

City of Highland
Regular Council Meeting
Date July 11, 2023

- 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 July 11th & Minutes of June 13th
- 7) Reports
 1. Fire Department
 2. Police Department
 3. Street Department
 4. Sewer Department
 5. Planning & Zoning
 6. Airport
 7. Tri County
 8. Recorder/Treasurer Reports

1) Unfinished Business – none

8. New Business

- a) 2022 Sewer Audit
- b) CWSRF Sewer funding
- c) Proposed Lighting Ordinance

9. Calendar & Announcements

1. Tuesday August 1, Planning & Zoning Meeting 6:00
2. Tuesday August 8, Council Meeting – 6:00

10. Adjournment

June 13, 2023
Regular Meeting
6:00 o'clock P.M.
City of Highland Council Chambers
1662 Hwy 62-412, Highland, Arkansas

Page 1 of 3

Mayor Crawford declared that there was a quorum and called the regular meeting of the Highland City Council scheduled Tuesday, June 13, 2022, to order at 6:00 PM

Recorder/Treasurer Mary Wiles called the roll and the following council members answered to their names: Mary Jo Morris, Randy Hutchison, Dennis Burton, Ty Casey, Susan Adams, William Johns, Kenneth Massey, William Thompson

Also, present: Police Chief Steven Dravenstott, Fire Chief Jackson Bates, Public Works David Gates, and other guests Absent: City Attorney Jon Abele

The meeting commenced with the Pledge of Allegiance to the Flag of our Country and a Moment of Silence

Public Hearing Fun Park Grant

Mayor Crawford welcomed guest and opened the Public Hearing Fun Park Grant for comments.

Council member Adams spoke on her proposed ideas for what she would like to see.

Overview of the Fun Park: The Fun Park will be a family-friendly destination that will include a wide range of exciting and engaging activities designed to promote physical activity, leisure, and community interaction. The park will consist of various zones, each offering distinct entertainment options, ensuring there is something for everyone. These zones may include:

Play Zone: Offering stationary climbing/play areas and interactive installations that encourage imaginative play and social interaction among children.

Entertainment Zone: Hosting live performances, concerts, movie screenings, and other cultural events to create a vibrant atmosphere and promote local talent.

Fitness Zone: Introducing outdoor walking trails that incorporate nature and stationary fitness areas.

Benefits of the Fun Park:

1. Community Building: The Fun Park will serve as a central gathering place, fostering a sense of community and enhancing social connections among residents. It will provide a safe and inclusive environment where families, friends, and neighbors can come together, strengthening the bonds within our city.

2. Health and Well-being: The park's diverse recreational activities will encourage physical fitness and promote a healthy lifestyle among individuals of all ages. By providing accessible spaces for exercise and play, we can combat sedentary behaviors and contribute to the overall well-being of our community members.

3 Tourism and Economic Growth: The establishment of a Fun Park will attract tourists from neighboring areas and beyond, boosting local businesses and generating revenue for the city. Additionally, it will create employment opportunities, both during the construction phase and ongoing operations, thus stimulating economic growth and development.

Several Member of the audience spoke up with what they would like to see built. Council Members thanked Council member Susan Adams for her research.

Mayor Crawford asked for approval of the agenda of June 13, 2023, and minutes May 9, and May 17, 2023. Council Member Susan Adam made a motion to accept the June 13 Agenda, and minutes of May 9, and May 17, 2023. Council Member William Thompson seconded the motion, and it passed with a vote as follows:

Vote Aye: Adams, Johns, Massey, Thompson, Morris, Hutchinson, Burton, Casey

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

Reports and Correspondence -All reports are part of Council Packet

Unfinished Business

Paying for 16 acres land for Highland Water Treatment Plant

After much discussion it was decided to pay for property and not finance. Council Member Dennis Burton made a motion to pay for the land and not finance. Council Member William Johns seconded the motion, and it passed with a vote as follows:

Vote Aye: Adams, Johns, Massey, Thompson, Morris, Hutchinson, Burton, Casey

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

New Business

Resolution 23-09 A Resolution to Apply for Fun Park Grant through the Arkansas Department of Parks, Heritage and Tourism.

Council Member Susan Adam made a motion to approve Resolution 23-09. Council Member Kenneth Massey seconded the motion and passed with a vote as follows:

Vote Aye: Burton, Casey, Adams, Johns, Massey, Thompson, Morris, Hutchinson

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

Mayor Raise (William Johns)

After much discussion it was decided to raise the mayor salary to One Thousand Four Hundred Dollars (\$1,400.00) per Month plus Health Insurance. Council Member Dennis Burton made a motion to raise mayor salary to One Thousand Four Hundred Dollars (\$1400.00) per month plus health insurance. Council Member William Johns seconded the motion, and it passed with a vote as follows:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchinson, Burton, Casey, Adams

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

Add June Nineteen Holiday

Council Member Kenneth Massey made a motion to add June Nineteen to the city list of paid holidays Council Member Dennis Burton seconded the motion, and it passed with a vote as follows:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchinson, Burton, Casey, Adams

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

Resolution 23-10 A Resolution to amend the 2023 Budget

Council Member Dennis Burton made a motion to approve Resolution 23-10. Council Member William Thompson seconded the motion and passed with a vote as follows:

Vote Aye: Massey, Thompson, Morris, Hutchinson, Burton, Casey, Adams, Johns

Vote Nay: None

The motion carried was approved with 8 yeas - 0 nays

Calendar & Announcements

1. Municipal League Summer Conference June 14th -16th
2. Tuesday July 6th Planning & Zoning Meeting 6:00
3. Tuesday July 11th Council Meeting – 6:00

ADJOURNMENT:

With no new business brought before the council, Council Mary Jo Morris made a motion to adjourn. Council Member Kenneth Massey second the motion and there being no objection, the meeting adjourned at 7:45 PM

PASSED and APPROVED THIS _____ DAY OF _____, 2023.

ATTEST:

APPROVED:

Mary Ruth Wiles, Recorder/Treasurer

(City Seal)

Kyle Crawford.

Highland Fire Dept.

Highland, AR

This report was generated on 7/5/2023 9:08:57 AM



Count of Incidents by Incident Type per Zone

Incident Status: All | Start Date: 06/01/2023 | End Date: 06/30/2023

% of Incidents per Zone



■ City Limits - Located in the city limits
■ Rural - Look in "CITY" if "Highland" it's in city limits

INCIDENT TYPE	# INCIDENTS	% of TOTAL
City Limits - Located in the city limits		
111 - Building fire	1	10.00%
132 - Road freight or transport vehicle fire	1	10.00%
311 - Medical assist, assist EMS crew	1	10.00%
321 - EMS call, excluding vehicle accident with injury	4	40.00%
554 - Assist invalid	2	20.00%
Zone: City Limits - Located in the city limits Total Incident:	9	90.00%
Rural - Look in "CITY" if "Highland" it's in city limits		
651 - Smoke scare, odor of smoke	1	10.00%
Zone: Rural - Look in "CITY" if "Highland" it's in city limits Total Incident:	1	10.00%
TOTAL INCIDENTS FOR ALL ZONES:	10	100%

Report shows count of incidents for Status selected.



Highland Police Dept. Activity Report June 7th thru July 4th

911 Dispatches	56
Citations	39
Accidents	4
Animal Complaints	4
Cases	10
Felony Cases	1
Arrests	2

Hours: 4 Fulltime Shift 2 Part-Times Used

Mileage	Dravenstott	Hamilton	Rose	Lowe	part-time	Truck
Beginning	50212	27535	3780	54226	0	127600
Ending	51091	28191	4953	55000	0	129040
Totals	879	656	1173	774	0	1440

Report for Month Report Highland Street Department Report

Roads	
Graveled	1
Gravel (loads)	1
Cold Patch	5
Roads Graded	0
Approx. Miles	
Culverts	0
Leaf Vacuum (Loads)	0
Trashed Cleanup	0
Signs Installed	0
Equipment Miles	
Dodge Ram 2022	1644
Ram Truck - 2021	631
Chevy #11	70
Dodge #2	816
Dump Truck #14	0
Dump Truck# 16	14
Grader Hrs.	2
Backhoe Hrs.	10
Excavator Hrs.	22
New Holland Tractor	2

Work Detail
Cut back brush on 6 roads ,cold patched 5 roads . Mowed , weedeated and bushoged.

Report for Council Meeting Report June Highland Sewer Department Report

Work Detail	
Sewer Calls	24
Sewer Inspection	0
Waste Sludge	0
Check Valve	0
Installed Risers	0
Pulled Pump	0
Locate Sewer Pipes	16
New System	1
New Sewer Line	200'

Notes

Worked on FM 101 lift station pulled 1 pump, replace breaker. Lost
power at Evening Shade lift station ran on generator. Installed 1 air
Release by middle school. Retro-fit tank on north wood, picked up
pumps in Jonesboro. Dug up main on Highland Park to spot for bore
crew.

JUNE SERVICE CALLS

Dates	Address	Description
6/10/23	59 wildwood	Hung float
6/11/23	59 wildwood	Hung float
6/11/23	1322 Hwy 62	Pump cord end float
6/11/23	114 Alma	Grease
6/12/23	17 rebel heights In	Burnt switch
6/13/23	17 rebel heights In	Grease
6/13/23	Mrs burton	Plunge toilet
6/15/23	Fricksons	Slow pump retrofit
6/15/23	169 ridgecrest	Pump (c15900737-1210
6/17/23	119 Dusty trail	Wipes
6/20/23	18 dogwood circle	Burnt razor pump up
6/21/23	63 sky view dr	Not hooked up
6/21/23	433 river road	Clog between tank an house
6/21/23	81 liberty hill rd	Hung pump
6/25/23	102 Winchester	Grease
6/29/23	Happy feet too	Wipe
6/29/23	Smoke shop	On owner
6/29/23	158 liberty hill rd	Pump and LVK
6/29/23	366 fm101	Pump bad
7/1/23	Smoke shop	On owner
7/3/23	58 wildwood	Fuse an pump
7/6/23	2530 Hwy 62/412	Infiltration
7/6/23	Medical complex	Hung pump underwear
7/6/23	2 story house on white oak	Hung pump

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

June 7, 2023 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) Managers Report:
 - a.) See attached list
- 5) Old Business:
 - a.) Finalize recommendations for the commercial hangars
 - b.) Advertising/plans for the EAA Young Eagle flight
- 6) New Business:
 - a.) Recommendation to join the Spring River Area Chamber of Commerce
 - b.) Recommendation to set up a working committee to develop goals, plans and strategies for Solar Eclipse in April 2024. Examples: parking, camping, food court, tent, restrooms, volunteer needs, safety issues, traffic flow.
 - c.) Discussion on new airport signage using the new logo.
 - d.) Do we want to leave the July meeting on the 5th or move it to next Wednesday due to the 4th of July holiday.
- 7) Other Business:
- 8) Adjourn:

Next meeting: July 5th, 2023, 3:00 pm airport terminal building.

