

**AGENDA**  
**OSCEOLA CITY COUNCIL REGULAR MEETING**  
**March 21, 2022                      5:00**  
**303 HALE AVENUE - COUNCIL CHAMBERS**

1. PRAYER THEN MEETING CALLED TO ORDER & ROLL CALL by City Clerk Jessica Griffin
2. ACTION: MINUTES: February 21<sup>st</sup> regular meeting
3. REPORTS
  - a. A & P Tax Commission request – Megan Owens and Dr. Jim Shemwell
  - b. Chamber of Commerce/Music Tourism meeting, Wed., March 9<sup>th</sup> @ 11:00 – Megan Owens
  - c. SHIFT, Museum, and District Court Report (attached)
  - d. Main Street report – New downtown green blade street signs – Jane Stanford
  - e. Financial Report & Presentation of 2020 Financial Audit – Melissa Brothers
  - f. Improvement Task Force met on Feb 25<sup>th</sup> & March 11<sup>th</sup> – See Citywide Service Plan in packet
  - g. Police/Fire reports & meeting on March 9<sup>th</sup> – See reports in packet
  - h. OPAR/Golf/Animal Control reports & meeting on March 9<sup>th</sup> – See reports in packet
  - i. Code Enforcement report & meeting with staff on March 10<sup>th</sup> – See reports in packet
  - j. Utility/Finance reports & meeting on March 10<sup>th</sup> – See reports in packet
  - k. Street & Sanitation report & meeting with staff on March 11<sup>th</sup> – See reports in packet
4. UNFINISHED BUSINESS
  - a. Resolution: Application for CDBG for Street repair – Cody Shreve
  - b. Update on condemned for demolition/asbestos test report – Cody Shreve
  - c. Resolution: Home Assistance grant, hold until April – Cody Shreve
5. NEW BUSINESS
  - a. Resolution: Electric Transformer Repair at Carroll Smith Elementary – Philip Adcock
  - a. Resolution: Electric meters for AMI system – Philip Adcock
  - b. Resolution: Tax Back Program for Envirotech Vehicles, Inc.
6. ANNOUNCEMENTS THEN ADJOURNMENT
  - 1) March 26-28, ARML Conference.  
On Sunday, March 27<sup>th</sup>  
10:30 – Presentation to Osceola; Trendsetter Honorable mention award  
Noon – Presentation to Osceola; Volunteer Community of the Year
  - 2) Community Improvement Task Force – 2<sup>nd</sup> & 4<sup>th</sup> Fridays @ 10:00, March 25<sup>th</sup> & April 8<sup>th</sup>
  - 3) Music Tourism meeting– 2<sup>nd</sup> WEDNESDAY each month, April 13<sup>th</sup> @ 11:00, at the Chamber
  - 4) Tuesday, April 5<sup>th</sup>: Planning Commission, 7:00 pm
  - 5) Friday, April 8<sup>th</sup>; Public Works, @ 9:00
  - 6) Wednesday, April 13<sup>th</sup>; Police/Fire @ 3:00
  - 7) Wednesday, April 13<sup>th</sup>; OPAR/Golf/Animal Control @ 4:00
  - 8) Thursday, April 14<sup>th</sup>; Code Enforcement @ 1:15
  - 9) Thursday, April 14<sup>th</sup>; Finance/Utilities, @ 4:00
  - 10) Saturday, April 23<sup>rd</sup>, Countywide Cleanup Day, 9:00 - noon



**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%        |
| <b>Revenue:</b>            |                  |                  |                  |                  |                  |                  |                   |  |           |
| 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%        |
| <b>Total Funds</b>         | <b>1,966,293</b> | <b>1,647,262</b> | <b>(319,030)</b> | <b>1,966,293</b> | <b>1,647,262</b> | <b>(319,030)</b> | <b>23,595,511</b> |  | <b>7%</b> |
| <b>Operating Expense:</b>  |                  |                  |                  |                  |                  |                  |                   |  |           |
| 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%        |
| <b>Total Funds</b>         | <b>1,959,045</b> | <b>2,117,891</b> | <b>(158,846)</b> | <b>2,055,750</b> | <b>2,117,891</b> | <b>(62,141)</b>  | <b>23,508,542</b> |  | <b>9%</b> |
| <b>Impact to Surplus:</b>  |                  |                  |                  |                  |                  |                  |                   |  |           |
| 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%       |
| <b>Total Funds</b>         | <b>7,247</b>     | <b>(470,629)</b> | <b>477,876</b>   | <b>(89,457)</b>  | <b>(470,629)</b> | <b>(381,171)</b> | <b>86,969</b>     |  |           |



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 employee 8-10 employees w/ Full Time Hours

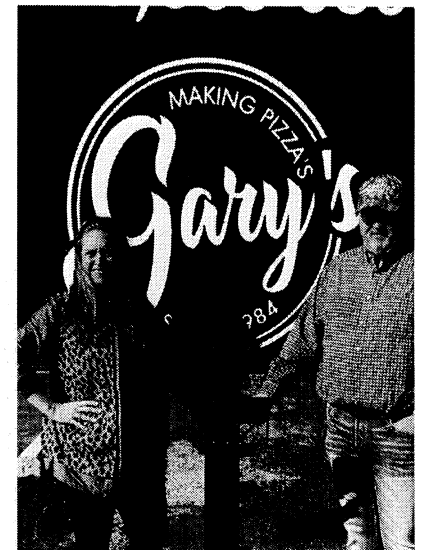
## Community Involvement

- Opened Dine In Services - April, 2021

## What's to Come

- Added Shaved Ice – May, 2021
- Added Beer, Wine & 5 TV's – October, 2021
- New Menu & New Items – February, 2022

## Grant Renewal And Assumptions



# Our Team

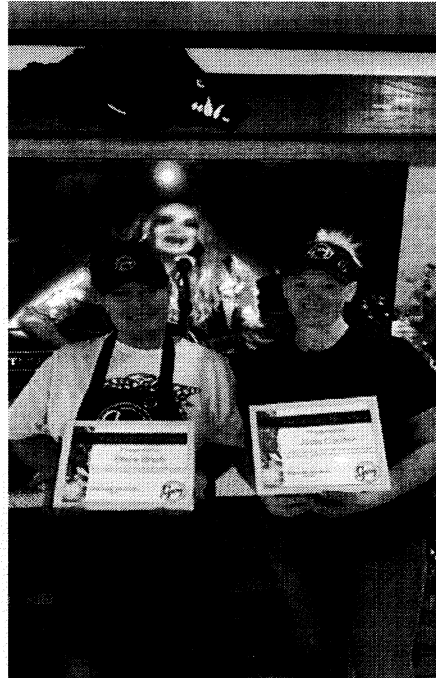
Our First Year

Our Team

Community  
Involvement

What's to Come

Grant Renewal  
And  
Assumptions



- 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

# 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                | <ul style="list-style-type: none"><li>• Continue to Sponsor and Support Local Athletics &amp; Community Events</li><li>• We have now been told we can serve Beer &amp; Wine on Sunday's. That started on 2/13.</li><li>• Will Host March Madness Watch Parties</li></ul>  |
| Our Team                      | <ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li></ul> |
| Community Involvement         | <ul style="list-style-type: none"><li>• We are exploring other delivery options (Bite Squad, Grubhub, Door Dash, UberEats).<ul style="list-style-type: none"><li>○ Our goal is to be able to open delivery options to factories/steel mills that fall outside of our delivery service area.</li></ul></li></ul>   |
| What's to Come                | <ul style="list-style-type: none"><li>• Add breakfast to our menu</li><li>• We are getting quotes on new signage and for the removal of the old sign/pole.</li></ul>  |
| Grant Renewal And Assumptions | <ul style="list-style-type: none"><li>• We are also getting quotes on new booths and looking at ways to enhance our Dine-In experience.</li><li>• Since our Santa Event was such a hit, we are going to increase the # of events.</li><li>• Host a Fall Festival to include pumpkin carving and other events.</li></ul>   |

# 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

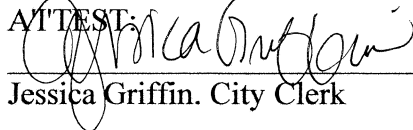
WHEREAS, the Osceola City Council has already approved the AMI system contract and its components; and

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 21<sup>st</sup> 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 |

|                  |                       |
|------------------|-----------------------|
| <b>Sub-Total</b> | <b>USD 258,708.60</b> |
|------------------|-----------------------|

|              |                       |
|--------------|-----------------------|
| <b>Total</b> | <b>USD 258,708.60</b> |
|--------------|-----------------------|

### 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](mailto: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.

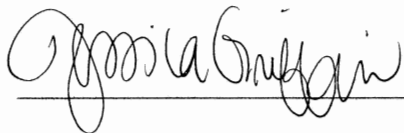
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to purchase water department equipment from Core & Main.

PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF FEBRAURY, 2022.

A handwritten signature in cursive script, appearing to read "Sally Wilson", is written over a horizontal line.

Sally Wilson, Mayor

ATTEST:

A handwritten signature in cursive script, appearing to read "Jessica Griffin", is written over a horizontal line.

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<br>Seq# | Product Code      | Description  | Qty<br>Ordered | Qty<br>Shipped | Qty<br>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 RESETTER<br>(NO LEAD)                                | 5              |                |            | 134.57000  | EA  | 672.85    |
|             | 34204FGLF         | 0818-20NL 2 BRASS GV NRS<br>FIPTXFIPT NO LEAD                          | 15             |                |            | 34.35000   | EA  | 515.25    |
|             | 4607VB727WR4133NL | VB72-7WR4133NL 5/8X3/4 SETTER<br>W/BALL ANGLE 3/4 PJXDF (LOW<br>LEAD)  | 12             |                |            | 143.30000  | EA  | 1719.60   |
|             | 390710C4434NL     | C44-34NL 3/4X1 PJCTS COUPLING<br>NO LEAD                               | 15             |                |            | 30.39000   | EA  | 455.85    |
|             | 4407C38232NL      | C38-23-2-NL 5/8X3/4 MTR CPLG<br>NO LEAD                                | 15             |                |            | 14.49000   | EA  | 217.35    |
|             | 4407C38233NL      | C38-23-3-NL 5/8X3/4X3 MTR CPLG<br>NO LEAD                              | 15             |                |            | 17.35000   | EA  | 260.25    |
|             | 72244010506000    | 244-010506-000 3/4X6 REP CLP<br>FULL CIRCLE 1.05 OD                    | 20             |                |            | 65.15000   | EA  | 1303.00   |
|             | 72244010503000    | 244-010503-000 3/4X3 REP CLP<br>FULL CIRCLE 1.05 OD                    | 20             |                |            | 31.35000   | EA  | 627.00    |
|             | 74411023801003    | 411-023801-003 2X5 CPLG<br>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<br>FULL CIRCLE 1.32 OD                      | 20             |                |            | 65.63000   | EA  | 1312.60   |
|             | 605426M32780      | 2780-05 AVK HYD 3'6" B 5-1/4VO<br>3W 6" MJ OL 1-1/2 PENT<br>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/<br>CIR                                  | 40             |                |            | 20.00000   | EA  | 800.00    |
|             | 2704CH            | 4 PVC SDR35 SWR CAP HUB SW<br>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<br>Seq# | Product Code   | Description   | Qty<br>Ordered | Qty<br>Shipped | Qty<br>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<br>+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<br>PE3408 NSF SDR-9 D2737 | 500            |                |            | .40000    | FT  | 200.00    |
|             | 0910E200C1     | 1X100' CTS PE TUBING 200PSI<br>PE3408 NSF SDR-9 D2737   | 200            |                |            | .48000    | FT  | 96.00     |
|             | 27044HH        | 4 PVC SDR35 SWR 45 HXH<br>SOLVENT WELD (GLUE)           | 20             |                |            | 5.00000   | EA  | 100.00    |
|             | 27042HH        | 4 PVC SDR35 SWR 22-1/2 HXH<br>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

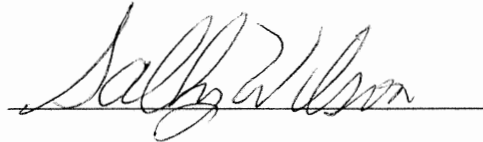
WHEREAS, the City published a competitive bid ad in the local paper and AV Water Technologies submitted the only quote for these meters, and

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.

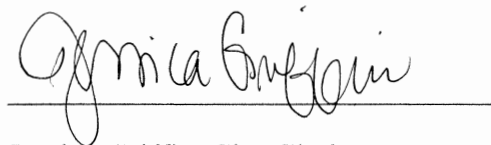
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to purchase water department equipment from AV Water Technologies.

PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF FEBRAURY, 2022.

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

Sally Wilson, Mayor

ATTEST:

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

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

**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

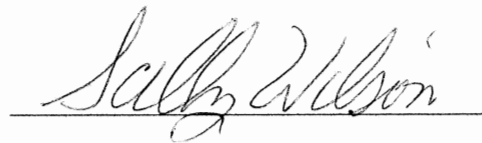
WHEREAS, the City published competitive bid ad in the Arkansas Democrat Gazette and Jowers General Contracting submitted the only quote; and

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.

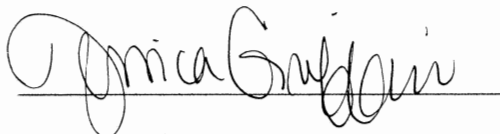
NOW THEREFORE, BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS that the Mayor is hereby authorized to accept this quote.

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

|                   |                    |
|-------------------|--------------------|
| <b>Total Bid:</b> | <b>\$59,443.00</b> |
|-------------------|--------------------|

.....

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 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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 1<sup>st</sup> 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 Naloxone 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.

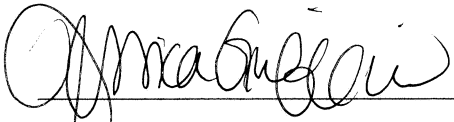
Tony Jefferson addressed the Council about concern with letter he received about his property.

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

Meeting was adjourned.

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Sally Wilson, Mayor



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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 1<sup>st</sup>. 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 21<sup>st</sup> 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](http://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        |
| <b>Total</b>               | <b>\$3,000</b> |

*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](https://www.facebook.com/UniversalHousing/?ref=page_internal) or

<https://www.uhdchousing.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

son, 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.

