

AGENDA
OSCEOLA CITY COUNCIL REGULAR MEETING
January 20, 2025 - 5:00 pm
303 W. HALE AVENUE - COUNCIL CHAMBERS

1. PRAYER- Pastor Johnny Moore
2. MEETING CALLED TO ORDER & ROLL CALL by City Clerk Jessica Griffin
3. ACTION: MINUTES: December 15th Regular Monthly City Council Meeting
4. REPORTS:
 - a. Chamber of Commerce
 - b. SHIFT, Museum, A& P Commission
 - c. Financial Report & Audit Report – Krystal Elder
 - d. ALL DEPARMENT REPORTS ARE IN PACKET
5. BUISNESS
 - A) Ordinance: Policies and Procedures – Mayor Harris
 - B) Resolution: Road/Easement Transfer- David Burnett
 - C) Resolution: Lein on Property 413,415, & 417 Keiser Ave-Liz/Ray W.
 - D) Resolution: Lein on Property 319 Myron Kelly – Liz/Ray W.
 - E) Resolution: Lein on Property 109 S. Carthon – Liz/Ray W.
 - F) Proclamation presentation – Mayor Harris
 - G) Sonia Sims – Donnie Pugh
6. ANNOUNCEMENTS:
7. ADJOURN

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

REGULAR MEETING

December 15, 2025

The Osceola City Council met in Regular Session at the Council Chambers, located at 303 West Hale Avenue, Osceola, Arkansas. The meeting took place on December 15, 2025, at 5:00pm.

Officers present: Joe Harris Jr., Mayor
 Jessica Griffin, City Clerk/Treasurer
 David Burnett, City Attorney

Council Members Present: Linda Watson, Sandra Brand, Joe Guy, Tyler Dunegan, Donnie Pugh, and Gary Cooper

The meeting was called to order. All Council members were present.

Motion was made by Joe Guy and seconded by Linda Watson to approve November regular meeting minutes. All Council members were in favor.

Chamber of Commerce, SHIFT, Museum, and Main Street gave their reports.

Krystal Elder came forward with the Financial Report. (attached)

MONTHLY REPORTS ARE AS FOLLOWS:

Resolution 2025-53 (2026 Budget) was introduced and reads as follows:

Motion was made by Joe Guy and seconded by Linda Watson to approve the resolution. Council members Linda Watson, Joe Guy, and Donnie Pugh were in favor. Sandra Brand, Tyler Dungean, and Gary Cooper voted no. Mayor Joe Harris broke the tie.

Resolution was passed on the 15th day of December 2025 and given number 2025-53.

The next resolution, 2025-54 (Utility Dept Budget) was introduced and reads as follows:

Motion was made by Joe Guy and seconded by Linda Watson to approve the resolution.
All Council members were in favor.

Resolution was passed on the 15th day of December 2025 and given number 2025-54.

Resolution2025-55 (Letter of Credit) was introduced and reads as follows:

Motion was made by Tyler Dunegan and seconded by Joe Guy to approve the resolution. All Council members were in favor.

Resolution was passed on the 15th day of December 2025 and given number 2025-55.

Resolution 2025-56 (Fruit of the Loom Annexation) was introduced and reads follows:

Motion was made by Joe Guy and seconded by Linda Watson to approve the resolution.
All Council members were in favor.

Resolution was passed on the 15th day of December 2025 and given number 2025-56.

Resolution 2025-57 (Fruit of the Loom) was introduced and reads as follows:

Motion was made by Gary Cooper and seconded by Joe Guy to approve the resolution.
All Council members were in favor.

Motion was made by Tyler Dunengan and seconded by Joe Guy to suspend the rules and read ordinance by title only. All Council members were in favor.

Ordinance 2025-07 (Ownership Agreement) was read by title only:

Motion was made by Tyler Dunegan and seconded by Joe Guy to suspend the rules and place ordinance on its second reading.

Roll was called and all Council members were in favor.

Ordinance was read by title only.

Motion was made by Tyler Dunegan and seconded by Joe Guy to suspend the rules and place ordinance on its third reading.

Roll was called and all Council members were in favor.

Ordinance was read by title only.

Motion was made by Tyler Dunegan and seconded by Joe Guy to adopt ordinance.

Roll was called and all Council members were in favor.

Motion was made by Tyler Dunegan and seconded by Joe Guy to approve the emergency clause.

Roll was called and all Council members were in favor.

Ordinance was passed on the 15th day of December 2025 and given number 2025-07.

Resolution 2025-58 (AI Policy) was introduced as reads as follows:

Motion was made by Joe Guy and seconded by Linda Watson to approve the resolution. All Council members were in favor.

Resolution was passed on the 15th day of December 2025 and given number 2025-58.

Resolution 2025-59 (Broadband Study Contract) was introduced and reads as follows:

Motion was made by Tyler Dunegan and seconded by Joe Guy to approve the resolution. All Council members were in favor.

Resolution was passed on the 15th day of December 2025 and given number 2025-59.

Resolution 2025-~~60~~ (Selling of Fire Truck) was introduced and reads as follows:

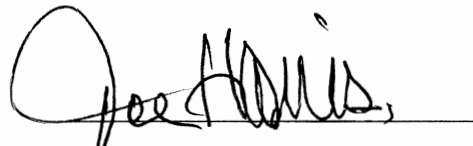
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Motion was made by Joe Guy and seconded by Tyler Dunegan to approve the resolution. All Council members were in favor.

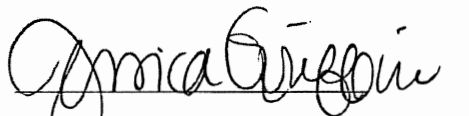
Resolution was passed on the 15th day of December 2025 and given number 2025-60.

A resolution regarding road/easement transfer was introduced. After discussion, the Council is requesting more clarification.

