

**City of Highland, 1662 Hwy 62/412, Highland, AR 72542**

**870-856-6199 – Fax 870-856-6311**

**Mayor Kyle Crawford - Recorder/Treasurer Mary Wiles**

**Council Members:** Mary Jo Morris, Randy Hutchison, Dennis Burton, Ty Casey  
Susan Adams, Turk Johns, Kenneth Massey, William Thompson

**September 10, 2024**

**City Hall 6:00 PM**

## **AGENDA**

- 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 September 10, 2024 & Minutes of August 13, 2024**
- 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**
- Unfinished Business - none
- 8. New Business**
  - 1) Sewer Audit**
  - 2) Lighting Ordinance (Michael Burton)**
- 9. Calendar & Announcements**
  - 1. Planning Zoning meeting Tuesday October 1, at 6:00**
  - 2. Council Meeting Tuesday October 08, at 6:00**
  - 3. Closed Monday October 14<sup>th</sup> for Columbus Day**
- 10. Adjournment In Memory of John Hunnicut**

August 13, 2024  
Regular Meeting  
6:00 o'clock P.M.  
City of Highland Council Chambers  
1662 Hwy 62-412, Highland, Arkansas

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

Also, present: Police Chief Steven Dravenstott, Public Works David Gates  
Absent Fire Chief Moore

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 August 13, 2024, and minutes of July 09, 2024. Council Member Randy Hutchison made a motion to accept the August 13, 2024 Agenda and minutes of July 09, 2024. Council Member Kenneth Masey seconded the motion, and it passed with a vote as follows:

Vote Aye: Morris, Hutchison, Casey, Johns, Massey, Thompson

Vote Nay: None

The motion carried was approved with 6 yeas- 0 nays – 2 Absent

**Council Members Dennis Burton and Susan Adam arrive late at 6:15**

**Reports and Correspondence -All reports are part of Council Packet**

**Unfinished Business none**

**New Business**

**Ordinance 24-03 National Electric Codes**

**An Ordinance Adopting The 2020 National Electric Code; For Other Purposes and Declaring an Emergency To Exist**

Council Member Kenneth Massey moved to suspend the rules and waive the requirement that an ordinance be read three times on three different days for consideration of Ordinance number 2024-03 and second by William Thompson

Vote Aye: Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison, Burton

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member William Johns made a motion to approve Ordinance 24-03 by reading title only and seconded by Council Member Randy Hutchison. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Burton, Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Mary Jo Morris moved the emergency clause, be adopted seconded by William Thompson. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchison, Burton, Casey, Adam

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

**The Ordinance was given permanent Ordinance No. 2024-03**

**Ordinance 24-04 Plumbing Codes**

**An Ordinance Adopting The 2018 Arkansas Plumbing Code; For Other Purposes and Declaring An Emergency To Exist**

Council Member Mary Jo Morris moved to suspend the rules and waive the requirement that an ordinance be read three times on three different days for consideration of Ordinance number 2024-03 and second by Council Member Kenneth Massey

Vote Aye: Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison, Burton

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Dennis Burton made a motion to approve Ordinance 24-04 by reading title only and seconded by Council Member William Thompson. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Burton, Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member William Thompson moved the emergency clause, be adopted seconded by Kenneth Massey. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchison, Burton, Casey, Adam

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

**The Ordinance was given permanent Ordinance No. 2024-04**

**Ordinance 24-05 Mechanical Codes**

**An Ordinance Adopting The 2021 Arkansas Mechanical Code; For Other Purposes And Declaring An Emergency To Exist**

Council Member William Thompson moved to suspend the rules and waive the requirement that an ordinance be read three times on three different days for consideration of Ordinance number 2024-05 and second by Council Member Kenneth Massey

Vote Aye: Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison, Burton

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Dennis Burton made a motion to approve Ordinance 24-05 by reading title only and seconded by Council Member William Thompson. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Burton, Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member William Thompson moved the emergency clause, be adopted seconded by Mary Jo Morris. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchison, Burton, Casey, Adam  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

**The Ordinance was given permanent Ordinance No. 2024-05**

### **Ordinance 24-06 Mechanical Codes**

#### **An Ordinance Adopting The 2018 Arkansas Fuel Gas Code; For Other Purposes and Declaring an Emergency To Exist**

Council Member Kenneth Massey moved to suspend the rules and waive the requirement that an ordinance be read three times on three different days for consideration of Ordinance number 2024-06 and second by Council Member Mary Jo Morris

Vote Aye: Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison, Burton  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Dennis Burton made a motion to approve Ordinance 24-06 by reading title only and seconded by Council Member William Thompson. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Burton, Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Kenneth Massey moved the emergency clause, be adopted seconded by Mary Jo Morris. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchison, Burton, Casey, Adam  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

**The Ordinance was given permanent Ordinance No. 2024-06**

### **Ordinance 24-07 Fire Codes**

#### **An Ordinance Repealing Ordinance No.03-28 And No. 2016-03 And Adopting The 2021 Arkansas Fire Prevention Code, Containing Fire Prevention, Building and Residential Codes, Volumes I, II, And III; For Other Purposes and Declaring An Emergency To Exist**

Council Member William Thompson moved to suspend the rules and waive the requirement that an ordinance be read three times on three different days for consideration of Ordinance number 2024-07 and second by Council Member Kenneth Massey

Vote Aye: Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison, Burton  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Dennis Burton made a motion to approve Ordinance 24-07 by reading title only and seconded by Council Member MaryJo Morris. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Burton, Casey, Adam, Johns, Massey, Thompson, Morris, Hutchison  
Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

Council Member Kenneth Massey moved the emergency clause, be adopted seconded by William Thompson. Mayor Crawford put the question on the adoption of the motion and the roll being called, the following voted aye:

Vote Aye: Johns, Massey, Thompson, Morris, Hutchison, Burton, Casey, Adam

Vote Nay: None

**The motion carried was approved with 8 yeas– 0 nays**

**The Ordinance was given permanent Ordinance No. 2024-07**

**Waste Connection Residential Trash Pickup**

After much discussion the council table mandatory residential trash pickup until next month meeting.

**ADJOURNMENT:**

With no new business brought before the council, Council Member Dennis Burton made a motion to adjourn. Council Member Mary Jo Clark second the motion and there being no objection, the meeting adjourned at 6:20 pm

PASSED and APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

APPROVED:

ATTEST:

\_\_\_\_\_  
Mary Ruth Wiles, Recorder/Treasurer

(City Seal)

\_\_\_\_\_  
Kyle Crawford, Mayor

# Highland Fire Dept.

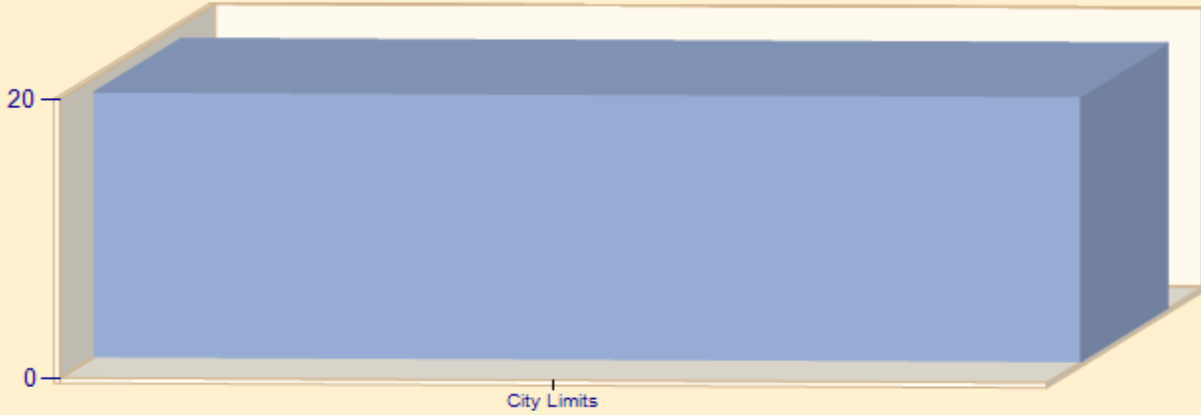
Highland, AR

This report was generated on 9/5/2024 4:29:20 PM



## Incident Type Count per Zone for Date Range

Start Date: 08/01/2024 | End Date: 08/31/2024



ZONES	INCIDENT TYPE	COUNT
<b>City Limits - Located in the city limits</b>		
	134 - Water vehicle fire	1
	321 - EMS call, excluding vehicle accident with injury	14
	552 - Police matter	1
	611 - Dispatched & cancelled en route	1
	631 - Authorized controlled burning	1
	651 - Smoke scare, odor of smoke	1
	<i>Total Incidents for City Limits - Located in the city limits:</i>	<b>19</b>
<b>Total Count for all Zone:</b>		<b>19</b>

## Highland Police Dept. Activity Report Aug 7 thru Sept 5

911 Dispatches	81
Citations	52
Accidents	4
Animal Complaints	3
Cases	0
Felony Cases	0
Arrests	0

Hours: 4 Fulltime Shift    2 Part-Times Used

Mileage	Dravenstott	Hamilton	Seymore	Lowe	part-time	Truck
Beginning	64563	40950	21713	5593	71175	
Ending	65603	41752	23912	7065	71712	
Totals	1040	802	2199	1472	537	0

# Highland Street Department Report

## For September 2024

<b>Roads</b>	
<b>Graveled</b>	<b>1</b>
<b>Gravel (loads)</b>	<b>1</b>
<b>Cold Patch</b>	<b>7</b>
<b>Roads Graded</b>	<b>33</b>
<b>Approx. Miles</b>	<b>9</b>
<b>Culverts</b>	<b>0</b>
<b>Leaf Vacuum (Loads)</b>	<b>0</b>
<b>Trashed Cleanup</b>	<b>0</b>
<b>Signs Installed</b>	<b>0</b>
<b>Equipment Miles</b>	
<b>Dodge Ram 2022</b>	<b>1362</b>
<b>Ram Truck - 2021</b>	<b>372</b>
<b>Chevy #11</b>	<b>109</b>
<b>Dodge #2</b>	<b>761</b>
<b>Dump Truck #14</b>	<b>0</b>
<b>Dump Truck# 16</b>	<b>21</b>
<b>Grader Hrs.</b>	<b>38</b>
<b>Backhoe Hrs.</b>	<b>10</b>
<b>Excavator Hrs.</b>	<b>64</b>
<b>New Holland Tractor</b>	<b>5</b>
<b>Skid Steer</b>	<b>23</b>

<b>Work Detail</b>
<b>Dug out gravel &amp; coal patched big area on Liberty Hill Cr. Cut back brush, coal patched,</b>
<b>mowed, weedeated, and bushogged. Took cyclinder off grader and rebuilt, cleaned gravel</b>
<b>off roads in Hidden Valley after the rain.</b>



**Report for  
Council Meeting  
Report  
Highland Sewer Department Report**

<b>Work Detail</b>	
Sewer Calls	31
Sewer Inspection	0
Waste Sludge	1
Check Valve	3
Installed Risers	0
Pulled Pump	0
Locate Sewer Pipes	15
New System	0
New Sewer Line	0

**Notes**

Worked on sludge mate & polymer pump that was struck by lightening. High school lift station had to be pumped due to rain. Replaced control panel electric supply wire at 51 FM 101 Rd, because of a short underground. Pulled pump at Evening Shade lift station, and cleaned flush valve and gravel out of tank. Cleaned out contact chamber.
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## City of Highland Planning & Zoning

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The Planning & Zoning Commission met at Highland City Hall on September 05, 2024, at 6:10 p.m. Approved August's minutes. Commissioners went over the building inspector report. Discussion of the lighting ordinance, this ordinance was altered by Burton and will be presented to Council at the next meeting. Commissioner Orosz will continue working on the permits, removing the cap and raising the minimum for the permits. This was also motioned to be brought forth again in the October meeting. With much discussion, the commissioners also determined that code enforcement is a necessity.

