



CITY COUNCIL MEETING

MONDAY

MARCH 21, 2022

5:00 P.M.

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

REGULAR MEETING

February 21, 2022

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 February 21, 2022 at 5:00pm.

Officers present: Sally Wilson, Mayor
Jessica Griffin, City Clerk/Treasurer (via phone)
David Burnett, City Attorney

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

Others Present: Melissa Harrison
Stacy Travis

Public hearing was held from 5:02-5:20pm regarding the re-zoning of a property.

Meeting was called to order by Mayor Wilson. Jessica Griffin called roll and all Council members were present.

There was a request to table issue/concern from public hearing until a later meeting. All Council members were in favor, except for Sandra Brand who voted no.

Motion was made by Greg Baker and seconded by Gary Cooper to approve January minutes. All Council members were in favor.

Megan Owens came forward with the Chamber report.

Melissa Harrison came forward with the Financial Report. (Attached)

MONTHLY REPORTS ARE AS FOLLOWS:

January 2022	Current Month			Year to Date			Annual	Elapsed
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	Budget	8%
Revenue:								
01 - Osceola Light & Power	1,444,049	1,135,927	(308,122)	1,444,049	1,135,927	(308,122)	17,328,588	7%
02 - City General Fund	396,569	381,761	(14,808)	396,569	381,761	(14,808)	4,758,833	8%
03 - Street Fund	45,837	50,689	4,852	45,837	50,689	4,852	550,040	9%
04 - Sanitation Fund	79,838	78,885	(953)	79,838	78,885	(953)	958,050	8%
Total Funds	1,966,293	1,647,262	(319,030)	1,966,293	1,647,262	(319,030)	23,595,511	7%
Operating Expense:								
01 - Osceola Light & Power	1,238,524	1,433,593	(195,069)	1,238,524	1,433,593	(195,069)	14,862,285	10%
02 - City General Fund	533,509	540,237	(6,728)	630,214	540,237	89,977	6,402,107	8%
03 - Street Fund	96,879	71,617	25,262	96,879	71,617	25,262	1,162,550	6%
04 - Sanitation Fund	90,133	72,444	17,689	90,133	72,444	17,689	1,081,600	7%
Total Funds	1,959,045	2,117,891	(158,846)	2,055,750	2,117,891	(62,141)	23,508,542	9%
Impact to Surplus:								
01 - Osceola Light & Power	205,525	(297,666)	503,191	205,525	(297,666)	(503,191)	2,466,303	-12%
02 - City General Fund	(136,940)	(158,476)	21,536	(233,644)	(158,476)	75,168	(1,643,274)	10%
03 - Street Fund	(51,043)	(20,928)	(30,115)	(51,043)	(20,928)	30,115	(612,510)	3%
04 - Sanitation Fund	(10,296)	6,441	(16,737)	(10,296)	6,441	16,737	(123,550)	-5%
Total Funds	7,247	(470,629)	477,876	(89,457)	(470,629)	(381,171)	86,969	

Discussion was held about the Planning Commission names/members. Motion was made by Greg Baker and seconded by Gary Cooper to approve eight names discussed. All Council members were in favor.

Amanda Lefever, Attorney with the Municipal League came forward to address Council. After discussion, motion was made by Tyler Dunegan and seconded by Gary Cooper to take advice given by Amanda. All Council members were in favor.

Billie Heugel came forward to address the Council about the renewal of the Gary's Pizza grant.

Motion was made by Sandra Brand and seconded by Stan Williams to approve the grant. All Council members were in favor.

Resolutions were introduced and read as follows:

February 2022

New Osceola Planning Commission members

- 1) Tony Maynard by Gary Cooper
- 2) Mayburn Walker by Tyler Dunegan
- 3) ***Sally Parks by Stan Williams – table until city redistricting map is completed***
- 4) CD Heaton by Sandra Brand
- 5) Madeline White Portier by Linda Watson
- 6) Ashley Douglas by Greg Baker
- 7) Ralph Wilson by Sally Wilson
- 8) Council member ~~Tyler Dunegan~~ Gary Cooper
- 9) Council member ~~Linda Watson~~ Sandra Brand



Business Plan & Grant Renewal
Presented: February 21, 2022

\$35,000 in utilities



Our First Year

Our First Year

- Gross Sales since 2/1/2021 – Current – Over \$800k
- Utility Bills, State & Federal Taxes Paid on Time – Since Day 1

Our Team

- Paid Employees Hours - 23,500 +
 - Total Employees employed over the year 50+
 - Currently Employee 17 employees
 - We on average employ 8-10 employees w/ Full Time Hours

Community Involvement

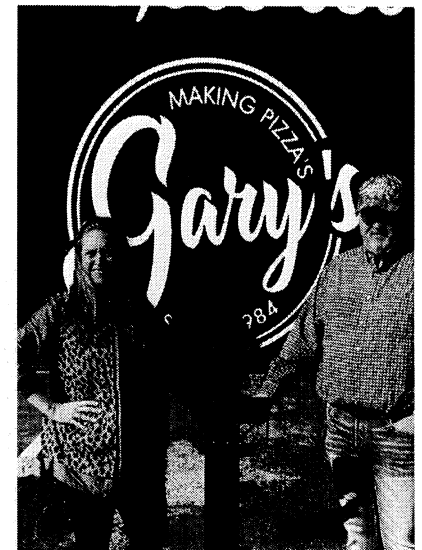
- Opened Dine In Services - April, 2021

What's to Come

- Added Shaved Ice – May, 2021
- Added Beer, Wine & 5 TV's – October, 2021

Grant Renewal And Assumptions

- New Menu & New Items – February, 2022

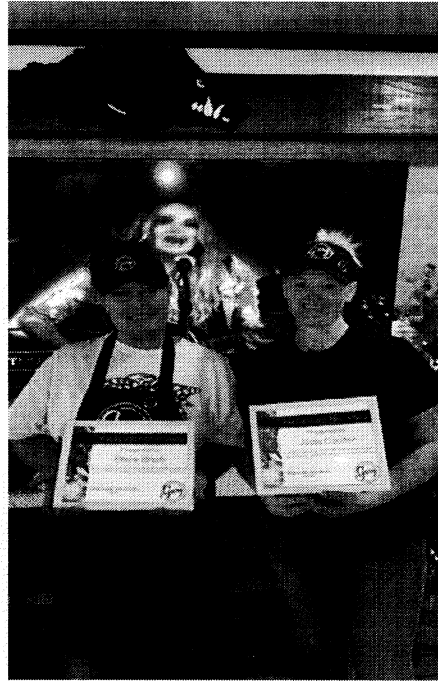


Our Team

Our First Year

Our Team

Community
Involvement



What's to Come

- We have 5 Crew Members that have been with us since we opened
- We have had multi-generational employees work for us.
- Google Review Scorecard - 39 Reviews – 4.7 Stars
- Facebook Reviews – 4.7 out of 5 – 50+ Reviews – 2,250+ Followers

Grant Renewal
And
Assumptions

Community Involvement

Our First Year

- Hosted Breakfast w/ Santa – 100+ children attended the event. We also had a mailbox for children to drop their letters to Santa. Over 150 children received personalized letters from Santa in the community.

Our Team

- Sponsor for Osceola Athletics – Example for Football we sponsored the Player of the Week and we donated two free pizza to those that were chosen.
- Annual BackPack Event – We provided crayons and free mini pizza coupons for each backpack that was given out.

**Community
Involvement**

- We also provide Free Mini Pizza to any student that brings in their report card and has A's and B's.
- Donated pizzas & product to several different community events throughout the year.

What's to Come

- Participated in the Osceola Christmas Parade
- Provided fund raising events for OHS – JR. Class and AU Football - We provided cards for them to sell and they get to keep 100% of the money.

Grant Renewal
And
Assumptions

- Member of the Chamber of Commerce & Main Street Osceola
- Participated in the Osceola Christmas Parade

What's to Come?

Our First Year

- Continue to Sponsor and Support Local Athletics & Community Events
- We have now been told we can serve Beer & Wine on Sunday's. That started on 2/13.
- Will Host March Madness Watch Parties

Our Team

- We will open shaved ice sometime in March and will more than likely keep that on a year-round basis. Also look to add specialty Hot Chocolates in the Fall/Winter.
- New Menu that started 2/1 – Added several new menu items including a Kids Experience. In a two-week period, we had over 45+ kids to get to make their own pizzas. Our goal is to drive more dine-in sales.

Community Involvement

- We are exploring other delivery options (Bite Squad, Grubhub, Door Dash, UberEats).
 - Our goal is to be able to open delivery options to factories/steel mills that fall outside of our delivery service area.

What's to Come

- Add breakfast to our menu
- We are getting quotes on new signage and for the removal of the old sign/pole.

Grant Renewal And Assumptions

- We are also getting quotes on new booths and looking at ways to enhance our Dine-In experience.
- Since our Santa Event was such a hit, we are going to increase the # of events.
- Host a Fall Festival to include pumpkin carving and other events.

Grant Renewal & Assumptions

Our First Year

Gary's Pizza is requesting a renewal of our Business Grant from the City of Osceola in the amount of \$12,000. These funds will help offset business expenses and additions to the restaurant for 2022.

Our Team

We understand that the following conditions would apply if we are granted these funds:

Community Involvement

- This is a one-year contract term.
- Payments would be paid on a quarterly basis to Gary's Pizza.
- We will continue to maintain a minimum of 6 Full Time Equivalent employees.
- If our business closes within 5 years, the money that was received is payable back to the City.

What's to Come

- Quarterly Report will be provided to City Hall that shows that we are maintaining the conditions that are outlined in the grant agreement.

Grant Renewal And Assumptions

- Utility Payments must be kept current.
- Taxes must be paid timely.



RESOLUTION NO. 2022- 11

A RESOLUTION APPROVING PURCHASE OF TWO THOUSAND SEVENTY (2,070) WATER METER TRANSMISSION UNITS, MTUs FROM ACLARA FOR \$124.98 EACH

WHEREAS, the City of Osceola Water Department has found that another 2,070 water meter transmission unit, MTU Series 3450 are needed for the City's AMI, Advanced Metering Infrastructure system upgrade; and

WHEREAS, the City published a competitive ad in the Arkansas Democrat Gazette and Aclara submitted the only quote; and

WHEREAS, the Aclara quote is attached and its total is \$258,708.60 units at a price of \$124.98 each; and

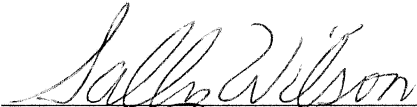
WHEREAS, in April 2021, the City purchased 300 of these same model units at this same unit price from Aclara; and

WHEREAS, the Osceola City Council has already approved the AMI system contract and its components; and


WHEREAS, the City wishes to pay for these units out of its ARPA funds.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to purchase two thousand seventy (2,070) of these meters for the quoted amount.

PASSED AND APPROVED THIS 21st DAY OF FEBRUARY, 2022.



Sally Wilson, Mayor

ATTEST:


Jessica Griffin, City Clerk





Quotation

Quote #: Q-21594-1
Created Date: 1/20/2022 11:58 AM
Expiration Date: 3/21/2022

Aclara

77 West Port Plaza, Suite 500
St. Louis, MO 63146
US
Phone: (800) 297-2728

Bill To

Philip Adcock
Osceola, City of (AR)
303 West Hale
P.O.Box 443
Osceola, AR 72370
US
8705636105
philip.adcock@osceolalightandpower.com

End Customer

Osceola, City of (AR)

Prepared By	Phone	EMAIL	PAYMENT METHOD
Terry Baker	(314) 895-7239	tbaker@aclara.com	Net 30

Water MTUs

Product Description	Part No.	Qty	Net Unit Price	Extended Price
Series 3450 Water MTU: Encoder with alarms, Single Port, Extended Range, 3' Nicor Connector Cable	3451-103-XBW	2,070	USD 124.98	USD 258,708.60

Sub-Total	USD 258,708.60
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Total	USD 258,708.60
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Notes

TERMS & CONDITIONS

General Note:

This Proposal/Quotation is based upon the terms and conditions set forth in the Aclara Standard Terms and Conditions of Sales for Equipment and certain services that are available on Aclara's website at:

<http://www.aclara.com/terms-and-conditions/>

1. **ADDITIONAL TERMS:**
Each Line Item will be shipped within the number of weeks staged after receipt of an acceptable order.
2. This quotation is based upon receipt and acceptance of an order by the earlier of the Expiration Date in the upper right or 60-days after the Proposal Date contained herein.
3. Seller shall deliver Equipment to Buyer FCA Seller's Facility or warehouse (Incoterms 2010.) Seller will arrange freight on Buyer's behalf.
4. Buyer shall pay Seller's standard Material Handling charges.
5. Sales tax will be charged unless the customer provides/has provided a valid Sales Tax Exemption or Reseller certificate.
6. Total Extended price shown excludes any applicable Sales Tax.
7. IF BUYER ACCEPTS THIS QUOTE AND WILL ISSUE ACLARA A SEPARATE PURCHASE ORDER BASED THEREON, DO NOT RETURN A SIGNED COPY OF THIS QUOTE
. RETURNING BOTH A SIGNED QUOTE AND SEPARATE PURCHASE ORDER WILL RESULT IN THE BUYER BEING BILLED FOR TWO ORDERS.

To place an order, please send a signed copy of your Purchase Order referencing this quotation to AclaraOrders@hubbell.com or simply reply to your sales rep via email with the fully executed PO attached.

If there is no Purchase Order, enter N/A in PO Number, your signature, and your Ship To Street Address (P.O. Box not allowed) to acknowledge that this quote form will be used in lieu of PO.

Signature: _____

Effective Date: ____/____/____

Name (Print): _____

Title: _____

PO Number *: _____

* Ship To:

Street: _____

City, State Zip: _____

* If there is no purchase order, Ship To address must be entered.

Aclara Confidential / Proprietary Information

*Seller's above quote is expressly made conditional on the Buyer's assent to all of the terms and conditions located at <http://www.aclara.com/terms-and-conditions/> . By issuing a Purchase Order or Order to Seller based on this Quote, Buyer hereby represents and affirms that it has reviewed and assents to these terms and conditions. **ADDITIONAL TERMS CONTAINED ON ANY PURCHASE ORDER ARE HEREBY REJECTED UNLESS SPECIFICALLY AGREED TO IN WRITING BY ACLARA (SELLER) and BUYER.***

RESOLUTION NO. 2022-12

A RESOLUTION APPROVING PURCHASE OF WATER DEPARTMENT EQUIPMENT

WHEREAS, the City of Osceola, acting by and through its City Council, has found that the Osceola Water Department is in need of equipment; and


WHEREAS, the City published a competitive bid ad in the local paper; and

WHEREAS, a quote from Core & Main for \$20,266.41 was the only quote received and this quote is attached; and

WHEREAS, this amount is included in the 2022 approved budget.

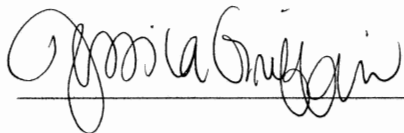
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to purchase water department equipment from Core & Main.

PASSED AND APPROVED THIS 21ST DAY OF FEBRAURY, 2022.



Sally Wilson, Mayor

ATTEST:



Jessica Griffin, City Clerk

Run Date: 1/06/22

Quote



Customer #	213043
Order #	Q189477
Date Ordered	01/06/22
Job #	
Job Name	
Purchase Order #	2022 ANNUAL QUOTE
Method of Shipment	SHIPPED
Contract Order #	0000000
Ordered By	TIM JONES
Ship Via	DUSTIN B

Sold To:
OSCEOLA, CITY OF
STK-ARKANSAS
PO BOX 443
OSCEOLA, AR 72370-0443

Ship To:
OSCEOLA, CITY OF
303 WEST HALE
OSCEOLA, AR 72370

Branch:
NORTH LITTLE ROCK AR
Branch - 569
3209 Hwy 161
N Little Rock, AR 72117 3045

Phone: 501-945-8177

Bid Seq#	Product Code	Description	Qty Ordered	Qty Shipped	Qty B/O	Net Price	UOM	Ext Price
	3907C8433NL	C84-33NL 3/4 MIPXPJ NO LEAD	40			21.77000	EA	870.80
	3910C4444NL	C44-44NL 1" NO LEAD CPLG PJCTS	20			29.93000	EA	598.60
	4607VB427WNL	VB42-7WNL 5/8X3/4 RESETER (NO LEAD)	5			134.57000	EA	672.85
	34204FGLF	0818-20NL 2 BRASS GV NRS FIPTXFIPT NO LEAD	15			34.35000	EA	515.25
	4607VB727WR4133NL	VB72-7WR4133NL 5/8X3/4 SETTER W/BALL ANGLE 3/4 PUXDF (LOW LEAD)	12			143.30000	EA	1719.60
	390710C4434NL	C44-34NL 3/4X1 PJCTS COUPLING NO LEAD	15			30.39000	EA	455.85
	4407C38232NL	C38-23-2-NL 5/8X3/4 MTR CPLG NO LEAD	15			14.49000	EA	217.35
	4407C38233NL	C38-23-3-NL 5/8X3/4X3 MTR CPLG NO LEAD	15			17.35000	EA	260.25
	72244010506000	244-010506-000 3/4X6 REP CLP FULL CIRCLE 1.05 OD	20			65.15000	EA	1303.00
	72244010503000	244-010503-000 3/4X3 REP CLP FULL CIRCLE 1.05 OD	20			31.35000	EA	627.00
	74411023801003	411-023801-003 2X5 CPLG EPXY GALV B&N 2.38 OD	16			52.37000	EA	837.92
	3910T444444NL	1" T444-444NL CTS TEE NO LEAD	15			65.48000	EA	982.20
	72244013206000	244-013206-000 1X6 REP CLP FULL CIRCLE 1.32 OD	20			65.63000	EA	1312.60
	605426M32780	2780-05 AVK HYD 3'6" B 5-1/4V0 3W 6" MJ OL 1-1/2 PENT DRY BARREL	2			1935.80000	EA	3871.60
	45MP101512	1015-12 STD MTR BOX ONLY	20			20.00000	EA	400.00
	4510154075	CARSON 10154075 BLUE MB LID W/ CIR	40			20.00000	EA	800.00
	2704CH	4 PVC SDR35 SWR CAP HUB SW SOLVENT WELD (GLUE)	20			2.85000	EA	57.00

Run Date: 1/06/22

Quote



Customer #	213043
Order #	Q189477
Date Ordered	01/06/22
Job #	
Job Name	
Purchase Order #	2022 ANNUAL QUOTE
Method of Shipment	SHIPPED
Contract Order #	0000000
Ordered By	TIM JONES
Ship Via	DUSTIN B

Sold To:
OSCEOLA, CITY OF
STK-ARKANSAS
PO BOX 443
OSCEOLA, AR 72370-0443

Ship To:
OSCEOLA, CITY OF
303 WEST HALE
OSCEOLA, AR 72370

Branch:
NORTH LITTLE ROCK AR
Branch - 569
3209 Hwy 161
N Little Rock, AR 72117 3045
Phone: 501-945-8177

Bid Seq#	Product Code	Description	Qty Ordered	Qty Shipped	Qty B/O	Net Price	UOM	Ext Price
	2810061010	1006-1010 10 CONCXCI/PVC CPLG	6			32.55000	EA	195.30
	28100288	1002-88 8 CLAYXCI/PVC CPLG	6			21.00000	EA	126.00
	28100244	1002-44 4 CLAYXCI/PVC CPLG	10			7.10000	EA	71.00
	2704T04HHDWV2W	4 SCH40 DWV 2-WAY C/O TEE HXH	20			45.65000	EA	913.00
	28100644	1006-44 4 CONCXCI/PVC CPLG	14			7.55000	EA	105.70
	28105644	1056-44 4 CI/PVCXCI/PVC CPLG	15			6.10000	EA	91.50
	75MH192NS	SIGMA.MH192N ARK BH240-24' EQ.R +C SAN SWR	2			265.00000	EA	530.00
	04043514	4 PVC SDR35 SWR PIPE (G) 14'	112			3.47000	FT	388.64
	0907E200C5	3/4X500' CTS PE TUBING 200PSI PE3408 NSF SDR-9 D2737	500			.40000	FT	200.00
	0910E200C1	1X100' CTS PE TUBING 200PSI PE3408 NSF SDR-9 D2737	200			.48000	FT	96.00
	27044HH	4 PVC SDR35 SWR 45 HXH SOLVENT WELD (GLUE)	20			5.00000	EA	100.00
	27042HH	4 PVC SDR35 SWR 22-1/2 HXH SOLVENT WELD (GLUE)	20			5.25000	EA	105.00

Terms in accordance with shipping manifest.

Special Instructions/Comments:
WARNING-HEAVY ITEM-LIFT ASSISTANCE REQ'D

Total Ordered:	18424.01
Tax Amount:	1842.40
Other Charges:	.00
Total:	20266.41

RESOLUTION NO. 2022- 13

A RESOLUTION APPROVING PURCHASE OF WATER METERS FOR THE WATER LINE
EXTENSION FOR THE US STEEL EXPANSION

WHEREAS, the City of Osceola Water Department has a request from US Steel to extend the City's Highway 61 South water line to US Steel's western property line; and

WHEREAS, this extension requires a 4-inch meter and a 10-inch meter; and

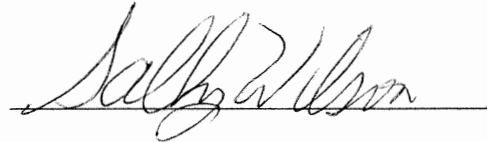
WHEREAS, the City published a competitive bid ad in the local paper and AV Water Technologies submitted the only quote for these meters, and

WHEREAS, this quote totals \$15,216.30 and this quote is attached in the council packet; and

WHEREAS, this amount is included in the 2022 approved budget.

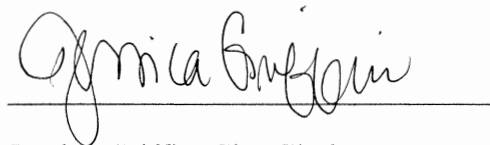
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to purchase water department equipment from AV Water Technologies.

PASSED AND APPROVED THIS 21st DAY OF FEBRAURY, 2022.



Sally Wilson, Mayor

ATTEST:



Jessica Griffin, City Clerk



AV Water Technologies, LLC
 12332 Cutten Road
 Houston, Texas 77066
 713.898.8256

Quotation Prepared for Osceola Water Department

Prepared For: Tim Jones Water & Wastewater Superintendent P. O. BOX 443 OSCEOLA, AR 72370 tjones045@yahoo.com	Quote Date: 1/14/2022 #10455 Prepared by: Harry Wilk hwilk@avwatertech.com 713-898-8256
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AV Water Technologies, LLC - Products And/Or Services

Item	Item Description	Unit Price	Quantity	Extended Price
130-3112598	Diehl HYDRUS Ultrasonic Bulk Meter, 4 In X 9.84 In, 9D, Ext Enc, 25 Ft Nicor Connector	\$2,828.00	1	\$2,828.00
170-5005Q0091XXGYXX	Honeywell evoQ4 Replaceable Battery Electronic Mag Meter; 10 in X 17.75 in ; Gal; Sensus Protocol; 8D; Nicor; 142 lbs each	\$11,005.00	1	\$11,005.00
SubTotal :				\$13,833.00
Tax(+):				\$1,383.30
Total :				\$15,216.30

Comments: Lead time on 10" is 6-10 weeks Lead time on 4" 2-4 weeks

Project:

Terms: Net 30 Days

FOB Houston, TX or Factory

Delivery: Delivery Schedule to be mutually agreed upon.

Shipping and Handling Costs: Will be added to Invoice or invoiced separately when shipped.

Credit Card Payments: AV Water Technologies LLC now accepts all major credit cards for payment if warranted; a 4% processing fee will be added to the invoice if paid by credit card

Other Terms and Conditions: Unless otherwise agreed upon by both parties, each order processed by AV Water Technologies shall be governed by the laws of the State of Texas; AV Water Technologies, LLC and/or the Manufacturer's Terms and Conditions and/or a signed Equipment and Services Purchase Agreement.

Proposal valid for 60 days from date of Quotation

AV Water Technologies, LLC appreciates the opportunity to quote on your needs. If you have any questions or require additional information, please contact me and I will gladly assist you.

Quotation Acceptance:

Name: _____

Title: _____

RESOLUTION NO. 2022- 14

A RESOLUTION EXTENDING THE INDUSTRIAL WATER LINE FOR THE US STEEL
EXPANSION

WHEREAS, the City of Osceola Water Department has a request from US Steel to extend the City's Highway 61 South water line to US Steel western property line; and

WHEREAS, this will require installing a four-inch meter service, a 220-foot carrier pipe under the Burlington Northern Sante Fe railroad tracks, a concrete vault and a 180-foot water line in an 8-inch steel encasement; and

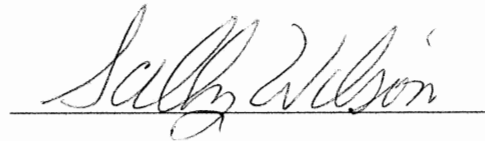
WHEREAS, the City published competitive bid ad in the Arkansas Democrat Gazette and Jowers General Contracting submitted the only quote; and

WHEREAS, this quote is attached in the council packet and is for \$59,443; and

WHEREAS, the city plans to pay for this project out of its ARPA funds.

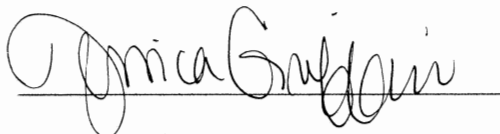
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to accept this quote.

PASSED AND APPROVED THIS 21st DAY OF FEBRUARY, 2022.



Sally Wilson, Mayor

ATTEST:



Jessica Griffin, City Clerk

500 Mississippi Ave
P.O. Box 401
Blytheville, AR 72315
PH: 870-763-6277
FX: 870-763-6284

.....

Jowers General Contracting, Inc.

February 10, 2022

BID

City of Osceola
Osceola, AR

RE: 10" Water Tap and 4" Water Tap

- | | |
|--|--------------------|
| 1. 10" Water tap, 10" valve and meter vault with meter.
City to provide 10" meter
Concrete vault to be 4'x5' 4' depth with access cover. | \$20,030.00 |
| 2. HWY 61 and railway bore and 4" meter service.
4" tap and 4" tapping valve.
8" steel encasement bore 180 LF.
220 LF 4" SDR-21 CI-200 PVC carrier pipe.
Installation of 4" valve, 4" meter, and plastic meter box.
City to provide 4" meter. | \$39,413.00 |

Total Bid: \$59,443.00

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Motion was made by Tyler Dunegan and seconded by Greg Baker to approve the resolution. All Council members were in favor.

Resolution was passed on the 21st day of February, 2022, and given number 2022-11.

On the next resolution, motion was made by Greg Baker and seconded by Sandra Brand to approve the resolution.

Resolution was passed on the 21st day of February, 2022, and given 2022-12.

On the third resolution, motion was made by Sandra Brand and seconded by Tyler Dunegan to approve resolution. All Council members were in favor.

Resolution was passed on the 21st day of February, 2022, and given 2022-13.

On the fourth resolution, motion was made by Gary Cooper and seconded by Sandra Brand to approve the resolution. All Council members were in favor.

Resolution was passed on the 21st day of February, 2022, and given number 2022-14.

Code Enforcement came forward with a resolution. It reads as follows:

AUTHORIZING RESOLUTION

RESOLUTION NUMBER: _____

WHEREAS, Osceola, Arkansas is applying to the State of Arkansas for an Arkansas Economic Development Commission Community Development Block Grant (CDBG) grant for various Osceola street repairs; and .

WHEREAS, it is necessary that certain conditions be met as part of the application requirements;and

WHEREAS, Osceola, Arkansas has conducted a public hearing as part of the application process to receive and consider comments on community development and housing needs; and

WHEREAS, as a result of the public hearing, Osceola, Arkansas has identified and prioritized the Osceola street repairs.

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

The Honorable Sally Longo Wilson, Mayor of Osceola, Arkansas is authorized to submit an Arkansas Economic Development Commission application to the State of Arkansas, on behalf of Osceola, Arkansas, and to expend funds for a project, if funded.

PASSED AND APPROVED ON THIS _____ DAY OF MARCH, 2022

CITY OF OSCEOLA, ARKANSAS

By: _____

Mayor Sally Wilson

ATTEST:

By: _____

City Clerk Jessica Griffin

Resolution No. _____

City of Osceola, Arkansas

A resolution recognizing the need for suitable and affordable housing for purchase by low and very low-income families to promote home ownership.

Whereas, the city of Osceola has limited housing stock for all income brackets and housing development has been non-existent; and

Whereas, currently there is no home ownership program in place within the city limits of Osceola and Mississippi County to assist low and very low-income families to transition from home renters to home owners by facilitating construction and preferable financing of new homes; and

Whereas, the City of Osceola has identified three key target areas for the housing development needs regarding current and future residents of Osceola.

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

Section 1: The City Council of Osceola has hereby authorized the submission of a Self-Help Technical Assistance Grant application to USDA/Rural Development. The Osceola City Council further authorizes the submission of a Mutual Self-Help application to build houses over a two-year period.

Section 2: The City Council further authorizes that Mayor Sally Wilson and City Clerk Jessica Griffin be the designated signatories for the execution of Exhibit A (Grant Agreement) of this subpart (1944-I §1944.411) and Form RD 400-4 "Assurance Agreement" and all related transactions and documents.

Section 3: The Board further recognizes Mayor Sally Wilson to be the official contact person for the Mutual Self-Help Program.

