

City of Highland
Regular Council Meeting
Date March 09, 2021

- 1) Determination of Quorum
- 2) Roll Call
- 3) Welcome Guests
- 4) Pledge of Allegiance to the Flag of our Country
- 5) Moment of Silence

- 6) Approval of Agenda of March 09, 2021 & Minutes of February 9, 2021

- 8) **Reports**
 1. Fire Department
 2. Police Department
 3. Street Department
 4. Sewer Department
 5. Code Enforcement
 6. Planning & Zoning
 7. Airport
 8. Tri County
 9. Recorder/Treasurer Reports

- 9) **Unfinished Business – none**
 1. Franchise fees Fidelity Communications

- 10) **New Business**
 1. Paving Roads

- 11) **Calendar & Announcements**
 1. Tuesday April 6th Planning & Zoning – 5:30
 2. Tuesday April 13th Council Meeting – 6:00

- 12) Adjournment

Highland Fire Dept.

Highland, AR

This report was generated on 3/2/2021 5:16:13 PM



Minor Incident Types by Month for Year

Year: 2021

INCIDENT TYPE	Jan	Feb	SUM
Dispatched and canceled en route		1	1
Emergency medical service (EMS) Incident	4	4	8
Medical assist	2	1	3
Structure Fire		1	1
System or detector malfunction	1		1
Unintentional system/detector operation (no fire)		1	1
Total	7	8	15

Resubmitted more information for USDA funding for fire apparatus replacement.
Updated scene lighting on Engines 1501 and 1502 to LED.

Only REVIEWED incidents included



Highland Police Dept. Activity Report Feb 4th thru Mar 4th

911 Dispatches	32
Citations	15
Accidents	2
Animal Complaints	0
Cases	5
Felony Cases	2
Arrests	2

Hours: 3 Fulltime Shift

2 Part-Times Used

Mileage	2012	Truck2	Dura1	Dura2	Dura3
	154149	92259	27066	40393	21638
		94371	27472	41756	22634
Totals		2112	406	1363	996

FYI.....We have had several calls over the past few months that we have not received run sheets for. These numbers are not correct.

**Report for
Council Meeting
Highland Street Department Report**

Roads	
Graveled	0
Gravel (loads)	0
Cold Patch	0
Roads Graded	20
Approx. Miles	6.7
Culverts	0
Leaf Vacuum (Loads)	0
Trashed Cleanup	1
Signs Installed	0
Equipment Miles	
Ford #01	582
Ford #10	271
Chevy #11	561
Dodge #2	1974
Dump Truck #13	25
Dump Truck# 14	181
Grader Hrs.	44
Backhoe Hrs.	34
Excavator Hrs.	7
New Holland Tractor	7

Work Detail

Salted & plowed roads, cleaned and salted intersections and hills. Filled washouts with Backhoe. Cleaned parking lots at fire station and city hall.

Report for
Council Meeting

2021

Highland Sewer Department Report

Work Detail	
Sewer Calls	38
Sewer Inspection	1
Waste Sludge	2
Check Valve	1
Installed Risers	0
Pulled Pump	0
Locate Sewer Pipes	10
New System	0
New Sewer Line	0

Notes

Replaced motor on pump for sludge well. Rebuilt starter for sludge well motor. Replaced motor for
Scraper arm in clarifier. Cleaned entire clarifier, thawed out clarifier and chlorine lines and repaired
Broken lines thawed out gym lift station and replaced both check valves. Put fill dirt around gym lift
station, replaced pump controller at FM lift station.

City of Highland

Code Enforcement Report

February 2021

Building Permits: 0

Site Inspection: 0

Electric Inspection: Inspected a meter change at the Log Plaza.

Framing Inspection: 0

Inspection/Cleanup: Sent a letter to a address on Northwood about trash in the yard.

Notes: Advised some business owners to update their current business license.

City of Highland Planning & Zoning

Planning and zoning met at 5:30 on March 02, 2021 at City Hall. Discussed were the permit cap, permitting apartments as units or as a whole, the signs located next to Woods Plumbing, and the trash on Big Creek. Clayton Younce attended to provide details on expanding and converting his storage units into climate controlled. Meeting adjourned at 6:16 p.m.

Edith Elliott

Highland Clerk

Sharp County Regional Airport Authority (SRCAA)
20 Airport Lane
Cherokee Village, AR 72529

March 3, 2021 Agenda

3 pm. at Airport Terminal Building

- 1) Call Meeting to order:
- 2) Introduce Guests/Attendees
- 3) Approve Minutes of last meeting:
- 4) Review/Discuss/Approve bills:
 - a) Financial Statements: All bills have been paid
- 5) Old Business:
 - a.) Money due to us from FAA has not been received yet.
 - b.) Received 235.22 from the CARES Act for reimbursement on weather station. Larry will submit bill for the overhead door repair for reimbursement.
- 6) New Business:
 - a) Runway #4 PAPI lights are out-Contractor promised to be here last 2 weeks - No Show
 - b) Larry and Norm did the snow removal at the airport.
- 7) Other Business:
- 8) Adjourn:

Next meeting: April 7, 2021 3:00 pm airport terminal building.

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

P.O. Box 633
Cherokee Village, AR. 72525

Minutes of the February 3, 2021 Board Meeting

Next meeting: March 3, 2021 at 3:00 p.m.

Attendees: Chairman Larry Thomas, Mayor Russell Truitt, Peggy Long, David Nebel, Adam Bates, Fred Holzhauser, Stacy Horton, John Armstrong, Penny Allen and Ron Page.

Absentees: Edith Elliott, Charles Wilson

Guests: None

The meeting was called to order by Chairman Thomas at 3:00 p.m.

Minutes of the previous meeting:

John Armstrong made a motion to approve the minutes of the January 6th meeting. David Nebel seconded. Minutes were approved unanimously.

Financial Report:

Peggy Long presented the January 2021 Financial Statements and stated all bills have been paid. Russell Truitt made a motion to approve the Financial Statements. John Armstrong seconded the motion. Motion carried unanimously.

Old Business:

- a.) The money due to us from the FAA on the PAPI Lights has not been received as of today. According to the engineers we should receive approximately \$24,000 by the end of February and approximately \$30,000 will come through the Aeronautical Grant in March.
- b.) The voltage was turned down on the PAPI Lights - Have only replaced one bulb in the last two months since the change.
- c.) Larry Thomas is still looking for an electrical contractor to put in outlets in the parking area. He was given a couple of companies to call.

New Business:

- a.) The fuel tanks are full and we have 6 people on the waiting list for a hangar.

Other Business:

Adjourn:

Since all business to come before the board was concluded David Nebel made a motion to adjourn. Russell Truitt seconded the motion. The motion passed. The meeting was adjourned at 3:10 p.m.

Prepared/Submitted by: Peggy Long

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

Tri-County Solid Waste Disposal Authority ♦♦♦
500 Landfill Road • Cherokee Village AR 72529
Telephone 870-994-3020

MINUTES OF THE EXECUTIVE BOARD MEETING, JANUARY 20, 2021

The meeting was called to order at 9:30 AM. Those in attendance were: Mayor Russell Truitt (Highland), David Webb (CV SID), Margaret Harness (Hardy), Gary Dickerson (Izard Co), James Elliott (Horseshoe Bend), Jeremy Langston (Sharp Co), Tom Swiatkowski (Cherokee Village) and Peggy Long, Treasurer.

Minutes of the previous meeting were approved as written.

The financial report for the month of December: We had income of \$1,521.00 from the sale of recycled materials, \$1,127.56 from Customer Collections, \$500.00 from City of Horseshoe Bend, \$5,544.11 from White River Waste Mgmt Dist for grant reimbursements and \$.08 cents in interest income. For a total income of \$8,692.75. We had expenses of \$7,268.41. This gives us a monthly ending balance of \$5,804.37. The financial report was approved as written.

Manager's Report -Shawn Dunegan is no longer with the recycling center. Brian Watson is filling in on his time off with the County to help the center get back on track. Brian sent out a load of cardboard in the last 2 weeks but stated since he has gotten the customer bins picked up they are not filling them back up. This is probably due to the fact that they were not getting picked up for the last several months. Abraham is the only employee besides Brian still at the center. It was agreed to give him 40 hours per week and to hire two more employees. Peggy Long will run a Help Wanted ad in the paper.

In other business: The City of Highland brought a dumpster to the center to fill with e-waste that is junking up the center. They will then haul it to Hazen, AR landfill. White River will pay the dump fee and the fuel to haul it. The center is not accepting e-waste at this time due to no outlet for the material.

We did have more people at the meeting today but we still need more input from the cities and counties at each meeting.

With no other business the meeting was adjourned.

The next meeting will be February 17th, 2021 at 9:30 AM at the recycling center.

Respectfully Submitted,

Peggy Long, Treasurer/Secretary

February 28, 2021

Acct #	Bank	Fund Name	January	February	Change		
1000	FNB	GENERAL	40,892.28	51,821.02	10,928.74		
1001	1st Community	Reserve Acct	266,862.18	266,913.36	51.18	318,734.38	
1002		Petty Cash	50.00	50.00	-		
1010	1st Community	Fire Act 833	14,191.87	14,192.96	1.09		
1700		Accounts Rec	1,146.75	1,123.70	(23.05)		
				-	-		
		TOTALS	323,143.08	334,101.04	10,957.96		
		<u>Street Fund</u>					
1211	FNB	STREETS	7,673.96	6,833.93	(840.03)		
1212	1st Community	Street Aid	34,286.65	36,560.48	2,273.83		
		TOTALS	41,960.61	43,394.41	1,433.80		
		<u>OTHER FUND ACCOUNTS</u>					
1005	Centennial	Payroll Account	612.78	6,790.55	6,177.77		
1008	FNB	DIRECT DEPOSIT	1.00	1.00	-		
		TOTALS	613.78	6,791.55	6,177.77		
		<u>1st Community S/F/P Account</u>					
1338	1st Community	Money Market	87,060.70	82,067.12	(4,993.58)		
					-		
		TOTALS	87,060.70	82,067.12	(4,993.58)		
		<u>Sewer Revenue & O&M Fund</u>					
1330	Centennial	Sewer - O & M Acct	14,618.97	18,896.45	4,277.48		
1340	Centennial	Rd Replacement Reserve	10,028.75	11,705.75	1,677.00		
		TOTALS	24,647.72	30,602.20	5,954.48		
		<u>Sewer Debt Service Reserve</u>					
1337	1st Community	CD 250575	59,074.25	59,119.40	45.15		
1339	1st Community	Rd Debt Service Reserve	1,251.56	1,251.56	-		
		TOTALS	60,325.81	60,370.96	45.15		
		<u>Sewer Other Funds Accounts</u>					
1331	Centennial	Meter Deposit	4,050.00	4,275.00	225.00		
		Petty Cash	250.00	250.00	-		
		TOTALS	174,247.06	4,525.00	12,224.26		
				561,852.28			
			LAST MONTHS	542,051.70	19,800.58		

Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond												
m o n t h	p a r t	Sales Tax before Rebate	Claim Rebate Total	General Fund 1%	Street, Fire, Police .50%		TOTAL 2020	change from previous year				
11	1	32,111.41		21,407.61	10,703.80		32,111.41	8,027.63				
12	2	33,012.64		22,008.43	11,004.21		33,012.64	6,030.07				
		65,124.05		43,416.03	21,708.02		65,124.05	14,057.70				
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
11	1	29,147.30	30,100.56	40,844.73	27,994.43	29,661.05	27,844.40	23,896.58	25,996.79	24,753.93	23,583.62	23979.46
12	2	26,196.55	31,229.92	31,478.81	28,447.59	26,533.15	29,344.24	29,299.57	30,734.33	24,718.71	26,180.70	26360.43
	1 3	25,294.52	27,738.49	26,377.06	24,568.17	21,530.00	23,683.28	19,959.74	22,564.02	20,195.43	22,256.16	23186.37
	2 4	30,648.94	24,769.50	32,883.69	25,058.63	27,554.07	22,676.50	20,620.51	20,229.54	21,384.77	22,829.59	22148.5
	3 5	30,959.30	28,593.30	31,784.52	26,081.90	29,969.67	29,940.95	27,563.24	26,149.25	25,256.30	26,037.82	25439.34
	4 6	31,319.40	38,002.62	32,883.69	28,805.00	28,086.66	27,963.69	24,842.75	25,686.62	23,840.64	28,520.43	25120.73
	5 7	31,383.02	34,938.06	35,190.42	32,029.89	29,332.68	25,867.25	25,261.57	28,099.22	25,405.41	26,951.93	25155.66
	6 8	31,383.02	33,203.61	38,136.06	31,093.73	37,390.56	28,395.16	27,059.73	28,180.50	28,266.64	25,334.01	29080.14
	7 9	30,088.19	33,839.09	29,880.56	30,691.94	29,512.70	25,002.07	25,306.79	24,546.53	25,116.42	26,128.75	27675.62
	8 10	32,032.52	33,944.32	27,467.15	30,763.98	28,291.23	24,077.91	23,773.03	22,021.80	24,051.72	25,365.87	24933.05
	9 11	31,079.37	34,279.57	30,310.31	28,570.92	31,722.10	26,511.92	25,346.95	24,222.47	28,785.02	26,396.70	27466.11
	10 12	31,869.95	23,420.81	27,028.93	27,332.52	26,630.02	25,035.52	30,248.59	24,563.93	24,447.35	23,435.45	24518.14
		361,402.08	374,059.85	384,265.93	341,438.70	346,213.89	316,342.89	303,179.05	302,995.00	296,222.34	303,021.03	305,063.55
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
11	1	22,536.72	24,057.01	23,979.46	24,675.55	24,083.78	32,111.41					
12	2	27,372.44	24,465.91	26,360.43	26,144.15	26,982.57	33,012.64					
	1 3	22,824.08	22,912.94	23,186.37	21,798.90	24,542.26	-					
	2 4	25,455.25	23,002.54	22,148.50	27,217.58	26,678.98	-					
	3 5	31,005.06	28,885.03	25,439.34	26,642.47	36,065.88	-					
	4 6	26,178.62	26,698.83	25,120.73	30,706.06	30,762.24	-					
	5 7	25,983.57	26,421.97	25,155.66	29,033.04	39,594.33	-					
	6 8	29,758.87	28,503.38	29,080.14	29,713.96	36,086.44	-					
	7 9	26,768.47	28,910.92	27,675.62	30,197.91	33,743.11	-					
	8 10	24,132.92	25,941.78	24,933.05	27,903.04	33,466.08	-					
	9 11	27,208.47	27,952.39	27,466.11	27,061.68	33,355.07	-					
	10 12	23,731.85	24,026.28	24,518.14	30,373.16	32,433.60	-					
		312,956.32	311,778.98	305,063.55	331,467.50	377,794.34	65,124.05					
m o n t h	p a r t	County tax 2013	County tax 2014	County tax 2015	County tax 2016	County tax 2017	County tax 2018	County tax 2019	County tax 2020	County tax 2021	County tax 2022	County tax 2023
11	1	8,553.49	8,850.84	9,282.87	9,487.83	9,646.76	10,073.21	10,548.80	11,458.56	12,841.01		
12	2	8,595.26	9,720.84	9,982.72	10,238.11	10,735.76	11,360.32	11,134.94	12,172.44	14,253.66		
	1 3	7,930.52	7,967.49	8,523.39	8,364.64	8,759.36	9,400.34	9,088.91	10,039.41			
	2 4	8,202.00	8,748.84	8,613.18	9,663.62	9,588.75	9,451.24	9,438.52	10,961.59			
	3 5	9,141.46	9,494.67	9,238.23	10,231.06	9,755.16	10,923.20	10,920.04	12,469.17			
	4 6	8,487.74	9,122.13	9,122.87	8,993.93	9,410.33	9,822.62	10,481.01	12,531.63			
	5 7	9,517.97	9,899.94	9,414.37	9,773.62	10,306.56	10,961.60	11,129.74	14,154.69			
	6 8	9,864.12	9,442.34	10,143.35	10,370.47	10,571.71	11,278.30	11,022.74	13,635.04			
	7 9	9,388.02	9,891.23	10,058.28	11,238.62	10,872.61	10,697.38	11,972.90	13,912.70			
	8 10	9,193.94	9,981.16	10,002.98	9,638.75	9,632.26	10,733.57	11,930.83	12,881.46			
	9 11	9,042.49	9,242.50	10,376.99	10,828.40	10,488.46	10,085.09	11,067.17	14,215.53			
	10 12	8,876.12	9,367.45	10,638.84	9,556.67	10,083.37	9,714.77	11,149.60	13,103.21			
		106,793.13	111,729.43	115,398.07	118,385.72	119,851.09	124,501.64	129,885.20	151,535.43	27,094.67		