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

20 Airport Lane
Cherokee Village, AR. 72529

Minutes of the June 7, 2023 Board Meeting

Next meeting: July 12, 2023 at 3:00 p.m. (**Please note date change due to the 4th of July Holiday**)

Attendees: Chairman Al Damazio, Larry Thomas, Peggy Long, Fred Holzhauer, Jim Thomas (Hardy), Jim Branch, Mayor Ethan Barnes, David Nebel, Mayor Kyle Crawford and Sharp Co Judge Mark Counts.

Absentees: Adam Bates, John Armstrong, Chris Clem

Guests: Hazel Whited, Spring River Chamber of Commerce/Sharp Co Eclipse Committee

The meeting was called to order by Al Damazio at 3:00 p.m.

Minutes of the previous meeting:

Motion to accept the minutes of the May meeting made by Larry Thomas. Seconded by Jim Thomas. The motion passed unanimously.

Financial Report:

Peggy Long presented the May 2023 Financial Statements and stated all bills have been paid. Fred Holzhauer made a motion to accept the May financial. Seconded by Larry Thomas. The motion passed unanimously.

Old Business:

- a.) The state has increased the available grant money so the Hanger Grant is now a \$500,000 (90/10). One of the service grants is now a \$200,000 (90/10) and the other service grant is now a \$200,000 (80/20). The Hanger dirt work/utilities grant request is at the AR Div of Aeronautics board for June approval. This is a Year 2022 Grant.
- b.) The Hangar Building Grant request will be submitted in late June for the July Aeronautics Board Meeting. This is a Year 2023 Grant.
- c.) The EAA Young Eagles event has been postponed until the fall. The group could not do the dates that were suggested. Al will follow up and let everyone know what specific dates once they have been determined.
- d.) No vote was taken regarding the rent on the commercial hangars. We will bring this issue back up at the July meeting.
- e.) We received a full refund on the roof repair to the terminal building, this was due to ongoing issues with the roof after the repairs.
- f.) Al Damazio contacted Mr. Dimmons, the property owner at the end of the runway, regarding the tree safety issue. He has agreed to meet later this month to discuss the way forward.

New Business:

- a.) Al Damazio made a recommendation to join the Spring River Chamber of Commerce for a \$50.00 annual fee. A motion was made by David Nebel for the airport to join the Spring River Chamber of Commerce. Seconded by Larry Thomas. The motion passed unanimously.
- b.) Al Damazio made a recommendation to set up a working committee to develop goals, plans and strategies for the Solar Eclipse in April 2024. He recommended a 3 person committee and asked for everyone to consider volunteering for this. He stated he would give the board time to think about it and at the July meeting to name the committee members.
- c.) Al Damazio asked the board about putting up a 8 ft diameter sign on the side of the box hangar coming into the airport entrance. The board stated they are open to getting bids on a new sign. Al will contact some sign shops and have some prices at the July meeting.
- d.) Discussion was held regarding moving the July meeting to the 2nd Wednesday of the month due to the July 4th Holiday. It was agreed by the board to move the July meeting to July 12, 2023 at 3:00 p.m. at the airport.
- e.) Al Damazio stated he got an approximately \$3,000.00 quote to stripe the parking spaces and taxiways and asked for board approval to proceed with this project. Larry Thomas made a motion to accept the quote for striping the parking spaces and taxiways. David Nebel seconded the motion. The motion passed unanimously.
- f.) Al Damazio stated the grass runway is getting some use but he has not listed it in our chart yet because he wanted to make sure everything was good before he did. He did purchase some good topsoil for \$800.00 and it is already installed. He will use the balance of the top soil to fill and level other mowable grassy areas of the airport.
- g.) Al Damazio contacted the taxiway contractor to discuss Warranty issues with shoulder erosion on the newly finished taxiway project. The contractor will schedule the repairs.

Other Business:

a.) Al Damazio purchased new mower blades for bushhog, new U.S. Flag and ordered a new safety switch for the Bad Boy Mower.

Adjourn:

Since all business to come before the board was concluded Larry Thomas made a motion to adjourn. David Nebel seconded the motion. The motion passed. The meeting was adjourned at 4:00 p.m.

Prepared/Submitted by: Peggy Long

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

Managers Report

June,7 2023

- State Grant amounts have been increased as follows:
 - 90/10 Hangar Grants are now 500k
 - 90/10 service grants are now 200K
 - 80/20 service grants are now 200k
- Hangar dirt work/utilities grant request is at Arkansas Division of Aeronautics board for June approval.
- Hangar grant Request will be submitted late June for July Aeronautics Board Meeting.
- Contacted Taxiway contractor to discuss Warranty issues with shoulder erosion- repairs to be scheduled.
- Contacted Mr. Benson about tree trimming-meeting to be scheduled later this month to discuss way forward.
- Refund for services received from roof contractor - \$6200.00
- Top soil purchased and installed on grass runway. \$800.00
balance of top soil to be used to fill and level other mow-able grassy areas of airport.
- New mower blades purchased for bat wing mower.-\$396.00
- purchased and installed new flag for flag pole- \$298.00
- ordered new safety switch for Bad Boy mower- \$45.00

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

MINUTES OF THE EXECUTIVE BOARD MEETING, June 21, 2023

The meeting was called to order at 9:30 AM. Those in attendance were: Jeremy Langston (Fulton Co), Jamie Reece (Manager), Gary Dickerson (Fulton Co), Bryan Watson (Sharp Co), Judge Mark Counts (Sharp Co), Mayor Ethan Barnes (Hardy), Charlotte Goodwin (Ash Flat) and Peggy Long, Treasurer.

Minutes of the previous meeting were approved as written.

The financial report for the month of May: We had income of \$282.00 from Sale of Recycled Materials, \$747.78 from Customer Accounts, \$500.00 for City of Horseshoe Bend, \$894.69 from WR Grant Reimbursements and \$.09 cents in interest income. For a total income of \$2,424.56. We had expenses of \$8,452.53. This gives us a monthly ending balance of \$2,677.79. The financial report was unanimously approved as written. Funds are getting extremely low and we have started submitting for salary reimbursements in order to stay open.

Manager's Report - Jamie Reece presented the managers report. Jamie stated a load of cardboard is supposed to be picked up today (06/21/23) and she is close to having a full load of plastic. She is not close on a paper load yet. The blue baler is down-needs welded. Sharp Co Judge Mark Counts stated he thought someone from the county could come over and weld the baler. If they can't we will get Rowdy Trivitt to come out and weld it. Ethan Barnes made a motion to spend up to \$300.00 to get the baler welded. Motion 2nd by Charlotte Goodwin. Motion approved unanimously. Jamie stated they had gotten behind on picking up because she had an employee out for surgery. Sharp County has agreed to let Jamie have a couple of inmates to do community service at the recycling center to help her get caught back up.

Peggy Long asked for a motion to do a changeover on the truck grant so it can be used for operating and salary expenses. Charlotte Goodwin made a motion to request the changeover for the remaining funds in the truck grant to be used for operating and salary expenses. Jeremy Langston seconded the motion. Motion approved unanimously.

With no other business the meeting was adjourned.

The next regular meeting will be July 19th, 2023 at 9:30 AM at the recycling center.

Respectfully Submitted,

Peggy Long, Treasurer/Secretary

June 30,2023

Acct #	Bank	Fund Name	May	June	Change	
<u>General Fund</u>						
1000	FNB	GENERAL	92,437.09	73,886.97	(18,550.12)	
1001	1st Community	Reserve Acct	213,275.28	213,310.34	35.06	
1003	1st Community	Cd26388	<u>201,557.26</u>	<u>202,353.27</u>	<u>796.01</u>	<u>489,550.58</u>
1001	1st Community	USDA Grant acct	1.17	1.17	-	
1002		Petty Cash	50.00	50.00	-	
1010	1st Community	Fire Act 833	12,318.49	12,319.20	0.71	
1011	1st Community	Sharp ARPA	10,999.51	10,999.51	-	
1700		Accounts Rec	509.67	461.33	(48.34)	
TOTALS			531,148.47	513,381.79	783.44	
1211	FNB	Street Fund	6,780.06	11,410.54	4,630.48	
1212	1st Community	Street Aid	5,425.66	8,337.40	2,911.74	
TOTALS			12,205.72	19,747.94	7,542.22	
1005	Centennial	Payroll Account	1,228.74	4,846.22	3,617.48	
1008	FNB	DIRECT DEPOSIT	1.00	1.00	-	
1009	1st Community	American Rescue	6,228.33	6,228.69	0.36	
TOTALS			1,229.74	11,075.91	3,617.48	
<u>1st Community S/F/P Account</u>						
1338	1st Community	Money Market	179,697.03	182,580.94	2,883.91	
TOTALS			179,697.03	182,580.94	2,883.91	
<u>Sewer Revenue & O&M Fund</u>						
1330	Centennial	Sewer - O & M Acct	27,151.30	33,269.39	6,118.09	
1340	Centennial	Rd Replacement Reserve	18,122.75	18,122.75	-	
TOTALS			45,274.05	51,392.14	6,118.09	
<u>Sewer Debt Service Reserve</u>						
1337	1st Community	CD 253884	61,589.39	61,832.63	243.24	
1339	1st Community	Rd Debt Service Reserve	157.00	157.00	-	
TOTALS			157.00	61,989.63	243.24	
1331	Centennial	Meter Deposit	11,025.00	11,175.00	150.00	
		Petty Cash	250.00	250.00	-	
TOTALS			116,726.49	11,425.00	12,872.66	
				851,593.35		
LAST MONTHS				853,028.90	(1,435.55)	

Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond												
m o n t h	p a i d	Sales Tax before Rebate	Claim Rebate Total	General Fund 1%	Street, Fire, Police .50%		TOTAL 2023	change from previous year				
11	1	37,571.94		25,047.96	12,523.98		37,571.94	4,549.12				
12	2	33,508.53		22,339.02	11,169.51		33,508.53	-2,958.65				
1	3	42,481.47		28,320.98	14,160.49		42,481.47	18,280.98				
2	4	35,674.89		23,783.26	11,891.63		35,674.89	4,589.40				
3	5	38,870.40		25,913.60	12,956.80		38,870.40	620.30				
4	6	38,620.57		25,747.05	12,873.52		38,620.57	4,002.95				
5	7											
6	8											
7	9											
8	10											
9	11											
10	12											
		226,727.80		151,151.87	75,575.93		226,727.80	29,084.10				
		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	23,979.46
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	26,360.43
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	23,186.37
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	22,148.50
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	25,439.34
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	25,120.73
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	25,155.66
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	29,080.14
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	27,675.62
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	24,933.05
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	27,466.11
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	24,518.14
		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	33,022.82	37,571.94			
12	2	27,372.44	24,465.91	26,360.43	26,144.15	26,982.57	33,012.64	36,467.18	33,508.53			
1	3	22,824.08	22,912.94	23,186.37	21,798.90	24,542.26	29,440.59	24,200.49	42,481.47			
2	4	25,455.25	23,002.54	22,148.50	27,217.58	26,678.98	24,889.04	31,085.49	35,674.89			
3	5	31,005.06	28,885.03	25,439.34	26,642.47	36,065.88	40,754.49	38,250.10	38,870.40			
4	6	26,178.62	26,698.83	25,120.73	30,706.06	30,762.24	41,301.05	34,617.62	38,620.57			
5	7	25,983.57	26,421.97	25,155.66	29,033.04	39,594.33	36,362.14	32,524.40				
6	8	29,758.87	28,503.38	29,080.14	29,713.96	36,086.44	32,862.52	57,563.48				
7	9	26,768.47	28,910.92	27,675.62	30,197.91	33,743.11	31,922.40	39,492.86				
8	10	24,132.92	25,941.78	24,933.05	27,903.04	33,466.08	35,152.34	47,883.67				
9	11	27,208.47	27,952.39	27,466.11	27,061.68	33,355.07	41,124.66	42,297.20				
10	12	23,731.85	24,026.28	24,518.14	30,373.16	32,433.60	34,240.22	46,542.16				
		312,956.32	311,778.98	305,063.55	331,467.50	377,794.34	413,173.50	463,947.47	226,727.80			
m o n t h	p a i d	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	13,622.84	14,782.37
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	14,574.52	15,891.29
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	12,493.18	12,794.04	13,899.05
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	11,556.67	12,533.14	14,192.01
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	16,905.04	14,967.39	
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	14,551.76	14,069.46	
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	14,658.76	15,391.29	
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	14,719.29	16,597.04	
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	15,372.17	16,932.87	
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	13,925.83	16,187.22	
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	13,709.79	15,095.43	
10	12	8,876.12	9,367.45	10,638.84	9,556.67	10,083.37	9714.77	11,149.60	13,103.21	13,607.52	15,725.28	
		106,793.13	111,729.43	115,398.07	118,385.72	119,851.09	124,501.64	129,885.20	151,535.43	168,594.68	178,490.52	58,764.72

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures				
General Revenues				
Revenue				
0001	Beg. Bank Bal.	0.00	460,064.91	0%
4000	City Sales Tax	38,620.57	226,727.90	420,000.00 54%
4001	Merchant Fees	120.00	4,055.00	5,000.00 81%
4002	Mun. Aid Income	898.16	6,609.81	15,000.00 44%
4003	Property Tax	1,228.54	29,730.91	55,000.00 54%
4004	Alcohol Permit Fees		0.00	1,100.00 0%
4005	Sharp County Sales Tax	14,902.83	88,836.72	160,000.00 56%
4006	Franchise Tax	181.85	34,238.07	66,000.00 52%
4007	Interest	0.81	5.46	10.00 55%
4008	Interest Income	841.07	2,684.87	8,000.00 34%
4011	Misc. Income	182.21	558.54	750.00 74%
	Revenue	\$56,976.04	\$393,447.28	\$1,190,924.91
	Records included in total = 11			
	Gross Profit	\$56,976.04	\$393,447.28	\$1,190,924.91
	Records included in total = 1			
	Revenue Less Expenditures	\$56,976.04	\$393,447.28	\$1,190,924.91
	Records included in total = 1			
	Net Change in Fund Balance	\$56,976.04	\$393,447.28	\$1,190,924.91
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number		Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Administrative Dept.					
Revenue					
4011	Misc. Income		420.00	420.00	100%
	Revenue		\$420.00	\$420.00	
	Records included in total = 1				
	Gross Profit		\$420.00	\$420.00	
	Records included in total = 1				
Expenses					
5110	Salary	2,992.32	20,341.08	38,900.00	52%
5111	Salaries - Hourly	1,802.25	10,801.89	23,166.00	47%
5116	Council Pay	800.00	4,700.00	9,600.00	49%
5120	Health Insurance	335.84	2,032.05	4,854.96	42%
5122	Group Accident Insurance		1,100.00	1,100.00	100%
5130	Payroll Taxes Expense	425.99	2,743.32	4,958.05	55%
5140	Retirement Expense-AR Diamond	143.83	934.24	1,861.98	50%
5147	Survial Flight		0.00	300.00	0%
5170	Workers Comp		5,359.00	6,000.00	89%
5220	Attorney Retainer	750.00	4,500.00	9,000.00	50%
5221	Legal Services		0.00	1,500.00	0%
5270	Computer Service & Maintance		2,864.35	4,000.00	72%
5299	Professional service-Contract		0.00	7,500.00	0%
5310	Insurance Expense - Building	372.18	975.00	975.00	100%
5311	Vehicle Insurance		797.35	9,500.00	8%
5320	Advertising - Publications		264.00	500.00	53%
5411	Vehicle Maintenance - Repairs		62.33	600.00	10%
5414	Building Maint. & Repair	573.55	2,126.33	2,500.00	85%
5415	Cleaning & Janitorial Services	80.00	480.00	960.00	50%
5530	Utilities - Electric	310.01	2,173.77	3,200.00	68%
5531	Water	88.52	328.02	400.00	82%
5534	Telephone	329.38	2,688.16	3,500.00	77%
5611	Postage		256.00	500.00	51%
5630	Fuel Expense- gasoline, Diesel	1,790.04	2,158.55	2,500.00	86%
5660	Supplies Expense - General Ope	282.71	1,689.33	2,500.00	68%
5710	Equipment Rental & Maint.	242.69	996.09	2,000.00	50%
5720	Travel & Meetings		50.00	100.00	50%
5721	Convention expense		1,326.92	5,600.00	24%
5730	Dues & Subscriptions		69.00	89.00	78%
5750	Education-Training & Schools		40.00	500.00	8%
5960	Computer Equipment & Software	19.99	556.97	1,000.00	56%
	Expenses	\$11,339.30	\$72,413.75	\$149,664.99	
	Records included in total = 31				
	Revenue Less Expenditures	(\$11,339.30)	(\$71,993.75)	(\$149,244.99)	
	Records included in total = 1				
	Net Change in Fund Balance	(\$11,339.30)	(\$71,993.75)	(\$149,244.99)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparison
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
City Properties				
Expenses				
5310		150.71	150.71	100%
5315			700.00	64%
5531	20.43	121.22	230.00	53%
5831	110.00	110.00	110.00	100%
5832		0.00	500.00	0%
	Expenses	\$130.43	\$830.54	\$1,690.71
	Records included in total = 5			
	Revenue Less Expenditures	(\$130.43)	(\$830.54)	(\$1,690.71)
	Records included in total = 1			
	Net Change in Fund Balance	(\$130.43)	(\$830.54)	(\$1,690.71)
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Fire Act 833				
Revenue				
0006	Beg Cash Act 833	0.00	23,219.28	0%
4008	Interest Income	0.71	12.00	56%
4302	Act 833 Income		15,000.00	0%
	Revenue	\$0.71	\$6.66	\$38,231.28
	Records included in total = 3			
	Gross Profit	\$0.71	\$6.66	\$38,231.28
	Records included in total = 1			
Expenses				
5868	Loan Payment - 1st Community	10,906.74	10,906.74	100%
	Expenses	\$10,906.74	\$10,906.74	
	Records included in total = 1			
	Revenue Less Expenditures	\$0.71	(\$10,900.08)	\$27,324.54
	Records included in total = 1			
	Net Change in Fund Balance	\$0.71	(\$10,900.08)	\$27,324.54
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Fire Dept.				
Revenue				
0002		0.00	62,229.38	0%
4011		690.00	750.00	92%
4016	350.00	5,275.01	7,000.00	75%
4028		2,377.63	4,777.63	50%
4201		0.00	50.00	0%
4205	20.00	200.00	900.00	22%
4301		0.00	2,000.00	0%
4303		0.00	1,000.00	0%
	Revenue	\$370.00	\$8,542.64	\$78,707.01
	Records included in total = 8			
	Gross Profit	\$370.00	\$8,542.64	\$78,707.01
	Records included in total = 1			
Expenses				
5110	2,154.00	14,001.00	28,000.00	50%
5111	1,018.00	13,892.50	22,192.00	63%
5120	353.85	2,327.64	3,236.64	72%
5130	244.15	2,193.06	4,259.69	51%
5141	60.00	360.00	900.00	40%
5145	510.92	3,320.99	6,641.60	50%
5147		0.00	660.00	0%
5171		0.00	240.00	0%
5310	0.70	2,020.15	2,020.15	100%
5410		0.00	500.00	0%
5411	1,104.81	5,584.28	10,000.00	56%
5414	32.91	782.80	5,000.00	16%
5416		1,155.56	2,200.00	53%
5417		400.08	1,000.00	40%
5419		0.00	2,500.00	0%
5420	295.66	1,326.01	2,000.00	66%
5530	191.95	1,354.61	4,000.00	34%
5531	61.63	281.41	300.00	94%
5532		2,496.32	2,250.00	111%
5534	174.73	1,110.82	2,000.00	56%
5610		92.56	300.00	31%
5611		18.67	100.00	19%
5630	1,723.97	3,606.84	2,500.00	144%
5650	127.09	479.59	500.00	96%
5660	27.78	684.67	1,000.00	68%
5670		912.08	1,000.00	91%
5730	288.00	523.45	500.00	105%
5750		165.05	750.00	22%
5939	12,175.00	12,175.00	12,175.00	100%
5942	9,319.72	48,909.36	50,054.38	98%
5943		0.00	500.00	0%
5945		24,911.66	24,911.66	100%
5947		762.50	1,000.00	76%
5957		0.00	10,026.19	0%
	Expenses	\$29,864.87	\$145,848.66	\$205,217.31
	Records included in total = 34			
	Revenue Less Expenditures	(\$29,494.87)	(\$137,306.02)	(\$126,510.30)
	Records included in total = 1			
	Net Change in Fund Balance	(\$29,494.87)	(\$137,306.02)	(\$126,510.30)
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Other General Rev & Exp				
Revenue				
4014	Grants	2,488.91	2,488.91	100%
	Revenue	\$2,488.91	\$2,488.91	
	Records included in total = 1			
	Gross Profit	\$2,488.91	\$2,488.91	
	Records included in total = 1			
Expenses				
5312	Street Lights	209.01	1,254.89	2,200.00
5313	911		3,000.00	6,000.00
5314	Airport		2,500.00	5,000.00
5317	Tri-County Recycling		1,000.00	1,000.00
5942	Tri-County Waste Grant Expend		2,488.91	2,488.91
	Expenses	\$209.01	\$10,243.80	\$16,688.91
	Records included in total = 5			
	Revenue Less Expenditures	(\$209.01)	(\$7,754.89)	(\$14,200.00)
	Records included in total = 1			
Other Expenses				
5861	Transfer to Street Fund		25,000.00	35,000.00
5870	Transfer To S/F/P Bank account	12,873.52	78,593.03	140,000.00
	Other Expenses	\$12,873.52	\$103,593.03	\$175,000.00
	Records included in total = 2			
	Net Change in Fund Balance	(\$13,082.53)	(\$111,347.92)	(\$189,200.00)
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparison
6/1/2023 to 6/30/2023