Section 4: This resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED ON THIS _____ DAY OF _____, 2022

CITY OF OSCEOLA, ARKANSAS

By: _____

Mayor Sally Wilson

ATTEST:

By: _____

City Clerk Jessica Griffin

State of the City Feb. 21, 2022 – Osceola, AR

The State of the City of Osceola is strong, innovative and promising. We hear from all over that we are the envy of the region. Our goal is to maintain this momentum and deliver on the good talk. When asked, “how are we doing this?” My first response is that we have a great city with great people. Plus, the City has a great team of staff and volunteers that are pulling together in this progressive direction. Speaking of our volunteers, this is the segue in looking at our highlights from the past year and list ideas that we have for moving forward.

Community outreach: As a result of having active volunteers at our activities and committee meetings, Osceola has been awarded one of the seven Volunteer Communities of the Year 2021. Besides Osceola, the other cities include Vilonia, Fayetteville, North Little Rock, Maumelle, Siloam Springs, and West Memphis. We (Osceola) and Fayetteville are the only repeat winners. That’s pretty good company.

Our Coston Arts building renovation is complete and Osceola is being awarded a Trendsetter Honorable Mention for this project.

Retail: City Hall is working closely with the two investors who have bought 26 vacant downtown buildings and are working to renovate them and revitalize our downtown.

City Hall also stays in contact with our **Faith-based community**. We have a Pastors’ Conference Call every second and fourth Tuesday evenings of the month. Additionally, the Osceola Police Department hosts a gathering to pray every Friday morning at 7:00 and everyone is invited to attend.

Electric and water: We are in the process of installing our new AMI system, at no cost to the residents, if we can use some of our \$1.26 million in ARPA (American Rescue Plan Act) funds. Currently, we have installed 230 water meters and 85 electric meters. Stacey Travis and our customer service team built and maintain a close relationship with EOC and have been able to assist our utility customers with obtaining almost \$27,000 in LiHEAP funds to pay toward their electric bills, plus over \$9,000 in rent relief assistance.

Sewer: We have been awarded a \$2.8 million EDA-Economic Adjustment Assistance grant to expand our sewer line to the steel industry campus. We will begin on that construction later this year and it promises to also relieve our residential sewer lines

Streets: In partnership with Music Heritage Tourism Initiative and Mississippi County, we have won a \$300,000 street scape grant. We also began our “pothole blitz” a few months ago, with an employee dedicated to cold and hot patching pot holes across town.

Storm draining – To relieve flooding in the Jacksonville area, we replaced and lowered the storm pipe at Scott’s Sheet Metal by 8 inches. We have developed a good relationship with the Drainage District. They have already repaired the drainpipe on Parkway. And last week, we began the replacement of the storm pipe at golf course

Fire – Fire Department Chief Peter Hill worked hard to improve our ISO rating from a 3 to a 2. This will result in huge savings in insurance premiums for our residents and businesses. In more volunteer news, for their Day of Service to our community, KWest General Contractors reconstructed the northside driveway at Fire Station #1. The Osceola Fire Department is also partnering with the Mississippi County Sheriff's Department's central dispatch to locate all of our hydrants via GPS. Additionally, all of our firemen are certified as 1st Responder trainers. Finally, Chief Hill and his staff have submitted a \$148,000 Assistant to Firefighters Grant.

Police and District Court – Osceola Police Department has improved our medical response by training our officers in the use of Naloxome for opiate overdoses and in trauma care and treatment. The OPD is happy to note that the use of Sky Cops has made the streets safer, because they help deter and solve many crimes. Additionally, Osceola had no homicides in 2021. Currently, the OPD is working toward an accreditation by the Arkansas Council of Police Chiefs. Another successful activity was the expungement and record sealing clinic on Jan. 15, sponsored by District Court, prosecutors, OPD, the Sheriff and Osceola School District. The clinic assisted over 100 people, and helped seal 33 felony convictions and 15 misdemeanor issues.

Personnel - City of Osceola Human Resources announced that there were no lost time accidents within the City for 2021.

At the **Airport** in January, we completed a \$469,000 runway rehabilitation and replaced all of the runway lights. And in November, we completed the \$78,000 resurfacing of the airport's apron. This year, we look forward applying for as much as \$400,000 for a new hangar. The annual FAA allocation to the Osceola airport will increase from \$150,000 by \$260,000 for the upcoming year due to H.R. 3684 Infrastructure Investment and Jobs Act. This is anticipated to renew annually for the next 10 years.

Last summer at the **Riverport**, the Corps of Engineers spent \$487,000 to dredge our Osceola Harbor. We worked with the Corps to obtain more funds for dredging this summer and they just announced to us that this summer, the Corps will spend \$1,025,000 in Osceola Harbor dredging, also part of the Infrastructure Investment and Jobs Act.

OPAR continues with very successful youth sports program. And we were pleased to dedicate the center and LED display sign in Mayor Dickie Kennemore's memory.

As far as the **appearance of Town**, the city appreciates the Arbor Day tree plantings sponsored by Big River Steel's Environmental Department, especially Environmental Manager and Osceola resident Michele Vachon.

Code Enforcement will begin demolishing substandard houses in early March. With our new partnership with Judge Dean and District Court, we are starting to get community service help in cleaning up around town.

Census: The Census shows that we have gained in population over the last three years. In 2019 Census had our population at 6,638. Our new census count shows Osceola growing in population by nearly 350 residents, or 6,976.

And we did all of this good work in spite of the February snow storm and the COVID Pandemic. Keep in mind that because of the natural gas prices during the February snow storm the city had to pay an additional \$850,000 to our electricity provider, which the city absorbed without passing the cost on to our customers. On the positive side, all of our departments worked hard during the blizzard and kept our services going, including electric, water, sewer, streets and sanitation.

Regarding the **Pandemic**, we have done a lot to counter the virus' spread. We hosted four **vaccination clinics** in City Hall. The City received a \$25,000 **AR Community Foundation** grant that we used to provide, free of charge, COVID disinfectant spraying for local retail businesses and churches. We also applied and received \$307,000 in **CARES Act** funding that we used to cover some of our expenses caused by the Pandemic.

Industrial: We are selling the Fruit of the Loom building to a new industry that will have a big announcement later this week. We acquired the **Phillips Construction** building and are currently utilizing it for Street Department functions. Last, with much excitement, US Steel broke ground on its massive \$3 billion expansion that will create 900 new high-paying jobs.

Despite the progress on the jobs front, we know that the city will not benefit nearly as much as it should if we don't step up and take advantage. **On the horizon**, we will start a new interactive webpage, continue talks with a potential new grocery store, and a hotel developer. At City Hall, we have welcomed four housing developers and contractors. They are considering building an upscale apartment complex as well as new housing subdivisions utilizing the county's "Work Here, Live Here" incentive program. As you know, that incentive will pay 10% of the price of a new home as long as the single-family home ranges in value from \$200,000 to at least \$500,000.

I will attend education sessions in Washington DC next month to learn about applying for federal infrastructure grants. We will be looking for grants that could fund the following projects:

- a) Fire Department - Firefighting boat for the port authority, a 100-foot ladder truck for the fire department, upgrade in water lines to our fire hydrants,
- b) Infrastructure – \$7 million for an additional water plant, replacing aging residential sewer lines, sewer line extension, \$750,000 for retail sewer line extension, utility expansion for the new housing subdivisions, and a flood retention pond.
- c) Transportation – \$1.3 million to upgrade the intersection at Walgreens, funds for widening Highway 61 south to the steel industry campus, repair much of city's 26 miles of streets, public transportation system using electric vehicles, sidewalk extension and repairs, bike trails, riverport upgrade and airport upgrade
- d) Daycare – Help establish a daycare, particularly for third shift employees.
- e) Animal Shelter upgrade
- f) Improve broadband speeds for residents and businesses.
- g) Housing – Assist with the demolition of substandard housing.
- h) Recycling – Establish a full recycling program.

Thank you for all of the good work that you are doing. Great things are ahead for Osceola.

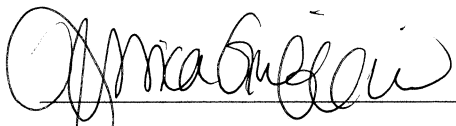
Motion was made by Gary Cooper and seconded by Sandra Brand to table until next month. All Council members were in favor.

Tony Jefferson addressed the Council about concern with letter he received about his property.

In closing, Mayor Wilson gave State of the City Address.

Meeting was adjourned.

Sally Wilson, Mayor



Jessica Griffin, City Clerk/Treasurer

City of Osceola - Grant Invoice - 02.06.2022

From: Billie Ann Askue (ba@lpinsurance.com)

To: sallylongowilson@yahoo.com

Cc: gary@heugelenterprises.com

Date: Tuesday, February 8, 2022, 07:04 PM CST

Good Afternoon Mayor Wilson,

Please find attached the Invoice for the fourth installment of the Incentive Grant Agreement. Based on data through January 31, 2022:

- For the period of 2.1.2021 – 1.31.2022 – We have had a total of 22,771.21 paid employee hours. Our average for this period 437.91 hours per week which equates to an average of 14.60 full-time equivalent based on the Federal standard that employees that work more than 30 hours are considered full-time. Based on 40 hours we are averaging 10.95.
- Our utility bills have been paid up to date. We have paid a total of \$34,080.00.
- All Payroll taxes (State & Federal) have been paid for liability months through January. February's state and federal taxes have already been scheduled for payment on their respective due dates.
- Thru 1.31.2022 we have generated gross sales of over \$770k since we opened February 1st. These sales take into account that we did not open our dining room until April and start serving alcoholic beverages until late October.
- We were approved for our wine & beer license. We have added 5 TV's to our dining room so customers can come watch sporting events, etc. We were also just notified by ABC that we can service Alcohol on Sunday's. We will be hosting a Super Bowl Watch Party this Sunday.
- We introduced a new Menu 02/01/2022 with new items including a Kids Menu.
- We are excited that out of our original crew members we have 5 that are still with us. One of those is Madison Henard and this was her first job. She is a senior at Rivercrest and now is one of our shift leaders.

We appreciate all that you and the City Council has done to welcome us and support us.

I'll be presenting our renewal proposal at the February 21st Council Meeting. I will have it to you and the Council members next week in advance.

Thank you!

Billie Ann Askue-Heugel



INVOICE

Gary's Pizza
1275 West Keiser, Osceola, AR 72370
Phone: 1-870-563-0808
Email | www.garyspizzas.com

INVOICE # Invoice No
DATE 02/06/2022

FOR City Grant

TO
Mayor Sally Wilson
Company Name: City of Osceola
P.O. Box 443
Osceola, AR 72370

Description	Amount
Grant - Fourth Installment	\$3,000
Total	\$3,000

*paid on
Feb. 15, 2022*

Make check payable to: Gary's Pizza

I would prefer to pick the check up versus it being mailed. Please email or call me at the number below once it is ready.

If you have any questions concerning this invoice, contact Billie Ann Heugel | 501-940-9052

Thank you so much!

Billie Ann Heugel

HB - 1 -3550, APPENDIX 9
STATE: ARKANSAS

		A D J U S T E D I N C O M E L I M I T S							
P R O G R A M	1 PERSON	2 PERSON	3 PERSON	4 PERSON	5 PERSON	6 PERSON	7 PERSON	8 PERSON*	
MARION COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	
MISSISSIPPI COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	
MONROE COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	
MONTGOMERY COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	
NEVADA COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	
NEWTON COUNTY, AR									
GRANT INCOME	11350	13000	14600	16250	17550	18850	20150	21450	
VERY LOW INCOME	27050	27050	27050	27050	35750	35750	35750	35750	
LOW INCOME	43300	43300	43300	43300	57150	57150	57150	57150	
MODERATE INCOME	91900	91900	91900	91900	121300	121300	121300	121300	
38 YEAR TERM	32450	32450	32450	32450	42900	42900	42900	42900	

* ADD 8% OF 4 PERSON LIMIT FOR EACH PERSON IN EXCESS OF 8 PERSONS

** MODERATE INCOME IS DEFINED AS THE GREATER OF 115% OF THE U.S. MEDIAN FAMILY INCOME OR 115% OF THE AVG. OF THE STATE-WIDE AND STATE NON-METRO MEDIAN FAMILY INCOMES OR 115/80THS OF THE AREA LOW-INCOME LIMIT

Return to top

Examples of Homes Completed by Mutual Self-help Housing program

Universal Housing Development Corporation –

https://www.facebook.com/UniversalHousing/?ref=page_internal or

<https://www.uhdhousing.org>



Notice of Violation

City of Osceola

Office of Code Enforcement
303 West Hale Avenue P.O. Box 443
Osceola, AR 72370
Phone (870) 563-5245
Fax (870) 563-5195 or (870) 497-2228



02/14/2022

Valerie Jefferson

Subject Property: 105 PARKWAY AR, , AR

Dear Property Owner:

YOU ARE HEREBY NOTIFIED TO DO THE FOLLOWING TO CORRECT THE VIOLATION(S) INDICATED BELOW:

5.08.01 Inoperable Vehicles - It shall be unlawful for the owner, owners, or occupant of any lot or other real property within the City of Osceola, Arkansas to utilize the premises for Commercial and/or open storage of any inoperable motor vehicle. An inoperable motor vehicle for the purpose of this Ordinance, is defined as one that is in a state of disrepair and incapable of being moved under it's own power or one that does not have current, valid license plates. Ord. No. 1993-679.

5.12.03 Weeds and Grass, Etc., Removal - Weeds and grass, removal of rubbish, open storage, stagnant water. It shall be unlawful for any person owning and/or occupying any lot or real property within the City of Osceola, Arkansas, to allow weeds to grow thereon to a greater height of more than twelve (12) inches or to become unsightly or unsanitary, or to allow grass, garbage, rubbish, rotting or dead limbs or trees to become unsafe, unsightly and unsanitary or allow any icebox, refrigerator, stove, tires, building material, paper, building rubbish to be openly stored, or allow similar unsafe, unsightly and unsanitary. Ord. No. 2009-867.

Action to be taken:

Rubbish on exterior property must be removed. Violations must be corrected within 30 days.

FAILURE TO CORRECT VIOLATION(S) WILL RESULT IN ISSUANCE OF A COURT SUMMONS TO APPEAR IN DISTRICT COURT. THE MAXIMUM FINE PER COURT SUMMONS IS \$100.00 EACH DAY IS A SEPARATE OFFENSE. THE CLEANUP BEING PERFORMED BY CITY OFFICIALS ON THE PROPERTY WILL RESULT IN PAYMENT AT THE OWNER(S) EXPENSE OF \$100.00 OR TEN PERCENT (10%) OF THE TOTAL COSTS INCURRED BY THE CITY TO REMEDY THE VIOLATION, WHICHEVER IS GREATER, AND AN ADDITION OF THE ACTUAL COST OF THE WORK INVOLVED IN CORRECTING THE CONDITIONS. A LIEN MAY BE FILED AGAINST THE PROPERTY AND AGAINST YOU AS THE OWNER FOR UNPAID FEES.

Thank You,

Office of Code Enforcement

ARTICLE II. APPLICATIONS AND APPEALS

Section 2.01.0. Applications

In order to obtain zoning changes and certain permits, an applicant must first submit an application to the Administrative Official.

Applicants should obtain the forms and directions for all applications at City Hall. The Administrative Official will maintain a calendar showing the required date for all applications.

Section 2.02.0. Public Hearings

2.02.1. Public Hearing Requirements

Public hearings shall be held for all rezoning requests, planning commission decision appeals conditional use permits, Board of Adjustment meetings, revisions to the Comprehensive Plan, and revisions to the Zoning Code.

2.02.2. Amendments and Permits

For Comprehensive/Future Land Use Plan amendments, rezonings, conditional use permits, and appeals of decisions of the planning commission, an advertised notice of public hearing is to be placed in a public newspaper of general circulation at least fifteen (15) days prior to the meeting.

2.02.3. Board of Adjustment

Meetings of the Board of Adjustment shall be public hearings and require a notice of public hearing to be advertised seven (7) days prior to the hearing.

2.02.4. Meetings

The Planning Commission shall conduct all meetings in accordance with its most recently adopted by-laws. All meetings are open to the public.

Section 2.03.0. Appeals

2.03.1. Appeals from the decisions of the Planning Commission

Any person wishing to appeal a decision of the Planning Commission in interpreting any section of these zoning regulations or any decision approving or denying an application may make an appeal to City Council.

- A. **Notice of Appeal:** Notice of an appeal to the City Council of a decision of the Planning Commission to approve, conditionally approve, or deny a request shall be filed with the Administrative Official by the applicant or any other interested party within thirty (30) days of the decision together with an appeal fee.

The Notice of Appeal shall be filed on forms and in a format prescribed by the City. As a minimum, however, the applicant shall provide the following information:

1. Summary of any reasons provided by the Planning Commission concerning the decision made in the case.

He was preceded in death by his father, Arthur Lewis Finch; his mother, Willie Mae Finch; his wife, Shirley Finch; one brother, Larry Finch; and one sister, Arthur Mae Finch.

He is survived by three daughters, LaToshia Powell, of Jonesboro, Ark., Genova Blankenship, of Balch Spring, Texas, and Clarissia Jones (Willie), of Carrollton, Texas; one brother, Christopher J. Finch, of Blytheville; four sisters, Artha Faye Finch Adams, of Blytheville, Anita Finch-Gardner, of Kennett, Mo., Sandra J. Finch, of Wynne, Ark., and Ruby Lee Hinton; five grandchildren, JaDarrius

Richard Preston Wilson, formerly of Joiner.

She is survived by two daughters, Lisa Kay Wilson, of Conway, and Patricia Ann Wilson, of Joiner; four grandchildren, John Brayden Wilson and Richard Preston Wilson, both of Wilson, Kelsie Elizabeth Wilson, of Joiner, and Bailee Henard, of Keiser; and her Russell terrier, Jack.

Graveside services were held at 2 p.m. Monday, Feb. 7, 2022, in Bassett Cemetery in Bassett, Ark.

In lieu of flowers, donations should be made to Mississippi County Humane Society or to a charity of your choice.

Roller-Citizens Funeral

Lee where she worked for many years. She was a member of Wardell Baptist Church and she enjoyed shopping, reading her Bible, and spending time with her grandchildren.

She was preceded in death by her parents, James Elvis and Juanita Henderson; two sisters, Faye Price and Gale Carr; one granddaughter, Kamryn McLaughlin; and one great-granddaughter, Paislee Womack.

She is survived by two daughters; Tracy Vaughn (Keith) and Hollie Swailers; one brother: Bo Henderson (Jo); five grandchildren, Kelley Ammons, Kyle Ammons, Brandon Womack,

LEGAL

NOTICE OF PUBIC MEETING

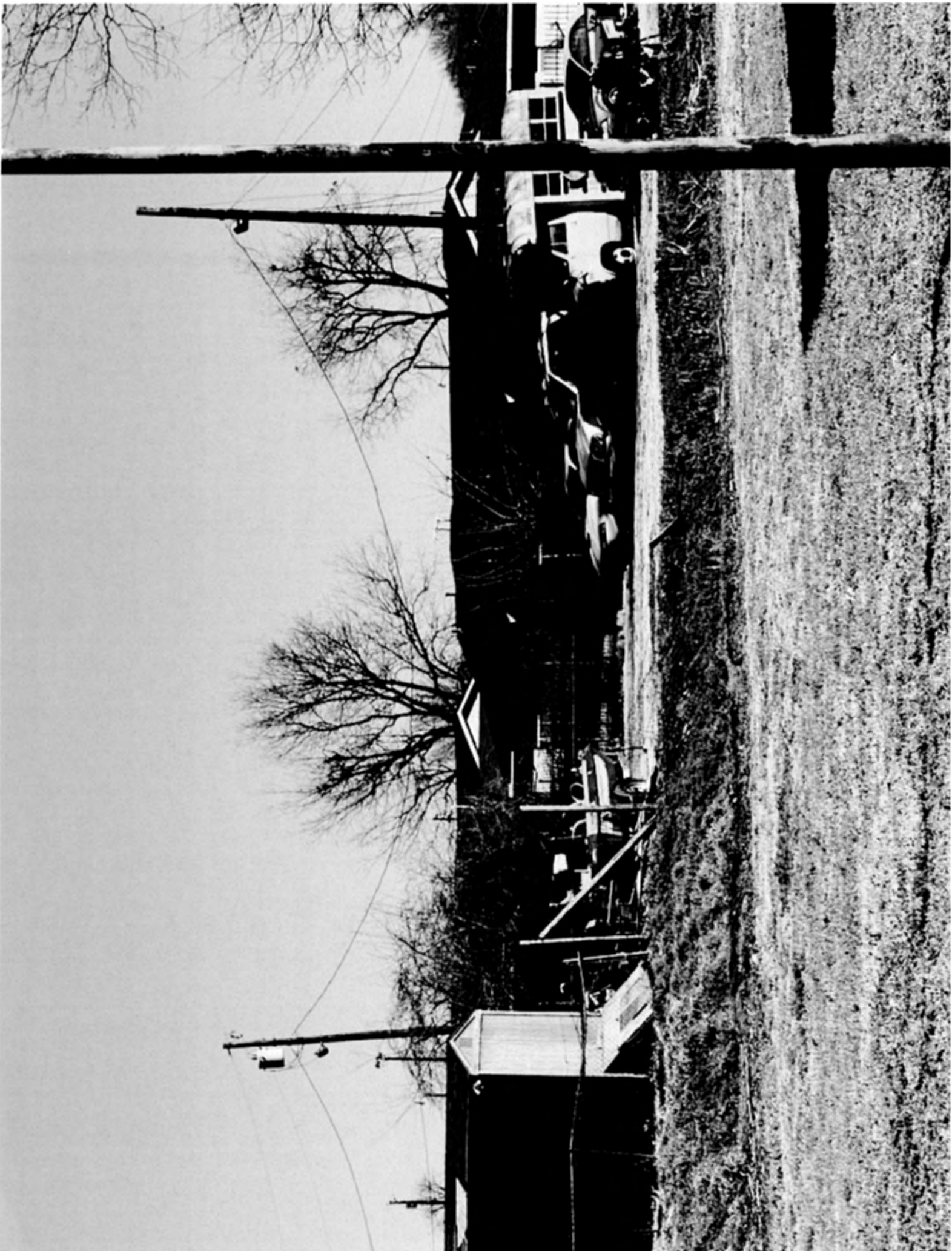
Please be advised that Refeek Aezah has made application to the City of Osceola, Arkansas to have the property located at 230 North Walnut, Osceola, Arkansas rezoned from C-1 Downtown Commercial to C-3 highway Commercial. There will be a public hearing regarding this rezoning application at the Osceola City Hall, 303 West Hale avenue, Osceola, Arkansas at 5:00 p.m. on Monday, February 21, 2022. All interested persons are invited to attend. Following this public hearing, it is expected that the Osceola City Council will meet to decide whether this application should be granted.



105 Parkway St
Valerie Jefferson







OSCEOLA POLICE DEPARTMENT

Monthly Report for

February-22

**Jerry Hamilton
Chief of Police**

**OSCEOLA POLICE DEPARTMENT
GENERAL FUND INCOME
Feb-22**

<u>INCOME</u>	<u>Feb</u>	<u>Year to Date</u>
Automation Fund	\$ (1,776.66)	\$ (2,407.78)
Bail Bond Fees	\$ 240.00	\$420.00
Bonds Paid to OMC	\$ 5,905.00	\$10,845.00
Credit Card Fees	\$ 234.00	\$375.00
Fines & Cost pd to OMC	\$ 27,881.68	\$42,526.35
Freedom of Information	\$ -	\$0.00
Interest Earned	\$ 1.09	\$2.11
Miscellaneous	\$ -	\$0.00
Postage	\$ -	\$0.00
Rebate	\$ -	\$0.00
Restitution to OPD	\$ -	\$0.00
SCC/Civil Services	\$ -	\$0.00
Unclaimed Restitution	\$ -	\$0.00
Yard Sales	\$ -	\$0.00
 Sub-Total	 <u>\$32,485.11</u>	 <u>\$51,760.68</u>
 <u>DETENTION FACILITY INCOME:</u>		
Background Checks	\$ -	\$0.00
Fingerprints	\$ 120.00	\$120.00
Incident Reports	\$ 105.00	\$276.00
Jail Board	\$ 7,552.00	\$16,384.00
Misc/Comm balances unclaimed	\$ -	\$0.00
Vin Inspection	\$ 570.00	\$1,845.00
Work Release	\$ -	\$180.00
 Sub-Total	 <u>\$8,347.00</u>	 <u>\$18,805.00</u>
 Grand Total	 <u>\$40,832.11</u>	 <u>\$70,565.68</u>

OSCEOLA POLICE DEPARTMENT
BONDS & FINES ACCOUNT
February

Register Ending Balance	\$	6,381.78	
Bonds Payable	\$	6,380.75	
General	\$	1.03	
Deposit Slips & Checks			
Checkbook Balance			<u>6,381.78</u>

TIME PAYMENTS SUMMARY

Accounts Receivable 1/31/2022 \$ 2,099,292.80

New charges \$ 25,658.63
Finance charge \$16,980.00

Appeals		
Bond Transfer		
Community Service	\$	520.00
Finance Charge Adj.		
Jail Time Credits	\$	3,141.80
Paid on account	\$	28,863.75
Suspended OMC	\$	-
Covid Card Credit	\$	1,640.00
	\$	<u>42,638.63</u>
	\$	<u>34,165.55</u>

Accounts Receivable 2/28/2022 \$ 2,107,765.88

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			29,551.42
Checks and Payments	8	Items	-23,583.04
Deposits and Other Credits	45	Items	31,289.96
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			37,258.34

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			37,258.34
Checks and Payments	55	Items	-38,661.51
Deposits and Other Credits	14	Items	7,784.95
Register Balance as of 3/8/2022:			6,381.78
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			6,381.78



BancorpSouth
Member FDIC

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

32/8

STATEMENT DATE
02/28/22
ACCOUNT NUMBER
██████████

INFOLINE 1-888-797-7711

2021 CHECKING YEAR TO DATE INTEREST PAID 18.66
 * * * * * CHECKING ACCOUNT SUMMARY * * * * *
 PREVIOUS BALANCE 29,551.42 AVERAGE BALANCE
 + 44 CREDITS 31,288.93 26,876
 - 8 DEBITS 23,583.04 YTD INTEREST PAID
 - SERVICE CHARGES .00 2.12
 + INTEREST PAID 1.03
 ENDING BALANCE 37,258.34

DAYS IN PERIOD 28

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

DATE	AMOUNT	TRANSACTION DESCRIPTION	CHK NO/ATM CD
02/01	23.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/01	1,943.13	DEPOSIT	
02/03	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/03	224.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/04	156.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/09	124.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/09	131.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/09	221.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/09	5,995.50	DEPOSIT	
02/10	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/11	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/11	83.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/11	4,165.00	DEPOSIT	



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BancorpSouth
Member FDIC

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PAGE 2

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

STATEMENT DATE

02/28/22

ACCOUNT NUMBER

~~015-1111~~

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

DEPOSITS AND OTHER CREDITS

DATE	AMOUNT	TRANSACTION DESCRIPTION	CHK NO/ATM CD
02/14	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/14	103.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/14	576.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/14	1,943.00	DEPOSIT	
02/15	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/15	173.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/16	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/16	603.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/16	1,025.00	DEPOSIT	
02/17	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/18	118.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/18	3,390.00	DEPOSIT	
02/22	36.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	53.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	143.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	153.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	206.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	224.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/22	1,840.00	DEPOSIT	
02/23	118.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD
02/24	261.00	BANKCARD 1187 54971187SD	
		517530860126945 BTOT DEP	CCD



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

STATEMENT DATE
02/28/22
ACCOUNT NUMBER
██████████

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

DEPOSITS AND OTHER CREDITS

DATE	AMOUNT	TRANSACTION DESCRIPTION	CHK NO/ATM CD
02/24	1,439.48	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/25	103.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/25	456.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/25	2,065.52	DEPOSIT	
02/28	189.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/28	221.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/28	283.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/28	303.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/28	389.00	BANKCARD 1187 54971187SD 517530860126945 BTOT DEP CCD	
02/28	1,438.30	DEPOSIT	
02/28	1.03	IOD INTEREST PAID	

CHECKS

DATE	CHECK NO	AMOUNT	DATE	CHECK NO	AMOUNT
02/10	5592	100.00	02/07	5596	1,948.02
02/10	5593	140.00	02/25	5597	110.35
02/07	5594	18,953.55	02/28	5598	50.00
02/11	5595	631.12	02/18	5599	1,650.00

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

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
01/31	29551.42	02/10	17333.48	02/18	27496.36
02/01	31517.55	02/11	21003.36	02/22	30151.36
02/03	31794.55	02/14	23678.36	02/23	30269.36
02/04	31950.55	02/15	23904.36	02/24	31969.84
02/07	11048.98	02/16	25585.36	02/25	34484.01
02/09	17520.48	02/17	25638.36	02/28	37258.34

