | 148 | 11 | 14 |

ACCIDENTS INVESTIGATED

| | APRIL | YTD |
|-----------------|-----------|-----------|
| Property Damage | 18 | 57 |
| Personal Injury | 5 | 14 |
| Excessive Speed | 0 | 0 |
| Alcohol Related | 0 | 1 |
| DWI-Drugs | 0 | 0 |
| Fatality | 0 | 0 |
| Pedestrian | 0 | 0 |
| TOTALS | 23 | 72 |

Osceola Police Department Training Report
April 2019

| Training Course | Number of People in Trainging | Number of Training Hours | Total Hours |
|--------------------------------------|-------------------------------|--------------------------|-------------|
| National Child Passenger Safety Cert | 4 | 27 | 108 |
| Internal Affairs Investigations | 1 | 12 | 12 |
| Advanced Terminal Operations | 1 | 32 | 32 |

152


DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

018088

CITY OF OSCEOLA
GENERAL FUND
P.O. BOX 443
OSCEOLA, AR 72370

DATE: 4-30-19

| | DOLLARS | CENTS |
|-------------------------------|---------|-------|
| CURRENCY | | |
| COINS | | |
| CHECKS (LIST EACH SEPARATELY) | | |
| 1 City | 13,294 | 00 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | 8783 | |
| 8 | 4511 | |
| 9 | | |
| 10 | | |
| 11 | 13,294 | 00 |
| 12 | 13,294 | 00 |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |


BancorpSouth
Right Where You Are
INFOLINE 1-800-797-7711



PD 04/30/2019 16:38 # 294
CD 04/30/2019 621 548 22 29965

Deposit \$13,294.00
Checking XXXXX ~~13,294.00~~

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Mobile carrier fees may apply.

Call (888) 797-7711 for further assistance.


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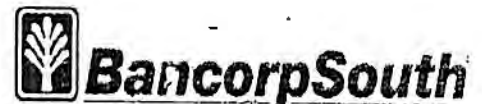
DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

CITY OF OSCEOLA
GENERAL FUND
P.O. BOX 443
OSCEOLA, AR 72370

DATE: 4-30-19

| | DOLLARS | CENTS |
|-------------------------------|---------|-------|
| CURRENCY | | |
| COINS | | |
| CHECKS (LIST EACH SEPARATELY) | | |
| 1 City | 793 | 83 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | 793 | 83 |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |


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PD 04/30/2019 16:38 # 204
CD 04/30/2019 621 548 21 29547

Deposit \$793.83
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BancorpSouth.com

OSCEOLA POLICE DEPARTMENT
BONDS & FINES ACCOUNT
Apr-19

| | | | |
|------------------------|----|----------|-----------------|
| Checkbook Balance | \$ | 1,436.44 | |
| Bonds Payable | \$ | 1,590.00 | |
| General | \$ | 0.44 | |
| Checks & Deposit Slips | \$ | 154.00 | |
| | | | <u>1,436.44</u> |

TIME PAYMENTS SUMMARY

| | | |
|---------------------|-----------|-----------------|
| Accounts Receivable | 3/28/2019 | \$ 1,569,469.45 |
|---------------------|-----------|-----------------|

| | |
|----------------|--------------|
| New charges | \$ 19,893.75 |
| Finance charge | \$ 14,410.00 |

| | | |
|---------------------|----|------------------|
| Appeals | \$ | - |
| Bond Transfer | \$ | - |
| Community Service | \$ | 465.00 |
| Finance Charge Adj. | \$ | - |
| Jail Time Credits | \$ | 2,898.40 |
| Paid on account | \$ | 9,049.00 |
| Suspended OMC | \$ | 2,085.00 |
| Vendor Credit | \$ | - |
| | \$ | <u>14,497.40</u> |
| | \$ | <u>34,303.75</u> |

| | | |
|---------------------|-----------|------------------------|
| Accounts Receivable | 4/30/2019 | \$ <u>1,589,275.80</u> |
|---------------------|-----------|------------------------|

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

| | | | |
|-----------------------------------|----|-------|------------|
| Previous Balance: | | | 28,846.52 |
| Checks and Payments | 14 | Items | -40,101.45 |
| Deposits and Other Credits | 26 | Items | 14,479.44 |
| Service Charge | 0 | Items | 0.00 |
| Interest Earned | 0 | Items | 0.00 |
| Ending Balance of Bank Statement: | | | 3,224.51 |

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

| | | | |
|----------------------------------|----|-------|-----------|
| Cleared Balance: | | | 3,224.51 |
| Checks and Payments | 48 | Items | -1,914.07 |
| Deposits and Other Credits | 2 | Items | 126.00 |
| Register Balance as of 5/9/2019: | | | 1,436.44 |
| Checks and Payments | 0 | Items | 0.00 |
| Deposits and Other Credits | 0 | Items | 0.00 |
| Register Ending Balance: | | | 1,436.44 |

Bonds & Fines Apr 2019

Bonds & Fines
5/9/2019

Page 2

Uncleared Transaction Detail up to 5/9/2019

| Date | Num | Payee | Memo | Category | Clr | Amount |
|-------------------------------|------|--------------------------|----------------------------|-------------|-----|---------|
| Uncleared Checks and Payments | | | | | | |
| 5/14/2010 | 3552 | Ronald Simmons | 08-3445 Scott Bateman | Restitution | | -1.30 |
| 6/17/2010 | 3568 | Fred's | 91-320 Frank Bailey | Restitution | | -35.10 |
| 6/30/2010 | 3580 | Pafford Medical Services | 10-1657 Bobby Sellars | Restitution | | -150.00 |
| 7/16/2010 | 3592 | Tuesday Morris | 06-6090 Walter McFarland | Restitution | | -5.00 |
| 7/16/2010 | 3593 | Daniel Thomas | 10-613 Jamar Woodson | Restitution | | -20.00 |
| 12/16/2010 | 3679 | Fred's | 98-226 Marcia Williams ... | Restitution | | -89.41 |
| 11/30/2011 | 3859 | Fred's | 96-6225 Tina Johnson | Restitution | | -58.41 |
| 8/17/2012 | 4024 | Olivia Crisp | 12-600 Blake Wright | Restitution | | -10.00 |
| 8/17/2012 | 4030 | Carolyn Robinson | 10-1188 Prince Robinson | Restitution | | -5.00 |
| 10/19/2012 | 4058 | Kedrick Bolton | 09-591 Alisha Cody | Restitution | | -20.00 |
| 10/30/2012 | 4073 | Daniel Thomas | 10-613 Jamar Woodson | Restitution | | -1.94 |
| 12/14/2012 | 4095 | Osceola Animal Hospital | 10-4095 Marcus Lewis | Restitution | | -83.45 |
| 2/15/2013 | 4120 | Joann McCadney | 11-3803 Tommy Davis | Restitution | | -125.00 |
| 2/15/2013 | 4121 | Osceola Animal Hospital | 11-4540 Brian Thomas | Restitution | | -85.00 |
| 4/19/2013 | 4150 | Barbara Donn | 07-2834 James Harper | Restitution | | -100.00 |
| 5/16/2013 | 4164 | Barbara Donn | 07-2834 James Harper | Restitution | | -53.70 |
| 10/17/2014 | 4414 | Fred Riley | 07-224 J. Long | Restitution | | -50.00 |
| 7/16/2015 | 4568 | Janelle Vornes | 14-1080 D.Gilmore | Restitution | | -5.00 |
| 10/26/2015 | 4632 | Danny Seaton | NSB Overpayment Rec#... | Refund | | -30.00 |
| 2/29/2016 | 4718 | Kevin Beecham | 06-5233 C. Ware | Restitution | | -2.00 |
| 2/29/2016 | 4721 | PJ's Food Mart | 13-592 Bennie Cannon, ... | Restitution | | -5.00 |
| 2/29/2016 | 4723 | Ronald Simmons | 08-3445 Scott Bateman | Restitution | | -1.01 |
| 4/15/2016 | 4766 | Wal-mart | 15-517 A.Askew | Restitution | | -80.00 |
| 11/30/2016 | 4895 | Verna Henderson | 10-1142 G.Rose | Restitution | | -80.00 |
| 1/13/2017 | 4918 | Thomas Pate | 96-6238 C.Davis | Restitution | | -60.00 |
| 2/17/2017 | 4933 | Thomas Pate | 96-6238 C.Davis | Restitution | | -15.00 |
| 3/17/2017 | 4948 | Thomas Pate | 96-6238 C.Davis | Restitution | | -70.00 |
| 5/26/2017 | 4986 | Eloise McLaurin | 12-747 C Cannon | Restitution | | -40.00 |
| 7/18/2017 | 5008 | Margaret Long | Over paid for Inc rpt | Misc | | -20.00 |
| 2/28/2018 | 5079 | Randy Nichols | 15-1579 L.Wandicks | Restitution | | -15.00 |
| 3/30/2018 | 5086 | Christopher Martin | M.Johnson 13-2073 | Restitution | | -5.00 |
| 3/30/2018 | 5090 | Randy Nichols | 15-1579 L.Wandicks | Restitution | | -15.00 |
| 5/31/2018 | 5111 | Randy Nichols | 15-1579 L.Wandicks | Restitution | | -5.00 |
| 7/31/2018 | 5127 | Mona Decamp | 14-2203 Tina Ashley | Restitution | | -25.00 |
| 8/30/2018 | 5141 | Mona Decamp | 14-2203 Tina Ashley | Restitution | | -50.00 |
| 8/30/2018 | 5146 | Randy Nichols | 15-1579 L.Wandicks | Restitution | | -10.00 |
| 9/28/2018 | 5153 | Mona Decamp | 14-2203 Tina Ashley | Restitution | | -26.75 |
| 2/28/2019 | 5206 | City Of Osceola | R. Bohannon 2015-739 | Restitution | | -50.00 |
| 2/28/2019 | 5210 | Osceola Animal Shelter | T. Crain 17-391 | Restitution | | -15.00 |
| 2/28/2019 | 5211 | Osceola Light Power | 13-2073 M. Johnson | Restitution | | -15.00 |
| 4/30/2019 | 5233 | Bartons Lumber | 18-1710 Z.Wilson | Restitution | | -70.00 |
| 4/30/2019 | 5234 | City Of Osceola | R. Bohannon 2015-739 | Restitution | | -40.00 |
| 4/30/2019 | 5235 | OMC | Drug Fee | Restitution | | -71.00 |
| 4/30/2019 | 5236 | Larry Hannah | 15-2762 G.Rose | Restitution | | -100.00 |
| 4/30/2019 | 5237 | Myranda Williams | 17-1193 D.Marshall | Restitution | | -25.00 |
| 4/30/2019 | 5238 | Osceola Animal Shelter | T. Crain 17-391 | Restitution | | -10.00 |
| 4/30/2019 | 5239 | Osceola Light And Power | 13-2073 M.Johnson | Restitution | | -15.00 |
| 4/30/2019 | 5240 | Tracy Vaughn | 18-31 C.Fletcher | Restitution | | -50.00 |

Total Uncleared Checks and Payments

48 Items

-1,914.07

Uncleared Deposits and Other Credits

5/1/2019 EFT
5/1/2019 EFT

Bonds
Paid on Account

73.00
53.00

Total Uncleared Deposits and Other Credits

2 Items

126.00

Bonds & Fines Apr 2019

Bonds & Fines
5/9/2019

Page 3

Uncleared Transaction Detail up to 5/9/2019

| Date | Num | Payee | Memo | Category | Clr | Amount |
|------------------------------|-----|-------|------|----------|-----|-----------|
| Total Uncleared Transactions | | | | 50 Items | | -1,788.07 |



BancorpSouth
Member FDIC

32/13

CITY OF OSCEOLA
POLICE DEPT BONDS AND FINES
401 W KEISER AVE
OSCEOLA AR 72370-3638

STATEMENT DATE
04/30/19
ACCOUNT NUMBER
~~0124015~~

INFOLINE 1-888-797-7711

BEGINNING MAY 1, ADDITIONAL TRANSACTION DETAIL WILL BE
PROVIDED ON YOUR BUSINESS ACCOUNT STATEMENT FOR ACH
TRANSACTIONS POSTED ON OR AFTER THIS DATE.

| ***** CHECKING ACCOUNT SUMMARY ***** | | |
|--------------------------------------|-----------|-------------------|
| PREVIOUS BALANCE | 28,846.52 | AVERAGE BALANCE |
| + 25 CREDITS | 14,479.00 | 10,788 |
| - 14 DEBITS | 40,101.45 | YTD INTEREST PAID |
| - SERVICE CHARGES | .00 | 2.83 |
| + INTEREST PAID | .44 | |
| ENDING BALANCE | 3,224.51 | |

DAYS IN PERIOD

30

***** CHECKING ACCOUNT TRANSACTIONS *****
DEPOSITS AND OTHER CREDITS

| DATE | AMOUNT | TRANSACTION DESCRIPTION | CHK NO/ATM CD |
|-------|----------|-------------------------|---------------|
| 04/01 | 73.00 | BANKCARD 1187 BTOT DEP | |
| 04/03 | 103.00 | BANKCARD 1187 BTOT DEP | |
| 04/03 | 1,969.00 | DEPOSIT | |
| 04/05 | 404.00 | BANKCARD 1187 BTOT DEP | |
| 04/05 | 1,133.00 | DEPOSIT | |
| 04/09 | 63.00 | BANKCARD 1187 BTOT DEP | |
| 04/09 | 1,415.00 | DEPOSIT | |
| 04/09 | 1,574.00 | DEPOSIT | |
| 04/10 | 158.00 | BANKCARD 1187 BTOT DEP | |
| 04/12 | 850.00 | DEPOSIT | |
| 04/15 | 73.00 | BANKCARD 1187 BTOT DEP | |
| 04/15 | 118.00 | BANKCARD 1187 BTOT DEP | |
| 04/15 | 545.00 | DEPOSIT | |
| 04/16 | 53.00 | BANKCARD 1187 BTOT DEP | |
| 04/17 | 73.00 | BANKCARD 1187 BTOT DEP | |
| 04/17 | 1,150.00 | DEPOSIT | |
| 04/18 | 53.00 | BANKCARD 1187 BTOT DEP | |
| 04/19 | 218.00 | BANKCARD 1187 BTOT DEP | |
| 04/22 | 103.00 | BANKCARD 1187 BTOT DEP | |
| 04/22 | 660.00 | DEPOSIT | |
| 04/24 | 53.00 | BANKCARD 1187 BTOT DEP | |



548

BancorpSouth

Member FDIC

CITY OF OSCEOLA
POLICE DEPT BONDS AND FINES
401 W KEISER AVE
OSCEOLA AR 72370-3638

32/13
PAGE 2

STATEMENT DATE
04/30/19
ACCOUNT NUMBER

~~015-407-8~~

***** CHECKING ACCOUNT TRANSACTIONS *****

DEPOSITS AND OTHER CREDITS

| DATE | AMOUNT | TRANSACTION DESCRIPTION | CHK NO/ATM CD |
|-------|----------|-------------------------|---------------|
| 04/25 | 118.00 | BANKCARD 1187 BTOT DEP | |
| 04/26 | 1,820.00 | DEPOSIT | |
| 04/29 | 1,155.00 | DEPOSIT | |
| 04/30 | 545.00 | DEPOSIT | |
| 04/30 | 0.44 | IOD INTEREST PAID | |

CHECKS

| DATE | CHECK NO | AMOUNT | DATE | CHECK NO | AMOUNT |
|-------|----------|-----------|-------|----------|-----------|
| 04/01 | 5219* | 23,940.90 | 04/11 | 5227 | 10.00 |
| 04/01 | 5220 | 973.72 | 04/11 | 5228 | 100.00 |
| 04/11 | 5221 | 40.00 | 04/12 | 5229 | 170.00 |
| 04/05 | 5222 | 230.00 | 04/25 | 5230 | 260.00 |
| 04/05 | 5223 | 100.00 | 04/30 | 5231 | 13,294.00 |
| 04/16 | 5224 | 20.00 | 04/30 | 5232 | 793.83 |
| 04/11 | 5226* | 15.00 | | | |

OTHER DEBITS

| DATE | AMOUNT | TRANSACTION DESCRIPTION | CHK NO/ATM CD |
|-------|--------|---------------------------|---------------|
| 04/12 | 154.00 | ASCENTIUMCAPITAL LEASECHG | |

***** DAILY BALANCE SUMMARY *****

| DATE | BALANCE | DATE | BALANCE | DATE | BALANCE |
|-------|----------|-------|----------|-------|----------|
| 03/31 | 28846.52 | 04/12 | 10854.90 | 04/22 | 13880.90 |
| 04/01 | 4004.90 | 04/15 | 11590.90 | 04/24 | 13933.90 |
| 04/03 | 6076.90 | 04/16 | 11623.90 | 04/25 | 13791.90 |
| 04/05 | 7283.90 | 04/17 | 12846.90 | 04/26 | 15611.90 |
| 04/09 | 10335.90 | 04/18 | 12899.90 | 04/29 | 16766.90 |
| 04/10 | 10493.90 | 04/19 | 13117.90 | 04/30 | 3224.51 |
| 04/11 | 10328.90 | | | | |

***** INTEREST RATE SUMMARY *****

EFF-DATE RATE

EFF-DATE RATE

03-31-19 0.00050000

Open Bonds Report

Page 1 of 1

DATE: 04/30/2019
 TIME: 09:59:31AM
 Dates From: 1/1/2000 Thru: 4/29/2019

| Name | Receipt | Bond Amount | Address | Address | Jacket | R a c e | S e x |
|------------------------|---------|--|-------------------------------|-----------------------|--------|------------------|-------------|
| BEAN, AUSTIN | 115366 | \$115.00 | 5339 SHILOH | MERIDAN, MS. 39301- | 48175 | W | M |
| Court Date: 05/06/2019 | | Charge: ORD. 757 - INATTENTIVE DRIVING | | Bond Date: 04/11/2019 | | | |
| JACKER, RONALD K | 115391 | \$70.00 | 2414 CO RD 792 | JONESBORO, AR. 72401- | 45988 | W | M |
| Court Date: | | Charge: 27-37-702 - NO SEAT BELT | | Bond Date: 04/15/2019 | | | |
| MARCIA, ISRAEL | 115403 | \$215.00 | 2409 MARY JANE | JONESBORO, AR. 72401- | 48182 | H | M |
| Court Date: 05/06/2019 | | Charge: 27-51-201 - SPEEDING | | Bond Date: 04/17/2019 | | | |
| ASK, KASSIDY | 115432 | \$115.00 | 115 NORTHGATE | OSCEOLA, AR. 72370- | 48186 | W | F |
| Court Date: 05/06/2019 | | Charge: ORD. 757 - INATTENTIVE DRIVING | | Bond Date: 04/23/2019 | | | |
| THOMAS, CHARLES T | 115468 | \$215.00 | 410 MILES ST | LEPANTO, AR. 72354- | 33940 | B | M |
| Court Date: 05/20/2019 | | Charge: 27-51-201 - SPEEDING | | Bond Date: 04/29/2019 | | | |
| JONES, REGINDEL | 9921769 | \$860.00 | 554 CHILDRESS | OSCEOLA, AR. 72370- | 35361 | B | M |
| Court Date: | | Charge: 27-16-303 - DRIVING ON SUSPENDED/REVOKED LICENSE | | Bond Date: 02/11/2012 | | | |
| Total Count: 6 | | | Total Open Bonds: \$ 1,590.00 | | | | |

OSCEOLA FIRE DEPARTMENT MONTHLY FIRE REPORT 2019

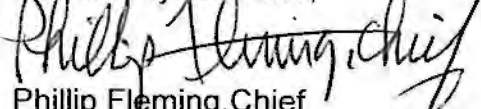
The Osceola Fire Department responded to (15) alarms in the month of April
The runs are as follows:

| | MONTH | YTD |
|---------------------|-----------|-----------|
| STRUCTURE FIRES | 4 | 23 |
| VEHICLE FIRES | 0 | 0 |
| BRUSH/GRASS | 2 | 3 |
| TRASH FIRES | 1 | 7 |
| ARC. ELEC. EQUIP | 0 | 0 |
| UTIL. ELEC. EQUIP | 0 | 1 |
| RURAL FIRES | 0 | 0 |
| MUTUAL AID | 0 | 0 |
| RESCUE | 3 | 4 |
| SMOKE SCARE | 1 | 3 |
| SPILL/LEAKS | 0 | 2 |
| FLAM. GAS | 0 | 0 |
| ALARM MALFUNC | 4 | 5 |
| MAL. FALSE ALARM | 0 | 0 |
| UNINT. FALSE ALARMS | 0 | 1 |
| TOTALS | 15 | 49 |

Total dollar loss estimated from fires in structures for the month of April
\$500.00

| | |
|---------------------------|----------|
| Script cost in class time | \$480.00 |
| Script cost in alarms | \$140.00 |
| Total Script Cost | \$620.00 |
| Injuries | 0 |
| Deaths | 0 |

Respectfully submitted,


Phillip Fleming, Chief
Osceola Fire Dept.

Osceola Fire Department

Overtime at Power Plant for shut down

4/15/2019 -4/24/2019

| | |
|-----------------|-------------|
| Bud Gore | 42 hrs |
| Jason Garey | 14 hrs |
| Scotty McClure | 51 hrs |
| Hayden Weathers | 25 hrs |
| Nick Moody | 22 hrs |
| Jeremy Riney | 31 hrs |
| Todd Warhurst | 51 hrs |
| Blake McCormick | 3 hrs |
| Casey Cox | 12 hrs |
| Total | 251 hrs |

251 hrs @ est. 21.50 Total of \$ 5396.50 in Overtime pay for the pay period

But we have paid out Dennis Davis who is not getting paid by the Fire Dept. for weeks to come

Osceola Light & Power This Month In Addition To Regular Operations Of The System: APRIL 2019:

1. Installed 6 Poles, and Removed 7.
2. Installed 6 Transformers and Removed 5.
3. Installed 12 Services, Removed 17 and Repaired 6.
4. Installed 5 St. Lights, Removed 3 and Repaired 9.
5. Worked on line maintenance through the system.
6. Line Locates reported 10.
7. Cut Trees from power lines.
8. Installed 2600 ft. of black roll pipe at Pine Cottage.
9. Installed 3200 ft. of 4/0 underground triplex.

Meter Service Orders For The Month Of APRIL 2019:

| | |
|----------------------------|-----------|
| 1. Connects | 59 |
| 2. Disconnects | 51 |
| 3. Meter Changes | 04 |
| 4. Occupant Changes | 31 |
| 5. Re-instates | 47 |
| 6. Service Changes | 07 |
| 7. Misc. | 04 |
| 8. Meter Info | 05 |
| 9. Re-Reads | 11 |
| 10. <u>Check For Leaks</u> | <u>31</u> |
| Total Orders | 250 |

**OSCEOLA WATER & SEWER
MONTHLY REPORT
April, 2019**

| | |
|---------------------------------|-------|
| Water Taps | 3 |
| Water Leaks | 15 |
| Fire Hydrants Repaired/Replaced | 0 |
| First Time Water Meters | 3 |
| Water Meters Replaced | 0 |
| Water Lines Installed | 0 |
| Pumps Repaired | 0 |
| Sewer Taps | 0 |
| Manholes Repaired | 0 |
| Sewer Lines Repaired | 4 |
| Sewers Unstopped | 28 |
| Sewer Lines Installed | 0 |
| OVER TIME HOURS | 224.5 |

Tim Jones, Superintendent
Water & Wastewater Distribution

Code Enforcement Report

May 20, 2019

1. April / May Inspection Report

2. Lots sprayed and cut Report

Inspection Report

| | | |
|-------------------|--------------------------|--------|
| Lot 12 Everygreen | Electric Pipe Inspection | Passed |
| Lot 13 Everygreen | Electric Pipe Inspection | Passed |
| Lot 14 Evergreen | Electric Pipe Inspection | Passed |
| Lot 15 Everygreen | Electric Pipe Inspection | Passed |
| Lot 16 Everygreen | Electric Pipe Inspection | Passed |
| Lot 11 Juniper | Electric Pipe Inspection | Passed |
| Lot 10 Juniper | Electric Pipe Inspection | Passed |
| Lot 9 Juniper | Electric Pipe Inspection | Passed |
| Lot 8 Juniper | Electric Pipe Inspection | Passed |
| Lot 7 Juniper | Electric Pipe Inspection | Passed |
| 912 W Keiser | Gas Inspection | Passed |
| 912 W Keiser | Plumbing Rough/In | Passed |
| 912 W Keiser | Electric Rough/In | Passed |
| 215 W Hale | Plumbing Rough/In | Passed |
| Lot 23 Everygreen | Framing Inspection | Passed |
| Lot 24 Everygreen | Framing Inspection | Passed |
| Lot 24 Everygreen | Electric Rough/In | Passed |

Lots sprayed and cut

1. Lot on Willow Street - cut
2. 3 – lots on Alfalfa - cut
3. 2 – lots on East Quinn - cut
4. 3 – lots on Pearl and Union Street - cut
5. Lot on East Washington behind Methodist Church – cut
6. 4 – lots on Donaldson – cut (lot owner Billy Denton)
7. Lot on Lavijo - sprayed
8. Old nursing home – sprayed
9. Lots on Shippen Street – sprayed
10. Lot on Greenbrier near pump house – cut

11. Lot on the north side of the old Gunn's supermarket – cut

12. Lot on the corner of Washington & Elms – cut

13. Lot on the corner of Elms & Ford – cut

14. 108 Mimosa – cut

15. 413 West Bard – cut

16. 217 East Dixon – cut

18. Lot on the corner of east Dixon – cut

19. Lot on the corner of St. John & St. Mary - cut

20. Lot on the corner of St. John & Ash – cut

21. Lot in front of the Post Office – cut

22. Lot on the corner of College & R.R. – cut

23. Lot on the end of East Shadow Lane – cut

24. 100 Spruce – cut

25. 123 West Shadow Lane – cut

The owners of the lots will receive a letter stating how much they owe the city for the cut, maintenance and upkeep of each lot.

