



STATE OF ARKANSAS
City of Brookland

ORDINANCE 2026-12

AN ORDINANCE IMPLEMENTING INTERNAL ACCOUNTING CONTROLS FOR CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2025; AND DECLARING AN EMERGENCY

Whereas, the following internal accounting controls pursuant to AR Code Annotated 14-59-115 regarding the Capital Improvement Revenue Bonds, Series 2025 have been implemented:

- 1) After receiving the invoices for services rendered, the Mayor reviews and signs the invoice and gives it to the Office Manager.
- 2) The Office Manager writes up the Pay Requisition Form for the appropriate Fund from which the payment is to be made.
- 3) The Mayor and one authorized bank signer sign the Pay Requisition Form.
- 4) The Office Manager scans the Pay Requisition Form and applicable invoices and emails the request to First Community Bank Trust Management for payment.
- 5) Once payment is made, First Community Bank Trust Management representative emails a copy of the original check that was sent to the vendor.
- 6) Information from that check is entered into the CenterPoint Accounting System for the City of Brookland for the appropriate Fund from which payment was made and a plain paper check is printed and attached to the copy of the original check copy.
- 7) At the end of each month, the Office Manager is responsible for reconciling the bank statements of the various funds from which First Community Bank Trust Management made payments.
- 8) The Mayor reviews the reconciled bank statements.

Section 2: Severability. That if any section, paragraph subdivision, clause, phrase or other provision or portion of this ordinance is adjudged to be invalid, unconstitutional, or unenforceable by the court with jurisdiction to make such determination, then such adjudication shall not affect the validity of this ordinance as a whole or any part or provision other than the part adjudged to be invalid, unconstitutional, and unenforceable, and the remaining parts and provisions of this ordinance shall be construed as of such invalid, unconstitutional, or unenforceable provision or provisions had never been contained herein.

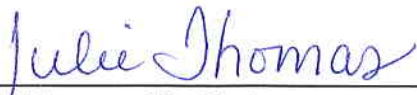
Section 3: Emergency Clause. It is hereby ascertained and declared that there is a great need to set forth in an ordinance that with the City of Brookland had previously implemented for the Capital

Improvement Revenue Bonds, Series 2025, in order to meet the requirements of Arkansas Code Annotated 14-59-115, and in order to promote and protect the health, safety and welfare of the City of Brookland, Arkansas, and its inhabitants. Therefore, it is declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and take effect immediately from and after its passage.

Approved and adopted on this 8th day of September, 2026.


Kenneth D. Jones, Mayor

ATTEST:


Julie Thomas, City Clerk

