



CITY COUNCIL MEETING

MONDAY

NOVEMBER 18, 2019

5:00 P.M.

INDEX

CONTENTS:

AGENDA

MINUTES

POLICE DEPARTMENT

FIRE DEPARTMENT

ELECTRIC DEPARTMENT

WATER AND SEWER

CODE ENFORCEMENT

STREET, SANITATION, MOSQUITO CONTROL

ANIMAL CONTROL

OPAR DEPARTMENT

PLANNING COMMISSION

CITY TREASURER'S REPORT

OML&P DEPARTMENT FINANCIAL

BALANCE SHEET

PROFIT & LOSS STATEMENT

VENDOR LIST

CHARGE-OFF LIST

AGENDA
OSCEOLA CITY COUNCIL REGULAR MEETING
November 18, 2019 5:00 P.M.
303 HALE AVENUE - COUNCIL CHAMBERS

1. Sky Cop demonstration outside
2. Prayer
3. Meeting Called to Order
4. Action: Minutes of October 7th special-called meeting, October 21st regular City Council meeting.
5. Grants Update:
 - a. Osceola Port Authority \$300,000 – request approved on Oct. 30th, in Little Rock
 - b. Coston Building \$297K award – Architect approved. Work has begun
 - c. Airport, \$580K award – runway resurfacing & new lights, beginning when weather dries and warms
 - d. OPD \$38K STEP award – Domestic Violence officer
 - e. Firefighter 16 gear sets awarded in two parts – AR Community Assistance, total \$37,969
 - f. OPD \$49K application submitted – AR Community Assistance for equipment
 - g. Animal Shelter – Sen. Wallace and Jane will apply
 - h. Sewer line to Industrial park – EDA Disaster grants – Mayor met @ US Commerce Dept on July 16
6. Reports
 - a. Department Heads (OPD deposit slip redacted).
 - a. Main Street Osceola, Chamber of Commerce
 - b. Action: Request from A & P Commission. Music Heritage Strategic Plan, ASU Delta Ctr, \$13,750.
 - b. Legislative and Project Consulting – Joe Harris. Refer to letter from ADOT
 - c. City Treasurer Report and Financial Report – Melissa Brothers
7. Business
 - c. Action: Accept the 2018 Audit report from Meyer & Ward
 - d. Action: \$39,600 bid from Environmental Products Group to repair Elgin sweeper
 - e. Discussion: Ordinance designating truck routes through the city. Refer to sample ordinances from Lanny Richmond, ARML Attorney for Beebe, Mt. Home, Brinkley, and Hamburg
 - f. Action: Dog Park Ordinance – sponsored by Tyler Dunegan (refer to October minutes)
 - g. Correspondence: We have been selected as 1 of 8 cities as Arkansas Volunteer Community of the Year. Presentation at the ARML Conference in Little Rock on Thursday, Feb. 13, 2020. Thank you to volunteer Brian Holthouse who helped edit and prepare the application.
 - h. Correspondence: Request to Council from attorney for former police officer, Dakota Dunkin

Announcements

- 1) *Planning Commission meeting, Tuesday, November 19th*
- 2) *ARML Training for Dept Heads and City Council – Nov. 20th, City Hall*
- 3) *Utility Task Force meeting – Thursday, Nov 21st @ 4:00, City Hall*
- 4) *Budget finance meeting – Friday afternoon, November 22nd, set time with council*
- 5) *Community Improvement Task Force – Thursdays @ 10:30, Dec. 5 and Dec 19*
- 6) *OPD Christmas Party, Dec. 14th, 6 pm, Riverlawn Country Club*
- 7) *National League of Cities/City Summit, San Antonio – Nov 20-23, Representative needed at the “Cities of Service” workshop as Volunteer Community of Year nominee-Wednesday 2:00-5:00*
- 8) *ARML 2020 Conference February 12-14, 2020, Little Rock. Jane held rooms at the Doubletree*

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

SPECIAL MEETING

October 7, 2019

The Osceola City Council met in Special Session at the Council Chambers, located at 303 West Hale Avenue, Osceola, Arkansas. The meeting took place on October 17, 2019 at 11:00am.

Officers present: Sally Wilson, Mayor

Council Members Present: Sandra Brand, Tyler Dunegan, and Gary Cooper

Council Members Absent: Linda Watson, Greg Baker, Stan Williams

Others Present: Stacey Travis, Administrative Assistant

Jane Stanford, Human Resource

Sally Wilson called meeting to order, and roll was called.

Meeting began with discussion of the 2020 budget. Council members discussed future meeting date, and list of requests.

Gary Cooper asked Melissa what the year-end is looking like. Melissa stated that there were several payments that are going to be made, so she was unsure at this time.

For the 2020 budget, she would be working with department heads on their needs, and projects.

Phillip Adcock updated the Council on the AMI trial.

Ed Richardson spoke to the Council about different revenue for the city, and things that other cities charge for, that we don't.

Timmy Jones updated the Council on what projects have been done and future projects.

The Council asked Mayor Wilson to draft a letter to include list of concerns for ADOT. They decided for the main concern to be the intersection ant Country Club Road and 140.

With there being no further discussion, meeting was adjourned. No votes were taken at this meeting.

Sally Wilson, Mayor



Jessica Griffin, City Clerk/Treasurer

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

REGULAR MEETING

October 21, 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 October 19, 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, Tyler Dunegan, Stan Williams, Gary Cooper

Council Members Absent: Greg Baker

Others Present: Steve Choals, Street/Sanitation Dept.
Phillip Fleming, Fire Chief
Michael Ephlin, OPAR Director
Jane Stanford, Human Resources
Ed Richardson, 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 and Jessica Griffin called roll. All council members were present, except Greg Baker who was absent.

Motion was made by Sandra Brand and seconded by Linda Watson to approve all September minutes. All council members were in favor.

Ammi Tucker came forward with the Chamber report.

Mayor Wilson updated the Council on the legislative and project consulting for Joe Harris.

Kenny Noble came forward with the financial report. (see attached)

MONTHLY REPORTS ARE AS FOLLOWS:

| September 2019 | Year to Date | | | Annual | Elapsed |
|------------------------------------|-------------------|-------------------|------------------|-------------------|------------|
| | Budget | Actual | Var (+) (-) | Budget | 75% |
| Revenue: | | | | | |
| 01 - Osceola Light & Power | 13,594,295 | 13,703,684 | 109,390 | 17,934,123 | 76% |
| 02 - City General Fund | 3,375,489 | 3,911,995 | 536,506 | 4,261,733 | 92% |
| 03 - Street Fund | 403,857 | 420,916 | 17,059 | 538,471 | 78% |
| 04 - Sanitation Fund | 721,917 | 727,847 | 5,930 | 962,551 | 76% |
| Total Funds | 18,095,558 | 18,764,442 | 668,884 | 23,696,878 | 79% |
| Operating Expense: | | | | | |
| 01 - Osceola Light & Power | 12,261,896 | 11,964,207 | 297,689 | 15,778,556 | 76% |
| 02 - City General Fund | 4,159,202 | 4,338,622 | (179,420) | 5,510,556 | 79% |
| 03 - Street Fund | 924,329 | 724,734 | 199,595 | 1,172,319 | 62% |
| 04 - Sanitation Fund | 863,000 | 808,995 | 54,005 | 1,123,882 | 72% |
| Total Funds | 18,208,427 | 17,836,558 | 371,870 | 23,585,313 | 76% |
| Capital Exp & Reserves: | | | | | |
| 01 - Osceola Light & Power | - | - | - | - | N/A |
| 02 - City General Fund | - | - | - | - | N/A |
| 03 - Street Fund | - | - | - | - | N/A |
| 04 - Sanitation Fund | - | - | - | - | N/A |
| Total Funds | - | - | - | - | N/A |
| Impact to Surplus: | | | | | |
| 01 - Osceola Light & Power | 1,332,399 | 1,739,478 | 407,079 | 2,155,567 | 81% |
| 02 - City General Fund | (783,713) | (426,627) | 357,086 | (1,248,823) | 34% |
| 03 - Street Fund | (520,472) | (303,818) | 216,654 | (633,848) | 48% |
| 04 - Sanitation Fund | (141,083) | (81,148) | 59,935 | (161,331) | 50% |
| Total Funds | (112,870) | 927,884 | 1,040,754 | 111,565 | |

Michael Ephlin updated Council on the roof repairing of the old City Hall building.

Mayor Wilson then updated the Council on Arkansas Volunteer Community of the Year nominations that were submitted on October 18, 2019.

Chief Collins came forward and updated the Council on the Sky Cops.

Mayor Wilson spoke about seeking grants and donations for Music Heritage Strategic Plan and ASU Delta Center.

Next, was an ordinance. Jessica introduced the ordinance and it reads as follows:



JONESBORO ROOFING CO.

TRUSTED TO COVER THE MID-SOUTH

2900 WEST WASHINGTON SPUR
P.O. BOX 9016
JONESBORO, ARKANSAS 72403
Phone: (870) 935-4221 • Fax: (870) 935-7670

Proposal Prepared For:

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

PROPOSAL

Project Municipal Building

Date

Estimate #

10/3/2010

13378

Work Description

Total

- Remove existing roof system to expose wood decking.
- Install 1 layer of 1.5" polyisocyanurate insulation over wood Deck mechanically fastened.
- Install crickets between primary scupper drains, to create positive drainage to the roof drains.
- Install new retrofit roof drains in existing drains.
- Install a mechanically fastened Firestone Building Products 60 mil TPO membrane roof system.
- Install pipe vent flashing and curb flashings per Firestone Building Products Specifications.
- Install custom fabricated Kynar 500 finished Coving cap, edge metal and all metal flashing needed to complete the roof system.
- Clean up and properly dispose of all job related debris from site
- Firestone Manufactures 20 year Warranty

We will perform all work listed in a good workmanship manner for the sum of: THIRTY EIGHT THOUSAND ONE HUNDRED THIRTY FIVE DOLLARS AND NO CENTS

Total

\$38,135.00

Payment will be paid upon completion of work. Jonesboro Roofing reserves the right to 1% interest on all balances due. This proposal includes the payment of social security, withholding, unemployment tax, Workman's compensation, and public liability insurance on all workmen performing work in this proposal. This quote is valid for 30 days.

I, or we agree no extra work shall be performed, materials furnished, or additions made until cost of labor and material required to do any extra work is agreed upon and a written contract for said extra work is executed by contractor and owner and all sums due contractor for extra work shall be payable on completion of work. Acceptance of the proposal shall constitute and bind the parties hereto:

Accepted this _____ day of _____, 20____

Owner or Administrator _____

Chris Horton

Jonesboro Roofing Co., Inc. Signature

CHARLES WATKINS CO.
621 S WALNUT
OSCEOLA, AR 72370 US
870 563 5500
corbinallencont@sbcglobal.net
corbinallencontractors.net



Estimate

ESTIMATE # 14381501S
DATE 10/01/2019

ADDRESS
CITY OF OSCEOLA
303 W Hale Ave
Osceola, AR 72370
United States

PLEASE DETACH TOP PORTION AND RETURN WITH YOUR PAYMENT.

| ACTIVITY | QTY | RATE | AMOUNT |
|--|-----|------|-----------|
| ROOF ESTIMATE, REPAIRS / REPLACEMENT, DUE TO FIRE AND WATER DAMAGE, Services REMOVE ALL DAMAGED ROOFING, WOOD DECK AND ROOF JOIST AS NEEDED, APP 2000 /2500 SQ FT AREA, 2X12 FLOOR JOIST AND 2 LAYERS 3/4" T & G PLYWOOD DECKING, BUILD UP AREA TO MATCH EXISTING, INSTALL INSULATION DECK TO MATCH EXISTING ROOF DECK, Services CUT OUT AND REMOVE SINGLE PLY ROOFING MEMBRANE AS NEEDED, INSTALL NEW TPO WHITE SINGLE PLY ROOFING (60MIL), COVERING ALL ROOFING AREA, (5500 SQ FT.) NEW FLASHING AND OTHER AT PENETRATIONS, MOVE EXISTING AIR UNITS AS NEEDED, (ALL ROOFING AND FLASHING AS NEEDED), ESTIMATE COVERS ALL DAMAGE TO ROOF DECK, ROOF FRAME, AND ROOFING MEMBRANE, (INSTALLING NEW ROOFING) Services CLEAN UP / HAUL OFF DEBRIS ALL MATERIALS, LABOR,EQUIPMENT, AND TOOLS | | | 36,000.00 |
| | | | 31,250.00 |

THANK YOU AND GOD BLESS

TOTAL

\$67,250.00

Accepted By

Accepted Date

ALL WORK DONE IN A TIMELY AND PROFESSIONAL MANNER!

STRACENER BROTHERS CONSTRUCTION CORP.

105 Stracener Road
Blytheville, Arkansas 72315
(870) 763-0743

PROPOSAL

Proposal Submitted to:
CITY OF OSCEOLA
ATTN: MICHAEL EPHLIN

Date:
OCTOBER 3, 2019

Street:

Job Name:
ROOF REPAIR OF OLD COURTHOUSE
FACILITY

City, State and Zip:
OSCEOLA, AR

Quote Prepared By:
JACK FROST

We propose to remove and replace burnt wood joist and decking (approximately 2,400 SF) at your facility as follows:

1. Remove burnt roofing, plywood decking and 2"x12" wood joist, and burned out A/C unit.
2. Haul off debris and dispose of in an approved dump.
3. Spray paint with KILZ the smoked area and structural steel.
4. Re-install 2"x12" wood joist, 3/4" tongue and groove plywood decking, and roof insulation.
5. Replace all damaged flashings and pipe boots.
6. Construct a new A/C roof curb.
7. Install new roof insulation (to match existing).
8. Install new white rubber roofing over the whole 5,500 square foot area.
9. Construct the new HVAC curb and flashing (sizes to be by your HVAC contractor).
10. All license, insurance and taxes are included.

NOTE:

1. No HVAC unit included, only roof replacement.
2. Not responsible for any water damages that have or may occur.

Labor/material/equipment: \$ 79,710.00

***** PRICE GOOD FOR 30 DAYS *****



City of Osceola, AR
316 W Hale Avenue
Osceola, AR 72370
(870) 563-5245

SIERRA GROUP & ASSOCIATES CONSTRUCTION LLC

116 N CRESCENT DR
BLYTHEVILLE, AR 72315

Phone: (870) 278-5356

Email: administrator@sgacontractors.com

Web: sgacontractors.com

Estimate # 003069
Date 10/11/2019
Business / Tax # 82-2364403

Description

Everguard 60 Mil TPO (4,610 SQ/FT)

Estimate Includes: 20-yr NDL Warranty

Removal of following:

- Existing TPO system and insulation (to clean deck)
- Existing Modified Bitumen

Installation of following:

- Install 1 1/2" Iso Boards insulation
- Install 60 Mil TPO Singly-Ply membrane
- Hot weld seams
- Mechanical fasteners
- All Penetrations
- Install new edge metal (145 Linear Feet)
- All necessary rental equipment
- Manufacturer Warranty (20 years)
- Install Termination bar with mastic
- Repair of Drain line assembly

This proposal includes the compliance with all manufacturer and building code requirements
Strict OSHA Requirements will be followed

FRAMING (STRUCTURAL FIRE REPAIR)

Re-framing of fire structural damage

Removal of plaster/drywall in conjunction to fire damage structural supports

Framing installation to meet ICC Code for load bearing walls

Framing of Joist supports

Framing for decking

Construction Clean up and debri removal

870-278-8099
Cell 870-278-5356

Sierra Group & Associates LLC
Exterior & Interior Solutions

Marcos U. Sierra
President



GAF Lic #AR007850590
GAF I.D. #LS47729

116 N Crescent Dr
Blytheville, AR 72315

m.sierra@sgacontractors.com
sgacontractors.com

Total

\$51,461.43

Subtotal \$97,821.43
Total \$97,821.43

Notes:

NOTE: **Proposal does not include tax.
Proposal does not include HVAC, electrical or plumbing.

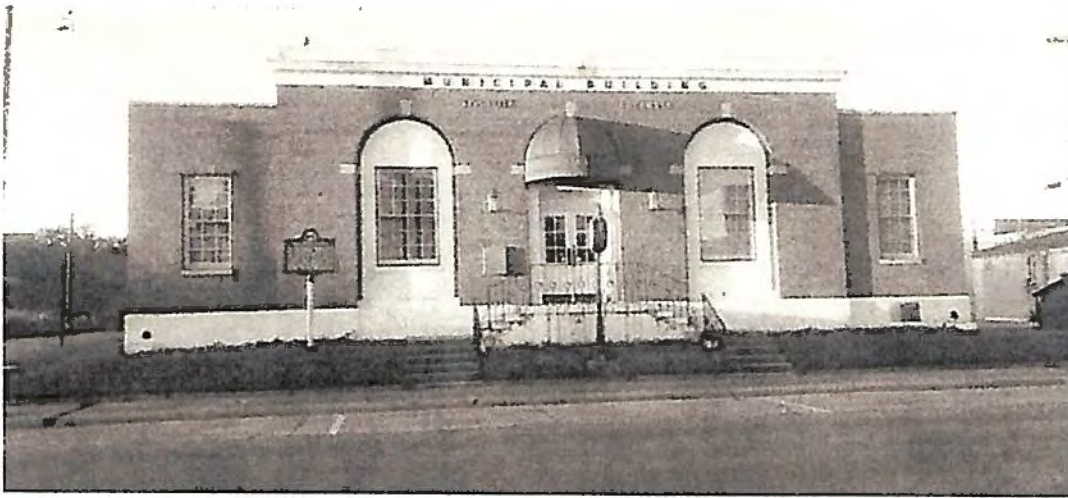
Our Contractor's license is on the top-right corner for your convenience and our Commercial General Liability Insurance and Worker's Comp is through:

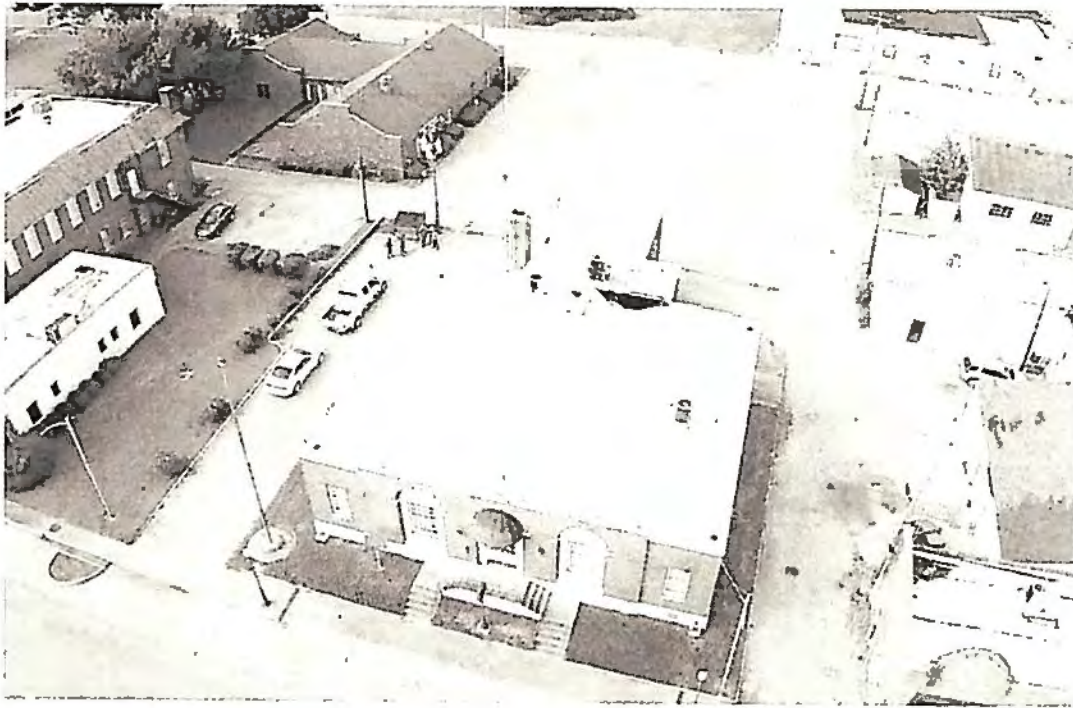
Scottish American Insurance
Policy Number: QC067996
Coverage: (\$5,000,000)
AR Contractor's Bond
Policy Number: 72009128
Local Agent: Allan Montezuma
Walker Insurance Company
Office: (870) 573-8147
jennifercollins@walkeragency.org

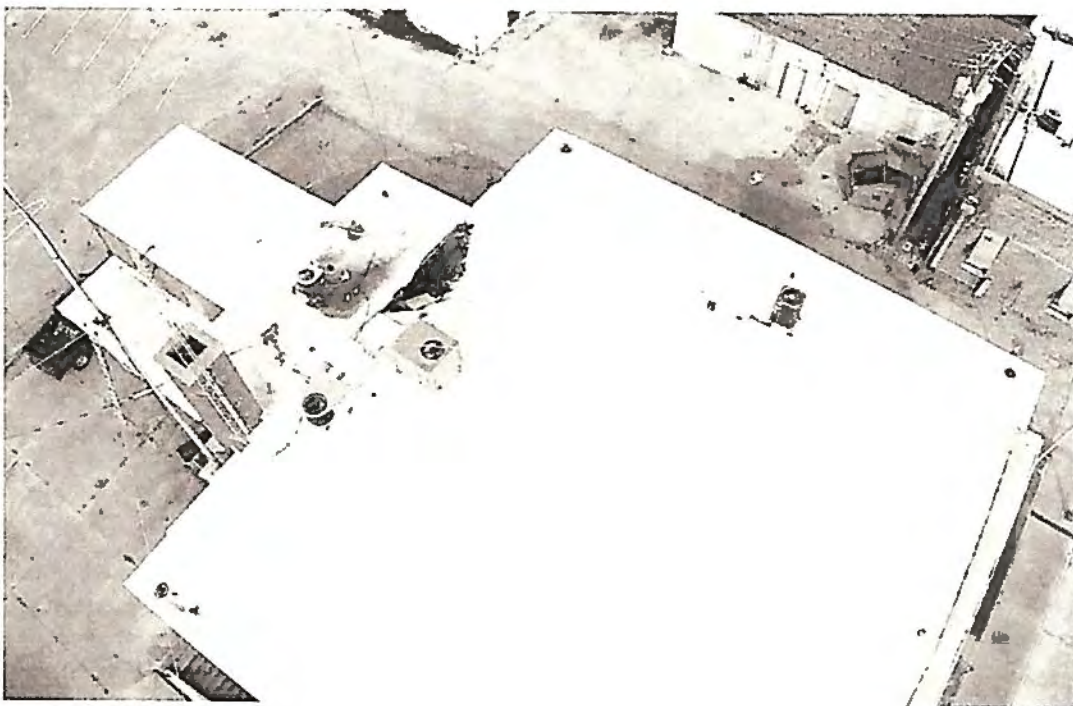
Worker's Compensation and Employers' Liability
Policy Number: TARAR1010356-00
Coverage: (\$1,000,000)
Local Agent: Richard Connell
Block Insurance
Office: (870) 762-2641
Fax: (870) 763-4558
service@blockinsurance.com

State of Arkansas Better Business Bureau Torch Award Recipient

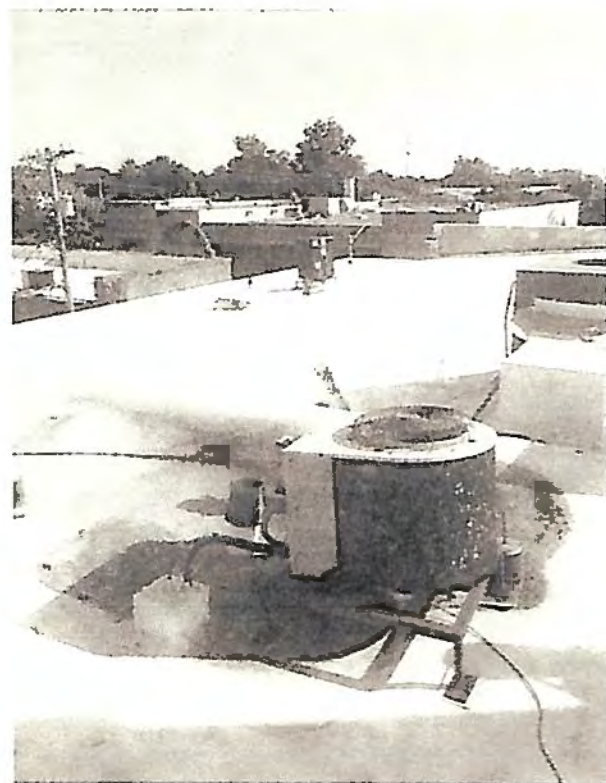
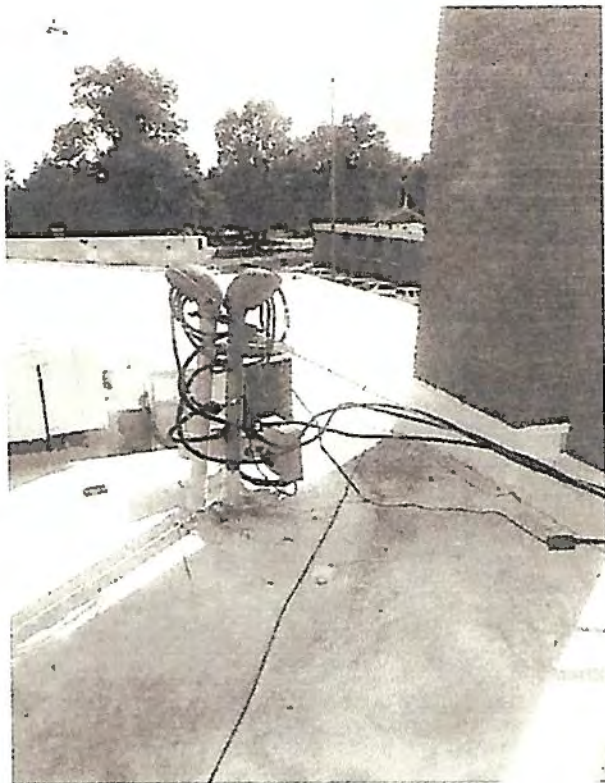
AR Commercial and Residential Lic. 0372850520



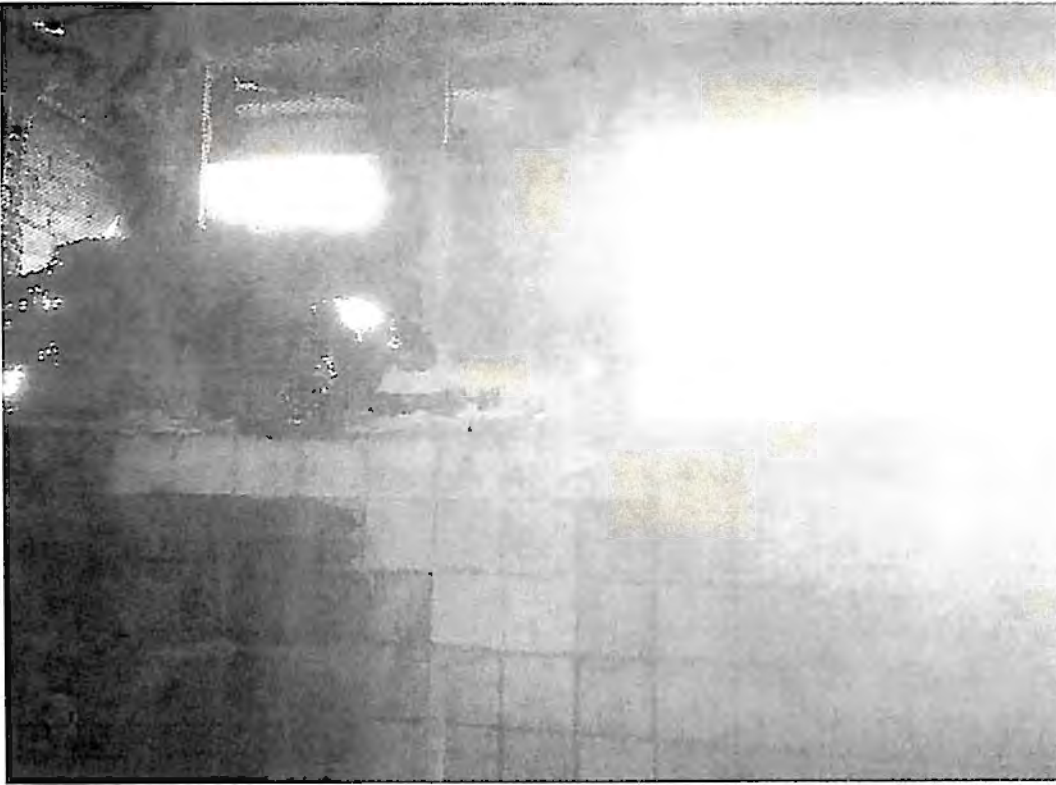












By signing this document, the customer agrees to the services and conditions outlined in this document with Sierra Group & Associates LLC (SGA). Invoices are bankruptcy protected with signature or written consent from client. No payments unless discussed previously with written consent.

SGA owns the project including material and labor performed until full payment is met and has right to repossess.

This proposal includes the payment of social security, withholding, unemployment tax, worker's compensation, and general liability insurance on all workmen performing work in this proposal.

We accept all forms of payment, with a service charge of 3.5% for credit card processing.

City of Osceola, AR

AN ORDINANCE TO ESTABLISH STANDARDS FOR THE OSCEOLA DOG PARK

Emergency Clause

WHEREAS, the City Council of the City of Osceola, Arkansas desires to establish a dog park in the City of Osceola; and

WHEREAS, the dog park shall be located at Florida Park; and

WHEREAS, it is the desire of the City Council to provide for the rules and regulations of the dog park for the health, safety, and welfare of the citizens and dogs using the park.

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

- 1) Location; purpose
 - a) The Osceola Dog Park is located at Florida Park and is available for use by Osceola residents and/or visitors only.
 - b) The dog park is a location set aside for dogs and their owners to exercise and play off leash in a controlled (i.e. fenced) environment.
 - c) Users of the dog park do so at their own risk. Dog behavior can be unpredictable around other dogs and strangers. Dog owners/handlers are strictly liable for any damage or injury caused by their accompanied dog(s).
- 2) Dog park season
 - a) The dog park shall be open daily from 7:00 am until 8:00 pm.
 - b) It shall be unlawful for anyone to loiter, idle, wander, stroll or play in the dog park when it is closed. However, if anyone applies for permission to carry out an activity in the dog park during the hours it is closed, and the director of Osceola Parks Department determines that such activity will not create a disturbance or public nuisance; the director shall have the authority to issue a special permit for such activity.
- 3) Dog park use, generally
 - a) A copy of the dog park rules shall be posted on signage at the park and shall be available on the city website. A copy may also be obtained in the office of the Osceola Community Center and Osceola City Hall. *& Osceola Police Dept.*
 - b) Dogs under six (6) months of age are not allowed in the dog park.
 - c) Only dogs accompanied by an owner/handler at least 18 years of age are permitted to be in the park.
 - d) It shall be unlawful for any person to bring a dog weighing 30 pounds or more into the designated "small dog area" of the dog park.
 - e) It shall be unlawful for any person to bring a dog weighing 30 pounds or less into the designated "large dog area" of the park.

- f) An owner/handler may not accompany more than two dogs in the dog park at any one time.
 - g) Dogs must wear collars (no pronged, pinched, or spiked collars) or harnesses bearing current vaccination information at all times while in the dog park. In addition, owners/handlers must be able to immediately provide paper documentation that each animal at the park is current on all vaccinations at the request of any park employee, animal control officer, or police officer.
 - h) Dog owners/handlers must be in possession of a leash or other means of physical restraint at all times.
 - i) Dogs must be on leash to and from the dog park access points.
 - j) Dog owners/handlers must limit their use of electronic devices so that the use does not interfere with their ability to actively monitor their dog's behavior.
- 4) Care of dog park
- a) Dog owners/handlers are required to remove and properly dispose of all animal waste immediately. It shall be unlawful to leave the dog park without first cleaning up and disposing of all animal waste left by an accompanied dog.
 - b) Dog owners/handlers must stop any accompanied dog from digging and must fill any holes caused by an accompanied dog. It shall be unlawful for a dog owner/handler to leave the dog park without first filling any holes caused by an accompanied dog.
 - c) Dog owners/handlers/visitors are responsible for properly using all of the elements provided in the dog park including, but not limited to, the fencing, the gates, the benches, the fountains, the exercise apparatus, etc., and will be responsible for the costs to repair any element that is not properly used.
 - d) Dog owners/handlers/visitors are responsible for reporting any activity that violates any provision of this Article. Violations shall be reported to the Osceola Parks Department or the Osceola Animal Control Department.
- 5) Dog park health rules
- a) Full current immunizations (rabies, DHLLP or DAPPL, and Bordetella) of all dogs are required and must be shown upon request of any park employee, animal control officer, or police officer.
 - b) It shall be unlawful for any owner/handler to bring a dog that has a contagious condition, disease, parasites, or fresh wound into the dog park.
female dogs in heat
- 6) Bites and aggression in the dog park
- a) All dog bites by a dog in the dog park must be reported to the Osceola Animal Control Department and/or Osceola Police Department. It shall be unlawful for any owner/handler to fail to report a bite by their dog or the dog of another person within 24 hours of the incident.
 - b) Dogs showing aggression towards people or other dogs must be removed from the dog park immediately. It shall be unlawful for any owner/handler to fail to immediately leash and remove any dog showing aggression from the dog park.

- c) Dogs that exhibit aggressive behavior are not allowed in the dog park at any time.
 - d) It shall be unlawful for any person to bring any dog deemed to be a vicious dog or a dangerous dog by any state or local government or agency into the dog park.
- 7) Children in the dog park
- a) No child under seven years of age is permitted in the fenced in area of the dog park. It shall be unlawful for a parent or guardian to permit a child less than seven years of age to be in the fenced in area of the dog park.
 - b) Every child over seven and under eighteen years of age in the dog park must be accompanied by an adult who is at least eighteen years of age and who is directly supervising the activities of that minor child. It shall be unlawful for a parent or guardian to permit a child over seven and under eighteen years of age to be in the dog park unless the child is accompanied by an adult who is at least eighteen years of age and who is directly supervising the activities of that minor child.
 - c) Dog owners/handlers must be 18 years of age or older.
- 8) Unlawful possession. While in the dog park it shall be unlawful:
- a) For any person to possess food for humans or dogs, including dog treats.
 - b) For any person to possess/use tobacco products, herbal products, vapes, alcoholic beverages, or glass containers.
 - c) For any person to possess dog toys.
 - d) For any person to possess or unleash an animal other than a dog.
 - e) For any person to possess/use a skateboard, skates, a bicycle, a scooter, or any other wheeled apparatus. The operation of a non-motorized wheelchair or motorized mobility device by a person with physical disabilities is exempt from the sub-section.
- 9) Penalties
- a) Any person who violates this section shall be subject to the following:
 - i) First offense: a fine not less than \$100.
 - ii) Second offense: a fine of not less than \$250.
 - iii) Third and subsequent offenses: a fine of not less than \$500 and shall be expelled from the dog park for no less than one (1) year.
 - iv) In addition, any person who fails to comply with dog park rules and regulations may be subject to expulsion from the dog park by a City of Osceola park employee, animal control officer, or police officer. Any person who has been expelled or banned from the dog park and returns to the dog park premises (with or without a dog) shall be guilty of criminal trespass.

PASSED AND ADOPTED this ____ day of _____, 2019.

ATTEST:

Mayor

City Clerk

Motion was made by Tyler Dunegan to discuss the ordinance.

Discussion was held about adding an emergency clause and other amendments.

Motion was made by Tyler Dunegan and seconded by Linda Watson to suspend the rules and read by title only. Adding emergency clause and amendments.

Roll was called and the following people voted aye: Linda Watson, Sandra Brand, Tyler Dunegan, Stanley Williams, and Gary Cooper.

Council members voting nay: none

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

Sally Wilson, Mayor



Jessica Griffin, City Clerk/Treasurer

DOG PARK RULES



- Use park at your own risk
- Owners are legally responsible for the behavior of their dog(s) at all times
- Dogs must be leashed while entering and exiting the park
- Dog waste must be cleaned up by their owners IMMEDIATELY
- Owners must be within the dog park and supervising their dog with leash readily available
- Dog handlers must be at least 16 years of age
- Children under 13 must be accompanied by an adult and supervised at all times
- Aggressive dogs must be removed immediately
- Dogs should be under voice control

PROHIBITED:

- Human & dog food/treats
 - Glass Containers
 - Dogs in heat
 - Sick Dogs
 - Aggressive Dogs
 - Puppies (under 4 months)
- 

Osceola, Arkansas
ADVERTISING & PROMOTION COMMISSION

MINUTES

Monday, June 17, 2019

| | | | |
|----------|--|---------|--------------------------------|
| Present: | Baker, Greg Cooper, Gary Tucker, Ammi Shemwell, Jim* Zenanko, Robert | Guests: | Fines, Monica Wilson, Sally |
| Absent: | Keatts, Harry Redzepi, Tim | | * <i>Chairman</i> |

The meeting was called to order with a quorum present.

Minutes from the April 2019 meeting were presented for approval. Motion by Zenanko, second by Baker, and carried to approve.

Tucker shared a financial update, noting that the previous spreadsheet format that had been prepared by employees no longer with the city, and that she was working with Vicky Gillentine to locate the file and get actual figures. She shared the receipts as of the last report in March, with revenues for March through May estimated using the lower of the previous two years' totals. She also shared the disbursements that were shown on the previous report, as well as those that had been approved at the other commission meetings earlier this year. With a 2019 starting balance of \$98,971, estimated receipts of \$12,918, estimated disbursements and approvals totaling \$45,983, and estimated ending balance of \$65,906.

Mayor Wilson shared helpful information from the recent Arkansas Municipal League conference, where she learned from Joy Barlogie, R&D Manager for Arkansas Tourism, about potential tourism grants and festival advertising grants that may be available. She also shared information learned about Arkansas.com/checkmycity, where community information and business listings can be added.

Tucker then shared samples from Hill's Vinyl Graphics for the previously-approved wayfinding sign project, as well as several color combinations and font options. There was much discussion regarding if colors would tie into existing historical signage, potentially conflict with highway signage, and maximize visibility for travelers. Cooper asked if the signs were reflective, and Tucker said they were not, as reflective material was substantially more expensive. Shemwell asked Zenanko what he felt would hold up better from a cleanliness standpoint, and Zenanko shared his belief that white would get dirty easily and dark would show off dirt as well. After all discussed their opinions and thoughts, it was ultimately decided to opt for a light warm neutral background with dark green lettering and regular arrows, with a cursive Osceola on top, thicker outline for the courthouse imagery, and Franklin Gothic Demi font for the main text. Tucker stated she would request a final proof from Hill's Vinyl Graphics and sent to the commission for review prior to production.

Tucker then presented a request to renew Osceola's ad in the Arkansas Travel Guide, a statewide publication with a circulation of approximately 350,000. The ad size is 8x10.5", and since we kept our ad during the publication size upgrade, we are grandfathered in at the previous rate. Shemwell noted that Arts on the Square needed to be added to community events in both summer quarters due to its expanded dates.

Motion by Baker, second by Zenanko, and carried to recommend to the council for approval \$5,990 to CJRW for a renewal of advertisement in the state travel guide.

Tucker then presented a request on behalf of Osceola Heritage Music Festival, Inc. requesting reimbursement for their promotion expenditures for the year totaling \$6,817. The expenses were broken down as \$3,040 in radio advertising, \$844 in newspaper advertising, \$1,433 in printed materials, and \$1,500 assistance with festival shirts. She noted that due to low attendance from the weather, they did successfully receive a payout from their weather insurance and thanked Shemwell for his suggestion after last year to increase the coverage hours.

Motion by Cooper, second by Baker, and carried to recommend to the council for approval \$6,817 to Osceola Heritage Music Festival, Inc. for reimbursement of the approved expenditures for the 2019 festival.

Fines updated the commission on the Arts on the Square music series, showing approximately \$2,800 in expenses incurred so far from their annual approved amount. She stated that there was a great turnout with around 150-250 attendance, and thanked everyone that was able to attend. Shemwell shared that perhaps they increase their social media advertising ahead of the events to help remind the community further in advance.

No follow-up meeting was set at the time of the meeting.

With all business concluded, motion by Tucker, second by Cooper, and carried to adjourn.

James Shemwell
Advertising & Promotions Commission Chairperson

Ammi Tucker
Advertising & Promotions Commission Secretary

Osceola Advertising & Promotion Committee request for
Arkansas Delta Byways Publication

Date of Request: November 4, 2019

Description of Request: Renewal of our two-page ad for Osceola in the 2020 Delta Byways tourism brochure. The brochure covers various tourism points of interest in a fifteen county area. The proposed ad, which will be the same as last year, features general information about our city, as well as tourism highlights and events.

Amount Requested: \$3,000
Price per page is \$1,500, two-page spread.

OSCEOLA
Jewel Along the Mississippi

In the heart of South Mississippi County in the friendly city of Osceola, located midway between Memphis and the Missouri border along I-55 and situated on the Great River Road. Known for its rich rail, historical and musical heritage, this is a great destination for a day trip, weekend getaway or establishing roots.