Osceola Street & Sanitation Departmental Report for 2019

City Council Meeting: 5-20-2019

From: Steve Choals

Subject: Daily Operations

April Updates:

Street & Sanitation Department Update

During the month of April 199 truckloads of limbs, leaves, brush and grass were dumped at the city Material Recovery Facility. Also during the month of April 5 stop signs and 2 street marker posts were repaired or replaced. The month of April pothole repairs were addressed by the Osceola Street Department on six different occasions. Pothole repair is still a high priority.

During the month of April rain again was a problem. The OSD crews cleaned out 170 storm boxes. Several drain pipes were also blown out along with 14 storm ditches mopped out. Storm ditch and storm box maintenance will continue to be a priority. The maintenance on the storm boxes has been a great help to the reduction of flooding.

Mosquito & Bird Control

There were no complaints for the month of April.

Thank You,
Steve Choals

Osceola Street, Sanitation, MRF & Mosquito Control Departments

ANIMAL CONTROL REPORT

APRIL 2019

| MONTH | YTD |
|-----------------|------------|
| DOGS 13 | 54 |
| CATS 5 | 22 |
| OTHER 1 | 2 |
| TOTAL 19 | 78 |

| | |
|----------------------------------|------------|
| COMPLAINTS 48 | 162 |
| CITATIONS 3 | 17 |
| VERBAL WARNINGS <u>19</u> | 54 |
| WRITTEN WARNINGS 5 | 20 |
| DOG/CAT BITES 0 | 0 |

SUBMITTED BY PAULA EDWARDS WITH OSCEOLA ANIMAL SHELTER

Osceola Community Center

Osceola Municipal Golf Course

Director: Michael Ephlin

May 2019 Report

- **Community Center**
- **Golf Course**
- **OPAR's Tip Tap Toes Dance Class**
- **Arkansas Highway Department Tap Grant (New**
- **OPAR Spring Sport: Youth Baseball & Softball**
- **Rosenwald Center**
- **San Souci Park**
- **Splash Pad in Irma Belcher Park**
- **Tennis Courts in Florida Park**
- **Fruit of the Loom Building**
- **Master Plan: Water Park**

Community Center

At our community center, memberships for May are looking steady. Jessie Phillips is teaching dance 2 fit on Monday, Tuesday Thursday nights in the little gym. I am going to look for a

grant to help replace the lights in our big gym. Those lights have been there since the building opened and they are in need of replacing. I hope to find a grant for that. We had a water fountain burn up on the bottom floor. To our knowledge that is the original water fountain that has been in the building. It will cost around \$600 to replace. One has been ordered from Fountains Plumbing. As soon as it comes in Bill will install it. Business has definitely picked up at the Osceola Community Center.

Golf Course

Our golf course has 36 members. 45 of the 50 cart sheds are rented at this time. We are seeing some pick up in the afternoons and weekends at the course. The weather has begun to break and we will get back to normal. We have already did some mowing and things will get real busy in a short amount of time. Dylan held his 2nd golf committee meeting on April 2nd and some good ideas came out of the meeting. Another meeting has been scheduled for May.

OPAR's Tip Tap Toes Dance Class

OPAR's Tip Tap Toes Dance class has begun at our scout hut. They have classes over there on Monday, Tuesday, Wednesday and Thursday nights. This is a huge asset to our city and our parks and recreation program.

Arkansas Highway Department Tap Grant

Curtis construction has been busy in the month of August finishing our addition to our bike and walking trail. They are 98% done. The swells have been put in and the trail is complete. All we have to do now is complete the grant paperwork and finish out the grant. What a great addition to our city. We already have people trying to use the new trail which is exciting. We will have a grand opening soon.

OPAR Spring Sport: Youth Baseball & Softball

Play began April 22nd for our spring and summer sport, youth baseball and softball. OPAR looks to have around 210 kids playing which is awesome. Games are being played on Monday, Tuesday and Thursday nights. Make up games are being played on Wednesday nights. June 6th will conclude our baseball season. June 21st, 22nd and 23rd Osceola will host the 7 & 8 Year Old Coach Pitch State Tournament. This will bring a lot of teams to Osceola for

that weekend. Just another way Osceola can showcase our city and feed our economy.

Rosenwald Center

Since the total acquisition of the Rosenwald Center, We have already scheduled some events at the center. Events include Birthday Parties, Church Events, Wedding Receptions and meetings. Anyone interested in renting the Rosenwald Center can contact the Osceola Community Center at 870-563-2462.

San Souci Park

As many of you already know, this past month the river over flowed into the San Souci Park leaving a trail of debris after it receded. There was also damage to our wooden picnic tables during this flooding. With the help of the OPAR employees, the park was cleaned up and back in regular order. I obtained a quote to buy new picnic tables in the amount of \$1,800. That is for 3 metal picnic tables that will last a long time. At this time Mayor Wilson is looking to see if she can get them funded before we buy them. I appreciate our parks crew for making this park so enjoyable.

Splash Pad in Irma Belcher Park

Osceola Parks and Recreation crews worked the past couple of weeks getting the splash pad ready for the summer season. The splash pad had to be re-programmed but that was the extent of any trouble we had. We do have some minor concrete work that has to be done to keep the concrete from chipping. We are going to try and do that in house. The splash pad will open on Monday May 27th. Arkansas Northeastern College will have a city event inside Irma Belcher Park on Saturday May 18th from 3:00 PM to 6:00 PM. This is to introduce to the public the different programs you can be a part of with the college.

Tennis Courts in Florida Park

On Monday May 6th, I met with Chris Stuart with the United States Tennis Association about grant opportunities to get our tennis courts playable again. After a site visit, Chris showed me 3 grants to look into for possible funding for the renovation of our courts. I will look into those grants and keep you updated as I learn more.

Fruit of the Loom Building

On 5-10-19, I met with Carlos with the group looking to buy Blue Oak and an investor. I

showed them once again the part of the building they are requesting for warehouse space. They are still requesting 30,000 square feet of warehouse space. Other happenings with the building, Brian Holthouse has a friend that will or has inspected the roof. This lets us have a set of eyes to tell us what shape the roof is in and what it will take to fix it. Ben Tangy has removed the crusher machine from the back of the building. He has also removed most of his belongings from the building. The only thing remaining is a small amount of product. Billy Jo Denton has approached the City about the possibility of doing a Hemp processing business inside the fruit building. He has applied for a permit from the state, once he hears back from that, he will contact the city for further action.

Master Plan: Water Park

I would like to take this time to ask each and every one of you to start brainstorming ways that we can revisit our master plan: water park idea. I feel that we are missing the boat with this idea and I feel that it would be very beneficial to our city and would really boost our quality of life. As you know we tried to pass a 1 cent sales tax last year to fund the project and it was defeated. As you know our sales tax has doubled and really almost tripled since the workers are here building the industry that has located here. I feel that we are missing the boat on this idea and I feel that it is still not too late to do something about it. I challenge you to come up with ideas so we can revisit this project in the very near future. This would be just another improvement to our great city and another quality of life amenity that would benefit all of the great citizens of our awesome community!!!!

“Great Things Are Happening At Osceola Parks And Recreation, Come Out And Be A Part”.

05-13-2019 08:49 AM
 G/L POSTING DATE: 5/13/2019
 PACKET: 13821
 POSTING TYPE: BOTH
 COMMENT CODE: BAD -BAD DEBT ACCOUNT
 FLAG ACCOUNT: NO

WRITE OFF AUDIT REGISTER
 ** TRANSFER TO BAD DEBT **

PAGE: 1

| ACCOUNT NO | NAME | BALANCE LAST BILL | | | | | | |
|----------------------------------|-----------|----------------------|-----------|--------|-----------|-------|-----------|-------|
| 01-03100-04-0 | | 343.82 | 110-ED | 158.82 | 190-ETAX | 15.88 | 195-EPEN | 11.43 |
| ** LAST PAYMENT MADE: 12/27/2018 | 2/28/2019 | | 200-WA | 28.31 | 290-WTAX | 2.83 | 295-WPEN | 1.50 |
| | | | 300-SW | 28.31 | 400-GB | 80.12 | 490-GTAX | 8.01 |
| | | | 500-MC | 7.07 | 590-MCTAX | 0.70 | 795-OPEN | 0.84 |
| 03-14900-04-0 | | 689.53 | 100-EL | 494.87 | 190-ETAX | 45.00 | 195-EPEN | 37.58 |
| ** LAST PAYMENT MADE: 1/04/2019 | 2/28/2019 | | 200-WA | 32.48 | 290-WTAX | 3.25 | 295-WPEN | 1.50 |
| | | | 300-SW | 22.73 | 400-GB | 38.68 | 490-GTAX | 3.86 |
| | | | 500-MC | 7.74 | 590-MCTAX | 0.77 | 795-OPEN | 1.07 |
| 05-14500-23-0 | | 691.65 | 100-EL | 475.28 | 190-ETAX | 43.27 | 195-EPEN | 11.58 |
| ** LAST PAYMENT MADE: 11/26/2018 | 2/20/2019 | | 200-WA | 61.09 | 290-WTAX | 6.11 | 295-WPEN | 1.97 |
| | | | 300-SW | 42.76 | 400-GB | 37.57 | 490-GTAX | 3.75 |
| | | | 500-MC | 7.52 | 590-MCTAX | 0.75 | | |
| 06-12900-09-0 | | 31.56 | 100-EL | 18.21 | 190-ETAX | 1.82 | 200-WA | 4.19 |
| ** LAST PAYMENT MADE: 1/29/2019 | 2/20/2019 | | 290-WTAX | 0.42 | 300-SW | 2.94 | 400-GB | 3.02 |
| | | | 490-GTAX | 0.30 | 500-MC | 0.60 | 590-MCTAX | 0.06 |
| 11-12000-12-0 | | 408.35 | 100-EL | 272.52 | 190-ETAX | 25.86 | 195-EPEN | 4.43 |
| ** LAST PAYMENT MADE: 12/18/2018 | 2/11/2019 | | 200-WA | 48.77 | 290-WTAX | 4.88 | 295-WPEN | 0.98 |
| | | | 400-GB | 38.57 | 490-GTAX | 3.86 | 500-MC | 7.71 |
| | | | 590-MCTAX | 0.77 | | | | |
| 11-31400-04-0 | | 250.59 | 100-EL | 96.36 | 190-ETAX | 9.23 | 195-EPEN | 11.32 |
| ** LAST PAYMENT MADE: 11/05/2018 | 2/11/2019 | | 200-WA | 39.27 | 290-WTAX | 3.93 | 295-WPEN | 3.29 |
| | | | 300-SW | 27.50 | 400-GB | 44.59 | 490-GTAX | 4.46 |
| | | | 500-MC | 8.92 | 590-MCTAX | 0.89 | 795-OPEN | 0.83 |
| 13-11600-03-0 | | 133.80 | 100-EL | 66.07 | 190-ETAX | 6.61 | 195-EPEN | 0.21 |
| ** LAST PAYMENT MADE: 1/07/2019 | 2/28/2019 | | 200-WA | 22.14 | 290-WTAX | 2.21 | 295-WPEN | 0.07 |
| | | | 300-SW | 15.50 | 400-GB | 15.90 | 490-GTAX | 1.59 |
| | | | 500-MC | 3.18 | 590-MCTAX | 0.32 | | |
| 15-22800-07-0 | | 256.17 | 100-EL | 158.04 | 190-ETAX | 15.80 | 195-EPEN | 4.31 |
| ** LAST PAYMENT MADE: 12/31/2018 | 2/11/2019 | | 400-GB | 65.33 | 490-GTAX | 6.53 | 500-MC | 5.23 |
| | | | 590-MCTAX | 0.52 | 795-OPEN | 0.41 | | |
| 17-12500-05-0 | | 83.73 | 100-EL | 42.61 | 190-ETAX | 4.26 | 200-WA | 13.59 |
| ** LAST PAYMENT MADE: 1/25/2019 | 2/11/2019 | | 290-WTAX | 1.36 | 300-SW | 9.51 | 400-GB | 9.39 |
| | | | 490-GTAX | 0.94 | 500-MC | 1.88 | 590-MCTAX | 0.19 |
| 20-06100-08-0 | | 135.57 | 200-WA | 109.86 | 290-WTAX | 10.98 | 295-WPEN | 13.79 |
| ** LAST PAYMENT MADE: 4/29/2019 | 2/28/2019 | | 795-OPEN | 0.94 | | | | |
| ** PENDING PAYMENT: | 135.57 | | | | | | | |
| 23-27900-12-0 | | 446.89 | 100-EL | 316.20 | 190-ETAX | 31.62 | 195-EPEN | 13.11 |
| ** LAST PAYMENT MADE: 1/07/2019 | 2/11/2019 | | 200-WA | 25.40 | 290-WTAX | 2.54 | 295-WPEN | 0.64 |
| | | | 300-SW | 17.78 | 400-GB | 30.00 | 490-GTAX | 3.00 |
| | | | 500-MC | 6.00 | 590-MCTAX | 0.60 | | |
| 24-03700-04-0 | | 143.35 | 100-EL | 110.99 | 190-ETAX | 10.88 | 195-EPEN | 13.07 |
| ** LAST PAYMENT MADE: 12/11/2018 | 2/20/2019 | | 500-MC | 7.64 | 590-MCTAX | 0.77 | | |

05-13-2019 08:49 AM
 G/L POSTING DATE: 5/13/2019
 PACKET: 13821
 POSTING TYPE: BOTH
 COMMENT CODE: BAD -BAD DEBT ACCOUNT
 FLAG ACCOUNT: NO

WRITE OFF AUDIT REGISTER
 ** TRANSFER TO BAD DEBT **

PAGE: 2

| ACCOUNT NO | ===== | NAME ===== | BALANCE | LAST BILL | | | | | |
|---------------|-----------------------|------------|-----------|-----------|----------|-----------|--------|-----------|--------|
| 24-13100-15-0 | | ██████████ | 89.62 | 100-EL | 68.38 | 190-ETAX | 6.68 | 195-EPEN | 6.56 |
| | ** LAST PAYMENT MADE: | 11/09/2018 | 2/20/2019 | 500-MC | 6.83 | 590-MCTAX | 0.68 | 795-OPEN | 0.49 |
| 24-28600-18-0 | | ██████████ | 78.25 | 100-EL | 60.99 | 190-ETAX | 5.91 | 195-EPEN | 4.43 |
| | ** LAST PAYMENT MADE: | 11/07/2018 | 2/20/2019 | 500-MC | 5.91 | 590-MCTAX | 0.59 | 795-OPEN | 0.42 |
| 24-36800-05-0 | | ██████████ | 103.30 | 100-EL | 76.96 | 190-ETAX | 7.50 | 195-EPEN | 9.01 |
| | ** LAST PAYMENT MADE: | 10/01/2018 | 2/20/2019 | 500-MC | 8.41 | 590-MCTAX | 0.84 | 795-OPEN | 0.58 |
| 24-38300-15-0 | | ██████████ | 101.04 | 100-EL | 83.02 | 190-ETAX | 8.00 | 195-EPEN | 4.01 |
| | ** LAST PAYMENT MADE: | 0/00/0000 | 2/20/2019 | 500-MC | 5.46 | 590-MCTAX | 0.55 | | |
| 24-39700-00-0 | | ██████████ | 4.57 | 100-EL | 3.90 | 190-ETAX | 0.39 | 500-MC | 0.25 |
| | ** LAST PAYMENT MADE: | 1/24/2019 | 2/20/2019 | 590-MCTAX | 0.03 | | | | |
| **TOTALS** | NUMBER OF ACCOUNTS: | 17 | 3,991.79 | 100-EL | 2,344.40 | 110-ED | 158.82 | 190-ETAX | 238.71 |
| | | | | 195-EPEN | 131.05 | 200-WA | 385.10 | 290-WTAX | 38.51 |
| | | | | 295-WPEN | 23.74 | 300-SW | 167.03 | 400-GB | 363.17 |
| | | | | 490-GTAX | 36.30 | 500-MC | 90.35 | 590-MCTAX | 9.03 |
| | | | | 795-OPEN | 5.58 | | | | |

| ACCOUNT | SOURCE NAME | AMOUNT |
|--------------|---------------------|------------|
| 01 -110 | ACCOUNTS RECEIVABLE | 3,991.79CR |
| 01 -5-15-883 | BAD ACCOUNTS | 3,991.79 |

01 -OSCEOLA LIGHT & POWER

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---------------|--------------------------------|------------------|
| ASSETS | | |
| 01-101 | INACTIVE | 0.00 |
| 01-102 | FNBEA-OMLP SAVINGS(4591) | 729,598.28 |
| 01-104 | MISC CASH ACCOUNTS | 4,154.10 |
| 01-105 | REGIONS-OMLP GENERAL(0093) | 41,381.65 |
| 01-106 | FNBEA-OMLP GENERAL(9937) | 3,900.21 |
| 01-107 | CASHIER'S FUND | 1,500.00 |
| 01-108 | REGIONS-OMLP PAYROLL(5913) | 794.18 |
| 01-110 | ACCOUNTS RECEIVABLE | 1,637,039.10 |
| 01-111 | RETURNED CHECKS | 0.00 |
| 01-112 | ALLOWANCE FOR DOUBTFUL ACCOUNT | 0.00 |
| 01-113 | AMP ACCOUNTS RECEIVABLE | (57.52) |
| 01-114 | PREPAID INSURANCE | 7,148.00 |
| 01-115 | BANCORP-OMLP GENERAL(0473) | 129,522.90 |
| 01-116 | BANCORP-OMLP PAYROLL(9969) | 4,701.82 |
| 01-117 | BANCORP-OMLP TRANSFER(8387) | 0.00 |
| 01-120 | COAL STOCKPILE | 0.00 |
| 01-121 | INVENTORY - GAS AND OIL | 0.00 |
| 01-122 | INVENTORY - MATERIAL & SUPPLIE | 964,576.42 |
| 01-123 | AR-OTHER | 0.00 |
| 01-124 | A/R - UNBILLED | 711,910.70 |
| 01-125 | 1996 BOND ISSUE DISCOUNT | 0.00 |
| 01-128 | 2003 BOND ISSUE DISCOUNT | 0.00 |
| 01-130 | DUE TO/FROM OTHER FUNDS | 2,524,629.68 |
| 01-142 | 2018 BOND FUND | 219,890.72 |
| 01-143 | 2018 BOND PROJECT FUND | 2,366,055.07 |
| 01-144 | 2014 BOND FUND | 0.00 |
| 01-147 | 2014 BOND CONSTRUCTION FUND | 0.00 |
| 01-148 | 2015 BOND FUND | 26,529.86 |
| 01-149 | 2015 BOND PROJECT FUND | 48,000.00 |
| 01-151 | 2003 BOND DEBT SERVICE RES | 0.00 |
| 01-152 | 2003 BOND FUND | 0.00 |
| 01-156 | 2007 BOND FUND | 58,604.56 |
| 01-157 | 2007 BOND DEBT SERVICE RES | 0.00 |
| 01-172 | 2003 BOND ISSUE COSTS | 0.00 |
| 01-173 | 2003 BOND ISSUE DISCOUNT | 0.00 |
| 01-174 | 2007 BOND PROJECT FUND | 0.00 |
| 01-175 | 2007 BOND ISSUE COSTS | 0.00 |
| 01-176 | INACTIVE | 0.00 |
| 01-178 | 2015 BOND ISSUE COSTS | 0.00 |
| 01-179 | 2011 BOND ISSUE COSTS | 0.00 |
| 01-180 | 2014 BOND ISSUE COSTS | 0.00 |
| 01-181 | ELECTRIC POWER PLANT | 22,645,722.22 |
| 01-182 | ISES PLANT | 5,848,880.87 |
| 01-183 | WATER PLANT | 8,595,036.08 |
| 01-184 | RES FOR DEPR ELECT & WATER PLA | (27,536,248.25) |
| 01-185 | TOOLS AND EQUIPMENT | 383,907.66 |
| 01-186 | NEW SEWER SYSTEMS | 8,819,707.47 |
| 01-187 | NEW SEWER CONST CROMPTON | 438,266.61 |
| 01-188 | LAND PLANT SITE | 203,970.50 |

01 -OSCEOLA LIGHT & POWER

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|-----------|-------------------------------|----------------------|
| 01-189 | AUTO & TRUCKS | 2,360,278.51 |
| 01-190 | RES FOR DEPR AUTO & TRUCKS | (1,890,630.98) |
| 01-191 | FURNITURE & FIXTURES | 663,110.87 |
| 01-192 | RES FOR DEPR F&F, TOOLS/EQUIP | (770,833.29) |
| | | <u>29,241,048.00</u> |

TOTAL ASSETS

29,241,048.00

LIABILITIES

| | | |
|--------|--------------------------------|--------------|
| 01-201 | ACCOUNTS PAYABLE | 37,553.63 |
| 01-202 | FEDERAL W/H PAYABLE | 0.00 |
| 01-203 | SOC SECURITY W/H PAYABLE | 0.00 |
| 01-204 | ARKANSAS W/H PAYABLE | 0.00 |
| 01-205 | GENERAL PENSION W/H | 0.00 |
| 01-206 | UNITED WAY W/H | 0.00 |
| 01-207 | GROUP INSURANCE W/H | 0.00 |
| 01-208 | UNIFORM W/H | 0.00 |
| 01-209 | MEDICARE W/H | 0.00 |
| 01-210 | PURCHASE POWER PAYABLE | 943,630.54 |
| 01-211 | CHRISTMAS CLUB W/H | 0.00 |
| 01-213 | UNEMPLOYMENT TAXES PAYABLE | 0.00 |
| 01-214 | GARNISHMENTS PAYABLE | 0.00 |
| 01-215 | UNAPPLIED CREDITS | 5,845.66 |
| 01-216 | REFUNDS PAYABLE | 1,219.79 |
| 01-217 | CONVERSION DIFFERENCES | 0.00 |
| 01-227 | DUE TO DRIVER GRIDER ASSOC. | 0.00 |
| 01-228 | DUE TO CITY GEN FUND | 0.00 |
| 01-230 | CUSTOMER DEPOSITS REFUNDABLE | 311,068.61 |
| 01-231 | DUE TO SANITATION | 0.00 |
| 01-232 | COMPENSATED ABSENCES | 23,487.95 |
| 01-234 | INACTIVE | 0.00 |
| 01-236 | ACCRUED WAGES | 61,089.13 |
| 01-240 | ACCRUED SALES TAX | 41,061.00 |
| 01-241 | ACCRUED INTEREST PAYABLE | 9,493.41 |
| 01-242 | DUE TO CITY-PRIVILEGE TAX | 0.00 |
| 01-243 | DUE TO CITY-MISC. SUPPLIES | 0.00 |
| 01-245 | ASSIGNED REVENUE-CAPITAL RES | 0.00 |
| 01-246 | ASSIGNED REVENUE-FUTURE EXP | 0.00 |
| 01-247 | NOTE PAYABLE-BUCKET TRUCK | 0.00 |
| 01-248 | NOTE PAYABLE REGIONS VAC TRUCK | 20,349.87 |
| 01-250 | NOTE PAYABLE BCS-EQUIPMENT | 227,808.40 |
| 01-256 | FNBEA NOTE PAYABLE | 0.00 |
| 01-257 | 2003 BOND PAYABLE | 0.00 |
| 01-258 | LEASE PAYABLES | 0.00 |
| 01-259 | TRENCHER LEASE PAYABLE | 0.00 |
| 01-260 | DIGGER DERRICK LEASE | 0.00 |
| 01-261 | 2007 BOND PAYABLE | 2,069,275.00 |
| 01-264 | 2011 BOND PAYABLE | 0.00 |
| 01-272 | 2014 BOND PAYABLE | 684,056.59 |
| 01-275 | 2015 BOND PAYABLE | 561,177.00 |