Account Number		Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Planning & Zoning Commission					
Revenue					
4502	Building permits	710.00	2,169.00	2,000.00	108%
4503	Zoning Fee	50.00	50.00	150.00	33%
	Revenue	\$760.00	\$2,219.00	\$2,150.00	
	Records included in total = 2				
	Gross Profit	\$760.00	\$2,219.00	\$2,150.00	
	Records included in total = 1				
Expenses					
5110	Salary	150.00	300.00	3,000.00	10%
5111	Salaries - Hourly	108.00	702.00	1,404.00	50%
5117	Planning Commission Pay	250.00	850.00	3,600.00	24%
5120	Health Insurance	20.35	117.26	223.56	52%
5130	Payroll Taxes Expense	39.34	143.69	612.31	23%
5140	Retirement Expense-AR Diamond	3.24	21.06	42.12	50%
	Expenses	\$570.93	\$2,134.01	\$8,881.99	
	Records included in total = 6				
	Revenue Less Expenditures	\$189.07	\$84.99	(\$6,731.99)	
	Records included in total = 1				
	Net Change in Fund Balance	\$189.07	\$84.99	(\$6,731.99)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Police Dept.				
Revenue				
0003	Beg. Cash Police Dept.	0.00	2,765.75	0%
4019	Sale of Surplus Propterty	30,000.00	30,000.00	100%
4024	Public Safety Grant	30,660.43	30,660.43	100%
4026	Reimbursement for Stipend Pay	5,382.50	5,382.50	100%
4028	Lopfi I Premium Tax Credit	7,051.62	13,000.00	54%
4200	Tickets- fines	4,021.57	14,715.82	59%
4201	Report Fees	40.00	240.00	60%
4204	Loan - FBNC	38,955.00	38,995.00	100%
	Revenue	\$4,061.57	\$127,005.37	\$146,203.68
	Records included in total = 8			
	Gross Profit	\$4,061.57	\$127,005.37	\$146,203.68
	Records included in total = 1			
Expenses				
5110	One Time Stipend pay Act#22	5,000.00	5,000.00	100%
5110	Salary	2,985.60	19,406.40	48%
5111	Salaries - Hourly	8,664.50	55,918.50	35%
5112	Salaries - Overtime	23.63	1,429.39	0%
5113	Salaries Hourly Vacation	157.50	157.50	0%
5120	Health Insurance	1,732.44	10,585.01	55%
5130	Payroll Taxes Expense	454.34	5,889.17	45%
5140	Retirement Expense-AR Diamond	456.15	500.70	105.30
5141	LOFI	36.00	216.00	600.00
5145	Retirement Expense- LOPFI	2,537.38	16,529.91	37,641.60
5147	Survial Flight	0.00	660.00	0%
5170	Workers Comp	30.94	30.94	0%
5270	Computer Service & Maintance	65.00	101.05	500.00
5299	Professional service-Contract	455.00	300.00	152%
5411	Vehicle Maintenance - Repairs	2,550.35	7,360.28	4,000.00
5412	Tires	856.05	2,000.00	43%
5418	Radios	1,909.65	1,072.00	178%
5534	Telephone	458.12	2,657.30	4,800.00
5611	Postage	0.00	100.00	0%
5630	Fuel Expense- gasoline, Diesel	3,023.21	7,803.63	21,000.00
5660	Supplies Expense - General Ope	217.59	727.92	1,000.00
5670	Uniforms	265.83	1,040.67	2,500.00
5681	Ammunitions & Guns	1,663.89	1,663.89	1,500.00
5730	Dues & Subscriptions	66.93	66.93	225.00
5750	Education-Training & Schools	706.94	706.94	800.00
5942	Grant Monies Expenditures	28,340.83	28,340.83	30,660.43
5950	Bulletproof Vests	2,548.07	2,548.07	2,800.00
5951	Police Fun Raise & Donate Exp	100.61	100.61	2,765.75
5956	FNBC- Police Car Payment	1,163.60	4,654.40	11,636.00
5965	Vehicle Purchase	47,711.86	47,711.86	47,711.86
	Expenses	\$24,922.79	\$224,368.60	\$410,857.46
	Records included in total = 30			
	Revenue Less Expenditures	(\$20,861.22)	(\$97,363.23)	(\$264,653.78)
	Records included in total = 1			
	Net Change in Fund Balance	(\$20,861.22)	(\$97,363.23)	(\$264,653.78)
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Fund Balances				
Beginning Fund Balance	760,473.52	778,940.26		0%
Net Change in Fund Balance	(17,742.53)	(36,209.27)	480,217.68	0%
Ending Fund Balance	742,730.99	742,730.99		0%

Statement of Revenue and Expenditures

Actual V. - Budget Comparison

6/1/2023 to 6/30/2023

Account Number		Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures					
Municipal Aid 1/2% Sales Tax					
Revenue					
0004	Beg. Street Aid Monies		0.00	49,786.15	0%
4008	Interest Income	0.45	20.51	45.00	46%
4213	Municipal Aid - 1/2% Sales	2,525.03	14,888.28	28,000.00	53%
	Revenue	\$2,525.48	\$14,908.79	\$77,831.15	
	Records included in total = 3				
	Gross Profit	\$2,525.48	\$14,908.79	\$77,831.15	
	Records included in total = 1				
Expenses					
5963	KS STATEBANK	1,059.59	6,357.54	12,715.08	50%
	Expenses	\$1,059.59	\$6,357.54	\$12,715.08	
	Records included in total = 1				
	Revenue Less Expenditures	\$1,465.89	\$8,551.25	\$65,116.07	
	Records included in total = 1				
Other Expenses					
5861	Transfer to Street Fund		0.00	60,000.00	0%
	Other Expenses		\$0.00	\$60,000.00	
	Records included in total = 1				
	Net Change in Fund Balance	\$1,465.89	\$8,551.25	\$5,116.07	
	Records included in total = 1				

Statement of Revenue and Expenditures

Actual V. - Budget Comparision

6/1/2023 to 6/30/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Jan
		Jun 2023	Jan 2023	Jan 2023	2023
		Jun 2023	Jun 2023	Dec 2023	Percent
		Actual	Actual		of
					Budget
Street Dept					
Revenue					
0001	Beg. Bank Bal.		0.00	11,987.59	0%
4008	Interest Income	0.23	1.92	6.00	32%
4210	PNC Equipment Finance		0.00	76,962.92	0%
4212	Municipial Aid - Hwy	4,660.08	26,327.94	56,000.00	47%
4215	Sharp County Turnback	276.40	6,684.64	13,000.00	51%
Revenue		\$4,936.71	\$33,014.50	\$157,956.51	
Records included in total = 5					
Gross Profit		\$4,936.71	\$33,014.50	\$157,956.51	
Records included in total = 1					
Expenses					
5110	Salary	1,587.20	9,523.20	20,633.60	46%
5111	Salaries - Hourly	4,690.00	30,146.00	83,200.00	36%
5112	Salaries - Overtime	147.00	2,157.75	12,000.00	18%
5120	Health Insurance	1,017.70	6,106.20	16,992.36	36%
5130	Payroll Taxes Expense	487.20	3,233.99	9,596.27	34%
5140	Retirement Expense-AR	192.73	1,179.96	3,475.01	34%
5147	Survial Flight		0.00	240.00	0%
5412	Tires		3,511.06	6,000.00	59%
5430	All Equipment Repair	1,469.59	3,287.72	10,000.00	33%
5534	Telephone	47.07	282.51	600.00	47%
5630	Fuel Expense- gasoline,	973.30	5,384.85	20,000.00	27%
5640	Road Expense - Culverts &		0.00	2,000.00	0%
5641	Road Signs Expense		214.50	500.00	43%
5644	Road Expense - Gravel -	1,180.17	2,545.09	6,000.00	42%
5645	Road Expense - Road Salt		0.00	350.00	0%
5646	Road Expense - Cold Mix		2,936.66	8,000.00	37%
5660	Supplies Expense - General	94.28	703.65	3,000.00	23%
5680	Small Tools		0.00	300.00	0%
5868	Loan Payment - 1st		7,383.66	7,383.66	100%
5869	Evolve Bank & Trust		0.00	10,555.68	0%
5940	Machinery and Equipment		8,299.99	8,299.99	100%
5962	Bobcat Compact Tract	1,222.46	13,285.72	76,962.92	17%
5970	Other Capital Outlay		74,949.92	74,949.92	100%
Expenses		\$13,108.70	\$175,132.43	\$381,039.41	
Records included in total = 23					
Revenue Less Expenditures		(\$8,171.99)	(\$142,117.93)	(\$223,082.90)	
Records included in total = 1					
Other Revenue					
5858	Transfer From General		25,000.00	35,000.00	71%
5884	Transfer From S/F/P	10,000.00	70,000.00	135,000.00	52%
Other Revenue		\$10,000.00	\$95,000.00	\$170,000.00	
Records included in total = 2					
Net Change in Fund Balance		\$1,828.01	(\$47,117.93)	(\$53,082.90)	
Records included in total = 1					

Street Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparison
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Fund Balances				
Beginning Fund Balance	16,454.04	61,773.74		0%
Net Change in Fund	3,293.90	(38,566.68)	(47,966.83)	0%
Ending Fund Balance	19,747.94	19,747.94		0%

Sewer Fund
Statement of Revenue and Expenditures
6/1/2023 to 6/30/2023
Actual V. Budget Comparison

