

City of Highland
Council Meeting
Date November 07, 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 November 07th & Minutes of October 10th
- 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

- a) Food Trucks

8. New Business

- b) Sewer Rate Study (Wayne Menley)
- c) 2024 Proposed Budget
- d) Public Hearing for Sewer Rates

9. Calendar & Announcements

1. Closed Friday November 10th Veterans Day
2. Tuesday November 14th School Board Election
3. Closed Thursday and Friday November 23-24 Thanksgiving
4. Closed Thursday and Friday November 23-24 -Thanksgiving
5. Tuesday December 5th Planning Zoning
6. Tuesday December 12th Council Meeting
7. Closed December 22-25th Christmas
8. Closed January 1st New Year Day

10. Adjournment

October 10, 2023
Regular Meeting
6:00 o'clock P.M.
City of Highland Council Chambers
1662 Hwy 62-412, Highland, Arkansas

Page 1 of 2

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

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

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

Mayor Crawford asked for approval of the agenda of October 10, 2023, and minutes of September 12, 2023. Council Member Dennis Burton made a motion to accept the October 10, 2023, Agenda, and minutes of September 12, 2023. Council Member Kenneth Massey seconded the motion, and it passed with a vote as follows:

Vote Aye: Morris, Hutchison, Burton, Adam, John, Massey, Thompson

Vote Nay: None

The motion carried was approved with 7 yeas - 0 nay's – 1 Absent.

Reports and Correspondence -All reports are part of Council Packet

Unfinished Business

Food Trucks

After much discussion it was decided to bring it back to the council for further review.

New Business

Salt Spreader

Public Works David Gates asked for approval to purchase new salt spreader from Bus Andrews Truck Equipment in the amount of Seven thousand Three Hundred Dollars (\$7,300.00). Gates stated that the spreader that city currently owns is rusted out. Gates stated he would scrap the old salt spreader, grader blades, old worn-out sewer pumps and anything else to help offset the cost of the new spreader. Council Member Dennis Burton made a motion to purchase salt spreader from Bus Andrews Truck Equipment in the amount of Seven thousand Three Hundred Dollars (\$7,300.00) Council Member Randy Hutchison seconded the motion and passed with a vote as follows:

Vote Aye: Morris, Hutchison, Burton, Adam, John, Massey, Thompson

Vote Nay: None

The motion carried was approved with 7 yeas - 0 nay's – 1 Absent.

Sewer Rates Study (Wayne Menley) rate study attached.

After lengthy discussion Council asked Wayne Menley to do different rate scenarios to come up with a fair rate for all users.

November Council Meeting Date

Recorder/Treasurer Wiles requested that the council meeting date be changed due to the school board election being held the same day as the regular council meeting.

Council members agreed to change the date and time to Tuesday November 7th at 6:30 pm.

Calendar & Announcements

1. Tuesday November 7th Planning & Zoning Meeting 6:00
2. Closed Friday November 10th Veterans Day
3. ~~Tuesday November 14th Council Meeting date changed.~~
4. Tuesday November 14th School Board Election
5. Closed Thursday and Friday November 23-24 -Thanksgiving

ADJOURNMENT:

With no new business brought before the council, Council Member Dennis Burton made a motion to adjourn. Council Member Mark Jo Morris second the motion and there being no objection, the meeting adjourned at 7:30 PM

PASSED and APPROVED THIS _____ DAY OF _____, 2023.

ATTEST:

APPROVED:

Mary Ruth Wiles, Recorder/Treasurer

(City Seal)

Kyle Crawford.

Highland Fire Dept.

Highland, AR

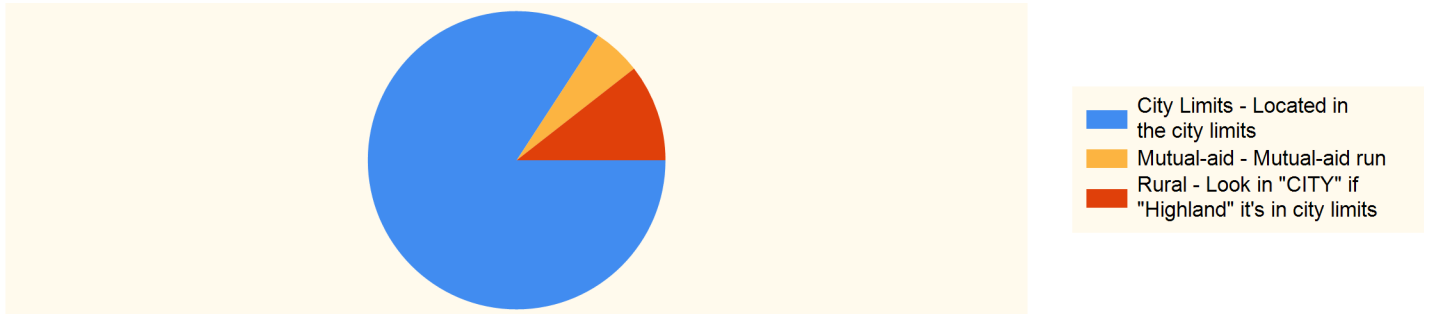
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Count of Incidents by Incident Type per Zone

Incident Status: All | Start Date: 10/01/2023 | End Date: 10/31/2023

% of Incidents per Zone



INCIDENT TYPE	# INCIDENTS	% of TOTAL
City Limits - Located in the city limits		
321 - EMS call, excluding vehicle accident with injury	9	47.37%
322 - Motor vehicle accident with injuries	1	5.26%
324 - Motor vehicle accident with no injuries.	1	5.26%
554 - Assist invalid	3	15.79%
741 - Sprinkler activation, no fire - unintentional	1	5.26%
743 - Smoke detector activation, no fire - unintentional	1	5.26%
Zone: City Limits - Located in the city limits Total Incident:	16	84.21%
Mutual-aid - Mutual-aid run		
321 - EMS call, excluding vehicle accident with injury	1	5.26%
Zone: Mutual-aid - Mutual-aid run Total Incident:	1	5.26%
Rural - Look in "CITY" if "Highland" it's in city limits		
321 - EMS call, excluding vehicle accident with injury	2	10.53%
Zone: Rural - Look in "CITY" if "Highland" it's in city limits Total Incident:	2	10.53%
TOTAL INCIDENTS FOR ALL ZONES:	19	100%

Report shows count of incidents for Status selected.

4

Highland Police Dept. Activity Report Oct 3 Thru Nov 1

911 Dispatches	90
Citations	57
Accidents	5
Animal Complaints	4
Cases	10
Felony Cases	0
Arrests	8

Hours: 4 Fulltime Shift 2 Part-Times Used

Mileage	Dravenstott	Hamilton	Rose	Lowe	part-time	Truck
Beginning	53690	31501	9177	57415	0	132596
Ending	54637	32320	10229	58456	0	133156
Totals	947	819	1052	1041	0	560

**Report for
October 2023
Highland Street Department Report**

Roads	
Graveled	1
Gravel (loads)	1
Cold Patch	0
Roads Graded	3
Approx. Miles	1.8
Culverts	0
Leaf Vacuum (Loads)	0
Trashed Cleanup	0
Signs Installed	0
Equipment Miles	
Dodge Ram 2022	1319
Ram Truck - 2021	794
Chevy #11	0
Dodge #2	216
Dump Truck #14	0
Dump Truck# 16	8
Grader Hrs.	3
Backhoe Hrs.	2
Excavator Hrs.	6
New Holland Tractor	2
Skid Steer	

Work Detail

Put culverts back in on Travis, graded. Finished putting cylinder back on excavator, took loader off tractor to get ready for clutch change

Report for Council Meeting October 2023 Highland Sewer Department Report

Work Detail	
Sewer Calls	11
Sewer Inspection	0
Waste Sludge	2
Check Valve	0
Installed Risers	0
Pulled Pump	0
Locate Sewer Pipes	15
New System	0
New Sewer Line	0

Notes

Flushed main on Valley Heart, took apart and cleaned air release, dug up
Service line to find blockage. Changed motor on rotor, waste sludge & clean
Contact chamber worked on heater in office & polymer room work on pump
at high school lift station. Retro-fit 3 E-one pumps

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

Wednesday, November 1, 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.)
- 6) Old Business:
 - a.) Discuss progress on the road access project and the hangar project.
Discuss the outcome of the bids and contractor selection.
 - b.) Progress on required FAA Audit
 - c.) Discuss the 2 new properties regarding rental management,
propane and tree removal.
 - d.) Discuss hiring an airport manager
 - e.) Discuss appointing a new chairperson for the board.
- 7) New Business:
 - a.)
- 8) Other Business:
- 9) Adjourn:

Next meeting: December 6th, 2023 3:00 pm airport terminal building.

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

20 Airport Lane
Cherokee Village, AR. 72529

Minutes of the October 18, 2023 Special Finance Board Meeting

Next Regular Meeting: November 1, 2023 at 3:00 p.m.

Attendees: Larry Thomas, Peggy Long, Jim Thomas (Hardy), Adam Bates, David Nebel, John Armstrong, Mark Counts and Fred Holzhauser.

Absentees: Mayor Ethan Barnes, Mayor Kyle Crawford, Tony Stallsmith and Chris Clem

Guests: None

The meeting was called to order by Adam Bates at 3:02 p.m.

Motion made for Adam Bates to direct the meeting in the absence of Chairman Al Damazio by Mark Counts.

Seconded by Larry Thomas. The motion passed unanimously.

Financial Report:

Peggy Long presented a Projected Cash Flow through October 18, 2023 and a discussion began regarding how to proceed with paying for the tree removal on the two newly purchased properties and still keep enough funds in our operating account to pay for the day to day expenses of the airport. One option discussed was moving funds from the fuel account to the operating account. The concern was making sure we had enough funds in the fuel account to purchase fuel before the end of the year. It was decided that we will get prices and will fill up the 100LL fuel tank and then determine the balance remaining and decide how much we can transfer at that time. John Armstrong stated in the meantime we might look at a line of credit with the bank that would be available as needed. A motion was made by John Armstrong to open a line of credit with First Community Bank in the amount of \$30,000.00 to be available in the event of an emergency. Seconded by Larry Thomas. The motion passed unanimously.

Old Business:

a.) The two rental properties were discussed and it was agreed that the best option for everyone is to hire a rental management company to oversee the rental properties for the airport. John Armstrong stated he would be glad to contact the local rental management companies and bring a report at the next meeting of his findings.

Other Business:

a.) At our next regular meeting we will need the board to be ready to appoint a new Chairman of the Board. Please be thinking of anyone you would like to recommend for the position or if any wants to volunteer please come to the November 1, 2023 meeting.

Adjourn:

Since all business to come before the board was concluded John Armstrong made a motion to adjourn. David Nebel seconded the motion. The motion passed. The meeting was adjourned at 3:34 p.m.

Prepared/Submitted by: Peggy Long

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

SHARP COUNTY REGIONAL AIRPORT AUTHORITY

20 Airport Lane
Cherokee Village, AR. 72529

Minutes of the October 4, 2023 Board Meeting

Next meeting: October 18, 2023 at 3:00 p.m. (Special Finance Meeting)

Next Regular Meeting: November 1, 2023 at 3:00 p.m.

Attendees: Chairman Al Damazio (via phone), Larry Thomas, Peggy Long, Jim Thomas (Hardy), Adam Bates, Mayor Kyle Crawford, Tony Stallsmith, John Armstrong, Mark Counts and Fred Holzhauer.