Sidney Armstrong  
Highland Clerk

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

Wednesday, September 4, 2024 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.) Progress on required FAA Audit
  - b.) Discuss progress on access road, apron, box hanger and excavation project.
  - c.) Rental properties update
  - d.) Committee to look into various events to promote the airport.
- 7) New Business:
  - a.)
- 8) Other Business:
  - a.)
- 9) Adjourn:

Next meeting: October 2, 2024 3:00 pm airport terminal building.

**SHARP COUNTY REGIONAL AIRPORT AUTHORITY**

20 Airport Lane  
Cherokee Village, AR. 72529

Minutes of the August 7, 2024 Board Meeting

**Next Regular Meeting:** September 4, 2024 at 3:00 p.m.

**Attendees:** Bill Demmons (Ash Flat), Peggy Long, Jim Thomas (Hardy), Asst. Chairman John Armstrong, Tony Stallsmith, Mayor Ethan Barnes, David Nebel, Chairman Adam Bates, Manager John Manning and Fred Holzhauer.

**Absentees:** Chris Clem and Mayor Kyle Crawford

**Guests:** Larry Kyril, Larry Thomas and Raphael Gonzales

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

**Minutes of the previous meeting:**

Chairman Bates asked for a motion to accept the minutes of the July meeting. A motion was made by Tony Stallsmith. Seconded by David Nebel. The motion passed unanimously.

**Financial Report:**

Peggy Long presented the July 2024 Financial Statements and stated all bills have been paid. John Armstrong made a motion to accept the July financial. Seconded by Jim Thomas. The motion passed unanimously.

**Managers Report:**

- a.) Fuel sales decreased on 100LL but increased on Jet A. May need to look at our prices on fuel because some surrounding airports fuel prices are less than ours. It was decided to leave at current price for now until we are ready to purchase more fuel.
- b.) Replaced 2 runway lights and 1 taxiway light.

**Old Business:**

- a.) Access road, apron, box hanger and excavation construction project progress report - The building is up and roof is on. Still need trim work and hanging doors. - Everything is looking good. No paving for road until building is finished but it has been scheduled.
- b.) Nothing to report on the required FAA Audit-Still waiting on a response from FAA
- c.) Rental Properties - The commercial rental unit is still vacate but John Manning is still talking to a car rental business that has shown some interest.
- d.) Hangar storm damage - The door has been repaired, it is not perfect but is operational. The roof is being repaired and the skylights will be replaced.
- e.) John Armstrong sent out an email concerning a meeting to start an EAA Chapter in Sharp County. He stated no one showed up for the meeting so he concluded there was not enough interest but said he is willing to try again and will contact the hangar tenants and try to get some interest. He stated if anyone knows someone from Sharp County and even the surrounding counties that would have an interest in joining EAA the dues are around \$100.00 annually. We would need 1 more person that has been an EAA member for at least one year and a minimum of 6 other interested people to sign up to start a chapter in this area. John also stated the Young Eagles backed out of having an event at the airport.

**New Business:**

- a.) None

**Other Business:**

- a.) None

**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 3:20 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, August 21, 2024

The meeting was called to order at 9:45 AM. Those in attendance were: Brian Watson, Mayor Kyle Crawford (Highland), Todd Price (Sharp Co), Judge Mark Counts (Sharp Co), Charlotte Goodwin (Ash Flat), Jeremy Langston (Fulton Co), Regan Nicholson (Ash Flat), Michael Hurlburt (Manager) and Peggy Long, Treasurer.

Mayor Kyle Crawford asked if everyone had read the minutes and if any changes should be made. A motion was made by Todd Price to approve the minutes of the previous meeting. Motion was seconded by Jeremy Langston. The motion passed unanimously.

The financial report for the month of July was read by Peggy Long: We had income of \$2,234.36 from Customer Accounts, \$3,637.50 from Sale of Recycled Materials, \$2,250.00 from Cherokee Village, \$1,500.00 from Fulton County, \$3,000.00 from Izard County, \$817.50 from Salem, \$8,040.90 from White River Waste Mgt Grants and \$.55 cents in interest income. For a total income of \$21,480.81. We had expenses of \$9,450.79. This gives us a monthly ending balance of \$22,831.53. Motion to accept financial by Judge Mark Counts. Seconded by Charlotte Goodwin. The financial report was unanimously approved as written.

Manager's Report - A load of cardboard was shipped out on July 2 and another on August 1. Also a 35 bales of plastic went out. Michael said they have started picking up Cave City School and Ozark Liquidation in Cave City. Michael stated the Fulton County protainer is coming in with a lot of garbage. He said Wyatt is just working 30-35 hrs per week. Michael asked if we could purchase a Jump box/portable air compressor combo. It was agreed to purchase one up to \$150.00. Brian and his community services crew have been helping at the center and Michael is also picking up inmates to help.

Old Business

Protainer Update - No answer yet on the offer on the protainers.

Security Cameras - Have a quote from Guarddog Security but waiting on two more quotes. Michael said he hopes to have all the bids by the next meeting.

Baler Repair- 1 baler is still down.

New Business

Martha with Ore called regarding the availability of a used horizontal baler which also includes a conveyor. Some discussion was had regarding getting more information on the dimensions and electrical requirements but if all that works a motion was made by Judge Mark Counts to purchase the baler for \$5,000.00. Mayor Kyle Crawford seconded the motion. The motion passed unanimously. Martha with Ore will also be able to get it transported to the center. The counties will work together to figure out the best placement and helping to dig the pit for the conveyor.

Other Business:

With no other business a motion was made by Todd Price to adjourn at 10:30 a.m. Seconded by Jeremy Langston. Motion approved unanimously. The next regular meeting will be Wednesday, September 18, 2024 at 9:30 AM at the recycling center.

Respectfully Submitted,  
Peggy Long, Treasurer/Secretary

# August 31, 2024

Acct #	Bank	Fund Name	July	August	Change
<b><u>General Fund</u></b>					
1000	FNB	GENERAL	161,130.95	138,280.57	(22,850.38)
1001	1st Community	Reserve Acct	160,234.16	160,261.30	27.14
1003	1st Community	Cd274376	<u>218,673.94</u>	<u>219,617.42</u>	<u>943.48</u>
1001	1st Community	USDA Grant acct	1.17	1.17	-
1002		Petty Cash	50.00	50.00	-
1010	1st Community	Fire Act 833	22,625.59	22,626.93	1.34
					-
1700		Accounts Rec	143.16	118.40	(24.76)
		<b>TOTALS</b>	<b>562,858.97</b>	<b>540,955.79</b>	<b>(21,903.18)</b>
1211	FNB	Street Fund	5,868.69	6,063.40	194.71
1212	1st Community	Street Aid	30,217.18	31,160.75	943.57
		<b>TOTALS</b>	<b>36,085.87</b>	<b>37,224.15</b>	<b>1,138.28</b>
1005	Centennial	Payroll Account	11,148.08	19,972.92	8,824.84
1008	FNB	DIRECT DEPOSIT	1.00	1.00	-
			-		-
		<b>TOTALS</b>	<b>11,149.08</b>	<b>19,973.92</b>	<b>8,824.84</b>
<b><u>1st Community S/F/P Account</u></b>					
1338	1st Community	Money Market	248,032.64	253,298.27	5,265.63
					-
		<b>TOTALS</b>	<b>248,032.64</b>	<b>253,298.27</b>	<b>5,265.63</b>
<b><u>Sewer Revenue &amp; O&amp;M Fund</u></b>					
1330	Centennial	Sewer - O & M Acct	41,040.77	35,149.27	(5,891.50)
1340	Centennial	Rd Replacement Reserve	21,468.17	15,864.27	(5,603.90)
		<b>TOTALS</b>	<b>62,508.94</b>	<b>51,013.54</b>	<b>(11,495.40)</b>
<b><u>Sewer Debt Service Reserve</u></b>					
1337	1st Community	CD 253884	65,117.16	65,398.11	280.95
1339	1st Community	Rd Debt Service Reserve	157.00	157.00	-
		<b>TOTALS</b>	<b>157.00</b>	<b>65,555.11</b>	<b>280.95</b>
1331	Centennial	Meter Deposit	13,050.00	13,875.00	825.00
		Petty Cash	250.00	250.00	-
		<b>TOTALS</b>	<b>203,749.04</b>	<b>14,125.00</b>	<b>825.00</b>
				<b>982,145.78</b>	
<b>LAST MONTHS</b>				<b>999,209.66</b>	<b>(17,063.88)</b>

# Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond												
m o n t h	p a r t	Sales Tax before Rebate	Claim Rebate Total	General Fund 1%	Street, Fire, Police .50%		TOTAL 2024	change from previous year				
11	1	44,160.47		29,440.31	14,720.16		44,160.47	6,588.53				
12	2	38,775.50		25,850.33	12,925.17		38,775.50	5,266.97				
1	3	32,465.86		21,643.91	10,821.95		32,465.86	-10,015.61				
2	4	36,420.32		24,280.21	12,140.11		36,420.32	745.43				
3	5	43,479.97		28,986.65	14,493.32		43,479.97	4,609.57				
4	6	39,441.27		26,294.18	13,147.09		39,441.27	820.70				
5	7	40,580.92		27,053.95	13,526.97		40,580.92	-4,142.82				
6	8	45,752.49		30,501.66	15,250.83		45,752.49	5,486.54				
7	9											
8	10											
9	11											
10	12											
		<b>321,076.80</b>		<b>214,051.20</b>	<b>107,025.60</b>		<b>321,076.80</b>	<b>9,359.31</b>				
		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	14,195.79	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
		<b>344,638.57</b>	<b>374,059.85</b>	<b>384,265.93</b>	<b>341,438.70</b>	<b>346,213.89</b>	<b>316,342.89</b>	<b>303,179.05</b>	<b>302,995.00</b>	<b>296,222.34</b>	<b>303,021.03</b>	<b>305,063.55</b>
		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	44,160.47		
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	38,775.50		
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	32,465.86		
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	36,420.32		
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	43,479.97		
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	39,441.27		
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	40,580.92		
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	45,752.49		
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	39,939.46	-		
10	12	23,731.85	24,026.28	24,518.14	30,373.16	32,433.60	34,240.22	46,542.16	42,838.51	-		
		<b>312,956.32</b>	<b>311,778.98</b>	<b>305,063.55</b>	<b>331,467.50</b>	<b>377,794.34</b>	<b>413,173.50</b>	<b>463,947.47</b>	<b>477,283.80</b>	<b>321,076.80</b>		





**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Revenue &amp; Expenditures</b>				
<b>General Revenues</b>				
<b>Revenue</b>				
0001	Beg. Bank Bal.	0.00	483,425.43	483,425.43
4000	City Sales Tax	45,752.49	321,076.80	470,000.00 148,923.20
4001	Merchant Fees	100.00	4,090.00	5,500.00 1,410.00
4002	Mun. Aid Income	812.24	10,578.96	15,000.00 4,421.04
4003	Property Tax	1,271.17	34,338.88	60,000.00 25,661.12
4004	Alcohol Permit Fees	192.53	782.36	1,900.00 1,117.64
4005	Sharp County Sales Tax	15,866.89	123,861.52	180,000.00 56,138.48
4006	Franchise Tax	256.79	52,474.57	70,000.00 17,525.43
4007	Interest	0.24	3.05	10.00 6.95
4008	Interest Income	1,062.54	7,770.80	7,500.00 -270.80
4011	Misc. Income		288.26	1,200.00 911.74
	<b>Revenue</b>	<b>\$65,314.89</b>	<b>\$555,265.20</b>	<b>\$1,294,535.43 \$739,270.23</b>
	<b>Records included in total = 11</b>			
	<b>Gross Profit</b>	<b>\$65,314.89</b>	<b>\$555,265.20</b>	<b>\$1,294,535.43</b>
	<b>Records included in total = 1</b>			
	<b>Revenue Less Expenditures</b>	<b>\$65,314.89</b>	<b>\$555,265.20</b>	<b>\$1,294,535.43</b>
	<b>Records included in total = 1</b>			
	<b>Net Change in Fund Balance</b>	<b>\$65,314.89</b>	<b>\$555,265.20</b>	<b>\$1,294,535.43</b>
	<b>Records included in total = 1</b>			