Osceola is home to the Mississippi County Courthouse — one of the most photographed buildings in the state — and 14 other buildings on the National Register of Historic Places, including the Osceola Times building, the Con-Florida mansion and Patterson Store, where the Mississippi County Historic and Genealogical Museum is housed.

Highway 61, nicknamed "The Blues Highway," travels through Osceola from Wyoming, MN to New Orleans. Such acclaimed singer/songwriters as Son House, Billy Riley, and Rock 'n' Roll Hall of Fame inductee Albert King have gotten their start here.

Russ Hunt Park, our access point to the Mississippi River, is popular for its panoramic river views and outstanding fishing where anglers catch catfish, bass, bluegill and crappie. The park is the site of the Battle of Plum Run Bend, one of only two Civil War ancient battles fought on the Mississippi and is associated with New York's Plum Point Landing and Overlook, in "Life on the Mississippi."

Along with other parks, we offer a nine-hole public golf course, a state-of-the-art community fitness center, and a four-field baseball outfield complex.

Nearby forests teem with deer, turkey, dove, ducks, wild boar, and squirrels, making Osceola popular with hunters.

Fascinating Features
Thinking of visiting our area? Here are just some of the things to do while you're here! Some are seasonal, some are year-round, but all are worth the trip!

Osceola Heritage Market — Two-day event featuring regional and national musicians, food, activities, and motorcycle Poker Run, Mid-May.

Sam Hunt Farm ("Wildcat Worry") Park and Mississippi River Overlook

Golden Highway Historical Markers — 30 historical sites in Osceola and surrounding area

Fourth of July fireworks spectacular at the Osceola Parks & Recreation Complex

Fall Crafts Fair at First United Methodist Church

Winterfest — Christmas Parade with bands, floats, food vendors, pictures with Santa, and Christmas Chili Supper

Riverbend Municipal Golf Course — daily golfing plus special tournaments throughout the season

Osceola Parks & Recreation — baseball/softball fields, community center, and more

Osceola/South Mississippi County Chamber of Commerce — Art Gallery & Exhibition Hall, Civic Center, great source for area information, various events throughout the year

Main Street Decade — Open year-round on Thursday evenings; Crumback Road in March

Downtown Historic District — Walking and driving tours

Mississippi County Historical & Genealogical Society Museum — Open P-A, M-F and by appointment on weekends

Forest, Arkansas — Walk the hallowed hush of century legend Aubrey Cash, homebase of Gene Williams, and site of depression-era Bryce Colony project

Wilson, Arkansas — Homestead Archeological Museum, Indian Burial Mounds, and the beautifully restored English Tudor-style Downtown Square

Victoria, Arkansas — antique train

Monka, Arkansas — Big Lake National Wildlife Refuge with hiking trails, nature walks, boating, and bird-watching, including eagle and osprey nests

OSCEOLA
Arkansas

OsceolaSVCChamber.com
Osceola/South Mississippi County
Chamber of Commerce
P.O. Box 174, Osceola, Arkansas 72370
osceolachamber@osceoladelta.net
870.563.2281



DELTA CENTER FOR ECONOMIC DEVELOPMENT
319 University Loop West, Jonesboro, AR 72401 | o: 870-972-3000 | f: 870-972-3806

November 6, 2019

The Honorable Sally L. Wilson
Mayor of Osceola
303 West Hale
Osceola AR 72370

Dear Mayor Wilson,

Please find enclosed a proposal from Arkansas State University Delta Center for Economic Development regarding the city's invitation to bid on strategic planning services.

Thank you for your consideration.

Sincerely,

Andrea Allen
Executive Director

Enclosure



ARKANSAS STATE UNIVERSITY
Delta Center for
Economic Development

Proposal to Mayor Sally Wilson, City of Osceola

**OSCEOLA MUSICAL HERITAGE TOURISM SITES COMPREHENSIVE
STRATEGIC PLANNING**

November 6, 2019

Contact:

Andrea Allen
O: 870-972-3000
anallen@astate.edu

Our Understanding

The City of Osceola is interested in developing musical heritage tourism sites to increase visitation and the associated new spending generated from tourists. In this regard, city officials have requested a proposal from the Arkansas State University (A-State) Delta Center for Economic Development (Delta Center) for strategic planning services.

If approved, Dr. C. William Roe, Professor of Management, A-State College of Business, will lead the strategic plan along with Delta Center staff.

Our Approach

Stakeholder Group Meetings

The Delta Center will facilitate 3-4 stakeholder group meetings consisting of selected stakeholders to provide input for the foundation of the plan. Specifically, these sessions will focus on the **Strengths** or assets the community possesses to support the development of your music heritage sites, as well as the **Weaknesses** or challenges that hinder the community's ability to fully develop its music heritage sites (**internal analysis**). The sessions will also gather information from the external environment that either creates opportunities or poses threats to the development of the music heritage sites (**external analysis**). This information is critical to developing the **SWOT ANALYSIS**, which helps lay a foundation upon which the plan may be built. These stakeholder group meetings need to include a manageable number of participants, no more than 15-20 individuals per group.

Environmental Scanning

The Delta Center will conduct in-depth research into the factors in the external environment that impact the community's ability to achieve its goal of developing its music heritage sites. Specifically, our research will focus on the Social Environment, the Technological Environment, the Economic Environment, the Political Environment, the Legal/Regulatory Environment, and the Competitive Environment. Information gathered from our research into these important external environmental factors that impact every organization in some way will help us identify factors that either create opportunities for the community or pose threats to the community in developing its music heritage sites.

Planning Assumptions

Using the information from the analysis of the external environmental factors identified above, the Delta Center staff will formulate Planning Assumptions for the plan horizon in which the plan will unfold, or be implemented, in this case a 5-year plan horizon. These Planning Assumptions will help make educated decisions about the courses of action in pursuit of the goal.

Strategic Issues

The Delta Center will use the information developed to identify several strategic issues, or critical success factors which must be addressed in order to help accomplish the goal. These strategic issues are fundamental to the success of the efforts.

Objectives and Strategies

Referencing the strategic issues that must be addressed, the Delta Center will develop objectives to address the strategic issues and formulate strategies by which each objective can be accomplished.

Deliverables

The Delta Center will provide one written document encompassing the strategic plan comprised of all the components previously mentioned, along with the reference materials for information that supports the development of the plan. In addition, a PowerPoint Presentation of the plan will be created and presented

to Mayor Wilson and invitees. A flash drive with a copy of the presentation and written plan will also be provided.

Our Center

The A-State Delta Center, an outreach organization of the university, supports and coordinates community and economic development initiatives throughout the state and delta region by providing business intelligence and market research; conducting community assessments, analysis, leadership training, and strategic plans; fostering regional innovations and entrepreneurship; and advocating for essential workforce and educational programs. The Delta Center, through the system-wide support of A-State, has a demonstrated record of success in producing positive results in communities across Arkansas and the delta region. Below you will find three project examples.

Delta Regional Authority - Delta Leadership Institute: In 2013 the Delta Center was named to participate in a university collaboration to administer the DRA's leadership program. In this capacity, the Delta Center examines the region's best practices and coordinates field experiences to connect leadership participants to community leaders and activities that drive community and economic development. DRA policy areas include education and workforce training; rural healthcare delivery systems; infrastructure including broad-band accessibility and economic development, all of which are considered in how each relates to expanding local economies. The 2019-2020 cohort will mark the Delta Center's seventh year of participation. In its original application, the Delta Center coordinated with the Harvard Kennedy School of Government to deliver an executive academy to DLI participants. The additional learning opportunity is made available to DLI alumni with over 100 people in the Delta completing this coursework. There is strong anecdotal evidence that both DLI and the Harvard experience is having a profound impact on how community leaders in one of the national's most vulnerable regions is bringing new concepts to their community. As a result of this program, over 600 participants have graduated from the program.

Assessments and Strategic Plan for the Greater Delta Alliance for Health: The A-State Delta Center contracted with the Greater Delta Alliance for Health (GDAH) to perform hospital assessments on its 10 member hospitals and provide a list of observations, recommendations and other findings to serve as the basis for making adjustments to the original goals, objectives and activities outlined in the Health Resources and Services Administration Delta States' grant. Consequently, the A-State Delta Center is continuing its work with the Greater Delta Alliance for Health and developing an assessment and strategic plan to identify ways to reduce operational costs for GDAH hospitals through collaborative efforts and improve healthcare delivery services throughout the region.

Northeast Arkansas Economic Development Coalition: The Delta Center provides technical support for this regional group organized in 2006. An economic base analysis and profile of the region was performed by town and county to better understand common issues and trends in social and economic factors. At the conclusion and presentation of the report, the NEAEDC Board moved to the next step and launched a strategic planning initiative by a national consulting firm. Elements of the plan have been implemented, including a focus on engaging high school students in next generation activity centered on the region's recent diversification in agriculture applications.

Our Team

Dr. C. William Roe, Professor of Management, A-State College of Business

C. William (Bill) Roe received his Bachelor's, his MBA and his Ph. D. degrees from Mississippi State University. In both his Bachelor's Degree and his Ph.D. degree he majored in management with specific emphases in strategic management, organizational behavior and organizational development and change.

Upon completion of his MBA, Bill was employed by Arthur Andersen & Co. in the firm's management consulting division, now known as Accenture. While working on his Ph. D. and all throughout his academic career, Bill has been engaged in consulting work with for-profit, not-for-profit organizations and government entities developing strategic plans, conducting feasibility studies, performing organizational diagnostics 360 work, and developing and conducting a wide range of both supervisory training and management development programs for a vast number of different types and sizes of organizations.

Andrea Allen, Executive Director, A-State Delta Center for Economic Development

Andrea Allen is a proud native of the Delta and on a mission to make a difference in the Delta region, which she loves. Andrea leads the economic development outreach services of Arkansas State to communities and businesses, and she brings extensive expertise as a veteran of local, state and national government.

Prior to joining the A-State Delta Center for Economic Development, Andrea served as the Deputy Chief of Staff for a U.S. Congressman where she directed the day-to-day operations of his three district offices as well as the Congressman's activities in the district. She was also responsible for the development and delivery of government resources and services to assist the Congressman's constituents.

Prior to her service with Congressman Crawford, Andrea was the Director of Family Programs for the National Guard Professional Education Center (PEC), policy director on a gubernatorial campaign, operations director for one of the fastest growing municipalities in Arkansas, and state director for a U.S. Senator.

Andrea is a native of Walnut Ridge, Arkansas. She received a Bachelor's of Art in Political Science from Arkansas State University, and is a graduate of the Delta Regional Authority's Delta Leadership Institute Executive Academy. Andrea is also the co-chair and co-founder of NEA Political Animals.

Dr. Cliff Jones, Deputy Director, A-State Delta Center for Economic Development

Cliff Jones is native of Eastern Arkansas. He joined the Delta Center team in the summer of 2019. His work as Deputy Director includes executive education training, administration and outreach to promote economic development.

Previously, Cliff served as Sr. Vice President for Learning and Instruction at Arkansas State University Mid-South, Vice President for Instruction at the University of Arkansas Community College at Batesville, Dean of Arts and Technology at Lonestar College -Cy-Fair and Executive Assistant to the Chancellor at Baton Rouge Community College.

Cliff has completed Delta Regional Authority's Leadership Institute as well as the LoneStar College System's Leadership Academy. He received his Bachelor's degree in Business Administration and Master's degree in Public Administration from the University of Arkansas. He holds a doctoral degree in Educational Administration from The University of Texas at Austin.

Delta history, music and culture are important to Cliff. He has completed extensive research on these topics and presented them to regional, state-wide and local group and organizations.

Frankie Gilliam, CEcD, Community Economic Development Specialist, A-State Delta Center for Economic Development

Frankie provides technical assistance and consulting for local and regional economic development organizations. In this capacity, Frankie contributes to research projects including economic impact and retail analysis, feasibility studies, economic base assessments and socio-economic reporting. The work is used in general to support strategic planning and implementation of community and economic development activity.

Frankie is a graduate of the University of Delaware's Institute for Organizational Management and the Economic Development Institute at the University of Oklahoma. She received the Certified Economic Developer (CEcD) designation in 2001 and has instructed basic economic classes for community leaders and elected officials at the University of Arkansas-Little Rock.

Prior to joining the Delta Center in 2001, Frankie was Program Director and later named Executive Director for the Paragould-Greene County Chamber of Commerce from 1989 -2001.

Jarrett Free, Director, EDA University Center, A-State Delta Center for Economic Development

Jarrett Free, a native of the Mississippi Delta, has a strong passion to cultivate relationships and facilitate community development in underserved Delta regions. As EDA University Director of the Delta Center, Free builds strong partnerships by bringing his experience to the table from working for public and private universities. Raised in a small Delta town, Free is able to appreciate the unique challenges Delta towns face as they continue to compete for economic resources.

Previously, Free worked for Arkansas State as Associate Director of Online Services, overseeing a staff of over 20 and directed daily operations for the department. Prior to joining A-State, Free served as coordinator of financial aid and scholarships, both at Mississippi State University in Starkville, MS as well as at the University of the Incarnate Word in San Antonio, TX.

Free obtained his Bachelor's of Business Administration from Delta State University in Cleveland, MS and his Master's in Public Administration from A-State.

Project Timing & Cost

Based on the components outlined in this proposal, The Delta Center anticipates this project will require 4 months to complete from project inception.

The proposed fee for this project, inclusive of expenses, will be \$13,750.00.

| <u>Personnel/Subject Matter Experts</u> | <u>Estimated Hours</u> | <u>Consulting Rate</u> | <u>Total Est. Cost</u> | <u>Notes</u> |
|---|------------------------|------------------------|------------------------|---|
| A-State Delta Center Staff | 20 | \$50 | \$3,000 | 3 staff/subject matter experts at 20 hours each |
| Subject Matter Expert Professors | 50 | \$200.00 | \$10,000.00 | 1 professor at 50 hours |
| Sub-Total | | | \$13,000.00 | |
| Non-Personnel | | | | |
| Printing & Supplies | | | \$250.00 | |
| Travel | | | \$500.00 | Mileage and per diem for up to 5 travelers for up to 7 community consultation mtgs. |
| Sub-Total | | | \$750.00 | |
| Total | | | \$13,750.00 | |



AGENDA

**Arkansas Waterways Commission Meeting
October 30, 2019 / 10:00 AM
900 West Capitol Ave., Second Floor – Bessie Moore Room
Little Rock, Arkansas**

1. Call to Order Chairman Shell
2. Roll Call LaWanda Campbell
3. Approval of July 2, 2019 Meeting Minutes..... Chairman Shell
4. Business Report LaWanda Campbell
5. Director's Report Deidre Smith
6. New Business:

Presentations for the Arkansas Port, Intermodal, and Waterway Development Grant Program:

Checot-Desha Metropolitan Port Authority
Crossett Port Authority
Fort Smith Public Port Authority
Helena-West Helena / Phillips County Port Authority
Little River County Intermodal Authority
Little Rock Port Authority
Osceola Port Authority
Pine Bluff Jefferson County Port Authority

7. Old Business

MKARNS 12' Channel Update
Arkansas Port, Intermodal, and Waterways Grant Program Legislation
Port Training Initiatives: Grant Writing Preparedness / Flood Plain Management
Arkansas River Flooding / Recovery Update
Three Rivers PED Update
Red River Update
8. Public Comments

**Osceola Port Authority Board of Directors
Resolution No. 19-2**

Be it resolved by the Board of the Osceola Port Authority, State of Arkansas a resolution entitled: Arkansas Waterways Commission Port Development Program – Poinsett Rice and Grain.

A Resolution authorizing Poinsett Rice and Grain to apply for a grant on behalf of the Osceola Port Authority.

Whereas, the Board of Directors has determined that Osceola Port Authority meets eligibility requirements necessary to apply for the Arkansas Port and Waterways Development Grant.

Whereas, the Osceola Port Authority has presented plans to concrete and resurface the entrance road and specific paved areas within the port and concrete two approach aprons within the port.

Whereas, the Board of Directors of the Osceola Port Authority recognizes the need for the project, concurs its importance, and supports the Osceola Port Authority in its efforts to proceed with the same;

THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Osceola Port Authority is hereby authorized to submit an application for formal request to the Arkansas Waterways Commission for the purposes of securing state grants funds in the amount of \$300,000 to aid and assist the Osceola Port Authority in executing the proposed project described herein and that Randall McNeil is further authorized to administer the grant funds for the same project.

THIS RESOLUTION ADOPTED IN REGUALR SESSION this 10th day of October, 2019.

Approved: _____

Sally L. Wilson

Signature of Chairman of the Board

Typed name -Chairman of the Board

ACKNOWLEDGEMENT

STATE OF ARKANSAS

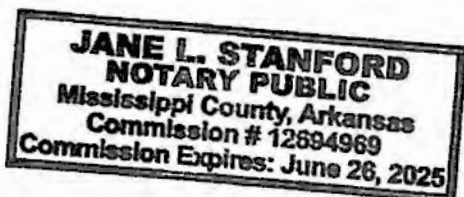
COUNTY OF MISSISSIPPI

On this 10 day of October, 2019, before me, a Notary Public, personally appeared Sally L. Wilson, Chairman of the Osceola Port Authority, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that she is authorized to and hereby executed the same for the purposes therein contained.

In Witness Whereof, I have hereunto set my hand and official _____

Notary Public

My Commission Expires: 6/26/2025



Osceola Port Authority Board members: Lowry Robinson moved and Joe Harris, Jr. seconded to approve this Resolution and send to the Arkansas Waterways Commission. Motion passed with members voting "yes", Robinson, Harris, Clif Chitwood, and Sally Wilson



Arkansas Waterways Commission

Asa Hutchinson, Governor

Deidre Smith, Director

Arkansas Port, Intermodal, and Waterways Improvement Grant FY2020 Applicant Summary

| | | | |
|----------------------------|---|---|--------|
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Fort Smith Public Port Authority \$ 1,300,000.00 \$ 130,000.00 (10%)/City of Fort Smith Port Authority \$ 3,938,462.00 Reconstruct and repair the port facility from damage caused by 2019 flood event. | \$295K |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Helena-West Helena/Phillips County Port Authority \$ 304,028.00 \$ 53,651.85 (15%)/Helena Harbor \$ 357,679.00 Improve water supply for current and future tenants of Helena Harbor. "Helena Harbor Water Improvement Project Phase III" | full |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Little Rock Port Authority \$ 167,713.00 \$ 25,000.00 /Little Rock Port Authority \$ 192,713.00 1. Construction of a heavy equipment connector road 2. Construction of an employee safe room for weather events | full |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Osceola Port Authority \$ 300,000.00 \$ 30,000.00 (10%)/Poinsett Rice-Osceola Division \$ 330,000.00 Port access road improvement and resurfacing. | full |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Chicot-Desha Metropolitan Port Authority \$ 204,678.00 \$ 100,000.00 (33%)/Yellow Bend Port Authority \$ 304,678.00 The upgrading of the overhead bridge crane previously installed in 1995. | full |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Little River County Intermodal Authority \$ 100,000.00 \$ 75,000.00 /Little River County Intermodal Authority \$ 175,000.00 Construct a facility capable of moving by truck, rail and barge. | 0 |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Pine Bluff-Jefferson County Port Authority \$ 90,000.00 \$ 10,000.00/Pine Bluff-Jefferson County Port Authority \$ 100,000.00 Refurbishment of asphalt and concrete roadways, drives, dock surface, and staging areas. | 0 |
| <input type="checkbox"/> | Name of Applicant: Amount Requested: Match/Who Provides: Total Project Cost: Project Description: | Crossett Port Authority \$ 55,000.00 \$ 5,000.00 in land and 20,000.00 in cash to match/Crossett Port Authority \$ 75,000.00 Expansion of storage space in Warehouse #2 to meet the needs of the Rescue Unit. | full |
| TOTAL AMOUNT REQUESTED: | | \$ 2,521,419.00 | |
| TOTAL PROJECT COST: | | \$ 5,473,532.00 | |
| AMOUNT AVAILABLE TO GRANT: | | \$ 1,327,012.38 | |

OSCEOLA POLICE DEPARTMENT

Monthly Report for

October-19

**Ollie Collins
Chief of Police**

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

| <u>INCOME</u> | <u>Oct</u> | <u>Year to Date</u> |
|---------------------------|--------------------|---------------------|
| Bail Bond Fees | \$ 580.00 | \$4,440.00 |
| Bonds Paid to OMC | \$ 7,722.00 | \$73,968.00 |
| Credit Card Fees | \$ 90.00 | \$561.00 |
| Fines & Cost pd to OMC | \$ 10,159.07 | \$105,829.94 |
| Freedom of Information | \$ - | \$0.00 |
| Interest Earned | \$ 0.41 | \$6.07 |
| Jail Maint. Fees | \$ - | \$0.00 |
| Miscellaneous | \$ - | \$12.00 |
| Postage | \$ - | \$47.00 |
| Rebate | \$ - | |
| Restitution to OPD | \$ - | \$0.00 |
| Return Check Fee | \$ - | \$0.00 |
| Sale of Vehicle/Equipment | \$ - | \$0.00 |
| SCC/Civil Services | \$ 50.00 | \$350.00 |
| Unclaimed Restitution | \$ - | \$0.00 |
| Yard Sales | \$ 60.00 | \$425.00 |
| Sub-Total | <u>\$18,661.48</u> | <u>\$185,639.01</u> |

DETENTION FACILITY INCOME:

| | | |
|------------------------------|--------------------|---------------------|
| ATM Commission | \$ - | \$0.00 |
| Background Checks | \$ - | \$15.00 |
| Employee Lunches | \$ - | \$592.50 |
| Fingerprints | \$ 60.00 | \$590.00 |
| Incident Reports | \$ 85.00 | \$745.00 |
| Jail Board | \$ - | \$0.00 |
| Misc/Comm balances unclaimed | \$ - | \$82.86 |
| Phone Commission (Evercom) | \$ - | \$0.00 |
| Vin Inspection | \$ 75.00 | |
| Work Release | \$ 170.00 | \$1,390.00 |
| Sub-Total | <u>\$390.00</u> | <u>\$3,415.36</u> |
| Grand Total | <u>\$19,051.48</u> | <u>\$189,054.37</u> |

STATUTE CODE STATISTICS

DATE: 11/01/2019
TIME: 09:34:58AM

Page 1 of 1

| Statute Code Description | NI | AR | CT | TOTAL |
|---|-----|----|----|-------|
| AGGRAVATED ASSAULT | 4 | 0 | 0 | 4 |
| ARSON | 1 | 0 | 0 | 1 |
| BATTERY 2ND DEGREE | 2 | 0 | 0 | 2 |
| BATTERY 3RD DEGREE(A) | 7 | 0 | 0 | 7 |
| BREAKING & ENTERING(F) | 6 | 0 | 0 | 6 |
| BURGLARY/BREAKING ENTER(F) | 4 | 0 | 0 | 4 |
| COUNTERFEITING / FORGERY | 2 | 0 | 0 | 2 |
| CRIMINAL MISCHIEF 1ST(A) | 2 | 0 | 0 | 2 |
| CRIMINAL MISCHIEF 2ND | 11 | 0 | 0 | 11 |
| CRIMINAL TRESPASS UN\$520/OCC \$1020 | 3 | 0 | 0 | 3 |
| DISORDERLY CONDUCT | 2 | 0 | 0 | 2 |
| DOMESTIC AGG ASSLT | 1 | 0 | 0 | 1 |
| DOMESTIC BATTERY 2ND | 2 | 0 | 0 | 2 |
| DOMESTIC BATTERY 3RD(A) | 4 | 0 | 0 | 4 |
| DWI-DRUGS | 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 |
| FRAUD/SWINDLE, CONFIDENCE GAME,ETC | 2 | 0 | 0 | 2 |
| FRAUDULENT USE OF CREDIT CARD(A) | 1 | 0 | 0 | 1 |
| FURNISHING PROHIBITED ARTICLES | 1 | 0 | 0 | 1 |
| GENERAL INFORMATION (GENERAL PURPOSES | 28 | 0 | 0 | 28 |
| HARASSING COMMUNICATIONS(A) | 4 | 0 | 0 | 4 |
| HARASSMENT(A) | 2 | 0 | 0 | 2 |
| HIT & RUN | 10 | 0 | 0 | 10 |
| IDENTITY FRAUD | 2 | 0 | 0 | 2 |
| INVESTIGATION | 1 | 0 | 0 | 1 |
| KIDNAPPING | 1 | 0 | 0 | 1 |
| LOST OR STOLEN | 1 | 0 | 0 | 1 |
| NATURAL DEATH | 1 | 0 | 0 | 1 |
| OBSTRUCTING GOVERNMENTAL OPERATIONS(C | 4 | 0 | 0 | 4 |
| POSS CONTROLLED SUBSTANCE SCHED I,II ME | 1 | 0 | 0 | 1 |
| POSS. OF CONT. SUBSTANCE | 2 | 0 | 0 | 2 |
| POSSESSING INSTRUMENTS OF CRIME(A) | 1 | 0 | 0 | 1 |
| POSSESSION OF MARIJUANA 1ST(A) | 4 | 0 | 0 | 4 |
| PUBLIC INTOXICATION | 6 | 0 | 0 | 6 |
| REVENGE PORN | 1 | 0 | 0 | 1 |
| TERRORISTIC THREATNING-FELONY | 1 | 0 | 0 | 1 |
| TERRORISTIC THREATS(A) | 3 | 0 | 0 | 3 |
| THEFT / ALL OTHER LARC(A) | 13 | 0 | 0 | 13 |
| THEFT OF FIREARM | 1 | 0 | 0 | 1 |
| THEFT/FROM MOTOR VEHICLE(A) | 1 | 0 | 0 | 1 |
| THEFT/SHOPLIFTING(A) | 1 | 0 | 0 | 1 |
| THEFT-FELONY | 4 | 0 | 0 | 4 |
| | 154 | 0 | 0 | 154 |

Total Reported Incidents Involving Domestic Violence: 0

Report_DeptStats2

KV10

OSECEOLA POLICE DEPARTMENT ARREST
OCTOBER

| CHARGE | AMOUNT | YEAR TO DATE |
|---|--------|-----------------|
| ABANDONMENT OF ANIMALS | 1 | 3 |
| AGGRAVATED ASSAULT | 1 | 24 |
| AGGRAVATED ASSAULT ON POLICE OFFICER | 0 | 1 |
| AGGRAVATED ROBBERY | 0 | 2 |
| ALIAS ONLY | 26 | 193 |
| AMUSEMENT OPERATIONS | 0 | 2 |
| ARSON | 1 | 1 |
| ASSAULT 1ST | 1 | 1 |
| ASSAULT 3RD | 0 | 3 |
| ATTEMPTED BREAKING AND ENTERING | 0 | 1 |
| ATTEMPTED THEFT | 0 | 1 |
| BATTERY 1ST | 0 | 2 |
| BATTERY 2ND | 1 | 4 |
| BATTERY 3RD | 2 | 14 |
| BREAKING & ENTERING | 1 | 22 |
| BURGLARY | 0 | 9 |
| BURNING IN CITY LIMITS | 0 | 5 |
| CARRYING A PROHIBITED WEAPON | 0 | 4 |
| CONTEMPT OF COURT FINE-OTHER DEPARTMENT | 1 | 7 |
| CONTEMPT OF COURT-RESTITUTION | 0 | 1 |
| CONTEMPT OF COURT-SUBPEONA | 0 | 1 |
| CONTEMPT OF COURT-TIME PAY | 37 | 195 |
| CONTEMPT OF COURT JAIL TIME | 0 | 2 |
| COUNTERFEITING/FORGERY | 0 | 3 |
| CRIMINAL IMPERSONATION | 0 | 2 |
| CRIMINAL MISCHIEF 1ST | 0 | 6 |
| CRIMINAL MISCHIEF 2ND | 3 | 15 |
| CRIMINAL TRESPASS | 3 | 29 |
| CRUELTY TO ANIMALS | 0 | 9 |
| CURFEW | 0 | 7 |
| DELIVERY OF A CONTROLLED SUBSTANCE | 0 | 2 |
| DISCHARGE FIREARM IN CITY LIMITS | 0 | 3 |
| DISORDERLY CONDUCT | 4 | 56 |
| DISORDERLY CONDUCT-FIGHTING | 0 | 16 |
| DISORDERLY CONDUCT-LOUD MUSIC | 1 | 6 |
| DOG ORD VIOLATION | 3 | 57 |
| DOMESTIC AGGRAVATED ASSAULT | 0 | 3 |
| DOMESTIC BATTERY 1ST | 0 | 2 |
| DOMESTIC BATTERY 2ND | 1 | 4 |
| DOMESTIC BATTERY 3RD | 5 | 29 |
| DRINKING IN PUBLIC | 0 | 1 |
| DWI 1ST | 1 | 20 |
| DWI 2ND | 0 | 3 |
| DWI-DRUGS | 1 | 3 |
| ENDANGERING THE WELFARE OF A MINOR | 1 | 16 |
| ENDANGERING THE WELFARE OF A MINOR-FELONY | 0 | 8 |
| ENGAGING IN VIOLENT GROUP ACTIVITY | 2 | 11 |

| | | |
|---|----|-----|
| FAILURE TO APPEAR | 66 | 614 |
| FAILURE TO SUBMIT TO ARREST | 2 | 9 |
| FALSE IMPRISONMENT | 2 | 3 |
| FELON IN POSSESSION OF FIREARM | 1 | 13 |
| FILING A FALSE REPORT | 0 | 1 |
| FIREARM ENHANCEMENT | 0 | 1 |
| FIREWORKS | 0 | 1 |
| FLEEING ON FOOT | 1 | 23 |
| FLEEING IN VEHICLE | 1 | 9 |
| FRAUDULENT USE OF A CREDIT CARD | 0 | 3 |
| FURNISHING PROHIBITED ARTICLES | 1 | 10 |
| GARBAGE ORD | 0 | 1 |
| HARASSING COMMUNICATIONS | 0 | 7 |
| HARRASSMENT | 3 | 9 |
| HINDERING APPREHENSION | 0 | 3 |
| HOLD FOR OTHER DEPARTMENT | 0 | 7 |
| INCITING A RIOT | 0 | 1 |
| IDENTITY FRAUD | 0 | 1 |
| INTF W/EMERGENCY COMMUNICATION | 0 | 4 |
| INTIMIDATING A WITNESS | 1 | 3 |
| LEAVING THE SCENE OF ACCIDENT WITH INJURY | 0 | 2 |
| LEAVING THE SCENE OF ACCIDENT WITH PROPERTY DAMAGE | 2 | 8 |
| MINOR IN POSSESSION FIREARM | 1 | 7 |
| MINOR IN POSSESSION OF INTOXICATING LIQUOR | 0 | 2 |
| MINOR IN POSSESSION OF TOBACCO | 0 | 2 |
| MURDER 1ST DEGREE | 0 | 3 |
| MURDER 1ST OTHER DEPARTMENT | 0 | 1 |
| MURDER 2ND DEGREE | 0 | 1 |
| NON SUPPORT | 1 | 3 |
| OBSTRUCTION OF GOVERNMENTAL OPERATIONS | 5 | 39 |
| OPEN CONTAINER IN VEHICLE | 5 | 6 |
| ORDER TO SHOW CAUSE-OTHER DEPT | 0 | 4 |
| PAROLE VIOLATION | 0 | 16 |
| PIT BULL ORDINANCE | 0 | 4 |
| POSS OF CONTROLLED SUBSTANCE | 3 | 43 |
| POSS OF CONTROLLED SUBSTANCE WITH OUT PRESCRIPTION | 0 | 9 |
| POSS OF CONTROLLED SUBSTANCE WITH OUT PRESCRIPTION-MISD | 2 | 11 |
| POSS OF CONTROLLED SUBSTANCE SCHED I,II METH | 0 | 2 |
| POSS DRUG/PARAPHERNALIA-MISD (A) | 2 | 14 |
| POSS DRUG/PARAPHERNALIA-MISD-FELONY | 0 | 3 |
| POSS OF INSTRUMENTS OF CRIME | 8 | 31 |
| POSSESSION OF MARIJUANA 1ST | 5 | 45 |
| POSSESSION OF MARIJUANA 2ND OFF | 0 | 1 |
| PROBATION VIOLATION | 2 | 10 |
| PROVIDING MINOR W/TOBACCO & CIG PAPERS | 0 | 1 |
| PUBLIC INTOXICATION | 8 | 46 |
| RAPE | 0 | 3 |
| REFUSAL TO SUBMIT TO CHEMICAL TEST | 0 | 2 |
| RESISTING ARREST | 1 | 7 |
| ROBBERY | 0 | 1 |
| RUNAWAY | 0 | 5 |
| SELLING WITHOUT A PERMIT | 0 | 1 |
| SEXUAL ASSAULT/BATTERY 1ST | 0 | 1 |
| SEXUAL ASSAULT 2ND | 0 | 2 |
| SEXUAL INDECENY WITH A CHILD | 0 | 2 |

| | | |
|-------------------------------------|-----|------|
| SEX OFFENDER-FAIL TO REGISTER | 0 | 10 |
| SIMULTANEOUS POSS DRUGS & FIREARMS | 0 | 2 |
| STALKING | 2 | 6 |
| TAMPERING WITH EVIDENCE | 0 | 8 |
| TAMPERING WITH MONITORING DEVICE | 0 | 1 |
| TERRORISTIC ACT | 0 | 4 |
| TERRORISTIC THREATS | 3 | 16 |
| TERRORISTIC THREATS-FELONY | 0 | 4 |
| THEFT | 3 | 33 |
| THEFT-FELONY | 0 | 11 |
| THEFT OF CREDIT CARD | 0 | 12 |
| THEFT OF A FIREARM | 1 | 3 |
| THEFT BY RECEIVING | 1 | 3 |
| THEFT/SHOPLIFTING | 1 | 11 |
| TRUANCY | 0 | 2 |
| UNAUTHORIZED USE OF A MOTOR VEHICLE | 0 | 7 |
| UNSIGHTLY PROPERTY | 0 | 1 |
| VIOUS DOG | 0 | 5 |
| VIOLATION OF ARKANSAS HOT CHECK LAW | 0 | 8 |
| VIOLATION OF A NO CONTACT ORDER | 1 | 6 |
| VIOLATION OF PROTECTION ORDER | 0 | 1 |
| TOTAL | 231 | 2003 |

OSCEOLA POLICE DEPARTMENT

OCTOBER

| OFFICERS | ACCIDENTS | YTD | SUBPOENAS | YTD |
|---------------|-----------|------------|-----------|------------|
| Collins,O | 0 | 0 | 0 | 0 |
| Carr,M | 0 | 6 | 4 | 14 |
| Dunkin,D | 0 | 5 | 0 | 0 |
| Dunn,G | 0 | 3 | 0 | 11 |
| Ephlin,J | 0 | 3 | 0 | 18 |
| Faulkner,J | 1 | 14 | 17 | 23 |
| Foster, B | 0 | 0 | 0 | 0 |
| Gonzalez | 0 | 7 | 0 | 1 |
| Hamilton | 0 | 0 | 0 | 14 |
| Henry, J | 1 | 3 | 0 | 0 |
| Hodges | 0 | 0 | 0 | 0 |
| Hopkins,K | 2 | 3 | 7 | 7 |
| Miller,C | 0 | 6 | 0 | 0 |
| Moreira,B | 4 | 40 | 0 | 38 |
| Newby | 1 | 1 | 0 | 0 |
| Newell,C | 0 | 0 | 0 | 0 |
| Pollock, | 0 | 2 | 0 | 3 |
| Rumbaugh | 0 | 1 | 0 | 2 |
| Scatigna,V | 2 | 25 | 6 | 20 |
| Scrivner,T | 0 | 5 | 0 | 0 |
| Standefer,T | 1 | 3 | 0 | 0 |
| Vaughn,C | 0 | 11 | 0 | 67 |
| Reserves | 0 | 0 | 0 | 0 |
| Washington,P | 2 | 6 | 0 | 0 |
| Weldon, J | 1 | 25 | 0 | 59 |
| White,J | 0 | 0 | 0 | 0 |
| Williams, L | 4 | 16 | 0 | 5 |
| Williams,R | 0 | 0 | 0 | 2 |
| Woodell,J | 1 | 0 | 3 | 3 |
| TOTALS | 20 | 185 | 37 | 287 |

| <u>ACCIDENTS INVESTIGATED</u> | <u>OCTOBER</u> | <u>YTD</u> |
|-------------------------------|----------------|------------|
| Property Damage | 20 | 149 |
| Personal Injury | 0 | 35 |
| Excessive Speed | 0 | 0 |
| Alcohol Related | 0 | 1 |
| DWI-Drugs | 0 | 0 |
| Fatality | 0 | 0 |
| Pedestrian | 0 | 0 |
| TOTALS | 20 | 185 |

Osceola Police Department Training Report
October

| Training Course | Number of People in Training | Number of Training Hours | Total Hours |
|----------------------------------|------------------------------|--------------------------|-------------|
| First Time Manager or Supervisor | 2 | 6 | 12 |
| Level 3 CJIS Security | 1 | 1 | 1 |
| Level 4 CJIS Security | 1 | 1 | 1 |

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

CITY OF OSCEOLA
GENERAL FUND
PO BOX 443
OSCEOLA, AR 72370

BancorpSouth
Right Where You Are
INFOLINE 1-888-797-7711

| DATE | CURRENCY | COINS | CHECKS LISTED SEPARATELY | DOLLARS | CENTS |
|---------------------------|----------|-------|--------------------------|---------|-------|
| 10/31/19 | | | 1 City Bonds 17,881.07 | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
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| 27 | | | | | |
| 28 | | | | | |
| PLEASE REENTER TOTAL HERE | | | TOTAL | 17,881 | 07 |

TOTAL
ITEMS

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

81-462/841
548

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

CITY OF OSCEOLA
GENERAL FUND
PO BOX 443
OSCEOLA, AR 72370

BancorpSouth
Right Where You Are
INFOLINE 1-888-797-7711

| DATE | CURRENCY | COINS | CHECKS LISTED SEPARATELY | DOLLARS | CENTS |
|---------------------------|----------|-------|--------------------------|---------|-------|
| 10/31/19 | | | City Bonds 1170.41 | | |
| 2 | | | | | |
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| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| PLEASE REENTER TOTAL HERE | | | TOTAL | 1170 | 41 |

TOTAL
ITEMS

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

81-462/841
548

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

OSCEOLA POLICE DEPARTMENT
BONDS & FINES ACCOUNT
Oct-19

| | | | |
|------------------------|----|----------|-----------------|
| Checkbook Balance | \$ | 1,465.00 | |
| Bonds Payable | \$ | 1,605.00 | |
| General | \$ | 0.58 | |
| Checks & Deposit Slips | \$ | 140.00 | |
| | | | <u>1,465.58</u> |

TIME PAYMENTS SUMMARY

Accounts Receivable 9/30/2019 \$ 1,704,777.19

New charges \$ 41,328.18
 Finance charge \$15,230.00

Appeals
 Bond Transfer
 Community Service
 Finance Charge Adj.
 Jail Time Credits
 Paid on account
 Suspended OMC
 Vendor Credit

\$ 56,558.18

| | |
|----|----------|
| \$ | |
| \$ | |
| \$ | |
| \$ | 1,420.00 |
| \$ | |
| \$ | |
| \$ | |
| \$ | 9,432.37 |
| \$ | 2,638.50 |
| \$ | |

\$ 13,490.87

Accounts Receivable 10/31/2019 \$ 1,747,844.50

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

| | | | |
|-----------------------------------|----|-------|-----------|
| Previous Balance: | | | 4,208.48 |
| Checks and Payments | 8 | Items | -492.00 |
| Deposits and Other Credits | 31 | Items | 17,813.95 |
| Service Charge | 0 | Items | 0.00 |
| Interest Earned | 0 | Items | 0.00 |
| Ending Balance of Bank Statement: | | | 21,530.43 |

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

| | | | |
|------------------------------------|----|-------|------------|
| Cleared Balance: | | | 21,530.43 |
| Checks and Payments | 45 | Items | -21,007.85 |
| Deposits and Other Credits | 2 | Items | 943.00 |
| Register Balance as of 11/11/2019: | | | 1,465.58 |
| Checks and Payments | 0 | Items | 0.00 |
| Deposits and Other Credits | 0 | Items | 0.00 |
| Register Ending Balance: | | | 1,465.58 |

Bonds & Fines Oct 2019

Bonds & Fines
11/11/2019

Page 2

Uncleared Transaction Detail up to 11/11/2019

| 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 |
| 10/30/2019 | 5284 | Travoise Hayes | 18-3798 | Bonds Refund | | -300.00 |
| 10/31/2019 | 5285 | OMC | | Paid on Account | | -17,881.07 |
| 10/31/2019 | 5286 | OPD General Fund | | Bail Bond Fees | | -1,170.41 |
| 10/31/2019 | 5287 | Matthew Beal | M. Coleman 14-1656 | Restitution | | -6.00 |
| 10/31/2019 | 5288 | City Of Osceola | R. Bohannon 2015-739 | Restitution | | -20.00 |
| 10/31/2019 | 5289 | OMC | Drug Fee | Restitution | | -152.30 |
| 10/31/2019 | 5290 | Osceola Animal Shelter | T. Crain 17-391 | Restitution | | -15.00 |
| 10/31/2019 | 5291 | Osceola Light And Power | 13-2073 M. Johnson | Restitution | | -10.00 |
| Total Uncleared Checks and Payments | | | | 45 Items | | -21,007.85 |
| Uncleared Deposits and Other Credits | | | | | | |
| 10/30/2019 | EFT | | | Bonds | | 93.00 |
| 10/31/2019 | DEP | | | Paid on Account | | 850.00 |
| Total Uncleared Deposits and Other Credits | | | | 2 Items | | 943.00 |
| Total Uncleared Transactions | | | | 47 Items | | -20,064.85 |