01 -OSCEOLA LIGHT & POWER

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|-----------|---|----------------------|
| 01-276 | 2018 BOND PAYABLE | 3,605,000.00 |
| 01-280 | CONTRIBUTED CAPITAL | <u>1,307,954.63</u> |
| | TOTAL LIABILITIES | <u>9,910,071.21</u> |
| EQUITY | | |
| ===== | | |
| 01-290 | RETAINED EARNINGS | 18,791,728.13 |
| 01-291 | FUND BALANCE | <u>0.00</u> |
| | TOTAL BEGINNING EQUITY | 18,791,728.13 |
| | TOTAL REVENUE | 5,504,939.22 |
| | TOTAL EXPENSES | <u>4,965,690.56</u> |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 539,248.66 |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | <u>19,330,976.79</u> |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | <u>29,241,048.00</u> |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
ELECTRIC DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|----------------------|---------------------|------------------------|----------------|-------------------|
| REVENUES | | | | | |
| 01-4-12-300 SALES | 15,520,486.00 | 1,119,286.45 | 4,847,781.81 | 31.23 | 10,672,704.19 |
| 01-4-12-301 NEGATIVE COST ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-12-302 FREE SERVICES | (155,000.00) | (16,686.83) | (86,723.60) | 55.95 | (68,276.40) |
| 01-4-12-303 LATE PENALTY FEES | 116,000.00 | 12,825.55 | 48,471.62 | 41.79 | 67,528.38 |
| 01-4-12-304 RECONNECTION FEES | 40,000.00 | 1,850.00 | 6,725.00 | 16.81 | 33,275.00 |
| 01-4-12-305 POLE RENTAL | 6,000.00 | 1,543.81 | 1,543.81 | 25.73 | 4,456.19 |
| 01-4-12-306 CREDIT CARD FEES | 10,000.00 | 800.79 | 3,296.80 | 32.97 | 6,703.20 |
| 01-4-12-310 SERVICE FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-12-390 INTEREST INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-12-395 MISCELLANEOUS FEES | 6,500.00 | 2,825.00 | 6,820.25 | 104.93 | (320.25) |
| TOTAL REVENUES | 15,543,986.00 | 1,122,444.77 | 4,827,915.69 | 31.06 | 0.00 |
| EXPENDITURES | | | | | |
| SALARIES | | | | | |
| 01-5-12-400 SALARIES | 849,636.00 | 64,219.38 | 301,779.49 | 35.52 | 547,856.51 |
| 01-5-12-455 TEMP SERVICE WAGES | 6,008.00 | 0.00 | 652.40 | 10.86 | 5,355.60 |
| SUBTOTAL SALARIES | 855,644.00 | 64,219.38 | 302,431.89 | 35.35 | 553,212.11 |
| PERSONNEL EXPENSES | | | | | |
| 01-5-12-502 PAYROLL TAX | 64,997.00 | 4,770.98 | 22,474.41 | 34.58 | 42,522.59 |
| 01-5-12-503 GROUP INSURANCE | 42,600.00 | 6,087.93 | 20,885.79 | 49.03 | 21,714.21 |
| 01-5-12-504 PENSION EXPENSE | 24,600.00 | 2,353.60 | 10,475.61 | 42.58 | 14,124.39 |
| 01-5-12-510 TRAVEL & TRAINING EXPENSE | 15,000.00 | 432.66 | 6,105.04 | 40.70 | 8,894.96 |
| 01-5-12-515 SAFETY SUPPLIES | 2,000.00 | 0.00 | 792.87 | 39.64 | 1,207.13 |
| 01-5-12-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-580 UNIFORM EXPENSE | 12,000.00 | 241.35 | 318.34 | 2.65 | 11,681.66 |
| SUBTOTAL PERSONNEL EXPENSES | 161,197.00 | 13,886.52 | 61,052.06 | 37.87 | 100,144.94 |
| OFFICE SUPPLIES | | | | | |
| 01-5-12-601 MATERIALS AND SUPPLIES | 14,000.00 | 863.39 | 7,454.23 | 53.24 | 6,545.77 |
| 01-5-12-610 TELEPHONE | 24,000.00 | 2,479.73 | 8,127.04 | 33.86 | 15,872.96 |
| 01-5-12-619 BUILDING EXPENSE | 8,000.00 | 845.22 | 1,988.26 | 24.85 | 6,011.74 |
| 01-5-12-620 UTILITIES | 6,000.00 | 422.51 | 3,121.10 | 52.02 | 2,878.90 |
| 01-5-12-630 INSURANCE | 32,000.00 | 0.00 | 23,559.30 | 73.62 | 8,440.70 |
| 01-5-12-640 DUES, MBRSHPS & SUBSCRIPTIO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-643 AUDIT FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-647 LICENSES | 0.00 | 0.00 | 50.00 | 0.00 | (50.00) |
| 01-5-12-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 284.00 | 341.00 | 68.20 | 159.00 |
| 01-5-12-650 REPAIRS & MAINTENANCE - VEH | 36,000.00 | 87.91 | 1,395.23 | 3.88 | 34,604.77 |
| 01-5-12-651 OPERATING EXPENSES - VEHICL | 28,000.00 | 591.27 | 12,822.84 | 45.80 | 15,177.16 |
| 01-5-12-653 REP & MAINT - GENERATORS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-654 OPERATING EXPENSE-GENERATOR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-680 ISES OPERATING COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-684 TRANSFORMER REPAIRS & DISPO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
ELECTRIC DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-12-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 148,500.00 | 5,574.03 | 58,859.00 | 39.64 | 89,641.00 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 01-5-12-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-710 ELECTRIC POWER PURCHASED | 10,874,360.00 | 998,280.52 | 3,369,740.99 | 30.99 | 7,504,619.01 |
| 01-5-12-760 DEPRECIATION | 888,000.00 | 74,000.00 | 296,000.00 | 33.33 | 592,000.00 |
| 01-5-12-770 DEPRECIATION-VEHICLES | 98,000.00 | 8,167.00 | 32,668.00 | 33.33 | 65,332.00 |
| 01-5-12-774 TREE TRIMMING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 11,860,360.00 | 1,080,447.52 | 3,698,408.99 | 31.18 | 8,161,951.01 |
| <u>OTHER EXPENSES</u> | | | | | |
| 01-5-12-860 CONSULTING SERVICES | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 01-5-12-886 INTEREST EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-889 GAIN OR LOSS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-890 CAPITAL IMPROVEMENTS FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-891 DEPRECIATION EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-12-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| TOTAL EXPENDITURES | 13,030,701.00 | 1,164,127.45 | 4,120,751.94 | 31.62 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | 2,513,285.00 | (41,682.68) | 707,163.75 | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
WATER DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|---------------------|-------------------|------------------------|----------------|-------------------|
| REVENUES | | | | | |
| 01-4-13-300 SALES | 1,292,978.00 | 103,762.06 | 382,099.40 | 29.55 | 910,878.60 |
| 01-4-13-301 ADJUSTMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-13-302 FREE SERVICES | (7,500.00) (| 256.09) (| 1,582.33) | 21.10 (| 5,917.67) |
| 01-4-13-303 LATE PENALTY FEES | 20,000.00 | 1,571.51 | 6,257.85 | 31.29 | 13,742.15 |
| 01-4-13-310 SERVICE FEES | 0.00 | 920.00 | 2,226.93 | 0.00 (| 2,226.93) |
| 01-4-13-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 1,305,478.00 | 105,997.48 | 389,001.85 | 29.80 | 0.00 |
| EXPENDITURES | | | | | |
| SALARIES | | | | | |
| 01-5-13-400 SALARIES | 376,116.00 | 23,601.66 | 115,829.41 | 30.80 | 260,286.59 |
| 01-5-13-455 TEMP SERVICE WAGES | 0.00 | 4,396.00 | 7,991.20 | 0.00 (| 7,991.20) |
| SUBTOTAL SALARIES | 376,116.00 | 27,997.66 | 123,820.61 | 32.92 | 252,295.39 |
| PERSONNEL EXPENSES | | | | | |
| 01-5-13-502 PAYROLL TAX | 28,773.00 | 1,745.17 | 8,585.93 | 29.84 | 20,187.07 |
| 01-5-13-503 GROUP INSURANCE | 36,500.00 | 3,009.67 | 12,460.53 | 34.14 | 24,039.47 |
| 01-5-13-504 PENSION EXPENSE | 9,000.00 | 711.41 | 3,140.89 | 34.90 | 5,859.11 |
| 01-5-13-510 TRAVEL & TRAINING EXPENSE | 1,500.00 | 150.00 | 150.00 | 10.00 | 1,350.00 |
| 01-5-13-515 SAFETY SUPPLIES | 1,124.00 | 0.00 | 239.46 | 21.30 | 884.54 |
| 01-5-13-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-13-580 UNIFORM EXPENSE | 1,500.00 | 127.60 | 271.15 | 18.08 | 1,228.85 |
| SUBTOTAL PERSONNEL EXPENSES | 78,397.00 | 5,743.85 | 24,847.96 | 31.70 | 53,549.04 |
| OFFICE SUPPLIES | | | | | |
| 01-5-13-601 MATERIALS AND SUPPLIES | 36,068.00 | 1,973.45 | 8,349.97 | 23.15 | 27,718.03 |
| 01-5-13-602 CHEMICALS AND SUPPLIES | 38,656.00 | 2,530.12 | 14,291.24 | 36.97 | 24,364.76 |
| 01-5-13-608 TOOLS | 2,000.00 | 27.49 | 99.38 | 4.97 | 1,900.62 |
| 01-5-13-610 TELEPHONE | 10,587.00 | 1,202.90 | 4,474.67 | 42.27 | 6,112.33 |
| 01-5-13-619 BUILDING EXPENSE | 3,232.00 | 876.24 | 2,058.51 | 63.69 | 1,173.49 |
| 01-5-13-620 UTILITIES | 6,000.00 | 25.38 | 202.13 | 3.37 | 5,797.87 |
| 01-5-13-630 INSURANCE | 14,137.00 | 0.00 | 7,496.42 | 53.03 | 6,640.58 |
| 01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIO | 2,382.00 | 807.60 | 4,155.40 | 174.45 (| 1,773.40) |
| 01-5-13-647 LICENSES | 10,500.00 | 0.00 | 0.00 | 0.00 | 10,500.00 |
| 01-5-13-648 IMMUNIZATIONS & PHYSICALS | 843.00 | 348.00 | 348.00 | 41.28 | 495.00 |
| 01-5-13-650 REPAIRS & MAINTENANCE - VEH | 6,000.00 | 847.79 | 979.29 | 16.32 | 5,020.71 |
| 01-5-13-651 OPERATING EXPENSES - VEHICL | 19,533.00 | 353.74 | 5,047.32 | 25.84 | 14,485.68 |
| 01-5-13-652 MANHOLE & PIPE REHAB | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 |
| 01-5-13-658 PIPE & HYDRANT REPAIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-13-682 WELL AND PUMP REPAIRS | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 01-5-13-683 PUMP AND TANK REPAIRS | 50,000.00 | 896.60 | 13,035.08 | 26.07 | 36,964.92 |
| 01-5-13-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 224,938.00 | 9,889.31 | 60,537.41 | 26.91 | 164,400.59 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
WATER DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 01-5-13-700 EQUIPMENT PURCHASES | 0.00 | 28,550.00 | 28,550.00 | 0.00 | (28,550.00) |
| 01-5-13-761 DEPRECIATION-WATER PLANT | 147,000.00 | 12,250.00 | 49,000.00 | 33.33 | 98,000.00 |
| 01-5-13-770 DEPRECIATION-VEHICLES | 46,800.00 | 3,900.00 | 15,600.00 | 33.33 | 31,200.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 193,800.00 | 44,700.00 | 93,150.00 | 48.07 | 100,650.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 01-5-13-860 CONSULTING SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-13-886 INTEREST EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-13-890 CAPITAL IMPROVEMENTS FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-13-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| TOTAL EXPENDITURES | 873,251.00 | 88,330.82 | 302,355.98 | 34.62 | 0.00 |
| | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | 432,227.00 | 17,666.66 | 86,645.87 | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
SEWER DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 01-4-14-300 SALES | 904,659.00 | 72,387.74 | 281,628.43 | 31.13 | 623,030.57 |
| 01-4-14-302 FREE SERVICE | (1,800.00) | (85.40) | (435.60) | 24.20 | (1,364.40) |
| 01-4-14-310 SERVICE FEES | 0.00 | 0.00 | 160.00 | 0.00 | (160.00) |
| TOTAL REVENUES | 902,859.00 | 72,302.34 | 281,352.83 | 31.16 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 01-5-14-400 SALARIES | 270,962.00 | 19,979.50 | 94,671.25 | 34.94 | 176,290.75 |
| 01-5-14-455 TEMP SERVICE WAGES | 0.00 | 0.00 | 1,335.60 | 0.00 | (1,335.60) |
| SUBTOTAL SALARIES | 270,962.00 | 19,979.50 | 96,006.85 | 35.43 | 174,955.15 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 01-5-14-502 PAYROLL TAX | 20,729.00 | 1,469.55 | 6,977.35 | 33.66 | 13,751.65 |
| 01-5-14-503 GROUP INSURANCE | 12,300.00 | 2,297.42 | 6,617.11 | 53.80 | 5,682.89 |
| 01-5-14-504 PENSION EXPENSE | 5,400.00 | 422.00 | 1,910.10 | 35.37 | 3,489.90 |
| 01-5-14-510 TRAVEL & TRAINING EXPENSE | 976.00 | 150.00 | 1,064.42 | 109.06 | (88.42) |
| 01-5-14-515 SAFETY SUPPLIES | 1,786.00 | 0.00 | 0.00 | 0.00 | 1,786.00 |
| 01-5-14-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-14-580 UNIFORM EXPENSE | 800.00 | 231.60 | 416.85 | 52.11 | 383.15 |
| SUBTOTAL PERSONNEL EXPENSES | 41,991.00 | 4,570.57 | 16,985.83 | 40.45 | 25,005.17 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 01-5-14-601 MATERIALS AND SUPPLIES | 29,038.00 | 3,861.81 | 7,346.53 | 25.30 | 21,691.47 |
| 01-5-14-602 CHEMICALS AND SUPPLIES | 10,500.00 | 0.00 | 0.00 | 0.00 | 10,500.00 |
| 01-5-14-608 TOOLS | 1,191.00 | 0.00 | 311.09 | 26.12 | 879.91 |
| 01-5-14-610 TELEPHONE | 3,096.00 | 260.74 | 929.50 | 30.02 | 2,166.50 |
| 01-5-14-619 BUILDING EXPENSE | 2,978.00 | 0.00 | 493.01 | 16.56 | 2,484.99 |
| 01-5-14-620 UTILITIES | 32,000.00 | 563.52 | 2,941.55 | 9.19 | 29,058.45 |
| 01-5-14-630 INSURANCE | 4,260.00 | 0.00 | 3,826.21 | 89.82 | 433.79 |
| 01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIO | 119.00 | 0.00 | 0.00 | 0.00 | 119.00 |
| 01-5-14-647 LICENSES | 7,500.00 | 0.00 | 50.00 | 0.67 | 7,450.00 |
| 01-5-14-648 IMMUNIZATIONS & PHYSICALS | 300.00 | 146.00 | 146.00 | 48.67 | 154.00 |
| 01-5-14-650 REPAIRS & MAINTENANCE - VEH | 8,205.00 | 44.00 | 9,844.08 | 119.98 | (1,639.08) |
| 01-5-14-651 OPERATING EXPENSES - VEHICL | 12,000.00 | 6.16 | 4,535.61 | 37.80 | 7,464.39 |
| 01-5-14-652 MANHOLE & PIPE REHAB | 1,262.00 | 0.00 | 0.00 | 0.00 | 1,262.00 |
| 01-5-14-683 PUMP AND TANK REPAIRS | 16,854.00 | 134.86 | 15,332.10 | 90.97 | 1,521.90 |
| SUBTOTAL OFFICE SUPPLIES | 129,303.00 | 5,017.09 | 45,755.68 | 35.39 | 83,547.32 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 01-5-14-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-14-762 DEPRICIATION SEWER SYSTEMS | 174,000.00 | 14,500.00 | 58,000.00 | 33.33 | 116,000.00 |
| 01-5-14-770 DEPRECIATION-VEHICLES | 34,400.00 | 2,867.00 | 11,468.00 | 33.34 | 22,932.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 208,400.00 | 17,367.00 | 69,468.00 | 33.33 | 138,932.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
SEWER DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>OTHER EXPENSES</u> | | | | | |
| 01-5-14-860 CONSULTING SERVICES | 2,382.00 | 0.00 | 0.00 | 0.00 | 2,382.00 |
| 01-5-14-890 CAPITAL IMPROVEMENTS FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-14-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 2,382.00 | 0.00 | 0.00 | 0.00 | 2,382.00 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 653,038.00 | 46,934.16 | 228,216.36 | 34.95 | 0.00 |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | 249,821.00 | 25,368.18 | 53,136.47 | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
ADMINISTRATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| REVENUES | | | | | |
| 01-4-15-303 LATE PENALTY FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-304 AMP | 0.00 (| 57.52) | 314.79 | 0.00 (| 314.79) |
| 01-4-15-315 PRIVILEGE TAX - CITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-341 ELECTRIC PERMITS | 1,000.00 | 400.43 | 761.52 | 76.15 | 238.48 |
| 01-4-15-342 PLUMBING PERMITS | 300.00 | 25.00 | 42.00 | 14.00 | 258.00 |
| 01-4-15-345 BUILDING PERMITS - CITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-375 PLANNING COMMISSION - CITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-385 SALE OF ASSETS/EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-390 INTEREST INCOME | 25,500.00 | 657.85 | 5,550.54 | 21.77 | 19,949.46 |
| 01-4-15-395 MISCELLANEOUS | 155,000.00 | 0.00 | 0.00 | 0.00 | 155,000.00 |
| 01-4-15-396 GRANT INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-4-15-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 181,800.00 | 1,025.76 | 6,668.85 | 3.67 | 0.00 |
| EXPENDITURES | | | | | |
| SALARIES | | | | | |
| 01-5-15-400 SALARIES | 423,210.00 | 27,153.50 | 142,245.64 | 33.61 | 280,964.36 |
| 01-5-15-455 TEMP SERVICE WAGES | 0.00 | 0.00 | 406.00 | 0.00 (| 406.00) |
| SUBTOTAL SALARIES | 423,210.00 | 27,153.50 | 142,651.64 | 33.71 | 280,558.36 |
| PERSONNEL EXPENSES | | | | | |
| 01-5-15-502 PAYROLL TAX | 32,376.00 | 2,031.73 | 10,665.91 | 32.94 | 21,710.09 |
| 01-5-15-503 GROUP INSURANCE | 31,250.00 | 2,729.84 | 9,290.48 | 29.73 | 21,959.52 |
| 01-5-15-504 PENSION EXPENSE | 16,000.00 | 668.07 | 4,297.78 | 26.86 | 11,702.22 |
| 01-5-15-510 TRAVEL & TRAINING EXPENSE | 14,000.00 | 2,397.50 | 7,367.53 | 52.63 | 6,632.47 |
| 01-5-15-515 SAFETY SUPPLIES | 1,200.00 | 144.90 | 415.32 | 34.61 | 784.68 |
| 01-5-15-516 HR MATERIALS & SUPPLIES | 8,000.00 | 312.00 | 4,128.33 | 51.60 | 3,871.67 |
| 01-5-15-517 SAFETY COMMITTEE | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 01-5-15-550 EMPLOYEE RELATIONS | 1,200.00 | 0.00 | 383.70 | 31.98 | 816.30 |
| 01-5-15-580 UNIFORM EXPENSE | 1,200.00 | 0.00 | 0.00 | 0.00 | 1,200.00 |
| SUBTOTAL PERSONNEL EXPENSES | 106,226.00 | 8,284.04 | 36,549.05 | 34.41 | 69,676.95 |
| OFFICE SUPPLIES | | | | | |
| 01-5-15-601 MATERIALS AND SUPPLIES | 20,000.00 (| 5,512.56) | 5,617.56 | 28.09 | 14,382.44 |
| 01-5-15-605 OFFICE EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-606 POSTAGE | 30,000.00 | 1,559.68 | 10,905.90 | 36.35 | 19,094.10 |
| 01-5-15-607 PUBLISHING ORDINANCES & NOT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-610 TELEPHONE | 36,000.00 | 2,304.63 | 11,625.64 | 32.29 | 24,374.36 |
| 01-5-15-619 BUILDING EXPENSE | 18,000.00 | 1,838.60 | 5,191.09 | 28.84 | 12,808.91 |
| 01-5-15-620 UTILITIES | 3,600.00 | 607.72 | 2,801.80 | 77.83 | 798.20 |
| 01-5-15-630 INSURANCE | 1,000.00 | 0.00 | 771.40 | 77.14 | 228.60 |
| 01-5-15-635 ETS CREDIT CARD FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIO | 22,000.00 | 7,175.00 | 13,394.00 | 60.88 | 8,606.00 |
| 01-5-15-642 UNEMPLOYMENT BENEFIT ASSMT | 0.00 | 0.00 | 184.01 | 0.00 (| 184.01) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER
ADMINISTRATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-15-643 AUDIT FEES | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 |
| 01-5-15-644 LEGAL EXPENSES | 19,000.00 | 0.00 | 0.00 | 0.00 | 19,000.00 |
| 01-5-15-645 ADV, PROMOTIONS & DONATIONS | 36,000.00 | 8,265.00 | 18,488.63 | 51.36 | 17,511.37 |
| 01-5-15-647 LICENSES | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 01-5-15-648 IMMUNIZATIONS & PHYSICALS | 2,500.00 | 0.00 | 648.50 | 25.94 | 1,851.50 |
| 01-5-15-650 REPAIRS & MAINTENANCE - VEH | 20,000.00 | 212.94 | 3,621.71 | 18.11 | 16,378.29 |
| 01-5-15-651 OPERATING EXPENSES - VEHICL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-686 EQUIPMENT RENTAL | 12,000.00 | 922.81 | 3,816.69 | 31.81 | 8,183.31 |
| SUBTOTAL OFFICE SUPPLIES | 275,100.00 | 17,373.82 | 77,066.93 | 28.01 | 198,033.07 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 01-5-15-763 DEPRECIATION | 19,200.00 | 1,600.00 | 6,400.00 | 33.33 | 12,800.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 19,200.00 | 1,600.00 | 6,400.00 | 33.33 | 12,800.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 01-5-15-860 CONSULTING SERVICES | 60,000.00 | 11,483.07 | 18,064.46 | 30.11 | 41,935.54 |
| 01-5-15-861 INDUSTRIAL INCENTIVES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-881 STREET LIGHTS AND HYDRANTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-882 FREE SERVICE INSTALLATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-883 BAD ACCOUNTS | 75,000.00 | 2,560.62 | 19,371.47 | 25.83 | 55,628.53 |
| 01-5-15-886 INTEREST EXPENSE | 260,931.00 | 3,694.68 | 14,770.04 | 5.66 | 246,160.96 |
| 01-5-15-887 BOND PAYING AGENT EXPENSE | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| 01-5-15-888 BOND AMORTIZATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-890 CAPITAL IMPROVEMENTS FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-5-15-898 CASH OVER AND SHORT | 300.00 | 44.05 | 809.81 | 269.94- | 1,109.81 |
| 01-5-15-899 MISCELLANEOUS | 0.00 | 302.50 | 302.50 | 0.00 | 302.50 |
| SUBTOTAL OTHER EXPENSES | 397,831.00 | 12,875.58 | 51,698.66 | 13.00 | 346,132.34 |
| <u>TRANSFERS</u> | | | | | |
| 01-5-15-903 TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 1,221,567.00 | 67,286.94 | 314,366.28 | 25.73 | 0.00 |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | { 1,039,767.00} | { 66,261.18} | { 307,697.43} | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

01 -OSCEOLA LIGHT & POWER

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|----------------------|---------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 17,934,123.00 | 1,301,770.35 | 5,504,939.22 | 30.70 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>15,778,557.00</u> | <u>1,366,679.37</u> | <u>4,965,690.56</u> | <u>31.47</u> | <u>0.00</u> |
| REVENUES OVER/ (UNDER) EXPENDITURES | 2,155,566.00 | (64,909.02) | 539,248.66 | | 0.00 |