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Administrative Dept.</b>				
<b>Revenue</b>				
4009		333.40		-333.40
		<b>Revenue</b>		<b>-333.40</b>
		<b>\$333.40</b>		<b>-\$333.40</b>
		<b>Records included in total = 1</b>		
		<b>Gross Profit</b>		
		<b>\$333.40</b>		
		<b>Records included in total = 1</b>		
<b>Expenses</b>				
5110	5,676.93	34,061.58	49,200.00	15,138.42
5111	3,281.18	17,718.12	24,024.00	6,305.88
5116	800.00	6,000.00	9,600.00	3,600.00
5120	422.23	5,819.09	5,066.76	-752.33
5122		1,100.00	1,100.00	
5130	740.92	4,469.30	6,493.54	2,024.24
5140	181.23	1,450.83	2,196.72	745.89
5147		0.00	300.00	300.00
5170		6,880.00	6,880.00	
5220		4,500.00	9,000.00	4,500.00
5221		0.00	1,500.00	1,500.00
5270	54.98	2,819.93	4,000.00	1,180.07
5299	615.00	5,615.00	7,500.00	1,885.00
5310		1,158.75	1,000.00	-158.75
5311		12.25	11,502.19	11,489.94
5320	27.28	181.10	1,000.00	818.90
5411		0.00	200.00	200.00
5414	173.92	444.02	2,500.00	2,055.98
5415	325.00	1,005.00	960.00	-45.00
5530		2,357.72	3,500.00	1,142.28
5531	28.50	212.29	600.00	387.71
5534	486.26	3,163.27	4,600.00	1,436.73
5611		549.08	800.00	250.92
5630	139.37	337.76	1,500.00	1,162.24
5660	547.78	3,718.74	3,000.00	-718.74
5710	235.07	1,887.06	3,000.00	1,112.94
5720		0.00	100.00	100.00
5721		1,744.94	5,600.00	3,855.06
5730		39.00	200.00	161.00
5750		268.05	1,000.00	731.95
5960		2,653.79	5,000.00	2,346.21
		<b>Expenses</b>	<b>\$172,923.21</b>	<b>\$62,756.54</b>
		<b>\$13,735.65</b>	<b>\$110,166.67</b>	<b>\$109,833.27</b>
		<b>Records included in total = 31</b>		
		<b>Revenue Less Expenditures</b>	<b>(\$172,923.21)</b>	<b>(\$13,735.65)</b>
		<b>Records included in total = 1</b>		
		<b>Net Change in Fund Balance</b>	<b>(\$172,923.21)</b>	<b>(\$13,735.65)</b>
		<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>City Properties</b>				
<b>Expenses</b>				
5310		179.11	200.00	20.89
5315		216.45	700.00	483.55
5531	21.80	173.10	250.00	76.90
5660		21.95	200.00	178.05
5831		0.00	110.00	110.00
5832		0.00	700.00	700.00
	<b>Expenses</b>	<b>\$21.80</b>	<b>\$590.61</b>	<b>\$2,160.00</b>
		<b>\$21.80</b>	<b>(\$590.61)</b>	<b>(\$2,160.00)</b>
		<b>(\$21.80)</b>	<b>(\$590.61)</b>	<b>(\$2,160.00)</b>
		<b>(\$21.80)</b>	<b>(\$590.61)</b>	<b>(\$2,160.00)</b>

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Fire Act 833</b>				
<b>Revenue</b>				
0006		0.00	22,330.77	22,330.77
4008	1.34	8.55	12.00	3.45
4302		13,351.35	15,000.00	1,648.65
	<b>Revenue</b>	<b>\$1.34</b>	<b>\$13,359.90</b>	<b>\$37,342.77</b>
			<b>\$23,982.87</b>	
	<b>Records included in total = 3</b>			
	<b>Gross Profit</b>	<b>\$1.34</b>	<b>\$13,359.90</b>	<b>\$37,342.77</b>
	<b>Records included in total = 1</b>			
<b>Expenses</b>				
5868		10,906.74	10,906.74	
	<b>Expenses</b>	<b>\$10,906.74</b>	<b>\$10,906.74</b>	
	<b>Records included in total = 1</b>			
	<b>Revenue Less Expenditures</b>	<b>\$1.34</b>	<b>\$2,453.16</b>	<b>\$26,436.03</b>
	<b>Records included in total = 1</b>			
	<b>Net Change in Fund Balance</b>	<b>\$1.34</b>	<b>\$2,453.16</b>	<b>\$26,436.03</b>
	<b>Records included in total = 1</b>			

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Fire Dept.</b>				
<b>Revenue</b>				
0002		0.00	357.52	357.52
4009		137.99		-137.99
4011		540.00	300.00	-240.00
4016	300.00	5,650.00	7,000.00	1,350.00
4021		6.00		-6.00
4028		0.00	3,800.00	3,800.00
4205	35.00	285.00	500.00	215.00
4301		0.00	2,000.00	2,000.00
	<b>Revenue</b>	<b>\$335.00</b>	<b>\$6,618.99</b>	<b>\$13,957.52</b>
	<b>Records included in total = 8</b>			
	<b>Gross Profit</b>	<b>\$335.00</b>	<b>\$6,618.99</b>	<b>\$13,957.52</b>
	<b>Records included in total = 1</b>			
<b>Expenses</b>				
5110	2,496.00	14,976.00	21,632.00	6,656.00
5111	3,987.50	27,949.88	43,156.00	15,206.12
5120		2,450.45	5,066.76	2,616.31
5130	789.78	3,632.33	6,099.01	2,466.68
5141	60.00	480.00	900.00	420.00
5145	656.52	6,207.24	10,284.07	4,076.83
5147		0.00	600.00	600.00
5171		260.00	260.00	
5270	72.10	2,229.10		-2,229.10
5310		2,400.87	2,100.00	-300.87
5410		154.50	500.00	345.50
5411	5,035.75	8,776.04	10,000.00	1,223.96
5414	121.82	640.24	5,000.00	4,359.76
5416		868.84	2,000.00	1,131.16
5417		378.46	1,000.00	621.54
5419	2,539.20	7,014.59	2,500.00	-4,514.59
5420		1,961.73	2,000.00	38.27
5530		1,594.62	4,000.00	2,405.38
5531	29.59	515.60	550.00	34.40
5532		1,058.65	500.00	-558.65
5534	187.65	1,463.22	2,000.00	536.78
5610	50.74	50.74	300.00	249.26
5611		10.80	50.00	39.20
5630	222.62	1,817.59	5,000.00	3,182.41
5650	188.32	188.32	750.00	561.68
5651		309.35	500.00	190.65
5660		1,272.67	1,000.00	-272.67
5670		875.78	1,500.00	624.22
5720		96.00		-96.00
5730		120.00	750.00	630.00
5750		706.48	2,300.00	1,593.52
5942		0.00	195.19	195.19
5943		0.00	500.00	500.00
5945	7,177.65	9,369.83	7,000.00	-2,369.83
5947		0.00	1,000.00	1,000.00
5951		57.15	162.33	105.18
5957		0.00	10,026.19	10,026.19
5960		288.00		-288.00
	<b>Expenses</b>	<b>\$23,615.24</b>	<b>\$100,175.07</b>	<b>\$151,181.55</b>
	<b>Records included in total = 38</b>			
	<b>Revenue Less Expenditures</b>	<b>(\$23,280.24)</b>	<b>(\$93,556.08)</b>	<b>(\$137,224.03)</b>
	<b>Records included in total = 1</b>			
	<b>Net Change in Fund Balance</b>	<b>(\$23,280.24)</b>	<b>(\$93,556.08)</b>	<b>(\$137,224.03)</b>
	<b>Records included in total = 1</b>			

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number		Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Other General Rev &amp; Exp</b>					
<b>Revenue</b>					
4014	Grants		0.00	6,000.00	6,000.00
	<b>Revenue</b>		<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>
	<b>Records included in total = 1</b>				
	<b>Gross Profit</b>		<b>\$0.00</b>	<b>\$6,000.00</b>	
	<b>Records included in total = 1</b>				
<b>Expenses</b>					
5309	Cost of General Election		0.00	1,300.00	1,300.00
5312	Street Lights		1,526.80	2,500.00	973.20
5313	911		4,500.00	6,000.00	1,500.00
5314	Airport		3,750.00	5,000.00	1,250.00
5317	Tri-County Recycling		1,000.00	1,000.00	
5942	Tri-County Waste Grant Expend		0.00	6,000.00	6,000.00
	<b>Expenses</b>		<b>\$10,776.80</b>	<b>\$21,800.00</b>	<b>\$11,023.20</b>
	<b>Records included in total = 6</b>				
	<b>Revenue Less Expenditures</b>		<b>(\$10,776.80)</b>	<b>(\$15,800.00)</b>	
	<b>Records included in total = 1</b>				
<b>Other Expenses</b>					
5870	Transfer To S/F/P Bank account	15,250.83	107,025.60	160,000.00	52,974.40
	<b>Other Expenses</b>	<b>\$15,250.83</b>	<b>\$107,025.60</b>	<b>\$160,000.00</b>	<b>\$52,974.40</b>
	<b>Records included in total = 1</b>				
	<b>Net Change in Fund Balance</b>	<b>(\$15,250.83)</b>	<b>(\$117,802.40)</b>	<b>(\$175,800.00)</b>	
	<b>Records included in total = 1</b>				

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number		Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Planning &amp; Zoning Commission</b>					
<b>Revenue</b>					
4502	Building permits	560.00	2,194.00	2,500.00	306.00
4503	Zoning Fee		0.00	150.00	150.00
	<b>Revenue</b>	<b>\$560.00</b>	<b>\$2,194.00</b>	<b>\$2,650.00</b>	<b>\$456.00</b>
	<b>Records included in total = 2</b>				
	<b>Gross Profit</b>	<b>\$560.00</b>	<b>\$2,194.00</b>	<b>\$2,650.00</b>	
	<b>Records included in total = 1</b>				
<b>Expenses</b>					
5111	Salaries - Hourly	252.00	1,260.00	1,456.00	196.00
5115	Building/Code Inspector Pay	330.00	1,980.00	6,500.00	4,520.00
5117	Planning Commission Pay	200.00	1,350.00	3,600.00	2,250.00
5120	Health Insurance		178.23	240.00	61.77
5130	Payroll Taxes Expense	61.15	357.46	1,079.03	721.57
5140	Retirement Expense-AR Diamond		30.24	43.68	13.44
5320	Advertising - Publications		139.70	50.00	-89.70
	<b>Expenses</b>	<b>\$843.15</b>	<b>\$5,295.63</b>	<b>\$12,968.71</b>	<b>\$7,673.08</b>
	<b>Records included in total = 7</b>				
	<b>Revenue Less Expenditures</b>	<b>(\$283.15)</b>	<b>(\$3,101.63)</b>	<b>(\$10,318.71)</b>	
	<b>Records included in total = 1</b>				
	<b>Net Change in Fund Balance</b>	<b>(\$283.15)</b>	<b>(\$3,101.63)</b>	<b>(\$10,318.71)</b>	
	<b>Records included in total = 1</b>				