With no further business, meeting was adjourned.



Joe Harris, Mayor



Jessica Griffin, City Clerk/Treasurer

December 2025	Year to Date			Annual		Elapsed
	Budget	Actual	Var (+) (-)	Budget		100%
Revenue:						
01 - Osceola Light & Power	18,027,050	19,655,985	1,628,935	18,027,050		109%
02 - City General Fund	8,194,380	7,829,229	(365,151)	8,194,380		96%
03 - Street Fund	800,250	793,042	(7,208)	800,250		99%
04 - Sanitation Fund	990,050	999,683	9,633	990,050		101%
Total Funds	28,011,730	29,277,939	1,266,209	28,011,730		105%
Operating Expense:						
01 - Osceola Light & Power	16,161,610	17,313,062	(1,151,452)	16,161,610		107%
02 - City General Fund	9,062,572	9,021,769	40,803	9,062,572		100%
03 - Street Fund	1,418,922	1,317,332	101,590	1,418,922		93%
04 - Sanitation Fund	1,161,800	1,282,400	(120,600)	1,161,800		110%
Total Funds	27,804,904	28,934,563	(1,129,659)	27,804,904		104%
Impact to Surplus:						
01 - Osceola Light & Power	1,865,440	2,342,923	477,483	1,865,440		126%
02 - City General Fund	(868,192)	(1,192,540)	(324,348)	(868,192)		137%
03 - Street Fund	(618,672)	(524,290)	94,382	(618,672)		85%
04 - Sanitation Fund	(171,750)	(282,717)	(110,967)	(171,750)		165%
Total Funds	206,826	343,376	136,550	206,826		

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	ACSC	214	GARNISHMENTS PAYABLE		300.00
		214	GARNISHMENTS PAYABLE		300.00
	TENCARVA MACHINERY COMPANY	186	NEW SEWER SYSTEMS	SEWER	1,517.27
	DEPT OF FINANCE	204	ARKANSAS W/H PAYABLE	STATE W/H	2,029.62
		204	ARKANSAS W/H PAYABLE	STATE W/H	1,940.40
	OMLP PAYROLL	116	CADENCE-OMLP PAYROLL	OMLP PY 12/11/25 CADENCE	5,912.75
		116	CADENCE-OMLP PAYROLL	OMLP PY REG DD 12/11/25	49,344.80
		116	CADENCE-OMLP PAYROLL	OMLP PY CADENCE 12/23/25	5,736.42
		116	CADENCE-OMLP PAYROLL	OMLP PY REG DD 12/23/25	48,223.41
	MISCELLANEOUS V	J&J PROPERTY 216	REFUNDS PAYABLE	06-10100-15	57.38
		J&J PROPERTY 216	REFUNDS PAYABLE	06-10600-16	56.85
		ROBINSON, EL 216	REFUNDS PAYABLE	14-13700-11	42.84
		CARETTAWOODS 216	REFUNDS PAYABLE	18-04200-02	58.40
		HARSHMAN TEM 216	REFUNDS PAYABLE	22-10800-03	666.41
		STOUDAMIRE, 216	REFUNDS PAYABLE	02-14600-05	28.88
		PADILLA, DAV 216	REFUNDS PAYABLE	03-16900-09	29.40
		J & J PROPER 216	REFUNDS PAYABLE	07-07100-09	85.28
		HUNT, TITO 216	REFUNDS PAYABLE	13-10300-06	55.38
		KEMP, SCOTT 216	REFUNDS PAYABLE	10-19300-07	25.03
		CATHEY, MICH 216	REFUNDS PAYABLE	12-00200-07	5.18
		WOLF, DAVID 216	REFUNDS PAYABLE	17-04800-10	44.56
		PEREZ, MARIO 216	REFUNDS PAYABLE	23-18220-01	53.86
		POWELL, CATR 216	REFUNDS PAYABLE	23-18230-01	11.40
		MENDOZA, ROJ 216	REFUNDS PAYABLE	04-17000-09	43.65
		BERNARD VEAS 216	REFUNDS PAYABLE	06-07200-01	74.72
		TOP HAND FI 216	REFUNDS PAYABLE	09-09400-03	27.82
		TOP HAND FIE 216	REFUNDS PAYABLE	09-09510-01	397.09
		MCCAIN, RODN 216	REFUNDS PAYABLE	24-24800-10	16.75
		GIBSON, TACA 216	REFUNDS PAYABLE	24-45900-12	227.86
		SPEED, KEVIN 216	REFUNDS PAYABLE	02-08000-16	75.26
		WILSON, ALIZ 216	REFUNDS PAYABLE	08-03700-08	27.77
		ORTEGA, ALEX 216	REFUNDS PAYABLE	13-15800-16	30.20
		JOHNSON, JOA 216	REFUNDS PAYABLE	09-06800-02	34.28
		WINFORD, CHY 216	REFUNDS PAYABLE	17-23700-11	41.97
		DUNN, LATRIC 216	REFUNDS PAYABLE	17-26200-08	56.85
		MORALES DELG 216	REFUNDS PAYABLE	23-18400-04	48.50
		CARRIZAL, GU 216	REFUNDS PAYABLE	23-18677-06	69.22
	TECHLINE INC.	181	ELECTRIC POWER PLANT	INV 7074319-01	2,730.60
		181	ELECTRIC POWER PLANT	INV 3140764-00	5,583.30
		181	ELECTRIC POWER PLANT	INV 7075018-00	2,535.24
		181	ELECTRIC POWER PLANT	INV 7075041	1,382.21
		181	ELECTRIC POWER PLANT	INV 7075045-00	2,657.94
		181	ELECTRIC POWER PLANT	INV 7075161-00	4,557.66
		181	ELECTRIC POWER PLANT	INV 7075162-00	715.96
	MJMEUC	210	PURCHASE POWER PAYAB	MJMEUC	677,528.45
	MCCLELLAND CONSULTING ENGINE	183	WATER PLANT	PROJECT 255708	1,190.00
		183	WATER PLANT	WATER INV 235808-020	3,268.60
		183	WATER PLANT	WATER INV 225796-021	2,457.50
		183	WATER PLANT	WATER PROJECT 245826	1,105.00
		183	WATER PLANT	WATER	6,939.03
		183	WATER PLANT	SEWER	9,135.00
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	6,277.67
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	5,864.62
		203	SOC SECURITY W/H PAY	FICA W/H	4,537.04

