

**City of Highland**  
**Regular Council Meeting**  
**Date December 12, 2017**

- 1) Determination of Quorum
- 2) Roll Call
- 3) Welcome Guests
- 4) Pledge of Allegiance to the Flag of our Country
- 5) Moment of Silence
- 6) Approval of Agenda of December 12, 2017 & Minutes of November 14 and 28
- 7) **Correspondence: Grant approval**
- 8) **Jim Hunt**
- 9) **November Reports**
  - (a) Fire Department 06
  - (b) Police Department 07
  - (c) Street Department 08
  - (d) Sewer Department 09
  - (e) Code Enforcement 10
  - (f) Planning and Zoning did not meet
  - (g) Airport 11 -13
  - (h) Tri-County Solid Waste no report
  - (i) Recorder/Treasurer Reports 14-47
- 8) **Unfinished Business - None**
- 9) **New Business**
  - (a) Ordinance 17-05 adopting LOPFI for police department - 48
  - (b) Resolution 18-01 adopting 2018 Budget - 49
  - (c) Resolution 18-02 adopting 2018 Budget Salary - 50
  - (d) Vehicles
- 10) **Council Member Comments**
- 11) **Guest Comments**
- 12) **Calendar & Announcements**
  - a) Friday December 22 and Monday December 25 Closed for Christmas
  - b) Monday January 1 closed for New Year
  - c) Tuesday, January 2 Planning and Zoning Meeting - 5:30
  - d) Tuesday, Tuesday, January 09<sup>th</sup> Council Meeting - 6:00
  - e) 2018 Winter Conference January 10-12
  - f) Monday January 15<sup>th</sup> Closed for Martin Luther King

**Adjournment**

November 14, 2017  
6:00 o'clock P.M.  
City of Highland Council Chambers  
1662 Hwy 62-412, Highland, Arkansas

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Council Members met at 5:00 for a workshop meeting to review the proposed 2018 budget. Food was provided and was open to the public.

Mayor Truitt declared that there was a quorum and called the regular meeting of the Highland City Council scheduled Tuesday, November 14, 2017 to order at 6:00 PM.

Recorder/Treasurer Wiles called the roll and the following council members answered to their names: Jack Kimbrell, Ernest Joe Black, Ty Casey, Randy Hutchinson, Kenneth Massey, Melody Brink, Dennis Burton and Mary Jo Morris. Absent:

Also, present Fire Chief Kal Dienst, Police Chief Shane Russell, City Attorney Jon Abele and other Guests. Absent: Public Works Supervisor Robert Monroe

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

Mayor Truitt asked for approval of the agenda of November 14, 2017 and minutes October 10, 2017. Council Member Dennis Burton made a motion to accept the agenda of November 14, 2017 and Minutes of October 10, 2017. Council Member Joe Black seconded the motion and it passed with a vote as follows:

Vote Aye: Morris, Hutchinson, Burton, Casey, Brink, Black, Massey, Kimbrell

Vote Nay: None

**The motion carried was approved with 8 yeas - 0 nay's**

**Speaker: Pamela Poulsen** Ms. Poulsen complained that the placement of slow children at play and the 35-mile hour speed signs was wrong.

**Chad Wiles** did not show up to speak

**Lisa Auld** turned in a petition from concern citizens who live around Lake Mirandy to stop nighttime fishing. Petition attached.

**Reports    All reports are part of Council Packet**

**Fire Department** – Fire Chief Dienst reviewed his report.

**Police Department** – Chief Russell reviewed his report.

**Street, Sewer, Code Enforcement-**

**Planning Commission** Commissioner/Council Member Massey reviewed Planning report

**Tri-County Solid Waste Report** – Report attached

**Airport Commission Report** – Report attached

**Recorder/Treasurer Financial Report**

Recorder/Treasurer Wiles review the financial reports. Wiles stated that sewer rates will have to go up on rates.

**Unfinished Business – none**

**New Business**

**November Meeting**

Council Members agreed to a budget workshop November 28 starting at 6:00pm.

**ADJOURNMENT:**

With no new business brought before the council, Council Member Dennis Burton made a motion to adjourn in memory of Robert Vance city of highland first mayor. Council Member Kenneth Massey seconded the motion, and there being no objection, the meeting adjourned at 7:05 PM.

Submitted by Mary Ruth Wiles, Recorder/Treasurer

PASSED and APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017

APPROVED:

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

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

(City Seal)

November 28, 2017  
6:00 o'clock P.M.  
City of Highland Council Chambers  
1662 Hwy 62-412, Highland, Arkansas

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Council Members met at 6:00 for a workshop meeting to review the proposed 2018 budget.

Mayor Truitt declared that there was a quorum and called the Special Call meeting of the Highland City Council scheduled Tuesday, November 28, 2017 to order at 7:05 PM.

Recorder/Treasurer Wiles called the roll and the following council members answered to their names: Jack Kimbrell, Ernest Joe Black, Randy Hutchinson, Kenneth Massey, Melody Brink, and Mary Jo Morris. Absent: Ty Casey and Dennis Burton

Also, present:

Fire Chief Kal Dienst, Police Chief Shane Russell, Public Works Supervisor Robert Monroe

**Transfer Money**

Council Member Jack Kimbrell made a motion to transfer money into Sewer O&M Account for Forty Thousand Dollars (\$40,000.00) from the General Fund Account. Council Member Joe Black seconded the motion and passed with a vote as follows:

Vote Aye: Black, Massey, Kimbrell, Morris, Hutchinson, Brink

Vote Nay: None:

**The motion carried was approved with 6 yeas - 0 nay's - 2 Absent**

**ADJOURNMENT:**

With no new business brought before the council, Council Member Jack Kimbrell made a motion to adjourn. Council Member Kenneth Massey seconded the motion, and there being no objection, the meeting adjourned at 7:10 PM.

Submitted by Mary Ruth Wiles, Recorder/Treasurer

PASSED and APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017

APPROVED:

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

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

(City Seal)



STATE OF ARKANSAS

ASA HUTCHINSON  
GOVERNOR

November 28, 2017

The Honorable Russell Truitt  
Mayor of Highland  
1662 Hwy 62/412  
Highland, AR 72542

Dear Mayor Truitt,

It is my pleasure to inform you that the Department of Parks and Tourism's Outdoor Recreation Grants Advisory Committee has recommended that the City of Highland be awarded a grant based on their FY 2018 application for Matching Grant funds.

I am pleased to award the City of Highland a Matching Grant in the amount of \$4,015.00 to assist in the construction of a fence along the streets near the basketball court, adding a concrete pad for a portable restroom, and adding trash receptacles at Highland City Park.

The Department of Parks and Tourism will contact you in the near future to explain our procedure for the awards. Best wishes for much success with your project.

Sincerely,

A handwritten signature in black ink, appearing to read "Asa Hutchinson".

Asa Hutchinson

AH:jb

cc: The Honorable Linda Collins-Smith, Arkansas State Senator  
The Honorable Frances Cavanaugh, Arkansas State Representative  
Kane Webb, Executive Director, Department of Parks and Tourism

# Highland Fire Dept.

Highland, AR

This report was generated on 12/7/2017 11:48:58 AM



## Incident Type and Street Name for Date Range

Incident Status: All | Start Date: 11/01/2017 | End Date: 11/30/2017

| Incident Date | Address   | Incident Type                            |
|---------------|---|--|
| 11/02/2017    | Hwy 62/412, Highland (Township of), AR 72542      | Assist invalid                           |
| 11/08/2017    | Meadow LN, Highland (Township of), AR 72542       | Medical assist, assist EMS crew          |
| 11/09/2017    | Rose RD, Highland (Township of), AR 72542         | Off-road vehicle or heavy equipment fire |
| 11/10/2017    | Timberlane Dr, Highland (Township of), AR 72542   | Medical assist, assist EMS crew          |
| 11/12/2017    | Rie RD, Highland (Township of), AR 72542          | Emergency medical service, other         |
| 11/18/2017    | Turkey Pen Rd, Highland (Township o, AR 72542     | Medical assist, assist EMS crew          |
| 11/20/2017    | B. Johns RD, Highland (Township of), AR 72542     | Building fire                            |
| 11/21/2017    | Dry Bone RD, Sharp (County), AR 72513             | Building fire                            |
| 11/21/2017    | Crossroads DR, Highland (Township of), AR 72542   | Medical assist, assist EMS crew          |
| 11/27/2017    | Moore Rd, Highland (Township of), AR 72542        | Medical assist, assist EMS crew          |
| 11/27/2017    | W Turkey Pen RD, Highland (Township of), AR 72542 | Brush or brush-and-grass mixture fire    |
| 11/27/2017    | 62/412 HWY, Highland (Township of), AR 72542      | Unauthorized burning                     |
| 11/28/2017    | Rock Creek RD, Sharp (County), AR 72542           | Forest, woods or wildland fire           |

**Total incidents: 13**

Dry conditions have caused an increase in fire calls, even with the burn ban.  
The Fire Department urges extreme caution when outside using equipment, or any other sources of heat.  
Two fires have been caused by lawnmower mufflers coming into contact with dry leaves.  
Have had two new volunteers join in the last month.  
Hosted Naloxone training program for Sharp County at the Fire Department Dec. 4th & 5th.

Lists the Incident Date, Street Name (including City, State, Zip), and Incident Type of incidents occurring within the given Date Range. Only Reviewed incidents are included.

## Highland Police Dept. Activity Report Nov 10<sup>th</sup> thru Dec 7<sup>th</sup>

|                   |    |
|-------------------|----|
| 911 Dispatches    | 57 |
| Citations         | 43 |
| Accidents         | 5  |
| Animal Complaints | 1  |
| Cases             | 20 |
| Felony Cases      | 3  |
| Arrests           | 8  |

Hours: 3 Fulltime Shift

### 4 Part-Times Used

| Mileage | 2009   | 2010   | 2012   | Truck1 | Truck2 |
|---------|--------|--------|--------|--------|--------|
|         | 172120 | 123875 | 104392 | 38860  | 35260  |
|         | 172466 | 124683 | 106165 | 39838  | 36500  |
| Totals  | 346    | 808    | 1773   | 978    | 1240   |

# Report for Date December 12 , 2017

## Council Meeting

### Highland Street Department Report

#### Roads

Graveled

Gravel (loads)

|                  |    |
|------------------|----|
| Cold Patch       | 2  |
| Roads Mowed      |    |
| Roads Graded     | 10 |
| Approx. Miles    | 2  |
| Culverts         |    |
| Leaf Vac (loads) | 18 |
| Vac. Roads       | 10 |
| Trash Cleanup    | 3  |
| Signs Installed  | 2  |

#### Equipment Miles

|                      |      |
|----------------------|------|
| Ford #01             | 344  |
| Ford #10             | 555  |
| Chevy #11            |      |
| Ford #12             |      |
| Dodge #2             | 1360 |
| Dump Truck #13       | 73   |
| Dump Truck #14       | 3    |
| Chipper Hrs.         |      |
| New Grader Hrs       | 12.7 |
| Backhoe Hrs. #18     | 14.4 |
| Excavator Hrs.       | 4.1  |
| New Holland Tractor- | 4.0  |

#### Work Detail:

**Cut brush back- 4 Roads & Park**

**Pushed trees back off Valleyheart**

**Brakes replaced on Dodge**

**Leaf Vac- Side and Rear of City Hall**



Report for December 2017  
Council Meeting

Highland Sewer Department November 2017 Report

|                    |    |
|--------------------|----|
| Sewer Calls        | 17 |
|                    | 1  |
| Sewer Inspection   | 2  |
| Waste Sludge       |    |
| Check Valve        |    |
| Installed Risers   |    |
| Pulled Pump        | 2  |
| Locate Sewer Pipes | 12 |
| New System         |    |
| New Sewer Line     |    |

**Work Detail:**

**Worked on influent pumps at plant**  
**Cleaned lift stations**  
**Emptied and Cleaned Sludge Mate**

# *City of Highland*

## *Code Enforcement Report*

*November 2017*

Building Permits: Larry White/ Remodel of Home

Bill Matselboba- Moving doublewide on Dusty Trail

Site Inspection:- Highland Assembly of God/ Foundation

Electric Inspection:-

Framing Inspection:

Inspection/Cleanup:- Mike Stanley/ Clean up trash on Dusty

Notes:

Sharp County Regional Airport Authority (SRCAA)  
c/o P & G Services LLC  
PO Box 881  
Hardy, AR 72542

Agenda

December 6, 2017  
3 p.m. at Airport Terminal Building

1. Call meeting to order
2. Introduce Guests
3. Approve minutes of last meeting
4. Review/Discuss/Approve bills
  - a. Financial Statements
  - b. 2018 Budget; discuss and approve
5. Old Business
  - a. Windcone/Beacon project closing
6. New Business
  - a. 2018 Project – Environmental Study
  - b. Municipal Property Insurance update
  - c. Officer Elections for 2018
7. Other Business
8. Adjourn

Next meeting: January 3, 2018, 3 p.m. at airport terminal building

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

Minutes of the December 6, 2017 Board Meeting

**Next meeting:** January 3, 2018 at 3:00 p.m. at the airport terminal building

**Attendees:** Chairman Hiers, Larry Kyril, Ron Page, Charles Wilson, Judge Gene Moore, Larry Thomas, Judy Brown, John Armstrong

**Absentees:** Mayor Jackson, Mayor Truitt, Stacy Horton, Fred Holzhauer, Charlotte Goodwin, Chasity Hart,

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

**Guests:** Thomas Dunlap

**Minutes of previous meeting:**

John Armstrong made a motion to approve the minutes of the November meeting. Larry Thomas seconded. Minutes were approved.