**Local Distribution by NAICS
February 2021
HIGHLAND**

NAICS Code	NAICS Description	Net Sales	Net Use	Total	Rebates	Audits
3152	Cut and Sew Apparel Manufacturing	\$4.00	\$29.00	\$33.00	\$0.00	\$0.00
3231	Printing and Related Support Activities	\$1.00	\$13.61	\$14.61	\$0.00	\$0.00
3256	Soap; Cleaning Compound; and Toilet Preparation Manufacturing	\$1.00	\$1.03	\$2.03	\$0.00	\$0.00
3323	Architectural and Structural Metals Manufacturing	\$19.50	\$105.84	\$125.34	\$0.00	\$0.00
3342	Communications Equipment Manufacturing	\$17.00	\$0.00	\$17.00	\$0.00	\$0.00
3399	Other Miscellaneous Manufacturing	\$169.72	\$13.40	\$183.12	\$0.00	\$0.00
4214	Professional and Commercial Equipment and Supplies Wholesalers	\$15.00	\$43.00	\$58.00	\$0.00	\$0.00
4216	Electrical Goods Wholesalers	\$672.01	\$0.00	\$672.01	\$0.00	\$0.00
4218	Machinery; Equipment; and Supplies Wholesalers	\$111.00	\$44.99	\$155.99	\$0.00	\$0.00
4227	Petroleum and Petroleum Products Wholesalers	\$154.00	\$2.00	\$156.00	\$0.00	\$0.00
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	\$207.00	\$4.47	\$211.47	\$0.00	\$0.00
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	\$5.00	\$28.51	\$33.51	\$0.00	\$0.00
4238	Machinery; Equipment; and Supplies Merchant Wholesalers	\$0.00	\$7.00	\$7.00	\$0.00	\$0.00

**Local Distribution by NAICS
February 2021
HIGHLAND**

4239	Miscellaneous Durable Goods Merchant Wholesalers	\$13.00	\$40.83	\$53.83	\$0.00	\$0.00
4243	Apparel; Piece Goods; and Notions Merchant Wholesalers	\$2.00	\$13.20	\$15.20	\$0.00	\$0.09
4246	Chemical and Allied Products Merchant Wholesalers	\$1.00	\$2.00	\$3.00	\$0.00	\$0.00
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	\$0.00	\$6.28	\$6.28	\$0.00	\$0.00
4413	Automotive Parts; Accessories; and Tire Stores	\$533.51	\$15.73	\$549.24	\$0.00	\$0.00
4422	Home Furnishings Stores	\$4.00	\$3.00	\$7.00	\$0.00	\$0.00
4431	Electronics and Appliance Stores	\$173.00	\$118.00	\$291.00	\$0.00	\$0.00
4441	Building Material and Supplies Dealers	\$6,818.00	\$19.00	\$6,837.00	\$0.00	\$0.00
4451	Grocery Stores	\$3,403.63	-\$289.00	\$3,114.63	-\$335.00	\$0.00
4461	Health and Personal Care Stores	\$3.00	\$21.06	\$24.06	\$0.00	\$0.00
4481	Clothing Stores	\$21.98	\$121.23	\$143.21	\$0.00	\$0.00
4482	Shoe Stores	\$3.00	\$31.00	\$34.00	\$0.00	\$0.00
4483	Jewelry; Luggage; and Leather Goods Stores	\$1.00	\$68.00	\$69.00	\$0.00	\$0.00
4511	Sporting Goods; Hobby; and Musical Instrument Stores	\$212.44	\$55.89	\$268.33	\$0.00	\$0.00
4529	Other General Merchandise Stores	\$2,374.00	\$35.88	\$2,409.88	\$0.00	\$0.00
4532	Office Supplies; Stationery; and Gift Stores	\$94.00	\$91.01	\$185.01	\$0.00	\$0.00

**Local Distribution by NAICS
February 2021
HIGHLAND**

4539	Other Miscellaneous Store Retailers	\$1,640.00	\$15.78	\$1,655.78	-\$23.00	\$0.00
4541	Electronic Shopping and Mail-Order Houses	\$43.01	\$1,648.35	\$1,691.36	\$0.00	\$0.00
4543	Direct Selling Establishments	\$245.05	\$50.68	\$295.73	\$0.00	\$0.00
4884	Support Activities for Road Transportation	\$92.00	\$9.94	\$101.94	\$0.00	\$0.00
5133	Telecommunications	\$316.05	\$4.00	\$320.05	\$0.00	\$0.00
5171	Wired Telecommunications Carriers (USA/CAN/MEX)	\$88.00	\$0.00	\$88.00	\$0.00	\$0.00
5172	Wireless Telecommunications Carriers (except Satellite) (USA/CAN/MEX)	\$129.00	\$1.00	\$130.00	\$0.00	\$0.00
5179	Other Telecommunications	\$33.00	\$0.00	\$33.00	\$0.00	\$0.00
5182	Data Processing; Hosting; and Related Services	\$112.00	\$3.00	\$115.00	\$0.00	\$0.00
5222	Nondepository Credit Intermediation	\$58.03	\$0.00	\$58.03	\$0.00	\$0.00
5322	Consumer Goods Rental	\$606.00	\$0.00	\$606.00	\$0.00	\$0.00
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	\$1,208.00	\$11.00	\$1,219.00	\$0.00	\$0.00
5416	Management; Scientific; and Technical Consulting Services	\$2.00	\$4.00	\$6.00	\$0.00	\$0.00
5419	Other Professional; Scientific; and Technical Services	\$217.00	\$33.15	\$250.15	\$0.00	\$0.00
5616	Investigation and Security Services	\$39.00	\$0.78	\$39.78	\$0.00	\$0.00
5617	Services to Buildings and Dwellings	\$146.29	\$0.00	\$146.29	\$0.00	\$0.00

**Local Distribution by NAICS
February 2021
HIGHLAND**

8111	Automotive Repair and Maintenance	\$1,159.50	\$1.33	\$1,160.83	\$0.00	\$0.00
Other	NAICS with Less Than 3 Businesses	\$9,494.90	\$677.47	\$10,172.37	-\$265.00	\$0.00
	Automobile	\$212.44	\$41.25	\$253.69	\$0.00	\$0.00
	Wholesale Vending and Other Unidentified Receipts	\$6.16	\$0.00	\$6.16	\$0.00	\$0.00
TOTALS		\$30,881.22	\$3,147.69	\$34,028.91	-\$623.00	\$0.09

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget Jan 2021 Dec 2021	Annual Budget	Jan 2021	
		Feb 2021	Jan 2021		Jan 2021	Dec 2021	Percent
		Feb 2021 Actual	Feb 2021 Actual		Dec 2021	Variance	of Budget
Revenue & Expenditures							
General Revenues							
Revenue							
0001	Beg. Bank Bal.		0.00	283,415.34	283,415.34		
4000	City Sales Tax	33,012.64	65,124.05	350,000.00	284,875.95	19%	
4001	Merchant Fees	395.00	3,470.00	3,075.00	(395.00)	113%	
4002	Mun. Aid Income	933.21	2,970.50	16,000.00	13,029.50	19%	
4003	Property Tax	1,244.23	7,417.59	40,000.00	32,582.41	19%	
4004	Alcohol Permit Fees		40.00	400.00	360.00	10%	
4005	Sharp County Sales Tax	14,253.66	27,094.67	130,000.00	102,905.33	21%	
4006	Franchise Tax	190.33	14,082.12	57,000.00	42,917.88	25%	
4007	Interest	1.95	3.90	12.00	8.10	33%	
4008	Interest Income	52.08	102.84	388.00	285.16	27%	
4011	Misc. Income	59.47	59.47	200.00	140.53	30%	
	Revenue	\$50,142.57	\$120,365.14	\$880,490.34	\$760,125.20		
	Gross Profit	\$50,142.57	\$120,365.14	\$880,490.34	\$0.00		
	Revenue Less Expenditures	\$50,142.57	\$120,365.14	\$880,490.34	\$0.00		
	Net Change in Fund Balance	\$50,142.57	\$120,365.14	\$880,490.34	\$0.00		

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Feb 2021 Actual	Feb 2021 Actual	Jan 2021 Dec 2021	Dec 2021 Variance	Percent of Budget
Administrative Dept.						
Expenses						
5110	Salary	3,512.00	7,024.00	45,656.00	38,632.00	15%
5111	Salaries - Hourly	1,459.35	3,031.98	20,332.00	17,300.02	15%
5116	Council Pay	600.00	1,200.00	9,600.00	8,400.00	13%
5122	Group Accident Insurance		1,100.00	1,080.00	(20.00)	102%
5130	Payroll Taxes Expense	428.60	929.39	5,812.48	4,883.09	16%
5140	Retirement Expense-AR Diamond	149.14	301.68	1,979.64	1,677.96	15%
5147	Survial Flight		0.00	160.00	160.00	
5170	Workers Comp		5,326.00	5,326.00	0.00	100%
5220	Attorney Retainer	750.00	1,500.00	9,000.00	7,500.00	17%
5221	Legal Services		0.00	2,000.00	2,000.00	
5270	Computer Service & Maintance		1,221.12	3,000.00	1,778.88	41%
5299	Professional service-Contract		0.00	615.00	615.00	
5310	Insurance Expense - Building		0.00	500.00	500.00	
5311	Vehicle Insurance		0.00	9,000.00	9,000.00	
5320	Advertising - Publications		51.20	1,000.00	948.80	5%
5411	Vehicle Maintenance - Repairs		22.00	600.00	578.00	4%
5414	Building Maint. & Repair	163.53	163.53	200.00	36.47	82%
5415	Cleaning & Janitorial Services	80.00	160.00	960.00	800.00	17%
5530	Utilities - Electric		366.05	3,000.00	2,633.95	12%
5531	Water	26.41	49.42	400.00	350.58	12%
5534	Telephone	239.38	530.02	3,500.00	2,969.98	15%
5611	Postage	8.95	228.95	600.00	371.05	38%
5630	Fuel Expense- gasoline, Diesel		73.52	1,200.00	1,126.48	6%
5660	Supplies Expense - General Ope	236.30	500.53	2,300.00	1,799.47	22%
5710	Equipment Rental & Maint.	157.47	308.77	2,000.00	1,691.23	15%
5720	Travel & Meetings		0.00	100.00	100.00	
5721	Convention expense		0.00	1,200.00	1,200.00	
5730	Dues & Subscriptions	39.00	39.00	89.00	50.00	44%
5750	Education-Training & Schools	105.00	105.00	200.00	95.00	53%
5960	Computer Equipment & Software	887.96	887.96	0.00	(887.96)	
	Expenses	\$8,843.09	\$25,120.12	\$131,410.12	\$106,290.00	
	Revenue Less Expenditures	(\$8,843.09)	-\$25,120.12	-\$131,410.12	\$0.00	
	Net Change in Fund Balance	(\$8,843.09)	-\$25,120.12	-\$131,410.12	\$0.00	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Feb 2021	Feb 2021	Jan 2021	Dec 2021	Percent of
		Actual	Actual	Dec 2021	Variance	Budget
City Properties						
Expenses						
5310	Insurance Expense - Building		0.00	120.00		120.00
5315	City Clean Up	92.02	184.04	1,200.00		1,015.96 15%
5531	Water	17.69	35.38	220.00		184.62 16%
5832	Dam Maint		0.00	110.00		110.00
5940	Machinery and Equipment		0.00	10,000.00		10,000.00
	Expenses	\$109.71	\$219.42	\$11,650.00		\$11,430.58
	Revenue Less Expenditures	(\$109.71)	-\$219.42	-\$11,650.00		\$0.00
	Net Change in Fund Balance	(\$109.71)	-\$219.42	-\$11,650.00		\$0.00

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Feb 2021 Actual	Feb 2021 Actual	Jan 2021 Dec 2021	Dec 2021 Variance	Percent of Budget
Fire Act 833						
Revenue						
0006	Beg Cash Act 833		0.00	13,395.89	13,395.89	
4008	Interest Income	1.09	2.28	12.00	9.72	19%
4302	Act 833 Income		794.66	11,000.00	10,205.34	7%
	Revenue	\$1.09	\$796.94	\$24,407.89	\$23,610.95	
	Gross Profit	\$1.09	\$796.94	\$24,407.89	\$0.00	
Expenses						
5957	Fire Truck Payment- FNBC		0.00	10,037.63	10,037.63	
	Expenses		\$0.00	\$10,037.63	\$10,037.63	
	Revenue Less Expenditures	\$1.09	\$796.94	\$14,370.26	\$0.00	
	Net Change in Fund Balance	\$1.09	\$796.94	\$14,370.26	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Actual	Actual	Actual	Dec 2021	Variance	Percent of Budget
Fire Dept.							
Revenue							
4016	Fire Dues		0.00		5,600.00	5,600.00	
4201	Report Fees			15.00	50.00	35.00	30%
4205	Permit Fees	30.00	80.00		450.00	370.00	18%
4301	Fire Dept. Fire Tax			0.00	2,000.00	2,000.00	
4303	Fire Wise			0.00	1,000.00	1,000.00	
	Revenue	\$30.00	\$95.00		\$9,100.00	\$9,005.00	
	Gross Profit	\$30.00	\$95.00		\$9,100.00	\$0.00	
Expenses							
5110	Salary	1,037.60	2,075.20		13,488.80	11,413.60	15%
5111	Salaries - Hourly	2,070.60	4,845.40		37,252.00	32,406.60	13%
5120	Health Insurance	492.08	984.16		3,916.64	2,932.48	25%
5130	Payroll Taxes Expense	247.11	549.85		2,909.78	2,359.93	19%
5141	LOFI		64.90		900.00	835.10	7%
5145	Retirement Expense- LOPFI	287.81	555.77		5,178.03	4,622.26	11%
5147	Survial Flight		0.00		360.00	360.00	
5171	Insurance-volunteers		0.00		360.00	360.00	
5270	Computer Service & Maintance		0.00		1,600.00	1,600.00	
5310	Insurance Expense - Building		0.00		1,600.00	1,600.00	
5410	Supplies-Batteries		0.00		550.00	550.00	
5411	Vehicle Maintenance - Repairs	1,576.25	1,738.02		10,000.00	8,261.98	17%
5414	Building Maint. & Repair	467.69	997.72		2,000.00	1,002.28	50%
5416	SCBA Maintenance		519.30		2,000.00	1,480.70	26%
5417	Compressor Maintenance Expense		0.00		1,000.00	1,000.00	
5418	Radios		0.00		2,500.00	2,500.00	
5419	Equipment Certification	165.51	165.51		2,500.00	2,334.49	7%
5420	Small Equipment Repair & Tools	62.89	71.05		3,200.00	3,128.95	2%
5530	Utilities - Electric		312.62		4,000.00	3,687.38	8%
5531	Water	33.00	52.77		300.00	247.23	18%
5532	Propane Gas		209.95		1,500.00	1,290.05	14%
5534	Telephone	143.02	329.28		2,000.00	1,670.72	16%
5610	Office Supplies		0.00		200.00	200.00	
5611	Postage		0.00		25.00	25.00	
5630	Fuel Expense- gasoline, Diesel		48.89		2,500.00	2,451.11	2%
5650	Medical Supplies		0.00		750.00	750.00	
5651	Fire Prevention Materials		0.00		1,500.00	1,500.00	
5660	Supplies Expense - General Ope	671.87	697.00		1,500.00	803.00	46%
5670	Uniforms		0.00		1,000.00	1,000.00	
5720	Travel & Meetings		0.00		500.00	500.00	
5721	Convention expense		0.00		1,000.00	1,000.00	
5730	Dues & Subscriptions	300.00	300.00		600.00	300.00	50%
5750	Education-Training & Schools	450.00	450.00		750.00	300.00	60%
5943	Fire Wise Expenitures		0.00		1,000.00	1,000.00	
5944	Hose		0.00		750.00	750.00	
5945	Personal Protection Equipment		0.00		3,200.00	3,200.00	
5947	Foam Equipment		0.00		600.00	600.00	
5958	Fire Hydrant Installed		0.00		4,500.00	4,500.00	
	Expenses	\$8,005.43	\$14,967.39		\$119,490.25	\$104,522.86	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 2/1/2021 to 2/28/2021