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		203	SOC SECURITY W/H PAY	FICA W/H	4,415.43
		203	SOC SECURITY W/H PAY	MEDICARE W/H	1,061.09
		203	SOC SECURITY W/H PAY	MEDICARE W/H	1,032.66
	MISSISSIPPI COUNTY ELECTRIC	210	PURCHASE POWER PAYAB	ELEC	727,337.55
	ALTEC CAPITAL SERVICES	250	N/P - ALTEC CAPITAL	ELEC	6,083.74
	FORT SMITH INDUSTRIAL SUPPLY	181	ELECTRIC POWER PLANT	ELEC	612.91
	S&U BOND FUND FNBEA 5808	115	CADENCE-OMLP GENERAL	S&U BOND FUND FNBEA 5808	18,253.61
				TOTAL:	1,614,960.27
ELECTRIC DEPT	BUGMOBILE OF AR INC	5-12-619	BUILDING EXPENSE	ELEC	53.28
		5-12-619	BUILDING EXPENSE	ELEC	29.97
	FOUNTAIN PLUMBING	5-12-601	MATERIALS AND SUPPLI	ELEC INV 52328	3.00
	KENNEMORE HOME	5-12-601	MATERIALS AND SUPPLI	INV 164568	62.14
		5-12-601	MATERIALS AND SUPPLI	INV 164640	39.05
		5-12-601	MATERIALS AND SUPPLI	INV 164735	6.54
		5-12-601	MATERIALS AND SUPPLI	INV 164796	22.59
		5-12-601	MATERIALS AND SUPPLI	INV 164862	18.86
		5-12-601	MATERIALS AND SUPPLI	INV 164883	33.84
	NEXAIR LLC	5-12-601	MATERIALS AND SUPPLI	ELEC	59.71
	STEVE STALLINGS	5-12-640	DUES, MBRSHPS & SUBS	REIMBURSEMENT	59.74
	AMERICAN HERITAGE LIFE	5-12-503	GROUP INSURANCE	ELECTRIC	30.12
		5-12-503	GROUP INSURANCE	ELECTRIC	270.68
	TIFCO INDUSTRIES	5-12-601	MATERIALS AND SUPPLI	ELEC	190.23
		5-12-601	MATERIALS AND SUPPLI	ELEC	83.38
		5-12-601	MATERIALS AND SUPPLI	ELEC	487.99
	CITIZENS FIDELITY INS	5-12-503	GROUP INSURANCE	OMLP	16.73
	O'REILLY AUTO STORES INC	5-12-601	MATERIALS AND SUPPLI	INV 1183426028	12.20
		5-12-601	MATERIALS AND SUPPLI	INV 1183427054	83.42
		5-12-601	MATERIALS AND SUPPLI	FINANCE CHARGE	9.92
	DELTA DENTAL	5-12-503	GROUP INSURANCE	ELECTRIC	416.12
	DISPLAY SALES	5-12-601	MATERIALS AND SUPPLI	ELEC	1,312.00
	THE LINCOLN NATIONAL LIFE IN	5-12-503	GROUP INSURANCE	ELECTRIC	643.47
	ALLEN & HOSHALL	5-12-860	CONSULTING SERVICES	ELEC	987.50
	DELTA VISION	5-12-503	GROUP INSURANCE	ELECTRIC	90.36
	EFTPS	5-12-502	PAYROLL TAX	FICA W/H	1,724.07
		5-12-502	PAYROLL TAX	FICA W/H	1,702.60
		5-12-502	PAYROLL TAX	MEDICARE W/H	403.21
		5-12-502	PAYROLL TAX	MEDICARE W/H	398.20
	AT& T	5-12-620	UTILITIES	2 MONTHS BILLING	220.38
	TRI STATE INDUSTRIAL SUPPLY	5-12-601	MATERIALS AND SUPPLI	ELEC	12.35
	BLACK HILLS ENERGY	5-12-620	UTILITIES	ELEC	146.07
		5-12-620	UTILITIES	ELEC	33.75
	MUNICIPAL HEALTH BENEFIT FUN	5-12-503	GROUP INSURANCE	ELECTRIC	8,494.05
	PARMAN ENERGY GROUP	5-12-651	OPERATING EXPENSES -	ELECTRIC	226.50
		5-12-651	OPERATING EXPENSES -	ELECTRIC	207.44
		5-12-651	OPERATING EXPENSES -	ELECTRIC	464.08
		5-12-651	OPERATING EXPENSES -	ELECTRIC	396.49
		5-12-651	OPERATING EXPENSES -	ELECTRIC	465.40
		5-12-651	OPERATING EXPENSES -	ELECTRIC	428.99
		5-12-651	OPERATING EXPENSES -	ELECTRIC	182.12
		5-12-651	OPERATING EXPENSES -	ELECTRIC	275.56
		5-12-651	OPERATING EXPENSES -	ELECTRIC	203.64
		5-12-651	OPERATING EXPENSES -	ELECTRIC	267.31
		5-12-651	OPERATING EXPENSES -	ELECTRIC	352.28