**Financial Report:** Judy Brown presented the financial reports for November 2017. Ms. Brown reported a bill was paid for diesel for the generator. The property insurance bill has changed due the property being revalued at replacement cost causing a \$163.00 increase in the premium. The full years property insurance premium will be approximately \$2300.00.

The City of Hardy has not made any further payments Commissioner Wilson stated there will be a Special Meeting held in Hardy next week to talk about finances. He plans to attend and make sure the airport assessment is in the budget.

Larry Thomas made a motion that the bills be paid and the financial reports filed for audit. Charles Wilson seconded. Motion passed.

Ms. Brown stated the budget for 2018 has been changed due to add the property insurance and the expected increased premium.

Chairman Hiers asked Ms. Brown to leave the room so the requested increase in bookkeeping cost could be discussed and voted on. Larry Thomas made a motion to approve the \$25.00 per month increase in bookkeeping costs for 2018 – 2020. John Armstrong seconded the motion. Motion passed.

Ron Page made a motion to approve the entire 2018 budget as presented. Larry Thomas seconded the motion. Motion passed. Chairman Hiers asked all members to present the budget to their city/county for inclusion in their 2018 budgets. Chairman Hiers will file the budget with the Clerk of the County.

**Old Business:** Chairman Hiers reported the lighted wind cone and beacon project has been completed. The final Delphi invoice submission has been delayed due to system problems with Delphi. Ms. Brown will continue to work with Delphi to complete the billing.

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

**New Business:** Chairman Hiers reported that he has been in contact with Fidelity. The lines from the hospital to the airport will be run tomorrow and the connection to the inside of the building will be done on 12/12/17.

Chairman Hiers stated all hangars have been rented.

Chairman Hiers stated Tommy Duncan is not interested in allowing the airport to remove trees on his property. The property is for sale and we will wait and deal with a new owner.

Chairman Hiers thanked Judge Moore and the county for their work in removing the trees from the property belonging to Jonathan Rhodes.. The tree obstruction on the north end of the runway also belongs to Mr. Rhodes and will be dealt with later.

The Environmental study for the 2018 project (PAPI lights and taxiway lighting) has been completed.

Chairman Hiers asked for committee reports. Commissioner Thomas indicated that B & B Painting has submitted a bid of \$2,400.00 to clear and paint the ceilings and walls in the terminal building. There will be another bid by a prospective painter tomorrow. The board has previously approved \$4,000 for the interior work to the terminal building.

Commissioner Page reported that there been some progress in working with Norm Heimbarger on grounds maintenance. There are some runway lights out and Commissioner Page will work with Norm to get them replaced.

Chairman Hiers asked Larry Kyril to report on the fuel situation since Commissioner Hart was not in attendance. Mr. Kyril stated that all fuel levels are currently in good shape. Propane is at 40%.

Chairman Hiers reported the lobby computer had been corrupted with porn. He has had it repaired and requests that it be kept in the backroom since most pilots have their own laptops or other devices to check conditions. Board approved his request. Commissioner Armstrong indicated there is software available to block these types of websites. He will investigate and report to the board.

Chairman Hiers indicated the State has checked our fuel flash point and we have not heard anything back.

**Other Business:** The agenda was in error; elections are in 2019.

**ADJOURN:** Since all business to come before the board was concluded Ron Page made a motion to adjourn. Charles Wilson seconded the motion. The motion passed. The meeting was adjourned at 4:00 p.m.

Respectfully submitted,  
Ron Page, Secretary

Prepared by: Judy E. Brown  
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# November 30, 2017

| Acct # | Bank          | Fund Name                                      | October            | November          | Change             |                   |
|--------|---------------|--|--------------------|-------------------|--------------------|-------------------|
| 1000   | FNB           | GENERAL  | 48,356.56          | 63,254.40         | 14,897.84          |                   |
| 1001   | 1st Community | Reserve Acct                                   | <u>112,587.75</u>  | <u>112,629.39</u> | 41.64              | <u>175,883.79</u> |
| 1002   |               | Petty Cash                                     | 50.00              | 50.00             | -                  |                   |
| 1010   | 1st Community | Fire Act 833                                   | 17,374.15          | 10,509.05         | (6,865.10)         |                   |
| 1700   |               | Accounts Rec                                   | 2,017.82           | 1,996.18          | (21.64)            |                   |
|        |               |  |                    |                   | -                  |                   |
|        |               |  |                    |                   | -                  |                   |
|        |               | <b>TOTALS</b>                                  | <b>180,386.28</b>  | <b>188,439.02</b> | <b>8,052.74</b>    |                   |
|        |               | <b><i>Street Fund</i></b>                      |                    |                   |                    |                   |
| 1211   | FNB           | STREETS  | 1,056.60           | 16,493.71         | 15,437.11          |                   |
| 1212   | 1st Community | Street Aid                                     | 18,158.42          | 19,608.27         | 1,449.85           |                   |
|        |               | <b>TOTALS</b>                                  | <b>19,215.02</b>   | <b>36,101.98</b>  | <b>16,886.96</b>   |                   |
|        |               | <b><u>OTHER FUND ACCOUNTS</u></b>              |                    |                   |                    |                   |
| 1008   | FNB           | DIRECT DEPOSIT                                 | 1.00               | 1.00              | -                  |                   |
| 1005   | Centennial    | Payroll Account                                | 1,108.72           | 1,928.26          | 819.54             |                   |
|        |               | <b><i>1st Community S/F/P Account</i></b>      |                    |                   |                    |                   |
| 1338   | 1st Community | Money Market                                   | 55,383.20          | 64,705.09         | 9,321.89           |                   |
|        |               |  |                    |                   | -                  |                   |
|        |               |  |                    |                   | -                  |                   |
|        |               |  |                    |                   | -                  |                   |
|        |               | <b>TOTALS</b>                                  | <b>55,383.20</b>   | <b>64,705.09</b>  | <b>9,321.89</b>    |                   |
|        |               | <b><i>Sewer Revenue &amp; O&amp;M Fund</i></b> |                    |                   |                    |                   |
| 1330   | Centennial    | Sewer - O & M Acct                             | 9,028.79           | 10,044.45         | 1,015.66           |                   |
| 1336   | 1st Community | Depr/Dept                                      | 98.39              | 105.89            | 7.50               |                   |
| 1337   | 1st Community | CD   | 75,186.87          | 75,282.02         | 95.15              |                   |
|        |               | <b>TOTALS</b>                                  | <b>84,314.05</b>   | <b>85,432.36</b>  | <b>1,118.31</b>    |                   |
|        |               |  |                    | <b>376,607.71</b> |                    |                   |
|        |               |  | <b>LAST MONTHS</b> | <b>411,848.94</b> | <b>(35,241.23)</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%   | (Sewer Bond 08/31/17) Street, Fire, Police .50% |                   | TOTAL 2017        | change from previous year |                   |
| 11  | 1       | 24,057.01               |                    | 16,038.01         | 8,019.00  |                   | 24,057.01         | 1,520.29                  |                   |
| 12  | 2       | 24,465.91               |                    | 16,310.61         | 8,155.30  |                   | 24,465.91         | -2,906.53                 |                   |
| 1   | 3       | 22,912.94               |                    | 15,275.29         | 7,637.65  |                   | 22,912.94         | 88.86                     |                   |
| 2   | 4       | 23,002.54               |                    | 15,335.03         | 7,667.51  |                   | 23,002.54         | -2,452.71                 |                   |
| 3   | 5       | 28,885.03               |                    | 19,256.69         | 9,628.34  |                   | 28,885.03         | -2,120.03                 |                   |
| 4   | 6       | 26,698.83               |                    | 17,799.22         | 8,899.61  |                   | 26,698.83         | 520.21                    |                   |
| 5   | 7       | 26,421.97               |                    | 17,614.65         | 8,807.32  |                   | 26,421.97         | 438.40                    |                   |
| 6   | 8       | 28,503.38               |                    | 19,002.25         | 9,501.13  |                   | 28,503.38         | -1,255.49                 |                   |
| 7   | 9       | 28,910.92               |                    | 19,273.95         | 9,636.97  |                   | 28,910.92         | 2,142.45                  |                   |
| 8   | 10      | 25,941.78               |                    | 17,294.52         | 8,647.26  |                   | 25,941.78         | 1,808.86                  |                   |
| 9   | 11      | 27,952.39               |                    | 18,634.93         | 9,317.46  |                   | 27,952.39         | 743.92                    |                   |
| 10  | 12      |                         |                    |                   |   |                   |                   |                           |                   |
|   |         | <b>287,752.70</b>       |                    | <b>191,835.13</b> | <b>95,917.57</b>                                |                   | <b>287,752.70</b> | <b>-1,471.77</b>          |                   |
|   |         |                         |                    |                   |   |                   |                   |                           |                   |
|   |         |                         |                    |                   |   |                   |                   |                           |                   |
|   |         | <b>2005</b>             | <b>2006</b>        | <b>2007</b>       | <b>2008</b>                                     | <b>2009</b>       | <b>2010</b>       | <b>2011</b>               | <b>2012</b>       |
| 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         |
| 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         |
| 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         |
| 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         |
| 3   | 5       | 30,959.30               | 28,593.30          | 31,784.52         | 26,081.90                                       | 29,969.67         | 29,940.95         | 27,563.24                 | 26,149.25         |
| 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         |
| 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         |
| 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         |
| 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         |
| 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         |
| 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         |
| 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         |
|   |         | <b>361,402.08</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>2013</b>             | <b>2014</b>        | <b>2015</b>       | <b>2016</b>                                     | <b>2017</b>       |                   |                           |                   |
| 11  | 1       | 24,753.93               | 23,583.62          | 23,979.46         | 22,536.72                                       | 24,057.01         |                   |                           |                   |
| 12  | 2       | 24,718.71               | 26,180.70          | 26,360.43         | 27,372.44                                       | 24,465.91         |                   |                           |                   |
| 1   | 3       | 20,195.43               | 22,256.16          | 23,186.37         | 22,824.08                                       | 22,912.94         |                   |                           |                   |
| 2   | 4       | 21,384.77               | 22,829.59          | 22,148.50         | 25,455.25                                       | 23,002.54         |                   |                           |                   |
| 3   | 5       | 25,256.30               | 26,037.82          | 25,439.34         | 31,005.06                                       | 28,885.03         |                   |                           |                   |
| 4   | 6       | 23,840.64               | 28,520.43          | 25,120.73         | 26,178.62                                       | 26,698.83         |                   |                           |                   |
| 5   | 7       | 25,405.41               | 26,951.93          | 25,155.66         | 25,983.57                                       | 26,421.97         |                   |                           |                   |
| 6   | 8       | 28,266.64               | 25,334.01          | 29,080.14         | 29,758.87                                       | 28,503.38         |                   |                           |                   |
| 7   | 9       | 25,116.42               | 26,128.75          | 27,675.62         | 26,768.47                                       | 28,910.92         |                   |                           |                   |
| 8   | 10      | 24,051.72               | 25,365.87          | 24,933.05         | 24,132.92                                       | 25,941.78         |                   |                           |                   |
| 9   | 11      | 28,785.02               | 26,396.70          | 27,466.11         | 27,208.47                                       | 27,952.39         |                   |                           |                   |
| 10  | 12      | 24,447.35               | 23,435.45          | 24,518.14         | 23,731.85                                       |                   |                   |                           |                   |
|   |         | <b>296,222.34</b>       | <b>303,021.03</b>  | <b>305,063.55</b> | <b>312,956.32</b>                               | <b>287,752.70</b> |                   |                           |                   |
|   |         |                         |                    |                   |   |                   |                   |                           |                   |
|   |         |                         |                    |                   |   |                   |                   |                           |                   |

# Sales Tax Report

| m<br>o<br>n<br>t<br>h | p<br>a<br>i<br>d | County tax<br>2013 | County tax<br>2014 | County tax<br>2015 | County tax<br>2016 | County tax<br>2017 |  |  |  |
|-----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|--|
| 11                    | 1                | 8,553.49           | 8,850.84           | 9,282.87           | 9,487.83           | 9,646.76           |  |  |  |
| 12                    | 2                | 8,595.26           | 9,720.84           | 9,982.72           | 10,238.11          | 10,735.76          |  |  |  |
| 1                     | 3                | 7,930.52           | 7,967.49           | 8,523.39           | 8,364.64           | 8,759.36           |  |  |  |
| 2                     | 4                | 8,202.00           | 8,748.84           | 8,613.18           | 9,663.62           | 9,588.75           |  |  |  |
| 3                     | 5                | 9,141.46           | 9,494.67           | 9,238.23           | 10,231.06          | 9,755.16           |  |  |  |
| 4                     | 6                | 8,487.74           | 9,122.13           | 9,122.87           | 8,993.93           | 9,410.33           |  |  |  |
| 5                     | 7                | 9,517.97           | 9,899.94           | 9,414.37           | 9,773.62           | 10,306.56          |  |  |  |
| 6                     | 8                | 9,864.12           | 9,442.34           | 10,143.35          | 10,370.47          | 10,571.71          |  |  |  |
| 7                     | 9                | 9,388.02           | 9,891.23           | 10,058.28          | 11,238.62          | 10,872.61          |  |  |  |
| 8                     | 10               | 9,193.94           | 9,981.16           | 10,002.98          | 9,638.75           | 9,632.26           |  |  |  |
| 9                     | 11               | 9,042.49           | 9,242.50           | 10,376.99          | 10,828.40          | 10,488.46          |  |  |  |
| 10                    | 12               | 8,876.12           | 9,367.45           | 10,638.84          | 9,556.67           |                    |  |  |  |
|                       |                  | <b>106,793.13</b>  | <b>111,729.43</b>  | <b>115,398.07</b>  | <b>118,385.72</b>  | <b>109,767.72</b>  |  |  |  |