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures				
Revenue				
0001			26,056.86	0%
4008	14.85	74.69	150.00	50%
4009		20.00	20.00	100%
4025		1,665.49	3,500.00	48%
4332	20,808.38	132,463.05	265,000.00	50%
4335	5,900.00	11,800.00	12,000.00	98%
	Revenue	\$26,723.23	\$146,023.23	\$306,726.86
	Gross Profit	\$26,723.23	\$146,023.23	\$306,726.86
Expenses				
5110	1,587.20	10,316.80	20,633.60	50%
5120	203.54	1,221.24	2,427.48	50%
5130	119.50	787.28	1,683.47	47%
5140	47.62	309.53	619.01	50%
5210			6,500.00	0%
5231	452.00	2,239.00	5,000.00	45%
5299		1,402.15	3,800.00	37%
5310	52.00	4,070.98	4,018.98	101%
5400			1,040.00	0%
5414		41.67	500.00	8%
5430	2,479.61	3,412.49	4,000.00	85%
5439	5,079.35	5,197.53	9,500.00	55%
5440		2,234.24	2,500.00	89%
5441		2,009.22	2,009.22	100%
5441		11,628.10	65,000.00	18%
5442		9,680.23	20,000.00	48%
5443	519.11	1,045.32	2,000.00	52%
5444		140.48	3,000.00	5%
5520		2,218.23	7,500.00	30%
5530	1,835.23	12,275.10	20,000.00	61%
5531	99.98	610.33	600.00	102%
5580			5,000.00	0%
5610			600.00	0%
5611	252.48	1,815.92	2,700.00	67%
5660	159.94	1,272.63	5,000.00	25%
5680			325.00	0%
5720	81.00	81.00	0.00	0%
5750			300.00	0%
5830		79.00	79.00	100%
5960		1,790.00	1,790.00	100%
	Expenses	\$12,968.56	\$75,878.47	\$198,125.76
	Revenue Less Expenditures	\$13,754.67	\$70,144.76	\$108,601.10

Sewer Fund
Statement of Revenue and Expenditures
6/1/2023 to 6/30/2023
Actual V. Budget Comparison

Account Number	Current Period Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Other Expenses				
5820 Bond & Interest Exp USDA	5,016.00	30,096.00	60,192.00	50%
5821 Bond & Interest - Nat. Res.	2,410.58	14,463.48	28,926.96	50%
Other Expenses	\$7,426.58	\$44,559.48	\$89,118.96	
Net Change in Fund Balance	\$6,328.09	\$25,585.28	\$19,482.14	
Fund Balances				
Beginning Fund Balance	3,058,229.87	3,038,972.68	0.00	0%
Net Change in Fund Balance	6,328.09	25,585.28	19,482.14	0%
Ending Fund Balance	3,064,557.96	3,064,557.96	0.00	0%

RD Debt Service Reserve
Statement of Revenue and Expenditures
6/1/2023 to 6/30/2023

Account Number	Current Period Jun 2023 Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures				
Revenue				
0001	Beg. Bank Bal.	0.00	61,165.18	0.00%
4008	Interest Income	243.24	824.45	2,200.00
	Revenue	\$243.24	\$824.45	\$63,365.18
	Gross Profit	\$243.24	\$824.45	\$63,365.18
	Revenue Less Expenditures	\$243.24	\$824.45	\$63,365.18
	Net Change in Fund Balance	\$243.24	\$824.45	\$63,365.18
Fund Balances				
	Beginning Fund Balance	61,746.39	61,165.18	0.00%
	Net Change in Fund Balance	243.24	824.45	63,365.18
	Ending Fund Balance	61,989.63	61,989.63	0.00%

S/F/P Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
6/1/2023 to 6/30/2023

Account Number	Account	Current Period Jun 2023 Actual	Year-To- Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures					
Revenue					
0001	Beg. Bank Bal.	0.00	0.00	\$173,927.44	0%
4000	City Sales Tax	12,873.52	78,593.03	\$140,000.00	56%
4008	Interest Income	10.39	60.47	\$80.00	76%
	Revenue	\$12,883.91	\$78,653.50	\$314,007.44	
	Gross Profit	\$12,883.91	\$78,653.50	\$314,007.44	
	Revenue Less Expenditures	\$12,883.91	\$78,653.50	\$314,007.44	
Other Expenses					
5861	Transfer to Street	10,000.00	70,000.00	\$135,000.00	52%
	Other Expenses	\$10,000.00	\$70,000.00	\$135,000.00	
	Net Change in Fund Balance	\$2,883.91	\$8,653.50	\$179,007.44	
Fund Balances					
	Beginning Fund	179,697.03	173,927.44	\$0.00	0%
	Net Change in Fund	2,883.91	8,653.50	\$179,007.44	0%
	Ending Fund	182,580.94	182,580.94	\$0.00	0%

American Rescue Plan Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
6/1/2023 to 6/30/2023

Account Number	Account	Current Period Jun 2023 Actual	Year-To-Date Jan 2023 Jun 2023 Actual	Annual Budget Jan 2023 Dec 2023	Jan 2023 Dec 2023 Percent of Budget
Revenue & Expenditures					
Revenue					
0007	Beg Cash AARP	0.00	0.00	\$64,637.44	
4008	Interest Income	0.36	9.02	\$10.00	90%
	Revenue	\$0.36	\$9.02	\$64,647.44	
	Gross Profit	\$0.36	\$9.02	\$64,647.44	
Expenses					
5439	New Sewer Equipment	0.00	18,690.77	\$24,910.44	75%
5441	Sewer Plant-Lift STA Repairs	0.00	39,727.00	\$39,727.00	100%
	Expenses	\$0.00	\$58,417.77	\$64,637.44	
	Revenue Less Expenditures	\$0.36	-\$58,408.75	\$10.00	
	Net Change in Fund Balance	\$0.36	-\$58,408.75	\$10.00	
Fund Balances					
	Beginning Fund Balance	-223,120.87	-164,711.76	\$0.00	
	Net Change in Fund Balance	0.36	-58,408.75	\$10.00	
	Ending Fund Balance	-223,120.51	-223,120.51	\$0.00	

Statement Date 06/30/2023

Accounts General Fund Checking

Companies General Fund

Statement Balance:	\$96,674.40		
- Outstanding Checks:	\$22,787.43	Cleared Checks:	29 \$63,991.86
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	36 \$61,360.73
<hr/>			
Reconciled Balance Per Statement:	\$73,886.97		
Book Balance:	\$73,886.97		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Checks

12515	5/22/2023	Card Services Center - MasterCard	1,738.60
12519	5/22/2023	Municipal League	2,772.98
12524	5/22/2023	Wilkes Communications & Electric	2,029.65
12528	5/30/2023	Emergency Medical Product, Inc	282.50
12530	6/9/2023	Al Brogdon	2,303.97
12531	6/9/2023	B & B Supply of Highland	32.91
12532	6/9/2023	Batesville Typewriter Co. Inc	242.69
12533	6/9/2023	Bumper to Bumper	1,316.82
12534	6/9/2023	Fidelity Communications	691.81
12535	6/9/2023	Highland Public Water Authority	170.58
12536	6/9/2023	Murphy Oil Co.	366.60
12537	6/9/2023	Natural Resources Division	110.00
12538	6/9/2023	Sharp Office Supply	142.06
12539	6/9/2023	United Police Supply	265.83
12540	6/9/2023	Municipal League	372.88
12541	6/12/2023	FNBC	1,163.60
12542	6/13/2023	Jon R. Abele PLC	750.00
12543	6/23/2023	S/F/P Account	12,873.52
12544	6/26/2023	Arkansas Crime Information Center	95.94
12547	6/26/2023	Entergy	710.97
12548	6/26/2023	Harps Food Store # 376	27.78
12549	6/26/2023	John's Auto Body	246.38
12552	6/29/2023	Bloomfield Plumbing	573.55
EFT 735	6/9/2023	Payroll Fund	14,964.43
EFT 736	6/14/2023	Payroll Fund	861.20
EFT 737	6/23/2023	Payroll Fund	12,617.99
EFT 738	6/30/2023	LOPFI	96.00
WEX 00001	6/1/2023	WEX BANK	2,411.70
WEX 00002	6/9/2023	WEX BANK	3,758.92

Cleared Checks Totals 63,991.86

Cleared Deposits

	6/30/2023	Interest	10.00
GF - 06 01	6/1/2023	6/1/2023 Deposit	55.00
GF - 06 02	6/2/2023	6/2/2023 Deposit	50.00
GF - 06 05	6/5/2023	6/5/2023 Deposit	4,253.78
GF - 06 08	6/8/2023	6/8/2023 Deposit	110.00
GF - 06 09	6/9/2023	6/9/2023 Deposit	231.85

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Deposits

GF - 06 09	6/9/2023	6/9/2023 Deposit	898.16
GF - 06 12	6/12/2023	6/12/2023 Deposit	45.00
GF - 06 14	6/14/2023	6/14/2023 Deposit	25.00
GF - 06 16	6/16/2023	6/16/2023 Deposit	535.00
GF - 06 21	6/21/2023	6/21/2023 Deposit	110.00
GF - 06 22	6/22/2023	6/22/2023 Deposit	50.00
GF - 06 23	6/23/2023	6/23/2023 Deposit	53,523.40
GF - 06 26	6/26/2023	6/26/2023 Deposit	60.00
GF - 06 27	6/27/2023	6/27/2023 Deposit	175.00
Street 06 15	6/15/2023	6/15/2023 Deposit	1,228.54

Cleared Deposits Totals 61,360.73

Outstanding Checks

12072	3/3/2022	Clem, Myles C	19.71
12321.	11/3/2022	Hamilton, Henry J	25.00
12545	6/26/2023	Card Services Center - MasterCard	766.84
12546	6/26/2023	Emergency Medical Product, Inc	127.09
12550	6/26/2023	Paragould Communications	21,578.37
12551	6/26/2023	Verizon Wireless	270.42

Outstanding Checks Totals 22,787.43

Statement Date 06/30/2023
Accounts First Community GF Reserve
Companies General Fund

Statement Balance:	\$213,310.34		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$35.06
<hr/>			
Reconciled Balance Per Statement:	\$213,310.34		
Book Balance:	\$213,310.34		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	6/30/2023	Interest	35.06
Cleared Deposits Totals			35.06

Statement Date 06/30/2023
Accounts First Community - Fire Act 833
Companies General Fund

Statement Balance:	\$12,319.20		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.71
<hr/>			
Reconciled Balance Per Statement:	\$12,319.20		
Book Balance:	\$12,319.20		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	6/30/2023	Interest	0.71
Cleared Deposits Totals			0.71