OSCEOLA POLICE DEPARTMENT ARREST
 FEBRUARY 2022

CHARGE	CURRENT MONTH	YEAR TO DATE
ACT 474 OPERATING MV W/O LIAB INS.1ST	1	1
ACT 474 OPERATING MV W/O LIAB INS.2ND	0	0
AGGRAVATED ASSAULT	1	2
AGGRAVATED ASSAULT FELONY	0	1
AGGRAVATED ASSULT ON POLICE OFFICER	0	1
AGGRAVATED RESIDENTIAL BURGLARY (F)	0	1
AGGRAVATED ROBBERY	0	0
ALIAS ONLY	4	13
ARSON	0	0
ASSAULT 1ST DEGREE(A)	0	0
ASSAULT 2ND DEGREE	0	0
ASSAULT 3RD DEGREE	2	2
ASSAULT 2ND ON FAMILY	0	0
ATEMPTED BURGLARY	0	0
BATTERY 1ST DEGREE	0	1
BATTERY 2ND DEGREE	0	0
BATTERY 3RD DEGREE	1	2
BREAKING & ENTERING FELONY	0	0
BURGLARY/BREAKING ENTER(F)	0	0
BURNING GARBAGE	0	0
BURNING IN CITY LIMITS	0	0
CARELESS/PROHIBITED DRIVING	0	0
CARRYING PROHIBITED WEAPON (A)	0	0
COMMERCIAL BURGLARY (F)	1	1
COMMUNICATING FALSE ALARM (A)	1	1
CONSP. TO COMM THEFT	0	0
CONTEMPT OF COURT	0	0
CONTEMPT OF COURT COMM. SERVICE	0	0
CONTEMPT OF COURT FINE	4	5
CONTEMPT OF COURT JAIL TIME	0	0
CONTEMPT OF COURT SUBPOENA	0	0
CONTEMPT OF COURT TIME PAY ORDER	3	15
CONTEMPT OF COURT-INTERLOCK	0	0
CONTRIBUTING TO DELINQUENCY O/A JUV	0	0
COUNTERFEITING/FORGERY	1	1
CRIM USE PROP / LAUDER CRIM PROCEEDS	0	0
CRIMINAL IMPERSONATION	2	3
CRIMINAL MISCHIEF 1ST	0	0
CRIMINAL MISCHIEF 2ND	3	6
CRIMINAL TRESPASS	1	1
CRUELTY TO ANIMALS(A)	0	0

CURFEW VIOLATION	2	2
DEFECTED EQUIPMENT	0	0
DIRECT CONTEMPT OF COURT	0	0
DISCHARGE FIREARM IN CITY LIMITS	0	0
DISORDERLY CONDUCT	4	5
DISORDERLY CONDUCT/FIGHTING	1	1
DISREGUARD TRAFFIC CONTROL DEVICE	0	0
DOG ORD VIOLATION	0	0
DOMESTIC BATTERY 1ND	0	0
DOMESTIC BATTERY 2ND	1	1
DOMESTIC BATTERY 3RD(D)	1	2
DOMESTIC BATTERY 3RD(A)	2	5
DOSDL-DURING DWI	0	0
DRIVING LEFT OF CENTER	0	1
DRIVING ON SUSPENDED/REVOKED LICENSE	5	16
DWI 1ST	1	3
DWI 2ND	0	0
DWI 3RD	0	1
DWI FELONY	0	0
DWI-DRUGS	0	0
ENDANGER WELFARE OF INCOMP. 2ND DEGREE	0	0
ENDANGER WELFARE OF MINOR 1ST	1	1
ENDANGER WELFARE OF MINOR 2ND	2	2
ENDANGERING WELFARE OF INCOMP 1ST DEGREE	0	0
ENG IN A CONT CR GANG, ORG OR ENTERPRISE	0	0
ENGAGING VIOLET GROUP ACTIVITY	0	0
ESCAPE 3RD DEGREE (A)	0	0
EXPIRED VEHICLE LIC	2	3
FAIL TO REGISTER / VEHICLE	0	0
FAILURE TO MAINTAIN CONTROL	0	0
FAILURE TO PAY RENT/VACATE	0	0
FAILURE TO SUBMIT PROOF OF INSURANCE	0	1
FAILURE TO SUBMIT TO ARREST	0	1
FAILURE TO TURN LIGHTS ON	1	2
FAILURE TO YIELD	0	0
FALSE IMPRISONMENT 2ND DEGREE(A)	0	0
FELON IN POSSESSION OF FIREARM	0	1
FICTITIOUS VEHICLE LIC/REG	0	1
FILING FALSE REPORT (A)	0	0
FIREARM ENHANCEMENT	0	0
FLEEING (FELONY)	0	0
FLEEING IN VEHICLE (A)	0	2
FLEEING IN VEHICLE (F)	0	0
FLEEING(C)	2	4
FOLLOWING TOO CLOSE	0	1
FRAUDULENT USE OF CREDIT CARD OVER \$100	0	0
FTA-ALL OTHER (NON CLASS A)	59	102

FTA-CLASS A	1	6
FTA-SEAT BELT	0	0
FURNISHING PROHIBITED ARTICLES	1	2
GENERAL INFORMATION	0	0
HARASSMENT (A)	0	1
HARRASSING COMMUNICATIONS	0	2
HINDERING APP. OR PROSECUTION (A)	0	0
HIT & RUN	0	0
HOLD FOR OTHER DEPARTMENT	13	29
IMPEDING TRAFFIC	0	0
IMPROPER DISPLAY OF LIC	0	0
IMPROPER LANE CHANGE	1	1
IMPROPER TURN	0	0
INATTENTIVE DRIVING	0	0
INTF W/EMEGENCY COMM	0	2
INTIMIDATING A WITNESS	0	0
INVESTIGATION	0	0
KIDNAPPING	0	0
LEAVING SCENE OF ACC/INJURY FELONY	0	0
LEAVING SCENE OF ACC/PROPERTY DAMAGE	0	1
LEAVING THE SCENE/PROPERTY DAMAGE	0	0
LITTERING	0	0
MINOR POSS OF INTOX LIQUOR	0	1
MOTOR VEHICLE THEFT/240	0	0
NATURAL DEATH	0	0
NO BRAKE LIGHTS	0	0
NO CHILD RESTRAINT	1	2
NO DRIVERS LICENSE	1	2
NO FINANCIAL IDENTITY FRAUD	0	0
NO LICENSE ILLUMINATION	0	0
NO LICENSE PLATES	0	0
NO SEAT BELT	0	0
NO TAIL LIGHT	0	0
NO TURN SIGNAL	0	0
OBSTRUCTION OF GOVERMENTAL OPERATIONS	0	1
ONE OR NO HEADLIGHTS	0	0
OPEN CONTAINER- IN VEHICLE	0	1
OPERATING ATV ON ROADWAY	0	0
PAROLE VIOLATION	0	0
PASSING STOPPED SCHOOL BUS	0	0
PERMITTING THE ABUSE OF MINOR	0	0
PETITION TO REVOKE	5	8
PIT BULL ORDINANCE	0	0
POSS CONTROLLED SUBSTANCE SCHED I,II ME	1	1
POSS DRUG /PHARARPHERNALIA-MISD	1	7
POSS DRUG PARA W/I MANUFACTURE	0	0
POSS OF CONT SUB W/O PRESCRIPTION	0	0

POSS OF CONTROLLED SUB W/INTENT TO DELIVER	0	0
POSS OF CONTROLLED SUB WITH PURP OF DEL	0	0
POSS OF CONTROLLED SUBSTANCE	1	2
POSS OF DEFACED FIREARM	0	0
POSS OF DRUG PHARPHERNALIA	0	0
POSS OF INSTRUMENTS OF CRIME	0	0
POSS OF NARCOTICS W/O PRESCRIPTION	0	0
POSSESSION OF MARIJUANA 1ST	4	9
PROBATION VIOLATION	0	0
PROVIDING MINOR W/ TOBACCO & CIG PAPER	0	0
PUBLIC INTOXICATION	6	11
RAPE	0	0
RECKLESS BURNING	0	0
RECKLESS DRIVING	0	1
REFUSAL TO SUBMIT TO CHEMICAL TEST	1	2
RESIDENTIAL/COMM. BURGLARY (F)	1	1
RESISTING ARREST (A)	0	1
RESISTING ARREST/PHYSICAL	0	0
ROBBERY	0	0
RUN STOP SIGN	1	3
RUNAWAY	0	0
RUNNING A GAMBLING HOUSE	0	0
SEX OFFENDER-FAIL TO REGISTER	1	2
SEXUAL ASSAULT 3RD	0	0
SEXUAL ASSLT 2ND	0	0
SEXUAL INDENCENCY WITH A CHILD FELONY	0	0
SIMULTANEOUS POSS DRUGS & FIREARMS	0	0
SPEEDING	0	0
STALKING	0	0
TAMPERING W/ PHYSICAL EVIDENCE	1	2
TERRORISTIC ACT	0	0
TERRORISTIC THREATNING-FELONY	0	0
TERRORISTIC THREATS	0	1
THEFT / ALL OTHER LARC	2	3
THEFT BY RECEIVING	0	0
THEFT OF FIREARM	0	0
THEFT OF SERVICES	0	0
THEFT/FROM MOTOR VEHIKCLE(A)	0	0
THEFT/RECV, BUYING, ETC(A)	0	0
THEFT/SHOPLIFITNG (A)	0	2
THEFT-FELONY	1	1
TRAFFICKING A CONTROLLED SUBSTANCE	0	0
UNAUTHORIZED USE OF A VEHICLE	0	0
UNKNOWINGLY FURN INT LIQ TO MINOR	0	0
UNSAFE MOTOR VEHICLE	0	0
UNUSUAL OCCURRENCES	0	0
VICIOUS DOG	0	0

VIOLATION ARKANSAS HOT CHECK LAW	1	1
VIOLATION OF NO CONTACT ORDER	2	3
VIOLATION OF PROTECTION ORDER	0	0
VIOLATION OF ZONING REGULATION	0	0
VIOLATIONS OF CONDITIONS	0	0
WRONG WAY ONE WAY	0	0
TOTAL	156	327

Osceola Police Department Training Report
February 2022

Training Course	Number of People	Training Hours	Total Hours
ACIC Basic Certification	3	2	6
Basic life support	3	5	15
Naoxone Administration	1	2	2
CJIS	1	1	1
Foun. of sexual assault		10	10
VINE Jus.Xchange	2	3	6
TOTAL HOURS	11	23	40

OSCEOLA FIRE DEPARTMENT MONTHLY FIRE REPORT 2022

The Osceola Fire Department responded to (37) alarms in the month of February
The runs are as follows:

	MONTH	YTD
Structure Fire	4	8
Vehicle Fires	2	4
Brush/Grass Fires	0	0
Trash Fires	3	3
Lift Assist	3	9
Electrical Equipment	0	1
MVA assist	2	2
Mutual Aid	0	0
Rescue/Extrication	0	0
Smoke Scare	3	7
Spill/Leaks	1	2
Flammable Gas	0	2
Alarm Malfunction	1	4
Fire Alarm	6	8
Unintentional False Alarm	4	5
Confined Space Standby	5	12
Good Intent Call	3	4
TOTALS	37	71

Total dollar loss estimated from Structure Fires in month of February
\$400.00

Script cost in class time	\$660.00
Script cost in alarms	\$390.00
Total Script Cost	\$1,050.00
Injuries	0
Deaths	0

Respectfully submitted,

Peter Hill Chief
Osceola Fire Dept.

Osceola Light & Power Work Report For This Month In Addition To Regular Operations Of The System: FEBRUARY 2022:

1. Installed 8 poles and Removed 11 poles.
2. Installed 3 transformers and Removed 3 transformers.
3. Installed 6 Services, Removed 7 and Repaired 10.
4. Installed 7 St. Lights, Removed 6 and Repaired 12.
5. Worked on line maintenance through the system.
6. Line Locates reported 25.
7. Cut Trees from power lines.
8. Read meters in order to keep meter cycle current.
9. Repaired nets at baseball field for OPAR.
10. Worked cut off lists for none payment of electric bills.

Meter Service Orders For The Month Of FEBRUARY 2022:

1. Connects	31
2. Disconnects	51
3. Meter Changes	02
4. Occupant Changes	28
5. Re-instates	85
6. Service Changes	01
7. Misc.	02
8. Meter Info	00
9. Re-Reads	36
10. <u>Check For Leaks</u>	<u>23</u>
11. TOTAL ORDERS	259

**OSCEOLA WATER & SEWER
MONTHLY REPORT
February, 2022**

Water Taps	0
Water Leaks	18
Fire Hydrants Repaired/Replaced	0
First Time Water Meters	0
Water Meters Replaced	29
Water Lines Installed	0
Pumps Repaired	0
Sewer Taps	0
Manholes Repaired	0
Sewer Lines Repaired	0
Sewers Unstopped	27
Sewer Lines Installed	80' of 4"

Tim Jones, Superintendent
Water & Wastewater Distribution

iWorQ



CODE ENFORCEMENT, BUILDING INSPECTION, and HOUSING REPORT

Cody Shreve

3/21/2020

Report: Code Enforcement & Building Inspection

Code Enforcement

Code Enforcement field team is continuing to use the grass cutting offseason to clear city owned easements, ditches, and city owned properties.

We continue to monitor garbage being put out to early and on the wrong day. Warnings and fines will be issued to people putting garbage out to early and on the wrong days.

Code Enforcement department reported (107) codes issues and violations. At the January meeting these three properties were presented to the council and were considered by the city council to be condemned. All three resolutions to condemn were passed. Asbestos sampling was conducted and are awaiting results. Once results are received Notice of Intent will be completed and submitted to DEQ at which point demolition can occur.

- a. 312 Myron Kelly Dr., Osceola, AR 72370
- b. 415 West bard, Osceola, AR 72370
- c. 100 E Watson, Osceola, AR 72370

Code Enforcement continues to develop the condemn/urgent action property list.

Building Inspection

Building Inspection and permit department have a total of six new permits issued. We have issued (1) electrical permits, (4) privilege license permits, (0) residential permits, (0) commercial permits, (0) sign permit, (0) HVAC permit, (0) Plumbing Permit

Codes and Inspection information is located on the iWorQ system.

Housing

Employees met with USDA partner to continue discussion regarding Section 523 Mutual Self-Help Housing program. Resolution to continue was presented to council and was tabled by City Council for March meeting.

Broadband

The team met with an ISP provider to expand their current broadband offering to Osceola. Discussions are ongoing.

Osceola Street & Sanitation Departmental Report for 2022

City Council Meeting: 3-21-20222

From: Steve Choals

Subject: Daily Operations

February Updates:

Street & Sanitation Department Update

Winter storms hit the city during the month of February. Several streets, ramps and four-way stops were salted. The new deicer pre-treatment implement worked extremely well in the prevention of ice build-up. The deicer will be a valuable tool for the OSD.

The final ice storm of the month caused severe damage to trees and bushes. The volume of debris was extremely high causing the OSD to fall behind in the pick-up of trees and limbs. The OSD expects to be caught up by the 11th of March.

Pothole repair is still a high priority. The pothole crew is addressing the pothole problem. The repairs are complete on the commercial garbage truck, and we are back on schedule.

Near the end of January, the street department started repairs on the storm ditch east of the railroad track and north of O.T. Williams Drive. Due to weather, only 250 feet of ditch was completed in February. An addition 175 feet still needs to be addressed. Completion of the ditch will take less than a day once things dry.

With the support of the Drainage District, we have completed the flooding issues at Country Club Rd. and CR732.

Mosquito & Bird Control

There were no complaints for the month of February.

Thank You,
Steve Choals

Osceola Street, Sanitation, MRF, & Mosquito Control Departments

ANIMAL CONTROL REPORT

FEBRUARY 2022

MONTH	
YTD	
DOGS 11	18
CATS 0	2
OTHER 0	0
TOTAL 11	21
COMPLAINTS 11	27
CITATIONS 0	0
VERBAL WARNINGS 2	7
WRITTEN WARNINGS 1	2
DOG/CAT BITES 0	0

SUBMITTED BY PAULA EDWARDS WITH OSCEOLA ANIMAL SHELTER

Osceola Community Center

Director: Michael Ephlin

March 2022 Report

- **Community Center**
- **Girl Scouts**
- **OPAR Spring & Summer Sport: Softball & Baseball**
- **San Souci Park Update**
- **OPAR / JA Easter Egg Hunt**
- **Master Plan: Water Park**

Community Center

We are still seeing growth at our community center. Many people are getting back into the routine of working out. It's good to see new members along with our regular crowd. Our new LED sign is out at the moment due to a circuit board getting wet. Hinson Signs says they will have us fixed up in no time. We have our Tip Tap Toes Dance program meeting on Tuesday and Wednesday nights. It is a busy time at our center. We have set up two pickle ball courts inside our little gym. This will be a great addition to our community center and will drive memberships.

Girl Scouts

On March 1st, the girls scout director met again with area parents that are looking to start a Girl Scout program back in Osceola. They look to establish the troop very soon and we will be working with them to find a location.

OPAR Spring & Summer Sport: Youth Softball & Baseball

OPAR has started signing up for our spring and summer sport, Youth softball and baseball. This is our biggest sport and one we look forward to every year. Registrations ended on Friday March 4th and we have around 250 playing youth baseball and softball. Drafts are next and we will see kids practicing for our upcoming start date of April 18th.

San Souci Park Update

Our OPAR crew got out and cut most of the brush that is on the bank side of the park. We will then spray it with a chemical provided by the game and fish commission to prevent it from coming back so strong. We also have the sign ordered for the Jim Brown Memorial. We should have it by the middle of March. We will schedule a dedication at a later date.

OPAR / JA Easter Egg Hunt

Our annual OPAR / JA Easter Egg Hunt will take place on Saturday April 16th at the Osceola Sports Complex. We will have 10,000 eggs spread out on 4 different fields for 4 different age groups. We will have prizes, food and activities. Mark your calendar, we hope to see you there.

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”.

Police/Fire Open Meeting – March 9, 2022

3:00 at Osceola City Hall

- **Osceola Police Department – Jerry Hamilton**

- 1) US Dept of Justice grants are not posted yet
- 2) Looking to add canine officer for drugs and tracking
- 3) Start looking for 3 new officers in July once current 3 officers finish their training.
- 4) OPD seeking accreditation from AR Council of Police Chiefs – get evidence room up to standard. Audit 1996 vaults & going from 20K to 1,400 pieces of evidence
- 5) Complete policy rewrite using AR Chief of Police model – for City Council in May
- 6) Governor’s bill to fund \$5,000 for each officer hired by July 2023
- 7) Police cars; nothing new available on state contract so looking at Missouri for cars with complete package and some miles, such as Ford Explorer at \$18,000. Also repaired 4 police cars that had been on the lot – fuel pump replaced in one
- 8) **David Burnett** asked; 2 units out nightly. After April 15th graduations, going up to 3
- 9) **Billie Ann Heugel** asked; Currently seeking 3 new jailers – they will be required to pass Jail Standards’ course that is taught by Sheriff’s Department
- 10) Getting the 309s back – working on getting the last of the jail repairs done
- 11) Currently certified for 1129s. Holding 10 ADC inmates now. Can hold for up to one year. Charge \$32/day to \$40/day. Jail policy is current. Rewrite of inmate manual.
- 12) Ordinance 2010-876 REGULATING DISCHARGE OF FIREARMS, AIR GUNS, PELLET GUNS & SIMILAR WEAPONS...; PROVIDING PENALTIES; Judge Dean & Police dept enforcing
- 13) **Criminal Nuisance Abatement**; AR Statute §14-54-1701. City Attorney Burnett & Judge Dean will enforce eviction, seizure & fines. PowerPoint information from Cory Seats.
- 14) SkyCops; 4 are back ordered. Asking USDA RD to grant 35% of the cost of 10 cameras
- 15) Note; Skycop footage is automatically taped over every 20 days or so unless a download is requested.
- 16) Remember; Prayer meeting every Friday morning at 7:00
- 17) Edwards vs D Dunkin; Depositions were taken. Mediation on going

- **Osceola Fire Department – Peter Hill**

- 1) Two-week long building inspector class has started. All full-time firemen and Code Enforcement will earn Level 1. Next, a couple will train for Level 2 inspector.
- 2) OFD needs 3 full-time and 3 volunteer firemen. Training for Fire Academy is at Black River Tech & at Camden (total tuition/training cost = \$30,000). Partnering with ANC; recruit ANC Construction, HVAC & EMT students for OFD. Jane has details. Note; West Memphis FD started training at their own burn building
- 3) ISO Rating improved to “2” – one of the best in the state.
- 4) Assistant to Firefighters’ \$155,400 Grant being finalized. Grant would replace all SCBA (self-contained breathing apparatus) units. Needs a 5% match.
- 5) Seeking a infrastructure grant & USDA Rural Development to help fund 2,500 gal. tanker-pumper truck. Can trade in and sell the 1986 truck and 1990 truck. Cody Shreve will help find funding
- 6) Fire rescue boat. Cost \$300K to \$400,000 so research grant funds via Osceola Port Authority & Coast Guard

- **Charles Stanton from Pafford**

- 1) New station in the old Rent one building will be ready in about few weeks
- 2) During recent ice storm, the ambulance that was stuck in median is running now
- 3) They have six units running 24/7 in the county. Locations are based upon call volume. Any time a backup is needed, can get unit from Marianna.
- 4) Offer ambulance/helicopter membership for \$60/year. Mailer going out to residents
- 5) 1st Responder training is offered
- 6) Looking to hire additional staff. Offer a \$7,500 sign on bonus

Meeting Notes from OPAR/Golf/Animal Control

March 9, 2022 4:00 @ City Hall

Jane Stanford, Animal Shelter reported

- 1) Working on getting new quarter-ton F-150 truck. Request 35% grant from USDA RD
- 2) New employee begins on Monday
- 3) Facility: looking for another contractor to build covers over pens. Doors have been changed out
- 4) Code Enforcement has been helping out with collecting cans.

Michael Ephlin, OPAR reported

- 1) Spring Sports season begins April 15
 - a. Same sponsors' list as last year with seven \$500 sponsors
 - b. Use old All-stars scheduling tradition followed by Cal Ripkin season.
 - c. 10 & 12 year-old travel teams
 - d. April 11-15, preseason 12 year-old Tournament. Expect 10 teams to travel here
 - e. OHS Boys start play on March 14th
- 2) Hill's will not be able to make the San Souci Jim Brown signs. Look for another
- 3) LED Kennemore sign – sensor part needs replacing. Under warranty
- 4) Belcher Park sign is getting a new wrap. Help from Ms. Roseland McClendon and Daneen Belcher with a new photo and wording for the sign.
- 5) NEA Girl Scout representative holding a 2nd organizational meeting
- 6) Gym roof repair is under warranty
- 7) Begin process again to apply for Outdoor Parks grant for tennis courts
- 8) Annual Easter Egg Hunt for Saturday, April 16th
- 9) Staffing is full except need summer workers – two for splash pad and one for striping of ball fields
- 10) Waiting on new mower from overseas

Dylan Bowles, Golf Course reported

- 1) March 24th – first scramble. Catered by Hog Pen
- 2) March 27th - First Golfers' meeting of the season. Discuss restart Range Ball program – **Becca Beall** reported that it was very popular in the past. Sponsorship drive being planned. Discuss seeking tee sponsors
- 3) July 30th – Industrial Golf Tournament with Chamber of Commerce
- 4) Jim started back on Monday. Steve will start back in April
- 5) Maintenance;
 - a. Sprayer clogging up, throttle cable or fuel filter, ask Ladd's.
 - b. First shipment of chemical came in. Next shipment due in April.
 - c. As soon as it dries up, start Pre-Emergent on rough. Spray this week, needs water at end.
 - d. Still picking up broken limbs from the ice storm
 - e. Tarps have been taken off and folded up
 - f. Still cutting trees. Forestry mulcher is needed-not leave drag ruts like a truck does.
 - g. One precarious tree needs trimming – will reach out to electric department for help
 - h. Drainage District ditch cleaning out is working well
 - i. Till the bunker soon. Need to order more sand at \$700/load
 - j. Need two summer kids to water greens daily and weed eating.
 - k. Wait on appraisal of old walk-behind aerator & Fairway mower. Trade-in for a new pull-behind blower for about \$8,000
 - l. Donated bridge by #9 Tee box to be painted, maybe green
- 6) Golf carts
 - a. replaced the bushings on six old ones. Five will run. Call Ladd's about the sixth
 - b. old 2008 models each need \$1,000 in repairs,
 - c. if order new ones now – deliver in Feb. 2023
- 7) Rivercrest golf team will pay \$2,500 for use of course for the season

Code Enforcement meeting

Thursday, March 10, 2022

1:15 pm

City Hall

Cody Shreve, Ed Richardson and David Burnett reporting. Comments by Mrs. Dean Beardsley

- 1) Structure removal completed at 105/109 Veasley
- 2) Properties to be demolished this month: 312 Myron Kelly, 415 W Bard, 100 E Watson. Awaiting asbestos survey results and Black Hills line pull back
- 3) Replaced street department backhoe tires with foam filled tires so they can push the structures over, load onto truck and haul to land fill at costs of about \$4,200 each. County offers a 30% discount on tipping fees from demolished properties
- 4) After demolition is completed, a Resolution will be presented to Council to assess lien against the property owners for the actual expense of the removal.
- 5) USDA Home Assistance 523 program will be presented at the April council meeting. Ms. Delois Hill offered to help identify residents to participate.
- 6) Since January Code Enforcement mailed out about 160 notices for violations including; inoperable cars, abandoned homes, old tires in yards.
- 7) Property owner at 108 Parkway continues work on plan of action for repairs
- 8) Old Nursing Home. Property is secured. Grounds cleared. Owners notified to upgrade property. Needs a roof that will cost about \$100,000.
- 9) Working with five subdivision developers utilizing "Work Here, Live Here"
- 10) Improved broadband. Ritter opened up new speeds: 1,000 download/100 upload and reports of \$44 million investment in updates across the state.
- 11) Code Enforcement crews are scaping sidewalks across town: cleared are Myron Kelly (cleared ditch), Veasley, BelAir, Elizabeth, E. Keiser
- 12) Will hold off mowing Violet Cemetery until the tulip blooms drop
- 13) Equipment ordered: 2 zero turns, 5 push mowers, 6 string trimmers, 6 brush attachments. Staff will be trained on maintenance and repair of equipment
- 14) New online text service should launch next month. Also post permits with license contractors identified. Can also posted blueprints/plans thru the site.
- 15) Complaints or concerns noted about the following addresses: 505 W. Lee, 502 W. Lee, 601 W. Washington, 516 W. Lee
- 16) Louis George Motor cars issue: March 14th sale thru Joey R. Pyle Auction.
- 17) New Zoning Map is being completed by McClelland Engineering
- 18) Planning Commission gathered March 1st. Set regular meetings for the first Tuesday of the month at 7:00. No action taken.

Brandon Haynes and Timmy Jones reporting

1. Telemetry upgrade completed, their Tech team train at water plant next week
2. EAPDD will submit our EDA award announcement for 2020 Federal form
3. Future water plant planning: McClelland engineer drew the \$7 million water plant build-out estimate for additional 3 million gal/day. We will research Infrastructure grant for another water storage tank and conveyor.
4. Sewer line extension along Highway 61 South to BRS. We have been awarded a \$2.8 million EDA/EAA grant. And DRA just awarded us a \$1 million grant too.
5. Need sewer lift station upgrade to forced main to the lagoons. The three pumps were installed in the 1950's. McClelland's will map up & number the upgrade from Tencarva to Gorman Rupp grinder pumps. Research Infrastructure grant funding.

Philip Adcock reporting

1. Voltage regulation at our North substation. We had been dealing with a regulator that has not been working consistently for six months. Entergy technicians took the transformer/Load Tap Changer out of service on Feb. 14th, discovered a failed control board in the LTC controller that was giving a false indication of a failed vacuum bottle. The station was returned to normal on Feb. 16th with the LTC in "manual" to control the voltage. A new LTC controller is on order with an unconfirmed delivery date. Once the substation supervisor receives a confirmed delivery date, they will communicate the plan and they will need another 2-day outage to complete the work.
2. Osceola Industrial had the Main Breaker trip about 4:15 am Tuesday morning. This was caused from another racoon getting in the buss bars thus causing an outage for the most of our Industrial customers and part of our residential customers on the southeast part of town. It took about 45 minutes to move that load over to the Osceola West Station. Entergy has ordered the parts for the repair and should start with work about March 11th.

New Smart meter/AMI system water and electric meters

1. 268 AMI water meters have already been installed.
2. 85 AMI electric meters are already in our system (50 at Pine Cottages)
3. 720 electric meters arrive after November due to raw material supply.
4. Due to price increases in raw materials, Aclara increased its electric meter quote to \$162/meter. That price for 2,060 units will hold as long as we place the order by April 25th. After that the price will rise to \$192 each.

City's Pole Attachment Rental updated and increased

The going rate for pole rentals is \$9 to \$15 per pole. Osceola's pole rental is \$3 per pole coming. That rate was adopted in Resolution 1980-08 to "Jonesboro Cable".