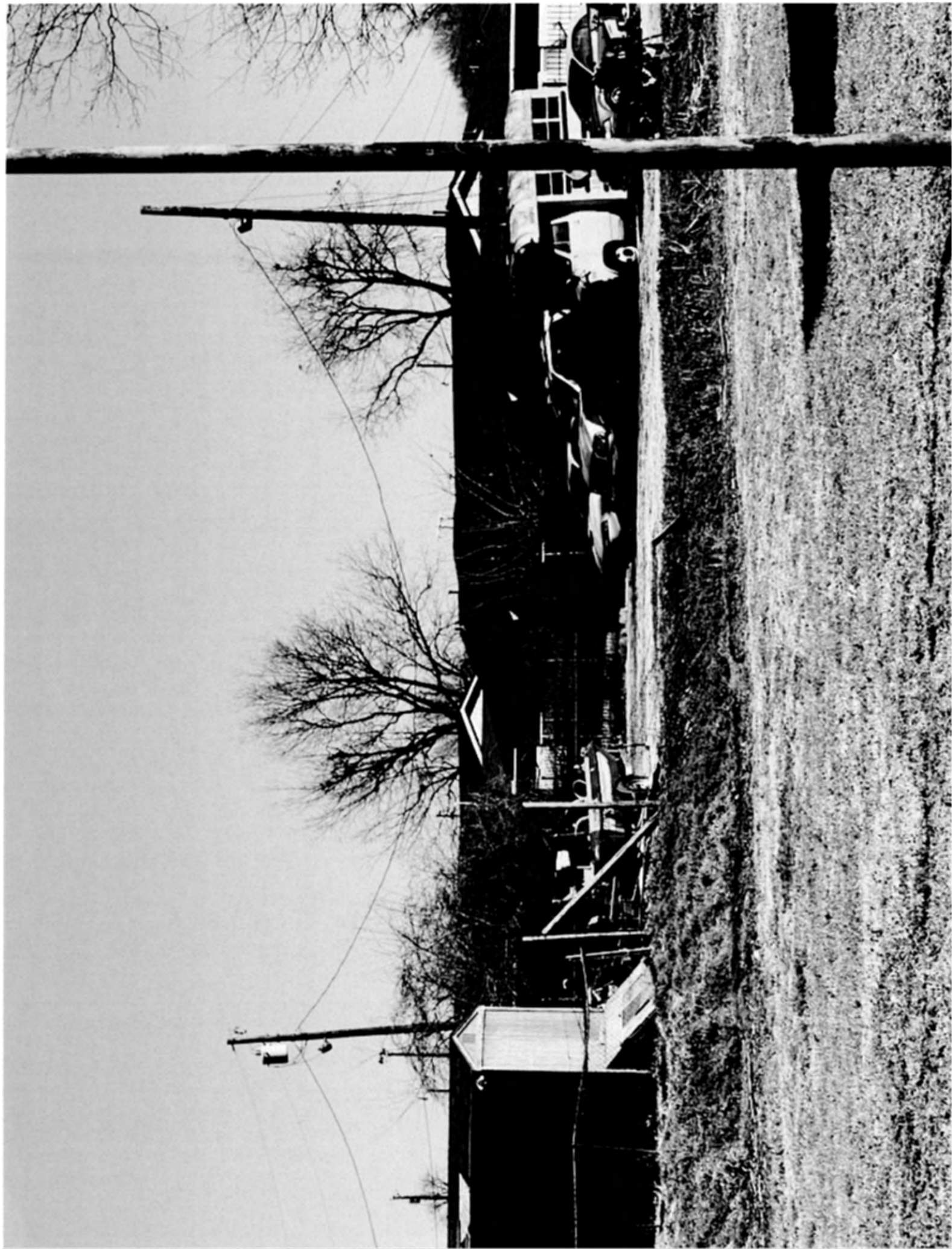


105 Parkway St  
Valerie Jefferson









# **OSCEOLA POLICE DEPARTMENT**

Monthly Report for

**February-22**

**Jerry Hamilton  
Chief of Police**

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

| <b><u>INCOME</u></b>   | <b><u>Feb</u></b>      | <b><u>Year to Date</u></b> |
|------------------------|------------------------|----------------------------|
| 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                     |
| <br>Sub-Total          | <br><u>\$32,485.11</u> | <br><u>\$51,760.68</u>     |

**DETENTION FACILITY INCOME:**

|                              |                        |                        |
|------------------------------|------------------------|------------------------|
| 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               |
| <br>Sub-Total                | <br><u>\$8,347.00</u>  | <br><u>\$18,805.00</u> |
| <br>Grand Total              | <br><u>\$40,832.11</u> | <br><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>34,165.55</u> |
|                     | \$ 42,638.63 |                  |

|                     |           |                        |
|---------------------|-----------|------------------------|
| Accounts Receivable | 2/28/2022 | <u>\$ 2,107,765.88</u> |
|---------------------|-----------|------------------------|



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   |



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Member FDIC

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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  
[REDACTED]

INFOLINE 1-888-797-7711

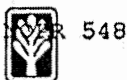
|  |           |                   |
|--|-----------|-------------------|
| 2021 CHECKING YEAR TO DATE INTEREST PAID |           | 18.66             |
| ***** CHECKING ACCOUNT SUMMARY *****     |           |                   |
| PREVIOUS BALANCE                         | 29,551.42 | AVERAGE BALANCE   |
| + 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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CITY OF OSCEOLA  
POLICE DEPT BONDS AND FINES  
401 W KEISER AVE  
OSCEOLA AR 72370-3638

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PAGE 2

STATEMENT DATE  
02/28/22  
ACCOUNT NUMBER  
0151187

\* \* \* \* \* 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

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PAGE 3

STATEMENT DATE  
02/28/22  
ACCOUNT NUMBER  
[REDACTED]

\*\*\*\*\* 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<br>MONTH | YEAR TO<br>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               |
| ATTEMPTED 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 PARAPHERNALIA                 | 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 INDICENCY 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 VEHICLE(A)                | 0 | 0  |
| THEFT/RECV, BUYING, ETC(A)                 | 0 | 0  |
| THEFT/SHOPLIFTING (A)                      | 0 | 2  |
| THEFT-FELONY                               | 1 | 1  |
| TRAFFICKING A CONTROLLED SUBSTANCE         | 0 | 0  |
| UNAUTHORIZED USE OF A VEHICLE              | 0 | 0  |
| UNKNOWNLY 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       |
| <br>TOTAL                        | <br>156 | <br>327 |

Osceola Police Department Training Report  
February 2022

| Training Course                | Number of<br>People | Training<br>Hours | Total Hours |
|--------------------------------|---------------------|-------------------|-------------|
| ACIC<br>Basic<br>Certification | 3                   | 2                 | 6           |
| Basic life support             | 3                   | 5                 | 15          |
| Naoxone<br>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         |
| <b>TOTALS</b>             | <b>37</b> | <b>71</b> |

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:** 3-21-2022

**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 11<sup>th</sup> 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 additional 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 4<sup>th</sup> 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 18<sup>th</sup>.

### **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 16<sup>th</sup> 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 15<sup>th</sup> 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) 1<sup>st</sup> 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 14<sup>th</sup>
- 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 2<sup>nd</sup> 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 16<sup>th</sup>
- 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 24<sup>th</sup> – first scramble. Catered by Hog Pen
- 2) March 27<sup>th</sup> - 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 30<sup>th</sup> – 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 14<sup>th</sup> sale thru Joey R. Pyle Auction.
- 17) New Zoning Map is being completed by McClelland Engineering
- 18) Planning Commission gathered March 1<sup>st</sup>. 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. 14<sup>th</sup>, 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. 16<sup>th</sup> 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 11<sup>th</sup>.

**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 25<sup>th</sup>. 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.

| <b>Improvement Task Force</b>        | <b>Owners</b> | <b>Priority</b> | <b>March 11th, 2022</b>  | <b>Citywide Service Plan</b>  |
|--------------------------------------|---------------|-----------------|--|---|
|                                      |               | <b>(L/M/H)</b>  | <b>(Where the project is currently)</b>                        | <b>(What is needed to finish or what has caused work stoppage)</b>                                |
| <b>Code Enforcement</b>              |               |                 | 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  |
| <b>Public Works</b>                  |               |                 | 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   |
| <b>Parks/Recreation &amp; Animal</b> |               |                 | 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   |
| <b>Utilities &amp; Finance</b>       |               |                 | 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.  |
| <b>Airport/Riverport</b>             |               |                 |  |   |
| 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           |                 |  |   |
| <b>Police and Fire</b>               |               |                 | 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   |
| <b>Music Heritage Tourism</b>        |               |                 | 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   |
| <b>Community Development</b>         |               |                 |  |   |
| Renew Osceola CDC                    | Ralph         | H               | Tax exempt status received in March 2021                       |   |
| Osceola.Org website                  | Ray/Cody      |                 |  | Design Stage  |
| <b>Non Profit OCBA</b>               |               |                 |  |   |
| Yard of the Month                    | Cindy/Ray     |                 | restart in Spring  | Move to year round at next OCBA meeting   |
| <b>Quality of Life</b>               |               |                 |  |   |
| 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%        |
| <b>Revenue:</b>            |                  |                  |                  |                  |                  |                  |                   |  |            |
| 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%        |
| <b>Total Funds</b>         | <b>1,966,293</b> | <b>2,043,185</b> | <b>76,893</b>    | <b>3,932,585</b> | <b>3,690,448</b> | <b>(242,138)</b> | <b>23,595,511</b> |  | <b>16%</b> |
| <b>Operating Expense:</b>  |                  |                  |                  |                  |                  |                  |                   |  |            |
| 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%        |
| <b>Total Funds</b>         | <b>1,959,045</b> | <b>2,096,737</b> | <b>(137,692)</b> | <b>3,918,090</b> | <b>4,214,628</b> | <b>(296,538)</b> | <b>23,508,542</b> |  | <b>18%</b> |
| <b>Impact to Surplus:</b>  |                  |                  |                  |                  |                  |                  |                   |  |            |
| 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%         |
| <b>Total Funds</b>         | <b>7,247</b>     | <b>(53,552)</b>  | <b>60,799</b>    | <b>14,495</b>    | <b>(524,180)</b> | <b>(538,675)</b> | <b>86,969</b>     |  |            |