Statement Date 06/30/2023

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$15,314.62		
- Outstanding Checks:	\$504.09	Cleared Checks:	10 \$15,129.64
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	7 \$17,461.74
<hr/>			
Reconciled Balance Per Statement:	\$14,810.53		
Book Balance:	\$11,410.54		
<hr/>			
Difference	\$3,399.99		

06/09/2023 Ach amount was coded to Sewer Fund

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Checks

04109	6/9/2023	Arkansas Quality Stone, Inc	1,180.17
04110	6/9/2023	B & B Supply of Highland	52.98
04111	6/9/2023	Bumper to Bumper	942.26
04112	6/9/2023	Partz Store	52.61
04113	6/9/2023	Street Aid Fund	2,525.03
04114	6/12/2023	PNC Equipment Finance	1,222.46
04116	6/26/2023	Harps Food Store # 376	59.00
EFT 327	6/9/2023	Payroll Fund	4,480.69
EFT 327	6/23/2023	Payroll Fund	3,641.14
WEX 00001	6/2/2023	WEX BANK	973.30

Cleared Checks Totals 15,129.64

Cleared Deposits

	6/30/2023	Interest	0.23
Street 06 09	6/9/2023	6/9/2023 Deposit	7,185.11
Street 06 15	6/15/2023	6/15/2023 Deposit	276.40
Street 06 26	6/26/2023	6/26/2023 Deposit	10,000.00

Cleared Deposits Totals 17,461.74

Outstanding Checks

04115	6/26/2023	Card Services Center - MasterCard	457.02
04117	6/26/2023	Verizon Wireless	47.07

Outstanding Checks Totals 504.09

Statement Date 06/30/2023
Accounts 1st Community-St. Aid Fund
Companies Street Fund

Statement Balance:	\$8,337.40		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$1,059.59
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$2,525.48
<hr/>			
Reconciled Balance Per Statement:	\$8,337.40		
Book Balance:	\$8,337.40		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
00074	6/1/2023	KS STATEBANK	1,059.59
Cleared Checks Totals			1,059.59
Cleared Deposits			
	6/30/2023	Interest	0.45
Street 06 09	6/9/2023	6/9/2023 Deposit	2,525.03
Cleared Deposits Totals			2,525.48

Statement Date 06/30/2023

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
--------------	-------------	-------------	---------------

Totals _____

Statement Date 05/31/2023

Accounts Payroll Checking Account

Companies Payroll Fund

Statement Balance:	\$1,943.63		
- Outstanding Checks:	\$714.89	Cleared Checks:	27 \$52,172.45
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	11 \$46,920.29
<hr/>			
Reconciled Balance Per Statement:	\$1,228.74		
Book Balance:	\$1,228.74		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Checks

01925	9/14/2022	Thompson, William J	32.35
02038	4/12/2023	Adam, Susan N	92.35
02042	4/26/2023	Aflac	146.28
02043	4/28/2023	Simmons First Trust Company	1,083.77
02045	4/26/2023	American Fidelity Assurance Company	143.14
02046	4/26/2023	American Fidelity Assurance Company	143.14
02047	4/26/2023	American Fidelity Assurance Company	143.14
02048	4/27/2023	Simmons First Trust Company	712.07
02049	5/3/2023	Municipal League	3,253.64
02050	5/4/2023	Globe Life	197.36
02051	5/10/2023	Morris, Mary J	92.35
02052	5/10/2023	Hutchinson, Randolph W	92.35
02053	5/10/2023	Burton, Dennis R	92.35
02054	5/10/2023	Casey, Nathan T	92.35
02055	5/10/2023	Johns, William F	92.35
02056	5/10/2023	Massey, Kenneth J	0.00
02057	5/10/2023	Thompson, William J	92.35
02058	5/12/2023	Aflac	146.28
02059	5/12/2023	Lowe, Isaac A	4,617.50
02060	5/22/2023	Municipal League	3,666.72
2023 05 26 Reg	5/26/2023	Direct Deposits	11,828.68
2023 05-12 reg pay	5/12/2023	Direct Deposits	11,648.44
EFT 273	4/28/2023	LOPFI	3,388.49
EFT 275	5/12/2023	EFTPS	3,134.42
EFT 276	5/12/2023	EFTPS	765.00
EFT 277	5/26/2023	EFTPS	3,093.60
EFT 278	5/25/2023	LOPFI	3,381.98
Cleared Checks Totals			52,172.45

Cleared Deposits

	5/31/2023	Interest	1.63
Pay 04 28	4/28/2023	5/2/2023 Deposit	2,382.48
Pay 05 10	5/12/2023	5/12/2023 Deposit	21,596.30
Pay 05 12	5/12/2023	5/12/2023 Deposit	5,382.50
Pay 06 01	6/1/2023	6/1/2023 Deposit	17,557.38
Cleared Deposits Totals			46,920.29

Ref #	Date	Name	Amount
Outstanding Checks			
02061	5/26/2023	Simmons First Trust Company	714.89
Outstanding Checks Totals			714.89

Statement Date 06/30/2023
Accounts First Community Bank Cd #26388
Companies General Fund

Statement Balance:	\$202,353.27		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$796.01
<hr/>			
Reconciled Balance Per Statement:	\$202,353.27		
Book Balance:	\$202,353.27		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	6/30/2023	Interest	796.01
Cleared Deposits Totals			796.01

Statement Date 06/30/2023

Accounts Sewer Revenue -O & M Checking

Companies Sewer Fund

Statement Balance:	\$37,419.48		
- Outstanding Checks:	\$7,127.96	Cleared Checks:	25 \$13,877.74
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	62 \$26,849.84
<hr/>			
Reconciled Balance Per Statement:	\$30,291.52		
Book Balance:	\$33,269.39		
<hr/>			
Difference	(\$2,977.87)		

06/09/2023 Ach amount was coded to Sewer Fund

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Checks

02848	5/30/2023	General Fund Checking	10.00
02849	5/31/2023	US Post Office Hardy	254.88
02850	6/7/2023	General Fund Checking	60.00
02851	6/8/2023	General Fund Checking	50.00
02852	6/8/2023	Sewer Meter Deposit	150.00
02853	6/9/2023	B & B Supply of Highland	32.91
02854	6/9/2023	Bumper to Bumper	40.99
02855	6/9/2023	C.V. Waterworks	58.47
02856	6/9/2023	Haynes Equipment	914.34
02857	6/9/2023	Hirsch Feed & Farm Supply, Inc	32.46
02858	6/9/2023	Johnson Supply, Inc	230.21
02859	6/9/2023	Municipal League	52.00
02860	6/12/2023	General Fund Checking	10.00
02861	6/26/2023	Natural Resources Division	2,410.58
02863	6/26/2023	C.V. Waterworks	41.51
02864	6/26/2023	Entergy	1,835.23
02865	6/26/2023	Harps Food Store # 376	53.58
02868	6/26/2023	MARC	529.11
02870	6/30/2023	Gates, David D	81.00
062601	6/20/2023	Diversified Technology Corp	32.96
62601	6/20/2023	Diversified Technology Corp	23.65
EFT 548	6/9/2023	Payroll Fund	1,080.70
EFT 549	6/8/2023	Usda Service Center	4,551.00
EFT 550	6/8/2023	Usda Service Center	465.00
EFT 551	6/23/2023	Payroll Fund	877.16

Cleared Checks Totals 13,877.74

Cleared Deposits

	6/30/2023	Interest	14.85
O&M 06 01	6/1/2023	6/1/2023 Deposit	104.29
O&M 06 02	6/2/2023	6/2/2023 Deposit	347.63
O&M 06 02	6/2/2023	6/2/2023 Deposit	186.46
O&M 06 05	6/5/2023	6/5/2023 Deposit	1,140.71
O&M 06 05	6/5/2023	6/5/2023 Deposit	76.58
O&M 06 05	6/5/2023	6/5/2023 Deposit	196.09
O&M 06 05	6/5/2023	6/5/2023 Deposit	177.66
O&M 06 06	6/6/2023	6/6/2023 Deposit	572.38
O&M 06 07	6/7/2023	6/7/2023 Deposit	1,079.82

Ref #	Date	Name	Amount
Cleared Deposits			
O&M 06 07	6/7/2023	6/7/2023 Deposit	213.24
O&M 06 08	6/8/2023	6/8/2023 Deposit	6,475.80
O&M 06 08	6/8/2023	6/8/2023 Deposit	44.81
O&M 06 09	6/9/2023	6/9/2023 Deposit	805.82
O&M 06 09	6/9/2023	6/9/2023 Deposit	50.00
O&M 06 12	6/12/2023	6/12/2023 Deposit	4,055.17
O&M 06 12	6/12/2023	6/12/2023 Deposit	10.00
O&M 06 13	6/13/2023	6/13/2023 Deposit	695.50
O&M 06 14	6/14/2023	6/14/2023 Deposit	727.62
O&M 06 14	6/14/2023	6/14/2023 Deposit	76.12
O&M 06 15	6/15/2023	6/15/2023 Deposit	897.79
O&M 06 15	6/15/2023	6/15/2023 Deposit	15.75
O&M 06 15	6/15/2023	6/15/2023 Deposit	987.05
O&M 06 15	6/15/2023	6/15/2023 Deposit	4,989.79
O&M 06 16	6/16/2023	6/16/2023 Deposit	708.38
O&M 06 16	6/16/2023	6/16/2023 Deposit	109.92
O&M 06 20	6/20/2023	6/20/2023 Deposit	649.61
O&M 06 20	6/20/2023	6/20/2023 Deposit	108.57
O&M 06 20	6/20/2023	6/20/2023 Deposit	187.29
O&M 06 21	6/21/2023	6/21/2023 Deposit	139.90
O&M 06 21	6/21/2023	6/21/2023 Deposit	78.22
O&M 06 22	6/22/2023	6/22/2023 Deposit	59.79
O&M 06 22	6/22/2023	6/22/2023 Deposit	52.81
O&M 06 23	6/23/2023	6/23/2023 Deposit	122.02
O&M 06 26	6/26/2023	6/26/2023 Deposit	90.27
O&M 06 28	6/28/2023	6/28/2023 Deposit	131.74
O&M 06 29	6/29/2023	6/29/2023 Deposit	76.12
O&M 06 30	6/30/2023	6/30/2023 Deposit	94.47
O&M 06 30	6/30/2023	6/30/2023 Deposit	228.02
Street 06 23	6/23/2023	6/23/2023 Deposit	17.33
Street 06 27	6/27/2023	6/27/2023 Deposit	54.45
Cleared Deposits Totals			26,849.84
Outstanding Checks			
02835	5/2/2023	Estate of, Rose Mary Polston	9.07
02862	6/26/2023	Arkansas Testing Labs, Inc	452.00
02866	6/26/2023	Haynes Equipment	415.63
02867	6/26/2023	Haynes Equipment	4,165.01
02869	6/26/2023	USA BlueBook	1,833.77
02871	6/30/2023	US Post Office Hardy	252.48
Outstanding Checks Totals			7,127.96

