

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

870-856-6199 – Fax 870-856-6311

Mayor Kyle Crawford - Recorder/Treasurer Mary Wiles

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

**March 11, 2025**

**City Hall 6:00 PM**

## **AGENDA**

1. Determination of Quorum
2. Roll Call
3. Welcome Guests
4. Pledge of Allegiance to the Flag of our Country
5. Moment of Silence
6. **Approval of Agenda March 11, 2025 & Minutes of February 11, 2025**
7. Reports
  1. **Fire Department**
  2. **Police Department**
  3. **Street Department**
  4. **Sewer Department**
  5. **Planning & Zoning (did not meet)**
  6. **Airport**
  7. **Tri County**
  8. **Recorder/Treasurer Reports**
8. Unfinished Business - None
9. New Business
  - 1) Renewal CD
  - 2) Welch, Couch & Company Audit
  - 3) Legislative Letter of February 20, 2025
  - 4) Proposed budget amendment 25-05
  - 5) Resolution 25-06 Sharp County Mitigation Plan
10. Calendar & Announcements
  1. Closed Monday March 17<sup>th</sup> President Day
  2. Open house for 1<sup>st</sup> Choice Health Care
  3. Planning Zoning Meeting Tuesday April 1<sup>st</sup> at 6:00
  4. Council Meeting Tuesday April 8<sup>th</sup> at 6:00
  5. Spring Clean Up week of April 14<sup>th</sup> – 18<sup>th</sup>
11. Adjournment in memory of Glenna Duncan (03/05/25)

February 11, 2025  
Regular Meeting  
6:00 o'clock P.M.  
City of Highland Council Chambers  
1662 Hwy 62-412, Highland, Arkansas

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Recorder/Treasurer Wiles declared that there was a quorum and called the regular meeting of the Highland City Council scheduled Tuesday, February 11, 2025, to order at 6:00 PM

City Clerk, Armstrong called the roll and the following council members answered their names: Mary Jo Morris, Susan Adam, Kenneth Massey, Randy Hutchison, Ty Casey, William Johns, William Thompson.

Absent: Dennis Burton

Absent: Mayor Kal Crawford, Police Chief Steven Dravenstott, Public Works David Gates, Fire Chief Moore

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

Recorder/Treasurer Wiles asked for approval of the agenda of February 11, 2025, and minutes of January 09, 2024. Council Member Randy Hutchison made a motion to accept February 11, 2025, agenda, and minutes of January 09, 2024. Council Member Susan Adam seconded the motion, and it passed with a vote as follows:

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

Vote Nay: None

The motion carried was approved with 7 yeas- 0 nays – 1 absent.

Reports and Correspondence -All reports are part of Council Packet

Unfinished Business none

New Business

Resolution 25-04 A Resolution Amending 2024 Budget

Council Member Kenneth Massey made a motion to approve Resolution 25-04

Council Member Ty Casey seconded the motion and passed with a vote as follows:

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

Vote Nay: None

The motion carried was approved with 7 yeas- 0 nays 1 absent

Proposed Revised Lighting Ordinance from Planning

After much discussion Council Member Thompson made a motion to table Lighting Ordinance. Council Member Ty Casey seconded the motion and passed with a vote as follows:

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

Vote Nay: Massey

The motion carried was approved with 6 yeas- 1 nays 1 absent

**Calendar & Announcements**

1. Closed Monday January 17<sup>th</sup> President Day
2. Tuesday March 4<sup>th</sup> Planning Zoning 6:00
3. Tuesday March 11<sup>th</sup> Council Meeting 6:00
4. Spring Clean up week of April 14<sup>th</sup> – 18<sup>th</sup>

**ADJOURNMENT:**

With no new business brought before the council, Council Member William Thompson made a motion to adjourn in memory of Heather Carpenter. Council Member Mary Jo Clark second the motion and there being no objection, the meeting adjourned at 6:26 PM

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

APPROVED:

ATTEST:

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

(City Seal)

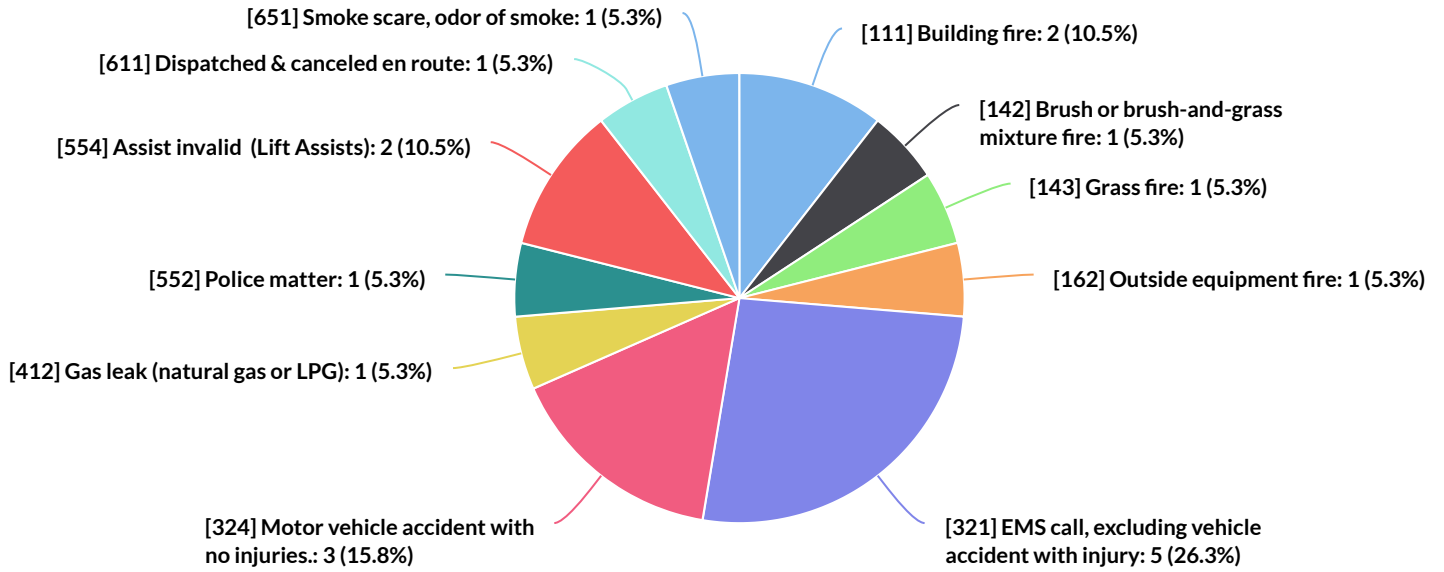
\_\_\_\_\_  
Kyle Crawford, Mayor

# Highland Fire Department

Highland, AR

## Incident Count and Percentage per Incident Type (1390)

Start Date: 2/1/2025 0:00:00 | End Date: 2/28/2025 23:59:59



District	Incident Count	Percentage
		0.00%
[111] Building fire	2	10.53%
[142] Brush or brush-and-grass mixture fire	1	5.26%
[143] Grass fire	1	5.26%
[162] Outside equipment fire	1	5.26%
[321] EMS call, excluding vehicle accident with injury	5	26.32%
[324] Motor vehicle accident with no injuries.	3	15.79%
[412] Gas leak (natural gas or LPG)	1	5.26%
[552] Police matter	1	5.26%
[554] Assist invalid (Lift Assists)	2	10.53%
[611] Dispatched & canceled en route	1	5.26%
[651] Smoke scare, odor of smoke	1	5.26%
<b>Total (null)</b>	<b>19</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>19</b>	<b>100.00%</b>

## Highland Police Dept. Activity Report Feb 4 thru March 4

911 Dispatches	101
Citations	28
Accidents	4
Animal Complaints	5
Cases	4
Felony Cases	1
Arrests	3

Hours: 4 Fulltime Shift    4 Part-Times Used

Mileage	Dravenstott	Hamilton	Seymore	Lowe	part-time	Truck
Beginning	69105	46785	29994	12937	77065	
Ending	69319	47832	31222	14158	77967	
Totals	214	1047	1228	1221	902	0

# Highland Street Department Report For February 2025

<b>Roads</b>	
<b>Graveled</b>	<b>2</b>
<b>Gravel (loads)</b>	<b>7</b>
<b>Cold Patch</b>	<b>4</b>
<b>Roads Graded</b>	<b>2</b>
<b>Approx. Miles</b>	<b>1.2</b>
<b>Culverts</b>	<b>0</b>
<b>Leaf Vacuum (Loads)</b>	<b>0</b>
<b>Trashed Cleanup</b>	<b>0</b>
<b>Signs Installed</b>	<b>0</b>
<b>Equipment Miles</b>	
<b>Dodge Ram 2022</b>	<b>1370</b>
<b>Ram Truck - 2021</b>	<b>548</b>
<b>Chevy #11</b>	<b>232</b>
<b>Dodge #2</b>	<b>688</b>
<b>Dump Truck #14</b>	<b>0</b>
<b>Dump Truck# 16</b>	<b>118</b>
<b>Grader Hrs.</b>	<b>18</b>
<b>Backhoe Hrs.</b>	<b>15</b>
<b>Excavator Hrs.</b>	<b>10</b>
<b>New Holland Tractor</b>	<b>0</b>
<b>Skid Steer</b>	<b>11</b>

<b>Work Detail</b>
<b>Cleaned leaves away from culverts in Hidden Valley and Turkey Pen. Fixed washouts on</b>
<b>Roads, plowed &amp; salted roads after snow. Re anchored fence that someone tore down</b>
<b>at the fire station. Cut trees off roads from the wind</b>

# Report for Council Meeting Report February 2025 Highland Sewer Department Report

<b>Work Detail</b>	
Sewer Calls	27
Sewer Inspection	0
Waste Sludge	2
Check Valve	1
Installed Risers	0
Pulled Pump	0
Locate Sewer Pipes	15
New System	1
New Sewer Line	100'

## Notes

Finished new system on Big Creek Lane. Pumped out High School lift
Station due to rain. Replace check value on Valley Heart
Cleaned contact Chamber 2 times

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

Wednesday, March 5, 2025 Agenda  
3 pm. at Airport Terminal Building

- 1) Call Meeting to order
- 2) Introduce Guests/Attendees
- 3) Approve Minutes of last meeting
- 4) Review/Discuss/Approve bills:
  - a) Financial Statements: All bills have been paid
- 5) Managers Report:
  - a.)
- 6) Old Business:
  - a.) FAA Audit
  - b.) Loan finalization on the hangar project
  - c.) Repairs - Fence/Hangar Roof Leaks/PAPI Lights
  - d.) EAA Chapter
- 7) New Business:
  - a.)
- 8) Other Business:
  - a.)
- 9) Adjourn:

Next meeting: April 2, 2025 3:00 pm airport terminal building.