Absentees: Mayor Ethan Barnes, David Nebel, and Chris Clem

Guests: Elaine Brown (Areawide Media) and Hazelle Whited (Spring River Chamber of Commerce)

The meeting was called to order by Al Damazio at 3:02 p.m.

Minutes of the previous meeting:

Motion to accept the minutes of the September meeting made by Larry Thomas. Seconded by Adam Bates. The motion passed unanimously.

Financial Report:

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

Old Business:

- a.) Al Damazio stated both the properties on Hwy 62/412 were closed on 09/29/23. The Real Estate Grant was approved by the Arkansas Aeronautic Board and it will refund 80% of the purchase price plus closing costs up to \$300,000.00. Al will submit copies of the closing statements and cashier's checks along with copies of the appraisal invoices and cancelled checks. They will issue us a check for 80% of that and we will then pay off the short term loan at First Community Bank. Any remaining funds will be deposited back into the airport's operating account.
- b.) Bids for the access road, apron, box hanger and excavation bundle construction package RFQ were put back on the street due to issues with the bids received on the initial advertising. These bids will be separate for the hangar project and the dirt project. Will hopefully be able to select a contractor by the end of October.
- c.) We have not been able to gather the necessary information to proceed with the required FAA audit. Al will contact the FAA for additional guidance.
- d.) The painting/stripping project is due to be finished by the end of this week and we will owe the company \$2,500.00 for the job upon completion.
- e.) The sign using the new logo is finished. It is 6' in diameter and it will mount on the back of the box hangar. The cost of this is approximately \$600.00 and will need to be paid to Signs by Jennifer when it is picked up.

New Business:

- a.) Plans for the 2 new buildings were discussed and Al would still like to contact a car rental business and see if they would have any interest. Peggy Long checked the two buildings after the closing and stated the building that was a hair salon could not be rented as a residence but could be converted pretty easy to make it work for that. The CPA building we would be able to rent for residential or commercial either one. Peggy stated both were clean just some minor dust and spiders from being empty. Al suggested having a local realtor manage the property for the airport and it was agreed that would be a good plan. Al stated he would make some contacts and report back at the next meeting. Peggy also stated we needed to decide on which propane company we want to use for the two properties so the tanks can be changed if necessary.
- b.) Al had contacted several tree companies in the area to give us bids on cutting the trees behind the two new properties. The only one who came to give a bid was L&L Tree Service out of Batesville. Their bid was \$12,500.00. Fred Holzhauer made a motion to accept the bid of \$12,500.00 from L&L Tree Service for the tree removal project. Seconded by Jim Thomas. The motion passed unanimously.
- c.) Larry Thomas stated we needed to rehire Vic Dunn to perform janitorial services for the airport at a rate of \$150.00/month. John Armstrong made a motion to rehire Vic Dunn to perform janitorial services but only for the months of October, November and December of 2023. We will then look at the situation and decide whether to continue after that. Seconded by Adam Bates. Motion passed unanimously.

Other Business:

a.) The board decided we needed to have a special finance meeting before the next regular scheduled meeting to discuss how we want to pay for all the current projects plus keep enough funds to operate the airport. This special meeting will be held on Wednesday, October 18, 2023 at 3:00 p.m. at the airport.

Adjourn:

Since all business to come before the board was concluded John Armstrong made a motion to adjourn. Larry Thomas seconded the motion. The motion passed. The meeting was adjourned at 3:59 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, October 18, 2023

The meeting was called to order at 9:30 AM. Those in attendance were: Brian Watson (Sharp Co), Sharp Co Judge Mark Counts, Fulton Co Judge Kenneth Crow, Margaret Harness (Hardy), Gary Dickerson (Fulton Co), Charlotte Goodwin (Ash Flat) and Peggy Long, Treasurer.

Minutes of the previous meeting were approved as written.

The financial report for the month of September: We had income of \$1,288.15 from Customer Accounts, \$2,361.15 from Sale of Recycled Materials, \$7,350.46 from WR Waste Mgmt Dist and \$.04 cents in interest income. For a total income of \$10,999.80. We had expenses of \$7,179.54. This gives us a monthly ending balance of \$4,853.99. The financial report was unanimously approved as written. Projected Checking account balances after all bills are paid in October including a \$1,751.00 workers compensation insurance premium shows a balance on 10/31/23 estimated at \$469.00.

Manager's Report - Bryan Watson has been working in the evenings and on weekends to keep the recycling center in operation until a new manager can be hired. He stated a load of cardboard went out last week and that cardboard is at \$70/ton. Brian also stated that a #1 plastic load should go out today or tomorrow. He stated we need someone to work on our balers, forklifts and misc other equipment. Judge Mark Counts said he would send out a couple of mechanics to do equipment repair the first of next week. Brian stated the center needs new cordless phone system and also some portable air compressors for the trucks. It was agreed unanimously that Brian could purchase those items.

White River approved our grant applications for a reduced amount on our normal Operations/Salary Grant and also an equipment grant that would cover trailers, balers, and forklifts. If it wasn't for the grant funds the center would have already been forced to close so we are thankful for these new grants that will help keep the center operating a little longer.

Both Judge Counts and Judge Crow want to work with the recycling center and keep it in operation. They have agreed to have a meeting with Izard Co Judge Eric Smith and try to resolve some of the issues the center is having including finances, employees and oversight of the center.

With no other business the meeting was adjourned.

The next regular meeting will be November 15, 2023 at 9:30 AM at the recycling center.

Respectfully Submitted,

Peggy Long, Treasurer/Secretary

October 31, 2023

Acct #	Bank	Fund Name	September	October	Change
<u>General Fund</u>					
1000	FNB	GENERAL	86,444.35	92,510.51	6,066.16
1001	1st Community	Reserve Acct	165,439.73	165,467.83	28.10
1003	1st Community	Cd26388	<u>204,734.24</u>	<u>205,516.72</u>	<u>782.48</u>
1001	1st Community	USDA Grant acct	1.17	1.17	-
1002		Petty Cash	50.00	50.00	-
1010	1st Community	Fire Act 833	12,321.37	12,322.10	0.73
1011	1st Community	Sharp ARPA	1,145.02	1,145.02	-
1700		Accounts Rec	388.52	364.17	(24.35)
TOTALS			470,524.40	477,377.52	786.96
1211	FNB	Street Fund	8,487.28	9,781.49	1,294.21
1212	1st Community	Street Aid	8,347.70	10,348.28	2,000.58
TOTALS			16,834.98	20,129.77	3,294.79
1005	Centennial	Payroll Account	7,053.11	14,565.10	7,511.99
1008	FNB	DIRECT DEPOSIT	11,143.00	1.00	(11,142.00)
1009	1st Community	American Rescue	1.00	6,230.16	6,229.16
TOTALS			6,229.79	20,796.26	(3,630.01)
<u>1st Community S/F/P Account</u>					
1338	1st Community	Money Market	179,235.36	183,550.18	4,314.82
TOTALS			179,235.36	183,550.18	4,314.82
<u>Sewer Revenue & O&M Fund</u>					
1330	Centennial	Sewer - O & M Acct	33,112.00	22,777.61	(10,334.39)
1340	Centennial	Rd Replacement Reserve	24,922.75	26,622.75	1,700.00
TOTALS			58,034.75	49,400.36	(8,634.39)
<u>Sewer Debt Service Reserve</u>					
1337	1st Community	CD 253884	62,560.18	62,799.28	239.10
1339	1st Community	Rd Debt Service Reserve	157.00	157.00	-
TOTALS			157.00	62,956.28	239.10
1331	Centennial	Meter Deposit	11,700.00	12,075.00	375.00
		Petty Cash	250.00	250.00	-
TOTALS			190,893.68	12,325.00	(16,415.58)
				826,535.37	
LAST MONTHS				816,670.46	9,864.91

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	44,723.74		29,815.83	14,907.91		44,723.74	12,199.34				
6	8	40,265.95		26,843.97	13,421.98		40,265.95	-17,297.53				
7	9	39,876.05		26,584.03	13,292.02		39,876.05	383.19				
8	10	42,912.29		28,608.19	14,304.10		42,912.29	-4,971.38				
9	11											
10	12											
		394,505.83		263,003.89	131,501.94		394,505.83	19,397.72				
		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	44,723.74			
6	8	29,758.87	28,503.38	29,080.14	29,713.96	36,086.44	32,862.52	57,563.48	40,265.95			
7	9	26,768.47	28,910.92	27,675.62	30,197.91	33,743.11	31,922.40	39,492.86	39,876.05			
8	10	24,132.92	25,941.78	24,933.05	27,903.04	33,466.08	35,152.34	47,883.67	42,912.29			
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	394,505.83			
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	15,651.01
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	15,109.57
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	16,565.01
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	106,090.31

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Oct 2023 Oct 2023 Actual	Jan 2023 Oct 2023 Actual	Jan 2023 Dec 2023	Jan 2023 Oct 2023 Variance
Revenue & Expenditures					
General Revenues					
Revenue					
0001	Beg. Bank Bal.		0.00	460,064.91	460,064.91
4000	City Sales Tax	42,912.29	394,505.93	420,000.00	25,494.07
4001	Merchant Fees	316.20	4,621.20	5,000.00	378.80
4002	Mun. Aid Income	1,006.39	12,917.79	15,000.00	2,082.21
4003	Property Tax	5,552.80	40,382.30	55,000.00	14,617.70
4004	Alcohol Permit Fees		1,875.99	1,100.00	(775.99)
4005	Sharp County Sales Tax	16,565.01	152,432.68	160,000.00	7,567.32
4006	Franchise Tax	267.78	50,109.68	66,000.00	15,890.32
4007	Interest	0.65	8.30	10.00	1.70
4008	Interest Income	818.91	6,023.66	8,000.00	1,976.34
4011	Misc. Income	174.70	843.02	750.00	(93.02)
	Revenue	\$67,614.73	\$663,720.55	\$1,190,924.91	\$527,204.36
	Records included in total = 11				
	Gross Profit	\$67,614.73	\$663,720.55	\$1,190,924.91	
	Records included in total = 1				
	Revenue Less Expenditures	\$67,614.73	\$663,720.55	\$1,190,924.91	
	Records included in total = 1				
	Net Change in Fund Balance	\$67,614.73	\$663,720.55	\$1,190,924.91	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Oct 2023 Oct 2023 Actual	Jan 2023 Oct 2023 Actual	Jan 2023 Dec 2023	Jan 2023 Oct 2023 Variance
Administrative Dept.					
Revenue					
4009	Reimbursement for Exp. Paid	60.00	60.00		(60.00)
4011	Misc. Income		420.00	420.00	
	Revenue	\$60.00	\$480.00	\$420.00	(\$60.00)
	Records included in total = 2				
	Gross Profit	\$60.00	\$480.00	\$420.00	
	Records included in total = 1				
Expenses					
5110	Salary	3,638.46	36,714.15	38,900.00	2,185.85
5111	Salaries - Hourly	1,782.00	18,908.64	23,166.00	4,257.36
5116	Council Pay	700.00	7,200.00	9,600.00	2,400.00
5120	Health Insurance	742.92	5,009.96	4,854.96	(155.00)
5122	Group Accident Insurance		1,100.00	1,100.00	
5130	Payroll Taxes Expense	466.23	4,795.30	4,958.05	162.75
5140	Retirement Expense-AR Diamond	162.60	1,668.58	1,861.98	193.40
5147	Survial Flight	300.00	300.00	300.00	
5170	Workers Comp		5,359.00	6,000.00	641.00
5220	Attorney Retainer	750.00	7,500.00	9,000.00	1,500.00
5221	Legal Services	1,365.70	1,365.70	1,500.00	134.30
5270	Computer Service & Maintance	19.99	3,916.36	4,000.00	83.64
5299	Professional service-Contract		6,217.00	7,500.00	1,283.00
5310	Insurance Expense - Building		975.00	975.00	
5311	Vehicle Insurance		797.35	9,500.00	8,702.65
5320	Advertising - Publications		264.00	500.00	236.00
5411	Vehicle Maintenance - Repairs		191.99	600.00	408.01
5414	Building Maint. & Repair		2,303.58	2,500.00	196.42
5415	Cleaning & Janitorial Services	80.00	800.00	960.00	160.00
5530	Utilities - Electric	223.61	3,203.52	3,200.00	(3.52)
5531	Water	47.37	601.61	400.00	(201.61)
5534	Telephone	333.75	3,971.75	3,500.00	(471.75)
5611	Postage		520.00	500.00	(20.00)
5630	Fuel Expense- gasoline, Diesel	57.57	1,308.38	2,500.00	1,191.62
5660	Supplies Expense - General Ope	325.30	3,050.13	2,500.00	(550.13)
5710	Equipment Rental & Maint.	218.51	1,951.62	2,000.00	48.38
5720	Travel & Meetings		50.00	100.00	50.00
5721	Convention expense		2,063.02	5,600.00	3,536.98
5730	Dues & Subscriptions		134.00	89.00	(45.00)
5750	Education-Training & Schools	540.80	625.80	500.00	(125.80)
5960	Computer Equipment & Software		576.96	1,000.00	423.04
	Expenses	\$11,754.81	\$123,443.40	\$149,664.99	\$26,221.59
	Records included in total = 31				
	Revenue Less Expenditures	(\$11,694.81)	(\$122,963.40)	(\$149,244.99)	
	Records included in total = 1				
	Net Change in Fund Balance	(\$11,694.81)	(\$122,963.40)	(\$149,244.99)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number	Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
City Properties				
Expenses				
5310		150.71	150.71	
5315		525.41	700.00	174.59
5531	20.43	202.94	230.00	27.06
5660		216.00		(216.00)
5831		110.00	110.00	
5832		0.00	500.00	500.00
	Expenses	\$20.43	\$1,205.06	\$1,690.71
	Records included in total = 6			\$485.65
	Revenue Less Expenditures	(\$20.43)	(\$1,205.06)	(\$1,690.71)
	Records included in total = 1			
	Net Change in Fund Balance	(\$20.43)	(\$1,205.06)	(\$1,690.71)
	Records included in total = 1			