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Police Dept.</b>				
<b>Revenue</b>				
0003		0.00	32,665.14	32,665.14
4009	4,690.94	13,575.62		-13,575.62
4019		7,200.00		-7,200.00
4025		287.03		-287.03
4028		0.00	14,000.00	14,000.00
4200	1,566.00	15,970.88	25,000.00	9,029.12
4201	50.00	290.00	500.00	210.00
	<b>Revenue</b>	<b>\$6,306.94</b>	<b>\$37,323.53</b>	<b>\$72,165.14</b>
	<b>Records included in total = 7</b>			
	<b>Gross Profit</b>	<b>\$6,306.94</b>	<b>\$37,323.53</b>	<b>\$72,165.14</b>
	<b>Records included in total = 1</b>			
<b>Expenses</b>				
5110		27,590.40	41,845.44	14,255.04
5111	11,712.25	71,019.15	104,624.00	33,604.85
5112	497.89	2,215.34	1,500.00	-715.34
5118	972.00	10,938.00	10,800.00	-138.00
5120	1,689.07	13,392.86	19,539.84	6,146.98
5130	1,355.27	8,526.19	13,915.67	5,389.48
5140		53.76	117.00	63.24
5141	36.00	288.00	600.00	312.00
5145	3,998.80	22,368.37	32,345.60	9,977.23
5147		0.00	660.00	660.00
5270		0.00	500.00	500.00
5299		174.07	300.00	125.93
5411	11,688.95	13,630.18	4,000.00	-9,630.18
5412		891.72	2,500.00	1,608.28
5418		0.00	1,200.00	1,200.00
5534	678.61	5,368.82	5,400.00	31.18
5611		30.45	100.00	69.55
5630	2,441.41	11,176.80	20,000.00	8,823.20
5660	98.31	264.21	1,300.00	1,035.79
5670		921.17	2,000.00	1,078.83
5681		310.11	1,500.00	1,189.89
5730	24.12	366.20	225.00	-141.20
5750		0.00	800.00	800.00
5942		1,276.54		-1,276.54
5950		1,388.50	2,500.00	1,111.50
5951		0.00	2,665.14	2,665.14
5956	1,163.60	9,308.80	11,636.00	2,327.20
5960		465.39		-465.39
5965		60,150.62	54,000.00	-6,150.62
	<b>Expenses</b>	<b>\$40,954.68</b>	<b>\$262,115.65</b>	<b>\$336,573.69</b>
	<b>Records included in total = 29</b>			
	<b>Revenue Less Expenditures</b>	<b>(\$34,647.74)</b>	<b>(\$224,792.12)</b>	<b>(\$264,408.55)</b>
	<b>Records included in total = 1</b>			
	<b>Net Change in Fund Balance</b>	<b>(\$34,647.74)</b>	<b>(\$224,792.12)</b>	<b>(\$264,408.55)</b>
	<b>Records included in total = 1</b>			



**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**8/1/2024 to 8/31/2024**

Account Number	Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Fund Balances</b>				
Beginning Fund Balance	792,207.95	762,262.52		
Net Change in Fund Balance	(21,903.18)	8,042.25	558,136.96	558,136.96
Ending Fund Balance	770,304.77	770,304.77		

**Statement of Revenue and Expenditures**

**Actual V. - Budget Comparison**

**8/1/2024 to 8/31/2024**

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Aug 2024 Aug 2024 Actual	Jan 2024 Aug 2024 Actual	Jan 2024 Dec 2024	Jan 2024 Aug 2024 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Municipal Aid 1/2% Sales Tax</b>					
<b>Revenue</b>					
0004	Beg. Street Aid Monies		0.00	23,615.67	23,615.67
4008	Interest Income	3.16	21.80	25.00	3.20
4213	Municipal Aid - 1/2% Sales	103.30	947.12	2,400.00	1,452.88
	<b>Revenue</b>	<b>\$106.46</b>	<b>\$968.92</b>	<b>\$26,040.67</b>	<b>\$25,071.75</b>
	<b>Records included in total = 3</b>				
	<b>Gross Profit</b>	<b>\$106.46</b>	<b>\$968.92</b>	<b>\$26,040.67</b>	
	<b>Records included in total = 1</b>				
<b>Expenses</b>					
5963	KS STATEBANK	1,059.59	8,476.72	12,715.08	4,238.36
	<b>Expenses</b>	<b>\$1,059.59</b>	<b>\$8,476.72</b>	<b>\$12,715.08</b>	<b>\$4,238.36</b>
	<b>Records included in total = 1</b>				
	<b>Revenue Less Expenditures</b>	<b>(\$953.13)</b>	<b>(\$7,507.80)</b>	<b>\$13,325.59</b>	
	<b>Records included in total = 1</b>				
<b>Other Revenue</b>					
5854	Transfer from Street Fund		0.00	24,000.00	24,000.00
	<b>Other Revenue</b>		<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
	<b>Records included in total = 1</b>				
	<b>Net Change in Fund Balance</b>	<b>(\$953.13)</b>	<b>(\$7,507.80)</b>	<b>\$37,325.59</b>	
	<b>Records included in total = 1</b>				

**Statement of Revenue and Expenditures**

**Actual V. - Budget Comparison**

**8/1/2024 to 8/31/2024**

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Aug 2024 Aug 2024 Actual	Jan 2024 Aug 2024 Actual	Jan 2024 Dec 2024	Jan 2024 Aug 2024 Variance
<b>Street Dept</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.		0.00	14,237.54	14,237.54
4008	Interest Income	0.11	1.48	3.00	1.52
4011	Misc. Income		250.00		-250.00
4212	Municipial Aid - Hwy	6,788.02	54,104.53	56,000.00	1,895.47
4215	Sharp County Turnback	286.01	7,682.05	13,000.00	5,317.95
	<b>Revenue</b>	<b>\$7,074.14</b>	<b>\$62,038.06</b>	<b>\$83,240.54</b>	<b>\$21,202.48</b>
	<b>Records included in total = 5</b>				
	<b>Gross Profit</b>	<b>\$7,074.14</b>	<b>\$62,038.06</b>	<b>\$83,240.54</b>	
	<b>Records included in total = 1</b>				
<b>Expenses</b>					
5110	Salary	2,560.80	15,364.80	23,303.28	7,938.48
5111	Salaries - Hourly	4,911.00	28,913.59	42,146.00	13,232.41
5112	Salaries - Overtime	216.20	1,205.49	3,037.50	1,832.01
5120	Health Insurance	633.33	4,898.73	10,133.52	5,234.79
5130	Payroll Taxes Expense	579.04	3,457.69	6,184.97	2,727.28
5140	Retirement Expense-AR	230.64	1,280.02	2,054.60	774.58
5147	Survial Flight		0.00	240.00	240.00
5411	Vehicle Maintenance -		28.74		-28.74
5412	Tires		583.77	2,000.00	1,416.23
5430	All Equipment Repair	2,961.31	7,418.19	10,000.00	2,581.81
5534	Telephone	47.22	377.70	600.00	222.30
5630	Fuel Expense- gasoline,	1,348.96	10,271.30	20,000.00	9,728.70
5640	Road Expense - Culverts &		0.00	3,000.00	3,000.00
5641	Road Signs Expense		0.00	500.00	500.00
5644	Road Expense - Gravel -	226.75	4,362.46	6,000.00	1,637.54
5645	Road Expense - Road Salt		0.00	350.00	350.00
5646	Road Expense - Cold Mix		3,498.78	20,000.00	16,501.22
5660	Supplies Expense - General	40.65	1,637.52	3,000.00	1,362.48
5680	Small Tools		0.00	300.00	300.00
5868	Loan Payment - 1st		7,383.61	7,383.66	0.05
5869	Evolve Bank & Trust		0.00	10,555.68	10,555.68
5940	Machinery and Equipment		9,651.28	12,500.00	2,848.72
5962	Bobcat Compact Tract	1,222.46	9,700.54	14,827.80	5,127.26
	<b>Expenses</b>	<b>\$14,978.36</b>	<b>\$110,034.21</b>	<b>\$198,117.01</b>	<b>\$88,082.80</b>
	<b>Records included in total = 23</b>				
	<b>Revenue Less Expenditures</b>	<b>(\$7,904.22)</b>	<b>(\$47,996.15)</b>	<b>(\$114,876.47)</b>	
	<b>Records included in total = 1</b>				
<b>Other Revenue</b>					
5884	Transfer From S/F/P	10,000.00	55,000.00	135,000.00	80,000.00
	<b>Other Revenue</b>	<b>\$10,000.00</b>	<b>\$55,000.00</b>	<b>\$135,000.00</b>	<b>\$80,000.00</b>
	<b>Records included in total = 1</b>				
	<b>Net Change in Fund Balance</b>	<b>\$2,095.78</b>	<b>\$7,003.85</b>	<b>\$20,123.53</b>	
	<b>Records included in total = 1</b>				

**Street Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparison**  
**8/1/2024 to 8/31/2024**

<b>Account Number</b>	<b>Current Period Aug 2024 Aug 2024 Actual</b>	<b>Year-To-Date Jan 2024 Aug 2024 Actual</b>	<b>Annual Budget Jan 2024 Dec 2024</b>	<b>Year-To-Date Jan 2024 Aug 2024 Variance</b>
<b>Fund Balances</b>				
Beginning Fund Balance	36,085.87	37,874.83		
Net Change in Fund	1,142.65	(503.95)	57,449.12	57,449.12
Ending Fund Balance	37,224.15	37,224.15		

**Sewer Fund**  
**Statement of Revenue and Expenditures**  
**8/1/2024 to 8/31/2024**  
**Actual V. Budget Comparison**

Account Number		Current Period	Year-To-Date	Annual	Year-To-Date
		Aug 2024 Aug 2024 Actual	Jan 2024 Aug 2024 Actual	Jan 2024 Dec 2024	Jan 2024 Aug 2024 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.			59,486.82	59,486.82
4008	Interest Income	16.76	112.51	150.00	37.49
4025	State of Ark Local Tax Rebate		2,065.21	3,500.00	1,434.79
4331	Tap Fees		120.00	0.00	-120.00
4332	Sewer User Fees	33,825.17	260,925.47	427,960.00	167,034.53
4335	New Service		18,010.00	12,000.00	-6,010.00
	<b>Revenue</b>	<b>\$33,841.93</b>	<b>\$281,233.19</b>	<b>\$503,096.82</b>	<b>\$221,863.63</b>
	<b>Gross Profit</b>	<b>\$33,841.93</b>	<b>\$281,233.19</b>	<b>\$503,096.82</b>	
<b>Expenses</b>					
5110	Salary	2,560.80	15,364.80	23,303.28	7,938.48
5111	Salaries - Hourly	4,911.00	28,913.53	42,146.00	13,232.47
5112	Salaries - Overtime	216.18	1,205.42	3,037.50	1,832.08
5120	Health Insurance	633.36	4,898.94	10,133.52	5,234.58
5130	Payroll Taxes Expense	579.11	3,457.96	6,184.97	2,727.01
5140	Retirement Expense-AR	230.66	1,280.08	2,054.60	774.52
5210	CPA - Auditing			7,000.00	7,000.00
5221	Legal Services		20.00	0.00	-20.00
5231	Testing	452.00	3,017.00	5,000.00	1,983.00
5299	Professional service-Contract		947.69	3,800.00	2,852.31
5310	Insurance Expense - Building		4,838.23	4,200.00	-638.23
5320	Advertising - Publications	101.68	101.68	0.00	-101.68
5321	Advertising		217.80	0.00	-217.80
5400	Permits			1,040.00	1,040.00
5414	Building Maint. & Repair		775.35	500.00	-275.35
5430	All Equipment Repair	989.99	1,935.20	4,000.00	2,064.80
5439	New Sewer Equipment		4,315.94	9,500.00	5,184.06
5440	Generator Maintenance	142.92	1,438.07	2,500.00	1,061.93
5441	Grinder Pumps	24,603.90	53,689.66	30,000.00	-23,689.66
5442	Switches/floats		4,280.20	10,000.00	5,719.80
5443	Chemical Expense		1,074.46	2,000.00	925.54
5444	Supples - Pipe		162.31	3,000.00	2,837.69
5445	Replacement Account		38,236.62	80,000.00	41,763.38
5446	Sewer Plant-Lift STA Repairs		20,806.65	0.00	-20,806.65
5520	Waste Disposal		2,522.74	7,500.00	4,977.26
5530	Utilities - Electric		14,029.19	22,000.00	7,970.81
5531	Water		959.11	700.00	-259.11
5580	Sewer Pump Maint		2,079.39	0.00	-2,079.39
5610	Office Supplies	1,719.32	1,719.32	600.00	-1,119.32
5611	Postage	283.36	2,543.37	2,700.00	156.63
5660	Supplies Expense - General	486.47	3,853.23	5,000.00	1,146.77
5680	Small Tools			325.00	325.00
5750	Education-Training & Schools			600.00	600.00
5940	Machinery and Equipment		9,651.29	12,500.00	2,848.71
5960	Computer Equipment &		1,890.00	1,790.00	-100.00
	<b>Expenses</b>	<b>\$37,910.75</b>	<b>\$230,225.23</b>	<b>\$303,114.87</b>	<b>\$72,889.64</b>