02 -CITY GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|--------------------|--------------------------------|-----------------|
| ASSETS | | |
| 02-101 | REGIONS-COMM CTR & GOLF (0051) | 26,383.62 |
| 02-105 | REGIONS-CITY GENERAL(0638) | 40,497.00 |
| 02-106 | FNBEA-CITY GENERAL(9902) | 690.97 |
| 02-107 | MISC CASH ACCOUNTS | 96,422.77 |
| 02-108 | REGIONS-CITY GEN PAYROLL(5948) | 794.18 |
| 02-109 | REGIONS-FIRE DEPT ACT833(0697) | 10,113.85 |
| 02-110 | ACCOUNTS RECEIVABLE | 0.00 |
| 02-111 | RETURNED CHECKS | 0.00 |
| 02-113 | ACCRUED RECEIVABLE | 0.00 |
| 02-115 | BANCORP-CITY GENERAL(0430) | 39,590.16 |
| 02-116 | BANCORP-CITY GEN PAYROLL(0465) | 16,006.09 |
| 02-117 | INACTIVE | 0.00 |
| 02-118 | FIRST COMM-CITY GEN SAV(7010) | 6,669.47 |
| 02-119 | BANCORP-OPD RESERVE(1015) | 0.00 |
| 02-123 | A/R - OTHER | 22,758.11 |
| 02-125 | PMTS IN LIEU OF TAXES REC | 0.00 |
| 02-126 | DELIQUENT TAXES RECEIVABLE | 13,360.82 |
| 02-127 | TAX RECEIPTS RECEIVABLE | 161,842.94 |
| 02-130 | DUE TO/FROM OTHER FUNDS | (1,844,193.31) |
| 02-133 | DUE FROM SANITATION | 0.00 |
| 02-134 | DUE FROM STREET | 0.00 |
| 02-135 | DUE FROM AIRPORT | 0.00 |
| 02-136 | DUE FROM OML&P | 0.00 |
| 02-139 | BANCORP-OPD C & I FUND(4083) | 4,318.54 |
| 02-143 | A/R - BECKMAN VOLMER | 0.00 |
| 02-145 | DUE FROM FIRE PENSION | 0.00 |
| 02-146 | DUE FROM POLICE PENSION | 0.00 |
| 02-195 | FIXED ASSETS | 0.00 |
| 02-196 | ACCUMULATED DEPRECIATION | 0.00 |
| | | (1,404,744.79) |
| TOTAL ASSETS | | (1,404,744.79) |
| LIABILITIES | | |
| 02-201 | ACCOUNTS PAYABLE | 33,925.56 |
| 02-202 | FEDERAL W/H PAYABLE | 0.00 |
| 02-203 | SOC SECURITY W/H PAYABLE | 0.00 |
| 02-204 | ARKANSAS W/H PAYABLE | 0.00 |
| 02-205 | GENERAL PENSION W/H | 0.00 |
| 02-206 | UNITED WAY W/H | 0.00 |
| 02-207 | GROUP INSURANCE W/H | 0.00 |
| 02-208 | UNIFORM W/H | 0.00 |
| 02-209 | MEDICARE W/H | 0.00 |
| 02-210 | FIREMENS PENSION W/H | 244.62 |
| 02-211 | CHRISTMAS CLUB W/H | 0.00 |
| 02-212 | POLICE PENSION W/H | (73.37) |
| 02-213 | UNEMPLOYMENT TAXES PAYABLE | 0.00 |
| 02-214 | GARNISHMENTS PAYABLE | 213.76 |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|-----------|---|-----------------|
| 02-220 | DUE TO OTHER FUNDS | 0.00 |
| 02-222 | FIREMEN'S FUND | 0.00 |
| 02-223 | DUE TO POLICE PENSION FUND | 0.00 |
| 02-224 | DUE TO FIREMENS PENSION FUND | 0.00 |
| 02-227 | DUE TO DRIVER GRIDER ASSOC. | 0.00 |
| 02-228 | DUE TO CITY GEN FUND | 0.00 |
| 02-232 | COMPENSATED ABSENCES | 0.00 |
| 02-233 | FIRE DEPT ACT833 DEF REVENUE | 0.00 |
| 02-235 | ACCRUED INTEREST PAYABLE | 0.00 |
| 02-236 | ACCRUED WAGES | 136,603.41 |
| 02-237 | ACCURED PAYABLE-PENSION MONEY | 0.00 |
| 02-246 | ASSIGNED REVENUE-FUTURE EXP | (122,792.00) |
| | TOTAL LIABILITIES | 48,121.98 |
| EQUITY | | |
| ===== | | |
| 02-291 | BEGINNING FUND BALANCE | (535,893.43) |
| | TOTAL BEGINNING EQUITY | (535,893.43) |
| | TOTAL REVENUE | 1,090,019.30 |
| | TOTAL EXPENSES | 2,006,992.64 |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | (916,973.34) |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | (1,452,866.77) |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | (1,404,744.79) |
| | | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
ADMINISTRATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 02-4-01-310 PROPERTY TAXES | 647,674.00 | 16,578.18 | 70,510.82 | 10.89 | 577,163.18 |
| 02-4-01-314 GENERAL REVENUE (STATE OF A | 122,931.00 | 8,440.68 | 41,939.29 | 34.12 | 80,991.71 |
| 02-4-01-315 PRIVILEGE TAX -- CITY | 7,745.00 | 50.00 | 8,840.00 | 114.14 (| 1,095.00) |
| 02-4-01-316 PILOT-FED HOUSING AUTHORITY | 3,315.00 | 0.00 | 0.00 | 0.00 | 3,315.00 |
| 02-4-01-317 PILOT-PLUM POINT ENERGY STA | 705,703.00 | 0.00 | 0.00 | 0.00 | 705,703.00 |
| 02-4-01-318 PILOT-OTHER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-323 A & P TAX REVENUE | 31,000.00 | 3,108.00 | 9,923.35 | 32.01 | 21,076.65 |
| 02-4-01-325 GAS FRANCHISE TAX | 60,000.00 | 0.00 | 22,554.03 | 37.59 | 37,445.97 |
| 02-4-01-328 TELEPHONE EXCISE TAX | 24,000.00 | 0.00 | 0.00 | 0.00 | 24,000.00 |
| 02-4-01-331 CABLE FRANCHISE TAX | 26,400.00 | 0.00 | 10,862.18 | 41.14 | 15,537.82 |
| 02-4-01-335 FINES AND FORFEITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-337 OPD RECEIPTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-338 JAIL RECEIPTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-340 ANIMAL LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-345 BUILDING PERMITS | 2,000.00 | 75.80 | 509.25 | 25.46 | 1,490.75 |
| 02-4-01-350 ADMISSION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-375 PLANNING COMMISSION | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 02-4-01-384 CODE RED CONTRIBUTIONS (| 3,750.00) | 0.00 (| 3,750.00) | 100.00 | 0.00 |
| 02-4-01-385 SALE OF ASSETS/EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-390 INTEREST INCOME | 1,200.00 | 9.03 | 47.27 | 3.94 | 1,152.73 |
| 02-4-01-392 INDUSTRIAL INCENTIVES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-393 HISTORICAL SOCIETY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-01-394 COUNTY SALES TAX | 1,075,263.00 | 81,889.67 | 359,565.38 | 33.44 | 715,697.62 |
| 02-4-01-395 MISCELLANEOUS | 0.00 | 0.00 | 5,050.00 | 0.00 (| 5,050.00) |
| 02-4-01-396 GRANT INCOME | 0.00 | 0.00 | 4,641.50 | 0.00 (| 4,641.50) |
| 02-4-01-397 CITY SALES TAX | 1,030,171.00 | 88,753.71 | 368,295.76 | 35.75 | 661,875.24 |
| 02-4-01-398 RENT INCOME | 30,780.00 | 500.00 | 22,574.82 | 73.34 | 8,205.18 |
| 02-4-01-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 3,764,532.00 | 199,405.07 | 921,563.65 | 24.48 | 0.00 |

EXPENDITURESSALARIES

| | | | | | |
|----------------------|------------|-----------|-----------|-------|------------|
| 02-5-01-400 SALARIES | 155,200.00 | 11,683.33 | 49,401.56 | 31.83 | 105,798.44 |
| SUBTOTAL SALARIES | 155,200.00 | 11,683.33 | 49,401.56 | 31.83 | 105,798.44 |

PERSONNEL EXPENSES

| | | | | | |
|---------------------------------------|------------|-----------|-----------|----------|-----------|
| 02-5-01-501 TRAVEL & PUBLIC RELATIONS | 7,200.00 | 30.00 | 30.00 | 0.42 | 7,170.00 |
| 02-5-01-502 PAYROLL TAX | 11,873.00 | 867.28 | 3,664.33 | 30.86 | 8,208.67 |
| 02-5-01-503 GROUP INSURANCE | 36,000.00 | 2,749.47 | 9,312.08 | 25.87 | 26,687.92 |
| 02-5-01-504 PENSION EXPENSE | 87,831.00 | 6,849.71 | 27,532.25 | 31.35 | 60,298.75 |
| 02-5-01-510 TRAVEL & TRAINING EXPENSE | 12,000.00 | 3,071.80 | 16,164.74 | 134.71 (| 4,164.74) |
| 02-5-01-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 787.95 | 0.00 (| 787.95) |
| 02-5-01-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 154,904.00 | 13,568.26 | 57,491.35 | 37.11 | 97,412.65 |

02 -CITY GENERAL FUND
ADMINISTRATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-01-601 MATERIALS AND SUPPLIES | 20,000.00 | 346.47 | 2,785.95 | 13.93 | 17,214.05 |
| 02-5-01-604 BIG RIVER STEEL PROJECT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-605 OFFICE EXPENSE | 15,000.00 | 1,250.00 | 5,000.00 | 33.33 | 10,000.00 |
| 02-5-01-607 PUBLISHING ORDINANCES & NOT | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 02-5-01-610 TELEPHONE | 3,600.00 | 226.65 | 891.14 | 24.75 | 2,708.86 |
| 02-5-01-619 BUILDING EXPENSE | 10,000.00 | 0.00 | 18,035.00 | 180.35 (| 8,035.00) |
| 02-5-01-620 UTILITIES | 2,000.00 (| 17.04) | 102.64 | 5.13 | 1,897.36 |
| 02-5-01-625 RENT | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 02-5-01-626 A & P EXPENSES | 31,000.00 | 10,849.70 | 21,133.30 | 68.17 | 9,866.70 |
| 02-5-01-630 INSURANCE | 34,000.00 | 0.00 | 206.69 | 0.61 | 33,793.31 |
| 02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIO | 5,000.00 | 122.13 | 1,788.08 | 35.76 | 3,211.92 |
| 02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT | 0.00 | 46.00 | 92.00 | 0.00 (| 92.00) |
| 02-5-01-643 AUDIT FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-644 LEGAL EXPENSES | 24,000.00 | 300.00 | 5,250.00 | 21.88 | 18,750.00 |
| 02-5-01-645 ADV, PROMOTIONS & DONATIONS | 6,000.00 | 1,969.00 | 6,115.26 | 101.92 (| 115.26) |
| 02-5-01-647 LICENSES | 250.00 | 25.00 | 118.03 | 47.21 | 131.97 |
| 02-5-01-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-650 REPAIRS & MAINTENANCE - VEH | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 02-5-01-651 OPERATING EXPENSES - VEHICL | 1,200.00 | 0.00 (| 608.69) | 50.72- | 1,808.69 |
| 02-5-01-687 ELECTION EXPENSE | 0.00 | 0.00 | 4,495.43 | 0.00 (| 4,495.43) |
| SUBTOTAL OFFICE SUPPLIES | 159,050.00 | 15,117.91 | 65,404.83 | 41.12 | 93,645.17 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-01-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-749 HEADSTART BLDG EXP | 0.00 | 0.00 | 154.00 | 0.00 (| 154.00) |
| 02-5-01-750 ROSENWALD BLDG EXPENSE | 12,000.00 | 243.11 | 2,370.50 | 19.75 | 9,629.50 |
| 02-5-01-751 SR. CITIZEN BLDG EXPENSE | 6,000.00 | 487.49 | 941.39 | 15.69 | 5,058.61 |
| 02-5-01-752 SCOUT HUT EXPENSE | 6,000.00 | 234.11 | 1,456.44 | 24.27 | 4,543.56 |
| 02-5-01-753 COSTON BLDG EXP | 25,000.00 | 5,268.48 | 29,201.58 | 116.81 (| 4,201.58) |
| SUBTOTAL EQUIPMENT PURCHASES | 49,000.00 | 6,233.19 | 34,123.91 | 69.64 | 14,876.09 |
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-01-801 PLANNING COMMISSION EXPENSE | 200.00 | 0.00 | 30.00 | 15.00 | 170.00 |
| 02-5-01-860 CONSULTING SERVICES | 250.00 | 525.00 | 2,152.59 | 861.04 (| 1,902.59) |
| 02-5-01-861 INDUSTRIAL INCENTIVES | 75,000.00 | 0.00 | 0.00 | 0.00 | 75,000.00 |
| 02-5-01-886 INTEREST EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-890 GRANT EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-01-895 CAPITAL LEASE PAYMENTS | 61,572.00 | 0.00 | 0.00 | 0.00 | 61,572.00 |
| 02-5-01-898 ABANDONED/CONDEMNED PROP EX | 18,000.00 | 2,244.48 | 4,725.06 | 26.25 | 13,274.94 |
| 02-5-01-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 155,022.00 | 2,769.48 | 6,907.65 | 4.46 | 148,114.35 |
| <u>TRANSFERS</u> | | | | | |
| 02-5-01-903 TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | 673,176.00 | 49,372.17 | 213,329.30 | 31.69 | 0.00 |
| <hr/> | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | 3,091,356.00 | 150,032.90 | 708,234.35 | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
POLICE DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|---------------------|-------------------|------------------------|----------------|-------------------|
| REVENUES | | | | | |
| 02-4-02-335 FINES & FORFEITURES | 240,000.00 | 28,862.37 | 72,007.43 | 30.00 | 167,992.57 |
| 02-4-02-337 OPD RECEIPTS | 1,800.00 | 0.00 | 1,754.57 | 97.48 | 45.43 |
| 02-4-02-338 JAIL RECEIPTS | 22,000.00 | 1,257.22 | 2,019.98 | 9.18 | 19,980.02 |
| 02-4-02-396 GRANT INCOME | 28,000.00 | 646.80 | 7,614.43 | 27.19 | 20,385.57 |
| TOTAL REVENUES | 291,800.00 | 30,766.39 | 83,396.41 | 28.58 | 0.00 |
| EXPENDITURES | | | | | |
| SALARIES | | | | | |
| 02-5-02-400 SALARIES | 1,368,043.00 | 95,071.53 | 463,175.95 | 33.86 | 904,867.05 |
| 02-5-02-410 SALARIES-HOLIDAY PAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-02-414 SALARIES-GRANT/OPD | (60,000.00) | 0.00 | 0.00 | 0.00 | (60,000.00) |
| 02-5-02-426 AUXILIARY POLICE | 4,200.00 | 7.25 | 329.88 | 7.85 | 3,870.12 |
| SUBTOTAL SALARIES | 1,312,243.00 | 95,078.78 | 463,505.83 | 35.32 | 848,737.17 |
| PERSONNEL EXPENSES | | | | | |
| 02-5-02-502 PAYROLL TAX | 104,655.00 | 7,138.42 | 34,672.87 | 33.13 | 69,982.13 |
| 02-5-02-503 GROUP INSURANCE | 104,500.00 | 11,232.63 | 42,171.03 | 40.36 | 62,328.97 |
| 02-5-02-504 PENSION EXPENSE | 189,736.00 | 21,032.77 | 101,876.33 | 53.69 | 87,859.67 |
| 02-5-02-510 TRAVEL & TRAINING EXPENSE | 17,000.00 | 1,768.70 | 10,401.44 | 61.18 | 6,598.56 |
| 02-5-02-515 SAFETY SUPPLIES | 0.00 | 73.91 | 305.83 | 0.00 | (305.83) |
| 02-5-02-520 K-9 EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-02-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-02-580 UNIFORM EXPENSE | 8,000.00 | 357.24 | 1,296.28 | 16.20 | 6,703.72 |
| 02-5-02-581 UNIFORM LAUNDRY | 4,000.00 | 253.63 | 712.30 | 17.81 | 3,287.70 |
| SUBTOTAL PERSONNEL EXPENSES | 427,891.00 | 41,857.30 | 191,436.08 | 44.74 | 236,454.92 |
| OFFICE SUPPLIES | | | | | |
| 02-5-02-601 MATERIALS AND SUPPLIES | 40,000.00 | 1,677.20 | 4,889.02 | 12.22 | 35,110.98 |
| 02-5-02-610 TELEPHONE | 35,000.00 | 3,016.44 | 12,158.34 | 34.74 | 22,841.66 |
| 02-5-02-619 BUILDING EXPENSE | 2,000.00 | 0.00 | 176.00 | 8.80 | 1,824.00 |
| 02-5-02-620 UTILITIES | 6,000.00 | 212.79 | 1,578.37 | 26.31 | 4,421.63 |
| 02-5-02-630 INSURANCE | 44,000.00 | 0.00 | 24,726.30 | 56.20 | 19,273.70 |
| 02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIO | 18,000.00 | 125.00 | 2,123.00 | 11.79 | 15,877.00 |
| 02-5-02-648 IMMUNIZATIONS & PHYSICALS | 2,500.00 | 1,758.95 | 1,886.95 | 75.48 | 613.05 |
| 02-5-02-650 REPAIRS & MAINTENANCE - VEH | 25,000.00 | 542.36 | 2,824.55 | 11.30 | 22,175.45 |
| 02-5-02-651 OPERATING EXPENSES - VEHICL | 63,000.00 | 3,437.81 | 15,426.41 | 24.49 | 47,573.59 |
| 02-5-02-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 235,500.00 | 10,770.55 | 65,788.94 | 27.94 | 169,711.06 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
POLICE DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-02-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-02-890 GRANT EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-02-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| TOTAL EXPENDITURES | 1,975,634.00 | 147,706.63 | 720,730.85 | 36.48 | 0.00 |
| | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | (1,683,834.00) | (116,940.24) | (637,334.44) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
FIRE DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 02-4-03-380 CONTRACT TRAINING RECEIPTS | 49,992.00 | 0.00 | 12,498.00 | 25.00 | 37,494.00 |
| 02-4-03-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-03-396 GRANT INCOME | 0.00 | 0.00 | 9,316.24 | 0.00 (| 9,316.24) |
| TOTAL REVENUES | 49,992.00 | 0.00 | 21,814.24 | 43.64 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-03-400 SALARIES | 830,308.00 | 64,915.45 | 304,900.02 | 36.72 | 525,407.98 |
| 02-5-03-410 SALARIES-HOLIDAY PAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-03-427 FIRE SCRIPT-REDEEMED | 10,000.00 | 1,320.00 | 2,380.00 | 23.80 | 7,620.00 |
| SUBTOTAL SALARIES | 840,308.00 | 66,235.45 | 307,280.02 | 36.57 | 533,027.98 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-03-502 PAYROLL TAX | 13,700.00 | 837.70 | 3,816.43 | 27.86 | 9,883.57 |
| 02-5-03-503 GROUP INSURANCE | 67,300.00 | 7,870.64 | 28,113.45 | 41.77 | 39,186.55 |
| 02-5-03-504 PENSION EXPENSE | 114,546.00 | 14,577.69 | 69,220.33 | 60.43 | 45,325.67 |
| 02-5-03-510 TRAVEL & TRAINING EXPENSE | 2,000.00 | 240.00 | 1,319.02 | 65.95 | 680.98 |
| 02-5-03-515 SAFETY SUPPLIES | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 02-5-03-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-03-580 UNIFORM EXPENSE | 9,000.00 | 551.83 | 2,165.76 | 24.06 | 6,834.24 |
| 02-5-03-581 UNIFORM LAUNDRY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 207,546.00 | 24,077.86 | 104,634.99 | 50.42 | 102,911.01 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-03-601 MATERIALS AND SUPPLIES | 12,000.00 | 440.44 | 7,130.15 | 59.42 | 4,869.85 |
| 02-5-03-610 TELEPHONE | 18,000.00 | 2,389.60 | 8,518.64 | 47.33 | 9,481.36 |
| 02-5-03-619 BUILDING EXPENSE | 5,000.00 | 1,041.37 | 1,779.43 | 35.59 | 3,220.57 |
| 02-5-03-620 UTILITIES | 3,000.00 | 193.51 | 1,270.23 | 42.34 | 1,729.77 |
| 02-5-03-630 INSURANCE | 33,219.00 | 0.00 | 24,525.33 | 73.83 | 8,693.67 |
| 02-5-03-640 DUES, MBRSHPS & SUBSCRIPTIO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-03-647 LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-03-648 IMMUNIZATIONS & PHYSICALS | 2,100.00 | 160.00 | 224.00 | 10.67 | 1,876.00 |
| 02-5-03-650 REPAIRS & MAINTNANCE - VEH | 23,000.00 | 329.04 | 12,230.64 | 53.18 | 10,769.36 |
| 02-5-03-651 OPERATING EXPENSES - VEHICL | 12,500.00 | 592.33 | 4,540.10 | 36.32 | 7,959.90 |
| 02-5-03-686 EQUIPMENT RENT/L | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 108,819.00 | 5,146.29 | 60,218.52 | 55.34 | 48,600.48 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-03-700 EQUIPMENT PURCHASES | 0.00 | 561.95 | 3,527.25 | 0.00 (| 3,527.25) |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 561.95 | 3,527.25 | 0.00 (| 3,527.25) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
FIRE DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-03-890 GRANT EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-03-895 CAPITAL LEASE PAYMENTS | 86,921.00 | 0.00 | 0.00 | 0.00 | 86,921.00 |
| 02-5-03-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 86,921.00 | 0.00 | 0.00 | 0.00 | 86,921.00 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 1,243,594.00 | 96,021.55 | 475,660.78 | 38.25 | 0.00 |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | (1,193,602.00) | (96,021.55) | (453,846.54) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
PARKS & RECREATION DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 02-4-04-350 ADMISSION FEES | 95,000.00 | 16,663.00 | 49,555.50 | 52.16 | 45,444.50 |
| 02-4-04-396 GRANT INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 95,000.00 | 16,663.00 | 49,555.50 | 52.16 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-04-400 SALARIES | 274,268.00 | 23,021.16 | 112,344.28 | 40.96 | 161,923.72 |
| 02-5-04-435 SUMMER WORKERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-04-455 TEMP SERVICE WAGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL SALARIES | 274,268.00 | 23,021.16 | 112,344.28 | 40.96 | 161,923.72 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-04-502 PAYROLL TAX | 20,982.00 | 1,647.34 | 8,082.20 | 38.52 | 12,899.80 |
| 02-5-04-503 GROUP INSURANCE | 24,300.00 | 3,869.62 | 12,857.68 | 52.91 | 11,442.32 |
| 02-5-04-504 PENSION EXPENSE | 5,000.00 | 441.30 | 1,879.31 | 37.59 | 3,120.69 |
| 02-5-04-510 TRAVEL & TRAINING EXPENSE | 11,234.00 | 432.66 | 844.99 | 7.52 | 10,389.01 |
| 02-5-04-515 SAFETY SUPPLIES | 2,000.00 | 144.90 | 608.35 | 30.42 | 1,391.65 |
| 02-5-04-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-04-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 63,516.00 | 6,535.82 | 24,272.53 | 38.21 | 39,243.47 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-04-601 MATERIALS AND SUPPLIES | 70,000.00 | 2,452.93 | 15,746.99 | 22.50 | 54,253.01 |
| 02-5-04-610 TELEPHONE | 7,000.00 | 749.21 | 3,210.97 | 45.87 | 3,789.03 |
| 02-5-04-619 BUILDING EXPENSE | 20,000.00 | 290.59 | 5,764.30 | 28.82 | 14,235.70 |
| 02-5-04-620 UTILITIES | 8,000.00 | 363.26 | 1,489.84 | 18.62 | 6,510.16 |
| 02-5-04-630 INSURANCE | 12,000.00 | 0.00 | 6,279.73 | 52.33 | 5,720.27 |
| 02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIO | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 02-5-04-645 ADV, PROMOTIONS & DONATIONS | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 02-5-04-647 LICENSES | 4,000.00 | 25.00 | 25.00 | 0.63 | 3,975.00 |
| 02-5-04-648 IMMUNIZATIONS & PHYSICALS | 200.00 | 96.00 | 224.00 | 112.00 | 24.00 |
| 02-5-04-650 REPAIRS & MAINTENANCE - VEH | 15,000.00 | 260.69 | 509.63 | 3.40 | 14,490.37 |
| 02-5-04-651 OPERATING EXPENSES - VEHICL | 10,000.00 | 825.56 | 2,277.62 | 22.78 | 7,722.38 |
| 02-5-04-686 EQUIPMENT RENTAL | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| SUBTOTAL OFFICE SUPPLIES | 151,400.00 | 5,063.24 | 35,528.08 | 23.47 | 115,871.92 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-04-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-04-725 ATHLETIC EQUIPMENT | 70,000.00 | 15,320.74 | 22,992.60 | 32.85 | 47,007.40 |
| SUBTOTAL EQUIPMENT PURCHASES | 70,000.00 | 15,320.74 | 22,992.60 | 32.85 | 47,007.40 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
PARKS & RECREATION DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-04-890 GRANT EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-04-895 CAPITAL LEASE PAYMENTS | 42,370.00 | 7,858.13 | 33,378.16 | 78.78 | 8,991.84 |
| 02-5-04-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 42,370.00 | 7,858.13 | 33,378.16 | 78.78 | 8,991.84 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 601,554.00 | 57,799.09 | 228,515.65 | 37.99 | 0.00 |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | { 506,554.00} | { 41,136.09} | { 178,960.15} | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
MUNICIPAL COURT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-05-403 OTHER ADM. SALARIES | 1,200.00 | 0.00 | 0.00 | 0.00 | 1,200.00 |
| 02-5-05-421 JUDGE'S SALARY | 29,328.00 | 2,443.75 | 9,775.00 | 33.33 | 19,553.00 |
| 02-5-05-422 CLERK'S SALARY | 104,825.00 (| 6,326.55) | 22,326.93 | 21.30 | 82,498.07 |
| 02-5-05-423 PART-TIME CLERK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL SALARIES | 135,353.00 (| 3,882.80) | 32,101.93 | 23.72 | 103,251.07 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-05-502 PAYROLL TAX | 8,019.00 | 604.04 | 2,754.36 | 34.35 | 5,264.64 |
| 02-5-05-503 GROUP INSURANCE | 8,800.00 | 869.07 | 3,355.04 | 38.13 | 5,444.96 |
| 02-5-05-504 PENSION EXPENSE | 6,552.00 | 506.94 | 2,013.00 | 30.72 | 4,539.00 |
| 02-5-05-506 CITY POLICE PENSION FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-510 TRAVEL & TRAINING EXPENSE | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 02-5-05-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 25,371.00 | 1,980.05 | 8,122.40 | 32.01 | 17,248.60 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-05-601 MATERIALS AND SUPPLIES | 10,000.00 | 96.26 | 1,082.33 | 10.82 | 8,917.67 |
| 02-5-05-610 TELEPHONE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-619 BUILDING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-620 UTILITIES | 2,800.00 | 419.64 | 1,005.36 | 35.91 | 1,794.64 |
| 02-5-05-630 INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIO | 0.00 | 0.00 | 295.00 | 0.00 (| 295.00) |
| 02-5-05-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 32.00 | 0.00 (| 32.00) |
| 02-5-05-650 REPAIRS & MAINTENANCE - VEH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-688 PUBLIC DEFENDER USER FEE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-693 AR CITIZENS FIRST RESPONDER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-694 JUDGE RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-696 COUNTY JUSTICE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-697 STATE JUSTICE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-699 ACT 1262-95 FINE ENHANCE CO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 12,800.00 | 515.90 | 2,414.69 | 18.86 | 10,385.31 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-05-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-05-870 CITY POLICE-10% SHARE OF FI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-05-899 MISCELLANEOUS | (72,098.00) | 0.00 | 0.00 | 0.00 (| 72,098.00) |
| SUBTOTAL OTHER EXPENSES | (72,098.00) | 0.00 | 0.00 | 0.00 (| 72,098.00) |
| TOTAL EXPENDITURES | 101,426.00 (| 1,386.85) | 42,639.02 | 42.04 | 0.00 |
| <hr/> | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | (101,426.00) | 1,386.85 (| 42,639.02) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
JAIL DEPARTMENT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-11-400 SALARIES | 347,400.00 | 26,005.78 | 116,126.59 | 33.43 | 231,273.41 |
| 02-5-11-410 SALARIES-HOLIDAY PAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-11-455 TEMP SERVICE WAGES | 0.00 | 4,064.73 | 11,460.64 | 0.00 | (11,460.64) |
| SUBTOTAL SALARIES | 347,400.00 | 30,070.51 | 127,587.23 | 36.73 | 219,812.77 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-11-502 PAYROLL TAX | 26,576.00 | 1,930.54 | 8,628.12 | 32.47 | 17,947.88 |
| 02-5-11-503 GROUP INSURANCE | 38,750.00 | 3,518.43 | 12,938.97 | 33.39 | 25,811.03 |
| 02-5-11-504 PENSION EXPENSE | 2,500.00 | 190.74 | 900.38 | 36.02 | 1,599.62 |
| 02-5-11-510 TRAVEL & TRAINING EXPENSE | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 02-5-11-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-11-580 UNIFORM EXPENSE | 500.00 | 648.98 | 648.98 | 129.80 | (148.98) |
| 02-5-11-581 UNIFORM LAUNDRY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 68,826.00 | 6,288.69 | 23,116.45 | 33.59 | 45,709.55 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-11-601 MATERIALS AND SUPPLIES | 48,500.00 | 2,810.39 | 12,384.82 | 25.54 | 36,115.18 |
| 02-5-11-610 TELEPHONE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-11-619 BUILDING EXPENSE | 300.00 | 0.00 | 35.00 | 11.67 | 265.00 |
| 02-5-11-620 UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-11-630 INSURANCE | 200.00 | 0.00 | 52.00 | 26.00 | 148.00 |
| 02-5-11-648 IMMUNIZATIONS & PHYSICALS | 1,400.00 | 32.00 | 64.00 | 4.57 | 1,336.00 |
| 02-5-11-650 REPAIRS & MAINTENANCE - VEH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-11-655 JAIL MAINTENANCE FUND | 32,000.00 | 700.57 | 6,568.43 | 20.53 | 25,431.57 |
| 02-5-11-659 INMATE MEDICAL | 250.00 | 146.40 | 291.60 | 116.64 | (41.60) |
| 02-5-11-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 82,650.00 | 3,689.36 | 19,395.85 | 23.47 | 63,254.15 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-11-700 EQUIPMENT PURCHASES | 0.00 | 6,155.00 | 6,155.00 | 0.00 | (6,155.00) |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 6,155.00 | 6,155.00 | 0.00 | (6,155.00) |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 498,876.00 | 46,203.56 | 176,254.53 | 35.33 | 0.00 |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | (498,876.00) | (46,203.56) | (176,254.53) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
GOLF COURSE FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 02-4-18-360 GOLF COURSE MEMBERSHIP FEES | 45,152.00 | 3,233.00 | 10,118.50 | 22.41 | 35,033.50 |
| 02-4-18-362 GREENS FEES | 815.00 | 0.00 | 0.00 | 0.00 | 815.00 |
| 02-4-18-364 CART SHED RENTALS | 10,785.00 | 670.00 | 2,715.00 | 25.17 | 8,070.00 |
| 02-4-18-365 PRO SHOP SALES | 1,157.00 | 0.00 | 0.00 | 0.00 | 1,157.00 |
| 02-4-18-385 INACTIVE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-4-18-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 57,909.00 | 3,903.00 | 12,833.50 | 22.16 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-18-400 SALARIES | 106,800.00 | 8,249.29 | 37,637.75 | 35.24 | 69,162.25 |
| 02-5-18-455 TEMP SERVICE WAGES | 10,000.00 | 777.00 | 1,533.00 | 15.33 | 8,467.00 |
| SUBTOTAL SALARIES | 116,800.00 | 9,026.29 | 39,170.75 | 33.54 | 77,629.25 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-18-502 PAYROLL TAX | 8,170.00 | 594.27 | 2,713.70 | 33.22 | 5,456.30 |
| 02-5-18-503 GROUP INSURANCE | 11,500.00 | 1,646.27 | 6,234.46 | 54.21 | 5,265.54 |
| 02-5-18-504 PENSION EXPENSE | 3,400.00 | 270.16 | 1,207.84 | 35.52 | 2,192.16 |
| 02-5-18-510 TRAVEL & TRAINING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-515 SAFETY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 23,070.00 | 2,510.70 | 10,156.00 | 44.02 | 12,914.00 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-18-601 MATERIALS AND SUPPLIES | 47,000.00 | 4,015.80 | 6,773.77 | 14.41 | 40,226.23 |
| 02-5-18-610 TELEPHONE | 4,092.00 | 482.74 | 1,792.37 | 43.80 | 2,299.63 |
| 02-5-18-612 COST OF GOODS - PRO SHOP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-619 BUILDING EXPENSE | 0.00 | 71.50 | 456.50 | 0.00 | 456.50 |
| 02-5-18-620 UTILITIES | 3,000.00 | 171.07 | 680.96 | 22.70 | 2,319.04 |
| 02-5-18-625 RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-630 INSURANCE | 5,600.00 | 0.00 | 5,421.62 | 96.81 | 178.38 |
| 02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIO | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 02-5-18-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-18-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 32.00 | 0.00 | 32.00 |
| 02-5-18-650 REPAIRS & MAINTENANCE - VEH | 15,000.00 | 22.00 | 11,354.64 | 75.70 | 3,645.36 |
| 02-5-18-651 OPERATING EXPENSES - VEHICL | 7,500.00 | 1,810.68 | 2,818.28 | 37.58 | 4,681.72 |
| 02-5-18-686 EQUIPMENT RENTAL | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| SUBTOTAL OFFICE SUPPLIES | 83,842.00 | 6,573.79 | 29,330.14 | 34.98 | 54,511.86 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
GOLF COURSE FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-18-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 02-5-18-895 CAPITAL LEASE PAYMENTS | 32,253.00 | 2,086.76 | 8,347.04 | 25.88 | 23,905.96 |
| SUBTOTAL OTHER EXPENSES | 32,253.00 | 2,086.76 | 8,347.04 | 25.88 | 23,905.96 |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | 255,965.00 | 20,197.54 | 87,003.93 | 33.99 | 0.00 |
| <hr/> | | | | | |
| REVENUES OVER/(UNDER) EXPENDITURES | (198,056.00) | (16,294.54) | (74,170.43) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND
HUMANE SHELTER FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|----------------------|---------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 02-4-19-340 ANIMAL SHELTER RECEIPTS | 2,500.00 | 65.00 | 856.00 | 34.24 | 1,644.00 |
| 02-4-19-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 2,500.00 | 65.00 | 856.00 | 34.24 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 02-5-19-400 SALARIES | 83,958.00 | 4,156.24 | 19,649.89 | 23.40 | 64,308.11 |
| 02-5-19-455 TEMP SERVICE WAGES | 0.00 | 7,172.77 | 19,040.71 | 0.00 | (19,040.71) |
| SUBTOTAL SALARIES | 83,958.00 | 11,329.01 | 38,690.60 | 46.08 | 45,267.40 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 02-5-19-502 PAYROLL TAX | 6,423.00 | 311.54 | 1,474.37 | 22.95 | 4,948.63 |
| 02-5-19-503 GROUP INSURANCE | 8,600.00 | 488.51 | 1,630.79 | 18.96 | 6,969.21 |
| 02-5-19-504 PENSION EXPENSE | 1,250.00 | 93.56 | 418.28 | 33.46 | 831.72 |
| 02-5-19-510 TRAVEL & TRAINING EXPENSE | 1,000.00 | 0.00 | 39.24 | 3.92 | 960.76 |
| 02-5-19-515 SAFETY SUPPLIES | 200.00 | 0.00 | 38.50 | 19.25 | 161.50 |
| 02-5-19-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-19-580 UNIFORM EXPENSE | 1,100.00 | 74.80 | 184.80 | 16.80 | 915.20 |
| SUBTOTAL PERSONNEL EXPENSES | 18,573.00 | 968.41 | 3,785.98 | 20.38 | 14,787.02 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 02-5-19-601 MATERIALS AND SUPPLIES | 26,000.00 | 3,145.54 | 11,333.07 | 43.59 | 14,666.93 |
| 02-5-19-610 TELEPHONE | 9,800.00 | 929.91 | 3,454.51 | 35.25 | 6,345.49 |
| 02-5-19-611 VET BILLS | 10,000.00 | 577.42 | 2,451.06 | 24.51 | 7,548.94 |
| 02-5-19-619 BUILDING EXPENSE | 4,000.00 | 312.60 | 528.20 | 13.21 | 3,471.80 |
| 02-5-19-620 UTILITIES | 1,600.00 | 106.23 | 451.84 | 28.24 | 1,148.16 |
| 02-5-19-630 INSURANCE | 1,400.00 | 0.00 | 809.38 | 57.81 | 590.62 |
| 02-5-19-640 DUES, MEMSHPS & SUBSCRIPTIO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-19-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 02-5-19-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 02-5-19-650 REPAIRS & MAINTENANCE - VEH | 1,500.00 | 0.00 | 196.69 | 13.11 | 1,303.31 |
| 02-5-19-651 OPERATING EXPENSES - VEHICL | 3,000.00 | 79.14 | 1,157.25 | 38.58 | 1,842.75 |
| SUBTOTAL OFFICE SUPPLIES | 57,800.00 | 5,150.84 | 20,382.00 | 35.26 | 37,418.00 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 02-5-19-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 160,331.00 | 17,448.26 | 62,858.58 | 39.21 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | (157,831.00) | (17,383.26) | (62,002.58) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