Bonds & Fines Oct 2019

Bonds & Fines
11/11/2019

Page 3

Uncleared Transaction Detail up to 11/11/2019

| Date | Num | Payee | Memo | Category | Clr | Amount |
|------|-----|-------|------|----------|-----|--------|
|------|-----|-------|------|----------|-----|--------|



AR 548

BancorpSouth

Member FDIC

32/7

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

STATEMENT DATE
10/31/19
ACCOUNT NUMBER
~~415-207-4~~

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 | 4,208.48 | AVERAGE BALANCE | |
| + 30 CREDITS | 17,813.37 | | 13,659 |
| - 8 DEBITS | 492.00 | YTD INTEREST PAID | |
| - SERVICE CHARGES | .00 | | 5.89 |
| + INTEREST PAID | .58 | | |
| ENDING BALANCE | 21,530.43 | | |

DAYS IN PERIOD

31

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

DEPOSITS AND OTHER CREDITS

| DATE..... | AMOUNT | TRANSACTION DESCRIPTION | CHK NO/ATM CD |
|-----------|----------|--------------------------|---------------|
| 10/02 | 103.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/02 | 336.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/02 | 409.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/03 | 28.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/03 | 176.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/04 | 3,221.00 | DEPOSIT | |
| 10/07 | 33.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/07 | 151.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/07 | 233.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/07 | 1,255.00 | DEPOSIT | |
| 10/09 | 733.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |



548

BancorpSouth

Member FDIC

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

32/7
PAGE 2

STATEMENT DATE
10/31/19
ACCOUNT NUMBER
~~015-107-3~~

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

| DATE..... | AMOUNT | TRANSACTION DESCRIPTION | CHK NO/ATM CD |
|-----------|----------|--------------------------|---------------|
| 10/10 | 103.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/11 | 130.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/11 | 1,568.00 | DEPOSIT | |
| 10/15 | 23.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/15 | 33.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/15 | 138.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/15 | 694.37 | DEPOSIT | |
| 10/16 | 138.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/18 | 1,275.00 | DEPOSIT | |
| 10/21 | 118.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/21 | 1,872.00 | DEPOSIT | |
| 10/23 | 103.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/24 | 463.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/25 | 511.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/25 | 2,148.00 | DEPOSIT | |
| 10/28 | 23.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/28 | 289.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/29 | 1,380.00 | DEPOSIT | |
| 10/30 | 126.00 | BANKCARD 1187 54971187SD | |
| | | 517530860126945 BTOT DEP | CCD |
| 10/31 | 0.58 | IOD INTEREST PAID | |

CHECKS

| DATE.. | CHECK NO..... | AMOUNT | DATE.. | CHECK NO..... | AMOUNT |
|--------|---------------|--------|--------|---------------|--------|
| 10/18 | 5278* | 10.00 | 10/02 | 5282 | 15.00 |
| 10/02 | 5279 | 40.00 | 10/10 | 5283 | 165.00 |
| 10/04 | 5280 | 95.00 | 10/21 | 999999* | 2.00 |
| 10/02 | 5281 | 25.00 | | | |



548

BancorpSouth

Member FDIC

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

32/7
PAGE 3

STATEMENT DATE
10/31/19
ACCOUNT NUMBER
~~XXXXXXXXXXXX~~

OTHER DEBITS

DATE.....AMOUNT.TRANSACTION DESCRIPTION CHK NO/ATM CD
10/16 140.00 RIVERSIDE PA9886 1465387319

CASH C&D CCD

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

| DATE..... | BALANCE | DATE..... | BALANCE | DATE..... | BALANCE |
|-----------|----------|-----------|----------|-----------|----------|
| 09/30 | 4208.48 | 10/11 | 12347.48 | 10/24 | 17052.85 |
| 10/02 | 4976.48 | 10/15 | 13235.85 | 10/25 | 19711.85 |
| 10/03 | 5180.48 | 10/16 | 13233.85 | 10/28 | 20023.85 |
| 10/04 | 8306.48 | 10/18 | 14498.85 | 10/29 | 21403.85 |
| 10/07 | 9978.48 | 10/21 | 16486.85 | 10/30 | 21529.85 |
| 10/09 | 10711.48 | 10/23 | 16589.85 | 10/31 | 21530.43 |
| 10/10 | 10649.48 | | | | |

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

| EFF-DATE | RATE | EFF-DATE | RATE |
|----------|------|----------|------|
|----------|------|----------|------|

| | | | |
|----------|------------|--|--|
| 09-30-19 | 0.00050000 | | |
|----------|------------|--|--|

Open Bonds Report

DATE : 10/31/2019
 TIME : 05:05:49PM
 Dates From: 1/1/2000 Thru: 10/30/2019

Page 1 of 1

| Name | Receipt | Bond Amount | Address | Address | Jacket | R a c e | S e x |
|---|---------|-------------|--|--|--------|------------------|-------------|
| ARTEAGA, MARTIN Court Date: 11/04/2019 | 117027 | \$127.00 | 1244 WELS STARTEN RD Charge: 27-51-201 - SPEEDING | MEMPHIS, TN. 38122- Bond Date: 10/22/2019 | 48450 | H | M |
| ARTEAGA, MARTIN Court Date: 11/04/2019 | 117028 | \$165.00 | 1244 WELS STARTEN RD Charge: 27-16-602 - NO DRIVERS LICENSE 165/215/265 | MEMPHIS, TN. 38122- Bond Date: 10/22/2019 | 48450 | H | M |
| WOODS, LANE D Court Date: 11/04/2019 | 117068 | \$115.00 | 901 BARTON Charge: ORD. 757 - INATTENTIVE DRIVING | MANILA, AR. 72442- Bond Date: 10/27/2019 | 45968 | W | M |
| ROBBINS, RANDY Court Date: 11/04/2019 | 117078 | \$123.00 | 1782 CO RD 686 Charge: 27-51-201 - SPEEDING | LAKE CITY, AR. 72437- Bond Date: 10/28/2019 | 48451 | W | M |
| GARCIA, ISMAEL F. Court Date: 11/04/2019 | 117090 | \$215.00 | Charge: 27-51-201 - SPEEDING | BLYTHEVILLE, AR. 72315- Bond Date: 10/29/2019 | 48406 | H | M |
| JONES, REGINDEL Court Date: | 9921769 | \$860.00 | 554 CHILDRESS Charge: 27-16-303 - DRIVING ON SUSPENDED/REVOKED LICENSE | OSCEOLA, AR. 72370- Bond Date: 02/11/2012 | 35361 | B | M |
| Total Count: 6 | | | Total Open Bonds: \$1,605.00 | | | | |

OSCEOLA FIRE DEPARTMENT

MONTHLY FIRE REPORT

2019

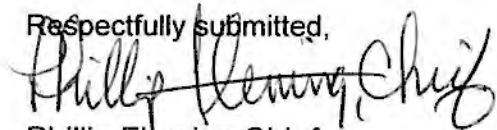
The Osceola Fire Department responded to (16) alarms in the month of October
The runs are as follows:

| | MONTH | YTD |
|---------------------|-----------|------------|
| STRUCTURE FIRES | 4 | 51 |
| VEHICLE FIRES | 4 | 9 |
| BRUSH/GRASS | 1 | 19 |
| TRASH FIRES | 1 | 10 |
| ARC. ELEC. EQUIP | 0 | 0 |
| UTIL. ELEC. EQUIP | 0 | 2 |
| RURAL FIRES | 0 | 1 |
| MUTUAL AID | 0 | 2 |
| RESCUE | 0 | 9 |
| SMOKE SCARE | 2 | 9 |
| SPILL/LEAKS | 0 | 3 |
| FLAM. GAS | 0 | 0 |
| ALARM MALFUNC | 2 | 20 |
| MAL. FALSE ALARM | 0 | 3 |
| UNINT. FALSE ALARMS | 2 | 18 |
| TOTALS | 16 | 156 |

Total dollar loss estimated from fires in structures for the month of October
\$4,000.00

| | |
|---------------------------|----------|
| Script cost in class time | \$480.00 |
| Script cost in alarms | \$40.00 |
| Total Script Cost | \$520.00 |
| Injuries | 0 |
| Deaths | 0 |

Respectfully submitted,



Phillip Fleming, Chief
Osceola Fire Dept.

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

1. Installed 7 Poles, and Removed 8.
2. Installed 2 Transformers and Removed 2.
3. Installed 6 Services, Removed 9 and Repaired 4.
4. Installed 12 St. Lights, Removed 13 and Repaired 29.
5. Worked on line maintenance through the system.
6. Line Locates reported 18.
7. Cut Trees from power lines.
8. Installed 9 15kv lightning arresters on primary lines.
9. Removed malfunctioning motor from tornado siren at 101 E. Semmes.
10. Installed capacitor bank and oil switches on Barham Street.

Meter Service Orders For The Month Of OCTOBER 2019:

| | |
|----------------------------|-----------|
| 1. Connects | 57 |
| 2. Disconnects | 46 |
| 3. Meter Changes | 10 |
| 4. Occupant Changes | 44 |
| 5. Re-instates | 28 |
| 6. Service Changes | 02 |
| 7. Misc. | 04 |
| 8. Meter Info | 01 |
| 9. Re-Reads | 15 |
| 10. <u>Check For Leaks</u> | <u>70</u> |
| Total Orders | 277 |

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

| | |
|---------------------------------|-----|
| Water Taps | 0 |
| Water Leaks | 22 |
| Fire Hydrants Repaired/Replaced | 0 |
| First Time Water Meters | 0 |
| Water Meters Replaced | 7 |
| Water Lines Installed | 0 |
| Pumps Repaired | 0 |
| Sewer Taps | 0 |
| Manholes Repaired | 0 |
| Sewer Lines Repaired | 0 |
| Sewers Unstopped | 23 |
| Sewer Lines Installed | 0 |
| OVER TIME HOURS | 187 |

Tim Jones, Superintendent
Water & Wastewater Distribution

www.iworq.com





iWorQ

Secure Customer Login

Email:

Password:

Login

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Learn about our applications:

| Selected | Permit Number | Permit Date | Property Address | Owner | Permit Type | Description | Unpaid Fees | Letter | Inspection | Status | Fee Total | Edit/View |
|----------|---------------|-------------|---|------------------------------------|---------------|-------------------------------|-------------|--------|------------|-----------|------------|-----------|
| | 190020 | 10/21/2019 | 2720 W KEISER AR | WALMART REAL ESTATE BUSINESS TRUST | Electrical | Electric Inspection | | | | | | |
| | 190019 | 10/18/2019 | 324 BETTY LYNN AR | J & G HART FARMS, LLC | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190018 | 10/23/2019 | 115 MOCKINGBIRD AR | B & A WRIGHT PROPERTIES, INC | Electrical | Electric Inspection | | | | In-Active | | |
| | 190017 | 10/21/2019 | 502 W HALE OSCEOLA AR | HATTENHAUER, RETHA RAPERT | Electrical | Electric Inspection | | | | In-Active | | |
| | 190016 | 10/16/2019 | 126 MOCKINGBIRD AR | JACKS, JANICE J | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190015 | 10/08/2019 | 1103 W semmes | | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190014 | 10/03/2019 | 0 BROADWAY AR | OSCEOLA HOUSING AUTHORITY | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190013 | 10/03/2019 | 0 BROADWAY AR | OSCEOLA HOUSING AUTHORITY | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190012 | 10/03/2019 | 0 CENTER AR | OSCEOLA HOUSING AUTHORITY | Plumbing | Gas Inspection | | | | In-Active | | |
| | 190011 | 10/30/2019 | | | Plumbing | | | | | In-Active | | |
| | 190010 | 10/03/2019 | 401 W HALE OSCEOLA AR | GURLEY, RICHARD D REVOCABLE TRUST | HVAC/R Permit | NEW HVAC UNITS | | | | In-Active | \$8.00 | |
| | 190009 | 09/23/2019 | 0 S BROADWAY AR | OSCEOLA HOUSING AUTHORITY | Plumbing | Gas Inspection | | | | In-Active | \$8.00 | |
| | 190008 | 09/10/2019 | 126 W GREENBRIAR AR | ELROD, EARNEST & ROSE | HVAC/R Permit | new ac unit | | | | In-Active | \$43.00 | |
| | 190007 | 08/20/2019 | 125 South Walnut | Bruce Colbert/Trade World Pawn | Building | Storage Unit/Behind Building | | | | Active | \$35.00 | |
| | 190006 | 08/01/2019 | 4565 W KEISER (FAIRVIEW INN) OSCEOLA AR | H & B GROUP INC | Electrical | rewiring of hotel | | | | Active | \$35.05 | |
| | 190005 | 07/30/2019 | | | | solicitation of alarm systems | | | | In-Active | \$1,250.00 | |
| | 190003 | 07/24/2019 | 907 N GARDEN AR | BLAYLOCK, BILLY | Electrical | INSTALLED NEW METER BASE | | | | In-Active | | |
| | 190002 | 07/18/2019 | Broadway | Housing Authority | Building | Laundry room addition | | | | In-Active | \$16.60 | |

VIEW TYPE: ALL

Code Issues

Select View ▾

| Selected | Case Number | Case Date | Parcel | Property Address | Owner | Date of Violation | Violation Type | Complainant Name | Complainant Address | Complainant Phone | Description | Assigned To | Unpaid Fees | Map | Letter | Status | Uploads | Fee Total | Edit/View |
|----------|-------------|------------------|---------------|-----------------------------|----------------------------------|-------------------|----------------|------------------|---------------------|-------------------|--------------------|---------------|-------------|-----|--------|--------|---------|-----------|-----------|
| | 190215 | 09/24/2019 01:00 | 301-00516-000 | 105 RACHEL AR | LOGAN, ROBERT L & MINNIE | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190216 | 09/24/2019 01:00 | 301-02123-000 | 300 S MARJORIE OSCEOLA AR | HARSHMAN RENTALS LLC | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190217 | 09/24/2019 01:00 | 301-02109-000 | 712 W WASHINGTON OSCEOLA AR | TUCKER, ELI SR & DARLENE | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190218 | 09/24/2019 01:00 | 301-02120-000 | 709 W WASHINGTON OSCEOLA AR | WILLIAMS, KEVIN F | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190219 | 09/24/2019 01:00 | 301-02140-000 | 600 W UNION OSCEOLA AR | CHIPMAN, MARVIN L & SHELIA ET-AL | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190220 | 09/24/2019 01:00 | 301-03055-000 | 611 W WASHINGTON AR | GERNHART, THOMAS E | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190221 | 09/24/2019 01:00 | 301-02157-000 | 510 W UNION AR | THOMPSON, KEBRA W | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190222 | 09/24/2019 01:00 | 301-03062-000 | 509 W LEE OSCEOLA AR | LOJAG LLC | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190223 | 09/24/2019 01:00 | 301-00944-000 | 517 W HALE AR | ROWSEY, NELSON & LESLIE | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190224 | 09/24/2019 01:00 | 301-02811-000 | 406 W BARD AR | GILES, LEROY | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190225 | 09/24/2019 01:00 | 301-00325-000 | 406 W LEE AR | GILES, LEROY | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190226 | 09/24/2019 01:00 | 301-02333-000 | 823 BETTY LYNN OSCEOLA AR | OUSLEY, ROBERT III | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190227 | 09/24/2019 01:00 | 301-02541-000 | 325 LINWOOD OSCEOLA AR | TRIPLETT, ROBERT & MARY | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190228 | 09/24/2019 01:00 | 301-02735-000 | 112 N RAILROAD OSCEOLA AR | OSCEOLA, CITY OF | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190229 | 09/24/2019 01:00 | 301-02425-000 | 611 W QUINN OSCEOLA AR | WILLIAMS, DEBORAH A | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190230 | 09/24/2019 01:00 | 301-00527-000 | 524 W QUINN AR | BRANCH, JULIA A | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |

| Selected | Case Number | Case Date | Parcel | Property Address | Owner | Date of Violation | Violation Type | Complainant Name | Complainant Address | Complainant Phone | Description | Assigned To | Unpaid Fees | Map | Letter | Status | Uploads | Fee Total | Edit/View |
|----------|-------------|------------------|---------------|---------------------------|---------------------------------------|-------------------|---------------------------|---|---------------------|-------------------|---|---------------|-------------|-----|--------|--------|---------|-----------|-----------|
| | 190231 | 09/24/2019 01:00 | 301-01321-000 | 107 S PEARL AR | HARSHMAN RENTALS LLC | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190232 | 09/24/2019 01:00 | 301-01856-000 | 417 E KEISER OSCEOLA AR | CHIPMAN, BEN NEAL & MARY ELLEN MILTON | 09/24/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190233 | 09/25/2019 01:00 | 301-01872-000 | 228 E KEISER AR | MCDAY, TURNER & GLADYS P | 09/25/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190234 | 09/25/2019 01:00 | 301-01850-000 | 412 E UNION OSCEOLA AR | CARUTHERS, IKE L JR & KELIA ANN | 09/25/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190235 | 09/25/2019 01:00 | 301-01461-000 | 213 ALFALFA AR | HOUSTON, SHARON R | 09/25/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190236 | 09/25/2019 01:00 | 301-02658-000 | 105 SHORT QUINN AR | COOK, DANNY NEAL & MARY ANNE | 09/25/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190237 | 09/25/2019 01:00 | | 413 W Washington | City of Osceola | 09/25/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | City lot | Ed Richardson | | | | Open | | | |
| | 190238 | 09/25/2019 01:00 | 301-02735-000 | 112 N RAILROAD OSCEOLA AR | OSCEOLA, CITY OF | 09/25/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | City lot | Ed Richardson | | | | Open | | | |
| | 190240 | 09/27/2019 01:00 | 301-02146-000 | 601 W UNION OSCEOLA AR | HARSHMAN RENTALS LLC | 09/27/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190241 | 09/30/2019 01:00 | 301-01888-000 | 314 E KEISER AR | JONES, MICHAEL RENO | 09/30/2019 | City Ordinance | City of Osceola | 303 Hale | 870-563-5245 | Inoperable Vehicle | Ed Richardson | | | | Open | | | |
| | 190242 | 10/04/2019 01:00 | 301-00968-000 | 109 VEASLEY ST (BROWN) AR | TRAVIS, KENNY | 10/04/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | Dilapidated house/house fire | Ed Richardson | | | | Open | | | |
| | 190243 | 10/04/2019 01:00 | 301-01122-000 | 108 PARKWAY AR | MCDUGAL, TONY JR, HARRIS, GREGORY III | 10/04/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | Dilapidated House and boarded up house | Ed Richardson | | | | Open | | | |
| | 190244 | 10/08/2019 01:00 | 301-01839-000 | 210 CEDAR CIRCLE AR | HARSHMAN RENTALS LLC | 10/08/2019 | Property Maintenance Code | Anna Russell Carpenter for her mother who lives next door | 210 Cedar Circle | 870-815-0704 | Vehicle not working and excessive clutter under carport and back yard. Possible pest infestation. Harshman rental | Ed Richardson | | | | Open | | | |
| | 190245 | 10/08/2019 01:00 | | 100 Juniper Street | Pine Cottages Housing Partners, LP | 10/08/2019 | Property Maintenance Code | Todd Ashabranner | Pine Cottages | ? | Half of electricity in one unit working. Handicap toilet loose | Ed Richardson | | | | Open | | | |

| Selected | Case Number | Case Date | Parcel | Property Address | Owner | Date of Violation | Violation Type | Complainant Name | Complainant Address | Complainant Phone | Description | Assigned To | Unpaid Fees | Map | Letter | Status | Uploads | Fee Total | Edit/View |
|----------|-------------|------------------|---------------|-------------------------|----------------------|-------------------|---------------------------|---|---------------------|-------------------|--|---------------|-------------|---|---|--------|---------|-----------|---|
| | 190246 | 10/10/2019 01:00 | 301-02852-001 | 309 S Walnut | Jim Ross | 10/10/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | Unusable Tires / Building repairs | Ed Richardson | |  |  | Open | | |  |
| | 190247 | 10/11/2019 01:00 | 301-02452-000 | 203 N WALNUT AR | HARSHMAN RENTALS LLC | 10/11/2019 | Property Maintenance Code | City of Osceola | 303 Hale | 870-563-5245 | outside condition of building needs improvement | Ed Richardson | |  | | Open | | |  |
| | 190248 | 10/16/2019 01:00 | 301-02793-100 | 105 S WALNUT OSCEOLA AR | BURNETT, DAVID | 10/16/2019 | City Ordinance | City of Osceola | | | City Lot/Reggie Young (mural) | Ed Richardson | |  |  | Open | | |  |
| | 190249 | 10/21/2019 01:00 | | | | 10/21/2019 | Property Maintenance Code | Anna Russell Carpenter for her mother who leaves near | 210 Cedar Circle | 8708220574 | More debris added to property | Ed Richardson | |  |  | | | |  |
| | 190250 | 10/21/2019 01:00 | | | | 10/18/2019 | City Ordinance | Gary Cooper | 104 Diane | 8708220574 | Motor home in the back yard and has lights turned on | Ed Richardson | |  |  | | | |  |
| | 190251 | 11/05/2019 01:00 | 317-00015-002 | Old Mobile Station | Afzal Traders | 09/02/2019 | Property Maintenance Code | City of Osceola | 303 Hale | (870)563-5245 | Decapitated Building / underground Storage tanks | Ed Richardson | |  |  | Open | | |  |
| | 190252 | 11/05/2019 01:00 | | 1094 West Keiser | Sammy Young | 09/02/2019 | Property Maintenance Code | Harry | 1100 Keiser Ave. | 8705635245 | Tractor Trailer on parking lot | Ed Richardson | |  |  | | | |  |

Records 201 to 237 (of 237)

Osceola Street & Sanitation Departmental Report for 2019

City Council Meeting: 11-18-2019

From: Steve Choals

Subject: Daily Operations

October Updates:

Street & Sanitation Department Update

During the month of October 133 truckloads of brush, limbs, grass clippings and leaves were disposed of at the city Material Recovery Facility. Also, during the month of October 5 stop signs and 13 street marking posts were repaired or replaced. The month of October potholes were addressed by the Osceola Street Department on five different occasions. Mowing of abandon lots is come to an end.

The street crews cleaned out 100 storm boxes. Drainpipes were also blown out along with 5 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 October.

Thank You,
Steve Choals

Osceola Street, Sanitation, MRF, & Mosquito Control Departments

ANIMAL CONTROL REPORT
OCTOBER 2019

| MONTH | YTD |
|-----------------|------------|
| DOGS 7 | 111 |
| CATS 12 | 85 |
| OTHER 1 | 10 |
| TOTAL 20 | 206 |

| | |
|---------------------------------|------------|
| COMPLAINTS 19 | 408 |
| CITATIONS 0 | 40 |
| VERBAL WARNINGS <u>1</u> | 104 |
| WRITTEN WARNINGS 0 | 39 |
| DOG/CAT BITES 0 | 2 |

SUBMITTED BY PAULA EDWARDS WITH OSCEOLA ANIMAL SHELTER

Osceola Community Center

Osceola Municipal Golf Course

Director: Michael Ephlin

November 2019 Report

- **Community Center**
- **Golf Course**
- **OPAR's Tip Tap Toes Dance Class**
- **Grants**
- **OPAR Fall Sport: Youth Soccer, Flag Football @ Cheer**
- **Youth Tackle Football**
- **Osceola Dog Park**
- **Facilities Projects**
- **Master Plan: Water Park**

Community Center

At our community center, memberships for October are looking steady. Jessie Phillips is back to teaching dance 2 fit on Monday Tuesday and Thursday nights in the little gym. We also have a new cooperate partner in Denso. We have 25 new members because of it and will have more. We are working with other factories to do the same thing. The Osceola Community Center has partnered with the Delta School to host their home basketball games at

our community center. The Delta School is starting basketball this year and looking for somewhere to play their home games for just this year. Their first home game is Friday November 14th. We look forward to having the Delta School at our community center.

Golf Course

Our golf course has 32 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. Dylan and his crew are having Thursday night scrambles with great participation. Dylan and the crew are busy cutting trees back and cleaning the course up in preparation for the winter. The course is also due to be sprayed again for the winter.

OPAR's Tip Tap Toes Dance Class

OPAR's Tip Tap Toes Dance has begun and what a turnout she has. Robin does an awesome job and we look forward to partnering with her again this year.

Grants

I have been busy looking for and applying for grants. I was awarded a \$3,000 grant from Coca-Cola for upgrades to facilities or parks. I was awarded a \$1,000 grant from the Walton foundation for the completion of the dog park. We received \$1,000 from the Arkansas Community Foundation for the Dog Park. I am applying for a grant through the blue and you foundation for a defibulator for the community center. I am also looking for grants for the sky cop program, this is going to be in depth and time consuming but worth it in the end. I have also been working with Lenore Trammal with Big River Steel. This is in reference to some funding for San Souci Park.

OPAR Fall Sport: Youth Soccer, Flag Football & Cheer

OPAR's fall sport, youth soccer came to a end on Tuesday October 29th. What a year we had for Youth Soccer. I can't thank the volunteers enough for what they did for our program. We had a very successful season and it was all because of our volunteers. The Flag football and cheer season came to an end on Monday November 4th with the 49ers winning the super bowl. The flag football kids and cheer kids did awesome. All in all we had a very successful fall sports.

Youth Tackle Football

OPAR's Youth Tackle Football began on August 1st with 6 regular season games and the playoffs to follow. What a season for our tackle football kids. 6th grade was eliminated in the 1st round of the playoffs and our 6th grade made the final four. I cannot thank the coaches, players and parents enough for making this season truly memorable.

Osceola Dog Park

OPAR held a ground breaking ceremony on Wednesday October 9th at Florida Park. The ground breaking is one step closer to reality. The fence has been purchased and will go up shortly. A lot of memorial bricks have been bought and 4 benches have also been purchased by donors for the park. Agility equipment is next on the list to fundraise.

Facilities Projects

I have been very busy with keeping up with some projects we have going on with our city buildings. Corbin Allen started on the roof at the old city hall on Thursday November 14th. unknown timetable on completion. This is paid for with insurance money from the fire. At our current city hall we have been battling water coming in the Northeast corner of the building. We have narrowed it down to dome issues with cracking in the mortar. Also on the east entrance we have some cracking and mortar drop down above the door. Tom's Tuck point has come and given estimates on redoing all of that and sealing it. Both estimates were right around the \$5,000 range for both projects. I believe the northeast corner will be fixed first to stop the water from coming in the building. We are also going to cut the tree back on that corner to get the limbs off the building. At the scout hut we have a huge piece of the floor as you come into the building that is rotten and falling in. We have two estimates one from Kennemore in Osceola for right around \$4,900 and the other from Cherry Construction out of Blytheville for \$4,600. At the street and sanitation break room building we had some shingle issues allowing water to enter the building. That has been fixed and the street department is going to fix the inside. At the fruit building we had two a/c heat units that had fan motors go out. The city and the drug task force split the cost. Our portion to fix was around \$850 and the drug task force was around \$1,000. At the Rosenwald building, Mister fix it, Michael Godsey, got the heater put in the foyer. This was something approved back in the spring but wasn't put in because at the time the warm temperatures were coming on and it wasn't as needed. Also Michael stays very busy and it wasn't a priority. That job is complete.

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”.



Osceola Community Center

382 North Country Club Road · Osceola, Arkansas 72370

PH: (870) 563-2462 / FX: (870) 563-3206



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To _____

Attn _____

Fax _____

563-5195

Date _____

Nov. 1, 2019

Pages _____

RE _____

Nov. 2019 Report

Oct. - Deposit Report
for Comm Center
OPAR + Golf

From _____

William L. Williams

Message _____

MICRO ACHBANK DRAFTDATE--- NOVEMBER 2019COMMUNITY CENTER \$5,625.00GOLF DUES \$1,765.00GOLF SHED \$620.00TOTAL \$8,010.00

SUMMARY FOR MONTH OF OCTOBER 2019COMMUNITY CENTER

| <u>CASH</u> | <u>DEBIT</u> |
|--|--|
| MEMBERSHIP <u>\$838.00</u> | MEMBERSHIP <u>\$348.00</u> |
| GUEST FEE <u>\$160.00</u> | GUEST FEE <u>\$26.00</u> |
| MEMBERSHIP CARD <u>\$105.00</u> | MEMBER CARD <u>\$65.00</u> |
| BUILDING RENTAL- COMM CENTER <u>\$245.00</u> | BLDG RENTAL COMM CENTER <u>\$75.00</u> |
| BULIDING RENTAL- ROSENWALD <u>\$720.00</u> | LOCKER <u>\$0.00</u> |
| <u>TOTAL \$2,068.00</u> | <u>TOTAL \$514.00</u> |

| <u>GOLF</u> | |
|---------------------------|---------------------------|
| <u>CASH</u> | <u>DEBIT</u> |
| MEMBERSHIP <u>\$0.00</u> | MEMBERSHIP <u>\$0.00</u> |
| PRO SHOP <u>\$0.00</u> | PRO SHOP <u>\$0.00</u> |
| CART SHED <u>\$0.00</u> | CART SHED <u>\$0.00</u> |
| GREEN FEES <u>\$0.00</u> | GREEN FEES <u>\$0.00</u> |
| CART RENTAL <u>\$0.00</u> | CART RENTAL <u>\$0.00</u> |
| RANGE <u>\$ 0.00</u> | RANGE <u>\$ 0.00</u> |
| <u>TOTAL \$0.00</u> | <u>TOTAL \$506.00</u> |

OPAR FUND**OCTOBER 2019 DEPOSITS**

| DATE OF DEPOSIT | AMOUNT | WHAT IT IS FOR |
|-----------------|------------|--|
| 10/01/2019 | \$15.00 | DANCE 2 FIT |
| 10/02/2019 | \$5.00 | DANCE 2 FIT |
| 10/02/2019 | \$1,096.75 | FLAG/SOCCER CONCESSION \$704.75, GATE \$392.00 |
| 10/04/2019 | \$10.00 | DANCE 2 FIT |
| 10/07/2019 | \$1,176.25 | TRAVEL FOOTBALL SAT. GAME CONCESSION \$847.25, GATE \$329.00 |
| 10/08/2019 | \$5.00 | DANCE 2 FIT |
| 10/08/2019 | \$977.04 | FLAG/SOCCER CONCESSION \$653.04, GATE \$324.00 |
| 10/09/2019 | \$5.00 | DANCE 2 FIT |
| 10/09/2019 | \$788.40 | FLAG/SOCCER CONCESSION \$476.40, GATE \$312.00 |
| 10/11/2019 | 1,234.35 | DRINK MACHINE |
| 10/15/2019 | \$866.00 | FLAG/SOCCER COCESSION \$584.00, GATE \$282.00 |
| 10/16/2019 | \$503.00 | FLAG/SOCCER COCESSION \$316.00, GATE \$187.00 |
| 10/21/2019 | \$5.00 | DANCE 2 FIT |
| 10/23/2019 | \$5.00 | DANCE 2 FIT |
| 10/23/2019 | \$593.75 | FLAG/SOCCER CONCESSION \$379.75, GATE \$214.00 |
| 10/24/2019 | \$524.25 | FLAG/SOCCER CONCESSION \$337.25, GATE \$187.00 |
| 10/29/2019 | \$521.55 | FLAG/SOCCER CONCESSION \$337.55, GATE \$184.00 |
| 10/30/2019 | 1,139.46 | FLAG/SOCCER CONCESSION \$617.20, GATE \$522.26 |
| | | |
| | | |
| | | |
| | TOTAL | |
| | \$9,470.80 | |
| | | |
| | | |
| | | |
| | | |
| | | |

ARKANSAS STATE HIGHWAY COMMISSION

THOMAS B. SCHUECK
CHAIRMAN
LITTLE ROCK

ROBERT S. MOORE, JR.
VICE CHAIRMAN
ARKANSAS CITY

DALTON A. FARMER, JR.
JONESBORO



PHILIP TALDO
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SCOTT E. BENNETT, P.E.
DIRECTOR

November 4, 2019

The Honorable Sally Wilson
Mayor of Osceola
303 West Hale Avenue
Osceola, AR 72370

Dear Mayor Wilson:

This is to acknowledge your letter concerning the intersection of Highway 140 (Keiser Avenue) and Highway 119Y (Country Club Road) in the City of Osceola.

The City Council has requested the construction of turn lanes, a reduction in the speed limit, and the consideration of a traffic signal. As you are aware, past studies have found that this intersection did not meet the warrants for a signal or the reduction in the speed limit. By copy of this letter, I have notified Department staff to initiate an updated safety analysis of this intersection based on current conditions. Once the study is complete, we will notify you of the results.

Thank you for your interest in and support of Arkansas' transportation system.

Sincerely,

A handwritten signature in black ink, reading "Scott E. Bennett".

Scott E. Bennett, P.E.
Director

- c: The Honorable Dave Wallace, Arkansas State Senator
The Honorable Monte Hodges, Arkansas State Representative
The Honorable Johnny Rye, Arkansas State Representative
Highway Commission
Deputy Director and Chief Operating Officer
Deputy Director and Chief Engineer
Assistant Chiefs
Governmental Relations Office
Maintenance
Transportation Planning and Policy
District 10

| October 2019 | Year to Date | | | Annual | Elapsed |
|------------------------------------|-------------------|-------------------|------------------|-------------------|------------|
| | Budget | Actual | Var (+) (-) | Budget | 83% |
| Revenue: | | | | | |
| 01 - Osceola Light & Power | 15,119,884 | 15,421,424 | 301,540 | 17,934,123 | 86% |
| 02 - City General Fund | 3,671,052 | 4,209,820 | 538,768 | 4,261,733 | 99% |
| 03 - Street Fund | 448,730 | 466,700 | 17,970 | 538,471 | 87% |
| 04 - Sanitation Fund | 802,130 | 817,102 | 14,972 | 962,551 | 85% |
| Total Funds | 20,041,796 | 20,915,045 | 873,249 | 23,696,878 | 88% |
| Operating Expense: | | | | | |
| 01 - Osceola Light & Power | 13,482,461 | 13,189,383 | 293,078 | 15,778,556 | 84% |
| 02 - City General Fund | 4,573,719 | 4,767,270 | (193,551) | 5,510,556 | 87% |
| 03 - Street Fund | 1,007,003 | 753,585 | 253,418 | 1,172,319 | 64% |
| 04 - Sanitation Fund | 949,960 | 936,187 | 13,773 | 1,123,882 | 83% |
| Total Funds | 20,013,143 | 19,646,425 | 366,719 | 23,585,313 | 83% |
| Capital Exp & Reserves: | | | | | |
| 01 - Osceola Light & Power | - | - | - | - | N/A |
| 02 - City General Fund | - | - | - | - | N/A |
| 03 - Street Fund | - | - | - | - | N/A |
| 04 - Sanitation Fund | - | - | - | - | N/A |
| Total Funds | - | - | - | - | N/A |
| Impact to Surplus: | | | | | |
| 01 - Osceola Light & Power | 1,637,423 | 2,232,041 | 594,618 | 2,155,567 | 104% |
| 02 - City General Fund | (902,667) | (557,450) | 345,217 | (1,248,823) | 45% |
| 03 - Street Fund | (558,273) | (286,885) | 271,388 | (633,848) | 45% |
| 04 - Sanitation Fund | (147,830) | (119,085) | 28,745 | (161,331) | 74% |
| Total Funds | 28,652 | 1,268,620 | 1,239,968 | 111,565 | |

01 -OSCEOLA LIGHT & POWER

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|--------------------|--------------------------------|----------------------|
| ASSETS | | |
| 01-102 | FNBEA-OMLP SAVINGS(4591) | 866,554.26 |
| 01-104 | MISC CASH ACCOUNTS | 4,154.10 |
| 01-105 | REGIONS-OMLP GENERAL(0093) | 64,087.83 |
| 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 | 2,868,696.36 |
| 01-113 | AMP ACCOUNTS RECEIVABLE | 283.08 |
| 01-114 | PREPAID INSURANCE | 7,148.00 |
| 01-115 | BANCORP-OMLP GENERAL(0473) | 206,095.24 |
| 01-116 | BANCORP-OMLP PAYROLL(9969) | 4,701.82 |
| 01-122 | INVENTORY - MATERIAL & SUPPLIE | 964,576.42 |
| 01-124 | A/R - UNBILLED | 711,910.70 |
| 01-130 | DUE TO/FROM OTHER FUNDS | 3,680,624.32 |
| 01-142 | 2018 BOND FUND | 352,150.24 |
| 01-143 | 2018 BOND PROJECT FUND | 2,405,912.46 |
| 01-148 | 2015 BOND FUND | 57,772.86 |
| 01-149 | 2015 BOND PROJECT FUND | 78,278.00 |
| 01-156 | 2007 BOND FUND | 145,895.56 |
| 01-181 | ELECTRIC POWER PLANT | 22,799,219.83 |
| 01-182 | ISES PLANT | 5,848,880.87 |
| 01-183 | WATER PLANT | 8,615,411.34 |
| 01-184 | RES FOR DEPR ELECT & WATER PLA | (28,140,748.25) |
| 01-185 | TOOLS AND EQUIPMENT | 383,907.66 |
| 01-186 | NEW SEWER SYSTEMS | 8,847,789.64 |
| 01-187 | NEW SEWER CONST CROMPTON | 438,266.61 |
| 01-188 | LAND PLANT SITE | 203,970.50 |
| 01-189 | AUTO & TRUCKS | 2,360,278.51 |
| 01-190 | RES FOR DEPR AUTO & TRUCKS | (1,980,234.98) |
| 01-191 | FURNITURE & FIXTURES | 663,110.87 |
| 01-192 | RES FOR DEPR F&F, TOOLS/EQUIP | (780,433.29) |
| | | <u>31,684,454.95</u> |
| TOTAL ASSETS | | <u>31,684,454.95</u> |
| LIABILITIES | | |
| 01-201 | ACCOUNTS PAYABLE | 37,553.63 |
| 01-205 | GENERAL PENSION W/H | (0.10) |
| 01-207 | GROUP INSURANCE W/H | 5,111.26 |
| 01-208 | UNIFORM W/H | 12.00 |
| 01-210 | PURCHASE POWER PAYABLE | 1,225,922.72 |
| 01-215 | UNAPPLIED CREDITS | 7,039.79 |
| 01-216 | REFUNDS PAYABLE | 248.92 |
| 01-230 | CUSTOMER DEPOSITS REFUNDABLE | 315,778.61 |
| 01-232 | COMPENSATED ABSENCES | 23,487.95 |
| 01-236 | ACCRUED WAGES | 61,089.13 |
| 01-240 | ACCRUED SALES TAX | 92,052.00 |
| 01-241 | ACCRUED INTEREST PAYABLE | 9,493.41 |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: OCTOBER 31ST, 2019

01 -OSCEOLA LIGHT & POWER

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|-----------|---|-------------------------------|
| 01-246 | ASSIGNED REVENUE-FUTURE EXP | (17,040.93) |
| 01-248 | NOTE PAYABLE REGIONS VAC TRUCK | 1,880.03 |
| 01-250 | NOTE PAYABLE BCS-EQUIPMENT | 211,397.32 |
| 01-261 | 2007 BOND PAYABLE | 2,069,275.00 |
| 01-272 | 2014 BOND PAYABLE | 538,291.57 |
| 01-275 | 2015 BOND PAYABLE | 561,177.00 |
| 01-276 | 2018 BOND PAYABLE | 3,605,000.00 |
| 01-280 | CONTRIBUTED CAPITAL | <u>1,307,954.63</u> |
| | TOTAL LIABILITIES | <u>10,055,723.94</u> |
| EQUITY | | |
| ===== | | |
| 01-290 | RETAINED EARNINGS | <u>18,791,728.13</u> |
| | TOTAL BEGINNING EQUITY | 18,791,728.13 |
| | TOTAL REVENUE | 16,026,387.58 |
| | TOTAL EXPENSES | <u>13,189,384.70</u> |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 2,837,002.88 |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | <u>21,628,731.01</u> |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | <u>31,684,454.95</u> ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

01 -OSCEOLA LIGHT & POWER
FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| ELECTRIC DEPT | 15,543,986.00 | 1,515,481.80 | 13,127,639.86 | 84.45 | 2,416,346.14 |
| WATER DEPT | 1,305,478.00 | 419,143.57 | 1,325,887.52 | 101.56 (| 20,409.52) |
| SEWER DEPT | 902,859.00 | 293,124.81 | 958,945.68 | 106.21 (| 56,086.68) |
| ADMINISTRATION | 181,800.00 | 94,952.80 | 613,914.52 | 337.69 (| 432,114.52) |
| TOTAL REVENUES | 17,934,123.00 | 2,322,702.98 | 16,026,387.58 | 89.36 | 1,907,735.42 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| ELECTRIC DEPT | 13,030,701.00 | 1,012,552.92 | 11,123,988.88 | 85.37 | 1,906,712.12 |
| WATER DEPT | 873,251.00 | 84,084.01 | 730,860.57 | 83.69 | 142,390.43 |
| SEWER DEPT | 653,038.00 | 47,924.99 | 537,316.71 | 82.28 | 115,721.29 |
| ADMINISTRATION | 1,221,567.00 | 80,618.77 | 797,218.54 | 65.26 | 424,348.46 |
| TOTAL EXPENDITURES | 15,778,557.00 | 1,225,180.69 | 13,189,384.70 | 83.59 | 2,589,172.30 |
| REVENUES OVER/(UNDER) EXPENDITURES | 2,155,566.00 | 1,097,522.29 | 2,837,002.88 | (| 681,436.88) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