**Sewer Fund**  
**Statement of Revenue and Expenditures**  
**8/1/2024 to 8/31/2024**  
**Actual V. Budget Comparison**

Account Number		Current Period	Year-To-Date	Annual	Year-To-Date
		Aug 2024 Aug 2024 Actual	Jan 2024 Aug 2024 Actual	Budget Jan 2024 Dec 2024	Jan 2024 Aug 2024 Variance
<b>Revenue Less Expenditures</b>		<b>(\$4,068.82)</b>	<b>\$51,007.96</b>	<b>\$199,981.95</b>	
<b>Other Expenses</b>					
5820	Bond & Interest Exp USDA	5,016.00	40,128.00	60,192.00	20,064.00
5821	Bond & Interest - Nat. Res.	2,410.58	19,284.64	28,925.96	9,641.32
<b>Other Expenses</b>		<b>\$7,426.58</b>	<b>\$59,412.64</b>	<b>\$89,117.96</b>	<b>\$29,705.32</b>
<b>Net Change in Fund Balance</b>		<b>(\$11,495.40)</b>	<b>(\$8,404.68)</b>	<b>\$110,863.99</b>	
<b>Fund Balances</b>					
	Beginning Fund Balance	3,075,674.76	3,072,584.04	0.00	
	Net Change in Fund Balance	(11,495.40)	(8,404.68)	110,863.99	110,863.99
	Ending Fund Balance	3,064,179.36	3,064,179.36	0.00	

**RD Debt Service Reserve**  
**Statement of Revenue and Expenditures**  
**8/1/2024 to 8/31/2024**

Account Number		Current Period Aug 2024 Aug 2024 Actual	Year-To-Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.		0.00	63,445.25	63,445.25
4008	Interest Income	280.95	2,109.86	3,000.00	890.14
	<b>Revenue</b>	<b>\$280.95</b>	<b>\$2,109.86</b>	<b>\$66,445.25</b>	<b>\$64,335.39</b>
	<b>Gross Profit</b>	<b>\$280.95</b>	<b>\$2,109.86</b>	<b>\$66,445.25</b>	
	<b>Revenue Less Expenditures</b>	<b>\$280.95</b>	<b>\$2,109.86</b>	<b>\$66,445.25</b>	
	<b>Net Change in Fund Balance</b>	<b>\$280.95</b>	<b>\$2,109.86</b>	<b>\$66,445.25</b>	
<b>Fund Balances</b>					
	Beginning Fund Balance	65,274.16	63,445.25		
	Net Change in Fund Balance	280.95	2,109.86	66,445.25	66,445.25
	Ending Fund Balance	65,555.11	65,555.11		

**S/F/P Account**  
**Statement of Revenue and Expenditures**  
**Actual vs. Annual Budget Comparison**  
**8/1/2024 to 8/31/2024**

Account Number	Account	Current Period Aug 2024 Aug 2024 Actual	Year-To- Date Jan 2024 Aug 2024 Actual	Annual Budget Jan 2024 Dec 2024	Year-To-Date Jan 2024 Aug 2024 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.	0.00	0.00	\$201,167.93	201,167.93
4000	City Sales Tax	15,250.83	107,025.60	\$160,000.00	52,974.40
4008	Interest Income	14.80	104.74	\$125.00	20.26
	<b>Revenue</b>	<b>\$15,265.63</b>	<b>\$107,130.34</b>	<b>\$361,292.93</b>	<b>\$254,162.59</b>
	<b>Gross Profit</b>	<b>\$15,265.63</b>	<b>\$107,130.34</b>	<b>\$361,292.93</b>	
	<b>Revenue Less Expenditures</b>	<b>\$15,265.63</b>	<b>\$107,130.34</b>	<b>\$361,292.93</b>	
<b>Other Expenses</b>					
5861	Transfer to Street	10,000.00	55,000.00	\$135,000.00	80,000.00
	<b>Other Expenses</b>	<b>\$10,000.00</b>	<b>\$55,000.00</b>	<b>\$135,000.00</b>	<b>\$80,000.00</b>
	<b>Net Change in Fund Balance</b>	<b>\$5,265.63</b>	<b>\$52,130.34</b>	<b>\$226,292.93</b>	
<b>Fund Balances</b>					
	Beginning Fund	248,032.64	201,167.93	\$0.00	
	Net Change in Fund	5,265.63	52,130.34	\$226,292.93	226,292.93
	Ending Fund	253,298.27	253,298.27	\$0.00	



Statement Date 08/31/2024

Accounts General Fund Checking

Companies General Fund

<b>Statement Balance:</b>	\$139,465.56		
<b>- Outstanding Checks:</b>	\$1,184.99	<b>Cleared Checks:</b>	42 \$97,192.72
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	37 \$71,645.97
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$138,280.57		
<b>Book Balance:</b>	\$138,280.57		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
12877	7/24/2024	All-Pro Glass	87.80
12883	7/24/2024	Family Concepts LTD	148.93
12890	7/26/2024	Redline Automotive & Quick Lube	204.38
12891	7/29/2024	Card Services Center - MasterCard	1,413.71
12892	7/30/2024	Jon R. Abele PLC	750.00
12893	7/30/2024	Arkansas Dept of Public Safety	1,276.54
12894	8/1/2024	John's Auto Body	4,430.17
12895	8/5/2024	Whitney Mullins	125.00
12896	8/8/2024	Batesville Typewriter Co. Inc	235.07
12897	8/8/2024	Complete Care, Inc	85.94
12898	8/8/2024	CSA Software Solutions	366.39
12899	8/8/2024	Fidelity Communications	913.65
12900	8/8/2024	Highland Public Water Authority	79.89
12901	8/8/2024	Highland Supply Co. Inc	124.59
12902	8/8/2024	Johnson Supply, Inc	49.33
12903	8/8/2024	NAFECO	7,177.65
12904	8/8/2024	Still Fire Services LLC	2,539.20
12905	8/9/2024	ERA	4,621.62
12906	8/12/2024	FNBC	1,163.60
12907	8/16/2024	Twomey PC Repair	0.00
12908	8/16/2024	Twomey PC Repair	0.00
12909	8/19/2024	Sewer Meter Deposit	75.00
12910	8/20/2024	Whitney Mullins	200.00
12911	8/20/2024	Amazon Capital Services	98.31
12912	8/20/2024	Amazon Capital Services	87.39
12913	8/20/2024	Arkansas Crime Information Center	24.12
12914	8/20/2024	Bumper to Bumper	326.74
12915	8/20/2024	Capital One	35.52
12916	8/20/2024	Card Services Center - MasterCard	297.72
12917	8/20/2024	Harps Food Store # 376	20.57
12918	8/20/2024	Richards Heating & Cooling Inc	121.82
12919	8/20/2024	Verizon Wireless	438.87
12921	8/23/2024	S/F/P Account	15,250.83
12922	8/23/2024	John's Auto Body	6,454.51
12925	8/26/2024	Frank Mosqueda Auto	369.34
EFT 788	8/2/2024	Payroll Fund	16,290.47
EFT 789	8/7/2024	Payroll Fund	215.32
EFT 791	8/15/2024	Payroll Fund	14,499.81

Ref #	Date	Name	Amount
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### Cleared Checks

EFT 792	8/30/2024	Payroll Fund	13,693.52
EFT 793	8/9/2024	LOPFI	96.00
WEX 00020	8/8/2024	WEX BANK	1,832.72
Wex00017	8/31/2024		970.68
<b>Cleared Checks Totals</b>			<b>97,192.72</b>

### Cleared Deposits

	8/31/2024	Interest	91.92
GF - 08 05	8/5/2024	8/5/2024 Deposit	4,825.94
GF - 08 06	8/6/2024	8/6/2024 Deposit	35.00
GF - 08 07	8/7/2024	8/7/2024 Deposit	60.00
GF - 08 08	8/8/2024	8/8/2024 Deposit	1,576.00
GF - 08 09	8/9/2024	8/8/2024 Deposit	812.24
GF - 08 09	8/9/2024	8/9/2024 Deposit	256.79
GF - 08 12	8/12/2024	8/12/2024 Deposit	1,321.17
GF - 08 13	8/13/2024	8/13/2024 Deposit	100.00
GF - 08 14	8/14/2024	8/14/2024 Deposit	552.53
GF - 08 19	8/19/2024	8/19/2024 Deposit	140.00
GF - 08 21	8/21/2024	8/21/2024 Deposit	35.00
GF - 08 22	8/22/2024	8/22/2024 Deposit	50.00
GF - 08 23	8/23/2024	8/23/2024 Deposit	61,619.38
GF - 08 26	8/26/2024	8/26/2024 Deposit	160.00
GF - 08 27	8/27/2024	8/27/2024 Deposit	10.00
<b>Cleared Deposits Totals</b>			<b>71,645.97</b>

### Outstanding Checks

12920	8/22/2024	Twomey PC Repair	72.10
12923	8/23/2024	J & R Auto World	257.87
12924	8/23/2024	Redline Automotive & Quick Lube	177.06
12926	8/27/2024	Matt Ramaglia	615.00
12927	8/27/2024	Complete Care, Inc	62.96
<b>Outstanding Checks Totals</b>			<b>1,184.99</b>

**Statement Date** 08/31/2024  
**Accounts** First Community GF Reserve  
**Companies** General Fund

<b>Statement Balance:</b>	\$160,261.30		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$27.14
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$160,261.30		
<b>Book Balance:</b>	\$160,261.30		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	8/31/2024	Interest	27.14
<b>Cleared Deposits Totals</b>			<b>27.14</b>

**Statement Date** 08/31/2024

**Accounts** First Community - Fire Act 833

**Companies** General Fund

<b>Statement Balance:</b>	\$22,626.93		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$1.34
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$22,626.93		
<b>Book Balance:</b>	\$22,626.93		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
	8/31/2024	Interest	1.34
<b>Cleared Deposits Totals</b>			<u>1.34</u>

Statement Date 08/31/2024

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$10,631.14		
- Outstanding Checks:	\$4,567.74	Cleared Checks:	12 \$12,478.72
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	7 \$17,177.44
<hr/>			
Reconciled Balance Per Statement:	\$6,063.40		
Book Balance:	\$6,063.40		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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### Cleared Checks

04246	7/26/2024	Redline Automotive & Quick Lube	63.73
04247	8/2/2024	Sid's Shop	70.24
04248	8/8/2024	Arkansas Quality Stone, Inc	226.75
04249	8/8/2024	Murphy Oil Co.	378.28
04250	8/8/2024	Street Aid Fund	2,000.00
04251	8/8/2024	Tri-County Farm & Ranch Supply	4.37
04253	8/20/2024	Amazon Capital Services	30.78
04254	8/20/2024	Bumper to Bumper	526.34
04255	8/20/2024	Verizon Wireless	47.22
EFT 356	8/2/2024	Payroll Fund	3,457.67
EFT 357	8/16/2024	Payroll Fund	2,869.08
EFT 358	8/30/2024	Payroll Fund	2,804.26
<b>Cleared Checks Totals</b>			<b>12,478.72</b>

### Cleared Deposits

	8/31/2024	Interest	0.11
Street 08 09	8/9/2024	8/9/2024 Deposit	6,891.32
Street 08 12	8/12/2024	8/12/2024 Deposit	286.01
Street 08 27	8/27/2024	8/27/2024 Deposit	10,000.00
<b>Cleared Deposits Totals</b>			<b>17,177.44</b>

### Outstanding Checks

04252	8/12/2024	PNC Equipment Finance	1,222.46
04256	8/29/2024	LightHouse Machinery	2,374.60
WEX 00017	8/9/2024	WEX BANK	970.68
<b>Outstanding Checks Totals</b>			<b>4,567.74</b>

**Statement Date** 08/31/2024  
**Accounts** 1st Community-St. Aid Fund  
**Companies** Street Fund

<b>Statement Balance:</b>	\$31,160.75		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	1 \$1,059.59
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	2 \$2,003.16
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$31,160.75		
<b>Book Balance:</b>	\$31,160.75		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00089	8/5/2024	KS STATEBANK	1,059.59
<b>Cleared Checks Totals</b>			<b>1,059.59</b>
<b>Cleared Deposits</b>			
	8/31/2024	Interest	3.16
Street 08 09	8/9/2024	8/9/2024 Deposit	2,000.00
<b>Cleared Deposits Totals</b>			<b>2,003.16</b>