Report – Street & Sanitation meeting

Friday, March 11, 2022, 9:00, City Hall

Staff present: Steve Choals and Ed Richardson. Billy Wilbanks reported

- ✓ Projects completed;
 - 1) Drainage District project/storm pipe at golf course area, with City buying about \$2,600 in new pipe to County Rd 732 ditch. DD leveled out along Country Club Rd/Riverlawn Circle.
 - 2) Cottonwood Corner – level gravel road next month.
 - 3) Unit 31 garbage truck brakes inspected.
 - 4) Foam tires for backhoe ordered. \$3,500/set. Protect against flats when demolishing houses.
 - 5) Stormwater culvert @ E. Washington & Carthon.
- ✓ Note: with the drainage improvement at golf course, the Country Club ditch will pool residual water, so ask Vector to keep it treated with tabs against mosquitos.
- ✓ Planned projects;
 - 1) Ditch blown out beside Wilson Funeral Home,
 - 2) OT Williams ditch V-cut & blow out storm boxes,
 - 3) ADOT will clear and level full length of Keiser Street ditch in August,
 - 4) new BNSF roadmaster will clear railroad ditch from N. Pearl to OT Williams in early 2022. Plus Keiser St, south to Hwy 135 – behind JW Hall office. Ditch was narrowed when BNSF widened their track, going to 45 mph.
 - 5) Ditch clearing – Marjorie, Sonic, Cherry; 2/3 completed but need forestry mulcher to complete.
 - 6) pavement break in street next to Pleasant Grove church and on Lee Street repaired with concrete.
 - 7) Home Oil/Jacksonville Farms ditch to be mopped out to allow better drainage with city V-plow. Billy Wilbanks reported that farmer gives permission.
 - 8) Railroad ditch will be completed next month. 9)
- ✓ Issues with garbage at Oakgrove Apartments discussed. Problems reaching their manager.
- ✓ Three Veterans Parking signs, 12" X 18". Order has been placed to GNC signs
- ✓ Awarded \$300k Streetscape grant to finish along Johnson plus street light actuated
- ✓ Dumpster price up to \$1,550 from \$1,100. Consider switching to 4 yd size for \$1K
- ✓ Street overlay projects – we have 26 miles of city streets. Steve & Louis collected information for engineering concordance matrix. 2022 Budget is \$200,000. Ask council to approve Resolution to apply for CDBG. Note: 80 sq. ft of asphalt with 2" thickness is \$138
- ✓ Forestry mulcher with bulldozer blade could clear narrow ditches, shred cut trees and save about \$25,000 landfill tipping fees. About \$112k with 35% RD grant. Must have to meet complaints
- ✓ Equipment ordered equipment – 2 zero turns, 5 string trimmers, 5 brush attachments, 2 gas leaf blowers, 2 sidewalk blade edgers
- ✓ Cold patching of potholes continues
- ✓ Riverlawn Circle street will cost \$200,000 to tear out & replace correctly
- ✓ Roads will be pretreated this week ahead of winter storm
- ✓ Still collecting more than 400 tons of limbs from ice storm. Letting dry out. Requesting from county environmental if City can burn it instead of sending to landfill. Landfill cost=\$42.50/ton.

Improvement Task Force	Owners	Priority	March 11th, 2022	Citywide Service Plan
		<i>(L/M/H)</i>	<i>(Where the project is currently)</i>	<i>(What is needed to finish or what has caused work stoppage)</i>
Code Enforcement			meets the Thursday prior to Council meeting at 1:15	Staff: Luther, Cody. Council: G Baker, L Watson, T Dunegan
Ordinance to Condemn	Cody	H	Council has passed. In effect now	March demo
Planning Commission	Cody	H	meets the first Tuesdays at 7:00, City Hall	Held first meeting on Tuesday, March 1
New housing infill	Cody/Ray		USDA or ADFA	Osceola City council tabled the 523 program discussion
Boarded up windows	Cody	M	Collecting a list of retail violations - list made	beginning of march
Nursing Home	Cody	H	406 S. Broadway	property is secured. Grounds are being maintained.
Louis George excessive cars	Cody	H	discussed	in process - some progress. Auction by Joe R Pyle Auction, Tuesday, March 14
Food Giant	Cody	M	1 year of boarded up windows/doors	Letter submitted to get information - March 1. Market study being conducted by possible investor
Public Works			meets second Fridays at 9:00	Staff: Steve, Ed. Council: G Cooper, T Dunegan, L Watson
Mowing, Cleanup, Leaves	Steve		Only of publicly owned properties	Drain delayed by storms
Community Clean up	Steve/Ed		last Saturdays in April and September 9:30-12:30	April 23 county cleanup
Ditches	Steve		city, Drainage district and ADOT. Need forestry mulcher	March 9th close Keiser
Dept of Correction residents	Ray		Help with public properties when their staffing allows	no progress
Parks/Recreation & Animal			meets second Wednesdays at 4:00	Staff: Michael, Dylan, Jane. Council: S Brand, G Cooper, S Williams
Tennis Courts	Ray		Outdoor parks grant	Failed. Renewing application.
Senior Citizens Center	Ray		Jimbo bid \$10,200; accepted.	Class list needs 2 more names; Jimbo wants to lay concrete 17th or 18th; premeet 14th
Rosenwald	Ray		Kitchen grant	Awaiting Fox bid; equipment in storage at Rosenwald...Code Enforcement cleanup soon
Rosenwald	MsMcClend		Historical marker	look for grant. Also grant for first county courthouse; rebel club, radio station, 1st courthouse
Tree City USA	Ray		BRS Environmental desires	Michele wasn't able; plan for next Park/Rec meeting
Arts Council	Jane		Met on March 3, 5:00 at Coston Arts bldg	Dr. Robyn Green is a lead
Utilities & Finance			meets second Thursdays at 4:00	Staff: Phillip, Timmy, Brandon. Council: L Watson, G Baker, T Dunegan
Water and electric meters	Sally		new AMI system/Smart meters	Supply delay
Small Business electrical audit	Sally		Negative cost adjustment proposed for all small commercial	Needs to be lowered.
Airport/Riverport				
Airport Road Sign	Shawn		Money has been allocated. \$4,800	126 Cubic yards of soil deposited.
Airport progress	Ray		New Grant authorized. McClellan visit.	Papi project bid hearing March 24th and also Pilots advisor meeting
Riverport	Ray			
Police and Fire			meets second Wednesday at 3:00	Staff: Jerry, Peter. Guest: Pafford. Council: S Williams, G Baker, S Brand
Criminal Nuisance Abatement Board			Police	began utilizing within the police department and District Court
SkyCops	Police		4 more SkyCops ordered	6 more; license plate reader
Fire ISO rating	Fire		rating improved from 3 to 2	begins May 1. Savings on insurance premiums
Music Heritage Tourism			meets second Wednesday of each month, 11:00	at Chamber
Chamber Report	Megan	M	on going, Our Town Grant, letter of intent submitted on July 1	Chamber website progress
FAP/RTP Grant	Ray		Part of Music Heritage Tourism Initiative	published their proposal; need to sign and send back
Main Street Murals	Kristi		Mural at stage pocket park	by June
Community Development				
Renew Osceola CDC	Ralph	H	Tax exempt status received in March 2021	
Osceola.Org website	Ray/Cody			Design Stage
Non Profit OCBA				
Yard of the Month	Cindy/Ray		restart in Spring	Move to year round at next OCBA meeting
Quality of Life				
Transportation Infrastructure	Sally		federal grants	Washington DC trip
Grocery Store	Sally		pursuing a new company	ongoing
Fiber Install	Cody		not yet	follow up meeting with isp state Feb 28

February 2022	Current Month			Year to Date			Annual	Elapsed
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	Budget	17%
Revenue:								
01 - Osceola Light & Power	1,444,049	1,504,129	60,080	2,888,098	2,640,056	(248,042)	17,328,588	15%
02 - City General Fund	396,569	409,232	12,663	793,139	790,994	(2,145)	4,758,833	17%
03 - Street Fund	45,837	50,034	4,197	91,673	100,723	9,050	550,040	18%
04 - Sanitation Fund	79,838	79,790	(48)	159,675	158,675	(1,000)	958,050	17%
Total Funds	1,966,293	2,043,185	76,893	3,932,585	3,690,448	(242,138)	23,595,511	16%
Operating Expense:								
01 - Osceola Light & Power	1,238,524	1,516,801	(278,277)	2,477,048	2,950,394	(473,346)	14,862,285	20%
02 - City General Fund	533,509	431,009	102,500	1,067,018	971,246	95,772	6,402,107	15%
03 - Street Fund	96,879	58,924	37,955	193,758	130,541	63,217	1,162,550	11%
04 - Sanitation Fund	90,133	90,003	130	180,267	162,447	17,820	1,081,600	15%
Total Funds	1,959,045	2,096,737	(137,692)	3,918,090	4,214,628	(296,538)	23,508,542	18%
Impact to Surplus:								
01 - Osceola Light & Power	205,525	(12,672)	218,197	411,051	(310,338)	(721,388)	2,466,303	-13%
02 - City General Fund	(136,940)	(21,777)	(115,163)	(273,879)	(180,252)	93,627	(1,643,274)	11%
03 - Street Fund	(51,043)	(8,890)	(42,153)	(102,085)	(29,818)	72,267	(612,510)	5%
04 - Sanitation Fund	(10,296)	(10,213)	(83)	(20,592)	(3,772)	16,820	(123,550)	3%
Total Funds	7,247	(53,552)	60,799	14,495	(524,180)	(538,675)	86,969	

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-102	FNBEA-OMLP SAVINGS(4591)	876,774.20
01-104	MISC CASH ACCOUNTS	3,454.15
01-105	REGIONS-OMLP GENERAL(0093)	60,399.20
01-106	FNBEA-OMLP GENERAL(9937)	4,602.53
01-107	CASHIER'S FUND	1,500.00
01-108	REGIONS-OMLP PAYROLL(5913)	810.39
01-110	ACCOUNTS RECEIVABLE	2,730,947.62
01-111	RETURNED CHECKS	(25.00)
01-113	AMP ACCOUNTS RECEIVABLE	177.44
01-114	PREPAID INSURANCE	8,482.75
01-115	BANCORP-OMLP GENERAL(0473)	174,829.29
01-116	BANCORP-OMLP PAYROLL(9969)	6,844.55
01-122	INVENTORY - MATERIAL & SUPPLIE	1,016,059.56
01-124	A/R - UNBILLED	877,177.15
01-130	DUE TO/FROM OTHER FUNDS	1,102,709.91
01-142	2018 BOND FUND	179,623.24
01-143	2018 BOND PROJECT FUND	1,433,081.87
01-148	2015 BOND FUND	69.09
01-156	2007 BOND FUND	31,982.76
01-181	ELECTRIC POWER PLANT	24,192,799.37
01-182	ISES PLANT	5,848,880.87
01-183	WATER PLANT	9,084,864.74
01-184	RES FOR DEPR ELECT & WATER PLA	(29,585,233.16)
01-185	TOOLS AND EQUIPMENT	383,907.66
01-186	NEW SEWER SYSTEMS	9,858,227.51
01-187	NEW SEWER CONST CROMPTON	442,337.61
01-188	LAND PLANT SITE	203,970.50
01-189	AUTO & TRUCKS	2,420,929.51
01-190	RES FOR DEPR AUTO & TRUCKS	(2,091,196.75)
01-191	FURNITURE & FIXTURES	662,365.07
01-192	RES FOR DEPR F&F, TOOLS/EQUIP	(881,427.52)
		<u>29,049,926.11</u>
	TOTAL ASSETS	29,049,926.11
		=====

LIABILITIES		
=====		
01-201	ACCOUNTS PAYABLE	(25.00)
01-202	FEDERAL W/H PAYABLE	44,963.82
01-203	SOC SECURITY W/H PAYABLE	(7.65)
01-205	GENERAL PENSION W/H	2,129.30
01-207	GROUP INSURANCE W/H	(0.60)
01-210	PURCHASE POWER PAYABLE	881,451.92
01-213	UNEMPLOYMENT TAXES PAYABLE	(3,452.61)
01-214	GARNISHMENTS PAYABLE	(354.69)
01-215	UNAPPLIED CREDITS	16,683.61
01-216	REFUNDS PAYABLE	2,082.37
01-230	CUSTOMER DEPOSITS REFUNDABLE	325,524.35
01-232	COMPENSATED ABSENCES	34,035.67

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-236	ACCRUED WAGES	31,150.91
01-240	ACCRUED SALES TAX	57,221.25
01-241	ACCRUED INTEREST PAYABLE	106,248.93
01-250	NOTE PAYABLE BCS-EQUIPMENT	55,270.57
01-261	2007 BOND PAYABLE	1,703,885.00
01-276	2018 BOND PAYABLE	<u>3,223,530.00</u>
	TOTAL LIABILITIES	<u>6,480,337.15</u>
EQUITY		
=====		
01-290	RETAINED EARNINGS	<u>21,021,566.71</u>
	TOTAL BEGINNING EQUITY	21,021,566.71
	TOTAL REVENUE	2,640,056.09
	TOTAL EXPENSES	<u>2,950,398.52</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(310,342.43)
	(WILL CLOSE TO FUND BAL.)	1,858,364.68
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>22,569,588.96</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>29,049,926.11</u>
		=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

01 -OSCEOLA LIGHT & POWER
 FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ELECTRIC DEPT	15,281,500.00	1,290,926.36	2,427,142.61	15.88	12,854,357.39
WATER DEPT	1,295,738.00	126,163.01	135,845.17	10.48	1,159,892.83
SEWER DEPT	835,000.00	87,141.56	77,088.35	9.23	757,911.65
ADMINISTRATION	166,350.00	(101.98)	(20.04)	0.01-	166,370.04
TOTAL REVENUES	17,578,588.00	1,504,128.95	2,640,056.09	15.02	14,938,531.91
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
ELECTRIC DEPT	12,456,200.00	1,255,698.29	2,463,380.89	19.78	9,992,819.11
WATER DEPT	981,902.00	69,437.86	146,141.48	14.88	835,760.52
SEWER DEPT	648,156.00	39,879.15	99,880.99	15.41	548,275.01
ADMINISTRATION	1,146,250.00	151,788.22	240,995.16	21.02	905,254.84
TOTAL EXPENDITURES	15,232,508.00	1,516,803.52	2,950,398.52	19.37	12,282,109.48
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	2,346,080.00	(12,674.57)	(310,342.43)		2,656,422.43

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

01 -OSCEOLA LIGHT & POWER

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ELECTRIC DEPT</u>					
01-4-12-300 SALES	15,100,000.00	1,257,226.17	2,371,851.25	15.71	12,728,148.75
01-4-12-302 FREE SERVICES	0.00	2,619.53	9,936.59	0.00 (	9,936.59)
01-4-12-303 LATE PENALTY FEES	116,000.00	14,812.60	24,762.67	21.35	91,237.33
01-4-12-304 RECONNECTION FEES	40,000.00	2,425.00	5,200.00	13.00	34,800.00
01-4-12-305 POLE RENTAL	6,000.00	12,087.00	12,087.00	201.45 (	6,087.00)
01-4-12-306 CREDIT CARD FEES	12,000.00	1,531.06	2,955.10	24.63	9,044.90
01-4-12-395 MISCELLANEOUS FEES	7,500.00	225.00	350.00	4.67	7,150.00
TOTAL ELECTRIC DEPT	<u>15,281,500.00</u>	<u>1,290,926.36</u>	<u>2,427,142.61</u>	15.88	<u>12,854,357.39</u>
<u>WATER DEPT</u>					
01-4-13-300 SALES	1,265,738.00	122,792.22	131,137.04	10.36	1,134,600.96
01-4-13-302 FREE SERVICES	0.00	36.91	252.80	0.00 (	252.80)
01-4-13-303 LATE PENALTY FEES	25,000.00	2,388.67	3,422.62	13.69	21,577.38
01-4-13-310 SERVICE FEES	5,000.00	945.21	1,032.71	20.65	3,967.29
TOTAL WATER DEPT	<u>1,295,738.00</u>	<u>126,163.01</u>	<u>135,845.17</u>	10.48	<u>1,159,892.83</u>
<u>SEWER DEPT</u>					
01-4-14-300 SALES	835,000.00	87,141.56	77,088.35	9.23	757,911.65
TOTAL SEWER DEPT	<u>835,000.00</u>	<u>87,141.56</u>	<u>77,088.35</u>	9.23	<u>757,911.65</u>
<u>ADMINISTRATION</u>					
01-4-15-304 AMP	0.00 (	162.41) (	159.13)	0.00	159.13
01-4-15-341 ELECTRIC PERMITS	1,200.00	21.70	28.70	2.39	1,171.30
01-4-15-342 PLUMBING PERMITS	150.00	0.00	0.00	0.00	150.00
01-4-15-390 INTEREST INCOME	15,000.00	38.73	110.39	0.74	14,889.61
01-4-15-395 MISCELLANEOUS	150,000.00	0.00	0.00	0.00	150,000.00
TOTAL ADMINISTRATION	<u>166,350.00 (</u>	<u>101.98) (</u>	<u>20.04)</u>	0.01-	<u>166,370.04</u>
<hr/>					
TOTAL REVENUES	<u>17,578,588.00</u>	<u>1,504,128.95</u>	<u>2,640,056.09</u>	15.02	<u>14,938,531.91</u>

01 -OSCEOLA LIGHT & POWER

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ELECTRIC DEPT</u>					
01-5-12-400 SALARIES	805,000.00	60,809.14	133,582.56	16.59	671,417.44
01-5-12-455 TEMP SERVICE WAGES	20,000.00	0.00	0.00	0.00	20,000.00
01-5-12-502 PAYROLL TAX	64,000.00	4,401.94	9,719.12	15.19	54,280.88
01-5-12-503 GROUP INSURANCE	60,000.00 (	2,389.87)	3,534.35	5.89	56,465.65
01-5-12-504 PENSION EXPENSE	30,000.00	1,952.62	3,848.36	12.83	26,151.64
01-5-12-510 TRAVEL & TRAINING EXPENSE	5,000.00	6,000.00	6,000.00	120.00 (	1,000.00)
01-5-12-515 SAFETY SUPPLIES	2,500.00	793.89	793.89	31.76	1,706.11
01-5-12-580 UNIFORM EXPENSE	5,000.00	0.00	286.05	5.72	4,713.95
01-5-12-601 MATERIALS AND SUPPLIES	15,000.00	633.95	1,985.99	13.24	13,014.01
01-5-12-610 TELEPHONE	25,000.00	841.71	841.71	3.37	24,158.29
01-5-12-619 BUILDING EXPENSE	7,000.00	187.00	343.20	4.90	6,656.80
01-5-12-620 UTILITIES	16,500.00	2,260.03	4,657.52	28.23	11,842.48
01-5-12-630 INSURANCE	40,000.00	0.00	0.00	0.00	40,000.00
01-5-12-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00 (	186.98)	25.90	0.00 (	25.90)
01-5-12-647 LICENSES	200.00	0.00	0.00	0.00	200.00
01-5-12-648 IMMUNIZATIONS & PHYSICALS	1,000.00	0.00	0.00	0.00	1,000.00
01-5-12-650 REPAIRS & MAINTENANCE - VEH &	25,000.00	11,499.62	20,228.56	80.91	4,771.44
01-5-12-651 OPERATING EXPENSES - VEHICLES	25,000.00	1,848.79	2,330.61	9.32	22,669.39
01-5-12-686 EQUIPMENT RENTAL	0.00	148.51	297.02	0.00 (	297.02)
01-5-12-710 ELECTRIC POWER PURCHASED	10,570,000.00	1,120,230.94	2,181,572.05	20.64	8,388,427.95
01-5-12-760 DEPRECIATION	500,000.00	41,667.00	83,334.00	16.67	416,666.00
01-5-12-770 DEPRECIATION-VEHICLES	60,000.00	5,000.00	10,000.00	16.67	50,000.00
01-5-12-774 TREE TRIMMING	175,000.00	0.00	0.00	0.00	175,000.00
01-5-12-860 CONSULTING SERVICES	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL ELECTRIC DEPT	12,456,200.00	1,255,698.29	2,463,380.89	19.78	9,992,819.11
<u>WATER DEPT</u>					
01-5-13-400 SALARIES	420,557.00	20,091.72	44,811.84	10.66	375,745.16
01-5-13-455 TEMP SERVICE WAGES	0.00	5,094.40	18,517.06	0.00 (	18,517.06)
01-5-13-502 PAYROLL TAX	33,645.00	1,511.72	3,381.99	10.05	30,263.01
01-5-13-503 GROUP INSURANCE	37,500.00 (	183.32)	2,109.31	5.62	35,390.69
01-5-13-504 PENSION EXPENSE	9,000.00	508.74	1,002.66	11.14	7,997.34
01-5-13-510 TRAVEL & TRAINING EXPENSE	2,500.00	0.00	0.00	0.00	2,500.00
01-5-13-515 SAFETY SUPPLIES	1,100.00	0.00	0.00	0.00	1,100.00
01-5-13-580 UNIFORM EXPENSE	1,250.00	2,149.62	2,149.62	171.97 (	899.62)
01-5-13-601 MATERIALS AND SUPPLIES	41,000.00	1,810.97	3,561.51	8.69	37,438.49
01-5-13-602 CHEMICALS AND SUPPLIES	50,000.00	0.00	10,559.86	21.12	39,440.14
01-5-13-608 TOOLS	2,000.00	0.00	0.00	0.00	2,000.00
01-5-13-610 TELEPHONE	20,000.00	53.22	53.22	0.27	19,946.78
01-5-13-619 BUILDING EXPENSE	3,500.00	298.10	446.60	12.76	3,053.40
01-5-13-620 UTILITIES	50,000.00	8,365.95	13,154.09	26.31	36,845.91
01-5-13-630 INSURANCE	20,000.00	0.00	0.00	0.00	20,000.00
01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIONS	15,000.00 (	93.49)	935.90	6.24	14,064.10
01-5-13-647 LICENSES	2,500.00	0.00	50.00	2.00	2,450.00
01-5-13-648 IMMUNIZATIONS & PHYSICALS	850.00	32.00	32.00	3.76	818.00
01-5-13-650 REPAIRS & MAINTENANCE - VEH &	6,000.00	0.00	228.09	3.80	5,771.91
01-5-13-651 OPERATING EXPENSES - VEHICLES	18,500.00	2,028.05	2,479.04	13.40	16,020.96

01 -OSCEOLA LIGHT & POWER

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-13-652 MANHOLE & PIPE REHAB	5,000.00	0.00	0.00	0.00	5,000.00
01-5-13-682 WELL AND PUMP REPAIRS	5,000.00	156.85	156.85	3.14	4,843.15
01-5-13-683 PUMP AND TANK REPAIRS	60,000.00	12,863.33	12,863.33	21.44	47,136.67
01-5-13-686 EQUIPMENT RENTAL	0.00	0.00	148.51	0.00 (	148.51)
01-5-13-761 DEPRECIATION-WATER PLANT	147,000.00	12,250.00	24,500.00	16.67	122,500.00
01-5-13-770 DEPRECIATION-VEHICLES	30,000.00	2,500.00	5,000.00	16.67	25,000.00
TOTAL WATER DEPT	981,902.00	69,437.86	146,141.48	14.88	835,760.52

SEWER DEPT

01-5-14-400 SALARIES	219,221.00	16,829.25	40,619.77	18.53	178,601.23
01-5-14-455 TEMP SERVICE WAGES	23,000.00	0.00	0.00	0.00	23,000.00
01-5-14-502 PAYROLL TAX	17,538.00	1,238.73	3,010.02	17.16	14,527.98
01-5-14-503 GROUP INSURANCE	20,000.00 (	407.46)	701.21	3.51	19,298.79
01-5-14-504 PENSION EXPENSE	5,400.00	446.96	880.92	16.31	4,519.08
01-5-14-515 SAFETY SUPPLIES	1,750.00	0.00	0.00	0.00	1,750.00
01-5-14-580 UNIFORM EXPENSE	3,000.00 (	12.00) (	24.00)	0.80-	3,024.00
01-5-14-601 MATERIALS AND SUPPLIES	37,300.00	989.73	4,314.80	11.57	32,985.20
01-5-14-602 CHEMICALS AND SUPPLIES	6,500.00	0.00	0.00	0.00	6,500.00
01-5-14-608 TOOLS	1,500.00	0.00	0.00	0.00	1,500.00
01-5-14-610 TELEPHONE	3,096.00	170.09	170.09	5.49	2,925.91
01-5-14-619 BUILDING EXPENSE	7,000.00	0.00	108.04	1.54	6,891.96
01-5-14-620 UTILITIES	67,000.00	4,198.71	6,597.18	9.85	60,402.82
01-5-14-630 INSURANCE	4,500.00	0.00	0.00	0.00	4,500.00
01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIONS	120.00 (	93.49)	141.65	118.04 (	21.65)
01-5-14-647 LICENSES	9,000.00	0.00	0.00	0.00	9,000.00
01-5-14-648 IMMUNIZATIONS & PHYSICALS	300.00	0.00	0.00	0.00	300.00
01-5-14-650 REPAIRS & MAINTENANCE - VEH &	7,500.00	1,355.49	3,302.91	44.04	4,197.09
01-5-14-651 OPERATING EXPENSES - VEHICLES	10,000.00	97.14	540.78	5.41	9,459.22
01-5-14-652 MANHOLE & PIPE REHAB	1,262.00	0.00	0.00	0.00	1,262.00
01-5-14-683 PUMP AND TANK REPAIRS	20,000.00	0.00	9,385.62	46.93	10,614.38
01-5-14-762 DEPRICIATION SEWER SYSTEMS	160,425.00	13,369.00	26,738.00	16.67	133,687.00
01-5-14-770 DEPRECIATION-VEHICLES	20,362.00	1,697.00	3,394.00	16.67	16,968.00
01-5-14-860 CONSULTING SERVICES	2,382.00	0.00	0.00	0.00	2,382.00
TOTAL SEWER DEPT	648,156.00	39,879.15	99,880.99	15.41	548,275.01

ADMINISTRATION

01-5-15-400 SALARIES	400,000.00	27,613.08	63,696.01	15.92	336,303.99
01-5-15-502 PAYROLL TAX	32,000.00	2,041.58	4,731.13	14.78	27,268.87
01-5-15-503 GROUP INSURANCE	30,000.00 (	580.87)	2,945.53	9.82	27,054.47
01-5-15-504 PENSION EXPENSE	15,000.00	589.72	1,162.26	7.75	13,837.74
01-5-15-510 TRAVEL & TRAINING EXPENSE	7,500.00	1,099.00	1,099.00	14.65	6,401.00
01-5-15-515 SAFETY SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
01-5-15-516 HR MATERIALS & SUPPLIES	8,000.00	1,121.88	1,644.88	20.56	6,355.12
01-5-15-517 SAFETY COMMITTEE	500.00	0.00	0.00	0.00	500.00
01-5-15-550 EMPLOYEE RELATIONS	750.00	0.00	0.00	0.00	750.00
01-5-15-580 UNIFORM EXPENSE	500.00	0.00	0.00	0.00	500.00
01-5-15-601 MATERIALS AND SUPPLIES	27,500.00	2,525.90	6,982.96	25.39	20,517.04
01-5-15-606 POSTAGE	30,000.00	2,099.08	5,438.58	18.13	24,561.42
01-5-15-607 PUBLISHING ORDINANCES & NOTICE	0.00	420.00	672.00	0.00 (	672.00)
01-5-15-610 TELEPHONE	30,000.00	388.06	470.99	1.57	29,529.01

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

01 -OSCEOLA LIGHT & POWER

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-15-619 BUILDING EXPENSE	50,000.00	1,320.00	4,463.00	8.93	45,537.00
01-5-15-620 UTILITIES	6,000.00	533.32	1,760.64	29.34	4,239.36
01-5-15-630 INSURANCE	2,000.00	62,011.66	62,111.66	3,105.58 (	60,111.66)
01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIONS	30,000.00	488.47	9,619.12	32.06	20,380.88
01-5-15-643 AUDIT FEES	45,000.00	35,000.00	35,000.00	77.78	10,000.00
01-5-15-644 LEGAL EXPENSES	10,000.00	0.00	0.00	0.00	10,000.00
01-5-15-645 ADV, PROMOTIONS & DONATIONS	30,000.00	663.12	1,913.12	6.38	28,086.88
01-5-15-647 LICENSES	2,000.00	1,968.75	12,536.84	626.84 (	10,536.84)
01-5-15-648 IMMUNIZATIONS & PHYSICALS	1,500.00	0.00	45.00	3.00	1,455.00
01-5-15-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	0.00	33.00	0.17	19,967.00
01-5-15-686 EQUIPMENT RENTAL	12,000.00	630.31	756.82	6.31	11,243.18
01-5-15-763 DEPRECIATION	7,000.00	583.00	1,166.00	16.66	5,834.00
01-5-15-860 CONSULTING SERVICES	72,500.00	11,085.00	22,524.99	31.07	49,975.01
01-5-15-883 BAD ACCOUNTS	75,000.00 (	443.69) (	1,547.25)	2.06-	76,547.25
01-5-15-886 INTEREST EXPENSE	200,000.00	629.85	1,763.50	0.88	198,236.50
01-5-15-898 CASH OVER AND SHORT	500.00	1.00 (	2.00)	0.40-	502.00
01-5-15-899 MISCELLANEOUS	0.00	0.00	7.38	0.00 (	7.38)
TOTAL ADMINISTRATION	1,146,250.00	151,788.22	240,995.16	21.02	905,254.84
TOTAL EXPENDITURES	15,232,508.00	1,516,803.52	2,950,398.52	19.37	12,282,109.48
REVENUES OVER/(UNDER) EXPENDITURES	2,346,080.00 (	12,674.57) (	310,342.43)		2,656,422.43