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-12-651	OPERATING EXPENSES -	ELECTRIC	314.35
		5-12-651	OPERATING EXPENSES -	ELECTRIC	416.97
	BOB'S AUTO CENTER, LLC	5-12-650	REPAIRS & MAINTENANC	ELEC	27.75
	CARTER LAW FIRM, LLC	5-12-860	CONSULTING SERVICES	ELEC	1,980.00
	AMERICAN EXPRESS	5-12-601	MATERIALS AND SUPPLI	ELEC	1,262.32
		5-12-640	DUES, MBRSHPS & SUBS	ELEC	119.47
	CINTAS (MEDICAL)	5-12-515	SAFETY SUPPLIES	ELEC	83.78
	MEDICAL AIR SERVICES ASSOCIA	5-12-503	GROUP INSURANCE	ELECTRIC	70.00
	HARMONY HEALTH CLINIC	5-12-648	IMMUNIZATIONS & PHYS	ELECTRIC	226.00
		5-12-648	IMMUNIZATIONS & PHYS	ELECTRIC	235.00
			TOTAL:		26,362.97
WATER DEPT	FOUNTAIN PLUMBING	5-13-601	MATERIALS AND SUPPLI	WATER INV 52360	22.64
		5-13-601	MATERIALS AND SUPPLI	WATER INV 52382	20.97
	GRAINGER INC	5-13-602	CHEMICALS AND SUPPLI	WATER	495.87
	AMERICAN HERITAGE LIFE	5-13-503	GROUP INSURANCE	WATER	32.32
	RITTER COMMUNICATIONS	5-13-601	MATERIALS AND SUPPLI	WATER	329.96
	O'REILLY AUTO STORES INC	5-13-650	REPAIRS & MAINTENANC	INV 1183426122	50.38
		5-13-601	MATERIALS AND SUPPLI	INV 1183426128	100.24
		5-13-650	REPAIRS & MAINTENANC	INV 1183426920	285.85
		5-13-650	REPAIRS & MAINTENANC	INV 1183427881	140.49
	DELTA DENTAL	5-13-503	GROUP INSURANCE	WATER	72.48
	THE LINCOLN NATIONAL LIFE IN	5-13-503	GROUP INSURANCE	WATER	239.44
	LAYNE CHRISTENSEN CO	5-13-682	WELL AND PUMP REPAIR	WATER	6,160.50
	UTILITY SERVICE CO INC	5-13-683	PUMP AND TANK REPAIR	WATER	1,080.44
	DELTA VISION	5-13-503	GROUP INSURANCE	WATER	3.02-
	EFTPS	5-13-502	PAYROLL TAX	FICA W/H	868.59
		5-13-502	PAYROLL TAX	FICA W/H	808.01
		5-13-502	PAYROLL TAX	MEDICARE W/H	203.15
		5-13-502	PAYROLL TAX	MEDICARE W/H	188.98
	TRI STATE INDUSTRIAL SUPPLY	5-13-601	MATERIALS AND SUPPLI	WATER	7.66
		5-13-601	MATERIALS AND SUPPLI	WATER PO 069998	29.97
		5-13-601	MATERIALS AND SUPPLI	WATER PO 682218	41.06
	BLACK HILLS ENERGY	5-13-620	UTILITIES	WATER	266.89
	MUNICIPAL HEALTH BENEFIT FUN	5-13-503	GROUP INSURANCE	WATER	2,927.40
	AMERICAN EXPRESS	5-13-601	MATERIALS AND SUPPLI	WATER	513.33
		5-13-899	MISCELLANEOUS	WATER	52.73
	CINTAS (MEDICAL)	5-13-515	SAFETY SUPPLIES	WATER	243.53
		5-13-515	SAFETY SUPPLIES	WATER	96.95
	MEDICAL AIR SERVICES ASSOCIA	5-13-503	GROUP INSURANCE	WATER	28.00
	CYTRACOM LLC	5-13-610	TELEPHONE	WATER	86.00
			TOTAL:		15,390.81
SEWER DEPT	BIOSERV INC	5-14-601	MATERIALS AND SUPPLI	SEWER	1,000.00
	LOWE'S BUSINESS ACCOUNT	5-14-650	REPAIRS & MAINTENANC	INVOICE# 91265	540.40
		5-14-899	MISCELLANEOUS	INVOICE# 91197	2,478.64
	LEGAL SHIELD	5-14-503	GROUP INSURANCE	SEWER	109.70
	J.R. STEWART PUMP & EQUIPMEN	5-14-683	PUMP AND TANK REPAIR	SEWER	520.26
	AMERICAN HERITAGE LIFE	5-14-503	GROUP INSURANCE	SEWER	303.72
		5-14-503	GROUP INSURANCE	SEWER	29.84
	DELTA DENTAL	5-14-503	GROUP INSURANCE	SEWER	242.70
	THE LINCOLN NATIONAL LIFE IN	5-14-503	GROUP INSURANCE	SEWER	314.32
	DELTA VISION	5-14-503	GROUP INSURANCE	SEWER	59.92
	ENTERGY	5-14-620	UTILITIES	SEWER	181.38

