

# CITY OF MAYFLOWER WASTEWATER

AMOUNT REQUESTED

**\$7,000,000.00**

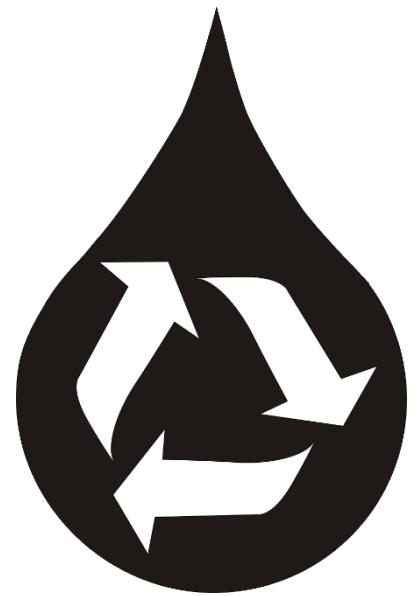
ARP FUNDS RECEIVED

**\$583,875.45**

PEOPLE IMPACTED

Approximately 1,200 people  
would benefit from this project.

The City of Mayflower seeks to upgrade the existing Wastewater treatment plant. The upgrade will process .7 million gallons daily and will be above flood level. This treatment plant will affect the public health of the residents of Mayflower and alleviate the negative impact the current plant has on the Arkansas River.





# THE LIFE BLOOD FOR ECONOMIC GROWTH

THE CITY OF MAYFLOWER'S  
PROPOSAL

PRESENTED TO: THE FAULKNER  
COUNTY QUORUM COURT  
INFRASTRUCTURE COMMITTEE  
CHAIRMAN: JUSTICE MATT BROWN  
JUSTICE JOHN ALLISON  
JUSTICE JUSTIN KNIGHT  
JUSTICE JAKE MOSS  
JUSTICE SAM STRAIN

TUESDAY MAY 10, 2022 @ 6:15 P.M.

## MAYFLOWER WASTEWATER TREATMENT PLANT

<u>DATE</u>		<u>TAB</u>
10 May 2022	Presentation	1
June 2019	<b>Pictures of the flooding at the wastewater treatment plant</b> <b>(a) Part of the discharge wastewater flow meter with the water level mark on the trees</b> <b>(b) Influent building partially submerged</b> <b>(c) Same influent building</b> <b>(d) Holding pond with the water level mark on the trees</b> <b>(e) Bar screen</b> <b>(f) Liner in aeration basin</b> <b>(g) Back side of chlorine building after water started receding and chlorine contact chamber</b> <b>(h) Front side of chlorine building</b>	2
10 May 2022	<b>Faulkner County American Rescue Plan/Coronavirus State and Local Fiscal Recovery Funds Application - Completed</b>	3

# CITY OF MAYFLOWER, ARKANSAS

OFFICE OF THE MAYOR

RANDY HOLLAND  
Mayor



## PRESENTATION

**Chairman Brown and Justices on behalf of the City of Mayflower I want to thank you for allowing me time to present to you one of the most crucial needs that the City of Mayflower has; and that is our wastewater treatment plant.**

**Due to the design and age (40 years old) of the treatment plant, we began having problems the later part of 2017. We failed to meet our parameters for discharge into the Arkansas River twelve (12) times in one (1) year and because of that Arkansas Department of Environmental Quality (ADEQ) placed us under an Administrative Consent Order with fines on the horizon if measures weren't taken to solve the problems.**

**We were well on our way with the upgrade; bids had been approved, some of the materials purchased, and the start date was June 2019. We all know what happened June 2019 when the catastrophic 100 year flood came. I believe our pond level is 272.6 which is base flood elevation and we had 1 ½ to 2 feet above pond level in our aeration basin destroying our liner. When the sewer treatment plant was built around 1982 the county didn't have floodplain management like we have now. So, there was not a problem then where it was built.**

**The new sewer plant will be designed for future growth, (ours currently processed .5 MGD (million gallons daily) the new one .7 MGD, and it will be above flood level. It is a SBR (Sequence Batch Reactor). One of our engineers that has been with us through the whole process is here this evening Kyle Breckenridge with SALT Engineering Firm and can answer any questions about the project.**

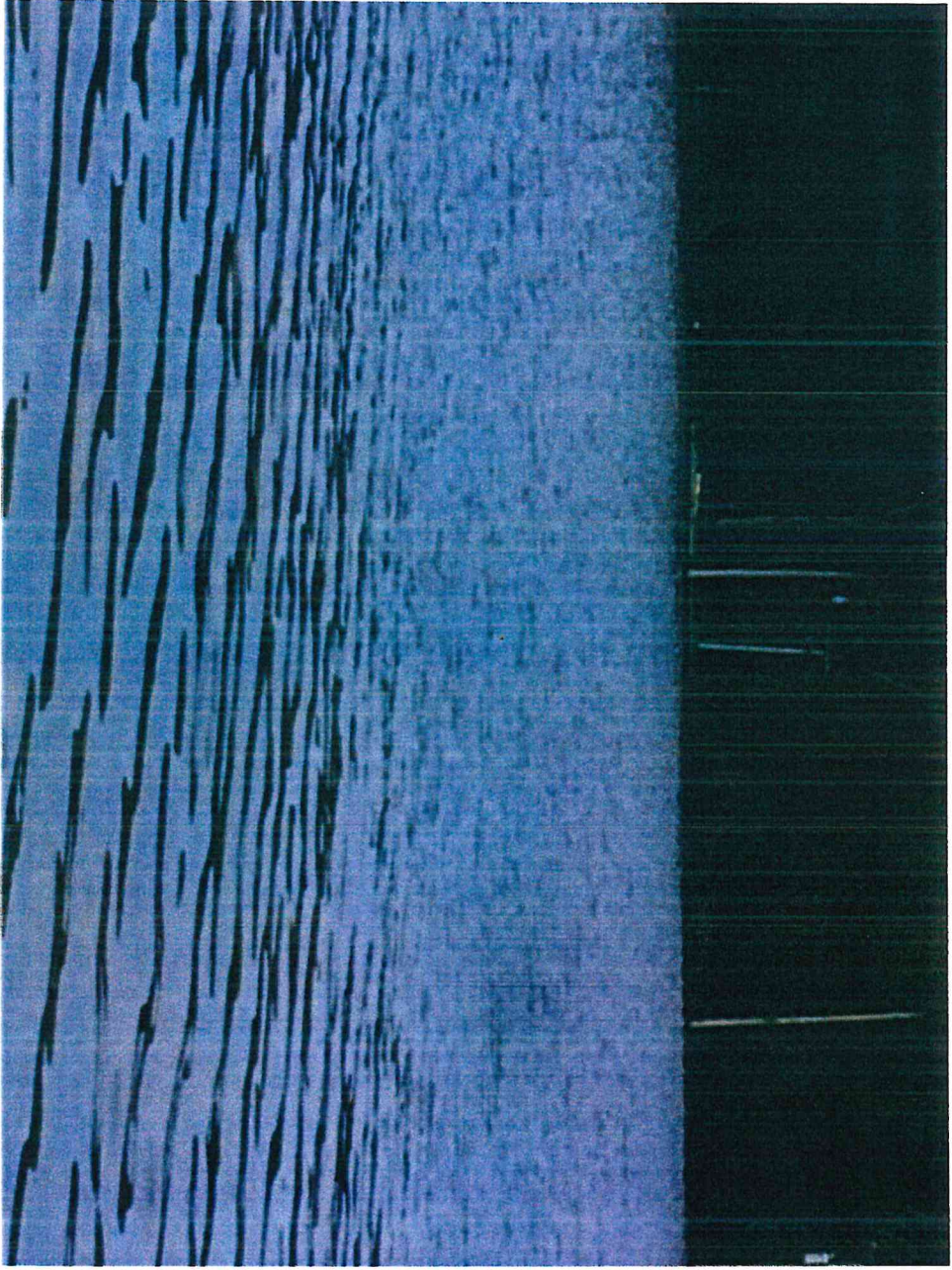
**The cost for the project before COVID was estimated at \$5 million and the cost is estimated now at more than \$7 million. City sewer is provided to customers inside the City limits and the River Plantation and that makes up approximately 1/3 of our 3,770 customer base. Therefore, those few customers are the ones that are going to bear the brunt of a sewer rate increase to pay for the new wastewater treatment plant. We have been working with Crews and Associates regarding a bond loan but they will not loan us money until our sewer rates are adequate to repay the loan. So you see our quandary.**

**We believe that all the applicants are very worthy and needed projects, and we realize we missed the deadline for getting our Fiscal Recovery Funds Application in, but we do appreciate your time and hope that you will consider our request. We will gratefully accept whatever you deem we are deserving of, but another thing I would like to add is that if our sewer rates are astronomical that will deter businesses and residential customers from looking at us as a favorable location. Mayflower has had its share of catastrophes (2 floods, an EF-4 tornado, and one oil spill over the past 11 years). So, we are asking you to please consider our request for assistance. Thank you.**

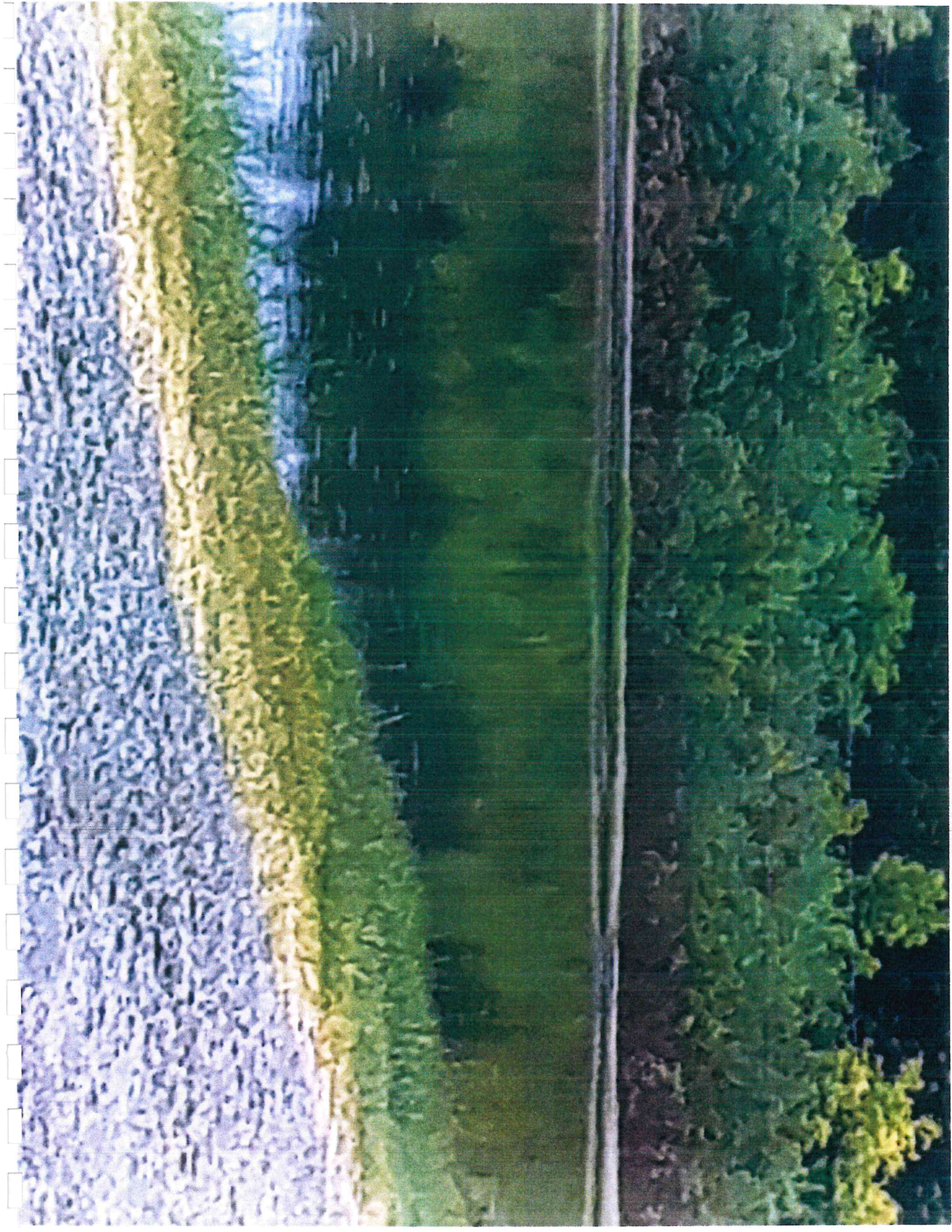




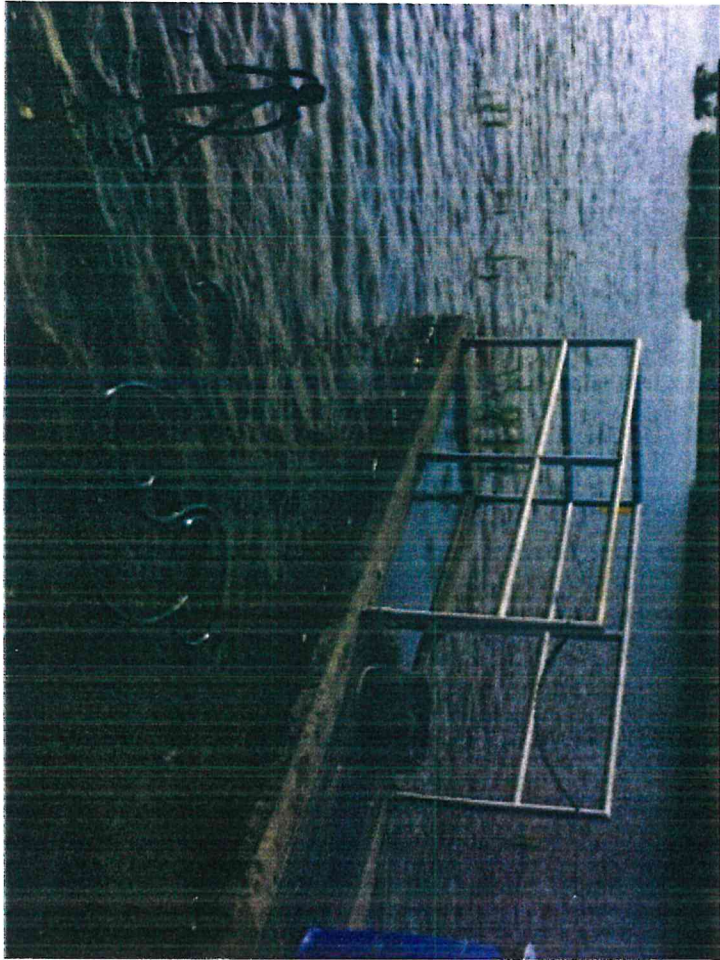
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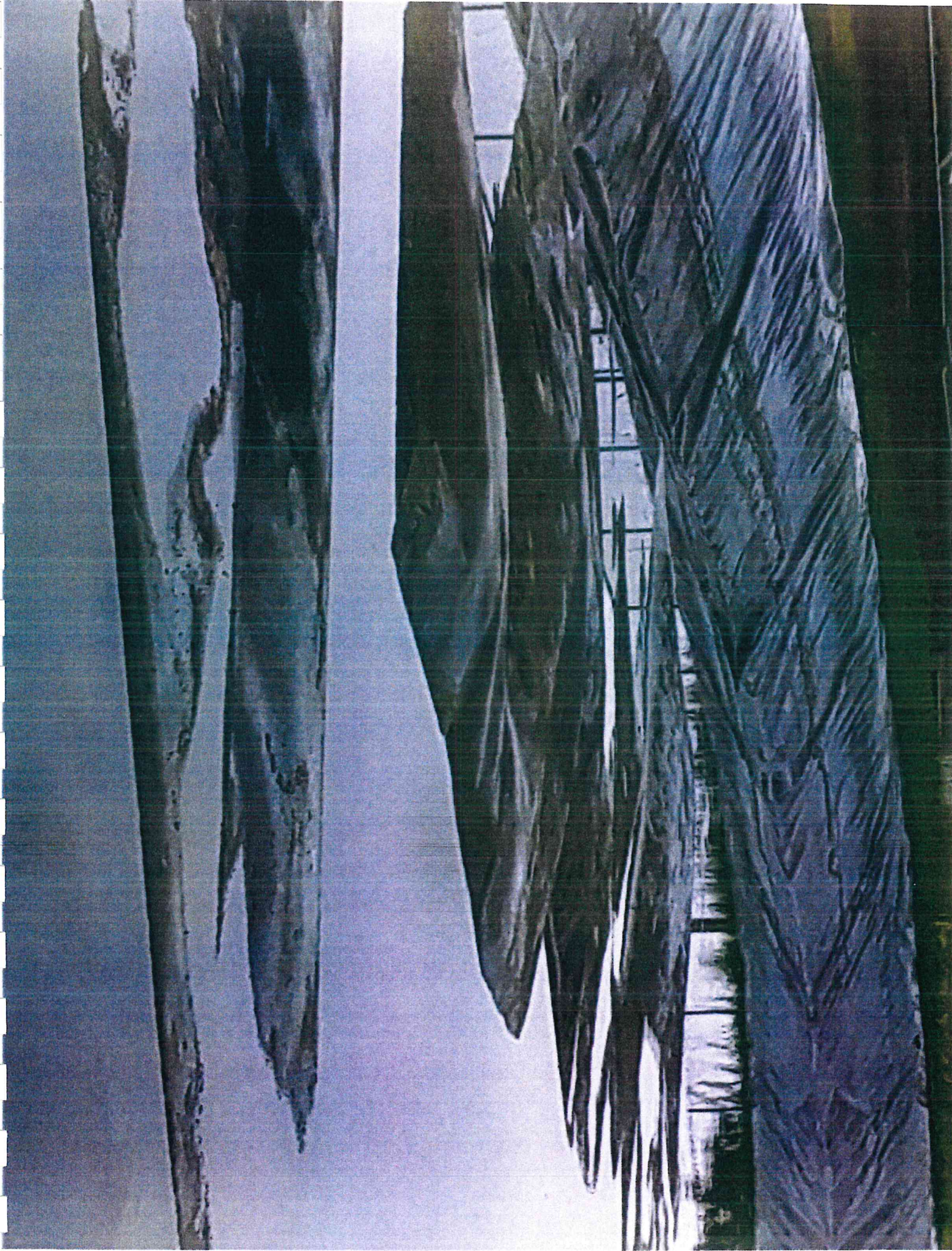
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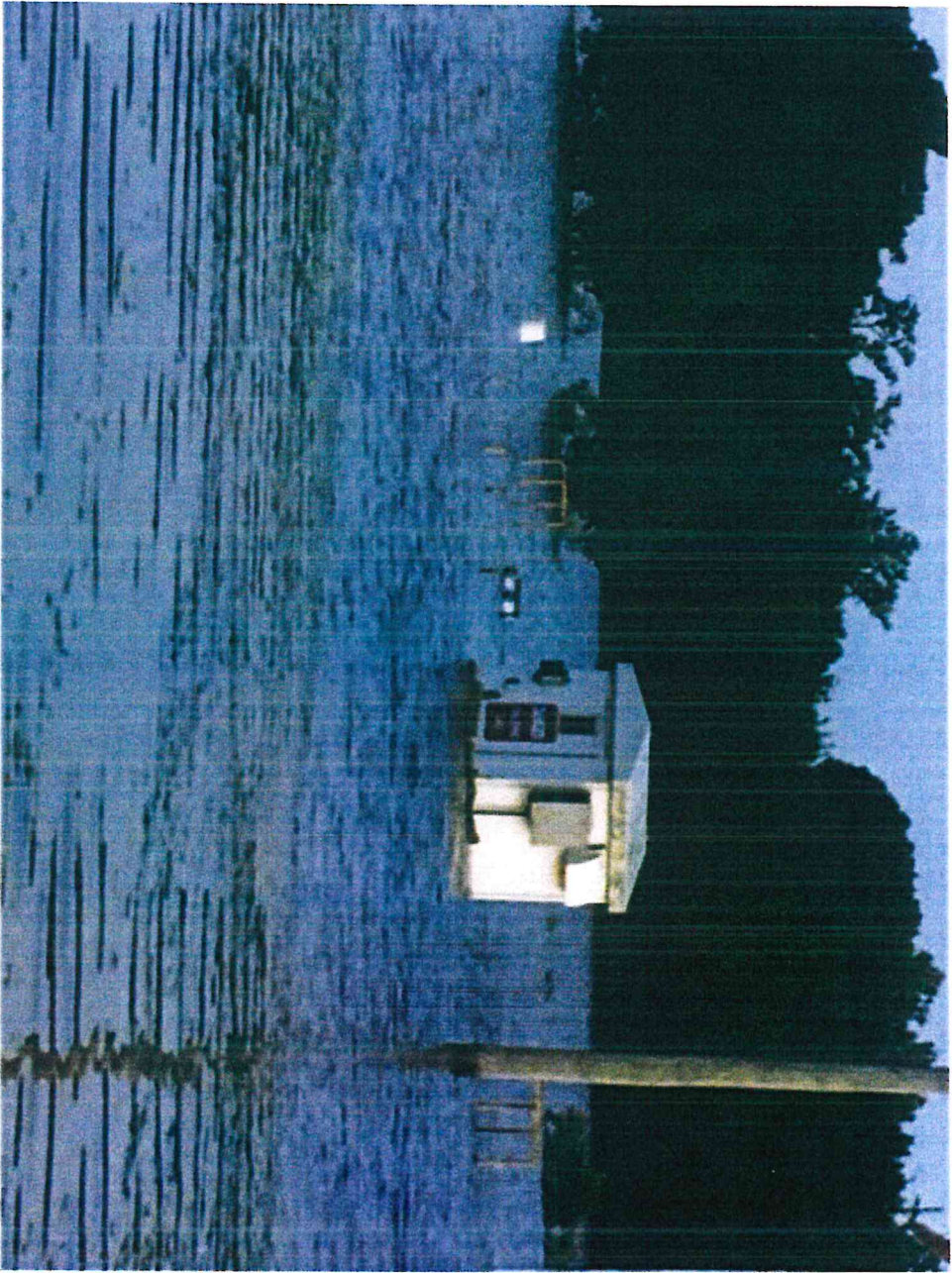


(e)





(g)



(4)

**Faulkner County**  
**American Rescue Plan / Coronavirus State and Local**  
**Fiscal Recovery Funds Application**

**Organizational information:**

Name or organization: Mayflower Waterworks Association

Physical address: 2 Ashmore Dr, Mayflower, AR 72106-8802

Mailing address: PO Box 69, Mayflower, AR. 72106-8802

Email: raymond.arnold@mayflowerar.org

Phone: 501-472-6819

CEO or Executive Director information:

Name: Randy Holland

Email: rsholland57@gmail.com

Phone: 501-472-2333

Brief qualifications statement: Mayor

Financial Officer or Director information:

Name: Dale Carter

Email: dhcarter2000@yahoo.com

Phone: 501-472-9354

Brief qualifications statement: Chief Financial Officer

Who is the contact person for this application?