SHARP COUNTY REGIONAL AIRPORT AUTHORITY  
20 Airport Lane  
Cherokee Village, AR. 72529

Minutes of the February 5, 2025 Board Meeting

**Next Regular Meeting:** March 5, 2025 at 3:00 p.m.

**Attendees:** Chairman Adam Bates, Bill Demmons (Ash Flat), Peggy Long, Tony Stallsmith, Jeff Scott, Manager John Manning, Jim Thomas (Hardy), Asst. Chairman John Armstrong, Highland Mayor Kyle Crawford, and Sidney Armstrong (Highland).

**Absentees:** Mayor Ethan Barnes, Fred Holzhauer, and Judge Mark Counts.

**Guests:** Elaine Brown, Larry Kyril, Rapheal Gonzales and Dale Emerson

The meeting was called to order by Chairman Adam Bates at 3:01 p.m.

**Minutes of the previous meeting:**

Chairman Bates asked for a motion to accept the minutes of the January meeting. A motion was made by John Anderson. Seconded by Jim Thomas. The motion passed unanimously.

**Financial Report:**

Peggy Long presented the January 2025 Financial Statements and stated all bills have been paid. Kyle Crawford made a motion to accept the January financial. Seconded by Jim Thomas. The motion passed unanimously.

**Managers Report:**

- a.) Returned the two wrong fuel hoses but are still waiting on refund.
- b.) Papi lights are not operating - vault is full of water and it shorted out all the circuit breakers. Joey Whited from Sharp Co Outdoors came out and looked at them and is going to pump out the water and seal the vaults to stop this from happening in the future.
- c.) John Manning stated he has updated the hangar rental agreement regarding tenant additions such as heat and air or internet to any of the hangars. John read the amendments and it was agreed by all to accept those changes to the rental agreement.

**Old Business:**

- a.) Required FAA Audit-Nothing new on audit.
- b.) Perimeter fence repair-Has not received a call back from the fence company regarding the fence. May have to look elsewhere.
- c.) Loan finalization on the new hangar project - Fred could not attend the meeting he should have this ready for the March meeting.

**New Business:**

- a.) None

**Other Business:**

- a.) John Armstrong announced the EAA chapter formation meeting following today's Sharp Co Airport meeting and asked everyone who is interested to please stay for it.
- b.) Chairman Bates announced that Regional FFA Director, Lauren Kennedy, will be visiting the airport on Thursday, February 20, 2025 at 11:30 a.m. if any would like to visit with her.

**Adjourn:**

Since all business to come before the board was concluded Mayor Kyle Crawford made a motion to adjourn. Jim Thomas seconded the motion. The motion passed. The meeting was adjourned at 3:14 p.m.

**Prepared/Submitted by: Peggy Long SHARP COUNTY REGIONAL AIRPORT AUTHORITY**



Tri County Regional Solid Waste Authority  
500 Landfill Drive  
Cherokee Village, AR 72529

Wednesday, February 26, 2025 Agenda (New date due to weather closure)

9:30 am. at Recycling Center

- 1) Call Meeting to order
- 2) Introduce Guests/Attendees
- 3) Approve Minutes of last meeting
- 4) Review/Discuss/Approve bills:
  - a) Financial Statements
- 5) Managers Report:
  - a.)
- 6) Old Business:
  - a.) Progress on the baler installation.
  - b.) Adding Cave City for recycling services
  - c.) Box Truck replacement
- 7) New Business:
  - a.) Waste Connections has informed the recycling center we can no longer take trash to the landfill unless we pay.
- 8) Other Business:
  - a.)
- 9) Adjourn:

Next meeting: March 19, 2025 9:30 am at the recycling center.

## February 28, 2025

Acct #	Bank	Fund Name	January	February	Change
<b><u>General Fund</u></b>					
1000	FNB	GENERAL	167,278.77	179,426.73	12,147.96
1001	1st Community	Reserve Acct	160,395.40	160,420.01	24.61
1003	1st Community	Cd274376	224,334.01	225,301.90	967.89
1001	1st Community	USDA Grant acct	1.17	1.17	-
1002		Petty Cash	50.00	50.00	-
1010	1st Community	Fire Act 833	23,764.95	23,766.23	1.28
					-
		<b>TOTALS</b>	<b>575,824.30</b>	<b>588,966.04</b>	<b>13,141.74</b>
1211	FNB	Street Fund	7,384.59	4,478.64	(2,905.95)
1212	1st Community	Street Aid	40,498.36	43,278.17	2,779.81
		<b>TOTALS</b>	<b>47,882.95</b>	<b>47,756.81</b>	<b>(126.14)</b>
1005	Centennial	Payroll Account	11,660.12	10,763.46	(896.66)
1008	FNB	DIRECT DEPOSIT	1.00	1.00	-
			-		-
		<b>TOTALS</b>	<b>11,661.12</b>	<b>10,764.46</b>	<b>(896.66)</b>
<b><u>1st Community S/F/P Account</u></b>					
1338	1st Community	Money Market	279,246.82	286,393.08	7,146.26
					-
		<b>TOTALS</b>	<b>279,246.82</b>	<b>286,393.08</b>	<b>7,146.26</b>
<b><u>Sewer Revenue &amp; O&amp;M Fund</u></b>					
1330	Centennial	Sewer - O & M Acct	13,479.01	17,378.08	3,899.07
1340	Centennial	RD Short Lived Asset Rep.Resv	103.84	2,096.46	1,992.62
		<b>TOTALS</b>	<b>13,582.85</b>	<b>19,474.54</b>	<b>5,891.69</b>
<b><u>Sewer Debt Service Reserve</u></b>					
1337	1st Community	CD 253884	66,802.62	67,090.85	288.23
1339	1st Community	Rd Debt Service Reserve	157.00	157.00	-
		<b>TOTALS</b>	<b>157.00</b>	<b>67,247.85</b>	<b>288.23</b>
1331	Centennial	Meter Deposit	14,625.00	14,625.00	-
		Petty Cash	250.00	250.00	-
		<b>TOTALS</b>	<b>14,875.00</b>	<b>14,875.00</b>	-
				<b>1,035,477.78</b>	
			<b>LAST MONTHS</b>	<b>1,002,860.00</b>	<b>32,617.78</b>

# Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond												
m o n t h	p a r t	Sales Tax before Rebate	Claim Rebate Total	General Fund 1%	Street, Fire, Police .50%	TOTAL 2025	change from previous year					
11	1	38,009.99		25,339.99	12,670.00	38,009.99	-6,150.48					
12	2	36,394.05		24,262.70	12,131.35	36,394.05	-2,381.45					
		74,404.04		49,602.69	24,801.35	74,404.04	-8,531.93					
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
11	1	29,147.30	30,100.56	40,844.73	27,994.43	29,661.05	27,844.40	23,896.58	25,996.79	24,753.93	23,583.62	23,979.46
12	2	26,196.55	31,229.92	31,478.81	28,447.59	26,533.15	29,344.24	29,299.57	30,734.33	24,718.71	26,180.70	26,360.43
1	3	25,294.52	27,738.49	26,377.06	24,568.17	21,530.00	23,683.28	19,959.74	22,564.02	20,195.43	22,256.16	23,186.37
2	4	30,648.94	24,769.50	32,883.69	25,058.63	27,554.07	22,676.50	20,620.51	20,229.54	21,384.77	22,829.59	22,148.50
3	5	14,195.79	28,593.30	31,784.52	26,081.90	29,969.67	29,940.95	27,563.24	26,149.25	25,256.30	26,037.82	25,439.34
4	6	31,319.40	38,002.62	32,883.69	28,805.00	28,086.66	27,963.69	24,842.75	25,686.62	23,840.64	28,520.43	25,120.73
5	7	31,383.02	34,938.06	35,190.42	32,029.89	29,332.68	25,867.25	25,261.57	28,099.22	25,405.41	26,951.93	25,155.66
6	8	31,383.02	33,203.61	38,136.06	31,093.73	37,390.56	28,395.16	27,059.73	28,180.50	28,266.64	25,334.01	29,080.14
7	9	30,088.19	33,839.09	29,880.56	30,691.94	29,512.70	25,002.07	25,306.79	24,546.53	25,116.42	26,128.75	27,675.62
8	10	32,032.52	33,944.32	27,467.15	30,763.98	28,291.23	24,077.91	23,773.03	22,021.80	24,051.72	25,365.87	24,933.05
9	11	31,079.37	34,279.57	30,310.31	28,570.92	31,722.10	26,511.92	25,346.95	24,222.47	28,785.02	26,396.70	27,466.11
10	12	31,869.95	23,420.81	27,028.93	27,332.52	26,630.02	25,035.52	30,248.59	24,563.93	24,447.35	23,435.45	24,518.14
		344,638.57	374,059.85	384,265.93	341,438.70	346,213.89	316,342.89	303,179.05	302,995.00	296,222.34	303,021.03	305,063.55
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
11	1	22,536.72	24,057.01	23,979.46	24,675.55	24,083.78	32,111.41	33,022.82	37,571.94	44,160.47	38,009.99	
12	2	27,372.44	24,465.91	26,360.43	26,144.15	26,982.57	33,012.64	36,467.18	33,508.53	38,775.50	36,394.05	
1	3	22,824.08	22,912.94	23,186.37	21,798.90	24,542.26	29,440.59	24,200.49	42,481.47	32,465.86	-	
2	4	25,455.25	23,002.54	22,148.50	27,217.58	26,678.98	24,889.04	31,085.49	35,674.89	36,420.32	-	
3	5	31,005.06	28,885.03	25,439.34	26,642.47	36,065.88	40,754.49	38,250.10	38,870.40	43,479.97	-	
4	6	26,178.62	26,698.83	25,120.73	30,706.06	30,762.24	41,301.05	34,617.62	38,620.57	39,441.27	-	
5	7	25,983.57	26,421.97	25,155.66	29,033.04	39,594.33	36,362.14	32,524.40	44,723.74	40,580.92	-	
6	8	29,758.87	28,503.38	29,080.14	29,713.96	36,086.44	32,862.52	57,563.48	40,265.95	45,752.49	-	
7	9	26,768.47	28,910.92	27,675.62	30,197.91	33,743.11	31,922.40	39,492.86	39,876.05	41,614.97	-	
8	10	24,132.92	25,941.78	24,933.05	27,903.04	33,466.08	35,152.34	47,883.67	42,912.29	41,899.78	-	
9	11	27,208.47	27,952.39	27,466.11	27,061.68	33,355.07	41,124.66	42,297.20	39,939.46	38,853.77	-	
10	12	23,731.85	24,026.28	24,518.14	30,373.16	32,433.60	34,240.22	46,542.16	42,838.51	37,243.30	-	
		312,956.32	311,778.98	305,063.55	331,467.50	377,794.34	413,173.50	463,947.47	477,283.80	480,688.62	74,404.04	