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Oct 2023	Jan 2023	Jan 2023	Jan 2023
		Oct 2023	Oct 2023	Dec 2023	Oct 2023
		Actual	Actual		Variance
Fire Act 833					
Revenue					
0006	Beg Cash Act 833		0.00	23,219.28	23,219.28
4008	Interest Income	0.73	9.56	12.00	2.44
4302	Act 833 Income		0.00	15,000.00	15,000.00
	Revenue	\$0.73	\$9.56	\$38,231.28	\$38,221.72
	Records included in total = 3				
	Gross Profit	\$0.73	\$9.56	\$38,231.28	
	Records included in total = 1				
Expenses					
5868	Loan Payment - 1st Community		10,906.74	10,906.74	
	Expenses		\$10,906.74	\$10,906.74	
	Records included in total = 1				
	Revenue Less Expenditures	\$0.73	(\$10,897.18)	\$27,324.54	
	Records included in total = 1				
	Net Change in Fund Balance	\$0.73	(\$10,897.18)	\$27,324.54	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Oct 2023 Actual	Jan 2023 Oct 2023 Actual	Jan 2023 Dec 2023	Jan 2023 Oct 2023 Variance
Fire Dept.					
Revenue					
0002	Beg. Cash Fire Dep		0.00	62,229.38	62,229.38
4011	Misc. Income		690.00	750.00	60.00
4016	Fire Dues	75.00	5,725.01	7,000.00	1,274.99
4028	Lopfi I Premium Tax Credit		2,377.63	4,777.63	2,400.00
4201	Report Fees		0.00	50.00	50.00
4205	Permit Fees	60.00	370.00	900.00	530.00
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	\$135.00	\$9,162.64	\$78,707.01	\$69,544.37
	Records included in total = 8				
	Gross Profit	\$135.00	\$9,162.64	\$78,707.01	
	Records included in total = 1				
Expenses					
5110	Salary	2,154.00	23,694.00	28,000.00	4,306.00
5111	Salaries - Hourly	3,676.25	25,099.75	22,192.00	(2,907.75)
5120	Health Insurance	474.52	4,011.03	3,236.64	(774.39)
5130	Payroll Taxes Expense	447.89	4,058.12	4,259.69	201.57
5140	Retirement Expense-AR Diamond	18.36	18.36		(18.36)
5141	LOFI	60.00	540.00	900.00	360.00
5145	Retirement Expense- LOPFI	513.76	5,367.51	6,641.60	1,274.09
5147	Survial Flight	480.00	480.00	660.00	180.00
5171	Insurance-volunteers		0.00	240.00	240.00
5310	Insurance Expense - Building		2,020.15	2,020.15	
5410	Supplies-Batteries		250.26	500.00	249.74
5411	Vehicle Maintenance - Repairs	47.87	8,602.73	10,000.00	1,397.27
5414	Building Maint. & Repair		1,166.07	5,000.00	3,833.93
5416	SCBA Maintenance		1,155.56	2,200.00	1,044.44
5417	Compressor Maintenance Expense		400.08	1,000.00	599.92
5419	Equipment Certification		0.00	2,500.00	2,500.00
5420	Small Equipment Repair & Tools	147.06	1,607.27	2,000.00	392.73
5440	Generator Maintenance		2,345.91		(2,345.91)
5530	Utilities - Electric	309.78	2,801.25	4,000.00	1,198.75
5531	Water	34.29	488.29	300.00	(188.29)
5532	Propane Gas		4,592.61	2,250.00	(2,342.61)
5534	Telephone	177.41	1,817.59	2,000.00	182.41
5610	Office Supplies		92.56	300.00	207.44
5611	Postage		18.67	100.00	81.33
5630	Fuel Expense- gasoline, Diesel	315.81	4,558.98	2,500.00	(2,058.98)
5650	Medical Supplies	42.92	660.50	500.00	(160.50)
5651	Fire Prevention Materials		303.78		(303.78)
5660	Supplies Expense - General Ope	10.18	1,014.61	1,000.00	(14.61)
5670	Uniforms		950.92	1,000.00	49.08
5720	Travel & Meetings	45.00	45.00		(45.00)
5730	Dues & Subscriptions		523.45	500.00	(23.45)
5750	Education-Training & Schools	180.38	713.45	750.00	36.55
5939	Rural Service Grant		12,175.00	12,175.00	
5942	Sharp Co. American Rescue Ex		49,114.79	50,054.38	939.59
5943	Fire Wise Expenitures		0.00	500.00	500.00
5945	Personal Protection Equipment		24,911.66	24,911.66	
5947	Foam Equipment		762.50	1,000.00	237.50
5957	Fire Truck Payment- FNBC		0.00	10,026.19	10,026.19
	Expenses	\$9,135.48	\$186,362.41	\$205,217.31	\$18,854.90
	Records included in total = 38				
	Revenue Less Expenditures	(\$9,000.48)	(\$177,199.77)	(\$126,510.30)	
	Records included in total = 1				
	Net Change in Fund Balance	(\$9,000.48)	(\$177,199.77)	(\$126,510.30)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Other General Rev & Exp					
Revenue					
4014	Grants		2,488.91	2,488.91	
	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	212.17	2,104.63	2,200.00	95.37
5313	911	1,500.00	6,000.00	6,000.00	
5314	Airport	1,250.00	5,000.00	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	
5970	Other Capital Outlay		57,829.65		(57,829.65)
	Expenses	\$2,962.17	\$74,423.19	\$16,688.91	(\$57,734.28)
	Records included in total = 6				
	Revenue Less Expenditures	(\$2,962.17)	(\$71,934.28)	(\$14,200.00)	
	Records included in total = 1				
Other Expenses					
5861	Transfer to Street Fund		25,000.00	35,000.00	10,000.00
5870	Transfer To S/F/P Bank account	14,304.10	134,519.04	140,000.00	5,480.96
	Other Expenses	\$14,304.10	\$159,519.04	\$175,000.00	\$15,480.96
	Records included in total = 2				
	Net Change in Fund Balance	(\$17,266.27)	(\$231,453.32)	(\$189,200.00)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Planning & Zoning Commission					
Revenue					
4502	Building permits	20.00	2,956.40	2,000.00	(956.40)
4503	Zoning Fee		50.00	150.00	100.00
	Revenue	\$20.00	\$3,006.40	\$2,150.00	(\$856.40)
	Records included in total = 2				
	Gross Profit	\$20.00	\$3,006.40	\$2,150.00	
	Records included in total = 1				
Expenses					
5110	Salary	650.00	3,050.00	3,000.00	(50.00)
5111	Salaries - Hourly	108.00	1,188.00	1,404.00	216.00
5117	Planning Commission Pay	100.00	1,700.00	3,600.00	1,900.00
5120	Health Insurance	20.35	196.89	223.56	26.67
5130	Payroll Taxes Expense	67.60	464.62	612.31	147.69
5140	Retirement Expense-AR Diamond	3.24	35.64	42.12	6.48
5320	Advertising - Publications		16.00		(16.00)
	Expenses	\$949.19	\$6,651.15	\$8,881.99	\$2,230.84
	Records included in total = 7				
	Revenue Less Expenditures	(\$929.19)	(\$3,644.75)	(\$6,731.99)	
	Records included in total = 1				
	Net Change in Fund Balance	(\$929.19)	(\$3,644.75)	(\$6,731.99)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparision
10/1/2023 to 10/31/2023