Name: Crystal Hatfield

Email: crystal.hatfield@arkansas.gov

Phone: 501-472-1337

Entity type or IRS registration: (501(c)3, LLC, sole proprietorship, etc.)

Local Government

Brief history of the organization:

Mayflower was incorporated on March 6, 1928. This small City is situated between Little Rock and Conway with historical value dating back to 1778.

**Financial information:**

1. Have you received other state or federal grant funds in the past three years? If so, list the grant name, the organization from whom it was received, the amount of funding received, and the status of the grant expenditure.

2021 American Rescue Plan Act – U.S. Department of Treasury disbursed Through AR Department of Finance and Administration. The City of Mayflower received \$495,369.40; Currently in the planning stage for utilization.

2021 /2020 FEMA - disbursed through AR Department of Emergency Management. The City of Mayflower has been reimbursed \$378,726.58 to date for Disaster #4441.

2020 Cares Act - U.S. Department of Treasury disbursed Through AR Department of Finance and Administration. The City of Mayflower received \$88,506.05; Fully expended.

2019 EDA Grant – U.S. Economic Development Administration; The City of Mayflower received \$1,100,000.00 to fund a new Police and Courts facility; Fully expended.

2. Please Attach your organization’s audits from 2019, 2020, and 2021 if available.

2021 in progress. 2020 and 2019 attached.

3. What is your organization’s annual budget? Please attach a copy of your 2020, 2021, and 2022 budgets.

Attached

4. The applicant certifies that any funds received through this Faulkner County granting program are fully subject to federal regulations and affirms that the funds will be properly spent in compliance with the American Rescue Plan Act of 2021. The applicant further affirms that financial controls are in place such that each expenditure under the grant will be fully documented and that such documentation will be open to the public and submitted to the County for audit. The applicant understands that all aspects of their use of the grant are open to the public and subject to the Freedom of Information Act.

The City of Mayflower agrees.

About your request:

5. Please indicate under which category of eligibility under ARPA your organization is applying:

Investments in Infrastructure – Water and Sewer

- Public Health and Economic Impacts – Responding to COVID-19
- Public Health and Economic Impacts – Responding to Negative Economic Impacts
- Investments in Infrastructure – Water and Sewer
- Investments in Infrastructure – Broadband

6. Briefly and clearly state how your project responds to the COVID-19 crisis:

Investments in the new Wastewater Treatment Plant will not only affect the public health of residents of Mayflower, it will also alleviate the negative impact our current situation has on the Arkansas River. That will result in public health improvements for our City, our County and ultimately our State.

7. Does your project have a county-wide impact? If so, please describe.

Could have an impact on the population growth of Faulkner County. Mayflower has an appeal for those wishing to relocate to a “Small town atmosphere with big city access” area. For further enticement we must have reasonable utility rates. Population for Mayflower means growth for Faulkner County.

8. Please describe your project including the following information (in any order): What will this project accomplish? How will those goals be measured? How do these goals relate to the goals of the American Rescue Plan Act (ARPA)?

Our project will accomplish the effluent being discharged into the Arkansas River meeting all requirements as established and monitored by the Arkansas Department of Environmental Quality (ADEQ). Clean drinking water is a major priority but the discharge of wastewater is very important to maintaining a clean and healthy environment.

9. Please attach a project budget. If the project includes construction or third-party services, please provide their estimates.

Attached

10. Are other funds part of the budget besides ARPA funds? If so, please list other sources of funding and a copy of their funding commitment, if available.

Not at present time.

11. Please describe the organization's financial management practices that will ensure audit compliance.

The City of Mayflower operates on a purchase order system. All purchases over \$50 are required to have a purchase order by department management as well as the mayor when purchases are over \$200. The Mayor, City Council, Legislative Auditors and independent auditing firm(s) ensure the City of Mayflower is in compliance.

12. What is the total dollar amount that is being requested from Faulkner County?

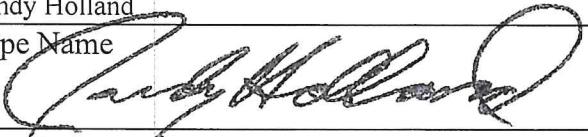
\$7,000,000

13. Have you received other ARPA or CARES Act funds? If so, how much have you received?

ARPA and CARES Act funds received are listed in the financial information section of this application. No other funds have been received.



**Authorized Representative:** The signature indicates that I have been authorized to submit an application requesting funding for the proposed project and to the best of my knowledge and belief, all data contained in this application is true and correct. If the application is approved for funding, I am authorized to sign any applicable documents on behalf of the applicant.

Randy Holland  
Type Name  
  
Signature

Mayor  
Title  
05/10/2022  
Date

When completed return by mail or drop-off  
to: Faulkner County Judge's Office  
801 Locust Street  
Conway, AR 72034

**CITY OF MAYFLOWER WATER AND  
SEWER DEPARTMENT  
Mayflower, Arkansas  
FINANCIAL STATEMENTS  
and  
SUPPLEMENTARY INFORMATION  
For the Years Ended December 31, 2019 and 2018  
and  
INDEPENDENT AUDITOR'S REPORT**

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**Mayflower, Arkansas**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**For the Years Ended December 31, 2019 and 2018**

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# BERRY & ASSOCIATES, P.A.

*Certified Public Accountants*

American Institute of CPAs

Arkansas Society of CPAs

Texas Society of CPAs

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Honorable Randy Holland, Mayor  
and Members of the City Council  
City of Mayflower  
Mayflower, Arkansas

## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the Water and Sewer Department of the City of Mayflower, Arkansas (the "Department"), as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Water and Sewer Department of the City of Mayflower, Arkansas as of December 31, 2019 and 2018, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Honorable Randy Holland, Mayor  
and Members of the City Council**

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of performing opinions on the financial statements that collectively comprise the Water and Sewer Department of the City of Mayflower, Arkansas's basic financial statements. The Supplementary Information Required by the USDA Rural Development is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information Required by the USDA Rural Development is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information Required by the USDA Rural Development is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2020 on our consideration of the Water and Sewer Department of the City of Mayflower, Arkansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Water and Sewer Department of the City of Mayflower, Arkansas's internal control over financial reporting and compliance.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Water and Sewer Department and do not purport to, and do not, present fairly the financial position of the City of Mayflower, Arkansas, as of December 31, 2019 and 2018, and the changes in its financial position, or its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*Berry & Associates*

Berry & Associates, P.A.  
Little Rock, Arkansas  
July 27, 2020

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
STATEMENTS OF NET POSITION  
December 31, 2019 and 2018**

**ASSETS**

	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,291,430	\$ 1,631,729
Accounts receivable	201,732	210,510
Inventory	95,623	95,623
Prepaid expenses	33,416	24,952
Total current assets	<u>1,622,201</u>	<u>1,962,814</u>
<b>NON-CURRENT ASSETS</b>		
Restricted assets		
Cash and cash equivalents	494,346	562,299
Capital assets		
Capital assets, net of accumulated depreciation	6,044,742	6,218,019
Bond fees, net of accumulated amortization of \$113,006 in 2018	-	82,422
Total non-current assets	<u>6,539,088</u>	<u>6,862,740</u>
<b>TOTAL ASSETS</b>	<u>\$ 8,161,289</u>	<u>\$ 8,825,554</u>

**LIABILITIES AND NET POSITION**

<b>CURRENT LIABILITIES</b>		
Current maturities of long-term debt	\$ 156,700	\$ 158,400
Accrued interest payable	10,486	15,180
Accounts payable	44,085	21,870
Other current liabilities	13,140	9,297
Total current liabilities	<u>224,411</u>	<u>204,747</u>
<b>LONG-TERM DEBT, net of current maturities</b>	3,096,527	3,263,430
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Customer water meter deposits	<u>152,644</u>	<u>146,474</u>
<b>TOTAL LIABILITIES</b>	<u>3,473,582</u>	<u>3,614,651</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,812,015	2,878,610
Temporarily restricted	101,004	189,498
Unrestricted	1,774,688	2,142,795
Total net position	<u>4,687,707</u>	<u>5,210,903</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 8,161,289</u>	<u>\$ 8,825,554</u>

The accompanying notes to basic financial statements are an integral part of these statements

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES</b>		
Water revenue	\$ 1,537,344	\$ 1,562,259
Sewer revenue	407,251	416,699
Sanitation revenue	207,824	208,493
Tapping fees	12,527	18,646
Other revenues	229,047	224,267
Total operating revenues	<u>2,393,993</u>	<u>2,430,364</u>
<b>OPERATING EXPENSES</b>		
Salaries	506,722	499,499
Payroll expenses	35,065	35,463
Insurance	41,731	38,676
Retirement	41,223	38,002
Employee benefits	72,646	74,517
Fuel & auto expense	36,264	29,628
Depreciation & amortization	322,598	315,467
Repairs & maintenance	510,186	224,164
Office expense	39,698	28,165
Professional fees	90,477	34,296
Utilities	77,890	69,837
Water purchases	674,795	616,430
Dues, licenses, fees	15,505	19,619
Equipment rentals	-	282
Uniforms	158	341
Supplies	5,645	7,884
Contract labor	210,453	224,811
Advertising	1,284	2,178
Telephone	6,260	5,496
Travel expenses	4,246	3,397
Miscellaneous	8,396	9,602
Total operating expenses	<u>2,701,242</u>	<u>2,277,754</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(307,249)</u>	<u>152,610</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest income	55,972	49,874
Interest expense	(123,284)	(135,399)
Bond fees	(66,213)	-
Other revenues	-	197,985
Net non-operating revenues (expenses)	<u>(133,525)</u>	<u>112,460</u>
<b>CHANGE IN NET POSITION</b>	(440,774)	265,070
<b>NET POSITION - BEGINNING OF YEAR, originally stated</b>	<u>5,210,903</u>	<u>4,945,833</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>(82,422)</u>	<u>-</u>
<b>NET POSITION - BEGINNING OF YEAR, restated</b>	<u>5,128,481</u>	<u>4,945,833</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 4,687,707</u>	<u>\$ 5,210,903</u>

The accompanying notes to basic financial statements are an integral part of these statements

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>INCREASE (DECREASE) IN CASH AND RESTRICTED CASH:</b>		
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,402,771	\$ 2,426,138
Cash payments for goods and services	(1,832,658)	(1,437,215)
Cash reimbursements received	-	197,985
Cash payments to employees	(506,722)	(499,499)
Net cash provided by operating activities	<u>63,391</u>	<u>687,409</u>
<b>Cash flows from capital and related financing activities:</b>		
Principal payments on long-term debt	(2,523,603)	(151,455)
Proceeds from long-term debt	2,355,000	65,412
Interest payments on long-term debt	(127,978)	(136,119)
Fees paid for bond refinance	(66,213)	-
Purchase of capital assets	(50,915)	(78,268)
Purchases for construction in progress	(113,906)	(15,500)
Net cash used by capital and related financing activities	<u>(527,615)</u>	<u>(315,930)</u>
<b>Cash flows from investing activities:</b>		
Interest received	<u>55,972</u>	<u>49,874</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(408,252)</u>	<u>421,353</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>2,194,028</u>	<u>1,772,675</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 1,785,776</u>	<u>\$ 2,194,028</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (307,249)	\$ 152,610
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	322,598	315,467
Provision for expense of cancellation of construction projects	15,500	-
(Increase) Decrease In:		
Accounts receivable	8,778	(4,226)
Prepaid expenses	(8,464)	(1,301)
Increase (Decrease) In:		
Accounts payable	22,215	15,279
Customer meter deposits	6,170	6,970
Other current liabilities	3,843	4,625
Total adjustments	<u>370,640</u>	<u>336,814</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 63,391</u>	<u>\$ 489,424</u>
<b>SUPPLEMENTARY DISCLOSURES OF CASH FLOW INFORMATION</b>		
Non-cash capital and related financing activities:		
Removal of bond fees due to GASB 65 changes	<u>\$ 82,422</u>	<u>\$ -</u>

**The accompanying notes to basic financial statements are an integral part of these statements**



**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019 and 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Organization**

The City of Mayflower Water and Sewer Department is a municipal utility operated by the City of Mayflower, Arkansas. The Department serves substantially all the households and businesses in the City, consisting of approximately 3,141 water system customers and approximately 1,504 sewer system customers.

**Basis of Presentation and Accounting**

The accounts of the Department are organized on the basis of a proprietary fund type, specifically an enterprise fund. The activities of this Department are accounted for with a separate set of self-balancing accounts that comprise the Department's assets, liabilities, net position, revenues and expenses. Enterprise funds account for activities (i) that are financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; or (ii) that are required by laws or regulations that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues; or (iii) that the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

The accounting and financial reporting treatment applied to the Department is determined by its measurement focus. The transactions of the Department are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the statement of net position. Net position (i.e., total assets net of total liabilities) are segregated into net investment in capital assets, restricted for debt service; and unrestricted components.

**Estimates**

Management of the Department has made certain estimates and assumptions relating to the reporting of assets and liabilities and revenues and expenses to prepare these financial statements in conformity with generally accepted accounting principles. Actual results may differ from those estimates.

**Cash and Cash Equivalents**

The Department considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. Certificate of deposits are presented at fair value. Short-term investments generally mature or are otherwise available for withdrawal in less than one year.

**Allowance for Bad Debts**

The Department has elected to record bad debts using the direct write-off method. Generally accepted accounting principles require that the allowance method be used to recognize bad debts; however as of December 31, 2019 management had determined that no additional accounts needed to be written off. Bad debt expense for the year ended December 31, 2019 was \$0.

**Capital Assets**

The cost of additions and major replacements of retired units of property are capitalized. The Department defines capital assets as assets with an initial, individual cost of more than \$1,000 and with an estimated useful life in excess of two years. Cost includes direct labor, outside services, materials and transportation, employee fringe benefits, overhead, and interest on Departments borrowed to finance construction. The cost and accumulated depreciation of property sold or retired is deducted from capital assets and any profit or loss resulting from the disposal is credited or charged in the non-operating section of the statements of revenues, expenses and changes in net position. The cost of current repairs, maintenance, and minor replacements is charged to expense. Construction in progress primarily relates to upgrades and extensions of existing facilities.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019 and 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: con't**

**Capital Assets, con't**

Depreciation has been provided over estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Asset	Years
Buildings	10-20 years
Water and Sewer System	5-40 years
Equipment	5-10 years
Vehicles	5-7 years

**Operating Revenues and Expenses**

Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the Department. Operating revenues consist primarily of charges for services. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from non-exchange transactions or ancillary activities. When an expense is incurred for purposes for which there are both restricted and unrestricted net position available, it is the Department's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

**Equity Classification**

Net position comprises the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net position is classified in the following three components:

*Net Investment in capital assets-* Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

*Temporarily Restricted-* This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted-* This component of net position consists of net position that does not meet the definition of "restricted."

**Inventory**

Inventory consists of pipe, fittings, parts, and chemicals used in normal operations of the water and sewer Department. Inventory is valued at the lower of cost or market.

**Capitalized Interest**

Interest costs are capitalized when incurred on debt where proceeds were used to finance the construction of assets. Interest earned on proceeds of tax-exempt borrowing arrangements restricted to the acquisition of qualifying assets is offset against interest costs in determining the amount to be capitalized.

**Budgets and Budgetary Accounting**

Prior to the beginning of the new fiscal year, the Council Members adopt an annual budget for the Department. The budget of the Department is adopted under a basis consistent with GAAP, except that depreciation, certain capital expenses, and nonoperation income and expense items are not considered. All annual appropriations lapse at the fiscal year-end.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: con't**

**Long-Term Debt and Costs**

Long-term debt is reported at face value, net of applicable discounts and deferred loss on refunding. Costs related to the issuance of debt are deferred and amortized over the lives of the various debt issues. Losses occurring from advance refundings of debt are deferred and amortized as interest expense over the remaining life of the old bonds, or the life of the new bonds, whichever is shorter.

**NOTE 2 – PUBLIC DEPARTMENTS: DEPOSITS WITH FINANCIAL INSTITUTIONS:**

As required by law, all funds are deposited in approved banks. The deposited funds are insured by the Federal Deposit Insurance Corporation ("FDIC") or collateralized by securities held by the banks in the Water Department's name.

The regulations of FDIC and FSLIC are subject to various interpretations regarding insurance coverage for public unit accounts; therefore, it was impracticable to determine the extent of the City's coverage.

**NOTE 3 – CAPITAL ASSETS:**

A summary of changes in capital assets for the years ended December 31, 2019 and 2018 is as follows:

	Balance 1/1/2019	Additions	Deletions/ Transfers	Balance 12/31/2019
Sewer system	\$ 5,005,334	\$ -	\$ -	\$ 5,005,334
Water distribution system	5,941,896	21,446	-	5,963,342
Office furniture and equipment	136,088	-	-	136,088
Transportation equipment	319,066	29,469	-	348,535
Land	150,465	-	-	150,465
Idle assets	75,000	-	-	75,000
Construction in Progress	15,500	113,906	(15,500)	113,906
Total	<u>11,643,349</u>	<u>\$ 164,821</u>	<u>\$ (15,500)</u>	<u>11,792,670</u>
Less: Accumulated Depreciation	<u>(5,425,330)</u>	<u>\$ (322,598)</u>	<u>\$ -</u>	<u>(5,747,928)</u>
Total Capital Assets	<u>\$ 6,218,019</u>			<u>\$ 6,044,742</u>

	Balance 1/1/2018	Additions	Deletions/ Transfers	Balance 12/31/2018
Sewer system	\$ 5,005,334	\$ -	\$ -	\$ 5,005,334
Water distribution system	5,929,040	12,856	-	5,941,896
Office furniture and equipment	136,088	-	-	136,088
Transportation equipment	253,654	65,412	-	319,066
Land	150,465	-	-	150,465
Idle assets	75,000	-	-	75,000
Construction in progress	-	15,500	-	15,500
Total	<u>11,549,581</u>	<u>\$ 93,768</u>	<u>\$ -</u>	<u>11,643,349</u>
Less: Accumulated Depreciation	<u>(5,115,512)</u>	<u>\$ (309,818)</u>	<u>\$ -</u>	<u>(5,425,330)</u>
Total Capital Assets	<u>\$ 6,434,069</u>			<u>\$ 6,218,019</u>

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019 and 2018**

**NOTE 4 – RESTRICTED CASH:**

Restricted assets consist of cash reserves restricted by long-term debt covenants and cash deposits for meters by customers. The following is a list of the restricted cash at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Customer Meter Deposits	\$ <u>305,081</u>	\$ <u>272,075</u>
Reserve accounts required by the Water and Sewer Revenue Bonds		
Bond Fund	30,779	26,583
Bond Fund	20,681	20,674
Bond Fund	64,449	74,995
Debt Service	<u>73,356</u>	<u>167,972</u>
Total Restricted Cash	\$ <u><u>494,346</u></u>	\$ <u><u>562,299</u></u>

**NOTE 5 – LONG-TERM DEBT:**

Long-term debt consists of the following:

	<u>2019</u>	<u>2018</u>
Revenue bonds payable to ADFA, due in semi-annual installments of \$41,034 including interest at 2.25% and service fees of 1%, through April 2023. (1)	\$ 269,423	\$ 340,985
Welch State Bank, loan payable in monthly installments of \$1,196 including interest at 3.70% through April 2023, secured by vehicle. (2)	44,858	57,377
USDA Rural Development, loan payable in monthly installments of \$2,876 at 4.25% interest. The loan will mature December 2, 2049. (3)	583,946	593,468
Revenue bonds payable to Centennial Bank, due in semi-annual installments with variable payment amounts and variable interest rates, through April 2042. (4)	2,355,000	-
Revenue bonds payable to Farmers & Merchants Bank, principal payments due each April 1 in amounts ranging from \$50,000 to \$155,000. Interest varies from 2.00% to 4.50% and is payable semi-annually, through April 2042.	-	2,430,000
	<u>3,253,227</u>	<u>3,421,830</u>
Less Current Portion	<u>(156,700)</u>	<u>(158,400)</u>
Total Long-Term Portion	\$ <u><u>3,096,527</u></u>	\$ <u><u>3,263,430</u></u>

(1) The revenue bonds have no restrictive covenants.

(2) The loan has no restrictive covenants.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018**

**NOTE 5 – LONG-TERM DEBT: con't**

- (3) The loan has a restrictive covenant including the requirement to maintain a debt service reserve in the amount of \$288 monthly until \$35,184 is accumulated.
- (4) The revenue bonds have restrictive covenants including the requirement to maintain a debt service reserve in the amount of \$73,356.