02 -CITY GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-101	REGIONS-COMM CTR & GOLF (0051)	128,548.74	
02-105	REGIONS-CITY GENERAL(0638)	284,879.63	
02-106	FNBEA-CITY GENERAL(9902)	5,543.82	
02-107	MISC CASH ACCOUNTS	36,372.88	
02-108	REGIONS-CITY GEN PAYROLL(5948)	9,122.51	
02-109	REGIONS-FIRE DEPT ACT833(0697)	75,961.77	
02-110	ACCOUNTS RECEIVABLE	203,967.36	
02-115	BANCORP-CITY GENERAL(0430)	45,201.07	
02-116	BANCORP-CITY GEN PAYROLL(0465)	11,424.27	
02-118	FIRST COMML-CITY GEN SAV(7010)	8,254.92	
02-120	CULTURAL CIVIC CENTER	6,213.62	
02-121	CONFINED SPACE SERVICES GRANT	37,760.63	
02-127	TAX RECEIPTS RECEIVABLE	8,778.95	
02-128	ARPA FUNDS	431,520.34	
02-130	DUE TO/FROM OTHER FUNDS	(824,915.05)	
02-139	BANCORP-OPD C & I FUND(4083)	<u>4,318.54</u>	
			<u>472,954.00</u>
TOTAL ASSETS			472,954.00
			=====
LIABILITIES			
=====			
02-201	ACCOUNTS PAYABLE	299.87	
02-202	FEDERAL W/H PAYABLE	56.90	
02-203	SOC SECURITY W/H PAYABLE	66.19	
02-204	ARKANSAS W/H PAYABLE	16.76	
02-205	GENERAL PENSION W/H	1,925.85	
02-207	GROUP INSURANCE W/H	44.28	
02-210	FIREMENS PENSION W/H	10,749.60	
02-212	POLICE PENSION W/H	(6,175.04)	
02-213	UNEMPLOYMENT TAXES PAYABLE	(16,484.46)	
02-214	GARNISHMENTS PAYABLE	(3,513.38)	
02-222	FIREMEN'S FUND	(33,784.21)	
02-236	ACCRUED WAGES	<u>62,909.40</u>	
	TOTAL LIABILITIES		<u>16,111.76</u>
EQUITY			
=====			
02-291	BEGINNING FUND BALANCE	<u>458,084.01</u>	
	TOTAL BEGINNING EQUITY	458,084.01	
TOTAL REVENUE		824,025.36	
TOTAL EXPENSES		<u>970,362.01</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(146,336.65)	
(WILL CLOSE TO FUND BAL.)		145,094.88	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>456,842.24</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			472,954.00
			=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

02 -CITY GENERAL FUND
 FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ADMINISTRATION	3,803,868.00	350,433.29	713,885.76	18.77	3,089,982.24
POLICE DEPT	237,000.00	49,057.46	85,663.83	36.15	151,336.17
FIRE DEPT	50,000.00	0.00	4,166.00	8.33	45,834.00
PARKS & RECREATION DEPT	95,000.00	7,171.00	14,082.37	14.82	80,917.63
GOLF COURSE FUND	55,465.00	2,565.00	6,227.40	11.23	49,237.60
HUMANE SHELTER FUND	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL REVENUES	4,243,833.00	409,226.75	824,025.36	19.42	3,419,807.64
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	607,950.00	33,737.25	139,843.20	23.00	468,106.80
POLICE DEPT	2,345,861.00	188,362.38	363,018.16	15.47	1,982,842.84
FIRE DEPT	1,326,050.00	85,056.98	183,627.84	13.85	1,142,422.16
PARKS & RECREATION DEPT	684,174.00	50,160.59	109,226.53	15.96	574,947.47
MUNICIPAL COURT	105,496.00	10,636.09	24,076.54	22.82	81,419.46
JAIL DEPARTMENT	321,500.00	25,750.69	68,106.41	21.18	253,393.59
CODE ENFORCEMENT	127,080.00	14,273.93	34,584.36	27.21	92,495.64
GOLF COURSE FUND	230,670.00	13,130.16	27,290.85	11.83	203,379.15
HUMANE SHELTER FUND	162,350.00	9,429.46	20,588.12	12.68	141,761.88
TOTAL EXPENDITURES	5,911,131.00	430,537.53	970,362.01	16.42	4,940,768.99
REVENUES OVER/ (UNDER) EXPENDITURES	(1,667,298.00)	(21,310.78)	(146,336.65)		(1,520,961.35)

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ADMINISTRATION</u>					
02-4-01-310 PROPERTY TAXES	625,000.00	15,879.42	116,964.39	18.71	508,035.61
02-4-01-314 GENERAL REVENUE (STATE OF ARK)	120,000.00	6,728.28	20,423.82	17.02	99,576.18
02-4-01-315 PRIVILEGE TAX -- CITY	8,000.00 (	35.00)	0.00	0.00	8,000.00
02-4-01-316 PILOT-FED HOUSING AUTHORITY	3,315.00	0.00	0.00	0.00	3,315.00
02-4-01-317 PILOT-PLUM POINT ENERGY STA	705,703.00	0.00	0.00	0.00	705,703.00
02-4-01-323 A & P TAX REVENUE	32,000.00	3,722.94	8,366.94	26.15	23,633.06
02-4-01-325 GAS FRANCHISE TAX	85,000.00	23,240.52	23,240.52	27.34	61,759.48
02-4-01-328 TELEPHONE EXCISE TAX	20,000.00	0.00	0.00	0.00	20,000.00
02-4-01-331 CABLE FRANCHISE TAX	25,000.00	1,424.41	4,322.96	17.29	20,677.04
02-4-01-345 BUILDING PERMITS	2,000.00	0.00	7.00	0.35	1,993.00
02-4-01-375 PLANNING COMMISSION	100.00	0.00	0.00	0.00	100.00
02-4-01-384 CODE RED CONTRIBUTIONS	(3,750.00)	0.00	0.00	0.00 (	3,750.00)
02-4-01-390 INTEREST INCOME	500.00	55.61	153.25	30.65	346.75
02-4-01-394 COUNTY SALES TAX	1,100,000.00	151,560.22	264,198.52	24.02	835,801.48
02-4-01-395 MISCELLANEOUS	0.00	1,708.35	1,708.35	0.00 (	1,708.35)
02-4-01-397 CITY SALES TAX	1,050,000.00	146,148.54	250,940.54	23.90	799,059.46
02-4-01-398 RENT INCOME	31,000.00	0.00	23,559.47	76.00	7,440.53
TOTAL ADMINISTRATION	3,803,868.00	350,433.29	713,885.76	18.77	3,089,982.24
<u>POLICE DEPT</u>					
02-4-02-335 FINES & FORFEITURES	200,000.00	40,235.37	66,061.72	33.03	133,938.28
02-4-02-337 OPD RECEIPTS	2,000.00	0.00	0.00	0.00	2,000.00
02-4-02-338 JAIL RECEIPTS	15,000.00	8,822.09	19,602.11	130.68 (	4,602.11)
02-4-02-396 GRANT INCOME	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL POLICE DEPT	237,000.00	49,057.46	85,663.83	36.15	151,336.17
<u>FIRE DEPT</u>					
02-4-03-380 CONTRACT TRAINING RECEIPTS	0.00	0.00	4,166.00	0.00 (	4,166.00)
02-4-03-396 GRANT INCOME	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL FIRE DEPT	50,000.00	0.00	4,166.00	8.33	45,834.00
<u>PARKS & RECREATION DEPT</u>					
02-4-04-350 ADMISSION FEES	95,000.00	7,171.00	14,082.37	14.82	80,917.63
TOTAL PARKS & RECREATION DEPT	95,000.00	7,171.00	14,082.37	14.82	80,917.63
<u>GOLF COURSE FUND</u>					
02-4-18-360 GOLF COURSE MEMBERSHIP FEES	45,000.00	1,940.00	3,766.40	8.37	41,233.60
02-4-18-362 GREENS FEES	815.00	0.00	1,211.00	148.59 (	396.00)
02-4-18-364 CART SHED RENTALS	8,500.00	625.00	1,250.00	14.71	7,250.00
02-4-18-365 PRO SHOP SALES	1,150.00	0.00	0.00	0.00	1,150.00
TOTAL GOLF COURSE FUND	55,465.00	2,565.00	6,227.40	11.23	49,237.60
<u>HUMANE SHELTER FUND</u>					
02-4-19-340 ANIMAL SHELTER RECEIPTS	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL HUMANE SHELTER FUND	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL REVENUES	4,243,833.00	409,226.75	824,025.36	19.42	3,419,807.64

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2022

02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ADMINISTRATION</u>					
02-5-01-400 SALARIES	145,000.00	11,249.36	22,632.11	15.61	122,367.89
02-5-01-501 TRAVEL & PUBLIC RELATIONS	3,200.00	0.00	0.00	0.00	3,200.00
02-5-01-502 PAYROLL TAX	11,600.00	826.31	1,662.82	14.33	9,937.18
02-5-01-503 GROUP INSURANCE	45,000.00	(1,901.73)	2,706.53	6.01	42,293.47
02-5-01-504 PENSION EXPENSE	84,000.00	5,165.66	10,331.32	12.30	73,668.68
02-5-01-510 TRAVEL & TRAINING EXPENSE	12,000.00	0.00	0.00	0.00	12,000.00
02-5-01-601 MATERIALS AND SUPPLIES	20,000.00	3,338.49	8,236.30	41.18	11,763.70
02-5-01-605 OFFICE EXPENSE	15,000.00	0.00	1,675.00	11.17	13,325.00
02-5-01-607 PUBLISHING ORDINANCES & NOTICE	2,000.00	0.00	0.00	0.00	2,000.00
02-5-01-610 TELEPHONE	3,500.00	55.03	1,597.78	45.65	1,902.22
02-5-01-619 BUILDING EXPENSE	10,000.00	1,933.14	3,147.24	31.47	6,852.76
02-5-01-620 UTILITIES	26,000.00	5,544.06	9,380.75	36.08	16,619.25
02-5-01-625 RENT	500.00	0.00	0.00	0.00	500.00
02-5-01-626 A & P EXPENSES	30,000.00	0.00	16,984.93	56.62	13,015.07
02-5-01-630 INSURANCE	34,000.00	0.00	0.00	0.00	34,000.00
02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIONS	3,500.00	229.04	2,087.02	59.63	1,412.98
02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT	0.00	0.00	180.00	0.00	(180.00)
02-5-01-644 LEGAL EXPENSES	20,000.00	1,675.00	2,175.00	10.88	17,825.00
02-5-01-645 ADV, PROMOTIONS & DONATIONS	6,000.00	186.83	1,098.30	18.31	4,901.70
02-5-01-647 LICENSES	250.00	0.00	0.00	0.00	250.00
02-5-01-651 OPERATING EXPENSES - VEHICLES	1,200.00	16.19	37,399.53	3,116.63	(36,199.53)
02-5-01-750 ROSENWALD BLDG EXPENSE	7,500.00	1,918.51	2,298.51	30.65	5,201.49
02-5-01-751 SR. CITIZEN BLDG EXPENSE	5,000.00	406.30	1,592.10	31.84	3,407.90
02-5-01-752 SCOUT HUT EXPENSE	5,000.00	0.00	11,348.00	226.96	(6,348.00)
02-5-01-753 COSTON BLDG EXP	30,000.00	82.50	253.68	0.85	29,746.32
02-5-01-801 PLANNING COMMISSION EXPENSE	200.00	0.00	22.25	11.13	177.75
02-5-01-860 CONSULTING SERVICES	87,500.00	0.00	0.00	0.00	87,500.00
02-5-01-861 INDUSTRIAL INCENTIVES	0.00	3,000.00	3,000.00	0.00	(3,000.00)
02-5-01-886 INTEREST EXPENSE	0.00	6.11	27.58	0.00	(27.58)
02-5-01-899 MISCELLANEOUS	0.00	6.45	6.45	0.00	(6.45)
TOTAL ADMINISTRATION	607,950.00	33,737.25	139,843.20	23.00	468,106.80
<u>POLICE DEPT</u>					
02-5-02-400 SALARIES	1,596,500.00	113,796.83	229,648.23	14.38	1,366,851.77
02-5-02-414 SALARIES-GRANT/OPD	(60,000.00)	0.00	0.00	0.00	(60,000.00)
02-5-02-426 AUXILIARY POLICE	2,000.00	0.00	0.00	0.00	2,000.00
02-5-02-502 PAYROLL TAX	127,720.00	8,478.69	17,243.79	13.50	110,476.21
02-5-02-503 GROUP INSURANCE	135,000.00	(1,136.21)	7,536.54	5.58	127,463.46
02-5-02-504 PENSION EXPENSE	244,541.00	21,477.69	44,289.89	18.11	200,251.11
02-5-02-510 TRAVEL & TRAINING EXPENSE	15,000.00	210.00	477.66	3.18	14,522.34
02-5-02-580 UNIFORM EXPENSE	12,000.00	22.29	5,639.58	47.00	6,360.42
02-5-02-581 UNIFORM LAUNDRY	2,500.00	0.00	0.00	0.00	2,500.00
02-5-02-601 MATERIALS AND SUPPLIES	30,000.00	34,384.70	39,239.75	130.80	(9,239.75)
02-5-02-610 TELEPHONE	35,000.00	3,393.77	4,778.50	13.65	30,221.50
02-5-02-619 BUILDING EXPENSE	2,000.00	448.63	448.63	22.43	1,551.37
02-5-02-620 UTILITIES	9,200.00	690.36	1,024.06	11.13	8,175.94
02-5-02-630 INSURANCE	50,000.00	0.00	0.00	0.00	50,000.00

02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIONS	27,500.00	407.86	1,609.03	5.85	25,890.97
02-5-02-648 IMMUNIZATIONS & PHYSICALS	2,500.00	420.55	1,618.14	64.73	881.86
02-5-02-650 REPAIRS & MAINTENANCE - VEH &	10,000.00	0.00	1,122.53	11.23	8,877.47
02-5-02-651 OPERATING EXPENSES - VEHICLES	55,000.00	5,668.22	6,185.70	11.25	48,814.30
02-5-02-686 EQUIPMENT RENTAL	0.00	99.00	99.00	0.00	(99.00)
02-5-02-700 EQUIPMENT PURCHASES	49,400.00	0.00	2,057.13	4.16	47,342.87
TOTAL POLICE DEPT	2,345,861.00	188,362.38	363,018.16	15.47	1,982,842.84
<u>FIRE DEPT</u>					
02-5-03-400 SALARIES	845,000.00	59,906.53	127,738.19	15.12	717,261.81
02-5-03-427 FIRE SCRIPT-REDEEMED	8,000.00	644.00	1,946.00	24.33	6,054.00
02-5-03-502 PAYROLL TAX	16,900.00	1,050.74	2,592.39	15.34	14,307.61
02-5-03-503 GROUP INSURANCE	72,000.00	(206.90)	2,915.81	4.05	69,084.19
02-5-03-504 PENSION EXPENSE	128,000.00	14,142.92	28,552.71	22.31	99,447.29
02-5-03-510 TRAVEL & TRAINING EXPENSE	2,500.00	1,807.53	1,807.53	72.30	692.47
02-5-03-515 SAFETY SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
02-5-03-580 UNIFORM EXPENSE	6,750.00	1,630.39	2,447.66	36.26	4,302.34
02-5-03-601 MATERIALS AND SUPPLIES	12,000.00	1,525.25	2,278.17	18.98	9,721.83
02-5-03-610 TELEPHONE	20,000.00	447.95	1,707.78	8.54	18,292.22
02-5-03-619 BUILDING EXPENSE	5,000.00	41.92	200.52	4.01	4,799.48
02-5-03-620 UTILITIES	8,500.00	2,926.87	5,021.16	59.07	3,478.84
02-5-03-630 INSURANCE	50,000.00	0.00	0.00	0.00	50,000.00
02-5-03-640 DUES, MBRSHPS & SUBSCRIPTIONS	400.00	(186.98)	260.10	65.03	139.90
02-5-03-648 IMMUNIZATIONS & PHYSICALS	1,000.00	472.07	1,490.59	149.06	(490.59)
02-5-03-650 REPAIRS & MAINTENANCE - VEH &	22,000.00	108.28	2,462.66	11.19	19,537.34
02-5-03-651 OPERATING EXPENSES - VEHICLES	14,000.00	597.90	854.54	6.10	13,145.46
02-5-03-686 EQUIPMENT RENTAL	22,000.00	148.51	1,352.03	6.15	20,647.97
02-5-03-700 EQUIPMENT PURCHASES	91,000.00	0.00	0.00	0.00	91,000.00
TOTAL FIRE DEPT	1,326,050.00	85,056.98	183,627.84	13.85	1,142,422.16
<u>PARKS & RECREATION DEPT</u>					
02-5-04-400 SALARIES	330,000.00	27,685.45	63,013.25	19.09	266,986.75
02-5-04-455 TEMP SERVICE WAGES	10,000.00	0.00	0.00	0.00	10,000.00
02-5-04-502 PAYROLL TAX	26,400.00	2,006.95	4,598.53	17.42	21,801.47
02-5-04-503 GROUP INSURANCE	30,000.00	(1,041.57)	1,860.81	6.20	28,139.19
02-5-04-504 PENSION EXPENSE	5,000.00	469.16	924.64	18.49	4,075.36
02-5-04-510 TRAVEL & TRAINING EXPENSE	12,000.00	0.00	0.00	0.00	12,000.00
02-5-04-515 SAFETY SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
02-5-04-601 MATERIALS AND SUPPLIES	50,000.00	4,382.08	7,640.66	15.28	42,359.34
02-5-04-610 TELEPHONE	7,000.00	301.39	301.39	4.31	6,698.61
02-5-04-619 BUILDING EXPENSE	20,000.00	6,213.19	8,689.87	43.45	11,310.13
02-5-04-620 UTILITIES	35,500.00	3,174.21	7,354.57	20.72	28,145.43
02-5-04-630 INSURANCE	15,000.00	0.00	0.00	0.00	15,000.00
02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIONS	1,000.00	91.51	263.75	26.38	736.25
02-5-04-645 ADV, PROMOTIONS & DONATIONS	2,000.00	0.00	0.00	0.00	2,000.00
02-5-04-647 LICENSES	2,000.00	0.00	0.00	0.00	2,000.00
02-5-04-648 IMMUNIZATIONS & PHYSICALS	500.00	0.00	45.00	9.00	455.00
02-5-04-650 REPAIRS & MAINTENANCE - VEH &	12,000.00	813.23	1,408.17	11.73	10,591.83
02-5-04-651 OPERATING EXPENSES - VEHICLES	5,000.00	572.64	1,913.28	38.27	3,086.72
02-5-04-686 EQUIPMENT RENTAL	200.00	0.00	0.00	0.00	200.00

02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-04-700 EQUIPMENT PURCHASES	33,574.00	0.00	0.00	0.00	33,574.00
02-5-04-725 ATHLETIC EQUIPMENT	45,000.00	968.78	968.78	2.15	44,031.22
02-5-04-895 CAPITAL LEASE PAYMENTS	40,000.00	4,523.57	10,243.83	25.61	29,756.17
TOTAL PARKS & RECREATION DEPT	684,174.00	50,160.59	109,226.53	15.96	574,947.47
<u>MUNICIPAL COURT</u>					
02-5-05-421 JUDGE'S SALARY	30,000.00	2,443.75	4,887.50	16.29	25,112.50
02-5-05-422 CLERK'S SALARY	111,638.00	8,003.08	16,306.16	14.61	95,331.84
02-5-05-502 PAYROLL TAX	6,358.00	575.76	1,174.47	18.47	5,183.53
02-5-05-503 GROUP INSURANCE	5,000.00 (	386.50)	545.80	10.92	4,454.20
02-5-05-504 PENSION EXPENSE	7,000.00	0.00	0.00	0.00	7,000.00
02-5-05-510 TRAVEL & TRAINING EXPENSE	500.00	0.00	0.00	0.00	500.00
02-5-05-601 MATERIALS AND SUPPLIES	5,000.00	0.00	937.61	18.75	4,062.39
02-5-05-630 INSURANCE	2,500.00	0.00	0.00	0.00	2,500.00
02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	225.00	0.00 (	225.00)
02-5-05-899 MISCELLANEOUS	(62,500.00)	0.00	0.00	0.00 (	62,500.00)
TOTAL MUNICIPAL COURT	105,496.00	10,636.09	24,076.54	22.82	81,419.46
<u>JAIL DEPARTMENT</u>					
02-5-11-400 SALARIES	150,000.00	12,347.08	25,205.35	16.80	124,794.65
02-5-11-455 TEMP SERVICE WAGES	50,000.00	3,099.60	3,099.60	6.20	46,900.40
02-5-11-502 PAYROLL TAX	12,000.00	925.35	1,893.59	15.78	10,106.41
02-5-11-503 GROUP INSURANCE	15,000.00 (	149.32)	3,058.49	20.39	11,941.51
02-5-11-504 PENSION EXPENSE	1,250.00	95.66	183.90	14.71	1,066.10
02-5-11-510 TRAVEL & TRAINING EXPENSE	2,000.00	12.78	12.78	0.64	1,987.22
02-5-11-580 UNIFORM EXPENSE	1,000.00	7.60	7.60	0.76	992.40
02-5-11-601 MATERIALS AND SUPPLIES	40,000.00	7,996.25	29,508.21	73.77	10,491.79
02-5-11-619 BUILDING EXPENSE	3,000.00	263.49	958.43	31.95	2,041.57
02-5-11-620 UTILITIES	20,800.00	658.70	1,785.94	8.59	19,014.06
02-5-11-630 INSURANCE	200.00	0.00	0.00	0.00	200.00
02-5-11-648 IMMUNIZATIONS & PHYSICALS	1,000.00	63.00	250.68	25.07	749.32
02-5-11-655 JAIL MAINTENANCE FUND	25,000.00	430.50	2,042.84	8.17	22,957.16
02-5-11-659 INMATE MEDICAL	250.00	0.00	0.00	0.00	250.00
02-5-11-686 EQUIPMENT RENTAL	0.00	0.00	99.00	0.00 (	99.00)
TOTAL JAIL DEPARTMENT	321,500.00	25,750.69	68,106.41	21.18	253,393.59
<u>CODE ENFORCEMENT</u>					
02-5-17-400 SALARIES	85,000.00	5,076.26	12,348.86	14.53	72,651.14
02-5-17-455 TEMP SERVICE WAGES	10,280.00	6,174.40	11,921.40	115.97 (	1,641.40)
02-5-17-502 PAYROLL TAX	6,800.00	820.48	1,775.91	26.12	5,024.09
02-5-17-503 GROUP INSURANCE	5,000.00 (	42.23)	670.25	13.41	4,329.75
02-5-17-510 TRAVEL & TRAINING EXPENSE	5,000.00	0.00	0.00	0.00	5,000.00
02-5-17-601 MATERIALS AND SUPPLIES	5,000.00	8.16	74.58	1.49	4,925.42
02-5-17-647 LICENSES	0.00	1,458.33	6,908.33	0.00 (	6,908.33)
02-5-17-650 REPAIRS & MAINTENANCE - VEH &	0.00	0.00	16.50	0.00 (	16.50)
02-5-17-651 OPERATING EXPENSES- VEHICLES	10,000.00	268.96	268.96	2.69	9,731.04
02-5-17-899 MISCELLANEOUS	0.00	509.57	599.57	0.00 (	599.57)
TOTAL CODE ENFORCEMENT	127,080.00	14,273.93	34,584.36	27.21	92,495.64

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
GOLF COURSE FUND					
02-5-18-400 SALARIES	90,000.00	7,101.42	15,294.60	16.99	74,705.40
02-5-18-455 TEMP SERVICE WAGES	25,000.00	0.00	0.00	0.00	25,000.00
02-5-18-502 PAYROLL TAX	7,200.00	530.44	1,144.38	15.89	6,055.62
02-5-18-503 GROUP INSURANCE	15,000.00 (	120.94)	613.48	4.09	14,386.52
02-5-18-504 PENSION EXPENSE	3,270.00	293.76	678.42	20.75	2,591.58
02-5-18-515 SAFETY SUPPLIES	3,500.00	0.00	0.00	0.00	3,500.00
02-5-18-601 MATERIALS AND SUPPLIES	25,000.00	1,022.59	3,625.80	14.50	21,374.20
02-5-18-610 TELEPHONE	5,000.00	259.26	259.26	5.19	4,740.74
02-5-18-619 BUILDING EXPENSE	0.00	515.02	768.02	0.00 (	768.02)
02-5-18-620 UTILITIES	5,700.00	627.11	1,099.65	19.29	4,600.35
02-5-18-630 INSURANCE	6,000.00	0.00	0.00	0.00	6,000.00
02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00 (	93.49)	0.00	0.00	0.00
02-5-18-650 REPAIRS & MAINTENANCE - VEH &	15,000.00	0.00	716.25	4.78	14,283.75
02-5-18-651 OPERATING EXPENSES - VEHICLES	3,000.00	16.19	112.19	3.74	2,887.81
02-5-18-686 EQUIPMENT RENTAL	500.00	0.00	0.00	0.00	500.00
02-5-18-700 EQUIPMENT PURCHASES	14,000.00	0.00	0.00	0.00	14,000.00
02-5-18-895 CAPITAL LEASE PAYMENTS	12,500.00	2,978.80	2,978.80	23.83	9,521.20
TOTAL GOLF COURSE FUND	230,670.00	13,130.16	27,290.85	11.83	203,379.15
HUMANE SHELTER FUND					
02-5-19-400 SALARIES	75,000.00	5,692.88	13,256.82	17.68	61,743.18
02-5-19-455 TEMP SERVICE WAGES	15,000.00	0.00	0.00	0.00	15,000.00
02-5-19-502 PAYROLL TAX	6,000.00	429.09	1,001.32	16.69	4,998.68
02-5-19-503 GROUP INSURANCE	6,000.00 (	63.35)	307.00	5.12	5,693.00
02-5-19-504 PENSION EXPENSE	1,250.00	102.44	102.44	8.20	1,147.56
02-5-19-510 TRAVEL & TRAINING EXPENSE	250.00	0.00	0.00	0.00	250.00
02-5-19-515 SAFETY SUPPLIES	200.00	0.00	0.00	0.00	200.00
02-5-19-580 UNIFORM EXPENSE	500.00	0.00	0.00	0.00	500.00
02-5-19-601 MATERIALS AND SUPPLIES	20,000.00	1,968.59	3,236.08	16.18	16,763.92
02-5-19-610 TELEPHONE	9,800.00	432.08	432.08	4.41	9,367.92
02-5-19-611 VET BILLS	7,500.00	218.75	768.50	10.25	6,731.50
02-5-19-619 BUILDING EXPENSE	2,500.00	0.00	83.60	3.34	2,416.40
02-5-19-620 UTILITIES	3,600.00	378.67	514.48	14.29	3,085.52
02-5-19-630 INSURANCE	1,500.00	0.00	0.00	0.00	1,500.00
02-5-19-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00 (	93.49)	0.00	0.00	0.00
02-5-19-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	0.00	0.00	250.00
02-5-19-650 REPAIRS & MAINTENANCE - VEH &	1,500.00	161.33	249.28	16.62	1,250.72
02-5-19-651 OPERATING EXPENSES - VEHICLES	3,000.00	202.47	636.52	21.22	2,363.48
02-5-19-700 EQUIPMENT PURCHASES	8,500.00	0.00	0.00	0.00	8,500.00
TOTAL HUMANE SHELTER FUND	162,350.00	9,429.46	20,588.12	12.68	141,761.88
TOTAL EXPENDITURES	5,911,131.00	430,537.53	970,362.01	16.42	4,940,768.99
REVENUES OVER/(UNDER) EXPENDITURES	(1,667,298.00) (	21,310.78) (	146,336.65)		(1,520,961.35)

03 -STREET FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
03-106	FNBEA-STREET FUND(9910)	136.70
03-115	BANCORP-STREET FUND(0449)	85,791.22
03-130	DUE TO/FROM OTHER FUNDS	(150,013.17)
		(64,085.25)
	TOTAL ASSETS	(64,085.25)
		=====
LIABILITIES		
=====		
03-201	ACCOUNTS PAYABLE	5,725.55
03-236	ACCRUED WAGES	6,716.96
	TOTAL LIABILITIES	12,442.51
EQUITY		
=====		
03-291	BEGINNING FUND BALANCE	98,857.18
	TOTAL BEGINNING EQUITY	98,857.18
	TOTAL REVENUE	100,724.29
	TOTAL EXPENSES	130,540.51
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(29,816.22)
	(WILL CLOSE TO FUND BAL.)	(145,568.72)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(76,527.76)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(64,085.25)
		=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

03 -STREET FUND
 FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
STREET DEPT	550,040.00	50,034.10	100,724.29	18.31	449,315.71
TOTAL REVENUES	550,040.00	50,034.10	100,724.29	18.31	449,315.71
<u>EXPENDITURE SUMMARY</u>					
STREET DEPT	986,450.00	58,924.16	130,540.51	13.23	855,909.49
TOTAL EXPENDITURES	986,450.00	58,924.16	130,540.51	13.23	855,909.49
REVENUES OVER/(UNDER) EXPENDITURES	(436,410.00)	(8,890.06)	(29,816.22)		(406,593.78)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2022

03 -STREET FUND

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>STREET DEPT</u>					
03-4-06-386 STREET REVENUE TURNBACK	550,000.00	50,031.06	100,717.03	18.31	449,282.97
03-4-06-390 INTEREST INCOME	40.00	3.04	7.26	18.15	32.74
TOTAL STREET DEPT	550,040.00	50,034.10	100,724.29	18.31	449,315.71
<hr/>					
TOTAL REVENUES	550,040.00	50,034.10	100,724.29	18.31	449,315.71
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