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-14-620	UTILITIES	SEWER	41.76
	POWERPLAN	5-14-683	PUMP AND TANK REPAIR	SEWER	162.14
	EFTPS	5-14-502	PAYROLL TAX	FICA W/H	916.78
		5-14-502	PAYROLL TAX	FICA W/H	885.13
		5-14-502	PAYROLL TAX	MEDICARE W/H	214.40
		5-14-502	PAYROLL TAX	MEDICARE W/H	207.01
	TRI STATE INDUSTRIAL SUPPLY	5-14-601	MATERIALS AND SUPPLI	SEWER PO 069999	43.01
	MISSISSIPPI COUNTY ELECTRIC	5-14-620	UTILITIES	SEWER	805.10
	BLACK HILLS ENERGY	5-14-620	UTILITIES	SEWER	50.75
		5-14-620	UTILITIES	SEWER	267.72
	MUNICIPAL HEALTH BENEFIT FUN	5-14-503	GROUP INSURANCE	SEWER	2,368.95
	PARMAN ENERGY GROUP	5-14-651	OPERATING EXPENSES -	WATER	283.13
		5-14-651	OPERATING EXPENSES -	WATER	259.30
		5-14-651	OPERATING EXPENSES -	WATER	580.10
		5-14-651	OPERATING EXPENSES -	WATER	495.62
		5-14-651	OPERATING EXPENSES -	WATER	440.35
		5-14-651	OPERATING EXPENSES -	WATER	392.93
		5-14-651	OPERATING EXPENSES -	WATER	521.22
	ARKANSAS DEPARTMENT OF ENERG	5-14-640	DUES, MBRSHPS & SUBS	SEWER	220.00
	BOOM COUNTRY TIRE	5-14-650	REPAIRS & MAINTENANC	INV 9640012271	1,581.43
		5-14-650	REPAIRS & MAINTENANC	INV 9640012344	36.58
	AMERICAN EXPRESS	5-14-515	SAFETY SUPPLIES	SEWER	935.05
		5-14-580	UNIFORM EXPENSE	SEWER	922.11
		5-14-601	MATERIALS AND SUPPLI	SEWER	302.75
	GRIGGS LAWNCARE & MISC. SERV	5-14-601	MATERIALS AND SUPPLI	SEWER	1,800.00
	MEDICAL AIR SERVICES ASSOCIA	5-14-503	GROUP INSURANCE	SEWER	70.00
	MARATHON STAFFING PLUS INC	5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
	ENVIRONMENTAL SERVICES COMPA	5-14-601	MATERIALS AND SUPPLI	SEWER	7,562.64
		5-14-601	MATERIALS AND SUPPLI	SEWER	300.00
			TOTAL:		33,486.84
ADMINISTRATION	THE HOG PEN BBQ	5-15-601	MATERIALS AND SUPPLI	ELEC	517.07
	BUGMOBILE OF AR INC	5-15-619	BUILDING EXPENSE	CITY HALL	53.28
	QUILL CORP	5-15-601	MATERIALS AND SUPPLI	INVOICE# 46822273	109.88
		5-15-601	MATERIALS AND SUPPLI	INVOICE# 41080809	272.95
	UNITED PARCEL SERVICE	5-15-606	POSTAGE	CITY ACCY	300.09
	ARKANSAS MUNICIPAL POWER ASS	5-15-860	CONSULTING SERVICES	ELEC	1,911.14
	THOMAS SPEIGHT & NOBLE	5-15-860	CONSULTING SERVICES	1/2 CITY	4,345.00
	LEGAL SHIELD	5-15-503	GROUP INSURANCE	ADMIN-OMLP	52.85
	U.S. POSTAL SERVICE	5-15-606	POSTAGE	OMLP	2,500.00
		5-15-606	POSTAGE	OMLP	370.00
	KENNEMORE-WILSON AGENCY LLC	5-15-630	INSURANCE	OMLP	100.00
	AMERICAN HERITAGE LIFE	5-15-503	GROUP INSURANCE	ADMIN-OMLP	47.64
		5-15-503	GROUP INSURANCE	ADMIN-OMLP	19.92
	CITIZENS FIDELITY INS	5-15-503	GROUP INSURANCE	ADMIN	9.62
	MICHAEL GODSEY	5-15-619	BUILDING EXPENSE	ELEC	155.06
	DELTA DENTAL	5-15-503	GROUP INSURANCE	ADMIN-OMLP	330.96
	QUADIANT FINANCE USA, INC	5-15-606	POSTAGE	OMLP	87.85
	THE LINCOLN NATIONAL LIFE IN	5-15-503	GROUP INSURANCE	ADMIN - OMLP	292.04

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	ARKANSAS ONE-CALL SYSTEM INC	5-15-610	TELEPHONE	ELEC	67.73
	DELTA VISION	5-15-503	GROUP INSURANCE	ADMIN - OMLP	70.10
	EFTPS	5-15-502	PAYROLL TAX	FICA W/H	1,027.60
		5-15-502	PAYROLL TAX	FICA W/H	1,019.69
		5-15-502	PAYROLL TAX	MEDICARE W/H	240.33
		5-15-502	PAYROLL TAX	MEDICARE W/H	238.47
	MUNICIPAL HEALTH BENEFIT FUN	5-15-503	GROUP INSURANCE	ADMIN-OMLP	4,602.75
	SALT GROUP OF ARKANSAS	5-15-860	CONSULTING SERVICES	OMLP	597.15
		5-15-860	CONSULTING SERVICES	OMLP	67.80
		5-15-860	CONSULTING SERVICES	OMLP	125.98
	AT&T	5-15-610	TELEPHONE	CITY ACCT	747.10
		5-15-610	TELEPHONE	CITY ACCT	747.10
	AMERICAN EXPRESS	5-15-510	TRAVEL & TRAINING EX	CITY ADMIN	1,386.00
		5-15-516	HR MATERIALS & SUPPL	CITY ADMIN	74.90
		5-15-550	EMPLOYEE RELATIONS	CITY ADMIN	1,138.50-
		5-15-550	EMPLOYEE RELATIONS	CITY ADMIN	2,629.45
		5-15-601	MATERIALS AND SUPPLI	CITY ADMIN	1,108.72
		5-15-601	MATERIALS AND SUPPLI	CITY ADMIN	52.14-
		5-15-640	DUES, MBRSHPS & SUBS	CITY ADMIN	94.50
	WEHCO MEDIA, INC.	5-15-645	ADV, PROMOTIONS & DO	WATER	213.52
	CINTAS (MEDICAL)	5-15-515	SAFETY SUPPLIES	CITY HALL	83.83
	MEDICAL AIR SERVICES ASSOCIA	5-15-503	GROUP INSURANCE	ADMIN-OMLP	98.00
	CYTRACOM LLC	5-15-610	TELEPHONE	CITY HALL	898.58
				TOTAL:	26,424.01