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Oct 2023 Actual	Jan 2023 Oct 2023 Actual	Jan 2023 Dec 2023	Jan 2023 Oct 2023 Variance
Police Dept.					
Revenue					
0003	Beg. Cash Police Dept.		0.00	2,765.75	2,765.75
4014	Grants		3,165.35		(3,165.35)
4019	Sale of Surplus Property		30,000.00	30,000.00	
4024	Public Safety Grant		30,660.43	30,660.43	
4026	Reimbursement for Stipend Pay		5,382.50	5,382.50	
4028	Lopfi I Premium Tax Credit		7,051.62	13,000.00	5,948.38
4200	Tickets- fines	2,321.25	25,334.82	25,000.00	(334.82)
4201	Report Fees	30.00	420.00	400.00	(20.00)
4204	Loan - FBNC		38,955.00	38,995.00	40.00
	Revenue	\$2,351.25	\$140,969.72	\$146,203.68	\$5,233.96
	Records included in total = 9				
	Gross Profit	\$2,351.25	\$140,969.72	\$146,203.68	
	Records included in total = 1				
Expenses					
5110	One Time Stipend pay Act#22		5,000.00	5,000.00	
5110	Salary	2,985.60	32,841.60	40,604.16	7,762.56
5111	Salaries - Hourly	11,132.25	98,803.90	158,490.96	59,687.06
5112	Salaries - Overtime	257.65	2,014.11		(2,014.11)
5120	Health Insurance	1,746.87	17,377.42	19,419.84	2,042.42
5130	Payroll Taxes Expense	1,098.49	10,671.12	12,964.56	2,293.44
5140	Retirement Expense-AR Diamond	8.10	89.10	105.30	16.20
5141	LOFI	36.00	324.00	600.00	276.00
5145	Retirement Expense- LOPFI	2,639.74	28,141.20	37,641.60	9,500.40
5147	Survial Flight	540.00	540.00	660.00	120.00
5270	Computer Service & Maintance		137.10	500.00	362.90
5299	Professional service-Contract		774.81	300.00	(474.81)
5411	Vehicle Maintenance - Repairs	2.52	9,129.61	4,000.00	(5,129.61)
5412	Tires		2,524.25	2,000.00	(524.25)
5418	Radios		1,909.65	1,072.00	(837.65)
5534	Telephone	629.53	4,477.71	4,800.00	322.29
5611	Postage		0.00	100.00	100.00
5630	Fuel Expense- gasoline, Diesel	1,911.17	14,008.05	21,000.00	6,991.95
5660	Supplies Expense - General Ope		1,140.88	1,000.00	(140.88)
5670	Uniforms		1,330.60	2,500.00	1,169.40
5681	Ammunitions & Guns		3,384.55	1,500.00	(1,884.55)
5730	Dues & Subscriptions	50.89	182.15	225.00	42.85
5750	Education-Training & Schools		706.94	800.00	93.06
5942	Grant Monies Expenditures		33,754.46	30,660.43	(3,094.03)
5950	Bulletproof Vests		3,155.85	2,800.00	(355.85)
5951	Police Fun Raise & Donate Exp		100.61	2,765.75	2,665.14
5956	FNBC- Police Car Payment	1,163.60	9,308.80	11,636.00	2,327.20
5965	Vehicle Purchase		47,711.86	47,711.86	
	Expenses	\$24,202.41	\$329,540.33	\$410,857.46	\$81,317.13
	Records included in total = 28				
	Revenue Less Expenditures	(\$21,851.16)	(\$188,570.61)	(\$264,653.78)	
	Records included in total = 1				
	Net Change in Fund Balance	(\$21,851.16)	(\$188,570.61)	(\$264,653.78)	
	Records included in total = 1				

General Fund
Statement of Revenue and Expenditures
Actual V. - Budget Comparison
10/1/2023 to 10/31/2023

Account Number	Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Fund Balances				
Beginning Fund Balance	699,873.60	778,940.26		
Net Change in Fund Balance	6,853.12	(72,213.54)	480,217.68	480,217.68
Ending Fund Balance	706,726.72	706,726.72		

Statement of Revenue and Expenditures

Actual V. - Budget Comparison

10/1/2023 to 10/31/2023

Account Number		Year-To-		Year-To-Date Jan 2023 Oct 2023
		Actual	Annual Budget Jan 2023 Dec 2023	
Revenue & Expenditures				
Municipal Aid 1/2% Sales Tax				
Revenue				
0004	Beg. Street Aid Monies	0.00	49,786.15	49,786.15
4008	Interest Income	22.85	45.00	22.15
4213	Municipal Aid - 1/2% Sales	19,284.97	28,000.00	8,715.03
	Revenue	\$19,307.82	\$77,831.15	\$58,523.33
	Records included in total = 3			
	Gross Profit	\$19,307.82	\$77,831.15	
	Records included in total = 1			
Expenses				
5963	KS STATEBANK	10,595.90	12,715.08	2,119.18
	Expenses	\$10,595.90	\$12,715.08	\$2,119.18
	Records included in total = 1			
	Revenue Less Expenditures	\$8,711.92	\$65,116.07	
	Records included in total = 1			
Other Expenses				
5861	Transfer to Street Fund	0.00	60,000.00	60,000.00
	Other Expenses	\$0.00	\$60,000.00	\$60,000.00
	Records included in total = 1			
	Net Change in Fund Balance	\$8,711.92	\$5,116.07	
	Records included in total = 1			

Statement of Revenue and Expenditures

Actual V. - Budget Comparision

10/1/2023 to 10/31/2023

Account Number		Year-To-		Year-To-Date Jan 2023 Oct 2023 Variance
		Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	
Street Dept				
Revenue				
0001	Beg. Bank Bal.	0.00	11,987.59	11,987.59
4008	Interest Income	2.71	6.00	3.29
4210	PNC Equipment Finance	0.00	76,962.92	76,962.92
4212	Municipial Aid - Hwy	50,208.91	56,000.00	5,791.09
4215	Sharp County Turnback	9,071.21	13,000.00	3,928.79
	Revenue	\$59,282.83	\$157,956.51	\$98,673.68
Records included in total = 5				
	Gross Profit	\$59,282.83	\$157,956.51	
Records included in total = 1				
Expenses				
5110	Salary	16,665.60	20,633.60	3,968.00
5111	Salaries - Hourly	55,225.50	83,200.00	27,974.50
5112	Salaries - Overtime	4,551.75	12,000.00	7,448.25
5120	Health Insurance	10,448.98	16,992.36	6,543.38
5130	Payroll Taxes Expense	5,874.28	9,596.27	3,721.99
5140	Retirement Expense-AR	2,084.16	3,475.01	1,390.85
5147	Survial Flight	180.00	240.00	60.00
5412	Tires	3,569.47	6,000.00	2,430.53
5430	All Equipment Repair	4,306.85	10,000.00	5,693.15
5534	Telephone	376.80	600.00	223.20
5630	Fuel Expense- gasoline,	12,186.10	20,000.00	7,813.90
5640	Road Expense - Culverts &	589.97	2,000.00	1,410.03
5641	Road Signs Expense	214.50	500.00	285.50
5644	Road Expense - Gravel -	3,443.28	6,000.00	2,556.72
5645	Road Expense - Road Salt	288.21	350.00	61.79
5646	Road Expense - Cold Mix	15,554.46	8,000.00	(7,554.46)
5660	Supplies Expense - General	1,139.73	3,000.00	1,860.27
5680	Small Tools	0.00	300.00	300.00
5710	Equipment Rental & Maint.	38.41		(38.41)
5868	Loan Payment - 1st	7,383.66	7,383.66	
5869	Evolve Bank & Trust	10,555.68	10,555.68	
5940	Machinery and Equipment	8,299.99	8,299.99	
5962	Bobcat Compact Tract	18,228.32	76,962.92	58,734.60
5970	Other Capital Outlay	74,949.92	74,949.92	
	Expenses	\$256,155.6	\$381,039.41	\$124,883.79
		2		
Records included in total = 24				
	Revenue Less Expenditures	(\$196,872.79)	(\$223,082.90)	
Records included in total = 1				
Other Revenue				
5858	Transfer From General	25,000.00	35,000.00	10,000.00
5884	Transfer From S/F/P	125,000.00	135,000.00	10,000.00
	Other Revenue	\$150,000.0	\$170,000.00	\$20,000.00
		0		
Records included in total = 2				
	Net Change in Fund Balance	(\$46,872.79)	(\$53,082.90)	

Sewer Fund
Statement of Revenue and Expenditures
10/1/2023 to 10/31/2023
Actual V. Budget Comparison

Account Number		Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Revenue & Expenditures					
Revenue					
0001	Beg. Bank Bal.			26,056.86	26,056.86
4008	Interest Income	16.90	145.83	150.00	4.17
4009	Reimbursement for Exp. Paid		20.00	20.00	
4025	State of Ark Local Tax Rebate		1,665.49	3,500.00	1,834.51
4332	Sewer User Fees	21,788.47	225,093.87	265,000.00	39,906.13
4335	New Service	1,204.36	31,873.36	12,000.00	(19,873.36)
	Revenue	\$23,009.73	\$258,798.55	\$306,726.86	\$47,928.31
	Gross Profit	\$23,009.73	\$258,798.55	\$306,726.86	
Expenses					
5110	Salary	1,587.20	17,460.19	20,633.60	3,173.41
5120	Health Insurance	203.54	2,035.40	2,427.48	392.08
5130	Payroll Taxes Expense	119.50	1,325.03	1,683.47	358.44
5140	Retirement Expense-AR	47.62	523.82	619.01	95.19
5210	CPA - Auditing		6,750.00	6,500.00	(250.00)
5231	Testing	310.00	3,621.00	5,000.00	1,379.00
5299	Professional service-Contract		1,577.15	3,800.00	2,222.85
5310	Insurance Expense - Building		4,070.98	4,018.98	(52.00)
5400	Permits			1,040.00	1,040.00
5414	Building Maint. & Repair		41.67	500.00	458.33
5430	All Equipment Repair		3,412.49	4,000.00	587.51
5439	New Sewer Equipment	556.86	29,676.59	9,500.00	(20,176.59)
5440	Generator Maintenance		2,238.53	2,500.00	261.47
5441	Rebuilt Grinder Pumps	113.41	15,577.28	65,000.00	49,422.72
5441	Sewer Plant-Lift STA Repairs	17,891.34	22,817.12	2,009.22	(20,807.90)
5442	Switches/floats		9,680.23	20,000.00	10,319.77
5443	Chemical Expense		1,045.32	2,000.00	954.68
5444	Supples - Pipe		1,601.27	3,000.00	1,398.73
5520	Waste Disposal		2,218.23	7,500.00	5,281.77
5530	Utilities - Electric	1,875.28	19,460.33	20,000.00	539.67
5531	Water		730.92	600.00	(130.92)
5580	Sewer Pump Maint	475.76	5,483.19	5,000.00	(483.19)
5610	Office Supplies			600.00	600.00
5611	Postage	273.36	2,896.10	2,700.00	(196.10)
5660	Supplies Expense - General	688.67	4,354.05	5,000.00	645.95
5680	Small Tools			325.00	325.00
5750	Education-Training & Schools		398.36	300.00	(98.36)
5830	Service Fee		79.00	79.00	
5960	Computer Equipment &		1,790.00	1,790.00	
	Expenses	\$24,142.54	\$160,864.25	\$198,125.76	\$37,261.51
	Revenue Less Expenditures	(\$1,132.81)	\$97,934.30	\$108,601.10	
Other Expenses					
5820	Bond & Interest Exp USDA	5,016.00	50,160.00	60,192.00	10,032.00
5821	Bond & Interest - Nat. Res.	2,410.58	24,105.80	28,926.96	4,821.16
	Other Expenses	\$7,426.58	\$74,265.80	\$89,118.96	\$14,853.16
	Net Change in Fund Balance	(\$8,559.39)	\$23,668.50	\$19,482.14	

Sewer Fund
Statement of Revenue and Expenditures
10/1/2023 to 10/31/2023
Actual V. Budget Comparison

Account Number	Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Fund Balances				
Beginning Fund Balance	3,071,200.57	3,038,972.68	0.00	
Net Change in Fund Balance	(8,559.39)	23,668.50	19,482.14	19,482.14
Ending Fund Balance	3,062,641.18	3,062,641.18	0.00	

RD Debt Service Reserve
Statement of Revenue and Expenditures
10/1/2023 to 10/31/2023

Account Number	Current Period Oct 2023 Oct 2023 Actual	Year-To-Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Revenue & Expenditures				
Revenue				
0001	Beg. Bank Bal.	0.00	61,165.18	61,165.18
4008	Interest Income	239.10	1,791.10	2,200.00
	Revenue	\$239.10	\$1,791.10	\$63,365.18
	Gross Profit	\$239.10	\$1,791.10	\$61,574.08
	Revenue Less Expenditures	\$239.10	\$1,791.10	\$63,365.18
	Net Change in Fund Balance	\$239.10	\$1,791.10	\$63,365.18
Fund Balances				
	Beginning Fund Balance	62,717.18	61,165.18	
	Net Change in Fund Balance	239.10	1,791.10	63,365.18
	Ending Fund Balance	62,956.28	62,956.28	