03 -STREET FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>STREET DEPT</u>					
03-5-06-441 WAGES-STREET EMPLOYEES	440,000.00	25,538.40	58,277.69	13.24	381,722.31
03-5-06-455 TEMP SERVICES WAGES	50,000.00	7,846.30	31,754.80	63.51	18,245.20
03-5-06-502 PAYROLL TAX	35,200.00	1,884.69	4,320.24	12.27	30,879.76
03-5-06-503 GROUP INSURANCE	60,000.00 (	320.95)	2,507.16	4.18	57,492.84
03-5-06-504 PENSION EXPENSE	9,400.00	584.52	1,152.02	12.26	8,247.98
03-5-06-510 TRAVEL & TRAINING EXPENSE	2,000.00	175.00	175.00	8.75	1,825.00
03-5-06-515 SAFETY SUPPLIES	2,500.00	0.00	274.08	10.96	2,225.92
03-5-06-580 UNIFORM EXPENSE	3,200.00	9,263.57	9,239.57	288.74 (	6,039.57)
03-5-06-601 MATERIALS AND SUPPLIES	20,000.00	665.44	1,669.90	8.35	18,330.10
03-5-06-610 TELEPHONE	7,000.00	537.08	537.08	7.67	6,462.92
03-5-06-619 BUILDING EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
03-5-06-620 UTILITIES	2,900.00	552.43	911.49	31.43	1,988.51
03-5-06-630 INSURANCE	30,000.00	0.00	0.00	0.00	30,000.00
03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIONS	250.00 (	93.49)	108.60	43.44	141.40
03-5-06-647 LICENSES	0.00	50.00	50.00	0.00 (	50.00)
03-5-06-648 IMMUNIZATIONS & PHYSICALS	1,000.00	0.00	0.00	0.00	1,000.00
03-5-06-650 REPAIRS & MAINTENANCE - VEH &	50,000.00	1,146.32	4,763.29	9.53	45,236.71
03-5-06-651 OPERATING EXPENSES - VEHICLES	40,000.00	5,856.26	8,244.01	20.61	31,755.99
03-5-06-686 EQUIPMENT RENTAL	0.00	591.38	591.38	0.00 (	591.38)
03-5-06-700 EQUIPMENT PURCHASES	20,000.00	0.00	791.99	3.96	19,208.01
03-5-06-750 ASPHALT	82,500.00	0.00	0.00	0.00	82,500.00
03-5-06-751 GRAVEL	1,000.00	385.00	385.00	38.50	615.00
03-5-06-752 CULVERTS & DRAINS, ETC.	1,500.00	2,355.76	2,355.76	157.05 (	855.76)
03-5-06-755 STREET PAINTING	500.00	0.00	0.00	0.00	500.00
03-5-06-756 SIGNS	2,500.00	0.00	0.00	0.00	2,500.00
03-5-06-840 DUMPING-DISPOSAL	60,000.00	1,906.45	1,906.45	3.18	58,093.55
03-5-06-895 CAPITAL LEASE PAYMENTS	45,000.00	0.00	0.00	0.00	45,000.00
03-5-06-899 MISCELLANEOUS	10,000.00	0.00	525.00	5.25	9,475.00
TOTAL STREET DEPT	986,450.00	58,924.16	130,540.51	13.23	855,909.49
<hr/>					
TOTAL EXPENDITURES	986,450.00	58,924.16	130,540.51	13.23	855,909.49
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(436,410.00) (	8,890.06) (	29,816.22)		(406,593.78)

04 -SANITATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
04-106	FNBEA-SANITATION FUND(9929)	2,321.92	
04-107	FNBEA SANITATION	200.00	
04-114	PREPAID INSURANCE	2,876.00	
04-115	BANCORP-SANITATION FUND(9951)	21,529.01	
04-130	DUE TO/FROM OTHER FUNDS	(81,021.88)	
04-185	TOOLS AND EQUIPMENT	2,308,496.28	
04-188	LAND PLANT SITE	47,257.70	
04-189	AUTO & TRUCKS	76,896.68	
04-193	WASTE TO ENERGY FACILITY	1,444,544.38	
04-194	RESERVE FOR DEPR WASTE FACILIT	(2,506,715.88)	
		<u>1,316,384.21</u>	
	TOTAL ASSETS		<u>1,316,384.21</u>
=====			
<u>LIABILITIES</u>			
=====			
04-201	ACCOUNTS PAYABLE	26,526.27	
04-232	COMPENSATED ABSENCES	7,973.24	
04-236	ACCRUED WAGES	5,243.65	
04-241	ACCRUED INTEREST PAYABLE	728.80	
04-263	N/P BCS COMML GARBAGE TRUCK	144,464.69	
04-267	N/P BCS KNUCKLEBOOM TRUCK	69,982.40	
04-269	N/P BCS COMML ROLL-OFF	63,614.83	
04-270	N/P BCS RESIDNTL GARBAGE TRUCK	113,145.72	
	TOTAL LIABILITIES	<u>431,679.60</u>	
<u>EQUITY</u>			
=====			
04-290	RETAINED EARNINGS	1,087,378.33	
	TOTAL BEGINNING EQUITY	1,087,378.33	
	TOTAL REVENUE	158,675.29	
	TOTAL EXPENSES	162,447.05	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,771.76)	
	(WILL CLOSE TO FUND BAL.)	(198,901.96)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>884,704.61</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>1,316,384.21</u>
=====			

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

04 -SANITATION FUND
 FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SANITATION	850,050.00	70,513.91	140,214.17	16.49	709,835.83
PEST CONTROL FUND	<u>108,000.00</u>	<u>9,276.00</u>	<u>18,461.12</u>	<u>17.09</u>	<u>89,538.88</u>
TOTAL REVENUES	<u>958,050.00</u>	<u>79,789.91</u>	<u>158,675.29</u>	<u>16.56</u>	<u>799,374.71</u>
<u>EXPENDITURE SUMMARY</u>					
SANITATION	943,200.00	82,126.63	146,696.10	15.55	796,503.90
COMPOSTING DEPT	5,500.00	0.00	0.00	0.00	5,500.00
PEST CONTROL FUND	<u>85,500.00</u>	<u>7,875.45</u>	<u>15,750.95</u>	<u>18.42</u>	<u>69,749.05</u>
TOTAL EXPENDITURES	<u>1,034,200.00</u>	<u>90,002.08</u>	<u>162,447.05</u>	<u>15.71</u>	<u>871,752.95</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(76,150.00)	(10,212.17)	(3,771.76)		(72,378.24)

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

04 -SANITATION FUND

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>SANITATION</u>					
04-4-07-300 SALES	850,000.00	70,512.13	140,209.56	16.50	709,790.44
04-4-07-390 INTEREST INCOME	50.00	1.78	4.61	9.22	45.39
TOTAL SANITATION	850,050.00	70,513.91	140,214.17	16.49	709,835.83
<u>COMPOSTING DEPT</u>					
<u>PEST CONTROL FUND</u>					
04-4-20-300 SALES	108,000.00	9,276.00	18,461.12	17.09	89,538.88
TOTAL PEST CONTROL FUND	108,000.00	9,276.00	18,461.12	17.09	89,538.88
TOTAL REVENUES	958,050.00	79,789.91	158,675.29	16.56	799,374.71
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

04 -SANITATION FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>SANITATION</u>					
04-5-07-451 WAGES-GARBAGE COLLECTIONS	290,000.00	24,729.61	54,358.30	18.74	235,641.70
04-5-07-455 TEMP SERVICE WAGES	45,000.00	2,464.00	13,767.60	30.59	31,232.40
04-5-07-502 PAYROLL TAX	23,200.00	1,823.62	4,025.19	17.35	19,174.81
04-5-07-503 GROUP INSURANCE	35,000.00 (	764.72)	1,737.67	4.96	33,262.33
04-5-07-504 PENSION EXPENSE	10,500.00	867.08	1,708.90	16.28	8,791.10
04-5-07-510 TRAVEL & TRAINING EXPENSE	750.00	0.00	0.00	0.00	750.00
04-5-07-515 SAFETY SUPPLIES	5,000.00	0.00	274.08	5.48	4,725.92
04-5-07-580 UNIFORM EXPENSE	5,000.00	1,504.01	1,456.01	29.12	3,543.99
04-5-07-601 MATERIALS AND SUPPLIES	31,000.00	282.34	304.29	0.98	30,695.71
04-5-07-610 TELEPHONE	4,500.00	199.68	199.68	4.44	4,300.32
04-5-07-619 BUILDING EXPENSE	4,000.00	0.00	0.00	0.00	4,000.00
04-5-07-620 UTILITIES	2,500.00	114.20	228.41	9.14	2,271.59
04-5-07-630 INSURANCE	22,500.00	0.00	51.80	0.23	22,448.20
04-5-07-642 GARBAGE BAGS	20,000.00 (	1,650.00)	3,210.00)	16.05-	23,210.00
04-5-07-647 LICENSES	1,000.00	52.00	52.00	5.20	948.00
04-5-07-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	0.00	0.00	250.00
04-5-07-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	12,872.79	12,872.79	64.36	7,127.21
04-5-07-651 OPERATING EXPENSES - VEHICLES	35,000.00	4,872.16	5,676.58	16.22	29,323.42
04-5-07-686 EQUIPMENT RENTAL	0.00	591.37	591.37	0.00 (	591.37)
04-5-07-764 DEPRECIATION EXPENSE	198,000.00	16,500.00	33,000.00	16.67	165,000.00
04-5-07-840 DUMPING-DISPOSAL	175,000.00	15,095.55	15,095.55	8.63	159,904.45
04-5-07-886 INTEREST EXPENSE	15,000.00	1,822.94	3,755.88	25.04	11,244.12
04-5-07-899 MISCELLANEOUS	0.00	750.00	750.00	0.00 (	750.00)
TOTAL SANITATION	943,200.00	82,126.63	146,696.10	15.55	796,503.90
<u>COMPOSTING DEPT</u>					
04-5-10-601 MATERIALS AND SUPPLIES	250.00	0.00	0.00	0.00	250.00
04-5-10-650 REPAIRS & MAINTENANCE - VEH &	5,000.00	0.00	0.00	0.00	5,000.00
04-5-10-651 OPERATING EXPENSES - VEHICLES	250.00	0.00	0.00	0.00	250.00
TOTAL COMPOSTING DEPT	5,500.00	0.00	0.00	0.00	5,500.00
<u>PEST CONTROL FUND</u>					
04-5-20-601 MATERIALS AND SUPPLIES	500.00	0.00	0.00	0.00	500.00
04-5-20-602 CHEMICALS AND SUPPLIES	85,000.00	7,875.45	15,750.95	18.53	69,249.05
TOTAL PEST CONTROL FUND	85,500.00	7,875.45	15,750.95	18.42	69,749.05
TOTAL EXPENDITURES	1,034,200.00	90,002.08	162,447.05	15.71	871,752.95
REVENUES OVER/(UNDER) EXPENDITURES	(76,150.00) (	10,212.17) (	3,771.76)	(	72,378.24)

05 -AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
05-101	REGIONS-AIRPORT OPERATING (680)	9,383.57	
05-105	BANCORP-AIRPORT GRANT (6248)	40,390.76	
05-123	AR-OTHER	398,750.00	
05-130	DUE TO/FROM OTHER FUNDS	(23,660.27)	
			<u>424,864.06</u>
TOTAL ASSETS			424,864.06
			=====
<u>LIABILITIES</u>			
=====			
05-201	ACCOUNTS PAYABLE	452,954.48	
05-220	DUE TO OTHER FUNDS	(23,792.67)	
	TOTAL LIABILITIES		<u>429,161.81</u>
<u>EQUITY</u>			
=====			
05-291	BEGINNING FUND BALANCE	32,246.78	
	TOTAL BEGINNING EQUITY	32,246.78	
TOTAL REVENUE		154.81	
TOTAL EXPENSES		771.44	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(616.63)	
(WILL CLOSE TO FUND BAL.)		(35,927.90)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			(4,297.75)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			424,864.06
			=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

05 -AIRPORT FUND
 FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
AIRPORT	0.00	5.10	154.81	0.00	(154.81)
TOTAL REVENUES	0.00	5.10	154.81	0.00	(154.81)
<u>EXPENDITURE SUMMARY</u>					
AIRPORT	11,000.00	350.33	771.44	7.01	10,228.56
TOTAL EXPENDITURES	11,000.00	350.33	771.44	7.01	10,228.56
REVENUES OVER/(UNDER) EXPENDITURES	(11,000.00)	(345.23)	(616.63)		(10,383.37)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2022

05 -AIRPORT FUND

16.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>AIRPORT</u>					
05-4-09-390 INTEREST INCOME	0.00	1.55	3.27	0.00 (	3.27)
05-4-09-395 MISCELLANEOUS	0.00	3.55	151.54	0.00 (151.54)
TOTAL AIRPORT	0.00	5.10	154.81	0.00 (154.81)
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TOTAL REVENUES	0.00	5.10	154.81	0.00 (154.81)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

05 -AIRPORT FUND

16.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>AIRPORT</u>					
05-5-09-503 GROUP INSURANCE	0.00	14.98	14.98	0.00 (	14.98)
05-5-09-601 MATERIALS AND SUPPLIES	0.00	199.38	403.99	0.00 (	403.99)
05-5-09-619 BUILDING EXPENSE	10,500.00	0.00	0.00	0.00	10,500.00
05-5-09-620 UTILITIES	500.00	135.97	352.47	70.49	147.53
TOTAL AIRPORT	11,000.00	350.33	771.44	7.01	10,228.56
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TOTAL EXPENDITURES	11,000.00	350.33	771.44	7.01	10,228.56
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REVENUES OVER/(UNDER) EXPENDITURES	(11,000.00)	(345.23)	(616.63)	(10,383.37)

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	OSCEOLA LIGHT & PO ACSC		CS# 087919999/066481613	488.00
			CS# 087919999/066481613	488.00
			CS#377659089	180.00
			CS#377659089	180.00
			COLLINS #008126025	193.00
			COLLINS #008126025	193.00
			CS#022394788	180.00
			CS#022394788	180.00
		DEPT OF FINANCE	STATE W/H	2,143.03
			STATE W/H	1,906.69
		OMLP PAYROLL	OMLP PY BCS 02/10/2022	8,413.78
			OMLP PY REG DD 02/10/2022	36,723.76
			OMLP PY BCS 02/24/2022	8,069.16
			OMLP PY REG DD 02/24/2022	33,998.65
		SENSUS METERING SYSTEMS-USA	INV: AR22000002	1,715.95
		MISCELLANEOUS V WHITE, BOYD	18-06600-00	192.40
		TECHLINE LTD	INV: 7052350-00	1,794.99
			INV: 7052350-01	117.48
			INV: 319242-00	2,586.74
		CARINA TECHNOLOGY INC	INV: 4515	38.70
		COMMERCIAL COLLECTIONS	CIV 21-43 C. COOPER	248.93
			CIV 21-43 C. COOPER	248.93
		PROFESSIONAL CREDIT	NO.470CV-2013-172 L COLLIN	9.13
			NO.470CV-2013-172 L COLLIN	9.13
		MJMEUC	INV: 19695 (02/04/22)	423,464.55
		BANCORPSOUTH EQUIP FINANCE	BANCORPSOUTH EQUIP FINANCE	5,050.46
		EFTPS	FEDERAL W/H	6,085.79
			FEDERAL W/H	5,525.94
			FICA W/H	3,853.24
			FICA W/H	3,598.07
			MEDICARE W/H	901.18
			MEDICARE W/H	841.48
		WHOLESALE ELECTRIC SUPPLY	INV: S7541012.001	220.00
		MISSISSIPPI COUNTY ELECTRIC CORP, INC.	JAN 2022 USAGE	991,825.03
		CORE & MAIN	INV: Q250818	4,478.66
			INV: 339604	4,739.61
		GENFLOW, INC.	P. O. 474880	1,400.00
			P. O. 474881	4,071.00
		ARKANSAS ELECTRIC COOPERATIVE COPR.	INV: 12022-1	57,245.26
		COOPER INDUSTRIES, LLC	INV: 4329	3,853.81
		TRISTAN DEAN	TRISTAN DEAN	142.75
		ARK DEPT OF FIN & ADMIN COLLECTION SEC	CASE#B-15-P-4409 K. LITTLE	199.55
			TOTAL:	1,617,795.83
ELECTRIC DEPT	OSCEOLA LIGHT & PO	CAPITAL ONE	CAPITAL ONE	413.90
		BUGMOBILE OF AR INC	INV:10902364	41.80
			INV:10902257	126.50
			INV:10902365	18.70
		ALTEC IND INC	INV: 11828245	126.25
		FOUNTAIN PLUMBING	INV: 46615	3.30
		KENNEMORE HOME	INV: 140724	20.22
			INV: 140813	4.95
			INV: 140867	21.99
			INV: 141003	305.45
		LEGAL SHIELD	ELECTRIC	25.90
		AMERICAN HERITAGE LIFE	ELECTRIC	270.72

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			ELECTRIC	30.12
			ELECTRIC	270.72
		DENVER'S LEASING INC	INV:21361	148.51
		CITIZENS FIDELITY INS	ELECTRIC	81.73
		METLIFE GROUP BENEFITS	ELECTRIC	137.21
			POLICE	134.35
			ELECTRIC	134.35
			ELECTRIC	137.21
		O'REILLY AUTO STORES INC	INV: 1183-273678	36.83
			INV: 1183-275526	17.09
			INV: 1183-275548	57.18
			INV: 1183-275936	4.39
		MJMEUC	INV: 19808	6,000.00
		VERIZON WIRELESS	VERIZON WIRELESS	678.89
		EFTPS	FICA W/H	1,848.50
			FICA W/H	1,719.07
			MEDICARE W/H	432.32
			MEDICARE W/H	402.05
		OSCEOLA PRINTING & OFFICE SUPPLY	OSCEOLA PRINTING & OFFICE	247.50
		BLACK HILLS ENERGY	101 E. SEMMES AVE.	243.71
			100 E. SEMMES AVE.	1,232.69
		CAVENAUGH FORD LINCOLN MERCURY LLC	CAVENAUGH FORD LINCOLN MER	11,257.88
		YIG ADMINISTRATION	ELECTRIC	89.88
		OST, LLC.	ELECTRIC	64.00
		CINTAS UNIFORM CORP 206	INV: 4100411919	88.21
			INV: 4101070724	88.21
			INV: 4101743080	88.21
			INV: 4102400507	88.21
			INV: 4103192488	88.21
			INV: 4103785573	88.21
			INV: 4104476747	88.21
			INV: 4105184167	88.21
			INV: 4105860456	88.21
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	178.09
		AT&T MOBILITY	AT&T MOBILITY	162.82
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	1,670.70
			TOTAL:	29,591.36
WATER DEPT	OSCEOLA LIGHT & PO	CAPITAL ONE	CAPITAL ONE	300.21
		HILL MANUFACTURING	INV:112215	521.83
		BUGMOBILE OF AR INC	WATER INV: 10902259	214.50
			INV:10902543	83.60
		FOUNTAIN PLUMBING	INV: 46538	11.70
			INV: 46594	20.56
			INV: 46609	5.14
			INV: 46611	12.44
		KENNEMORE HOME	INV: 140822	54.87
			INV: 141088	362.98
			INV: 141152	8.34
		ELECTRICAL & INDUSTRIAL SUPPLY	INV: 0743-1012832	286.15
			INV: 0743-1012988	254.22
		LEGAL SHIELD	WATER	35.90
		AMERICAN HERITAGE LIFE	WATER	32.32
		METLIFE GROUP BENEFITS	WATER	27.78
			WATER	68.40
			WATER	43.76

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			WATER	27.78-
		O'REILLY AUTO STORES INC	INV: 1183-274429	10.98
		APF FBO TEMPS PLUS	WATER/WW	2,321.20
			WATER/WW INV: 5262972	2,773.20
			WATER	2,736.55
		UTILITY SERVICE CO INC	UTILITY SERVICE CO INC	973.37
			UTILITY SERVICE CO INC	11,526.98
		VERIZON WIRELESS	VERIZON WIRELESS	53.22
		EFTPS	FICA W/H	637.03
			FICA W/H	588.16
			MEDICARE W/H	148.98
			MEDICARE W/H	137.55
		TRI STATE INDUSTRIAL SUPPLY INC.	INV. 12423	23.22
		PRODUCTIVITY PLUS ACCOUNT	INV: 33574	156.85
		WEX FLEET UNIVERSAL	INV: 78049695	829.57
		BLACK HILLS ENERGY	1329 CC RD.	32.29
			1347 W. KEISER AVE.	53.58
			100 W. SEMMES AVE.	221.00
		YIG ADMINISTRATION	WATER	45.94
		OST, LLC.	INV: 12165	32.00
			WATER	32.00
		CORE & MAIN	INV: Q103092	228.26
			UNAPPLIED CREDIT/OVER-PMT	87.63-
		CINTAS UNIFORM CORP 206	INV: 4100411961	223.28
			INV: 4101070743	223.28
			INV: 4101743065	283.33
			INV: 4102400562	223.28
			INV: 4103192552	223.28
			INV: 4103785451	223.28
			INV: 4104476753	223.28
			INV: 4105184184	303.33
			INV: 4105860470	223.28
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	97.14
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	1,101.34
		AT&T	AT&T ACCT 831-2009682-089	1,988.97
		BOB'S AUTO CENTER, LLC	INV: 2560	22.00
		AMERICAN BACKFLOW PRODS. CO.	INV: 556507	160.68
			TOTAL:	31,310.97
SEWER DEPT	OSCEOLA LIGHT & PO	MID SOUTH SALES	INV: 684331	1,071.00
			INV: 689880	195.25
		FOUNTAIN PLUMBING	INV: 46544	18.47
			INV: 46642	13.88
		MCEC	JAN. 22 STATEMENT	85.97
		KENNEMORE HOME	INV: 141046	14.85
		LEGAL SHIELD	SEWER	116.65
		AMERICAN HERITAGE LIFE	SEWER	29.84
			SEWER	206.48
			SEWER	29.84
		METLIFE GROUP BENEFITS	SEWER	36.96
			SEWER	36.96
		O'REILLY AUTO STORES INC	INV: 1183-272820	20.81
			INV: 1183-274857	26.39
			INV: 1183-274480	48.38
			INV: 1183-275373	197.97
		VERIZON WIRELESS	VERIZON WIRELESS	170.09

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		ENTERGY	INV: 325005030101	102.34
			INV: 405004279011	73.87
		POWERPLAN	STRIBLING INV: C2612872	151.89
			STRIBLING INV: 26-12745	120.01
		EFTPS	FICA W/H	534.22
			FICA W/H	469.72
			MEDICARE W/H	124.94
			MEDICARE W/H	109.85
		TRI STATE INDUSTRIAL SUPPLY INC.	INV: 12711	343.48
			INV: 12712715	80.80
		YIG ADMINISTRATION	SEWER	44.83
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	97.14
		BOB'S AUTO CENTER, LLC	INV: 2352	22.00
			INV: 2456	215.29
			INV: 2547	215.29
			TOTAL:	5,025.46
ADMINISTRATION	OSCEOLA LIGHT & PO	UNITED PARCEL SERVICE	INV: E51641072	271.54
		ARKANSAS MUNICIPAL POWER ASSOCIATION	INV: 1872	442.71
		THOMAS SPEIGHT & NOBLE	1096/1099 FORMS	525.00
			MONTHLY FINANCIAL SERVICE	10,560.00
		LEGAL SHIELD	ADMIN-OMLP	33.90
		U.S. POSTAL SERVICE	U.S. POSTAL SERVICE	387.66
			U.S. POSTAL SERVICE	519.29
			U.S. POSTAL SERVICE	405.55
			U.S. POSTAL SERVICE	358.69
		AMERICAN HERITAGE LIFE	ADMIN-OMLP	19.92
			ADMIN-OMLP	47.64
			ADMIN-OMLP	19.92
		CITIZENS FIDELITY INS	ADMIN-OMLP	9.62
		METLIFE GROUP BENEFITS	ADMIN-OMLP	75.33
			ADMIN-OMLP	77.96
			ADMIN-OMLP	77.96
			ADMIN-OMLP	75.33
		TYLER TECHNOLOGIES	INV: 025-364480	1,968.75
			TYLER TECHNOLOGIES	1,099.00
		GREATAMERICA LEASING CORP	GREATAMERICA LEASING CORP	503.80
			GREATAMERICA LEASING CORP	126.51
		ARKANSAS ONE-CALL SYSTEM INC	INV: 0462198-IN	92.43
		BANCORPSOUTH EQUIP FINANCE	BANCORPSOUTH EQUIP FINANCE	629.85
		VERIZON WIRELESS	VERIZON WIRELESS	132.81
		MEYER & WARD CPA	INV: 1625	35,000.00
		EFTPS	FICA W/H	833.49
			FICA W/H	821.12
			MEDICARE W/H	194.94
			MEDICARE W/H	192.03
		OSCEOLA PRINTING & OFFICE SUPPLY	INV: 1400	263.12
		DELTA CREATIVE	INV: 0297	400.00
		CONCORD PUBLISHING HOUSE	STATEMENT #: 1877417	420.00
		YIG ADMINISTRATION	ADMIN-OMLP	60.81
		JONES SERVICE GROUP, INC.	INV: 2282	495.00
			INV 2297	825.00
		VISA	VISA	54.64
			VISA	45.76
			VISA	26.35
			OMLP - PO BOX	130.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		AT&T MOBILITY	AT&T MOBILITY	162.82
		AT&T	AT&T ACCT 831-000-9159-07	470.12
		AR MUNICIPAL LEAGUE MUNICIPAL VEHICLE	AML VEHICLE INS. YEAR 2022	62,011.66
			TOTAL:	120,868.03
NON-DEPARTMENTAL	CITY GENERAL FUND	ACSC	CS# 753128700 C NEWELL	232.00
			CS# 753128700 C NEWELL	232.00
			N.MOODY CS# 638974059	234.00
			N.MOODY CS# 638974059	234.00
			CASE# 418593212 J. RINEY	210.00
			CASE# 418593212 J. RINEY	210.00
			CS#893240601 N MOODY	200.00
			CS#893240601 N MOODY	200.00
			K.KEY CASE#751055322	144.00
			K.KEY CASE#751055322	144.00
			CS# 594189372	63.69
			CS# 594189372	63.69
			CS# 908264349 C MILLER	216.00
			CS# 908264349 C MILLER	216.00
			CASE#058477764 K.KEY	100.00
			CASE#058477764 K.KEY	100.00
		OSCEOLA FIRE DEPT	FIREMAN FUND	208.91
			FIREMAN FUND	141.24
		FIRE PENSION FUND	FIRE PENSION FUND	33,784.21
		DEPT OF FINANCE	STATE W/H	5,115.52
			STATE W/H	245.53
			STATE W/H	4,706.79
		CITY PAYROLL	CITY PY BCS 02/10/2022	15,254.67
			CITY PY REG DD 02/10/2022	96,660.93
			ELECTED OFF BCS 02/25/2022	1,437.86
			ELECTED OFF REG DD 02/25/2	7,008.40
			CITY RETIREE REG DD 02/25/	3,816.05
			CITY PY BCS 02/24/2022	13,940.71
			CITY PY REG DD 02/24/2022	92,356.29
		EFTPS	FEDERAL W/H	13,205.30
			FEDERAL W/H	1,106.21
			FEDERAL W/H	11,799.56
			FICA W/H	7,394.43
			FICA W/H	660.43
			FICA W/H	6,963.94
			MEDICARE W/H	2,149.25
			MEDICARE W/H	154.45
			MEDICARE W/H	2,029.62
			TOTAL:	322,939.68
ADMINISTRATION	CITY GENERAL FUND	CAPITAL ONE	CAPITAL ONE	29.27
			CAPITAL ONE	141.87
		BUGMOBILE OF AR INC	OPAR INV: 10902621	41.80
			INV: 10902256	214.50
			INV:10902309	165.00
		QUILL CORP	INV: 22373045	196.75
			INV: 22399072	8.93
			INV: 22320179	81.38
			INV: 22160688	181.23
			INV: 22148561	46.51
			INV: 21985943	344.21