General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account<br>Number                 |                            | Current Period | Year-To-Date | Annual Budget<br>Jan 2017<br>Dec 2017 | Annual Budget | Jan 2017                |
|-----------------------------------|----------------------------|----------------|--------------|---------------------------------------|---------------|-------------------------|
|                                   |                            | Nov 2017       | Jan 2017     |                                       | Jan 2017      | Dec 2017                |
|                                   |                            | Actual         | Actual       |                                       | Variance      | Percent<br>of<br>Budget |
| <b>Revenue &amp; Expenditures</b> |                            |                |              |                                       |               |                         |
| <b>General Revenues</b>           |                            |                |              |                                       |               |                         |
| Revenue                           |                            |                |              |                                       |               |                         |
| 0001                              | Beg. Bank Bal.             |                | 0.00         | 226,352.68                            | 226,352.68    | 0%                      |
| 4000                              | City Sales Tax             | 27,952.39      | 287,752.70   | 315,000.00                            | 27,247.30     | 91%                     |
| 4001                              | Merchant Fees              | 20.00          | 1,400.00     | 2,200.00                              | 800.00        | 64%                     |
| 4002                              | Mun. Aid Income            | 1,137.50       | 15,436.10    | 17,000.00                             | 1,563.90      | 91%                     |
| 4003                              | Property Tax               | 6,830.87       | 24,405.57    | 24,000.00                             | (405.57)      | 102%                    |
| 4004                              | Alcohol Permit Fees        |                | 1,339.07     | 1,500.00                              | 160.93        | 89%                     |
| 4005                              | Sharp County Sales Tax     | 10,488.46      | 109,767.72   | 118,000.00                            | 8,232.28      | 93%                     |
| 4006                              | Franchise Tax              | 242.48         | 52,424.29    | 55,000.00                             | 2,575.71      | 95%                     |
| 4007                              | Interest - other           | 3.36           | 38.95        | 57.29                                 | 18.34         | 68%                     |
| 4008                              | Interest Income            | 83.64          | 1,310.59     | 1,000.00                              | (310.59)      | 131%                    |
| 4011                              | Misc. Income               |                | 80.00        | 80.00                                 | 0.00          | 100%                    |
| 4215                              | Sharp County Turnback      | 3,073.90       | 10,916.82    | 11,000.00                             | 83.18         | 99%                     |
|                                   | Revenue                    | \$49,832.60    | \$504,871.81 | \$771,189.97                          | \$266,318.16  |                         |
|                                   | Gross Profit               | \$49,832.60    | \$504,871.81 | \$771,189.97                          | \$0.00        |                         |
|                                   | Revenue Less Expenditures  | \$49,832.60    | \$504,871.81 | \$771,189.97                          | \$0.00        |                         |
|                                   | Net Change in Fund Balance | \$49,832.60    | \$504,871.81 | \$771,189.97                          | \$0.00        |                         |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account Number              |                                | Current Period | Year-To-Date  | Annual Budget | Annual Budget | Jan 2017          |
|-----------------------------|--------------------------------|----------------|---------------|---------------|---------------|-------------------|
|                             |                                | Nov 2017       | Jan 2017      | Jan 2017      | Jan 2017      | Dec 2017          |
|                             |                                | Actual         | Actual        | Dec 2017      | Variance      | Percent of Budget |
| <b>Administrative Dept.</b> |                                |                |               |               |               |                   |
| <b>Revenue</b>              |                                |                |               |               |               |                   |
| 4009                        | Reimbursement for Exp. Paid    | 147.13         | 493.70        | 360.00        | (133.70)      | 137%              |
|                             | Revenue                        | \$147.13       | \$493.70      | \$360.00      | (\$133.70)    |                   |
|                             | Gross Profit                   | \$147.13       | \$493.70      | \$360.00      | \$0.00        |                   |
| <b>Expenses</b>             |                                |                |               |               |               |                   |
| 5110                        | Salary                         | 3,352.74       | 38,556.51     | 43,585.62     | 5,029.11      | 88%               |
| 5111                        | Salaries - Hourly              | 1,391.25       | 16,214.73     | 18,564.00     | 2,349.27      | 87%               |
| 5116                        | Council Pay                    | 800.00         | 8,200.00      | 9,600.00      | 1,400.00      | 85%               |
| 5120                        | Health Insurance               | 425.53         | 4,249.00      | 4,231.75      | (17.25)       | 100%              |
| 5122                        | Group Accident Insurance       |                | 1,100.00      | 1,100.00      | 0.00          | 100%              |
| 5130                        | Payroll Taxes Expense          | 408.21         | 4,827.36      | 5,560.85      | 733.49        | 87%               |
| 5140                        | Retirement Expense-AR Diamond  | 142.34         | 1,637.06      | 1,864.49      | 227.43        | 88%               |
| 5145                        | Survial Flight                 |                | 200.00        | 200.00        | 0.00          | 100%              |
| 5170                        | Workers Comp                   | 5,177.00       | 5,177.00      | 6,000.00      | 823.00        | 86%               |
| 5220                        | Attorney Retainer              | 750.00         | 8,250.00      | 9,000.00      | 750.00        | 92%               |
| 5221                        | Legal Services                 |                | 1,868.75      | 2,000.00      | 131.25        | 93%               |
| 5270                        | Computer Service & Maintance   |                | 2,345.35      | 3,000.00      | 654.65        | 78%               |
| 5310                        | Insurance Expense - Building   |                | 390.00        | 340.00        | (50.00)       | 115%              |
| 5311                        | Vehicle Insurance              | 10,195.55      | 10,213.05     | 6,000.00      | (4,213.05)    | 170%              |
| 5320                        | Advertising - Publications     | 311.00         | 1,996.54      | 3,000.00      | 1,003.46      | 67%               |
| 5411                        | Vehicle Maintenance - Repairs  |                | 0.00          | 500.00        | 500.00        | 0%                |
| 5412                        | Tires                          |                | 348.80        | 0.00          | (348.80)      | 0%                |
| 5414                        | Building Maint. & Repair       | 364.04         | 624.66        | 500.00        | (124.66)      | 125%              |
| 5415                        | Cleaning & Janitorial Services |                | 920.00        | 960.00        | 40.00         | 96%               |
| 5418                        | Radios                         |                | 100.00        | 0.00          | (100.00)      | 0%                |
| 5530                        | Utilities - Electric           | 194.58         | 2,068.16      | 2,400.00      | 331.84        | 86%               |
| 5531                        | Water                          | 21.59          | 242.55        | 300.00        | 57.45         | 81%               |
| 5534                        | Telephone                      | 146.12         | 1,829.11      | 2,800.00      | 970.89        | 65%               |
| 5611                        | Postage                        |                | 428.26        | 600.00        | 171.74        | 71%               |
| 5630                        | Fuel Expense- gasoline, Diesel | 33.99          | 730.94        | 800.00        | 69.06         | 91%               |
| 5660                        | Supplies Expense - General Ope | 37.47          | 2,192.64      | 2,000.00      | (192.64)      | 110%              |
| 5710                        | Equipment Rental & Maint.      | 154.25         | 1,873.44      | 2,100.00      | 226.56        | 89%               |
| 5720                        | Travel & Meetings              | 294.26         | 1,629.65      | 1,000.00      | (629.65)      | 163%              |
| 5721                        | Convention expense             |                | 2,641.08      | 2,700.00      | 58.92         | 98%               |
| 5730                        | Dues & Subscriptions           |                | 39.00         | 200.00        | 161.00        | 20%               |
| 5750                        | Education-Training & Schools   |                | 110.17        | 500.00        | 389.83        | 22%               |
|                             | Expenses                       | \$24,199.92    | \$121,003.81  | \$131,406.71  | \$10,402.90   |                   |
|                             | Revenue Less Expenditures      | (\$24,052.79)  | -\$120,510.11 | -\$131,046.71 | \$0.00        |                   |
|                             | Net Change in Fund Balance     | (\$24,052.79)  | -\$120,510.11 | -\$131,046.71 | \$0.00        |                   |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account<br>Number      |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2017                |      |
|------------------------|--------------------------------|----------------|--------------|---------------|---------------|-------------------------|------|
|                        |                                | Nov 2017       | Jan 2017     | Jan 2017      | Jan 2017      | Dec 2017                |      |
|                        |                                | Actual         | Actual       | Dec 2017      | Dec 2017      | Variance                |      |
|                        |                                |                |              |               |               | Percent<br>of<br>Budget |      |
| <b>City Properties</b> |                                |                |              |               |               |                         |      |
| <b>Expenses</b>        |                                |                |              |               |               |                         |      |
| 5310                   | Insurance Expense - Building   |                | 97.50        | 97.50         |               | 0.00                    | 100% |
| 5315                   | City Clean Up                  | 91.38          | 1,005.18     | 1,600.00      |               | 594.82                  | 63%  |
| 5420                   | Small Equipment Repair & Tools |                | 400.00       | 1,500.00      |               | 1,100.00                | 27%  |
| 5531                   | Water                          | 17.17          | 190.19       | 220.00        |               | 29.81                   | 86%  |
| 5660                   | Supplies Expense - General Ope |                | 342.71       | 400.00        |               | 57.29                   | 86%  |
| 5750                   | Education-Training & Schools   | 130.01         | 130.01       | 50.00         |               | (80.01)                 | 260% |
| 5831                   | Dam Permits                    |                | 110.00       | 110.00        |               | 0.00                    | 100% |
| 5832                   | Dam Maint                      | 370.75         | 626.13       | 2,500.00      |               | 1,873.87                | 25%  |
|                        | Expenses                       | \$609.31       | \$2,901.72   | \$6,477.50    |               | \$3,575.78              |      |
|                        | Revenue Less Expenditures      | (\$609.31)     | -\$2,901.72  | -\$6,477.50   |               | \$0.00                  |      |
|                        | Net Change in Fund Balance     | (\$609.31)     | -\$2,901.72  | -\$6,477.50   |               | \$0.00                  |      |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account Number      |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2017          |
|---------------------|--------------------------------|----------------|--------------|---------------|---------------|-------------------|
|                     |                                | Nov 2017       | Jan 2017     | Jan 2017      | Jan 2017      | Dec 2017          |
|                     |                                | Nov 2017       | Nov 2017     | Jan 2017      | Dec 2017      | Percent of Budget |
|                     |                                | Actual         | Actual       | Dec 2017      | Variance      |                   |
| <b>Fire Act 833</b> |                                |                |              |               |               |                   |
| <b>Revenue</b>      |                                |                |              |               |               |                   |
| 0006                | Beg Cash Act 833               |                | 0.00         | 7,341.91      | 7,341.91      | 0%                |
| 4008                | Interest Income                | 1.34           | 10.11        | 10.00         | (0.11)        | 101%              |
| 4019                | Sale of Surplus Property       |                | 6,100.00     | 0.00          | (6,100.00)    | 0%                |
| 4204                | Loan - FBNC                    |                | 45,000.00    | 0.00          | (45,000.00)   | 0%                |
| 4302                | Act 833 Income                 |                | 12,185.04    | 11,000.00     | (1,185.04)    | 111%              |
|                     | Revenue                        | \$1.34         | \$63,295.15  | \$18,351.91   | (\$44,943.24) |                   |
|                     | Gross Profit                   | \$1.34         | \$63,295.15  | \$18,351.91   | \$0.00        |                   |
| <b>Expenses</b>     |                                |                |              |               |               |                   |
| 5410                | Supplies-Batteries             |                | 143.32       | 500.00        | 356.68        | 29%               |
| 5418                | Radios                         |                | 1,330.10     | 1,500.00      | 169.90        | 89%               |
| 5420                | Small Equipment Repair & Tools | 171.11         | 227.61       | 500.00        | 272.39        | 46%               |
| 5650                | Medical Supplies               | 419.77         | 540.20       | 500.00        | (40.20)       | 108%              |
| 5750                | Education-Training & Schools   |                | 156.91       | 500.00        | 343.09        | 31%               |
| 5830                | Service Fee                    |                | 100.00       | 0.00          | (100.00)      | 0%                |
| 5944                | Hose                           | 32.00          | 570.72       | 750.00        | 179.28        | 76%               |
| 5945                | Personnel Protection Equipment | 247.00         | 2,433.75     | 2,500.00      | 66.25         | 97%               |
| 5946                | Hose Appliances                |                | 650.66       | 500.00        | (150.66)      | 130%              |
| 5947                | Foam Equipment                 |                | 0.00         | 500.00        | 500.00        | 0%                |
| 5950                | Vehicle Purchase               | 359.64         | 53,985.74    | 0.00          | (53,985.74)   | 0%                |
|                     | Expenses                       | \$1,229.52     | \$60,139.01  | \$7,750.00    | (\$52,389.01) |                   |
|                     | Revenue Less Expenditures      | (\$1,228.18)   | \$3,156.14   | \$10,601.91   | \$0.00        |                   |