Statement Date 06/30/2023

Accounts RD Debt Service Reserve

Companies RD Debt Service Reserve

Statement Balance:	\$157.00		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$157.00		
Book Balance:	\$157.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
--------------	-------------	-------------	---------------

Totals _____

Statement Date 06/30/2023

Accounts 1st Comm. Debt Resv CD-3885

Companies RD Debt Service Reserve

Statement Balance:	\$61,832.63		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$243.24
<hr/>			
Reconciled Balance Per Statement:	\$61,832.63		
Book Balance:	\$61,832.63		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	6/30/2023	Interest	243.24
Cleared Deposits Totals			243.24

Statement Date 06/30/2023

Accounts RD Replacement Reserve

Companies Sewer Fund

Statement Balance:	\$18,122.75			
- Outstanding Checks:	\$0.00	Cleared Checks:	0	\$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0	\$0.00
<hr/>				
Reconciled Balance Per Statement:	\$18,122.75			
Book Balance:	\$18,122.75			
<hr/>				
Difference	\$0.00			
<hr/> <hr/>				

Ref #	Date	Name	Amount
--------------	-------------	-------------	---------------

Totals _____

Statement Date 06/30/2023
Accounts 1st Communty S/F/P Account
Companies S/F/P Account

Statement Balance:	\$182,580.94		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$10,000.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$12,883.91
<hr/>			
Reconciled Balance Per Statement:	\$182,580.94		
Book Balance:	\$182,580.94		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
00076	6/26/2023	Street Fund	10,000.00
Cleared Checks Totals			10,000.00
Cleared Deposits			
	6/30/2023	Interest	10.39
S/F/T 06 23	6/23/2023	6/23/2023 Deposit	12,873.52
Cleared Deposits Totals			12,883.91

Statement Date 06/30/2023

Accounts Sewer Met Deposit - Centennial

Companies Sewer Fund

Statement Balance:	\$11,299.25		
- Outstanding Checks:	\$124.25	Cleared Checks:	5 \$112.12
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	3 \$300.00
<hr/>			
Reconciled Balance Per Statement:	\$11,175.00		
Book Balance:	\$11,175.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
-------	------	------	--------

Cleared Checks

01076	6/2/2023	Sewer Revenue & O&M Account	0.00
01077	6/2/2023	Hart, Scott	0.00
01078	6/5/2023	Law, Sesily	59.25
01079	6/5/2023	Sewer Revenue & O&M Account	15.75
01081	6/26/2023	Sewer Revenue & O&M Account	37.12
Cleared Checks Totals			112.12

Cleared Deposits

008751	6/21/2023	Carithers, Cody	75.00
Meter Deposit 06	6/8/2023	6/8/2023 Deposit	150.00
Street 06 02	6/2/2023	6/2/2023 Deposit	75.00
Cleared Deposits Totals			300.00

Outstanding Checks

01018	8/3/2021	Chance, Josh	39.78
01026	10/21/2021	Highland Nutrition	41.12
01073	5/2/2023	Groff, Constance	5.47
01080	6/26/2023	The Bin Store	37.88
Outstanding Checks Totals			124.25

Statement Date 06/30/2023

Accounts First Community USDA Grant

Companies General Fund

Statement Balance:	\$1.17		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$1.17		
Book Balance:	\$1.17		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
--------------	-------------	-------------	---------------

Totals _____

Statement Date 06/30/2023

Accounts American Rescue Plan (APRPA)

Companies American Rescue Plan Account

Statement Balance:	\$6,228.69		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.36
<hr/>			
Reconciled Balance Per Statement:	\$6,228.69		
Book Balance:	\$6,228.69		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	6/30/2023	Interest	0.36
		Cleared Deposits Totals	0.36

Statement Date 06/30/2023

Accounts First Community - Sharp ARPA

Companies General Fund

Statement Balance:	\$10,999.51		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
Reconciled Balance Per Statement:	\$10,999.51		
Book Balance:	\$10,999.51		
Difference	\$0.00		

Ref #	Date	Name	Amount
--------------	-------------	-------------	---------------

Totals _____



CITY OF HIGHLAND
 OPERATION AND MAINTENANCE ACCOUNT
 1662 HWY 62 412
 HIGHLAND AR 72542

06/30/23
 ***8443
 IMAGES 38
 CYCLE-031

*** CHECKING *** 1351 NEA COMMUNITY C
 ACCOUNT NUMBER 0006078443
 PREVIOUS STATEMENT BALANCE AS OF 05/31/23 27,425.25
 PLUS 43 DEPOSITS AND OTHER CREDITS 27,271.96
 LESS 25 CHECKS AND OTHER DEBITS 17,277.73
 CURRENT STATEMENT BALANCE AS OF 06/30/23 37,419.48
 NUMBER OF DAYS IN THIS STATEMENT PERIOD 30

CHECK TRANSACTIONS

SERIAL	DATE	AMOUNT	SERIAL	DATE	AMOUNT	SERIAL	DATE	AMOUNT
2848	06/01	10.00	2855	06/13	58.47	2863*	06/29	41.51
2849	06/05	254.88	2856	06/22	914.34	2864	06/29	1,835.23
2850	06/09	60.00	2857	06/20	32.46	2865	06/29	53.58
2851	06/09	50.00	2858	06/13	230.21	2868*	06/30	529.11
2852	06/08	150.00	2859	06/23	52.00	2870*	06/30	81.00
2853	06/13	32.91	2860	06/13	10.00			
2854	06/16	40.99	2861	06/29	2,410.58			

CHECKING ACCOUNT TRANSACTIONS

DATE	DESCRIPTION	DEBITS	CREDITS
06/01	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		104.29
06/02	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		186.46
06/02	DEPOSIT		347.63
06/05	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		76.58
06/05	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		177.66
06/05	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		196.09
06/05	DEPOSIT		1,140.71
06/06	DEPOSIT		572.38
06/07	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		213.24
06/07	DEPOSIT		1,079.82
06/08	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		44.81



Centennial Bank

CITY OF HIGHLAND
OPERATION AND MAINTENANCE ACCOUNT
1662 HWY 62 412
HIGHLAND AR 72542

06/30/23
***8443
IMAGES 38
CYCLE-031

Page 2 of 10

CHECKING ACCOUNT TRANSACTIONS


DATE	DESCRIPTION	DEBITS	CREDITS
06/08	DEPOSIT		6,475.80
06/09	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		50.00
06/09	DEPOSIT		805.82
06/09	AC-CITY OF HIGHLAND-Pay sweep NAME-CITY OF HIGHLAND ID-Sewer o&m	4,480.69 	
06/12	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		10.00
06/12	DEPOSIT		4,055.17
06/12	AC-USDA RD DCFO-PAYMENT NAME-HIGHLAND CITY OF ID-0000	4,551.00	
06/13	DEPOSIT		695.50
06/13	AC-USDA RD DCFO-PAYMENT NAME-HIGHLAND CITY OF ID-0000	465.00	
06/14	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		76.12
06/14	DEPOSIT		727.62
06/15	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		15.75
06/15	AC-CITY OF HIGHLAND-DIRECT DB NAME-CITY OF HIGHLAND		987.05
06/15	AC-CITY OF HIGHLAND-DIRECT DB NAME-CITY OF HIGHLAND		4,989.79
06/15	DEPOSIT		897.79
06/16	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		109.92
06/16	DEPOSIT		708.38
06/20	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		108.57
06/20	AC-Checkbook Inc-INDIVIDUAL NAME-CITY OF HIGHLAND		115.28 
06/20	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		187.29
06/20	DEPOSIT		649.61
06/20	ORIGINATED ACH ITEM RETURNED	23.65	

Centennial Bank

CITY OF HIGHLAND
 OPERATION AND MAINTENANCE ACCOUNT
 1662 HWY 62 412
 HIGHLAND AR 72542

06/30/23
 ***8443
 IMAGES 38
 CYCLE-031

CHECKING ACCOUNT TRANSACTIONS

DATE	DESCRIPTION	DEBITS	CREDITS
06/20	PAMELA RICHARDSON 543 ORIGINATED ACH ITEM RETURNED ALAN RAMSDELL 013	32.96	
06/21	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		78.22
06/21	DEPOSIT		139.90
06/22	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		52.81
06/22	DEPOSIT		59.79
06/23	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		17.33
06/23	DEPOSIT		122.02
06/23	AC-CITY OF HIGHLAND-Pay sweep NAME-CITY OF HIGHLAND ID-Sewer o&m	877.16	
06/26	DEPOSIT		90.27
06/27	AC-Checkbook Inc-INDIVIDUAL NAME-CITY OF HIGHLAND		306.85 
06/27	DEPOSIT		54.45
06/28	DEPOSIT		131.74
06/29	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		76.12
06/30	AC-FRST BK MRCH SVC-DEPOSIT NAME-CITY OF HIGHLAND ID-374252954887		228.02
06/30	INTEREST PAYMENT		14.85
06/30	DEPOSIT		94.46

BALANCE BY DATE

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31	27,425.25	06/01	27,519.54	06/02	28,053.63	06/05	29,389.79
06/06	29,962.17	06/07	31,255.23	06/08	37,625.84	06/09	33,890.97
06/12	33,405.14	06/13	33,304.05	06/14	34,107.79	06/15	40,998.17
06/16	41,775.48	06/20	42,747.16	06/21	42,965.28	06/22	42,163.54
06/23	41,373.73	06/26	41,464.00	06/27	41,825.30	06/28	41,957.04
06/29	37,692.26	06/30	37,419.48				

PAYER FEDERAL ID NUMBER..... 71-0009885
 INTEREST PAID YEAR TO DATE..... 74.69

CITY OF HIGHLAND SEWER DEPARTMENT
Independent Accountant's Compilation Report
and Financial Statements
December 31, 2022

CITY OF HIGHLAND SEWER DEPARTMENT

Table of Contents

	<u>Page</u>
Independent Accountant's Compilation Report	1
Financial Statements	
Statement of Net Position	2
Statement of Revenues, Expenses and Changes in Net Position	3



Welch, Couch & Company, PA

Certified Public Accountants

John Ed Welch, CPA | William T. Couch, Jr., CPA
Jeff D. Welch, CPA, JD | Rachel M. Pennywitt, CPA
M. Garrett McSpadden, CPA