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		FOUNTAIN PLUMBING	INV: 220122605	150.00
		KENNEMORE HOME	INV: 140764	82.50
			INV: 140764	137.50
			INV: 141071	305.18
		AR DEMOCRAT GAZETTE	INV: 3256737	86.35
			ACCT: L1078245 - INVIT TO	100.48
		AMERICAN HERITAGE LIFE	RETIREE	218.88
			FIRE PENSION	75.68
			RETIREE	44.16
			RETIREE	218.88
			FIRE PENSION	75.68
		JANE STANFORD	WALMART RE-IMBURSEMENT	112.05
			WALMART RE-IMBURSEMENT	10.01
		RITTER COMMUNICATIONS	INV: 300815701	194.98
		METLIFE GROUP BENEFITS	ELECTED	93.04
			RETIREE	150.98
			ADJUSTMENT TO CITY	406.08-
			ELECTED	93.04
			RETIREE	150.98
		PROTECTIVE LIFE AGENT FOR	RETIREE (HENDERSON)	18.64
		INFORMATION NETWORK OF ARKANSAS	INV:4886790	150.00
		SECURE ON SITE	INV: 17718	75.00
		VERIZON WIRELESS	VERIZON WIRELESS	55.03
		SILENT SECURITY, INC.	INV: 54955	159.50
		EFTPS	FICA W/H	9.26
			FICA W/H	660.43
			MEDICARE W/H	2.17
			MEDICARE W/H	154.45
		WAGEWORKS	INV: ACFIN02984	185.00
		BLACK HILLS ENERGY	JAN. '22 STATEMENT	1,609.42
			OPAR FEB 8. STMT	1,323.33
		YIG ADMINISTRATION	ELECTED	44.94
		CINTAS UNIFORM CORP 206	INV: 4100411920	170.50
			INV: 4101070708	164.15
			INV: 4101743047	170.50
			INV: 4102400549	185.60
			INV: 4103192534	170.50
			INV: 4103785522	164.15
			INV: 4104476804	170.50
			INV: 4105184212	185.60
			INV: 4105860385	170.50
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	16.19
		BURNETT LAW FIRM	BURNETT LAW FIRM	1,675.00
		VISA	AML - MEMBERSHIP	185.00
			YAHOO MAIL ACCT.	12.94
			OR #: 114-7208632-1492227	84.14
			OR #: 114-4889555-1664256	125.34
			AMAZON ORDER	73.33
			INT EXP ON VISA	6.11
			AML RE-IMBURSEMENT	185.00-
			INV: BAUDVILLE - 183024954	88.23
			INV: RECOGNITION PO: 16153	76.38
			AMAZON AND YAHOO MAIL	49.59
			INTEREST ON VISA	6.45
		BARCLAYS	OFFICE SUPPLIES LIKE TONER	944.52
		GARY'S PIZZA	4TH INSTALLMENT (GRANT INC	3,000.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		JOHNNY ADAMS	REFUND FOR RENTAL	125.00
			TOTAL:	15,628.13
POLICE DEPT	CITY GENERAL FUND	GALLS, LLC	POOLICE INV; 020202717	22.29
		SMITH TIRE & AUTO INC	INV: 66689	65.95
		LEGAL SHIELD	POLICE	341.20
		OPD PETTY CASH	OPD POSTAGE	102.05
			GAS	30.00
		AMERICAN HERITAGE LIFE	POLICE	373.16
			POLICE	373.16
		ACE GLASS REPAIR	INV: 155426	448.63
		CITIZENS FIDELITY INS	POLICE	62.00
		AT&T LONG DISTANCE	AT&T LONG DISTANCE	267.68
		LEXISNEXIS RISK DATA MANAGEMENT	INV: 1258434-20220131	33.50
		RITTER COMMUNICATIONS	POLICE INV; 500364515	170.95
			INV: 500364515	356.66
		METLIFE GROUP BENEFITS	POLICE	140.43
			POLICE	299.62
			POLICE	299.62
			POLICE	142.20
		O'REILLY AUTO STORES INC	INV: 1183275876	19.42
		ECOLAB	INV: 6266169113	99.00
		VERIZON WIRELESS	VERIZON WIRELESS	683.05
		AT&T	AT&T	867.03
			AT&T	1,576.01
		EFTPS	FICA W/H	3,169.20
			FICA W/H	3,011.24
			MEDICARE W/H	741.16
			MEDICARE W/H	704.19
		RITTER COMMUNICATIONS	INV: 30914029	162.75
		WEX FLEET UNIVERSAL	WEX FLEET UNIVERSAL	1,797.30
		YIG ADMINISTRATION	POLICE	195.74
		OST, LLC.	INV: 12165	64.00
			POLICE	32.00
		AXON ENTERPRISES, INC	INV: INUS048532	333.85
			INV: INUS045906	34,202.40
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	517.48
		VISA	VISA	80.25
		CRIMINAL JUSTICE INSTITUTE	INV: 22M:197	125.00
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	3,304.02
		QUEST DIAGNOSTIC	CASINGER (OPD)	168.55
		BOB'S AUTO CENTER, LLC	INV: 2424	11.00
			INV: 2506	47.25
			INV: 2470	51.92
			INV: 2573	47.25
			INV: 2605	22.00
			INV: 2603	47.25
			PRUITT'S CAR UNIT 63	62.92
		ASSOCIATED RADIOLOGISTS LTD	ENNIS, WHITE, BOYD	93.00
		BRAD WILLIAMS - PSYCHOLOGICAL SERVICES	INV: 5322 (WHITE)	95.00
		AMMC	ID 697 / CPR TRAINING	50.00
			ID 698 / CPR TRAINING	35.00
		FEDERAL LICENSING, INC	OPF LIC. MOD OF FCC / RADI	134.00
			TOTAL:	56,079.33
FIRE DEPT	CITY GENERAL FUND	CAPITAL ONE	CAPITAL ONE	442.15

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		FOUNTAIN PLUMBING	INV: 46435	29.48
		GALLS, LLC	FIRE INV: 020276457	24.19
			FIRE INV: 020261421	107.78
			INV: 020378283	60.13
			INV: 020354253	228.22
			INV: 020354301	98.84
			INV: 020416625	120.27
			INV: 020417158	101.21
			INV: 020439108	134.20
		LEGAL SHIELD	FIRE	222.20
		AMERICAN HERITAGE LIFE	FIRE	235.56
			FIRE	235.56
		DENVER'S LEASING INC	INV: 21360	148.51
		CITIZENS FIDELITY INS	FIRE	37.59
		AUTOZONE	INV: 2396012922	55.41
			INV: 2396018269	7.41
			INV: 2396018620	4.50
			INV: 2396018665	12.30
			INV: 2396007848	86.93
			INV: 2396007848 - RETURNE	86.93-
		PARAGOULD CAP COMPANY	PURCH ORD: 126725	755.55
		RITTER COMMUNICATIONS	INV: 201181568	79.98
		METLIFE GROUP BENEFITS	FIRE	39.93
			FIRE	146.66
			FIRE	157.60
			FIRE	39.93
		O'REILLY AUTO STORES INC	INV: 226698	51.08
			INV: 226699	17.59
		C & S CLEANING LLC	INV: 292438, -01, -02 (3 I	675.10
		VERIZON WIRELESS	VERIZON WIRELESS	26.91
		AT&T	AT&T	258.22
		EFTPS	FICA W/H	85.28
			FICA W/H	100.96
			MEDICARE W/H	439.85
			MEDICARE W/H	424.65
		TRI STATE INDUSTRIAL SUPPLY INC.	INV: 12481	12.44
			INV: 12807	23.35
			INV: 12830	15.40
		BLACK HILLS ENERGY	FOR 200 S. CARTHON FEB '22	64.93
			FOR 702 S. ERMEN LN.	838.23
		YIG ADMINISTRATION	FIRE	97.37
		OST, LLC.	INV: 12165	32.00
			FIRE	32.00
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	32.38
		AT&T MOBILITY	AT&T MOBILITY	162.82
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	486.76
		FRED HENDRIX	DLP PROJECTOR PROJECT	1,807.53
		QUEST DIAGNOSTIC	WARREN (FIRE)	305.07
		MISS CO HOSPITAL SYSTEM	WARREN INV: 892K15274	135.00
		ARKANSAS FEDERAL SURPLUS PROP	INV: 45351	230.00
			TOTAL:	9,880.08
PARKS & RECREATION DEP CITY GENERAL FUND		CAPITAL ONE	CAPITAL ONE	1,422.75
		KENNEMORE HOME	INV: 140711	18.78
			INV: 140872	65.99
			INV: 140924	35.18

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			INV: 140984	35.16
			INV: 140962	957.00
			INV: 141111	27.02
			INV: 1411158	117.15
		SPORTS HALL	INV: 4270	424.24
			INV: 4271	304.80
			INV: 4272	112.71
			INV: 4275	127.03
		LEGAL SHIELD	OPAR	78.75
		LADD'S	INV: 01-220593	83.25
			INV: 01-220724	729.98
		AMERICAN HERITAGE LIFE	OPAR	202.72
			OPAR	202.72
		CITIZENS FIDELITY INS	OPAR	104.08
		RITTER COMMUNICATIONS	INV: 201187255	270.50
			INV: 201191762	104.94
		METLIFE GROUP BENEFITS	OPAR	75.04
			OPAR	64.59
			OPAR	64.59
			OPAR	75.04
		PNC EQUIPMENT FINANCE	PNC EQUIPMENT FINANCE	979.00
			PNC EQUIPMENT FINANCE	1,365.73
			PNC EQUIPMENT FINANCE	48.95
			PNC EQUIPMENT FINANCE	68.29
		VERIZON WIRELESS	VERIZON WIRELESS	138.57
		EFTPS	FICA W/H	832.20
			FICA W/H	794.35
			MEDICARE W/H	194.63
			MEDICARE W/H	185.77
		GREENPOINT Ag.LLC	INV: 1109605	492.80
		WEX FLEET UNIVERSAL	INV: 78092958	507.88
		YIG ADMINISTRATION	OPAR	44.94
		OST, LLC.	OPAR	32.00
		CINTAS UNIFORM CORP 206	INV: 4091673542	389.81
			INV: 4093004809	389.81
			INV: 4094364887	389.81
			INV: 4095673802	438.13
			INV: 4097034242	438.13
			INV: 4098377098	438.13
			INV: 4099705790	438.13
			INV: 4102400692	438.13
			INV: 4103785679	438.13
			INV: 4105184468	438.13
		CORINTH COCA-COLA BOTTLING WORKS	INV: 544207	436.90
			INV: 545374	374.48
			INV: 547010	187.24
			INV: 548486	343.28
		MICHAEL W. GODSEY	1/13/22 WORK ON SMALL GYM	207.90
			1/12/22 WORK ON SMALL GYM	451.00
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	64.76
		VISA	OPAR 171644 AMISH	173.91
			AML - MEMBERSHIP	185.00
			OPAR (AMISH 174358) & SAM	217.45
		AT&T MOBILITY	AT&T MOBILITY	162.82
		ARKANSAS FITNESS REPAIR	INV: 439642	198.00
		BOB'S AUTO CENTER, LLC	INV: 2497	141.74

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			INV: 2505	47.25
		HUNTINGTON	INV: 7482154 (JAN'22)	1,030.80
			INV: 7529508	1,030.80
			TOTAL:	20,878.79
MUNICIPAL COURT	CITY GENERAL FUND	DEPT OF FINANCE & ADMIN	DEPT OF FINANCE & ADMIN	2,443.75
		METLIFE GROUP BENEFITS	COURT	20.84
			COURT	34.20
			COURT	34.20
			COURT	20.84
		EFTPS	FICA W/H	233.32
			FICA W/H	233.32
			MEDICARE W/H	54.56
			MEDICARE W/H	54.56
		YIG ADMINISTRATION	COURT	14.98
			TOTAL:	3,144.57
JAIL DEPARTMENT	CITY GENERAL FUND	CAPITAL ONE	CAPITAL ONE	154.16
			CAPITAL ONE	168.67
		BUGMOBILE OF AR INC	INV: 10902431	82.50
			INV: 10902372	30.25
			INV: 10902620	30.25
		KENNEMORE HOME	INV: 140861	101.16
		ERVIN ENTERPRISE	INV: 5309	24.79
			INV: 5460	24.79
		SYSCO MEMPHIS, LLC	INV: 314441514	113.89
			INV: 314449627	335.17
			INV: 314458532	40.87
			INV: 314458808	86.29
			INV: 314432851	1,663.74
			INV: 314449625	1,498.23
			INV: 314441512	1,672.93
			INV: 314458530	1,626.69
		OPD PETTY CASH	TRAINING MEALS	12.78
			JAIL SUPPLIES	113.98
		AMERICAN HERITAGE LIFE	JAIL	59.80
			JAIL	59.80
		METLIFE GROUP BENEFITS	JAIL	25.67
			JAIL	98.77
			JAIL	98.77
			JAIL	25.67
		APF FBO TEMPS PLUS	JAIL	1,776.60
			JAIL INV: 5262972	1,323.00
			JAIL	1,209.60
		ECOLAB	INV: 6267290278	100.87
		FIRE PROTECTION OF ARKANSAS	POLICE INV: SO61857	154.00
			POLICE INV: SO61857	165.53
		EFTPS	FICA W/H	755.91
			FICA W/H	685.28
			MEDICARE W/H	176.79
			MEDICARE W/H	160.27
		CHARM-TEX, INC.	INV: 0273533-IN	150.86
			INV: 0270837-IN	359.40
		YIG ADMINISTRATION	JAIL	59.92
		OST, LLC.	INV: 12165	32.00
			JAIL	32.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		ASSOCIATED RADIOLOGISTS LTD	GEORGE	31.00
		UNITED POLICE SUPPLY	INV: 14457	7.60
		CRAIGHEAD COUNTY DETENTION CENTER	INV: CCJDC937	92.09
			TOTAL:	15,422.34
CODE ENFORCEMENT	CITY GENERAL FUND	METLIFE GROUP BENEFITS	CODE ENF	26.25
			CODE ENF	37.19
		APF FBO TEMPS PLUS	CODE ENF	369.60
		EFTPS	FICA W/H	416.12
			FICA W/H	248.85
			MEDICARE W/H	97.32
			MEDICARE W/H	58.19
		VISA	VISA	8.16
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	268.96
		iWORKQ	iWORKQ	1,458.33
		QUEST DIAGNOSTIC	SHREVE (CODE ENF)	209.57
		MISS CO HOSPITAL SYSTEM	SHREVE INV: 892K15274	135.00
		DAVID BURNETT	DAVID BURNETT	165.00
			TOTAL:	3,498.54
GOLF COURSE FUND	CITY GENERAL FUND	BUGMOBILE OF AR INC	INV: 10902712	71.50
		RITTER COMMUNICATIONS	INV: 102258146	226.02
		METLIFE GROUP BENEFITS	GOLF	23.26
			GOLF	23.26
		PNC EQUIPMENT FINANCE	PNC EQUIPMENT FINANCE	1,489.40
			PNC EQUIPMENT FINANCE	1,489.40
		VERIZON WIRELESS	VERIZON WIRELESS	96.44
		R&R PRODUCTS INC	INV: CD2640989	65.72
		SILENT SECURITY, INC.	INV: 55269	443.52
		EFTPS	FICA W/H	221.18
			FICA W/H	208.72
			MEDICARE W/H	51.73
			MEDICARE W/H	48.81
		ACUSHNET COMPANY	GOLF INV: 912612010	770.54
		YIG ADMINISTRATION	GOLF	14.98
		J. PACE GOLF	INV: 260166	252.05
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	16.19
		AT&T MOBILITY	AT&T MOBILITY	162.82
			TOTAL:	5,675.54
ANIMAL CONTROL FUND	CITY GENERAL FUND	CAPITAL ONE	CAPITAL ONE	1,381.49
		KENNEMORE HOME	INV: 140704	161.37
			INV: 140812	38.45
			INV: 140850	193.64
			INV: 141040	193.64
		OSCEOLA ANIMAL CLINIC	INV: 22398	97.75
			INV: 22399	79.75
			INV: 22401	41.25
		AMERICAN HERITAGE LIFE	SHELTER	53.60
		RITTER COMMUNICATIONS	INV: 201179044	128.15
			INV: 201182046	142.15
		METLIFE GROUP BENEFITS	SHELTER	7.11
			SHELTER	7.11
		VERIZON WIRELESS	VERIZON WIRELESS	106.44
		PAULA EDWARDS	FEUL REFUND	20.00
		EFTPS	FICA W/H	178.01

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			FICA W/H	169.75
			MEDICARE W/H	41.63
			MEDICARE W/H	39.70
		WEX FLEET UNIVERSAL	INV: 78075687	131.94
		YIG ADMINISTRATION	SHELTER	7.49
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	32.38
		AT&T MOBILITY	AT&T MOBILITY	162.82
			AT&T MOBILITY	162.82
		BILL'S AUTO & TOWING, LLC	SHELTER INV: 4846	161.33
			TOTAL:	3,739.77
STREET DEPT	STREET FUND	SCRUGGS EQUIPMENT CO	INV: 36841	329.25
		MISS CO COURTHOUSE	DEC / CLASS 4 MATERIAL	1,906.45
		CAPITAL ONE	CAPITAL ONE	283.47
		KENNEMORE HOME	INV: 140756	50.58
			INV: 140945	159.46
			INV: 140992	14.76
			INV: 141017	26.18
			INV: 141019	19.77
		NEXAIR LLC	INV: 9509608	85.95
			INV: 9545198	377.33
			INV: 9558378	94.14
		LEGAL SHIELD	STREET	82.70
		AMERICAN HERITAGE LIFE	STREET	110.16
			STREET	110.16
		DENVER'S LEASING INC	INV: 21066	59.96
			INV: 21284	59.95
		CITIZENS FIDELITY INS	STREET	23.47
		AUTOZONE	INV: 2396015887	149.69
			INV: 2396016119	16.14
		RITTER COMMUNICATIONS	INV: 102261200	114.21
		METLIFE GROUP BENEFITS	STREET	172.13
			STREET	86.75
			STREET	86.75
			STREET	172.13
		ARKANSAS ENVIRONMENTAL ACADEMY	ARKANSAS ENVIRONMENTAL ACA	175.00
		APF FBO TEMPS PLUS	STREET	3,819.20
			STREET INV: 5262972	4,027.10
			STREET	916.30
		VERIZON WIRELESS	VERIZON WIRELESS	374.26
		EFTPS	FICA W/H	797.43
			FICA W/H	730.04
			MEDICARE W/H	186.50
			MEDICARE W/H	170.72
		JOE HARRIS JR., TRUCKING INC.	INV: 6823	385.00
		TRI STATE INDUSTRIAL SUPPLY INC.	INV: 12562	170.45
			INV: 12567	153.02
			INV: 12570	37.30
			INV: 12577	165.07
		HARDY SALES & SERVICE, INC	INV:10002123-100	2,355.76
		PRODUCTIVITY PLUS ACCOUNT	INV: 33599	3.86
			INV: 33571	54.82
			INV: 33557	9.13
			BAKER INV: 33621(O)	5.80
		CROWS TRUCK SERVICE, INC	INV: X101097671:01	1,487.10
		YIG ADMINISTRATION	STREET	60.92

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CINTAS UNIFORM CORP 206	INV: 4089688909	368.80
			INV: 4090387404	368.80
			INV: 4091042522	407.80
			INV: 4091673470	388.80
			INV: 4092359504	368.80
			INV: 4093004779	340.17
			INV: 4093703778	379.17
			INV: 4094364729	360.17
			INV: 4095673709	323.46
			INV: 4096352130	367.22
			INV: 4097034128	349.67
			INV: 4097693430	328.22
			INV: 4098376823	328.22
			INV: 4099048676	367.22
			INV: 4099705728	349.67
			INV: 4100411918	328.22
			INV: 4101070624	328.22
			INV: 4101743034	367.22
			INV: 4102400459	453.73
			INV: 4103192446	328.22
			INV: 4103785219	328.22
			INV: 4104476581	373.17
			INV: 4105184000	355.62
			INV: 4105860217	334.17
			INV: 4100411978	73.84
			INV: 4101070635	73.84
			INV: 4101742901	73.84
			INV: 4102400389	73.84
			INV: 4103192455	103.87
			INV: 4103785220	73.84
			INV: 4104476591	73.84
			INV: 4105184024	73.84
			INV: 4105860326	73.84
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	210.47
		AT&T MOBILITY	AT&T MOBILITY	162.82
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	2,701.60
		NAPA AUTO PARTS	INV; 53-103734	124.28
			INV; 53-103653	141.55
		TREDROC TIRE SERVICES	7640003191	334.26
			7640003192	459.72
			INV:7640003361	50.14
			INV:7640003362	200.79
			INV: 76400003436	229.21
		ARKANSAS DEPARTMENT OF ENERGY ENVIRONM	ARKANSAS DEPARTMENT OF ENE	50.00
			TOTAL:	34,628.73
NON-DEPARTMENTAL	SANITATION FUND	BANCORPSOUTH EQUIP FINANCE	BANCORPSOUTH EQUIP FINANCE	1,778.59
			BANCORPSOUTH EQUIP FINANCE	1,778.59
			BANCORPSOUTH EQUIP FINANCE	1,766.00
			BANCORPSOUTH EQUIP FINANCE	3,762.49
			BANCORPSOUTH EQUIP FINANCE	1,778.59
			TOTAL:	10,864.26
SANITATION	SANITATION FUND	MISS CO COURTHOUSE	DEC / CLASS 1 MATERIAL	15,095.55
		KENMORE HOME	INV: 140745	22.87
			INV: 140978	131.89

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		NEXAIR LLC	INV: 9545198	377.33
			INV: 9558378	94.13
		LEGAL SHIELD	SANITATION	51.80
		RIVERCITY HYDRAULICS, INC	INV: 31245	1,341.91
			INV: 31261	142.74
		AMERICAN HERITAGE LIFE	SANITATION	80.84
			SANITATION	21.60
			SANITATION	80.84
		DENVER'S LEASING INC	INV: 21284	59.95
			INV: 21284	59.96
		RITTER COMMUNICATIONS	INV: 102261200	114.20
		METLIFE GROUP BENEFITS	SANITATION	55.55
			SANITATION	55.55
		PROTECTIVE LIFE AGENT FOR	SANIT (SLAUGHTER)	10.00
		MARCUS HOUSTON	MARCUS HOUSTON LICENSE REN	52.00
		APF FBO TEMPS PLUS	SANITATION	1,232.00
			SANIT INV: 5262972	1,232.00
			SANITATION	2,179.10
		BANCORPSOUTH EQUIP FINANCE	BANCORPSOUTH EQUIP FINANCE	285.49
			BANCORPSOUTH EQUIP FINANCE	285.49
			BANCORPSOUTH EQUIP FINANCE	405.67
			BANCORPSOUTH EQUIP FINANCE	560.80
			BANCORPSOUTH EQUIP FINANCE	285.49
		VERIZON WIRELESS	VERIZON WIRELESS	36.88
		EFTPS	FICA W/H	696.52
			FICA W/H	781.43
			MEDICARE W/H	162.91
			MEDICARE W/H	182.76
		TRI STATE INDUSTRIAL SUPPLY INC.	INV: 12624	127.58
		RUSTY'S AUTO PARTS	INV: 443-44233	826.88
		PRODUCTIVITY PLUS ACCOUNT	BAKER INV: 3731(O)	66.86
		CROWS TRUCK SERVICE, INC	INV: X101097962.01	434.11
			INV: R101019307:01	6,035.36
			INV: R101019307:02	3,973.16
			INV: X101098735:01	271.10
			INV: X101099198:01	166.86-
			INV: X101099562:01	1,073.65
		YIG ADMINISTRATION	SANITATION	44.94
		CINTAS UNIFORM CORP 206	INV: 4100411978	73.84
			INV: 4101070635	73.84
			INV: 4101742901	73.84
			INV: 4102400389	73.84
			INV: 4103192455	103.86
			INV: 4103785220	73.84
			INV: 4104476591	73.84
			INV: 4105184024	73.84
			INV: 4105860326	73.84
			INV: 4100411949	95.27
			INV: 4101070674	95.27
			INV: 4101742996	95.27
			INV: 4102400457	95.27
			INV: 4103192478	95.27
			INV: 4103785341	95.27
			INV: 4104476650	95.27
			INV: 4105184105	95.27
			INV: 4105860422	95.27

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		VERIZON NETWORK FLEET, INC.	VERIZON NETWORK FLEET, INC	97.14
		AT&T MOBILITY	AT&T MOBILITY	162.80
		PARMAN ENERGY GROUP	PARMAN ENERGY GROUP	1,903.70
		NAPA AUTO PARTS	INV; 53-103734	124.27
		TREDROC TIRE SERVICES	7640003192	735.23
			INV:7640003363	76.30
			INV:7640003396	34.88
			INV:7640003397	765.13
			INV: 76400003446	76.25
		RAY BELL	MAILBOX AT 119 DOUGLAS REP	750.00
			TOTAL:	45,139.74
PEST CONTROL FUND	SANITATION FUND	VECTOR DISEASE CONTROL	INV: PI-A00010327	7,875.45
			TOTAL:	7,875.45
AIRPORT	AIRPORT FUND	YIG ADMINISTRATION	AIRPORT	14.98
			TOTAL:	14.98
NON-DEPARTMENTAL	FIREMEN'S PENSION	CITY GENERAL FUND	HEALTH INSURANCE FIRE PENS	19.40
			HEART STROKE FIRE PENSION	100.44
			LIFE INSURANCE-FIRE PENSIO	18.96
			DENTAL FIRE PENSION	164.18
			VISION FIRE PENSION	45.16
		EFTPS	FEDERAL W/H	1,392.00
			TOTAL:	1,740.14

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

01	OSCEOLA LIGHT & POWER	1,804,591.65
02	CITY GENERAL FUND	456,886.77
03	STREET FUND	34,628.73
04	SANITATION FUND	63,879.45
05	AIRPORT FUND	14.98
07	FIREMEN'S PENSION FUND	1,740.14

	GRAND TOTAL:	2,361,741.72

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Osceola
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 2/01/2022 THRU 2/28/2022
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

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

PRINT OPTIONS

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

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

CITY OF OSCEOLA, ARKANSAS
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

CITY OF OSCEOLA
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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 (City), as of and for the year ended December 31, 2020, 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	Unmodified
General Fund	Unmodified
Street Fund	Unmodified
Airport Fund	Unmodified
Electric, Water and Sewer Fund	Unmodified
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.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities of the City of Osceola, Arkansas, as of December 31, 2020, 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, and the aggregate remaining fund information of the City of Osceola, Arkansas, as of December 31, 2020, 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 39-40 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.

The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 Schedule of Expenditures of Federal Awards is 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 December 17, 2021, 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
December 17, 2021

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 507,705	\$ 2,501,162	\$ 3,008,867
Accounts receivable, net	611,496	2,974,389	3,585,885
Other receivables			
Inventories		1,016,060	1,016,060
Prepaid items	59,898	11,244	71,142
Total Current Assets	<u>1,179,099</u>	<u>6,502,855</u>	<u>7,681,954</u>
Restricted Assets			
Cash and cash equivalents	<u>215,536</u>	<u>1,569,334</u>	<u>1,784,870</u>
Capital Assets			
Land	2,000	301,279	303,279
Utility plant in service		47,970,519	47,970,519
Waste-to-energy		1,444,544	1,444,544
Riverport authority		4,594,352	4,594,352
Improvements	4,761,631		4,761,631
Machinery and equipment	8,448,432	5,129,579	13,578,011
Buildings	9,176,630		9,176,630
Furniture and fixtures		662,365	662,365
Infrastructure - streets	8,978,786		8,978,786
Accumulated depreciation	<u>(24,706,772)</u>	<u>(35,586,949)</u>	<u>(60,293,721)</u>
Total Capital Assets, net	<u>6,660,707</u>	<u>24,515,689</u>	<u>31,176,396</u>
TOTAL ASSETS	\$ <u>8,055,342</u>	\$ <u>32,587,878</u>	\$ <u>40,643,220</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 478,018	\$ 255,915	\$ 733,933
Customer deposits payable		316,766	316,766
Accrued expenses	164,282	864,804	1,029,086
Accrued interest payable	74	106,978	107,052
Due to other funds	84,343		84,343
Due to other agencies	11,305		11,305
Current portion - bonds payable		418,807	418,807
Current portion - capital leases	49,377	529,350	578,727
Total Current Liabilities	<u>787,399</u>	<u>2,492,620</u>	<u>3,280,019</u>
Noncurrent Liabilities			
Bonds payable		4,927,836	4,927,836
Capital lease payable	38,934	124,562	163,496
Due to county			
Compensated absences	346,439	42,009	388,448
Total Noncurrent Liabilities	<u>385,373</u>	<u>5,094,407</u>	<u>5,479,780</u>
TOTAL LIABILITIES	<u>1,172,772</u>	<u>7,587,027</u>	<u>8,759,799</u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business Type Activities	Total
NET POSITION			
Investment in capital assets, net	6,572,396	18,515,134	25,087,530
Restricted - airport grant	26,390		26,390
Restricted - fire department	59,816		59,816
Restricted - highways and streets	111,300		111,300
Restricted - recreation and culture	75,125		75,125
Restricted - debt service		136,252	136,252
Restricted - bond proceeds		1,433,081	1,433,081
Unrestricted	37,543	4,916,384	4,953,927
TOTAL NET POSITION	<u>6,882,570</u>	<u>25,000,851</u>	<u>31,883,421</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 8,055,342</u>	<u>\$ 32,587,878</u>	<u>\$ 40,643,220</u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2020

FUNCTION/PROGRAM	Program Revenues				Net [Expenses] Revenues and Changes in Net Position Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
PRIMARY GOVERNMENT							
Governmental activities							
General government	\$ (850,924)	\$ 211,085		\$ 438,107	\$ (201,732)		\$ (201,732)
Law enforcement	(2,952,812)	301,803	\$ 13,909		(2,637,100)		(2,637,100)
Public safety	(1,563,434)		23,359		(1,540,075)		(1,540,075)
Recreation and culture	(960,764)	176,919		30,890	(752,955)		(752,955)
Public works	(844,769)				(844,769)		(844,769)
Municipal airport	(182,620)	2,000		410,612	229,992		229,992
Interest on long-term debt	(3,918)				(3,918)		(3,918)
Total Government Activities	<u>(7,359,241)</u>	<u>691,807</u>	<u>37,268</u>	<u>879,609</u>	<u>(5,750,557)</u>		<u>(5,750,557)</u>
Business type activities							
Electric, water & sewer department	(13,681,549)	16,707,928		430,371		\$ 3,456,750	3,456,750
Sanitation department	(1,041,045)	978,479				(62,566)	(62,566)
Riverport authority	(85,243)	25,796				(59,447)	(59,447)
Total Business-Type Activities	<u>(14,807,837)</u>	<u>17,712,203</u>		<u>430,371</u>		<u>3,334,737</u>	<u>3,334,737</u>
Total Primary Government	<u>\$ (22,167,078)</u>	<u>\$ 18,404,010</u>	<u>\$ 37,268</u>	<u>\$ 1,309,980</u>	<u>\$ (5,750,557)</u>	<u>\$ 3,334,737</u>	<u>\$ (2,415,820)</u>
General Revenues (Expenses)							
Intergovernmental					766,435		
Property taxes					1,569,329		
Franchise taxes					87,503		
Sales tax					2,390,399		
Miscellaneous income					173,616		
Investment earnings					192	6,981	
Interest expense and other charges						(246,094)	
Transfers					756,361	(756,361)	
Total general revenues and transfers					<u>5,743,835</u>	<u>(995,474)</u>	
Change in net position					(6,722)	2,339,263	
Net position, beginning					6,889,292	22,661,588	
Net position, ending					<u>\$ 6,882,570</u>	<u>\$ 25,000,851</u>	