S/F/P Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
10/1/2023 to 10/31/2023

Account Number	Account	Current Period Oct 2023 Oct 2023 Actual	Year-To- Date Jan 2023 Oct 2023 Actual	Annual Budget Jan 2023 Dec 2023	Year-To-Date Jan 2023 Oct 2023 Variance
Revenue & Expenditures					
Revenue					
0001	Beg. Bank Bal.	0.00	0.00	\$173,927.44	173,927.44
4000	City Sales Tax	14,304.10	134,519.04	\$140,000.00	5,480.96
4008	Interest Income	10.72	103.70	\$80.00	(23.70)
	Revenue	\$14,314.82	\$134,622.74	\$314,007.44	\$179,384.70
	Gross Profit	\$14,314.82	\$134,622.74	\$314,007.44	
	Revenue Less Expenditures	\$14,314.82	\$134,622.74	\$314,007.44	
Other Expenses					
5861	Transfer to Street	10,000.00	125,000.00	\$135,000.00	10,000.00
	Other Expenses	\$10,000.00	\$125,000.00	\$135,000.00	\$10,000.00
	Net Change in Fund Balance	\$4,314.82	\$9,622.74	\$179,007.44	
Fund Balances					
	Beginning Fund	179,235.36	173,927.44	\$0.00	
	Net Change in Fund	4,314.82	9,622.74	\$179,007.44	179,007.44
	Ending Fund	183,550.18	183,550.18	\$0.00	

American Rescue Plan Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
10/1/2023 to 10/31/2023

Account Number	Account	Current Period Oct 2023	Year-To-Date Jan 2023 Oct 2023	Annual Budget Jan 2023 Dec 2023	Year-To- Date Jan 2023 Oct 2023 Variance
		Actual	Actual		
Revenue & Expenditures					
Revenue					
0007	Beg Cash AARP	0.00	0.00	\$64,637.44	64,637.44
4008	Interest Income	0.37	10.49	\$10.00	(0.49)
	Revenue	\$0.37	\$10.49	\$64,647.44	\$64,636.95
	Gross Profit	\$0.37	\$10.49	\$64,647.44	
Expenses					
5439	New Sewer Equipment	0.00	18,690.77	\$24,910.44	6,219.67
5441	Sewer Plant-Lift STA Repairs	0.00	39,727.00	\$39,727.00	
	Expenses	\$0.00	\$58,417.77	\$64,637.44	\$6,219.67
	Revenue Less Expenditures	\$0.37	-\$58,407.28	\$10.00	
	Net Change in Fund Balance	\$0.37	-\$58,407.28	\$10.00	
Fund Balances					
	Beginning Fund Balance	-	-164,711.76	\$0.00	
	Net Change in Fund Balance	0.37	-58,407.28	\$10.00	10.00
	Ending Fund Balance	-	-223,119.04	\$0.00	

Statement Date 10/31/2023

Accounts General Fund Checking

Companies General Fund

Statement Balance:	\$95,296.26		
- Outstanding Checks:	\$2,785.75	Cleared Checks:	37 \$67,438.30
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	29 \$69,394.75
<hr/>			
Reconciled Balance Per Statement:	\$92,510.51		
Book Balance:	\$92,510.51		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
12631	9/28/2023	A Z Industries	1,341.15
12632	9/13/2023	Arkansas Crime Information Center	33.39
12633	9/22/2023	Card Services Center - MasterCard	2,052.26
12634	9/25/2023	Entergy	886.76
12635	9/26/2023	Frank The Computer Guy	417.08
12636	9/27/2023	J & R Auto World	175.50
12637	9/22/2023	NAFECO	83.91
12638	9/22/2023	United Police Supply	121.52
12639	9/27/2023	United Police Supply	64.02
12640	9/28/2023	US Post Office Hardy	264.00
12641	9/22/2023	Verizon Wireless	131.06
12642	9/28/2023	Redline Automotive & Quick Lube	701.06
12643	9/28/2023	Redline Automotive & Quick Lube	275.26
12644	10/10/2023	Batesville Typewriter Co. Inc	218.51
12646	10/10/2023	Bumper to Bumper	84.93
12647	10/10/2023	Fidelity Communications	702.07
12648	10/10/2023	Golden West Industrial Supply	147.06
12649	10/10/2023	Highland Public Water Authority	102.09
12650	10/10/2023	Johnson Supply, Inc	10.18
12651	10/10/2023	Jon R. Abele PLC	750.00
12652	10/10/2023	Municipal League	1,365.70
12653	10/10/2023	Sharp County E911	1,500.00
12654	10/10/2023	Sharp County Regional Airport	1,250.00
12655	10/10/2023	Sharp Office Supply	76.06
12656	10/16/2023	Orosz, Jazmine E	15.00
12657	10/18/2023	Amazon Capital Services	105.83
12659	10/23/2023	Survival Flight Inc.	1,320.00
12660	10/24/2023	Davis, Bobby W	45.00
12661	10/25/2023	Arkansas Crime Information Center	50.89
12663	10/25/2023	Complete Care, Inc	42.92
12664	10/25/2023	Entergy	745.56
12666	10/25/2023	S/F/P Account	14,304.10
EFT 749	10/2/2023	LOPFI	96.00
EFT 750	10/5/2023	Payroll Fund	107.66
EFT 751	10/13/2023	Payroll Fund	19,939.24
EFT 752	10/27/2023	Payroll Fund	15,627.98
WEX 00006	10/10/2023	WEX BANK	2,284.55
Cleared Checks Totals			67,438.30

Ref #	Date	Name	Amount
Cleared Deposits			
	10/31/2023	Interest	8.33
GF - 10 02	10/2/2023	10/2/2023 Deposit	20.00
GF - 10 04	10/4/2023	10/4/2023 Deposit	2,381.25
GF - 10 05	10/5/2023	10/5/2023 Deposit	50.00
GF - 10 06	10/6/2023	10/6/2023 Deposit	246.53
GF - 10 11	10/11/2023	10/11/2023 Deposit	1,006.39
GF - 10 11	10/11/2023	10/11/2023 Deposit	50.00
GF - 10 12	10/12/2023	10/12/2023 Deposit	5,552.80
GF - 10 16	10/16/2023	10/16/2023 Deposit	276.20
GF - 10 18	10/18/2023	10/18/2023 Deposit	90.00
GF - 10 23	10/23/2023	10/23/2023 Deposit	30.00
GF - 10 24	10/24/2023	10/24/2023 Deposit	174.70
GF - 10 24	10/24/2023	10/24/2023 Deposit	59,477.30
GF - 10 30	10/30/2023	10/30/2023 Deposit	31.25
Cleared Deposits Totals			69,394.75

Outstanding Checks			
12072	3/3/2022	Clem, Myles C	19.71
12321.	11/3/2022	Hamilton, Henry J	25.00
12600	8/23/2023	Family Concepts LTD	303.78
12645	10/10/2023	FNBC	1,163.60
12662	10/25/2023	Card Services Center - MasterCard	780.03
12665	10/25/2023	Harps Food Store # 376	55.01
12667	10/25/2023	Verizon Wireless	438.62
Outstanding Checks Totals			2,785.75

Statement Date 10/31/2023
Accounts First Community GF Reserve
Companies General Fund

Statement Balance:	\$165,467.83		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$28.10
<hr/>			
Reconciled Balance Per Statement:	\$165,467.83		
Book Balance:	\$165,467.83		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	10/31/2023	Interest	28.10
Cleared Deposits Totals			28.10

Statement Date 10/31/2023
Accounts First Community - Fire Act 833
Companies General Fund

Statement Balance:	\$12,322.10		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.73
<hr/>			
Reconciled Balance Per Statement:	\$12,322.10		
Book Balance:	\$12,322.10		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	10/31/2023	Interest	0.73
Cleared Deposits Totals			<u>0.73</u>

Statement Date 10/31/2023

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$10,138.53		
- Outstanding Checks:	\$357.04	Cleared Checks:	15 \$17,310.13
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	7 \$18,309.02
<hr/>			
Reconciled Balance Per Statement:	\$9,781.49		
Book Balance:	\$9,781.49		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

04144	9/28/2023	Body Shop Supplies	40.77
04145	9/26/2023	Sharp County Road Dept.	589.97
04146	10/10/2023	PNC Equipment Finance	1,235.65
04147	10/10/2023	Ash Flat Tire & Lube	20.00
04148	10/10/2023	Atlas Asphalt, Inc	3,106.47
04149	10/10/2023	B & B Supply of Highland	128.97
04150	10/10/2023	Bumper to Bumper	136.03
04151	10/10/2023	Murphy Oil Co.	355.64
04152	10/11/2023	Street Aid Fund	2,000.00
04154	10/23/2023	Survival Flight Inc.	180.00
04156	10/25/2023	Hugg & Hall Equip. Co	285.08
04157	10/25/2023	Tri-County Farm & Ranch Supply	23.98
EFT 335	10/13/2023	Payroll Fund	5,530.49
EFT 336	10/27/2023	Payroll Fund	2,649.75
WEX 00005	10/11/2023	WEX BANK	1,027.33
Cleared Checks Totals			17,310.13

Cleared Deposits

	10/31/2023	Interest	0.15
Street 10 11	10/11/2023	10/11/2023 Deposit	7,059.49
Street 10 12	10/12/2023	10/12/2023 Deposit	1,249.38
Street 10 26	10/26/2023	10/26/2023 Deposit	10,000.00
Cleared Deposits Totals			18,309.02

Outstanding Checks

04134	8/23/2023	Harps Food Store # 376	21.62
04155	10/25/2023	Hirsch Feed & Farm Supply, Inc	288.21
04158	10/25/2023	Verizon Wireless	47.21
Outstanding Checks Totals			357.04

Statement Date 10/31/2023
Accounts 1st Community-St. Aid Fund
Companies Street Fund

Statement Balance:	\$10,348.28		
- Outstanding Checks:	\$0.00	Cleared Checks:	3 \$1,059.59
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$2,000.58
<hr/>			
Reconciled Balance Per Statement:	\$10,348.28		
Book Balance:	\$10,348.28		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
00079	10/2/2023	KS STATEBANK	1,059.59
VOID 00077	9/1/2023	KS STATEBANK	1,059.59
VOID 00077	10/10/2023	KS STATEBANK	(1,059.59)
Cleared Checks Totals			1,059.59
Cleared Deposits			
	10/31/2023	Interest	0.58
Street 10 11	10/11/2023	10/11/2023 Deposit	2,000.00
Cleared Deposits Totals			2,000.58

Statement Date 10/31/2023

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		
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Ref #	Date	Name	Amount
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Totals _____

Statement Date 10/31/2023

Accounts Payroll Checking Account

Companies Payroll Fund

Statement Balance:	\$14,854.53		
- Outstanding Checks:	\$289.42	Cleared Checks:	29 \$48,811.08
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	9 \$45,883.81
<hr/>			
Reconciled Balance Per Statement:	\$14,565.11		
Book Balance:	\$14,565.11		
<hr/>			
Difference	\$0.00		
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Ref #	Date	Name	Amount
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Cleared Checks