Account Number	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
	Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
	Actual	Actual	Dec 2021	Dec 2021	Percent of Budget
Revenue Less Expenditures	(\$7,975.43)	-\$14,872.39	-\$110,390.25	\$0.00	
Net Change in Fund Balance	(\$7,975.43)	-\$14,872.39	-\$110,390.25	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Feb 2021 Actual	Feb 2021 Actual	Jan 2021 Dec 2021	Dec 2021 Variance	Percent of Budget
Other General Rev & Exp						
Revenue						
4014	Grants		1,053.50	7,818.56	6,765.06	13%
	Revenue		\$1,053.50	\$7,818.56	\$6,765.06	
	Gross Profit		\$1,053.50	\$7,818.56	\$0.00	
Expenses						
5312	Street Lights		176.62	2,000.00	1,823.38	9%
5313	911		0.00	7,575.00	7,575.00	
5314	Airport		1,250.00	5,000.00	3,750.00	25%
5317	Tri-County Recycling		0.00	986.00	986.00	
5868	Loan Payment - 1st Community		0.00	21,153.64	21,153.64	
5942	Tri-County Waste Grant Expend		1,404.66	1,954.64	549.98	72%
	Expenses		\$2,831.28	\$38,669.28	\$35,838.00	
	Revenue Less Expenditures		-\$1,777.78	-\$30,850.72	\$0.00	
Other Expenses						
5870	Transfer To S/F/P Bank account	11,004.21	21,708.01	102,000.00	80,291.99	21%
	Other Expenses	\$11,004.21	\$21,708.01	\$102,000.00	\$80,291.99	
	Net Change in Fund Balance	(\$11,004.21)	-\$23,485.79	-\$132,850.72	\$0.00	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Feb 2021 Actual	Feb 2021 Actual	Jan 2021 Dec 2021	Dec 2021 Variance	Percent of Budget
Planning & Zoning Commission						
Revenue						
4502	Building permits	10.00	10.00	1,500.00	1,490.00	1%
	Revenue	\$10.00	\$10.00	\$1,500.00	\$1,490.00	
	Gross Profit	\$10.00	\$10.00	\$1,500.00	\$0.00	
Expenses						
5111	Salaries - Hourly	92.00	184.00	598.00	414.00	31%
5115	Code Enforcement Pay	165.00	165.00	4,200.00	4,035.00	4%
5117	Planning Commission Pay	250.00	500.00	3,600.00	3,100.00	14%
5130	Payroll Taxes Expense	39.59	85.21	655.05	569.84	13%
5140	Retirement Expense-AR Diamond	2.76	5.52	17.94	12.42	31%
	Expenses	\$549.35	\$939.73	\$9,070.99	\$8,131.26	
	Revenue Less Expenditures	(\$539.35)	-\$929.73	-\$7,570.99	\$0.00	
	Net Change in Fund Balance	(\$539.35)	-\$929.73	-\$7,570.99	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2021
		Feb 2021	Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
		Actual	Actual	Actual	Dec 2021	Variance	Percent of Budget
Police Dept.							
Revenue							
0003	Beg. Cash Police Dept.			0.00	4,097.18	4,097.18	
4021	Police Fundraiser	1,076.00		2,385.00	0.00	(2,385.00)	
4200	Tickets- fines	2,055.50		3,220.50	20,000.00	16,779.50	16%
4201	Report Fees	30.00		100.00	200.00	100.00	50%
	Revenue	<u>\$3,161.50</u>		<u>\$5,705.50</u>	<u>\$24,297.18</u>	<u>\$18,591.68</u>	
	Gross Profit	\$3,161.50		\$5,705.50	\$24,297.18	\$0.00	
Expenses							
5110	Salary	2,825.60		5,651.20	38,428.16	32,776.96	15%
5111	Salaries - Hourly	6,642.80		12,632.80	114,871.60	102,238.80	11%
5120	Health Insurance	984.16		2,952.48	17,624.88	14,672.40	17%
5130	Payroll Taxes Expense	752.77		1,453.66	11,817.43	10,363.77	12%
5140	Retirement Expense-AR Diamond	6.90		13.80	89.70	75.90	15%
5141	LOFI			35.40	424.80	389.40	8%
5145	Retirement Expense- LOPFI	1,174.61		2,270.17	14,899.38	12,629.21	15%
5147	Survial Flight			0.00	400.00	400.00	
5270	Computer Service & Maintance			169.03	500.00	330.97	34%
5299	Professional service-Contract			0.00	650.00	650.00	
5411	Vehicle Maintenance - Repairs	432.36		659.73	4,500.00	3,840.27	15%
5412	Tires			127.68	1,000.00	872.32	13%
5534	Telephone	191.71		588.57	3,500.00	2,911.43	17%
5611	Postage			0.00	100.00	100.00	
5630	Fuel Expense- gasoline, Diesel			657.22	13,500.00	12,842.78	5%
5660	Supplies Expense - General Ope	96.56		176.10	1,200.00	1,023.90	15%
5670	Uniforms	142.98		382.31	2,000.00	1,617.69	19%
5681	Ammunitions & Guns			0.00	1,500.00	1,500.00	
5721	Convention expense			0.00	110.00	110.00	
5730	Dues & Subscriptions	7.04		12.05	225.00	212.95	5%
5750	Education-Training & Schools			0.00	350.00	350.00	
5942	Grant Monies Expenditures			863.18	863.18	0.00	100%
5950	Bulletproof Vests			0.00	1,800.00	1,800.00	
5951	Police Fun Raise & Donate Exp	607.92		1,621.92	3,233.95	1,612.03	50%
	Expenses	<u>\$13,865.41</u>		<u>\$30,267.30</u>	<u>\$233,588.08</u>	<u>\$203,320.78</u>	
	Revenue Less Expenditures	<u>(\$10,703.91)</u>		<u>-\$24,561.80</u>	<u>-\$209,290.90</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	(\$10,703.91)		-\$24,561.80	-\$209,290.90	\$0.00	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 2/1/2021 to 2/28/2021

Account Number	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2021
	Feb 2021	Jan 2021	Jan 2021	Jan 2021	Dec 2021
	Feb 2021 Actual	Feb 2021 Actual	Jan 2021 Dec 2021	Dec 2021 Variance	Percent of Budget
Fund Balances					
Beginning Fund Balance	323,133.08	302,128.21	0.00	0.00	
Net Change in Fund Balance	10,967.96	31,972.83	291,697.62	0.00	
Ending Fund Balance	334,101.04	334,101.04	0.00	0.00	

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2021 Feb 2021 Actual	Year-To-Date Jan 2021 Feb 2021 Actual	Annual Budget Jan 2021 Dec 2021	Annual Budget Jan 2021 Dec 2021 Variance	Jan 2021 Dec 2021 Percent of Budget
Street Dept						
Revenue						
0001	Beg. Bank Bal.	0.00	0.00	2,979.93	2,979.93	0%
4008	Interest Income	0.16	0.38	10.00	9.62	4%
4011	Misc. Income	244.80	394.80		(394.80)	0%
4212	Municipial Aid - Hwy Reven	4,826.00	9,683.19	53,000.00	43,316.81	18%
4215	Sharp County Turnback	280.06	1,672.02	12,000.00	10,327.98	14%
	Revenue	\$5,351.02	\$11,750.39	\$67,989.93	\$56,239.54	
	Records included in total = 5					
	Gross Profit	\$5,351.02	\$11,750.39	\$67,989.93		
	Records included in total = 1					
Expenses						
5110	Salary	1,467.20	2,934.40	19,073.60	16,139.20	15%
5111	Salaries - Hourly	5,704.00	11,672.50	71,760.00	60,087.50	16%
5120	Health Insurance	1,230.20	2,460.40	14,687.40	12,227.00	17%
5130	Payroll Taxes Expense	568.48	1,157.98	7,053.77	5,895.79	16%
5140	Retirement Expense-AR Dia	215.14	438.22	2,725.01	2,286.79	16%
5147	Survial Flight	0.00	0.00	120.00	120.00	0%
5412	Tires	0.00	0.00	2,500.00	2,500.00	0%
5430	All Equipment Repair	954.33	1,216.50	16,000.00	14,783.50	8%
5534	Telephone	0.00	46.17	600.00	553.83	8%
5630	Fuel Expense- gasoline, Die	174.76	876.57	13,000.00	12,123.43	7%
5640	Road Expense - Culverts &	0.00	0.00	500.00	500.00	0%
5641	Road Signs Expense	0.00	0.00	500.00	500.00	0%
5644	Road Expense - Gravel - Sla	0.00	320.16	7,000.00	6,679.84	5%
5645	Road Expense - Road Salt	0.00	0.00	250.00	250.00	0%
5646	Road Expense - Cold Mix	0.00	0.00	9,000.00	9,000.00	0%
5660	Supplies Expense - General	11.96	43.53	1,000.00	956.47	4%
5680	Small Tools	0.00	0.00	200.00	200.00	0%
5950	Vehicle Purchase	0.00	0.00	8,000.00	8,000.00	0%
5962	Bobcat Excavator-Wells Far	864.98	1,729.96	1,729.96		100%
	Expenses	\$11,191.05	\$22,896.39	\$175,699.74	\$152,803.35	
	Records included in total = 19					
	Revenue Less Expenditures	(\$5,840.03)	(\$11,146.00)	(\$107,709.81)		
	Records included in total = 1					
Other Revenue						
5884	Transfer From S/F/P Accou	5,000.00	15,000.00	120,000.00	105,000.00	13%
	Other Revenue	\$5,000.00	\$15,000.00	\$120,000.00	\$105,000.00	
	Records included in total = 1					
	Net Change in Fund Balance	(\$840.03)	\$3,854.00	\$12,290.19		
	Records included in total = 1					

Statement of Revenue and Expenditures

Account Number	Current Period Feb 2021 Feb 2021 Actual	Year-To-Date Jan 2021 Feb 2021 Actual	Annual Budget Jan 2021 Jan 2021 Dec 2021	Annual Budget Jan 2021 Dec 2021 Variance	Jan 2021 Dec 2021 Percent of Budget
Fund Balances					
Beginning Fund Balance	41,960.61	35,066.38			0%
Net Change in Fund Balanc	1,433.80	8,328.03	70,396.64		0%
Ending Fund Balance	43,394.41	43,394.41			0%

Statement of Revenue and Expenditures

2/1/2021 to 2/28/2021

Account Number		Current Period	Year-To-Date	Annual	Annual	Jan 2021
		Feb 2021	Jan 2021	Budget	Budget	Dec 2021
		Feb 2021	Feb 2021	Jan 2021	Dec 2021	Percent of
		Actual	Actual	Dec 2021	Variance	Budget
Revenue & Expenditures						
Revenue						
0001	Beg. Bank Bal.			22,425.88	22,425.88	
4008	Interest Income	1.56	3.28	30.00	26.72	11%
4025	State of Ark Local Tax Rebate			1,800.00	1,800.00	
4332	Sewer User Fees	20,758.77	41,769.57	268,000.00	226,230.43	16%
4335	New Service			12,000.00	12,000.00	
	Revenue	<u>\$20,760.33</u>	<u>\$41,772.85</u>	<u>\$304,255.88</u>	<u>\$262,483.03</u>	
	Gross Profit	\$20,760.33	\$41,772.85	\$304,255.88	\$0.00	
Expenses						
5110	Salary	1,467.20	2,934.40	19,073.60	16,139.20	15%
5120	Health Insurance	246.04	492.08	2,937.48	2,445.40	17%
5130	Payroll Taxes Expense	115.04	230.08	709.13	479.05	32%
5140	Retirement Expense-AR Diam	44.02	88.04	572.21	484.17	15%
5210	CPA - Auditing			4,000.00	4,000.00	
5231	Testing	1,172.32	1,452.32	5,300.00	3,847.68	27%
5299	Professional service-Contract		817.32	17,000.00	16,182.68	5%
5310	Insurance Expense - Building			3,182.84	3,182.84	
5400	Permits			1,040.00	1,040.00	
5430	All Equipment Repair			1,000.00	1,000.00	
5439	New Sewer Equipment	605.32	605.32	10,000.00	9,394.68	6%
5441	Rebuilt Grinder Pumps		5,738.36	50,000.00	44,261.64	11%
5442	Switches/floats	2,611.78	2,611.78	17,000.00	14,388.22	15%
5443	Chemical Expense			2,000.00	2,000.00	
5444	Supples - Pipe			1,800.00	1,800.00	
5520	Waste Disposal	733.74	733.74	7,500.00	6,766.26	10%
5530	Utilities - Electric		1,871.67	20,000.00	18,128.33	9%
5531	Water		89.96	600.00	510.04	15%
5580	Sewer Pump Maint			5,000.00	5,000.00	
5610	Office Supplies			600.00	600.00	
5611	Postage	198.72	397.80	2,000.00	1,602.20	20%
5660	Supplies Expense - General O	110.09	705.50	2,500.00	1,794.50	28%
5750	Education-Training & Schools			300.00	300.00	
5960	Computer Equipment & Softw			1,200.00	1,200.00	
	Expenses	<u>\$7,304.27</u>	<u>\$18,768.37</u>	<u>\$175,315.26</u>	<u>\$156,546.89</u>	
	Revenue Less Expenditures	\$13,456.06	\$23,004.48	\$128,940.62	\$0.00	
Other Expenses						
5820	Bond & Interest Exp USDA	5,016.00	10,032.00	60,192.00	50,160.00	17%
5821	Bond & Interest - Nat. Res.	2,410.58	4,821.16	28,926.96	24,105.80	17%
	Other Expenses	<u>\$7,426.58</u>	<u>\$14,853.16</u>	<u>\$89,118.96</u>	<u>\$74,265.80</u>	
	Net Change in Fund Balance	\$6,029.48	\$8,151.32	\$39,821.66	\$0.00	
Fund Balances						
	Beginning Fund Balance	3,037,738.54	3,035,616.70	0.00	0.00	
	Net Change in Fund Balance	6,029.48	8,151.32	39,821.66	0.00	
	Ending Fund Balance	3,043,768.02	3,043,768.02	0.00	0.00	