## 01 -OSCEOLA LIGHT &amp; POWER

| ACCOUNT #          | ACCOUNT DESCRIPTION            | BALANCE              |
|--------------------|--------------------------------|----------------------|
| <b>ASSETS</b>      |                                |                      |
| =====              |                                |                      |
| 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        |
| =====              |                                |                      |
| <b>LIABILITIES</b> |                                |                      |
| =====              |                                |                      |
| 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 &amp; 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                                 | 3,223,530.00         |
|           | 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. | 29,049,926.11        |
|           |   | =====                |

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

01 -OSCEOLA LIGHT & POWER  
FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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      |



01 -OSCEOLA LIGHT & POWER

16.67% OF FISCAL YEAR

| REVENUES                       | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                          |                   |                   |                        |                |                   |
| <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            | 15,281,500.00     | 1,290,926.36      | 2,427,142.61           | 15.88          | 12,854,357.39     |
| <hr/>                          |                   |                   |                        |                |                   |
| <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               | 1,295,738.00      | 126,163.01        | 135,845.17             | 10.48          | 1,159,892.83      |
| <hr/>                          |                   |                   |                        |                |                   |
| <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               | 835,000.00        | 87,141.56         | 77,088.35              | 9.23           | 757,911.65        |
| <hr/>                          |                   |                   |                        |                |                   |
| <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           | 166,350.00 (      | 101.98) (         | 20.04)                 | 0.01-          | 166,370.04        |
| <hr/>                          |                   |                   |                        |                |                   |
| TOTAL REVENUES                 | 17,578,588.00     | 1,504,128.95      | 2,640,056.09           | 15.02          | 14,938,531.91     |
|                                | =====             | =====             | =====                  | =====          | =====             |

## 01 -OSCEOLA LIGHT &amp; POWER

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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 &amp; POWER

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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 &amp; POWER

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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        |
| <hr/>                                     |                   |                   |                        |                |                   |
| 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           |                   |
|---|--------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                                     |                                |                   |                   |
| =====   |                                |                   |                   |
| 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                                      |                                |                   | <u>472,954.00</u> |
|   |                                |                   | =====             |
| <b>LIABILITIES</b>                                |                                |                   |                   |
| =====   |                                |                   |                   |
| 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>  |
| <b>EQUITY</b>                                     |                                |                   |                   |
| =====   |                                |                   |                   |
| 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. |                                |                   | <u>472,954.00</u> |
|   |                                |                   | =====             |

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

02 -CITY GENERAL FUND  
FINANCIAL SUMMARY

16.67% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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)   |

## 02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

| REVENUES                                   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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 &amp; 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|----------|-------------------|-------------------|------------------------|----------------|-------------------|
|          | =====             | =====             | =====                  | =====          | =====             |



## 02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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      |

FIRE DEPT

|   |              |           |            |        |              |
|---|--------------|-----------|------------|--------|--------------|
| 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 |

PARKS & RECREATION DEPT

|   |            |             |           |       |            |
|---|------------|-------------|-----------|-------|------------|
| 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     |

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

## 02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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         |

## 02 -CITY GENERAL FUND

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>GOLF COURSE FUND</u>                   |                   |                   |                        |                |                   |
| 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        |
| <u>HUMANE SHELTER FUND</u>                |                   |                   |                        |                |                   |
| 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        |
| <hr/>                                     |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                        | 5,911,131.00      | 430,537.53        | 970,362.01             | 16.42          | 4,940,768.99      |
| <hr/>                                     |                   |                   |                        |                |                   |
| 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       |
|---|---------------------------|---------------|
| <hr/>   |                           |               |
| 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| STREET DEPT                         |                   |                   |                        |                |                   |
| 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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        |
| =====                                     |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES        | ( 436,410.00) (   | 8,890.06) (       | 29,816.22)             | (              | 406,593.78)       |



## 04 -SANITATION FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                               | BALANCE             |                     |
|--------------------|---|---------------------|---------------------|
| <b>ASSETS</b>      |   |                     |                     |
| =====              |   |                     |                     |
| 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> |
| =====              |   |                     |                     |
| <b>LIABILITIES</b> |   |                     |                     |
| =====              |   |                     |                     |
| 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                    | <u>113,145.72</u>   |                     |
|                    | TOTAL LIABILITIES                                 | <u>431,679.60</u>   |                     |
| <b>EQUITY</b>      |   |                     |                     |
| =====              |   |                     |                     |
| 04-290             | RETAINED EARNINGS                                 | <u>1,087,378.33</u> |                     |
|                    | TOTAL BEGINNING EQUITY                            | <u>1,087,378.33</u> |                     |
|                    | TOTAL REVENUE                                     | 158,675.29          |                     |
|                    | TOTAL EXPENSES                                    | <u>162,447.05</u>   |                     |
|                    | 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<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-----------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                       |                   |                   |                        |                |                   |
| <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        |
| <hr/>                       |                   |                   |                        |                |                   |
| <u>COMPOSTING DEPT</u>      |                   |                   |                        |                |                   |
| <hr/>                       |                   |                   |                        |                |                   |
| <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         |
| <hr/>                       |                   |                   |                        |                |                   |
| TOTAL REVENUES              | 958,050.00        | 79,789.91         | 158,675.29             | 16.56          | 799,374.71        |
|                             | =====             | =====             | =====                  | =====          | =====             |

## 04 -SANITATION FUND

16.67% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>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      |                   |
|---|-------------------------------------|--------------|-------------------|
| <b>ASSETS</b>                                     |                                     |              |                   |
| =====   |                                     |              |                   |
| 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        |
|   |                                     |              | =====             |
| <b>LIABILITIES</b>                                |                                     |              |                   |
| =====   |                                     |              |                   |
| 05-201  | ACCOUNTS PAYABLE                    | 452,954.48   |                   |
| 05-220  | DUE TO OTHER FUNDS                  | ( 23,792.67) |                   |
|   | TOTAL LIABILITIES                   |              | <u>429,161.81</u> |
| <b>EQUITY</b>                                     |                                     |              |                   |
| =====   |                                     |              |                   |
| 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                |                   |
| AIRPORT                            | <u>0.00</u>       | <u>5.10</u>       | <u>154.81</u>          | <u>0.00</u>    | <u>( 154.81)</u>  |
| TOTAL REVENUES                     | <u>0.00</u>       | <u>5.10</u>       | <u>154.81</u>          | <u>0.00</u>    | <u>( 154.81)</u>  |
|                                    | =====             | =====             | =====                  | =====          | =====             |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                |                   |
| AIRPORT                            | <u>11,000.00</u>  | <u>350.33</u>     | <u>771.44</u>          | <u>7.01</u>    | <u>10,228.56</u>  |
| TOTAL EXPENDITURES                 | <u>11,000.00</u>  | <u>350.33</u>     | <u>771.44</u>          | <u>7.01</u>    | <u>10,228.56</u>  |
|                                    | =====             | =====             | =====                  | =====          | =====             |
| 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-----------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                       |                   |                   |                        |                |                   |
| AIRPORT                     |                   |                   |                        |                |                   |
| 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)           |
| <hr/>                       |                   |                   |                        |                |                   |
| 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<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| <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                       | <u>11,000.00</u>  | <u>350.33</u>     | <u>771.44</u>          | <u>7.01</u>    | <u>10,228.56</u>  |
| <hr/>                               |                   |                   |                        |                |                   |
| 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)        |



| 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 |
|                  |                 | KENNEMORE 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     |

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GRAND TOTAL: 2,361,741.72  
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## SELECTION CRITERIA

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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

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PAYROLL SELECTION

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

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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

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PACKET OPTIONS

INCLUDE REFUNDS: YES  
INCLUDE OPEN ITEM:NO

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**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  
AUDITED FINANCIAL STATEMENTS  
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DECEMBER 31, 2020