**Statement Date** 08/31/2024

**Accounts** Direct Deposit Account

**Companies** Direct Deposit Account

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

<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
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**Totals** \_\_\_\_\_

Statement Date 08/31/2024

Accounts Payroll Checking Account

Companies Payroll Fund

Statement Balance:	\$21,274.90		
- Outstanding Checks:	\$1,301.98	Cleared Checks:	23 \$53,710.20
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	11 \$62,968.90
<hr/>			
Reconciled Balance Per Statement:	\$19,972.92		
Book Balance:	\$19,972.92		
<hr/>			
Difference	\$0.00		
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Ref #	Date	Name	Amount
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**Cleared Checks**

02256	8/1/2024	Globe Life	280.84
02258	8/1/2024	American Fidelity Assurance Company	251.20
02259	8/1/2024	American Fidelity Assurance Company	251.20
02260	8/7/2024	Burton, Michael A	46.17
02261	8/8/2024	Simmons First Trust Company	0.00
02262	8/8/2024	Simmons First Trust Company	787.70
02263	8/14/2024	Morris, Mary J	92.35
02264	8/14/2024	Hutchinson, Randolph W	92.35
02265	8/14/2024	Burton, Dennis R	92.35
02266	8/14/2024	Casey, Nathan T	92.35
02267	8/14/2024	Adam, Susan N	92.35
02268	8/14/2024	Johns, William F	92.35
02269	8/14/2024	Massey, Kenneth J	92.35
02270	8/14/2024	Thompson, William J	92.35
2024 08/02 Reg	8/2/2024	Direct Deposits	13,361.59
2024 08/06	8/7/2024	Direct Deposits	138.51
2024 08/16 Reg	8/16/2024	Direct Deposits	12,915.97
2024 08/30 Reg	8/30/2024	Direct Deposits	12,930.08
EFT 355	7/19/2024	Dept of Finance & Admin.	775.77
EFT 357	8/2/2024	EFTPS	3,575.03
EFT 359	8/16/2024	EFTPS	3,672.39
EFT 360	8/30/2024	EFTPS	3,499.58
EFT 362	8/8/2024	LOPFI	485.37
<b>Cleared Checks Totals</b>			<b>53,710.20</b>

**Cleared Deposits**

	8/31/2024	Interest	7.66
438490	8/7/2024	General Fund Checking	215.32
Pay 08 02	8/2/2024	8/2/2024 Deposit	23,205.85
Pay 08 15	8/15/2024	8/15/2024 Deposit	20,237.99
Pay 08 29	8/29/2024	8/29/2024 Deposit	19,302.08
<b>Cleared Deposits Totals</b>			<b>62,968.90</b>

**Outstanding Checks**

02226	5/15/2024	Johns, William F	92.35
02257	8/1/2024	Aflac	146.28
EFT 361	8/30/2024	Dept of Finance & Admin.	1,063.35
<b>Outstanding Checks Totals</b>			<b>1,301.98</b>



**Statement Date** 08/31/2024  
**Accounts** First Community Bank Cd 274376  
**Companies** General Fund

<b>Statement Balance:</b>	\$219,617.42		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$943.48
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$219,617.42		
<b>Book Balance:</b>	\$219,617.42		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	8/31/2024	Interest	943.48
<b>Cleared Deposits Totals</b>			<b>943.48</b>

Statement Date 08/31/2024

Accounts Sewer Revenue -O & M Checking

Companies Sewer Fund

<b>Statement Balance:</b>	\$35,419.05		
<b>- Outstanding Checks:</b>	\$344.78	<b>Cleared Checks:</b>	27 \$40,870.59
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	65 \$34,265.23
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$35,074.27		
<b>Book Balance:</b>	\$35,074.27		
<hr/>			
<b>Difference</b>	\$0.00		
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Ref #	Date	Name	Amount
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**Cleared Checks**

	8/19/2024	Centennial Bank	138.30
03119	7/24/2024	Arkansas Testing Labs, Inc	310.00
03126	7/29/2024	Card Services Center - MasterCard	328.86
03127	7/31/2024	US Post Office Hardy	283.36
03128	8/8/2024	Arkansas Democrat-Gazette, Inc	101.68
03129	8/8/2024	B & B Supply of Highland	32.91
03130	8/8/2024	Diversified Technology Corp	1,719.32
03131	8/8/2024	G & C Supply Co., Inc.	162.39
03132	8/8/2024	Stribling Equipment	142.92
03133	8/12/2024	Arkansas Dept. of Agriculture	2,410.58
03134	8/13/2024	RD Short Lived Asset Account	7,000.00
03135	8/13/2024	Jack Tyler Engineering, Inc	12,000.00
03136	8/20/2024	Sewer Meter Deposit	75.00
03137	8/20/2024	Sewer Meter Deposit	50.00
03138	8/20/2024	Arkansas Testing Labs, Inc	452.00
03139	8/20/2024	Bumper to Bumper	21.88
03140	8/20/2024	Card Services Center - MasterCard	1,200.13
03141	8/20/2024	Harps Food Store # 376	59.15
03142	8/21/2024	General Fund Checking	10.00
03143	8/21/2024	Sewer Meter Deposit	75.00
03144	8/26/2024	Sewer Meter Deposit	75.00
03146	8/30/2024	Sewer Meter Deposit	75.00
EFT 595	8/2/2024	Payroll Fund	3,457.71
EFT 596	8/8/2024	Usda Service Center	4,551.00
EFT 597	8/8/2024	Usda Service Center	465.00
EFT 598	8/16/2024	Payroll Fund	2,869.10
EFT 599	8/30/2024	Payroll Fund	2,804.30
<b>Cleared Checks Totals</b>			<b>40,870.59</b>

**Cleared Deposits**

	8/31/2024	Interest	16.76
O&M 08 01	8/1/2024	8/1/2024 Deposit	81.68
O&M 08 02	8/2/2024	8/2/2024 Deposit	297.40
O&M 08 05	8/5/2024	8/5/2024 Deposit	1,311.82
O&M 08 05	8/5/2024	8/5/2024 Deposit	256.10
O&M 08 05	8/5/2024	8/5/2024 Deposit	487.43
O&M 08 05	8/5/2024	8/5/2024 Deposit	53.76
O&M 08 06	8/6/2024	8/6/2024 Deposit	777.51

Ref #	Date	Name	Amount
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### Cleared Deposits

O&M 08 07	8/7/2024	8/7/2024 Deposit	1,254.60
O&M 08 07	8/7/2024	8/7/2024 Deposit	57.74
O&M 08 07	8/7/2024	8/7/2024 Deposit	32.14
O&M 08 08	8/8/2024	8/8/2024 Deposit	1,221.87
O&M 08 09	8/9/2024	8/9/2024 Deposit	748.61
O&M 08 09	8/9/2024	8/9/2024 Deposit	211.75
O&M 08 12	8/12/2024	8/12/2024 Deposit	3,868.39
O&M 08 12	8/12/2024	8/12/2024 Deposit	131.63
O&M 08 12	8/12/2024	8/12/2024 Deposit	48.14
O&M 08 12	8/12/2024	8/12/2024 Deposit	71.01
O&M 08 12	8/12/2024	8/12/2024 Deposit	353.22
O&M 08 13	8/13/2024	8/13/2024 Deposit	948.57
O&M 08 14	8/14/2024	8/14/2024 Deposit	2,512.97
O&M 08 15	8/15/2024	8/15/2024 Deposit	1,696.92
O&M 08 15	8/15/2024	8/15/2024 Deposit	2,008.04
O&M 08 15	8/15/2024	8/15/2024 Deposit	9,814.28
O&M 08 15	8/15/2024	8/15/2024 Deposit	89.42
O&M 08 16	8/16/2024	8/16/2024 Deposit	878.91
O&M 08 16	8/16/2024	8/16/2024 Deposit	169.13
O&M 08 16	8/16/2024	8/16/2024 Deposit	474.70
O&M 08 19	8/19/2024	8/19/2024 Deposit	509.58
O&M 08 20	8/20/2024	8/20/2024 Deposit	338.67
O&M 08 20	8/20/2024	8/20/2024 Deposit	230.49
O&M 08 20	8/20/2024	8/20/2024 Deposit	250.76
O&M 08 21	8/21/2024	8/21/2024 Deposit	753.98
O&M 08 22	8/22/2024	8/22/2024 Deposit	103.55
O&M 08 23	8/23/2024	8/23/2024 Deposit	231.05
O&M 08 23	8/23/2024	8/23/2024 Deposit	178.55
O&M 08 26	8/26/2024	8/26/2024 Deposit	28.05
O&M 08 26	8/26/2024	8/26/2024 Deposit	791.24
O&M 08 27	8/27/2024	8/27/2024 Deposit	143.79
O&M 08 27	8/27/2024	8/27/2024 Deposit	149.82
O&M 08 27	8/27/2024	8/27/2024 Deposit	97.85
O&M 08 29	8/29/2024	8/29/2024 Deposit	75.00
O&M 08 30	8/30/2024	8/30/2024 Deposit	337.79
O&M 08 30	8/30/2024	8/30/2024 Deposit	45.56
O&M 09 05	8/5/2024	8/5/2024 Deposit	50.00
O&M 09 05	8/21/2024	8/21/2024 Deposit	75.00

**Cleared Deposits Totals** 34,265.23

### Outstanding Checks

03118	7/16/2024	Goss, Jeffery	61.42
03145	8/29/2024	US Post Office Hardy	283.36

**Outstanding Checks Totals** 344.78

**Statement Date** 08/31/2024

**Accounts** RD Debt Service Reserve

**Companies** RD Debt Service Reserve

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

<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
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**Totals** \_\_\_\_\_

**Statement Date** 08/31/2024  
**Accounts** 1st Comm. Debt Resv CD-274375  
**Companies** RD Debt Service Reserve

<b>Statement Balance:</b>	\$65,398.11		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$280.95
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$65,398.11		
<b>Book Balance:</b>	\$65,398.11		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
	8/31/2024	Interest	280.95
<b>Cleared Deposits Totals</b>			<u>280.95</u>

**Statement Date** 08/31/2024

**Accounts** RD Replacement Reserve

**Companies** Sewer Fund

<b>Statement Balance:</b>	\$15,864.27		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	1 \$12,603.90
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$7,000.00
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$15,864.27		
<b>Book Balance:</b>	\$15,864.27		
<hr/>			
<b>Difference</b>	\$0.00		
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<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
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**Cleared Checks**

01023	8/13/2024	Jack Tyler Engineering, Inc	12,603.90
<b>Cleared Checks Totals</b>			<b>12,603.90</b>

**Cleared Deposits**

O&M 08 13	8/13/2024	8/13/2024 Deposit	7,000.00
<b>Cleared Deposits Totals</b>			<b>7,000.00</b>

**Statement Date** 08/31/2024  
**Accounts** 1st Communty S/F/P Account  
**Companies** S/F/P Account

<b>Statement Balance:</b>	\$253,298.27		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	1 \$10,000.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	2 \$15,265.63
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$253,298.27		
<b>Book Balance:</b>	\$253,298.27		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00090	8/27/2024	Street Fund	10,000.00
<b>Cleared Checks Totals</b>			<b>10,000.00</b>
<b>Cleared Deposits</b>			
	8/31/2024	Interest	14.80
Street 08 22	8/23/2024	8/22/2024 Deposit	15,250.83
<b>Cleared Deposits Totals</b>			<b>15,265.63</b>

Statement Date 08/31/2024

Accounts Sewer Met Deposit - Centennial

Companies Sewer Fund

Statement Balance:	\$13,920.25		
- Outstanding Checks:	\$45.25	Cleared Checks:	5 \$171.58
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	12 \$875.00
<hr/>			
Reconciled Balance Per Statement:	\$13,875.00		
Book Balance:	\$13,875.00		
<hr/>			
Difference	\$0.00		
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Ref #	Date	Name	Amount
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**Cleared Checks**

01111	6/24/2024	Trevino, Ermila	37.73
01117	7/11/2024	Happy Feet Too	34.50
01123	7/30/2024	Highland Nutrition	41.12
01124	7/30/2024	Collins, Mary	8.23
01125	8/5/2024	General Fund Checking	50.00
<b>Cleared Checks Totals</b>			<b>171.58</b>

**Cleared Deposits**

Meter Deposit 08	8/2/2024	8/2/2024 Deposit	75.00
Meter Deposit 08	8/6/2024	8/6/2024 Deposit	75.00
Meter Deposit 08	8/16/2024	8/16/2024 Deposit	75.00
Meter Deposit 08	8/21/2024	8/21/2024 Deposit	150.00
Meter Deposit 08	8/27/2024	8/27/2024 Deposit	150.00
Meter Deposit 08	8/30/2024	8/30/2024 Deposit	150.00
O&M 08 19	8/19/2024	8/19/2024 Deposit	75.00
Street 08 20	8/20/2024	8/20/2024 Deposit	125.00
<b>Cleared Deposits Totals</b>			<b>875.00</b>

**Outstanding Checks**

01018	8/3/2021	Chance, Josh	39.78
01073	5/2/2023	Groff, Constance	5.47
<b>Outstanding Checks Totals</b>			<b>45.25</b>



**Statement Date** 08/31/2024

**Accounts** First Community USDA Grant

**Companies** General Fund

<b>Statement Balance:</b>	\$1.17		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	0 \$0.00
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$1.17		
<b>Book Balance:</b>	\$1.17		
<hr/>			
<b>Difference</b>	\$0.00		
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<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
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**Totals** \_\_\_\_\_



## 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

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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 by the City of Highland Sewer Department, as of December 31, 2023. City of Highland Sewer Department's management is responsible for the Sewer 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 their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to 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 did not receive a response to our confirmation request for three bank accounts with one financial institution. We noted no other 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 subledger. We determined proper authorization of five customer adjustments.