01 -OSCEOLA LIGHT & POWER

83.33% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--------------------------------|----------------------|---------------------|------------------------|----------------|---------------------|
| ELECTRIC DEPT | | | | | |
| 01-4-12-300 SALES | 15,520,486.00 | 1,503,263.32 | 13,149,088.12 | 84.72 | 2,371,397.88 |
| 01-4-12-302 FREE SERVICES | (155,000.00) (| 11,763.36) (| 185,245.46) | 119.51 | 30,245.46 |
| 01-4-12-303 LATE PENALTY FEES | 116,000.00 | 14,131.76 | 115,152.55 | 99.27 | 847.45 |
| 01-4-12-304 RECONNECTION FEES | 40,000.00 | 1,925.00 | 17,500.00 | 43.75 | 22,500.00 |
| 01-4-12-305 POLE RENTAL | 6,000.00 | 6,000.00 | 12,087.00 | 201.45 (| 6,087.00) |
| 01-4-12-306 CREDIT CARD FEES | 10,000.00 | 1,025.08 | 8,637.40 | 86.37 | 1,362.60 |
| 01-4-12-308 NET-METERING FEES | 0.00 | 350.00 | 350.00 | 0.00 (| 350.00) |
| 01-4-12-395 MISCELLANEOUS FEES | 6,500.00 | 550.00 | 10,070.25 | 154.93 (| 3,570.25) |
| TOTAL ELECTRIC DEPT | 15,543,986.00 | 1,515,481.80 | 13,127,639.86 | 84.45 | 2,416,346.14 |
| WATER DEPT | | | | | |
| 01-4-13-300 SALES | 1,292,978.00 | 417,779.73 | 1,342,965.72 | 103.87 (| 49,987.72) |
| 01-4-13-302 FREE SERVICES | (7,500.00) (| 734.87) (| 38,750.88) | 516.68 | 31,250.88 |
| 01-4-13-303 LATE PENALTY FEES | 20,000.00 | 2,060.91 | 17,347.95 | 86.74 | 2,652.05 |
| 01-4-13-310 SERVICE FEES | 0.00 | 37.80 | 4,324.73 | 0.00 (| 4,324.73) |
| TOTAL WATER DEPT | 1,305,478.00 | 419,143.57 | 1,325,887.52 | 101.56 (| 20,409.52) |
| SEWER DEPT | | | | | |
| 01-4-14-300 SALES | 904,659.00 | 293,220.71 | 959,876.28 | 106.10 (| 55,217.28) |
| 01-4-14-302 FREE SERVICE | (1,800.00) (| 95.90) (| 1,090.60) | 60.59 (| 709.40) |
| 01-4-14-310 SERVICE FEES | 0.00 | 0.00 | 160.00 | 0.00 (| 160.00) |
| TOTAL SEWER DEPT | 902,859.00 | 293,124.81 | 958,945.68 | 106.21 (| 56,086.68) |
| ADMINISTRATION | | | | | |
| 01-4-15-303 LATE PENALTY FEES | 0.00 | 0.00 (| 39.41) | 0.00 | 39.41 |
| 01-4-15-304 AMP | 0.00 | 44.58 | 655.39 | 0.00 (| 655.39) |
| 01-4-15-341 ELECTRIC PERMITS | 1,000.00 | 33.20 | 936.88 | 93.69 | 63.12 |
| 01-4-15-342 PLUMBING PERMITS | 300.00 | 0.00 | 42.00 | 14.00 | 258.00 |
| 01-4-15-390 INTEREST INCOME | 25,500.00 | 222.13 | 6,676.33 | 26.18 | 18,823.67 |
| 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 | 94,652.89 | 605,643.33 | 0.00 (| 605,643.33) |
| TOTAL ADMINISTRATION | 181,800.00 | 94,952.80 | 613,914.52 | 337.69 (| 432,114.52) |
| TOTAL REVENUES | 17,934,123.00 | 2,322,702.98 | 16,026,387.58 | 89.36 | 1,907,735.42 |

01 -OSCEOLA LIGHT & POWER

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| ELECTRIC DEPT | | | | | |
| 01-5-12-400 SALARIES | 849,636.00 | 67,179.77 | 737,800.50 | 86.84 | 111,835.50 |
| 01-5-12-455 TEMP SERVICE WAGES | 6,008.00 | 0.00 | 652.40 | 10.86 | 5,355.60 |
| 01-5-12-502 PAYROLL TAX | 64,997.00 | 5,020.53 | 54,931.24 | 84.51 | 10,065.76 |
| 01-5-12-503 GROUP INSURANCE | 42,600.00 | 7,277.07 | 56,220.35 | 131.97 (| 13,620.35) |
| 01-5-12-504 PENSION EXPENSE | 24,600.00 | 2,353.60 | 25,727.23 | 104.58 (| 1,127.23) |
| 01-5-12-510 TRAVEL & TRAINING EXPENSE | 15,000.00 | 1,599.13 | 9,103.74 | 60.69 | 5,896.26 |
| 01-5-12-515 SAFETY SUPPLIES | 2,000.00 | 142.60 | 1,929.22 | 96.46 | 70.78 |
| 01-5-12-580 UNIFORM EXPENSE | 12,000.00 | 374.24 | 2,498.46 | 20.82 | 9,501.54 |
| 01-5-12-601 MATERIALS AND SUPPLIES | 14,000.00 | 878.22 | 14,471.46 | 103.37 (| 471.46) |
| 01-5-12-610 TELEPHONE | 24,000.00 | 3,035.08 | 24,065.50 | 100.27 (| 65.50) |
| 01-5-12-619 BUILDING EXPENSE | 8,000.00 | 656.50 | 5,619.77 | 70.25 | 2,380.23 |
| 01-5-12-620 UTILITIES | 6,000.00 | 222.14 | 4,402.54 | 73.38 | 1,597.46 |
| 01-5-12-630 INSURANCE | 32,000.00 | 0.00 | 23,559.30 | 73.62 | 8,440.70 |
| 01-5-12-647 LICENSES | 0.00 | 0.00 | 178.00 | 0.00 (| 178.00) |
| 01-5-12-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 0.00 | 743.00 | 148.60 (| 243.00) |
| 01-5-12-650 REPAIRS & MAINTENANCE - VEH & | 36,000.00 | 2,425.10 | 41,852.00 | 116.26 (| 5,852.00) |
| 01-5-12-651 OPERATING EXPENSES - VEHICLES | 28,000.00 | 2,973.00 | 30,869.94 | 110.25 (| 2,869.94) |
| 01-5-12-710 ELECTRIC POWER PURCHASED | 10,874,360.00 | 836,248.94 | 9,267,694.23 | 85.23 | 1,606,665.77 |
| 01-5-12-760 DEPRECIATION | 888,000.00 | 74,000.00 | 740,000.00 | 83.33 | 148,000.00 |
| 01-5-12-770 DEPRECIATION-VEHICLES | 98,000.00 | 8,167.00 | 81,670.00 | 83.34 | 16,330.00 |
| 01-5-12-860 CONSULTING SERVICES | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| TOTAL ELECTRIC DEPT | 13,030,701.00 | 1,012,552.92 | 11,123,988.88 | 85.37 | 1,906,712.12 |
| WATER DEPT | | | | | |
| 01-5-13-400 SALARIES | 376,116.00 | 27,176.84 | 276,238.68 | 73.45 | 99,877.32 |
| 01-5-13-455 TEMP SERVICE WAGES | 0.00 | 672.00 | 11,866.40 | 0.00 (| 11,866.40) |
| 01-5-13-502 PAYROLL TAX | 28,773.00 | 2,008.84 | 20,473.84 | 71.16 | 8,299.16 |
| 01-5-13-503 GROUP INSURANCE | 36,500.00 | 4,393.13 | 31,898.58 | 87.39 | 4,601.42 |
| 01-5-13-504 PENSION EXPENSE | 9,000.00 | 715.49 | 7,750.84 | 86.12 | 1,249.16 |
| 01-5-13-510 TRAVEL & TRAINING EXPENSE | 1,500.00 | 0.00 | 1,872.05 | 124.80 (| 372.05) |
| 01-5-13-515 SAFETY SUPPLIES | 1,124.00 | 71.36 | 733.90 | 65.29 | 390.10 |
| 01-5-13-580 UNIFORM EXPENSE | 1,500.00 | 354.51 | 1,565.56 | 104.37 (| 65.56) |
| 01-5-13-601 MATERIALS AND SUPPLIES | 36,068.00 | 3,294.87 | 32,465.02 | 90.01 | 3,602.98 |
| 01-5-13-602 CHEMICALS AND SUPPLIES | 38,656.00 | 1,917.08 | 32,230.85 | 83.38 | 6,425.15 |
| 01-5-13-608 TOOLS | 2,000.00 | 0.00 | 231.84 | 11.59 | 1,768.16 |
| 01-5-13-610 TELEPHONE | 10,587.00 | 1,474.13 | 11,791.77 | 111.38 (| 1,204.77) |
| 01-5-13-619 BUILDING EXPENSE | 3,232.00 | 382.80 | 4,048.55 | 125.26 (| 816.55) |
| 01-5-13-620 UTILITIES | 6,000.00 | 26.60 | 386.07 | 6.43 | 5,613.93 |
| 01-5-13-630 INSURANCE | 14,137.00 (| 175.46) | 7,527.28 | 53.25 | 6,609.72 |
| 01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIONS | 2,382.00 | 2,128.32 | 10,027.23 | 420.96 (| 7,645.23) |
| 01-5-13-647 LICENSES | 10,500.00 | 0.00 | 448.00 | 4.27 | 10,052.00 |
| 01-5-13-648 IMMUNIZATIONS & PHYSICALS | 843.00 | 0.00 | 348.00 | 41.28 | 495.00 |
| 01-5-13-650 REPAIRS & MAINTENANCE - VEH & | 6,000.00 | 0.00 | 7,418.12 | 123.64 (| 1,418.12) |
| 01-5-13-651 OPERATING EXPENSES - VEHICLES | 19,533.00 | 1,309.63 | 18,100.62 | 92.67 | 1,432.38 |
| 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 | 1,883.59 | 18.84 | 8,116.41 |
| 01-5-13-683 PUMP AND TANK REPAIRS | 50,000.00 | 22,183.87 | 58,205.58 | 116.41 (| 8,205.58) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

01 -OSCEOLA LIGHT & POWER

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-13-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 31,698.20 | 0.00 (| 31,698.20) |
| 01-5-13-761 DEPRECIATION-WATER PLANT | 147,000.00 | 12,250.00 | 122,500.00 | 83.33 | 24,500.00 |
| 01-5-13-770 DEPRECIATION-VEHICLES | 46,800.00 | 3,900.00 | 39,000.00 | 83.33 | 7,800.00 |
| 01-5-13-860 CONSULTING SERVICES | 0.00 | 0.00 | 150.00 | 0.00 (| 150.00) |
| TOTAL WATER DEPT | 873,251.00 | 84,084.01 | 730,860.57 | 83.69 | 142,390.43 |

SEWER DEPT

| | | | | | |
|---|------------|-----------|------------|----------|------------|
| 01-5-14-400 SALARIES | 270,962.00 | 14,935.30 | 206,020.58 | 76.03 | 64,941.42 |
| 01-5-14-455 TEMP SERVICE WAGES | 0.00 | 5,476.10 | 29,287.93 | 0.00 (| 29,287.93) |
| 01-5-14-502 PAYROLL TAX | 20,729.00 | 1,070.70 | 15,059.14 | 72.65 | 5,669.86 |
| 01-5-14-503 GROUP INSURANCE | 12,300.00 | 3,241.61 | 18,814.73 | 152.97 (| 6,514.73) |
| 01-5-14-504 PENSION EXPENSE | 5,400.00 | 422.00 | 4,677.86 | 86.63 | 722.14 |
| 01-5-14-510 TRAVEL & TRAINING EXPENSE | 976.00 | 0.00 | 2,481.20 | 254.22 (| 1,505.20) |
| 01-5-14-515 SAFETY SUPPLIES | 1,786.00 | 0.00 | 0.00 | 0.00 | 1,786.00 |
| 01-5-14-580 UNIFORM EXPENSE | 800.00 | 1,397.58 | 3,766.79 | 470.85 (| 2,966.79) |
| 01-5-14-601 MATERIALS AND SUPPLIES | 29,038.00 | 2,776.10 | 35,139.57 | 121.01 (| 6,101.57) |
| 01-5-14-602 CHEMICALS AND SUPPLIES | 10,500.00 | 0.00 | 5,341.72 | 50.87 | 5,158.28 |
| 01-5-14-608 TOOLS | 1,191.00 | 0.00 | 311.09 | 26.12 | 879.91 |
| 01-5-14-610 TELEPHONE | 3,096.00 | 743.34 | 3,067.32 | 99.07 | 28.68 |
| 01-5-14-619 BUILDING EXPENSE | 2,978.00 | 0.00 | 618.41 | 20.77 | 2,359.59 |
| 01-5-14-620 UTILITIES | 32,000.00 | 207.41 | 7,457.83 | 23.31 | 24,542.17 |
| 01-5-14-630 INSURANCE | 4,260.00 | 0.00 | 3,826.21 | 89.82 | 433.79 |
| 01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIONS | 119.00 | 0.00 | 50.00 | 42.02 | 69.00 |
| 01-5-14-647 LICENSES | 7,500.00 | 0.00 | 7,395.00 | 98.60 | 105.00 |
| 01-5-14-648 IMMUNIZATIONS & PHYSICALS | 300.00 | 0.00 | 178.00 | 59.33 | 122.00 |
| 01-5-14-650 REPAIRS & MAINTENANCE - VEH & | 8,205.00 | 46.17 | 6,714.89 | 81.84 | 1,490.11 |
| 01-5-14-651 OPERATING EXPENSES - VEHICLES | 12,000.00 | 162.48 | 7,811.95 | 65.10 | 4,188.05 |
| 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 | 79.20 | 5,626.49 | 33.38 | 11,227.51 |
| 01-5-14-762 DEPRICIATION SEWER SYSTEMS | 174,000.00 | 14,500.00 | 145,000.00 | 83.33 | 29,000.00 |
| 01-5-14-770 DEPRECIATION-VEHICLES | 34,400.00 | 2,867.00 | 28,670.00 | 83.34 | 5,730.00 |
| 01-5-14-860 CONSULTING SERVICES | 2,382.00 | 0.00 | 0.00 | 0.00 | 2,382.00 |
| TOTAL SEWER DEPT | 653,038.00 | 47,924.99 | 537,316.71 | 82.28 | 115,721.29 |

ADMINISTRATION

| | | | | | |
|--|------------|-----------|------------|----------|------------|
| 01-5-15-400 SALARIES | 423,210.00 | 20,816.04 | 260,265.03 | 61.50 | 162,944.97 |
| 01-5-15-455 TEMP SERVICE WAGES | 0.00 | 6,008.31 | 21,744.11 | 0.00 (| 21,744.11) |
| 01-5-15-502 PAYROLL TAX | 32,376.00 | 1,540.41 | 19,384.64 | 59.87 | 12,991.36 |
| 01-5-15-503 GROUP INSURANCE | 31,250.00 | 3,610.28 | 25,404.78 | 81.30 | 5,845.22 |
| 01-5-15-504 PENSION EXPENSE | 16,000.00 | 416.52 | 7,229.06 | 45.18 | 8,770.94 |
| 01-5-15-510 TRAVEL & TRAINING EXPENSE | 14,000.00 | 1,236.39 | 9,470.42 | 67.65 | 4,529.58 |
| 01-5-15-515 SAFETY SUPPLIES | 1,200.00 | 71.36 | 952.88 | 79.41 | 247.12 |
| 01-5-15-516 HR MATERIALS & SUPPLIES | 8,000.00 | 160.91 | 5,651.41 | 70.64 | 2,348.59 |
| 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 |
| 01-5-15-601 MATERIALS AND SUPPLIES | 20,000.00 | 3,176.82 | 25,112.62 | 125.56 (| 5,112.62) |
| 01-5-15-605 OFFICE EXPENSE | 0.00 | 216.66 | 216.66 | 0.00 (| 216.66) |
| 01-5-15-606 POSTAGE | 30,000.00 | 3,165.48 | 24,191.32 | 80.64 | 5,808.68 |
| 01-5-15-607 PUBLISHING ORDINANCES & NOTICE | 0.00 | 0.00 | 78.00 | 0.00 (| 78.00) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

01 -OSCEOLA LIGHT & POWER

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 01-5-15-610 TELEPHONE | 36,000.00 | 26,451.32 | 67,002.07 | 186.12 (| 31,002.07) |
| 01-5-15-619 BUILDING EXPENSE | 18,000.00 | 1,331.11 | 17,461.99 | 97.01 | 538.01 |
| 01-5-15-620 UTILITIES | 3,600.00 | 130.44 | 3,146.46 | 87.40 | 453.54 |
| 01-5-15-630 INSURANCE | 1,000.00 | 0.00 | 771.40 | 77.14 | 228.60 |
| 01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIONS | 22,000.00 | 5,122.13 | 23,516.13 | 106.89 (| 1,516.13) |
| 01-5-15-642 UNEMPLOYMENT BENEFIT ASSMT | 0.00 | 0.00 | 184.01 | 0.00 (| 184.01) |
| 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 | 200.00 | 27,442.72 | 76.23 | 8,557.28 |
| 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 | 1,032.50 | 41.30 | 1,467.50 |
| 01-5-15-650 REPAIRS & MAINTENANCE - VEH & | 20,000.00 | 0.00 | 20,110.66 | 100.55 (| 110.66) |
| 01-5-15-686 EQUIPMENT RENTAL | 12,000.00 | 851.11 | 11,062.15 | 92.18 | 937.85 |
| 01-5-15-763 DEPRECIATION | 19,200.00 | 1,600.00 | 16,000.00 | 83.33 | 3,200.00 |
| 01-5-15-860 CONSULTING SERVICES | 60,000.00 | 417.44 | 128,320.84 | 213.87 (| 68,320.84) |
| 01-5-15-883 BAD ACCOUNTS | 75,000.00 (| 2,990.58) | 47,312.43 | 63.08 | 27,687.57 |
| 01-5-15-886 INTEREST EXPENSE | 260,931.00 | 7,111.62 | 34,105.91 | 13.07 | 226,825.09 |
| 01-5-15-887 BOND PAYING AGENT EXPENSE | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| 01-5-15-898 CASH OVER AND SHORT | 300.00 (| 25.00) (| 877.27) | 292.42- | 1,177.27 |
| 01-5-15-899 MISCELLANEOUS | 0.00 | 0.00 | 541.91 | 0.00 (| 541.91) |
| TOTAL ADMINISTRATION | 1,221,567.00 | 80,618.77 | 797,218.54 | 65.26 | 424,348.46 |
| TOTAL EXPENDITURES | 15,778,557.00 | 1,225,180.69 | 13,189,384.70 | 83.59 | 2,589,172.30 |
| REVENUES OVER/(UNDER) EXPENDITURES | 2,155,566.00 | 1,097,522.29 | 2,837,002.88 | (| 681,436.88) |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|--------------------------------|---------------------|
| ASSETS | | |
| ===== | | |
| 02-101 | REGIONS-COMM CTR & GOLF (0051) | 44,213.30 |
| 02-105 | REGIONS-CITY GENERAL(0638) | 289,264.13 |
| 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) | 31,801.62 |
| 02-115 | BANCORP-CITY GENERAL(0430) | 945,836.18 |
| 02-116 | BANCORP-CITY GEN PAYROLL(0465) | 15,076.25 |
| 02-118 | FIRST COMML-CITY GEN SAV(7010) | 6,681.24 |
| 02-123 | A/R - OTHER | 22,758.11 |
| 02-126 | DELINQUENT TAXES RECEIVABLE | 13,360.82 |
| 02-127 | TAX RECEIPTS RECEIVABLE | 161,842.94 |
| 02-130 | DUE TO/FROM OTHER FUNDS | (2,682,797.47) |
| 02-139 | BANCORP-OPD C & I FUND(4083) | <u>4,318.54</u> |
| | | (1,049,736.42) |
| TOTAL ASSETS | | (1,049,736.42) |
| | | ===== |
| LIABILITIES | | |
| ===== | | |
| 02-201 | ACCOUNTS PAYABLE | 33,925.56 |
| 02-207 | GROUP INSURANCE W/H | 12,262.63 |
| 02-208 | UNIFORM W/H | 84.00 |
| 02-210 | FIREMENS PENSION W/H | 5,667.80 |
| 02-212 | POLICE PENSION W/H | (2,753.61) |
| 02-214 | GARNISHMENTS PAYABLE | 213.76 |
| 02-236 | ACCRUED WAGES | 136,603.41 |
| 02-246 | ASSIGNED REVENUE-FUTURE EXP | (142,391.90) |
| TOTAL LIABILITIES | | <u>43,611.65</u> |
| EQUITY | | |
| ===== | | |
| 02-291 | BEGINNING FUND BALANCE | (535,893.43) |
| TOTAL BEGINNING EQUITY | | (535,893.43) |
| TOTAL REVENUE | | 4,209,820.82 |
| TOTAL EXPENSES | | <u>4,767,275.46</u> |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | (557,454.64) |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | (1,093,348.07) |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | (1,049,736.42) |
| | | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND
FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| ADMINISTRATION | 3,764,532.00 | 266,805.35 | 3,806,416.20 | 101.11 (| 41,884.20) |
| POLICE DEPT | 291,800.00 | 19,210.79 | 172,011.83 | 58.95 | 119,788.17 |
| FIRE DEPT | 49,992.00 | 0.00 | 79,699.29 | 159.42 (| 29,707.29) |
| PARKS & RECREATION DEPT | 95,000.00 | 7,752.00 | 105,462.50 | 111.01 (| 10,462.50) |
| GOLF COURSE FUND | 57,909.00 | 3,977.79 | 44,106.85 | 76.17 | 13,802.15 |
| HUMANE SHELTER FUND | 2,500.00 | 80.00 | 2,124.15 | 84.97 | 375.85 |
| TOTAL REVENUES | 4,261,733.00 | 297,825.93 | 4,209,820.82 | 98.78 | 51,912.18 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| ADMINISTRATION | 673,176.00 | 54,964.69 | 625,586.67 | 92.93 | 47,589.33 |
| POLICE DEPT | 1,975,634.00 | 139,912.84 | 1,604,099.09 | 81.19 | 371,534.91 |
| FIRE DEPT | 1,243,594.00 | 86,438.38 | 1,012,251.90 | 81.40 | 231,342.10 |
| PARKS & RECREATION DEPT | 601,554.00 | 54,795.66 | 574,687.36 | 95.53 | 26,866.64 |
| MUNICIPAL COURT | 101,426.00 | 13,396.49 | 128,181.79 | 126.38 (| 26,755.79) |
| JAIL DEPARTMENT | 498,876.00 | 46,338.38 | 462,965.00 | 92.80 | 35,911.00 |
| GOLF COURSE FUND | 255,965.00 | 19,680.45 | 213,995.10 | 83.60 | 41,969.90 |
| HUMANE SHELTER FUND | 160,331.00 | 13,121.80 | 145,508.55 | 90.76 | 14,822.45 |
| TOTAL EXPENDITURES | 5,510,556.00 | 428,648.69 | 4,767,275.46 | 86.51 | 743,280.54 |
| REVENUES OVER/(UNDER) EXPENDITURES | (1,248,823.00) | (130,822.76) | (557,454.64) | (| 691,368.36) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| ADMINISTRATION | | | | | |
| 02-4-01-310 PROPERTY TAXES | 647,674.00 | 59,954.40 | 470,058.20 | 72.58 | 177,615.80 |
| 02-4-01-314 GENERAL REVENUE (STATE OF ARK) | 122,931.00 | 8,440.02 | 105,802.50 | 86.07 | 17,128.50 |
| 02-4-01-315 PRIVILEGE TAX -- CITY | 7,745.00 | 0.00 | 8,900.00 | 114.91 (| 1,155.00) |
| 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 | 1,037,798.54 | 147.06 (| 332,095.54) |
| 02-4-01-323 A & P TAX REVENUE | 31,000.00 | 5,619.13 | 30,045.89 | 96.92 | 954.11 |
| 02-4-01-325 GAS FRANCHISE TAX | 60,000.00 | 0.00 | 74,938.60 | 124.90 (| 14,938.60) |
| 02-4-01-328 TELEPHONE EXCISE TAX | 24,000.00 | 0.00 | 12,000.00 | 50.00 | 12,000.00 |
| 02-4-01-331 CABLE FRANCHISE TAX | 26,400.00 | 1,536.57 | 15,672.07 | 59.36 | 10,727.93 |
| 02-4-01-345 BUILDING PERMITS | 2,000.00 | 185.85 | 2,787.33 | 139.37 (| 787.33) |
| 02-4-01-375 PLANNING COMMISSION | 100.00 | 0.00 | 150.00 | 150.00 (| 50.00) |
| 02-4-01-384 CODE RED CONTRIBUTIONS | (3,750.00) | 0.00 (| 3,750.00) | 100.00 | 0.00 |
| 02-4-01-390 INTEREST INCOME | 1,200.00 | 48.86 | 152.70 | 12.73 | 1,047.30 |
| 02-4-01-393 HISTORICAL SOCIETY | 0.00 | 0.00 | 35,116.00 | 0.00 (| 35,116.00) |
| 02-4-01-394 COUNTY SALES TAX | 1,075,263.00 | 94,222.36 | 949,261.68 | 88.28 | 126,001.32 |
| 02-4-01-395 MISCELLANEOUS | 0.00 | 9,610.29 | 107,384.29 | 0.00 (| 107,384.29) |
| 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 | 87,187.87 | 930,882.08 | 90.36 | 99,288.92 |
| 02-4-01-398 RENT INCOME | 30,780.00 | 0.00 | 24,574.82 | 79.84 | 6,205.18 |
| TOTAL ADMINISTRATION | 3,764,532.00 | 266,805.35 | 3,806,416.20 | 101.11 (| 41,884.20) |
| POLICE DEPT | | | | | |
| 02-4-02-335 FINES & FORFEITURES | 240,000.00 | 16,217.99 | 151,055.15 | 62.94 | 88,944.85 |
| 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 | 1,170.41 | 7,211.74 | 32.78 | 14,788.26 |
| 02-4-02-396 GRANT INCOME | 28,000.00 | 1,822.39 | 11,990.37 | 42.82 | 16,009.63 |
| TOTAL POLICE DEPT | 291,800.00 | 19,210.79 | 172,011.83 | 58.95 | 119,788.17 |
| FIRE DEPT | | | | | |
| 02-4-03-380 CONTRACT TRAINING RECEIPTS | 49,992.00 | 0.00 | 29,162.00 | 58.33 | 20,830.00 |
| 02-4-03-396 GRANT INCOME | 0.00 | 0.00 | 50,537.29 | 0.00 (| 50,537.29) |
| TOTAL FIRE DEPT | 49,992.00 | 0.00 | 79,699.29 | 159.42 (| 29,707.29) |
| PARKS & RECREATION DEPT | | | | | |
| 02-4-04-350 ADMISSION FEES | 95,000.00 | 7,752.00 | 105,462.50 | 111.01 (| 10,462.50) |
| TOTAL PARKS & RECREATION DEPT | 95,000.00 | 7,752.00 | 105,462.50 | 111.01 (| 10,462.50) |
| GOLF COURSE FUND | | | | | |
| 02-4-18-360 GOLF COURSE MEMBERSHIP FEES | 45,152.00 | 2,490.00 | 38,216.85 | 84.64 | 6,935.15 |
| 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 | 620.00 | 5,890.00 | 54.61 | 4,895.00 |
| 02-4-18-365 PRO SHOP SALES | 1,157.00 | 0.00 | 0.00 | 0.00 | 1,157.00 |
| 02-4-18-395 MISCELLANEOUS | 0.00 | 867.79 | 0.00 | 0.00 | 0.00 |
| TOTAL GOLF COURSE FUND | 57,909.00 | 3,977.79 | 44,106.85 | 76.17 | 13,802.15 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| HUMANE SHELTER FUND | | | | | |
| 02-4-19-340 ANIMAL SHELTER RECEIPTS | 2,500.00 | 80.00 | 1,721.15 | 68.85 | 778.85 |
| 02-4-19-395 MISCELLANEOUS | 0.00 | 0.00 | 403.00 | 0.00 | (403.00) |
| TOTAL HUMANE SHELTER FUND | 2,500.00 | 80.00 | 2,124.15 | 84.97 | 375.85 |
| <hr/> | | | | | |
| TOTAL REVENUES | 4,261,733.00 | 297,825.93 | 4,209,820.82 | 98.78 | 51,912.18 |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| ADMINISTRATION | | | | | |
| 02-5-01-400 SALARIES | 155,200.00 | 11,693.33 | 138,540.01 | 89.27 | 16,659.99 |
| 02-5-01-501 TRAVEL & PUBLIC RELATIONS | 7,200.00 | 0.00 | 3,212.21 | 44.61 | 3,987.79 |
| 02-5-01-502 PAYROLL TAX | 11,873.00 | 864.74 | 10,308.20 | 86.82 | 1,564.80 |
| 02-5-01-503 GROUP INSURANCE | 36,000.00 | 3,025.94 | 36,083.23 | 100.23 (| 83.23) |
| 02-5-01-504 PENSION EXPENSE | 87,831.00 | 6,849.71 | 68,630.51 | 78.14 | 19,200.49 |
| 02-5-01-510 TRAVEL & TRAINING EXPENSE | 12,000.00 | 2,083.26 | 23,550.83 | 196.26 (| 11,550.83) |
| 02-5-01-550 EMPLOYEE RELATIONS | 0.00 | 0.00 | 910.08 | 0.00 (| 910.08) |
| 02-5-01-601 MATERIALS AND SUPPLIES | 20,000.00 | 1,291.95 | 15,334.76 | 76.67 | 4,665.24 |
| 02-5-01-605 OFFICE EXPENSE | 15,000.00 | 2,500.00 | 13,750.00 | 91.67 | 1,250.00 |
| 02-5-01-607 PUBLISHING ORDINANCES & NOTICE | 3,000.00 | 0.00 | 1,894.95 | 63.17 | 1,105.05 |
| 02-5-01-610 TELEPHONE | 3,600.00 | 1,142.27 | 3,741.78 | 103.94 (| 141.78) |
| 02-5-01-619 BUILDING EXPENSE | 10,000.00 | 0.00 | 18,399.02 | 183.99 (| 8,399.02) |
| 02-5-01-620 UTILITIES | 2,000.00 | 0.00 | 102.64 | 5.13 | 1,897.36 |
| 02-5-01-625 RENT | 1,000.00 | 907.56 | 1,142.97 | 114.30 (| 142.97) |
| 02-5-01-626 A & P EXPENSES | 31,000.00 | 2,679.00 | 36,482.30 | 117.68 (| 5,482.30) |
| 02-5-01-630 INSURANCE | 34,000.00 | 0.00 | 206.69 | 0.61 | 33,793.31 |
| 02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIONS | 5,000.00 | 0.00 | 2,276.60 | 45.53 | 2,723.40 |
| 02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT | 0.00 | 0.00 | 158.00 | 0.00 (| 158.00) |
| 02-5-01-644 LEGAL EXPENSES | 24,000.00 | 0.00 | 11,250.00 | 46.88 | 12,750.00 |
| 02-5-01-645 ADV, PROMOTIONS & DONATIONS | 6,000.00 | 194.50 | 7,618.04 | 126.97 (| 1,618.04) |
| 02-5-01-647 LICENSES | 250.00 | 115.00 | 1,224.58 | 489.83 (| 974.58) |
| 02-5-01-650 REPAIRS & MAINTENANCE - VEH & | 3,000.00 | 0.00 | 1,021.39 | 34.05 | 1,978.61 |
| 02-5-01-651 OPERATING EXPENSES - VEHICLES | 1,200.00 | 18.95 | 823.89 | 68.66 | 376.11 |
| 02-5-01-687 ELECTION EXPENSE | 0.00 | 0.00 | 4,495.43 | 0.00 (| 4,495.43) |
| 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 | 891.66 | 5,738.48 | 47.82 | 6,261.52 |
| 02-5-01-751 SR. CITIZEN BLDG EXPENSE | 6,000.00 | 41.80 | 1,322.19 | 22.04 | 4,677.81 |
| 02-5-01-752 SCOUT HUT EXPENSE | 6,000.00 | 32.86 | 5,138.02 | 85.63 | 861.98 |
| 02-5-01-753 COSTON BLDG EXP | 25,000.00 | 1,258.83 | 57,175.49 | 228.70 (| 32,175.49) |
| 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 | 11,050.00 | 15,190.09 | 6,076.04 (| 14,940.09) |
| 02-5-01-861 INDUSTRIAL INCENTIVES | 75,000.00 | 8,333.33 | 91,666.66 | 122.22 (| 16,666.66) |
| 02-5-01-895 CAPITAL LEASE PAYMENTS | 61,572.00 | 0.00 | 35,916.16 | 58.33 | 25,655.84 |
| 02-5-01-898 ABANDONED/CONDEMNED PROP EXP | 18,000.00 | 0.00 | 12,069.97 | 67.06 | 5,930.03 |
| 02-5-01-899 MISCELLANEOUS | 0.00 | 0.00 | 27.50 | 0.00 (| 27.50) |
| TOTAL ADMINISTRATION | 673,176.00 | 54,964.69 | 625,586.67 | 92.93 | 47,589.33 |
| POLICE DEPT | | | | | |
| 02-5-02-400 SALARIES | 1,368,043.00 | 103,494.27 | 1,081,029.75 | 79.02 | 287,013.25 |
| 02-5-02-414 SALARIES-GRANT/OPD | (60,000.00) | 0.00 (| 63,410.72) | 105.68 | 3,410.72 |
| 02-5-02-426 AUXILIARY POLICE | 4,200.00 | 0.00 | 429.57 | 10.23 | 3,770.43 |
| 02-5-02-502 PAYROLL TAX | 104,655.00 | 7,745.98 | 80,967.24 | 77.37 | 23,687.76 |
| 02-5-02-503 GROUP INSURANCE | 104,500.00 | 13,087.39 | 94,975.26 | 90.89 | 9,524.74 |
| 02-5-02-504 PENSION EXPENSE | 189,736.00 | 175.48 | 147,379.22 | 77.68 | 42,356.78 |
| 02-5-02-510 TRAVEL & TRAINING EXPENSE | 17,000.00 | 278.00 | 14,458.89 | 85.05 | 2,541.11 |
| 02-5-02-515 SAFETY SUPPLIES | 0.00 | 71.36 | 800.27 | 0.00 (| 800.27) |
| 02-5-02-580 UNIFORM EXPENSE | 8,000.00 | 4,660.05 | 14,033.36 | 175.42 (| 6,033.36) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-02-581 UNIFORM LAUNDRY | 4,000.00 | 234.26 | 1,739.71 | 43.49 | 2,260.29 |
| 02-5-02-601 MATERIALS AND SUPPLIES | 40,000.00 | 481.32 | 9,721.83 | 24.30 | 30,278.17 |
| 02-5-02-610 TELEPHONE | 35,000.00 | 5,278.07 | 33,745.95 | 96.42 | 1,254.05 |
| 02-5-02-619 BUILDING EXPENSE | 2,000.00 | 0.00 | 1,146.88 | 57.34 | 853.12 |
| 02-5-02-620 UTILITIES | 6,000.00 | 2,817.70 | 6,043.12 | 100.72 (| 43.12) |
| 02-5-02-630 INSURANCE | 44,000.00 | 429.71 | 25,574.01 | 58.12 | 18,425.99 |
| 02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIONS | 18,000.00 | 0.00 | 15,649.95 | 86.94 | 2,350.05 |
| 02-5-02-648 IMMUNIZATIONS & PHYSICALS | 2,500.00 | 480.00 | 3,417.95 | 136.72 (| 917.95) |
| 02-5-02-650 REPAIRS & MAINTENANCE - VEH & | 25,000.00 | 72.85 | 6,543.41 | 26.17 | 18,456.59 |
| 02-5-02-651 OPERATING EXPENSES - VEHICLES | 63,000.00 | 606.40 | 43,888.50 | 69.66 | 19,111.50 |
| 02-5-02-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 85,546.94 | 0.00 (| 85,546.94) |
| 02-5-02-899 MISCELLANEOUS | 0.00 | 0.00 | 418.00 | 0.00 (| 418.00) |
| TOTAL POLICE DEPT | 1,975,634.00 | 139,912.84 | 1,604,099.09 | 81.19 | 371,534.91 |
| <u>FIRE DEPT</u> | | | | | |
| 02-5-03-400 SALARIES | 830,308.00 | 63,580.51 | 722,700.08 | 87.04 | 107,607.92 |
| 02-5-03-427 FIRE SCRIPT-REDEEMED | 10,000.00 | 540.00 | 5,140.00 | 51.40 | 4,860.00 |
| 02-5-03-502 PAYROLL TAX | 13,700.00 | 986.20 | 10,337.69 | 75.46 | 3,362.31 |
| 02-5-03-503 GROUP INSURANCE | 67,300.00 | 9,579.03 | 71,876.45 | 106.80 (| 4,576.45) |
| 02-5-03-504 PENSION EXPENSE | 114,546.00 | 29.50 | 98,705.06 | 86.17 | 15,840.94 |
| 02-5-03-510 TRAVEL & TRAINING EXPENSE | 2,000.00 | 36.00 | 2,434.38 | 121.72 (| 434.38) |
| 02-5-03-515 SAFETY SUPPLIES | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 02-5-03-580 UNIFORM EXPENSE | 9,000.00 | 0.00 | 3,929.40 | 43.66 | 5,070.60 |
| 02-5-03-601 MATERIALS AND SUPPLIES | 12,000.00 | 44.95 | 7,724.44 | 64.37 | 4,275.56 |
| 02-5-03-610 TELEPHONE | 18,000.00 | 3,093.18 | 22,551.20 | 125.28 (| 4,551.20) |
| 02-5-03-619 BUILDING EXPENSE | 5,000.00 | 706.26 | 3,027.70 | 60.55 | 1,972.30 |
| 02-5-03-620 UTILITIES | 3,000.00 | 82.70 | 1,799.10 | 59.97 | 1,200.90 |
| 02-5-03-630 INSURANCE | 33,219.00 | 0.00 | 24,525.33 | 73.83 | 8,693.67 |
| 02-5-03-640 DUES, MBRSHPS & SUBSCRIPTIONS | 0.00 | 0.00 | 307.51 | 0.00 (| 307.51) |
| 02-5-03-647 LICENSES | 0.00 | 0.00 | 25.00 | 0.00 (| 25.00) |
| 02-5-03-648 IMMUNIZATIONS & PHYSICALS | 2,100.00 | 32.00 | 576.00 | 27.43 | 1,524.00 |
| 02-5-03-650 REPAIRS & MAINTENANCE - VEH & | 23,000.00 | 4,162.25 | 19,477.48 | 84.68 | 3,522.52 |
| 02-5-03-651 OPERATING EXPENSES - VEHICLES | 12,500.00 | 3,565.80 | 12,064.79 | 96.52 | 435.21 |
| 02-5-03-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 5,050.29 | 0.00 (| 5,050.29) |
| 02-5-03-895 CAPITAL LEASE PAYMENTS | 86,921.00 | 0.00 | 0.00 | 0.00 | 86,921.00 |
| TOTAL FIRE DEPT | 1,243,594.00 | 86,438.38 | 1,012,251.90 | 81.40 | 231,342.10 |
| <u>PARKS & RECREATION DEPT</u> | | | | | |
| 02-5-04-400 SALARIES | 274,268.00 | 22,965.67 | 265,990.05 | 96.98 | 8,277.95 |
| 02-5-04-455 TEMP SERVICE WAGES | 0.00 | 1,813.00 | 20,318.55 | 0.00 (| 20,318.55) |
| 02-5-04-502 PAYROLL TAX | 20,982.00 | 1,643.06 | 19,096.32 | 91.01 | 1,885.68 |
| 02-5-04-503 GROUP INSURANCE | 24,300.00 | 5,819.95 | 35,582.82 | 146.43 (| 11,282.82) |
| 02-5-04-504 PENSION EXPENSE | 5,000.00 | 441.30 | 4,747.76 | 94.96 | 252.24 |
| 02-5-04-510 TRAVEL & TRAINING EXPENSE | 11,234.00 | 0.00 | 6,277.62 | 55.88 | 4,956.38 |
| 02-5-04-515 SAFETY SUPPLIES | 2,000.00 | 142.60 | 1,562.85 | 78.14 | 437.15 |
| 02-5-04-601 MATERIALS AND SUPPLIES | 70,000.00 | 4,969.86 | 68,851.31 | 98.36 | 1,148.69 |
| 02-5-04-610 TELEPHONE | 7,000.00 | 1,149.93 | 8,113.53 | 115.91 (| 1,113.53) |
| 02-5-04-619 BUILDING EXPENSE | 20,000.00 | 1,099.01 | 24,953.84 | 124.77 (| 4,953.84) |
| 02-5-04-620 UTILITIES | 8,000.00 | 368.60 | 4,653.06 | 58.16 | 3,346.94 |
| 02-5-04-630 INSURANCE | 12,000.00 | 0.00 | 8,444.73 | 70.37 | 3,555.27 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIONS | 2,500.00 | 0.00 | 867.32 | 34.69 | 1,632.68 |
| 02-5-04-645 ADV, PROMOTIONS & DONATIONS | 2,500.00 | 0.00 | 1,215.11 | 48.60 | 1,284.89 |
| 02-5-04-647 LICENSES | 4,000.00 | 0.00 | 25.00 | 0.63 | 3,975.00 |
| 02-5-04-648 IMMUNIZATIONS & PHYSICALS | 200.00 | 0.00 | 384.00 | 192.00 (| 184.00) |
| 02-5-04-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 616.78 | 3,783.11 | 25.22 | 11,216.89 |
| 02-5-04-651 OPERATING EXPENSES - VEHICLES | 10,000.00 | 1,280.64 | 8,139.91 | 81.40 | 1,860.09 |
| 02-5-04-686 EQUIPMENT RENTAL | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 02-5-04-725 ATHLETIC EQUIPMENT | 70,000.00 | 9,060.78 | 59,675.77 | 85.25 | 10,324.23 |
| 02-5-04-895 CAPITAL LEASE PAYMENTS | 42,370.00 | 3,424.48 | 31,382.94 | 74.07 | 10,987.06 |
| 02-5-04-899 MISCELLANEOUS | 0.00 | 0.00 | 621.76 | 0.00 (| 621.76) |
| TOTAL PARKS & RECREATION DEPT | 601,554.00 | 54,795.66 | 574,687.36 | 95.53 | 26,866.64 |
| <u>MUNICIPAL COURT</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 | 24,437.50 | 83.32 | 4,890.50 |
| 02-5-05-422 CLERK'S SALARY | 104,825.00 | 8,063.50 | 74,739.68 | 71.30 | 30,085.32 |
| 02-5-05-502 PAYROLL TAX | 8,019.00 | 604.04 | 6,680.62 | 83.31 | 1,338.38 |
| 02-5-05-503 GROUP INSURANCE | 8,800.00 | 1,076.27 | 8,716.84 | 99.06 | 83.16 |
| 02-5-05-504 PENSION EXPENSE | 6,552.00 | 760.41 | 5,506.38 | 84.04 | 1,045.62 |
| 02-5-05-510 TRAVEL & TRAINING EXPENSE | 2,000.00 | 0.00 | 658.95 | 32.95 | 1,341.05 |
| 02-5-05-601 MATERIALS AND SUPPLIES | 10,000.00 | 220.64 | 5,147.11 | 51.47 | 4,852.89 |
| 02-5-05-620 UTILITIES | 2,800.00 | 157.88 | 1,897.71 | 67.78 | 902.29 |
| 02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIONS | 0.00 | 70.00 | 365.00 | 0.00 (| 365.00) |
| 02-5-05-648 IMMUNIZATIONS & PHYSICALS | 0.00 | 0.00 | 32.00 | 0.00 (| 32.00) |
| 02-5-05-899 MISCELLANEOUS | (72,098.00) | 0.00 | 0.00 | 0.00 (| 72,098.00) |
| TOTAL MUNICIPAL COURT | 101,426.00 | 13,396.49 | 128,181.79 | 126.38 (| 26,755.79) |
| <u>JAIL DEPARTMENT</u> | | | | | |
| 02-5-11-400 SALARIES | 347,400.00 | 23,444.01 | 280,966.66 | 80.88 | 66,433.34 |
| 02-5-11-455 TEMP SERVICE WAGES | 0.00 | 7,190.40 | 44,214.06 | 0.00 (| 44,214.06) |
| 02-5-11-502 PAYROLL TAX | 26,576.00 | 1,741.47 | 20,862.25 | 78.50 | 5,713.75 |
| 02-5-11-503 GROUP INSURANCE | 38,750.00 | 4,980.18 | 34,263.27 | 88.42 | 4,486.73 |
| 02-5-11-504 PENSION EXPENSE | 2,500.00 | 190.74 | 2,124.59 | 84.98 | 375.41 |
| 02-5-11-510 TRAVEL & TRAINING EXPENSE | 500.00 | 0.00 | 2,670.00 | 534.00 (| 2,170.00) |
| 02-5-11-580 UNIFORM EXPENSE | 500.00 | 0.00 | 648.98 | 129.80 (| 148.98) |
| 02-5-11-601 MATERIALS AND SUPPLIES | 48,500.00 | 6,526.63 | 37,895.03 | 78.13 | 10,604.97 |
| 02-5-11-619 BUILDING EXPENSE | 300.00 | 0.00 | 2,738.91 | 912.97 (| 2,438.91) |
| 02-5-11-630 INSURANCE | 200.00 | 0.00 | 153.00 | 76.50 | 47.00 |
| 02-5-11-648 IMMUNIZATIONS & PHYSICALS | 1,400.00 | 32.00 | 573.00 | 40.93 | 827.00 |
| 02-5-11-650 REPAIRS & MAINTENANCE - VEH & | 0.00 | 866.10 | 866.10 | 0.00 (| 866.10) |
| 02-5-11-655 JAIL MAINTENANCE FUND | 32,000.00 | 1,366.85 | 28,542.55 | 89.20 | 3,457.45 |
| 02-5-11-659 INMATE MEDICAL | 250.00 | 0.00 | 291.60 | 116.64 (| 41.60) |
| 02-5-11-700 EQUIPMENT PURCHASES | 0.00 | 0.00 | 6,155.00 | 0.00 (| 6,155.00) |
| TOTAL JAIL DEPARTMENT | 498,876.00 | 46,338.38 | 462,965.00 | 92.80 | 35,911.00 |
| <u>GOLF COURSE FUND</u> | | | | | |
| 02-5-18-400 SALARIES | 106,800.00 | 6,789.56 | 92,977.79 | 87.06 | 13,822.21 |
| 02-5-18-455 TEMP SERVICE WAGES | 10,000.00 | 0.00 | 4,433.80 | 44.34 | 5,566.20 |
| 02-5-18-502 PAYROLL TAX | 8,170.00 | 505.98 | 6,834.03 | 83.65 | 1,335.97 |
| 02-5-18-503 GROUP INSURANCE | 11,500.00 | 2,012.21 | 17,006.59 | 147.88 (| 5,506.59) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