|                     | Net Change in Fund Balance     | (\$1,228.18)   | \$3,156.14   | \$10,601.91   | \$0.00        |                   |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account Number    |                                | Current Period      |                     | Year-To-Date        | Annual Budget      | Annual Budget     | Jan 2017          |
|-------------------|--------------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|
|                   |                                | Nov 2017            | Nov 2017            | Jan 2017            | Jan 2017           | Jan 2017          | Dec 2017          |
|                   |                                | Actual              | Actual              | Actual              | Dec 2017           | Dec 2017          | Variance          |
|                   |                                |                     |                     |                     |                    |                   | Percent of Budget |
| <b>Fire Dept.</b> |                                |                     |                     |                     |                    |                   |                   |
| <b>Revenue</b>    |                                |                     |                     |                     |                    |                   |                   |
| 4009              | Reimbursement for Exp. Paid    |                     |                     | 13,334.10           | 11,238.21          | (2,095.89)        | 119%              |
| 4014              | Grants                         |                     |                     | 1,000.00            | 1,000.00           | 0.00              | 100%              |
| 4015              | Donations                      |                     |                     | 1,676.96            | 0.00               | (1,676.96)        | 0%                |
| 4016              | Fire Dues                      |                     |                     | 4,625.00            | 5,000.00           | 375.00            | 93%               |
| 4201              | Report Fees                    |                     |                     | 0.00                | 50.00              | 50.00             | 0%                |
| 4301              | Fire Dept. Fire Tax            |                     |                     | 0.00                | 2,000.00           | 2,000.00          | 0%                |
| 4303              | Fire Wise                      |                     |                     | 0.00                | 500.00             | 500.00            | 0%                |
|                   | Revenue                        |                     |                     | <u>\$20,636.06</u>  | <u>\$19,788.21</u> | <u>(\$847.85)</u> |                   |
|                   | Gross Profit                   |                     |                     | <u>\$20,636.06</u>  | <u>\$19,788.21</u> | <u>\$0.00</u>     |                   |
| <b>Expenses</b>   |                                |                     |                     |                     |                    |                   |                   |
| 5110              | Salary                         | 909.60              | 10,460.40           | 11,824.80           | 1,364.40           | 88%               |                   |
| 5111              | Salaries - Hourly              | 1,170.00            | 13,382.00           | 18,500.00           | 5,118.00           | 72%               |                   |
| 5130              | Payroll Taxes Expense          | 171.56              | 1,965.95            | 2,501.80            | 535.85             | 79%               |                   |
| 5141              | LOFI                           | 100.80              | 526.40              | 700.00              | 173.60             | 75%               |                   |
| 5145              | Survial Flight                 |                     | 240.00              | 500.00              | 260.00             | 48%               |                   |
| 5171              | Insurance-volunteers           | 180.00              | 180.00              | 500.00              | 320.00             | 36%               |                   |
| 5270              | Computer Service & Maintance   |                     | 1,395.05            | 1,500.00            | 104.95             | 93%               |                   |
| 5310              | Insurance Expense - Building   |                     | 1,306.50            | 1,096.50            | (210.00)           | 119%              |                   |
| 5411              | Vehicle Maintenance - Repairs  | 650.30              | 16,716.38           | 17,028.15           | 311.77             | 98%               |                   |
| 5414              | Building Maint. & Repair       | 123.51              | 3,011.76            | 2,000.00            | (1,011.76)         | 151%              |                   |
| 5416              | SCBA Maintenance               |                     | 0.00                | 1,500.00            | 1,500.00           | 0%                |                   |
| 5417              | Compressor Maintenance Expense |                     | 20.02               | 800.00              | 779.98             | 3%                |                   |
| 5419              | Equipment Certification        |                     | 2,112.50            | 3,000.00            | 887.50             | 70%               |                   |
| 5420              | Small Equipment Repair & Tools |                     | 444.00              | 0.00                | (444.00)           | 0%                |                   |
| 5440              | Generator Maintenance          | 107.39              | 107.39              | 400.00              | 292.61             | 27%               |                   |
| 5530              | Utilities - Electric           | 206.18              | 2,444.74            | 3,100.00            | 655.26             | 79%               |                   |
| 5531              | Water                          | 18.69               | 205.09              | 250.00              | 44.91              | 82%               |                   |
| 5532              | Propane Gas                    | 190.83              | 653.10              | 800.00              | 146.90             | 82%               |                   |
| 5534              | Telephone                      | 146.15              | 1,642.43            | 1,200.00            | (442.43)           | 137%              |                   |
| 5610              | Office Supplies                |                     | 287.22              | 250.00              | (37.22)            | 115%              |                   |
| 5611              | Postage                        |                     | 62.76               | 20.00               | (42.76)            | 314%              |                   |
| 5630              | Fuel Expense- gasoline, Diesel | 173.50              | 1,577.15            | 2,400.00            | 822.85             | 66%               |                   |
| 5651              | Fire Prevention Materials      | 39.63               | 39.63               | 500.00              | 460.37             | 8%                |                   |
| 5660              | Supplies Expense - General Ope | 225.44              | 1,521.63            | 1,500.00            | (21.63)            | 101%              |                   |
| 5670              | Uniforms                       |                     | 444.86              | 700.00              | 255.14             | 64%               |                   |
| 5720              | Travel & Meetings              |                     | 868.70              | 500.00              | (368.70)           | 174%              |                   |
| 5730              | Dues & Subscriptions           |                     | 264.00              | 300.00              | 36.00              | 88%               |                   |
| 5942              | Grant Monies Expenditures      |                     | 2,676.96            | 1,000.00            | (1,676.96)         | 268%              |                   |
| 5943              | Fire Wise Expenitures          | 1,417.92            | 2,371.00            | 0.00                | (2,371.00)         | 0%                |                   |
| 5950              | Vehicle Purchase               |                     | 281.79              | 0.00                | (281.79)           | 0%                |                   |
|                   | Expenses                       | <u>\$5,831.50</u>   | <u>\$67,209.41</u>  | <u>\$74,371.25</u>  | <u>\$7,161.84</u>  |                   |                   |
|                   | Revenue Less Expenditures      | <u>(\$5,831.50)</u> | <u>-\$46,573.35</u> | <u>-\$54,583.04</u> | <u>\$0.00</u>      |                   |                   |
|                   | Net Change in Fund Balance     | <u>(\$5,831.50)</u> | <u>-\$46,573.35</u> | <u>-\$54,583.04</u> | <u>\$0.00</u>      |                   |                   |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account Number                     |                               | Current Period       |                      | Year-To-Date | Annual Budget        | Annual Budget       | Jan 2017          |
|------------------------------------|-------------------------------|----------------------|----------------------|--------------|----------------------|---------------------|-------------------|
|                                    |                               | Nov 2017             | Nov 2017             | Jan 2017     | Jan 2017             | Jan 2017            | Dec 2017          |
|                                    |                               | Actual               | Actual               | Actual       | Dec 2017             | Variance            | Percent of Budget |
| <b>Other General Rev &amp; Exp</b> |                               |                      |                      |              |                      |                     |                   |
| <b>Revenue</b>                     |                               |                      |                      |              |                      |                     |                   |
| 4022                               | Map Advertisement Revenue     |                      | 500.00               |              | 200.00               | (300.00)            | 250%              |
| 4334                               | Sewer connect/reconnect Fees  |                      | 100.00               |              | 0.00                 | (100.00)            | 0%                |
|                                    | Revenue                       |                      | <u>\$600.00</u>      |              | <u>\$200.00</u>      | <u>(\$400.00)</u>   |                   |
|                                    | Gross Profit                  |                      | <u>\$600.00</u>      |              | <u>\$200.00</u>      | <u>\$0.00</u>       |                   |
| <b>Expenses</b>                    |                               |                      |                      |              |                      |                     |                   |
| 5309                               | Cost of General Election      |                      | 2,373.22             |              | 2,500.00             | 126.78              | 95%               |
| 5312                               | Street Lights                 | 178.62               | 1,952.09             |              | 1,500.00             | (452.09)            | 130%              |
| 5313                               | 911                           |                      | 6,060.00             |              | 6,060.00             | 0.00                | 100%              |
| 5314                               | Airport                       |                      | 3,750.00             |              | 5,000.00             | 1,250.00            | 75%               |
| 5315                               | City Clean Up                 |                      | 319.08               |              | 700.00               | 380.92              | 46%               |
| 5317                               | Tri-County Recycling          |                      | 986.00               |              | 986.00               | 0.00                | 100%              |
| 5319                               | Other Promotions              |                      | 0.00                 |              | 3,500.00             | 3,500.00            | 0%                |
| 5868                               | Loan Payment - 1st Community  |                      | 21,258.12            |              | 21,258.14            | 0.02                | 100%              |
|                                    | Expenses                      | <u>\$178.62</u>      | <u>\$36,698.51</u>   |              | <u>\$41,504.14</u>   | <u>\$4,805.63</u>   |                   |
|                                    | Revenue Less Expenditures     | <u>(\$178.62)</u>    | <u>-\$36,098.51</u>  |              | <u>-\$41,304.14</u>  | <u>\$0.00</u>       |                   |
| <b>Other Expenses</b>              |                               |                      |                      |              |                      |                     |                   |
| 5861                               | Transfer to Street Fund       | 20,000.00            | 80,000.00            |              | 80,000.00            | 0.00                | 100%              |
| 5862                               | Transfer to Sewer O&M Account | 40,000.00            | 45,100.00            |              | 28,000.00            | (17,100.00)         | 161%              |
| 5863                               | Transfer- Sales Tax to SewerB |                      | 77,952.83            |              | 105,000.00           | 27,047.17           | 74%               |
| 5864                               | Transfer to Street -Turn back | 3,073.90             | 10,916.82            |              | 11,000.00            | 83.18               | 99%               |
| 5870                               | Transfer To S/F/P Acct. Sales | 9,317.46             | 17,964.72            |              | 0.00                 | (17,964.72)         | 0%                |
|                                    | Other Expenses                | <u>\$72,391.36</u>   | <u>\$231,934.37</u>  |              | <u>\$224,000.00</u>  | <u>(\$7,934.37)</u> |                   |
|                                    | Net Change in Fund Balance    | <u>(\$72,569.98)</u> | <u>-\$268,032.88</u> |              | <u>-\$265,304.14</u> | <u>\$0.00</u>       |                   |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account<br>Number                       |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2017 |
|---|--------------------------------|----------------|--------------|---------------|---------------|----------|
|   |                                | Nov 2017       | Jan 2017     |               | Jan 2017      | Dec 2017 |
|   |                                | Nov 2017       | Nov 2017     | Jan 2017      | Dec 2017      | Variance |
|   |                                | Actual         | Actual       | Dec 2017      |               |          |
| <b>Planning &amp; Zoning Commission</b> |                                |                |              |               |               |          |
| <b>Revenue</b>                          |                                |                |              |               |               |          |
| 4502                                    | Building permits               | 160.00         | 2,312.40     | 2,000.00      | (312.40)      | 116%     |
|   | Revenue                        | \$160.00       | \$2,312.40   | \$2,000.00    | (\$312.40)    |          |
|   | Gross Profit                   | \$160.00       | \$2,312.40   | \$2,000.00    | \$0.00        |          |
| <b>Expenses</b>                         |                                |                |              |               |               |          |
| 5111                                    | Salaries - Hourly              | 84.00          | 619.50       | 546.00        | (73.50)       | 113%     |
| 5117                                    | Planning Commission Pay        | 450.00         | 1,450.00     | 3,000.00      | 1,550.00      | 48%      |
| 5130                                    | Payroll Taxes Expense          | 40.89          | 160.29       | 303.18        | 142.89        | 53%      |
| 5140                                    | Retirement Expense-AR Diamond  | 2.52           | 18.58        | 16.38         | (2.20)        | 113%     |
| 5320                                    | Advertising - Publications     |                | 0.00         | 100.00        | 100.00        | 0%       |
| 5660                                    | Supplies Expense - General Ope | 41.42          | 41.42        | 10.00         | (31.42)       | 414%     |
| 5720                                    | Travel & Meetings              |                | 50.00        | 50.00         | 0.00          | 100%     |
|   | Expenses                       | \$618.83       | \$2,339.79   | \$4,025.56    | \$1,685.77    |          |
|   | Revenue Less Expenditures      | (\$458.83)     | -\$27.39     | -\$2,025.56   | \$0.00        |          |
|   | Net Change in Fund Balance     | (\$458.83)     | -\$27.39     | -\$2,025.56   | \$0.00        |          |