**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparison**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Revenue &amp; Expenditures</b>			
<b>General Revenues</b>			
<b>Revenue</b>			
0001		0.00	568,728.35
4000	36,394.05	74,404.04	480,000.00
4001	450.00	2,975.00	15,000.00
4002	1,005.90	2,991.02	15,000.00
4003	497.38	12,109.90	62,000.00
4004		0.00	1,500.00
4005	15,985.84	31,244.29	185,000.00
4006	14,919.16	15,159.02	70,000.00
4008	1,091.97	2,192.78	9,986.00
4011		146.55	500.00
	<b>Revenue</b>	<b>\$70,344.30</b>	<b>\$141,222.60</b>
	<b>Records included in total = 10</b>		
	<b>Gross Profit</b>	<b>\$70,344.30</b>	<b>\$141,222.60</b>
	<b>Records included in total = 1</b>		
	<b>Revenue Less Expenditures</b>	<b>\$70,344.30</b>	<b>\$141,222.60</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>\$70,344.30</b>	<b>\$141,222.60</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Administrative Dept.</b>			
<b>Revenue</b>			
4009			
Reimbursement for Exp. Paid	176.52	176.52	
	<b>Revenue</b>	<b>\$176.52</b>	<b>\$176.52</b>
	<b>Records included in total = 1</b>		
	<b>Gross Profit</b>	<b>\$176.52</b>	<b>\$176.52</b>
	<b>Records included in total = 1</b>		
<b>Expenses</b>			
5110			
Salary	3,976.92	9,942.30	51,700.00
5111			
Salaries - Hourly	2,152.00	4,484.63	29,120.00
5116			
Council Pay	700.00	1,400.00	9,600.00
5120			
Health Insurance	549.73	1,099.46	6,596.76
5122			
Group Accident Insurance		0.00	1,100.00
5130			
Payroll Taxes Expense	518.61	1,199.47	6,816.38
5140			
Retirement Expense-AR Diamond	183.86	419.93	2,424.60
5147			
Survial Flight		0.00	200.00
5170			
Workers Comp		10,863.30	10,863.30
5220			
Attorney Retainer		0.00	1,500.00
5221			
Legal Services		0.00	1,500.00
5270			
Computer Service & Maintance	65.85	3,311.20	4,000.00
5299			
Professional service-Contract		0.00	5,000.00
5310			
Insurance Expense - Building		0.00	2,100.00
5311			
Vehicle Insurance		0.00	12,000.00
5320			
Advertising - Publications		0.00	1,000.00
5411			
Vehicle Maintenance - Repairs		0.00	200.00
5412			
Tires		0.00	800.00
5414			
Building Maint. & Repair		422.48	1,000.00
5415			
Cleaning & Janitorial Services	125.00	375.00	3,000.00
5530			
Utilities - Electric	535.25	1,144.20	3,500.00
5531			
Water		54.19	400.00
5534			
Telephone	439.91	843.91	4,600.00
5611			
Postage	32.35	235.35	800.00
5630			
Fuel Expense- gasoline, Diesel		0.00	500.00
5660			
Supplies Expense - General Ope	307.09	1,255.61	3,000.00
5710			
Equipment Rental & Maint.	346.97	521.47	3,000.00
5720			
Travel & Meetings		0.00	100.00
5721			
Convention expense	375.74	848.00	5,600.00
5730			
Dues & Subscriptions	115.00	115.00	200.00
5750			
Education-Training & Schools		0.00	500.00
5960			
Computer Equipment Upgrade	351.20	351.20	5,000.00
	<b>Expenses</b>	<b>\$10,775.48</b>	<b>\$38,886.70</b>
	<b>Records included in total = 32</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$10,598.96)</b>	<b>(\$177,721.04)</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$10,598.96)</b>	<b>(\$177,721.04)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparison**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>City Properties</b>			
<b>Expenses</b>			
5310		0.00	200.00
5315		0.00	700.00
5531		44.97	260.00
5660		0.00	200.00
5831		0.00	110.00
5832		0.00	700.00
	<b>Expenses</b>	<b>\$44.97</b>	<b>\$2,170.00</b>
	<b>Records included in total = 6</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$44.97)</b>	<b>(\$2,170.00)</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$44.97)</b>	<b>(\$2,170.00)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Fire Act 833</b>			
<b>Revenue</b>			
0006		0.00	26,346.03
4008	1.28	3.06	14.00
4302		0.00	17,000.00
	<b>Revenue</b>	<b>\$1.28</b>	<b>\$3.06</b>
			<b>\$43,360.03</b>
	<b>Records included in total = 3</b>		
	<b>Gross Profit</b>	<b>\$1.28</b>	<b>\$3.06</b>
			<b>\$43,360.03</b>
	<b>Records included in total = 1</b>		
<b>Expenses</b>			
5642		1,268.93	1,268.93
5868		0.00	10,906.74
5945		1,313.93	1,313.93
5955		0.00	2,560.00
	<b>Expenses</b>	<b>\$2,582.86</b>	<b>\$16,049.60</b>
	<b>Records included in total = 4</b>		
	<b>Revenue Less Expenditures</b>	<b>\$1.28</b>	<b>(\$2,579.80)</b>
			<b>\$27,310.43</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>\$1.28</b>	<b>(\$2,579.80)</b>
			<b>\$27,310.43</b>
	<b>Records included in total = 1</b>		



**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Fire Dept.</b>			
<b>Revenue</b>			
0002		0.00	105.18
4011		0.00	300.00
4015		0.00	200.00
4016		50.00	6,000.00
4028		0.00	2,500.00
4205		30.00	400.00
4301		0.00	2,000.00
	<b>Revenue</b>	<b>\$80.00</b>	<b>\$11,505.18</b>
	<b>Records included in total = 7</b>		
	<b>Gross Profit</b>	<b>\$80.00</b>	<b>\$11,505.18</b>
	<b>Records included in total = 1</b>		
<b>Expenses</b>			
5110	1,792.00	4,480.00	24,700.00
5111	3,298.50	8,779.50	46,836.00
5113		0.00	4,000.00
5120	569.40	1,119.13	6,596.75
5130	398.75	1,040.00	6,000.00
5141	60.00	60.00	900.00
5145	723.48	1,772.24	4,666.66
5147		0.00	400.00
5171		0.00	260.00
5270	169.12	169.12	
5310		0.00	3,000.00
5410		0.00	600.00
5411	69.85	715.88	10,000.00
5414	835.29	2,462.00	5,000.00
5416		0.00	1,000.00
5417		0.00	1,000.00
5419	383.03	383.03	7,500.00
5420	369.27	1,188.95	2,500.00
5530	232.82	686.13	4,000.00
5531		142.91	550.00
5532		1,078.47	3,000.00
5534	178.70	357.40	2,200.00
5610		0.00	300.00
5611		1.10	50.00
5630	86.74	426.97	6,000.00
5650		0.00	1,000.00
5651		0.00	500.00
5660	483.74	1,482.10	2,000.00
5670	27.99	27.99	2,000.00
5730		0.00	1,500.00
5750		0.00	3,000.00
5943		0.00	500.00
5945	1,961.26	1,961.26	12,000.00
5947		0.00	1,000.00
5951		0.00	105.18
5957		0.00	10,026.19
	<b>Expenses</b>	<b>\$11,639.94</b>	<b>\$28,334.18</b>
	<b>Records included in total = 36</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$11,639.94)</b>	<b>(\$28,254.18)</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$11,639.94)</b>	<b>(\$28,254.18)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Other General Rev &amp; Exp</b>			
<b>Expenses</b>			
5312	224.72	663.65	2,500.00
5313		1,500.00	6,000.00
5314		1,250.00	5,000.00
5317	1,055.00	1,055.00	1,055.00
	<b>Expenses</b>	<b>\$1,279.72</b>	<b>\$4,468.65</b>
		<b>\$14,555.00</b>	
	<b>Records included in total = 4</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$1,279.72)</b>	<b>(\$4,468.65)</b>
		<b>(\$14,555.00)</b>	
	<b>Records included in total = 1</b>		
<b>Other Expenses</b>			
5870	12,131.35	24,801.35	160,000.00
	<b>Other Expenses</b>	<b>\$12,131.35</b>	<b>\$24,801.35</b>
		<b>\$160,000.00</b>	
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>		
	<b>(\$13,411.07)</b>	<b>(\$29,270.00)</b>	<b>(\$174,555.00)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Planning &amp; Zoning Commission</b>			
<b>Revenue</b>			
4502A		10.00	500.00
4502B		461.60	2,000.00
4502C		120.00	800.00
4502D		60.00	600.00
4503		0.00	150.00
4505		10.00	20.00
	<b>Revenue</b>	<b>\$661.60</b>	<b>\$4,070.00</b>
	<b>Records included in total = 6</b>		
	<b>Gross Profit</b>	<b>\$661.60</b>	<b>\$4,070.00</b>
	<b>Records included in total = 1</b>		
<b>Expenses</b>			
5111	320.00	1,320.00	4,160.00
5115	100.00	810.00	6,500.00
5117	250.00	250.00	3,600.00
5120		0.00	250.00
5130	52.12	186.36	1,090.89
5140	9.60	39.60	125.00
5147		0.00	60.00
5320		0.00	200.00
5730		0.00	300.00
	<b>Expenses</b>	<b>\$731.72</b>	<b>\$16,285.89</b>
	<b>Records included in total = 9</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$731.72)</b>	<b>(\$12,215.89)</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$731.72)</b>	<b>(\$12,215.89)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparision**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025
<b>Police Dept.</b>			
<b>Revenue</b>			
0003		0.00	2,665.14
4028		0.00	13,000.00
4200	1,820.50	4,103.00	26,000.00
4201	60.00	80.00	500.00
	<b>Revenue</b>	<b>\$1,880.50</b>	<b>\$4,183.00</b>
			<b>\$42,165.14</b>
	<b>Records included in total = 4</b>		
	<b>Gross Profit</b>	<b>\$1,880.50</b>	<b>\$4,183.00</b>
			<b>\$42,165.14</b>
	<b>Records included in total = 1</b>		
<b>Expenses</b>			
5110	3,216.32	8,040.80	44,012.80
5111	9,368.00	22,580.00	105,195.20
5112		0.00	2,000.00
5113		0.00	4,000.00
5118	784.00	1,988.00	11,200.00
5120	2,198.92	4,397.84	26,387.04
5130	1,040.57	2,543.42	16,000.00
5141	36.00	36.00	600.00
5145	2,865.38	7,163.45	33,858.79
5147		0.00	660.00
5270		0.00	500.00
5299		0.00	300.00
5411		653.00	4,000.00
5412		0.00	2,500.00
5418		0.00	1,200.00
5534	671.54	1,307.58	7,500.00
5611		0.00	100.00
5630	874.23	1,881.52	20,000.00
5660	307.54	307.54	1,300.00
5670		0.00	2,000.00
5681		0.00	1,500.00
5730	176.55	324.58	500.00
5750		0.00	350.00
5950		0.00	2,500.00
5951		0.00	2,665.14
5956	1,163.60	2,327.20	13,963.20
5960		0.00	30,000.00
	<b>Expenses</b>	<b>\$22,702.65</b>	<b>\$53,550.93</b>
			<b>\$334,792.17</b>
	<b>Records included in total = 27</b>		
	<b>Revenue Less Expenditures</b>	<b>(\$20,822.15)</b>	<b>(\$49,367.93)</b>
			<b>(\$292,627.03)</b>
	<b>Records included in total = 1</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$20,822.15)</b>	<b>(\$49,367.93)</b>
			<b>(\$292,627.03)</b>
	<b>Records included in total = 1</b>		