02 -CITY GENERAL FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| 02-5-18-504 PENSION EXPENSE | 3,400.00 | 270.16 | 2,963.88 | 87.17 | 436.12 |
| 02-5-18-601 MATERIALS AND SUPPLIES | 47,000.00 | 485.95 | 26,248.13 | 55.85 | 20,751.87 |
| 02-5-18-610 TELEPHONE | 4,092.00 | 581.23 | 4,599.76 | 112.41 (| 507.76) |
| 02-5-18-619 BUILDING EXPENSE | 0.00 | 0.00 | 878.90 | 0.00 (| 878.90) |
| 02-5-18-620 UTILITIES | 3,000.00 | 171.22 | 1,722.03 | 57.40 | 1,277.97 |
| 02-5-18-630 INSURANCE | 5,600.00 | 0.00 | 5,421.62 | 96.81 | 178.38 |
| 02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIONS | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 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 | 4,289.88 | 23,996.91 | 159.98 (| 8,996.91) |
| 02-5-18-651 OPERATING EXPENSES - VEHICLES | 7,500.00 | 18.95 | 3,941.86 | 52.56 | 3,558.14 |
| 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 | 4,555.31 | 22,937.80 | 71.12 | 9,315.20 |
| TOTAL GOLF COURSE FUND | 255,965.00 | 19,680.45 | 213,995.10 | 83.60 | 41,969.90 |
| HUMANE SHELTER FUND | | | | | |
| 02-5-19-400 SALARIES | 83,958.00 | 4,156.25 | 46,687.41 | 55.61 | 37,270.59 |
| 02-5-19-455 TEMP SERVICE WAGES | 0.00 | 3,986.87 | 45,229.04 | 0.00 (| 45,229.04) |
| 02-5-19-502 PAYROLL TAX | 6,423.00 | 311.55 | 3,501.11 | 54.51 | 2,921.89 |
| 02-5-19-503 GROUP INSURANCE | 8,600.00 | 583.05 | 4,386.74 | 51.01 | 4,213.26 |
| 02-5-19-504 PENSION EXPENSE | 1,250.00 | 93.56 | 1,026.42 | 82.11 | 223.58 |
| 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 |
| 02-5-19-580 UNIFORM EXPENSE | 1,100.00 | 0.00 | 337.70 | 30.70 | 762.30 |
| 02-5-19-601 MATERIALS AND SUPPLIES | 26,000.00 | 2,029.32 | 20,785.18 | 79.94 | 5,214.82 |
| 02-5-19-610 TELEPHONE | 9,800.00 | 1,118.52 | 8,488.58 | 86.62 | 1,311.42 |
| 02-5-19-611 VET BILLS | 10,000.00 | 197.38 | 5,489.36 | 54.89 | 4,510.64 |
| 02-5-19-619 BUILDING EXPENSE | 4,000.00 | 135.50 | 2,954.92 | 73.87 | 1,045.08 |
| 02-5-19-620 UTILITIES | 1,600.00 | 186.07 | 1,303.69 | 81.48 | 296.31 |
| 02-5-19-630 INSURANCE | 1,400.00 | 0.00 | 809.38 | 57.81 | 590.62 |
| 02-5-19-648 IMMUNIZATIONS & PHYSICALS | 500.00 | 0.00 | 32.00 | 6.40 | 468.00 |
| 02-5-19-650 REPAIRS & MAINTENANCE - VEH & | 1,500.00 | 0.00 | 1,400.24 | 93.35 | 99.76 |
| 02-5-19-651 OPERATING EXPENSES - VEHICLES | 3,000.00 | 323.73 | 2,999.04 | 99.97 | 0.96 |
| TOTAL HUMANE SHELTER FUND | 160,331.00 | 13,121.80 | 145,508.55 | 90.76 | 14,822.45 |
| TOTAL EXPENDITURES | | | | | |
| | 5,510,556.00 | 428,648.69 | 4,767,275.46 | 86.51 | 743,280.54 |
| REVENUES OVER/(UNDER) EXPENDITURES | | | | | |
| | (1,248,823.00) (| 130,822.76) (| 557,454.64) | (| 691,368.36) |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: OCTOBER 31ST, 2019

03 -STREET FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|-----------------------------|---------------|
| ASSETS | | |
| ===== | | |
| 03-106 | FNBEA-STREET FUND(9910) | 136.70 |
| 03-115 | BANCORP-STREET FUND(0449) | 104,985.38 |
| 03-127 | TAX RECEIPTS RECEIVABLE | 1,585.42 |
| 03-130 | DUE TO/FROM OTHER FUNDS | (954,706.46) |
| | | (847,998.96) |
| TOTAL ASSETS | | (847,998.96) |
| | | ===== |
| LIABILITIES | | |
| ===== | | |
| 03-201 | ACCOUNTS PAYABLE | 23,230.58 |
| 03-236 | ACCRUED WAGES | 16,536.13 |
| 03-246 | ASSIGNED REVENUE-FUTURE EXP | 76,036.92 |
| | TOTAL LIABILITIES | 115,803.63 |
| EQUITY | | |
| ===== | | |
| 03-291 | BEGINNING FUND BALANCE | (676,915.15) |
| | TOTAL BEGINNING EQUITY | (676,915.15) |
| TOTAL REVENUE | | 466,698.59 |
| TOTAL EXPENSES | | 753,586.03 |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | (286,887.44) |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | (963,802.59) |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | (847,998.96) |
| | | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

03 -STREET FUND
FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|---------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| STREET DEPT | <u>538,471.00</u> | <u>45,783.88</u> | <u>466,698.59</u> | <u>86.67</u> | <u>71,772.41</u> |
| TOTAL REVENUES | <u>538,471.00</u> | <u>45,783.88</u> | <u>466,698.59</u> | <u>86.67</u> | <u>71,772.41</u> |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| STREET DEPT | <u>1,172,319.00</u> | <u>28,851.79</u> | <u>753,586.03</u> | <u>64.28</u> | <u>418,732.97</u> |
| TOTAL EXPENDITURES | <u>1,172,319.00</u> | <u>28,851.79</u> | <u>753,586.03</u> | <u>64.28</u> | <u>418,732.97</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | (633,848.00) | 16,932.09 | (286,887.44) | | (346,960.56) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

03 -STREET FUND

83.33% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/> | | | | | |
| STREET DEPT | | | | | |
| 03-4-06-386 STREET REVENUE TURNBACK | 538,435.00 | 45,779.61 | 464,830.90 | 86.33 | 73,604.10 |
| 03-4-06-390 INTEREST INCOME | 36.00 | 4.27 | 37.69 | 104.69 { | 1.69} |
| 03-4-06-391 LOT MOWING | 0.00 | 0.00 | 1,050.00 | 0.00 { | 1,050.00} |
| 03-4-06-395 MISCELLANEOUS | 0.00 | 0.00 | 780.00 | 0.00 { | 780.00} |
| TOTAL STREET DEPT | 538,471.00 | 45,783.88 | 466,698.59 | 86.67 | 71,772.41 |
| <hr/> | | | | | |
| TOTAL REVENUES | 538,471.00 | 45,783.88 | 466,698.59 | 86.67 | 71,772.41 |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

03 -STREET FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| STREET DEPT | | | | | |
| 03-5-06-441 WAGES-STREET EMPLOYEES | 492,262.00 | 29,370.47 | 358,162.12 | 72.76 | 134,099.88 |
| 03-5-06-455 TEMP SERVICES WAGES | 108,000.00 | 5,785.43 | 62,727.56 | 58.08 | 45,272.44 |
| 03-5-06-502 PAYROLL TAX | 37,658.00 | 2,179.84 | 26,594.71 | 70.62 | 11,063.29 |
| 03-5-06-503 GROUP INSURANCE | 54,500.00 | 6,137.41 | 46,957.73 | 86.16 | 7,542.27 |
| 03-5-06-504 PENSION EXPENSE | 10,600.00 | 767.95 | 8,544.62 | 80.61 | 2,055.38 |
| 03-5-06-510 TRAVEL & TRAINING EXPENSE | 800.00 | 228.64 | 2,049.87 | 256.23 (| 1,249.87) |
| 03-5-06-515 SAFETY SUPPLIES | 9,925.00 | 436.97 | 3,134.90 | 31.59 | 6,790.10 |
| 03-5-06-580 UNIFORM EXPENSE | 3,200.00 | 480.33 | 2,859.21 | 89.35 | 340.79 |
| 03-5-06-601 MATERIALS AND SUPPLIES | 35,000.00 | 350.59 | 20,495.17 | 58.56 | 14,504.83 |
| 03-5-06-610 TELEPHONE | 6,500.00 | 858.04 | 6,662.79 | 102.50 (| 162.79) |
| 03-5-06-619 BUILDING EXPENSE | 15,000.00 | 2,038.60 | 13,317.06 | 88.78 | 1,682.94 |
| 03-5-06-620 UTILITIES | 0.00 | 108.57 | 312.71 | 0.00 (| 312.71) |
| 03-5-06-630 INSURANCE | 27,500.00 | 177.20 | 21,101.77 | 76.73 | 6,398.23 |
| 03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIONS | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 03-5-06-647 LICENSES | 0.00 | 0.00 | 50.00 | 0.00 (| 50.00) |
| 03-5-06-648 IMMUNIZATIONS & PHYSICALS | 850.00 | 32.00 | 831.00 | 97.76 | 19.00 |
| 03-5-06-650 REPAIRS & MAINTENANCE - VEH & | 60,000.00 | 2,851.42 | 36,418.41 | 60.70 | 23,581.59 |
| 03-5-06-651 OPERATING EXPENSES - VEHICLES | 75,000.00 | 5,402.57 | 56,754.13 | 75.67 | 18,245.87 |
| 03-5-06-750 ASPHALT | 10,000.00 | 436.43 | 3,824.25 | 38.24 | 6,175.75 |
| 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 | 410.87 | 20.54 | 1,589.13 |
| 03-5-06-840 DUMPING-DISPOSAL | 47,000.00 (| 29,048.07) | 51,583.13 | 109.75 (| 4,583.13) |
| 03-5-06-895 CAPITAL LEASE PAYMENTS | 46,524.00 | 257.40 | 31,542.39 | 67.80 | 14,981.61 |
| 03-5-06-899 MISCELLANEOUS | 0.00 | 0.00 (| 748.37) | 0.00 | 748.37 |
| TOTAL STREET DEPT | 1,172,319.00 | 28,851.79 | 753,586.03 | 64.28 | 418,732.97 |
| TOTAL EXPENDITURES | | | | | |
| | 1,172,319.00 | 28,851.79 | 753,586.03 | 64.28 | 418,732.97 |
| REVENUES OVER/(UNDER) EXPENDITURES | | | | | |
| | (633,848.00) | 16,932.09 (| 286,887.44) | | (346,960.56) |

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) | 32,518.95 | |
| 04-130 | DUE TO/FROM OTHER FUNDS | (44,654.06) | |
| 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 | (1,983,179.61) | |
| | | <u>1,866,884.55</u> | |
| TOTAL ASSETS | | | <u>1,866,884.55</u> |
| ===== | | | |
| LIABILITIES | | | |
| ===== | | | |
| 04-201 | ACCOUNTS PAYABLE | 16,710.12 | |
| 04-232 | COMPENSATED ABSENCES | 11,199.88 | |
| 04-236 | ACCRUED WAGES | 12,620.64 | |
| 04-241 | ACCRUED INTEREST PAYABLE | 353.28 | |
| 04-263 | N/P BCS COMML GARBAGE TRUCK | 237,738.92 | |
| 04-267 | N/P BCS KNUCKLEBOOM TRUCK | 126,360.01 | |
| 04-269 | N/P BCS COMML ROLL-OFF | 110,079.13 | |
| 04-270 | N/P BCS RESIDENTL GARBAGE TRUCK | 217,719.97 | |
| 04-272 | N/P BCS JOHN DEERE BACKHOE | 13,311.46 | |
| 04-280 | CONTRIBUTED CAPITAL | 693,653.25 | |
| | TOTAL LIABILITIES | <u>1,439,746.66</u> | |
| EQUITY | | | |
| ===== | | | |
| 04-290 | RETAINED EARNINGS | 546,224.03 | |
| | TOTAL BEGINNING EQUITY | <u>546,224.03</u> | |
| TOTAL REVENUE | | 817,103.05 | |
| TOTAL EXPENSES | | <u>936,189.19</u> | |
| TOTAL REVENUE OVER/(UNDER) EXPENSES | | (119,086.14) | |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | <u>427,137.89</u> | |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | <u>1,866,884.55</u> |
| ===== | | | |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

04 -SANITATION FUND
FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u> | | | | | |
| SANITATION | 854,779.00 | 70,934.17 | 726,391.23 | 84.98 | 128,387.77 |
| PEST CONTROL FUND | 107,772.00 | 9,176.28 | 90,711.82 | 84.17 | 17,060.18 |
| TOTAL REVENUES | 962,551.00 | 80,110.45 | 817,103.05 | 84.89 | 145,447.95 |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| SANITATION | 1,018,882.00 | 120,108.77 | 859,219.82 | 84.33 | 159,662.18 |
| COMPOSTING DEPT | 18,500.00 | 0.00 | 5,576.42 | 30.14 | 12,923.58 |
| PEST CONTROL FUND | 86,500.00 | 7,083.33 | 71,392.95 | 82.54 | 15,107.05 |
| TOTAL EXPENDITURES | 1,123,882.00 | 127,192.10 | 936,189.19 | 83.30 | 187,692.81 |
| REVENUES OVER/(UNDER) EXPENDITURES | (161,331.00) | (47,081.65) | (119,086.14) | | (42,244.86) |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

04 -SANITATION FUND

83.33% OF FISCAL YEAR

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|-----------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>SANITATION</u> | | | | | |
| 04-4-07-300 SALES | 854,755.00 | 70,933.04 | 701,058.58 | 82.02 | 153,696.42 |
| 04-4-07-390 INTEREST INCOME | 24.00 | 1.13 | 47.79 | 199.13 (| 23.79) |
| 04-4-07-395 MISCELLANEOUS | 0.00 | 0.00 | 3,574.61 | 0.00 (| 3,574.61) |
| 04-4-07-396 GRANT INCOME | 0.00 | 0.00 | 21,710.25 | 0.00 (| 21,710.25) |
| TOTAL SANITATION | 854,779.00 | 70,934.17 | 726,391.23 | 84.98 | 128,387.77 |
| <u>COMPOSTING DEPT</u> | | | | | |
| <u>PEST CONTROL FUND</u> | | | | | |
| 04-4-20-300 SALES | 107,772.00 | 9,176.28 | 90,711.82 | 84.17 | 17,060.18 |
| TOTAL PEST CONTROL FUND | 107,772.00 | 9,176.28 | 90,711.82 | 84.17 | 17,060.18 |
| TOTAL REVENUES | 962,551.00 | 80,110.45 | 817,103.05 | 84.89 | 145,447.95 |

04 -SANITATION FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| SANITATION | | | | | |
| 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 | 24,570.13 | 293,182.24 | 104.03 (| 11,352.24) |
| 04-5-07-455 TEMP SERVICE WAGES | 48,000.00 | 3,451.18 | 34,008.03 | 70.85 | 13,991.97 |
| 04-5-07-502 PAYROLL TAX | 26,200.00 | 1,814.61 | 21,713.29 | 82.88 | 4,486.71 |
| 04-5-07-503 GROUP INSURANCE | 28,500.00 | 4,226.95 | 29,323.38 | 102.89 (| 823.38) |
| 04-5-07-504 PENSION EXPENSE | 10,500.00 | 663.44 | 7,807.80 | 74.36 | 2,692.20 |
| 04-5-07-510 TRAVEL & TRAINING EXPENSE | 0.00 | 0.00 | 742.66 | 0.00 (| 742.66) |
| 04-5-07-515 SAFETY SUPPLIES | 5,900.00 | 780.11 | 2,329.08 | 39.48 | 3,570.92 |
| 04-5-07-580 UNIFORM EXPENSE | 1,800.00 | 875.16 | 4,640.42 | 257.80 (| 2,840.42) |
| 04-5-07-601 MATERIALS AND SUPPLIES | 10,000.00 | 5,795.06 | 19,460.71 | 194.61 (| 9,460.71) |
| 04-5-07-610 TELEPHONE | 4,500.00 | 314.02 | 2,771.04 | 61.58 | 1,728.96 |
| 04-5-07-619 BUILDING EXPENSE | 3,600.00 | 812.60 | 3,983.60 | 110.66 (| 383.60) |
| 04-5-07-620 UTILITIES | 1,400.00 | 108.57 | 2,104.01 | 150.29 (| 704.01) |
| 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 (| 531.00) | 16,929.72 | 105.81 (| 929.72) |
| 04-5-07-647 LICENSES | 1,250.00 | 0.00 | 725.00 | 58.00 | 525.00 |
| 04-5-07-648 IMMUNIZATIONS & PHYSICALS | 250.00 | 0.00 | 175.00 | 70.00 | 75.00 |
| 04-5-07-650 REPAIRS & MAINTENANCE - VEH & | 16,500.00 | 7,402.40 | 30,261.90 | 163.58 (| 11,761.90) |
| 04-5-07-651 OPERATING EXPENSES - VEHICLES | 38,000.00 | 5,324.56 | 33,133.14 | 87.19 | 4,866.86 |
| 04-5-07-764 DEPRECIATION EXPENSE | 198,000.00 | 16,500.00 | 165,000.00 | 83.33 | 33,000.00 |
| 04-5-07-840 DUMPING-DISPOSAL | 220,000.00 | 47,650.42 | 155,339.72 | 70.61 | 64,660.28 |
| 04-5-07-886 INTEREST EXPENSE | 22,200.00 | 350.56 | 18,690.55 | 84.19 | 3,509.45 |
| TOTAL SANITATION | 1,018,882.00 | 120,108.77 | 859,219.82 | 84.33 | 159,662.18 |
| COMPOSTING DEPT | | | | | |
| 04-5-10-601 MATERIALS AND SUPPLIES | 1,000.00 | 0.00 | 786.31 | 78.63 | 213.69 |
| 04-5-10-650 REPAIRS & MAINTENANCE - VEH & | 15,000.00 | 0.00 | 4,790.11 | 31.93 | 10,209.89 |
| 04-5-10-651 OPERATING EXPENSES - VEHICLES | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| TOTAL COMPOSTING DEPT | 18,500.00 | 0.00 | 5,576.42 | 30.14 | 12,923.58 |
| PEST CONTROL FUND | | | | | |
| 04-5-20-601 MATERIALS AND SUPPLIES | 1,500.00 | 0.00 | 559.61 | 37.31 | 940.39 |
| 04-5-20-602 CHEMICALS AND SUPPLIES | 85,000.00 | 7,083.33 | 70,833.34 | 83.33 | 14,166.66 |
| TOTAL PEST CONTROL FUND | 86,500.00 | 7,083.33 | 71,392.95 | 82.54 | 15,107.05 |
| TOTAL EXPENDITURES | | | | | |
| | 1,123,882.00 | 127,192.10 | 936,189.19 | 83.30 | 187,692.81 |
| REVENUES OVER/(UNDER) EXPENDITURES | | | | | |
| | (161,331.00) (| 47,081.65) (| 119,086.14) | | (42,244.86) |

CITY OF OSCEOLA
BALANCE SHEET
AS OF: OCTOBER 31ST, 2019

05 -AIRPORT FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | |
|--|--------------------------------|------------------|------------------|
| ASSETS | | | |
| <hr/> | | | |
| 05-101 | REGIONS-AIRPORT OPERATING(680) | 500.00 | |
| 05-105 | BANCORP-AIRPORT GRANT(6248) | 73,882.68 | |
| 05-130 | DUE TO/FROM OTHER FUNDS | (32,863.71) | |
| | | <u>41,518.97</u> | |
| TOTAL ASSETS | | | <u>41,518.97</u> |
| <hr/> | | | |
| LIABILITIES | | | |
| <hr/> | | | |
| EQUITY | | | |
| <hr/> | | | |
| 05-291 | BEGINNING FUND BALANCE | <u>57,332.72</u> | |
| | TOTAL BEGINNING EQUITY | 57,332.72 | |
| TOTAL REVENUE | | 3,031.26 | |
| TOTAL EXPENSES | | <u>18,845.01</u> | |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES | | (15,813.75) | |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP. | | <u>41,518.97</u> | |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | | | <u>41,518.97</u> |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

05 -AIRPORT FUND
FINANCIAL SUMMARY

83.33% 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>3.14</u> | <u>3,031.26</u> | <u>0.00</u> (| <u>3,031.26)</u> |
| TOTAL REVENUES | <u>0.00</u> | <u>3.14</u> | <u>3,031.26</u> | <u>0.00</u> (| <u>3,031.26)</u> |
| <u>EXPENDITURE SUMMARY</u> | | | | | |
| AIRPORT | <u>0.00</u> | <u>2,104.87</u> | <u>18,845.01</u> | <u>0.00</u> (| <u>18,845.01)</u> |
| TOTAL EXPENDITURES | <u>0.00</u> | <u>2,104.87</u> | <u>18,845.01</u> | <u>0.00</u> (| <u>18,845.01)</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 (| 2,101.73) (| 15,813.75) | | 15,813.75 |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

05 -AIRPORT FUND

83.33% 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 | 3.14 | 31.26 | 0.00 (| 31.26) |
| 05-4-09-391 RENTAL INCOME | <u>0.00</u> | <u>0.00</u> | <u>3,000.00</u> | <u>0.00 (</u> | <u>3,000.00)</u> |
| TOTAL AIRPORT | 0.00 | 3.14 | 3,031.26 | 0.00 (| 3,031.26) |
| <hr/> | | | | | |
| TOTAL REVENUES | <u>0.00</u> | <u>3.14</u> | <u>3,031.26</u> | <u>0.00 (</u> | <u>3,031.26)</u> |