Annual maturities of long-term debt at December 31, 2019 are as follows:

	Principal	Interest	Total
2020	\$ 156,700	\$ 94,665	\$ 251,365
2021	185,000	90,878	275,878
2022	183,400	86,784	270,184
2023	141,281	82,550	223,831
2024	96,700	79,896	176,596
2025-2029	516,400	362,027	878,427
2030-2034	597,100	281,378	878,478
2035-2039	696,500	179,515	876,015
2040-2044	525,500	65,946	591,446
2045-2049	154,646	17,894	172,540
	<u>\$ 3,253,227</u>	<u>\$ 1,341,533</u>	<u>\$ 4,594,760</u>

Long-term liability activity for the years ended December 31, 2019 and 2018 is as follows:

	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Due Within One Year
Long Term Debt					
Loans	\$ 650,846	\$ -	\$ (22,042)	\$ 628,804	\$ 22,800
Revenue Bonds	2,770,984	2,355,000	(2,501,561)	2,624,423	133,900
	<u>\$ 3,421,830</u>	<u>\$ 2,355,000</u>	<u>\$ (2,523,603)</u>	<u>\$ 3,253,227</u>	<u>\$ 156,700</u>
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Due Within One Year
Long Term Debt					
Loans	\$ 602,596	\$ 65,412	\$ (17,162)	\$ 650,846	\$ 21,800
Revenue Bonds	2,905,277	-	(134,293)	2,770,984	136,600
	<u>\$ 3,507,873</u>	<u>\$ 65,412</u>	<u>\$ (151,455)</u>	<u>\$ 3,421,830</u>	<u>\$ 158,400</u>

The Department has pledged future water and sewer customer revenues, net of specified operating expenses, to repay \$3,253,227 in loans/revenue bonds. Proceeds from the loans/bonds were used for building of the Department's water and sewer system. Principal and interest on the bonds are payable through 2049, solely from the water and sewer customer net revenues. Principal and interest paid in the year ended December 31, 2019 were \$2,523,603 and \$127,978, respectively. Principal and interest paid in the year ended December 31, 2018 were \$151,455 and \$136,119, respectively.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018**

**NOTE 6 – EMPLOYEE BENEFITS:**

Effective January 1, 1998, the Department adopted a defined contribution pension plan. All employees who have completed one year (1,000 hours) of service with the Department and have attained age 21 are eligible to participate. Participants' interests become fully vested in year four and may be withdrawn at retirement, disability, termination, death, or upon attaining age 65, whichever occurs first.

**Funding Policy**

Contributions to the plan are ten percent of eligible annual wages. Contributions for 2019 and 2018 were \$41,223 and \$38,002, respectively.

**Implementation of GASB 68**

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, which became effective with fiscal years beginning after June 15, 2014. The Statement establishes standards for public pension plan obligations for participating employers. Under the new statement, a cost-sharing employer whose employees receive pensions through a trust will report in the financial statements a net pension liability, deferred outflows or inflows of resources related to pensions, and pension expense based on its' proportionate share of the collective net pension liability of all employers in the plan. A net pension liability can be volatile due to changes in actuarial estimates and the actual investment return. These financial statements do not include the disclosure related to this accounting principal, but would be included in the government wide financial statements and not the individual fund financial statements.

**NOTE 7 – COMMITMENTS:**

During the year ended December 31, 2019, the Department started a construction project with NLS Construction, LLC for wastewater treatment plant improvements for the amount of \$125,000. As of December 31, 2019, a total of \$83,567 had been incurred on this project.

The Department also started a project with CWB Engineers, Inc. for Highway 89 utility relocation for a total contract price of \$57,588. As of December 31, 2019, \$30,339 had been incurred on this project.

**NOTE 8 – SUBSEQUENT EVENTS:**

Management has evaluated all the activities of the Department through July 27, 2020 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements as of December 31, 2019.

**NOTE 9 – PRIOR PERIOD ADJUSTMENT:**

The requirements of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, indicates that debt issuance costs including but not limited to insurance costs, financing costs, and other related costs, should be recognized as an expense in the period incurred. These accounting changes are to be applied retroactively by restating financial statements, if practical, for all periods presented. If restatement is not practical, the cumulative effect should be reported as a restatement of beginning net position.

The Department has implemented these changes and found restatement of prior periods not practical. The beginning net position has been restated by the total cumulative effect of \$82,422 for the year ended December 31, 2019.

**SUPPLEMENTARY INFORMATION**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Honorable Randy Holland, Mayor,  
and Members of the City Council  
City of Mayflower  
Mayflower, Arkansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Water and Sewer Department of the City of Mayflower, Arkansas, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Water and Sewer Department of the City of Mayflower, Arkansas's financial statements and have issued our report thereon dated July 27, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as items 2019-001 that we consider to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Honorable Randy Holland, Mayor,  
and Members of the City Council  
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**Department's Response to Findings**

The Water and Sewer Department of the City of Mayflower, Arkansas, responses to the findings identified in our audit are described in the accompanying schedule of findings. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berry & Associates*

Berry & Associates, P.A.  
Little Rock, AR  
July 27, 2020

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
SCHEDULE OF FINDINGS AND RESPONSES  
December 31, 2019**

**2019-001 Internal Control – Segregation of Duties**

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping and those assets and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Condition: Presently the same individual who is responsible for service billing and adjustment, receives customer payments, and posts payments to subsidiary accounts receivable ledger. Also, the same individual who is responsible for general ledger activity including posting and writing checks also reconciles the bank statement. This finding was also noted in 2018.

Cause: The Department's limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

Effect or Potential Effect: Without sufficient segregation of duties, the risk significantly increases that errors and fraud related to utility billing and collection activities, including misappropriation of assets, could occur and not be detected within a timely basis.

Recommendation: We recommend that management and the City Council should consider a formal evaluation of their risks associated with this lack of duty segregation over utility cash and receivables. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with lack of segregation of duties, such as providing increased management oversight. For example, the entity might consider soliciting the assistance of an independent volunteer to perform certain functions including to act as compensating procedures where applicable.

Responsible Official's Response: The Department concurs with the recommendation, although, the cost to correct this condition might exceed the benefit, the Department has made certain changes in procedures that will improve the overall lack of segregation of duties and has implemented compensating procedures as applicable.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
SUPPLEMENTARY INFORMATION REQUIRED BY USDA RURAL DEVELOPMENT  
For The Year Ended December 31, 2019**

**SCHEDULE OF WATER AND SEWER RATES:**

<u>Water Rates:</u>	<u>Per Thousand Gallons</u>	
Residential and Commercial:		
Minimum (no usage)	\$	13.50
Per 1,000 Gallons		7.08
<u>Sewer Rates:</u>		
Residential and Commercial:		
Inside City Limits:		
Minimum (no usage)	\$	13.50
Per 1,000 Gallons		4.32
Outside City Limits:		
Minimum (first 1,000 gallons)	\$	13.50
Per 1,000 Gallons over 1000 Gallons		5.32
<u>Pump Maintenance:</u>		
(on as needed basis)	\$	10.00

**BOARD OF DIRECTORS:**

<u>Name</u>	<u>Title</u>
Randy Holland	Mayor
Mark Hickman	Alderman
Andrew Pelkey	Alderman
Brian Williams	Alderman
Will Elder	Alderman
Jennifer Massey	Alderman
Stacin Dawson	Alderman
Crystal Hatfield	Recorder/Treasurer

**INSURANCE SCHEDULE:**

<u>POLICY NO.</u>	<u>INSURANCE COMPANY</u>	<u>COVERAGE</u>	
<u>PREMIUM</u>			
PNC549PR	Arkansas Municipal League	Vehicle	\$ 446,534
2A97999	EMC	Property	\$ 8,745,135
2D97999	EMC	Liability	\$ 2,000,000

**ACCOUNTING:**

The accounting records were found to be adequate and in agreement with the accompanying financial statements, after giving effect to various adjustments.

**CITY OF MAYFLOWER WATER AND  
SEWER DEPARTMENT  
Mayflower, Arkansas  
FINANCIAL STATEMENTS  
and  
SUPPLEMENTARY INFORMATION  
For the Years Ended December 31, 2020 and 2019  
and  
INDEPENDENT AUDITOR'S REPORT**

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**Mayflower, Arkansas**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**For the Years Ended December 31, 2020 and 2019**

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# BERRY & ASSOCIATES, P.A.

*Certified Public Accountants*

American Institute of CPAs

Arkansas Society of CPAs

Texas Society of CPAs

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Honorable Randy Holland, Mayor  
and Members of the City Council  
City of Mayflower  
Mayflower, Arkansas

## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the Water and Sewer Department of the City of Mayflower, Arkansas (the "Department"), as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Water and Sewer Department of the City of Mayflower, Arkansas as of December 31, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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**Honorable Randy Holland, Mayor  
and Members of the City Council**

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of performing opinions on the financial statements that collectively comprise the Water and Sewer Department of the City of Mayflower, Arkansas's basic financial statements. The Supplementary Information Required by the USDA Rural Development is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information Required by the USDA Rural Development is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information Required by the USDA Rural Development is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2021 on our consideration of the Water and Sewer Department of the City of Mayflower, Arkansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Water and Sewer Department of the City of Mayflower, Arkansas's internal control over financial reporting and compliance.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Water and Sewer Department and do not purport to, and do not, present fairly the financial position of the City of Mayflower, Arkansas, as of December 31, 2020 and 2019, and the changes in its financial position, or its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*Berry & Associates*

Berry & Associates, P.A.  
Little Rock, Arkansas  
August 3, 2021

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
STATEMENTS OF NET POSITION  
December 31, 2020 and 2019**

**ASSETS**

	<u>2020</u>	<u>2019</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,277,069	\$ 1,291,430
Accounts receivable	213,595	201,732
Inventory	95,623	95,623
Prepaid expenses	38,384	33,416
Total current assets	<u>1,624,671</u>	<u>1,622,201</u>
<b>NON-CURRENT ASSETS</b>		
Restricted assets		
Cash and cash equivalents	553,113	494,346
Capital assets		
Capital assets, net of accumulated depreciation	6,027,370	6,044,742
Total non-current assets	<u>6,580,483</u>	<u>6,539,088</u>
<b>TOTAL ASSETS</b>	<u>\$ 8,205,154</u>	<u>\$ 8,161,289</u>

**LIABILITIES AND NET POSITION**

<b>CURRENT LIABILITIES</b>		
Current maturities of long-term debt	\$ 271,600	\$ 156,700
Accrued interest payable	10,101	10,486
Accounts payable	99,980	44,085
Other current liabilities	26,417	13,140
Total current liabilities	<u>408,098</u>	<u>224,411</u>
<b>LONG-TERM DEBT, net of current maturities</b>	2,994,440	3,096,527
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Customer water meter deposits	142,144	152,644
<b>TOTAL LIABILITIES</b>	<u>3,544,682</u>	<u>3,473,582</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,761,330	2,812,015
Temporarily restricted	104,460	101,004
Unrestricted	1,794,682	1,774,688
Total net position	<u>4,660,472</u>	<u>4,687,707</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 8,205,154</u>	<u>\$ 8,161,289</u>

**The accompanying notes to basic financial statements are an integral part of these statements**



**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**For the Years Ended December 31, 2020 and 2019**

	2020	2019
<b>OPERATING REVENUES</b>		
Water revenue	\$ 1,649,428	\$ 1,537,344
Sewer revenue	445,834	407,251
Sanitation revenue	213,241	207,824
Tapping fees	6,720	12,527
Other revenues	211,814	229,047
Total operating revenues	2,527,037	2,393,993
<b>OPERATING EXPENSES</b>		
Salaries	496,385	506,722
Payroll expenses	37,116	35,065
Insurance	57,011	41,731
Retirement	41,237	41,223
Employee benefits	93,222	72,646
Fuel & auto expense	27,965	36,264
Depreciation & amortization	316,986	322,598
Repairs & maintenance	274,278	510,186
Office expense	31,105	39,698
Professional fees	160,577	90,477
Utilities	68,002	77,890
Water purchases	670,450	674,795
Dues, licenses, fees	17,321	15,505
Uniforms	248	158
Supplies	6,877	5,645
Contract labor	227,712	210,453
Advertising	1,142	1,284
Telephone	7,171	6,260
Travel expenses	982	4,246
Miscellaneous	7,098	8,396
Total operating expenses	2,542,885	2,701,242
<b>OPERATING INCOME (LOSS)</b>	(15,848)	(307,249)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest income	23,383	55,972
Interest expense	(90,245)	(123,284)
Bond fees	-	(66,213)
Transfers	40,000	-
Other income	15,475	-
Net non-operating revenues (expenses)	(11,387)	(133,525)
<b>CHANGE IN NET POSITION</b>	(27,235)	(440,774)
<b>NET POSITION - BEGINNING OF YEAR, originally stated</b>	4,687,707	5,210,903
<b>PRIOR PERIOD ADJUSTMENT</b>	-	(82,422)
<b>NET POSITION - BEGINNING OF YEAR, restated</b>	4,687,707	5,128,481
<b>NET POSITION - END OF YEAR</b>	\$ 4,660,472	\$ 4,687,707

The accompanying notes to basic financial statements are an integral part of these statements

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>INCREASE (DECREASE) IN CASH AND RESTRICTED CASH:</b>		
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,515,174	\$ 2,402,771
Cash payments for goods and services	(1,592,242)	(1,832,658)
Other income received	15,475	-
Cash payments to employees	(496,385)	(506,722)
Net cash provided by operating activities	<u>442,022</u>	<u>63,391</u>
<b>Cash flows from non-capital financing activities:</b>		
Transfers received from other funds	<u>40,000</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>		
Principal payments on long-term debt	(247,187)	(2,523,603)
Proceeds from long-term debt	260,000	2,355,000
Interest payments on long-term debt	(90,631)	(127,978)
Fees paid for bond refinance	-	(66,213)
Purchase of capital assets	(273,310)	(50,915)
Purchases for construction in progress	(109,871)	(113,906)
Net cash used by capital and related financing activities	<u>(460,999)</u>	<u>(527,615)</u>
<b>Cash flows from investing activities:</b>		
Interest received	<u>23,383</u>	<u>55,972</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>44,406</u>	<u>(408,252)</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>1,785,776</u>	<u>2,194,028</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 1,830,182</u>	<u>\$ 1,785,776</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (15,848)	\$ (307,249)
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	316,986	322,598
Provision for expense of cancellation of construction projects	83,567	15,500
(Increase) Decrease In:		
Accounts receivable	(11,863)	8,778
Prepaid expenses	(4,968)	(8,464)
Increase (Decrease) In:		
Accounts payable	55,895	22,215
Customer meter deposits	(10,500)	6,170
Other current liabilities	13,278	3,843
Total adjustments	<u>442,395</u>	<u>370,640</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 426,547</u>	<u>\$ 63,391</u>
<b>SUPPLEMENTARY DISCLOSURES OF CASH FLOW INFORMATION</b>		
Non-cash capital and related financing activities:		
Removal of bond fees due to GASB 65 changes	<u>\$ -</u>	<u>\$ 82,422</u>

**The accompanying notes to basic financial statements are an integral part of these statements**

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2020 and 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Organization**

The City of Mayflower Water and Sewer Department is a municipal utility operated by the City of Mayflower, Arkansas. The Department serves substantially all the households and businesses in the City, consisting of approximately 3,174 water system customers and approximately 1,507 sewer system customers.

**Basis of Presentation and Accounting**

The accounts of the Department are organized on the basis of a proprietary fund type, specifically an enterprise fund. The activities of this Department are accounted for with a separate set of self-balancing accounts that comprise the Department's assets, liabilities, net position, revenues and expenses. Enterprise funds account for activities (i) that are financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; or (ii) that are required by laws or regulations that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues; or (iii) that the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

The accounting and financial reporting treatment applied to the Department is determined by its measurement focus. The transactions of the Department are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the statement of net position. Net position (i.e., total assets net of total liabilities) are segregated into net investment in capital assets, restricted for debt service; and unrestricted components.

**Estimates**

Management of the Department has made certain estimates and assumptions relating to the reporting of assets and liabilities and revenues and expenses to prepare these financial statements in conformity with generally accepted accounting principles. Actual results may differ from those estimates.

**Cash and Cash Equivalents**

The Department considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. Certificate of deposits are presented at fair value. Short-term investments generally mature or are otherwise available for withdrawal in less than one year.

**Allowance for Bad Debts**

The Department has elected to record bad debts using the direct write-off method. Generally accepted accounting principles require that the allowance method be used to recognize bad debts; however as of December 31, 2020 management had determined that no additional accounts needed to be written off. Bad debt expense for the year ended December 31, 2020 was \$0.

**Capital Assets**

The cost of additions and major replacements of retired units of property are capitalized. The Department defines capital assets as assets with an initial, individual cost of more than \$1,000 and with an estimated useful life in excess of two years. Cost includes direct labor, outside services, materials and transportation, employee fringe benefits, overhead, and interest on Departments borrowed to finance construction. The cost and accumulated depreciation of property sold or retired is deducted from capital assets and any profit or loss resulting from the disposal is credited or charged in the non-operating section of the statements of revenues, expenses and changes in net position. The cost of current repairs, maintenance, and minor replacements is charged to expense. Construction in progress primarily relates to upgrades and extensions of existing facilities.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2020 and 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: con't**

**Capital Assets, con't**

Depreciation has been provided over estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Asset	Years
Buildings	10-20 years
Water and Sewer System	5-40 years
Equipment	5-10 years
Vehicles	5-7 years

**Operating Revenues and Expenses**

Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the Department. Operating revenues consist primarily of charges for services. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from non-exchange transactions or ancillary activities. When an expense is incurred for purposes for which there are both restricted and unrestricted net position available, it is the Department's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

**Equity Classification**

Net position comprises the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net position is classified in the following three components:

*Net Investment in capital assets*- Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

*Temporarily Restricted*- This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted*- This component of net position consists of net position that does not meet the definition of "restricted."

**Inventory**

Inventory consists of pipe, fittings, parts, and chemicals used in normal operations of the water and sewer Department. Inventory is valued at the lower of cost or market.

**Capitalized Interest**

Interest costs are capitalized when incurred on debt where proceeds were used to finance the construction of assets. Interest earned on proceeds of tax-exempt borrowing arrangements restricted to the acquisition of qualifying assets is offset against interest costs in determining the amount to be capitalized.

**Budgets and Budgetary Accounting**

Prior to the beginning of the new fiscal year, the Council Members adopt an annual budget for the Department. The budget of the Department is adopted under a basis consistent with GAAP, except that depreciation, certain capital expenses, and nonoperation income and expense items are not considered. All annual appropriations lapse at the fiscal year-end.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020 and 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: con't**

**Long-Term Debt and Costs**

Long-term debt is reported at face value, net of applicable discounts and deferred loss on refunding. Costs related to the issuance of debt are deferred and amortized over the lives of the various debt issues. Losses occurring from advance refundings of debt are deferred and amortized as interest expense over the remaining life of the old bonds, or the life of the new bonds, whichever is shorter.

**NOTE 2 – PUBLIC DEPARTMENTS: DEPOSITS WITH FINANCIAL INSTITUTIONS:**

As required by law, all funds are deposited in approved banks. The deposited funds are insured by the Federal Deposit Insurance Corporation (“FDIC”) or collateralized by securities held by the banks in the Water Department’s name.

The regulations of FDIC and FSLIC are subject to various interpretations regarding insurance coverage for public unit accounts; therefore, it was impracticable to determine the extent of the City’s coverage.

**NOTE 3 – CAPITAL ASSETS:**

A summary of changes in capital assets for the years ended December 31, 2020 and 2019 is as follows:

	Balance 1/1/2020	Additions	Deletions/ Transfers	Balance 12/31/2020
Sewer system	\$ 5,005,334	\$ 4,557	\$ -	\$ 5,009,891
Water distribution system	5,963,342	4,975	-	5,968,317
Buildings	-	260,000	-	260,000
Office furniture and equipment	136,088	3,778	-	139,866
Transportation equipment	348,535	-	-	348,535
Land	150,465	-	-	150,465
Idle assets	75,000	-	-	75,000
Construction in progress	113,906	109,871	(83,567)	140,210
Total	<u>11,792,670</u>	<u>\$ 383,181</u>	<u>\$ (83,567)</u>	<u>12,092,284</u>
Less: Accumulated Depreciation	<u>(5,747,928)</u>	<u>\$ (316,986)</u>	<u>\$ -</u>	<u>(6,064,914)</u>
Total Capital Assets	<u>\$ 6,044,742</u>			<u>\$ 6,027,370</u>

	Balance 1/1/2019	Additions	Deletions/ Transfers	Balance 12/31/2019
Sewer system	\$ 5,005,334	\$ -	\$ -	\$ 5,005,334
Water distribution system	5,941,896	21,446	-	5,963,342
Office furniture and equipment	136,088	-	-	136,088
Transportation equipment	319,066	29,469	-	348,535
Land	150,465	-	-	150,465
Idle assets	75,000	-	-	75,000
Construction in progress	15,500	113,906	(15,500)	113,906
Total	<u>11,643,349</u>	<u>\$ 164,821</u>	<u>\$ (15,500)</u>	<u>11,792,670</u>
Less: Accumulated Depreciation	<u>(5,425,330)</u>	<u>\$ (322,598)</u>	<u>\$ -</u>	<u>(5,747,928)</u>
Total Capital Assets	<u>\$ 6,218,019</u>			<u>\$ 6,044,742</u>

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020 and 2019**

**NOTE 4 – RESTRICTED CASH:**

Restricted assets consist of cash reserves restricted by long-term debt covenants and cash deposits for meters by customers. The following is a list of the restricted cash at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Customer Meter Deposits	\$ <u>324,655</u>	\$ <u>305,081</u>
Reserve accounts required by the Water and Sewer Revenue Bonds		
Bond Fund	33,796	30,779
Bond Fund	27,358	20,681
Bond Fund	93,948	64,449
Debt Service	<u>73,356</u>	<u>73,356</u>
Total Restricted Cash	\$ <u><u>553,113</u></u>	\$ <u><u>494,346</u></u>

**NOTE 5 – LONG-TERM DEBT:**

Long-term debt consists of the following:

	<u>2020</u>	<u>2019</u>
Revenue bonds payable to ADFA, due in semi-annual installments of \$41,034 including interest at 2.25% and service fees of 1%, through April 2023. (1)	\$ 195,515	\$ 269,423
Welch State Bank, loan payable in monthly installments of \$1,196 including interest at 3.70% through April 2023, secured by vehicle. (2)	31,915	44,858
USDA Rural Development, loan payable in monthly installments of \$2,876 at 4.25% interest. The loan will mature December 2049. (3)	570,010	583,946
Revenue bonds payable to Centennial Bank, due in semi-annual installments with variable payment amounts and variable interest rates, through April 2042. (4)	2,295,000	2,355,000
Loan payable to City of Mayflower, due in monthly installments of \$7,200 with zero interest, through December 2022. (2)	173,600	-
	<u>3,266,040</u>	<u>3,253,227</u>
Less Current Portion	<u>(271,600)</u>	<u>(156,700)</u>
Total Long-Term Portion	\$ <u><u>2,994,440</u></u>	\$ <u><u>3,096,527</u></u>

(1) The revenue bonds have no restrictive covenants.