**General Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparison**  
**2/1/2025 to 2/28/2025**

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<b>Account Number</b>	<b>Current Period Feb 2025 Feb 2025 Actual</b>	<b>Year-To-Date Jan 2025 Feb 2025 Actual</b>	<b>Annual Budget Jan 2025 Dec 2025</b>
<b>Fund Balances</b>			
Beginning Fund Balance	805,172.11	827,262.67	
Net Change in Fund Balance	13,141.74	(8,948.82)	612,550.22
Ending Fund Balance	818,313.85	818,313.85	

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**Statement of Revenue and Expenditures**

**Actual V. - Budget Comparison**

**2/1/2025 to 2/28/2025**

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Feb 2025 Feb 2025 Actual	Jan 2025 Feb 2025 Actual	Jan 2025 Dec 2025	Jan 2025 Feb 2025 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Municipal Aid 1/2% Sales Tax</b>					
<b>Revenue</b>					
0004	Beg. Street Aid Monies		0.00	41,718.32	41,718.32
4008	Interest Income	3.95	8.13	30.00	21.87
	<b>Revenue</b>	<b>\$3.95</b>	<b>\$8.13</b>	<b>\$41,748.32</b>	<b>\$41,740.19</b>
<b>Records included in total = 2</b>					
	<b>Gross Profit</b>	<b>\$3.95</b>	<b>\$8.13</b>	<b>\$41,748.32</b>	
<b>Records included in total = 1</b>					
<b>Expenses</b>					
5963	KS STATEBANK	1,224.14	2,448.28	14,689.68	12,241.40
	<b>Expenses</b>	<b>\$1,224.14</b>	<b>\$2,448.28</b>	<b>\$14,689.68</b>	<b>\$12,241.40</b>
<b>Records included in total = 1</b>					
	<b>Revenue Less Expenditures</b>	<b>(\$1,220.19)</b>	<b>(\$2,440.15)</b>	<b>\$27,058.64</b>	
<b>Records included in total = 1</b>					
<b>Other Revenue</b>					
5854	Transfer from Street Fund		0.00	24,000.00	24,000.00
	<b>Other Revenue</b>		<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
<b>Records included in total = 1</b>					
	<b>Net Change in Fund Balance</b>	<b>(\$1,220.19)</b>	<b>(\$2,440.15)</b>	<b>\$51,058.64</b>	
<b>Records included in total = 1</b>					

**Statement of Revenue and Expenditures**

**Actual V. - Budget Comparison**

**2/1/2025 to 2/28/2025**

Account Number		Current Period	Year-To-Date	Annual Budget	Year-To-Date
		Feb 2025 Feb 2025 Actual	Jan 2025 Feb 2025 Actual	Jan 2025 Dec 2025	Jan 2025 Feb 2025 Variance
<b>Street Dept</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.		0.00	11,734.71	11,734.71
4008	Interest Income	0.17	0.45	3.00	2.55
4212	Municipial Aid - Hwy	7,011.49	14,198.44	74,400.00	60,201.56
4215	Sharp County Turnback	111.91	2,724.71	13,000.00	10,275.29
	<b>Revenue</b>	<b>\$7,123.57</b>	<b>\$16,923.60</b>	<b>\$99,137.71</b>	<b>\$82,214.11</b>
<b>Records included in total = 4</b>					
	<b>Gross Profit</b>	<b>\$7,123.57</b>	<b>\$16,923.60</b>	<b>\$99,137.71</b>	
<b>Records included in total = 1</b>					
<b>Expenses</b>					
5110	Salary	1,811.84	4,529.60	24,793.60	20,264.00
5111	Salaries - Hourly	3,663.50	8,806.06	48,880.00	40,073.94
5112	Salaries - Overtime	92.82	154.70	3,525.00	3,370.30
5120	Health Insurance	814.75	1,639.35	13,193.52	11,554.17
5130	Payroll Taxes Expense	432.82	1,050.93	9,479.04	8,428.11
5140	Retirement Expense-AR	167.05	404.71	2,315.96	1,911.25
5147	Survial Flight		0.00	240.00	240.00
5412	Tires		2,155.60	2,000.00	-155.60
5430	All Equipment Repair	317.00	589.89	12,000.00	11,410.11
5534	Telephone	47.26	94.54	600.00	505.46
5630	Fuel Expense- gasoline,	2,214.93	2,840.56	18,000.00	15,159.44
5640	Road Expense - Culverts &		0.00	3,000.00	3,000.00
5641	Road Signs Expense		0.00	500.00	500.00
5644	Road Expense - Gravel -	164.76	388.48	6,000.00	5,611.52
5645	Road Expense - Road Salt		0.00	350.00	350.00
5646	Road Expense - Cold Mix		0.00	17,000.00	17,000.00
5660	Supplies Expense - General	80.33	80.33	3,000.00	2,919.67
5670	Uniforms		0.00	4,000.00	4,000.00
5680	Small Tools		0.00	300.00	300.00
5868	Loan Payment - 1st		0.00	7,383.66	7,383.66
5869	Evolve Bank & Trust		0.00	10,555.68	10,555.68
5962	Bobcat Compact Tract	1,222.46	2,444.92	14,827.80	12,382.88
	<b>Expenses</b>	<b>\$11,029.52</b>	<b>\$25,179.67</b>	<b>\$201,944.26</b>	<b>\$176,764.59</b>
<b>Records included in total = 22</b>					
	<b>Revenue Less Expenditures</b>	<b>(\$3,905.95)</b>	<b>(\$8,256.07)</b>	<b>(\$102,806.55)</b>	
<b>Records included in total = 1</b>					
<b>Other Revenue</b>					
5884	Transfer From S/F/P	5,000.00	5,000.00	120,000.00	115,000.00
	<b>Other Revenue</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$120,000.00</b>	<b>\$115,000.00</b>
<b>Records included in total = 1</b>					
	<b>Net Change in Fund Balance</b>	<b>\$1,094.05</b>	<b>(\$3,256.07)</b>	<b>\$17,193.45</b>	
<b>Records included in total = 1</b>					

**Street Fund**  
**Statement of Revenue and Expenditures**  
**Actual V. - Budget Comparison**  
**2/1/2025 to 2/28/2025**

Account Number	Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Year-To-Date Jan 2025 Feb 2025 Variance
<b>Fund Balances</b>				
Beginning Fund Balance	47,882.95	53,453.03		
Net Change in Fund	(126.14)	(5,696.22)	68,252.09	68,252.09
Ending Fund Balance	47,756.81	47,756.81		



**Sewer Fund**  
**Statement of Revenue and Expenditures**  
**2/1/2025 to 2/28/2025**  
**Actual V. Budget Comparison**

Account Number		Current Period	Year-To-Date	Annual	Year-To-Date
		Feb 2025 Feb 2025 Actual	Jan 2025 Feb 2025 Actual	Jan 2025 Dec 2025	Jan 2025 Feb 2025 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.			37,010.18	37,010.18
4008	Interest Income	7.33	19.40	250.00	230.60
4025	State of Ark Local Tax Rebate			3,500.00	3,500.00
4332	Sewer User Fees	34,322.95	68,942.96	420,000.00	351,057.04
4335	New Service			30,000.00	30,000.00
	<b>Revenue</b>	<b>\$34,330.28</b>	<b>\$68,962.36</b>	<b>\$490,760.18</b>	<b>\$421,797.82</b>
	<b>Gross Profit</b>	<b>\$34,330.28</b>	<b>\$68,962.36</b>	<b>\$490,760.18</b>	
<b>Expenses</b>					
5110	Salary	1,811.84	4,529.60	24,793.60	20,264.00
5111	Salaries - Hourly	3,663.50	8,806.07	48,880.00	40,073.93
5112	Salaries - Overtime	92.81	154.68	3,525.00	3,370.32
5120	Health Insurance	814.77	1,639.36	13,193.52	11,554.16
5130	Payroll Taxes Expense	432.85	1,050.97	9,479.04	8,428.07
5140	Retirement Expense-AR	167.05	404.73	2,315.96	1,911.23
5210	CPA - Auditing			9,000.00	9,000.00
5222	Civil Penalty		3,300.00	3,300.00	
5231	Testing	610.00	920.00	5,000.00	4,080.00
5299	Professional service-Contract	780.77	1,402.15	1,500.00	97.85
5310	Insurance Expense - Building			5,000.00	5,000.00
5320	Advertising - Publications		182.28	400.00	217.72
5400	Permits		500.00	1,040.00	540.00
5414	Building Maint. & Repair			500.00	500.00
5439	New Sewer Equipment		8,636.15	9,500.00	863.85
5440	Generator Maintenance		98.66	2,500.00	2,401.34
5443	Chemical Expense			2,000.00	2,000.00
5444	Supples - Pipe		1,147.13	3,000.00	1,852.87
5445	Repl./Short Lived Account	9,707.38	31,437.88	200,000.00	168,562.12
5520	Waste Disposal			7,500.00	7,500.00
5530	Utilities - Electric	2,077.31	5,789.91	22,000.00	16,210.09
5531	Water	47.52	86.67	700.00	613.33
5610	Office Supplies			1,000.00	1,000.00
5611	Postage	273.84	547.68	3,400.00	2,852.32
5660	Supplies Expense - General	532.37	895.42	5,000.00	4,104.58
5750	Education-Training & Schools			600.00	600.00
5834	Return Checks		115.50	0.00	-115.50
5940	Machinery and Equipment			1,000.00	1,000.00
5960	Computer Equipment			2,000.00	2,000.00
	<b>Expenses</b>	<b>\$21,012.01</b>	<b>\$71,644.84</b>	<b>\$388,127.12</b>	<b>\$316,482.28</b>
	<b>Revenue Less Expenditures</b>	<b>\$13,318.27</b>	<b>(\$2,682.48)</b>	<b>\$102,633.06</b>	
<b>Other Expenses</b>					
5820	Bond & Interest Exp USDA	5,016.00	10,032.00	60,192.00	50,160.00
5821	Bond & Interest - Nat. Res.	2,410.58	4,821.16	28,925.96	24,104.80
	<b>Other Expenses</b>	<b>\$7,426.58</b>	<b>\$14,853.16</b>	<b>\$89,117.96</b>	<b>\$74,264.80</b>
	<b>Net Change in Fund Balance</b>	<b>\$5,891.69</b>	<b>(\$17,535.64)</b>	<b>\$13,515.10</b>	