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	ACSC	214	GARNISHMENTS PAYABLE		288.55
		214	GARNISHMENTS PAYABLE		288.55
		214	GARNISHMENTS PAYABLE		100.00
		214	GARNISHMENTS PAYABLE		100.00
		214	GARNISHMENTS PAYABLE		144.46
		214	GARNISHMENTS PAYABLE		144.46
		214	GARNISHMENTS PAYABLE		232.00
		214	GARNISHMENTS PAYABLE		232.00
		214	GARNISHMENTS PAYABLE		120.00
		214	GARNISHMENTS PAYABLE		120.00
		214	GARNISHMENTS PAYABLE		79.38
		214	GARNISHMENTS PAYABLE		79.38
		214	GARNISHMENTS PAYABLE		145.11
		214	GARNISHMENTS PAYABLE		57.69
		214	GARNISHMENTS PAYABLE		140.00
		214	GARNISHMENTS PAYABLE		140.00
		214	GARNISHMENTS PAYABLE		343.20
		214	GARNISHMENTS PAYABLE		343.20
		214	GARNISHMENTS PAYABLE		150.00
		214	GARNISHMENTS PAYABLE		150.00
		214	GARNISHMENTS PAYABLE		222.00
		214	GARNISHMENTS PAYABLE		222.00
		214	GARNISHMENTS PAYABLE		263.63
		214	GARNISHMENTS PAYABLE		263.63
		214	GARNISHMENTS PAYABLE		100.00
		214	GARNISHMENTS PAYABLE		100.00
		214	GARNISHMENTS PAYABLE		69.23
		214	GARNISHMENTS PAYABLE		69.23
		214	GARNISHMENTS PAYABLE		137.35
		214	GARNISHMENTS PAYABLE		137.35
		214	GARNISHMENTS PAYABLE		144.00
		214	GARNISHMENTS PAYABLE		144.00
		214	GARNISHMENTS PAYABLE		392.68
		214	GARNISHMENTS PAYABLE		392.68
		214	GARNISHMENTS PAYABLE		308.49
		214	GARNISHMENTS PAYABLE		308.49
		214	GARNISHMENTS PAYABLE		134.77
	OSCEOLA FIRE DEPT	222	FIREMEN'S FUND	FIREMAN FUND	347.45
		222	FIREMEN'S FUND	FIREMAN FUND	202.62
	DEPT OF FINANCE	204	ARKANSAS W/H PAYABLE	STATE W/H	18.27
		204	ARKANSAS W/H PAYABLE	STATE W/H	7,127.82
		204	ARKANSAS W/H PAYABLE	STATE W/H	5,343.85
		204	ARKANSAS W/H PAYABLE	STATE W/H	4.56
		204	ARKANSAS W/H PAYABLE	STATE W/H	238.60
	CITY PAYROLL	116	BANCORP-CITY GEN PAY	A. SMITH CADENCE PY 11/26/	821.74
		116	BANCORP-CITY GEN PAY	CITY PY CADENCE 12/11/25	12,877.47
		116	BANCORP-CITY GEN PAY	CITY PY REG DD 12/11/25	159,772.44
		116	BANCORP-CITY GEN PAY	CITY PY CADENCE 12/23/25	11,368.11
		116	BANCORP-CITY GEN PAY	CITY PY REG DD 12/23/25	132,450.92
		116	BANCORP-CITY GEN PAY	J. HOPKINS PY CADENCE 12/2	479.55
		116	BANCORP-CITY GEN PAY	ELECTED OF PY 12/23/25 CAD	1,204.77
		116	BANCORP-CITY GEN PAY	ELECTED OF PY REG DD 12/23	7,983.77
	MARK T. MCCARTY TRUSTEE	115	CADENCE-CITY GENERAL	CITY RETIREE PY REGDD 12/2	2,027.82
		214	GARNISHMENTS PAYABLE		454.62