RD Debt Service Reserve
Statement of Revenue and Expenditures
2/1/2021 to 2/28/2021

Account Number	Current Period Feb 2021 Feb 2021 Actual	Year-To- Date Jan 2021 Feb 2021 Actual	Annual Budget Jan 2021 Dec 2021
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Revenue & Expenditures

Revenue

0001	Beg. Bank Bal.		0.00		60,280.69
4008	Interest Income	45.15	90.27		540.00
	Revenue	\$45.15	\$90.27		\$60,820.69
	Gross Profit	\$45.15	\$90.27		\$60,820.69
	Revenue Less Expenditures	\$45.15	\$90.27		\$60,820.69
	Net Change in Fund Balance	\$45.15	\$90.27		\$60,820.69

Fund Balances

Beginning Fund Balance	60,325.81	60,280.69	
Net Change in Fund Balance	45.15	90.27	60,820.69
Ending Fund Balance	60,370.96	60,370.96	

S/F/P Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
2/1/2021 to 2/28/2021

Account Number	Account	Current Period Feb 2021 Feb 2021 Actual	Year-To- Date Jan 2021 Feb 2021 Actual	Annual Budget Jan 2021 Dec 2021	Annual Budget Jan 2021 Dec 2021 Variance	Jan 2021 Dec 2021 Percent of Budget
Revenue & Expenditures						
Revenue						
0001	Beg. Bank Bal.	0.00	0.00	\$86,350.08	86,350.08	
4000	City Sales Tax	0.00	10,703.80	\$124,000.00	113,296.20	9%
4008	Interest Income	6.42	13.24	\$50.00	36.76	26%
	Revenue	<u>\$6.42</u>	<u>\$10,717.04</u>	<u>\$210,400.08</u>	<u>\$199,683.04</u>	
	Gross Profit	<u>\$6.42</u>	<u>\$10,717.04</u>	<u>\$210,400.08</u>	<u>\$0.00</u>	
	Revenue Less Expenditures	<u>\$6.42</u>	<u>\$10,717.04</u>	<u>\$210,400.08</u>	<u>\$0.00</u>	
Other Expenses						
5861	Transfer to Street F	5,000.00	15,000.00	\$120,000.00	105,000.00	13%
	Other Expenses	<u>\$5,000.00</u>	<u>\$15,000.00</u>	<u>\$120,000.00</u>	<u>\$105,000.00</u>	
	Net Change in Fund Balance	<u>-\$4,993.58</u>	<u>-\$4,282.96</u>	<u>\$90,400.08</u>	<u>\$0.00</u>	
Fund Balances						
	Beginning Fund Bal	87,060.70	86,350.08	\$0.00	0.00	
	Net Change in Fun	-4,993.58	-4,282.96	\$90,400.08	0.00	
	Ending Fund Balanc	82,067.12	82,067.12	\$0.00	0.00	

Statement Date 02/28/2021

Accounts General Fund Checking

Companies General Fund

Statement Balance:	\$67,535.25		
- Outstanding Checks:	\$15,714.23	Cleared Checks:	26 \$32,730.09
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	36 \$53,315.94
<hr/>			
Reconciled Balance Per Statement:	\$51,821.02		
Book Balance:	\$51,821.02		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

11650	1/19/2021	Tri-County Solid Waste Disposal Authori	1,404.66
11657	1/28/2021	AT&T Mobility	299.65
11658	1/28/2021	Card Services Center - MasterCard	1,388.35
11659	1/28/2021	Entergy	855.29
11661	1/28/2021	Gulf States Distributors	1,014.00
11662	1/28/2021	MFA Oil Company	209.95
11663	1/28/2021	Rick's Tire	16.39
11664	1/28/2021	Russell, Noel Joseph S	12.00
11665	1/28/2021	WEX BANK	779.63
11666	2/4/2021	ACCRTA	65.00
11667	2/8/2021	DFA - Disbursing Officer	0.00
11669	2/9/2021	B & B Supply of Highland	182.92
11670	2/9/2021	Batesville Typewriter Co. Inc	157.47
11671	2/9/2021	Bumper to Bumper	21.23
11672	2/9/2021	France Fire Ext. Co.	165.51
11673	2/9/2021	Gulf States Distributors	597.00
11674	2/9/2021	Hedge's Portable Toilet Rental	92.02
11675	2/9/2021	Highland Public Water Authority	77.10
11676	2/9/2021	Highland Supply Co. Inc	139.54
11677	2/9/2021	Jon R. Abele PLC	750.00
11678	2/9/2021	Richards Heating & Cooling Inc	163.53
11679	2/9/2021	Sharp Office Supply	150.41
11688	2/25/2021	Frank The Computer Guy	887.96
EFT 623	2/5/2021	Payroll Fund	12,547.62
EFT 624	2/10/2021	Payroll Fund	645.90
EFT 625	2/19/2021	Payroll Fund	10,106.96
			<hr/>
Cleared Checks Totals			32,730.09

Cleared Deposits

	2/28/2021	Interest	0.90
GF - 02 01	2/1/2021	2/1/2021 Deposit	155.00
GF - 02 03	2/3/2021	2/3/2021 Deposit	2,055.50
GF - 02 04	2/4/2021	2/4/2021 Deposit	494.00
GF - 02 05	2/5/2021	2/5/2021 Deposit	25.00
GF - 02 08	2/8/2021	2/8/2021 Deposit	363.00
GF - 02 09	2/9/2021	2/9/2021 Deposit	329.00
GF - 02 10	2/10/2021	2/10/2021 Deposit	933.21
GF - 02 12	2/12/2021	2/12/2021 Deposit	215.33

Ref #	Date	Name	Amount
Cleared Deposits			
GF - 02 22	2/22/2021	2/22/2021 Deposit	104.47
GF - 02 23	2/23/2021	2/23/2021 Deposit	10.00
GF - 02 25	2/25/2021	02/25/2021	47,266.30
GF - 02 25	2/25/2021	2/25/2021 Deposit	1,339.23
GF - 02 26	2/26/2021	2/26/2021 Deposit	25.00
		Cleared Deposits Totals	<u>53,315.94</u>

Outstanding Checks			
11572	11/10/2020	Mr. Oilly, LLC	87.20
11668	2/9/2021	Arkansas Firefighters Association	300.00
11680	2/23/2021	Action Training Systems	450.00
11681	2/23/2021	Arkansas Crime Information Center	7.04
11682	2/23/2021	Card Services Center - MasterCard	1,129.44
11683	2/23/2021	EVS	985.93
11684	2/23/2021	Fidelity Communications	574.11
11685	2/23/2021	Ivey's Automotive & Tire Center	429.10
11686	2/23/2021	NASASP	39.00
11687	2/23/2021	Wal-Mart Community/SYNBC	708.20
11689	2/26/2021	S/F/P Account	11,004.21
		Outstanding Checks Totals	<u>15,714.23</u>

Statement Date 02/28/2021
 Accounts First Community GF Reserve
 Companies General Fund

Statement Balance:	\$266,913.36		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$51.18
	<hr/>		
Reconciled Balance Per Statement:	\$266,913.36		
Book Balance:	\$266,913.36		
	<hr/>		
Difference	\$0.00		
	<hr/> <hr/>		

Ref #	Date	Name	Amount
	2/28/2021	Interest	51.18
		Cleared Deposits Totals	<hr/> 51.18

Statement Date 02/28/2021
 Accounts First Community - Fire Act 833
 Companies General Fund

Statement Balance:	\$14,192.96		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$1.09
	<hr/>		
Reconciled Balance Per Statement:	\$14,192.96		
Book Balance:	\$14,192.96		
	<hr/>		
Difference	\$0.00		
	<hr/> <hr/>		

Ref #	Date	Name	Amount
	2/28/2021	Interest	1.09
		Cleared Deposits Totals	<hr/> 1.09

Statement Date 02/28/2021

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$8,049.56		
- Outstanding Checks:	\$1,215.63	Cleared Checks:	11 \$12,882.47
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	9 \$12,620.73
<hr/>			
Reconciled Balance Per Statement:	\$6,833.93		
Book Balance:	\$6,833.93		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

03788	1/28/2021	AT&T Mobility	46.17
03789	1/28/2021	Card Services Center - MasterCard	49.95
03790	1/28/2021	WEX BANK	541.22
03791	2/9/2021	B & B Supply of Highland	10.90
03792	2/9/2021	Body Shop Supplies	98.78
03793	2/9/2021	Bumper to Bumper	165.33
03794	2/9/2021	Murphy Oil Co.	174.76
03795	2/9/2021	Partz Store	340.63
03796	2/10/2021	Street Aid Fund	2,269.71
EFT 270	2/5/2021	Payroll Fund	5,105.54
EFT 271	2/19/2021	Payroll Fund	4,079.48
			<hr/>
Cleared Checks Totals			12,882.47

Cleared Deposits

	2/28/2021	Interest	0.16
Street 02 02	2/1/2021	2/1/2021 Deposit	244.80
Street 02 09	2/9/2021	2/9/2021 Deposit	5,000.00
Street 02 10	2/10/2021	2/10/2021 Deposit	7,095.71
Street 02 25	2/25/2021	2/25/2021 Deposit	280.06
			<hr/>
Cleared Deposits Totals			12,620.73

Outstanding Checks

03797	2/23/2021	Card Services Center - MasterCard	350.65
03798	2/23/2021	Wells Fargo Equipment Finance	864.98
			<hr/>
Outstanding Checks Totals			1,215.63

Statement Date 02/28/2021
 Accounts 1st Community-St. Aid Fund
 Companies Street Fund

Statement Balance:	\$36,560.48		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 (\$2,269.71)
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$4.12
<hr/>			
Reconciled Balance Per Statement:	\$36,560.48		
Book Balance:	\$36,560.48		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
03796	2/10/2021	Street Aid Fund	(2,269.71)
		Cleared Checks Totals	<u>(2,269.71)</u>
Cleared Deposits			
	2/28/2021	Interest	4.12
		Cleared Deposits Totals	<u>4.12</u>

Statement Date 02/28/2021

Accounts Direct Deposit Account

Companies Direct Deposit Account

Statement Balance:	\$1.00		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$1.00		
Book Balance:	\$1.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Totals

Statement Date 02/28/2021

Accounts Payroll Checking Account

Companies Payroll Fund

Statement Balance:	\$6,936.83		
- Outstanding Checks:	\$146.28	Cleared Checks:	24 \$28,878.82
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	8 \$34,358.24
<hr/>			
Reconciled Balance Per Statement:	\$6,790.55		
Book Balance:	\$6,790.55		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

01493	1/13/2021	Johns, William F	92.35
01502	2/3/2021	Allen, Lawrence H	46.17
01503	2/3/2021	Burton, Michael A	0.00
01504	2/3/2021	Evans, Timothy D	46.17
01505	2/3/2021	Johnson, Roy E	46.17
01506	2/3/2021	Kamps, Jeffrey C	46.17
01507	2/3/2021	Lamb, Ryan D	46.17
01508	2/5/2021	OCSE Clearing House SDU	279.00
01509	2/5/2021	Professional Credit Management Inc	333.19
01510	2/10/2021	Morris, Mary Jo	92.35
01511	2/10/2021	Hutchinson, Randolph W	92.35
01512	2/10/2021	Casey, Nathan T	92.35
01513	2/10/2021	Rose, Steven R	92.35
01514	2/10/2021	Johns, William F	92.35
01515	2/10/2021	Massey, Kenneth J	92.35
01516	2/19/2021	Truitt, Brenda	73.88
01517	2/19/2021	OCSE Clearing House SDU	279.00
01519	2/19/2021	Professional Credit Management Inc	266.38
2021 02 19 Regular	2/19/2021	Direct Deposits	9,887.67
2021 02-05 Regular	2/5/2021	Direct Deposits	10,196.61
EFT 135	1/22/2021	Dept of Finance & Admin.	752.28
EFT 137	2/5/2021	EFTPS	2,995.87
EFT 138	2/10/2021	EFTPS	91.80
EFT 139	2/19/2021	EFTPS	2,845.84
			<hr/>
Cleared Checks Totals			28,878.82

Cleared Deposits

	2/28/2021	Interest	0.44
Pay 02 05	2/5/2021	2/5/2021 Deposit	18,712.33
Pay 02 10	2/10/2021	2/10/2021 Deposit	645.90
Pay 02 19	2/19/2021	2/19/2021 Deposit	14,999.57
			<hr/>
Cleared Deposits Totals			34,358.24

Outstanding Checks

01518	2/19/2021	Aflac	146.28
			<hr/>
Outstanding Checks Totals			146.28

Statement Date 02/28/2021

Accounts Sewer Revenue -O & M Checking

Companies Sewer Fund

Statement Balance:	\$23,337.21		
- Outstanding Checks:	\$4,845.46	Cleared Checks:	17 \$14,578.19
+ Outstanding Deposits:	\$404.70	Cleared Deposits:	69 \$20,984.23
<hr/>			
Reconciled Balance Per Statement:	\$18,896.45		
Book Balance:	\$18,896.45		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

02280	1/20/2021	Circle R Enterprise, Inc.	290.75
02286	1/28/2021	C.V. Waterworks	45.71
02287	1/28/2021	Entergy	1,871.67
02288	1/29/2021	US Post Office Hardy	199.08
02289	2/9/2021	Highland Supply Co. Inc	51.57
02290	2/9/2021	J.R. Stewart	2,611.78
02291	2/9/2021	WCN of Arkansas	733.74
02292	2/10/2021	General Fund Checking	25.00
02293	2/10/2021	General Fund Checking	0.00
02294	2/10/2021	Sewer Meter Deposit	75.00
02295	2/12/2021	Sewer Meter Deposit	75.00
02300	2/23/2021	RD Short Lived Asset Account	1,677.00
EFT 452	2/5/2021	Payroll Fund	1,059.17
EFT 453	2/9/2021	Usda Service Center	4,551.00
EFT 454	2/9/2021	Usda Service Center	465.00
EFT 455	2/19/2021	Payroll Fund	813.13
Feb 15	2/15/2021		33.59
Cleared Checks Totals			<hr/> 14,578.19

Cleared Deposits

	2/28/2021	Interest	1.56
O&M 02 01	2/1/2021	2/1/2021 Deposit	451.55
O&M 02 01	2/1/2021	2/1/2021 Deposit	54.76
O&M 02 01	2/1/2021	2/1/2021 Deposit	20.01
O&M 02 02	2/2/2021	2/2/2021 Deposit	483.98
O&M 02 03	2/3/2021	2/3/2021 Deposit	721.38
O&M 02 04	2/4/2021	2/4/2021 Deposit	846.22
O&M 02 04	2/4/2021	2/4/2021 Deposit	72.83
O&M 02 04	2/4/2021	2/4/2021 Deposit	29.85
O&M 02 05	2/5/2021	2/5/2021 Deposit	1,930.05
O&M 02 08	2/8/2021	2/8/2021 Deposit	1,414.46
O&M 02 08	2/8/2021	2/8/2021 Deposit	136.20
O&M 02 09	2/9/2021	2/9/2021 Deposit	3,391.09
O&M 02 10	2/10/2021	2/10/2021 Deposit	511.67
O&M 02 10	2/10/2021	2/10/2021 Deposit	50.75
O&M 02 11	2/11/2021	2/11/2021 Deposit	891.37
O&M 02 12	2/12/2021	2/12/2021 Deposit	518.05
O&M 02 12	2/12/2021	2/12/2021 Deposit	123.14