**Sewer Fund**  
**Statement of Revenue and Expenditures**  
**2/1/2025 to 2/28/2025**  
**Actual V. Budget Comparision**

<b>Account Number</b>	<b>Current Period Feb 2025 Feb 2025 Actual</b>	<b>Year-To-Date Jan 2025 Feb 2025 Actual</b>	<b>Annual Budget Jan 2025 Dec 2025</b>	<b>Year-To-Date Jan 2025 Feb 2025 Variance</b>
<b>Fund Balances</b>				
Beginning Fund Balance	3,026,648.17	3,050,075.50	0.00	
Net Change in Fund Balance	5,891.69	(17,535.64)	13,515.10	13,515.10
Ending Fund Balance	3,032,539.86	3,032,539.86	0.00	

**RD Debt Service Reserve**  
**Statement of Revenue and Expenditures**  
**2/1/2025 to 2/28/2025**

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Year-To-Date Jan 2025 Feb 2025 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.		0.00	66,672.64	66,672.64
4008	Interest Income	288.23	575.21	3,200.00	2,624.79
	<b>Revenue</b>	<b>\$288.23</b>	<b>\$575.21</b>	<b>\$69,872.64</b>	<b>\$69,297.43</b>
	<b>Gross Profit</b>	<b>\$288.23</b>	<b>\$575.21</b>	<b>\$69,872.64</b>	
	<b>Revenue Less Expenditures</b>	<b>\$288.23</b>	<b>\$575.21</b>	<b>\$69,872.64</b>	
	<b>Net Change in Fund Balance</b>	<b>\$288.23</b>	<b>\$575.21</b>	<b>\$69,872.64</b>	
<b>Fund Balances</b>					
	Beginning Fund Balance	66,959.62	66,672.64		
	Net Change in Fund Balance	288.23	575.21	69,872.64	69,872.64
	Ending Fund Balance	67,247.85	67,247.85		

**S/F/P Account**  
**Statement of Revenue and Expenditures**  
**Actual vs. Annual Budget Comparison**  
**2/1/2025 to 2/28/2025**

Account Number	Account	Current Period Feb 2025 Feb 2025 Actual	Year-To- Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Year-To-Date Jan 2025 Feb 2025 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.	0.00	0.00	\$266,560.78	266,560.78
4000	City Sales Tax	12,131.35	24,801.35	\$160,000.00	135,198.65
4008	Interest Income	14.91	30.95	\$150.00	119.05
	<b>Revenue</b>	<b>\$12,146.26</b>	<b>\$24,832.30</b>	<b>\$426,710.78</b>	<b>\$401,878.48</b>
	<b>Gross Profit</b>	<b>\$12,146.26</b>	<b>\$24,832.30</b>	<b>\$426,710.78</b>	
	<b>Revenue Less Expenditures</b>	<b>\$12,146.26</b>	<b>\$24,832.30</b>	<b>\$426,710.78</b>	
<b>Other Expenses</b>					
5861	Transfer to Street	5,000.00	5,000.00	\$120,000.00	115,000.00
	<b>Other Expenses</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$120,000.00</b>	<b>\$115,000.00</b>
	<b>Net Change in Fund Balance</b>	<b>\$7,146.26</b>	<b>\$19,832.30</b>	<b>\$306,710.78</b>	
<b>Fund Balances</b>					
	Beginning Fund	279,246.82	266,560.78	\$0.00	
	Net Change in Fund	7,146.26	19,832.30	\$306,710.78	306,710.78
	Ending Fund	286,393.08	286,393.08	\$0.00	

Statement Date 02/28/2025

Accounts General Fund Checking

Companies General Fund

<b>Statement Balance:</b>	\$183,235.73		
<b>- Outstanding Checks:</b>	\$4,346.91	<b>Cleared Checks:</b>	33 \$61,520.81
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	36 \$71,408.82
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$178,888.82		
<b>Book Balance:</b>	\$178,888.82		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
13039	1/3/2025	Altom Industrial Supply	819.68
13052	1/14/2025	Redline Automotive & Quick Lube	653.00
13055	1/23/2025	Whitney Mullins	125.00
13057	1/23/2025	Arkansas Crime Information Center	23.03
13057	1/23/2025	Card Services Center - MasterCard	95.97
13058	1/23/2025	Card Services Center - MasterCard	1,483.16
13062	1/31/2025	B & B Supply of Highland	314.08
13063	1/31/2025	City of Ash Flat	223.32
13064	1/31/2025	Criminal Justice Institute	125.00
13065	1/31/2025	Entergy	885.23
13066	1/31/2025	Harps Food Store # 376	41.76
13067	1/31/2025	Highland Public Water Authority	131.56
13068	1/31/2025	Izard County Propane	1,053.16
13069	1/31/2025	Richards Heating & Cooling Inc	185.48
13070	2/12/2025	FNBC	1,163.60
13071	2/12/2025	Batesville Typewriter Co. Inc	346.97
13072	2/12/2025	Bumper to Bumper	69.85
13073	2/12/2025	Expressions Graphics , LLC	27.99
13074	2/12/2025	Family Concepts LTD	154.67
13075	2/12/2025	Frank The Computer Guy	351.20
13076	2/12/2025	Johnson Supply, Inc	124.91
13077	2/12/2025	NAFECO	1,961.26
13078	2/12/2025	Red Line Fire Extinguisher Services	383.03
13079	2/12/2025	Sharp Office Supply	403.16
13080	2/12/2025	Sparklight	905.65
13081	2/12/2025	NASASP	115.00
13083	2/18/2025	Tri-County Solid Waste Disposal	1,055.00
13090	2/25/2025	S/F/P Account	12,131.35
13092	2/26/2025	Petty Cash Fund	42.61
EFT 814	2/14/2025	Payroll Fund	19,513.87
EFT 815	2/28/2025	Payroll Fund	15,554.29
EFT 816	2/10/2025	LOPFI	96.00
WEX 00028	2/10/2025	WEX BANK	960.97
<b>Cleared Checks Totals</b>			<b>61,520.81</b>

**Cleared Deposits**

	2/28/2025	Interest	99.47
GF - 02 03	2/3/2025	2/3/2025 Deposit	100.00

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
GF - 02 04	2/4/2025	2/4/2025 Deposit	62.25
GF - 02 05	2/5/2025	2/5/2025 Deposit	110.00
GF - 02 06	2/6/2025	2/6/2025 Deposit	10.00
GF - 02 07	2/7/2025	2/7/2025 Deposit	2,057.02
GF - 02 10	2/10/2025	2/10/2025 Deposit	14,666.92
GF - 02 10	2/10/2025	2/10/2025 Deposit	1,005.90
GF - 02 11	2/11/2025	2/11/2025 Deposit	50.00
GF - 02 12	2/12/2025	2/12/2025 Deposit	25.00
GF - 02 14	2/14/2025	2/14/2025 Deposit	497.38
GF - 02 20	2/20/2025	2/20/2025 Deposit	25.00
GF - 02 21	2/21/2025	2/21/2025 Deposit	249.99
GF - 02 24	2/24/2025	2/24/2025 Deposit	10.00
GF - 02 25	2/25/2025	2/25/2025 Deposit	52,379.89
GF - 02 27	2/27/2025	2/27/2025 Deposit	60.00
<b>Cleared Deposits Totals</b>			<b>71,408.82</b>

<b>Outstanding Checks</b>			
13051	1/14/2025	Manning, Shaina M	5.49
13082	2/18/2025	Whitney Mullins	125.00
13084	2/24/2025	Amazon Capital Services	252.50
13085	2/24/2025	Arkansas Crime Information Center	21.88
13086	2/24/2025	Card Services Center - MasterCard	1,953.69
13087	2/24/2025	Izard County Propane	537.91
13088	2/24/2025	Twomey PC Repair	169.12
13089	2/24/2025	Verizon Wireless	384.50
13091	2/24/2025	Entergy	992.79
VOID 13003	1/23/2025	Card Services Center - MasterCard	(95.97)
<b>Outstanding Checks Totals</b>			<b>4,346.91</b>

**Statement Date** 02/28/2025  
**Accounts** First Community GF Reserve  
**Companies** General Fund

<b>Statement Balance:</b>	\$160,420.01		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$24.61
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$160,420.01		
<b>Book Balance:</b>	\$160,420.01		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
	2/28/2025	Interest	24.61
<b>Cleared Deposits Totals</b>			<b>24.61</b>

**Statement Date** 02/28/2025

**Accounts** First Community - Fire Act 833

**Companies** General Fund

<b>Statement Balance:</b>	\$23,766.23		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$1.28
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$23,766.23		
<b>Book Balance:</b>	\$23,766.23		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
	2/28/2025	Interest	1.28
<b>Cleared Deposits Totals</b>			<u>1.28</u>



Statement Date 02/28/2025

Accounts Street Fund Checking

Companies Street Fund

<b>Statement Balance:</b>	\$5,913.13		
<b>- Outstanding Checks:</b>	\$1,434.48	<b>Cleared Checks:</b>	10 \$13,884.89
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	7 \$12,123.57
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$4,478.65		
<b>Book Balance:</b>	\$4,478.64		
<hr/>			
<b>Difference</b>	\$0.01		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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**Cleared Checks**