(2) The loan has no restrictive covenants.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020 and 2019**

**NOTE 5 – LONG-TERM DEBT: con't**

- (3) The loan has a restrictive covenant including the requirement to maintain a debt service reserve in the amount of \$288 monthly until \$35,184 is accumulated.
- (4) The revenue bonds have restrictive covenants including the requirement to maintain a debt service reserve in the amount of \$73,356.

Annual maturities of long-term debt at December 31, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 271,600	\$ 90,730	\$ 362,330
2022	270,900	86,536	357,436
2023	141,530	82,555	224,085
2024	97,000	79,648	176,648
2025	102,500	77,397	179,897
2026-2030	531,000	346,463	877,463
2031-2035	612,800	260,525	873,325
2036-2040	723,600	154,444	878,044
2041-2045	404,300	46,937	451,237
2046-2049	110,810	8,598	119,408
	<u>\$ 3,266,040</u>	<u>\$ 1,233,833</u>	<u>\$ 4,499,873</u>

Long-term liability activity for the years ended December 31, 2020 and 2019 is as follows:

	<u>Balance</u> <u>1/1/20</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/20</u>	<u>Due Within</u> <u>One Year</u>
Long Term Debt					
Loans	\$ 628,804	\$ 260,000	\$ (113,279)	\$ 775,525	\$ 110,300
Revenue Bonds	2,624,423	-	(133,908)	2,490,515	161,300
	<u>\$ 3,253,227</u>	<u>\$ 260,000</u>	<u>\$ (247,187)</u>	<u>\$ 3,266,040</u>	<u>\$ 271,600</u>
	<u>Balance</u> <u>1/1/19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/19</u>	<u>Due Within</u> <u>One Year</u>
Long Term Debt					
Loans	\$ 650,846	\$ -	\$ (22,042)	\$ 628,804	\$ 22,800
Revenue Bonds	2,770,984	2,355,000	(2,501,561)	2,624,423	133,900
	<u>\$ 3,421,830</u>	<u>\$ 2,355,000</u>	<u>\$ (2,523,603)</u>	<u>\$ 3,253,227</u>	<u>\$ 156,700</u>

The Department has pledged future water and sewer customer revenues, net of specified operating expenses, to repay \$3,266,040 in loans/revenue bonds. Proceeds from the loans/bonds were used for building of the Department's water and sewer system. Principal and interest on the bonds are payable through 2049, solely from the water and sewer customer net revenues. Principal and interest paid in the year ended December 31, 2020 were \$247,187 and \$90,631, respectively. Principal and interest paid in the year ended December 31, 2019 were \$2,523,603 and \$127,978, respectively.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020 and 2019**

**NOTE 6 – EMPLOYEE BENEFITS:**

Effective January 1, 1998, the Department adopted a defined contribution pension plan. All employees who have completed one year (1,000 hours) of service with the Department and have attained age 21 are eligible to participate. Participants' interests become fully vested in year four and may be withdrawn at retirement, disability, termination, death, or upon attaining age 65, whichever occurs first.

**Funding Policy**

Contributions to the plan are ten percent of eligible annual wages. Contributions for 2020 and 2019 were \$41,237 and \$41,223, respectively.

**Implementation of GASB 68**

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, which became effective with fiscal years beginning after June 15, 2014. The Statement establishes standards for public pension plan obligations for participating employers. Under the new statement, a cost-sharing employer whose employees receive pensions through a trust will report in the financial statements a net pension liability, deferred outflows or inflows of resources related to pensions, and pension expense based on its' proportionate share of the collective net pension liability of all employers in the plan. A net pension liability can be volatile due to changes in actuarial estimates and the actual investment return. These financial statements do not include the disclosure related to this accounting principal, but would be included in the government wide financial statements and not the individual fund financial statements.

**NOTE 7 – COMMITMENTS:**

During the year ended December 31, 2020, the Department started a construction project with CWB Engineers, Inc. for wastewater treatment plant improvements for the amount of \$452,400. As of December 31, 2020, a total of \$58,150 had been incurred on this project.

The Department also started a project with CWB Engineers, Inc. for UPRR Overpass & Realign for a total contract price of \$100,252. As of December 31, 2020, \$10,657 had been incurred on this project.

The Department also started a separate project with CWB Engineers, Inc. for Highway 89 utility relocation for a total contract price of \$72,284. As of December 31, 2020, \$71,403 had been incurred on this project.

**NOTE 8 – SUBSEQUENT EVENTS:**

Management has evaluated all the activities of the Department through August 3, 2021 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements as of December 31, 2020.

**NOTE 9 – PRIOR PERIOD ADJUSTMENT:**

The requirements of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, indicates that debt issuance costs including but not limited to insurance costs, financing costs, and other related costs, should be recognized as an expense in the period incurred. These accounting changes are to be applied retroactively by restating financial statements, if practical, for all periods presented. If restatement is not practical, the cumulative effect should be reported as a restatement of beginning net position.

The Department has implemented these changes and found restatement of prior periods not practical. The beginning net position has been restated by the total cumulative effect of \$82,422 for the year ended December 31, 2019.



**SUPPLEMENTARY INFORMATION**

# BERRY & ASSOCIATES, P.A.

*Certified Public Accountants*

American Institute of CPAs

Arkansas Society of CPAs

Texas Society of CPAs

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Randy Holland, Mayor,  
and Members of the City Council  
City of Mayflower  
Mayflower, Arkansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Water and Sewer Department of the City of Mayflower, Arkansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Water and Sewer Department of the City of Mayflower, Arkansas's financial statements and have issued our report thereon dated August 3, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Honorable Randy Holland, Mayor,  
and Members of the City Council  
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**Department's Response to Findings**

The Water and Sewer Department of the City of Mayflower, Arkansas, responses to the findings identified in our audit are described in the accompanying schedule of findings. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berry & Associates*

Berry & Associates, P.A.  
Little Rock, AR  
August 3, 2021

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**December 31, 2020**

**2020-001 Internal Control – Segregation of Duties**

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping and those assets and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Condition: Presently the same individual who is responsible for service billing and adjustment, receives customer payments, and posts payments to subsidiary accounts receivable ledger. Also, the same individual who is responsible for general ledger activity including posting and writing checks also reconciles the bank statement. This finding was also noted in 2019.

Cause: The Department's limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

Effect or Potential Effect: Without sufficient segregation of duties, the risk significantly increases that errors and fraud related to utility billing and collection activities, including misappropriation of assets, could occur and not be detected within a timely basis.

Recommendation: We recommend that management and the City Council should consider a formal evaluation of their risks associated with this lack of duty segregation over utility cash and receivables. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with lack of segregation of duties, such as providing increased management oversight. For example, the entity might consider soliciting the assistance of an independent volunteer to perform certain functions including to act as compensating procedures where applicable.

View Of Responsible Officials: The Department concurs with the recommendation, although, the cost to correct this condition might exceed the benefit, the Department has made certain changes in procedures that will improve the overall lack of segregation of duties and has implemented compensating procedures as applicable.

**2020-002 Internal Control – Complete set of accounting records**

Criteria: Maintaining a complete set of accounting records.

Condition: At December 31, 2020 the Department's general ledger did not include the current year's transactions for one trust account that is administered by a third party that is a material part of the financial statements.

Cause: The Fund did not properly record transactions and maintain accounting records.

Effect or Potential Effect: General ledger accounts were not properly accounted for in the Department's internal financial statements. With these accounts missing, it does not permit the preparation of accurate and reliable financial statements.

Recommendation: We recommend that management of the Department properly records all transactions and appropriately maintains all accounting records in a timely manner.

View Of Responsible Officials: The Department concurs with the recommendation.

**CITY OF MAYFLOWER WATER AND SEWER DEPARTMENT  
SUPPLEMENTARY INFORMATION REQUIRED BY USDA RURAL DEVELOPMENT  
For The Year Ended December 31, 2020**

**SCHEDULE OF WATER AND SEWER RATES:**

<u>Water Rates:</u>	<u>Per Thousand Gallons</u>	
Residential and Commercial:		
Minimum (no usage)	\$	13.50
Per 1,000 Gallons		7.08
<u>Sewer Rates:</u>		
Residential and Commercial:		
Inside City Limits:		
Minimum (no usage)	\$	13.50
Per 1,000 Gallons		5.18
Outside City Limits:		
Minimum (first 1,000 gallons)	\$	13.50
Per 1,000 Gallons over 1000 Gallons		5.32
<u>Pump Maintenance:</u>		
(on as needed basis)	\$	10.00

**BOARD OF DIRECTORS:**

<u>Name</u>	<u>Title</u>
Randy Holland	Mayor
Mark Hickman	Alderman
Zach Jeffery	Alderman
Brian Williams	Alderman
Will Elder	Alderman
Jennifer Massey	Alderman
Stacin Dawson	Alderman
Barbara Mathes	Recorder
Crystal Hatfield	Treasurer

**INSURANCE SCHEDULE:**

<u>POLICY NO.</u>	<u>INSURANCE COMPANY</u>	<u>COVERAGE</u>	
<u>PREMIUM</u>			
PNC549PR	Arkansas Municipal League	Vehicle	\$ 495,540
2A97999	EMC	Property	\$ 8,745,135
2D97999	EMC	Liability	\$ 2,000,000

**ACCOUNTING:**

The accounting records were found to be adequate and in agreement with the accompanying financial statements, after giving effect to various adjustments.

City of Mayflower  
2020 Amended Budget Summary

	<u>Amended</u>	<u>2020 Year Original</u>	<u>Change</u>
<b>Revenues:</b>			
General Fund	\$ 1,986,674	\$ 1,715,117	\$ 271,557
Street Fund	268,080	254,903	13,177
1% Sales Tax Street Fund	856,138	830,163	25,975
Volunteer Fire Dept. Fund	368,255	333,837	34,418
Admin. of Justice Fund	16,661	17,902	(1,241)
Police Vehicle & Maint. Fund	54,579	23,674	30,905
Community Center/PD Bldg Fund	497,752	-	497,752
Total of above funds	<u>\$ 4,048,139</u>	<u>\$ 3,175,596</u>	<u>\$ 872,543</u>
Water & Sewer Fund	4,684,722	4,791,467	(106,745)
<b>Total Projected Revenues</b>	<u>\$ 8,732,861</u>	<u>\$ 7,967,063</u>	<u>\$ 765,798</u>
<b>Expenditures:</b>			
General Fund	\$ 1,629,758	\$ 1,544,953	\$ (84,805)
Street Fund	223,077	214,799	(8,278)
1% Sales Tax Street Fund	744,197	792,349	48,152
Volunteer Fire Dept. Fund	119,938	145,179	25,241
Admin. of Justice Fund	832	8,035	7,203
Police Vehicle & Maint. Fund	21,690	22,000	310
Community Center/PD Bldg Fund	476,902	-	(476,902)
Total of above funds	<u>\$ 3,216,394</u>	<u>\$ 2,727,315</u>	<u>\$ (489,079)</u>
Water & Sewer Fund	2,935,266	4,582,845	1,647,579
<b>Total Projected Expenditures</b>	<u>\$ 6,151,660</u>	<u>\$ 7,310,160</u>	<u>\$ 1,158,500</u>
<b>Total Net Income (Loss)</b>	<u>\$ 2,581,201</u>	<u>\$ 656,903</u>	<u>\$ 1,924,298</u>

General Fund  
Budget Amendment - 2020

1/16/2021 11:32

<u>INCOME</u>	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
<b>General Revenues</b>			
Carry Forward Balance	95,386	70,965	24,421
Accident Reports	965	481	484
Act 1256 Revenues	65,350	108,287	(42,937)
Act 692	-	-	-
City Sales Tax Revenues	1,134,658	961,809	172,849
County Turnback	110,032	92,753	17,279
Court Fines	83,873	126,727	(42,854)
Donations	1,250	-	1,250
Donations - Animal Control	3,295	1,736	1,559
Donations - Police	150	100	50
Franchise Taxes	88,818	88,507	311
Grant Revenues	88,506	-	88,506
Impound Fees/Boarding	6,943	4,963	1,980
Inspections - Electrical	7,427	2,552	4,875
Inspections - Gas	1,160	943	217
Inspections - Mechanical	1,800	1,085	715
Inspections - Plumbing	5,220	5,011	209
Interest Income	2,135	1,500	635
Miscellaneous Revenues	28,218	6,465	21,753
Municipal Aid	35,221	38,023	(2,802)
NSF Charges	-	-	-
Parks & Recreation Revenues	-	-	-
Permits - Building	10,127	5,004	5,123
Privilege Licenses	12,605	14,406	(1,801)
Proceeds from Bank Loans	27,307	32,000	(4,693)
Proceeds from Water System Purchase of Bldg.	-	86,400	(86,400)
Refund	172	-	172
Rent Income - Vol Fire Dept	7,700	8,400	(700)
SRO Reimbursement	16,827	20,000	(3,173)
Transfers	48,462	37,000	11,462
Transfer from Water O&M	86,400	-	86,400
Transfer from General Fund	16,667	-	16,667
<b>Total General Revenues</b>	<b>1,986,674</b>	<b>1,715,117</b>	<b>271,557</b>
<b>TOTAL INCOME</b>	<b>1,986,674</b>	<b>1,715,117</b>	<b>271,557</b>

EXPENSES

**Administrative Dept**

Advertising & Publications	607	1,370	(763)
Bank Loan Payments - Principal	35,842	27,013	8,829
Bank Loan Payments - Interest	9,550	6,887	2,663
Capital Outlay	-	-	-
Cellphones & Pagers	2,933	5,261	(2,328)
Cemetery Tax Disbursements	-	24	(24)
Computer Software Maintenance	8,404	8,116	288
Contract Labor	-	1,500	(1,500)
Council/Aldermen Fees	5,725	5,400	325
Fuel & Oil	50	-	50
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	12,702	14,374	(1,672)
Insurance - Property (Sirens)	-	-	-

General Fund  
Budget Amendment - 2020

1/16/2021 11:32

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Insurance - Property (Sr Ctr)	-	-	-
Interest Expense - Other	-	-	-
Janitorial Contract	2,575	13,000	(10,425)
Legal - City Attorney	21,100	15,000	6,100
Licenses, Dues, & Memberships	6,016	9,146	(3,130)
Maint and repair	-	746	(746)
Medical Vaccinations	-	-	-
Medicare	520	493	27
Misc Expense	6,747	-	6,747
Office Supplies	7,329	6,123	1,206
Oper & Maint - Other	7,624	11,612	(3,988)
Oper & Maint - Sr Ctzn	-	1,000	(1,000)
Pest Control	295	-	295
Planning Commission	2,150	3,000	(850)
Postage Expense	1,198	1,242	(44)
Prof & Engineering Services	5,700	-	5,700
Professional Services	4,250	-	4,250
Purchases - Equipment	-	-	-
Repairs & Maint - Equipment	-	-	-
Retirement Expense	1,600	1,600	-
Returned Check Expense	-	-	-
Social Security	2,223	2,108	115
Supplies	211	1,513	(1,302)
Transfer Funds	97,375	25,000	72,375
Transfer to Street Fund	415,483	384,724	30,759
Travel & Training Expense	6,722	4,500	2,222
Unemployment Expense	94	840	(746)
Utilities	1,836	2,053	(217)
Utilities - Community Ctr / PD	-	-	-
Utilities - Municipal Building	1,336	12,000	(10,664)
Utilities - Other	21,146	24,453	(3,307)
Utilities - Warning Sirens	136	135	1
Wages & Salaries	31,028	33,993	(2,965)
Workers Compensation	399	302	97
<b>Total Administrative Dept</b>	<b>720,906</b>	<b>624,528</b>	<b>96,378</b>
<b>Animal Control Dept</b>			
Advertising & Publications	-	-	-
Animal Shelter Services	8,043	5,500	2,543
Cellphones & Pagers	349	625	(276)
Contract Labor	-	-	-
Fuel & Oil	1,761	-	1,761
Insurance - Employee Health	897	-	897
Insurance - Vehicle	-	-	-
Medical Vaccinations	-	-	-
Medicare	331	373	(42)
Misc Expense	5	-	5
Office Supplies	18	82	(64)
Oper & Maint - Other	573	500	73
Professional Services	-	-	-
Purchases - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	436	-	436
Returned Check Expense	125	-	125
Social Security	1,415	1,594	(179)



General Fund  
Budget Amendment - 2020

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	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Supplies	-	-	-
Travel & Training Expense	-	435	(435)
Unemployment Expense	66	813	(747)
Uniforms	-	100	(100)
Utilities - Other	-	688	(688)
Wages & Salaries	23,085	25,709	(2,624)
Workers Compensation	205	117	88
<b>Total Animal Control Dept</b>	<b>37,309</b>	<b>36,536</b>	<b>773</b>
<b>Code Enforcement</b>			
Advertising & Publications	15	-	15
Contract Labor	-	-	-
Equipment Lease Exp - Other	-	-	-
Fuel & Oil	477	1,200	(723)
Insurance - Employee Health	-	-	-
Insurance - Vehicle	-	-	-
Licenses, Dues, & Memberships	25	420	(395)
Medicare	306	292	14
Misc Expense	2,092	-	2,092
Office Supplies	746	50	696
Oper & Maint - Other	116	118	(2)
Postage Expense	43	50	(7)
Purchases - Equipment	-	5,000	(5,000)
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	571	1,000	(429)
Retirement Expense	-	-	-
Social Security	1,308	1,249	59
Travel & Training Expense	-	600	(600)
Unemployment Expense	43	705	(662)
Uniforms	-	-	-
Wages & Salaries	21,737	20,150	1,587
Workers Compensation	250	-	250
<b>Total Code Enforcement</b>	<b>27,729</b>	<b>30,834</b>	<b>(3,105)</b>
<b>Court</b>			
Act 1256 Court Costs	32,751	89,869	(57,118)
Advertising & Publications	-	-	-
Computer Software Maintenance	3,176	3,333	(157)
Contract Labor	-	-	-
Insurance - Employee Health	-	8,346	(8,346)
Legal - Prosecuting Attorney	9,000	15,000	(6,000)
Legal - District Judge	4,360	4,756	(396)
Licenses, Dues, & Memberships	-	-	-
Medicare	714	859	(145)
Misc Expense	-	-	-
Office Supplies	760	327	433
Oper & Maint - Other	1,782	-	1,782
Postage Expense	924	89	835
Purchases - Equipment	-	-	-
Reimburse Payroll for Court	-	(7,220)	7,220
Retirement Expense	3,148	3,222	(74)
Social Security	3,054	3,674	(620)
Travel & Training Expense	-	482	(482)
Unemployment Expense	72	840	(768)

General Fund  
Budget Amendment - 2020

1/16/2021 11:32

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Utilities - Community Ctr / PD	54	-	54
Utilities - Court	9,204	-	9,204
Utilities - Other	1,440	1,456	(16)
Wages - Overtime	250	84	166
Wages & Salaries	51,881	59,176	(7,295)
<b>Total Court</b>	<b>122,570</b>	<b>184,293</b>	<b>(61,723)</b>
<b>Fire Department</b>			
Contract Labor	-	-	-
Insurance - Employee Health	5,694	4,914	780
Medicare	447	597	(150)
Misc Expense	-	-	-
Oper & Maint - Other	-	-	-
Reimburse Payroll for Fire	(47,830)	(58,771)	10,941
Retirement Expense	7,601	8,754	(1,153)
Social Security	1,910	2,555	(645)
Travel & Training Expense	-	-	-
Unemployment Expense	27	748	(721)
Wages - Overtime	-	-	-
Wages & Salaries	32,842	41,203	(8,361)
Workers Compensation	-	-	-
<b>Total Fire Department</b>	<b>691</b>	<b>0</b>	<b>691</b>
<b>Maintenance &amp; Grounds Keepers</b>			
Advertising & Publications	-	-	-
Fuel & Oil	-	-	-
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	-	-	-
Maint & Repair	-	-	-
Medical Vaccinations	-	-	-
Medicare	-	-	-
Misc Expense	-	-	-
Oper & Maint - Other	-	-	-
Purchases - Equipment	-	-	-
Retirement Expense	-	-	-
Social Security	-	-	-
Unemployment Expense	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	-	-	-
Workers Compensation	-	-	-
<b>Total Maintenance &amp; Grounds Keepers</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Parks and Recreation Dept</b>			
Contract Labor	3,750	-	3,750
Fourth of July Celebration	-	7,000	(7,000)
Oper & Maint - Other	-	500	(500)
Park & Recreation Expenses	-	-	-
Purchases - Equipment	-	-	-
Parks Grant Match	-	-	-
Repairs & Maint - Equipment	-	-	-
Utilities - Other	-	-	-
Utilities - Parks & Rec	2,369	1,990	379