02112	9/13/2023	Adam, Susan N	92.35
02115	9/13/2023	Thompson, William J	32.35
02116	9/25/2023	Municipal League	4,070.80
02117	9/29/2023	Aflac	146.28
02118	9/29/2023	American Fidelity Assurance Company	143.14
02119	9/29/2023	Simmons First Trust Company	1,099.89
02120	10/2/2023	LOPFI	1,064.80
02121	10/5/2023	Lindley, Ramona L	46.17
02122	10/5/2023	Globe Life	197.36
02123	10/11/2023	Morris, Mary J	92.35
02124	10/11/2023	Hutchinson, Randolph W	92.35
02125	10/11/2023	Burton, Dennis R	92.35
02126	10/11/2023	Adam, Susan N	92.35
02127	10/11/2023	Johns, William F	92.35
02128	10/11/2023	Massey, Kenneth J	92.35
02129	10/11/2023	Thompson, William J	92.35
02130	10/13/2023	Herring, Koby E	177.32
02131	10/16/2023	Municipal League	4,070.80
02132	10/23/2023	Survival Flight Inc.	480.00
02133	10/25/2023	AirMedCare Network	910.00
2023 10/ 24	10/27/2023	Direct Deposits	11,326.02
2023 10/03	10/5/2023	Direct Deposits	46.17
2023 10/10	10/13/2023	Direct Deposits	14,545.97
2023 10/26 Holiday	10/26/2023	Direct Deposits	1,439.97
EFT 301	9/28/2023	Dept of Finance & Admin.	1,053.99
EFT 302	10/5/2023	EFTPS	15.32
EFT 304	10/5/2023	Arkansas Department of Workforce	38.12
EFT 305	10/12/2023	EFTPS	3,877.37
EFT 306	10/27/2023	EFTPS	3,290.44
Cleared Checks Totals			48,811.08

Cleared Deposits

	10/31/2023	Interest	5.83
Pay 10 05	10/5/2023	10/5/2023 Deposit	107.66
Pay 10 13	10/13/2023	10/13/2023 Deposit	26,550.43
Pay 10 25	10/25/2023	10/25/2023 Deposit	19,154.89
Pay 10 31	10/31/2023	10/31/2023 Deposit	65.00
Cleared Deposits Totals			45,883.81

Ref #	Date	Name	Amount
Outstanding Checks			
02134	10/25/2023	Aflac	146.28
02135	10/25/2023	American Fidelity Assurance Company	143.14
Outstanding Checks Totals			289.42

Statement Date 10/31/2023
Accounts First Community Bank Cd #26388
Companies General Fund

Statement Balance:	\$205,516.72		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$782.48
<hr/>			
Reconciled Balance Per Statement:	\$205,516.72		
Book Balance:	\$205,516.72		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	10/31/2023	Interest	782.48
Cleared Deposits Totals			782.48

Statement Date 10/31/2023

Accounts Sewer Revenue -O & M Checking

Companies Sewer Fund

Statement Balance:	\$25,333.91		
- Outstanding Checks:	\$2,556.30	Cleared Checks:	26 \$47,999.15
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	62 \$24,117.98
<hr/>			
Reconciled Balance Per Statement:	\$22,777.61		
Book Balance:	\$22,777.61		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

#891	10/4/2023	Sam, Felicia & Nolan	150.00
02921	9/28/2023	Natural Resources Division	2,410.58
02922	9/22/2023	Arkansas Testing Labs, Inc	310.00
02923	9/25/2023	C.V. Waterworks	45.67
02924	9/22/2023	Card Services Center - MasterCard	819.36
02925	9/27/2023	Core and Main, LP	674.97
02926	9/25/2023	Entergy	1,787.91
02927	9/13/2023	Haynes Equipment	5,095.69
02928	9/27/2023	Haynes Equipment	4,165.01
02929	9/22/2023	Jack Tyler Engineering, Inc	524.61
02930	9/29/2023	US Post Office Hardy	269.28
02933	10/4/2023	General Fund Checking	10.00
02934	10/4/2023	Sewer Meter Deposit	150.00
02935	10/10/2023	B & B Supply of Highland	175.59
02936	10/10/2023	Highland Supply Co. Inc	261.82
02937	10/16/2023	Natural Resources Division	2,410.58
02938	10/16/2023	RD Short Lived Asset Account	1,700.00
02939	10/16/2023	Jack Tyler Engineering, Inc	17,755.69
02940	10/20/2023	Sewer Meter Deposit	75.00
02941	10/25/2023	Arkansas Testing Labs, Inc	310.00
02943	10/25/2023	Entergy	1,875.28
D753	10/10/2023	Tune, Brian	48.25
EFT 564	10/6/2023	Usda Service Center	465.00
EFT 564	10/6/2023	Usda Service Center	4,551.00
EFT 564	10/13/2023	Payroll Fund	1,080.70
EFT 565	10/27/2023	Payroll Fund	877.16

Cleared Checks Totals 47,999.15

Cleared Deposits

	10/3/2023	LIHWAP	750.00
	10/31/2023	Interest	16.90
Meter Deposit 10	10/23/2023	10/23/2023 Deposit	290.79
Meter Deposit 10	10/23/2023	10/23/2023 Deposit	1,204.36
Meter Deposit 10	10/30/2023	10/30/2023 Deposit	125.87
O&M 10 02	10/2/2023	10/2/2023 Deposit	121.01
O&M 10 02	10/2/2023	10/2/2023 Deposit	122.27
O&M 10 02	10/2/2023	10/2/2023 Deposit	183.19
O&M 10 03	10/3/2023	10/3/2023 Deposit	416.86

Ref #	Date	Name	Amount
Cleared Deposits			
O&M 10 04	10/4/2023	10/4/2023 Deposit	488.12
O&M 10 04	10/4/2023	10/4/2023 Deposit	202.99
O&M 10 05	10/5/2023	10/5/2023 Deposit	487.80
O&M 10 05	10/5/2023	10/5/2023 Deposit	367.41
O&M 10 06	10/6/2023	10/6/2023 Deposit	949.09
O&M 10 10	10/10/2023	10/10/2023 Deposit	4,199.06
O&M 10 10	10/10/2023	10/10/2023 Deposit	138.62
O&M 10 10	10/10/2023	10/10/2023 Deposit	44.90
O&M 10 10	10/10/2023	10/10/2023 Deposit	37.50
O&M 10 11	10/11/2023	10/11/2023 Deposit	890.43
O&M 10 12	10/12/2023	10/12/2023 Deposit	1,269.55
O&M 10 13	10/13/2023	10/13/2023 Deposit	914.77
O&M 10 16	10/16/2023	10/16/2023 Deposit	1,812.00
O&M 10 16	10/16/2023	10/16/2023 Deposit	1,189.41
O&M 10 16	10/16/2023	10/16/2023 Deposit	5,292.21
O&M 10 16	10/16/2023	10/16/2023 Deposit	464.92
O&M 10 16	10/16/2023	10/16/2023 Deposit	90.01
O&M 10 17	10/17/2023	10/17/2023 Deposit	167.21
O&M 10 17	10/17/2023	10/17/2023 Deposit	52.00
O&M 10 18	10/18/2023	10/18/2023 Deposit	205.60
O&M 10 18	10/18/2023	10/18/2023 Deposit	112.92
O&M 10 19	10/19/2023	10/19/2023 Deposit	201.83
O&M 10 19	10/19/2023	10/19/2023 Deposit	48.25
O&M 10 19	10/19/2023	10/19/2023 Deposit	94.55
O&M 10 20	10/20/2023	10/20/2023 Deposit	137.08
O&M 10 20	10/20/2023	10/20/2023 Deposit	104.11
O&M 10 23	10/23/2023	10/23/2023 Deposit	155.13
O&M 10 24	10/24/2023	10/24/2023 Deposit	47.00
O&M 10 26	10/26/2023	10/26/2023 Deposit	66.36
O&M 10 27	10/27/2023	10/27/2023 Deposit	175.91
O&M 10 27	10/27/2023	10/27/2023 Deposit	52.21
O&M 10 30	10/30/2023	10/30/2023 Deposit	21.87
O&M 10 30	10/30/2023	10/30/2023 Deposit	109.69
O&M 10 31	10/31/2023	10/31/2023 Deposit	185.72
Street 10 20	10/20/2023	10/20/2023 Deposit	110.50
Cleared Deposits Totals			24,117.98

Outstanding Checks

02942	10/25/2023	Card Services Center - MasterCard	346.40
02944	10/25/2023	Harps Food Store # 376	40.51
02945	10/25/2023	Haynes Equipment	1,146.03
02946	10/31/2023	US Post Office Hardy	273.36
EFT 566	10/31/2023	LIHWAP	750.00
Outstanding Checks Totals			2,556.30

Statement Date 10/31/2023

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
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Totals _____

Statement Date 10/31/2023
Accounts 1st Comm. Debt Resv CD-3885
Companies RD Debt Service Reserve

Statement Balance:	\$62,799.28		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$239.10
<hr/>			
Reconciled Balance Per Statement:	\$62,799.28		
Book Balance:	\$62,799.28		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	10/31/2023	Interest	239.10
Cleared Deposits Totals			239.10

Statement Date 10/31/2023
Accounts RD Replacement Reserve
Companies Sewer Fund

Statement Balance:	\$26,622.75		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$3,400.00
<hr/>			
Reconciled Balance Per Statement:	\$26,622.75		
Book Balance:	\$26,622.75		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Deposits			
O&M 10 16	10/16/2023	10/16/2023 Deposit	1,700.00
Street 09 08	9/8/2023	9/8/2023 Deposit	1,700.00
Cleared Deposits Totals			3,400.00

Statement Date 10/31/2023
Accounts 1st Communty S/F/P Account
Companies S/F/P Account

Statement Balance:	\$183,550.18		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$10,000.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$14,314.82
<hr/>			
Reconciled Balance Per Statement:	\$183,550.18		
Book Balance:	\$183,550.18		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
00082	10/26/2023	Street Fund	10,000.00
Cleared Checks Totals			10,000.00
Cleared Deposits			
	10/31/2023	Interest	10.72
S/F/T 10 25	10/25/2023	10/25/2023 Deposit	14,304.10
Cleared Deposits Totals			14,314.82

Statement Date 10/31/2023
Accounts Sewer Met Deposit - Centennial
Companies Sewer Fund

Statement Balance:	\$12,161.37		
- Outstanding Checks:	\$86.37	Cleared Checks:	1 \$75.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	5 \$450.00
<hr/>			
Reconciled Balance Per Statement:	\$12,075.00		
Book Balance:	\$12,075.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

01089	10/4/2023	Sewer Revenue & O&M Account	75.00
Cleared Checks Totals			75.00

Cleared Deposits

Meter Deposit 10	10/4/2023	10/4/2023 Deposit	225.00
Meter Deposit 10	10/16/2023	10/16/2023 Deposit	75.00
Meter Deposit 10	10/23/2023	10/23/2023 Deposit	75.00
Meter Deposit 10	10/30/2023	10/30/2023 Deposit	75.00
Cleared Deposits Totals			450.00

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
Outstanding Checks Totals			86.37

Statement Date 10/31/2023
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
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Totals _____

Statement Date 10/31/2023
Accounts American Rescue Plan (APRPA)
Companies American Rescue Plan Account

Statement Balance:	\$6,230.16		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.37
<hr/>			
Reconciled Balance Per Statement:	\$6,230.16		
Book Balance:	\$6,230.16		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	10/31/2023	Interest	0.37
Cleared Deposits Totals			0.37

Statement Date 10/31/2023
Accounts First Community - Sharp ARPA
Companies General Fund

Statement Balance:	\$1,145.02		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
Reconciled Balance Per Statement:	\$1,145.02		
Book Balance:	\$1,145.02		
Difference	\$0.00		

Ref #	Date	Name	Amount
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Totals _____

HIGHLAND WASTEWATER SYSTEM

PROPOSED RATES-OPTION #1

Highland					
Sewer System - Operation and Maintenance Cost					
Item	Sewer Proposed - 2024	Sewer Proposed - 2025	Sewer Proposed - 2026	Sewer Proposed - 2027	Sewer Proposed - 2028
Salaries & Wages	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Employee Benefits	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Utilities	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Professional Fees	\$12,000	\$12,240	\$12,485	\$12,734	\$12,989
Education	\$600	\$612	\$624	\$637	\$649
Insurance	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Lab Fees	\$5,300	\$5,406	\$5,514	\$5,624	\$5,737
Office Expenses	\$4,550	\$4,641	\$4,734	\$4,828	\$4,925
Supplies	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
Repairs & Maintenance	\$62,000	\$63,240	\$64,505	\$65,795	\$67,111
Waste Disposal	\$6,100	\$6,222	\$6,346	\$6,473	\$6,603
Misc.	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Total	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733

Note: An inflation factor of 2.0% was applied to the proposed 2024 budget to project cost for 2024-2028. The 2.00% is the average inflation factor from 2017-2021.