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	COMMERCIAL COLLECTIONS	214	GARNISHMENTS PAYABLE		454.62
		214	GARNISHMENTS PAYABLE		54.16
		214	GARNISHMENTS PAYABLE		54.16
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	37.31
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	21,258.74
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	15,165.03
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	1,292.00
		203	SOC SECURITY W/H PAY	FICA W/H	58.90
		203	SOC SECURITY W/H PAY	FICA W/H	11,151.15
		203	SOC SECURITY W/H PAY	FICA W/H	9,400.90
		203	SOC SECURITY W/H PAY	FICA W/H	32.50
		203	SOC SECURITY W/H PAY	FICA W/H	723.05
		203	SOC SECURITY W/H PAY	MEDICARE W/H	13.78
		203	SOC SECURITY W/H PAY	MEDICARE W/H	3,364.98
		203	SOC SECURITY W/H PAY	MEDICARE W/H	2,772.79
		203	SOC SECURITY W/H PAY	MEDICARE W/H	7.60
		203	SOC SECURITY W/H PAY	MEDICARE W/H	169.08
		TOTAL:			415,542.64
ADMINISTRATION	BUGMOBILE OF AR INC	5-01-751	SR. CITIZEN BLDG EXP	SEN. CITIZEN BLDG ACCT# 1	106.56
		5-01-601	MATERIALS AND SUPPLI	ACCOUNT# 3320309	840.15
	QUILL CORP	5-01-601	MATERIALS AND SUPPLI	ACCT# 3320309	1,151.75
		5-01-601	MATERIALS AND SUPPLI	ACCT# 3320309	45.50
	KENNEMORE HOME	5-01-601	MATERIALS AND SUPPLI	ACCT# 332030	629.80
		5-01-751	SR. CITIZEN BLDG EXP	INV 164622 SR CITIZEN	64.08
	SMITH TIRE & AUTO INC	5-01-650	REPAIRS & MAINTENANC	ADMIN- INVOICE# 89459	283.50
	THOMAS SPEIGHT & NOBLE	5-01-860	CONSULTING SERVICES	1/2 OMLP	4,345.00
	AMERICAN HERITAGE LIFE	5-01-503	GROUP INSURANCE	RETIREE - CITY	44.16
		5-01-503	GROUP INSURANCE	RETIREE - CITY	204.40
		5-01-503	GROUP INSURANCE	FIRE PEN	75.68
	RITTER COMMUNICATIONS	5-01-619	BUILDING EXPENSE	CITY - ACCT# 00372844-7	129.85
	DELTA DENTAL	5-01-503	GROUP INSURANCE	ELECTED - CITY	178.55
		5-01-503	GROUP INSURANCE	RETIREE - CITY	745.85
		5-01-503	GROUP INSURANCE	COBRA	44.28
	THE LINCOLN NATIONAL LIFE IN	5-01-503	GROUP INSURANCE	ELECTED - CITY	65.31
		5-01-503	GROUP INSURANCE	RETIREE - CITY	246.14
		5-01-503	GROUP INSURANCE	MISC. ADJUSTMENT	1.95
	SECURE ON SITE	5-01-619	BUILDING EXPENSE	CITY - INVOICE# 25961	75.00
	MCCLELLAND CONSULTING ENGINE	5-01-860	CONSULTING SERVICES	WATER	6,000.00
	DELTA VISION	5-01-503	GROUP INSURANCE	ELECTED - CITY	35.16
		5-01-503	GROUP INSURANCE	RETIREE - CITY	174.24
		5-01-503	GROUP INSURANCE	COBRA	5.86
	SILENT SECURITY, INC.	5-01-619	BUILDING EXPENSE	MAYORS OFFICE- INV# 70286	399.60
		5-01-619	BUILDING EXPENSE	OLD CITY HALL - INV# 70296	399.60
	EFTPS	5-01-502	PAYROLL TAX	FICA W/H	192.70
		5-01-502	PAYROLL TAX	FICA W/H	192.70
		5-01-502	PAYROLL TAX	FICA W/H	723.05
		5-01-502	PAYROLL TAX	MEDICARE W/H	45.07
		5-01-502	PAYROLL TAX	MEDICARE W/H	45.07
		5-01-502	PAYROLL TAX	MEDICARE W/H	169.08
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 2304	183.15
	OSCEOLA PRINTING & OFFICE SU	5-01-620	UTILITIES	CITY HALL	635.32
	BLACK HILLS ENERGY	5-01-750	ROSENWALD BLDG EXPEN	ROSENWALD- ACCT# 236891363	486.99
	DELTA CREATIVE	5-01-601	MATERIALS AND SUPPLI	CITY - INVOICE# 0359	400.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	MUNICIPAL HEALTH BENEFIT FUN	5-01-503	GROUP INSURANCE	ELECTED - CITY	2,927.40
		5-01-503	GROUP INSURANCE	RETIREE - CITY	6,836.55
	YIG ADMINISTRATION	5-01-503	GROUP INSURANCE	INVOICE# IF-103861	482.25
	BURNETT LAW FIRM	5-01-644	LEGAL EXPENSES	CITY - STMT# 104	1,675.00
	ALEXANDRIA G. (DAVIS) WEBB	5-01-510	TRAVEL & TRAINING EX	FALL TERM	876.00
	NDIB CONSTRUCTION	5-01-898	ABANDONED/CONDEMNED	109 S CARTHON DEMOLITION	11,000.00
		5-01-898	ABANDONED/CONDEMNED	319 MYRON KELLY	4,000.00
		5-01-898	ABANDONED/CONDEMNED	413 E KEISER	5,000.00
		5-01-898	ABANDONED/CONDEMNED	415 E KEISER	5,000.00
		5-01-898	ABANDONED/CONDEMNED	417 E KEISER	34,500.00
	XMC	5-01-601	MATERIALS AND SUPPLI	CITY- INVOICE# 40744063	3,500.37
	APEX CONSULTING GROUP	5-01-860	CONSULTING SERVICES	DECEMBER INVOICE FOR GOVER	3,750.00
	AMERICAN EXPRESS	5-01-601	MATERIALS AND SUPPLI	CITY GEN	6,041.40
		5-01-640	DUES, MBRSHPS & SUBS	CITY GEN	486.93
		5-01-899	MISCELLANEOUS	CITY GEN	16.64
	HAYS FOOD TOWN #15	5-01-861	INDUSTRIAL INCENTIVE	INVOICE# 778194	6,250.00
	DONNIE PUGH	5-01-510	TRAVEL & TRAINING EX	TRAVEL EXPENSE REIMBURSMEN	503.64
	MEDICAL AIR SERVICES ASSOCIA	5-01-503	GROUP INSURANCE	ELECTED - CITY	14.00
	DREW BEVILL LAWN CARE, LLC.	5-01-619	BUILDING EXPENSE	CITY HALL - INVOICE# 58643	542.79
		5-01-619	BUILDING EXPENSE	CITY- INVOICE# 58642	132.09
		5-01-619	BUILDING EXPENSE	CITY- INVOICE# 58641	84.92
	CAR-MART	5-01-651	OPERATING EXPENSES -	CITY- INVOICE# 7900	61.50
	VALARY OTIENO	5-01-619	BUILDING EXPENSE	INVOICE# 004	1,200.00
				TOTAL:	114,246.58
POLICE DEPT	H & H BUSINESS MACHINES	5-02-640	DUES, MBRSHPS & SUBS	INVOICE# 151224	111.00
		5-02-640	DUES, MBRSHPS & SUBS	INVOICE# 151225	225.25
	OPD OFFICERS CLUB	5-02-601	MATERIALS AND SUPPLI	REIMB. FOR BADGE STICKERS	1,539.38
	COUNTY TREASURER	4-02-335	FINES & FORFEITURES	COUNTY TREASURER	7,090.13
	LEGAL SHIELD	5-02-503	GROUP INSURANCE	OPD	276.35
	DEPT OF FINANCE & ADMIN	4-02-335	FINES & FORFEITURES	DEPT OF FINANCE & ADMIN	10,238.29
		4-02-335	FINES & FORFEITURES	DEPT OF FINANCE & ADMIN	1,791.09
		4-02-335	FINES & FORFEITURES	DEPT OF FINANCE & ADMIN	222.00
		4-02-335	FINES & FORFEITURES	DEPT OF FINANCE & ADMIN	135.00
		4-02-335	FINES & FORFEITURES	OSCEOLA NOV 25 INSTALL FEE	5,373.26
		4-02-335	FINES & FORFEITURES	DEPT OF FINANCE & ADMIN	150.00
	AMERICAN HERITAGE LIFE	5-02-503	GROUP INSURANCE	OPD	450.76
	AR PUBLIC DEFENDER COMMISSIO	4-02-335	FINES & FORFEITURES	AR PUBLIC DEFENDER COMMISS	30.00
	LEXISNEXIS RISK DATA MANAGEM	5-02-640	DUES, MBRSHPS & SUBS	OPD- INVOICE# 1100237561	200.00
	ARKANSAS STATE TREASURY	4-02-335	FINES & FORFEITURES	ARKANSAS STATE TREASURY	222.00
		4-02-335	FINES & FORFEITURES	ARKANSAS STATE TREASURY	220.00
	O'REILLY AUTO STORES INC	5-02-651	OPERATING EXPENSES -	TRANS# 1183422930	26.61
		5-02-651	OPERATING EXPENSES -	TRANS# 1183423591	21.99
		5-02-650	REPAIRS & MAINTENANC	TRANS# 1183423727	27.74
		5-02-650	REPAIRS & MAINTENANC	TRANS# 1183423917	6.56
		5-02-651	OPERATING EXPENSES -	TRANS# 1183425303	21.99
	DELTA DENTAL	5-02-503	GROUP INSURANCE	OPD	901.80
	THE LINCOLN NATIONAL LIFE IN	5-02-503	GROUP INSURANCE	OPD	774.24
	FIRST NATIONAL BANK	5-02-700	EQUIPMENT PURCHASES	ACCT# 000000000184420	9,349.25
	DELTA VISION	5-02-503	GROUP INSURANCE	OPD	202.66
	EFTPS	5-02-502	PAYROLL TAX	FICA W/H	5,382.23
		5-02-502	PAYROLL TAX	FICA W/H	4,237.90
		5-02-502	PAYROLL TAX	FICA W/H	32.50
		5-02-502	PAYROLL TAX	MEDICARE W/H	1,258.75