General Fund  
Budget Amendment - 2020

1/16/2021 11:32

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
<b>Total Parks and Recreation Dept</b>	<b>6,119</b>	<b>9,490</b>	<b>(3,371)</b>
<b>Police &amp; Dispatch Dept</b>			
ACIC/NCIC Expenses	963	643	320
Advertising & Publications	-	-	-
Bank Loan Payments - Principal	8,911	7,762	1,149
Bank Loan Payments - Interest	2,175	1,845	330
Capital Outlay	26,792	32,000	(5,208)
Cellphones & Pagers	8,505	7,105	1,400
Computer Software Maintenance	298	-	298
Contract Labor	9,500	21,883	(12,383)
Equipment Lease Exp - Office	-	-	-
Fuel & Oil	22,158	30,420	(8,262)
Greenbrier Dispatching	7,500	7,500	-
Insurance - Employee Health	61,279	34,046	27,233
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	2,286	3,220	(934)
Janitorial Contract	10,600	1,760	8,840
Lab/Testing Fees	120	-	120
Licenses, Dues, & Memberships	575	-	575
Medical Vaccinations	122	232	(110)
Medicare	4,567	4,843	(276)
Misc Expense	1,769	99	1,670
Office Supplies	3,256	4,523	(1,267)
Oper & Maint - Other	19,128	15,626	3,502
Pest Control	197	-	197
Postage Expense	551	278	273
Professional Services	-	-	-
Purchases - Ammunition	-	1,000	(1,000)
Purchases - Equipment	28,099	6,768	21,331
Purchase - Guns	-	-	-
Purchases - New Vehicles	-	-	-
Repairs & Maint - Equipment	6,486	1,662	4,824
Repairs & Maint - Vehicles	1,873	-	1,873
Retirement Expense	63,149	72,475	(9,326)
Returned Check Expense	-	-	-
Social Security	19,528	20,708	(1,180)
Supplies	-	41	(41)
Travel & Training Expense	275	2,500	(2,225)
Unemployment Expense	510	4,840	(4,330)
Uniforms	1,306	3,500	(2,194)
Utilities	94	1,187	(1,093)
Utilities - Community Ctr / PD	12,164	-	12,164
Utilities - Other	7,177	2,418	4,759
Wages - Dispatch Overtime	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	337,887	334,001	3,886
Workers Compensation	4,323	4,674	(351)
<b>Total Police &amp; Dispatch Dept</b>	<b>674,123</b>	<b>629,559</b>	<b>44,564</b>
<b>Street Dept</b>			
Cellphones & Pagers	1,386	1,512	(126)
Computer Software Maintenance	55	-	55
Insurance - Employee Health	36,493	30,573	5,920
Insurance - Vehicle	-	-	-

General Fund  
Budget Amendment - 2020

1/16/2021 11:32

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Medical Vaccinations	-	-	-
Medicare	1,761	2,051	(290)
Misc Expense	-	-	-
Oper & Maint - Other	1,403	-	1,403
Reimburse Payroll for Street	(186,514)	(197,517)	11,003
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	11,742	12,584	(842)
Social Security	7,530	8,769	(1,239)
Transfer to Street Fund	1,200	-	1,200
Unemployment Expense	207	2,100	(1,893)
Utilities - Other	3,474	2,694	780
Utilities - Street Lights	22,954	25,507	(2,553)
Wages - Overtime	1,734	5,574	(3,840)
Wages & Salaries	136,886	135,866	1,020
Workers Compensation	-	-	-
<b>Total Street Dept</b>	<b>40,311</b>	<b>29,713</b>	<b>10,598</b>
<b>Water Dept</b>			
Cellphones & Pagers	-	-	-
Fuel & Oil	-	-	-
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	-	-	-
Medicare	-	-	-
Misc Expense	-	-	-
Oper & Maint - Other	-	-	-
Reimburse Payroll for Street	-	-	-
Retirement Expense	-	-	-
Social Security	-	-	-
Transfer to Street Fund	-	-	-
Unemployment Expense	-	-	-
Uniforms	-	-	-
Utilities - Other	-	-	-
Utilities - Street Lights	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	-	-	-
Workers Compensation	-	-	-
<b>Total Water Dept</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>1,629,758</b>	<b>1,544,953</b>	<b>84,805</b>
<b>NET INCOME (LOSS)</b>	<b>356,916</b>	<b>170,164</b>	<b>186,752</b>

**Street Fund**  
Budget Amendment - 2020

1/16/2021 11:12

<b>INCOME</b>	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Carry Forward Balance	42,704	57,160	(14,456)
County Turnback	38,019	31,092	6,927
Culvert Reimbursements	662	2,500	(1,838)
Interest Income	408	500	(92)
Miscellaneous Revenues	16,441	-	16,441
Transfer from General Fund	1,200	-	1,200
State Turnback	168,646	163,651	4,995
<b>TOTAL REVENUE</b>	<b>268,080</b>	<b>254,903</b>	<b>13,177</b>
<b>EXPENSES</b>			
Advertising & Publications	-	-	-
Asphalt Expense	13,199	11,220	(1,979)
Capital Outlay	-	-	-
Cellphones & Pagers	-	-	-
Computer Software Maintenance	-	-	-
Contract Labor	31,333	30,000	(1,333)
Culvert Expense	-	2,000	2,000
Equipment Lease Exp - Other	13,288	12,266	(1,022)
Equipment Rental	-	-	-
Fuel & Oil	7,748	8,017	269
Gravel Expense	-	13,077	13,077
Insurance - Employee Health	15,514	15,287	(227)
Insurance - Vehicle	4,690	5,418	728
Interest on Bank Loan Payments	-	-	-
Licenses, Dues & Memberships	-	-	-
Medicare	840	1,025	185
Misc Expense	13,441	-	(13,441)
Municipal League Workers Comp	5,595	5,166	(429)
Office Supplies	441	175	(266)
Oper & Maint - Other	27,274	20,000	(7,274)
Pest Control	93	-	(93)
Purchases - Equipment	-	-	-
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	4,616	2,359	(2,257)
Repairs & Maint - Vehicles	8,702	6,342	(2,360)
Retirement Expense	5,595	6,292	697
Social Security	3,612	4,385	773
Supplies	-	-	-
Transfer to 1% Street Fund	-	-	-
Unemployment Expense	164	1,050	886
Uniforms	-	-	-
Utilities - Other	862	-	(862)
Wages - Overtime	730	2,787	2,057
Wages & Salaries	65,340	67,933	2,593
<b>TOTAL EXPENDITURES</b>	<b>223,077</b>	<b>214,799</b>	<b>(8,278)</b>
<b>NET INCOME (LOSS)</b>	<b>45,003</b>	<b>40,104</b>	<b>4,899</b>

**1% Sales Tax Street Fund**  
**Budget Amendment - 2020**

1/16/2021 11:14

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
<b>INCOME</b>			
Carry Forward Balance	434,090	442,939	(8,849)
Interest Income	6,565	2,500	4,065
Miscellaneous Revenues	-	-	-
Sales Tax Income	415,483	384,724	30,759
Proceeds from Bank Loans	-	-	-
Transfer from General Fund	-	-	-
Transfers	-	-	-
<b>TOTAL REVENUE</b>	<b>856,138</b>	<b>830,183</b>	<b>25,975</b>
<b>EXPENSES</b>			
Advertising & Publications	-	-	-
Asphalt Expense	-	-	-
Bank Loan Payments - Principal	73,768	81,337	7,569
Bank Loan Payments - Interest	1,955	2,316	361
Capital Outlay	-	-	-
Contract Labor	-	-	-
Culvert Expense	-	-	-
Equipment Lease Exp - Other	42,936	42,937	1
Gravel Expense	-	-	-
Insurance - Employee Health	16,917	15,286	(1,631)
Medicare	857	1,026	169
Misc Expense	-	-	-
Office Supplies	-	-	-
Oper & Maint - Other	-	-	-
Pay ARDOT - for Overpass Project	521,818	555,000	33,182
Prof & Engineering Services	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	5,711	6,292	581
Social Security	3,638	4,384	746
Supplies	-	-	-
Transfer to General Fund	9,000	12,000	3,000
Unemployment Expense	164	1,050	886
Wages - Overtime	772	2,788	2,016
Wages & Salaries	66,661	67,933	1,272
<b>TOTAL EXPENDITURES</b>	<b>744,197</b>	<b>792,349</b>	<b>48,152</b>
<b>NET INCOME (LOSS)</b>	<b>111,941</b>	<b>37,814</b>	<b>74,127</b>

**Fire Department**  
**Budget Amendment - 2020**

1/16/2021 11:07

<b>INCOME</b>	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Carry Forward Balance	208,867	174,747	34,120
Accident Reports	20	-	20
Act 833 Revenues	27,015	19,112	7,903
Donations	550	500	50
Fund Raiser Revenue	-	-	-
Grant Revenues	-	-	-
Interest Income	2,801	4,600	(1,799)
Membership Dues Revenue	123,922	134,878	(10,956)
Miscellaneous Revenues	80	-	80
Proceeds from Bank Loans	-	-	-
Refund	-	-	-
Transfers	5,000	-	5,000
<b>TOTAL REVENUE</b>	<b>368,255</b>	<b>333,837</b>	<b>34,418</b>
<b>EXPENSES</b>			
Advertising & Publications	-	-	-
Bank Loan Payments - Principal	-	-	-
Capital Outlay	15,000	10,000	(5,000)
Cellphones & Pagers	1,801	1,882	81
Computer Software Maintenance	160	-	(160)
Contract Labor	240	-	(240)
Firefighters Expense	14,553	29,000	14,447
Fuel & Oil	3,787	3,839	52
Fund Raiser Expense	-	-	-
Insurance - Employee Health	5,250	4,914	(336)
Insurance - Vehicle	2,486	2,512	26
Interest Expense - Other	-	-	-
Licenses, Dues, & Memberships	1,420	633	(787)
Medicare	437	597	160
Misc Expense	-	-	-
Office Supplies	162	698	536
Oper & Maint - Other	14,123	6,000	(8,123)
Postage Expense	-	-	-
Professional Services	-	-	-
Purchases - Equipment	-	10,500	10,500
Rent Paid to General Fund	8,400	8,400	-
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	130	136	6
Repairs & Maint - Vehicles	66	5,000	4,934
Retirement Expense	7,459	8,754	1,295
Returned Check Expense	-	-	-
Social Security	1,866	2,555	689
Supplies	698	610	(88)
Transfer to General Fund	-	-	-
Travel & Training Expense	787	750	(37)
Unemployment Expense	27	748	721
Utilities	3,066	3,724	658
Utilities - Other	3,956	1,512	(2,444)
Wages & Salaries	32,091	41,203	9,112
Workers Compensation	1,973	1,212	(761)
<b>TOTAL EXPENDITURES</b>	<b>119,938</b>	<b>145,179</b>	<b>25,241</b>
<b>ENDING BALANCE</b>	<b>248,317</b>	<b>188,658</b>	<b>59,659</b>

Administration of Justice Fund

Budget Amendment - 2020

1/16/2021 11:35

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
<b>INCOME</b>			
Carry Forward Balance	5,328	5,952	(624)
Court Fines	11,196	11,885	(689)
Interest Income	137	65	72
<b>TOTAL REVENUE</b>	<b>16,661</b>	<b>17,902</b>	<b>(1,241)</b>
<b>EXPENSES</b>			
Computer Software Maintenance	0	0	0
Medicare	0	95	95
Oper & Maint - Other	41	110	69
Purchases - Equipment	791	325	(466)
Retirement Expense	0	0	0
Social Security	0	400	400
Transfer	0	0	0
Travel & Training	0	380	380
Unemployment	0	225	225
Wages & Salaries	0	6,500	6,500
<b>TOTAL EXPENDITURES</b>	<b>832</b>	<b>8,035</b>	<b>7,203</b>
<b>ENDING BALANCE</b>	<b>15,829</b>	<b>9,867</b>	<b>5,962</b>



**Police Vehicle and Maint Fund**  
**Budget Amendment - 2020**

1/16/2021 11:16

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
<b>INCOME</b>			
Carry Forward Balance	17,957	17,459	498
Court Fines	3,649	6,200	(2,551)
Interest Income	165	15	150
Miscellaneous Revenue	3,000	-	3,000
Proceeds from Insurance Claims	29,808	-	29,808
	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE</b>	<b>54,579</b>	<b>23,674</b>	<b>30,905</b>
<b>EXPENSES</b>			
Capital Outlay	-	-	-
Oper & Maint - Other	2,388	-	(2,388)
Bank Loan Payments - Principal	-	-	-
Repairs & Maint - Vehicles	19,302	22,000	2,698
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>21,690</b>	<b>22,000</b>	<b>310</b>
	<hr/>	<hr/>	<hr/>
<b>ENDING BALANCE</b>	<b>32,889</b>	<b>1,674</b>	<b>31,215</b>

Community Center/PD Building Fund  
Budget Amendment - 2020

1/16/2021 11:20

INCOME	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Carry Forward Balance	476,901	0	476,901
Grants	0	0	0
Donations	10,000	0	10,000
Interest Income	1,351	0	1,351
Miscellaneous Revenue	9,500	0	9,500
Proceeds from Bank Loan	0	0	0
<b>TOTAL REVENUE</b>	<b>497,752</b>	<b>0</b>	<b>497,752</b>
<b>EXPENSES</b>			
Bank Loan Payments - Principal	443,454	0	(443,454)
Bank Loan Payments - Interest	4,580	0	(4,580)
Capital Outlay	6,421	0	(6,421)
Contract Labor	0	0	0
Gravel Expense	0	0	0
Misc Expense	0	0	0
Office Supplies	0	0	0
Oper & Maint - Other	3,447	0	(3,447)
Prof & Engineering Services	0	0	0
Transfer to General Fund	19,000	0	(19,000)
<b>TOTAL EXPENDITURES</b>	<b>476,902</b>	<b>0</b>	<b>(476,902)</b>
<b>NET INCOME (LOSS)</b>	<b>20,850</b>	<b>0</b>	<b>20,850</b>

**Water & Sewer Fund**  
**Budget Amendment - 2020**

1/16/2021 11:27

<b><u>INCOME</u></b>	<b><u>Amended</u></b>	<b><u>2020 Budget Original</u></b>	<b><u>Change</u></b>
<b>General Revenues</b>			
Carry Forward Balance	1,745,098	1,808,309	(63,211)
Boring Fee	1,000	2,977	(1,977)
Central AR Water Revenues	11,646	9,703	1,943
CWA	10,307	10,513	(206)
Grant Revenues	20,202	-	20,202
Interest Income	22,424	25,000	(2,576)
Meter Charges	6,670	10,082	(3,412)
Miscellaneous Revenues	178,638	59,203	119,435
NSF Charges	1,375	13,245	(11,870)
Penalty Income	43,098	51,565	(8,467)
Proceeds from Insurance Claims	-	-	-
Reconnection Fees	12,906	13,491	(585)
Reimbursements from FEMA/ADEM	-	337,500	(337,500)
Returned Check	-	109	(109)
Sales Tax Income	143,367	136,095	7,272
Service Charge Revenues	16,722	25,082	(8,360)
Sewer Revenue	619,742	569,353	50,389
Tapping Fees - Sewer	-	-	-
Tapping Fees - Water	6,720	12,539	(5,819)
Transfer	40,000	-	40,000
Transfer from Water O&M	21,168	18,000	3,168
Trash Revenues	213,370	207,576	5,794
Water Revenue	1,570,269	1,481,125	89,144
<b>Total General Revenues</b>	<b>4,684,722</b>	<b>4,791,467</b>	<b>(106,745)</b>
<b><u>EXPENSES</u></b>			
<b>Sewer Dept</b>			
Advertising & Publications	567	-	567
Bond Agent & Admin Fees	2,809	2,328	481
Bond Payments	79,696	74,508	5,188
Bond Interest	6,124	5,232	892
Capital Outlay	24,638	599,000	(574,362)
Cellphones & Pagers	1,739	1,674	65
Chemicals	-	4,500	(4,500)
Contract Labor	-	25,000	(25,000)
Equipment Lease Exp - Other	-	-	-
Faulkner Facilities Board	160,539	165,364	(4,825)
Fuel & Oil	1,832	6,583	(4,751)
Insurance - Employee Health	9,059	10,054	(995)
Insurance - Property (Other)	25,066	18,013	7,053
Insurance - Vehicle	844	944	(100)
Lab/Testing Fees	3,818	5,462	(1,644)
Licenses, Dues, & Memberships	3,040	598	2,442
Medicare	704	1,045	(341)
Misc Expense	54	-	54
Office Supplies	-	-	-
Oper & Maint - Other	40,010	52,742	(12,732)
Postage Expense	-	-	-
Prof & Engineering Services	161,644	13,491	148,153
Purchases - Equipment	-	-	-
Repairs & Maint - Equipment	450	938	(488)
Repairs & Maint - Pump Station	35,245	12,883	22,362
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	5,129	7,208	(2,079)

Water & Sewer Fund  
Budget Amendment - 2020

1/16/2021 11:27

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Social Security	3,009	4,469	(1,460)
Supplies	-	-	-
Travel & Training Expense	-	13	(13)
Unemployment Expense	42	840	(798)
Uniforms	248	2,000	(1,752)
Utilities	35,716	66,231	(30,515)
Utilities - Other	4,228	2,409	1,819
Wages - Overtime	3,681	9,844	(6,163)
Wages & Salaries	47,271	62,234	(14,963)
Workers Compensation	367	930	(563)
<b>Total Sewer Dept Expenses</b>	<b>657,569</b>	<b>1,156,537</b>	<b>(498,968)</b>
<b>Water Dept</b>			
Accounting and Auditing Svcs	7,285	7,000	285
Advertising & Publications	685	2,103	(1,418)
AR One Call & First Call Fees	2,118	1,593	525
Bond Agent & Admin Fees	3,919	1,800	2,119
Bond Original Issue Cost (IOD)	-	-	-
Bond Payments	99,880	103,677	(3,797)
Bond Interest	86,587	87,321	(734)
Capital Outlay	4,957	955,060	(950,103)
Cellphones & Pagers	5,432	4,586	846
Chemicals	3,277	-	3,277
City Trash Subcontract	205,372	205,372	-
Computer Software Maintenance	12,151	11,405	746
Contract Labor	22,340	8,206	14,134
Equipment Lease Exp - Office	-	-	-
Equipment Lease Exp - Other	14,355	14,355	-
Fuel & Oil	27,977	29,054	(1,077)
Janitorial Contract	5,150	5,200	(50)
Insurance - Employee Health	84,231	78,498	5,733
Insurance - Property (Other)	24,583	15,179	9,404
Insurance - Vehicle	3,521	4,225	(704)
Lab/Testing Fees	41	-	41
Licenses, Dues, & Memberships	14,405	11,351	3,054
Medical Vaccinations	-	-	-
Medicare	6,210	6,782	(572)
Misc Expense	4,007	450	3,557
Office Supplies	8,701	15,981	(7,280)
Oper & Maint - Other	162,216	191,123	(28,907)
Payments to General Fund for Purchase of Bldg.	86,400	86,400	-
Pest Control	93	126	(33)
Postage Expense	11,970	13,446	(1,476)
Prof & Engineering Services	(2,216)	10,000	(12,216)
Professional Services	-	-	-
Purchases - Equipment	55	3,910	(3,855)
Rent paid to General Fund	-	96,000	(96,000)
Repairs & Maint - Equipment	6,023	4,687	1,336
Repairs & Maint - Pump Station	1,594	1,622	(28)
Repairs & Maint - Vehicles	15,514	16,588	(1,074)
Retirement Expense	36,109	43,909	(7,800)
Returned Check Expense	7,475	12,152	(4,677)
Sales Tax Expense	140,005	136,095	3,910
Social Security	26,552	28,997	(2,445)
Supplies	3,248	2,879	369
Transfer Funds	-	-	-
Transfer to AR Rural Dev Escrow	3,168	3,456	(288)
Transfer to Capital Improvement Fund	18,000	18,000	-

**Water & Sewer Fund**  
**Budget Amendment - 2020**

1/16/2021 11:27

	<u>Amended</u>	<u>2020 Budget Original</u>	<u>Change</u>
Transfer to Street Fund	4,728	-	4,728
Transfer to Water Escrow	-	-	-
Transfer to Water O&M	-	-	-
Travel & Training Expense	982	4,251	(3,269)
Unemployment Expense	321	5,880	(5,559)
Uniforms	-	12,000	(12,000)
Utilities	9,633	12,000	(2,367)
Utilities - Municipal Building	238	-	238
Utilities - Other	19,504	12,558	6,946
Wages - Overtime	21,713	23,103	(1,390)
Wages & Salaries	429,008	444,598	(15,590)
Water Expense	620,577	666,816	(46,239)
Workers Compensation	7,603	6,514	1,089
<b>Total Water Dept Expenses</b>	<b>2,277,697</b>	<b>3,426,308</b>	<b>(1,148,611)</b>
<b>TOTAL EXPENSES</b>	<b>2,935,266</b>	<b>4,582,845</b>	<b>(1,647,579)</b>
<b>NET INCOME (LOSS)</b>	<b>1,749,456</b>	<b>208,622</b>	<b>1,540,834</b>

City of Mayflower  
2021 Amended Budget Summary

	<u>Amended</u>	<u>2021 Year Original</u>	<u>Change</u>
<b>Revenues:</b>			
General Fund	\$ 2,690,313	\$ 2,093,469	\$ 596,844
Street Fund	285,271	238,106	47,165
1% Sales Tax Street Fund	744,608	577,639	166,969
Volunteer Fire Dept. Fund	410,917	320,726	90,191
Admin. of Justice Fund	26,194	29,901	(3,707)
Police Vehicle & Maint. Fund	48,018	5,639	42,379
Community Center/PD Bldg Fund	21,091	21,130	(39)
Total of above funds	\$ 4,226,412	\$ 3,286,610	\$ 939,802
Water & Sewer Fund	5,543,713	4,551,880	991,833
<b>Total Projected Revenues</b>	\$ 9,770,125	\$ 7,838,490	\$ 1,931,635
<b>Expenditures:</b>			
General Fund	\$ 2,323,687	\$ 1,714,434	\$ (609,253)
Street Fund	172,999	121,738	(51,261)
1% Sales Tax Street Fund	286,912	281,112	(5,800)
Volunteer Fire Dept. Fund	249,622	181,321	(68,301)
Admin. of Justice Fund	6,572	14,362	7,790
Police Vehicle & Maint. Fund	45,236	5,400	(39,836)
Community Center/PD Bldg Fund	-	21,130	21,130
Total of above funds	\$ 3,085,028	\$ 2,339,497	\$ (745,531)
Water & Sewer Fund	4,120,941	3,543,219	(577,722)
<b>Total Projected Expenditures</b>	\$ 7,205,969	\$ 5,882,716	\$ (1,323,253)
<b>Total Net Income (Loss)</b>	\$ 2,564,156	\$ 1,955,774	\$ 608,382