We noted no exceptions as a result of these procedures when vouching billings to the accounts receivable subledger. However, while conducting adjustment approval testing, we noted one exception, which was the absence of an approval signature.

**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 Viridon 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 other 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 exceptions as a result of these procedures. There was one property, plant, and equipment addition and no disposals during the year ended December 31, 2023.

**6. Long-Term Debt**

We scheduled long-term debt and verified changes in all balances for the year. We confirmed loans with the lenders. We determined that the appropriate debt service accounts had been established and that monthly deposits had been made to the accounts.

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, while established, was underfunded by \$194,796.

**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*  
**Welch, Couch & Company, PA**  
Certified Public Accountants

Batesville, Arkansas  
August 16, 2024

**CITY OF HIGHLAND SEWER DEPARTMENT**  
**Independent Accountant's Compilation Report**  
**and Financial Statements**

**December 31, 2023**

CITY OF HIGHLAND SEWER DEPARTMENT

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**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

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**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 (a proprietary fund of the City of Highland, Arkansas), as of and for the year ended December 31, 2023, 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 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 City of Highland Sewer 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.

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

*Welch, Couch & Company, PA*  
**Welch, Couch & Company, PA**  
Certified Public Accountants

Batesville, Arkansas  
August 16, 2024

**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 Viridon 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, 2023**

<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	\$ 29,714
Accounts receivable	22,504
Inventory	24,048
Prepaid expenses	1,685
<b>Total current assets</b>	<b>77,951</b>
<b>Restricted assets</b>	
Restricted cash and cash equivalents	103,299
<b>Total restricted assets</b>	<b>103,299</b>
<b>Capital assets</b> , net of accumulated depreciation of \$1,882,361	<b>3,448,735</b>
<b>Total assets</b>	<b>\$ 3,629,985</b>
<b>Liabilities and Net Position</b>	
<b>Current liabilities</b>	
Current maturities of long-term debt	\$ 47,674
Accounts payable	2,535
Accrued interest payable	2,959
Accrued payroll	694
Interfund payable - street	25,086
<b>Total current liabilities</b>	<b>78,948</b>
<b>Long-term debt</b> , net of current maturities	<b>1,090,422</b>
<b>Other noncurrent liabilities</b>	
Sewer deposits payable	13,576
<b>Total other noncurrent liabilities</b>	<b>13,576</b>
<b>Total liabilities</b>	<b>1,182,946</b>
<b>Net position</b>	
Net investment in capital assets	2,310,639
Unrestricted	33,101
Restricted for:	
Debt Service	103,299
<b>Total net position</b>	<b>2,447,039</b>
<b>Total liabilities and net position</b>	<b>\$ 3,629,985</b>

See independent accountant's compilation report.

CITY OF HIGHLAND SEWER DEPARTMENT

Statement of Revenues, Expenses and Changes in Net Position

Year Ended December 31, 2023

<b>Operating revenues</b>	
Sewer revenue	\$ 308,317
Other revenue	60,259
<b>Total operating revenues</b>	<u>368,576</u>
<b>Operating expenses</b>	
Salary and wages	20,635
Employee benefits	4,626
Utilities	23,946
Professional fees	8,327
Education	548
Insurance	3,949
Laboratory fees	4,383
Office expenses	3,454
Supplies	103,078
Repairs and maintenance	45,526
Waste disposal	3,130
Depreciation expense	116,619
<b>Total operating expenses</b>	<u>338,221</u>
<b>Operating income</b>	<u>30,355</u>
<b>Nonoperating revenues/(expenses)</b>	
ARPA Grant	39,727
Interest income	174
Interest expense	(48,838)
<b>Total nonoperating revenues/(expenses)</b>	<u>(8,937)</u>
<b>Change in net position</b>	21,418
<b>Net position, beginning of year</b>	<u>2,425,621</u>
<b>Net position, end of year</b>	<u>\$ 2,447,039</u>

See independent accountant's compilation report.



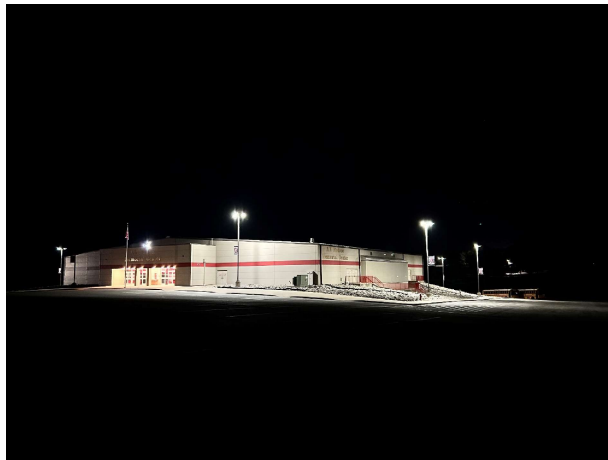
# CITY OF HIGHLAND LIGHTING PHOTOS

Most of our Neighbors have good lighting practices and some bad lighting practices. This presentation is meant to education only and not place blame on any businesses or citizens.

1

## Good lighting practices (A. L. Hutson Center)

\* Shielded parking lot lights and downward-facing building mounted lights \*



2

## Poor Lighting Practices (A. L. Hutson Center)

\*Horizontally-facing LED panel light that blinds traffic and is a nuisance to houses across street. \*



3

## Good Lighting Practices (Cherokee Elem.)

\* Downward-facing lighting and Indirect Lighting, use of Sconces \*



4

## Poor Lighting Practices (Cherokee Elem.)

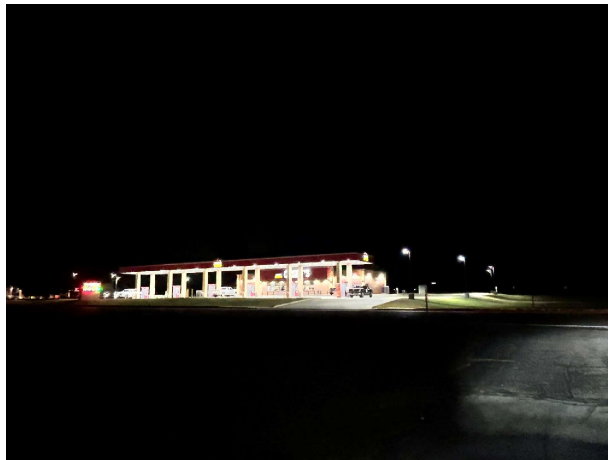
\* Horizontally-facing LED panel lights. Dangerous for driving. \*



5

## Good Lighting Practices (Caseys Gen. Store)

\* Downward facing Lighting and Shielded Parking lot lights. \*



6

## Good Lighting Practices (Caseys Gen. Store)

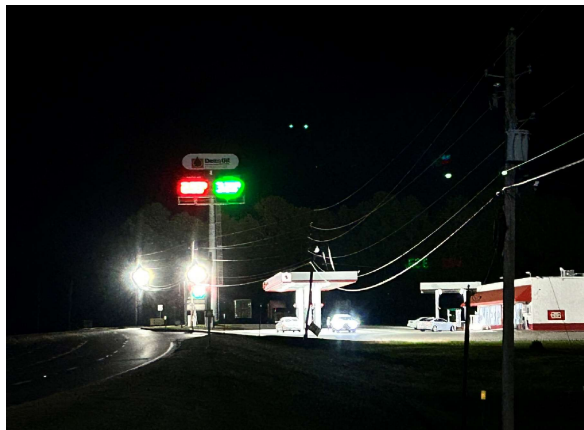
\* Proper use of Downward facing indirect lighting. \*



7

## Poor Lighting Practices (Highland Trav. Center)

\* The gas station has good lighting practices, but blinds oncoming traffic with poorly placed LED panel lights. \*



8

## Good Lighting Practices (Tri-County Funeral)



9

## Good Lighting Practices (KFC-Taco Bell)

\* Use of Downward and Indirect Lighting \*



10

## Poor Lighting Practices (KFC Taco Bell)

\* LED Panel Flood light blinds drive-thru customers and neighbors \*



11

## Good Lighting Practices (Iveys Automotive)

\* Indirect and Downward Facing Lighting. Company corrected poor lighting to be a good neighbor. \*



12

## Good Lighting Practices (Iveys Automotive)



13

## Good Lighting Practices (Highland Schools)

\* Downward facing Sign Lighting. \*



14

## Poor Lighting Practices (Highland Schools)



15

## Poor Lighting Practices (Highland Schools)



16



## Good Lighting Practices (Dollar General)

\* Downward Facing Building Lighting and Shielded Parking lot Lighting \*



17

## Poor Lighting Practices (Cox Implement)

\* Multiple LED Panel Flood Lights in all Directions. \*



18

## Poor Lighting Practices (Cox Implement)



19

## Poor Lighting Practices (Highland Laundromat and U Store and More) \* LED Panel Lights in all directions that blind oncoming traffic. \*



20

## Poor Lighting Practices(Highland Laundromat)

\* LED Panel Light directed at rear of property which is an empty field. \*



21

## Poor Lighting Practices (FM 101 Rd, Storage and Church)

\* LED Panel Lights Blind Oncoming traffic. "



22

## Summary

- Good Night-time Lighting is important for our personal safety and the safety of our property.
- Poor Night-time Lighting can be dangerous and invasive to our friends and neighbors.
- Poor Night-time Lighting can cause harm to our well-being, nature, and enjoyment of the outdoors.

23

No one wants a Permanent All-Night  
Ballgame in their Backyard.



24

**WHEREAS** we understand that good outdoor lighting at night benefits all citizens.

**WHEREAS**, we understand that good lighting increases safety, creates a town's evening character, and provides security.

**WHEREAS**, we understand that new lighting technologies, such as LED lights, have produced lights that are extremely powerful, and when improperly installed, create problems of excessive glare, light trespass, and higher energy usage.

**WHEREAS**, we understand that Excessive Glare can be annoying and may cause safety problems.

**WHEREAS**, we understand that Light Trespass reduces everyone's privacy and reduces the enjoyment of all properties.

**WHEREAS**, we understand that Higher Energy use results in increased cost for everyone. This ordinance is intended to reduce the problems created by improperly designed and installed outdoor lighting. It is intended to eliminate problems of glare, minimize light trespass, and help reduce the energy and financial costs of outdoor lighting by establishing regulations that limit the area that certain kinds of outdoor-lighting fixtures can illuminate and by limiting the total allowable illumination of lots located in the City of Highland. All business, residential, and community driveway, sidewalk, and property luminaires should be installed with the idea of being a "good neighbor", with attempts to keep unnecessary direct light from shining onto abutting properties or streets.