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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<br>Activities | Business Type<br>Activities | Total                |
| <b>ASSETS</b>                    |                            |                             |                      |
| <b>Current Assets</b>            |                            |                             |                      |
| 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>     |
| <b>Restricted Assets</b>         |                            |                             |                      |
| Cash and cash equivalents        | <u>215,536</u>             | <u>1,569,334</u>            | <u>1,784,870</u>     |
| <b>Capital Assets</b>            |                            |                             |                      |
| 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>    |
| <b>TOTAL ASSETS</b>              | <u>\$ 8,055,342</u>        | <u>\$ 32,587,878</u>        | <u>\$ 40,643,220</u> |
| <b>LIABILITIES</b>               |                            |                             |                      |
| <b>Current Liabilities</b>       |                            |                             |                      |
| 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>     |
| <b>Noncurrent Liabilities</b>    |                            |                             |                      |
| 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>     |
| <b>TOTAL LIABILITIES</b>         | <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<br>Activities | Business Type<br>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                  | 6,882,570                  | 25,000,851                  | 31,883,421    |
| TOTAL LIABILITIES AND NET POSITION  | \$ 8,055,342               | \$ 32,587,878               | \$ 40,643,220 |

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<br>PRIMARY GOVERNMENT | Program Revenues       |                         |  |  | Net [Expenses] Revenues and<br>Changes in Net Position<br>Primary Government |                             |                       |
|--|------------------------|-------------------------|--|--|--|-----------------------------|-----------------------|
|  | Expenses               | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities   | Business-type<br>Activities | Total                 |
|  |                        |                         |  |  |  |                             |                       |
| 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<br>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<br>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<br>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<br>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<br>Fund   | Street<br>Fund    | Airport           | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------------|-------------------|-------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>                                  |                   |                   |                   |                                   |                                |
| 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                        |
| <b>TOTAL ASSETS</b>                            | <u>\$ 719,330</u> | <u>\$ 111,300</u> | <u>\$ 485,201</u> | <u>\$ 18,906</u>                  | <u>\$ 1,334,737</u>            |
| <b>LIABILITIES</b>                             |                   |                   |                   |                                   |                                |
| 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                         |
| <b>TOTAL LIABILITIES</b>                       | <u>261,245</u>    | <u>12,442</u>     | <u>452,955</u>    | <u>11,306</u>                     | <u>737,948</u>                 |
| <b>FUND BALANCES</b>                           |                   |                   |                   |                                   |                                |
| Restricted                                     | 134,941           | 98,858            | 26,390            | 7,600                             | 267,789                        |
| Unassigned                                     | 323,144           |                   | 5,856             |                                   | 329,000                        |
| <b>TOTAL FUND BALANCES</b>                     | <u>458,085</u>    | <u>98,858</u>     | <u>32,246</u>     | <u>7,600</u>                      | <u>596,789</u>                 |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <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

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|  |            |
|--|------------|
| 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> |
|---|---------------------|

CITY OF OSCEOLA, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

|  | General<br>Fund  | Street<br>Fund | Airport<br>Fund  | Nonmajor<br>Funds | Total<br>Funds   |
|--|------------------|----------------|------------------|-------------------|------------------|
| <b>REVENUES</b>  |                  |                |                  |                   |                  |
| 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           |
| <b>TOTAL REVENUES</b>  | <b>5,240,669</b> | <b>751,977</b> | <b>426,122</b>   |                   | <b>6,418,768</b> |
| <b>EXPENDITURES</b>  |                  |                |                  |                   |                  |
| 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           |
| <b>TOTAL CURRENT</b>   | <b>5,662,611</b> | <b>717,003</b> | <b>23,667</b>    |                   | <b>6,403,281</b> |
| Capital outlays  | 201,901          |                | 511,454          |                   | 713,355          |
| <b>TOTAL EXPENDITURES</b>  | <b>5,864,512</b> | <b>717,003</b> | <b>535,121</b>   |                   | <b>7,116,636</b> |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER<br/>EXPENDITURES</b> | <b>(623,843)</b> | <b>34,974</b>  | <b>(108,999)</b> | <b>-</b>          | <b>(697,868)</b> |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>                        |                  |                |                  |                   |                  |
| Capital leases   | (73,264)         | (16,980)       |                  |                   | (90,244)         |
| PILOT paid to county   |                  |                |                  |                   |                  |
| Operating transfers in/(out)                                     | 705,216          | 42,175         | 8,970            |                   | 756,361          |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                  | <b>631,952</b>   | <b>25,195</b>  | <b>8,970</b>     |                   | <b>666,117</b>   |
| <b>Net changes in fund balance</b>                               | <b>8,109</b>     | <b>60,169</b>  | <b>(100,029)</b> |                   | <b>(31,751)</b>  |
| Fund balance, beginning of year                                  | 449,976          | 38,689         | 132,275          | 7,600             | 628,540          |
| Fund balance, end of year  | \$ 458,085       | \$ 98,858      | \$ 32,246        | \$ 7,600          | \$ 596,789       |

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

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Net change in fund balances - total governmental funds \$ (31,751)

Amounts reported for governmental activities in the statement of net position  
are different because:

Governmental Funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (256,675)

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. 263,599

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. 18,105

Change in net position of governmental activities \$ (6,722)

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

|                           | Business-type Activities-Enterprise Funds |                     |                                 |                              |
|---------------------------|---|---------------------|---------------------------------|------------------------------|
|                           | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund  | Riverport<br>Authority<br>Funds | Total<br>Enterprise<br>Funds |
| <b>ASSETS</b>             |   |                     |                                 |                              |
| <b>Current Assets</b>     |   |                     |                                 |                              |
| 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>             |
| <b>Restricted Assets</b>  |   |                     |                                 |                              |
| Cash and cash equivalents | <u>1,569,334</u>                          | <u>-</u>            | <u>-</u>                        | <u>1,569,334</u>             |
| <b>Capital Assets</b>     |   |                     |                                 |                              |
| 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>            |
| <b>TOTAL ASSETS</b>       | <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<br>Enterprise<br>Funds |
|---|---|---------------------|---------------------------------|------------------------------|
|   | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund  | Riverport<br>Authority<br>Funds |                              |
| <b>LIABILITIES</b>                        |   |                     |                                 |                              |
| 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>             |
| <b>TOTAL LIABILITIES</b>                  | <u>7,015,009</u>                          | <u>572,018</u>      |                                 | <u>7,587,027</u>             |
| <b>NET POSITION</b>                       |   |                     |                                 |                              |
| 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                              | <u>4,819,109</u>                          | <u>17,444</u>       | <u>79,830</u>                   | <u>4,916,383</u>             |
| <b>TOTAL NET POSITION</b>                 | <u>21,021,541</u>                         | <u>1,087,377</u>    | <u>2,891,933</u>                | <u>25,000,851</u>            |
| <b>TOTAL LIABILITIES AND NET POSITION</b> | <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<br>Enterprise<br>Funds |
|---|---|--------------------|---------------------------------|------------------------------|
|   | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund | Riverport<br>Authority<br>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<br>(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<br>(EXPENSES)            | <u>(90,527)</u>                           | <u>(18,215)</u>    | <u>300,000</u>                  | <u>191,258</u>               |
| INCOME (LOSS) BEFORE CONTRIBUTIONS<br>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<br>Enterprise<br>Funds |
|--------------------------------|---|--------------------|---------------------------------|------------------------------|
|                                | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund | Riverport<br>Authority<br>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    | \$ 21,021,541                             | \$ 1,087,377       | \$ 2,891,933                    | \$ 25,000,851                |