Ref #	Date	Name	Amount
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Cleared Deposits

O&M 02 12	2/12/2021	2/12/2021 Deposit	181.03
O&M 02 13	2/19/2021	2/13/2021 Deposit	94.36
O&M 02 14	2/19/2021	2/14/2021 Deposit	215.86
O&M 02 15	2/15/2021	2/15/2021 Deposit	66.95
O&M 02 16	2/16/2021	2/16/2021 Deposit	3,481.88
O&M 02 16	2/16/2021	2/16/2021 Deposit	927.75
O&M 02 17	2/17/2021	2/17/2021 Deposit	1,095.12
O&M 02 19	2/16/2021	2/16/2021 Deposit	65.53
O&M 02 19	2/19/2021	2/19/2021 Deposit	1,059.70
O&M 02 22	2/22/2021	2/22/2021 Deposit	923.66
O&M 02 22	2/22/2021	2/22/2021 Deposit	18.50
O&M 02 23	2/23/2021	2/23/2021 Deposit	284.67
O&M 02 24	2/24/2021	2/24/2021 Deposit	260.79
O&M 02 25	2/25/2021	2/25/2021 Deposit	20.18
O&M 02 25	2/26/2021	2/25/2021 Deposit	81.21
O&M 02 26	2/26/2021	2/26/2021 Deposit	367.87
O&M 02 26	2/26/2021	2/26/2021 Deposit	90.25
O&M 02 26	2/26/2021	2/26/2021 Deposit	100.00
Cleared Deposits Totals			20,984.23

Outstanding Checks

02296	2/23/2021	Arkansas Testing Labs, Inc	513.00
02297	2/23/2021	Harps Food Store # 376	58.52
02298	2/23/2021	Natural Resources Division	2,410.58
02299	2/23/2021	Serv-A-Tron	659.32
02301	2/26/2021	Jack Tyler Engineering, Inc	1,005.32
02302	2/26/2021	US Post Office Hardy	198.72
Outstanding Checks Totals			4,845.46

Outstanding Deposits

O&M 02 16	2/16/2021	2/16/2021 Deposit	38.88
O&M 03 01	3/1/2021	3/1/2021 Deposit	118.09
O&M 03 01	3/1/2021	3/1/2021 Deposit	247.73
Outstanding Deposits Totals			404.70

Statement Date 02/28/2021

Accounts RD Debt Service Reserve

Companies RD Debt Service Reserve

Statement Balance:	\$1,251.56		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$1,251.56		
Book Balance:	\$1,251.56		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Totals

Statement Date 02/28/2021

Accounts 1st Comm. Debt ResvCD 250575

Companies RD Debt Service Reserve

Statement Balance:	\$59,119.40		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$45.15
	<hr/>		
Reconciled Balance Per Statement:	\$59,119.40		
Book Balance:	\$59,119.40		
	<hr/>		
Difference	\$0.00		
	<hr/> <hr/>		

Ref #	Date	Name	Amount
	2/28/2021	Interest	45.15
		Cleared Deposits Totals	<hr/> 45.15

Statement Date 02/28/2021
 Accounts RD Replacement Reserve
 Companies Sewer Fund

Statement Balance:	\$11,705.75		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 (\$1,677.00)
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$11,705.75		
Book Balance:	\$11,705.75		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
02300	2/23/2021	RD Short Lived Asset Account	(1,677.00)
		Cleared Checks Totals	<u>(1,677.00)</u>
Cleared Deposits			
006504	2/28/2021	Centennial Bank	0.00
		Cleared Deposits Totals	<u>0.00</u>

Statement Date 02/28/2021
 Accounts 1st Communty S/F/P Account
 Companies S/F/P Account

Statement Balance:	\$82,067.12		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$5,000.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$6.42
<hr/>			
Reconciled Balance Per Statement:	\$82,067.12		
Book Balance:	\$82,067.12		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
00046	2/9/2021	Street Fund	5,000.00
		Cleared Checks Totals	<u>5,000.00</u>
Cleared Deposits			
	2/28/2021	Interest	6.42
		Cleared Deposits Totals	<u>6.42</u>

Statement Date 02/28/2021

Accounts Sewer Met Deposit - Centennial

Companies Sewer Fund

Statement Balance:	\$4,275.00		
- Outstanding Checks:	\$0.00	Cleared Checks:	3 (\$225.00)
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$75.00
<hr/>			
Reconciled Balance Per Statement:	\$4,275.00		
Book Balance:	\$4,275.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

02276	1/13/2021	Sewer Meter Deposit	(75.00)
02294	2/10/2021	Sewer Meter Deposit	(75.00)
02295	2/12/2021	Sewer Meter Deposit	(75.00)
			<hr/>
Cleared Checks Totals			(225.00)

Cleared Deposits

006515	2/24/2021	Cole, Mary Alice	75.00
			<hr/>
Cleared Deposits Totals			75.00

Outstanding Deposits

006501	2/28/2021	Centennial Bank	0.00
			<hr/>
Outstanding Deposits Totals			0.00

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4302	Act 833 Income		2,993.10		794.66	
4004	Alcohol Permit Fees				40.00	
4502	Building permits	730.00	60.00			10.00
4000	City Sales Tax	33,466.08	33,355.07	32,433.60	32,111.41	33,012.64
4022	CRF			41,400.55		
4301	Fire Dept. Fire Tax			2,000.00		
4016	Fire Dues		150.00			
4303	Fire Wise			1,000.00		
4006	Franchise Tax	13,966.80	172.57	127.82	13,891.79	190.33
4014	Grants	650.28	626.59	1,320.73	1,053.50	
4007	Interest	2.06	1.89	2.00	1.95	1.95
4008	Interest Income	35.62	39.46	47.80	51.95	53.17
4001	Merchant Fees	20.00	10.00	1,010.00	3,075.00	395.00
4011	Misc. Income		40.00			59.47
4002	Mun. Aid Income	933.21	933.21	933.21	2,037.29	933.21
4205	Permit Fees			10.00	50.00	30.00
4021	Police Fundraiser			1,625.00	1,309.00	1,076.00
4003	Property Tax	5,011.71	14,555.83	2,513.21	6,173.36	1,244.23
4009	Reimbursement for Exp			181.36		
4201	Report Fees	30.00	20.00	20.00	85.00	30.00
4005	Sharp County Sales Tax	12,881.46	14,215.53	13,103.21	12,841.01	14,253.66
4200	Tickets- fines	1,230.00	890.00	1,374.01	1,165.00	2,055.50
	Total Revenue	\$68,957.22	\$68,063.25	\$99,102.50	\$74,680.92	\$53,345.16
	Total Gross Profit	\$68,957.22	\$68,063.25	\$99,102.50	\$74,680.92	\$53,345.16
Expenses						
5313	911		1,893.75			
5320	Advertising - Publicatio				51.20	
5314	Airport	1,250.00			1,250.00	

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5220	Attorney Retainer	750.00	750.00	750.00	750.00	750.00
5414	Building Maint. & Repai	38.08	29.05	428.27	530.03	631.22
5950	Bulletproof Vests			657.95		
5315	City Clean Up	92.02	92.02	92.02	92.02	92.02
5415	Cleaning & Janitorial Ser	80.00	80.00	80.00	80.00	80.00
5115	Code Enforcement Pay	322.50	180.00	180.00		165.00
5417	Compressor Maintenanc			431.00		
5960	Computer Equipment &			2,713.07		887.96
5270	Computer Service & Ma	512.88	12.01	2,556.97	1,390.15	
5309	Cost of General Election		1,269.39			
5116	Council Pay	700.00	500.00	800.00	600.00	600.00
5730	Dues & Subscriptions			400.00	5.01	346.04
5750	Education-Training & Sc	7.21	8.19	6.55		555.00
5419	Equipment Certification					165.51
5710	Equipment Rental & Ma	144.34	153.11	153.66	151.30	157.47
5943	Fire Wise Expenitures	15.91				
5947	Foam Equipment		541.42			
5630	Fuel Expense- gasoline,	923.80	963.93	899.73	779.63	
5942	Grant Monies Expenditu	114.14			908.92	
5122	Group Accident Insuran				1,100.00	
5120	Health Insurance	2,128.32	2,128.32	1,968.32	2,460.40	1,476.24
5944	Hose		641.38			
5171	Insurance-volunteers	360.00				
5221	Legal Services	1,868.75				
5141	LOFI	100.30	100.30	100.30	100.30	
5650	Medical Supplies	327.46	390.80	110.19		
5130	Payroll Taxes Expense	2,106.15	1,747.03	1,396.74	1,550.04	1,468.07
5945	Personal Protection Eq		647.92			
5117	Planning Commission P	250.00	250.00	250.00	250.00	250.00
5951	Police Fun Raise & Don			2,921.00	1,014.00	607.92
5611	Postage	196.00		34.53	220.00	8.95

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5299	Professional service-Co			190.00		
5532	Propane Gas	106.79			209.95	
5418	Radios		354.60	1,620.00		
5145	Retirement Expense- L	1,935.42	1,965.45	1,303.66	1,363.52	1,462.42
5140	Retirement Expense-AR	233.88	156.15	156.63	162.20	158.80
5111	Salaries - Hourly	15,230.88	14,332.34	9,669.63	10,429.43	10,264.75
5110	Salary	10,990.80	7,327.20	7,327.20	7,375.20	7,375.20
5416	SCBA Maintenance			72.49	519.30	
5420	Small Equipment Repair	321.06	722.97	72.89	8.16	62.89
5312	Street Lights	172.81	173.51	174.78	176.62	
5660	Supplies Expense - Gen	273.26	239.77	533.66	368.90	1,004.73
5534	Telephone	868.78	868.78	868.78	873.76	574.11
5412	Tires				81.94	
5720	Travel & Meetings			65.59		
5942	Tri-County Waste Grant	867.04	835.45	1,760.97	1,404.66	
5670	Uniforms		682.08	466.00	239.33	142.98
5530	Utilities - Electric	433.27	433.63	596.71	678.67	
5311	Vehicle Insurance		8,907.82			
5411	Vehicle Maintenance -	184.58	1,381.75	2,506.88	411.14	2,008.61
5531	Water	61.46	63.00	71.12	60.47	77.10
5170	Workers Comp				5,326.00	
	Total Expenses	\$43,967.89	\$50,823.12	\$44,387.29	\$42,972.25	\$31,372.99
	Total Revenue Less Expenditures	\$24,989.33	\$17,240.13	\$54,715.21	\$31,708.67	\$21,972.17
Other Expenses						
5870	Transfer To S/F/P Bank	11,155.36	11,118.36	10,811.20	10,703.80	11,004.21
	Total Other Expenses	\$11,155.36	\$11,118.36	\$10,811.20	\$10,703.80	\$11,004.21
	Total Net Change in Fund Balance	\$13,833.97	\$6,121.77	\$43,904.01	\$21,004.87	\$10,967.96
Fund Balances						
	Beginning Fund Balance	238,268.46	252,102.43	258,224.20	302,128.21	323,133.08
	Net Change in Fund Bal	13,833.97	6,121.77	43,904.01	21,004.87	10,967.96
	Ending Fund Balance	252,102.43	258,224.20	302,128.21	323,133.08	334,101.04

3/5/2021
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General Fund
Monthly Statement of Revenue & Expenditures

Report Totals	\$736,065.8	\$737,878.2	\$956,279.1	\$902,017.5	\$850,209.7
	5	8	3	9	3

Records included in total = 84

Report Options
Fund: General Fund
Period: 10/1/2020 to 2/28/2021
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes

Sewer Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4008	Interest Income	1.63	1.69	1.91	1.72	1.56
4332	Sewer User Fees	20,867.32	19,656.45	19,017.48	21,010.80	20,758.77
4025	State of Ark Local Tax Rebate		494.36			
	Total Revenue	\$20,868.95	\$20,152.50	\$19,019.39	\$21,012.52	\$20,760.33
	Total Gross Profit	\$20,868.95	\$20,152.50	\$19,019.39	\$21,012.52	\$20,760.33
Expenses						
5430	All Equipment Repair	121.47	68.67	424.60		
5414	Building Maint. & Repair					46.47
5443	Chemical Expense	315.53				
5960	Computer Equipment & Softw			1,530.00		
5120	Health Insurance			2.50	246.04	246.04
5439	New Sewer Equipment	2,376.01		3,610.92		605.32
5610	Office Supplies			231.58		
5130	Payroll Taxes Expense	156.86	104.57	104.57	115.04	115.04
5400	Permits		1,040.00	125.80		
5611	Postage	196.70	192.15	434.95	199.08	198.72
5299	Professional service-Contract	1,143.60	21.00	4.20	817.32	
5441	Rebuilt Grinder Pumps	9,570.05			5,738.36	
5140	Retirement Expense-AR Diam	62.43	41.62	41.62	44.02	44.02
5110	Salary	2,080.80	1,387.20	1,387.20	1,467.20	1,467.20
5444	Supples - Pipe	38.32				
5660	Supplies Expense - General O	76.97	291.14	114.82	595.41	63.62
5442	Switches/floats	2,605.10		2,588.40		2,611.78
5231	Testing	280.00	1,255.50	280.00	280.00	1,172.32
5530	Utilities - Electric	1,566.26	1,544.91	1,667.75	1,871.67	
5520	Waste Disposal			820.46		733.74
5531	Water	33.85	168.53	27.44	89.96	
	Total Expenses	\$20,623.95	\$6,115.29	\$13,396.81	\$11,464.10	\$7,304.27
	Total Revenue Less Expenditures	\$245.00	\$14,037.21	\$5,622.58	\$9,548.42	\$13,456.06
Other Revenue						
5856	Transfer From RD debt Servi		4,668.33			
	Total Other Revenue		\$4,668.33			
Other Expenses						
5821	Bond & Interest - Nat. Res.	6,053.58	2,410.58	2,410.58	2,410.58	2,410.58
5820	Bond & Interest Exp USDA	5,016.00	5,016.00	5,016.00	5,016.00	5,016.00

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Sewer Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5860	Transfer to RD Debt Service	1,000.00				
	Total Other Expenses	\$12,069.58	\$7,426.58	\$7,426.58	\$7,426.58	\$7,426.58
	Total Net Change in Fund Balance	(\$11,824.58)	\$11,278.96	(\$1,804.00)	\$2,121.84	\$6,029.48

Fund Balances

Beginning Fund Balance	3,037,966.32	3,026,141.74	3,037,420.70	3,035,616.70	3,037,738.54
Net Change in Fund Balance	(11,824.58)	11,278.96	(1,804.00)	2,121.84	6,029.48
Ending Fund Balance	3,026,141.74	3,037,420.70	3,035,616.70	3,037,738.54	3,043,768.02
Report Totals	\$6,115,135.33	\$6,158,672.77	\$6,133,914.15	\$6,148,063.06	\$6,163,273.09

Records included in total = 34

Report Options

Fund: Sewer Fund
Period: 10/1/2020 to 2/28/2021
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes

Street Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4008	Interest Income	3.62	3.69	4.15	4.50	4.28
4011	Misc. Income				150.00	244.80
4213	Municipal Aid - 1/2% Sales T	2,217.52	2,276.76	2,094.36	2,195.92	2,269.71
4212	Municipal Aid - Hwy Revenue	4,498.24	4,435.38	4,292.66	4,857.19	4,826.00
4215	Sharp County Turnback	1,093.30	3,297.89	540.19	1,391.96	280.06
	Total Revenue	\$7,812.68	\$10,013.72	\$6,931.36	\$8,599.57	\$7,624.85
	Total Gross Profit	\$7,812.68	\$10,013.72	\$6,931.36	\$8,599.57	\$7,624.85
Expenses						
5430	All Equipment Repair	6,780.84	715.58	1,270.88	262.17	954.33
5962	Bobcat Excavator-Wells Fargo	864.98	864.98	864.98	864.98	864.98
5630	Fuel Expense- gasoline, Diese	674.41	943.60	857.23	701.81	174.76
5120	Health Insurance	1,596.24	1,596.24	1,473.74	1,230.20	1,230.20
5130	Payroll Taxes Expense	743.08	582.34	501.78	589.50	568.48
5140	Retirement Expense-AR Diam	292.31	198.97	197.40	223.08	215.14
5644	Road Expense - Gravel - Slag	395.60		181.64	320.16	
5111	Salaries - Hourly	7,662.38	5,994.75	5,192.25	5,968.50	5,704.00
5110	Salary	2,080.80	1,637.20	1,387.20	1,467.20	1,467.20
5660	Supplies Expense - General O	195.33	166.77	188.98	31.57	11.96
5534	Telephone	46.09	46.09	46.09	46.17	
5412	Tires	548.75				
	Total Expenses	\$21,880.81	\$12,746.52	\$12,162.17	\$11,705.34	\$11,191.05
	Total Revenue Less Expenditures	(\$14,068.13)	(\$2,732.80)	(\$5,230.81)	(\$3,105.77)	(\$3,566.20)
Other Revenue						
5884	Transfer From S/F/P Account	10,000.00		10,000.00	10,000.00	5,000.00
	Total Other Revenue	\$10,000.00		\$10,000.00	\$10,000.00	\$5,000.00
	Total Net Change in Fund Balance	(\$4,068.13)	(\$2,732.80)	\$4,769.19	\$6,894.23	\$1,433.80
Fund Balances						
	Beginning Fund Balance	37,098.12	33,029.99	30,297.19	35,066.38	41,960.61
	Net Change in Fund Balance	(4,068.13)	(2,732.80)	4,769.19	6,894.23	1,433.80
	Ending Fund Balance	33,029.99	30,297.19	35,066.38	41,960.61	43,394.41
	Report Totals	\$95,429.89	\$87,902.74	\$105,696.03	\$126,614.16	\$116,097.17
	Records included in total = 24					

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4302	Act 833 Income		2,993.10		794.66	
4004	Alcohol Permit Fees				40.00	
4502	Building permits	730.00	60.00			10.00
4000	City Sales Tax	33,466.08	33,355.07	32,433.60	32,111.41	33,012.64
4022	CRF			41,400.55		
4301	Fire Dept. Fire Tax			2,000.00		
4016	Fire Dues		150.00			
4303	Fire Wise			1,000.00		
4006	Franchise Tax	13,966.80	172.57	127.82	13,891.79	190.33
4014	Grants	650.28	626.59	1,320.73	1,053.50	
4007	Interest	2.06	1.89	2.00	1.95	1.95
4008	Interest Income	35.62	39.46	47.80	51.95	53.17
4001	Merchant Fees	20.00	10.00	1,010.00	3,075.00	395.00
4011	Misc. Income		40.00			59.47
4002	Mun. Aid Income	933.21	933.21	933.21	2,037.29	933.21
4205	Permit Fees			10.00	50.00	30.00
4021	Police Fundraiser			1,625.00	1,309.00	1,076.00
4003	Property Tax	5,011.71	14,555.83	2,513.21	6,173.36	1,244.23
4009	Reimbursement for Exp			181.36		
4201	Report Fees	30.00	20.00	20.00	85.00	30.00
4005	Sharp County Sales Tax	12,881.46	14,215.53	13,103.21	12,841.01	14,253.66
4200	Tickets- fines	1,230.00	890.00	1,374.01	1,165.00	2,055.50
	Total Revenue	\$68,957.22	\$68,063.25	\$99,102.50	\$74,680.92	\$53,345.16
	Total Gross Profit	\$68,957.22	\$68,063.25	\$99,102.50	\$74,680.92	\$53,345.16
Expenses						
5313	911		1,893.75			
5320	Advertising - Publicatio				51.20	
5314	Airport	1,250.00			1,250.00	

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5220	Attorney Retainer	750.00	750.00	750.00	750.00	750.00
5414	Building Maint. & Repai	38.08	29.05	428.27	530.03	631.22
5950	Bulletproof Vests			657.95		
5315	City Clean Up	92.02	92.02	92.02	92.02	92.02
5415	Cleaning & Janitorial Ser	80.00	80.00	80.00	80.00	80.00
5115	Code Enforcement Pay	322.50	180.00	180.00		165.00
5417	Compressor Maintenanc			431.00		
5960	Computer Equipment &			2,713.07		887.96
5270	Computer Service & Ma	512.88	12.01	2,556.97	1,390.15	
5309	Cost of General Election		1,269.39			
5116	Council Pay	700.00	500.00	800.00	600.00	600.00
5730	Dues & Subscriptions			400.00	5.01	346.04
5750	Education-Training & Sc	7.21	8.19	6.55		555.00
5419	Equipment Certification					165.51
5710	Equipment Rental & Ma	144.34	153.11	153.66	151.30	157.47
5943	Fire Wise Expenitures	15.91				
5947	Foam Equipment		541.42			
5630	Fuel Expense- gasoline,	923.80	963.93	899.73	779.63	
5942	Grant Monies Expenditu	114.14			908.92	
5122	Group Accident Insuran				1,100.00	
5120	Health Insurance	2,128.32	2,128.32	1,968.32	2,460.40	1,476.24
5944	Hose		641.38			
5171	Insurance-volunteers	360.00				
5221	Legal Services	1,868.75				
5141	LOFI	100.30	100.30	100.30	100.30	
5650	Medical Supplies	327.46	390.80	110.19		
5130	Payroll Taxes Expense	2,106.15	1,747.03	1,396.74	1,550.04	1,468.07
5945	Personal Protection Eq		647.92			
5117	Planning Commission P	250.00	250.00	250.00	250.00	250.00
5951	Police Fun Raise & Don			2,921.00	1,014.00	607.92
5611	Postage	196.00		34.53	220.00	8.95

General Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5299	Professional service-Co			190.00		
5532	Propane Gas	106.79			209.95	
5418	Radios		354.60	1,620.00		
5145	Retirement Expense- L	1,935.42	1,965.45	1,303.66	1,363.52	1,462.42
5140	Retirement Expense-AR	233.88	156.15	156.63	162.20	158.80
5111	Salaries - Hourly	15,230.88	14,332.34	9,669.63	10,429.43	10,264.75
5110	Salary	10,990.80	7,327.20	7,327.20	7,375.20	7,375.20
5416	SCBA Maintenance			72.49	519.30	
5420	Small Equipment Repair	321.06	722.97	72.89	8.16	62.89
5312	Street Lights	172.81	173.51	174.78	176.62	
5660	Supplies Expense - Gen	273.26	239.77	533.66	368.90	1,004.73
5534	Telephone	868.78	868.78	868.78	873.76	574.11
5412	Tires				81.94	
5720	Travel & Meetings			65.59		
5942	Tri-County Waste Grant	867.04	835.45	1,760.97	1,404.66	
5670	Uniforms		682.08	466.00	239.33	142.98
5530	Utilities - Electric	433.27	433.63	596.71	678.67	
5311	Vehicle Insurance		8,907.82			
5411	Vehicle Maintenance -	184.58	1,381.75	2,506.88	411.14	2,008.61
5531	Water	61.46	63.00	71.12	60.47	77.10
5170	Workers Comp				5,326.00	
	Total Expenses	\$43,967.89	\$50,823.12	\$44,387.29	\$42,972.25	\$31,372.99
	Total Revenue Less Expenditures	\$24,989.33	\$17,240.13	\$54,715.21	\$31,708.67	\$21,972.17
Other Expenses						
5870	Transfer To S/F/P Bank	11,155.36	11,118.36	10,811.20	10,703.80	11,004.21
	Total Other Expenses	\$11,155.36	\$11,118.36	\$10,811.20	\$10,703.80	\$11,004.21
	Total Net Change in Fund Balance	\$13,833.97	\$6,121.77	\$43,904.01	\$21,004.87	\$10,967.96
Fund Balances						
	Beginning Fund Balance	238,268.46	252,102.43	258,224.20	302,128.21	323,133.08
	Net Change in Fund Bal	13,833.97	6,121.77	43,904.01	21,004.87	10,967.96
	Ending Fund Balance	252,102.43	258,224.20	302,128.21	323,133.08	334,101.04

3/5/2021
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General Fund
Monthly Statement of Revenue & Expenditures

Report Totals	\$736,065.8	\$737,878.2	\$956,279.1	\$902,017.5	\$850,209.7
	5	8	3	9	3

Records included in total = 84

Report Options
Fund: General Fund
Period: 10/1/2020 to 2/28/2021
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes

Street Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4008	Interest Income	3.62	3.69	4.15	4.50	4.28
4011	Misc. Income				150.00	244.80
4213	Municipal Aid - 1/2% Sales T	2,217.52	2,276.76	2,094.36	2,195.92	2,269.71
4212	Municipal Aid - Hwy Revenue	4,498.24	4,435.38	4,292.66	4,857.19	4,826.00
4215	Sharp County Turnback	1,093.30	3,297.89	540.19	1,391.96	280.06
	Total Revenue	\$7,812.68	\$10,013.72	\$6,931.36	\$8,599.57	\$7,624.85
	Total Gross Profit	\$7,812.68	\$10,013.72	\$6,931.36	\$8,599.57	\$7,624.85
Expenses						
5430	All Equipment Repair	6,780.84	715.58	1,270.88	262.17	954.33
5962	Bobcat Excavator-Wells Fargo	864.98	864.98	864.98	864.98	864.98
5630	Fuel Expense- gasoline, Diese	674.41	943.60	857.23	701.81	174.76
5120	Health Insurance	1,596.24	1,596.24	1,473.74	1,230.20	1,230.20
5130	Payroll Taxes Expense	743.08	582.34	501.78	589.50	568.48
5140	Retirement Expense-AR Diam	292.31	198.97	197.40	223.08	215.14
5644	Road Expense - Gravel - Slag	395.60		181.64	320.16	
5111	Salaries - Hourly	7,662.38	5,994.75	5,192.25	5,968.50	5,704.00
5110	Salary	2,080.80	1,637.20	1,387.20	1,467.20	1,467.20
5660	Supplies Expense - General O	195.33	166.77	188.98	31.57	11.96
5534	Telephone	46.09	46.09	46.09	46.17	
5412	Tires	548.75				
	Total Expenses	\$21,880.81	\$12,746.52	\$12,162.17	\$11,705.34	\$11,191.05
	Total Revenue Less Expenditures	(\$14,068.13)	(\$2,732.80)	(\$5,230.81)	(\$3,105.77)	(\$3,566.20)
Other Revenue						
5884	Transfer From S/F/P Account	10,000.00		10,000.00	10,000.00	5,000.00
	Total Other Revenue	\$10,000.00		\$10,000.00	\$10,000.00	\$5,000.00
	Total Net Change in Fund Balance	(\$4,068.13)	(\$2,732.80)	\$4,769.19	\$6,894.23	\$1,433.80
Fund Balances						
	Beginning Fund Balance	37,098.12	33,029.99	30,297.19	35,066.38	41,960.61
	Net Change in Fund Balance	(4,068.13)	(2,732.80)	4,769.19	6,894.23	1,433.80
	Ending Fund Balance	33,029.99	30,297.19	35,066.38	41,960.61	43,394.41
	Report Totals	\$95,429.89	\$87,902.74	\$105,696.03	\$126,614.16	\$116,097.17
	Records included in total = 24					

Sewer Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
Revenue & Expenditures						
Revenue						
4008	Interest Income	1.63	1.69	1.91	1.72	1.56
4332	Sewer User Fees	20,867.32	19,656.45	19,017.48	21,010.80	20,758.77
4025	State of Ark Local Tax Rebate		494.36			
	Total Revenue	\$20,868.95	\$20,152.50	\$19,019.39	\$21,012.52	\$20,760.33
	Total Gross Profit	\$20,868.95	\$20,152.50	\$19,019.39	\$21,012.52	\$20,760.33
Expenses						
5430	All Equipment Repair	121.47	68.67	424.60		
5414	Building Maint. & Repair					46.47
5443	Chemical Expense	315.53				
5960	Computer Equipment & Softw			1,530.00		
5120	Health Insurance			2.50	246.04	246.04
5439	New Sewer Equipment	2,376.01		3,610.92		605.32
5610	Office Supplies			231.58		
5130	Payroll Taxes Expense	156.86	104.57	104.57	115.04	115.04
5400	Permits		1,040.00	125.80		
5611	Postage	196.70	192.15	434.95	199.08	198.72
5299	Professional service-Contract	1,143.60	21.00	4.20	817.32	
5441	Rebuilt Grinder Pumps	9,570.05			5,738.36	
5140	Retirement Expense-AR Diam	62.43	41.62	41.62	44.02	44.02
5110	Salary	2,080.80	1,387.20	1,387.20	1,467.20	1,467.20
5444	Supples - Pipe	38.32				
5660	Supplies Expense - General O	76.97	291.14	114.82	595.41	63.62
5442	Switches/floats	2,605.10		2,588.40		2,611.78
5231	Testing	280.00	1,255.50	280.00	280.00	1,172.32
5530	Utilities - Electric	1,566.26	1,544.91	1,667.75	1,871.67	
5520	Waste Disposal			820.46		733.74
5531	Water	33.85	168.53	27.44	89.96	
	Total Expenses	\$20,623.95	\$6,115.29	\$13,396.81	\$11,464.10	\$7,304.27
	Total Revenue Less Expenditures	\$245.00	\$14,037.21	\$5,622.58	\$9,548.42	\$13,456.06
Other Revenue						
5856	Transfer From RD debt Servi		4,668.33			
	Total Other Revenue		\$4,668.33			
Other Expenses						
5821	Bond & Interest - Nat. Res.	6,053.58	2,410.58	2,410.58	2,410.58	2,410.58
5820	Bond & Interest Exp USDA	5,016.00	5,016.00	5,016.00	5,016.00	5,016.00

3/5/2021
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Sewer Fund
Monthly Statement of Revenue & Expenditures

Account Number	Account	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021
5860	Transfer to RD Debt Service	1,000.00				
	Total Other Expenses	\$12,069.58	\$7,426.58	\$7,426.58	\$7,426.58	\$7,426.58
	Total Net Change in Fund Balance	(\$11,824.58)	\$11,278.96	(\$1,804.00)	\$2,121.84	\$6,029.48

Fund Balances

Beginning Fund Balance	3,037,966.32	3,026,141.74	3,037,420.70	3,035,616.70	3,037,738.54
Net Change in Fund Balance	(11,824.58)	11,278.96	(1,804.00)	2,121.84	6,029.48
Ending Fund Balance	3,026,141.74	3,037,420.70	3,035,616.70	3,037,738.54	3,043,768.02
Report Totals	\$6,115,135.33	\$6,158,672.77	\$6,133,914.15	\$6,148,063.06	\$6,163,273.09

Records included in total = 34

Report Options

Fund: Sewer Fund
 Period: 10/1/2020 to 2/28/2021
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes

1 State of Arkansas *As Engrossed: S2/6/13 S2/20/13 S2/25/13*

2 89th General Assembly

A Bill

3 Regular Session, 2013

SENATE BILL 101

4

5 By: Senators Files, Bookout, J. Dismang, J. Key, Rapert, D. Sanders, J. Woods

6 By: Representatives Wright, D. Altes, Branscum, Cozart, Gillam, Linck, Perry, Ratliff, Slinkard, Steel,

7 Vines, Wren

8

9

For An Act To Be Entitled

10 AN ACT TO ESTABLISH THE ARKANSAS VIDEO SERVICE ACT;

11 TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

12

13

14

Subtitle

15

TO ESTABLISH THE ARKANSAS VIDEO SERVICE

16

ACT; AND TO DECLARE AN EMERGENCY.