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
11/1/2017 to 11/30/2017

| Account Number      |                                | Current Period | Year-To-Date  | Annual Budget | Annual Budget | Jan 2017          |
|---------------------|--------------------------------|----------------|---------------|---------------|---------------|-------------------|
|                     |                                | Nov 2017       | Jan 2017      | Jan 2017      | Jan 2017      | Dec 2017          |
|                     |                                | Nov 2017       | Nov 2017      | Jan 2017      | Dec 2017      | Percent of Budget |
|                     |                                | Actual         | Actual        | Dec 2017      | Variance      |                   |
| <b>Police Dept.</b> |                                |                |               |               |               |                   |
| <b>Revenue</b>      |                                |                |               |               |               |                   |
| 0003                | Beg. Cash Police Dept.         |                | 0.00          | 474.28        | 474.28        | 0%                |
| 4009                | Reimbursement for Exp. Paid    | 2,950.12       | 11,123.44     | 2,288.26      | (8,835.18)    | 486%              |
| 4014                | Grants                         |                | 3,468.87      | 3,468.87      | 0.00          | 100%              |
| 4020                | Community Grants               |                | 500.00        | 0.00          | (500.00)      | 0%                |
| 4021                | Police Fundraiser              |                | 3,000.00      | 3,000.00      | 0.00          | 100%              |
| 4200                | Tickets- fines                 | 3,831.50       | 33,374.32     | 43,000.00     | 9,625.68      | 78%               |
| 4201                | Report Fees                    |                | 260.00        | 400.00        | 140.00        | 65%               |
|                     | Revenue                        | \$6,781.62     | \$51,726.63   | \$52,631.41   | \$904.78      |                   |
|                     | Gross Profit                   | \$6,781.62     | \$51,726.63   | \$52,631.41   | \$0.00        |                   |
| <b>Expenses</b>     |                                |                |               |               |               |                   |
| 5110                | Salary                         | 2,745.60       | 31,574.40     | 37,340.16     | 5,765.76      | 85%               |
| 5111                | Salaries - Hourly              | 10,396.96      | 73,272.72     | 88,618.00     | 15,345.28     | 83%               |
| 5120                | Health Insurance               | 1,534.47       | 14,891.00     | 14,908.25     | 17.25         | 100%              |
| 5130                | Payroll Taxes Expense          | 1,013.64       | 8,388.03      | 10,400.77     | 2,012.74      | 81%               |
| 5140                | Retirement Expense-AR Diamond  | 353.12         | 2,730.84      | 3,778.74      | 1,047.90      | 72%               |
| 5145                | Survial Flight                 |                | 360.00        | 400.00        | 40.00         | 90%               |
| 5270                | Computer Service & Maintance   | 84.48          | 273.53        | 500.00        | 226.47        | 55%               |
| 5299                | Professional service-Contract  |                | 240.00        | 800.00        | 560.00        | 30%               |
| 5411                | Vehicle Maintenance - Repairs  | 1,099.19       | 15,840.02     | 5,000.00      | (10,840.02)   | 317%              |
| 5412                | Tires                          | 668.14         | 1,839.96      | 3,000.00      | 1,160.04      | 61%               |
| 5534                | Telephone                      | 146.12         | 1,618.18      | 1,300.00      | (318.18)      | 124%              |
| 5611                | Postage                        | 8.69           | 73.88         | 150.00        | 76.12         | 49%               |
| 5630                | Fuel Expense- gasoline, Diesel | 1,116.51       | 10,427.39     | 13,000.00     | 2,572.61      | 80%               |
| 5660                | Supplies Expense - General Ope | 550.10         | 1,811.13      | 1,000.00      | (811.13)      | 181%              |
| 5670                | Uniforms                       |                | 1,874.03      | 1,500.00      | (374.03)      | 125%              |
| 5681                | Ammunitions & Guns             |                | 594.47        | 750.00        | 155.53        | 79%               |
| 5720                | Travel & Meetings              |                | 0.00          | 50.00         | 50.00         | 0%                |
| 5730                | Dues & Subscriptions           |                | 100.00        | 385.00        | 285.00        | 26%               |
| 5750                | Education-Training & Schools   | 125.00         | 125.00        | 700.00        | 575.00        | 18%               |
| 5942                | Grant Monies Expenditures      |                | 3,468.87      | 3,468.87      | 0.00          | 100%              |
| 5951                | Police Fun Raise & Donate Exp  |                | 217.76        | 3,474.28      | 3,256.52      | 6%                |
| 5961                | Radio/Radar Equipment          |                | 0.00          | 2,000.00      | 2,000.00      | 0%                |
|                     | Expenses                       | \$19,842.02    | \$169,721.21  | \$192,524.07  | \$22,802.86   |                   |
|                     | Revenue Less Expenditures      | (\$13,060.40)  | -\$117,994.58 | -\$139,892.66 | \$0.00        |                   |
|                     | Net Change in Fund Balance     | (\$13,060.40)  | -\$117,994.58 | -\$139,892.66 | \$0.00        |                   |



General Fund  
 Statement of Revenue and Expenditures  
 Actual vs. Annual Budget Comparison  
 11/1/2017 to 11/30/2017

| Account<br>Number          | Current Period     | Year-To-Date       | Annual Budget        | Annual Budget        | Jan 2017                |
|----------------------------|--------------------|--------------------|----------------------|----------------------|-------------------------|
|                            | Nov 2017           | Jan 2017           |                      | Jan 2017             | Dec 2017                |
|                            | Nov 2017<br>Actual | Nov 2017<br>Actual | Jan 2017<br>Dec 2017 | Dec 2017<br>Variance | Percent<br>of<br>Budget |
| <b>Fund Balances</b>       |                    |                    |                      |                      |                         |
| Beginning Fund Balance     | 256,417.41         | 236,451.10         | 0.00                 | 0.00                 | 0%                      |
| Net Change in Fund Balance | (67,978.39)        | -48,012.08         | 182,462.27           | 0.00                 | 0%                      |
| Ending Fund Balance        | 188,439.02         | 188,439.02         | 0.00                 | 0.00                 | 0%                      |

Street Fund  
Statement of Revenue and Expenditures

| Account Number                      |                             | Current           | Year-To-Date         | Annual Budget      | Annual Budget      |
|-------------------------------------|-----------------------------|-------------------|----------------------|--------------------|--------------------|
|                                     |                             | Period            | Jan 2017             | Annual Budget      | Jan 2017           |
|                                     |                             | Nov 2017          | Nov 2017             | Jan 2017           | Dec 2017           |
|                                     |                             | Actual            | Actual               | Dec 2017           | Variance           |
| <b>Revenue &amp; Expenditures</b>   |                             |                   |                      |                    |                    |
| <b>Municipal Aid 1/2% Sales Tax</b> |                             |                   |                      |                    |                    |
| <b>Revenue</b>                      |                             |                   |                      |                    |                    |
| 0004                                | Beg. Street Aid Monies      | 0.00              | 0.00                 | 44,969.06          | 44,969.06          |
| 4008                                | Interest Income             | 1.57              | 34.28                | 70.00              | 35.72              |
| 4213                                | Municipal Aid - 1/2% Sales  | 1,843.96          | 20,568.35            | 21,000.00          | 431.65             |
|                                     | Revenue                     | <u>\$1,845.53</u> | <u>\$20,602.63</u>   | <u>\$66,039.06</u> | <u>\$45,436.43</u> |
|                                     | Gross Profit                | \$1,845.53        | \$20,602.63          | \$66,039.06        |                    |
| <b>Expenses</b>                     |                             |                   |                      |                    |                    |
| 5640                                | Road Expense - Culverts &   | 0.00              | 673.72               | 3,000.00           | 2,326.28           |
| 5644                                | Road Expense - Gravel - Sla | 395.68            | 5,754.97             | 15,000.00          | 9,245.03           |
| 5646                                | Road Expense - Cold Mix     | 0.00              | 14,014.58            | 15,000.00          | 985.42             |
| 5940                                | Machinery and Equipment     | 0.00              | 14,000.00            | 14,000.00          |                    |
| 5956                                | Grader Payment FNBC         | 0.00              | 10,655.17            | 10,655.17          |                    |
|                                     | Expenses                    | <u>\$395.68</u>   | <u>\$45,098.44</u>   | <u>\$57,655.17</u> | <u>\$12,556.73</u> |
|                                     | Revenue Less Expenditures   | <u>\$1,449.85</u> | <u>(\$24,495.81)</u> | <u>\$8,383.89</u>  |                    |
|                                     | Net Change in Fund Balance  | \$1,449.85        | (\$24,495.81)        | \$8,383.89         |                    |

Statement of Revenue and Expenditures

| Account Number       |                             | Current             | Year-To-Date         | Annual Budget        | Annual Budget      |
|----------------------|-----------------------------|---------------------|----------------------|----------------------|--------------------|
|                      |                             | Period              | Jan 2017             | Jan 2017             | Jan 2017           |
|                      |                             | Nov 2017            | Nov 2017             | Jan 2017             | Dec 2017           |
|                      |                             | Actual              | Actual               | Dec 2017             | Variance           |
| <b>Street Dept</b>   |                             |                     |                      |                      |                    |
| <b>Revenue</b>       |                             |                     |                      |                      |                    |
| 0001                 | Beg. Bank Bal.              | 0.00                | 0.00                 | 5,590.28             | 5,590.28           |
| 4008                 | Interest Income             | 0.82                | 4.18                 | 6.00                 | 1.82               |
| 4009                 | Reimbursement for Exp. Pai  | 0.00                | 1,121.98             |                      | (1,121.98)         |
| 4212                 | Municipal Aid - Hwy Reven   | 3,912.24            | 45,622.75            | 48,000.00            | 2,377.25           |
| 4215                 | Sharp County Turnback       | 3,073.90            | 10,916.82            | 11,000.00            | 83.18              |
|                      | Revenue                     | <u>\$6,986.96</u>   | <u>\$57,665.73</u>   | <u>\$64,596.28</u>   | <u>\$6,930.55</u>  |
|                      | Gross Profit                | \$6,986.96          | \$57,665.73          | \$64,596.28          |                    |
| <b>Expenses</b>      |                             |                     |                      |                      |                    |
| 5110                 | Salary                      | 1,712.00            | 19,688.00            | 22,256.00            | 2,568.00           |
| 5111                 | Salaries - Hourly           | 5,546.11            | 55,857.72            | 60,840.00            | 4,982.28           |
| 5120                 | Health Insurance            | 1,470.00            | 14,355.00            | 14,355.00            |                    |
| 5130                 | Payroll Taxes Expense       | 548.64              | 5,878.46             | 6,639.42             | 760.96             |
| 5140                 | Retirement Expense-AR Dia   | 198.30              | 2,246.88             | 2,492.88             | 246.00             |
| 5145                 | Survial Flight              | 0.00                | 160.00               | 160.00               |                    |
| 5321                 | Advertising                 | 0.00                | 0.00                 | 100.00               | 100.00             |
| 5411                 | Vehicle Maintenance - Repa  | 122.81              | 1,447.76             | 5,000.00             | 3,552.24           |
| 5412                 | Tires                       | 0.00                | 1,319.34             | 3,000.00             | 1,680.66           |
| 5430                 | All Equipment Repair        | 0.00                | 3,857.91             | 4,000.00             | 142.09             |
| 5630                 | Fuel Expense- gasoline, Die | 659.12              | 7,932.32             | 9,000.00             | 1,067.68           |
| 5641                 | Road Signs Expense          | 26.16               | 26.16                | 400.00               | 373.84             |
| 5642                 | Road Expense - Safety Eq.   | 0.00                | 0.00                 | 200.00               | 200.00             |
| 5645                 | Road Expense - Road Salt    | 0.00                | 141.59               | 400.00               | 258.41             |
| 5660                 | Supplies Expense - General  | 81.68               | 1,552.92             | 1,500.00             | (52.92)            |
| 5670                 | Uniforms                    | 320.05              | 2,783.46             | 2,500.00             | (283.46)           |
| 5680                 | Small Tools                 | 0.00                | 0.00                 | 1,000.00             | 1,000.00           |
| 5710                 | Equipment Rental & Maint.   | 0.00                | 0.00                 | 200.00               | 200.00             |
| 5867                 | Other Expense               | 0.00                | 864.98               | 50.00                | (814.98)           |
| 5962                 | Bobcat Excavator-Wells Far  | 864.98              | 9,514.78             | 10,379.76            | 864.98             |
|                      | Expenses                    | <u>\$11,549.85</u>  | <u>\$127,627.28</u>  | <u>\$144,473.06</u>  | <u>\$16,845.78</u> |
|                      | Revenue Less Expenditures   | <u>(\$4,562.89)</u> | <u>(\$69,961.55)</u> | <u>(\$79,876.78)</u> |                    |
| <b>Other Revenue</b> |                             |                     |                      |                      |                    |
| 5858                 | Transfer from General Fund  | 20,000.00           | 80,000.00            | 80,000.00            |                    |
|                      | Other Revenue               | <u>\$20,000.00</u>  | <u>\$80,000.00</u>   | <u>\$80,000.00</u>   |                    |
|                      | Net Change in Fund Balance  | <u>\$15,437.11</u>  | <u>\$10,038.45</u>   | <u>\$123.22</u>      |                    |

Statement of Revenue and Expenditures

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| Account Number | Current  | Year-To-Date | Annual Budget | Annual Budget |
|----------------|----------|--------------|---------------|---------------|
|                | Period   | Jan 2017     | Annual Budget | Jan 2017      |
|                | Nov 2017 | Nov 2017     | Jan 2017      | Dec 2017      |
|                | Actual   | Actual       | Dec 2017      | Variance      |

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Fund Balances

|                           |           |             |          |  |
|---------------------------|-----------|-------------|----------|--|
| Beginning Fund Balance    | 19,215.02 | 50,559.34   |          |  |
| Net Change in Fund Balanc | 16,886.96 | (14,457.36) | 8,507.11 |  |
| Ending Fund Balance       | 36,101.98 | 36,101.98   |          |  |