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<br>Enterprise<br>Funds |
|--|---|--------------------|---------------------------------|------------------------------|
|  | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund | Riverport<br>Authority<br>Funds |                              |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                            |   |                    |                                 |                              |
| 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)<br>operating activities                     | 2,790,482                                 | 184,945            | 24,288                          | 2,999,715                    |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>                 |   |                    |                                 |                              |
| Transfer to other funds  | (795,462)                                 |                    |                                 | (795,462)                    |
| Transfer from other funds  |   | 4,204              | 34,897                          | 39,101                       |
| Net cash provided by (used in)<br>noncapital financing activities          | (795,462)                                 | 4,204              | 34,897                          | (756,361)                    |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>        |   |                    |                                 |                              |
| 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<br>and related financing activities | (821,810)                                 | (158,190)          | (30,000)                        | (1,440,371)                  |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                            |   |                    |                                 |                              |
| Interest and dividends received  | 6,966                                     | 15                 |                                 | 6,981                        |
| Net cash provided by investing<br>activities                               | 6,966                                     | 15                 |                                 | 6,981                        |
| Net Increase (Decrease) in Cash<br>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 |                    |                                 |                              |
|---|---|--------------------|---------------------------------|------------------------------|
|   | Electric, Water<br>and Sewer<br>Fund      | Sanitation<br>Fund | Riverport<br>Authority<br>Funds | Total<br>Enterprise<br>Funds |
| Reconciliation of operating income to<br>net cash provided by (used in) operating<br>activities         |   |                    |                                 |                              |
| Operating income (loss)   | \$ 3,026,379                              | \$ (62,566)        | \$ (59,447)                     | \$ 2,904,366                 |
| Adjustments to reconcile operating<br>income to net cash provided by (used in)<br>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<br>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

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|                                  | <u>Firemen's<br/>Pension and<br/>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

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|   | Firemen's<br>Pension and<br>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                               | 512,462                            |
| <br>DEDUCTIONS                                |                                    |
| Benefit payments                              | 259,198                            |
| Administrative                                | <u>31,284</u>                      |
| TOTAL DEDUCTIONS                              | <u>290,482</u>                     |
| <br>CHANGE IN PLAN NET POSITION               | <br>221,980                        |
| <br>Net position, beginning of year           | <br>3,017,850                      |
| 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

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**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

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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

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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

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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

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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<br>Government<br>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

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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 -<br>total government funds to arrive at changes in net assets<br>of government activities | <u><u>\$ 263,599</u></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 -<br>total governmental funds to arrive at changes in net<br>assets of governmental activities | <u><u>\$ 256,675</u></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 -<br>total governmental funds to arrive at changes in net<br>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 determined 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<br>1 | Category<br>2 | Category<br>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               |
|                 | <u>\$ 3,150,169</u> |

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>\$ 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,<br>and Sewer Fund | Riverport<br>Authority Fund | General<br>Fund   | Airport<br>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<br/>Balance</u> | <u>Additions</u>    | <u>Deletions</u> | <u>Ending<br/>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 | 30,727,335                   | 713,354             | 75,210           | 31,365,479                |
| 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         | 23,811,953                   | 970,029             | 75,210           | 24,706,772                |
| Net Capital Assets Being Depreciated   | 6,915,382                    | (256,675)           |                  | 6,658,707                 |
| 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<br/>Balance</u> | <u>Additions</u>    | <u>Deletions</u> | <u>Ending<br/>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 | 59,353,581                   | 447,778             |                  | 59,801,359                 |
| 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         | 34,368,068                   | 1,218,881           | -                | 35,586,949                 |
| Net Capital Assets Being Depreciated   | 24,985,513                   | (771,103)           |                  | 24,214,410                 |
| 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>  |
| <br>Business-Type Activities                          |                    |
| 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<br/>Balance</u> | <u>Additions</u> | <u>Retirement</u> | <u>Ending<br/>Balance</u> | <u>Due in<br/>One Year</u> |
|--|------------------------------|------------------|-------------------|---------------------------|----------------------------|
| Governmental Type Activities                         |                              |                  |                   |                           |                            |
| Capital leases                                       | \$ 174,523                   | \$ -             | \$ 86,212         | \$ 88,311                 | \$ 49,377                  |
| Total Governmental Activity<br>Long-term Liabilities | <u>\$ 174,523</u>            | <u>\$ -</u>      | <u>\$ 86,212</u>  | <u>\$ 88,311</u>          | <u>\$ 49,377</u>           |
|  |                              |                  |                   |                           |                            |
|  | <u>Ending<br/>Balance</u>    | <u>Additions</u> | <u>Retirement</u> | <u>Ending<br/>Balance</u> | <u>Due in<br/>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<br>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:

| Year ended December 31,                 | Governmental<br>Activities | Business-Type<br>Activities |
|---|----------------------------|-----------------------------|
| 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 | <u>\$ 88,311</u>           | <u>\$ 653,912</u>           |

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           |
|   | <u>5,346,643</u>    |
| Less: current portion of bonds payable  | (418,807)           |
| Bonds payable, net  | <u>\$ 4,927,836</u> |

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             |
|             | <u>\$ 5,346,643</u> | <u>\$ 1,756,514</u> | <u>\$ 7,103,157</u> |

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<br>Fund | Street<br>Fund | Airport<br>Fund | Nonmajor<br>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       | 134,941         | 98,858         | 26,390          |                   | 260,189    |
| Assigned               |                 |                |                 |                   |            |
| Recreation and culture |                 |                |                 | \$ 7,600          | 7,600      |
| Unassigned             |                 |                |                 |                   |            |
| General government     | 323,144         |                | 5,856           |                   | 329,000    |
| Total Fund Balances    | \$ 458,085      | \$ 98,858      | \$ 32,246       | \$ 7,600          | \$ 596,789 |

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<br>Fund | Street<br>Fund | Airport<br>Fund | Nonmajor<br>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<br>and Sewer<br>Fund | Sanitation<br>Fund | Riverport<br>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-<br>Type<br>Funds | Enterprise<br>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

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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

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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

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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<br/>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                 | <u>870</u>          |
| 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                 | <u>307,315</u>      |
| 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<br>Amounts   | Actual<br>Amounts | Variance<br>Favorable<br>(Unfavorable) |
|--|-----------------------|-------------------|--|
| <b>REVENUES</b>  |                       |                   |  |
| 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                                 |
| <b>TOTAL REVENUES</b>  | <b>4,293,825</b>      | <b>5,240,669</b>  | <b>946,844</b>                         |
| <b>EXPENDITURES</b>  |                       |                   |  |
| 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)                               |
| <b>TOTAL CURRENT</b>   | <b>5,352,493</b>      | <b>5,662,611</b>  | <b>(310,118)</b>                       |
| Capital outlays  | 73,500                | 201,901           | (128,401)                              |
| <b>TOTAL EXPENDITURES</b>  | <b>5,425,993</b>      | <b>5,864,512</b>  | <b>(438,519)</b>                       |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER<br/>EXPENDITURES</b>                             | <b>(1,132,168)</b>    | <b>(623,843)</b>  | <b>508,325</b>                         |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>  |                       |                   |  |
| Capital leases   | (126,572)             | (73,264)          | 53,308                                 |
| PILOT paid to county   |                       |                   |  |
| Operating transfers in   |                       | 705,216           | 705,216                                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>  | <b>(126,572)</b>      | <b>631,952</b>    | <b>758,524</b>                         |
| <b>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>\$ (1,258,740)</b> | <b>8,109</b>      | <b>\$ 1,266,849</b>                    |
| Fund balance, beginning of year  |                       | 449,976           |  |
| 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<br>Amounts | Actual<br>Amounts | Variance<br>Favorable<br>(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  | <u>837,750</u>      | <u>717,003</u>    | <u>120,747</u>                         |
| 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<br>OVER EXPENDITURES                                | (287,710)           | 34,974            | 322,684                                |
| OTHER FINANCING SOURCES(USES)   |                     |                   |  |
| Capital leases  | (45,000)            | (16,980)          | 28,020                                 |
| Operating transfers in  |                     | <u>42,175</u>     | <u>42,175</u>                          |
| TOTAL OTHER FINANCING<br>SOURCES(USES)  | <u>(45,000)</u>     | <u>25,195</u>     | <u>70,195</u>                          |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES | \$ <u>(332,710)</u> | 60,169            | \$ <u>392,879</u>                      |
| Fund balance, beginning of year   |                     | <u>38,689</u>     |  |
| Fund balance, end of year   |                     | \$ <u>98,858</u>  |  |