General Fund  
Budget Amendment - 2021

1/15/2022 14:45

<u>INCOME</u>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
<b>General Revenues</b>			
Carry Forward Balance	335,811	304,034	31,777
Accident Reports	1,030	905	125
Act 1256 Revenues	63,408	68,432	(5,024)
Act 692	-	-	-
City Sales Tax Revenues	1,461,996	1,110,052	351,944
County Turnback	115,545	92,918	22,627
Court Fines	81,147	90,665	(9,518)
Credit Memo	202	-	202
Donations	2,000	3,500	(1,500)
Donations - Animal Control	3,028	3,510	(482)
Donations - Police	1,156	100	1,056
Franchise Taxes	88,332	89,884	(1,552)
Grant Revenues	247,686	-	247,686
Impound Fees/Boarding	7,725	6,635	1,090
Inspections - Electrical	3,644	7,707	(4,063)
Inspections - Gas	970	1,239	(269)
Inspections - Mechanical	1,365	1,372	(7)
Inspections - Plumbing	5,055	6,023	(968)
Interest Income	3,848	2,500	1,348
Miscellaneous Revenues	13,545	32,129	(18,584)
Municipal Aid	35,703	37,927	(2,224)
NSF Charges	-	-	-
Parks & Recreation Revenues	-	-	-
Permits - Building	5,836	11,569	(5,733)
Privilege Licenses	14,800	12,068	2,732
Proceeds from Bank Loans	32,650	47,500	(14,850)
Proceeds from Insurance Claims	1,111	-	1,111
Refund	588	-	588
Rent Income - Vol Fire Dept	6,300	8,400	(2,100)
SRO Reimbursement	21,182	20,000	1,182
Transfer	15,000	12,000	3,000
Transfer from Water O&M	86,400	86,400	-
Transfer from General Fund	33,250	36,000	(2,750)
<b>Total General Revenues</b>	<b>2,690,313</b>	<b>2,093,469</b>	<b>596,844</b>
<b>TOTAL INCOME</b>			
	<b>2,690,313</b>	<b>2,093,469</b>	<b>596,844</b>

EXPENSES

**Administrative Dept**

Accounting and Auditing Svcs	-	-	-
Advertising & Publications	203	739	(536)
Bank Loan Payments - Principal	45,610	44,696	914
Bank Loan Payments - Interest	9,277	9,774	(497)
Capital Outlay	-	37,500	(37,500)
Cellphones & Pagers	3,340	2,973	367
Cemetery Tax Disbursements	420	-	420
Computer Software Maintenance	14,711	12,242	2,469
Contract Labor	3,270	1,500	1,770
Council/Aldermen Fees	5,675	5,400	275
Fuel & Oil	237	-	237
Insurance - Employee Health	-	-	-

General Fund  
Budget Amendment - 2021

1/15/2022 14:45

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Insurance - Property (Other)	20,720	14,122	6,598
Insurance - Property (Sirens)	-	-	-
Insurance - Property (Sr Ctr)	-	-	-
Interest Expense - Other	-	-	-
Janitorial Contract	2,475	2,649	(174)
Legal - City Attorney	22,810	21,600	1,210
Licenses, Dues, & Memberships	7,469	6,005	1,464
Maint and repair	-	-	-
Medical Vaccinations	-	-	-
Medicare	495	513	(18)
Misc Expense	4,987	-	4,987
Office Supplies	9,902	8,496	1,406
Oper & Maint - Other	17,472	3,890	13,582
Oper & Maint - Sr Ctzns	-	1,000	(1,000)
Pest Control	-	359	(359)
Planning Commission	2,216	3,000	(784)
Postage Expense	1,711	1,327	384
Prof & Engineering Services	37,078	-	37,078
Professional Services	-	-	-
Purchases - Equipment	-	1,300	(1,300)
Repairs & Maint - Equipment	-	-	-
Retirement Expense	1,664	1,664	-
Returned Check Expense	135	-	135
Social Security	2,115	2,192	(77)
Supplies	1,914	257	1,657
Transfer Funds	280,936	36,000	244,936
Transfer to Street Fund	629,242	444,021	185,221
Travel & Training Expense	4,319	6,500	(2,181)
Unemployment Expense	125	840	(715)
Utilities	1,094	2,024	(930)
Utilities - Community Ctr / PD	-	-	-
Utilities - Municipal Building	174	1,627	(1,453)
Utilities - Other	31,572	22,672	8,900
Utilities - Warning Sirens	129	138	(9)
Wages & Salaries	29,114	35,356	(6,242)
Workers Compensation	404	399	5
<b>Total Administrative Dept</b>	<b>1,193,015</b>	<b>732,775</b>	<b>460,240</b>
<b>Animal Control Dept</b>			
Advertising & Publications	-	-	-
Animal Shelter Services	8,637	9,111	(474)
Cellphones & Pagers	333	360	(27)
Contract Labor	-	-	-
Fuel & Oil	2,352	1,522	830
Insurance - Employee Health	9,746	4,437	5,309
Insurance - Vehicle	100	-	100
Medical Vaccinations	-	-	-
Medicare	403	378	25
Misc Expense	-	-	-
Office Supplies	109	28	81
Oper & Maint - Other	726	1,000	(274)
Pest Control	186	-	186
Professional Services	-	-	-
Purchases - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-



General Fund  
Budget Amendment - 2021

1/15/2022 14:45

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Retirement Expense	-	-	-
Returned Check Expense	-	125	(125)
Social Security	1,724	1,616	108
Supplies	-	-	-
Travel & Training Expense	-	435	(435)
Unemployment Expense	80	552	(472)
Uniforms	-	100	(100)
Utilities - Other	-	-	-
Wages & Salaries	30,578	26,062	4,516
Workers Compensation	128	205	(77)
<b>Total Animal Control Dept</b>	<b>55,102</b>	<b>45,931</b>	<b>9,171</b>
<b>Code Enforcement</b>			
Advertising & Publications	-	30	(30)
Cell Phones & Pagers	377	-	377
Contract Labor	4,055	-	4,055
Equipment Lease Exp - Other	-	-	-
Fuel & Oil	118	475	(357)
Insurance - Employee Health	-	-	-
Insurance - Vehicle	-	-	-
Licenses, Dues, & Memberships	-	420	(420)
Medicare	143	312	(169)
Misc Expense	-	-	-
Office Supplies	40	50	(10)
Oper & Maint - Other	937	141	796
Postage Expense	108	50	58
Purchases - Equipment	-	5,000	(5,000)
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	-	388	(388)
Retirement Expense	-	-	-
Social Security	613	1,333	(720)
Travel & Training Expense	1,037	225	812
Unemployment Expense	28	753	(725)
Uniforms	-	-	-
Wages & Salaries	10,291	21,505	(11,214)
Workers Compensation	-	250	(250)
<b>Total Code Enforcement</b>	<b>17,747</b>	<b>30,932</b>	<b>(13,185)</b>
<b>Court</b>			
Act 1256 Court Costs	28,617	32,001	(3,384)
Advertising & Publications	-	-	-
Computer Software Maintenance	4,641	3,536	1,105
Contract Labor	3,270	-	3,270
Insurance - Employee Health	13,278	13,135	143
Legal - Prosecuting Attorney	8,540	8,400	140
Legal - District Judge	4,756	4,756	-
Licenses, Dues, & Memberships	-	-	-
Medicare	822	863	(41)
Misc Expense	1,961	-	1,961
Office Supplies	1,891	705	1,186
Oper & Maint - Other	5,237	2,170	3,067
Postage Expense	1,356	1,126	230
Purchases - Equipment	-	-	-
Reimburse Payroll for Court	-	-	-

General Fund  
Budget Amendment - 2021

1/15/2022 14:45

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Retirement Expense	3,094	3,142	(48)
Social Security	3,513	3,692	(179)
Travel & Training Expense	189	-	189
Unemployment Expense	100	885	(785)
Utilities - Community Ctr / PD	957	-	957
Utilities - Court	11,397	9,945	1,452
Utilities - Other	-	1,754	(1,754)
Wages - Overtime	26	88	(62)
Wages & Salaries	59,419	59,457	(38)
<b>Total Court</b>	<b>153,064</b>	<b>145,655</b>	<b>7,409</b>
<b>Fire Department</b>			
Contract Labor	-	-	-
Insurance - Employee Health	4,000	5,246	(1,246)
Medicare	685	730	(45)
Misc Expense	-	-	-
Oper & Maint - Other	-	-	-
Reimburse Payroll for Fire	(62,455)	(69,882)	7,427
Retirement Expense	7,954	9,611	(1,657)
Social Security	2,928	3,121	(193)
Travel & Training Expense	-	-	-
Unemployment Expense	124	840	(716)
Wages - Overtime	-	-	-
Wages & Salaries	48,553	50,334	(1,781)
Workers Compensation	-	-	-
<b>Total Fire Department</b>	<b>1,789</b>	<b>0</b>	<b>1,789</b>
<b>Maintenance &amp; Grounds Keepers</b>			
Advertising & Publications	-	-	-
Fuel & Oil	-	-	-
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	-	-	-
Maint & Repair	-	-	-
Medical Vaccinations	-	-	-
Medicare	-	-	-
Misc Expense	-	-	-
Oper & Maint - Other	400	-	400
Purchases - Equipment	-	-	-
Retirement Expense	-	-	-
Social Security	-	-	-
Unemployment Expense	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	-	-	-
Workers Compensation	-	-	-
<b>Total Maintenance &amp; Grounds Keepers</b>	<b>400</b>	<b>0</b>	<b>400</b>
<b>Parks and Recreation Dept</b>			
Contract Labor	-	-	-
Fourth of July Celebration	3,285	7,000	(3,715)
Oper & Maint - Other	-	2,000	(2,000)
Park & Recreation Expenses	-	-	-
Purchases - Equipment	-	-	-
Parks Grant Match	-	-	-

General Fund  
Budget Amendment - 2021

1/15/2022 14:45

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Repairs & Maint - Equipment	-	-	-
Utilities - Other	-	-	-
Utilities - Parks & Rec	2,343	2,440	(97)
<b>Total Parks and Recreation Dept</b>	<b>5,628</b>	<b>11,440</b>	<b>(5,812)</b>
<b>Police &amp; Dispatch Dept</b>			
ACIC/NCIC Expenses	1,051	1,012	39
Advertising & Publications	965	250	715
Bank Loan Payments - Principal	14,907	18,974	(4,067)
Bank Loan Payments - Interest	3,222	4,169	(947)
Capital Outlay	60,295	47,500	12,795
Cellphones & Pagers	10,182	8,635	1,547
Computer Software Maintenance	24,894	10,467	14,427
Contract Labor	11,242	-	11,242
Equipment Lease Exp - Office	-	-	-
Fuel & Oil	31,291	21,258	10,033
Greenbrier Dispatching	6,875	7,500	(625)
Insurance - Employee Health	55,619	56,628	(1,009)
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	2,869	2,320	549
Janitorial Contract	9,476	10,475	(999)
Lab/Testing Fees	-	-	-
Licenses, Dues, & Memberships	2,032	548	1,484
Medical Vaccinations	501	98	403
Medicare	5,181	5,029	152
Misc Expense	5,298	2,235	3,063
Office Supplies	5,849	3,577	2,272
Oper & Maint - Other	64,961	15,162	49,799
Pest Control	416	127	289
Postage Expense	14	671	(657)
Professional Services	-	-	-
Purchases - Ammunition	-	1,000	(1,000)
Purchases - Equipment	122	17,263	(17,141)
Purchase - Guns	-	3,309	(3,309)
Purchases - New Vehicles	-	-	-
Repairs & Maint - Equipment	4,298	7,539	(3,241)
Repairs & Maint - Vehicles	30,373	-	30,373
Retirement Expense	69,794	65,331	4,463
Returned Check Expense	-	-	-
Social Security	22,154	21,506	648
Supplies	2,179	-	2,179
Travel & Training Expense	1,150	6,500	(5,350)
Unemployment Expense	736	4,200	(3,464)
Uniforms	2,960	3,500	(540)
Utilities	263	-	263
Utilities - Community Ctr / PD	12,202	13,430	(1,228)
Utilities - Other	10,711	7,826	2,885
Wages - Dispatch Overtime	-	-	-
Wages - Overtime	848	-	848
Wages & Salaries	379,702	346,865	32,837
Workers Compensation	2,695	4,323	(1,628)
<b>Total Police &amp; Dispatch Dept</b>	<b>857,327</b>	<b>719,227</b>	<b>138,100</b>
<b>Street Dept</b>			

General Fund

Budget Amendment - 2021

1/15/2022 14:45

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Cellphones & Pagers	1,379	1,409	(30)
Computer Software Maintenance	-	-	-
Insurance - Employee Health	29,640	31,777	(2,137)
Insurance - Vehicle	-	-	-
Medical Vaccinations	-	-	-
Medicare	2,010	2,157	(147)
Misc Expense	-	-	-
Oper & Maint - Other	74	-	74
Reimburse Payroll for Street	(197,496)	(207,254)	9,758
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	12,453	13,252	(799)
Social Security	8,593	9,222	(629)
Transfer to Street Fund	-	-	-
Unemployment Expense	273	2,100	(1,827)
Utilities - Other	4,060	3,872	188
Utilities - Street Lights	24,207	23,193	1,014
Wages - Overtime	6,722	5,933	789
Wages & Salaries	147,700	142,813	4,887
Workers Compensation	-	-	-
<b>Total Street Dept</b>	<b>39,615</b>	<b>28,474</b>	<b>11,141</b>
<b>Water Dept</b>			
Cellphones & Pagers	-	-	-
Fuel & Oil	-	-	-
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	-	-	-
Medicare	-	-	-
Misc Expense	-	-	-
Oper & Maint - Other	-	-	-
Reimburse Payroll for Street	-	-	-
Retirement Expense	-	-	-
Social Security	-	-	-
Transfer to Street Fund	-	-	-
Unemployment Expense	-	-	-
Uniforms	-	-	-
Utilities - Other	-	-	-
Utilities - Street Lights	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	-	-	-
Workers Compensation	-	-	-
<b>Total Water Dept</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>2,323,687</b>	<b>1,714,434</b>	<b>609,253</b>
<b>NET INCOME (LOSS)</b>	<b>366,626</b>	<b>379,035</b>	<b>(12,409)</b>

**Street Fund**  
**Budget Amendment - 2021**

1/15/2022 14:42

<b>INCOME</b>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Carry Forward Balance	46,299	33,925	12,374
County Turnback	40,160	32,034	8,126
Culvert Reimbursements	862	1,000	(138)
Interest Income	989	350	639
Miscellaneous Revenues	17,834	-	17,834
Transfer from General Fund	-	-	-
State Turnback	179,127	170,797	8,330
<b>TOTAL REVENUE</b>	<b>285,271</b>	<b>238,106</b>	<b>47,165</b>
<b>EXPENSES</b>			
Advertising & Publications	160	-	(160)
Asphalt Expense	2,892	-	(2,892)
Capital Outlay	-	-	-
Cellphones & Pagers	-	-	-
Computer Software Maintenance	-	-	-
Contract Labor	9,983	-	(9,983)
Culvert Expense	-	-	-
Equipment Lease Exp - Other	13,977	12,266	(1,711)
Equipment Rental	-	-	-
Fuel & Oil	8,586	7,692	(894)
Gravel Expense	-	-	-
Insurance - Employee Health	8,075	7,944	(131)
Insurance - Vehicle	8,011	4,760	(3,251)
Lab/Testing Fees	41	-	(41)
Licenses, Dues & Memberships	-	-	-
Medicare	531	539	8
Misc Expense	2,290	-	(2,290)
Municipal League Workers Comp	3,489	5,595	2,106
Office Supplies	437	532	95
Oper & Maint - Other	33,657	21,530	(12,127)
Pest Control	-	114	114
Purchases - Equipment	18,995	-	(18,995)
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	3,685	5,571	1,886
Repairs & Maint - Vehicles	10,163	8,917	(1,246)
Retirement Expense	3,410	3,313	(97)
Social Security	2,246	2,306	60
Supplies	87	-	(87)
Transfer to 1% Street Fund	-	-	-
Unemployment Expense	145	525	380
Uniforms	-	2,000	2,000
Utilities	815	-	(815)
Utilities - Other	432	948	516
Wages - Overtime	711	1,483	772
Wages & Salaries	40,181	35,703	(4,478)
<b>TOTAL EXPENDITURES</b>	<b>172,999</b>	<b>121,738</b>	<b>(51,261)</b>
<b>NET INCOME (LOSS)</b>	<b>112,272</b>	<b>116,368</b>	<b>(4,096)</b>

**1% Sales Tax Street Fund**  
**Budget Amendment - 2021**

1/13/2022 12:43

<b>INCOME</b>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Carry Forward Balance	111,941	131,118	(19,177)
Interest Income	3,425	2,500	925
Miscellaneous Revenues	-	-	-
Sales Tax Income	629,242	444,021	185,221
Proceeds from Bank Loans	-	-	-
Transfer from General Fund	-	-	-
Transfers	-	-	-
<b>TOTAL REVENUE</b>	<b>744,608</b>	<b>577,639</b>	<b>166,969</b>
<b>EXPENSES</b>			
Advertising & Publications	-	-	-
Asphalt Expense	5,064	11,295	6,231
Bank Loan Payments - Principal	14,473	14,471	(2)
Bank Loan Payments - Interest	445	446	1
Capital Outlay	-	-	-
Contract Labor	36,330	35,000	(1,330)
Culvert Expense	3,607	3,000	(607)
Equipment Lease Exp - Other	43,457	44,459	1,002
Gravel Expense	9,532	5,000	(4,532)
Insurance - Employee Health	21,567	23,833	2,266
Medicare	1,411	1,618	207
Misc Expense	-	-	-
Office Supplies	115	-	(115)
Oper & Maint - Other	4,000	-	(4,000)
Pay ARDOT - for Overpass Project	-	-	-
Prof & Engineering Services	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	9,046	9,939	893
Social Security	6,058	6,916	858
Supplies	-	-	-
Transfer to General Fund	15,000	12,000	(3,000)
Transfer to Street Fund	7,883	-	(7,883)
Unemployment Expense	365	1,575	1,210
Wages - Overtime	2,132	4,450	2,318
Wages & Salaries	106,427	107,110	683
<b>TOTAL EXPENDITURES</b>	<b>286,912</b>	<b>281,112</b>	<b>(5,800)</b>
<b>NET INCOME (LOSS)</b>	<b>457,696</b>	<b>296,527</b>	<b>161,169</b>

Fire Department  
Budget Amendment - 2021

1/13/2022 12:30

<b>INCOME</b>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Carry Forward Balance	247,909	207,057	40,852
Accident Reports	10	-	10
Act 833 Revenues	22,627	6,791	15,836
Donations	693	500	193
Fund Raiser Revenue	-	-	-
Grant Revenues	-	-	-
Interest Income	2,933	2,870	63
Membership Dues Revenue	132,952	103,508	29,444
Miscellaneous Revenues	3,793	-	3,793
Proceeds from Bank Loans	-	-	-
Refund	-	-	-
Transfers	-	-	-
<b>TOTAL REVENUE</b>	<b>410,917</b>	<b>320,726</b>	<b>90,191</b>
<b>EXPENSES</b>			
Advertising & Publications	160	-	(160)
Bank Loan Payments - Principal	-	-	-
Capital Outlay	67,071	52,500	(14,571)
Cellohones & Pagers	1,740	1,838	98
Computer Software Maintenance	493	195	(298)
Contract Labor	1,794	-	(1,794)
Firefighters Expense	12,571	15,000	2,429
Fuel & Oil	5,666	3,799	(1,867)
Fund Raiser Expense	-	-	-
Insurance - Employee Health	3,856	5,246	1,390
Insurance - Vehicle	2,343	2,523	180
Interest Expense - Other	-	-	-
Licenses, Dues, & Memberships	2,343	1,730	(613)
Medicare	693	730	37
Misc Expense	411	-	(411)
Office Supplies	2,319	191	(2,128)
Oper & Maint - Other	44,531	9,367	(35,164)
Postage Expense	27	-	(27)
Professional Services	-	-	-
Purchases - Equipment	9,800	-	(9,800)
Rent Paid to General Fund	6,300	8,400	2,100
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	-	158	158
Repairs & Maint - Vehicles	14,048	5,000	(9,048)
Retirement Expense	8,057	9,611	1,554
Returned Check Expense	-	-	-
Social Security	2,699	3,121	422
Supplies	384	851	467
Transfer to General Fund	-	-	-
Travel & Training Expense	1,270	750	(520)
Unemployment Expense	132	840	708
Uniforms	2,860	-	(2,860)
Utilities	4,393	3,283	(1,110)
Utilities - Other	3,379	3,871	492
Wages & Salaries	49,052	50,344	1,292
Workers Compensation	1,230	1,973	743
<b>TOTAL EXPENDITURES</b>	<b>249,622</b>	<b>181,321</b>	<b>(68,301)</b>
<b>ENDING BALANCE</b>	<b>161,295</b>	<b>139,405</b>	<b>21,890</b>

Administration of Justice Fund  
Budget Amendment - 2021

1/13/2022 13:21

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
<b>INCOME</b>			
Carry Forward Balance	15,829	16,661	(832)
Court Fines	10,129	13,000	(2,871)
Interest Income	236	240	(4)
<b>TOTAL REVENUE</b>	<b>26,194</b>	<b>29,901</b>	<b>(3,707)</b>
<b>EXPENSES</b>			
Capital Outlay	0	12,500	12,500
Medicare	0	0	0
Oper & Maint - Other	0	110	110
Purchases - Equipment	6,572	1,372	(5,200)
Retirement Expense	0	0	0
Social Security	0	0	0
Transfer	0	0	0
Travel & Training	0	380	380
Unemployment	0	0	0
Wages & Salaries	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,572</b>	<b>14,362</b>	<b>7,790</b>
<b>ENDING BALANCE</b>	<b>19,622</b>	<b>15,539</b>	<b>4,083</b>



**Police Vehicle and Maint Fund**  
**Budget Amendment - 2021**

1/13/2022 13:26

<b>INCOME</b>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Carry Forward Balance	32,952	1,614	31,338
Court Fines	4,666	4,000	666
Interest Income	259	25	234
Miscellaneous Revenue	-	-	-
Proceeds from Insurance Claims	10,141	-	10,141
<b>TOTAL REVENUE</b>	<b>48,018</b>	<b>5,639</b>	<b>42,379</b>
<b>EXPENSES</b>			
Capital Outlay	-	-	-
Oper & Maint - Other	9,909	-	(9,909)
Bank Loan Payments - Principal	-	-	-
Repairs & Maint - Equipment	535	-	(535)
Repairs & Maint - Vehicles	34,792	5,400	(29,392)
Transfers Out	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>45,236</b>	<b>5,400</b>	<b>(39,836)</b>
<b>ENDING BALANCE</b>	<b>2,782</b>	<b>239</b>	<b>2,543</b>