Sewer Revenue & O&M Account  
Statement of Revenue and Expenditures  
11/1/2017 to 11/30/2017

| Account Number                    |                               | Current Period<br>Nov 2017<br>Nov 2017<br>Actual | Year-To-<br>Date<br>Jan 2017<br>Nov 2017<br>Actual | Annual<br>Budget<br>Jan 2017<br>Dec 2017 | Annual<br>Budget<br>Jan 2017<br>Dec 2017<br>Variance |
|-----------------------------------|-------------------------------|--|--|--|--|
| <b>Revenue &amp; Expenditures</b> |                               |  |  |  |  |
| <b>Revenue</b>                    |                               |  |  |  |  |
| 0001                              | Beg. Bank Bal.                |  | 0.00   | 3,897.21                                 | 3,897.21   |
| 4008                              | Interest Income               | 95.75  | 364.02   | 120.00                                   | -244.02  |
| 4009                              | Reimbursement for Exp. Paid   | 7.50   | 427.50   | 400.00                                   | -27.50   |
| 4025                              | State of Ark Local Tax Rebate | 166.11   | 204.54   | 400.00                                   | 195.46   |
| 4332                              | Sewer User Fees               | 15,211.01  | 171,081.98   | 188,000.00                               | 16,918.02  |
| 4334                              | Sewer connect/reconnect Fee   | 100.00   | 400.00   | 200.00                                   | -200.00  |
| 4335                              | New Service                   | 4,000.00   | 12,870.00  | 23,000.00                                | 10,130.00  |
|                                   | Revenue                       | <u>\$19,580.37</u>                               | <u>\$185,348.04</u>                                | <u>\$216,017.21</u>                      | <u>\$30,669.17</u>                                   |
|                                   | Gross Profit                  | \$19,580.37                                      | \$185,348.04                                       | \$216,017.21                             | \$0.00   |
| <b>Expenses</b>                   |                               |  |  |  |  |
| 5110                              | Salary                        | 1,712.00   | 19,688.00  | 22,256.00                                | 2,568.00   |
| 5111                              | Salaries - Hourly             | 1,215.02   | 12,684.06  | 13,624.00                                | 939.94   |
| 5120                              | Health Insurance              | 490.00   | 4,785.00   | 4,785.00                                 | 0.00   |
| 5130                              | Payroll Taxes Expense         | 216.55   | 2,463.69   | 2,888.10                                 | 424.41   |
| 5140                              | Retirement Expense-AR Diam    | 87.81  | 971.18   | 1,076.40                                 | 105.22   |
| 5210                              | CPA - Auditing                |  | 5,400.00   | 5,200.00                                 | -200.00  |
| 5231                              | Testing                       | 357.00   | 4,512.07   | 5,000.00                                 | 487.93   |
| 5299                              | Professional service-Contract |  | 801.05   | 500.00                                   | -301.05  |
| 5310                              | Insurance Expense - Building  |  | 2,679.30   | 2,679.30                                 | 0.00   |
| 5320                              | Advertising - Publications    |  | 0.00   | 100.00                                   | 100.00   |
| 5400                              | Permits                       |  | 0.00   | 1,040.00                                 | 1,040.00   |
| 5430                              | All Equipment Repair          |  | 430.00   | 1,000.00                                 | 570.00   |
| 5439                              | New Sewer Equipment           |  | 9,904.68   | 10,000.00                                | 95.32  |
| 5440                              | Generator Maintenance         |  | 0.00   | 1,200.00                                 | 1,200.00   |
| 5441                              | Rebuilt Grinder Pumps         | 9,143.79   | 29,157.13  | 20,000.00                                | -9,157.13  |
| 5442                              | Switches/floats               |  | 12,112.29  | 20,000.00                                | 7,887.71   |
| 5443                              | Chemical Expense              | 750.00   | 2,047.25   | 2,000.00                                 | -47.25   |
| 5444                              | Supples - Pipe                |  | 1,774.31   | 5,000.00                                 | 3,225.69   |
| 5520                              | Waste Disposal                | 524.92   | 6,184.15   | 6,000.00                                 | -184.15  |
| 5530                              | Utilities - Electric          | 1,330.59   | 14,466.17  | 16,000.00                                | 1,533.83   |
| 5531                              | Water                         | 50.53  | 628.19   | 650.00                                   | 21.81  |
| 5580                              | Sewer Pump Maint              | 4,000.00   | 4,000.00   | 0.00                                     | -4,000.00  |
| 5660                              | Supplies Expense - General O  | 50.39  | 1,763.90   | 2,000.00                                 | 236.10   |
| 5720                              | Travel & Meetings             |  | 1,131.46   | 1,100.00                                 | -31.46   |
| 5750                              | Education-Training & Schools  |  | 620.00   | 500.00                                   | -120.00  |
| 5830                              | Service Fee                   |  | 87.50  | 30.00                                    | -57.50   |
| 5940                              | Machinery and Equipment       |  | 1,252.05   | 2,500.00                                 | 1,247.95   |
|                                   | Expenses                      | <u>\$19,928.60</u>                               | <u>\$139,543.43</u>                                | <u>\$147,128.80</u>                      | <u>\$7,585.37</u>                                    |
|                                   | Revenue Less Expenditures     | (\$348.23)                                       | \$45,804.61  | \$68,888.41                              | \$0.00   |
| <b>Other Revenue</b>              |                               |  |  |  |  |
| 5858                              | Transfer from General Fund    | 40,000.00  | 45,000.00  | 28,000.00                                | -17,000.00   |
|                                   | Other Revenue                 | <u>\$40,000.00</u>                               | <u>\$45,000.00</u>                                 | <u>\$28,000.00</u>                       | <u>-\$17,000.00</u>                                  |
| <b>Other Expenses</b>             |                               |  |  |  |  |
| 5820                              | Bond & Interest Expense       | 33,943.00  | 84,103.00  | 89,119.00                                | 5,016.00   |
|                                   | Other Expenses                | <u>\$33,943.00</u>                               | <u>\$84,103.00</u>                                 | <u>\$89,119.00</u>                       | <u>\$5,016.00</u>                                    |
|                                   | Net Change in Fund Balance    | \$5,708.77                                       | \$6,701.61   | \$7,769.41                               | \$0.00   |

Sewer Revenue & O&M Account  
Statement of Revenue and Expenditures  
11/1/2017 to 11/30/2017

| Account<br>Number          | Current Period<br>Nov 2017<br>Nov 2017<br>Actual | Year-To-<br>Date<br>Jan 2017<br>Nov 2017<br>Actual | Annual<br>Budget<br>Jan 2017<br>Dec 2017 | Annual<br>Budget<br>Jan 2017<br>Dec 2017<br>Variance |
|----------------------------|--|--|--|--|
| <b>Fund Balances</b>       |  |  |  |  |
| Beginning Fund Balance     | 3,092,639.41                                     | 3,091,646.57                                       | 0.00                                     | 0.00   |
| Net Change in Fund Balance | 5,708.77   | 6,701.61   | 7,769.41                                 | 0.00   |
| Ending Fund Balance        | 3,098,348.18                                     | 3,098,348.18                                       | 0.00                                     | 0.00   |

Statement of Revenue and Expenditures

|                                   | Current Period<br>Nov 2017<br>Nov 2017<br>Actual | Year-To-Date<br>Jan 2017<br>Nov 2017<br>Actual |
|-----------------------------------|--|--|
| <b>Revenue &amp; Expenditures</b> |  |  |
| <b>Revenue</b>                    |  |  |
| <b>General Revenues</b>           |  |  |
| City Sales Tax                    | 9,317.46   | 17,964.72                                      |
| Interest Income                   | 4.43   | 8.05   |
| General Revenues Totals           | <u>\$9,321.89</u>                                | <u>\$17,972.77</u>                             |
| Revenue                           | <u>\$9,321.89</u>                                | <u>\$17,972.77</u>                             |
| Gross Profit                      | <u>\$9,321.89</u>                                | <u>\$17,972.77</u>                             |
| Revenue Less Expenditures         | <u>\$9,321.89</u>                                | <u>\$17,972.77</u>                             |
| <b>Other Revenue</b>              |  |  |
| <b>Transfers Between Funds</b>    |  |  |
| Transfer from Sewer Bond Fund     | 0.27   | 46,732.32                                      |
| Transfers Between Funds Totals    | <u>\$0.27</u>                                    | <u>\$46,732.32</u>                             |
| Other Revenue                     | <u>\$0.27</u>                                    | <u>\$46,732.32</u>                             |
| Net Change in Fund Balance        | <u>\$9,322.16</u>                                | <u>\$64,705.09</u>                             |
| <b>Fund Balances</b>              |  |  |
| Beginning Fund Balance            | 55,382.93  | 0.00   |
| Net Change in Fund Balance        | 9,322.16   | 64,705.09                                      |
| Ending Fund Balance               | 64,705.09  | 64,705.09                                      |

Report Options

Fund: S/F/P Account

Period: 11/1/2017 to 11/30/2017

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Statement Date 11/30/2017

Accounts General Fund Checking

Companies General Fund

|                                   |             |                   |                |
|-----------------------------------|-------------|-------------------|----------------|
| Statement Balance:                | \$88,708.24 |                   |                |
| - Outstanding Checks:             | \$25,453.84 | Cleared Checks:   | 47 \$25,284.20 |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 17 \$56,873.62 |
| <hr/>                             |             |                   |                |
| Reconciled Balance Per Statement: | \$63,254.40 |                   |                |
| Book Balance:                     | \$63,254.40 |                   |                |
| <hr/>                             |             |                   |                |
| Difference                        | \$0.00      |                   |                |
| <hr/> <hr/>                       |             |                   |                |

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

Cleared Checks

|        |            |                                   |             |
|--------|------------|-----------------------------------|-------------|
| 00004  | 11/22/2017 | General Fund Checking             | (6,167.67)  |
| 007966 | 11/27/2017 | General Fund Checking             | (76,068.86) |
| 10430  | 10/18/2017 | Arkansas Department of Emergency  | 125.00      |
| 10433  | 10/25/2017 | S/F/P Account                     | 8,647.26    |
| 10435  | 11/6/2017  | Entergy                           | 579.38      |
| 10436  | 11/6/2017  | Mammoth Key & Lock                | 114.45      |
| 10437  | 11/7/2017  | WEX BANK                          | 1,280.90    |
| 10438  | 11/8/2017  | Morris, Mary Jo                   | 130.01      |
| 10439  | 11/9/2017  | Area Wide Media                   | 186.00      |
| 10440  | 11/9/2017  | Batesville Typewriter Co. Inc     | 154.25      |
| 10441  | 11/9/2017  | Body Shop Supplies, Inc           | 8.69        |
| 10442  | 11/9/2017  | Bumper to Bumper                  | 733.13      |
| 10443  | 11/9/2017  | Cintas Corporation LOC. 572       | 123.51      |
| 10444  | 11/9/2017  | Computer Source                   | 84.48       |
| 10445  | 11/9/2017  | EVS                               | 1,393.92    |
| 10446  | 11/9/2017  | Fidelity Communications           | 438.39      |
| 10447  | 11/9/2017  | Hedge's Portable Toilet Rental    | 91.38       |
| 10448  | 11/9/2017  | Highland Public Water Authority   | 57.45       |
| 10449  | 11/9/2017  | Ivey's Automotive & Tire Center   | 115.11      |
| 10450  | 11/9/2017  | Jackson Auto Parts                | 48.99       |
| 10451  | 11/9/2017  | Johnson Supply, Inc               | 53.64       |
| 10452  | 11/9/2017  | Jon R. Abele PLC                  | 750.00      |
| 10453  | 11/9/2017  | R & R Ready Mix                   | 449.40      |
| 10455  | 11/9/2017  | Radio Communications Center LLC   | 76.30       |
| 10456  | 11/9/2017  | Sharp Office Supply               | 448.36      |
| 10457  | 11/9/2017  | The River 98.3                    | 125.00      |
| 10458  | 11/9/2017  | Town & Country Foods              | 58.53       |
| 10459  | 11/9/2017  | Wiles, Mary R                     | 294.26      |
| 10460  | 9/25/2017  | WEX BANK                          | 0.00        |
| 10461  | 11/9/2017  | Highland Supply Co. Inc           | 364.04      |
| 10462  | 11/9/2017  | B & B Supply of Highland          | 84.30       |
| 10463  | 11/15/2017 | Woods TeamSports                  | 41.42       |
| 10464  | 11/22/2017 | Street Fund                       | 10,000.00   |
| 10470  | 11/22/2017 | Card Services Center - MasterCard | 423.49      |
| 10471  | 11/22/2017 | Casco Industries, Inc             | 330.00      |
| 10473  | 11/22/2017 | Ivey's Automotive & Tire Center   | 474.42      |
| 10475  | 11/22/2017 | Rick's Tire                       | 40.00       |
| 10476  | 11/22/2017 | Southern Tire Mart                | 628.14      |



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

### Cleared Checks

|                       |            |                             |           |
|-----------------------|------------|-----------------------------|-----------|
| 10477                 | 11/29/2017 | Sewer Revenue & O&M Account | 40,000.00 |
| EFT 459               | 11/3/2017  | Highland Payroll Fund       | 11,069.79 |
| EFT 460               | 11/2/2017  | Street Fund                 | 10,000.00 |
| EFT 461               | 11/2/2017  | LOPFI                       | 50.40     |
| EFT 462               | 11/8/2017  | Highland Payroll Fund       | 269.15    |
| EFT 463               | 11/14/2017 | Street Fund                 | 3,073.90  |
| EFT 464               | 11/17/2017 | Highland Payroll Fund       | 13,838.17 |
| EFT 465               | 11/21/2017 | Highland Payroll Fund       | 215.32    |
| EFT 466               | 11/27/2017 | LOPFI                       | 50.40     |
| Cleared Checks Totals |            |                             | 25,284.20 |

### Cleared Deposits

|                         |            |                    |           |
|-------------------------|------------|--------------------|-----------|
| 037934                  | 11/30/2017 | FNBC               | 4.27      |
| GF - 11 03              | 11/3/2017  | 11/3/2017 Deposit  | 4,160.63  |
| GF - 11 09              | 11/9/2017  | 11/9/2017 Deposit  | 3,075.12  |
| GF - 11 09              | 11/9/2017  | 11/9/2017 Deposit  | 1,137.50  |
| GF - 11 14              | 11/14/2017 | 11/14/2017 Deposit | 9,904.77  |
| GF - 11 17              | 11/17/2017 | 11/17/2017 Deposit | 130.48    |
| GF - 11 22              | 11/22/2017 | 11/22/2017 Deposit | 10.00     |
| GF - 11 22              | 11/22/2017 | 11/22/2017 Deposit | 38,440.85 |
| GF - 11 30              | 11/30/2017 | 11/30/2017 Deposit | 10.00     |
| Cleared Deposits Totals |            |                    | 56,873.62 |