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

|  | Bicentennial<br>Fund | Bonds and Fines<br>Fund | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|----------------------|-------------------------|--|
| <b>ASSETS</b>                                  |                      |                         |  |
| Cash and cash equivalents                      | \$ 7,600             | \$ 11,306               | \$ 18,906                                  |
| <b>Total Assets</b>                            | <u>\$ 7,600</u>      | <u>\$ 11,306</u>        | <u>\$ 18,906</u>                           |
| <b>LIABILITIES</b>                             |                      |                         |  |
| Due to other agencies                          |                      | \$ 11,306               | \$ 11,306                                  |
| <b>Total Liabilities</b>                       |                      | <u>11,306</u>           | <u>11,306</u>                              |
| <b>FUND BALANCES</b>                           |                      |                         |  |
| Assigned                                       | \$ 7,600             |                         | 7,600                                      |
| <b>Total Fund Balances</b>                     | <u>7,600</u>         |                         | <u>7,600</u>                               |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <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<br>Fund | Bonds and Fines<br>Fund | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|----------------------|-------------------------|--|
| INCOME   |                      |                         |  |
| Interest Income                                      |                      |                         |  |
| EXPENDITURES   |                      |                         |  |
| Total Expenditures                                   |                      |                         |  |
| Excess (deficiency) of revenues<br>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                            | \$ 7,600             |                         | \$ 7,600                                   |

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 be 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's 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's 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 if 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

The Osceola/South Mississippi County Chamber of Commerce is requesting Advertising & Tax Commission assistance to purchase an ad in an upcoming edition of *Arkansas Money & Politics* magazine featuring U. S. Steel's expansion in Osceola. Please see the proposed ad copy attached. The cost of the proposed full-page ad is \$2,200, which includes social media/online availability.

This publication has 1.1 million readers around the State and is particularly targeted toward decision-makers and public office holders, and is made available in a number of locations free of charge to the public (the magazine is mostly funded by advertising).



# Welcome Home US Steel

- Employ 800 people with annual salaries of \$100,000 to \$120,000.
- Produce 2 million tons of steel with two electric arc furnaces
- Make Mississippi County the largest steel producing county in the United States.
- Be the most advanced steel mill in North America when it opens in 2024.

**OSCEOLA / SOUTH MISSISSIPPI COUNTY  
CHAMBER OF COMMERCE  
& THE CITY OF OSCEOLA**

February 2022

District Court Automation Fund  
3/18/2022

Page 1

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:

48,864.24

Checks and Payments

1 Item

-125.00

Deposits and Other Credits

1 Item

631.12

Service Charge

0 Items

0.00

Interest Earned

0 Items

0.00

Ending Balance of Bank Statement:

49,370.36

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:

49,370.36

Checks and Payments

2 Items

-751.10

Deposits and Other Credits

2 Items

2,542.00

Register Balance as of 3/18/2022:

51,165.92

Checks and Payments

0 Items

0.00

Deposits and Other Credits

0 Items

0.00

Register Ending Balance:

51,165.92

# February 2022

District Court Automation Fund  
3/18/2022

Page 2

## Uncleared Transaction Detail up to 3/18/2022

| Date                                       | Num  | Payee                      | Memo                        | Category                      | Clr | Amount   |
|--|------|----------------------------|-----------------------------|-------------------------------|-----|----------|
| Uncleared Checks and Payments              |      |                            |                             |                               |     |          |
| 2/25/2022                                  | 1010 | Logan Consulting Group LLC | Social Media/Website Design | General Public Communications |     | -125.00  |
| 3/3/2022                                   | 1011 | H & H Business Machines    | Copier rental; copy paper   | Supplies                      |     | -626.10  |
| Total Uncleared Checks and Payments        |      |                            |                             |                               |     | -751.10  |
|  |      |                            | 2                           | Items                         |     |          |
| Uncleared Deposits and Other Credits       |      |                            |                             |                               |     |          |
| 3/18/2022                                  | DEP  | Osceola District Court     | Co 1/17 - 3/18              | Deposit                       |     | 770.00   |
| 3/18/2022                                  | DEP  | Osceola District Court     | City February 2022          | Deposit                       |     | 1,776.66 |
| Total Uncleared Deposits and Other Credits |      |                            |                             |                               |     | 2,546.66 |
|  |      |                            | 2                           | Items                         |     |          |
| Total Uncleared Transactions               |      |                            |                             |                               |     | 1,795.56 |
|  |      |                            | 4                           | Items                         |     |          |



## 1/1/2022 through 3/18/2022

Page 1

| Date                        | Account        | Num  | Description | Memo               | Category | Tax Item  | Clr | Amount           |
|-----------------------------|----------------|--|-------------|--------------------|----------|-----------|-----|------------------|
| <b>BALANCE 12/31/2021</b>   |                |  |             |                    |          |           |     | <b>47,731.82</b> |
| 1/6/2022                    | District Co... | DEP Osceola District Court City Dec 2021           |             | Deposit            |          |           | R   | 1,103.67         |
| 1/6/2022                    | District Co... | DEP Osceola District Court Co through 12/27/21     |             | Deposit            |          |           | R   | 42.50            |
| 1/6/2022                    | District Co... | DEP Osceola District Court Co through 12/28/21     |             | Deposit            |          |           | R   | 25.00            |
| 1/6/2022                    | District Co... | DEP Osceola District Court Co through 1/5/2022     |             | Deposit            |          |           | R   | 75.00            |
| 1/6/2022                    | District Co... | DEP Osceola District Court Co 1-13-22              |             | Deposit            |          |           | R   | 192.50           |
| 1/6/2022                    | District Co... | DEP Osceola District Court Co 1-18-22              |             | Deposit            |          |           | R   | 68.75            |
| 1/18/2022                   | District Co... | 1006Logan Consulting Gr...District Court Faceb...  |             | General Public ... |          |           | R   | -150.00          |
| 1/19/2022                   | District Co... | 1007Logan Consulting Gr...Website Design           |             | General Public ... |          |           | R   | -175.00          |
| 1/21/2022                   | District Co... | 1008Logan Consulting Gr...Website Design           |             | General Public ... |          |           | R   | -50.00           |
| 2/9/2022                    | District Co... | DEP Osceola District Court City Jan 2022           |             | Deposit            |          |           | R   | 631.12           |
| 2/10/2022                   | District Co... | 1009Logan Consulting Gr...Social Media/Websit...   |             | General Public ... |          |           | R   | -125.00          |
| 2/25/2022                   | District Co... | 1010Logan Consulting Gr...Social Media/Websit...   |             | General Public ... |          |           |     | -125.00          |
| 3/3/2022                    | District Co... | 10... H & H Business Mac...Copier rental; copy ... |             | --Split--          |          | --Split-- |     | -626.10          |
| 3/18/2022                   | District Co... | DEP Osceola District Court Co 1/17 - 3/18          |             | Deposit            |          |           |     | 770.00           |
| 3/18/2022                   | District Co... | DEP Osceola District Court City February 2022      |             | Deposit            |          |           |     | 1,776.66         |
| <b>1/1/2022 - 3/18/2022</b> |                |  |             |                    |          |           |     | <b>3,434.10</b>  |
| <b>BALANCE 3/18/2022</b>    |                |  |             |                    |          |           |     | <b>51,165.92</b> |
| <b>TOTAL INFLOWS</b>        |                |  |             |                    |          |           |     | <b>4,685.20</b>  |
| <b>TOTAL OUTFLOWS</b>       |                |  |             |                    |          |           |     | <b>-1,251.10</b> |
| <b>NET TOTAL</b>            |                |  |             |                    |          |           |     | <b>3,434.10</b>  |