02 -CITY GENERAL FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 4,261,733.00 | 250,802.46 | 1,090,019.30 | 25.58 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>5,510,556.00</u> | <u>433,361.95</u> | <u>2,006,992.64</u> | <u>36.42</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | (1,248,823.00) (| 182,559.49) (| 916,973.34) | | 0.00 |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

03 -STREET FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|--------------------|---|---------------|
| <u>ASSETS</u> | | |
| 03-106 | FNBEA-STREET FUND(9910) | 136.70 |
| 03-115 | BANCORP-STREET FUND(0449) | 4,419.98 |
| 03-127 | TAX RECEIPTS RECEIVABLE | 1,585.42 |
| 03-130 | DUE TO/FROM OTHER FUNDS | (734,385.00) |
| 03-133 | DUE FROM SANITATION | 0.00 |
| 03-136 | DUE FROM OML&P | 0.00 |
| 03-195 | FIXED ASSETS | 0.00 |
| 03-196 | ACCUMULATED DEPRECIATION | 0.00 |
| | | (728,242.90) |
| TOTAL ASSETS | | (728,242.90) |
| <u>LIABILITIES</u> | | |
| 03-201 | ACCOUNTS PAYABLE | 23,230.58 |
| 03-220 | DUE TO OTHER FUNDS | 0.00 |
| 03-236 | ACCRUED WAGES | 16,536.13 |
| 03-246 | ASSIGNED REVENUE-FUTURE EXP | 76,036.92 |
| | TOTAL LIABILITIES | 115,803.63 |
| <u>EQUITY</u> | | |
| 03-291 | BEGINNING FUND BALANCE | (676,915.15) |
| | TOTAL BEGINNING EQUITY | (676,915.15) |
| | TOTAL REVENUE | 182,979.80 |
| | TOTAL EXPENSES | 350,111.18 |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | (167,131.38) |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | (844,046.53) |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | (728,242.90) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

03 -STREET FUND
STREET DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 03-4-06-314 GENERAL REVENUE (STATE OF A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-4-06-322 DEBRIS REMOVAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-4-06-385 SALE OF ASSETS/EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-4-06-386 STREET REVENUE TURNBACK | 538,435.00 | 45,561.99 | 182,178.94 | 33.83 | 356,256.06 |
| 03-4-06-387 MILLAGE TAX ALLOCATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-4-06-390 INTEREST INCOME | 36.00 | 2.31 | 20.86 | 57.94 | 15.14 |
| 03-4-06-395 MISCELLANEOUS | 0.00 | 780.00 | 780.00 | 0.00 | 780.00 |
| 03-4-06-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 538,471.00 | 46,344.30 | 182,979.80 | 33.98 | 0.00 |

EXPENDITURES

| | | | | | |
|---|------------|-----------|------------|--------|------------|
| <u>SALARIES</u> | | | | | |
| 03-5-06-440 SALARY-ENGINEER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-441 WAGES-STREET EMPLOYEES | 492,262.00 | 29,630.74 | 154,964.46 | 31.48 | 337,297.54 |
| 03-5-06-455 TEMP SERVICES WAGES | 108,000.00 | 8,141.53 | 31,483.76 | 29.15 | 76,516.24 |
| SUBTOTAL SALARIES | 600,262.00 | 37,772.27 | 186,448.22 | 31.06 | 413,813.78 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 03-5-06-502 PAYROLL TAX | 37,658.00 | 2,199.74 | 11,497.69 | 30.53 | 26,160.31 |
| 03-5-06-503 GROUP INSURANCE | 54,500.00 | 5,364.98 | 18,632.44 | 34.19 | 35,867.56 |
| 03-5-06-504 PENSION EXPENSE | 10,600.00 | 785.92 | 3,513.70 | 33.15 | 7,086.30 |
| 03-5-06-510 TRAVEL & TRAINING EXPENSE | 800.00 | 998.02 | 998.02 | 124.75 | 198.02 |
| 03-5-06-515 SAFETY SUPPLIES | 9,925.00 | 185.33 | 872.28 | 8.79 | 9,052.72 |
| 03-5-06-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-580 UNIFORM EXPENSE | 3,200.00 | 365.92 | 648.90 | 20.28 | 2,551.10 |
| SUBTOTAL PERSONNEL EXPENSES | 116,683.00 | 9,899.91 | 36,163.03 | 30.99 | 80,519.97 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 03-5-06-601 MATERIALS AND SUPPLIES | 35,000.00 | 1,721.17 | 3,789.24 | 10.83 | 31,210.76 |
| 03-5-06-610 TELEPHONE | 6,500.00 | 739.72 | 2,670.63 | 41.09 | 3,829.37 |
| 03-5-06-619 BUILDING EXPENSE | 15,000.00 | 1,943.98 | 4,355.94 | 29.04 | 10,644.06 |
| 03-5-06-620 UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-630 INSURANCE | 27,500.00 | 0.00 | 20,924.57 | 76.09 | 6,575.43 |
| 03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIO | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 03-5-06-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-647 LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-648 IMMUNIZATIONS & PHYSICALS | 850.00 | 431.00 | 509.00 | 59.88 | 341.00 |
| 03-5-06-650 REPAIRS & MAINTENANCE - VEH | 60,000.00 | 6,016.17 | 15,700.97 | 26.17 | 44,299.03 |
| 03-5-06-651 OPERATING EXPENSES - VEHICL | 75,000.00 | 67.77 | 22,406.56 | 29.88 | 52,593.44 |
| 03-5-06-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 220,350.00 | 10,919.81 | 70,356.91 | 31.93 | 149,993.09 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

03 -STREET FUND
STREET DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 03-5-06-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03-5-06-750 ASPHALT | 10,000.00 | 0.00 | 1,337.91 | 13.38 | 8,662.09 |
| 03-5-06-751 GRAVEL | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 03-5-06-752 CULVERTS & DRAINS, ETC. | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 03-5-06-753 STREET-REPAIR CONTRACT | 125,000.00 | 0.00 | 0.00 | 0.00 | 125,000.00 |
| 03-5-06-755 STREET PAINTING | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 03-5-06-756 SIGNS | 2,000.00 | 0.00 | 111.24 | 5.56 | 1,888.76 |
| SUBTOTAL EQUIPMENT PURCHASES | 141,500.00 | 0.00 | 1,449.15 | 1.02 | 140,050.85 |
| <u>OTHER EXPENSES</u> | | | | | |
| 03-5-06-840 DUMPING-DISPOSAL | 47,000.00 | 16,225.40 | 40,186.51 | 85.50 | 6,813.49 |
| 03-5-06-895 CAPITAL LEASE PAYMENTS | 46,524.00 | 3,876.84 | 15,507.36 | 33.33 | 31,016.64 |
| 03-5-06-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 93,524.00 | 20,102.24 | 55,693.87 | 59.55 | 37,830.13 |
| <u>TRANSFERS</u> | | | | | |
| 03-5-06-903 TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 1,172,319.00 | 78,694.23 | 350,111.18 | 29.86 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | (633,848.00) | (32,349.93) | (167,131.38) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

03 -STREET FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 538,471.00 | 46,344.30 | 182,979.80 | 33.98 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>1,172,319.00</u> | <u>78,694.23</u> | <u>350,111.18</u> | <u>29.86</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | { 633,848.00 } | { 32,349.93 } | { 167,131.38 } | | 0.00 |

04 -SANITATION FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | |
|--------------------|---|---------------------|---------------------|
| ASSETS | | | |
| 04-106 | FNBEA-SANITATION FUND(9929) | 2,321.92 | |
| 04-107 | FNBEA SANITATION | 4,987.95 | |
| 04-114 | PREPAID INSURANCE | 1,102.00 | |
| 04-115 | BANCORP-SANITATION FUND(9951) | 4,950.01 | |
| 04-130 | DUE TO/FROM OTHER FUNDS | 41,332.30 | |
| 04-136 | DUE FROM OML&P | 0.00 | |
| 04-185 | TOOLS AND EQUIPMENT | 2,334,265.64 | |
| 04-188 | LAND PLANT SITE | 47,257.70 | |
| 04-189 | AUTO & TRUCKS | 27,719.68 | |
| 04-193 | WASTE TO ENERGY FACILITY | 1,444,544.38 | |
| 04-194 | RESERVE FOR DEPR WASTE FACILIT | (1,884,179.61) | |
| | | <u>2,024,301.97</u> | |
| TOTAL ASSETS | | | <u>2,024,301.97</u> |
| LIABILITIES | | | |
| 04-201 | ACCOUNTS PAYABLE | 16,710.12 | |
| 04-220 | DUE TO OTHER FUNDS | 0.00 | |
| 04-226 | DUE TO STREET FUND | 0.00 | |
| 04-232 | COMPENSATED ABSENCES | 11,199.88 | |
| 04-234 | INACTIVE | 0.00 | |
| 04-236 | ACCRUED WAGES | 12,620.64 | |
| 04-241 | ACCRUED INTEREST PAYABLE | 353.28 | |
| 04-246 | ASSIGNED REVENUE-FUTURE EXP | 0.00 | |
| 04-258 | LEASE PAYABLES | 0.00 | |
| 04-262 | LEASE PAYABLE-CASE | 0.00 | |
| 04-263 | N/P BCS COMML GARBAGE TRUCK | 255,066.19 | |
| 04-267 | N/P BCS KNUCKLEBOOM TRUCK | 136,767.13 | |
| 04-269 | N/P BCS COMML ROLL-OFF | 120,686.70 | |
| 04-270 | N/P BCS RESIDNTL GARBAGE TRUCK | 237,161.50 | |
| 04-272 | N/P BCS JOHN DEERE BACKHOE | 20,239.67 | |
| 04-280 | CONTRIBUTED CAPITAL | 693,653.25 | |
| | TOTAL LIABILITIES | <u>1,504,458.36</u> | |
| EQUITY | | | |
| 04-290 | RETAINED EARNINGS | 546,224.03 | |
| 04-291 | FUND BALANCE | 0.00 | |
| | TOTAL BEGINNING EQUITY | <u>546,224.03</u> | |
| | TOTAL REVENUE | 338,074.15 | |
| | TOTAL EXPENSES | 364,454.57 | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | (26,380.42) | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | <u>519,843.61</u> | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | <u>2,024,301.97</u> |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