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019

05 -AIRPORT FUND

83.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | % OF BUDGET | BUDGET BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>AIRPORT</u> | | | | | |
| 05-5-09-400 SALARIES | 0.00 | 500.00 | 5,000.00 | 0.00 (| 5,000.00) |
| 05-5-09-502 PAYROLL TAX | 0.00 | 6.95 | 69.50 | 0.00 (| 69.50) |
| 05-5-09-503 GROUP INSURANCE | 0.00 | 1,192.29 | 7,536.13 | 0.00 (| 7,536.13) |
| 05-5-09-601 MATERIALS AND SUPPLIES | 0.00 | 0.00 | 562.06 | 0.00 (| 562.06) |
| 05-5-09-619 BUILDING EXPENSE | 0.00 | 405.63 | 4,372.82 | 0.00 (| 4,372.82) |
| 05-5-09-630 INSURANCE | 0.00 | 0.00 | 300.50 | 0.00 (| 300.50) |
| 05-5-09-647 LICENSES | 0.00 | 0.00 | 80.00 | 0.00 (| 80.00) |
| 05-5-09-649 REPAIRS AND MAINTENANCE | 0.00 | 0.00 | 924.00 | 0.00 (| 924.00) |
| TOTAL AIRPORT | 0.00 | 2,104.87 | 18,845.01 | 0.00 (| 18,845.01) |
| <u>TOTAL EXPENDITURES</u> | | | | | |
| | 0.00 | 2,104.87 | 18,845.01 | 0.00 (| 18,845.01) |
| <u>REVENUES OVER/(UNDER) EXPENDITURES</u> | | | | | |
| | 0.00 (| 2,101.73) (| 15,813.75) | | 15,813.75 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------------|--|----------------------------|--------------|
| NON-DEPARTMENTAL | OSCEOLA LIGHT & PO ACSC | | CS# 087919999/066481613 | 216.00 |
| | | | CS# 087919999/066481613 | 216.00 |
| | | | 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 |
| | | DEPT OF FINANCE | STATE W/H | 2,560.28 |
| | | | STATE W/H | 2,480.48 |
| | | OMLP PAYROLL | OMLP PY 2019.10.10 BCS | 5,335.15 |
| | | | OMLP PY 20109.10.10 REG DD | 38,795.13 |
| | | | OMLP PY 2019.10.24 BCS | 4,846.98 |
| | | | OMLP PY 2019.10.24 REG DD | 38,300.71 |
| | | BANCORP SOUTH | BANCORP SOUTH | 25,407.21 |
| | | MISCELLANEOUS V TRAVIS, KISHA | 24-13500-13 | 50.90 |
| | | TECHLINE LTD | CUST# 9006 | 12,354.82 |
| | | CARINA TECHNOLOGY INC | INV#: 4263 | 38.70 |
| | | PROFESSIONAL CREDIT | NO.470CV-2013-172 L COLLIN | 9.13 |
| | | | NO.470CV-2013-172 L COLLIN | 9.13 |
| | | MJMEUC | INV# 16017 | 570,130.72 |
| | | ENTERGY ARKANSAS INC. | ENTERGY ARKANSAS INC. | 10,299.82 |
| | | FIRST NATIONAL BANK | FIRST NATIONAL BANK ACCT16 | 24,622.71 |
| | | | FIRST NATIONAL BANK | 22,876.47 |
| | | VAUGHN ELECTRIC CO INC | VAUGHN ELECTRIC CO INC | 1,150.00 |
| | | BANCORPSOUTH EQUIP FINANCE | CNCT: 0020070611013 INV:66 | 5,670.31 |
| | | EFTPS | FEDERAL W/H | 5,855.17 |
| | | | FEDERAL W/H | 5,720.38 |
| | | | FICA W/H | 3,829.01 |
| | | | FICA W/H | 3,741.43 |
| | | | MEDICARE W/H | 895.45 |
| | | | MEDICARE W/H | 875.01 |
| | | BORDER STATES ELECTRIC SUPPLY | INV# 918529618 | 179.30 |
| | | MISSISSIPPI COUNTY ELECTRIC CORP, INC. | MISSISSIPPI COUNTY ELECTRI | 868,013.26 |
| | | ARCO TOWERS INC | ARCO TOWERS INC | 6,486.07 |
| | | | TOTAL: | 1,663,431.73 |
| ELECTRIC DEPT | OSCEOLA LIGHT & PO | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 120.09 |
| | | BUGMOBILE OF AR INC | ACCT# 7212 10/1/19 | 41.80 |
| | | HAWKS USED CARS & AUTO | HAWKS USED CARS & AUTO | 76.95 |
| | | FOUNTAIN PLUMBING | INVS# 43409; 43420; 43444 | 37.13 |
| | | KENNEMORE HOME | KENNEMORE HOME | 121.32 |
| | | REGULATORY COMPLIANCE SERVICE INC | PHILLIP RECERT | 845.00 |
| | | PHILIP ADCOCK | APPROVED TRAVEL & MEALS | 257.45 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 77.70 |
| | | CLAYTONS BODY SHOP | BURKE COLLISION | 762.71 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:M01A1284287 | 87.08 |
| | | | CS:A1282 RE:M01A1282021 | 256.76 |
| | | DENVER'S LEASING INC | INV 16499 | 148.51 |
| | | | 16453 | 119.91 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 130.57 |
| | | AUTOZONE | INV 2396724404 | 64.89 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|--------------------|---------------------------------------|----------------------------|-----------|
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 6.80 |
| | | | AT&T LONG DISTANCE | 59.53 |
| | | RITTER COMMUNICATIONS | ACCT:10097-6 INV:30060316 | 71.94 |
| | | | ACCT:10097-6 INV:300609088 | 71.94 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 109.94 |
| | | | KM05592307 0002 10/15/19 | 143.14 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 553.64 |
| | | | ID1293318 CLIENT:2536 11/9 | 473.76 |
| | | TYLER TECHNOLOGIES | INV# 025-273453 10/1/2019 | 200.00 |
| | | ARKANSAS ONE-CALL SYSTEM INC | INV# 0359299-IN | 71.53 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 636.65 |
| | | | VERIZON WIRELESS | 636.17 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 104.62 |
| | | AT&T | AT&T | 1,624.40 |
| | | JERRY'S TRANSMISSION | JERRY'S TRANSMISSION | 1,520.55 |
| | | EFTPS | FICA W/H | 1,914.58 |
| | | | FICA W/H | 121.40 |
| | | | FICA W/H | 1,911.57 |
| | | | FICA W/H | 121.40 |
| | | | MEDICARE W/H | 447.74 |
| | | | MEDICARE W/H | 28.39 |
| | | | MEDICARE W/H | 447.06 |
| | | | MEDICARE W/H | 28.39 |
| | | TRI STATE INDUSTRIAL SUPPLY INC. | TRI STATE INDUSTRIAL SUPPL | 331.26 |
| | | WEX FLEET UNIVERSAL | ACCT:0496-00-268617-8 9/3 | 2,564.55 |
| | | PARKER STALLINGS | TRAVEL - MEALS | 55.11 |
| | | BLACK HILLS ENERGY | ACCT: 3160-6055-42 10/8/1 | 34.66 |
| | | | ACCT: 3160-9353-97 10/8/1 | 43.60 |
| | | DOUBLE TREE by HILTON | DOUBLE TREE by HILTON | 441.57 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 5,235.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 104.86 |
| | | CINTAS UNIFORM CORP 206 | PAYER: 15946614 9/30/19 | 614.70 |
| | | ARAMARK | SEP STATEMENT ELECTRIC | 142.60 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 208.45 |
| | | RITZ SAFETY | INV# 30240 | 374.24 |
| | | | TOTAL: | 24,603.61 |
| WATER DEPT | OSCEOLA LIGHT & PO | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 1,107.16 |
| | | QUILL CORP | QUILL CORP | 48.39 |
| | | FOUNTAIN PLUMBING | INVS# 43409; 43420; 43444 | 24.63 |
| | | LOWE'S BUSINESS ACCOUNT | ACT:821-3104-901373-8 9/1 | 198.54 |
| | | HENARD UTILITY PRODUCTS | INV#1062865 | 277.30 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 35.90 |
| | | GRAINGER INC | INV 9317141563 | 247.22 |
| | | | INV 9298483463 | 498.34 |
| | | | INV 9318040087 | 986.48 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:MO1A1284287 | 15.60 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 41.15 |
| | | | AT&T LONG DISTANCE | 23.82 |
| | | | AT&T LONG DISTANCE | 116.07 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 13.85 |
| | | | KM05592307 0002 10/15/19 | 71.92 |
| | | O'REILLY AUTO STORES INC | CUST:1385874 9/28/19 | 27.34 |
| | | MUNICIPAL VEHICLE PROGRAM | INV#: IN19001137 ACCT:2990 | 105.07- |
| | | | INV#: IN19001260 ACCT:299 | 70.39- |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 142.04 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|---|---------------------------------------|----------------------------|-----------|
| | | | ID1293318 CLIENT:2536 11/9 | 181.98 |
| | | APF FBO TEMPS PLUS | INVOICE 1485721 10/15/19 | 672.00 |
| | | UTILITY SERVICE CO INC | UTILITY SERVICE CO INC | 9,980.45 |
| | | | UTILITY SERVICE CO INC | 11,430.52 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 87.79 |
| | | | VERIZON WIRELESS | 89.16 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 23.44 |
| | | AT&T | AT&T | 1,116.14 |
| | | EFTPS | FICA W/H | 791.86 |
| | | | FICA W/H | 836.22 |
| | | | MEDICARE W/H | 185.19 |
| | | | MEDICARE W/H | 195.57 |
| | | TRI STATE INDUSTRIAL SUPPLY INC. | INV 7410 | 158.94 |
| | | ARKANSAS DEPT OF HEALTH | ARKANSAS DEPT OF HEALTH | 1,064.16 |
| | | | ARKANSAS DEPT OF HEALTH | 1,064.16 |
| | | WEX FLEET UNIVERSAL | INV# 61570807 9/30/19 | 1,195.93 |
| | | BLACK HILLS ENERGY | ACCT:2405-1118-13 10/8/19 | 26.60 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 3,832.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 75.90 |
| | | CINTAS UNIFORM CORP 206 | PAYER: 15946590 9/30/19 | 382.80 |
| | | | PAYER: 15946590 9/30/19 | 354.51 |
| | | ARAMARK | ARAMARK | 71.36 |
| | | MOMAR, INC. | INV# PSI307262 | 339.63 |
| | | ADDIE BUGGS LLC | ADDIE BUGGS LLC | 153.80 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 113.70 |
| | | BRENNTAG MID-SOUTH, INC. | INV# BMS385272 | 1,917.08 |
| | | | TOTAL: | 40,041.68 |
| SEWER DEPT | OSCEOLA LIGHT & PO DELTA FOREMOST CHEMICAL CORP | | IINV# 150349 | 617.66 |
| | | | INV# 150349 | 617.66 |
| | | BARTON'S OF OSCEOLA | SEP STAT WATER FIRE | 66.10 |
| | | RAZORBACK CONCRETE COMPANIES | INV 544534 | 72.60 |
| | | | INV 549378 | 365.75 |
| | | QUILL CORP | INV# 1530146 | 122.05 |
| | | FOUNTAIN PLUMBING | INVS# 43409; 43420; 43444 | 28.53 |
| | | KENNMORE HOME | KENNMORE HOME | 152.35 |
| | | | KENNMORE HOME | 24.19 |
| | | OTTIS RAPER | OTTIS RAPER | 250.00 |
| | | TENCARVA MACHINERY COMPANY | INV# 798691 | 79.20 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 56.85 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:MO1A1284287 | 204.04 |
| | | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 33.78 |
| | | O'REILLY AUTO STORES INC | CUST:1385874 9/28/19 | 9.21 |
| | | | CUST: 1386545 9/28/19 | 46.17 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 177.44 |
| | | | ID1293318 CLIENT:2536 11/9 | 177.44 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 1,265.60 |
| | | | INV: 1484772 10/8/19 | 1,400.00 |
| | | | INVOICE 1485721 10/15/19 | 728.00 |
| | | | INV:1487378 10/23/19 | 1,410.50 |
| | | | INV:1488243 10/29/19 | 672.00 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 376.68 |
| | | | VERIZON WIRELESS | 166.36 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 32.22 |
| | | ENTERGY | INV:340002971188 9/24/19 | 37.50 |
| | | | ACT:76716836 INV:305004359 | 104.17 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|----------------|--------------------|---------------------------------------|----------------------------|-----------|
| | | AT&T | AT&T | 200.30 |
| | | EFTPS | FICA W/H | 449.15 |
| | | | FICA W/H | 418.61 |
| | | | MEDICARE W/H | 105.04 |
| | | | MEDICARE W/H | 97.90 |
| | | WEX FLEET UNIVERSAL | INV# 61553375 9/30/19 | 48.78 |
| | | BLACK HILLS ENERGY | ACCT: 2995-5000-39 10/8/1 | 31.08 |
| | | | ACCT:4671-3918-70 | 34.66 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 2,522.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 37.34 |
| | | CINTAS UNIFORM CORP 206 | PAYER: 15946590 9/30/19 | 1,397.58 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 113.70 |
| | | MCM IMPROVED CONSTRUCTION METHODS | INV# 30003607 | 450.00 |
| | | | TOTAL: | 15,200.69 |
| ADMINISTRATION | OSCEOLA LIGHT & PO | AMSTERDAM PRINTING AND | INV 6427809 | 160.91 |
| | | RIVERLAWN COUNTRY CLUB | RIVERLAWN COUNTRY CLUB | 122.13 |
| | | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 244.50 |
| | | QUILL CORP | QUILL CORP | 373.98 |
| | | | QUILL CORP | 126.49 |
| | | | QUILL CORP | 249.54 |
| | | | QUILL CORP | 133.26 |
| | | | QUILL CORP | 56.28 |
| | | | QUILL CORP | 123.31 |
| | | | 10/18/19 ORDER | 122.34 |
| | | HENDERSON HEAT & AIR | INVOICE 2455 7/10/19 | 578.00 |
| | | ARKANSAS MUNICIPAL POWER ASSOCIATION | INVOICE# 1405 | 417.44 |
| | | LOWE'S BUSINESS ACCOUNT | ACCT:821-3104-901373-8 | 51.43 |
| | | CHAMBER OF COMMERCE | INV 3820 CHAMBER OF COMMER | 5,000.00 |
| | | U.S. POSTAL SERVICE | CYCLE 1 POSTAGE 10/10/19 | 468.03 |
| | | | CYCLE 2 BILLING POSTAGE | 373.43 |
| | | | CYCLE 3 POSTAGE 2019.10.30 | 309.85 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:M01A1284287 | 47.64 |
| | | | CS;A1282 RE:M01A1282021 | 19.92 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 26.95 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 14,002.54 |
| | | | AT&T LONG DISTANCE | 1,734.42 |
| | | | AT&T LONG DISTANCE | 307.28 |
| | | | AT&T LONG DISTANCE | 2,909.70 |
| | | | AT&T LONG DISTANCE | 939.59 |
| | | | AT&T LONG DISTANCE | 566.10 |
| | | JOHN ALEXANDER | JOHN ALEXANDER | 25.00 |
| | | | JOHN ALEXANDER | 25.00 |
| | | | JOHN ALEXANDER | 25.00 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 162.18 |
| | | | KM05592307 0002 10/15/19 | 70.54 |
| | | COMMERCIAL COLLECTIONS | COMMERCIAL COLLECTIONS | 445.33 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 143.54 |
| | | | ID1293318 CLIENT:2536 11/9 | 143.54 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 1,260.60 |
| | | | INV: 1484772 10/8/19 | 1,139.70 |
| | | | INVOICE 1485721 10/15/19 | 1,272.60 |
| | | | INV:1487378 10/23/19 | 1,256.16 |
| | | | INV:1488243 10/29/19 | 1,079.25 |
| | | GREATAMERICA LEASING CORP | INV:25570257 | 530.95 |
| | | | GREATAMERICA LEASING CORP | 134.15 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | NEOFUNDS BY NEOPOST | REF# OSCEOLA00000000122509 | 2,000.00 |
| | | ARKANSAS MUNICIPAL LEAGUE | WINTER CONFERENCE 2020 | 1,050.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 1,050.00 |
| | | | ARKANSAS MUNICIPAL LEAGUE | 1,050.00- |
| | | FIRST NATIONAL BANK | FIRST NATIONAL BANK ACCT16 | 2,705.19 |
| | | | FIRST NATIONAL BANK | 4,406.43 |
| | | SECURE ON SITE | SECURE ON SITE | 70.00 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 840.92 |
| | | | VERIZON WIRELESS | 155.50 |
| | | | VERIZON WIRELESS | 182.47- |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 38.66 |
| | | SUDBURY BROADCASTING GROUP | SUDBURY BROADCASTING GROUP | 200.00 |
| | | AT&T | AT&T | 2,169.04 |
| | | | AT&T | 1,347.29 |
| | | | AT&T | 679.00 |
| | | EFTPS | FICA W/H | 673.42 |
| | | | FICA W/H | 575.03 |
| | | | MEDICARE W/H | 157.48 |
| | | | MEDICARE W/H | 134.48 |
| | | AT#T | ACCNT: 123845338 | 103.84 |
| | | OSCEOLA PRINTING & OFFICE SUPPLY | INV 1005 ADMIN | 75.90 |
| | | | INV 1019 | 726.00 |
| | | BLACK HILLS ENERGY | ACCT: 2370-1026-74 10/8/1 | 26.60 |
| | | XEROX FINANCIAL SERVICES | INV:1813268 10/30/2019 | 186.01 |
| | | | INV:1813268 10/30/2019 | 165.23 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 2,897.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 59.81 |
| | | CINTAS UNIFORM CORP 206 | Payer: 15946587 9/30/19 | 678.61 |
| | | ARAMARK | SEPTEMBER STATEMENT | 71.36 |
| | | SOUTHERN LAWN CARE | SOUTHERN LAWN CARE | 49.50 |
| | | VISA | ACCT# 3901 SALLY WILSON | 25.50 |
| | | | VISA | 51.67 |
| | | | VISA | 79.17 |
| | | | VISA | 188.10 |
| | | | VISA | 89.34 |
| | | | VISA | 383.98 |
| | | | VISA | 623.50 |
| | | STACEY TRAVIS | TRAVEL REIMBURSEMENT | 186.39 |
| | | AT&T MOBILITY | ACCNT: 287291125176 | 505.49 |
| | | AT&T | ACCNT: 8310009159075 | 476.92 |
| | | | TOTAL: | 61,798.99 |
| NON-DEPARTMENTAL | CITY GENERAL FUND | ACSC | CS# 753128700 C NEWELL | 278.40 |
| | | | CS# 753128700 C NEWELL | 278.40 |
| | | | CS# 794605686 JERRY HENRY | 312.00 |
| | | | CS# 794605686 JERRY HENRY | 312.00 |
| | | | 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#908264349 | 259.20 |
| | | | CASE#908264349 | 259.20 |
| | | | CASE# 453674538 R.WILLIAMS | 168.00 |
| | | | CASE# 453674538 R.WILLIAMS | 168.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|----------------|-------------------|---------------------------|----------------------------|------------|
| | | | 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 | 152.11 |
| | | | FIREMAN FUND | 219.77 |
| | | DEPT OF FINANCE | STATE W/H | 5,631.28 |
| | | | STATE W/H | 5,823.93 |
| | | | STATE W/H | 375.86 |
| | | CITY PAYROLL | CITY PY 2019.10.10 BCS | 13,901.89 |
| | | | CITY PY 2019.10.10 REG DD | 88,366.73 |
| | | | CITY PY 2019.10.24 BCS | 13,428.76 |
| | | | CITY PY 2019.10.24 REG DD | 93,013.56 |
| | | | ELECT/OFFIC PY 10/25/19 BC | 2,524.64 |
| | | | ELEC/OFFIC PY 10/25/19 REG | 6,828.67 |
| | | | CITY RETIREES PY 2019.10.2 | 5,500.10 |
| | | COMMERCIAL COLLECTIONS | GARNISH BROTHERS,J | 278.25 |
| | | | GARNISH BROTHERS,J | 132.89 |
| | | | T.COLEMAN GARNISH | 208.06 |
| | | | T.COLEMAN GARNISH | 208.06 |
| | | OSCEOLA LIGHT AND POWER | VAUGHN ACCT17-02900-01 | 200.00 |
| | | | VAUGHN ACCT17-02900-01 | 200.00 |
| | | EFTPS | FEDERAL W/H | 11,588.42 |
| | | | FEDERAL W/H | 12,226.15 |
| | | | FEDERAL W/H | 753.17 |
| | | | FICA W/H | 6,839.92 |
| | | | FICA W/H | 6,996.17 |
| | | | FICA W/H | 706.47 |
| | | | MEDICARE W/H | 1,958.39 |
| | | | MEDICARE W/H | 2,037.83 |
| | | | MEDICARE W/H | 165.22 |
| | | | TOTAL: | 284,928.70 |
| ADMINISTRATION | CITY GENERAL FUND | BARTON'S OF OSCEOLA | INV 5332648 | 14.07 |
| | | BUGMOBILE OF AR INC | ACCT:13957 10/01/19 | 41.80 |
| | | | ACCT:3459 10/1/19 | 192.50 |
| | | HENDERSON HEAT & AIR | INV# 2448 | 272.55 |
| | | LOWE'S BUSINESS ACCOUNT | ACT:821-3104-901373-8 9/1 | 613.15 |
| | | THOMAS SPEIGHT & NOBLE | THOMAS SPEIGHT & NOBLE | 11,050.00 |
| | | BNSF RAILWAY COMPANY | CNCT: 41419847 | 907.56 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:M01A1284287 | 44.16 |
| | | | CS;A1282 RE:M01A1282021 | 386.12 |
| | | | CS;A1282 RE:M01A1282021 | 75.68 |
| | | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 228.91 |
| | | PROTECTIVE LIFE AGENT FOR | ACCT: 265787 P00 | 18.64 |
| | | O'REILLY AUTO STORES INC | CUST:1386561 9/28/19 | 106.89 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 884.96 |
| | | | ID1293318 CLIENT:2536 11/9 | 884.96 |
| | | MAIN STREET OSCEOLA, INC | MAIN STREET OSCEOLA, INC | 2,679.00 |
| | | ADEQ-AIR DIVISION | ADEQ-AIR DIVISION | 115.00 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 162.75 |
| | | | VERIZON WIRELESS | 164.11 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 222.54 |
| | | EFTPS | FICA W/H | 700.84 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-------------|-------------------|--|----------------------------|-----------|
| | | | MEDICARE W/H | 163.90 |
| | | BLACK HILLS ENERGY | ACCT: 2368-9136-35 10/8/1 | 81.10 |
| | | | ACCT: 3204-6034-51 10/8/1 | 32.86 |
| | | DEAN LAW FIRM, PLLC | DEAN LAW FIRM, PLLC | 1,250.00 |
| | | | DEAN LAW FIRM, PLLC | 1,250.00 |
| | | VILLAGE NEWS, INC. | VILLAGE NEWS, INC. | 60.00 |
| | | | STAT 1545209 | 134.50 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 1,870.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 52.43 |
| | | GODSEY'S MR FIX-IT | OPAR - 20 AMP CK STUFF | 428.49 |
| | | | GODSEY'S MR FIX-IT | 139.57 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 18.95 |
| | | GREG BAKER | GREG BAKER | 211.39 |
| | | | GREG BAKER | 211.35 |
| | | STANLEY WILLIAMS | STANLEY WILLIAMS | 50.00 |
| | | HOMETOWN SUPERMARKET | HOMETOWN SUPERMARKET | 8,333.33 |
| | | VISA | ACCT# 3901 SALLY WILSON | 50.00 |
| | | | ACCT# 3901 SALLY WILSON | 950.96 |
| | | | VISA | 263.98 |
| | | | VISA | 381.70 |
| | | BARCLAYS | BARCLAYS | 815.41 |
| | | | BARCLAYS | 242.50 |
| | | ARKANSAS PROFESSIONAL ENVIRONMENTAL SO | ARKANSAS PROFESSIONAL ENVI | 126.00 |
| | | QUATERRIA HARRIS | QUATERRIA HARRIS | 50.00 |
| | | EDWARD RICHARDSON | APPROVED TRAVEL & MEALS | 241.06 |
| | | | TOTAL: | 37,175.67 |
| POLICE DEPT | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 44.80 |
| | | GALLS, LLC | GALLS, LLC | 135.63 |
| | | | INV 013551526/525 & 013140 | 200.40 |
| | | | GALLS, LLC | 123.67 |
| | | | INV# 013852471 | 253.85 |
| | | | INV# 013852473 | 54.24 |
| | | | INV# 013797560 | 177.91 |
| | | | INV# 013797554 | 130.18 |
| | | | INV# 013797556 | 130.18 |
| | | | INV# 0137975558 | 53.15 |
| | | | INV# 013797576 | 380.97 |
| | | | INV # 013797555 | 130.18 |
| | | | INV# 013797577 | 579.27 |
| | | | INV# 013797561 | 176.82 |
| | | | INV# 013797572 | 410.14 |
| | | | GALLS, LLC | 65.09 |
| | | | GALLS, LLC | 61.83 |
| | | | INV# 013736337 | 178.97 |
| | | | INV# 013797571 | 1,258.06 |
| | | RAZORBACK CLEANERS | SEP STATEMENT OPD | 123.61 |
| | | | SEP STAT OPD #2 | 110.65 |
| | | AR CRIME INFO CENTER | INV OSP1-09-19 | 77.67 |
| | | SMITH TIRE & AUTO INC | SMITH TIRE & AUTO INC | 36.25 |
| | | | INV# 52795 | 24.50 |
| | | | SMITH TIRE & AUTO INC | 12.10 |
| | | PEGGY MEATTE, COUNTY TREASURER | PEGGY MEATTE, COUNTY TREAS | 7,090.13 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 193.60 |
| | | DEPT OF FINANCE & ADMIN | STATE SHARE FILING FEE | 4,055.10 |
| | | | DRUG CRIME SPEC ASSIGNMENT | 95.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | | JUDICIAL FINE ENHANCEMENT | 655.25 |
| | | | COURT TECH FEE | 435.00 |
| | | | DEPT OF FINANCE & ADMIN | 1,310.50 |
| | | AMERICAN HERITAGE LIFE | CS;A1282 RE:M01A1282021 | 372.20 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 66.00 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 528.80 |
| | | | AT&T LONG DISTANCE | 651.58 |
| | | | AT&T LONG DISTANCE | 469.19 |
| | | LEXISNEXIS RISK DATA MANAGEMENT | INV:1258434-20190930 | 66.00 |
| | | ARKANSAS STATE TREASURY | DRUG ABUSE AND PREVENTION | 85.00 |
| | | SMC REGIONAL MEDICAL CENTER | ACCT 3000103 DRUG SCREEN | 384.00 |
| | | RITTER COMMUNICATIONS | ACCT:197967-3 10/10/19 | 176.75 |
| | | | ACCT:250210-3 10/10/19 | 2,253.13 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 237.47 |
| | | | KM05592307 0002 10/15/19 | 243.80 |
| | | MUNICIPAL VEHICLE PROGRAM | INV#: IN19001137 ACCT:2990 | 429.71 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 614.30 |
| | | | ID1293318 CLIENT:2536 11/9 | 614.30 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 513.34 |
| | | | VERIZON WIRELESS | 519.53 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 187.46 |
| | | AT&T | AT&T | 2,426.82 |
| | | EFTPS | FICA W/H | 3,011.63 |
| | | | FICA W/H | 3,266.17 |
| | | | MEDICARE W/H | 704.33 |
| | | | MEDICARE W/H | 763.85 |
| | | RITTER COMMUNICATIONS | RITTER COMMUNICATIONS | 179.10 |
| | | JERRY HAMILTON | TRAVEL MEALS 10/23/19 | 40.00 |
| | | HANDCUFF WAREHOUSE | ORDER # 269976 | 252.00 |
| | | BLACK HILLS ENERGY | SCCT: 0565-5557-91 10/8/1 | 142.72 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 10,377.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 180.76 |
| | | OST, LLC. | INV# 9514 9/26/19 | 96.00 |
| | | AXON ENTERPRISES, INC | AXON ENTERPRISES, INC | 159.51 |
| | | | INV SI-1613855 | 184.52 |
| | | ARAMARK | SEP STATEMENT - OPD | 71.36 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 606.40 |
| | | JERRY HENRY | TRAVEL MEALS 10/23/19 | 40.00 |
| | | | JERRY HENRY | 91.14 |
| | | CAREERTRACK | TRNG EVENT# 227299 | 198.00 |
| | | | TOTAL: | 49,969.07 |
| FIRE DEPT | CITY GENERAL FUND | BARTON'S OF OSCEOLA | INV 5253041 | 6.58 |
| | | | SEP STAT WATER FIRE | 6.58 |
| | | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 529.81 |
| | | KENNEMORE HOME | KENNEMORE HOME | 20.97 |
| | | LOWE'S BUSINESS ACCOUNT | ACT:821-3104-901373-8 9/1 | 27.18 |
| | | | ACCT:821-3104-901373-8 | 31.48 |
| | | NEXAIR LLC | INV# 07218847 | 99.00 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 181.35 |
| | | AMERICAN HERITAGE LIFE | CS;A1282 RE:M01A1282021 | 220.60 |
| | | DENVER'S LEASING INC | DENVER'S LEASING INC | 148.51 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 37.59 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 96.55 |
| | | | AT&T LONG DISTANCE | 86.52 |
| | | | AT&T LONG DISTANCE | 297.23 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|--|------|---------------------------------------|----------------------------|-----------|
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 167.81 |
| | | | KM05592307 0002 10/15/19 | 164.98 |
| | | O'REILLY AUTO STORES INC | CUST: 1386551 9/28/19 | 28.06 |
| | | | CUST: 1386551 9/28/19 | 16.49 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 668.50 |
| | | | ID1293318 CLIENT:2536 11/9 | 668.50 |
| | | C & S CLEANING LLC | C & S CLEANING LLC | 573.13 |
| | | PHILLIP FLEMING | TRAVEL-PARKING FEE | 36.00 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 222.06 |
| | | | VERIZON WIRELESS | 57.76 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 152.36 |
| | | AT&T | AT&T | 2,333.06 |
| | | G & W DIESEL | G & W DIESEL | 2,371.51 |
| | | | G & W DIESEL | 1,532.42 |
| | | | INV 356250 | 203.08 |
| | | EFTPS | FICA W/H | 81.99 |
| | | | FICA W/H | 100.99 |
| | | | MEDICARE W/H | 377.91 |
| | | | MEDICARE W/H | 425.31 |
| | | OSCEOLA PRINTING & OFFICE SUPPLY | OSCEOLA PRINTING & OFFICE | 90.75 |
| | | CFS INSPECTIONS | CFS INSPECTIONS | 1,175.40 |
| | | WEX FLEET UNIVERSAL | 0496-00-268597-2 8/31/19 | 933.60 |
| | | | ACCT:0496-00-268597-2 9/3 | 468.81 |
| | | BLACK HILLS ENERGY | ACCT: 3057-3803-32 10/8/1 | 34.66 |
| | | | ACCT: 3058-0856-07 10/8/1 | 48.04 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 7,197.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 119.84 |
| | | OST, LLC. | INV# 9514 9/26/19 | 32.00 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 37.90 |
| | | | TOTAL: | 22,110.37 |
| PARKS & RECREATION DEP CITY GENERAL FUND | | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 1,205.41 |
| | | HAWKS USED CARS & AUTO | SEPTEMBER STAT OPAR | 616.78 |
| | | FOUNTAIN PLUMBING | FOUNTAIN PLUMBING | 282.84 |
| | | KENNEBRO HOME | KENNEBRO HOME | 296.95 |
| | | LOWE'S BUSINESS ACCOUNT | ACCT:821-3104-901373-8 | 94.17 |
| | | SPORTS HALL | INV# 4047 8/28/19 | 756.12 |
| | | | INV# 4050 9/18/19 | 1,004.90 |
| | | | INV# 4049 9/16/19 | 2,292.44 |
| | | | INV# 4052 9/23/19 | 1,600.04 |
| | | | INV# 4051 9/19/19 | 1,345.06 |
| | | | INV# 4053 9/23/19 | 197.72 |
| | | | INV# 4054 9/24/19 | 1,426.99 |
| | | | INV# 4048 9/6/2019 | 437.51 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 78.75 |
| | | AMERICAN HERITAGE LIFE | CS;A1282 RE:M01A1282021 | 211.24 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 145.36 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 218.40 |
| | | | AT&T LONG DISTANCE | 13.61 |
| | | | AT&T LONG DISTANCE | 15.46 |
| | | RITTER COMMUNICATIONS | ACCT# 210565-7 INV#2008565 | 109.34 |
| | | | ACCT:8816-2 INV:200863070 | 259.26 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 49.12 |
| | | | KM05592307 0002 10/15/19 | 62.72 |
| | | O'REILLY AUTO STORES INC | CUST: 1386528 9/28 | 48.78 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 327.50 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-----------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | | ID1293318 CLIENT:2536 11/9 | 327.50 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 362.60 |
| | | | INV: 1484772 10/8/19 | 362.60 |
| | | | INVOICE 1485721 10/15/19 | 362.60 |
| | | | INV:1487378 10/23/19 | 362.60 |
| | | | INV:1488243 10/29/19 | 362.60 |
| | | MEMPHIS COMMUNICATIONS CORP | INV# 203515 9/13/19 | 146.65 |
| | | PNC EQUIPMENT FINANCE | PNC EQUIPMENT FINANCE | 1,365.73 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 149.74 |
| | | | VERIZON WIRELESS | 151.79 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 72.84 |
| | | AT&T | AT&T | 600.93 |
| | | PNC EQUIP FINANCE LLC | PNC EQUIP FINANCE LLC | 48.95 |
| | | | PNC EQUIP FINANCE #2015670 | 979.00 |
| | | EFTPS | FICA W/H | 660.94 |
| | | | FICA W/H | 670.70 |
| | | | MEDICARE W/H | 154.57 |
| | | | MEDICARE W/H | 156.85 |
| | | WEX FLEET UNIVERSAL | ACCT:0496-00-268613-7 9/3 | 664.88 |
| | | OMNI CHEER | OMNI CHEER | 337.26 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 4,485.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 59.92 |
| | | CINTAS UNIFORM CORP 206 | ACCT:206-14889 8/31/19 | 249.73 |
| | | CORINTH COCA-COLA BOTTLING WORKS | CORINTH COCA-COLA BOTTLING | 648.01 |
| | | | SEP STAT ACCT 395133845 | 1,099.26 |
| | | TCF EQUIPMENT FINANCE | CNCT:0010719940300 INV:618 | 1,030.80 |
| | | ARAMARK | ARAMARK | 142.60 |
| | | GODSEY'S MR FIX-IT | GODSEY'S MR FIX-IT | 151.29 |
| | | | GODSEY'S MR FIX-IT | 172.09 |
| | | | GODSEY'S MR FIX-IT | 96.41 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 75.80 |
| | | PARMAN ENERGY GROUP | PARMAN ENERGY GROUP | 999.25 |
| | | | PARMAN ENERGY GROUP | 539.96 |
| | | NAPA AUTO PARTS | REF# 53-076320 OPAR | 24.30 |
| | | | TOTAL: | 31,172.22 |
| MUNICIPAL COURT | CITY GENERAL FUND | H & H BUSINESS MACHINES | SEP STAT | 109.27 |
| | | WALMART COMMUNITY BRC | ACCT ENDING IN 0507 | 111.37 |
| | | DEPT OF FINANCE & ADMIN | DEPT OF FINANCE & ADMIN | 2,443.75 |
| | | RITTER COMMUNICATIONS | ACCT:16753-3 9/23/19 | 71.94 |
| | | | ACCT:16753-3 INV:30060909 | 85.94 |
| | | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 29.64 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 38.72 |
| | | | ID1293318 CLIENT:2536 11/9 | 38.72 |
| | | SECURE ON SITE | INV 13606 OPD | 70.00 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 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 | T-G-D 1-00082-000 11/201 | 935.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 22.47 |
| | | | TOTAL: | 4,572.58 |
| JAIL DEPARTMENT | CITY GENERAL FUND | H & H BUSINESS MACHINES | SEP STAT | 725.11 |
| | | BUGMOBILE OF AR INC | BUGMOBILE OF AR INC | 60.50 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | | ACCT# 13295 | 41.80 |
| | | HENDERSON HEAT & AIR | INV 2462 OPD JAIL | 250.39 |
| | | | IN 2463 JAIL | 100.00 |
| | | ERVIN ENTERPRISE | ERVIN ENTERPRISE | 24.79 |
| | | | INV 4092 | 24.79 |
| | | | INV# 4457 | 24.79 |
| | | SYSCO MEMPHIS, LLC | ACCT 022890 | 864.58 |
| | | | SYSCO MEMPHIS, LLC | 5,056.18 |
| | | TURNER HOLDINGS LLC | STAT 428 | 281.16 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 75.80 |
| | | AMERICAN HERITAGE LIFE | CS;A1282 RE:M01A1282021 | 74.72 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 1.77 |
| | | | KM05592307 0002 10/15/19 | 88.22 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 194.82 |
| | | | ID1293318 CLIENT:2536 11/9 | 214.18 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 1,075.20 |
| | | | INV: 1484772 10/8/19 | 1,848.00 |
| | | | INVOICE 1485721 10/15/19 | 1,276.80 |
| | | | INV:1487378 10/23/19 | 1,848.00 |
| | | | INV:1488243 10/29/19 | 1,142.40 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 55.76 |
| | | EFTPS | FICA W/H | 715.63 |
| | | | FICA W/H | 695.75 |
| | | | MEDICARE W/H | 167.37 |
| | | | MEDICARE W/H | 162.72 |
| | | DASH | INV: INV1168600 | 107.59 |
| | | CHARM-TEX, INC. | CHARM-TEX, INC. | 204.42 |
| | | | CHARM-TEX, INC. | 114.18 |
| | | DENVER'S REFRIGERATION | INV#: 1823-18931 | 257.40 |
| | | CRAWFORD SUPPLY COMPANY | INV# 1204213 | 13.20 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 4,207.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 67.41 |
| | | OST, LLC. | INV# 9514 9/26/19 | 32.00 |
| | | K & A TIRE & AUTO | K & A TIRE & AUTO | 608.70 |
| | | | TOTAL: | 22,703.63 |
| GOLF COURSE FUND | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCNT ENDING IN 0507 | 375.95 |
| | | LADD'S | LADD'S | 101.67 |
| | | DENVER'S LEASING INC | DENVER'S LEASING INC | 110.00 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 1.73 |
| | | RITTER COMMUNICATIONS | ACCT:215058-3 INV:1016252 | 171.22 |
| | | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 27.56 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 38.72 |
| | | | ID1293318 CLIENT:2536 11/9 | 38.72 |
| | | PNC EQUIPMENT FINANCE | CNCT: 201567000 INV: 56615 | 979.00 |
| | | | PNC EQUIPMENT FINANCE20015 | 621.76 |
| | | | PNC EQUIPMENT FINANCE | 1,489.40 |
| | | GREENWAY EQUIPMENT CO | GREENWAY EQUIPMENT CO | 4,188.21 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 92.93 |
| | | | VERIZON WIRELESS | 95.84 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 14.74 |
| | | AT&T | AT&T | 390.73 |
| | | DELAGE LANDEN PUBLIC FINANCE | DELAGE LANDEN PUBLIC FINAN | 597.36 |
| | | EFTPS | FICA W/H | 218.76 |
| | | | FICA W/H | 191.33 |
| | | | MEDICARE W/H | 51.15 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | | MEDICARE W/H | 44.74 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 1,870.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 22.47 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 18.95 |
| | | | TOTAL: | 11,752.94 |
| ANIMAL CONTROL FUND | CITY GENERAL FUND | WALMART COMMUNITY BRC | ACCT ENDING IN 0507 | 2,018.54 |
| | | HAWKS USED CARS & AUTO | HAWKS USED CARS & AUTO | 61.05 |
| | | KENNEMORE HOME | KENNEMORE HOME | 10.78 |
| | | OSCEOLA ANIMAL CLINIC | OSCEOLA ANIMAL CLINIC | 197.38 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:M01A1284287 | 53.60 |
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 12.89 |
| | | | AT&T LONG DISTANCE | 56.34 |
| | | RITTER COMMUNICATIONS | ACCT:48407-1 INV:20086219 | 106.89 |
| | | | ACCT:48407-1 INV:20085313 | 79.18 |
| | | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 9.88 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 19.36 |
| | | | ID1293318 CLIENT:2536 11/9 | 19.36 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 609.35 |
| | | | INV: 1484772 10/8/19 | 893.20 |
| | | | INVOICE 1485721 10/15/19 | 751.33 |
| | | | INV:1487378 10/23/19 | 790.51 |
| | | | INV:1488243 10/29/19 | 942.48 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 115.38 |
| | | | VERIZON WIRELESS | 116.77 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 5.86 |
| | | AT&T | AT&T | 817.14 |
| | | EFTPS | FICA W/H | 120.36 |
| | | | FICA W/H | 132.14 |
| | | | MEDICARE W/H | 28.15 |
| | | | MEDICARE W/H | 30.90 |
| | | WEX FLEET UNIVERSAL | INV:61542933 9/30/19 | 211.68 |
| | | DON HENRY | DON HENRY | 75.00 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 467.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 7.49 |
| | | SOUTHERN LAWN CARE | SOUTHERN LAWN CARE | 60.50 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 37.90 |
| | | | TOTAL: | 8,858.89 |
| STREET DEPT | STREET FUND | JIM ROSS TIRE SERVICE INC | JIM ROSS TIRE SERVICE INC | 440.00 |
| | | | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | | JIM ROSS TIRE SERVICE INC | 196.90 |
| | | MISS CO COURTHOUSE | LANDFILL #1010 | 3,338.66 |
| | | WALMART COMMUNITY BRC | ACCT ENDING IN 0507 | 145.23 |
| | | BUGMOBILE OF AR INC | ACCT:11603 10/1/19 | 176.00 |
| | | HAWKS USED CARS & AUTO | SEP STAT | 1,536.53 |
| | | KENNEMORE HOME | STREET DEPT | 68.16 |
| | | NEXAIR LLC | INV# 07232327 | 74.99 |
| | | DELTA ASPHALT OF ARKANSAS | INV# 1634991 | 436.43 |
| | | HENARD UTILITY PRODUCTS | HENARD UTILITY PRODUCTS | 1,081.16 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 142.45 |
| | | AMERICAN HERITAGE LIFE | CS:A1282 RE:M01A1282021 | 133.12 |
| | | CITIZENS FIDELITY INS | PAYOR:7-588716 DUE 10/1/19 | 60.56 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------------|-----------------|---------------------------------------|----------------------------|-----------|
| | | AT&T LONG DISTANCE | AT&T LONG DISTANCE | 1.73 |
| | | | AT&T LONG DISTANCE | 56.34 |
| | | | AT&T LONG DISTANCE | 1.95 |
| | | RITTER COMMUNICATIONS | ACCT:00055446-3 INV:10162 | 108.57 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 255.05 |
| | | | KM05592307 0002 10/15/19 | 115.37 |
| | | O'REILLY AUTO STORES INC | CUST:1386561 9/28/19 | 487.64 |
| | | MUNICIPAL VEHICLE PROGRAM | INV#: IN19001260 ACCT:299 | 177.20 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 300.58 |
| | | | ID1293318 CLIENT:2536 11/9 | 300.58 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 1,036.00 |
| | | | INV: 1484772 10/8/19 | 1,366.23 |
| | | | INVOICE 1485721 10/15/19 | 1,239.97 |
| | | | INV:1487378 10/23/19 | 1,107.23 |
| | | | INV:1488243 10/29/19 | 1,036.00 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 57.07 |
| | | | VERIZON WIRELESS | 57.76 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 78.80 |
| | | AT&T | AT&T | 683.19 |
| | | PNC EQUIP FINANCE LLC | PNC EQUIP FINANCE 19168800 | 257.40 |
| | | EFTPS | FICA W/H | 908.34 |
| | | | FICA W/H | 858.34 |
| | | | MEDICARE W/H | 212.44 |
| | | | MEDICARE W/H | 200.72 |
| | | TRI STATE INDUSTRIAL SUPPLY INC. | SEP STAT STREET | 365.67 |
| | | | SEP STAT STREET | 146.03 |
| | | PIZZA HUT | PIZZA HUT | 62.21 |
| | | WEX FLEET UNIVERSAL | INV#61532401 9/30/19 | 2,904.13 |
| | | BAYIRD DCJR | BAYIRD DCJR | 264.32 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 4,675.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 75.90 |
| | | OST, LLC. | INV# 9514 9/26/19 | 32.00 |
| | | CINTAS UNIFORM CORP 206 | PAYER: 15946508 9/30/19 | 140.65 |
| | | | PAYER: 15946508 9/30/19 | 480.33 |
| | | | PAYER: 15946638 9/30/19 | 671.95 |
| | | ARAMARK | SEP STATEMENT STREET SANIT | 71.30 |
| | | SOUTHERN LAWN CARE | SOUTHERN LAWN CARE | 1,050.00 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 246.35 |
| | | VISA | ACCT# 3901 SALLY WILSON | 228.64 |
| | | PARMAN ENERGY GROUP | PARMAN ENERGY GROUP | 586.74 |
| | | NAPA AUTO PARTS | INV 53-076816 | 144.19 |
| | | | TOTAL: | 31,100.10 |
| NON-DEPARTMENTAL | SANITATION FUND | SANITATION FUND | SANITATION FUND | 50,000.00 |
| | | BANCORPSOUTH EQUIP FINANCE | BANCORPSOUTH EQUIP FINANCE | 1,721.85 |
| | | | BANCORPSOUTH EQUIP FINANCE | 1,377.05 |
| | | | TOTAL: | 53,098.90 |
| SANITATION | SANITATION FUND | JIM ROSS TIRE SERVICE INC | JIM ROSS TIRE SERVICE INC | 55.00 |
| | | | JIM ROSS TIRE SERVICE INC | 1,052.70 |
| | | | JIM ROSS TIRE SERVICE INC | 369.37 |
| | | MISS CO COURTHOUSE | LANDFILL #1010 | 15,263.69 |
| | | NEXAIR LLC | INV# 07232327 | 74.98 |
| | | LEGAL SHIELD | GROUP#0038187 10/10/19 | 51.80 |
| | | AMERICAN HERITAGE LIFE | CASE:A1284 RE:M01A1284287 | 21.60 |
| | | | CS:A1282 RE:M01A1282021 | 80.84 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|-------------------|-------------------|---------------------------------------|----------------------------|-----------|
| | | TIFCO INDUSTRIES | ACCT# 523748 | 217.62 |
| | | RITTER COMMUNICATIONS | ACCT:00055446-3 INV:10162 | 108.57 |
| | | METLIFE GROUP BENEFITS | KM05592307 001 10/15/19 | 140.06 |
| | | | KM05592307 0002 10/15/19 | 54.03 |
| | | PROTECTIVE LIFE AGENT FOR | ACCT: 265787 P00 | 10.00 |
| | | O'REILLY AUTO STORES INC | CUST: 1386545 9/28/19 | 10.99 |
| | | | CUST:1386533 9/28/19 | 16.49 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 204.06 |
| | | | ID1293318 CLIENT:2536 11/9 | 204.06 |
| | | APF FBO TEMPS PLUS | INV# 1482606 10/1/19 | 773.77 |
| | | | INV: 1484772 10/8/19 | 709.01 |
| | | | INVOICE 1485721 10/15/19 | 725.20 |
| | | | INV:1487378 10/23/19 | 725.20 |
| | | | INV:1488243 10/29/19 | 518.00 |
| | | BANCORPSOUTH EQUIP FINANCE | BANCORPSOUTH EQUIP FINANCE | 276.46 |
| | | | BANCORPSOUTH EQUIP FINANCE | 74.10 |
| | | VERIZON WIRELESS | VERIZON WIRELESS | 38.66 |
| | | | VERIZON WIRELESS | 37.81 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 50.56 |
| | | AT&T | AT&T | 237.55 |
| | | POWERPLAN | POWERPLAN | 5,607.22 |
| | | EFTPS | FICA W/H | 756.09 |
| | | | FICA W/H | 714.57 |
| | | | MEDICARE W/H | 176.84 |
| | | | MEDICARE W/H | 167.11 |
| | | POWER CLEANING EQUIPEMENT | 04 | 660.00 |
| | | WEX FLEET UNIVERSAL | INV# 61542843 9/30/19 | 257.80 |
| | | J & J MAINTENANCE SUPPLY | INV 14559 | 519.06 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 3,365.00 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 44.94 |
| | | CINTAS UNIFORM CORP 206 | PAYER: 15946508 9/30/19 | 140.65 |
| | | | PAYER: 15946508 9/30/19 | 480.33 |
| | | | PAYER: 15946638 9/30/19 | 671.95 |
| | | | PAYER: 15946638 9/30/19 | 394.83 |
| | | ARAMARK | SEP STATEMENT STREET SANIT | 71.30 |
| | | VERIZON NETWORK FLEET, INC. | VERIZON NETWORK FLEET, INC | 113.70 |
| | | B2 FEED & ICE | TICKETS 1334;1400;1423; 14 | 189.75 |
| | | PARMAN ENERGY GROUP | PARMAN ENERGY GROUP | 5,502.46 |
| | | | PARMAN ENERGY GROUP | 4,583.69 |
| | | | TOTAL: | 46,519.47 |
| PEST CONTROL FUND | SANITATION FUND | VECTOR DISEASE CONTROL | VECTOR DISEASE CONTROL | 7,083.33 |
| | | | TOTAL: | 7,083.33 |
| AIRPORT | AIRPORT FUND | METLIFE GROUP BENEFITS | KM05592307 0002 10/15/19 | 9.88 |
| | | DELTA DENTAL | CONT ID:1293318 CL: 2536 | 66.10 |
| | | | ID1293318 CLIENT:2536 11/9 | 66.10 |
| | | DELTA VISION | CONT ID:1293520 CLT:2536V | 15.22 |
| | | EFTPS | FICA W/H | 5.63 |
| | | | MEDICARE W/H | 1.32 |
| | | WILLIAMS SCOTSMAN, INC. | INV# 7190506 10/10/19 | 405.63 |
| | | MUNICIPAL HEALTH BENEFIT FUND PREMIUM | T-G-D 1-00082-000 11/201 | 1,027.50 |
| | | YIG ADMINISTRATION | INV# 19940 10/1/19 | 7.49 |
| | | | TOTAL: | 1,604.87 |
| NON-DEPARTMENTAL | FIREMEN'S PENSION | CITY GENERAL FUND | HEALTH INSURANCE FIRE PENS | 19.40 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|------------|------|-------------|----------------------------|----------|
| | | | 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 |
| | | | TOTAL: | 1,740.14 |

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===== FUND TOTALS =====
01  OSCEOLA LIGHT & POWER      1,805,076.70
02  CITY GENERAL FUND          473,244.07
03  STREET FUND                 31,100.10
04  SANITATION FUND            106,701.70
05  AIRPORT FUND               1,604.87
07  FIREMEN'S PENSION FUND     1,740.14
-----
                                GRAND TOTAL: 2,419,467.58
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SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Osceola
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 10/01/2019 THRU 10/31/2019

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

CITY OF OSCEOLA, ARKANSAS
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 1045
WYNNE, AR 72396

CITY OF OSCEOLA
AUDITED FINANCIAL STATEMENTS
TABLE OF CONTENTS
DECEMBER 31, 2018

| | |
|--|----|
| Independent Auditors' Report | 1 |
| BASIC FINANCIAL STATEMENTS | |
| Government-Wide Financial Statements | |
| Statement of Net Position | 4 |
| Statement of Activities | 6 |
| Fund Financial Statements | |
| Governmental Funds | |
| Combining Balance Sheet | 7 |
| Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position | 8 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance | 9 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances to the Statement of Activities | 10 |
| Proprietary Funds | |
| Statement of Net Position | 11 |
| Statement of Revenues, Expenditures, and Changes in Net Position | 13 |
| Statement of Cash Flows | 15 |
| Fiduciary Funds | |
| Statement of Net Position | 17 |
| Statement of Revenues, Expenditures, and Changes in Net Position | 18 |
| Notes to the Financial Statements | 19 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Statement of Revenues, Expenditures and Changes in Fund Balances- | |
| Budget and Actual | |
| General Fund | 37 |
| Street Fund | 38 |
| SUPPLEMENTARY INFORMATION | |
| Combining and Individual Fund Statement and Schedules-Non Major | |
| Governmental Funds | |
| Combining Balance Sheet | 39 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 40 |
| COMPLIANCE SECTION | |
| Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards | 41 |
| Reports on Compliance with Laws and Regulations – State of Arkansas | 43 |

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
PO. BOX 1045
WYNNE, AR 72396

INDEPENDENT AUDITORS' REPORT

To the Honorable Sally Wilson, Mayor
And the Members of the City Council
City of Osceola, Arkansas 72370

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Osceola, Arkansas, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and qualified audit opinions.

Summary of Opinions

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental Activities | Qualified |
| Business-Type Activities | Qualified |
| General Fund | Unmodified |
| Street Fund | Unmodified |
| Airport Fund | Unmodified |
| Electric, Water and Sewer Fund | Qualified |
| Sanitation Fund | Unmodified |
| Riverport Authority Funds | Unmodified |
| Aggregate Remaining Fund Information | Unmodified |

Basis for Qualified Opinion on Governmental Activities

Management has not determined the cost of its defined benefit pension plan in accordance with accounting principles generally accepted in the United States of America, which require the cost of employee pensions to be recognized when the accumulated benefit obligation exceeds the fair value of the plan assets. Quantification of the effects of that departure on the financial statements is not practicable.