| Month             | Total Revenue Time<br>Pay/Bonds/Jail Fees | Time Pay Finance<br>Charge (\$10 per month) | District Court Automation Fund<br>(25% of Time Pay Finance Charges) | Running Balance<br>Beginning 1/1/2020 |
|-------------------|---|---|---|---------------------------------------|
| Jan-21            | \$28,926.62                               | \$7,246.15                                  | \$1,811.54  | \$1,811.54                            |
| Feb-21            | \$42,137.22                               | \$8,110.89                                  | \$2,027.72  | \$3,839.26                            |
| Mar-21            | \$55,582.01                               | \$12,613.77                                 | \$3,153.44  | \$6,992.70                            |
| Apr-21            | \$76,753.14                               | \$22,162.21                                 | \$5,540.55  | \$12,533.26                           |
| May-21            | \$42,550.62                               | \$8,653.98                                  | \$2,163.50  | \$14,696.75                           |
| Jun-21            | \$41,346.05                               | \$9,259.18                                  | \$2,314.80  | \$17,011.55                           |
| Jul-21            | \$23,694.45                               | \$6,342.58                                  | \$1,585.65  | \$18,597.19                           |
| Aug-21            | \$39,348.62                               | \$6,097.88                                  | \$1,524.47  | \$20,121.66                           |
| Sep-21            | \$36,171.00                               | \$7,858.28                                  | \$1,964.57  | \$22,086.23                           |
| Oct-21            | \$26,881.24                               | \$4,645.09                                  | \$1,161.27  | \$23,247.50                           |
| Nov-21            | \$31,153.36                               | \$5,087.92                                  | \$1,271.98  | \$24,519.48                           |
| Dec-21            | \$24,703.75                               | \$4,414.67                                  | \$1,103.67  | \$25,623.15                           |
| <b>Total 2021</b> | <b>\$469,248.08</b>                       | <b>\$102,492.60</b>                         | <b>\$25,623.15</b>  |                                       |
| Jan-22            | \$19,584.67                               | \$2,524.45                                  | \$631.11  | \$26,254.26                           |
| 22-Feb            | \$33,786.68                               | \$7,106.64                                  | \$1,776.66  | \$28,030.92                           |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
|                   |   |   |   |                                       |
| <b>TOTAL 2022</b> | <b>\$53,371.35</b>                        | <b>\$9,631.09</b>                           | <b>\$2,407.77</b>   |                                       |



## **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. 2022-\_\_\_\_\_

A RESOLUTION APPROVING REPAIR OF ELECTRIC TRANSFORMER SERVICING  
CARROLL SMITH ELEMENTARY

WHEREAS, the City of Osceola Electric Department has determined a need to repair a bushing leak on transformer that serves Carroll Smith Elementary; and

WHEREAS, the Sunbelt Solomon has submitted a \$12,500 quote for the repair that includes 1) Bushing Leak Repair, 2) Electric Testing and 3) Oil Sampling and Testing; and

WHEREAS, if this repair is not completed, the oil will continue to run low and cause the unit to go out. The replacement would cost two to three times as much and take 42 weeks to get the new equipment shipped; and

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 14<sup>th</sup> DAY OF MARCH, 2022.

---

Sally Wilson, Mayor

ATTEST:

---

Jessica Griffin, City Clerk

RESOLUTION NO. 2022-\_\_\_\_\_

**A RESOLUTION APPROVING PURCHASE OF TWO THOUSAND SEVENTY (2,060)  
ELECTRIC METERS FROM BORDER STATES ELECTRIC SUPPLY, BSE**

WHEREAS, the City of Osceola Electric Department has found that it is in need of another Two thousand Sixty (2,060) Aclara I210+C electric meters; and

WHEREAS, this is the type of electric meters 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 Border States submitted the only quote; and

WHEREAS, the quote is attached and its total is \$367,092 at a price of \$162 each plus tax; and

WHEREAS, the Osceola City Council has already approved the AMI system contract and a purchase of 720 the same meters from Border states on June 21, 2021 for about \$110,000; 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 these meters.

PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF MARCH, 2022.

\_\_\_\_\_  
Sally Wilson, Mayor

ATTEST:

\_\_\_\_\_  
Jessica Griffin, City Clerk



**BORDER STATES**

Supply Chain Solutions™

Border States Electric Supply

Border States Electric - JAC  
1645 North Parkway  
JACKSON TN 38301  
Phone: 731-423-0071

Osceola Electric Dept  
PO Box 443  
Osceola AR 72370-0443

**Quote**

Page: 1 of 1

**BSE Quote:** 26482027  
**Sold-To Acct #:** 135211  
**Valid From:** 03/09/2022 **To:** 04/25/2022  
**PO No:** QUOTE 3-9-2022  
**PO Date:** 03/09/2022

**Created By:** Michelle Porter  
**Tel No:** 731-423-0071  
**Fax No:**

**Inco Terms:**  
PPA PREPAID & ALLOW FREIGHT

**Payment Terms:**  
Net 30 days

| Cust Item  | BSE Item | Material<br>MFG - Description  | Quantity | Price  | Per | UoM | Value      |
|--|----------|--|----------|--------|-----|-----|------------|
|  | 000010   | - ACLARA 727XCH8025 FM2S CL200 I210+C W/RD<br>FORM 2S, CLASS 200, I210+C METER WITH REMOTE DISCONNECT, A, E, N, Q, R, T, V SWITCHES WITH<br>INTERGRATED SYNERGIZE AND D-RING RESET COVER ON METERS. CUSTOMER NAME "OMLP" TO BE ON<br>THE NAMEPLATE. NO CUSTOMER NUMBERS REQUIRED. TEST DATA AND RECORD KEEPING REQUIRED. | 2,060 EA | 162.00 | / 1 | EA  | 333,720.00 |
| LEAD TIME: 12-13 months from receipt of order plus shipping. |          |  |          |        |     |     |            |

|                 |          |           |            |
|-----------------|----------|-----------|------------|
| Total \$        |          |           | 333,720.00 |
| State Tax \$    | 6.500 %  | 21,691.80 |            |
| County Tax \$   | 2.500 %  | 8,343.00  |            |
| Local Tax \$    | 1.000 %  | 3,337.20  |            |
| Other Tax1 \$   | 0.000 %  | 0.00      |            |
| Other Tax2 \$   | 0.000 %  | 0.00      |            |
| Other Tax3 \$   | 0.000 %  | 0.00      |            |
| Tax Subtotal \$ | 10.000 % |           | 33,372.00  |

**Net Amount \$ 367,092.00**

To access BSE's Terms and Conditions of Sale, please go to  
<https://www.borderstateselectric.com>

The quoted sales tax is an estimate only based upon the information provided in this quote and will be finalized at the time of Invoice based upon the material purchased, quantity purchased, and delivery location.

Shipping and handling fees in this quote are an estimate only and will be finalized at the time of Invoice.

All clerical errors contained herein are subject to correction. In the event of any cost or price increases from manufacturers or other suppliers, caused by, but not limited to, currency fluctuations, raw material or labor prices, fuel or transportation cost increases, and any import tariffs, taxes, fees, or surcharges, BSE reserves the exclusive right to change its pricing at the time of shipping and will provide notice of any such change to its customers prior to costs being incurred.



# Tax Back

## Resolution



RESOLUTION No. \_\_\_\_\_

***RESOLUTION OF THE CITY COUNCIL OF OSCEOLA, ARKANSAS CERTIFYING LOCAL GOVERNMENT ENDORSEMENT OF BUSINESS TO PARTICIPATE IN THE TAX BACK PROGRAM (AS AUTHORIZED BY SECTION 15-4-2706(d) OF THE CONSOLIDATED INCENTIVE ACT OF 2003).***

***WHEREAS***, in order to be considered for participation in the Tax Back Program, the local government must endorse a business to participate in the Tax Back Program; and

***WHEREAS***, the local government must authorize the refund of local sales and use taxes as provided in the Consolidated Incentive Act of 2003; and

***WHEREAS***, said endorsement must be made on specific form available from the Arkansas Economic Development Commission; and

***WHEREAS***, Envirotech Vehicles, Inc. located at 1425 Ohlendorf Road in Osceola, Arkansas has sought to participate in the program and more specifically has requested benefits accruing from new construction of the specific facility; and

***WHEREAS***, Envirotech Vehicles, Inc. has agreed to furnish the local government all necessary information for compliance.

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

1. Envirotech Vehicles, Inc. be endorsed by the CITY COUNCIL OF OSCEOLA, ARKANSAS for benefits from the sales & use tax refunds as provided by Section 15-4-2706(d) of the Consolidated Incentive Act of 2003.
2. **The Department of Finance and Administration is authorized to refund local sales and use taxes to ENVIROTECH VEHICLES, INC**
3. This resolution shall take effect immediately.

\_\_\_\_\_  
Mayor, Sally Wilson

Date Passed: \_\_\_\_\_

Attest: \_\_\_\_\_  
Clerk