Community Center/PD Building Fund  
Budget Amendment - 2021

1/13/2022 13:23

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
<b>INCOME</b>			
Carry Forward Balance	20,850	20,870	(20)
Grants	0	0	0
Donations	0	0	0
Interest Income	241	260	(19)
Miscellaneous Revenue		0	0
Proceeds from Bank Loan		0	0
<b>TOTAL REVENUE</b>	<b>21,091</b>	<b>21,130</b>	<b>(39)</b>
<b>EXPENSES</b>			
Bank Loan Payments - Principal	0	0	0
Bank Loan Payments - Interest	0	0	0
Capital Outlay	0	21,130	21,130
Contract Labor	0	0	0
Gravel Expense	0	0	0
Misc Expense	0	0	0
Office Supplies	0	0	0
Oper & Maint - Other	0	0	0
Prof & Engineering Services	0	0	0
Transfer to General Fund	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>21,130</b>	<b>21,130</b>
<b>NET INCOME (LOSS)</b>	<b>21,091</b>	<b>0</b>	<b>21,091</b>

Water & Sewer Fund  
Budget Amendment - 2021

1/13/2022 13:13

<u>INCOME</u>	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
<b>General Revenues</b>			
Carry Forward Balance	1,654,475	1,648,482	5,993
Boring Fee	10,020	1,214	8,806
Central AR Water Revenues	15,183	11,650	3,533
CWA	10,490	10,458	32
Grant Revenues	-	-	-
Interest Income	19,633	22,000	(2,367)
Meter Charges	3,674	8,100	(4,426)
Miscellaneous Revenues	151,151	194,707	(43,556)
NSF Charges	1,425	1,498	(73)
Penalty Income	35,793	43,774	(7,981)
Proceeds from Insurance Claims	1,001	-	1,001
Reconnection Fees	12,134	15,246	(3,112)
Reimbursements from ARDOT	287,193	-	287,193
Reimbursements from FEMA/ADEM	451,190	-	451,190
Returned Check	-	-	-
Sales Tax Income	145,488	145,230	258
Service Charge Revenues	21,361	16,545	4,816
Sewer Revenue	717,569	607,291	110,278
Tapping Fees - Sewer	350	-	350
Tapping Fees - Water	34,714	8,161	26,553
Transfer	2,116	-	2,116
Transfer from Water O&M	21,466	18,000	3,466
Trash Revenues	214,665	214,532	133
Water Revenue	1,732,622	1,584,992	147,630
<b>Total General Revenues</b>	<b>5,543,713</b>	<b>4,551,880</b>	<b>991,833</b>
<b>EXPENSES</b>			
<b>Sewer Dept</b>			
Advertising & Publications	-	554	(554)
Bond Agent & Admin Fees	1,374	1,953	(579)
Bond Payments	63,914	75,717	(11,803)
Bond Interest	3,098	4,398	(1,300)
Capital Outlay	33,971	149,000	(115,029)
Cellphones & Pagers	1,967	1,713	254
Chemicals	1,147	4,500	(3,353)
Contract Labor	-	-	-
Equipment Lease Exp - Other	-	-	-
Faulkner Facilities Board	174,560	177,961	(3,401)
Fuel & Oil	4,861	1,675	3,186
Insurance - Employee Health	7,375	9,878	(2,503)
Insurance - Property (Other)	20,899	43,384	(22,485)
Insurance - Vehicle	1,181	857	324
Lab/Testing Fees	3,864	3,924	(60)
Licenses, Dues, & Memberships	3,280	49	3,231
Medicare	542	523	19
Misc Expense	-	-	-
Office Supplies	-	-	-
Oper & Maint - Other	20,217	46,347	(26,130)
Postage Expense	-	-	-
Prof & Engineering Services	122,175	131,056	(8,881)
Purchases - Equipment	-	-	-
Repairs & Maint - Equipment	450	548	(98)
Repairs & Maint - Pump Station	10,679	42,928	(32,249)
Repairs & Maint - Vehicles	-	-	-

Water & Sewer Fund  
Budget Amendment - 2021

1/13/2022 13:13

	<u>Amended</u>	<u>2021 Budget Original</u>	<u>Change</u>
Retirement Expense	3,811	3,607	204
Social Security	2,317	2,236	81
Supplies	-	-	-
Travel & Training Expense	-	-	-
Unemployment Expense	30	420	(390)
Uniforms	139	2,000	(1,861)
Utilities	31,230	38,082	(6,852)
Utilities - Other	4,076	4,700	(624)
Wages - Overtime	3,304	961	2,343
Wages & Salaries	35,560	35,110	450
Workers Compensation	229	367	(138)
<b>Total Sewer Dept Expenses</b>	<b>556,250</b>	<b>784,448</b>	<b>(228,198)</b>
<b>Water Dept</b>			
Accounting and Auditing Svcs	7,585	7,500	85
Advertising & Publications	408	834	(426)
AR One Call & First Call Fees	2,799	1,954	845
Bond Agent & Admin Fees	4,059	1,800	2,259
Bond Original Issue Cost (IOD)	-	-	-
Bond Payments	100,142	95,360	4,782
Bond Interest	92,945	85,916	7,029
Capital Outlay	591,262	317,000	274,262
Cellphones & Pagers	4,785	5,512	(727)
Chemicals	1,015	-	1,015
City Trash Subcontract	205,401	208,453	(3,052)
Computer Software Maintenance	18,770	9,888	8,882
Contract Labor	168,114	27,210	140,904
Equipment Lease Exp - Office	-	-	-
Equipment Lease Exp - Other	14,355	14,355	-
Fuel & Oil	25,917	30,731	(4,814)
Janitorial Contract	5,025	5,220	(195)
Insurance - Employee Health	87,840	76,376	11,464
Insurance - Property (Other)	19,426	39,629	(20,203)
Insurance - Vehicle	3,320	3,574	(254)
Lab/Testing Fees	76	50	26
Licenses, Dues, & Memberships	19,304	15,896	3,408
Medical Vaccinations	-	-	-
Medicare	7,270	7,229	41
Misc Expense	82	4,000	(3,918)
Office Supplies	8,940	9,811	(871)
Oper & Maint - Other	271,251	158,320	112,931
Payments to General Fund for Purchase of Bldg.	86,400	86,400	-
Pest Control	-	114	(114)
Postage Expense	17,109	12,881	4,228
Prof & Engineering Services	146,224	10,000	136,224
Professional Services	-	-	-
Purchases - Equipment	550	67	483
Repairs & Maint - Equipment	8,348	2,632	5,716
Repairs & Maint - Pump Station	175	1,942	(1,767)
Repairs & Maint - Vehicles	17,839	17,893	(54)
Retirement Expense	41,324	43,820	(2,496)
Returned Check Expense	7,822	8,311	(489)
Sales Tax Expense	149,825	145,230	4,595
Social Security	31,086	30,913	173
Supplies	3,775	3,563	212
Transfer Funds	-	-	-
Transfer to AR Rural Dev Escrow	576	-	576
Transfer to Capital Improvement Fund	18,000	18,000	-

Water & Sewer Fund  
Budget Amendment - 2021

1/13/2022 13:13

	<u>Amended</u>	2021 Budget <u>Original</u>	<u>Change</u>
Transfer to Street Fund	-	-	-
Transfer to Water Escrow	10	-	10
Transfer to Water O&M	152,116	-	152,116
Travel & Training Expense	2,640	1,196	1,444
Unemployment Expense	495	6,111	(5,616)
Uniforms	36	12,000	(11,964)
Utilities	16,995	9,311	7,684
Utilities - Municipal Building	-	290	(290)
Utilities - Other	28,682	21,426	7,256
Wages - Overtime	30,731	22,803	7,928
Wages & Salaries	486,506	475,798	10,708
Water Expense	652,596	693,850	(41,254)
Workers Compensation	4,740	7,602	(2,862)
<b>Total Water Dept Expenses</b>	<b>3,564,691</b>	<b>2,758,771</b>	<b>805,920</b>
<b>TOTAL EXPENSES</b>	<b>4,120,941</b>	<b>3,543,219</b>	<b>577,722</b>
<b>NET INCOME (LOSS)</b>	<b>1,422,772</b>	<b>1,008,661</b>	<b>414,111</b>

City of Mayflower  
2022 Budget Summary

12/19/2021 11:22

**Revenues:**

General Fund	\$ 2,477,339
Street Fund	\$ 314,433
1% Sales Tax Street Fund	\$ 1,097,496
Volunteer Fire Dept. Fund	\$ 393,113
Admin. of Justice Fund	\$ 37,648
American Recovery Plan Act (ARPA)	\$ 497,223
Community Center/PD Building Fund	\$ 21,265
Police Vehicle & Maint. Fund	\$ 5,680
Total of above funds	\$ 4,844,197

Water & Sewer Fund	\$ 6,070,944
<b>Total Projected Revenues</b>	<b>\$ 10,915,141</b>

**Expenditures:**

General Fund	\$ 2,207,905
Street Fund	\$ 123,792
1% Sales Tax Street Fund	\$ 335,335
Volunteer Fire Dept. Fund	\$ 208,439
Admin. of Justice Fund	\$ 710
American Recovery Plan Act (ARPA)	\$ 497,223
Community Center/PD Building Fund	\$ 11,000
Police Vehicle & Maint. Fund	\$ 5,680
Total of above funds	\$ 3,390,084

Water & Sewer Fund	\$ 4,603,852
<b>Total Projected Expenditures</b>	<b>\$ 7,993,936</b>

<b>Total Net Income (Loss)</b>	<b>\$ 2,921,205</b>
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Budget Reserve Analysis - 2022

12/19/2021 11:24

<u>Fund</u>	<u>Budgeted Annual Expenditures</u>	<u>Ending Balance</u>	<u>Three Month's Reserve</u>	<u>Reserve Overage/(Shortfall)</u>	<u>No. of Months in Reserve</u>
General Fund	2,207,905	269,434	551,976	(282,542)	1.5
Volunteer Fire Dept. Fund	208,439	184,674	52,110	132,564	10.6
Street Fund	123,792	190,641	30,948	159,693	18.5
1% Sales Tax Street Fund	335,335	762,161	83,834	678,327	27.3
Water & Sewer Fund	4,603,852	1,467,092	1,150,963	316,129	3.8
Admin. of Justice Fund	710	36,938	178	36,760	
American Recovery Plan Act (ARPA)	497,223	-			
Community Center/PD Building Fund	11,000	10,265			
Police Vehicle & Maint. Fund	5,680	-	1,420	(1,420)	
Total - All Funds	<u>7,993,936</u>	<u>2,921,205</u>			

**Capital Outlay Proposed Budget Summary**  
2022 Budget

<u>Fund</u>	<u>Dept</u>	<u>Amount</u>	<u>Purpose</u>
General	Admin	27,000.00	Backup generator for bldg.
	Police	35,318.00	RPS CAD System and Reporting Licenses
	Police	12,800.00	4 Handheld Radios
	Police	17,586.00	Door Lock Pass Through Locks
<b>Total General</b>		<b>\$ 92,704.00</b>	
<hr/>			
Street		\$ -	
<b>Total Street</b>		<b>\$ -</b>	
<hr/>			
1% Sales Tax		\$ -	
<b>Total 1% Sales Tax</b>		<b>\$ -</b>	
<hr/>			
Vol Fire Dept		\$ 45,000.00	Remodel substation #1
<b>Total Fire Dept</b>		<b>\$ 45,000.00</b>	
<hr/>			
Water & Sewer	Sewer	\$ 80,000.00	Manhole rehab & replacement
	Sewer	60,000.00	Pump Replacement
	Sewer	9,000.00	GPS mapping
	Water	80,000.00	New Service Vehicle
	Water	10,000.00	Auto flushing devices
	Water	50,000.00	Water main infrastructure improvements-existing system
	Water	983,060.00	Hwy 89 North Utility Relocation (see Note 1)
<b>Total Water &amp; Sewer</b>		<b>\$ 1,272,060.00</b>	
<hr/>			
Community Center/PD		\$ 11,000.00	Backup generator for bldg.
<b>Total Admin of Justice</b>		<b>\$ 11,000.00</b>	
<hr/>			
<b>Total Capital Outlay</b>		<b>\$ 1,420,764.00</b>	

Note (1): The Hwy 89 North Utility Relocation should be reimbursed 75% by ARDOT upon completion, resulting in a cost to the City of approx. \$246,000.



Water & Sewer Fund  
Budget 2022

<u>INCOME</u>	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
<b>General Revenues</b>			
Carry Forward Balance	1,654,475	1,654,475	1,650,400
Boring Fee	7,700	10,267	10,549
Central AR Water Revenues	11,298	15,064	15,478
Credit Memo	1,116	1,488	1,529
CWA	7,911	10,548	10,838
Grant Revenues	-	-	-
Interest Income	15,160	20,213	19,000
Meter Charges	2,096	2,795	2,872
Miscellaneous Revenues	106,796	142,395	146,311
NSF Charges	972	1,296	1,332
Penalty Income	25,403	33,871	34,802
Proceeds from Insurance Claims	1,001	1,001	-
Reconnection Fees	10,438	13,917	14,300
Refund	13,469	17,959	18,453
Reimbursements from ARDOT	-	-	737,295
Reimbursements from FEMA/ADEM	358,524	358,524	450,000
Returned Check	-	-	-
Sales Tax Income	108,921	145,228	149,222
Service Charge Revenues	15,641	20,855	21,429
Sewer Revenue	521,840	695,787	730,576
Tapping Fees - Sewer	-	-	-
Tapping Fees - Water	27,364	36,485	37,488
Transfer	2,116	2,116	-
Transfer from Water O&M	16,966	22,621	18,000
Trash Revenues	162,047	216,063	216,063
Water Revenue	1,330,943	1,774,591	1,785,007
<b>Total General Revenues</b>	<b>4,402,197</b>	<b>5,197,559</b>	<b>6,070,944</b>

**EXPENSES****Sewer Dept**

Advertising & Publications	-	-	-
Bond Agent & Admin Fees	981	1,308	1,953
Bond Payments	44,678	59,571	78,198
Bond Interest	2,211	2,948	2,676
Capital Outlay	33,971	45,295	149,000
Cellphones & Pagers	1,594	2,125	2,189
Chemicals	1,147	1,529	4,500
Contract Labor	-	-	-
Equipment Lease Exp - Other	-	-	-
Faulkner Facilities Board	130,229	173,639	178,848
Fuel & Oil	2,802	3,736	3,736
Insurance - Employee Health	5,673	7,564	10,090
Insurance - Property (Other)	-	20,899	21,526
Insurance - Vehicle	1,181	1,181	1,216
Lab/Testing Fees	3,105	4,140	4,264
Licenses, Dues, & Memberships	280	373	384
Medicare	396	528	587
Misc Expense	-	-	-
Office Supplies	-	-	-
Oper & Maint - Other	17,788	23,717	24,429
Postage Expense	-	-	-

Water & Sewer Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Prof & Engineering Services	104,307	139,076	148,248
Purchases - Equipment	-	-	-
Repairs & Maint - Equipment	450	600	618
Repairs & Maint - Pump Station	10,679	14,239	14,666
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	2,767	3,689	4,049
Social Security	1,693	2,257	2,511
Supplies	-	-	-
Travel & Training Expense	-	-	-
Unemployment Expense	30	40	420
Uniforms	139	185	2,000
Utilities	22,962	30,616	31,534
Utilities - Other	4,076	5,435	5,598
Wages - Overtime	1,893	2,524	5,955
Wages & Salaries	26,535	35,380	36,858
Workers Compensation	-	367	367
<b>Total Sewer Dept Expenses</b>	<b>421,567</b>	<b>582,961</b>	<b>736,420</b>
<b>Water Dept</b>			
Accounting and Auditing Svcs	3,885	7,635	7,700
Advertising & Publications	408	544	560
AR One Call & First Call Fees	2,263	3,017	3,108
Bond Agent & Admin Fees	3,348	4,464	1,800
Bond Payments	76,528	102,037	90,809
Bond Interest	70,128	93,504	84,001
Capital Outlay	43,319	57,759	1,123,060
Cellphones & Pagers	3,686	4,915	5,062
Chemicals	1,015	1,353	-
City Trash Subcontract	154,047	205,396	211,558
Computer Software Maintenance	15,000	20,000	20,600
Contract Labor	8,875	11,833	12,188
Equipment Lease Exp - Office	-	-	-
Equipment Lease Exp - Other	10,766	14,355	14,355
Fuel & Oil	20,954	27,939	27,939
Janitorial Contract	3,650	4,867	4,867
Insurance - Employee Health	70,282	93,709	66,951
Insurance - Property (Other)	11,000	19,326	19,906
Insurance - Vehicle	3,320	3,320	3,420
Lab/Testing Fees	76	101	104
Licenses, Dues, & Memberships	15,526	20,701	21,322
Medical Vaccinations	-	-	-
Medicare	5,561	7,415	7,350
Misc Expense	82	82	-
Office Supplies	6,978	9,304	9,583
Oper & Maint - Other	218,306	291,075	309,807
Payments to General Fund for Purchase of Bldg.	64,800	86,400	86,400
Pest Control	-	-	-
Postage Expense	12,235	16,313	16,802
Prof & Engineering Services	118,974	158,632	163,391
Purchases - Equipment	550	733	755
Repairs & Maint - Equipment	5,264	7,019	7,230
Repairs & Maint - Pump Station	175	233	240
Repairs & Maint - Vehicles	15,895	21,193	21,829
Retirement Expense	31,727	42,303	46,835
Returned Check Expense	5,299	7,065	7,277

Water & Sewer Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Sales Tax Expense	113,822	151,763	149,222
Social Security	23,777	31,703	31,425
Supplies	2,954	3,939	4,057
Transfer to AR Rural Dev Escrow	576	576	-
Transfer to Capital Improvement Fund	13,500	18,000	18,000
Transfer to Water O&M	152,126	152,126	-
Travel & Training Expense	2,513	3,351	3,452
Unemployment Expense	468	624	6,111
Uniforms	36	48	12,000
Utilities	13,706	18,275	18,823
Utilities - Municipal Building	-	-	-
Utilities - Other	27,913	37,217	38,334
Wages - Overtime	25,870	34,493	39,366
Wages & Salaries	369,968	493,291	465,167
Water Expense	499,986	666,648	677,064
Workers Compensation	-	7,602	7,602
<b>Total Water Dept Expenses</b>	<u>2,251,137</u>	<u>2,964,198</u>	<u>3,867,432</u>
<b>TOTAL EXPENSES</b>	<u>2,872,704</u>	<u>3,547,159</u>	<u>4,803,852</u>
<b>NET INCOME (LOSS)</b>	<u>1,729,493</u>	<u>1,850,400</u>	<u>1,467,092</u>
Month's Expenses in Ending Balance:		5.6	3.8

Volunteer Fire Department Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	247,909	247,909	253,743
Interest Income	2,230	2,973	2,750
Accident Reports	10	10	10
Act 833 Revenues	16,372	21,829	22,429
Credit Memo	15	20	21
Fund Raiser Revenue	-	-	-
Fire District Revenue	83,219	110,959	114,010
Grant Revenues	-	-	-
Miscellaneous Revenues	78	78	-
Proceeds from Bank Loan	-	-	-
Transfer	-	-	-
Donations	550	550	150
<b>Total Revenues</b>	<b>350,383</b>	<b>384,328</b>	<b>393,113</b>
<b>EXPENSES</b>			
<b>Fire Fund</b>			
Advertising & Publications	160	213	219
Bank Loan Payments - Principal	-	-	-
Capital Outlay	-	-	45,000
Cellphones & Pagers	1,079	1,439	1,482
Computer Software Maintenance	271	361	372
Contract labor	-	-	-
Firefighters Expense	9,208	12,277	20,000
Fuel & Oil	3,567	4,756	4,756
Fund Raiser Expense	-	-	-
Insurance - Employee Health	3,555	4,740	3,753
Insurance - Vehicle	2,275	2,275	2,343
Interest Expense - Other	-	-	-
Licenses, Dues, & Memberships	1,633	2,177	2,242
Medicare	406	541	1,064
Misc Expense	-	-	-
Office Supplies	114	152	157
Oper & Maint - Other	2,753	3,671	3,781
Postage	27	36	37
Prof & Engineering Services	-	-	-
Professional Services	-	-	-
Purchases - Equipment	1,441	11,241	5,000
Rent paid to General Fund	6,300	6,300	-
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	13,356	17,808	15,000
Retirement Expense	5,404	7,205	13,062
Returned Check Expense	-	-	-
Social Security	1,649	2,199	4,551
Supplies	384	512	527
Transfer to General Fund	-	-	-
Travel & Training Expense	1,270	1,693	750
Unemployment Expense	57	76	840
Uniforms	1,494	1,992	-
Utilities	3,093	4,124	4,248
Utilities - Other	2,827	3,769	3,882
Wages & Salaries	29,291	39,055	73,400
Workers Compensation	-	1,973	1,973
<b>Total Fire Fund Expenses</b>	<b>91,614</b>	<b>130,585</b>	<b>208,439</b>
<b>Ending Balance</b>	<b>258,769</b>	<b>253,743</b>	<b>184,674</b>
<b>Month's Expenses in Ending Balance:</b>		<b>23.3</b>	<b>10.6</b>