## Article 1

**1.1 DEFINITIONS:** For the purposes of this Ordinance, terms used shall be defined as follows:

**Direct Light,** Light emitted directly from the lamp, off of the reflector or reflector diffuser, or through the reflector or diffuser lens, of luminaire.

**Fixture,** the assembly that houses the lamp or lamps and can include all or some of the following parts: a housing, a mounting bracket or pole socket, a lamp holder, ballast, a reflector, or mirror, and/or a refractor lens.

**Flood or Spotlight:** Any light fixture or lamp that incorporates a reflector or a refractor to concentrate the light output into directed beam in a particular direction.

**Fully-shielded lights:** outdoor light fixtures shielded or constructed so that no light rays are emitted by the installed fixture at angles above the horizontal plane as certified by a photometric test report.

**Glare:** Light emitting from a luminaire with an intensity great enough to reduce a viewer's ability to see, and in extreme cases causing momentary blindness.

**Grandfathered luminaires:** Luminaires not conforming to this code that were in place at the time this code was voted into effect. When an ordinance "grandfathers" a luminaire, it means that such already-existing outdoor lighting does not need to be changed unless

**Height of Luminaire:** The height of a luminaire shall be the vertical distance from the ground directly below the centerline of the luminaire to the lowest direct-light-emitting part

of the luminaire.

**Indirect Light:** Direct light that has been reflected or has scattered off of other surfaces.

**Lamp:** The component of a luminaire that produces the actual light.

**Light Trespass:** The shining of light produced by a luminaire beyond the boundaries of the property on which it is located.

**Lumen:** A unit of luminous flux. One footcandle is one lumen per square foot. For the purposes of this Ordinance, the lumen-output values shall be the INITIAL lumen output ratings of a lamp.

**Luminaire:** This is a complete lighting system, and includes a lamp or lamps and a fixture.

**Outdoor Lighting:** The night-time illumination of an outside area or object by any man-made device located outdoors that produces light by any means.

**Off-Site Sign:** Any sign which directs attention to a business, profession, product, or service which is not sold, conducted, or offered on the premises or at the location where the sign is located.

**Temporary outdoor lighting:** The specific illumination of an outside area of object by any man-made device located outdoors that produces light by any means for a period of less than 7 days, with at least 180 days passing before being used again.

## Article 2

**2.1 REGULATIONS:** All public and private outdoor lighting installed in the City of Highland shall comply with the requirements established by this Ordinance. **This includes any electric utility.** All previous language in Highland bylaws and ordinances regarding outdoor lighting is replaced with this ordinance.

### **2.2 CONTROL OF GLARE – LUMINAIRE DESIGN FACTORS:**

- A. Any luminaire (light fixture containing one or more lamps), not limited to flood or spot luminaires, pole or structure mounted, shall not emit any direct light above a horizontal plane through the lowest direct-light-emitting part of the luminaire. This can be remedied by a variety of means, but not limited to direction or shielding of the luminaire.

### **2.3 EXCEPTIONS TO CONTROL OF GLARE:**

- A. Any luminaire with a lamp or lamps rated at a total of 5,000 lumens or LESS may be used without restriction to light distribution, except that if any spot of flood luminaire rated 5,000 lumens or LESS is aimed, directed, or focused such as to cause direct light from the luminaire to be directed toward adjacent or nearby land or buildings, or to create glare perceptible to persons operating motor vehicles on public ways, or when multiple luminaires are installed in a way to exceed 5,000 lumens in a

specific area, the luminaire or luminaires shall be redirected or its light output controlled as necessary to eliminate such conditions.

- B. All temporary emergency lighting used by the Police or Fire Departments or other emergency services, as well as all vehicular luminaires, shall be exempt from the requirements of this article.
- C. All hazard warning luminaires required by Federal regulatory agencies are exempt from the requirements of this article, except that all luminaires used must be red and must be shown to be as close as possible to the Federally required minimum lumen output requirement for the specific task.
- D. Law Governing Conflicts. Where any provision of federal, state, county, or city statutes, codes, or laws conflicts with any provision of this code, the most restrictive shall govern unless otherwise regulated by law.
- E. A lumen measurement required under this subsection shall:
  - (a) Not be made within thirty (30) minutes after sunset or thirty (30) minutes before sunrise:
  - (b) Be taken from or as close as is practically possible to directly in front of or perpendicular from the center point of the luminaire and when related to streets, as close to eye level of a driver when possible.
  - (c) Be taken from or as close as practically possible to the property perimeter where the light trespass is occurring.

#### **2.4 OUTDOOR ADVERTISING SIGNS.**

- A. Top Mounted Fixtures Required. Lighting fixtures used to illuminate an outdoor advertising sign shall be mounted on the top of the sign structure. All such fixtures shall comply with the shielding requirements of Section 2.2. Bottom-mounted outdoor advertising-sign lighting shall not be used.
- B. Outdoor advertising signs of the type constructed of translucent materials and wholly illuminated from within do not require shielding. Dark backgrounds with light lettering or symbols are preferred, to minimize detrimental effects. Unless conforming to the above dark background preference, total lamp wattage per property shall be less than 41 watts.
- C. Compliance Limit. Existing outdoor advertising structures shall be brought into conformance with this Code within 2 years from the date of adoption of this provision.

#### **2.5 RECREATIONAL FACILITIES.**

- A. Any light source permitted by this Code may be used for lighting of outdoor recreational facilities (public or private), such as, but not limited to, football fields, soccer fields, baseball fields, softball fields, tennis courts, or show areas, provided all of the following conditions are met:
  - a. All fixtures used for event lighting shall be fully shielded as defined in Section 2.2 of this Code, or be designed or provided with sharp cut-off capability, so as to minimize up-light, spill-light, and glare.
  - b. All events shall be scheduled so as to complete all activity before or as near to 10:30 p.m. as practical, but under no circumstances shall any illumination of the playing field, court, or track be permitted after 11:00 p.m. except to conclude a scheduled event that was in progress before 11:00 p.m. and circumstances prevented concluding before 11:00 p.m.

**Exceptions:** Any light source used for such events that shall be turned-off at the conclusion of the event.

## **2.6 PROHIBITIONS.**

- A. Laser Source Light. The use of laser source light or any similar high intensity light for outdoor advertising or entertainment, when projected above the horizontal is prohibited.
- B. Searchlights. The operation of searchlights for advertising purposes is prohibited.

## **2.7 TEMPORARY OUTDOOR LIGHTING.**

- A. Any temporary outdoor lighting that conforms to the requirements of this Ordinance shall be allowed. Nonconforming temporary outdoor lighting may be permitted by the Highland Planning Commission or Code Enforcement Officer after considering: (1) the public and/or private benefits that will result from the temporary lighting; (2) any annoyance or safety problems that may result from the use of the temporary lighting; (3) and the duration of the temporary nonconforming lighting. The applicant shall submit a detailed description of the proposed temporary nonconforming lighting to the Highland Planning Commission, which shall consider the request at a duly called meeting. Prior notice of the meeting of the Highland Planning Commission shall be given to the applicant and to the City of Highland Mayor's office. The Highland Planning Commission shall render its decision on the temporary lighting request within two weeks of the date of the meeting. A failure by the Highland Planning Commission to act on a request within the time allowed shall constitute a denial of the request.

## **ARTICLE 3**

### **3.1 EFFECTIVE DATE AND GRANDFATHERING OF NONCONFIRMING LUMINAIRES:**

- A. This ordinance shall take effect immediately upon approval by the Highland City Council and shall supersede and replace all previous ordinances pertaining to outdoor lighting.
- B. All luminaires lawfully in place prior to the date of the Ordinance shall be granted a two (2) year grace period to allow time to conform with this ordinance. Luminaires that direct light toward streets or parking lots that cause disability glare to motorists or cyclists should be either shielded or re-directed within 180 days of notification, so that the luminaires do not cause a potential hazard to motorists or cyclists.

## **ARTICLE 4**

### **4.1. NEW SUB-DIVISION CONTRUCTION.**

- A. Submission Contents. The applicant for any permit required by any provision of the laws of this jurisdiction in connection with proposed work involving outdoor lighting fixtures shall submit (as part of the application for permit) evidence that the proposed work will comply with this Code. The submission shall contain but shall not necessarily be limited to the following, all or part of which may be part or in addition to the information required elsewhere in the laws of this jurisdiction upon application for the required permit:

Plans indicating the location on the premises, and the type of illuminating devices, fixtures, lamps, supports, reflectors, and other devices;



description of the illuminating devices, fixtures, lamps, supports, reflectors, and other devices and the description may include, but is not limited to, catalog cuts by manufacturers and drawings (including sections where required)

photometric data, such as that furnished by manufacturers, or similar showing the angle of cut off or light emissions.

- B. Additional Submission. The above required plans, descriptions and data shall be sufficiently complete to enable the plans examiner to readily determine whether compliance with the requirements of this Code will be secured. If such plans, descriptions and data cannot enable this ready determination, by reason of the nature or configuration of the devices, fixtures, or lamps proposed, the applicant shall additionally submit as evidence of compliance to enable such determination such certified reports of tests as will do so provided that these tests shall have been performed and certified by a recognized testing laboratory.
- C. Subdivision Plat Certification. If any subdivision proposes to have installed street or other common or public area outdoor lighting, the final plat shall contain a statement certifying that the applicable provisions of the City of Highland Outdoor Lighting Code will be adhered to.
- D. Lamp or Fixture Substitution. Should any outdoor light fixture, or the type of light source therein, be changed after the permit has been issued, a change request must be submitted to the City of Highland for approval, together with adequate information to assure compliance with this code, which must be received prior to substitution.

## ARTICLE 5

### 2.8 NOTIFICATION REQUIREMENTS AND PETITIONS:

- A. The City of Highland building permit shall require disclosure of the planned projects outdoor lighting.
- B. Within 60 days of the enactment of this ordinance, the Code Enforcement Officer or Mayor's office shall send a copy of the Outdoor Lighting Ordinance, with a cover letter to all local electricians and local electric utility (including at least those in the City of Highland and may also send the same to those in the Cities of Ash Flat, Cherokee Village, and Hardy).
- C. Upon petition to the commission, in the manner and method established by the commission, the commission may waive any provision of this ordinance on a case-by-case basis if consideration has been given to reduce light pollution, save taxpayer dollars, and to protect the nighttime environment.
- D. A waiver under subsection (C) of this section may be appealed to the commission by a citizen of the city where the waiver was applied.
- E. The commission shall then hold a public hearing to hear all sides, before making a final decision.

## ARTICLE 6

### 6.1. VIOLATIONS, LEGAL ACTIONS, AND PENALTIES:

- A. Violation. It shall be unlawful for any person or entity to violate any of the provisions of this Ordinance. Each and every day during which the violation continues shall constitute a separate offense.

- B. Violations, if, after investigation, the Code Enforcement Officer finds that any provision of the Ordinance is being violated, he shall give notice by hand delivery or by certified mail (warning), return-receipt requested, of such violation to the owner and/or to the occupant of such premises, demanding that violation be abated within sixty (60) days of the date of hand delivery or of the date of mailing of the notice. If the violation is not abated within the sixty-day period, the Code Enforcement Officer may institute actions and proceedings, to enjoin, restrain, or abate any violations of this Ordinance and to collect the penalties for such violations.
- C. Penalties: A violation of this Ordinance, or any provision thereof, shall be punishable by a civil penalty of not less than fifty dollars nor more than one thousand dollars. The imposition of a fine under this Code shall not be suspended. Each month of violation after the expiration of the sixty-day period provided in paragraph B shall constitute a separate offense for the purpose of calculating the civil penalty.
- D. Money raised by fines assessed under subsection (C) of this section shall be deposited into the general fund of the city.

Passed and approved this the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

APPROVED:

\_\_\_\_\_  
Kyle Crawford, Mayor

ATTEST:

\_\_\_\_\_  
Mary Ruth Wiles, Recorder/Treasurer

(seal)