04 -SANITATION FUND
SANITATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 04-4-07-300 SALES | 854,755.00 | 70,246.53 | 280,217.90 | 32.78 | 574,537.10 |
| 04-4-07-302 FREE SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-07-322 DEBRIS REMOVAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-07-385 SALE OF ASSETS/EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-07-390 INTEREST INCOME | 24.00 | 0.88 | 41.12 | 171.33 (| 17.12) |
| 04-4-07-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-07-396 GRANT INCOME | 0.00 | 0.00 | 21,710.25 | 0.00 (| 21,710.25) |
| 04-4-07-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 854,779.00 | 70,247.41 | 301,969.27 | 35.33 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 04-5-07-450 SALARY SUPERVISOR | 60,652.00 | 0.00 | 0.00 | 0.00 | 60,652.00 |
| 04-5-07-451 WAGES-GARBAGE COLLECTIONS | 281,830.00 | 26,121.70 | 128,191.10 | 45.49 | 153,638.90 |
| 04-5-07-455 TEMP SERVICE WAGES | 48,000.00 | 5,299.79 | 17,493.53 | 36.44 | 30,506.47 |
| SUBTOTAL SALARIES | 390,482.00 | 31,421.49 | 145,684.63 | 37.31 | 244,797.37 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 04-5-07-502 PAYROLL TAX | 26,200.00 | 1,933.30 | 9,514.02 | 36.31 | 16,685.98 |
| 04-5-07-503 GROUP INSURANCE | 28,500.00 | 3,277.83 | 11,014.40 | 38.65 | 17,485.60 |
| 04-5-07-504 PENSION EXPENSE | 10,500.00 | 663.44 | 3,495.44 | 33.29 | 7,004.56 |
| 04-5-07-510 TRAVEL & TRAINING EXPENSE | 0.00 | 282.66 | 282.66 | 0.00 (| 282.66) |
| 04-5-07-515 SAFETY SUPPLIES | 5,900.00 | 0.00 | 227.72 | 3.86 | 5,672.28 |
| 04-5-07-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-07-580 UNIFORM EXPENSE | 1,800.00 | 345.12 | 619.38 | 34.41 | 1,180.62 |
| SUBTOTAL PERSONNEL EXPENSES | 72,900.00 | 6,502.35 | 25,153.62 | 34.50 | 47,746.38 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 04-5-07-601 MATERIALS AND SUPPLIES | 10,000.00 | 264.47 | 10,335.11 | 103.35 (| 335.11) |
| 04-5-07-610 TELEPHONE | 4,500.00 | 308.26 | 1,147.40 | 25.50 | 3,352.60 |
| 04-5-07-619 BUILDING EXPENSE | 3,600.00 | 384.16 | 1,562.14 | 43.39 | 2,037.86 |
| 04-5-07-620 UTILITIES | 1,400.00 | 216.90 | 867.60 | 61.97 | 532.40 |
| 04-5-07-630 INSURANCE | 21,800.00 | 0.00 | 16,898.53 | 77.52 | 4,901.47 |
| 04-5-07-642 GARBAGE BAGS | 16,000.00 (| 594.00) (| 4,509.00) | 28.18- | 20,509.00 |
| 04-5-07-645 ADV, PROMOTIONS & DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-07-647 LICENSES | 1,250.00 | 0.00 | 0.00 | 0.00 | 1,250.00 |
| 04-5-07-648 IMMUNIZATIONS & PHYSICALS | 250.00 | 75.00 | 75.00 | 30.00 | 175.00 |
| 04-5-07-650 REPAIRS & MAINTENANCE - VEH | 18,500.00 | 808.01 | 8,298.19 | 44.86 | 10,201.81 |
| 04-5-07-651 OPERATING EXPENSES - VEHICL | 38,000.00 | 0.00 | 15,568.79 | 40.97 | 22,431.21 |
| 04-5-07-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 115,300.00 | 1,462.80 | 50,243.76 | 43.58 | 65,056.24 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

04 -SANITATION FUND
SANITATION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|-------------------|
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 04-5-07-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-07-764 DEPRECIATION EXPENSE | <u>198,000.00</u> | <u>16,500.00</u> | <u>66,000.00</u> | <u>33.33</u> | <u>132,000.00</u> |
| SUBTOTAL EQUIPMENT PURCHASES | 198,000.00 | 16,500.00 | 66,000.00 | 33.33 | 132,000.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 04-5-07-840 DUMPING-DISPOSAL | 220,000.00 | 4,229.46 | 39,594.10 | 18.00 | 180,405.90 |
| 04-5-07-886 INTEREST EXPENSE | 22,200.00 | 2,240.73 | 9,420.04 | 42.43 | 12,779.96 |
| 04-5-07-895 CAPITAL LEASE PAYMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-07-899 MISCELLANEOUS | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| SUBTOTAL OTHER EXPENSES | 242,200.00 | 6,470.19 | 49,014.14 | 20.24 | 193,185.86 |
| <u>TRANSFERS</u> | | | | | |
| 04-5-07-903 TRANSFERS OUT | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | <u>1,018,882.00</u> | <u>62,356.83</u> | <u>336,096.15</u> | <u>32.99</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | (164,103.00) | 7,890.58 | (34,126.88) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

04 -SANITATION FUND
COMPOSTING DEPT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|---------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 04-4-10-300 SALES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-10-307 TIPPING FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-10-318 USER FEES (GARBAGE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-10-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-10-398 RENT INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 04-5-10-400 SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 04-5-10-502 PAYROLL TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-503 GROUP INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-504 PENSION EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-510 TRAVEL & TRAINING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-515 SAFETY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 04-5-10-601 MATERIALS AND SUPPLIES | 1,000.00 | 0.00 | 25.06 | 2.51 | 974.94 |
| 04-5-10-620 UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-630 INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-647 LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-650 REPAIRS & MAINTENANCE - VEH | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 |
| 04-5-10-651 OPERATING EXPENSES - VEHICL | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 04-5-10-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 18,500.00 | 0.00 | 25.06 | 0.14 | 18,474.94 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 04-5-10-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-764 DEPRECIATION EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-10-765 INACTIVE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 04-5-10-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 18,500.00 | 0.00 | 25.06 | 0.14 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | (18,500.00) | 0.00 | (25.06) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

04 -SANITATION FUND
PEST CONTROL FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 04-4-20-300 SALES | 107,772.00 | 9,097.93 | 36,104.88 | 33.50 | 71,667.12 |
| 04-4-20-302 FREE SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-20-318 USER FEES (GARBAGE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-4-20-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 107,772.00 | 9,097.93 | 36,104.88 | 33.50 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 04-5-20-400 SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 04-5-20-502 PAYROLL TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-503 GROUP INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-504 PENSION EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-510 TRAVEL & TRAINING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-515 SAFETY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-580 UNIFORM EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 04-5-20-601 MATERIALS AND SUPPLIES | 1,500.00 | 0.00 | 14,166.70 | 944.45 | 12,666.70 |
| 04-5-20-602 CHEMICALS AND SUPPLIES | 85,000.00 | 7,083.33 | 14,166.66 | 16.67 | 70,833.34 |
| 04-5-20-610 TELEPHONE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-619 BUILDING EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-620 UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-630 INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-647 LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-650 REPAIRS & MAINTENANCE - VEH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-651 OPERATING EXPENSES - VEHICL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-686 EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 86,500.00 | 7,083.33 | 28,333.36 | 32.76 | 58,166.64 |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 04-5-20-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04-5-20-764 DEPRECIATION EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 86,500.00 | 7,083.33 | 28,333.36 | 32.76 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | 21,272.00 | 2,014.60 | 7,771.52 | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

04 -SANITATION FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 962,551.00 | 79,345.34 | 338,074.15 | 35.12 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>1,123,882.00</u> | <u>69,440.16</u> | <u>364,454.57</u> | <u>32.43</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | (161,331.00) | 9,905.18 | (26,380.42) | | 0.00 |

05 -AIRPORT FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | |
|---|--------------------------------|------------------|------------------|
| ASSETS | | | |
| ===== | | | |
| 05-101 | REGIONS-AIRPORT OPERATING(680) | 500.00 | |
| 05-105 | BANCORP-AIRPORT GRANT(6248) | 75,429.87 | |
| 05-123 | AR-OTHER | 0.00 | |
| 05-130 | DUE TO/FROM OTHER FUNDS | (21,781.05) | |
| 05-135 | DUE FROM GRANTS | <u>0.00</u> | |
| | | | <u>54,148.82</u> |
| TOTAL ASSETS | | | <u>54,148.82</u> |
| ===== | | | |
| LIABILITIES | | | |
| ===== | | | |
| 05-201 | ACCOUNTS PAYABLE | 0.00 | |
| 05-220 | DUE TO OTHER FUNDS | <u>0.00</u> | |
| | TOTAL LIABILITIES | | <u>0.00</u> |
| EQUITY | | | |
| ===== | | | |
| 05-291 | BEGINNING FUND BALANCE | <u>57,332.72</u> | |
| | TOTAL BEGINNING EQUITY | 57,332.72 | |
| TOTAL REVENUE | | 3,012.39 | |
| TOTAL EXPENSES | | <u>6,196.29</u> | |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | (3,183.90) | |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | | <u>54,148.82</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | <u>54,148.82</u> |
| ===== | | | |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

05 -AIRPORT FUND
AIRPORT

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 05-4-09-390 INTEREST INCOME | 0.00 | 3.10 | 12.39 | 0.00 (| 12.39) |
| 05-4-09-391 RENTAL INCOME | 0.00 | 3,000.00 | 3,000.00 | 0.00 (| 3,000.00) |
| 05-4-09-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-4-09-396 GRANT INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-4-09-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 0.00 | 3,003.10 | 3,012.39 | 0.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>SALARIES</u> | | | | | |
| 05-5-09-400 SALARIES | 0.00 | 500.00 | 2,000.00 | 0.00 (| 2,000.00) |
| SUBTOTAL SALARIES | 0.00 | 500.00 | 2,000.00 | 0.00 (| 2,000.00) |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 05-5-09-502 PAYROLL TAX | 0.00 | 6.95 | 27.80 | 0.00 (| 27.80) |
| 05-5-09-503 GROUP INSURANCE | 0.00 | 716.56 | 2,800.56 | 0.00 (| 2,800.56) |
| SUBTOTAL PERSONNEL EXPENSES | 0.00 | 723.51 | 2,828.36 | 0.00 (| 2,828.36) |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 05-5-09-601 MATERIALS AND SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-5-09-610 TELEPHONE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-5-09-619 BUILDING EXPENSE | 0.00 | 0.00 | 1,067.43 | 0.00 (| 1,067.43) |
| 05-5-09-620 UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-5-09-630 INSURANCE | 0.00 | 0.00 | 300.50 | 0.00 (| 300.50) |
| 05-5-09-647 LICENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-5-09-649 REPAIRS AND MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 0.00 | 0.00 | 1,367.93 | 0.00 (| 1,367.93) |
| <u>EQUIPMENT PURCHASES</u> | | | | | |
| 05-5-09-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL EQUIPMENT PURCHASES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>OTHER EXPENSES</u> | | | | | |
| 05-5-09-890 GRANT EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-5-09-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TRANSFERS</u> | | | | | |
| 05-5-09-903 TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 0.00 | 1,223.51 | 6,196.29 | 0.00 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 | 1,779.59 (| 3,183.90) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

05 -AIRPORT FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 0.00 | 3,003.10 | 3,012.39 | 0.00 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>0.00</u> | <u>1,223.51</u> | <u>6,196.29</u> | <u>0.00</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | <u>0.00</u> | <u>1,779.59</u> | <u>(3,183.90)</u> | | <u>0.00</u> |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

07 -FIREMEN'S PENSION FUND
FIREMEN'S PENSION

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUES</u> | | | | | |
| 07-4-17-309 6% SALARIES W/H | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-311 DELINQUENT TAXES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-312 6% CITY MATCHING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-317 PAYMENT IN LIEU OF TAXES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-378 FIRE GUARANTEE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-379 FUTURE SUPPLEMENT FIRE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-380 STATE INSURANCE TURNBACK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-387 MILLAGE TAX ALLOCATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-388 GAIN/LOSS ON INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-389 DIVIDEND INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-390 INTEREST INCOME | 0.00 | 4.54 | 10.06 | 0.00 (| 10.06) |
| 07-4-17-395 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-4-17-957 TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 0.00 | 4.54 | 10.06 | 0.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | | |
| <u>PERSONNEL EXPENSES</u> | | | | | |
| 07-5-17-502 PAYROLL TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-5-17-503 GROUP INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-5-17-504 PENSION EXPENSE | 0.00 | 17,731.50 | 70,926.00 | 0.00 (| 70,926.00) |
| 07-5-17-509 REFUND OF CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONNEL EXPENSES | 0.00 | 17,731.50 | 70,926.00 | 0.00 (| 70,926.00) |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 07-5-17-601 MATERIALS AND SUPPLIES | 0.00 | 0.00 | 238.64 | 0.00 (| 238.64) |
| 07-5-17-643 ACCOUNTING & PROFESSIONAL F | 0.00 | 0.00 | 725.00 | 0.00 (| 725.00) |
| 07-5-17-644 INVESTMENT MANAGER FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OFFICE SUPPLIES | 0.00 | 0.00 | 963.64 | 0.00 (| 963.64) |
| <u>OTHER EXPENSES</u> | | | | | |
| 07-5-17-892 UNREALIZED GAIN(LOSS)MK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 07-5-17-899 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TRANSFERS</u> | | | | | |
| 07-5-17-903 TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 0.00 | 17,731.50 | 71,889.64 | 0.00 | 0.00 |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 (| 17,726.96) (| 71,879.58) | | 0.00 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

07 -FIREMEN'S PENSION FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|---------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 0.00 | 4.54 | 10.06 | 0.00 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>0.00</u> | <u>17,731.50</u> | <u>71,889.64</u> | <u>0.00</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | <u>0.00</u> | <u>(17,726.96)</u> | <u>(71,879.58)</u> | | <u>0.00</u> |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

07 -FIREMEN'S PENSION FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | |
|---|--------------------------------|---------------------|---------------------|
| ASSETS | | | |
| ===== | | | |
| 07-101 | CASH IN BANK - REGIONS BANK | 0.00 | |
| 07-106 | CASH IN BANK - FNBEA | 0.00 | |
| 07-115 | BANCORP-FIRE PENSION(6557) | 95,202.37 | |
| 07-130 | DUE TO/FROM OTHER FUNDS | 0.00 | |
| 07-158 | CHARLES SCHWAB | <u>2,553,982.41</u> | |
| | | | <u>2,649,184.78</u> |
| TOTAL ASSETS | | | <u>2,649,184.78</u> |
| LIABILITIES | | | |
| ===== | | | |
| 07-201 | ACCOUNTS PAYABLE | 0.00 | |
| 07-202 | FEDERAL W/H PAYABLE | 0.00 | |
| 07-203 | SOC SECURITY W/H PAYABLE | 0.00 | |
| 07-207 | GROUP INSURANCE W/H | 0.00 | |
| 07-220 | DUE TO OTHER FUNDS | <u>0.00</u> | |
| TOTAL LIABILITIES | | | <u>0.00</u> |
| EQUITY | | | |
| ===== | | | |
| 07-291 | BEGINNING FUND BALANCE | 0.00 | |
| 07-292 | RESERVE FOR RETIREMENT BENEFIT | 2,721,064.36 | |
| 07-293 | ACTIVE MEMBER PENSION W/H | <u>0.00</u> | |
| TOTAL BEGINNING EQUITY | | <u>2,721,064.36</u> | |
| TOTAL REVENUE | | 10.06 | |
| TOTAL EXPENSES | | <u>71,889.64</u> | |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | (71,879.58) | |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | | <u>2,649,184.78</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | <u>2,649,184.78</u> |
| ===== | | | |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

08 -OSCEOLA RIVERPORT FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|--------------------------|---------------------|
| ASSETS | | |
| ===== | | |
| 08-101 | CASH GRANT ACCOUNT | 484,500.00 |
| 08-113 | ACCRUED RECEIVABLE | (25,585.60) |
| 08-130 | DUE TO/FROM OTHER FUNDS | 34,397.38 |
| 08-188 | LAND RIGHT OF WAY | 50,050.00 |
| 08-191 | BUILDINGS & FACILITIES | 3,780,352.20 |
| 08-192 | ACCUMULATED DEPRECIATION | (1,592,664.58) |
| | | <u>2,731,049.40</u> |
| TOTAL ASSETS | | <u>2,731,049.40</u> |
| ===== | | |
| LIABILITIES | | |
| ===== | | |
| 08-207 | UNEARNED LEASE INCOME | 2,500.00 |
| 08-280 | CONTRIBUTED CAPITAL | 103,719.13 |
| | TOTAL LIABILITIES | <u>106,219.13</u> |
| EQUITY | | |
| ===== | | |
| 08-290 | RETAINED EARNINGS | <u>2,149,932.89</u> |
| | TOTAL BEGINNING EQUITY | 2,149,932.89 |
| TOTAL REVENUE | | 474,897.38 |
| TOTAL EXPENSES | | <u>0.00</u> |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | 474,897.38 |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | <u>2,624,830.27</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | <u>2,731,049.40</u> |
| ===== | | |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

08 -OSCEOLA RIVERPORT FUND

33.33% OF YEAR COMP.

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| FUND TOTAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND TOTAL EXPENDITURES | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | <u>0.00</u> |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

09 -BICENTENNIAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|------------------------|-----------------|
| <u>ASSETS</u> | | |
| <u>=====</u> | | |
| 09-101 | CASH FIRST COMM CD | <u>7,547.72</u> |
| | | <u>7,547.72</u> |
| TOTAL ASSETS | | <u>7,547.72</u> |
| | | <u>=====</u> |
| <u>EQUITY</u> | | |
| <u>=====</u> | | |
| 09-292 | FUND BALANCE | <u>7,547.72</u> |
| | TOTAL BEGINNING EQUITY | <u>7,547.72</u> |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | <u>7,547.72</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | <u>7,547.72</u> |
| | | <u>=====</u> |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: APRIL 30TH, 2019