Basis for Qualified Opinion on Business Type Activities

We did not observe the physical inventory at December 31, 2018 (stated at \$1,079,334) since this date was prior to the time we were engaged as auditors. We were unable to satisfy ourselves about inventory quantities by means of other auditing procedures.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, and the "Basis for Qualified Opinion on Business Type Activities" paragraph the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities, Business-Type Activities and Electric, Water and Sewer Fund of the City of Osceola, Arkansas, as of December 31, 2018, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, (other than the Electric, Water and Sewer Fund) and the aggregate remaining fund information of the City of Osceola, Arkansas, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 37-38 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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 omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Osceola, Arkansas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2019, on our consideration of the City of Osceola, Arkansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Osceola, Arkansas' internal control over financial reporting and compliance.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
October 28, 2019

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

| | Primary Government | | |
|----------------------------------|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business Type Activities | Total |
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | \$ 1,109,328 | \$ 1,547,464 | \$ 2,656,792 |
| Accounts receivable, net | 207,674 | 2,247,299 | 2,454,973 |
| Inventories | - | 1,079,334 | 1,079,334 |
| Prepaid items | 46,894 | 7,808 | 54,702 |
| Total Current Assets | 1,363,896 | 4,881,905 | 6,245,801 |
| Restricted Assets | | | |
| Cash and cash equivalents | 121,339 | 2,476,962 | 2,598,301 |
| Capital Assets | | | |
| Land | 2,000 | 301,279 | 303,279 |
| Utility plant in service | - | 46,382,221 | 46,382,221 |
| Waste-to-energy | - | 1,444,544 | 1,444,544 |
| Riverport authority | - | 3,780,352 | 3,780,352 |
| Improvements | 4,066,934 | - | 4,066,934 |
| Machinery and equipment | 7,611,122 | 5,129,579 | 12,740,701 |
| Buildings | 9,176,631 | - | 9,176,631 |
| Furniture and fixtures | - | 662,365 | 662,365 |
| Infrastructure - streets | 8,978,785 | - | 8,978,785 |
| Accumulated depreciation | (22,875,705) | (33,192,327) | (56,068,032) |
| Total Capital Assets, net | 6,959,767 | 24,508,013 | 31,467,780 |
| TOTAL ASSETS | \$ 8,445,002 | \$ 31,866,880 | \$ 40,311,882 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accounts payable | \$ 103,510 | \$ 76,677 | \$ 180,187 |
| Customer deposits payable | - | 308,070 | 308,070 |
| Accrued expenses | 174,352 | 1,542,232 | 1,716,584 |
| Accrued interest payable | 218 | 75,120 | 75,338 |
| Due to other agencies | 11,305 | - | 11,305 |
| Current portion - bonds payable | - | 581,316 | 581,316 |
| Current portion - capital leases | 127,961 | 248,630 | 376,591 |
| Total Current Liabilities | 417,346 | 2,832,045 | 3,249,391 |
| Noncurrent Liabilities | | | |
| Bonds payable | - | 6,436,323 | 6,436,323 |
| Capital lease payable | 64,468 | 857,164 | 921,632 |
| Due to county | 343,436 | - | 343,436 |
| Compensated absences | 325,671 | 31,731 | 357,402 |
| Total Noncurrent Liabilities | 733,575 | 7,325,218 | 8,058,793 |
| TOTAL LIABILITIES | 1,150,921 | 10,157,263 | 11,308,184 |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

| | Primary Government | | |
|---|----------------------------|-----------------------------|---------------|
| | Governmental Activities | Business Type Activities | Total |
| NET POSITION | | | |
| Investment in capital assets, net | 6,767,338 | 16,384,580 | 23,151,918 |
| Restricted - airport grant | 75,417 | | 75,417 |
| Restricted - fire department | 45,921 | - | 45,921 |
| Restricted - highways and streets | 272,925 | - | 272,925 |
| Restricted - debt service | - | 138,410 | 138,410 |
| Restricted - water and sewer improvements | | 2,338,552 | 2,338,552 |
| Restricted - river port | | 44,000 | 44,000 |
| Unrestricted | 132,480 | 2,804,075 | 2,936,555 |
| TOTAL NET POSITION | 7,294,081 | 21,709,617 | 29,003,698 |
| TOTAL LIABILITIES AND NET POSITION | \$ 8,445,002 | \$ 31,866,880 | \$ 40,311,882 |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2018

| FUNCTION/PROGRAM | Program Revenues | | | | Net [Expenses] Revenues and Changes in Net Position | | |
|---------------------------------------|------------------------|-------------------------|--|--|--|-----------------------------|-----------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | |
| PRIMARY GOVERNMENT | | | | | Governmental Activities | Business-type Activities | Total |
| Governmental activities | | | | | | | |
| General government | \$ (786,584) | \$ 94,831 | \$ 2,500 | \$ - | \$ (689,253) | \$ - | \$ (689,253) |
| Law enforcement | (2,782,427) | 229,126 | 17,127 | - | (2,536,174) | - | (2,536,174) |
| Public safety | (1,388,116) | - | - | - | (1,388,116) | - | (1,388,116) |
| Recreation and culture | (1,046,416) | 219,443 | - | 171,463 | (655,510) | - | (655,510) |
| Public works | (1,159,377) | - | - | - | (1,159,377) | - | (1,159,377) |
| Municipal airport | (181,999) | 2,000 | - | - | (179,999) | - | (179,999) |
| Interest on long-term debt | (11,705) | - | - | - | (11,705) | - | (11,705) |
| Total Government Activities | (7,356,624) | 545,400 | 19,627 | 171,463 | (6,620,134) | - | (6,620,134) |
| Business type activities | | | | | | | |
| Electric, water & sewer department | (15,143,240) | 17,795,459 | - | 44,000 | - | 2,696,219 | 2,696,219 |
| Sanitation department | (1,053,765) | 1,065,950 | - | - | - | 12,185 | 12,185 |
| Riverport authority | (74,286) | 37,399 | - | - | - | (36,887) | (36,887) |
| Total Business-Type Activities | (16,271,291) | 18,898,808 | - | 44,000 | - | 2,671,517 | 2,671,517 |
| Total Primary Government | <u>\$ (23,627,915)</u> | <u>\$ 19,444,208</u> | <u>\$ 19,627</u> | <u>\$ 215,463</u> | <u>\$ (6,620,134)</u> | <u>\$ 2,671,517</u> | <u>\$ (3,948,617)</u> |
| General Revenues (Expenses) | | | | | | | |
| Intergovernmental | | | | | 704,801 | - | |
| Property taxes | | | | | 1,623,041 | - | |
| Franchise taxes | | | | | 124,654 | - | |
| Sales tax | | | | | 2,167,257 | - | |
| Miscellaneous income | | | | | 144,720 | - | |
| Investment earnings | | | | | 269 | 32,613 | |
| Interest expense and other charges | | | | | - | (215,355) | |
| Transfers | | | | | 2,045,383 | (2,045,382) | |
| Total general revenues and transfers | | | | | 6,810,125 | (2,228,124) | |
| Change in net position | | | | | 189,991 | 443,393 | |
| Net position, beginning | | | | | 7,104,090 | 21,266,224 | |
| Net position, ending | | | | | <u>\$ 7,294,081</u> | <u>\$ 21,709,617</u> | |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

| | General Fund | Street Fund | Airport | Nonmajor Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------|------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash and cash equivalents | \$ 929,355 | \$ 160,624 | \$ 500 | \$ 18,849 | \$ 1,109,328 |
| Interfund receivable | - | 150,635 | - | - | - |
| Accounts receivable | 207,674 | - | - | - | 207,674 |
| Total Current Assets | <u>1,137,029</u> | <u>311,259</u> | <u>500</u> | <u>18,849</u> | <u>1,467,637</u> |
| Restricted Assets | | | | | |
| Restricted cash and equivalents | 45,921 | - | 75,417 | - | 121,338 |
| TOTAL ASSETS | <u>\$ 1,182,950</u> | <u>\$ 311,259</u> | <u>\$ 75,917</u> | <u>\$ 18,849</u> | <u>\$ 1,588,975</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ 75,298 | \$ 15,284 | \$ - | \$ - | \$ 90,582 |
| Accrued expenditures | 154,135 | 20,217 | - | - | 174,352 |
| Due other agencies | 12,927 | - | - | 11,305 | 24,232 |
| Interfund payable | 150,635 | - | - | - | 150,635 |
| TOTAL LIABILITIES | <u>392,995</u> | <u>35,501</u> | <u>-</u> | <u>11,305</u> | <u>439,801</u> |
| FUND BALANCES | | | | | |
| Restricted | 45,921 | 275,758 | 75,417 | - | 397,096 |
| Assigned | - | - | - | 7,544 | 7,544 |
| Unassigned | 744,034 | - | 500 | - | 744,534 |
| TOTAL FUND BALANCES | <u>789,955</u> | <u>275,758</u> | <u>75,917</u> | <u>7,544</u> | <u>1,149,174</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 1,182,950</u> | <u>\$ 311,259</u> | <u>\$ 75,917</u> | <u>\$ 18,849</u> | <u>\$ 1,588,975</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

| | |
|--|---------------------|
| Total fund balances - governmental funds | \$ 1,149,174 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 6,959,767 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | (861,536) |
| Prepaid items are not expended from current resources and, therefore, are not reported in the funds. | 46,894 |
| Governmental funds do not report a liability for accrued interest until it is due and payable. Accrued interest must be reported as a liability in the government-wide financial statements. | <u>(218)</u> |
| Net position of governmental activities | \$ <u>7,294,081</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | General Fund | Street Fund | Airport Fund | Nonmajor Funds | Total Funds |
|--|-------------------|-------------------|------------------|-------------------|---------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 178,628 | \$ 543,300 | \$ - | \$ - | \$ 721,928 |
| Property taxes | 1,472,406 | 150,635 | - | - | 1,623,041 |
| Franchise fees | 124,654 | - | - | - | 124,654 |
| Sales taxes | 2,167,257 | - | - | - | 2,167,257 |
| Fines, forfeitures, and costs | 199,770 | - | - | - | 199,770 |
| Interest | 130 | 48 | 38 | 43 | 259 |
| Local permits and fees | 219,512 | - | - | - | 219,512 |
| Golf course fees | 53,898 | - | - | - | 53,898 |
| Jail fees | 20,946 | - | - | - | 20,946 |
| Rental income | 49,275 | - | 2,000 | - | 51,275 |
| Other revenues | 317,753 | 930 | - | - | 318,683 |
| TOTAL REVENUES | 4,804,229 | 694,913 | 2,038 | 43 | 5,501,223 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 698,318 | - | - | - | 698,318 |
| Law enforcement | 2,533,011 | - | - | - | 2,533,011 |
| Highways and streets | - | 1,039,712 | - | - | 1,039,712 |
| Public safety | 1,380,112 | - | - | - | 1,380,112 |
| Recreation and culture | 895,587 | - | - | - | 895,587 |
| Airport | - | - | 22,683 | - | 22,683 |
| TOTAL CURRENT | 5,507,028 | 1,039,712 | 22,683 | - | 6,569,423 |
| Capital outlays | 288,976 | 125,000 | - | - | 413,976 |
| TOTAL EXPENDITURES | 5,796,004 | 1,164,712 | 22,683 | - | 6,983,399 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (991,775) | (469,799) | (20,645) | 43 | (1,482,176) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Capital leases | (174,657) | (46,676) | - | - | (221,333) |
| PILOT paid to county | (166,048) | - | - | - | (166,048) |
| Operating transfers in | 1,355,170 | 671,629 | 18,583 | - | 2,045,382 |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,014,465 | 624,953 | 18,583 | - | 1,658,001 |
| Net changes in fund balance | 22,690 | 155,154 | (2,062) | 43 | 175,825 |
| Fund balance, beginning of year | 767,265 | 120,604 | 77,979 | 7,448 | 973,296 |
| Fund balance, end of year | \$ <u>789,955</u> | \$ <u>275,758</u> | \$ <u>75,917</u> | \$ <u>7,491</u> | \$ <u>1,149,121</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

| | |
|---|-------------------|
| Net change in fund balances - total governmental funds | \$ 175,825 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Governmental Funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | (457,029) |
| The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal or long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 374,469 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | <u>96,726</u> |
| Change in net position of governmental activities | <u>\$ 189,991</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | |
|---------------------------|---|--------------------|---------------------------------|------------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | Total Enterprise Funds |
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | \$ 1,485,788 | \$ 17,176 | \$ 44,500 | \$ 1,547,464 |
| Accounts receivable, net | 2,218,402 | - | 28,897 | 2,247,299 |
| Inventories | 1,079,334 | - | - | 1,079,334 |
| Prepaid items | 6,792 | 1,016 | - | 7,808 |
| Total Current Assets | 4,790,316 | 18,192 | 73,397 | 4,881,905 |
| Restricted Assets | | | | |
| Cash and cash equivalents | 2,476,962 | - | - | 2,476,962 |
| Capital Assets | | | | |
| Land | 203,971 | 47,258 | 50,050 | 301,279 |
| Utility plant in service | 46,382,221 | - | - | 46,382,221 |
| Waste-to-energy | - | 1,444,544 | - | 1,444,544 |
| Riverport authority | - | - | 3,780,352 | 3,780,352 |
| Machinery and equipment | 2,744,186 | 2,385,393 | - | 5,129,579 |
| Furniture and fixtures | 662,365 | - | - | 662,365 |
| Accumulated depreciation | (29,717,896) | (1,807,481) | (1,666,950) | (33,192,327) |
| Total Capital Assets, net | 20,274,847 | 2,069,714 | 2,163,452 | 24,508,013 |
| TOTAL ASSETS | \$ 27,542,125 | \$ 2,087,906 | \$ 2,236,849 | \$ 31,866,880 |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | Total Enterprise Funds |
|---|---|----------------------------|---------------------------------|------------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts payable | \$ 55,894 | \$ 20,783 | \$ - | \$ 76,677 |
| Customer deposits payable | 308,070 | - | - | 308,070 |
| Accrued expenses | 1,526,702 | 15,530 | - | 1,542,232 |
| Accrued interest payable | 74,278 | 842 | - | 75,120 |
| Current portion - bonds payable | 581,316 | - | - | 581,316 |
| Current portion - capital leases | 99,281 | 149,349 | - | 248,630 |
| Total Current Liabilities | <u>2,645,541</u> | <u>186,504</u> | <u>-</u> | <u>2,832,045</u> |
| Noncurrent Liabilities | | | | |
| Bonds payable | 6,436,323 | - | - | 6,436,323 |
| Capital lease payable | 186,033 | 671,131 | - | 857,164 |
| Compensated absences | 22,808 | 8,923 | - | 31,731 |
| Total Noncurrent Liabilities | <u>6,645,164</u> | <u>680,054</u> | <u>-</u> | <u>7,325,218</u> |
| TOTAL LIABILITIES | 9,290,705 | 866,558 | - | 10,157,263 |
| NET POSITION | | | | |
| Investment in capital assets, net | 12,971,894 | 1,249,234 | 2,163,452 | 16,384,580 |
| Restricted | 2,476,962 | - | 44,000 | 2,520,962 |
| Unrestricted | <u>2,802,564</u> | <u>(27,886)</u> | <u>29,397</u> | <u>2,804,075</u> |
| TOTAL NET POSITION | 18,251,420 | 1,221,348 | 2,236,849 | 21,709,617 |
| TOTAL LIABILITIES AND NET POSITION | \$ <u>27,542,125</u> | \$ <u>2,087,906</u> | \$ <u>2,236,849</u> | \$ <u>31,866,880</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | Total Enterprise Funds |
|---|---|-------------------|---------------------------|------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | |
| OPERATING REVENUES | | | | |
| Electric meter sales | \$ 15,382,320 | \$ - | \$ - | \$ 15,382,320 |
| Water meter sales | 1,368,103 | - | - | 1,368,103 |
| Sewer collections | 937,462 | - | - | 937,462 |
| Reconnection fees | 38,575 | - | - | 38,575 |
| Miscellaneous income | 68,999 | 51,697 | - | 120,696 |
| Rental income | - | - | 37,399 | 37,399 |
| Pest control | - | 114,446 | - | 114,446 |
| Trash collections | - | 899,807 | - | 899,807 |
| TOTAL OPERATING REVENUES | 17,795,459 | 1,065,950 | 37,399 | 18,898,808 |
| OPERATING EXPENSES | | | | |
| Salaries and benefits | 1,921,254 | 467,533 | - | 2,388,787 |
| Utilities | 112,912 | 6,454 | - | 119,366 |
| Administrative costs | 369,040 | 24,144 | - | 393,184 |
| Electric power purchased | 11,047,576 | - | - | 11,047,576 |
| Operating expenses | 76,107 | 29,500 | - | 105,607 |
| Supplies | 175,730 | 95,440 | - | 271,170 |
| Repairs | 151,116 | 22,518 | - | 173,634 |
| Depreciation | 1,205,820 | 210,071 | 74,286 | 1,490,177 |
| Bad debts | 83,685 | - | - | 83,685 |
| Dumping | - | 182,149 | - | 182,149 |
| Garbage bags | - | 15,956 | - | 15,956 |
| TOTAL OPERATING EXPENSES | 15,143,240 | 1,053,765 | 74,286 | 16,271,291 |
| OPERATING INCOME (LOSS) | 2,652,219 | 12,185 | (36,887) | 2,627,517 |
| NONOPERATING REVENUE (EXPENSES) | | | | |
| Interest income | 32,597 | 16 | - | 32,613 |
| Interest expense | (197,843) | (16,212) | - | (214,055) |
| Capital contributions | - | - | 44,000 | 44,000 |
| Bond costs and other | (1,300) | - | - | (1,300) |
| TOTAL NONOPERATING REVENUE (EXPENSES) | (166,546) | (16,196) | 44,000 | (138,742) |
| INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS | \$ 2,485,673 | \$ (4,011) | \$ 7,113 | \$ 2,488,775 |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | |
|--------------------------------|---|---------------------|---------------------------------|------------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | Total Enterprise Funds |
| OPERATING TRANSFERS | | | | |
| Transfers in | \$ 59,807 | \$ - | \$ - | \$ 59,807 |
| Transfers out | <u>(1,974,057)</u> | <u>(107,218)</u> | <u>(23,914)</u> | <u>(2,105,189)</u> |
| NET OPERATING TRANSFERS | <u>(1,914,250)</u> | <u>(107,218)</u> | <u>(23,914)</u> | <u>(2,045,382)</u> |
| CHANGE IN NET POSITION | 571,423 | (111,229) | (16,801) | 443,393 |
| Total net position - beginning | 17,679,997 | 1,332,577 | 2,253,650 | 21,266,224 |
| Total net position - ending | <u>\$ 18,251,420</u> | <u>\$ 1,221,348</u> | <u>\$ 2,236,849</u> | <u>\$ 21,709,617</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | Total Enterprise Funds |
|--|---|--------------------|---------------------------------|------------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts from customers and users | \$ 17,780,367 | \$ 1,065,958 | \$ 24,414 | \$ 18,870,739 |
| Payments to suppliers | (12,087,519) | (372,001) | - | (12,459,520) |
| Payments to employees | (1,910,003) | (466,901) | - | (2,376,904) |
| Net cash provided by (used in) operating activities | 3,782,845 | 227,056 | 24,414 | 4,034,315 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfer to other funds | (1,974,057) | (107,218) | (23,914) | (2,105,189) |
| Transfer from other funds | 59,807 | - | - | 59,807 |
| Net cash provided by (used in) noncapital financing activities | (1,914,250) | (107,218) | (23,914) | (2,045,382) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Purchase of capital assets | (2,236,125) | (560,161) | - | (2,796,286) |
| Principal paid on capital debt | (604,202) | (451,679) | - | (1,055,881) |
| Proceeds from debt | 3,605,000 | 715,544 | - | 4,320,544 |
| Interest paid on capital debt | (133,058) | (15,723) | - | (148,781) |
| Payment of related debt costs | (1,300) | - | - | (1,300) |
| Proceeds from sale of capital assets | - | 169,938 | - | 169,938 |
| Capital contributions | - | - | 44,000 | 44,000 |
| Net cash provided by (used in) capital and related financing activities | 630,315 | (142,081) | 44,000 | 488,234 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest and dividends received | 32,596 | 15 | - | 32,611 |
| Net cash provided by investing activities | 32,596 | 15 | - | 32,611 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 2,531,506 | (22,228) | 44,500 | 2,553,778 |
| Cash and Cash Equivalents, January 1 | 1,431,243 | 39,404 | - | 1,470,647 |
| Cash and Cash Equivalents, December 31 | <u>\$ 3,962,749</u> | <u>\$ 17,176</u> | <u>\$ 44,500</u> | <u>\$ 4,024,425</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Business-type Activities-Enterprise Funds | | | Total Enterprise Funds |
|---|---|--------------------|---------------------------------|------------------------------|
| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority Funds | |
| Reconciliation of operating income to net cash provided by (used in) operating activities | | | | |
| Operating income (loss) | \$ 2,652,219 | \$ 12,185 | \$ (36,887) | \$ 2,627,517 |
| Adjustments to reconcile operating income to net cash provided by (used in) operating activities: | | | | |
| Depreciation expense | 1,205,820 | 210,071 | 74,286 | 1,490,177 |
| Decrease (increase) in accounts receivable | (13,237) | - | (10,485) | (23,722) |
| Decrease (increase) in inventories | (114,758) | - | - | (114,758) |
| Decrease (increase) in prepaid items | 356 | 86 | - | 442 |
| Increase (decrease) in accounts payable | (66,719) | 4,082 | - | (62,637) |
| Increase (decrease) in compensated absences | (680) | (2,277) | - | (2,957) |
| Increase (decrease) in customer deposits payable | (1,857) | - | - | (1,857) |
| Increase (decrease) in accrued expenses | 121,701 | 2,909 | (2,500) | 122,110 |
| Total adjustments | <u>1,130,626</u> | <u>214,871</u> | <u>61,301</u> | <u>1,406,798</u> |
| Net cash provided by (used in) operating activities | <u>\$ 3,782,845</u> | <u>\$ 227,056</u> | <u>\$ 24,414</u> | <u>\$ 4,034,315</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - FIDUCIARY FUND TYPES
DECEMBER 31, 2018

| | <u>Firemen's Pension and Relief</u> |
|----------------------------------|---|
| ASSETS | |
| Cash | \$ 822 |
| Investments | 2,653,983 |
| TOTAL ASSETS | <u>\$ 2,654,805</u> |
| NET POSITION | |
| Reserved for retirement benefits | <u>\$ 2,654,805</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION - FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Firemen's Pension and Relief |
|-----------------------------------|------------------------------------|
| OPERATING REVENUES | |
| Intergovernmental | \$ 13,727 |
| Interest income | 26 |
| Dividend income | 154,813 |
| Gain(loss) on sale of investments | (236,261) |
| TOTAL OPERATING REVENUES | <u>(67,695)</u> |
| OPERATING EXPENSES | |
| Benefit payments | 226,646 |
| Administrative | 29,243 |
| TOTAL OPERATING EXPENSES | <u>255,889</u> |
| NET INCOME (LOSS) | (323,584) |
| Net position, beginning of year | 2,978,389 |
| Net position, end of year | \$ <u><u>2,654,805</u></u> |

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The City of Osceola, Arkansas (the "City") is a municipal corporation operating under the authority of Arkansas state statute. The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the standard-setting body accepted in the United States for establishing governmental accounting and financial reporting principles. Enterprise funds and similar component units also apply Financial Accounting Standards Board (FASB) pronouncements issued prior to November 30, 1989 that do not conflict with or contradict a GASB pronouncement. A description of the more significant accounting and financial reporting policies and practices of the City follows.

The City of Osceola, Arkansas was incorporated in 1875 and operates under an elected Mayor/Council form of government. The City provides the following services: public safety (police and fire), planning and zoning, street maintenance, sanitation, pest control, animal shelter, municipal airport, public golf course, health, parks, recreation, electric, water and sewer, riverport authority and general administrative services. In addition, the City exercises sufficient control over other governmental agencies and authorities that are included as part of the City's reporting entity. The funds and entities related to the City of Osceola, Arkansas included in this report are controlled by or dependent on the City's governing body.

Estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results differ from these estimates.

Related Organization: The City's Mayor and City Council are also responsible for appointing members of the boards of other organizations, but the City's accountability for these organizations do not extend beyond making the appointments. The Mayor and Council Members appoint the members of the Osceola Housing Authority; however, the city cannot impose its will upon the Housing Authority as stated in GASB 14; therefore, the financial operations of these related organizations have not been included in the City's general purpose financial statements.

Complete financial statements for the Housing Authority may be obtained directly from its administrative office: Osceola Housing Authority; 501 Coston; Osceola, Arkansas 72370.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – Government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. As a result, they report all of the assets (including general infrastructure assets), deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses (rather than expenditures), and gains and losses of the entire government. They do not report fund information but rather focus on two types of activities carried out by governments – governmental activities and business-type activities. Each statement distinguishes between the governmental and business-type activities of the primary government. Fiduciary activities (such as pension trusts) are excluded from the statements because their resources are not available to support the government's own programs.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Government-wide financial statements include the following:

Statement of Net Position - The statement of net position is designed to display the financial position of the Primary Government (governmental and business-type activities). The City reports capital assets in the government-wide statement of net position and reports depreciation expense in the statement of activities.

Net position comprises the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net position is classified in the following three components:

Investment in capital assets, net – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of investment of capital assets, net. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. When an expense is incurred for purposes for which there are both restricted and unrestricted net assets available, it is the Authority's policy to apply those expenses to restricted net assets to the extent such are available and then to unrestricted net position.

Unrestricted – This component of net position consists of net assets that do not meet the definition of "restricted" or "investment in capital assets, net."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and unrestricted resources as needed.

Statement of Activities - The statement of activities reports expenses and revenues in a format that focuses on the cost of each of the City's functions. The expense of individual functions is compared to the revenue generated directly by the function. Program revenues include 1) charges to customers or applicants who use or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions for operational or capital requirements of a particular function or program. Taxes and other items not identifiable with a program are reported as general revenues. Accordingly, the City has recorded capital assets and certain other long-term assets and liabilities in the statement of net position and has reported all revenues and the cost of providing services under the accrual basis of accounting in the statement of activities.

Governmental Fund Financial Statements - The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The City considers all revenues susceptible to accrual and recognizes revenue if the accrual criteria are met. Specifically, sales taxes, franchise taxes, property taxes, licenses, interest, special assessments, charges for services, and other miscellaneous revenue are all considered to be susceptible to accrual and have been recognized as revenue in the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met and are recorded at the time of receipt or earlier, if the susceptible to accrual criteria are met.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

The City reports the following major governmental funds:

The General Fund is the principal fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement cost that are not paid through other funds.

The Street Fund is reported as a special revenue fund to account for all activities associated with maintaining and constructing streets and drainage improvements. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately.

The Airport Fund is used to account for rents received from hangers. These hangers are rented to various crop dusters, corporate planes and commercial pilots.

In the fund financial statements, governmental funds report fund balances based on the extent to which the City is bound to observe constraints on the use of the governmental funds' resources. Fund balances are classified in the following manner:

- 1) **Nonspendable** – includes amounts that are either 1) not in spendable form, or 2) legally or contractually required to be maintained intact. Inventories and prepaid items are classified as non-spendable fund balances.
- 2) **Restricted** – includes amounts which are constrained for specific purposes that are 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through enabling legislation.
- 3) **Committed** – includes amounts that can be used for specific purposes with constraints imposed by formal action of the highest level of decision-making authority. The authorization specifying the purposed for which committed funds can be used should have the consent of both the legislative and executive branches of government. As Executive Officer, the Mayor supervises the administrative process of the City and works with the City Council. The City Council enacts ordinances and resolutions that may impose, modify or rescind fund balance commitments. (The City does not have any committed balances.)
- 4) **Assigned** – includes amounts that are intended to be used for specific purpose, but are neither restricted nor committed. The authority for assignment of funds is not required to be the government's highest level of decision making authority. Furthermore, the constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on committed fund balances. The City Council may authorize executive officers to assign fund balances for specific purposed through Council files, ordinances and resolutions.
- 5) **Unassigned** – includes amounts that are not assigned to other funds and do not meet the criteria for being classified as restricted, committed, or assigned. Fund balances that can be utilized for economic stabilization, emergencies and contingencies that do not qualify as restricted or committed are reported as unassigned.

Proprietary Fund Financial Statements - Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administration expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

The City reports the following major proprietary funds:

The Electric, Water and Sewer Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing electric, water and sewer services to the citizens of the City. This fund also accounts for the activities of maintaining sanitary sewer and storm drain systems within the City.

The Sanitation Fund is an enterprise fund which accounts for the activities of providing solid waste collection and disposal and pest control.

The Riverport Authority Fund is an enterprise fund. The City leases rights to the river port to an independent grain company. The lessee is responsible for the day-to-day operations and general up keep of the property.

Additionally, the City reports the following fund types:

Fiduciary Fund Financial Statements – Fiduciary fund financial statements are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Pension Trust Funds and Agency Funds. Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The city has one pension trust fund: The Firemen's Pension and Relief Fund.

As a general rule, the effect of inter fund activity has been eliminated from the government-wide financial statements. Exception to this general rule is changes among the City's sanitation, sewer, water, electric functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Receivables and Payables: Activity among funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of inter fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of inter fund loans). All other outstanding balances among funds are reported as "due to/from other funds". Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

The City's property tax is levied by May 31 of each year based on property value assessments established no later than the third Monday in January by Mississippi County. Taxes are due on the establishment of the tax rolls on March 1 and become delinquent if not collected by October 16 of each year succeeding the year in which the levy was made. A tax lien is attached and becomes enforceable on October 11 of each year. Mississippi County is the collection agent for the levy and remits the collections to the City, net of a collection fee.

The amount of property taxes the City can levy is subject to a statutory limitation by the state of Arkansas. The tax levy cannot be increased except by amendment to the state constitution.

Inventories and Prepaid items: Expenditures relating to inventory usage are recognized at the time of use. Inventories are recorded in the proprietary fund types at cost or first-in-first-out method of valuation. All obsolete or unusable items are excluded from inventory valuations. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund financial statements.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Restricted Assets: The proprietary fund types restrict assets on the statement of net position in accordance with requirements of bond obligation agreements, donor and membership restrictions, and support obligations made by the City. Assets are also restricted to finance capital asset renewals and replacements. Certain proceeds of the City's bonds, as well as certain resources set aside for their repayment are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited by applicable bond covenant. The assets consist primarily of cash and short-term investment funds.

Governmental fund types restrict assets on the statement of net position in accordance with state law and various grant agreements.

Capital Assets: Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Infrastructures are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. The City's recorded infrastructure is included in the statement of net position.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives of assets are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets being constructed.

Property, plant and equipment of the City are depreciated using the straight-line method over the following, estimated useful lives:

| Assets | Primary Government Years |
|-------------------------------|--------------------------------|
| Buildings | 40 |
| Buildings improvements | 20 |
| Public domain infrastructures | 50 |
| System infrastructures | 30 |
| Vehicles | 5-10 |
| Office equipment | 5-10 |
| Computer equipment | 4 |

Compensated Absences: The City allows non-uniformed employees to be compensated for unused vacation days up to 80 hours at year end. Uniformed employees are compensated for unused vacation days only if approved by the Mayor. Upon retirement both uniformed and non-uniformed employees are paid for unused vacation days. Generally, non-uniformed City employees are allowed to accumulate unused sick days up to 480 hours and policemen and firemen are allowed to accumulate unused sick days up to 480 hours. Upon retirement, policemen and fire fighters shall be paid for any unused sick leave to a maximum of 480 hours. In the government-wide and proprietary fund statements vested or accumulated vacation and sick leave are recorded as expenses and liabilities as the benefits accrue to employees.

In the governmental fund financial statements, government funds recognize a liability for compensated absences only when the underlying event (i.e., retirement) takes place and remains unpaid at the balance sheet date.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Long-term Obligations: In the government-wide financial statements and proprietary fund financial statements, long-term debts and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the lives of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt-service expenditures.

Statements of Cash Flows: For purpose of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents, which are classified as cash and restricted cash in the accompanying statement of net assets.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the Government Fund Balance Sheet and the Government-Wide Statement of Net Position: The governmental fund balance sheet includes reconciliation between fund balance-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains, "Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this \$374,469 difference are as follows:

| | |
|--|-------------------|
| Payment of debt principal and interest | \$ 208,421 |
| PILOT payment made to county | 166,048 |
| Net adjustment to reduce net changes in fund balances - total government funds to arrive at changes in net assets of government activities | <u>\$ 374,469</u> |

Explanation of certain differences between the Government Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities: The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances - total government funds and changes in net position of governmental activities as reported in the government - wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures." However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$457,029 difference are as follows:

| | |
|--|---------------------|
| Capital outlays | \$ 413,976 |
| Depreciation expense | <u>(871,005)</u> |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ (457,029)</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – (CONT'D)
Another element of that reconciliation states, "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this \$96,726 difference are as follows:

| | |
|---|------------------|
| Compensated absences | \$ 94,348 |
| Prepaid expense | 1,172 |
| Accrued interest | <u>1,206</u> |
| Net adjustment to decrease net changes in fund balance - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ 96,726</u> |

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all City operating funds. Governmental operating funds include the general Fund and street Fund. Budgets are also adopted for all business-type funds. Enterprise funds include Electric, Water and Sewer and Sanitation Fund. On November 20, 2017, the City Council approved the appropriations for the 2018 budget presented by the finance director as required by Arkansas statutes. The annual budget is used as a revenue and expenditure control feature in the City's management and accountability systems.

The budget process begins with an informal work session held between the mayor and finance director to obtain direction for the next year's budget. The finance director meets with department heads to discuss the budget process and provide direction for budget development. Department heads explain their requests for changes in the level of services currently provided and prioritize new projects they want to include. Department heads submit their budget requests and the finance department produces a working document. Work sessions are held with each department head to discuss and adjust budget submissions. The city council then discusses the budget at a public council meeting and any discussion is held before the budget is adopted.

The appropriated budget is prepared by fund, function and department. The legal level of control is the fund level. The budget is presented at the major-category level. Department heads may make transfers of appropriations in a major category. The finance director may approve transfers between major categories in the same fund. The City Council must approve any changes beyond the fund level.

NOTE D – LEGAL OR CONTRACTUAL PROVISIONS FOR DEPOSITS AND INVESTMENTS

State law generally requires that municipal funds be deposited in federally insured banks located in the State of Arkansas. The municipal deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of no longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE D – LEGAL OR CONTRACTUAL PROVISIONS FOR DEPOSITS AND INVESTMENTS – (CONT'D)

State law generally requires that pension trust funds be deposited in banks. Pension funds may be invested in interest-bearing bonds of the United States, of the State of Arkansas, or of the city in which the board is located, in a local government joint investment trust, in the Arkansas Local Police and Fire Retirement System, or in savings and loan associations duly established and authorized to do business in the state. State law provides that if the total assets of the pension trust exceed \$100,000, the board may employ an investment advisor to invest the assets, subject to terms, conditions, limitations, and restriction imposed by law upon the Arkansas Local Police and Fire Retirement System.

The City's deposits are categorized to give an indication of the level of risk assumed by the city. The categories are described as follows:

Category 1- Insured or collateralized by the City or by its agent in the City's name.

Category 2- Collateralized with securities held by the pledging financial institution's trust department or by its agent in the City's name.

Category 3- Uncollateralized.

At December 31, 2018, cash deposits categorized by level of risks are as follows:

| | Category 1 | Category 2 | Category 3 |
|-------------------|------------------|------------------|------------------|
| Deposits per Bank | | | |
| 6,050,339 | <u>1,304,798</u> | <u>2,455,109</u> | <u>2,290,432</u> |

NOTE E – INVESTMENTS

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset as described below:

Level 1 – Quoted prices (unadjusted) for identical assets in active markets.

Level 2 – Other than quoted prices that are observable for an asset.

Level 3 – Unobservable inputs for an asset.

The City's Firemen's Pension and Relief Fund had the following investments at level 1 fair value measurements as of December 31, 2018.

| | |
|-----------------|---------------------|
| Corporate bonds | \$ 1,903,403 |
| Equities | 679,355 |
| Money Market | <u>71,225</u> |
| | <u>\$ 2,653,983</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE F – RESTRICTED ASSETS – CASH AND CASH EQUIVALENTS

Restricted assets as of December 31, 2018 consisted of the following:

| | |
|---|---------------------|
| General - Fire Department | \$ 45,922 |
| Airport - Grant Funds | 75,417 |
| Electric, Water and Sewer - Bond proceeds | 2,338,552 |
| Electric, Water and Sewer - Debt Service | 138,410 |
| | <u>\$ 2,598,301</u> |

NOTE G – ACCOUNTS RECEIVABLE

Accounts receivable as of December 31, 2018, for the City's individual, major funds and non-major, internal service and fiduciary funds, taken together, including applicable allowances for uncollectible accounts were as follows:

| Description | Electric, Water, and Sewer Fund | Riverport Authority Fund | General Fund | Airport Fund | Total |
|----------------|------------------------------------|-----------------------------|-------------------|-----------------|---------------------|
| Accounts | \$ 2,218,402 | \$ - | \$ - | \$ - | \$ 2,218,402 |
| Property taxes | - | - | 9,182 | - | 9,182 |
| Franchise fees | - | - | 22,554 | - | 22,554 |
| Sales taxes | - | - | 175,938 | - | 175,938 |
| Rental income | - | 28,897 | - | - | 28,897 |
| Total | <u>\$ 2,218,402</u> | <u>\$ 28,897</u> | <u>\$ 207,674</u> | <u>\$ -</u> | <u>\$ 2,454,973</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE H – CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2018, was as follows:

| <u>Primary Government</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|--|------------------------------|---------------------|------------------|---------------------------|
| Governmental Activities | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 2,000 | \$ - | \$ - | \$ 2,000 |
| Capital assets being depreciated: | | | | |
| Infrastructure - streets | 8,853,785 | 125,000 | - | 8,978,785 |
| Buildings | 9,176,631 | - | - | 9,176,631 |
| Improvements | 3,816,579 | 250,355 | - | 4,066,934 |
| Machinery and equipment | 7,572,500 | 38,622 | - | 7,611,122 |
| Total capital assets being depreciated | 29,419,495 | 413,977 | - | 29,833,472 |
| Less accumulated depreciation for: | | | | |
| Infrastructure - streets | 8,485,950 | 43,404 | - | 8,529,354 |
| Buildings | 6,226,990 | 179,095 | - | 6,406,085 |
| Improvements | 1,394,002 | 245,223 | - | 1,639,225 |
| Machinery and equipment | 5,897,758 | 403,283 | - | 6,301,041 |
| Total accumulated depreciation | 22,004,700 | 871,005 | - | 22,875,705 |
| Net Capital Assets Being Depreciated | 7,416,795 | (457,028) | - | 6,957,767 |
| Net Governmental Capital Assets | <u>\$ 7,416,795</u> | <u>\$ (457,028)</u> | <u>\$ -</u> | <u>\$ 6,959,767</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE H – CAPITAL ASSETS – CONT'D

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balances</u> |
|--|------------------------------|---------------------|-------------------|----------------------------|
| <u>Business-Type Activities</u> | | | | |
| Capital assets not being depreciated | | | | |
| Land and right-of-way | <u>\$ 301,279</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 301,279</u> |
| Capital assets being depreciated | | | | |
| Utility plant in service | 44,163,086 | 2,219,135 | - | 46,382,221 |
| Riverport authority | 3,780,352 | - | - | 3,780,352 |
| Waste-to-energy conversion facility | 1,444,544 | - | - | 1,444,544 |
| Furniture and fixtures | 662,365 | - | - | 662,365 |
| Machinery and equipment | <u>4,748,143</u> | <u>577,151</u> | <u>195,715</u> | <u>5,129,579</u> |
| Total capital assets being depreciated | <u>54,798,490</u> | <u>2,796,286</u> | <u>195,715</u> | <u>57,399,061</u> |
| Less accumulated depreciation for | | | | |
| Utility plant in service | 26,111,248 | 1,062,624 | - | 27,173,872 |
| Riverport authority | 1,592,665 | 74,286 | - | 1,666,951 |
| Waste-to-energy conversion facility | 572,839 | 36,114 | - | 608,953 |
| Furniture and fixtures | 635,382 | 6,998 | - | 642,380 |
| Machinery and equipment | <u>2,815,788</u> | <u>310,155</u> | <u>25,772</u> | <u>3,100,171</u> |
| Total accumulated depreciation | <u>31,727,922</u> | <u>1,490,177</u> | <u>25,772</u> | <u>33,192,327</u> |
| Net Capital Assets Being Depreciated | <u>23,070,568</u> | <u>1,306,109</u> | <u>169,943</u> | <u>24,206,734</u> |
| Net Business-Type Capital Assets | <u>\$ 23,371,847</u> | <u>\$ 1,306,109</u> | <u>\$ 169,943</u> | <u>\$ 24,508,013</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE H – CAPITAL ASSETS – (CONT'D)

Depreciation expense was charged to functions/programs of the City as follows:

| | |
|---|---------------------|
| <u>Government Activities</u> | |
| General government | \$ 94,699 |
| Law enforcement | 204,448 |
| Highways and streets | 123,955 |
| Public safety | 132,021 |
| Recreation and culture | 156,565 |
| Airport | 159,317 |
| Total Depreciation Expense - Governmental Activities | <u>\$ 871,005</u> |
| <u>Business-Type Activities</u> | |
| Electric, water & sewer | \$ 1,205,820 |
| Sanitation | 210,071 |
| Riverport authority | 74,286 |
| Total Depreciation Expense - Business-Type Activities | <u>\$ 1,490,177</u> |

NOTE I – LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2018 were as follow:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Retirement</u> | <u>Ending Balance</u> | <u>Due in One Year</u> |
|--|------------------------------|---------------------|---------------------|---------------------------|----------------------------|
| Governmental Type Activities | | | | | |
| Capital leases | <u>\$ 400,850</u> | <u>\$ -</u> | <u>\$ 208,421</u> | <u>\$ 192,429</u> | <u>\$ 127,961</u> |
| Total Governmental Activity Long-term Liabilities | <u>\$ 400,850</u> | <u>\$ -</u> | <u>\$ 208,421</u> | <u>\$ 192,429</u> | <u>\$ 127,961</u> |
| | | | | | |
| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Retirement</u> | <u>Ending Balance</u> | <u>Due in One Year</u> |
| Business Type Activities | | | | | |
| Revenue Bond Series | <u>\$ 3,901,036</u> | <u>\$ 3,605,000</u> | <u>\$ 488,397</u> | <u>\$ 7,017,639</u> | <u>\$ 581,316</u> |
| Capital leases | <u>957,734</u> | <u>715,544</u> | <u>567,484</u> | <u>1,105,794</u> | <u>248,630</u> |
| Total Business Activity Long-term Liabilities | <u>\$ 4,858,770</u> | <u>\$ 4,320,544</u> | <u>\$ 1,055,881</u> | <u>\$ 8,123,433</u> | <u>\$ 829,946</u> |

Capital Leases - Primary Government: At December 31, 2018, the City had lease agreements for financing capital equipment. Governmental type leases are for a fire truck, utility vehicle, street sweeper, radio system, mowers, and golf carts.