### Outstanding Checks

|                           |            |                            |           |
|---------------------------|------------|----------------------------|-----------|
| 10454                     | 11/9/2017  | R&J Maintenance            | 104.50    |
| 10465                     | 11/22/2017 | Municipal League           | 180.00    |
| 10466                     | 11/22/2017 | Municipal League           | 5,177.00  |
| 10467                     | 11/22/2017 | Municipal League           | 10,195.55 |
| 10468                     | 11/22/2017 | S/F/P Account              | 9,317.46  |
| 10469                     | 11/22/2017 | Bill's Towing Service      | 163.50    |
| 10472                     | 11/22/2017 | Criminal Justice Institute | 125.00    |
| 10474                     | 11/22/2017 | MFA Propane                | 190.83    |
| Outstanding Checks Totals |            |                            | 25,453.84 |

Statement Date 11/30/2017

Accounts First Community GF Reserve

Companies General Fund

|                                   |              |                   |           |
|-----------------------------------|--------------|-------------------|-----------|
| Statement Balance:                | \$112,629.39 |                   |           |
| - Outstanding Checks:             | \$0.00       | Cleared Checks:   | 0 \$0.00  |
| + Outstanding Deposits:           | \$0.00       | Cleared Deposits: | 1 \$41.64 |
| <hr/>                             |              |                   |           |
| Reconciled Balance Per Statement: | \$112,629.39 |                   |           |
| Book Balance:                     | \$112,629.39 |                   |           |
| <hr/>                             |              |                   |           |
| Difference                        | \$0.00       |                   |           |
| <hr/> <hr/>                       |              |                   |           |

| Ref #                   | Date       | Name                    | Amount      |
|-------------------------|------------|-------------------------|-------------|
| <b>Cleared Deposits</b> |            |                         |             |
| 037935                  | 11/30/2017 | First Community Bank    | 41.64       |
|                         |            | Cleared Deposits Totals | <hr/> 41.64 |

Statement Date 11/27/2017  
 Accounts Evolve Bank &TR/CD  
 Companies General Fund

|                                   |        |                   |               |
|-----------------------------------|--------|-------------------|---------------|
| Statement Balance:                | \$0.00 |                   |               |
| - Outstanding Checks:             | \$0.00 | Cleared Checks:   | 1 \$76,068.86 |
| + Outstanding Deposits:           | \$0.00 | Cleared Deposits: | 1 \$37.73     |
| <hr/>                             |        |                   |               |
| Reconciled Balance Per Statement: | \$0.00 |                   |               |
| Book Balance:                     | \$0.00 |                   |               |
| <hr/>                             |        |                   |               |
| Difference                        | \$0.00 |                   |               |
| <hr/> <hr/>                       |        |                   |               |

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

**Cleared Checks**

|        |            |                       |                  |
|--------|------------|-----------------------|------------------|
| 007966 | 11/27/2017 | General Fund Checking | 76,068.86        |
|        |            | Cleared Checks Totals | <u>76,068.86</u> |

**Cleared Deposits**

|        |            |                         |              |
|--------|------------|-------------------------|--------------|
| 037929 | 11/21/2017 | Evolve Bank & Trust     | 37.73        |
|        |            | Cleared Deposits Totals | <u>37.73</u> |

Statement Date 11/30/2017  
 Accounts First Community - Fire Act 833  
 Companies General Fund

|                                   |             |                   |              |
|-----------------------------------|-------------|-------------------|--------------|
| Statement Balance:                | \$10,509.05 |                   |              |
| - Outstanding Checks:             | \$0.00      | Cleared Checks:   | 4 \$6,866.44 |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 1 \$1.34     |
| <hr/>                             |             |                   |              |
| Reconciled Balance Per Statement: | \$10,509.05 |                   |              |
| Book Balance:                     | \$10,509.05 |                   |              |
| <hr/>                             |             |                   |              |
| Difference                        | \$0.00      |                   |              |
| <hr/> <hr/>                       |             |                   |              |

| Ref #                   | Date       | Name                           | Amount          |
|-------------------------|------------|--------------------------------|-----------------|
| <b>Cleared Checks</b>   |            |                                |                 |
| 00002                   | 11/9/2017  | Complete Care, Inc             | 23.44           |
| 00003                   | 11/9/2017  | Emergency Medical Product, INC | 396.33          |
| 00004                   | 11/22/2017 | General Fund Checking          | 6,167.67        |
| 00005                   | 11/22/2017 | Casco Industries, Inc          | 279.00          |
|                         |            | Cleared Checks Totals          | <u>6,866.44</u> |
| <b>Cleared Deposits</b> |            |                                |                 |
|                         | 11/30/2017 | Interest                       | 1.34            |
|                         |            | Cleared Deposits Totals        | <u>1.34</u>     |

Statement Date 11/30/2017

Accounts Street Fund Checking

Companies Street Fund

|                                   |             |                   |                |
|-----------------------------------|-------------|-------------------|----------------|
| Statement Balance:                | \$16,493.71 |                   |                |
| - Outstanding Checks:             | \$0.00      | Cleared Checks:   | 12 \$13,393.81 |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 7 \$28,830.92  |
| <hr/>                             |             |                   |                |
| Reconciled Balance Per Statement: | \$16,493.71 |                   |                |
| Book Balance:                     | \$16,493.71 |                   |                |
| <hr/>                             |             |                   |                |
| Difference                        | \$0.00      |                   |                |
| <hr/> <hr/>                       |             |                   |                |

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

Cleared Checks

|                       |            |                               |                 |
|-----------------------|------------|-------------------------------|-----------------|
| 03314                 | 11/7/2017  | WEX BANK                      | 462.40          |
| 03315                 | 11/9/2017  | B & B Supply of Highland      | 48.98           |
| 03316                 | 11/9/2017  | Body Shop Supplies, Inc       | 32.70           |
| 03317                 | 11/9/2017  | Bumper to Bumper              | 122.81          |
| 03318                 | 11/9/2017  | Cintas Corporation LOC. 572   | 320.05          |
| 03319                 | 11/9/2017  | Murphy Oil Co.                | 196.72          |
| 03320                 | 11/9/2017  | Street Aid Fund               | 1,843.96        |
| 03321                 | 9/25/2017  | WEX BANK                      | 0.00            |
| 03322                 | 11/22/2017 | Jennifer's                    | 26.16           |
| 03323                 | 11/22/2017 | Wells Fargo Equipment Finance | 864.98          |
| EFT 191               | 11/3/2017  | Highland Payroll Fund         | 5,119.25        |
| EFT 192               | 11/17/2017 | Highland Payroll Fund         | 4,355.80        |
| Cleared Checks Totals |            |                               | <hr/> 13,393.81 |

Cleared Deposits

|                         |            |                    |                 |
|-------------------------|------------|--------------------|-----------------|
|                         | 11/30/2017 | Interest           | 0.82            |
| GF - 11 09              | 11/9/2017  | 11/9/2017 Deposit  | 5,756.20        |
| Street 011 14           | 11/14/2017 | 11/14/2017 Deposit | 3,073.90        |
| Street 11 02            | 11/2/2017  | 11/2/2017 Deposit  | 10,000.00       |
| Street 11 22            | 11/22/2017 | 11/22/2017 Deposit | 10,000.00       |
| Cleared Deposits Totals |            |                    | <hr/> 28,830.92 |

Statement Date 11/30/2017  
 Accounts 1st Community-St. Aid Fund  
 Companies Street Fund

|                                   |             |                   |                |
|-----------------------------------|-------------|-------------------|----------------|
| Statement Balance:                | \$19,608.27 |                   |                |
| - Outstanding Checks:             | \$0.00      | Cleared Checks:   | 2 (\$1,448.28) |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 1 \$1.57       |
| <hr/>                             |             |                   |                |
| Reconciled Balance Per Statement: | \$19,608.27 |                   |                |
| Book Balance:                     | \$19,608.27 |                   |                |
| <hr/>                             |             |                   |                |
| Difference                        | \$0.00      |                   |                |
| <hr/> <hr/>                       |             |                   |                |

| Ref #                   | Date       | Name                        | Amount            |
|-------------------------|------------|-----------------------------|-------------------|
| <b>Cleared Checks</b>   |            |                             |                   |
| 00047                   | 11/9/2017  | Arkansas Quality Stone, Inc | 395.68            |
| 03320                   | 11/9/2017  | Street Aid Fund             | (1,843.96)        |
|                         |            | Cleared Checks Totals       | <u>(1,448.28)</u> |
| <b>Cleared Deposits</b> |            |                             |                   |
|                         | 11/30/2017 | Interest                    | 1.57              |
|                         |            | Cleared Deposits Totals     | <u>1.57</u>       |

Statement Date 11/30/2017

Accounts Direct Deposit Account

Companies Direct Deposit Account

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

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

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Totals 

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Statement Date 11/30/2017

Accounts Payroll Bank Account

Companies Payroll Fund

|                                   |            |                   |                |
|-----------------------------------|------------|-------------------|----------------|
| Statement Balance:                | \$1,974.43 |                   |                |
| - Outstanding Checks:             | \$46.17    | Cleared Checks:   | 32 \$38,457.34 |
| + Outstanding Deposits:           | \$0.00     | Cleared Deposits: | 9 \$38,589.17  |
| <hr/>                             |            |                   |                |
| Reconciled Balance Per Statement: | \$1,928.26 |                   |                |
| Book Balance:                     | \$1,928.26 |                   |                |
| <hr/>                             |            |                   |                |
| Difference                        | \$0.00     |                   |                |
| <hr/> <hr/>                       |            |                   |                |

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

Cleared Checks

|                    |            |                             |                  |
|--------------------|------------|-----------------------------|------------------|
|                    | 11/7/2017  | Allen, Lawrence H           | 0.00             |
|                    | 11/7/2017  | Auld, Lisa                  | 0.00             |
|                    | 11/7/2017  | Burton, Michael A           | 0.00             |
|                    | 11/7/2017  | Evans, Timothy D            | 0.00             |
|                    | 11/7/2017  | Kamps, Jeffrey C            | 0.00             |
| 03713              | 10/20/2017 | Truitt, Brenda              | 73.88            |
| 03714              | 10/18/2017 | AirMedCare Network          | 660.00           |
| 03719              | 11/7/2017  | Aflac                       | 441.78           |
| 03720              | 11/7/2017  | OSCE Clearing House SDU     | 393.60           |
| 03721              | 11/8/2017  | Allen, Lawrence H           | 46.17            |
| 03722              | 11/8/2017  | Auld, Lisa                  | 46.17            |
| 03723              | 11/8/2017  | Burton, Michael A           | 46.17            |
| 03724              | 11/8/2017  | Evans, Timothy D            | 46.17            |
| 03726              | 11/15/2017 | Morris, Mary Jo             | 92.35            |
| 03727              | 11/15/2017 | Hutchinson, Randolph W      | 92.35            |
| 03728              | 11/15/2017 | Burton, Dennis R            | 92.35            |
| 03729              | 11/15/2017 | Casey, Nathan T             | 92.35            |
| 03730              | 11/15/2017 | Brink, Melody M             | 92.35            |
| 03731              | 11/15/2017 | Black, Ernest J             | 92.35            |
| 03732              | 11/15/2017 | Massey, Kenneth J           | 92.35            |
| 03733              | 11/15/2017 | Kimbrell, Jack R            | 92.35            |
| 03734              | 11/17/2017 | OSCE Clearing House SDU     | 393.60           |
| 03735              | 11/17/2017 | Boston Mutual Life Ins. Co. | 33.12            |
| 03736              | 11/17/2017 | Municipal League            | 3,920.00         |
| 2017 11 17 P-Holid | 11/17/2017 | Direct Deposits             | 3,993.69         |
| 2017 11-03 - Regul | 11/3/2017  | Direct Deposits             | 10,101.14        |
| 2017 11-17 Regular | 11/17/2017 | Direct Deposits             | 9,890.54         |
| 3667               | 11/30/2017 |                             | 64.64            |
| EFT 363            | 11/3/2017  | EFTPS                       | 2,855.64         |
| EFT 364            | 11/3/2017  | Dept of Finance & Admin.    | 726.71           |
| EFT 365            | 11/8/2017  | EFTPS                       | 308.30           |
| EFT 366            | 11/17/2017 | EFTPS                       | 3,677.22         |
|                    |            | Cleared Checks Totals       | <u>38,457.34</u> |

Cleared Deposits

|           |            |                   |           |
|-----------|------------|-------------------|-----------|
| 437822    | 11/30/2017 | Centennial Bank   | 0.31      |
| Pay 11 02 | 11/2/2017  | 11/2/2017 Deposit | 18,263.92 |
| Pay 11 08 | 11/8/2017  | 11/8/2017 Deposit | 269.15    |



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

**Cleared Deposits**

|           |            |                         |                  |
|-----------|------------|-------------------------|------------------|
| Pay 11 17 | 11/17/2017 | 11/17/2017 Deposit      | 19,840.47        |
| Pay 11 20 | 11/20/2017 | 11/21/2017 Deposit      | 215.32           |
|           |            | Cleared Deposits Totals | <u>38,589.17</u> |

**Outstanding Checks**

|       |           |                           |              |
|-------|-----------|---------------------------|--------------|
| 03725 | 11/8/2017 | Kamps, Jeffrey C          | 46.17        |
|       |           | Outstanding Checks Totals | <u>46.17</u> |

Statement Date 10/31/2017

Accounts Sewer Bond Fund Checking

Companies Sewer Bond Fund

|                                   |        |                   |               |
|-----------------------------------|--------|-------------------|---------------|
| Statement Balance:                | \$0.27 |                   |               |
| - Outstanding Checks:             | \$0.00 | Cleared Checks:   | 1 \$32,459.32 |
| + Outstanding Deposits:           | \$0.00 | Cleared Deposits: | 1 \$0.27      |
| <hr/>                             |        |                   |               |
| Reconciled Balance Per Statement: | \$0.27 |                   |               |
| Book Balance:                     | \$0.27 |                   |               |
| <hr/>                             |        |                   |               |
| Difference                        | \$0.00 |                   |               |
| <hr/> <hr/>                       |        |                   |               |