10 - BONDS & FINES

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | |
|---|-----------------------------|-----------------|-----------------|
| <u>ASSETS</u> | | | |
| 10-101 | BANCORP BONDS & FINES(4075) | 5,943.81 | |
| 10-103 | BANCORP COMMISSARY(4091) | <u>1,339.20</u> | |
| | | | <u>7,283.01</u> |
| TOTAL ASSETS | | | <u>7,283.01</u> |
| <u>EQUITY</u> | | | |
| 10-292 | FUND BALANCE | 5,943.81 | |
| 10-293 | DUE TO DETAINEES | <u>1,339.20</u> | |
| | TOTAL BEGINNING EQUITY | 7,283.01 | |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | | <u>7,283.01</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | <u>7,283.01</u> |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------------|--|----------------------------|------------|
| NON-DEPARTMENTAL | OSCEOLA LIGHT & PO ACSC | | CS# 087919999/066481613 | 216.90 |
| | | | CS# 087919999/066481613 | 216.90 |
| | | | CS#577649658/377659089 | 360.00 |
| | | | CS#577649658/377659089 | 360.00 |
| | | | COLLINS #008126025 | 231.00 |
| | | | COLLINS #008126025 | 231.00 |
| | | | CASE ID:141129637- T.BAKER | 184.00 |
| | | | CASE ID:141129637- T.BAKER | 184.00 |
| | | | K.MARTIN-CASE#632964899 | 110.00 |
| | | | K.MARTIN-CASE#632964899 | 110.00 |
| | | | CS#022394788 | 348.00 |
| | | | CS#022394788 | 348.00 |
| | | OMLP | OMLP TRANSFER 8034591 | 75,000.00 |
| | | DEPT OF FINANCE | STATE W/H | 2,548.04 |
| | | | STATE W/H | 2,496.58 |
| | | CITY GENERAL FUND | TRANS | 100,000.00 |
| | | OMLP PAYROLL | OMLP PY 1/1/19 BCS CHECKS | 7,432.77 |
| | | | OMLP PY 4/11/19 REGIONS DD | 38,975.98 |
| | | | OMLP PY 04/25/2019 BCS | 11,154.05 |
| | | | OMLP PY 04/25/2019 DD | 37,227.04 |
| | | SENSUS METERING SYSTEMS-USA | AR19000001 | 1,715.95 |
| | | MISCELLANEOUS V PURTEE, STEVE | 10-19300-04 | 62.86 |
| | | MCMILLON, RUSTY A | 15-06300-08 | 8.59 |
| | | WILLIAM PERCIFULL TE | 19-16600-01 | 54.71 |
| | | HARRIS, CLINTON | 23-26600-01 | 63.49 |
| | | TECHLINE LTD | TECHLINE LTD | 2,006.40 |
| | | | TECHLINE LTD | 2,227.51 |
| | | | TECHLINE LTD | 3,806.00 |
| | | | TECHLINE LTD | 1,602.15- |
| | | | TECHLINE LTD | 1,716.00 |
| | | | TECHLINE LTD | 445.51 |
| | | | TECHLINE LTD | 982.31 |
| | | CARINA TECHNOLOGY INC | CARINA TECHNOLOGY INC | 38.70 |
| | | PROFESSIONAL CREDIT | NO.470CV-2013-172 L COLLIN | 2.84 |
| | | | NO.470CV-2013-172 L COLLIN | 2.84 |
| | | MJMEUC | MJMEUC | 624,569.37 |
| | | ENTERGY ARKANSAS INC. | ENTERGY ARKANSAS INC. | 4,673.43 |
| | | | ENTERGY ARKANSAS INC. | 44,819.38 |
| | | FIRST NATIONAL BANK | ACCT #163223 | 24,532.71 |
| | | MCCLELLAND CONSULTING ENGINEERS | MCCLELLAND CONSULTING ENGI | 1,682.88 |
| | | | MCCLELLAND CONSULTING ENGI | 3,075.00 |
| | | | MCCLELLAND CONSULTING ENGI | 11,046.00 |
| | | BANCORPSOUTH EQUIP FINANCE | CONT #002-0070611-013 | 5,050.46 |
| | | EAST ARKANSAS PLANNING & DEVELOPMENT | EAST ARKANSAS PLANNING & D | 48,000.00 |
| | | EFTPS | FEDERAL W/H | 5,974.28 |
| | | | FEDERAL W/H | 5,814.87 |
| | | | FICA W/H | 4,003.18 |
| | | | FICA W/H | 4,115.57 |
| | | | MEDICARE W/H | 936.19 |
| | | | MEDICARE W/H | 962.49 |
| | | SMC UNITED WAY | UNITED WAY | 1.00 |
| | | | UNITED WAY | 1.00 |
| | | BORDER STATES ELECTRIC SUPPLY | BORDER STATES ELECTRIC SUP | 4,092.00 |
| | | COMMERCIAL LOAN PROCESSING CENTER | CUST #53-6037626135 | 4,473.73 |
| | | MISSISSIPPI COUNTY ELECTRIC CORP, INC. | MISSISSIPPI COUNTY ELECTRI | 764,471.59 |
| | | CORE & MAIN | CORE & MAIN | 627.48 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---------------|--------------------|---|----------------------------|--------------|
| TOTAL: | | | | 1,852,188.43 |
| ELECTRIC DEPT | OSCEOLA LIGHT & PO | WALMART COMMUNITY BRC BUGMOBILE OF AR INC | ACCT #6032 2020 0017 0507 | 45.61 |
| | | | ACCT#7212 | 41.80 |
| | | | ACCT#3464 | 18.70 |
| | | | ACCT#3465 | 35.20 |
| | | | FOUNTAIN PLUMBING | 211.14 |
| | | | KENNMORE HOME | 23.09 |
| | | | 126329 | 24.16 |
| | | | KENNMORE HOME | 85.46 |
| | | | REIMB FOR SUPPLIES | 19.90 |
| | | | GROUP #0038187 | 77.70 |
| | | | GROUP #038187 | 77.70 |
| | | | JAMES BAKER | 27.10 |
| | | | ACCT#000222183 | 75.00 |
| | | | ACCT#000222183 | 134.00 |
| | | | ACCT#000222183 | 75.00 |
| | | | ALLSTATE A1284 | 87.08 |
| | | | ALLSTATE A1282 | 256.76 |
| | | | CASE #A1282 | 256.76 |
| | | | CASE #A1284 | 87.08 |
| | | | DENVER'S LEASING INC | 148.51 |
| | | | PAYOR #07-0588716 | 135.57 |
| | | | ACCT#10097-6 ELECTRIC DEPT | 71.94 |
| | | | KM055923070002 | 286.28 |
| | | | KM05592307 0001 | 219.88 |
| | | | ACCT #870 563-5245 493 6 | 1,859.67 |
| | | | O'REILLY AUTO STORES | 40.38 |
| | | | O'REILLY AUTO STORES | 47.53 |
| | | | CONT ID 1293318 | 553.64 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ACCT#213646055-00001 | 620.06 |
| | | | CONT ID 1293520 | 104.62 |
| | | | WEED KILLER | 278.42 |
| | | | FICA W/H | 1,955.94 |
| | | | FICA W/H | 1,910.77 |
| | | | MEDICARE W/H | 457.41 |
| | | | MEDICARE W/H | 446.86 |
| | | | ARKANSAS NORTHEASTERN | 282.66 |
| | | | ACCT#0496-00-268617-8 ELEC | 373.67 |
| | | | ACCT#0496-00268571-7 CODE/ | 217.60 |
| | | | ACCT#3160 6055 42 ELECT | 54.87 |
| | | | ACCT#3160 9353 97 ELECT | 295.70 |
| | | | TRUST-GRP-DIV 1-00082-000 | 6,262.50 |
| | | | INVOICE #17382 | 104.86 |
| | | | ACCT#206-14797 | 749.52 |
| | | | INV#21495928 L. COLLINS | 11.14 |
| | | | RITZ SAFETY | 230.21 |
| | | | TOTAL: | 19,529.45 |
| WATER DEPT | OSCEOLA LIGHT & PO | WALMART COMMUNITY BRC HAWKS USED CARS & AUTO MID SOUTH SALES KENNMORE HOME KENNMORE HOME RABEN TIRE COMPANY INC. | ACCT #6032 2020 0017 0507 | 496.47 |
| | | | HAWKS USED CARS & AUTO | 24.75 |
| | | | MID SOUTH SALES | 338.20 |
| | | | KENNMORE HOME | 37.82 |
| | | | KENNMORE HOME | 40.18 |
| | | | RABEN TIRE COMPANY INC. | 311.80 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|--------------------|---------------------------------------|----------------------------|-----------|
| | | HENARD UTILITY PRODUCTS | HENARD UTILITY PRODUCTS | 882.39 |
| | | LEGAL SHIELD | GROUP #0038187 | 18.95 |
| | | | GROUP #038187 | 18.95 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 75.00 |
| | | | ACCT#000222183 | 50.00 |
| | | | ACCT#000222183 | 223.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 15.60 |
| | | | CASE #A1284 | 15.60 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 146.60 |
| | | | KM05592307 0001 | 42.22 |
| | | AT&T | ACCT #870 563-5245 493 6 | 1,116.14 |
| | | O'REILLY AUTO STORES INC | O'REILLY AUTO STORES | 3.84 |
| | | | O'REILLY AUTO STORES | 72.97 |
| | | | O'REILLY AUTO STORES | 19.69 |
| | | | O'REILLY AUTO STORES | 52.79 |
| | | DELTA DENTAL | CONT ID 1293318 | 162.62 |
| | | APF FBO TEMPS PLUS | INV#1415701 CUST#135006 | 515.20 |
| | | | INV#1426996 CUST#135006 | 672.00 |
| | | | INV#1429177 CUST#135006 | 537.60 |
| | | | INV#1432758 | 672.00 |
| | | | INV#1430801 | 672.00 |
| | | | INV#1435309 | 672.00 |
| | | | CUST#135006 INV1436964 | 655.20 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | FASTENAL COMPANY | FASTENAL COMPANY | 137.04 |
| | | | FASTENAL COMPANY | 27.49 |
| | | UTILITY SERVICE CO INC | INVOICE #471051 | 876.91 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 86.76 |
| | | DELTA VISION | CONT ID 1293520 | 17.58 |
| | | EFTPS | FICA W/H | 736.27 |
| | | | FICA W/H | 678.12 |
| | | | MEDICARE W/H | 172.19 |
| | | | MEDICARE W/H | 158.59 |
| | | TRI STATE INDUSTRIAL SUPPLY INC. | TRI STATE INDUSTRIAL SUPPL | 100.07 |
| | | ARKANSAS DEPT OF HEALTH | ACCT #0027000375 | 807.60 |
| | | NEAR READY MIX | NEAR READY MIX | 243.93 |
| | | WEX FLEET UNIVERSAL | ACCT#0496-00-268579-3 WATE | 353.74 |
| | | BLACK HILLS ENERGY | ACCT#2405 1118 13 WATER | 25.38 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 3,365.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 53.43 |
| | | CINTAS UNIFORM CORP 206 | ACCT#206-14802 | 127.60 |
| | | | ACCT#206-14802 | 876.24 |
| | | ARAMARK | ARAMARK | 73.91 |
| | | BRENNTAG MID-SOUTH, INC. | BRENNTAG MID-SOUTH, INC. | 2,530.12 |
| | | ALEXE DAVIS | ALEXE DAVIS | 5.08 |
| | | MAGIE FORD | MAGIE FORD | 28,550.00 |
| | | | TOTAL: | 48,714.63 |
| SEWER DEPT | OSCEOLA LIGHT & PO | WILLIAMS EQUIPMENT & SUPPLY | WILLIAMS EQUIPMENT & SUPPL | 53.51 |
| | | JIM ROSS TIRE SERVICE INC | JIM ROSS TIRE SERVICE INC | 22.00 |
| | | | JIM ROSS TIRE SERVICE INC | 22.00 |
| | | FOUNTAIN PLUMBING | FOUNTAIN PLUMBING | 301.22 |
| | | MCEC | ACCT#1010951 SEWER PUMP | 255.18 |
| | | KENNEMORE HOME | KENNEMORE HOME | 18.98 |
| | | LOWE'S BUSINESS ACCOUNT | ACCT#821 3104 901373 8 | 818.22 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 25.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|----------------|--------------------|---------------------------------------|----------------------------|-----------|
| | | | ACCT#000222183 | 46.00 |
| | | | ACCT#000222183 | 75.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 204.04 |
| | | | CASE #A1284 | 204.04 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 112.60 |
| | | | KM05592307 0001 | 19.98 |
| | | AT&T | ACCT #870 563-5245 493 6 | 200.30 |
| | | O'REILLY AUTO STORES INC | CUST#1386545 | 8.90 |
| | | | CUST#1386545 | 108.25 |
| | | DELTA DENTAL | CONT ID 1293318 | 216.16 |
| | | ENVIRONMENTAL RESOURCE ASSOCIATES | ENVIRONMENTAL RESOURCE AS | 812.52 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | FASTENAL COMPANY | FASTENAL COMPANY | 26.61 |
| | | TELEDYNE INSTRUMENTS, INC. | TELEDYNE INSTR INV S020320 | 240.70 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 60.44 |
| | | DELTA VISION | CONT ID 1293520 | 55.84 |
| | | ENTERGY | ACCT#76716836 SEWER PUMP | 122.93 |
| | | | ACCT#129885943 SEWER PUMP | 130.67 |
| | | EFTPS | FICA W/H | 556.83 |
| | | | FICA W/H | 634.18 |
| | | | MEDICARE W/H | 130.22 |
| | | | MEDICARE W/H | 148.32 |
| | | TRI STATE INDUSTRIAL SUPPLY INC. | TRI STATE INDUSTRIAL SUPPL | 121.50 |
| | | | TRI STATE INDUSTRIAL SUPPL | 170.38 |
| | | NEAR READY MIX | NEAR READY MIX | 883.03 |
| | | | NEAR READY MIX | 432.85 |
| | | WEX FLEET UNIVERSAL | ACCT#0496-00-268594-9 SEWE | 6.16 |
| | | BLACK HILLS ENERGY | ACCT#2995 5000 39 SEWER PU | 22.18 |
| | | | ACCT#4671 3918 70 SEWER PU | 32.56 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 2,430.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 52.32 |
| | | CINTAS UNIFORM CORP 206 | ACCT#206-14802 | 243.60 |
| | | | TOTAL: | 10,175.22 |
| ADMINISTRATION | OSCEOLA LIGHT & PO | VICKY GILLENTINE | VICKY GILLENTINE | 65.00 |
| | | | GILLENTINE MONTHLY TRAVEL | 32.50 |
| | | AMSTERDAM PRINTING AND | AMSTERDAM PRINTING AND | 66.00 |
| | | | AMSTERDAM PRINTING AND | 61.00 |
| | | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 127.85 |
| | | QUILL CORP | QUILL CORP | 79.18 |
| | | | QUILL CORP | 21.99 |
| | | | QUILL CORP | 266.84 |
| | | | QUILL CORP | 42.89 |
| | | | QUILL CORP | 44.88 |
| | | | QUILL CORP | 79.13 |
| | | | QUILL CORP | 31.21 |
| | | | QUILL CORP | 7.01 |
| | | | QUILL CORP | 6.48 |
| | | | QUILL CORP | 48.75 |
| | | | QUILL CORP | 24.15 |
| | | | QUILL CORP | 22.98 |
| | | | QUILL CORP | 21.44 |
| | | | QUILL CORP | 59.39 |
| | | | QUILL CORP | 28.03 |
| | | | QUILL CORP | 50.59 |
| | | | QUILL CORP | 266.77 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|------|--------------------------------------|----------------------------|-----------|
| | | | QUILL CORP | 155.97 |
| | | | QUILL CORP | 56.64 |
| | | | QUILL CORP | 9.78 |
| | | | QUILL CORP | 331.06 |
| | | | QUILL CORP | 76.98 |
| | | | QUILL CORP | 12.09 |
| | | | QUILL CORP | 589.60 |
| | | | QUILL CORP | 65.99 |
| | | | QUILL CORP | 12.75 |
| | | | QUILL CORP | 50.59- |
| | | | QUILL CORP | 50.59- |
| | | UNITED PARCEL SERVICE | UNITED PARCEL SERVICE | 26.16 |
| | | ARKANSAS MUNICIPAL POWER ASSOCIATION | INV#1304 | 401.98 |
| | | LOWE'S BUSINESS ACCOUNT | ACCT#821 3104 901373 8 | 64.26 |
| | | THOMAS SPEIGHT & NOBLE | THOMAS SPEIGHT & NOBLE | 11,081.09 |
| | | CHAMBER OF COMMERCE | INV#3595 | 2,175.00 |
| | | | INV#3496 | 5,000.00 |
| | | U.S. POSTAL SERVICE | CYCLE 3 BILLING | 337.04 |
| | | | CYCLE 1 BILLING | 489.86 |
| | | | U.S. POSTAL SERVICE | 377.24 |
| | | | U.S. POSTAL SERVICE | 301.00 |
| | | | U.S. POSTAL SERVICE | 28.38 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 47.64 |
| | | | ALLSTATE A1282 | 19.92 |
| | | | CASE #A1282 | 19.92 |
| | | | CASE #A1284 | 47.64 |
| | | DENVER'S LEASING INC | DENVER'S LEASING INC | 119.91 |
| | | CITIZENS FIDELITY INS | PAYOR #07-0588716 | 26.95 |
| | | JANE STANFORD | JANE STANFORD | 400.00 |
| | | | STANFORD MONTHLY TRAVEL | 400.00 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 173.48 |
| | | | KM05592307 0001 | 92.01 |
| | | AT&T | ACCT #870 563-5245 493 6 | 2,169.04 |
| | | O'REILLY AUTO STORES INC | O'REILLY AUTO STORES | 76.25 |
| | | DELTA DENTAL | CONT ID 1293318 | 148.84 |
| | | TYLER TECHNOLOGIES | INV#025-256962 | 200.00 |
| | | GREATAMERICA LEASING CORP | GREATAMERICA LEASING CORP | 503.80 |
| | | | AGREE#013-0912665-000 | 126.51 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | ARKANSAS ONE-CALL SYSTEM INC | ARKANSAS ONE-CALL SYSTEM I | 81.03 |
| | | MAIN STREET OSCEOLA, INC | QUARTERLY CONT. PYMT | 6,250.00 |
| | | FIRST NATIONAL BANK | ACCT #163223 | 2,750.19 |
| | | SECURE ON SITE | SECURE ON SITE | 70.00 |
| | | BANCORPSOUTH EQUIP FINANCE | CONT #002-0070611-013 | 629.85 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 54.56 |
| | | DELTA VISION | CONT ID 1293520 | 45.00 |
| | | SUDBURY BROADCASTING GROUP | SUDBURY BROADCASTING GROUP | 200.00 |
| | | EFTPS | FICA W/H | 754.14 |
| | | | FICA W/H | 892.50 |
| | | | MEDICARE W/H | 176.37 |
| | | | MEDICARE W/H | 208.72 |
| | | AT#T | AT#T | 103.84 |
| | | WAGEWORKS | WAGEWORKS | 185.00 |
| | | OSCEOLA PRINTING & OFFICE SUPPLY | OSCEOLA PRINTING & OFFICE | 726.00 |
| | | COMMERCIAL LOAN PROCESSING CENTER | CUST #53-6037626135 | 314.64 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | RED BARN GARDENS | RED BARN GARDENS #18839 | 302.50 |
| | | BLACK HILLS ENERGY | acct#2370 1026 74 CITY HAL | 503.88 |
| | | XEROX FINANCIAL SERVICES | ACCT#020-0060258-001 | 292.50 |
| | | DELTA CREATIVE | DELTA CREATIVE | 1,375.00 |
| | | | DELTA CREATIVE | 440.00 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 2,805.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 83.28 |
| | | CINTAS UNIFORM CORP 206 | ACCT#206-14814 | 1,088.60 |
| | | ARAMARK | ARAMARK | 73.91 |
| | | | ARAMARK | 144.90 |
| | | JONES SERVICE GROUP, INC. | JONES SERVICE GROUP, INC. | 750.00 |
| | | VISA | VISA | 1,200.00 |
| | | | VISA | 12.94 |
| | | | TOTAL: | 50,332.01 |
| NON-DEPARTMENTAL | CITY GENERAL FUND | ACSC | CS# 753128700 C NEWELL | 232.00 |
| | | | CS# 753128700 C NEWELL | 232.00 |
| | | | CS# 794605686 JERRY HENRY | 210.00 |
| | | | CS# 794605686 JERRY HENRY | 210.00 |
| | | | CS# 638974059 NICHOLAS MOO | 234.00 |
| | | | CS# 638974059 NICHOLAS MOO | 234.00 |
| | | | CASE# 418593212 J. RINEY | 252.00 |
| | | | CASE# 418593212 J. RINEY | 252.00 |
| | | | CS#893240601 N MOODY | 200.00 |
| | | | CS#893240601 N MOODY | 200.00 |
| | | | CASE# 453674538 R.WILLIAMS | 168.00 |
| | | | CASE# 453674538 R.WILLIAMS | 168.00 |
| | | | CASE ID:802158855-C.MINOR | 140.00 |
| | | | CASE ID:802158855-C.MINOR | 140.00 |
| | | | D DUNKIN- REMIT ID#0065845 | 387.60 |
| | | | D DUNKIN- REMIT ID#0065845 | 387.60 |
| | | | CASE#058477764 K.KEY | 100.00 |
| | | | CASE#058477764 K.KEY | 100.00 |
| | | OSCEOLA FIRE DEPT | FIREMAN FUND | 305.83 |
| | | | FIREMAN FUND | 150.74 |
| | | OMLP | TRANSFER | 50,000.00 |
| | | DEPT OF FINANCE | STATE W/H | 5,745.09 |
| | | | STATE W/H | 375.86 |
| | | | STATE W/H | 5,796.88 |
| | | CITY GENERAL FUND | TRANS TO PAY BILLS | 75,000.00 |
| | | CITY PAYROLL | CITY PY 4/11/19 BCS CHECKS | 17,010.97 |
| | | | CITY PY 4/11/19 REGIONS DD | 86,397.88 |
| | | | CITY RETIREE DD 4/25/19 | 5,500.10 |
| | | | ELEC OFF 4/25/19 BCS | 2,566.96 |
| | | | ELEC OFF PY 4/25/19 DD REG | 6,828.67 |
| | | | CITY PY 04/25/2019 BCS | 16,166.31 |
| | | | CITY PY 04/25/2019 DD REG | 85,908.06 |
| | | OSCEOLA LIGHT AND POWER | VAUGHN ACCT17-02900-01 | 200.00 |
| | | | VAUGHN ACCT17-02900-01 | 200.00 |
| | | EFTPS | FEDERAL W/H | 11,915.30 |
| | | | FEDERAL W/H | 753.17 |
| | | | FEDERAL W/H | 12,001.67 |
| | | | FICA W/H | 6,489.27 |
| | | | FICA W/H | 708.53 |
| | | | FICA W/H | 6,769.17 |
| | | | MEDICARE W/H | 1,979.56 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|----------------|-------------------|---------------------------------------|----------------------------|------------|
| | | | MEDICARE W/H | 165.70 |
| | | | MEDICARE W/H | 1,958.89 |
| | | SMC UNITED WAY | UNITED WAY CONTRIBUTION | 11.00 |
| | | | UNITED WAY CONTRIBUTION | 11.00 |
| | | DEPT OF FIN & ADM COLLECTION SECTION | CS #2018-002616 | 316.91 |
| | | | CS #2018-002616 | 316.91 |
| | | ALLEN & WITHROW | NO.CIV-2018-115 | 347.48 |
| | | | NO.CIV-2018-115 | 347.48 |
| | | | TOTAL: | 406,092.59 |
| ADMINISTRATION | CITY GENERAL FUND | RIVERLAWN COUNTRY CLUB | RIVERLAWN COUNTRY CLUB | 122.13 |
| | | BUGMOBILE OF AR INC | ACCT#3462 | 66.00 |
| | | | ACCT#11865 | 231.00 |
| | | | ACCT#13957 | 41.80 |
| | | GIBSON & THOMAS P.A. | GIBSON & THOMAS P.A. | 300.00 |
| | | OPD OFFICERS CLUB | REIMB TRAINING/BREAD/PSYCH | 217.36 |
| | | DEPT OF WORKFORCE SERVICES | DWS:000016529 | 46.00 |
| | | BANCORP SOUTH | TAX REDEEM 301-02793-100 | 1,581.50 |
| | | | TAX REDEEM 301-02793-101 | 662.98 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 44.16 |
| | | | ALLSTATE A1282 | 386.12 |
| | | | ALLSTATE A1282 | 75.68 |
| | | | CASE #A1282 | 386.12 |
| | | | CASE #A1282 | 75.68 |
| | | | CASE #A1284 | 44.16 |
| | | AR DEPT OF HEALTH | AR DEPT OF HEALTH | 25.00 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 440.38 |
| | | AT&T | AT&T | 170.41 |
| | | PROTECTIVE LIFE AGENT FOR | JEFFERSON NAT ACCT #265787 | 18.96 |
| | | DELTA DENTAL | CONT ID 1293318 | 884.96 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 56.24 |
| | | DELTA VISION | CONT ID 1293520 | 222.54 |
| | | STACIE MCCORMICK | Q1 TRAVEL -JAN-MARCH 2019 | 30.00 |
| | | EFTPS | FICA W/H | 702.90 |
| | | | MEDICARE W/H | 164.38 |
| | | OSCEOLA HERITAGE MUSICFEST, INC. | OSCEOLA HERITAGE MUSIC FES | 10,589.00 |
| | | SALLY WILSON | TRAVEL REIMB | 1,687.80 |
| | | | REIMB FOR ENGRAVING | 33.15 |
| | | RED BARN GARDENS | RED BARN GARDENS | 1,969.00 |
| | | BLACK HILLS ENERGY | ACCT#3204 603 51 | 168.11 |
| | | | ACCT#2368 9136 35 | 243.11 |
| | | DEAN LAW FIRM, PLLC | CITY ATTY EXP | 1,250.00 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 2,337.50 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 52.43 |
| | | GODSEY'S MR FIX-IT | GODSEY'S MR. FIX IT | 96.25 |
| | | | GODSEY'S MR FIX-IT | 118.44 |
| | | VISA | VISA | 25.00 |
| | | DEAN TECHNOLOGIES. | DEAN TECHNOLOGIES. | 525.00 |
| | | GATES LUMBER COMPANY | GATES LUMBER COMPANY | 2,300.21 |
| | | | GATES LUMBER COMPANY | 2,968.27 |
| | | STACEY TRAVIS | TRAVEL REIMB DALLAS TRAIN | 241.64 |