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

CITY OF OSCEOLA, ARKANSAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

	General Fund	Street Fund	Airport	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 446,768	\$ 111,300	\$ 5,856	\$ 18,906	\$ 582,830
Grants receivable			398,750		398,750
Accounts receivable	212,746				212,746
Total Current Assets	<u>659,514</u>	<u>111,300</u>	<u>404,606</u>	<u>18,906</u>	<u>1,194,326</u>
Restricted Assets					
Restricted cash and equivalents	59,816		80,595		140,411
TOTAL ASSETS	<u>\$ 719,330</u>	<u>\$ 111,300</u>	<u>\$ 485,201</u>	<u>\$ 18,906</u>	<u>\$ 1,334,737</u>
LIABILITIES					
Accounts payable	\$ 19,337	\$ 5,725	\$ 452,955		\$ 478,017
Accrued expenditures	157,565	6,717			164,282
Due to other funds	84,343				84,343
Due to other agencies				11,306	11,306
TOTAL LIABILITIES	<u>261,245</u>	<u>12,442</u>	<u>452,955</u>	<u>11,306</u>	<u>737,948</u>
FUND BALANCES					
Restricted	134,941	98,858	26,390	7,600	267,789
Unassigned	323,144		5,856		329,000
TOTAL FUND BALANCES	<u>458,085</u>	<u>98,858</u>	<u>32,246</u>	<u>7,600</u>	<u>596,789</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 719,330</u>	<u>\$ 111,300</u>	<u>\$ 485,201</u>	<u>\$ 18,906</u>	<u>\$ 1,334,737</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, 2020

Total fund balances - governmental funds	\$ 596,789
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.	6,660,707
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(434,750)
Prepaid items are not expended from current resources and, therefore, are not reported in the funds.	59,898
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>(74)</u>
Net position of governmental activities	<u>\$ 6,882,570</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, 2020

	General Fund	Street Fund	Airport Fund	Nonmajor Funds	Total Funds
REVENUES					
Intergovernmental	\$ 194,762	\$ 585,731			\$ 780,493
Property taxes	1,232,885	158,906			1,391,791
Franchise fees	87,503				87,503
Sales taxes	2,390,399				2,390,399
Fines, forfeitures, and costs	220,317				220,317
Interest	105	50	\$ 37		192
Local permits and fees	192,222				192,222
Golf course fees	38,608				38,608
Jail fees	72,648				72,648
Rental income	19,379		2,000		21,379
Grant income	715,957		410,612		1,126,569
Other revenues	75,884	7,290	13,473		96,647
TOTAL REVENUES	<u>5,240,669</u>	<u>751,977</u>	<u>426,122</u>		<u>6,418,768</u>
EXPENDITURES					
Current					
General government	768,957				768,957
Law enforcement	2,601,444				2,601,444
Highways and streets		717,003			717,003
Public safety	1,516,825				1,516,825
Recreation and culture	775,385				775,385
Airport			23,667		23,667
TOTAL CURRENT	<u>5,662,611</u>	<u>717,003</u>	<u>23,667</u>		<u>6,403,281</u>
Capital outlays	201,901		511,454		713,355
TOTAL EXPENDITURES	<u>5,864,512</u>	<u>717,003</u>	<u>535,121</u>		<u>7,116,636</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(623,843)</u>	<u>34,974</u>	<u>(108,999)</u>	-	<u>(697,868)</u>
OTHER FINANCING SOURCES (USES)					
Capital leases	(73,264)	(16,980)			(90,244)
PILOT paid to county					
Operating transfers in/(out)	705,216	42,175	8,970		756,361
TOTAL OTHER FINANCING SOURCES (USES)	<u>631,952</u>	<u>25,195</u>	<u>8,970</u>		<u>666,117</u>
Net changes in fund balance	8,109	60,169	(100,029)		(31,751)
Fund balance, beginning of year	449,976	38,689	132,275	7,600	628,540
Fund balance, end of year	<u>\$ 458,085</u>	<u>\$ 98,858</u>	<u>\$ 32,246</u>	<u>\$ 7,600</u>	<u>\$ 596,789</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, 2020

Net change in fund balances - total governmental funds	\$ (31,751)
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>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.</p>	(256,675)
<p>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.</p>	263,599
<p>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.</p>	<u>18,105</u>
Change in net position of governmental activities	\$ <u><u>(6,722)</u></u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 2,386,437	\$ 55,040	\$ 59,685	\$ 2,501,162
Accounts receivable, net	2,954,244		20,145	2,974,389
Inventories	1,016,060			1,016,060
Prepaid items	8,368	2,876		11,244
Total Current Assets	<u>6,365,109</u>	<u>57,916</u>	<u>79,830</u>	<u>6,502,855</u>
Restricted Assets				
Cash and cash equivalents	<u>1,569,334</u>	<u>-</u>	<u>-</u>	<u>1,569,334</u>
Capital Assets				
Land	203,971	47,258	50,050	301,279
Utility plant in service	47,970,519			47,970,519
Waste-to-energy		1,444,544		1,444,544
Riverport authority			4,594,352	4,594,352
Machinery and equipment	2,744,186	2,385,393		5,129,579
Furniture and fixtures	662,365			662,365
Accumulated depreciation	<u>(31,478,934)</u>	<u>(2,275,716)</u>	<u>(1,832,299)</u>	<u>(35,586,949)</u>
Total Capital Assets, net	<u>20,102,107</u>	<u>1,601,479</u>	<u>2,812,103</u>	<u>24,515,689</u>
TOTAL ASSETS	<u>\$ 28,036,550</u>	<u>\$ 1,659,395</u>	<u>\$ 2,891,933</u>	<u>\$ 32,587,878</u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 229,390	\$ 26,525		\$ 255,915
Customer deposits payable	316,766			316,766
Accrued expenses	859,560	5,244		864,804
Accrued interest payable	106,249	729		106,978
Current portion - bonds payable	418,807			418,807
Current portion - capital leases	65,399	463,951		529,350
Total Current Liabilities	<u>1,996,171</u>	<u>496,449</u>		<u>2,492,620</u>
Noncurrent Liabilities				
Bonds payable	4,927,836			4,927,836
Capital lease payable	56,967	67,595		124,562
Compensated absences	34,035	7,974		42,009
Total Noncurrent Liabilities	<u>5,018,838</u>	<u>75,569</u>		<u>5,094,407</u>
TOTAL LIABILITIES	<u>7,015,009</u>	<u>572,018</u>		<u>7,587,027</u>
NET POSITION				
Investment in capital assets, net	14,633,098	1,069,933	\$ 2,812,103	18,515,134
Restricted	1,569,334			1,569,334
Unrestricted	4,819,109	17,444	79,830	4,916,383
TOTAL NET POSITION	<u>21,021,541</u>	<u>1,087,377</u>	<u>2,891,933</u>	<u>25,000,851</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 28,036,550</u>	<u>\$ 1,659,395</u>	<u>\$ 2,891,933</u>	<u>\$ 32,587,878</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, 2020

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
OPERATING REVENUES				
Electric meter sales	\$ 14,318,307			\$ 14,318,307
Water meter sales	1,389,709			1,389,709
Sewer collections	967,436			967,436
Reconnection fees	19,753			19,753
Miscellaneous income	12,723	\$ 3,646		16,369
Rental income			\$ 25,796	25,796
Pest control		113,337		113,337
Trash collections		861,496		861,496
TOTAL OPERATING REVENUES	<u>16,707,928</u>	<u>978,479</u>	<u>25,796</u>	<u>17,712,203</u>
OPERATING EXPENSES				
Salaries and benefits	1,978,670	398,157		2,376,827
Utilities	274,749	8,062		282,811
Administrative costs	311,059	34,999		346,058
Electric power purchased	9,932,300			9,932,300
Operating expenses	61,514	54,559	1,056	117,129
Supplies	151,673	94,595		246,268
Repairs	107,745	22,102		129,847
Depreciation	900,886	233,808	84,187	1,218,881
Bad debts	(37,047)			(37,047)
Dumping		185,282		185,282
Garbage bags		9,481		9,481
TOTAL OPERATING EXPENSES	<u>13,681,549</u>	<u>1,041,045</u>	<u>85,243</u>	<u>14,807,837</u>
OPERATING INCOME (LOSS)	<u>3,026,379</u>	<u>(62,566)</u>	<u>(59,447)</u>	<u>2,904,366</u>
NONOPERATING REVENUE (EXPENSES)				
Interest income	6,966	15		6,981
Interest expense	(226,564)	(18,230)		(244,794)
Capital contributions	130,371		300,000	430,371
Bond costs and other	(1,300)			(1,300)
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>(90,527)</u>	<u>(18,215)</u>	<u>300,000</u>	<u>191,258</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,935,852	(80,781)	240,553	3,095,624

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, 2020

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
OPERATING TRANSFERS				
Transfers in		\$ 4,204	\$ 34,897	\$ 39,101
Transfers out	\$ (795,462)			\$ (795,462)
NET OPERATING TRANSFERS	(795,462)	4,204	34,897	(756,361)
CHANGE IN NET POSITION	2,140,390	(76,577)	275,450	2,339,263
Total net position - beginning	18,881,151	1,163,954	2,616,483	22,661,588
Total net position - ending	\$ <u>21,021,541</u>	\$ <u>1,087,377</u>	\$ <u>2,891,933</u>	\$ <u>25,000,851</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, 2020

	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	\$ 16,310,151	\$ 978,479	\$ 25,344	\$ 17,313,974
Payments to suppliers	(11,459,690)	(386,206)	(1,056)	(11,846,952)
Payments to employees	(2,059,979)	(407,328)		(2,467,307)
Net cash provided by (used in) operating activities	2,790,482	184,945	24,288	2,999,715
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer to other funds	(795,462)			(795,462)
Transfer from other funds		4,204	34,897	39,101
Net cash provided by (used in) noncapital financing activities	(795,462)	4,204	34,897	(756,361)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(117,778)		(330,000)	(447,778)
Principal paid on capital debt	(627,813)	(139,585)		(767,398)
Interest paid on capital debt	(205,290)	(18,605)		(223,895)
Payment of related debt costs	(1,300)			(1,300)
Capital contributions	130,371		300,000	430,371
Net cash provided by (used in) capital and related financing activities	(821,810)	(158,190)	(30,000)	(1,440,371)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends received	6,966	15		6,981
Net cash provided by investing activities	6,966	15		6,981
Net Increase (Decrease) in Cash and Cash Equivalents	1,180,176	30,974	29,185	1,240,335
Cash and Cash Equivalents, January 1	2,775,595	24,066	30,500	2,830,161
Cash and Cash Equivalents, December 31	\$ 3,955,771	\$ 55,040	\$ 59,685	\$ 4,070,496
Cash and Cash Equivalents				
Unrestricted Cash and Cash Equivalents				\$ 2,501,162
Restricted Cash and Cash Equivalents				1,569,334
				\$ 4,070,496

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, 2020

	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)	\$ 3,026,379	\$ (62,566)	\$ (59,447)	\$ 2,904,366
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation expense	900,886	233,808	84,187	1,218,881
Decrease (increase) in accounts receivable	(397,754)		(452)	(398,206)
Decrease (increase) in inventories	(172,671)			(172,671)
Decrease (increase) in prepaid items	(720)	(1,614)		(2,334)
Increase (decrease) in accounts payable	84,360	24,488		108,848
Increase (decrease) in compensated absences	(442)	(72)		(514)
Increase (decrease) in customer deposits payable	(23)			(23)
Increase (decrease) in accrued expenses	(649,533)	(9,099)		(658,632)
Total adjustments	<u>(235,897)</u>	<u>247,511</u>	<u>83,735</u>	<u>95,349</u>
Net cash provided by (used in) operating activities	<u>\$ 2,790,482</u>	<u>\$ 184,945</u>	<u>\$ 24,288</u>	<u>\$ 2,999,715</u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2020

	<u>Firemen's Pension and Relief</u>
ASSETS	
Cash	\$ 5,318
Due from other funds	84,343
Investments	3,150,169
TOTAL ASSETS	<u>\$ 3,239,830</u>
NET POSITION	
Reserved for retirement benefits	<u>\$ 3,239,830</u>

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

CITY OF OSCEOLA, ARKANSAS
STATEMENT IN CHANGES OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020

		Firemen's Pension and Relief
		<u> </u>
ADDITIONS		
Contributions from state	\$	19,313
Local contributions		84,343
Earnings on investments		148,175
Net appreciation in fair value of investments		<u>260,631</u>
TOTAL ADDITIONS		<u>512,462</u>
DEDUCTIONS		
Benefit payments		259,198
Administrative		<u>31,284</u>
TOTAL DEDUCTIONS		<u>290,482</u>
CHANGE IN PLAN NET POSITION		221,980
Net position, beginning of year		<u>3,017,850</u>
Net position, end of year	\$	<u><u>3,239,830</u></u>

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

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

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. 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, 2020

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, 2020

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, 2020

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, 2020

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	33
Vehicles	5-10
Office equipment	5-10
Computer equipment	3

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, 2020

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 Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities: 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 \$263,599 difference are as follows:

Payment of debt principal and interest	\$ 86,211
PILOT payment made to county	<u>177,388</u>
Net adjustment to reduce net changes in fund balances - total government funds to arrive at changes in net assets of government activities	<u>\$ 263,599</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 \$256,675 difference are as follows:

Capital outlays	\$ 970,030
Depreciation expense	<u>(713,355)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 256,675</u>

CITY OF OSCEOLA, ARKANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2020

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 \$18,105 difference are as follows:

Compensated absences	\$ (8,462)
Prepaid expense	(9,493)
Accrued interest	<u>(150)</u>
Net adjustment to decrease net changes in fund balance - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (18,105)</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 January 31, 2021, the City Council approved the appropriations for the 2020 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 determine by the repurchase agreement.

CITY OF OSCEOLA, ARKANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2020

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, 2020, cash deposits categorized by level of risks are as follows:

	Category 1	Category 2	Category 3
Deposits per Bank	\$ 1,242,555	\$ 3,551,182	

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, 2020.

Corporate bonds	\$	1,709,391
Equities		1,430,977
Money Market		9,801
		\$ 3,150,169

CITY OF OSCEOLA, ARKANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2020

NOTE F – RESTRICTED ASSETS – CASH AND CASH EQUIVALENTS

Restricted assets as of December 31, 2020 consisted of the following:

General - Fire Department	\$	59,815
General - Cultural Civic Center Grant		46,785
General - OPAR Lighting Grant		13,795
General - Coston Building Grant		14,546
Airport - Grant Funds		80,595
Electric, Water and Sewer - Bond proceeds		1,433,082
Electric, Water and Sewer - Debt Service		136,252
	<u>\$</u>	<u>1,784,870</u>

NOTE G – ACCOUNTS RECEIVABLE

Accounts receivable as of December 31, 2020, for the City's individual, major funds and non-major, internal service and fiduciary funds, taken together, net realizable values were as follows:

Description	Electric, Water, and Sewer Fund	Riverport Authority Fund	General Fund	Airport Fund	Total
Accounts	\$ 2,954,244				\$ 2,954,244
Property taxes			\$ 8,779		8,779
Sales taxes			203,967		203,967
Grants				398,750	398,750
Rental income		20,145			20,145
Total	<u>\$ 2,954,244</u>	<u>\$ 20,145</u>	<u>\$ 212,746</u>	<u>\$398,750</u>	<u>\$ 3,585,885</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE H – CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2020, 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	8,978,786			8,978,786
Buildings	9,176,630			9,176,630
Improvements	4,086,534	\$ 675,097		4,761,631
Machinery and equipment	8,485,385	38,257	\$ 75,210	8,448,432
Total capital assets being depreciated	<u>30,727,335</u>	<u>713,354</u>	<u>75,210</u>	<u>31,365,479</u>
Less accumulated depreciation for:				
Infrastructure - streets	8,574,791	42,187		8,616,978
Buildings	6,584,538	177,995		6,762,533
Improvements	1,893,598	248,926		2,142,524
Machinery and equipment	6,759,026	500,921	75,210	7,184,737
Total accumulated depreciation	<u>23,811,953</u>	<u>970,029</u>	<u>75,210</u>	<u>24,706,772</u>
Net Capital Assets Being Depreciated	<u>6,915,382</u>	<u>(256,675)</u>		<u>6,658,707</u>
Net Governmental Capital Assets	<u>\$ 6,917,382</u>	<u>\$ (256,675)</u>	<u>\$ -</u>	<u>\$ 6,660,707</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

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	\$ 301,279			\$ 301,279
Capital assets being depreciated				
Utility plant in service	47,852,741	\$ 117,778		47,970,519
Riverport authority	4,264,352	330,000		4,594,352
Waste-to-energy conversion facility	1,444,544			1,444,544
Furniture and fixtures	662,365			662,365
Machinery and equipment	5,129,579			5,129,579
Total capital assets being depreciated	<u>59,353,581</u>	<u>447,778</u>		<u>59,801,359</u>
Less accumulated depreciation for				
Utility plant in service	27,886,294	756,934		28,643,228
Riverport authority	1,748,113	84,187		1,832,300
Waste-to-energy conversion facility	645,067	36,114		681,181
Furniture and fixtures	648,442	4,202		652,644
Machinery and equipment	3,440,152	337,444		3,777,596
Total accumulated depreciation	<u>34,368,068</u>	<u>1,218,881</u>	<u>-</u>	<u>35,586,949</u>
Net Capital Assets Being Depreciated	<u>24,985,513</u>	<u>(771,103)</u>		<u>24,214,410</u>
Net Business-Type Capital Assets	<u>\$ 25,286,792</u>	<u>\$ (771,103)</u>	<u>\$ -</u>	<u>\$ 24,515,689</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE H – CAPITAL ASSETS – (CONT'D)

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

<u>Government Activities</u>	
General government	\$ 86,307
Law enforcement	209,441
Highways and streets	128,980
Public safety	199,040
Recreation and culture	187,284
Airport	158,977
Total Depreciation Expense - Governmental Activities	<u>\$ 970,029</u>
<u>Business-Type Activities</u>	
Electric, water & sewer	\$ 900,886
Sanitation	233,808
Riverport authority	84,187
Total Depreciation Expense - Business-Type Activities	<u>\$1,218,881</u>

NOTE I – LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2020 were as follows:

	<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	\$ 174,523	\$ -	\$ 86,212	\$ 88,311	\$ 49,377
Total Governmental Activity Long-term Liabilities	<u>\$ 174,523</u>	<u>\$ -</u>	<u>\$ 86,212</u>	<u>\$ 88,311</u>	<u>\$ 49,377</u>
	<u>Ending Balance</u>	<u>Additions</u>	<u>Retirement</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Business Type Activities					
Revenue Bond Series	\$ 5,910,790	\$ -	\$ 564,147	\$ 5,346,643	\$ 418,807
Capital leases	857,163	94,020	297,271	653,912	529,350
Total Business Activity Long-term Liabilities	<u>\$ 6,767,953</u>	<u>\$ 94,020</u>	<u>\$ 861,418</u>	<u>\$ 6,000,555</u>	<u>\$ 948,157</u>

Capital Leases - Primary Government: At December 31, 2020, 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, 2020

NOTE I – LONG-TERM DEBT – (CONT'D)

As of December 31, 2020, the future minimum lease obligations and the net present value of these minimum lease payments were as follows:

	Governmental Activities	Business-Type Activities
Year ended December 31,		
2021	52,220	543,571
2022	28,047	83,565
2023	12,249	24,769
2024	-	20,641
Total minimum lease payments	92,516	672,546
Less interest	(4,205)	(18,634)
Present value of minimum lease payments	\$ 88,311	\$ 653,912

As of December 31, 2020, 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	\$ 1,829,023
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	162,039
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	3,355,581
	5,346,643
Less: current portion of bonds payable	(418,807)
Bonds payable, net	\$ 4,927,836

Revenue bonds debt service requirements to maturity are as follows:

	Principal	Interest	Total
2021	\$ 418,807	\$ 181,677	\$ 600,484
2022	265,805	171,696	437,501
2023	274,716	162,785	437,501
2024	283,936	153,565	437,501
2025	293,473	144,028	437,501
2026 - 2030	1,622,367	565,138	2,187,505
2030 - 2035	1,456,116	284,883	1,740,999
2036 - 2040	731,423	92,742	824,165
	\$ 5,346,643	\$ 1,756,514	\$ 7,103,157

Interest expense for bonds payable totaled \$221,666 in 2020.

CITY OF OSCEOLA, ARKANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2020

NOTE I – LONG-TERM DEBT – (CONT'D)

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.

NOTE J – FUND BALANCE

Fund balance classifications at December 31, 2020 are composed of the following:

	General Fund	Street Fund	Airport Fund	Nonmajor Funds	Total
Restricted					
Public safety	\$ 59,816				\$ 59,816
Highways and streets		\$ 98,858			98,858
Grants	75,125		\$ 26,390		101,515
Total restricted	<u>134,941</u>	<u>98,858</u>	<u>26,390</u>		<u>260,189</u>
Assigned					
Recreation and culture				\$ 7,600	7,600
Unassigned					
General government	<u>323,144</u>		<u>5,856</u>		<u>329,000</u>
Total Fund Balances	<u>\$ 458,085</u>	<u>\$ 98,858</u>	<u>\$ 32,246</u>	<u>\$ 7,600</u>	<u>\$ 596,789</u>

CITY OF OSCEOLA, ARKANSAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2020

NOTE K – 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	\$ 705,216	\$ 42,175	\$ 8,970		\$ 756,361
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		\$ 4,204	\$ 34,897	\$ 39,101
Operating transfers out	\$ 795,462			\$ 795,462

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

	Governmental- Type Funds	Enterprise Funds	Total
Operating transfers in	\$ 756,361	\$ 39,101	\$ 795,462
Operating transfers out		795,462	795,462
Difference			\$ -

NOTE L – 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, 2020

NOTE L – 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 which 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, 2020

NOTE L – PENSION PLANS (CONT'D)

The City's contributions for the year ended December 31, 2020 was \$315,077.

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, 2020 was \$19,313.

NOTE M - 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, 2020, and for the prior three fiscal years, there were no settlements that exceeded insurance coverage.

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, 2020, and for the prior three fiscal years, there were no claims that exceeded insurance coverage.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE M - OTHER INFORMATION (CONT'D)

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 N – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 17, 2021, the date which the financial statements were available to be issued.

CITY OF OSCEOLA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR YEAR ENDED DECEMBER 31, 2020

	<u>CFDA NUMBER</u>	<u>EXPENDITURES</u>
FEDERAL ASSISTANCE		
Grantor/Pass through Grantor/Program Title		
U.S. Dept of Agriculture		
Community Facilities Loans and Grants	10.766	\$ 3,000
Community Facilities Loans and Grants	10.766	112,387
Community Facilities Loans and Grants	10.766	96,364
Community Facilities Loans and Grants	10.766	23,359
Total U.S. Dept of Agriculture		<u>235,110</u>
U.S. Dept of Transportation		
Airport Improvement Program	20.106	410,582
Pass through AR State Police		
National Priority Safety Program	20.616	870
Total U.S. Dept of Transportation		<u>411,452</u>
U.S. Dept of the Treasury		
Pass through AR Dept of Finance		
Corona Virus Relief Fund	21.019	307,315
Total		<u>\$ 953,877</u>

CITY OF OSCEOLA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation – The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The purpose of this schedule is to present a summary of those activities which have been financed by the U.S. Government. For the purpose of this schedule, federal awards include all federal assistance and procurement relationships entered into by the City of Osceola. It is not intended to be, and does not present the financial position of the City of Osceola AR, or the results of its operations in conformity with generally accepted accounting principles.
2. Revenue and Expenditure Recognition – Revenue is recognized when earned by the entity. Expenditures for direct costs are recognized using the modified accrual basis of accounting and cost accounting principles contained in U.S. Office of Management and Budget OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.
3. The Entity did not elect to use the 10% de minimis indirect cost rate.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 170,000	\$ 194,762	\$ 24,762
Property taxes	1,334,018	1,232,885	(101,133)
Franchise fees	130,000	87,503	(42,497)
Sales taxes	2,150,000	2,390,399	240,399
Fines, forfeitures, and costs	200,000	220,317	20,317
Interest	500	105	(395)
Local permits and fees	141,600	192,222	50,622
Golf course fees	55,465	38,608	(16,857)
Jail fees	15,000	72,648	57,648
Rental income	31,000	19,379	(11,621)
Grant income	20,000	715,957	695,957
Other revenues	46,242	75,884	29,642
TOTAL REVENUES	<u>4,293,825</u>	<u>5,240,669</u>	<u>946,844</u>
EXPENDITURES			
Current			
General government	782,890	768,957	13,933
Law enforcement	2,570,093	2,601,444	(31,351)
Public safety	1,296,957	1,516,825	(219,868)
Recreation and culture	702,553	775,385	(72,832)
TOTAL CURRENT	<u>5,352,493</u>	<u>5,662,611</u>	<u>(310,118)</u>
Capital outlays	<u>73,500</u>	<u>201,901</u>	<u>(128,401)</u>
TOTAL EXPENDITURES	<u>5,425,993</u>	<u>5,864,512</u>	<u>(438,519)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,132,168)	(623,843)	508,325
OTHER FINANCING SOURCES (USES)			
Capital leases	(126,572)	(73,264)	53,308
PILOT paid to county			
Operating transfers in	<u> </u>	<u>705,216</u>	<u>705,216</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,572)</u>	<u>631,952</u>	<u>758,524</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,258,740)</u>	8,109	<u>\$ 1,266,849</u>
Fund balance, beginning of year		<u>449,976</u>	
Fund balance, end of year		<u>\$ 458,085</u>	

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STREET FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 550,000	\$ 585,731	\$ 35,731
Property taxes		158,906	158,906
Interest	40	50	10
Other revenues		7,290	7,290
TOTAL REVENUES	<u>550,040</u>	<u>751,977</u>	<u>201,937</u>
EXPENDITURES			
Current			
Highways and streets	837,750	717,003	120,747
TOTAL CURRENT	<u>837,750</u>	<u>717,003</u>	<u>120,747</u>
Capital outlays			
TOTAL EXPENDITURES	<u>837,750</u>	<u>717,003</u>	<u>120,747</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(287,710)	34,974	322,684
OTHER FINANCING SOURCES(USES)			
Capital leases	(45,000)	(16,980)	28,020
Operating transfers in		42,175	42,175
TOTAL OTHER FINANCING SOURCES(USES)	<u>(45,000)</u>	<u>25,195</u>	<u>70,195</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>(332,710)</u>	60,169	\$ <u>392,879</u>
Fund balance, beginning of year		38,689	
Fund balance, end of year		<u>\$ 98,858</u>	

CITY OF OSCEOLA, ARKANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

	<u>Bicentennial Fund</u>	<u>Bonds and Fines Fund</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 7,600	\$ 11,306	\$ 18,906
Total Assets	<u>\$ 7,600</u>	<u>\$ 11,306</u>	<u>\$ 18,906</u>
LIABILITIES			
Due to other agencies		\$ 11,306	\$ 11,306
Total Liabilities		<u>11,306</u>	<u>11,306</u>
FUND BALANCES			
Assigned	\$ 7,600		7,600
Total Fund Balances	<u>7,600</u>		<u>7,600</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,600</u>	<u>\$ 11,306</u>	<u>\$ 18,906</u>

CITY OF OSCEOLA, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

	Bicentennial Fund	Bonds and Fines Fund	Total Nonmajor Governmental Funds
INCOME			
Interest Income			
EXPENDITURES			
Total Expenditures			
Excess (deficiency) of revenues over expenditures			
OTHER FINANCING SOURCES			
Operating transfers in			
Net Change in Fund Balance			
Fund Balance, beginning of year	\$ 7,600		\$ 7,600
Fund Balance, end of year	<u>\$ 7,600</u>		<u>\$ 7,600</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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 17, 2021.

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 in the accompanying schedule of findings and questioned costs as item #2020-1, that we consider to be a material weakness.

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 are described in the accompanying schedule of findings and questioned costs and corrective action plan. 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
December 17, 2021

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

**Independent Auditor's Report on Compliance for Each Major Federal Program and
Internal Control Over Compliance as Required by the Uniform Guidance**

To the City Officials
Osceola, AR

Report on Compliance for Each Major Federal Program

We have audited the City of Osceola's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Osceola's major federal programs for the year ended December 31, 2020. The Entity's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and responses.

Management's Responsibility

Management is responsible for the compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Osceola's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Requirements require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Osceola's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Osceola's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Osceola complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance which is required to reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item # 2020-002). Our opinion on the major federal program is not modified with respect to these matters.

Management of the City of Osceola' response to noncompliance findings identified in our audit is described in the accompanying corrective action plan.

The Entity's response was not subject to the auditing procedures applied in the audit of noncompliance and accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of City of Osceola is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Osceola's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Osceola' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items #2020-003, that we consider to be a significant deficiency.

The Entity's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
Wynne, AR 72396
December 17, 2021

**CITY OF OSCEOLA
Corrective Action Plan
Year Ended December 31, 2020**

City of Osceola respectfully submits the following corrective action plan for the year ended December 31, 2020.

The findings from the December 31, 2020 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#2020-001 - Internal control –Segregation of duties – The Organization will continue to evaluate segregation of duties issues.

2020-002 – Cash disbursements were not made timely – Program managers have been informed of requirements for minimizing the time between grant deposits and disbursements.

2020-003– Internal Control Federal Awards – The Organization has established a process which designates individuals with the appropriate skills, knowledge and experience to oversee all federal grant activity. This includes timely review of all grant expenditures, reimbursements, compliance and reporting requirements.

Accountable Official’s Name and Phone Number: Sally Wilson, Mayor
870-563-5245

**MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 1045
Wynne, AR 72396**

**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, 2020, and have issued our report thereon dated December 17, 2021.

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 intended 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
December 17, 2021