04297	1/23/2025	Ash Flat Tire & Lube	246.66
04301	1/31/2025	Southern Tire Mart	43.19
04302	2/3/2025	Street Aid Fund	2,000.00
04303	2/10/2025	Street Aid Fund	2,000.00
04306	2/12/2025	Bumper to Bumper	317.00
04307	2/12/2025	Murphy Oil Co.	1,410.58
04308	2/12/2025	Tri-County Farm & Ranch Supply	80.33
EFT 370	2/14/2025	Payroll Fund	3,886.00
EFT 371	2/28/2025	Payroll Fund	3,096.78
WEX 00026	2/7/2025	WEX BANK	804.35
<b>Cleared Checks Totals</b>			<b>13,884.89</b>

**Cleared Deposits**

	2/28/2025	Interest	0.17
Street 02 10	2/10/2025	2/10/2025 Deposit	7,011.49
Street 02 12	2/12/2025	2/12/2025 Deposit	5,000.00
Street 02 14	2/14/2025	2/14/2025 Deposit	111.91
<b>Cleared Deposits Totals</b>			<b>12,123.57</b>

**Outstanding Checks**

04304	2/12/2025	PNC Equipment Finance	1,222.46
04305	2/12/2025	Arkansas Quality Stone, Inc	164.76
04309	2/24/2025	Verizon Wireless	47.26
<b>Outstanding Checks Totals</b>			<b>1,434.48</b>

**Statement Date** 02/28/2025  
**Accounts** 1st Community-St. Aid Fund  
**Companies** Street Fund

<b>Statement Balance:</b>	\$43,278.17		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	1 \$1,224.14
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	3 \$4,003.95
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$43,278.17		
<b>Book Balance:</b>	\$43,278.17		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00095	2/3/2025	KS STATEBANK	1,224.14
<b>Cleared Checks Totals</b>			<b>1,224.14</b>
<b>Cleared Deposits</b>			
	2/28/2025	Interest	3.95
Street 02 03	2/3/2025	2/3/2025 Deposit	2,000.00
Street 02 10	2/10/2025	2/10/2025 Deposit	2,000.00
<b>Cleared Deposits Totals</b>			<b>4,003.95</b>

**Statement Date** 02/28/2025

**Accounts** Direct Deposit Account

**Companies** Direct Deposit Account

<b>Statement Balance:</b>	\$1.00		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	0 \$0.00
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$1.00		
<b>Book Balance:</b>	\$1.00		
<hr/>			
<b>Difference</b>	\$0.00		
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<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
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**Totals** \_\_\_\_\_

**Statement Date** 02/28/2025  
**Accounts** First Community Bank Cd 274376  
**Companies** General Fund

<b>Statement Balance:</b>	\$225,301.90		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$967.89
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$225,301.90		
<b>Book Balance:</b>	\$225,301.90		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
	2/28/2025	Interest	967.89
<b>Cleared Deposits Totals</b>			<b>967.89</b>

Statement Date 02/28/2025

Accounts Sewer Revenue -O & M Checking

Companies Sewer Fund

<b>Statement Balance:</b>	\$20,386.74		
<b>- Outstanding Checks:</b>	\$3,008.67	<b>Cleared Checks:</b>	34 \$32,966.30
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	68 \$35,272.57
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$17,378.07		
<b>Book Balance:</b>	\$17,378.08		
<hr/>			
<b>Difference</b>	<b>-\$0.01</b>		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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**Cleared Checks**

02-19-25	2/21/2025	Johns, William	79.43
02/19/2025	2/25/2025	China Garden	396.60
02/20/2025	2/24/2025	Howe, Cristi	66.73
02/20/2025	2/28/2025	Century Auto Sales	148.00
02/20/2025	2/28/2025	Younce, Clayton	91.53
03262	1/23/2025	Arkansas Democrat-Gazette, Inc	182.28
03263	1/23/2025	Arkansas Testing Labs, Inc	310.00
03264	1/23/2025	Arkansas Dept. of Environment	500.00
03266	1/30/2025	US Post Office Hardy	273.84
03267	1/31/2025	B & B Supply of Highland	57.68
03268	1/31/2025	C.V. Waterworks	39.15
03269	1/31/2025	Consolidated Pipe & Supply Co.	1,147.13
03270	1/31/2025	Entergy	2,058.53
03271	1/31/2025	Harps Food Store # 376	32.86
03272	2/3/2025	General Fund Checking	25.00
03273	2/3/2025	Sewer Meter Deposit	75.00
03274	2/6/2025	General Fund Checking	10.00
03275	2/7/2025	General Fund Checking	25.00
03276	2/12/2025	Arkansas Dept. of Agriculture	2,410.58
03277	2/12/2025	Arkansas One-Call System, Inc.	125.40
03278	2/12/2025	Bumper to Bumper	4.28
03279	2/12/2025	Highland Supply Co. Inc	49.22
03280	2/12/2025	Hirsch Feed & Farm Supply, Inc	217.44
03281	2/12/2025	Johnson Supply, Inc	261.43
03282	2/12/2025	Serv-A-Tron	655.37
03283	2/18/2025	RD Short Lived Asset Account	7,700.00
03284	2/21/2025	Sewer Meter Deposit	0.00
03287	2/24/2025	RD Short Lived Asset Account	2,000.00
03288	2/24/2025	RD Short Lived Asset Account	2,000.00
03290	2/26/2025	General Fund Checking	25.00
EFT 616	2/11/2025	Usda Service Center	4,551.00
EFT 617	2/11/2025	Usda Service Center	465.00
EFT 618	2/14/2025	Payroll Fund	3,886.05
EFT 619	2/28/2025	Payroll Fund	3,096.77

**Cleared Checks Totals 32,966.30**

**Cleared Deposits**

2/28/2025	Interest	7.33
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Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
O&M 02 03	2/3/2025	2/3/2025 Deposit	36.21
O&M 02 03	2/3/2025	2/3/2025 Deposit	164.63
O&M 02 03	2/3/2025	2/3/2025 Deposit	26.01
O&M 02 04	2/4/2025	2/4/2025 Deposit	609.47
O&M 02 05	2/5/2025	2/5/2025 Deposit	218.94
O&M 02 05	2/5/2025	2/5/2025 Deposit	335.27
O&M 02 06	2/6/2025	2/6/2025 Deposit	923.07
O&M 02 07	2/7/2025	2/7/2025 Deposit	1,156.11
O&M 02 07	2/7/2025	2/7/2025 Deposit	189.57
O&M 02 10	2/10/2025	2/10/2025 Deposit	2,590.12
O&M 02 10	2/10/2025	2/10/2025 Deposit	316.68
O&M 02 10	2/10/2025	2/10/2025 Deposit	237.83
O&M 02 11	2/11/2025	2/11/2025 Deposit	1,257.44
O&M 02 12	2/12/2025	2/12/2025 Deposit	1,210.51
O&M 02 12	2/12/2025	2/12/2025 Deposit	262.79
O&M 02 13	2/13/2025	2/13/2025 Deposit	802.23
O&M 02 13	2/13/2025	2/13/2025 Deposit	308.20
O&M 02 14	2/14/2025	2/14/2025 Deposit	1,764.92
O&M 02 14	2/14/2025	2/14/2025 Deposit	216.81
O&M 02 18	2/18/2025	2/18/2025 Deposit	2,447.17
O&M 02 18	2/18/2025	2/18/2025 Deposit	238.93
O&M 02 18	2/18/2025	2/18/2025 Deposit	75.32
O&M 02 18	2/18/2025	2/18/2025 Deposit	166.01
O&M 02 18	2/18/2025	2/18/2025 Deposit	506.72
O&M 02 18	2/18/2025	2/18/2025 Deposit	10,728.90
O&M 02 18	2/18/2025	2/18/2025 Deposit	1,988.65
O&M 02 19	2/19/2025	2/19/2025 Deposit	214.14
O&M 02 20	2/20/2025	2/20/2025 Deposit	128.92
O&M 02 20	2/20/2025	2/20/2025 Deposit	160.20
O&M 02 21	2/21/2025	2/21/2025 Deposit	349.77
O&M 02 24	2/24/2025	2/24/2025 Deposit	2,151.86
O&M 02 24	2/24/2025	2/24/2025 Deposit	272.68
O&M 02 25	2/25/2025	2/25/2025 Deposit	834.38
O&M 02 26	2/26/2025	2/26/2025 Deposit	315.48
O&M 02 26	2/26/2025	2/26/2025 Deposit	383.91
O&M 02 27	2/27/2025	2/27/2025 Deposit	179.26
O&M 02 27	2/27/2025	2/27/2025 Deposit	707.88
O&M 02 28	2/28/2025	2/28/2025 Deposit	670.80
O&M 02 28	2/28/2025	2/28/2025 Deposit	117.45
<b>Cleared Deposits Totals</b>			<b>35,272.57</b>

### Outstanding Checks

03285	2/24/2025	Arkansas Testing Labs, Inc	610.00
03286	2/24/2025	C.V. Waterworks	47.52
03289	2/24/2025	Entergy	2,077.31
03291	2/28/2025	US Post Office Hardy	273.84
<b>Outstanding Checks Totals</b>			<b>3,008.67</b>

**Statement Date** 02/28/2025

**Accounts** RD Debt Service Reserve

**Companies** RD Debt Service Reserve

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

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

**Statement Date** 02/28/2025  
**Accounts** 1st Comm. Debt Resv CD-274375  
**Companies** RD Debt Service Reserve

<b>Statement Balance:</b>	\$67,090.85		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	0 \$0.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$288.23
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$67,090.85		
<b>Book Balance:</b>	\$67,090.85		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
	2/28/2025	Interest	288.23
<b>Cleared Deposits Totals</b>			<u>288.23</u>



**Statement Date** 02/28/2025  
**Accounts** RD Replacement Reserve  
**Companies** Sewer Fund

<b>Statement Balance:</b>	\$2,690.24		
<b>- Outstanding Checks:</b>	\$593.78	<b>Cleared Checks:</b>	2                    \$9,113.60
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	3                    \$11,700.00
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$2,096.46		
<b>Book Balance:</b>	\$2,096.46		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
01033	2/18/2025	Jack Tyler Engineering, Inc	7,682.50
01034	2/24/2025	Jack Tyler Engineering, Inc	1,431.10
<b>Cleared Checks Totals</b>			<b>9,113.60</b>
<b>Cleared Deposits</b>			
O&M 02 18	2/18/2025	2/18/2025 Deposit	7,700.00
Street 02 24	2/24/2025	2/24/2025 Deposit	4,000.00
<b>Cleared Deposits Totals</b>			<b>11,700.00</b>
<b>Outstanding Checks</b>			
01036	2/27/2025	Jack Tyler Engineering, Inc	593.78
<b>Outstanding Checks Totals</b>			<b>593.78</b>