Highland				
Sewer Usage (Gallons)				
User Category	# of Customers	Annual Usage	Average Annual Usage/Customer	Average Monthly Usage/Customer
Residential Metered	354	15,509,405	43,812	3,651
Commercial Metered	168	8,289,510	49,342	4,112
School Metered	12	2,941,439	245,120	20,427
Residential Unmetered - 1 Occupant 2500 Flat	12	360,000	30,000	2,500
Residential Unmetered - 2 Occupant 4000 Flat	30	1,440,000	48,000	4,000
Residential Unmetered - 3 Occupant 5000 Flat	6	360,000	60,000	5,000
Residential Unmetered - 4 Occupant 6000 Flat	8	576,000	72,000	6,000
Residential 4400 Flat	4	211,200	52,800	4,400
Residential Minimum	3	36,000	12,000	1,000
Commercial 3500 Flat	1	42,000	42,000	3,500
Commercial 3700 Flat	1	44,400	44,400	3,700
Commercial Minimum 4400 Flat	14	739,200	52,800	4,400

Highland			
Proposed Sewer Rates-Option #1			
User Category	Usage	Rate	
Sewer User	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Commercial Metered	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
School Metered	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 1 Occupant 2500 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 2 Occupant 4000 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 3 Occupant 5000 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 4 Occupant 6000 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Commercial 3500 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Commercial 3700 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000
Commerical Minimum 4400 Flat	0-1,000 Gallons	\$28.00	Minimum
	1,000+	\$6.75	per 1,000

Highland

Revenue - Proposed Rates-Option #1

User Category	# of Customers	Average Monthly Usage/Customer	Monthly Income/Customer	Total Income/Month	Total Income/Year
Residential Metered	354	3,651	\$45.89	\$16,246.54	\$194,958.48
Commercial Metered	168	4,112	\$49.01	\$8,232.85	\$98,794.19
School Metered	12	20,427	\$159.13	\$1,909.56	\$22,914.71
Residential Unmetered - 1 Occupant 2500 Flat	12	2,500	\$38.13	\$457.50	\$5,490.00
Residential Unmetered - 2 Occupant 4000 Flat	30	4,000	\$48.25	\$1,447.50	\$17,370.00
Residential Unmetered - 3 Occupant 5000 Flat	6	5,000	\$55.00	\$330.00	\$3,960.00
Residential Unmetered - 4 Occupant 6000 Flat	8	6,000	\$61.75	\$494.00	\$5,928.00
Residential 4400 Flat	4	4,400	\$50.95	\$203.80	\$2,445.60
Residential Minimum	3	1,000	\$28.00	\$84.00	\$1,008.00
Commerecial 3500 Flat	1	3,500	\$44.88	\$44.88	\$538.50
Commercial 3700 Flat	1	3,700	\$46.23	\$46.23	\$554.70
Cmmercial Minimum 4400 Flat	14	4,400	\$50.95	\$713.30	\$8,559.60
				Total	\$362,521.79

Highland					
Sewer Cash Flow Sheet-Option #1					
	2024	2025	2026	2027	2028
Revenues					
Operating Revenue - Sewer Revenues	\$362,522	\$362,522	\$366,147	\$369,808	\$373,507
Proposed Rate Adjustment	0.00%	1.00%	1.00%	1.00%	1.00%
Additional Revenue From Rate Adjustment	\$0	\$3,625	\$3,661	\$3,698	\$3,735
Total Operating Revenue	\$362,522	\$366,147	\$369,808	\$373,507	\$377,242
Nonoperating Revenues	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Total Revenues	\$367,522	\$371,247	\$375,010	\$378,813	\$382,654
Total O&M Expenses	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733
Net Operating Income	\$205,172	\$205,650	\$206,102	\$206,525	\$206,921
Existing Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
New Loan	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
Reserves					
Refurbishment & Replacement Account (includes Short Lived Assets)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Debt Reserve	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Net Income (Loss)	\$36,048	\$36,526	\$36,978	\$37,401	\$37,797

HIGHLAND WASTEWATER SYSTEM
PROPOSED RATES-OPTION #2

Highland					
Sewer System - Operation and Maintenance Cost					
Item	Sewer Proposed - 2024	Sewer Proposed - 2025	Sewer Proposed - 2026	Sewer Proposed - 2027	Sewer Proposed - 2028
Salaries & Wages	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Employee Benefits	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Utilities	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Professional Fees	\$12,000	\$12,240	\$12,485	\$12,734	\$12,989
Education	\$600	\$612	\$624	\$637	\$649
Insurance	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Lab Fees	\$5,300	\$5,406	\$5,514	\$5,624	\$5,737
Office Expenses	\$4,550	\$4,641	\$4,734	\$4,828	\$4,925
Supplies	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
Repairs & Maintenance	\$62,000	\$63,240	\$64,505	\$65,795	\$67,111
Waste Disposal	\$6,100	\$6,222	\$6,346	\$6,473	\$6,603
Misc.	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Total	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733

Note: An inflation factor of 2.0% was applied to the proposed 2024 budget to project cost for 2024-2028. The 2.00% is the average inflation factor from 2017-2021.

Highland

Sewer Usage (Gallons)

User Category	# of Customers	Annual Usage	Average Annual Usage/Customer	Average Monthly Usage/Customer
Residential Metered	354	15,509,405	43,812	3,651
Commercial Metered	168	8,289,510	49,342	4,112
School Metered	12	2,941,439	245,120	20,427
Residential Unmetered - 1 Occupant 2500 Flat	12	360,000	30,000	2,500
Residential Unmetered - 2 Occupant 4000 Flat	30	1,440,000	48,000	4,000
Residential Unmetered - 3 Occupant 5000 Flat	6	360,000	60,000	5,000
Residential Unmetered - 4 Occupant 6000 Flat	8	576,000	72,000	6,000
Residential 4400 Flat	4	211,200	52,800	4,400
Residential Minimum	3	36,000	12,000	1,000
Commerecial 3500 Flat	1	42,000	42,000	3,500
Commercial 3700 Flat	1	44,400	44,400	3,700
Cmmercial Minimum 4400 Flat	14	739,200	52,800	4,400

Highland			
Proposed Sewer Rates-Option #2			
User Category	Usage	Rate	
Sewer User	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Commercial Metered	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
School Metered	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Residential Unmetered 1 Occupant 2500 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Residential Unmetered 2 Occupant 4000 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Residential Unmetered 3 Occupant 5000 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Residential Unmetered 4 Occupant 6000 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Commercial 3500 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Commercial 3700 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000
Commerical Minimum 4400 Flat	0-1,000 Gallons	\$21.00	Minimum
	1,000+	\$9.00	per 1,000

Highland

Revenue - Proposed Rates-Option #2

User Category	# of Customers	Average Monthly Usage/Customer	Monthly Income/Customer	Total Income/Month	Total Income/Year
Residential Metered	354	3,651	\$44.86	\$15,880.05	\$190,560.65
Commercial Metered	168	4,112	\$49.01	\$8,233.13	\$98,797.59
School Metered	12	20,427	\$195.84	\$2,350.08	\$28,200.95
Residential Unmetered - 1 Occupant 2500 Flat	12	2,500	\$34.50	\$414.00	\$4,968.00
Residential Unmetered - 2 Occupant 4000 Flat	30	4,000	\$48.00	\$1,440.00	\$17,280.00
Residential Unmetered - 3 Occupant 5000 Flat	6	5,000	\$57.00	\$342.00	\$4,104.00
Residential Unmetered - 4 Occupant 6000 Flat	8	6,000	\$66.00	\$528.00	\$6,336.00
Residential 4400 Flat	4	4,400	\$51.60	\$206.40	\$2,476.80
Residential Minimum	3	1,000	\$21.00	\$63.00	\$756.00
Commerecial 3500 Flat	1	3,500	\$43.50	\$43.50	\$522.00
Commercial 3700 Flat	1	3,700	\$45.30	\$45.30	\$543.60
Cmmercial Minimum 4400 Flat	14	4,400	\$51.60	\$722.40	\$8,668.80
				Total	\$363,214.39

Highland					
Sewer Cash Flow Sheet-Option #2					
	2024	2025	2026	2027	2028
Revenues					
Operating Revenue - Sewer Revenues	\$363,214	\$363,214	\$366,847	\$370,515	\$374,220
Proposed Rate Adjustment	0.00%	1.00%	1.00%	1.00%	1.00%
Additional Revenue From Rate Adjustment	\$0	\$3,632	\$3,668	\$3,705	\$3,742
Total Operating Revenue	\$363,214	\$366,847	\$370,515	\$374,220	\$377,962
Nonoperating Revenues	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Total Revenues	\$368,214	\$371,947	\$375,717	\$379,526	\$383,375
Total O&M Expenses	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733
Net Operating Income	\$205,864	\$206,350	\$206,808	\$207,239	\$207,642
Existing Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
New Loan	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
Reserves					
Refurbishment & Replacement Account (Includes Short Lived Assets)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Debt Reserve	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Net Income (Loss)	\$36,740	\$37,226	\$37,684	\$38,115	\$38,518
Debt Service Coverage	2.31	2.32	2.32	2.33	2.33
Total System Coverage	1.10	1.10	1.10	1.10	1.10

HIGHLAND WASTEWATER SYSTEM
PROPOSED RATES-OPTION #3

Highland					
Sewer System - Operation and Maintenance Cost					
Item	Sewer Proposed - 2024	Sewer Proposed - 2025	Sewer Proposed - 2026	Sewer Proposed - 2027	Sewer Proposed - 2028
Salaries & Wages	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Employee Benefits	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Utilities	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Professional Fees	\$12,000	\$12,240	\$12,485	\$12,734	\$12,989
Education	\$600	\$612	\$624	\$637	\$649
Insurance	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Lab Fees	\$5,300	\$5,406	\$5,514	\$5,624	\$5,737
Office Expenses	\$4,550	\$4,641	\$4,734	\$4,828	\$4,925
Supplies	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
Repairs & Maintenance	\$62,000	\$63,240	\$64,505	\$65,795	\$67,111
Waste Disposal	\$6,100	\$6,222	\$6,346	\$6,473	\$6,603
Misc.	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Total	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733

Note: An inflation factor of 2.0% was applied to the proposed 2024 budget to project cost for 2024-2028. The 2.00% is the average inflation factor from 2017-2021.