These lease agreements qualify as a capital lease for accounting purposes and, therefore, are recorded at the present value of future minimum lease payments as of the inception dates.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE I – LONG-TERM DEBT – (CONT'D)

As of December 31, 2018, the future minimum lease obligations and the net present value of these minimum lease payments were as follows:

| Year ended December 31, | Governmental Activities | Business-Type Activities |
|---|----------------------------|-----------------------------|
| 2019 | \$ 133,518 | \$ 280,079 |
| 2020 | 57,232 | 317,093 |
| 2021 | 13,404 | 518,802 |
| 2022 | - | 58,796 |
| Total minimum lease payments | <u>204,154</u> | <u>1,174,770</u> |
| Less interest | <u>(11,725)</u> | <u>(68,976)</u> |
| Present value of minimum lease payments | <u>\$ 192,429</u> | <u>\$ 1,105,794</u> |

As of December 31, 2018, bonds payable consisted of the following:

| | |
|---|---------------------|
| 2007 Revenue Bond issue - ANRC, 4.75%, \$2,755,250; principal and interest payments of \$87,291 semiannually beginning June 1, 2008; matures June 1, 2037 | \$ 2,069,275 |
| 2014 Revenue Bond issue - ANRC, 3.50%, \$2,030,000; principal and interest payments of \$27,283 monthly beginning July 23, 2014; matures June 23, 2021 | 782,187 |
| 2015 Revenue Bond issue - ANRC, 4.25%, \$1,030,000; principal and interest payments of \$62,386 annually beginning December 1, 2016; matures December 1, 2055 | 561,177 |
| 2017 Revenue Bond issue - ANRC, 3.90%, \$3,605,000; principal and interest payments of \$262,919 annually beginning June 1, 2019; matures June 1, 2037 | 3,605,000 |
| | <u>7,017,639</u> |
| Less: current portion of bonds payable | (581,316) |
| Bonds payable, net | <u>\$ 6,436,323</u> |

Revenue bonds debt service requirements to maturity are as follows:

| | Principal | Interest | Total |
|------------|---------------------|---------------------|---------------------|
| 2019 | \$ 581,316 | \$ 244,965 | \$ 826,281 |
| 2020 | 601,727 | 224,555 | 826,282 |
| 2021 | 457,545 | 204,325 | 661,870 |
| 2022 | 306,189 | 192,698 | 498,887 |
| 2023 | 316,817 | 182,070 | 498,887 |
| Thereafter | 4,754,045 | 1,288,569 | 6,042,614 |
| Total | <u>\$ 7,017,639</u> | <u>\$ 2,337,182</u> | <u>\$ 9,354,821</u> |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE I – LONG-TERM DEBT – (CONT'D)

Interest expense for bonds payable totaled \$122,990 in 2018.

Total Business-Type Activity Long-term Liabilities: The long-term liabilities other than bonds (capital leases) will be retired with current financial resources (operating revenues) annually. The capital leases will be paid from the General Fund or Sanitation Fund (i.e., the fund that uses the asset acquired). The electric, water and sewer's improvement district improvements will be paid from the Electric, Water and Sewer Fund. Compensated absences will be liquidated by the fund that pays the employees. These funds include the General Fund, Street Fund, and Electric, Water and Sewer Fund and Sanitation Fund.

Depreciation reserve : Terms of the revenue bond agreements require the City to establish a restricted cash account that is designated as a depreciation reserve. At year end, the account had not been established.

NOTE J – DUE TO COUNTY

In 2012 the City entered into an agreement with Mississippi County, Arkansas (the "County") to submit 16% of annual PILOT payments received from Plum Point Energy Associates. It was determined in 2017 that no payments related to this agreement had been made to the County for this since 2012. In 2018, the City paid the County 16% of the PILOT payment received and the amount due for 2014 resulting in an amount due the County at December 31, 2018 of \$343,436.

NOTE K – FUND BALANCE

Fund balance classifications at December 31, 2018 are composed of the following:

| | General Fund | Street Fund | Airport Fund | Nonmajor Funds | Total |
|------------------------|-----------------|----------------|-----------------|-------------------|--------------|
| Restricted | | | | | |
| Public safety | \$ 45,921 | \$ - | \$ - | \$ - | \$ 45,921 |
| Highways and streets | - | 275,758 | - | - | 275,758 |
| Grants | - | - | 75,417 | - | 75,417 |
| Total restricted | 45,921 | 275,758 | 75,417 | - | 397,096 |
| Assigned | | | | | |
| Recreation and culture | - | - | - | 7,544 | 7,544 |
| Unassigned | | | | | |
| General government | 744,034 | - | 500 | - | 744,534 |
| Total Fund Balances | \$ 789,955 | \$ 275,758 | \$ 75,917 | \$ 7,544 | \$ 1,149,174 |

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE L – TRANSFERS BETWEEN FUNDS

Operating transfers recorded in the statement of revenues, expenditures and changes in fund balances - governmental funds are as follows:

| | General Fund | Street Fund | Airport Fund | Nonmajor Funds | Total |
|-------------------------|-----------------|----------------|-----------------|-------------------|--------------|
| Operating transfers in | \$ 1,355,170 | \$ 671,629 | \$ 18,583 | \$ - | \$ 2,045,382 |
| Operating transfers out | \$ - | \$ - | \$ - | \$ - | \$ - |

Operating transfers recorded in the statement of revenues, expenses and changes in fund net position proprietary funds as follows:

| | Electric, Water and Sewer Fund | Sanitation Fund | Riverport Authority | Total |
|-------------------------|--------------------------------------|--------------------|------------------------|--------------|
| Operating transfers in | \$ 59,807 | \$ - | \$ - | \$ 59,807 |
| Operating transfers out | \$ 1,974,057 | \$ 107,218 | \$ 23,914 | \$ 2,105,189 |

Reconciliation of operating transfers governmental funds and business-type funds:

| | Governmental- Type Funds | Enterprise Funds | Total |
|-------------------------|--------------------------------|---------------------|--------------|
| Operating transfers in | \$ 2,045,382 | \$ 59,807 | \$ 2,105,189 |
| Operating transfers out | - | 2,105,189 | 2,105,189 |
| Difference | | | \$ - |

NOTE M – PENSION PLANS

Osceola Police and Fire (LOPFI): The following brief description of the Arkansas Local Police and Fire Retirement System ("LOPFI") is provided for general information purposes only.

LOPFI is a cost-sharing, multi-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan. The plan consists of police officers and firefighters of political subdivisions of the State of Arkansas hired by the respective local government unit after January 1, 1983. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 364 of 1981. LOPFI also maintains an agent multiple-employer defined benefit pension plan for Political subdivisions that had a local pension and relief fund (local plan) for its firefighters and police officers prior to the establishment of LOPFI. LOPFI policy is established by a seven member Board of Trustees (Board): two trustees who are active members of the system, one police officer and one firefighter, nominated by their respected employee groups, and appointed by the Governor; two employer representatives from governing bodies of participating political subdivisions and appointed by the Governor from a list submitted by the Arkansas Municipal League; two retired members, one police officer and one firefighter, appointed by the Governor from a list provided by the Joint Committee on Public Retirement and Social Security Programs; and one citizen who is neither an employee nor employer of the system appointed by the Governor from a list submitted by the Joint Committee on Public Retirement and Social Security Programs. An Executive Director is appointed by the Board and administers the System in a manner consistent with law and Board policy.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE M – PENSION PLANS (CONT'D)

Benefits Provided: Benefit provisions are set forth in Arkansas Code. LOPFI provides retirement, disability and death benefits. There are two (2) benefit programs offered by LOPFI for the firefighters and police officers.

Benefit Program 1: Pension benefits to a member with five or more years (10 or more years for members hired after July 1, 2013) of credited service in force who has attained his or her normal retirement age consist of an annuity equal to the following:

- a. For each year of paid service resulting from employment in a position not also covered by social security, 2.94% of his or her final average pay (2.7% for those with retirement date prior to July 1, 2009); plus
- b. For each year of paid service resulting from employment in a position also covered by social security, 1.94% of his or her final average pay (1.7% for those with retirement date prior to July 1, 2009). In addition, if such member is retiring and if such member's age at retirement is younger than social security's minimum age for an unreduced retirement benefit, then such member receives a temporary annuity equal to 1% of his or her final average pay for each such year of paid service. Such temporary annuity terminates at the end of the calendar month in which the earliest of the following events occur: such member's death; or his or her attainment of such social security minimum age for unreduced benefits.
- c. In no event will the total of a. plus b. exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2014, for each year of volunteer service, \$6.37 per month, to a maximum of \$254.80 monthly.
- e. Before the date that the first payment of his or her annuity becomes due, but not thereafter, a member may elect in writing to receive his or her annuity as a life annuity or he or she may elect to have his or her life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, his or her annuity shall be paid to him as a life annuity.

Benefit Program 2: For each year of paid service rendered on or after the election date of Benefit 2 and resulting from employment in a position not also covered by social security, 3.28% of his or her final average pay, plus for each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position also covered by social security, 2.94% of his or her final average pay.

Members are eligible for disability benefits with 5 years of service (or 10 years of actual service if hired on or after July 1, 2013) and terminates employment because of becoming totally and permanently disabled from non-duty related causes. If the disability is determined to be duty related, a benefit would be 65% of the member's final average pay. Prior to that date, the benefit was computed as if the member had completed 25 years of service.

Contributions: The employer contribution rate is adjusted every year to reflect changes in the composition of the employee group and other factors with affect cost. Contributions are determined on an actuarial basis in order to ensure that the individual system employers can honor their benefit commitments to covered employees. An individual entry age actuarial cost method of valuation is used in determining normal cost.

The employee contribution rate depends on the type of service being rendered and whether or not the service is also covered by social security. The different employee contribution rates are as follows:

- a. Paid service not covered by social security: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date
- b. Paid service also covered by social security: 2.5% of gross pay beginning July 1, 2009; no employee contributions prior to that date.
- c. Paid service-benefit program 2: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date.
- d. Volunteer service: no employee contribution

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE M – PENSION PLANS (CONT'D)

The City's contributions for the year ended December 31, 2018 was \$290,285.

Osceola Fire (Old Plan): Osceola Firefighters Pension Fund is a single employer plan.

Benefits Provided: Members are eligible to retirement at any age with 20 years of service while receiving 63% of the employee's final salary, but not less than \$4,200.

For members whose service exceeds 20 years, the annual benefit is increase by \$240 for each year over 20, up to \$1,200 per year extra.

For members who have 25 years or more of service, the member receives an extra 1.25% (for each year over 25) of final salary, payable once the retiree reaches age 60. The benefit cannot exceed 100% of final salary.

Members are eligible for disability benefits with permanent physical or mental disability not acquired while performing work in gainful employment outside the fire department.

- For Full Paid Non-duty disability, the employee will be paid a retirement benefit but not less than \$4,200 per year
- For Full Paid Duty-related disability, the employee will receive a retirement benefit of no less than 65% of final salary of \$4,200 per year

Contributions: The employer contributes a matching contribution dollar for dollar equal to the employee contribution. The employee contributes 6% of salary. Volunteers contribute \$12 per year. The contributions are refundable if the member terminates employment before they are eligible to retire.

The City's contributions for the year ended December 31, 2018 was \$13,727.

Defined Contribution plan: The City maintains a 457b retirement plan for electrical, water and sewer, and sanitation department employees. The plan allows for elective salary deferrals by participating employees. The City's matching expenses for the plan for the year ended December 31, 2018 was \$64,813.

NOTE N - OTHER INFORMATION

Risk Management: During the course of daily operations, the City is exposed to various risks of loss relating to theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City manages these risks by the following coverage procedures:

The City participates in the Arkansas Municipal League insurance program (Program) for coverage in the following areas:

Municipal League Defense Program: This insurance program provides coverage for legal defense, expenses and damages in suits against City officials and employees and civil-rights suits against the municipal government. The Program is a participant in a funded trust with pooled risk involving approximately 500 cities in Arkansas. The coverage of each case is at the sole discretion of the Program's administrator. The maximum coverage of any one loss cannot exceed 25% of the Programs' fund reserve; therefore, the City could be at risk if any suit against the City exceeds 25% of the Program's reserve. For the year ended December 31, 2018, and for the prior three fiscal years, there were no settlements that exceeded insurance coverage.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE N - OTHER INFORMATION (CONT'D)

Municipal Property Program: This insurance program provides coverage for insurable property and equipment exclusive of motor vehicles that belong to the participating municipality and for which coverage has been applied and approved. The limit of the Program's liability is 1) actual cash value, or 2) the cost to repair or replace the property of like kind and quality, or 3) the applicable limit of liability stated on the enumeration schedule, or 4) 25% of the Program's available funds at the time of settlement. For the year ended December 31, 2018, and for the prior three fiscal years, there were no claims that exceeded insurance coverage.

Municipal Vehicle Program: This insurance program provides coverage in the event that the City legally must pay for damages due to bodily injury, death or property damage involving a covered City vehicle and for which the City is liable under Act 165 of 1969. Coverage under this insurance program meets the current, statutory liability limits, and the City's risk of loss is effectively transferred.

Arkansas Fidelity Bond Trust Fund: Coverage is provided for losses incurred by the municipality as a result of fraudulent or dishonest acts committed by municipal employees or officials. Municipal public official or municipal public employee means any elected officer of the municipalities and the employees or deputies of any elected officer, specifically including salaried municipal employees of municipally owned utilities, members of the city council including the mayor and the members of the various municipal boards and commissions, but excluding officials and employees of municipal hospitals, nursing homes and improvement districts.

Workers' Compensation: This insurance program provides compensation to employees in the event of injury suffered while conducting City business. The Program covers all statutory requirements, and the City's risk of loss is effectively transferred.

Contingent Liabilities: Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, mainly the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time. The City expects any disallowed claims, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney, the resolution of these matters will not have a material, adverse effect on the financial condition of the City.

Post-Employment Benefits: Post-employment benefits for City employees are limited to health insurance continuation coverage under federal law (COBRA) with all costs associated with the benefits borne by the electing participant.

NOTE O - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 28, 2019, the date which the financial statements were available to be issued.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Budgeted Amounts | Actual Amounts | Variance Favorable (Unfavorable) |
|---|---------------------|-------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 123,212 | \$ 178,628 | \$ 55,416 |
| Property taxes | 1,349,863 | 1,472,406 | 122,543 |
| Franchise fees | 100,400 | 124,654 | 24,254 |
| Sales taxes | 2,167,977 | 2,167,257 | (720) |
| Fines, forfeitures, and costs | 194,920 | 199,770 | 4,850 |
| Interest | 1,200 | 130 | (1,070) |
| Local permits and fees | 155,940 | 219,512 | 63,572 |
| Golf course fees | 66,426 | 53,898 | (12,528) |
| Jail fees | 22,000 | 20,946 | (1,054) |
| Rental income | 54,848 | 49,275 | (5,573) |
| Other revenues | 49,992 | 317,753 | 267,761 |
| TOTAL REVENUES | 4,286,778 | 4,804,229 | 517,451 |
| EXPENDITURES | | | |
| Current | | | |
| General government | 742,938 | 698,318 | 44,620 |
| Law enforcement | 2,505,924 | 2,533,011 | (27,087) |
| Public safety | 1,280,639 | 1,380,112 | (99,473) |
| Recreation and culture | 815,012 | 895,587 | (80,575) |
| TOTAL CURRENT | 5,344,513 | 5,507,028 | (162,515) |
| Capital outlays | - | 288,976 | (288,976) |
| TOTAL EXPENDITURES | 5,344,513 | 5,796,004 | (451,491) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,057,735) | (991,775) | 65,960 |
| OTHER FINANCING SOURCES (USES) | | | |
| Capital leases | (223,116) | (174,657) | 48,459 |
| PILOT paid to county | - | (166,048) | (166,048) |
| Insurance proceeds | - | - | - |
| Operating transfers in | - | 1,355,170 | 1,355,170 |
| TOTAL OTHER FINANCING SOURCES (USES) | (223,116) | 1,014,465 | 1,237,581 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (1,280,851) | 22,690 | \$ 1,303,541 |
| Fund balance, beginning of year | | 767,265 | |
| Fund balance, end of year | | \$ 789,955 | |

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STREET FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Budgeted Amounts | Actual Amounts | Variance Favorable (Unfavorable) |
|---|---------------------|-------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 540,823 | \$ 543,300 | \$ 2,477 |
| Property taxes | - | 150,635 | 150,635 |
| Interest | 36 | 48 | 12 |
| Other revenues | - | 930 | 930 |
| TOTAL REVENUES | 540,859 | 694,913 | 154,054 |
| EXPENDITURES | | | |
| Current | | | |
| Highways and streets | 1,119,297 | 1,039,712 | 79,585 |
| TOTAL CURRENT | 1,119,297 | 1,039,712 | 79,585 |
| Capital outlays | - | 125,000 | (125,000) |
| TOTAL EXPENDITURES | 1,119,297 | 1,164,712 | (45,415) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (578,438) | (469,799) | 108,639 |
| OTHER FINANCING SOURCES(USES) | | | |
| Capital leases | (46,524) | (46,676) | (152) |
| Operating transfers in | - | 671,629 | 671,629 |
| TOTAL OTHER FINANCING SOURCES(USES) | (46,524) | 624,953 | 671,477 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ (624,962) | 155,154 | \$ 780,116 |
| Fund balance, beginning of year | | 120,604 | |
| Fund balance, end of year | | \$ 275,758 | |

CITY OF OSCEOLA, ARKANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

| | Bicentennial Fund | Bonds and Fines Fund | Total Nonmajor Governmental Funds |
|--|----------------------|-------------------------|--|
| ASSETS | | | |
| Cash and cash equivalents | \$ 7,544 | \$ 11,305 | \$ 18,849 |
| Total Assets | <u>\$ 7,544</u> | <u>\$ 11,305</u> | <u>\$ 18,849</u> |
| LIABILITIES | | | |
| Due to other agencies | \$ - | \$ 11,305 | \$ 11,305 |
| Total Liabilities | <u>-</u> | <u>11,305</u> | <u>11,305</u> |
| FUND BALANCES | | | |
| Assigned | 7,544 | - | 7,544 |
| Total Fund Balances | <u>7,544</u> | <u>-</u> | <u>7,544</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 7,544</u> | <u>\$ 11,305</u> | <u>\$ 18,849</u> |

CITY OF OSCEOLA, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

| | Bicentennial Fund | Bonds and Fines Fund | Total Nonmajor Governmental Funds |
|--|----------------------|-------------------------|--|
| INCOME | | | |
| Interest Income | \$ 53 | \$ - | \$ 53 |
| | <u>53</u> | <u>-</u> | <u>53</u> |
| EXPENDITURES | | | |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 53 | - | 53 |
| OTHER FINANCING SOURCES | | | |
| Operating transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 53 | - | 53 |
| Fund Balance, beginning of year | <u>7,491</u> | <u>-</u> | <u>7,491</u> |
| Fund Balance, end of year | <u>\$ 7,544</u> | <u>\$ -</u> | <u>\$ 7,544</u> |

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 1045
WYNNE, AR 72396

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Sally Wilson, Mayor
And the Members of the City Council
City of Osceola, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Osceola, Arkansas (the "City") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 28, 2019

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described below, that we consider to be a material weakness.

2018-1 To ensure proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions should be distributed among appropriate employees. The City's management did not segregate these duties to sufficiently reduce the risks of fraud and error and properly safeguard assets, because of limited resources. We recommend that the financial accounting duties be segregated among employees to the extent possible.

Management responded and indicated that accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions will be segregated to the extent possible with current staffing levels.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

The City of Osceola, Arkansas' Response to Findings

Management's response to the findings identified in our audit is described above. Management's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
Wynne, AR 72396
October 28, 2019

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS – STATE OF ARKANSAS**

To the Honorable Sally Wilson Mayor
And the Members of the City Council
City of Osceola, Arkansas

We have audited the financial statements of the City of Osceola, Arkansas, as of and for the year ended December 31, 2018, and have issued our report thereon dated October 28, 2019.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations of Arkansas applicable to the City of Osceola, Arkansas, is the responsibility of the City's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain laws and regulations. However, the objective of our audit of the basic financial statements was not to provide an opinion on the overall compliance with such provisions. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements under Arkansas laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the City had not complied, in all material respects, with those requirements. Also the results of our procedures did not disclose any immaterial instance of noncompliance with those requirements.

This report is intended solely for the information and use of management and State regulatory agencies and is not included to be and should not be used by anyone other than these specified parties.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
Wynne, AR 72396

October 28, 2019

Environmental Products Group

2995 Sandbrook St

Memphis TN 38116

To the City of Osceola Arkansas,

We, Environmental Products Group, bid \$39,600.93 for the replacement of the Impeller Assembly, and the Electrical box for the Auxiliary engine. We are the authorized dealer for Elgin sweepers for Arkansas and West Tennessee.

We can be contacted at:

RColeman@myEPG.com

Office: 901 630 4658

Cell: 901 275 5688

BEEBE

8.08.01 Truck routes - designated

- A. Truck routes for all motor vehicles having a capacity of more than two (2) tons, and proceeding through the city, are hereby established and designated as follows:

1. Center Street a/k/a State Highway 64, City Route
2. Main Street a/k/a State Highway 31
3. DeWitt Henry Drive a/k/a State Highway 367
4. West College from Main Street to Palm Street
5. North Orange Street from Center Street to College Street
6. North Palm Street from Center Street to College Street
7. Illinois Street from Center Street to Cherry Street
8. South Holly Street from Center Street South
9. Idaho and Fir Streets

All such vehicles are prohibited from using any other street, alley, or road while proceeding through the city.

- B. No vehicle having a capacity of over two (2) tons may use streets within areas zoned R-1, R-2, or R-3 without first obtaining a permit from the City Engineer.
- C. Permits will be issued for the use of residential streets by vehicles having capacities over two (2) tons only when such use is necessary and no other route is available. Said permit must contain the name of driver, name of owner, destination, size of vehicle, time necessary to complete business, date and time of issue, and date and time of termination.
- D. Any person, company, or corporation violating the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be fined not more than \$25.00 for each violation. (Ord. No. 305-S, Secs. 1-4)

MT. HOME

CHAPTER 8.08

TRUCK ROUTES

Sections:

- 8.08.01 Truck routes - Designated
- 8.08.02 Exceptions
- 8.08.03 Penalty

8.08.01 Truck routes - Designated.

- A. Truck routes for all motor vehicles having a capacity of twenty thousand (20,000) pounds and over, and proceeding through the city of Mountain Home, Arkansas, are hereby established and designated as follows:

Federal and State Highways, Highway 62/412, Highway 201, Highway 5, and Highway 178

- B. All such vehicles are hereby prohibited from using any other street, alley or road while proceeding through the city. (Ord. No. 99-007, Sec. 1)

8.08.02 Exceptions.

- A. When it is necessary for excluded vehicles to travel on non-truck route streets to make pickups or deliveries, it will not be considered to be a violation of this chapter if the vehicle remains on a designated truck route to the closest point from its destination. The intention of this exception of requiring trucks to travel exclusively on the truck routes is to allow pickups or deliveries as long as the minimum of non-truck route streets are traversed.
- B. School, church, tour and local public transportation buses and public service vehicles are excluded from the provisions of this chapter. (Ord. No. 91-013, Sec. 3)

8.08.03 Penalty. Any person or corporation who shall violate any of the provisions of this chapter shall be guilty of a misdemeanor and shall be liable for a minimum fine of Twenty-Five Dollars (\$25.00) with the maximum fine being Fifty Dollars (\$50.00) for each violation. (Ord. No. 91-013, Sec. 4)

BRINKLEY

CHAPTER 8.08

TRUCK ROUTES

Sections:

- 8.08.01 Designated

8.08.02 Penalty

8.08.01 Designated Through traffic for all vehicles requiring a state issued B Class weight permit or greater is prohibited on all city streets except officially designated and marked State or Federal Highways. Provided, however, such vehicles are permitted to use said streets for the sole purpose of delivering goods or services to businesses or individuals residing within the incorporated limits of the city of Brinkley. (Ord. No. 87-3, Sec. 1.)

8.08.02 Penalty Any person violating any provision of this ordinance shall be deemed guilty of a misdemeanor and punished by a fine not exceeding Two Hundred Dollars (\$200.00) and each occurrence of violation will constitute a separate offense. (Ord. No. 87-3, Sec. 2.)

Hamburg:

CHAPTER 8.08

TRUCK ROUTES

Sections:

| | |
|---------|---------------------------|
| 8.08.01 | Definitions |
| 8.08.02 | Application of regulation |
| 8.08.03 | Exceptions |

96

| | |
|---------|--------------------------|
| 8.08.04 | Truck routes established |
| 8.08.05 | Enforcement |
| 8.08.06 | Penalties |

8.08.01 Definitions For the purposes of this ordinance, the following terms, phrases, words and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future, words in the plural number include the singular number and words in the singular number include the plural number. The word “shall” is always mandatory and not merely directory.

City is the city of Hamburg, Arkansas.

Deviating truck is a truck which leaves and departs from a truck route while traveling inside the city.

Person is any person, firm, corporation, partnership, association, company or organization of any kind.

Truck is any vehicle designed or operated for the transportation of property, and whose body weight or whose combined body and load weight exceeds twenty thousand pounds (20,000 lbs.)

Truck route is a way over certain streets and highways, as designated herein, over and along which trucks coming into and going out of the city or trucks within the city must operate.

Streets of destination means any city street which is not designated as a “truck route” and which meets all of the following requirements: the operation of the truck upon that street is necessary to the conduct of business at a destination point within the city (i.e. the place in the city where the owner or operator of the truck or the person(s) in control thereof ultimately intends for the truck to go whether for business purposes or for personal reasons of the owner or operator or person(s) in control thereof) and provided truck routes are used until reaching the intersection of the street nearest the destination point. (Ord. No. 90-7, Sec. 1.)

8.08.02 Application of regulation Unless it comes within one of the exceptions listed in this section:

- A. All trucks within the city shall be operated only over and along the truck routes herein established, and
- B. Any truck operating over any city street, other than a truck route, is in violation of this ordinance and the owner and operator thereof are subject to the penalties herein set forth. (Ord. No. 90-7, Sec. 2.)

97

8.08.03 Exceptions This ordinance shall not prohibit:

- A. Operation on streets of destination The operation of trucks on streets of destination provided appropriate bonding requirements as herein set forth in subparagraphs (1) and (2), when required, are complied with prior to operation of the truck over streets to reach the destination point. After an appropriate bond has been filed with the City Clerk as provided in subparagraphs (1) and (2), and a permit issued which designates a specified route, a truck may be operated over the streets specified in the permit in order to reach its destination point and return to the truck route.
 - 1. Bond and permit requirement When a truck will be operated on any city street, other than designated truck routes established herein, on more than one occasion on any given day, or, in any event, when the weight of the truck equals or exceeds 50,000 pounds, prior to the operation of the truck on any city street, the owner, operator or someone acting on their behalf must file a bond in the amount of \$75,000.00, with good and sufficient surety, with the City Clerk and must obtain a permit. The bond may be a personal bond or corporate surety bond as long as it has good and sufficient surety, and must be approved by either the Mayor or the City Street Superintendent. After the bond has been approved by either the Mayor or City Street Superintendent, the officer approving the bond shall issue a permit authorizing the truck to operate on the streets specifically specified in the permit.
 - 2. As a condition precedent for using streets other than designated truck routes and for obtaining a permit herein, the owner, operator or person acting on their behalf must post a bond as required by Section 2 (A) (1) above and obtain a permit. By performing these acts and obtaining a permit those parties consent as follows:
 - a. The City Street superintendent or the Mayor may inspect the streets used by the truck for which the bond was posted and assess

any damages that may have been caused by the use of the street by the truck;

- b. In the event any damages are found to have been caused to the street by the use of the truck over that street, the city can immediately cause the street to be repaired and the costs of such repairs paid from the bond posted with the City Clerk by the owner or operator of that truck or the person posting the bond on their behalf;

98

- c. The decision of the City Street Superintendent or Mayor is final and non-appealable and shall be binding;
 - d. The amount of damages shall be equal to the costs of repair and
 - e. After the repairs are finished and the damages determined, the city shall have a cause of action on the bond.
3. At such time as the usage of the streets designated in the permit are completed, the City Street Superintendent or the Mayor, in his absence or unavailability, shall immediately inspect the streets used to assess any damages that may have been caused by the truck's use of the street. In the event there are no damages found, then the person making the inspection shall denote his findings on a copy of the permit kept for this purpose and instruct the City Clerk to cancel the bond and return it to its maker. If damages are assessed then the person making the inspection shall make specific written findings of the nature, type and extent of the damages, attach the findings to the copy of the permit and mail a copy of the written findings to the principal and surety on the bond by certified mail, return receipt requested, restricted delivery at the last known addresses as shown on the bond. The city is then authorized to begin repair of the street(s) and after repairs are completed recover its damages from the bond.

- B. Operation on street of destination In order to accommodate (1) the need for the use of a large number of trucks on a specific job within the city, such as, but not limited to, a construction project, or (2) the need to operate one or more trucks over non-truck route streets for other legitimate purposes, in lieu of the provisions of Sections 2 (A)(1) (a) (b) and (c). The operation of trucks on streets of destination will be permitted provided an appropriate standing bond, as herein set forth in subparagraph 2 (A) (B) (1) has been filed with the City Clerk, prior to operation of the truck(s) over streets to reach the destination point. After the appropriate standing bond has been filed with the City Clerk as provided herein, and a permit issued which designates a specified route, a truck or a group of

trucks may be operated over the streets specified in the permit in order to reach its destination point and return to the truck route.

1. Standing bond and permit requirement When a number of trucks will be needed to operate over city streets in order to work on a specified job within the city, such as on a construction project, or when for any reason there is a need to operate one or more trucks over non-truck route streets, the contractor, owner, business or someone acting on their behalf, prior to the commencement of the construction project or the operation of the truck or trucks over the city streets, may file a standing bond in the amount of \$125,000.00, with good and sufficient surety, with the City

99

Clerk and obtain a permit which specifies the specific streets to be used by the truck or trucks on that project or for whatever purpose the use may be for. The bond may be a personal bond or corporate surety bond as long as it has good and sufficient surety, and must be approved by either the Mayor or the City Street Superintendent. After the bond has been approved by either the Mayor or the City Street Superintendent, the officer approving the bond shall issue a permit authorizing the trucks on that project to operate on the streets specifically specified in the permit.

2. As a condition precedent for using streets other than designated truck routes and for obtaining a permit herein, the contractor, truck owner, business or someone acting on its behalf must post a standing bond as required by Section 2 (A) (B) (1) above and obtain a permit. By performing this act and obtaining a permit, the contractor, owner, business and those who sign the bond on their behalf consent as follows:
 - a. The City Street Superintendent or the Mayor may inspect the streets used by the truck or trucks and assess any damages that may have been caused by the use of the streets by those trucks;
 - b. In the event any damages are found to have been caused to the streets by the use of those trucks over the city streets, the city can immediately cause the streets to be repaired and the costs of such repairs paid from the bond posted with the City Clerk by the contractor, owner, business or someone acting on their behalf;
 - c. The decision of the City Street Superintendent or Mayor is final and non-appealable and shall be binding;
 - d. The amount of damages shall be equal to the costs of repair and
 - e. After the repairs are finished and the damages determined, the city shall have a cause of action on the bond.

3. At such time as the construction project is completed or the purpose for which the streets were needed, as designated in the permit, are completed, the City Street Superintendent or the Mayor, in his absence or unavailability, shall immediately inspect the streets used to assess any damages that may have been caused by the trucks' use of the streets. In the event there are no damages found, then the person making the inspection shall denote his findings on a copy of the permit kept for his purpose and instruct the City Clerk to cancel the standing bond and return it to its maker. If damages are assessed then the person making the inspection shall make specific written findings of the nature, type and

100

extent of the damages, attach the findings to the copy of the permit and mail a copy of the written findings to the contractor and the surety on the bond by certified mail, return receipt requested, restricted delivery at the last known addresses as shown on the bond. The city is then authorized to begin repair of the street (s) and after repairs are completed recover its damages from the bond. If a street or streets are damaged prior to the completion of the construction or other project or before the purpose for which the streets were needed is completed, the city can immediately cause the street or streets to be repaired and charge the cost of repairs against the bond. If the bond is insufficient then the city shall have a cause of action against the owner of the truck and its privies for all damages in excess of the bond.

- C. Emergency vehicles The operation of emergency vehicles upon any street in the city. Emergency vehicles are excepted from the bond requirement and shall not be required to post a bond as a condition precedent to operating over the city streets.
- D. Public utilities The operation of trucks owned or operated by the city, public utilities, or any contractor or material man while engaging in the repair, maintenance or construction of any street, street improvements or street utilities within the city. Public utility vehicles are exempted from the bond requirement and shall not be required to post a bond as a condition precedent to operating over the city streets.
- E. Detoured trucks The operation of trucks upon any officially established detour in any case where such truck could otherwise not lawfully be operated upon the street for which such detour is established. Detoured trucks are exempted from the bond requirement and shall not be required to post a bond as a condition precedent to operating over the city streets.
- F. Local business access to truck routes The operation of trucks owned or operated by businesses located within the city limits and who pay city occupation taxes or

are exempted therefrom, in order to gain access from their place of business to the nearest truck route provided the trucks use the shortest route possible to get from the place of business to the truck route. Provided the trucks from these businesses use the shortest access routes available to them they will be exempted from the bond requirement for this purpose only and shall not be required to post a bond as a condition precedent to operating over the city streets in order to gain access to the truck routes. (Ord. No. 90-7, Sec. 2.)

8.08.04 Truck routes established There is hereby established within the city the following truck routes:

101

- A. U.S. Highway 425 (formerly State Highway 81) from its north intersection with the city limits to its south intersection with the city limits.
- B. U.S. Highway 82 from its south intersection with the city limits to its northern most point within the city, then in an eastward direction to the east intersection with the city limits.
- C. State Highway 8 west from its intersection with U.S. Highway 425 (formerly State Highway 81), then in a westward direction to its west intersection with the city limits.
- D. State Highway 8 east from its intersection with U.S. Highway 425 (formerly State Highway 81), then in an eastward direction to its east intersection with the city limits.
- E. West Jackson Avenue (Highway 278) from its intersection with U.S. Highway 425 (formerly State Highway 81), then in a southwestward direction to its intersection with the city limits.
- F. West Foote Street from Highway 425 (formerly State Highway 81) west to its intersection with the city limits. (Ord. No. 90-7, Sec. 3.)

8.08.05 Enforcement

- A. The City Clerk shall keep and maintain accurate maps setting out truck routes. The maps shall be kept on file in the office of the City Clerk and shall be available to the public, upon reasonable request during normal business operation hours for the city.
- B. The Chief of Police shall cause all truck routes to be clearly marked by posting signs in order to give notice that this ordinance is in effect.
- C. The Chief of Police shall have the authority to require any person driving or any person in control of any truck not proceeding over a truck route to proceed to any

Community of the Year Winners

- **Shana Chaplin (DHE)** <shana.chaplin@adhe.edu>

sallylongowilson@yahoo.com

Sheila Boyd, Whitnee Bullerwell, Jamal Williams (DHE)

Nov 14 at 2:54 PM

Dear Community of the Year Nominator:

Congratulations on being selected as one of the eight communities to receive the 2019 Arkansas Volunteer Community of the Year Award! The eight communities being honored this year are: Eureka Springs, Greenbrier, Fairfield Bay, Osceola, Alma, Jonesboro, VanBuren and Fayetteville. We encourage you to notify your municipal leadership and inform your state district officials of the prestigious recognition you've earned.

The awards will be presented to the honorees on **Thursday, February 13** at a noon luncheon during the Arkansas Municipal League's (AML) Winter Conference in Little Rock. Two representatives from each winning community will be seated at the front of the banquet hall with the other winning communities and EngageAR Service Commission Commissioners.

Mid December you will receive a winning city packet outlining details of the event, directions for making lunch reservations and other event details. EngageAR will be issuing a press release early January, will be posting winning municipalities to our VolunteerAR website, and designing an event program in which we will share your innovative civic engagement.

Please express our sincere appreciation to the volunteers in your community who give so unselfishly of themselves and their resources. EngageAR is at your service to provide civic engagement and service initiative resources, including but not limited to training, facilitating collaboration and providing AmeriCorps grant application support and guidance. For more information about our services please visit our website at: <https://www.volunteerar.org/about-us> or send an inquiry to engage.ar@adhe.edu.

It is our honor and privilege to partner with the Arkansas Municipal League in recognizing those municipalities showing innovative approaches to solving local problems through civic engagement. We are anxious to share your stories and celebrate with you February 13, 2020.

Serving Together



Shana Chaplin

Director

Phone: (501) 537-9724

Email: Shana.Chaplin@adhe.edu

Website: www.volunteerar.org/National-Service

Celebrating 25 Years of National Service

LASSITER & CASSINELLI

ATTORNEYS AT LAW

813 WEST THIRD STREET
LITTLE ROCK, ARKANSAS 72201
TELEPHONE: 501-370-9300
FACSIMILE: 501-370-9306
WWW.LASSITERANDCASSINELLI.COM

November 11, 2019

Chief Ollie Collins
Osceola Police Department
401 W Keiser Ave.
Osceola, AR 72370
Fax: 870-563-5657

Chief Collins,

Dakota Dunkin hired me to appeal his termination from the Osceola Police Department dated November 1st, 2019. On Mr. Dunkin's behalf, I respectfully request a hearing before the Police Committee to contest his termination, and a hearing before the City Council, if necessary. I would also request that Mr. Dunkin's termination be stayed until the resolution of his pending criminal charge in case number 47OCR-19-232 in Mississippi County Circuit Court.

After looking through the Osceola Police Department Policy & Procedures, there do not appear to be any policies or procedures regarding appeals of termination decisions. I then consulted the City of Osceola's ordinances, which also do not provide any guidance as to the appellate process for a terminated police officer.

Ordinance 2.8.1(4) does note that any person appointed to the police department by the Mayor and/or City Council "shall be retained as a member thereof at the will and pleasure of the City Council, and for any misconduct in office or nonfeasance may be suspended by the Mayor and upon a proper hearing before the Police Committee be removed from office, pending a final hearing and disposition of such case by the City Council." While Mr. Dunkin was not a mayoral appointee, he respectfully requests the same due-process rights which such an appointee would be afforded. Thus, Mr. Dunkin respectfully requests such a hearing before the Police Committee and a hearing before the City Council, if necessary, in order to contest the termination decision.

Further, I would respectfully ask that you stay the termination decision and instead place Mr. Dunkin on administrative suspension without pay pending the resolution of his criminal case. Pursuant to Personnel Policy G30 Section VII(B), you "may postpone making decision until any related criminal charges are resolved." Mr. Dunkin respectfully requests that you postpone your final decision until after his criminal charge in case number 47OCR-19-232 is resolved in the Mississippi County Circuit Court.

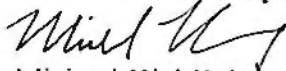
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Please advise how to proceed from here. Mr. Dunkin anxiously awaits his opportunity to contest the allegations that form both the basis for his termination and criminal charge. I have forwarded this letter to the Mayor, City Attorney, and all members of the City Council. I look forward to hearing back from you.

Sincerely,

LASSITER & CASSINELLI



Michael Kiel Kaiser

cc: Mayor Sally Wilson
303 W Hale Ave.
Osceola, AR 72370

City Attorney Catherine Dean
P.O. Box 552
Osceola, AR 72370
Fax: 870-563-0501

Osceola City Council Members
Stanley Williams; Linda Watson; Sandra Brand;
Gregory Baker; Tyler Dunegan; & Gary Cooper
316 W Hale Ave.
Osceola, AR 72370

public or private scale available for the purpose of weighing and determining whether this ordinance has been complied with. (Ord. No. 90-7, Sec. 4.)

8.08.06 Penalties Any person, firm or corporation violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in an amount not exceeding One Hundred Dollars (\$100.00) plus costs or be imprisoned for a period not exceeding ten (10) days, or both fined and imprisoned. Each day such violation is committed or permitted to continue, shall constitute a separate offense and shall be punishable as such hereunder. The penalties hereunder are in addition to the requirements for posting a bond herein and are not in lieu of those provisions. (Ord. No. 90-7, Sec. 5.)