**Street Fund**  
**Budget 2022**

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	46,299	46,299	118,340
State Turnback	139,291	185,721	159,973
Interest Income	658	877	1,200
County Turnback	24,759	33,012	33,920
Credit Memo	222	222	-
Culvert Reimbursements	587	783	1,000
Miscellaneous Revenues	9,315	9,315	-
Proceeds from Bank Loans	-	-	-
Transfer from General Fund	-	-	-
<b>Total General Revenues</b>	<b>221,131</b>	<b>276,229</b>	<b>314,433</b>
<b>EXPENSES</b>			
<b>Street Fund</b>			
Advertising & Publications	160	213	-
Asphalt Expense	2,892	3,856	-
Capital Outlay	-	-	-
Cellphones & Pagers	-	-	-
Computer Software Maintenance	-	-	-
Contract Labor	-	-	-
Culvert Expense	7,178	9,571	-
Equipment Lease Exp - Other	11,105	14,807	-
Equipment Rental	-	-	-
Fuel & Oil	6,894	9,192	10,192
Gravel Expense	-	-	-
Insurance - Employee Health	5,621	7,495	7,979
Insurance - Vehicle	8,011	8,011	8,251
Interest on Bank Loan Payments	-	-	-
Licenses, Dues, & Memberships	-	-	-
Maint and repair	-	-	-
Medicare	398	531	611
Misc Expense	173	231	-
Office Supplies	120	160	165
Oper & Maint - Other	14,776	19,701	22,292
Pest Control	-	-	-
Postage	-	-	-
Purchases - Equipment	14,800	14,800	-
Repairs & Maint - Contract	-	-	-
Repairs & Maint - Equipment	3,553	4,737	4,879
Repairs & Maint - Vehicles	8,495	11,327	11,667
Retirement Expense	2,454	3,272	4,210
Social Security	1,684	2,245	2,610
Supplies	87	116	119
Transfer to General Fund	-	-	-
Transfer to Street Fund	-	-	-
Unemployment Expense	102	136	525
Uniforms	-	-	2,000
Utilities	345	460	-
Utilities - Other	432	576	593
Wages - Overtime	592	789	2,085
Wages & Salaries	30,051	40,068	40,019
Workers Compensation	-	5,595	5,595
<b>Total Street Fund Expenses</b>	<b>119,923</b>	<b>157,889</b>	<b>123,792</b>
<b>Ending Balance</b>	<b>101,208</b>	<b>118,340</b>	<b>190,641</b>
<b>Month's Expenses in Ending Balance:</b>		<b>9.0</b>	<b>13.5</b>

**1% Sales Tax Street Fund**  
Budget 2022

	YTD 09/30/2021	Projected YTD at 12/31/2021	Budget 2022
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	111,941	111,941	513,769
Interest Income	2,245	2,993	6,500
Sales Tax Income	465,969	621,292	577,227
Miscellaneous Revenues	-	-	-
Proceeds from Bank Loans	-	-	-
<b>Total General Revenues</b>	<b>580,155</b>	<b>736,226</b>	<b>1,097,496</b>
<b>EXPENSES</b>			
<b>Street Fund</b>			
Advertising & Publications	-	-	-
Asphalt Expense	5,064	6,752	10,926
Bank Loan Payments - Principal	10,796	14,452	4,500
Bank Loan Payments - Interest	392	465	35
Capital Outlay	-	-	-
Contract Labor/Crack Sealing	4,000	5,333	65,000
Culvert Expense	-	-	9,858
Equipment Lease Exp - Other	32,482	43,309	43,897
Gravel Expense	1,320	1,760	15,000
Insurance - Employee Health	14,203	18,937	23,936
Interest Expense - Other	-	-	-
Medicare	1,012	1,349	1,831
Office Supplies	-	-	-
Oper & Maint - Other	-	-	-
Pay ARDOT - for Overpass Project	-	-	-
Prof & Engineering Services	-	-	-
Retirement Expense	6,179	8,239	12,632
Social Security	4,343	5,791	7,832
Transfer to General Fund	9,000	12,000	12,000
Unemployment Expense	239	319	1,575
Wages - Overtime	1,776	2,368	6,255
Wages & Salaries	76,037	101,383	120,058
<b>Total 1% Sales Tax Street Fund Expenses</b>	<b>166,843</b>	<b>222,457</b>	<b>335,335</b>
<b>NET INCOME</b>	<b>413,312</b>	<b>513,769</b>	<b>762,161</b>
<b>Month's Expenses in Ending Balance:</b>		<b>27.7</b>	<b>27.3</b>

General Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	335,811	335,811	351,635
Accident Reports	1,030	1,373	1,411
Act 1256 Revenues	53,645	71,527	73,494
Act 692	-	-	-
City Sales Tax Revenues	1,053,813	1,405,084	1,443,068
County Turnback	71,237	94,983	97,595
Court Fines	68,142	90,856	93,355
Credit Memo	202	269	276
Donations	2,000	2,000	-
Donations - Animal Control	2,264	3,019	3,019
Donations - Police	936	936	100
Franchise Taxes	70,772	70,772	72,718
Grant Revenues	247,038	247,038	-
Impound Fees/Boarding	5,075	6,767	6,953
Inspections - Electrical	3,039	4,052	4,163
Inspections - Gas	710	947	973
Inspections - Mechanical	1,015	1,353	1,390
Inspections - Plumbing	3,870	5,160	5,302
Interest Income	2,753	3,671	3,000
Miscellaneous Revenues	8,800	11,733	11,733
Municipal Aid	29,880	39,840	34,317
NSF Charges	-	-	-
Permits - Building	4,736	6,315	6,489
Privilege Licenses	13,575	13,575	13,948
Proceeds from Bank Loans	32,650	32,650	92,000
Refund	-	-	-
Rent Income - Vol Fire Dept	6,300	8,400	-
SRO Reimbursement	21,182	21,182	20,000
Transfers	9,000	12,000	12,000
Transfer from Water O&M	64,800	86,400	86,400
Transfer from General Fund	27,250	36,333	42,000
<b>Total General Revenues</b>	<b>2,141,525</b>	<b>2,514,046</b>	<b>2,477,339</b>
<b>TOTAL INCOME</b>	<b>2,141,525</b>	<b>2,514,046</b>	<b>2,477,339</b>
<b>EXPENSES</b>			
<b>Administrative Dept</b>			
Accounting and Auditing Svcs	-	7,000	7,000
Advertising & Publications	203	271	279
Bank Loan Payments - Principal	34,125	45,500	52,384
Bank Loan Payments - Interest	7,144	9,525	8,206
Capital Outlay	-	-	27,000
Cellphones & Pagers	2,531	3,375	3,476
Cemetery Tax Disbursements	420	560	577
Computer Software Maintenance	9,615	12,820	13,205
Contract Labor	3,270	4,360	1,500
Council/Aldermen Fees	3,025	4,033	5,400
Fuel & Oil	237	316	325
Insurance - Employee Health	-	-	-
Insurance - Property (Other)	9,512	20,690	11,500
Insurance - Property (Sirens)	-	-	-
Insurance - Property (Sr Ctr)	-	-	-

General Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Interest Expense - Other	-	-	-
Janitorial Contract	1,825	2,433	2,506
Legal - City Attorney	16,960	20,860	22,800
Licenses, Dues, & Memberships	3,184	3,184	3,280
Maint and repair	-	-	-
Medical Vaccinations	-	-	-
Medicare	360	480	538
Misc Expense	603	804	-
Office Supplies	8,307	11,076	11,408
Oper & Maint - Other	5,780	7,707	7,938
Oper & Maint - Sr Center	-	-	1,000
Pest Control	-	-	-
Planning Commission	1,501	2,001	3,000
Postage Expense	1,595	2,127	2,191
Prof & Engineering Services	37,078	49,437	89,000
Professional Services	-	-	-
Purchases - Equipment	11,550	15,400	1,300
Repairs & Maint - Equipment	-	-	-
Retirement Expense	1,248	1,664	1,747
Returned Check Expense	135	135	-
Social Security	1,540	2,053	2,302
Supplies	1,586	2,115	2,178
Transfer Funds	274,288	274,288	42,000
Transfer to Street Fund	465,969	562,034	577,227
Travel & Training Expense	2,961	3,948	4,066
Unemployment Expense	112	149	840
Utilities	1,094	1,459	1,503
Utilities - Municipal Building	174	232	239
Utilities - Other	23,912	31,883	32,839
Utilities - Warning Sirens	101	135	139
Wages & Salaries	22,266	29,688	37,124
Workers Compensation	-	399	399
<b>Total Administrative Dept</b>	<b>954,211</b>	<b>1,134,141</b>	<b>978,416</b>
<b>Animal Control Dept</b>			
Advertising & Publications	-	-	-
Animal Shelter Services	5,630	7,507	7,732
Cellphones & Pagers	250	333	343
Contract Labor	-	-	-
Fuel & Oil	1,730	2,307	2,307
Insurance - Employee Health	6,387	6,387	9,869
Insurance - Vehicle	100	133	-
Medicare	302	403	423
Office Supplies	55	73	75
Oper & Maint - Other	631	841	1,000
Pest Control	186	248	-
Purchases - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	-	-	2,646
Returned Check Expense	-	-	125
Social Security	1,289	1,719	1,809
Supplies	-	-	-
Travel & Training Expense	-	-	435
Unemployment Expense	71	95	567
Uniforms	-	-	100



General Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Utilities - Other	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	22,556	30,075	29,185
Workers Compensation	-	205	205
<b>Total Animal Control Dept</b>	<b>39,187</b>	<b>50,326</b>	<b>56,821</b>
<b>Code Enforcement</b>			
Advertising & Publications	-	-	30
Cellphones & Pagers	128	128	-
Contract Labor	-	1,000	15,000
Fuel & Oil	118	157	157
Insurance - Employee Health	-	-	-
Insurance - Vehicle	-	-	-
Licenses, Dues, & Memberships	-	-	420
Medicare	143	191	-
Misc Expense	-	-	-
Office Supplies	40	53	50
Oper & Maint - Other	937	1,249	1,286
Postage	101	135	50
Purchases - Equipment	-	-	-
Repairs & Maint - Equipment	-	-	-
Repairs & Maint - Vehicles	-	-	-
Retirement Expense	-	-	-
Social Security	613	817	-
Travel & Training Expense	-	-	3,000
Unemployment Expense	28	37	-
Uniforms	-	-	-
Wages & Salaries	10,291	13,721	-
Workers Compensation	-	250	-
<b>Total Code Enforcement</b>	<b>12,399</b>	<b>17,738</b>	<b>19,993</b>
<b>Court</b>			
Act 1256 Court Costs	28,505	38,007	39,147
Advertising & Publications	-	-	-
Computer Software Maintenance	3,546	4,728	4,870
Contract Labor	3,270	4,360	4,491
Insurance - Employee Health	10,214	13,619	12,257
Legal - Prosecuting Attorney	6,440	10,190	9,960
Legal - District Judge	3,567	4,756	4,756
Licenses, Dues, & Memberships	-	-	-
Medicare	609	812	919
Misc Expense	-	-	-
Office Supplies	1,139	1,519	1,565
Oper & Maint - Other	911	1,215	1,251
Postage	473	631	650
Purchases - Equipment	1,663	2,217	-
Reimburse Payroll for Court	-	-	-
Retirement Expense	2,294	3,059	3,321
Social Security	2,604	3,472	3,929
Travel & Training Expense	189	252	260
Unemployment Expense	100	133	905
Utilities - Community Ctr/PD	714	952	981
Utilities - Courts	9,040	12,053	12,415
Utilities - Other	-	-	-

**General Fund**  
**Budget 2022**

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Wages - Overtime	26	35	93
Wages & Salaries	44,058	58,744	63,281
<b>Total Court</b>	<b>119,362</b>	<b>160,754</b>	<b>165,051</b>
<b>Fire Department</b>			
Contract Labor	-	-	-
Insurance - Employee Health	4,000	5,333	3,753
Medicare	415	553	1,064
Oper & Maint - Other	-	-	-
Postage	-	-	-
Reimburse Payroll for Fire	(38,835)	(51,433)	(96,670)
Retirement Expense	5,475	7,300	13,062
Social Security	1,775	2,367	4,551
Travel & Training Expense	-	-	-
Unemployment Expense	59	79	840
Wages & Salaries	29,959	39,945	73,400
<b>Total Fire Department</b>	<b>2,848</b>	<b>4,144</b>	<b>0</b>
<b>Maintenance &amp; Grounds Keepers</b>			
Advertising & Publications	-	-	-
Oper & Maint - Other	400	533	549
Wages & Salaries	-	-	-
Workers Compensation	-	-	-
<b>Total Maintenance &amp; Grounds Keepers</b>	<b>400</b>	<b>533</b>	<b>549</b>
<b>Parks and Recreation Dept</b>			
Contract Labor	-	-	-
Fourth of July Celebration	3,285	3,285	3,500
Oper & Maint - Other	-	-	2,000
Park & Recreation Expenses	-	-	-
Prof & Engineering Services	-	-	1,500
Purchases - Equipment	-	-	10,000
Utilities - Other	-	-	-
Utilities - Parks & Rec	1,846	2,461	2,535
<b>Total Parks and Recreation Dept</b>	<b>5,131</b>	<b>5,746</b>	<b>19,535</b>
<b>Police &amp; Dispatch Dept</b>			
ACIC/NCIC Expenses	871	1,161	1,196
Advertising & Publications	1,629	2,172	250
Bank Loan Payments - Principal	10,828	14,437	28,595
Bank Loan Payments - Interest	2,427	3,236	5,661
Capital Outlay	60,295	60,295	65,704
Cellphones & Pagers	7,290	9,720	10,012
Computer Software Maintenance	17,748	23,664	22,014
Contract Labor	10,760	10,760	-
Equipment Lease Exp - Office	-	-	-
Fuel & Oil	22,448	29,931	29,931
Greenbrier Dispatching	5,625	7,500	7,500
Insurance - Employee Health	41,936	55,915	47,333
Insurance - Property (Other)	-	-	-
Insurance - Vehicle	2,869	2,869	2,955
Janitorial Contract	6,800	9,067	9,339
Licenses, Dues, & Memberships	1,907	2,543	2,619

General Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Medical Vaccinations	312	416	428
Medicare	3,770	5,027	6,657
Misc Expense	1,095	1,460	1,504
Office Supplies	4,019	5,359	5,520
Oper & Maint - Other	24,396	32,528	33,504
Pest Control	312	416	428
Postage Expense	14	19	20
Professional Services	-	-	-
Purchases - Ammunition	2,771	3,695	1,000
Purchases - Equipment	22,872	30,496	12,575
Purchase - Guns	-	-	-
Repairs & Maint - Equipment	3,971	5,295	5,454
Repairs & Maint - Vehicles	21,260	28,347	29,197
Retirement Expense	50,874	67,832	77,192
Returned Check Expense	-	-	-
Social Security	16,120	21,493	28,465
Supplies	1,625	2,167	2,232
Travel & Training Expense	850	1,133	1,167
Unemployment Expense	670	670	5,040
Uniforms	2,544	2,544	3,500
Utilities	263	263	271
Utilities - Community Ctr / PD	9,670	12,893	13,280
Utilities - Other	9,098	12,131	12,495
Wages - Dispatch Overtime	-	-	-
Wages - Overtime	848	1,131	18,433
Wages & Salaries	276,183	368,244	440,673
Workers Compensation	-	4,323	4,323
<b>Total Police &amp; Dispatch Dept</b>	<b>646,970</b>	<b>841,152</b>	<b>936,467</b>
<b>Street Dept</b>			
Cellphones & Pagers	1,035	1,380	1,421
Contract Labor	-	-	-
Insurance - Employee Health	21,661	28,881	31,915
Insurance - Vehicle	-	-	-
Medical Vaccinations	-	-	-
Medicare	1,493	1,991	2,442
Oper & Maint - Other	74	74	-
Reimburse Payroll for Street	(140,137)	(186,849)	(232,158)
Retirement Expense	8,869	11,825	16,842
Social Security	6,386	8,515	10,442
Transfer to Street Fund	-	-	-
Unemployment Expense	268	357	2,100
Utilities - Other	3,514	4,685	4,826
Utilities - Street Lights	18,077	24,103	24,826
Wages - Overtime	5,804	7,739	8,340
Wages & Salaries	108,882	145,176	160,077
<b>Total Street Dept</b>	<b>35,926</b>	<b>47,877</b>	<b>31,073</b>
<b>Water Dept</b>			
Cellphones & Pagers	-	-	-
Wages - Overtime	-	-	-
Wages & Salaries	-	-	-
Workers Compensation	-	-	-

General Fund  
Budget 2022

	YTD <u>09/30/2021</u>	Projected YTD at <u>12/31/2021</u>	Budget <u>2022</u>
Total Water Dept	0	0	0
<b>TOTAL EXPENSES</b>	<u>1,816,434</u>	<u>2,262,411</u>	<u>2,207,905</u>
<b>NET INCOME (LOSS)</b>	<u>325,091</u>	<u>351,635</u>	<u>269,434</u>
Month's Expenses in Ending Balance:		1.9	1.5

Police Vehicle and Maint Fund  
Budget 2022

Account Name	YTD 9/30/2021	Projected YTD at 12/31/2021	Budget 2022
<b><u>INCOME</u></b>			
<b>General Revenues</b>			
Carry Forward Balance	32,952	32,952	-
Court Fines	4,260	5,680	5,680
Interest Income	247	329	-
Proceeds from Insurance Claims	10,141	10,141	-
Transfer	-	-	-
<b>Total General Revenues</b>	<b>47,600</b>	<b>49,102</b>	<b>5,680</b>
<b>TOTAL INCOME</b>	<b>47,600</b>	<b>49,102</b>	<b>5,680</b>
<b><u>EXPENSES</u></b>			
<b>Police &amp; Dispatch Dept</b>			
Repairs & Maint - Equipment	9,909	9,909	-
Oper & Maint - Other	535	535	-
Repairs & Maint - Vehicles	33,269	38,658	5,680
<b>Total Police &amp; Dispatch Dept</b>	<b>43,713</b>	<b>49,102</b>	<b>5,680</b>
<b>TOTAL EXPENSES</b>	<b>43,713</b>	<b>49,102</b>	<b>5,680</b>
<b>Ending Balance</b>	<b>3,887</b>	<b>-</b>	<b>-</b>

Administration of Justice Fund  
Budget 2022

Account Name	YTD 9/30/2021	Projected YTD at 12/31/2021	Budget 2022
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	15,829	15,829	25,873
Court Fines	8,307	11,076	11,500
Interest Income	171	228	275
<b>Total General Revenues</b>	<b>24,307</b>	<b>27,133</b>	<b>37,648</b>
<b>TOTAL INCOME</b>	<b>24,307</b>	<b>27,133</b>	<b>37,648</b>
<b>Court</b>			
Capital Outlay	0	0	0
Computer Software Maintenance	0	0	600
Oper & Maint	0	0	110
Purchases - Equipment	945	1,260	0
Retirement Expense	0	0	0
Social Security	0	0	0
Transfer Funds	0	0	0
Travel & Training	0	0	0
Unemployment	0	0	0
Wages - Overtime	0	0	0
Wages & Salaries	0	0	0
<b>Total Court</b>	<b>945</b>	<b>1,260</b>	<b>710</b>
<b>TOTAL TRANSFERS OUT AND OTHER EXPENSES</b>	<b>945</b>	<b>1,260</b>	<b>710</b>
<b>NET INCOME (LOSS) AFTER TRANSFERS</b>	<b>23,362</b>	<b>25,873</b>	<b>36,938</b>

Community Center/PD Building Fund  
Budget 2022

	<u>YTD</u> <u>9/30/2021</u>	<u>Projected</u> <u>YTD at</u> <u>12/31/2021</u>	<u>Budget</u> <u>2022</u>
<b><u>INCOME</u></b>			
<b>General Revenues</b>			
Carry Forward Balance	20,850	20,850	21,090
Donations	-	-	-
Grants	-	-	-
Interest Income	180	240	175
Misc. Revenue	-	-	-
Transfer	-	-	-
<b>Total General Revenues</b>	<u>21,030</u>	<u>21,090</u>	<u>21,265</u>
<b><u>EXPENSES</u></b>			
Bank Loan Payments - Interest	-	-	-
Bank Loan Payments - Principal	-	-	-
Capital Outlay	-	-	11,000
Office Supplies	-	-	-
Oper & Maint - Other	-	-	-
Prof & Engineering Services	-	-	-
Transfer to General Fund	-	-	-
<b>Total Expenses</b>	<u>0</u>	<u>0</u>	<u>11,000</u>
<b>TOTAL NET INCOME</b>	<u>21,030</u>	<u>21,090</u>	<u>10,265</u>

**American Rescue Plan Act**  
**Budget 2022**

Account Name	YTD 9/30/2021	Projected YTD at 12/31/2021	Budget 2022
<b>INCOME</b>			
<b>General Revenues</b>			
Carry Forward Balance	0	0	247,723
Interest Income	514	685	1,500
Grant Revenues	247,038	247,038	248,000
Transfer from General Fund	0	0	0
<b>Total General Revenues</b>	<u>247,552</u>	<u>247,723</u>	<u>497,223</u>
<b>TOTAL INCOME</b>	<u>247,552</u>	<u>247,723</u>	<u>497,223</u>
<b>Court</b>			
Capital Outlay	0	0	0
Contract Labor	0	0	0
Oper & Maint - Other	0	0	0
Purchases - Equipment	0	0	0
Transfer Out	0	0	497,223
<b>Total Court</b>	<u>0</u>	<u>0</u>	<u>497,223</u>
<b>TOTAL TRANSFERS OUT AND OTHER EXPENSES</b>	<u>0</u>	<u>0</u>	<u>497,223</u>
<b>NET INCOME (LOSS) AFTER TRANSFERS</b>	<u>247,552</u>	<u>247,723</u>	<u>-</u>





**Project Budget**

**MAYFLOWER WWTP IMPROVEMENTS  
Project Budget**

Mayflower WWTP Improvements, including mechanical bar screen, grit removal, sequencing batch reactor, post equalization, and influent pump station rehabilitation.

<b>Item No.</b>	<b>Task Description</b>	<b>Unit</b>	<b>Quantity</b>	<b>Amount</b>
1	Estimated Construction Costs	LS	1	\$6,800,000.00
2	Design Engineering Costs	LS	1	\$68,058.00
3	Estimated Construction Engineering Costs	LS	1	\$42,000.00
4	Estimated Construction Observation (RPR) Costs	LS	1	\$150,000.00
5	Estimated IRS Mileage	LS	1	\$16,000.00
<b>Total Estimated Project Budget Cost (to nearest thousand)</b>				<b>\$7,077,000.00</b>