Highland				
Sewer Usage (Gallons)				
User Category	# of Customers	Annual Usage	Average Annual Usage/Customer	Average Monthly Usage/Customer
Residential Metered	354	15,509,405	43,812	3,651
Commercial Metered	168	8,289,510	49,342	4,112
School Metered	12	2,941,439	245,120	20,427
Residential Unmetered - 1 Occupant 2500 Flat	12	360,000	30,000	2,500
Residential Unmetered - 2 Occupant 4000 Flat	30	1,440,000	48,000	4,000
Residential Unmetered - 3 Occupant 5000 Flat	6	360,000	60,000	5,000
Residential Unmetered - 4 Occupant 6000 Flat	8	576,000	72,000	6,000
Residential 4400 Flat	4	211,200	52,800	4,400
Residential Minimum	3	36,000	12,000	1,000
Commercial 3500 Flat	1	42,000	42,000	3,500
Commercial 3700 Flat	1	44,400	44,400	3,700
Commercial Minimum 4400 Flat	14	739,200	52,800	4,400

Highland			
Proposed Sewer Rates-Option #3			
User Category	Usage	Rate	
Sewer User	0-1,000 Gallons	\$26.50	Minimum
	1,000+	\$6.75	per 1,000
Commercial Metered	0-1,000 Gallons	\$31.50	Minimum
	1,000+	\$6.75	per 1,000
School Metered	0-1,000 Gallons	\$31.50	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 1 Occupant 2500 Flat	0-1,000 Gallons	\$26.50	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 2 Occupant 4000 Flat	0-1,000 Gallons	\$26.50	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 3 Occupant 5000 Flat	0-1,000 Gallons	\$26.50	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 4 Occupant 6000 Flat	0-1,000 Gallons	\$26.50	Minimum
	1,000+	\$6.75	per 1,000
Commercial 3500 Flat	0-1,000 Gallons	\$31.50	Minimum
	1,000+	\$6.75	per 1,000
Commercial 3700 Flat	0-1,000 Gallons	\$31.50	Minimum
	1,000+	\$6.75	per 1,000
Commerical Minimum 4400 Flat	0-1,000 Gallons	\$31.50	Minimum
	1,000+	\$6.75	per 1,000

Highland

Revenue - Proposed Rates-Option #3

User Category	# of Customers	Average Monthly Usage/Customer	Monthly Income/Customer	Total Income/Month	Total Income/Year
Residential Metered	354	3,651	\$44.39	\$15,715.54	\$188,586.48
Commercial Metered	168	4,112	\$52.51	\$8,820.85	\$105,850.19
School Metered	12	20,427	\$162.63	\$1,951.56	\$23,418.71
Residential Unmetered - 1 Occupant 2500 Flat	12	2,500	\$36.63	\$439.50	\$5,274.00
Residential Unmetered - 2 Occupant 4000 Flat	30	4,000	\$46.75	\$1,402.50	\$16,830.00
Residential Unmetered - 3 Occupant 5000 Flat	6	5,000	\$53.50	\$321.00	\$3,852.00
Residential Unmetered - 4 Occupant 6000 Flat	8	6,000	\$60.25	\$482.00	\$5,784.00
Residential 4400 Flat	4	4,400	\$49.45	\$197.80	\$2,373.60
Residential Minimum	3	1,000	\$26.50	\$79.50	\$954.00
Commercial 3500 Flat	1	3,500	\$48.38	\$48.38	\$580.50
Commercial 3700 Flat	1	3,700	\$49.73	\$49.73	\$596.70
Commercial Minimum 4400 Flat	14	4,400	\$54.45	\$762.30	\$9,147.60
				Total	\$363,247.79

Highland					
Sewer Cash Flow Sheet-Option #3					
	2024	2025	2026	2027	2028
Revenues					
Operating Revenue - Sewer Revenues	\$363,248	\$363,248	\$366,880	\$370,549	\$374,255
Proposed Rate Adjustment	0.00%	1.00%	1.00%	1.00%	1.00%
Additional Revenue From Rate Adjustment	\$0	\$3,632	\$3,669	\$3,705	\$3,743
Total Operating Revenue	\$363,248	\$366,880	\$370,549	\$374,255	\$377,997
Nonoperating Revenues	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Total Revenues	\$368,248	\$371,980	\$375,751	\$379,561	\$383,409
Total O&M Expenses	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733
Net Operating Income	\$205,898	\$206,383	\$206,842	\$207,273	\$207,676
Existing Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
New Loan	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
Reserves					
Refurbishment & Replacement Account (Includes Short Lived Assets)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Debt Reserve	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Net Income (Loss)	\$36,774	\$37,259	\$37,718	\$38,149	\$38,552
Debt Service Coverage	2.31	2.32	2.32	2.33	2.33
Total System Coverage	1.10	1.10	1.10	1.10	1.10

HIGHLAND WASTEWATER SYSTEM
PROPOSED RATES-OPTION #4

Highland					
Sewer System - Operation and Maintenance Cost					
Item	Sewer Proposed - 2024	Sewer Proposed - 2025	Sewer Proposed - 2026	Sewer Proposed - 2027	Sewer Proposed - 2028
Salaries & Wages	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Employee Benefits	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Utilities	\$23,000	\$23,460	\$23,929	\$24,408	\$24,896
Professional Fees	\$12,000	\$12,240	\$12,485	\$12,734	\$12,989
Education	\$600	\$612	\$624	\$637	\$649
Insurance	\$3,800	\$3,876	\$3,954	\$4,033	\$4,113
Lab Fees	\$5,300	\$5,406	\$5,514	\$5,624	\$5,737
Office Expenses	\$4,550	\$4,641	\$4,734	\$4,828	\$4,925
Supplies	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
Repairs & Maintenance	\$62,000	\$63,240	\$64,505	\$65,795	\$67,111
Waste Disposal	\$6,100	\$6,222	\$6,346	\$6,473	\$6,603
Misc.	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
Total	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733

Note: An inflation factor of 2.0% was applied to the proposed 2024 budget to project cost for 2024-2028. The 2.00% is the average inflation factor from 2017-2021.

Highland				
Sewer Usage (Gallons)				
User Category	# of Customers	Annual Usage	Average Annual Usage/Customer	Average Monthly Usage/Customer
Residential Metered	354	15,509,405	43,812	3,651
Commercial Metered	168	8,289,510	49,342	4,112
School Metered	12	2,941,439	245,120	20,427
Residential Unmetered - 1 Occupant 2500 Flat	12	360,000	30,000	2,500
Residential Unmetered - 2 Occupant 4000 Flat	30	1,440,000	48,000	4,000
Residential Unmetered - 3 Occupant 5000 Flat	6	360,000	60,000	5,000
Residential Unmetered - 4 Occupant 6000 Flat	8	576,000	72,000	6,000
Residential 4400 Flat	4	211,200	52,800	4,400
Residential Minimum	3	36,000	12,000	1,000
Commercial 3500 Flat	1	42,000	42,000	3,500
Commercial 3700 Flat	1	44,400	44,400	3,700
Commercial Minimum 4400 Flat	14	739,200	52,800	4,400

Highland			
Proposed Sewer Rates-Option #4			
User Category	Usage	Rate	
Sewer User	0-1,000 Gallons	\$20.00	Minimum
	1,000+	\$6.75	per 1,000
Commercial Metered	0-1,000 Gallons	\$35.00	Minimum
	1,000+	\$9.00	per 1,000
School Metered	0-1,000 Gallons	\$35.00	Minimum
	1,000+	\$9.00	per 1,000
Residential Unmetered 1 Occupant 2500 Flat	0-1,000 Gallons	\$20.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 2 Occupant 4000 Flat	0-1,000 Gallons	\$20.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 3 Occupant 5000 Flat	0-1,000 Gallons	\$20.00	Minimum
	1,000+	\$6.75	per 1,000
Residential Unmetered 4 Occupant 6000 Flat	0-1,000 Gallons	\$20.00	Minimum
	1,000+	\$6.75	per 1,000
Commercial 3500 Flat	0-1,000 Gallons	\$35.00	Minimum
	1,000+	\$9.00	per 1,000
Commercial 3700 Flat	0-1,000 Gallons	\$35.00	Minimum
	1,000+	\$9.00	per 1,000
Commerical Minimum 4400 Flat	0-1,000 Gallons	\$35.00	Minimum
	1,000+	\$9.00	per 1,000

Highland

Revenue - Proposed Rates-Option #4

User Category	# of Customers	Average Monthly Usage/Customer	Monthly Income/Customer	Total Income/Month	Total Income/Year
Residential Metered	354	3,651	\$37.89	\$13,414.54	\$160,974.48
Commercial Metered	168	4,112	\$63.01	\$10,585.13	\$127,021.59
School Metered	12	20,427	\$209.84	\$2,518.08	\$30,216.95
Residential Unmetered - 1 Occupant 2500 Flat	12	2,500	\$30.13	\$361.50	\$4,338.00
Residential Unmetered - 2 Occupant 4000 Flat	30	4,000	\$40.25	\$1,207.50	\$14,490.00
Residential Unmetered - 3 Occupant 5000 Flat	6	5,000	\$47.00	\$282.00	\$3,384.00
Residential Unmetered - 4 Occupant 6000 Flat	8	6,000	\$53.75	\$430.00	\$5,160.00
Residential 4400 Flat	4	4,400	\$42.95	\$171.80	\$2,061.60
Residential Minimum	3	1,000	\$20.00	\$60.00	\$720.00
Commercial 3500 Flat	1	3,500	\$57.50	\$57.50	\$690.00
Commercial 3700 Flat	1	3,700	\$59.30	\$59.30	\$711.60
Commercial Minimum 4400 Flat	14	4,400	\$65.60	\$918.40	\$11,020.80
				Total	\$360,789.02

Highland					
Sewer Cash Flow Sheet-Option #4					
	2024	2025	2026	2027	2028
Revenues					
Operating Revenue - Sewer Revenues	\$360,789	\$360,789	\$364,397	\$368,041	\$371,721
Proposed Rate Adjustment	0.00%	1.00%	1.00%	1.00%	1.00%
Additional Revenue From Rate Adjustment	\$0	\$3,608	\$3,644	\$3,680	\$3,717
Total Operating Revenue	\$360,789	\$364,397	\$368,041	\$371,721	\$375,439
Nonoperating Revenues	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
Total Revenues	\$365,789	\$369,497	\$373,243	\$377,027	\$380,851
Total O&M Expenses	\$162,350	\$165,597	\$168,909	\$172,287	\$175,733
Net Operating Income	\$203,439	\$203,900	\$204,334	\$204,740	\$205,118
Existing Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
New Loan	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$89,124	\$89,124	\$89,124	\$89,124	\$89,124
Reserves					
Refurbishment & Replacement Account (Includes Short Lived Assets)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Debt Reserve	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Net Income (Loss)	\$34,315	\$34,776	\$35,210	\$35,616	\$35,994
Debt Service Coverage	2.28	2.29	2.29	2.30	2.30
Total System Coverage	1.10	1.10	1.10	1.10	1.10