17

18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20

21 *SECTION 1. Arkansas Code Title 19, Chapter 6, Subchapter 8, is amended*
22 *to add an additional section to read as follows:*

23 *19-6-819. Arkansas Video Service Fund.*

24 *(a) There is created on the books of the Treasurer of State, Auditor*
25 *of State, and Chief Fiscal Officer of the State a special revenue fund to be*
26 *known as the "Arkansas Video Service Fund".*

27 *(b)(1) All moneys collected under § 23-19-204 shall be deposited into*
28 *the State Treasury to the credit of the fund as special revenues.*

29 *(2) The fund shall also consist of any other revenues as may be*
30 *authorized by law.*

31 *(c) The fund shall be used by the Secretary of State to review and*
32 *issue certificates of franchise authority.*

33

34 SECTION 2. Arkansas Code Title 23 is amended to add an additional
35 chapter to read as follows:

36



1 CHAPTER 19

2 CABLE AND VIDEO COMMUNICATIONS

3 Subchapter 1 – General Provisions

4 [Reserved]

5
6 Subchapter 2 – Arkansas Video Service Act

7
8 23-19-201. Title.

9 This subchapter shall be known and may be cited as the "Arkansas Video
10 Service Act".

11
12 23-19-202. Definitions.

13 As used in this subchapter:

14 (1) "Access to video service" means the capability of a video
15 service provider to provide video service at a household address irrespective
16 of whether a subscriber has ordered the service or the service is provided at
17 the address;

18 (2) "Books and records" includes without limitation:

19 (A) Records kept in the regular course of business and
20 that are not limited to accounting records;

21 (B) Billing detail records; and

22 (C) Tax billing detail records;

23 (3) "Cable service" means the same as defined in 47 U.S.C. §
24 522, as it existed on January 1, 2013;

25 (4) "Certificate of franchise authority" means a certificate
26 issued by the Secretary of State to a video service provider under this
27 subchapter;

28 (5)(A)(i) "Franchise" means the same as defined in 47 U.S.C. §
29 522, as it existed on January 1, 2013.

30 (ii) A certificate of franchise issued under § 23-
31 19-203 shall constitute a franchise for the purpose of 47 U.S.C. § 542, as it
32 existed on January 1, 2013.

33 (B) "Franchise" also means any agreement between a video
34 service provider and a political subdivision under which a video service
35 provider is authorized or otherwise permitted to provide video service in the
36 political subdivision;

1 (6) "Franchising entity" means this state or a city or county in
2 this state authorized by state or federal law to grant a franchise;

3 (7) "Governing body" means the city council or the county quorum
4 court of a political subdivision;

5 (8) "Incumbent video service provider" means a person that
6 provides cable or video service and holds a franchise issued by a political
7 subdivision before July 1, 2013;

8 (9) "Nonincumbent video service provider" means:

9 (A) A person authorized under this subchapter to provide
10 video service in an area in which video service is being provided by an
11 incumbent video service provider;

12 (B) A person authorized under this subchapter to provide
13 service in a geographical area in which on July 1, 2013, there was no
14 incumbent video service provider providing video service; or

15 (C) Any other person that provides video service after the
16 effective date of this act that is not an incumbent video service provider;

17 (10) "Political subdivision" means a city, county, or other
18 governmental entity of the state having maintenance and operation
19 responsibility over the public rights-of-way in a geographical area for which
20 a franchise or certificate of franchise authority has been issued by a
21 franchising entity;

22 (11) "Public rights-of-way" means the area on, below, or above a
23 public roadway, highway, street, public sidewalk, alley, waterway, or utility
24 easement dedicated for compatible uses;

25 (12) "Service area" means contiguous geographical territory in
26 the state where a video service provider may provide video service under a
27 certificate of franchise authority;

28 (13) "Service tier" means a category of video service provided
29 by a video service provider to a subscriber and for which a separate rate is
30 charged by the video service provider;

31 (14)(A) "Subscriber" means a person in this state that buys
32 video service.

33 (B) "Subscriber" does not include a person that buys video
34 service for resale and who, on resale, is required to pay a video service
35 provider fee under this subchapter or under the terms of a franchise with a
36 political subdivision;

1 (15)(A) "Video service" means the delivery of video programming
2 to subscribers in which:

3 (i) The video programming is generally considered
4 comparable to video programming delivered to viewers by a television
5 broadcast station, cable service, or digital television service, without
6 regard to the technology used to deliver the video service, including
7 internet protocol technologies; and

8 (ii) The service is provided primarily through
9 equipment or facilities located in whole or in part in, on, under, or over
10 any public right-of-way.

11 (B) "Video service" includes cable service and video
12 service delivered by a community antenna television system but excludes video
13 programming:

14 (i) Provided to persons in their capacity as
15 subscribers to commercial mobile service as defined in 47 U.S.C. § 332(d), as
16 it existed on January 1, 2013; or

17 (ii) Provided as part of and via a service that
18 enables end users to access content, information, electronic mail, or other
19 services offered over the public Internet;

20 (16) "Video service provider" means a provider of video service,
21 including without limitation a cable service provider, an incumbent video
22 service provider, and a nonincumbent video service provider; and

23 (17) "Video service provider fee" means the amount paid by a
24 video service provider to a political subdivision under § 23-19-206.

25
26 23-19-203. Franchising authority – Application for certificate of
27 franchise authority – Modification of service areas – Term of certificate of
28 franchise authority and termination of certificate of franchise authority.

29 (a) After June 30, 2013:

30 (1) A person shall not act as a video service provider within
31 the state unless the person:

32 (A) Is providing video service under a franchise from a
33 political subdivision in effect on the effective date of this act or a
34 subsequent renewal of the franchise;

35 (B) Elects to:

36 (i) Negotiate a franchise with a political

1 subdivision that establishes the terms and conditions applicable to that
2 person to provide video service within the jurisdictional boundaries of the
3 political subdivision and has been issued a franchise from the political
4 subdivision for such a purpose; or

5 (ii) Adopt the terms and conditions of an existing
6 franchise issued by a political subdivision to an incumbent video service
7 provider providing video service within the same service area and that has
8 been issued a franchise from the political subdivision authorizing the video
9 service provider to provide video services within the political subdivision
10 under the same terms and conditions as the franchise issued to an incumbent
11 video service provider in the political subdivision; or

12 (C) Has been granted a certificate of franchise authority
13 to do business in the state by the Secretary of State as authorized in this
14 subchapter; and

15 (2) A franchise between a political subdivision and a video
16 service provider described in subdivision (a)(1)(A) or (B) of this section
17 expires on the earlier of:

18 (A) Ten (10) years from the date the franchise was
19 effective; or

20 (B) The original expiration date of the franchise.

21 (b)(1)(A) This subchapter does not prohibit a person from holding a
22 franchise issued by a political subdivision and holding a certificate of
23 franchise authority issued by the Secretary of State for a different service
24 area.

25 (B) Except as permitted under this section, a video
26 service provider shall not hold a franchise issued by a political subdivision
27 and a certificate of franchise authority issued by the Secretary of State for
28 the same service area.

29 (2) An incumbent video service provider may submit an
30 application for a certificate of franchise authority for a service area in
31 which the incumbent video service provider has an existing franchise from a
32 political subdivision for the service area, and upon the granting of a
33 certificate of franchise authority to the incumbent video service provider,
34 the incumbent video service provider's franchise from the political
35 subdivision shall no longer be of any force or effect.

36 (3) In each service area in which an incumbent video service

1 provider provides video service, the incumbent video service provider has
2 sole discretion to determine whether or not to apply for a certificate of
3 franchise authority or continue to provide service under an existing
4 franchise issued by a political subdivision.

5 (c) An applicant seeking a certificate of franchise authority shall:

6 (1) Submit an application to the Secretary of State that
7 provides:

8 (A) The name of the applicant;

9 (B) The address of the applicant's principal place of
10 business in the state;

11 (C) The names of the applicant's principal executive
12 officers;

13 (D) The designated Arkansas representative for the
14 applicant;

15 (E) Identification of the political subdivisions, or parts
16 of political subdivisions, constituting the service areas in which the
17 applicant intends to provide video service; and

18 (F) The date on which the applicant intends to begin
19 providing video service in the service area described in the application;

20 (2) Provide verification from an officer, general partner, or
21 managing member of the applicant that:

22 (A) The applicant has filed with the Federal
23 Communications Commission the applicable forms needed by the Federal
24 Communications Commission in advance of offering video service in this state;

25 (B) The applicant is legally, financially, and technically
26 qualified to provide video service; and

27 (C)(i) The applicant has and maintains with one (1) or
28 more companies licensed to do business in the state comprehensive general
29 liability insurance coverage and automobile liability insurance coverage.

30 (ii) The insurance policy shall require that the
31 insurance carrier pay on behalf of the applicant, up to a limit of not less
32 than one million dollars (\$1,000,000) for bodily or personal injury, death,
33 or property damage or loss as a result of any one (1) occurrence or accident,
34 regardless of the number of persons injured or the number of claimants,
35 arising out of the negligent or otherwise wrongful act or omission of the
36 applicant, or the applicant's employees or agents.

1 (iii) A certificate of automobile liability self-
2 insurance issued to the applicant and maintained under § 27-19-207 satisfies
3 the liability insurance coverage requirements of this subsection; and

4 (3) Submit the filing fee required under § 23-19-204.

5 (d) Upon receipt of an application for a certificate of franchise
6 authority under this section, the Secretary of State shall:

7 (1) Notify the applicant within thirty (30) days after receipt
8 of the application whether the application needs additional information or is
9 complete;

10 (2) Issue a certificate of franchise authority within fifteen
11 (15) days after the application is complete; and

12 (3) Provide written notice of a certificate of franchise
13 authority within fifteen (15) days after issuance of a certificate of
14 franchise authority to the governing body of each political subdivision
15 located in the service area designated in the application for a certificate
16 of franchise authority.

17 (e)(1) A holder of a certificate of franchise authority may change the
18 boundaries of an existing service area authorized under the certificate of
19 franchise authority by filing written notice of the modification with the
20 Secretary of State with the filing fee required under § 23-19-204.

21 (2) The boundary modifications are effective on the date the
22 written notice is filed with the Secretary of State.

23 (3) Such modifications shall not extend the term of the
24 certificate of franchise authority as established in subsection (h) of this
25 section.

26 (f)(1) A certificate of franchise authority is transferrable.

27 (2) To transfer a certificate of franchise authority, the
28 successor shall:

29 (A) File an application containing the information
30 required in subsection (c) of this section; and

31 (B) Acknowledge with the Secretary of State that the
32 successor shall provide notice to the political subdivision with jurisdiction
33 concerning the public rights-of-way to be used to undertake operation and
34 maintenance of video facilities under an approved certificate of franchise
35 authority.

36 (3) A notice of transfer is approved once received by the

1 Secretary of State.

2 (g) The holder of a certificate of franchise authority may terminate
3 the certificate of franchise authority by submitting a written notice to the
4 Secretary of State and an affected political subdivision.

5 (h) A certificate of franchise authority is:

6 (1) Nonexclusive;

7 (2) Valid for an initial term of ten (10) years, subject to
8 changes in federal law; and

9 (3) Renewable for additional ten-year periods for video service
10 providers in compliance with the requirements of subsection (c) of this
11 section.

12 (i) To the extent required for the purposes of 47 U.S.C. §§ 521 – 561,
13 as it existed on January 1, 2013, the state shall constitute the franchising
14 authority for video service providers in the state.

15 (j) The duties of the Secretary of State under this subchapter are
16 ministerial. The Secretary of State shall not condition or limit a
17 certificate of franchise authority by imposing on the holder of a certificate
18 of franchise authority any obligations or requirements that are not
19 authorized by this subchapter.

20

21 23-19-204. Certificate of franchise authority – Fees.

22 The fees for a certificate of franchise authority to be collected by
23 the Secretary of State include:

24 (1) An application filing fee of one thousand five hundred
25 dollars (\$1,500) that includes the cost of issuance of a certificate of
26 franchise authority by the Secretary of State; and

27 (2) A fee of one hundred dollars (\$100) for accepting an
28 amendment to a certificate of franchise authority or providing a notice
29 required by this subchapter.

30

31 23-19-205. Use of public rights-of-way by holder of certificate of
32 franchise authority.

33 (a) A video service provider has the rights, powers, and duties
34 provided for telephone and telegraph companies under §§ 23-17-101 -- 23-17-
35 105.

36 (b) To enable the provision of video service, a political subdivision

1 shall allow the holder of a certificate of franchise authority to install,
2 construct, and maintain facilities in the public rights-of-way over which the
3 political subdivision has jurisdiction.

4 (c) A political subdivision shall provide the holder of a certificate
5 of franchise authority with open, comparable, nondiscriminatory, and
6 competitively neutral access to the public rights-of-way in its jurisdiction.

7 (d) This subchapter does not exempt a video service provider from
8 compliance with all lawful political subdivision land use regulations,
9 including without limitation zoning laws, building permit requirements, pole
10 attachment agreements, street cut permits, and other permits required for the
11 use of a political subdivision's right of way.

12 (e)(1) In order to construct, maintain, or remove facilities necessary
13 to provide video services, a video service provider may peacefully enter upon
14 the right of way of a political subdivision.

15 (2) A video service provider is liable for any damage that may
16 result from exercising a right under subdivision (e)(1) of this section.

17
18 23-19-206. Video service provider fee -- Definitions.

19 (a) As used in this section:

20 (1) "City subscribers" means a subscriber whose service address
21 is in the jurisdictional limits of a city;

22 (2) "County subscribers" means a subscriber whose service
23 address is outside the jurisdictional limits of a city;

24 (3)(A) "Gross revenue" shall be calculated in accordance with
25 generally accepted accounting principles and means all consideration of any
26 kind or nature, including without limitation cash, credit, property, and in-
27 kind contributions, services or goods derived by the holder of a certificate
28 of franchise authority from the operation of the video service provider's
29 network to provide video service within the political subdivision.