***** DIRECT DEPOSIT LIST *****

PAY PERIOD ENDING

4/25/2019

DIRECT DEPOSIT EFFECTIVE DATE

4/25/2019

| EMP # | NAME | AMOUNT |
|------------------|---------------------|----------|
| 03-0003 | DONALD R BETTERTON | 2,027.82 |
| 03-0007 | CHARLES R KENNEMORE | 3,472.28 |
| TOTAL PRINTED: 2 | | 5,500.10 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-------------|-------------------|--|----------------------------|-----------|
| | | SHAWN CHAFIN | REIMB FOR A&P EXPENSE | 260.70 |
| | | ARKANSAS ECONOMIC DEVELOPMENT COMMISSI | 2019 RURAL CONFERENCE | 150.00 |
| | | | TOTAL: | 32,762.07 |
| POLICE DEPT | CITY GENERAL FUND | H & H BUSINESS MACHINES | H & H BUSINESS MACHINES | 332.76 |
| | | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 164.74 |
| | | HAWKS USED CARS & AUTO | HAWKS USED CARS & AUTO | 37.35 |
| | | | HAWKS USED CARS & AUTO | 20.85 |
| | | | HAWKS USED CARS & AUTO | 253.88 |
| | | | HAWKS USED CARS & AUTO | 58.25 |
| | | GALLS, LLC | GALLS, LLC | 95.94 |
| | | | GALLS, LLC ORD#12816898 | 357.24 |
| | | N.E.T. SYSTEMS | INV#141456 | 455.50 |
| | | RAZORBACK CLEANERS | RAZORBACK CLEANERS | 253.63 |
| | | AR CRIME INFO CENTER | AR CRIME INFO CENTER | 80.85 |
| | | | 2019 ACIC CONF K. VIRIGES | 120.00 |
| | | | 2019 ACIC CONF L. LANCASTE | 120.00 |
| | | OPD OFFICERS CLUB | REIMB TRAINING/BREAD/PSYCH | 28.39 |
| | | | REIMB TRAINING/BREAD/PSYCH | 450.00 |
| | | | REIMB TRAINING/BREAD/PSYCH | 125.00 |
| | | PEGGY MEATTE, COUNTY TREASURER | PEGGY MEATTE, COUNTY TREAS | 7,090.13 |
| | | LEGAL SHIELD | GROUP #0038187 | 218.55 |
| | | | GROUP #038187 | 193.60 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 128.00 |
| | | | ACCT#000222183 | 155.00 |
| | | DEPT OF FINANCE & ADMIN | DEPT OF FINANCE & ADMIN | 9,646.88 |
| | | | DEPT OF FINANCE & ADMIN | 230.00 |
| | | | DEPT OF FINANCE & ADMIN | 1,347.45 |
| | | | DEPT OF FINANCE & ADMIN | 240.00 |
| | | | DEPT OF FINANCE & ADMIN | 2,694.90 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 16.84 |
| | | | ALLSTATE A1282 | 493.44 |
| | | | CASE #A1282 | 493.44 |
| | | | CASE #A1284 | 16.84 |
| | | CITIZENS FIDELITY INS | PAYOR #07-0588716 | 66.00 |
| | | AR PUBLIC DEFENDER COMMISSION | AR PUBLIC DEFENDER COMMISS | 75.00 |
| | | LEXISNEXIS RISK DATA MANAGEMENT | INV#1258434-20190331 OPD | 33.50 |
| | | ARKANSAS STATE TREASURY | ARKANSAS STATE TREASURY | 80.00 |
| | | | DRUG ABUSE&PREVENTION | 212.00 |
| | | SMC REGIONAL MEDICAL CENTER | SMC REGIONAL MEDICAL CENTE | 96.00 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 504.60 |
| | | | KM05592307 0001 | 609.03 |
| | | AT&T | ACCT #870 563-5245 493 6 | 2,426.82 |
| | | O'REILLY AUTO STORES INC | CUST#1386538 | 7.29 |
| | | DELTA DENTAL | CONT ID 1293318 | 521.10 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 508.77 |
| | | DELTA VISION | CONT ID 1293520 | 160.92 |
| | | KANDRA VIRGIES | LUNCH/DINNER ACIC CONF | 120.00 |
| | | PILL PEDDLER PHARMACY | PILL PEDDLER PHARMACY | 865.95 |
| | | EFTPS | FICA W/H | 2,770.62 |
| | | | FICA W/H | 3,014.76 |
| | | | MEDICARE W/H | 647.99 |
| | | | MEDICARE W/H | 705.05 |
| | | GRACE COMMUNICATIONS, INC. | GRACE COMMUNICATIONS, INC. | 596.75 |
| | | RITTER COMMUNICATIONS | AGREE#025-0977855-000 OPD | 162.75 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | WEX FLEET UNIVERSAL | WEX FLEET UNIVERSAL | 3,437.81 |
| | | JOHN E. REID ASSOCIATES | JOHN E. REID ASSOCIATES | 545.00 |
| | | TABITHA LAMBERT | TABITHA LAMBERT | 160.00 |
| | | LISA LONG | LUNCH/DINNER ACIC CONF | 120.00 |
| | | BLACK HILLS ENERGY | ACCT#0565 5557 91 OPD | 212.79 |
| | | DOUBLE TREE by HILTON | HOTEL STAY ACIC CONF | 324.30 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 10,285.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 188.25 |
| | | OST, LLC. | INV#7701 | 64.00 |
| | | ARAMARK | ARAMARK | 73.91 |
| | | VINCENT SCATIGNA | VINCENT SCATIGNA | 160.00 |
| | | | TOTAL: | 55,825.41 |
| FIRE DEPT | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 291.93 |
| | | FOUNTAIN PLUMBING | FOUNTAIN PLUMBING | 472.33 |
| | | GALLS, LLC | GALLS, LLC ORD#12974954 | 443.35 |
| | | LEGAL SHIELD | GROUP #0038187 | 143.45 |
| | | | GROUP #038187 | 143.45 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1282 | 220.60 |
| | | | CASE #A1282 | 220.60 |
| | | DENVER'S LEASING INC | DENVER'S LEASING INC | 148.51 |
| | | CITIZENS FIDELITY INS | PAYOR #07-0588716 | 68.59 |
| | | SMC REGIONAL MEDICAL CENTER | SMC REGIONAL MEDICAL CENTE | 96.00 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 329.96 |
| | | | KM05592307 0001 | 411.36 |
| | | AT&T | ACCT #870 563-5245 493 6 | 2,333.06 |
| | | O'REILLY AUTO STORES INC | CUST#1386551 | 329.04 |
| | | | CUST#1386551 | 59.36 |
| | | DELTA DENTAL | CONT ID 1293318 | 622.04 |
| | | C & S CLEANING LLC | C & S CLEANING LLC | 569.04 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 56.54 |
| | | DELTA VISION | CONT ID 1293520 | 141.70 |
| | | G & W DIESEL | G & W DIESEL INV#138274 | 561.95 |
| | | EFTPS | MEDICARE W/H | 461.89 |
| | | | MEDICARE W/H | 375.81 |
| | | HAYDEN WEATHERS | HAYDEN WEATHERS | 108.48 |
| | | WEX FLEET UNIVERSAL | ACCT#0496-00-268597-2 | 309.34 |
| | | BLACK HILLS ENERGY | ACCT#3058 0856 07 | 40.52 |
| | | | ACCT#3057 3803 32 | 152.99 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 7,665.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 112.35 |
| | | OST, LLC. | INV#7701 | 64.00 |
| | | MOMAR, INC. | MOMAR PSI284222 | 223.63 |
| | | BARCLAYS | MARCH STATEMENT | 240.00 |
| | | | TOTAL: | 17,416.87 |
| PARKS & RECREATION DEP | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 372.27 |
| | | KENNEMORE HOME | KENNEMORE HOME | 1,152.80 |
| | | | KENNEMORE HOME | 1,097.80 |
| | | | KENNEMORE HOME | 506.70 |
| | | SPORTS HALL | CUST# OSCE02 ==OPAR | 15,320.74 |
| | | LEGAL SHIELD | GROUP #0038187 | 59.80 |
| | | | GROUP #038187 | 59.80 |
| | | LADD'S | ACCT#CITYOFOSCE2 | 260.69 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1282 | 211.24 |
| | | | CASE #A1282 | 211.24 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-----------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | CITIZENS FIDELITY INS | PAYOR #07-0588716 | 145.36 |
| | | SMC REGIONAL MEDICAL CENTER | SMC REGIONAL MEDICAL CENTE | 96.00 |
| | | RITTER COMMUNICATIONS | RITTER COMMUNICATIONS | 104.94 |
| | | | ACCT#8816-2 OPAR | 258.32 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 125.44 |
| | | | KM05592307 0001 | 98.24 |
| | | AT&T | ACCT #870 563-5245 493 6 | 600.93 |
| | | DELTA DENTAL | CONT ID 1293318 | 327.50 |
| | | KANSAS STATE BANK | ACCT #3347756 | 5,130.88 |
| | | GREATAMERICA LEASING CORP | AGREE#014-0950099-000 OPAR | 290.59 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | PNC EQUIPMENT FINANCE | LEASE #201567000 | 979.00 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 148.28 |
| | | DELTA VISION | CONT ID 1293520 | 72.84 |
| | | ARKANSAS STATE POLICE | ARKANSAS STATE POLICE | 25.00 |
| | | PNC EQUIP FINANCE LLC | CONT #1195726-1 | 718.25 |
| | | EFTPS | FICA W/H | 668.69 |
| | | | FICA W/H | 666.40 |
| | | | MEDICARE W/H | 156.39 |
| | | | MEDICARE W/H | 155.86 |
| | | AMERICAN CARNIVAL MART | AMERICAN CARNIVAL MART | 1,265.00 |
| | | ARKANSAS NORTHEASTERN COLLEGE | ARKANSAS NORTHEASTERN | 282.66 |
| | | WEX FLEET UNIVERSAL | ACCT#0496-00268613-7 OPAR | 825.56 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 4,485.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 44.94 |
| | | CORINTH COCA-COLA BOTTLING WORKS | CORINTH COCA-COLA BOTTLING | 143.76 |
| | | TCF EQUIPMENT FINANCE | CONT #001-0719940-300 | 1,030.00 |
| | | ARAMARK | ARAMARK | 144.90 |
| | | | TOTAL: | 36,198.21 |
| MUNICIPAL COURT | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 26.26 |
| | | DEPT OF FINANCE & ADMIN | MUNICIPAL JUDGE SALARY | 2,443.75 |
| | | RITTER COMMUNICATIONS | ACCT#197967-3 COURT | 347.70 |
| | | | ACCT#16753-3 COURT | 71.94 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 39.52 |
| | | DELTA DENTAL | CONT ID 1293318 | 38.72 |
| | | SECURE ON SITE | SECURE ON SITE, INV#12856 | 70.00 |
| | | DELTA VISION | CONT ID 1293520 | 11.72 |
| | | EFTPS | FICA W/H | 244.78 |
| | | | FICA W/H | 244.78 |
| | | | MEDICARE W/H | 57.24 |
| | | | MEDICARE W/H | 57.24 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 935.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 22.47 |
| | | | TOTAL: | 4,611.12 |
| JAIL DEPARTMENT | CITY GENERAL FUND | H & H BUSINESS MACHINES | H & H BUSINESS MACHINES | 110.00 |
| | | | H & H BUSINESS MACHINES | 110.00 |
| | | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 168.17 |
| | | HILL MANUFACTURING | HILL MANUFACTURING | 158.53 |
| | | BUGMOBILE OF AR INC | ACCT#3470 OPD | 60.50 |
| | | OPD OFFICERS CLUB | REIMB TRAINING/BREAD/PSYCH | 68.55 |
| | | ERVIN ENTERPRISE | ERVIN ENTERPRISE | 24.79 |
| | | | ERVIN ENTERPRISE | 24.79 |
| | | SYSCO MEMPHIS, LLC | SYSCO MEMPHIS, LLC | 95.61 |
| | | | SYSCO MEMPHIS, LLC | 163.52 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------|---------------------------------------|---------------------------|-----------|
| | | | SYSCO MEMPHIS, LLC | 50.16 |
| | | | SYSCO MEMPHIS, LLC | 122.67 |
| | | | SYSCO MEMPHIS, LLC | 668.39 |
| | | | SYSCO MEMPHIS, LLC | 619.27 |
| | | | SYSCO MEMPHIS, LLC | 611.36 |
| | | | SYSCO MEMPHIS, LLC | 283.44 |
| | | TURNER HOLDINGS LLC | TURNER HOLDINGS LLC | 39.68 |
| | | | TURNER HOLDINGS LLC | 40.84 |
| | | | TURNER HOLDINGS LLC | 30.62 |
| | | | TURNER HOLDINGS LLC | 60.07 |
| | | LEGAL SHIELD | GROUP #0038187 | 24.95 |
| | | | GROUP #038187 | 24.95 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 219.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1282 | 74.72 |
| | | | CASE #A1282 | 74.72 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 176.44 |
| | | | KM05592307 0001 | 3.54 |
| | | ELITE GRAPHICS | ELITE GRAPHICS | 648.98 |
| | | DELTA DENTAL | CONT ID 1293318 | 194.82 |
| | | JONESBORO ROOFING CO INC. | JONESBORO ROOFING CO INC. | 6,155.00 |
| | | APF FBO TEMPS PLUS | INV#1415701 CUST#135006 | 690.40 |
| | | | INV#1426996 CUST#135006 | 655.88 |
| | | | INV#1429177 CUST#135006 | 690.40 |
| | | | INV#1432758 | 655.88 |
| | | | INV#1430801 | 690.40 |
| | | | INV#1435309 | 103.56 |
| | | | CUST#135006 INV1436964 | 578.21 |
| | | DELTA VISION | CONT ID 1293520 | 55.76 |
| | | EFTPS | FICA W/H | 767.88 |
| | | | FICA W/H | 796.73 |
| | | | MEDICARE W/H | 179.59 |
| | | | MEDICARE W/H | 186.34 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 3,740.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 67.41 |
| | | OST, LLC. | INV#7701 | 32.00 |
| | | | TOTAL: | 20,998.52 |
| GOLF COURSE FUND | CITY GENERAL FUND | BUGMOBILE OF AR INC | ACCT#15974 | 71.50 |
| | | MID SOUTH SALES | MID SOUTH SALES | 1,810.68 |
| | | FOUNTAIN PLUMBING | FOUNTAIN PLUMBING | 286.47 |
| | | | FOUNTAIN PLUMBING | 109.46 |
| | | KENNEMORE HOME | KENNEMORE HOME | 372.37 |
| | | | 126410-GOLF | 8.79 |
| | | SMITH TIRE & AUTO INC | SMITH TIRE & AUTO INC | 22.00 |
| | | DENVER'S LEASING INC | DENVER'S LEASING INC | 110.00 |
| | | RITTER COMMUNICATIONS | ACCT#215058-3 GOLF | 171.07 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 55.12 |
| | | AT&T | ACCT #870 563-5245 493 6 | 390.73 |
| | | DELTA DENTAL | CONT ID 1293318 | 85.46 |
| | | APF FBO TEMPS PLUS | INV#1432758 | 388.50 |
| | | | INV#1435309 | 388.50 |
| | | FASTENAL COMPANY | FASTENAL COMPANY | 11.25 |
| | | | FASTENAL COMPANY | 22.24 |
| | | PNC EQUIPMENT FINANCE | LEASE #200156000 | 1,489.40 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 92.01 |
| | | DELTA VISION | CONT ID 1293520 | 21.08 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | REGAL CHEMICAL CO | REGAL CHEMICAL CO | 51.00 |
| | | R&R PRODUCTS INC | R&R PRODUCTS INC | 521.91 |
| | | | R&R PRODUCTS INC | 307.95 |
| | | | R&R PRODUCTS INC | 148.01 |
| | | DELAGUE LANDEN PUBLIC FINANCE | ACCT #524072 INV #62675890 | 597.36 |
| | | TAYLOR MADE GOLF COMPANY | TAYLOR MADE GOLF COMPANY | 233.14 |
| | | | TAYLOR MADE GOLF | 96.67 |
| | | EFTPS | FICA W/H | 237.42 |
| | | | FICA W/H | 244.22 |
| | | | MEDICARE W/H | 55.52 |
| | | | MEDICARE W/H | 57.11 |
| | | ACUSHNET COMPANY | ACUSHNET COMPANY | 124.13 |
| | | | ACUSHNET COMPANY | 542.43 |
| | | | ACUSHNET COMPANY | 46.11 |
| | | | ACUSHNET COMPANY | 83.62 |
| | | JACKSON SAND | JACKSON SAND | 756.15 |
| | | MARMIC FIRE AND SAFETY CO. | MARMIC FIRE AND SAFETY CO. | 184.10 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 1,962.50 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 22.47 |
| | | | TOTAL: | 12,178.45 |
| ANIMAL CONTROL FUND | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 1,679.61 |
| | | KENNEMORE HOME | KENNEMORE HOME | 12.74 |
| | | | KENNEMORE HOME | 60.46 |
| | | N.E.T. SYSTEMS | INV#140896 SHELTER ANNUAL | 237.60 |
| | | OSCEOLA ANIMAL CLINIC | OSCEOLA ANIMAL CLINIC | 205.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 53.60 |
| | | | CASE #A1284 | 53.60 |
| | | RITTER COMMUNICATIONS | ACCT#00048407-1-SHELTER | 106.23 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 19.76 |
| | | AT&T | ACCT #870 563-5245 493 6 | 817.14 |
| | | B R CATO JR DVM | B R CATO JR DVM | 372.42 |
| | | DELTA DENTAL | CONT ID 1293318 | 19.36 |
| | | APF FBO TEMPS PLUS | INV#1415701 CUST#135006 | 1,102.50 |
| | | | INV#1426996 CUST#135006 | 1,349.60 |
| | | | INV#1429177 CUST#135006 | 1,162.70 |
| | | | INV#1432758 | 896.32 |
| | | | INV#1430801 | 852.01 |
| | | | INV#1435309 | 1,108.17 |
| | | | CUST#135006 INV1436964 | 701.47 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 112.77 |
| | | DELTA VISION | CONT ID 1293520 | 5.86 |
| | | EFTPS | FICA W/H | 129.42 |
| | | | FICA W/H | 123.07 |
| | | | MEDICARE W/H | 30.27 |
| | | | MEDICARE W/H | 28.78 |
| | | GREENPOINT Ag.LLC | GREENPOINT Ag.LLC | 211.58 |
| | | HILL'S VINYL GRAPHICS | HILL'S VINYL GRAPHICS | 74.80 |
| | | AUTO TIRE & PARTS #53 | AUTO TIRE & PARTS #53 | 6.64 |
| | | P&W GOLF SUPPLY LLC | P&W GOLF SUPPLY LLC | 1,076.06 |
| | | DON HENRY | DON HENRY | 75.00 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 467.50 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 7.49 |
| | | SOUTHERN LAWN CARE | SOUTHERN LAWN CARE | 60.50 |
| | | ALEXE DAVIS | REIMB FOR SHELTER PICS & S | 37.95 |
| | | | TOTAL: | 13,257.98 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------|--------------------------------|----------------------------|-----------|
| NON-DEPARTMENTAL | STREET FUND | OMLP | OMLP-TRANSFER | 50,000.00 |
| | | | TOTAL: | 50,000.00 |
| STREET DEPT | STREET FUND | MID-TOWN COMPANY INC | MID-TOWN COMPANY INC | 33.00 |
| | | | MID-TOWN COMPANY INC | 33.00 |
| | | | MID-TOWN COMPANY INC | 24.75 |
| | | | MID-TOWN COMPANY INC | 28.88 |
| | | | MID-TOWN COMPANY INC | 40.43 |
| | | MISS CO COURTHOUSE | ACCT#1010 STMT 2019.03.31 | 16,225.40 |
| | | WALMART COMMUNITY BRC | ACCT #6032 2020 0017 0507 | 86.60 |
| | | HAWKS USED CARS & AUTO | HAWKS USED CARS & AUTO | 302.89 |
| | | | HAWKS USED CARS & AUTO | 20.35 |
| | | | HAWKS USED CARS & AUTO | 151.45 |
| | | KENNEBRO HOME | KENNEBRO HOME | 2.70 |
| | | LEGAL SHIELD | GROUP #0038187 | 176.35 |
| | | | GROUP #038187 | 142.45 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 75.00 |
| | | | ACCT#000222183 | 75.00 |
| | | | ACCT#000222183 | 75.00 |
| | | | ACCT#000222183 | 46.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1282 | 168.20 |
| | | | CASE #A1282 | 168.20 |
| | | CITIZENS FIDELITY INS | PAYOR #07-0588716 | 60.56 |
| | | SMC REGIONAL MEDICAL CENTER | SMC REGIONAL MEDICAL CENTE | 96.00 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 237.66 |
| | | | KM05592307 0001 | 628.34 |
| | | AT&T | ACCT #870 563-5245 493 6 | 683.19 |
| | | O'REILLY AUTO STORES INC | CUST#1386533 | 28.15 |
| | | | CUST#1386561 | 152.70 |
| | | DELTA DENTAL | CONT ID 1293318 | 281.22 |
| | | KANSAS STATE BANK | ACCT #3347805 | 3,619.44 |
| | | APF FBO TEMPS PLUS | INV#1415701 CUST#135006 | 1,036.00 |
| | | | INV#1426996 CUST#135006 | 1,029.53 |
| | | | INV#1429177 CUST#135006 | 1,036.00 |
| | | | INV#1432758 | 1,036.00 |
| | | | INV#1430801 | 1,036.00 |
| | | | INV#1435309 | 1,932.00 |
| | | | CUST#135006 INV1436964 | 1,036.00 |
| | | ARKANSAS MUNICIPAL LEAGUE | ARKANSAS MUNICIPAL LEAGUE | 150.00 |
| | | DAVE'S SALES & SERVICE INC | DAVE'S SALES & SERVICE INC | 554.90 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 56.53 |
| | | DELTA VISION | CONT ID 1293520 | 72.94 |
| | | POWERPLAN | POWERPLAN | 195.03 |
| | | DETROIT INDUSTRIAL TOOL | DETROIT INDUSTRIAL TOOL | 250.92 |
| | | PNC EQUIP FINANCE LLC | CONT #191688000 | 257.40 |
| | | JERRY'S TRANSMISSION | JERRY'S TRANSMISSION | 3,837.68 |
| | | EFTPS | FICA W/H | 891.45 |
| | | | FICA W/H | 891.36 |
| | | | MEDICARE W/H | 208.48 |
| | | | MEDICARE W/H | 208.45 |
| | | PIZZA HUT | PIZZA HUT | 70.35 |
| | | | COMMUNITY SERVICE CREW | 81.35 |
| | | AUTO TIRE & PARTS #53 | AUTO TIRE & PARTS #53 | 33.29 |
| | | ARKANSAS NORTHEASTERN COLLEGE | ARKANSAS NORTHEASTERN | 848.02 |
| | | NEAR READY MIX | NEAR READY MIX | 613.80 |
| | | PRODUCTIVITY PLUS ACCOUNT | PRODUCTIVITY PLUS ACCOUNT | 34.48 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-----------------|---------------------------------------|----------------------------|-----------|
| | | | PRODUCTIVITY PLUS ACCOUNT | 10.25 |
| | | | PRODUCTIVITY PLUS ACCOUNT | 22.15 |
| | | BARTON EQUIPEMENT COMPANY | BARTON EQUIPEMENT COMPANY | 1,186.44 |
| | | BILLY FINES | BILLY FINES | 50.00 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 4,675.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 75.90 |
| | | OST, LLC. | INV#7701 | 64.00 |
| | | CINTAS UNIFORM CORP 206 | ACCT#206-14813 | 401.92 |
| | | | ACCT#206-14813 | 775.82 |
| | | | ACCT#206-14815 | 1,168.16 |
| | | ARAMARK | ARAMARK | 144.90 |
| | | | TOTAL: | 49,635.41 |
| NON-DEPARTMENTAL | SANITATION FUND | BANCORPSOUTH EQUIP FINANCE | CONT #002-0070611-016 | 3,291.40 |
| | | | CONT #002-0070611-014 | 3,775.75 |
| | | | CONT #002-0070611-012 | 1,721.85 |
| | | | CONT #002-0070611-015 | 1,990.00 |
| | | | CONT #002-0070611-009 | 1,377.05 |
| | | | TOTAL: | 12,156.05 |
| SANITATION | SANITATION FUND | JIM ROSS TIRE SERVICE INC | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | MISS CO COURTHOUSE | ACCT#1010 STMT 2019.04.26 | 4,229.46 |
| | | KENNEMORE HOME | KENNEMORE HOME | 109.91 |
| | | NEXAIR LLC | NEXAIR LLC | 154.56 |
| | | LEGAL SHIELD | GROUP #0038187 | 51.80 |
| | | | GROUP #038187 | 51.80 |
| | | NEA BAPTIST CLINIC C/O OCC MED | ACCT#000222183 | 75.00 |
| | | AMERICAN HERITAGE LIFE | ALLSTATE A1284 | 21.60 |
| | | | ALLSTATE A1282 | 80.84 |
| | | | CASE #A1282 | 80.84 |
| | | | CASE #A1284 | 21.60 |
| | | RITTER COMMUNICATIONS | ACCT#55446-3 SANITATION | 216.90 |
| | | METLIFE GROUP BENEFITS | KM055923070002 | 139.68 |
| | | | KM05592307 0001 | 321.28 |
| | | AT&T | ACCT #870 563-5245 493 6 | 237.55 |
| | | PROTECTIVE LIFE AGENT FOR | JEFFERSON NAT ACCT #265787 | 10.00 |
| | | DELTA DENTAL | CONT ID 1293318 | 204.06 |
| | | APF FBO TEMPS PLUS | INV#1415701 CUST#135006 | 997.15 |
| | | | INV#1426996 CUST#135006 | 1,036.00 |
| | | | INV#1429177 CUST#135006 | 777.00 |
| | | | INV#1432758 | 414.40 |
| | | | INV#1430801 | 521.24 |
| | | | INV#1435309 | 518.00 |
| | | | CUST#135006 INV1436964 | 1,036.00 |
| | | BANCORPSOUTH EQUIP FINANCE | CONT #002-0070611-016 | 870.27 |
| | | | CONT #002-0070611-014 | 562.78 |
| | | | CONT #002-0070611-012 | 276.46 |
| | | | CONT #002-0070611-015 | 457.12 |
| | | | CONT #002-0070611-009 | 74.10 |
| | | VERIZON WIRELESS | ACCT#213646055-00001 | 70.71 |
| | | DELTA VISION | CONT ID 1293520 | 50.56 |
| | | EFTPS | FICA W/H | 779.01 |
| | | | FICA W/H | 787.85 |
| | | | MEDICARE W/H | 182.19 |
| | | | MEDICARE W/H | 184.25 |
| | | ARKANSAS NORTHEASTERN COLLEGE | ARKANSAS NORTHEASTERN | 282.66 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 3,365.00 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 52.43 |
| | | CINTAS UNIFORM CORP 206 | ACCT#206-14813 | 256.08 |
| | | | ACCT#206-14815 | 137.04 |
| | | | ACCT#206-14815 | 384.16 |
| | | NUTRIEN AG SOLUTIONS | NUTRIEN AG SOLUTIONS | 753.01 |
| | | | TOTAL: | 20,887.35 |
| PEST CONTROL FUND | SANITATION FUND | VECTOR DISEASE CONTROL | VECTOR DISEASE CONTROL | 7,083.33 |
| | | | TOTAL: | 7,083.33 |
| AIRPORT | AIRPORT FUND | METLIFE GROUP BENEFITS | KM055923070002 | 19.76 |
| | | DELTA DENTAL | CONT ID 1293318 | 66.10 |
| | | DELTA VISION | CONT ID 1293520 | 15.22 |
| | | EFTPS | FICA W/H | 5.63 |
| | | | MEDICARE W/H | 1.32 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | TRUST-GRP-DIV 1-00082-000 | 1,027.50 |
| | | YIG ADMINISTRATION | INVOICE #17382 | 7.49 |
| | | | TOTAL: | 1,143.02 |
| NON-DEPARTMENTAL | FIREMEN'S PENSION | CITY GENERAL FUND | HEALTH INSURANCE FIRE PENS | 19.40 |
| | | | HEART STROKE FIRE PENSION | 100.44 |
| | | | LIFE INSURANCE-FIRE PENSIO | 18.96 |
| | | | DENTAL FIRE PENSION | 164.18 |
| | | | VISION FIRE PENSION | 45.16 |
| | | EFTPS | FEDERAL W/H | 1,392.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|--------------------|-----------------|-------------|----------|
| NON-DEPARTMENTAL | OSCEOLA LIGHT & PO | DOSS, TIARA | US REFUNDS | 80.93 |
| | | MCLAURIN, KRIST | US REFUNDS | 67.13 |
| | | HUGHES, JAYLA Y | US REFUNDS | 24.53 |
| | | | TOTAL: | 1,912.73 |

===== FUND TOTALS =====

| | | |
|----|------------------------|--------------|
| 01 | OSCEOLA LIGHT & POWER | 1,981,112.33 |
| 02 | CITY GENERAL FUND | 599,341.22 |
| 03 | STREET FUND | 99,635.41 |
| 04 | SANITATION FUND | 40,126.73 |
| 05 | AIRPORT FUND | 1,143.02 |
| 07 | FIREMEN'S PENSION FUND | 1,740.14 |

| | |
|--------------|--------------|
| GRAND TOTAL: | 2,723,098.85 |
|--------------|--------------|

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Osceola
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 4/01/2019 THRU 4/30/2019
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: C O U N C I L R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

Meyer and Ward
Certified Public Accountants
P.O. Box 1045
Wynne, AR 72396

May 22, 2018

Honorable Sally L. Wilson, Mayor
City of Osceola, Arkansas
City Hall
Osceola, AR 72370

We are pleased to confirm our understanding of the services we are to provide the City of Osceola, for the year ended December 31, 2018. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Osceola as of and for the year ended December 31, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Osceola's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Osceola RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Management has elected to omit the MD&A. Our opinion will not be affected by the missing information. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund
- 2) Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Street Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Osceola's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statement:

- 1) Combining Balance Sheet Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your governmental funds basic financial statements are fairly presented, in all material respects, in conformity with regulatory basis of accounting and your proprietary funds are in accordance with Generally Accepted Accounting Principles. We will also report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and will include tests of the accounting records of the City of Osceola and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Osceola is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Osceola's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is

reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits,

or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Osceola; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Meyer & Ward, CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to Arkansas Division of Legislative Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Meyer & Ward, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by Arkansas Division of Legislative Audit. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August, 1 2019 and to issue our reports no later than October 1, 2019. Hoda Ward is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), but will not exceed \$32,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Osceola and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Meyer & Ward, CPA

RESPONSE.

This letter correctly sets forth the understanding of the City of Osceola:

Signature: _____

Title: _____

Date: _____



hogwildpyro@gmail.com

OSCEOLA, AR 72370

AR LICENSE - FW. 0000771

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