**Statement Date** 02/28/2025  
**Accounts** 1st Communty S/F/P Account  
**Companies** S/F/P Account

<b>Statement Balance:</b>	\$286,393.08		
<b>- Outstanding Checks:</b>	\$0.00	<b>Cleared Checks:</b>	1 \$5,000.00
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	2 \$12,146.26
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$286,393.08		
<b>Book Balance:</b>	\$286,393.08		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00094	2/12/2025	Street Fund	5,000.00
<b>Cleared Checks Totals</b>			<b>5,000.00</b>
<b>Cleared Deposits</b>			
	2/28/2025	Interest	14.91
S/F/T 02 25	2/25/2025	2/25/2025 Deposit	12,131.35
<b>Cleared Deposits Totals</b>			<b>12,146.26</b>

**Statement Date** 02/28/2025

**Accounts** Sewer Met Deposit - Centennial

**Companies** Sewer Fund

<b>Statement Balance:</b>	\$14,723.64		
<b>- Outstanding Checks:</b>	\$98.64	<b>Cleared Checks:</b>	7 \$120.25
<b>+ Outstanding Deposits:</b>	\$0.00	<b>Cleared Deposits:</b>	1 \$75.00
<hr/>			
<b>Reconciled Balance Per Statement:</b>	\$14,625.00		
<b>Book Balance:</b>	\$14,625.00		
<hr/>			
<b>Difference</b>	\$0.00		
<hr/> <hr/>			

<b>Ref #</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
--------------	-------------	-------------	---------------

**Cleared Checks**

01155	2/4/2025	Sackett, Richard	48.99
01156	2/4/2025	Sewer Revenue & O&M Account	26.01
EFT 000	2/5/2025	Arkansas Auditor of State	45.25
VOID 01018	8/3/2021	Chance, Josh	39.78
VOID 01018	2/5/2025	Chance, Josh	(39.78)
VOID 01073	5/2/2023	Groff, Constance	5.47
VOID 01073	2/5/2025	Groff, Constance	(5.47)
<b>Cleared Checks Totals</b>			<b>120.25</b>

**Cleared Deposits**

Meter Deposit 02	2/3/2025	2/3/2025 Deposit	75.00
<b>Cleared Deposits Totals</b>			<b>75.00</b>

**Outstanding Checks**

01126	9/3/2024	Culver, Aaron or Jessie	49.14
01150	12/12/2024	Dunigan, Brooke	49.50
<b>Outstanding Checks Totals</b>			<b>98.64</b>

CERTIFICATE OF DEPOSIT PRE-RENEWAL NOTICE  
FIRST COMMUNITY BANK-HIGHLAND BRANCH  
1 Iroquois DR  
Cherokee Village AR 72529

Your Certificate of Deposit 274376 will mature and automatically  
renew on 03/25/2025. The interest rate and annual percentage yield  
haven't been determined. They will be available on 03/25/2025.  
Please call (870) 856-4212 for the interest rate and annual percentage  
yield for your new account. Penalty for Early Withdrawal Change:  
CD Terms of 12 mos. and less = 90 days interest  
CD Terms of greater than 12 mos. = 180 days interest

City Of Highland  
1662 Hwy 62/412  
Highland AR 72542

Acct No 274376  
Current Rate 5.0800%  
Grace Period 10 Days  
Term 12 MONTHS  
Curr Bal 225,301.90  
Maturity Balance 226,179.90  
Next Maturity 03/25/2026

*230,000.00*

I would like to round this up to \$230,000.00

CERTIFICATE OF DEPOSIT PRE-RENEWAL NOTICE  
FIRST COMMUNITY BANK-HIGHLAND BRANCH  
1 Iroquois DR  
Cherokee Village AR 72529

Your Certificate of Deposit 274375 will mature and automatically  
renew on 03/25/2025. The interest rate and annual percentage yield  
haven't been determined. They will be available on 03/25/2025.  
Please call (870) 856-4212 for the interest rate and annual percentage  
yield for your new account. Penalty for Early Withdrawal Change:  
CD Terms of 12 mos. and less = 90 days interest  
CD Terms of greater than 12 mos. = 180 days interest

City Of Highland  
1662 Hwy 62/412  
Highland AR 72542

Acct No 274375  
Current Rate 5.0800%  
Grace Period 10 Days  
Term 12 MONTHS  
Curr Bal 67,090.85  
Maturity Balance 67,352.30  
Next Maturity 03/25/2026



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

**December 31, 2024**

**CITY OF HIGHLAND SEWER DEPARTMENT**

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Statement of Net Position .....	2
Statement of Revenues, Expenses and Changes in Net Position .....	3



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

Jeff D. Welch, CPA, JD | Rachel M. Pennywitt, CPA  
M. Garrett McSpadden, CPA | Allen E. Brinkman, CPA

**Members of American Institute of Certified Public Accountants**

**Independent Accountant's Compilation Report**

To the Mayor and City Council  
City of Highland Sewer Department  
Highland, Arkansas

Management is responsible for the accompanying financial statements of the business-type activities of the City of Highland Sewer Department (a proprietary fund of the City of Highland, Arkansas), as of and for the year ended December 31, 2024, which collectively comprise the City of Highland Sewer Department's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the City of Highland Sewer Department's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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

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

Batesville, Arkansas  
February 14, 2025

**Batesville:** PO Box 2094 | Batesville, AR 72503 | P: 870.793.5231 | F: 870.793.7788  
**Salem:** PO Box 647 | Salem, AR 72576 | P: 870.895.3212 | F: 870.895.2998  
**West Plains:** 1386 Bill Virdon Blvd. | West Plains, MO 65775 | P: 417.256.6624 | F: 417.256.1171  
**Little Rock:** 1501 N. University, Suite 268 | Little Rock, AR 72207 | P: 501.468.0089 | F: 501.557.3929

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**CITY OF HIGHLAND SEWER DEPARTMENT**

**Statement of Net Position**

**December 31, 2024**

<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	\$ 36,426
Accounts receivable	33,887
Inventory	25,073
Prepaid expenses	2,028
<b>Total current assets</b>	97,414
<b>Restricted assets</b>	
Restricted cash and cash equivalents	81,831
<b>Total restricted assets</b>	81,831
<b>Capital assets</b> , net of accumulated depreciation of \$1,991,129	3,364,120
<b>Total assets</b>	<b>\$ 3,543,365</b>
<b>Liabilities and Net Position</b>	
<b>Current liabilities</b>	
Current maturities of long-term debt	\$ 43,862
Accounts payable	9,229
Accrued interest payable	2,835
Accrued payroll	3,347
Interfund payable - street	25,086
<b>Total current liabilities</b>	84,359
<b>Long-term debt</b> , net of current maturities	1,052,256
<b>Other noncurrent liabilities</b>	
Sewer deposits payable	14,625
<b>Total other noncurrent liabilities</b>	14,625
<b>Total liabilities</b>	1,151,240
<b>Net position</b>	
Net investment in capital assets	2,268,002
Unrestricted	42,292
Restricted for:	
Debt service	81,831
<b>Total net position</b>	2,392,125
<b>Total liabilities and net position</b>	<b>\$ 3,543,365</b>

See independent accountant's compilation report.



**CITY OF HIGHLAND SEWER DEPARTMENT**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Year Ended December 31, 2024**

<b>Operating revenues</b>	
Sewer revenue	\$ 451,112
Other revenue	2,065
<b>Total operating revenues</b>	<u>453,177</u>
 <b>Operating expenses</b>	
Salary and wages	70,231
Employee benefits	15,212
Utilities	20,913
Professional fees	8,478
Advertising	319
Insurance	4,828
Laboratory fees	5,252
Office expenses	5,374
Supplies	173,136
Repairs and maintenance	57,641
Waste disposal	3,292
Depreciation expense	108,769
<b>Total operating expenses</b>	<u>473,445</u>
<b>Operating income</b>	<u>(20,268)</u>
 <b>Nonoperating revenues/(expenses)</b>	
ARPA Grant	6,258
Interest income	6,113
Interest expense	(47,017)
<b>Total nonoperating revenues/(expenses)</b>	<u>(34,646)</u>
<b>Change in net position</b>	(54,914)
<b>Net position, beginning of year</b>	<u>2,447,039</u>
<b>Net position, end of year</b>	<u><u>\$ 2,392,125</u></u>

See independent accountant's compilation report.

# Arkansas

**Sen. Jim Petty**  
Senate Chair  
**Sen. Jim Dotson**  
Senate Vice Chair



**Rep. Robin Lundstrum**  
House Chair  
**Rep. RJ Hawk**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

February 20, 2025

The Honorable Kyle Crawford  
Mayor  
Highland, AR

Mayor Crawford:

Re: City of Highland Sewer Department Agreed-Upon Procedures Report for the Year Ended  
December 31, 2024

We are in the process of scheduling the above report for presentation at a future meeting of the  
Legislative Joint Auditing Committee. The report disclosed the following finding:

The short-lived asset account, while established, was underfunded by \$240,511.

The Committee is interested in determining what steps you have taken to correct the finding. We  
would appreciate receiving this information before March 6, 2025. You may respond by mail to  
the address below, email to [Joseph.Archer@arklegaudit.gov](mailto:Joseph.Archer@arklegaudit.gov), or fax to (501) 683-8605. If you  
have any questions, please feel free to contact us.