30 (B) "Gross revenue" includes all consideration paid to the
31 holder of a certificate of franchise authority and its affiliates only to the
32 extent that the holder of a certificate of franchise authority or its
33 affiliates are acting as a provider of video service under this subchapter,
34 which includes the following:

35 (i) All fees charged to subscribers for any video
36 services provided by the holder of a certificate of franchise authority;

1 (ii) Any fee imposed on the holder of a certificate
2 of franchise authority by this subchapter that is passed through and paid by
3 subscribers, including without limitation the video service fee;

4 (iii) Compensation received by the holder of a
5 certificate of franchise authority or its affiliates that is derived from the
6 operation of the holder of a certificate of franchise authority's network to
7 provide video service with respect to commissions that are paid to the holder
8 of a certificate of franchise authority as compensation for promotion or
9 exhibition of any products or services on the holder of certificate of
10 franchise authority's network, including "home shopping" or a similar channel
11 under subdivision (a)(3)(B)(v) of this section; and

12 (iv) A pro rata portion of all revenue derived by the
13 holder of a certificate of franchise authority or its affiliates under
14 compensation arrangements for advertising derived from the operation of the
15 holder of a certificate of franchise authority's network to provide the video
16 service within a political subdivision under subdivision (a)(3)(B)(iii) of
17 this section. The allocation is based on the number of subscribers in the
18 political subdivision divided by the total number of subscribers in relation
19 to the relevant regional or national compensation arrangement. Advertising
20 commissions paid to third parties shall not be netted against advertising
21 revenue included in gross revenue. Revenue of an affiliate derived from the
22 affiliate's provision of video service is gross revenue to the extent the
23 treatment of such revenue as revenue of the affiliate and not of the holder
24 of a certificate of franchise authority has the effect, whether intentional
25 or unintentional, of evading the payment of fees that would otherwise be paid
26 to the political subdivision. In no event shall revenue of an affiliate be
27 gross revenue to the holder of a certificate of franchise authority if such
28 revenue is otherwise subject to fees to be paid to the political subdivision.

29 (C) "Gross revenue" does not include:

30 (i) Any revenue not actually received even if
31 billed, such as bad debt;

32 (ii) Non-video service revenues received by any
33 affiliate or any other person in exchange for supplying goods or services
34 used by the holder of a certificate of franchise authority to provide video
35 service;

36 (iii) Refunds, rebates, or discounts made to

1 subscribers, leased access providers, or a political subdivision;

2 (iv) Any revenues from services classified as non-
3 video service under federal law, including without limitation revenue
4 received from telecommunications services, revenue received from information
5 services but not excluding video services, and any other revenues attributed
6 by the holder of a certificate of franchise authority to non-video service
7 according to Federal Communications Commission rules, regulations, standards,
8 or orders;

9 (v) Any revenue paid by subscribers to home shopping
10 programmers directly from the sale of merchandise through any home shopping
11 channel offered as part of the video services but not excluding any
12 commissions that are paid to the holder of a certificate of franchise
13 authority as compensation for promotion or exhibition of any products or
14 services on the holder of a certificate of franchise authority's network,
15 such as a "home shopping" or a similar channel;

16 (vi) The sale of video services for resale in which
17 the purchaser is required by this subchapter to collect the fees from the
18 purchaser's customer. This subchapter is not intended to limit state's
19 rights under 47 U.S.C. Section 542(h);

20 (vii) The provision of video services to customers
21 at no charge, including without limitation the provision of video services to
22 public institutions, public schools, or governmental entities;

23 (viii) Any tax of general applicability imposed upon
24 the holder of a certificate of franchise authority or upon subscribers by a
25 city, state, federal, or any other governmental entity and required to be
26 collected by the holder of a certificate of franchise authority and remitted
27 to the taxing entity, including sales and use tax, gross receipts tax, excise
28 tax, utility users' tax, public service tax, communication taxes, and fees
29 not imposed by this subchapter;

30 (ix) Any foregone revenue from the holder of a
31 certificate of franchise authority's provision of free or reduced cost video
32 services to any person, including without limitation employees of the holder
33 of a certificate of franchise authority, to the political subdivision and
34 other public institutions or other institutions. However, any foregone
35 revenue that the holder of a certificate of franchise authority chooses not
36 to receive in exchange for trades, barter, services, or other items of value

1 is included in gross revenue;

2 (x) Sales of capital assets or sales of surplus
3 equipment that are not used by the purchaser to receive video services from
4 the holder of a certificate of franchise authority;

5 (xi) Directory or Internet advertising revenue,
6 including yellow pages, white pages, banner advertisement, and electronic
7 publishing; and

8 (xii) Reimbursement by programmers of marketing
9 costs incurred by the holder of a franchise for the introduction of new
10 programming that exceeds the actual costs; and

11 (4) "Provider's network" means the optical spectrum
12 wavelengths, bandwidth, or other current or future technological capacity
13 used for the transmission of video programming over wireline directly to
14 subscribers within the geographic area within the political subdivision as
15 designated by the provider in its franchise.

16 (b) A video service provider offering video service in a political
17 subdivision under a certificate of franchise authority shall pay to the
18 political subdivision where it provides video service a video service
19 provider fee as may be required by the political subdivision under this
20 section.

21 (c) The video service provider's fee is:

22 (1) Paid to the political subdivision where video service is
23 provided quarterly, forty-five (45) days after the close of each calendar
24 quarter;

25 (2) Computed as a percentage of gross revenue; and

26 (3) Beginning on the first day after the forty-fifth day after
27 the close of the previous calendar quarter, simple interest at a rate equal
28 to that for judgments shall apply to video service provider fee payments past
29 due.

30 (d) The political subdivision shall not require:

31 (1) Except as otherwise provided in this section or § 23-19-205,
32 any additional fee or charge from the video service provider; or

33 (2) The use of a different calculation method.

34 (e)(1) The video service provider fee is a percentage of gross revenue
35 and determined by the political subdivision.

36 (2)(A) If there is an incumbent video service provider providing

1 video service in the political subdivision, the video service provider shall
2 pay an amount equal to the percentage of gross revenue paid by an incumbent
3 video service provider or five percent (5%), whichever is less.

4 (B) If there is not an incumbent video service provider
5 having a franchise agreement with the political subdivision, or if a
6 political subdivision has not previously established and assessed a fee to an
7 incumbent video service provider the political subdivision may establish the
8 video service provider fee in an amount not in excess of five percent (5%) of
9 the gross revenue.

10 (C) The percentage of gross revenue shall apply equally to
11 all video service providers in the political subdivision, regardless of
12 whether they provide video service under a local franchise or a certificate
13 of franchise authority. However, a fee shall not be imposed on any video
14 service customer except pursuant to a valid franchise or pursuant to a
15 certificate of franchise authority.

16 (f)(1) A political subdivision shall provide ninety-days' notice to a
17 video service provider operating in the political subdivision before
18 establishing, increasing, or lowering a video service provider fee.

19 (2) A video service provider fee or a change to the percentage
20 level of an existing fee is not effective until ninety (90) days after the
21 notice required in this subsection is given to the video service provider.

22 (g) Payment of the fees required in this section shall accompany a
23 written report that:

24 (1) Identifies the amount of gross revenues received from
25 subscribers for the provision of video service to subscribers; and

26 (2) Allows for a proper compliance review by the political
27 subdivision.

28 (h)(1) A political subdivision may conduct an audit of a video service
29 provider to ensure proper and accurate payment of the video service provider
30 fee.

31 (2) To conduct an audit, the political subdivision shall:

32 (A) Provide reasonable advance written notice;

33 (B) Audit the video service provider not more than one (1)
34 time in a calendar year; and

35 (C) At its discretion, review the books and records at the
36 location in the jurisdiction where the books and records are kept or consent

1 to review copies of the books and records provided electronically.

2 (3) The political subdivision and the video service provider are
3 responsible for their respective costs of the audit.

4 (i) Payment of an undisputed amount or refund due to the political
5 subdivision or the video service provider is required within sixty (60) days
6 after it is recognized, plus the interest as computed on civil judgments.

7 (j) The video service provider shall keep business records showing any
8 gross revenue, even if there is a change in ownership, for at least three (3)
9 years after the revenue is recognized by the video service provider in its
10 books and records.

11 (k) A video service provider may identify and collect the amount of
12 the video service provider fee as a separate line item on the regular bill of
13 each subscriber.

14 (l)(1) Any city annexing lands shall notify a video service provider
15 in writing of any such annexation, including a description of the territory
16 annexed.

17 (2) Beginning the first day of the calendar quarter occurring
18 after the video service provider has received at least ninety-days' notice of
19 annexation of customers into the city's corporate limits, subscribers within
20 the annexed territory shall be considered city subscribers for purposes of
21 this section.

22
23 23-19-207. Prohibited activity – Remedies for noncompliance.

24 (a) A video service provider shall not deny access to video service to
25 any group of potential residential subscribers based on the income of the
26 residents in the local area in which such a group resides.

27 (b) A franchising authority or political subdivision shall not impose
28 on a video service provider any build-out or other requirements for the
29 construction, placement, or installation of facilities used to provide video
30 services.

31 (c)(1) If a court of competent jurisdiction finds that the holder of a
32 certificate of franchise authority is not in compliance with this subchapter,
33 the court shall order the holder of the certificate of franchise authority to
34 cure the noncompliance within a reasonable time.

35 (2) If the holder of a certificate of franchise authority fails
36 to cure the noncompliance as ordered by a court under subdivision (c)(1) of

1 this section, the court may remedy the noncompliance.

2
3 23-19-208. Customer service standards.

4 (a) A video service provider shall comply with the customer service
5 requirements under 47 C.F.R. § 76.309(c), as it existed on January 1, 2013.

6 (b)(1) A video service provider shall maintain a local or toll-free
7 number for customer service contact.

8 (2)(A) A video service provider shall implement an informal
9 process for handling political subdivision or customer inquiries, billing
10 issues, service issues, and other complaints.

11 (B) If an issue is not resolved through the informal
12 process under subdivision (b)(2)(A) of this section, a political subdivision
13 may request a confidential, nonbinding mediation with the video service
14 provider, with the costs of the mediation to be shared equally between the
15 political subdivision and the video service provider.

16 (c)(1) A video service provider shall notify customers in writing of a
17 change in rates, programming services, or channel positions as soon as
18 possible.

19 (2) Written notice shall be given to subscribers at least thirty
20 (30) days in advance of the change if the change is within the control of the
21 video service provider.

22
23 23-19-209. Designation and use of channel capacity for public,
24 educational, or governmental use.

25 (a) As used in this section, "public, education, and government access
26 channels", also known as "PEG channels", means channels used for
27 noncommercial local interest programming.

28 (b)(1) A video service provider, on the date that it first provides
29 video service to a subscriber in the service area of a political subdivision
30 or within a reasonable time, shall:

31 (A) Designate a sufficient amount of capacity on its video
32 service network to allow PEG channels for noncommercial programming; and

33 (B) Designate a sufficient amount of capacity on its
34 network to allow up to three (3) PEG channels or channels equal in number to
35 those that have been activated by an incumbent video service provider, if
36 any, on the date that the video service provider first provides video service

1 to a subscriber in a political subdivision, whichever is less.

2 (2)(A) A political subdivision served by an incumbent video
3 service provider that opts to provide service under a certificate of
4 franchise authority issued under § 23-19-203 is entitled to PEG channels
5 under this section.

6 (B) If the political subdivision was not served by an
7 incumbent video service provider, the video service provider shall provide
8 one (1) PEG channel for the use of the political subdivision.

9 (3) A political subdivision may waive its rights to a PEG
10 channel.

11 (c)(1) A video service provider is responsible for:

12 (A) The transmission of the programming on each channel to
13 subscribers; and

14 (B) Providing one (1) point of connectivity to each PEG
15 channel distribution point in the political subdivision to be served.

16 (2) A video service provider may:

17 (A) Provide PEG channels on a service tier subscribed to
18 by more than fifty percent (50%) of a video service provider's subscribers;

19 (B) Consolidate PEG channels to a single channel location;
20 and

21 (C) Provide PEG channels through an application on a menu
22 or as a choice on an assigned channel.

23 (3) A video service provider shall not:

24 (A) Change a channel location assigned to a PEG channel
25 without providing written notice to the affected political subdivision at
26 least thirty (30) days before the date on which the change is to become
27 effective; or

28 (B) Be required to provide an institutional network or
29 equivalent capacity on its video service network.

30 (4) When technically and economically possible, a video service
31 provider shall:

32 (A) Use reasonable efforts to interconnect its video
33 network to share PEG channel programming with other video service providers
34 through direct cable, microwave link, satellite, or other reasonable method
35 of connection;

36 (B) Negotiate in good faith to provide interconnection of

1 PEG channels; and

2 (C) If requesting to interconnect its video network to
3 share PEG channel programming with another video service provider, pay for
4 the cost of the interconnection.

5 (d)(1) The operation, production, and content of any programming aired
6 on a PEG channel is solely the responsibility of the public, educational, and
7 governmental agencies receiving the benefit of the capacity.

8 (2) The entity producing the PEG channel programming and sending
9 it to the video service provider shall ensure that transmissions, content, or
10 programming to be sent to the video service provider is:

11 (A) Provided in a manner that is capable of being accepted
12 and sent by the video service provider over its video service network without
13 alteration or change in the content or transmission signal; and

14 (B) Compatible with the technology or protocol used by the
15 video service provider to deliver its video service.

16 (3) Governmental entities utilizing PEG channels shall make the
17 programming available to video service providers providing service in the
18 governmental entity's jurisdiction in a nondiscriminatory manner.

19 (4) The governmental entity providing programming for use on a
20 channel designated for public, education, and government access use may
21 request a change of the point of connectivity but shall pay the video service
22 provider for costs associated with the change of the point of connectivity.

23
24 23-19-210. Applicability of other laws.

25 (a) The General Assembly intends that this subchapter be consistent
26 with the Cable Communications Policy Act of 1984, 47 U.S.C. §§ 521 et seq.,
27 as it existed on January 1, 2013.

28 (b) Except as otherwise stated in this subchapter, this subchapter
29 shall not be interpreted to prevent a video service provider, a political
30 subdivision, or a franchising entity from entering into a negotiated
31 franchise agreement with a political subdivision or seeking clarification of
32 its rights and obligations under federal or state law or to exercise a right
33 or authority under federal or state law.

34 (c) This subchapter does not limit, abrogate, or supersede Title 23,
35 Chapter 17, regarding telecommunications service in the state, and does not
36 require a telephone corporation to get a certificate of franchise authority

1 or local authorization under this subchapter to permit the telephone
2 corporation to construct, upgrade, operate, or maintain its
3 telecommunications system to provide telecommunications service.

4 (d) The regulation of a person holding a certificate of franchise
5 authority issued under this subchapter shall be exclusive to the Secretary of
6 State as provided under this subchapter.

7 (e) A person holding a certificate of franchise, with respect to any
8 political subdivision identified by the video service provider in its
9 application or modifications filed under § 23-19-203, shall not be required
10 to obtain any authorization, permit, franchise, or license from, or pay
11 another fee or franchise tax to, or post bond in any political subdivision of
12 this state to engage in the business or perform any service authorized under
13 this subchapter.

14
15 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
16 General Assembly of the State of Arkansas that perhaps the lack of uniformity
17 in the laws governing video service providers is inequitable to certain
18 citizens and government entities; that this act establishes uniform
19 regulation of video service providers and a simplified process for the
20 issuance of a state franchise that will encourage entry of new video service
21 providers to the state marketplace; and that this act is immediately
22 necessary because it ensures uniform regulation of video service providers,
23 assures equality of treatment of video service providers, and encourages new
24 video service providers to enter the state. Therefore, an emergency is
25 declared to exist, and this act being immediately necessary for the
26 preservation of the public peace, health, and safety shall become effective
27 on:

28 (1) The date of its approval by the Governor;

29 (2) If the bill is neither approved nor vetoed by the Governor,
30 the expiration of the period of time during which the Governor may veto the
31 bill; or

32 (3) If the bill is vetoed by the Governor and the veto is
33 overridden, the date the last house overrides the veto.

34
35 */s/Files*

36 **APPROVED: 03/06/2013**