Members of American Institute of Certified Public Accountants

Independent Accountant's Compilation Report

To the Mayor and City Council
City of Highland Sewer Department
Highland, Arkansas

Management is responsible for the accompanying financial statements of the business-type activities of the City of Highland Sewer Department, as of and for the year ended December 31, 2022, which collectively comprise the City of Highland Sewer Department's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Department's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Management has omitted the management, discussion and analysis that Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Welch, Couch & Company, PA
Certified Public Accountants

Batesville, Arkansas
June 27, 2023

Batesville: PO Box 2094 | Batesville, AR 72503 | P: 870.793.5231 | F: 870.793.7788

Salem: PO Box 647 | Salem, AR 72576 | P: 870.895.3212 | F: 870.895.2998

West Plains: 1386 Bill Virdon Blvd. | West Plains, MO 65775 | P: 417.256.6624 | F: 417.256.1171

Little Rock: 1501 N. University, Suite 268 | Little Rock, AR 72207 | P: 501.468.0089 | F: 501.557.3929

CITY OF HIGHLAND SEWER DEPARTMENT

Statement of Net Position

December 31, 2022

Assets

Current assets

Cash and cash equivalents	\$ 16,434
Accounts receivable	21,656
Inventory	21,475
Prepaid expenses	1,562
Total current assets	<u>61,127</u>

Noncurrent assets

Restricted cash and cash equivalents	80,037
Total noncurrent assets	<u>80,037</u>

Capital assets, net of accumulated depreciation of \$1,765,741 3,507,855

Total assets \$ 3,649,019

Liabilities and Net Position

Current liabilities

Current maturities of long-term debt	\$ 39,682
Accounts payable	5,568
Accrued interest payable	3,077
Accrued payroll	694
Interfund payable - street	25,086
Total current liabilities	<u>74,107</u>

Long-term debt, net of current maturities 1,138,577

Other non-current liabilities

Sewer deposits payable	10,714
Total other non-current liabilities	<u>10,714</u>

Total liabilities 1,223,398

Net position

Net investment in capital assets	2,329,596
Unrestricted	15,988
Restricted for:	
Debt Service	80,037
Total net position	<u>2,425,621</u>

Total liabilities and net position \$ 3,649,019

See independent accountant's compilation report.

CITY OF HIGHLAND SEWER DEPARTMENT

Statement of Revenues, Expenses and Changes in Net Position

Year Ended December 31, 2022

Operating revenues	
Sewer revenue	\$ 268,819
Other revenue	4,188
Total operating revenues	<u>273,007</u>
Operating expenses	
Salary and wages	21,583
Employee benefits	4,836
Utilities	22,438
Professional fees	10,259
Education	1,440
Insurance	3,594
Laboratory fees	5,130
Office expenses	2,767
Supplies	62,637
Repairs and maintenance	101,160
Waste disposal	6,038
Depreciation expense	116,619
Total operating expenses	<u>358,501</u>
Operating (loss)	<u>(85,494)</u>
Nonoperating revenues/(expenses)	
ARPA Grant	58,209
Interest income	42
Interest expense	(51,897)
Total nonoperating revenues/(expenses)	<u>6,354</u>
(Deficit) of revenues over expenses	<u>(79,140)</u>
Transfers in	<u>1,625</u>
Change in net position	<u>(77,515)</u>
Net position, beginning of year	<u>2,503,136</u>
Net position, end of year	<u><u>\$ 2,425,621</u></u>

See independent accountant's compilation report.

CITY OF HIGHLAND SEWER DEPARTMENT

Agreed-Upon Procedures

As of December 31, 2022



Welch, Couch & Company, PA

Certified Public Accountants

John Ed Welch, CPA | William T. Couch, Jr., CPA
Jeff D. Welch, CPA, JD | Rachel M. Pennywitt, CPA
M. Garrett McSpadden, CPA

Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Mayor and City Council
City of Highland Sewer Department
Highland, Arkansas

We have performed the procedures enumerated below on compliance with Ark. Code. Ann. 14-234-119 to 122 of the City of Highland Sewer Department, as of December 31, 2022. City of Highland Sewer Department's management is responsible for the Department's accounting records.

City of Highland Sewer Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with Ark. Code. Ann 14-234-119 to 122. Additionally, the Mayor, City Council, and management of the City of Highland Sewer Department have agreed to and acknowledged that the procedures performed are appropriate for its purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest as a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Cash and Investments

We obtained confirmation of the cash on deposit from the banks, and we agreed the confirmed balance to the amount shown on the bank reconciliations maintained by the Sewer Department. We performed a proof of cash for the year and agreed the ending balances to the book balances within the greater of 5% or \$500. We reconciled the year-end bank balances to the book balances.

We noted no exceptions as a result of these procedures.

2. Receipts

We agreed the deposits per the proof of cash for the year to the deposits per the journal within 5% or \$500, whichever was greater. We agreed ten customer payments on the accounts receivable subledger to deposit and billing documents. For ten deposits, we agreed the cash/check composition of the deposit with receipt information.

We noted no exceptions as a result of these procedures.

3. Accounts Receivable

We agreed ten customer billings to the accounts receivable sub-ledger. We determined proper authorization of five customer adjustments.

We noted no exceptions as a result of these procedures.

Batesville: PO Box 2094 | Batesville, AR 72503 | P: 870.793.5231 | F: 870.793.7788

Salem: PO Box 647 | Salem, AR 72576 | P: 870.895.3212 | F: 870.895.2998

West Plains: 1386 Bill Virdon Blvd. | West Plains, MO 65775 | P: 417.256.6624 | F: 417.256.1171

Little Rock: 1501 N. University, Suite 268 | Little Rock, AR 72207 | P: 501.468.0089 | F: 501.557.3929

4. **Disbursements**

We agreed the disbursements per the proof of cash for the year with the disbursements per the journal within 5% or \$500, whichever was greater. We analyzed all property, plant and equipment disbursements. We selected all disbursements paid to employees other than payroll and ten disbursements to determine if they were adequately documented.

We noted no exceptions as a result of these procedures.

5. **Property, Plant and Equipment**

We determined that property, plant and equipment additions and disposals were properly accounted for in the records, at a level of materiality equal to 5% of total equipment or \$500, whichever was greater.

We noted no additions or disposals of property, plant, and equipment; therefore, we could not perform testing of these procedures.

6. **Long-Term Debt**

We scheduled long-term debt and verified changes in all balances for the year. We confirmed loans with the lender. We determined that the appropriate debt service accounts had been established and maintained.

We noted no exceptions as a result of these procedures in the long-term debt balances. However, while performing these procedures, we noted that the short-lived asset account was, while established, was underfunded by \$195,063.

7. **General**

Determine that any items of financial significance were approved and documented in the minutes of the governing body's meeting minutes.

We noted no exceptions as a result of these procedures.

We were engaged by the Mayor, City Council, and management of the City of Highland Sewer Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Highland Sewer Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Mayor, City Council, and management of the City of Highland Sewer Department, the Arkansas Legislative Joint Auditing Committee, and the Arkansas Natural Resources Commission and is not intended to be and should not be used by anyone other than these specified parties.

Welch, Couch & Company, PA
Certified Public Accountants

Batesville, Arkansas
June 27, 2023



ARKANSAS DEPARTMENT OF AGRICULTURE



Sarah Huckabee Sanders
Governor

1 Natural Resources Drive, Little Rock, AR 72205
agriculture.arkansas.gov
(501) 225-1598

Wes Ward
Secretary of Agriculture

July 7, 2023

The Honorable Kyle Crawford
Mayor, City of Highland
1662 Highway 62/412
Highland, Arkansas 72542

RE: Approval of Financial Assistance

Mayor Crawford:

At its meeting on June 22, 2023, the Arkansas Natural Resources Commission approved your request for financial assistance in the form of a loan in the amount up to \$2,147,264.00 from the Clean Water State Revolving Loan Fund. These funds are to be used for wastewater system improvements as detailed in your funding application.

The Director will set the combined annual borrower rate and loan terms at the time of loan closing. The anticipated term for your funding is 20 years with a combined rate of 1.75% per annum. Your loan terms are contingent on full loan closing including first disbursement of funds on or before July 1, 2024. In the event this does not occur, the combined rate will be determined based on current available program rates at the time of closing.

If you accept the funding offer and would like to move forward with the proposed project, please sign and return the attached funding acceptance form. The included acceptance certification must be returned to Ryan Benefield by August 18, 2023, to accept the above-mentioned loan(s). If you fail to accept the proposed funding prior August 18, 2023, your financial assistance will be considered declined, and you will have to reapply for funding.

Sincerely,

Chris Colclasure
Director
Natural Resource Division

CC:dj:ab

cc via email only: Wayne Menley, P.E., President, Miller-Newell Engineers, Inc., wmenleyengr@aol.com



ARKANSAS DEPARTMENT OF AGRICULTURE



Sarah Huckabee Sanders
Governor

1 Natural Resources Drive, Little Rock, AR 72205
agriculture.arkansas.gov
(501) 225-1598

Wes Ward
Secretary of Agriculture

Acceptance of Loan Terms with Arkansas Natural Resources Division

By signing and returning this form the City of Highland is accepting the offer of financial assistance approved by the Arkansas Natural Resources Commission on June 22, 2023, and acknowledges the following:

1. To close on this financial assistance the borrower will raise revenue as needed to fully fund debt service, O & M, and depreciation reserve at 110% coverage and it is initially estimated that the following average increases in average sewer rates will be necessary. The final revenue increases will be determined at loan closing, but please anticipate an 67% increase.
2. The Director will set the combined annual borrower rate and loan terms at the time of loan closing. The anticipated term for the funding is 20 years with a combined rate of 1.75% per annum. The loan terms are contingent on full loan closing including first disbursement of funds on or before July 1, 2024. In the event this does not occur, the combined rate will be determined based on current available program lending rates. Determining if a loan has met all program requirements and is ready to close will be the sole discretion of the Director.
3. Prior to loan closing and acceptance of funds the Borrower may reject the financial assistance and the funds will be de-obligated.
4. The borrower understands that upon completion of the project any awarded financial assistance that is not utilized to complete the project approved in the application will be de-obligated and that any grant or principal forgiveness funds will be disbursed in a proportionate percentage to the approved loans.
5. The borrower understands that to receive this financial assistance they must comply with all State and Federal laws and program requirements.

Name of Borrower	Name and Title of Duly Authorized Representative	
Signature	Date	

This acceptance must be received by August 18, 2023. Please return it to:

J. Ryan Benefield, P.E.
Deputy Director
Natural Resources Division
Arkansas Department of Agriculture
10421 West Markham Street
Little Rock, Arkansas 72205
Ryan.Benefield@arkansas.gov