ARKANSAS LEGISLATIVE AUDIT

*Joseph D. Archer*

Joseph D. Archer, CPA  
Deputy Legislative Auditor

3/10/2025  
2:03 PM

# Payroll Reimbursement Report

1/1/2025 to 2/28/2025

Account Number	Account	Amount
<b>Sewer Revenue &amp; O&amp;M Account</b>		
5110	Salary	\$4,529.60
5111	Salaries - Hourly	\$8,806.06
5112	Salaries - Overtime	\$154.68
5120	Health Insurance	\$1,606.71
5130	Payroll Taxes Expense	\$1,051.01
5140	Retirement Expense-AR Diamond	\$404.73
<b>Sewer Revenue &amp; O&amp;M Account Totals</b>		<b>\$16,552.79</b>
<b>Street Dept</b>		
5110	Salary	\$4,529.60
5111	Salaries - Hourly	\$8,806.07
5112	Salaries - Overtime	\$154.70
5120	Health Insurance	\$1,606.67
5130	Payroll Taxes Expense	\$1,050.89
5140	Retirement Expense-AR Diamond	\$404.71
<b>Street Dept Totals</b>		<b>\$16,552.64</b>
<b>Report Totals</b>		<b>\$33,105.43</b>
<b>Records included in total = 68</b>		

*Report Options*

Transaction Date: 1/1/2025 to 2/28/2025

Entry Screen: Pay Employees

Display Notation: No

Account Type: Expenses, Revenue

Department: Street Dept, Sewer Revenue & O&M Account

Date Modified: 1/1/2025 to 2/28/2025

**RESOLUTION 2025-05**  
**Amended Budget**  
**(R25-01)**  
**For the City of Highland, Arkansas**

**A RESOLUTION ADOPTING THE  
AMENDED 2024 BUDGET – Sewer OM & Street  
FOR THE CITY OF HIGHLAND, ARKANSAS**

**WHEREAS** it is the requirement of the City Council to amend the budget for the year 2025;

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

That the attached Amended 2025 Budget for the City of Highland, Arkansas is hereby adopted.

**THIS RESOLUTION ADOPTED IN REGULAR SESSION**

Approved and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025

**ATTEST:**

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

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

(Seal)

account number	Account Name	2025
<b>REVENUES</b>		
	Beginning Cash in FNBC	11,734.71
4008	Interest Income	3.00
4011	Misc Income	
4212	Municipal Aid - Hwy Revenue	74,400.00
4213	Municipal Aid - 1/2% Sales Tax	-
4215	Sharp County Turnback	13,000.00
5884	Transfer in from SFP	180,000.00
	<b>Total Estimated Revenue</b>	<b>267,403.00</b>
	<b>TOTAL REVENUE &amp; CASH</b>	<b>279,137.71</b>
<b>EXPENDITURES</b>		
5110	Salaries - Regular	24,793.60
5111	Salaries - Hourly	97,760.00
5112	Salaries - Hourly Overtime	7,050.00
5670	Performance Base Stipend Pay	4,000.00
5120	Health Insurance	19,790.28
5130	Payroll Taxes Expense	18,958.09
5140	Retirement Expense-AR Diamond	3,888.11
5145	Survival Flight	240.00
5412	Tires	2,000.00
5430	All Equipment Repair	12,000.00
5534	Telephone	600.00
5630	Fuel Expense- gasoline, Diesel	18,000.00
5640	Road Expense - Culverts & Drai	3,000.00
5641	Road Signs Expense	500.00
5644	Road Expense - Gravel - Slag	6,000.00
5645	Road Expense - Road Salt	350.00
5646	Road Expense - Cold Mix	17,000.00
5660	Supplies Expense - General Ope	3,000.00
5680	Small Tools	300.00
5710	Equipment Rental & Maint	
5866	Other Expense	
5868	Loan Payment - 1st Community Truck	7,383.66
5869	Loan Payment - Evolve Bank & Trust	10,555.68
5920	Buildings Improvement	
5940	Machinery & Equipment Salt Spreader	-
new 5940	Machinery & Equipment Quantum Triple Frequency Radar	-
5962	Bobcat Compact Track Loader	
payn 5962	Bobcat Compact Track Loader	14,827.80
5970	Other Capital Outlay	
	<b>TOTAL EXPENDITURES</b>	<b>271,997.22</b>
	<b>ENDING CASH BALANCE</b>	<b>7,140.49</b>

Street

<b>Municipal Aid - 1/2% Sales Tax</b>			
		Beginning Cash Street Aid Fund	<b>41,718.32</b>
	4008	Interest Income	<b>30.00</b>
	4009	Reimbursement for exp. paid	
	5854	Transfer from Street	<b>24,000.00</b>
		<b>TOTAL REVENUE &amp; CASH</b>	<b>65,748.32</b>
	5940	Vehicle Purchase	
	5970	Other Captial Outlay	
	5963	KS STATEBANK	<b>14,689.68</b>
	5861	Transfer to Street	
		<b>TOTAL EXPENDITURES</b>	<b>14,689.68</b>
		<b>ENDING CASH BALANCE</b>	<b>51,058.64</b>

## Sewer O&amp;M

	<b>account number</b>	<b>Account Name</b>	<b>2025</b>
	<b>REVENUES</b>		
		Beginning Cash O&M Account	<b>36,175.84</b>
		Rd Replacement Reserve	<b>834.34</b>
	4008	Interest Income	<b>250.00</b>
	4009	Reimbursement for Exp. Pal	
	4025	State of Ark Local Tax Rebate	<b>3,500.00</b>
	4332	Sewer User Fees	<b>420,000.00</b>
	4335	New Service	<b>30,000.00</b>
		<b>Total Estimated Revenue</b>	
		<b>TOTAL REVENUE &amp; CASH</b>	<b>490,760.18</b>
	<b>EXPENDITURES</b>		
	5110	Salaries - Regular	<b>24,793.60</b>
	5111	Salaries - Hourly	<b>8,806.07</b>
	5112	Salaries - Hourly Overtime	<b>154.68</b>
	5120	Health Insurance	<b>6,596.76</b>
	5130	Payroll Taxes Expense	<b>9,479.05</b>
	5140	Retirement Expense-AR Diamond	<b>1,572.15</b>
	5210	Auditing	<b>9,000.00</b>
	5221	Legal Service	
	5222	Civil Penalty	<b>3,300.00</b>
	5231	Testing	<b>5,000.00</b>
	5299	Professional service - Contract	<b>1,500.00</b>
	5310	Insurance Expense -	<b>5,000.00</b>
	5320	Advertising-Publications	<b>400.00</b>
	5400	Permits	<b>1,040.00</b>
	5414	Building Maint-Repair	<b>500.00</b>
	5439	New Sewer Equipment	<b>9,500.00</b>
	5440	Generator Maintenance	<b>2,500.00</b>
	5443	Chemical Expense	<b>2,000.00</b>
	5444	Supplies - Pipe	<b>3,000.00</b>
	5445	Repl.Short Lived Account	<b>250,000.00</b>
	5520	Waste Disposal	<b>7,500.00</b>
	5530	Utilities- Electric	<b>22,000.00</b>
	5531	Water	<b>700.00</b>
	5580	Sewer Pump Maint.	
	5610	Office Supplies	<b>1,000.00</b>
	5611	Postage	<b>3,400.00</b>
	5660	Supplies expenses-General Ope	<b>5,000.00</b>
	5720	Travel & Meetings	
	5750	Education-Training	<b>600.00</b>
	5820	Bond & Interest Usda	<b>28,925.96</b>
	5820	Bond & Interest Natural Resource	<b>60,192.00</b>
	5830	Service Fee	
	5834	Return Check	
	5680	Small tools	
	5940	Machinery and Equipment Chorline feeder	<b>1,000.00</b>
	5950	Vehicle Purchase	
	5960	Computer Equipment & Software	<b>2,000.00</b>
		<b>TOTAL EXPENDITURES</b>	<b>476,460.27</b>
		<b>ENDING CASH BALANCE</b>	<b>14,299.91</b>

SFP fund

	account number	Account Name	2025
<b>Revenues</b>			
		<b>BEGINNING CASH 1st Community</b>	266,560.78
	4000	<b>City Sales Tax</b>	160,000.00
	4008	<b>Interest Income</b>	150.00
		<b>TOTAL REVENUE &amp; CASH</b>	160,150.00
		<b>TOTAL CASH &amp; REVENUE</b>	<b>426,710.78</b>
<b>EXPENDITURES</b>			
	5861	<b>Street</b>	180,000.00
		Fire	
		Police	
		<b>TOTAL EXPENDITURES</b>	180,000.00
		<b>ENDING CASH BALANCE</b>	<b>246,710.78</b>



**RESOLUTION 25-06**  
**For the City of Highland, Arkansas**

**A RESOLUTION ADOPTING THE SHARP COUNTY MULTI-JURISDICTIONAL  
HAZARD MITIGATION PLAN WITH INTENT TO PARTICIPATE AND TO  
WORK TOWARD BECOMING A SAFER COMMUNITY**

**WHEREAS**, the City of Highland, Arkansas recognizes that no community is immune from natural hazards whether it be tornado/severe thunderstorm, flood, severe winter weather, drought, heat wave, earthquake, dam failure or wildfire and recognizes the importance enhancing its ability to withstand natural hazards as well as the importance of reducing the human suffering, property damage, interruption of public services and economic losses caused by those hazards; and

**WHEREAS**, the City of Highland, Arkansas may have previously pursued measures such as building codes, fire codes, floodplain management regulations, zoning ordinances, and storm water management regulations to minimize the impact of natural hazards; and

**WHEREAS**, the Federal Emergency Management Agency and the Arkansas Department of Emergency Management Agency have developed a natural hazard mitigation program that assists communities in their efforts to become Disaster-Resistant Communities that focus, not just on disaster relief, but also on recovery and reconstruction that brings the community to at least pre-disaster conditions in an accelerated, orderly and preplanned manner; and

**WHEREAS**, by participating in the Natural Hazards Mitigation program, the City of Highland, Arkansas will be eligible to apply for post-disaster mitigation funds; and

**WHEREAS**, the City of Highland, Arkansas will implement pertinent precepts of the mitigation plan in cooperation with community partners and by incorporation of relevant information into other community plans and mechanisms where appropriate; and

**WHEREAS**, the City of Highland, Arkansas will participate in the evaluation and review of the Plan after a disaster as well as complete a mandated five-year update submitted to the State Emergency Management Agency and the Federal Emergency Management Agency for review and approval; and

Whereas, the City of Highland, Arkansas acknowledges that participation in the plan is voluntary, not mandatory, and can withdraw and not be eligible for said grant funds at any time, or upon update of the plan at least every five years as required, and

**NOW, THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HIGHLAND, ARKANSAS AS FOLLOWS:**

The City of Highland, Arkansas hereby approves the Regional Multi-Jurisdictional Natural Hazard Mitigation Plan attached hereto for the purpose of building a safer community by reducing natural hazard vulnerability.

**THIS RESOLUTION ADOPTED IN REGULAR SESSION**

Approved and adopted this the Day \_\_\_\_\_ of \_\_\_\_\_ 2025

ATTEST:

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

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

(seal)

— 1st Choice Healthcare —

# Grand Opening!



Thursday, March 13, 2025

2178 Hwy 62/412 - Highland

3pm to 5 pm

Refreshments will be served.



[www.1stchoice-ar.org](http://www.1stchoice-ar.org)