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

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Cleared Checks

|                       |           |               |           |
|-----------------------|-----------|---------------|-----------|
| 01037                 | 10/3/2017 | S/F/P Account | 32,459.32 |
|                       |           |               | <hr/>     |
| Cleared Checks Totals |           |               | 32,459.32 |

Cleared Deposits

|                         |            |      |       |
|-------------------------|------------|------|-------|
| 208062                  | 10/31/2017 | FNBC | 0.27  |
|                         |            |      | <hr/> |
| Cleared Deposits Totals |            |      | 0.27  |

Statement Date 11/30/2017

Accounts Sewer Bond Fund Checking

Companies Sewer Bond Fund

|                                   |        |                   |          |
|-----------------------------------|--------|-------------------|----------|
| Statement Balance:                | \$0.00 |                   |          |
| - Outstanding Checks:             | \$0.00 | Cleared Checks:   | 1 \$0.27 |
| + Outstanding Deposits:           | \$0.00 | Cleared Deposits: | 0 \$0.00 |
| <hr/>                             |        |                   |          |
| Reconciled Balance Per Statement: | \$0.00 |                   |          |
| Book Balance:                     | \$0.00 |                   |          |
| <hr/>                             |        |                   |          |
| Difference                        | \$0.00 |                   |          |
| <hr/> <hr/>                       |        |                   |          |

| Ref #                 | Date      | Name                  | Amount     |
|-----------------------|-----------|-----------------------|------------|
| <b>Cleared Checks</b> |           |                       |            |
| 01038                 | 11/9/2017 | S/F/P Account         | 0.27       |
|                       |           | Cleared Checks Totals | <hr/> 0.27 |

Statement Date 11/30/2017

Accounts Sewer Revenue -O & M Checking

Companies Sewer Revenue & O&M Account

|                                   |             |                   |                |
|-----------------------------------|-------------|-------------------|----------------|
| Statement Balance:                | \$43,155.79 |                   |                |
| - Outstanding Checks:             | \$33,111.34 | Cleared Checks:   | 16 \$20,944.60 |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 7 \$59,477.72  |
| <hr/>                             |             |                   |                |
| Reconciled Balance Per Statement: | \$10,044.45 |                   |                |
| Book Balance:                     | \$10,044.45 |                   |                |
| <hr/>                             |             |                   |                |
| Difference                        | \$0.00      |                   |                |
| <hr/> <hr/>                       |             |                   |                |

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

Cleared Checks

|                       |            |                            |                  |
|-----------------------|------------|----------------------------|------------------|
| 01672                 | 11/3/2017  | Highland Payroll Fund      | 2,074.88         |
| 01673                 | 11/6/2017  | Entergy                    | 1,330.59         |
| 01674                 | 11/9/2017  | Arkansas Testing Labs, Inc | 357.00           |
| 01675                 | 11/9/2017  | B & B Supply of Highland   | 8.71             |
| 01676                 | 11/9/2017  | Bumper to Bumper           | 5.60             |
| 01677                 | 11/9/2017  | C.V. Waterworks            | 50.53            |
| 01678                 | 11/9/2017  | Flo Trend Systems, Inc     | 750.00           |
| 01679                 | 11/9/2017  | Highland Supply Co. Inc    | 0.00             |
| 01680                 | 11/9/2017  | J.R. Stewart               | 9,143.79         |
| 01681                 | 11/9/2017  | Johnson Supply, Inc        | 1.09             |
| 01682                 | 11/9/2017  | Town & Country Foods       | 9.55             |
| 01683                 | 11/9/2017  | WCN of Arkansas            | 524.92           |
| 01684                 | 11/9/2017  | Highland Supply Co. Inc    | 25.44            |
| EFT 335               | 11/10/2017 | Usda Service Center        | 465.00           |
| EFT 336               | 11/10/2017 | Usda Service Center        | 4,551.00         |
| EFT 337               | 11/17/2017 | Highland Payroll Fund      | 1,646.50         |
| Cleared Checks Totals |            |                            | <u>20,944.60</u> |

Cleared Deposits

|                         |            |                    |                  |
|-------------------------|------------|--------------------|------------------|
| 004838                  | 11/30/2017 | Centennial Bank    | 0.60             |
| O&M 11 06               | 11/6/2017  | 11/6/2017 Deposit  | 15,211.01        |
| O&M 11 09               | 11/9/2017  | 11/9/2017 Deposit  | 4,000.00         |
| O&M 11 17               | 11/17/2017 | 11/17/2017 Deposit | 266.11           |
| O&M 11 29               | 11/29/2017 | 11/29/2017 Deposit | 40,000.00        |
| Cleared Deposits Totals |            |                    | <u>59,477.72</u> |

Outstanding Checks

|                           |            |                                      |                  |
|---------------------------|------------|--------------------------------------|------------------|
| 01636                     | 7/10/2017  | Haynes Equipment                     | 184.34           |
| 01685                     | 11/29/2017 | Arkansas Natural Resources Commissio | 28,927.00        |
| 01686                     | 11/29/2017 | Genflow                              | 4,000.00         |
| Outstanding Checks Totals |            |                                      | <u>33,111.34</u> |

Statement Date 11/30/2017

Accounts First Community Depr./Debt

Companies Sewer Revenue & O&M Account

|                                   |          |                   |          |
|-----------------------------------|----------|-------------------|----------|
| Statement Balance:                | \$105.89 |                   |          |
| - Outstanding Checks:             | \$0.00   | Cleared Checks:   | 0 \$0.00 |
| + Outstanding Deposits:           | \$0.00   | Cleared Deposits: | 1 \$7.50 |
| <hr/>                             |          |                   |          |
| Reconciled Balance Per Statement: | \$105.89 |                   |          |
| Book Balance:                     | \$105.89 |                   |          |
| <hr/>                             |          |                   |          |
| Difference                        | \$0.00   |                   |          |
| <hr/> <hr/>                       |          |                   |          |

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

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Cleared Deposits

|                         |          |            |
|-------------------------|----------|------------|
| 11/30/2017              | Interest | 7.50       |
| Cleared Deposits Totals |          | <hr/> 7.50 |

Statement Date 11/30/2017  
 Accounts First Community Bank-CD 240319  
 Companies Sewer Revenue & O&M Account

|                                   |             |                   |           |
|-----------------------------------|-------------|-------------------|-----------|
| Statement Balance:                | \$75,282.02 |                   |           |
| - Outstanding Checks:             | \$0.00      | Cleared Checks:   | 0 \$0.00  |
| + Outstanding Deposits:           | \$0.00      | Cleared Deposits: | 1 \$95.15 |
| <hr/>                             |             |                   |           |
| Reconciled Balance Per Statement: | \$75,282.02 |                   |           |
| Book Balance:                     | \$75,282.02 |                   |           |
| <hr/>                             |             |                   |           |
| Difference                        | \$0.00      |                   |           |
| <hr/> <hr/>                       |             |                   |           |

| Ref #                   | Date       | Name                    | Amount       |
|-------------------------|------------|-------------------------|--------------|
| <b>Cleared Deposits</b> |            |                         |              |
| 004839                  | 11/30/2017 | First Community Bank    | 95.15        |
|                         |            | Cleared Deposits Totals | <u>95.15</u> |

Statement Date 11/30/2017  
 Accounts 1st Communty S/F/P Account  
 Companies S/F/P Account

|                                   |             |                   |              |
|-----------------------------------|-------------|-------------------|--------------|
| Statement Balance:                | \$55,387.63 |                   |              |
| - Outstanding Checks:             | \$0.00      | Cleared Checks:   | 0 \$0.00     |
| + Outstanding Deposits:           | \$9,317.46  | Cleared Deposits: | 3 \$8,651.96 |
| <hr/>                             |             |                   |              |
| Reconciled Balance Per Statement: | \$64,705.09 |                   |              |
| Book Balance:                     | \$64,705.09 |                   |              |
| <hr/>                             |             |                   |              |
| Difference                        | \$0.00      |                   |              |
| <hr/> <hr/>                       |             |                   |              |

| Ref #                   | Date       | Name                    | Amount          |
|-------------------------|------------|-------------------------|-----------------|
| <b>Cleared Deposits</b> |            |                         |                 |
| 000008                  | 11/30/2017 | First Community Bank    | 4.43            |
| 000009                  | 11/9/2017  | Sewer Bond fund         | 0.27            |
| S/F/T 10 25             | 10/25/2017 | 10/25/2017 Deposit      | 8,647.26        |
|                         |            | Cleared Deposits Totals | <u>8,651.96</u> |

|                             |            |                             |                 |
|-----------------------------|------------|-----------------------------|-----------------|
| <b>Outstanding Deposits</b> |            |                             |                 |
| 000007                      | 11/22/2017 | General Fund Checking       | 9,317.46        |
|                             |            | Outstanding Deposits Totals | <u>9,317.46</u> |

**CITY OF \_\_\_\_\_, ARKANSAS**  
**ORDINANCE 201\_\_\_\_ - \_\_\_\_**

**WHEREAS**, the City of \_\_\_\_\_, Arkansas desires to provide its eligible employees with retirement coverage by the Arkansas Local Police and Fire Retirement System (LOPFI); and

**WHEREAS**, the City of \_\_\_\_\_, Arkansas desires to enter into an irrevocable agreement to adopt retirement coverage for its:

- Firefighters                       Police Officers

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF \_\_\_\_\_, ARKANSAS:**

**Section 1.** The City Council of the City of \_\_\_\_\_, Arkansas has, by a majority vote, agreed to cover the following group of employees under the Arkansas Local Police and Fire Retirement System (LOPFI):

- Firefighters                       Police Officers

**Section 2.** The Mayor and the City Clerk/Treasurer are authorized to execute any and all agreements to adopt retirement coverage and other documents related thereto for the purposes of enrolling the above referenced group of employees in LOPFI. The effective date for the election to adopt LOPFI coverage shall be the first day of the month following the adoption of the Ordinance.

**Section 3.** The City Clerk shall certify in a manner and form acceptable to the Board of Trustees of LOPFI the determination of the City to adopt LOPFI retirement coverage within ten (10) days of the effective date of this ordinance.

**Section 4.** The purpose of this Ordinance is to comply with the requirements of ACA 24-10-302 as well as all Arkansas law governing the requirements to adopt LOPFI retirement coverage.

**Section 5.** A copy of this Ordinance, duly certified by the City Clerk, shall be filed with the LOPFI office and the City Clerk's office.

**Section 6.** This Ordinance shall take effect and be in force from and after its passage.

Passed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

Russell Truitt  
\_\_\_\_\_  
Print Name of Mayor

**Attest:**  
  
Mary Ruth Wiles  
\_\_\_\_\_  
Print Name of City Clerk/Treasurer

\_\_\_\_\_  
Signature of Mayor



**RESOLUTION 18-01**  
**2018 BUDGET ADOPTION**  
**For the City of Highland, Arkansas**

**A RESOLUTION ADOPTING THE 2018 BUDGET FOR THE  
CITY OF HIGHLAND, ARKANSAS**

WHEREAS, it is the requirement of the City Council to adopt a budget for the year 2018;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ARKANSAS

That the attached 2017 Budget for the City of Highland, Arkansas is hereby adopted

Said resolution has been properly introduced and the vote was:

Approved and adopted this the \_\_\_\_\_ day of \_\_\_\_\_ 2017

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

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

(seal)

Please note the I will have the budget ready by Monday. If you need to see it please call and I will have it delivered to you.

**RESOLUTION 18-02**  
**2018 ADOPTION OF SALARY AND HOURLY WAGES**  
**For the City of Highland, Arkansas**

**A RESOLUTION PROVIDING FOR AND ADOPTING SALARY AND HOURLY WAGES FOR THE  
CITY OF HIGHLAND, ARKANSAS**

**FOR THE TWELVE (12) MONTHS BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31,  
2018 APPROPRIATING MONEY FOR SALARIES AND HOURLY WAGES FOR ELECTED AND  
CURRENT HIRED CITY PERSONNEL TO CONDUCT CITY BUSINESS.**

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF HIGHLAND, ARKANSAS:**

1. The respective amounts of **Salary Paid** for each Elected & Current Hired Personnel

|                               |  |
|-------------------------------|--|
| <b>Mayor</b>                  | <b>\$ <u>14,920.62</u></b>                     |
| <b>Recorder/Treasurer</b>     | <b>\$ <u>28,665.00</u></b>                     |
| <b>Council Members</b>        | <b>\$ <u>100.00 Per Month –must attend</u></b> |
| <b>Planning Commissioners</b> | <b>\$ <u>50.00 Per Month –must attend</u></b>  |
| <b>Police Chief</b>           | <b>\$ <u>37,340.16</u></b>                     |
| <b>Public Works</b>           | <b>\$ <u>47,654.40</u></b>                     |
| <b>Fire Department</b>        | <b>\$ <u>12,344.80</u></b>                     |
  
2. The respective total amount for **Hourly** Employees

|                          |                            |
|--------------------------|----------------------------|
| <b>City Clerk</b>        | <b>\$ <u>20,504.00</u></b> |
| <b>Planning Clerk</b>    | <b>\$ <u>572.00</u></b>    |
| <b>Police Department</b> | <b>\$ <u>94,012.00</u></b> |
| <b>Street</b>            | <b>\$ <u>67,931.20</u></b> |

Said resolution has been properly introduced and the vote was:

Approved and adopted this the \_\_\_\_ day of \_\_\_\_\_ 2017

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

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

(City seal)