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-02-502	PAYROLL TAX	MEDICARE W/H	991.13
		5-02-502	PAYROLL TAX	MEDICARE W/H	7.60
	OSCEOLA PRINTING & OFFICE SU	5-02-601	MATERIALS AND SUPPLI	OPD- INVOICE# 2302	333.00
	WEX FLEET UNIVERSAL	5-02-651	OPERATING EXPENSES -	OPD- ACCT# 0496-00-238100-	845.07
	BLACK HILLS ENERGY	5-02-620	UTILITIES	FIRE- ACCT# 3057380332	407.65
		5-02-620	UTILITIES	OPD- ACCT# 0565555791	218.38
	MUNICIPAL HEALTH BENEFIT FUN	5-02-503	GROUP INSURANCE	OPD	15,626.88
	OST, LLC.	5-02-648	IMMUNIZATIONS & PHYS	OPD	32.00
		5-02-648	IMMUNIZATIONS & PHYS	OPD	32.00
	PARMAN ENERGY GROUP	5-02-651	OPERATING EXPENSES -	OPD	792.77
		5-02-651	OPERATING EXPENSES -	OPD	726.06
		5-02-651	OPERATING EXPENSES -	OPD	1,624.26
		5-02-651	OPERATING EXPENSES -	OPD	1,387.74
		5-02-651	OPERATING EXPENSES -	OPD	1,232.97
		5-02-651	OPERATING EXPENSES -	OPD	1,100.21
		5-02-651	OPERATING EXPENSES -	OPD	1,459.42
	ARKANSAS VALLEY COMMUNICATIO	5-02-700	EQUIPMENT PURCHASES	OPD- INVOICE# 1251110	1,700.52
	BOB'S AUTO CENTER, LLC	5-02-650	REPAIRS & MAINTENANC	TICKET 8035	88.79
		5-02-650	REPAIRS & MAINTENANC	TICKET 8046	122.09
		5-02-650	REPAIRS & MAINTENANC	TICKET 8056	16.65
		5-02-650	REPAIRS & MAINTENANC	TICKET 8072	27.75
		5-02-650	REPAIRS & MAINTENANC	TICKET 8097	16.65
		5-02-650	REPAIRS & MAINTENANC	TICKET 8101	122.09
	KING FAMILY TIRE & AUTO	5-02-650	REPAIRS & MAINTENANC	OPD- INVOICE# 40296	362.69
	BRAD WILLIAMS - PSYCHOLOGICA	5-02-648	IMMUNIZATIONS & PHYS	OPD- INVOICE# 99225	250.00
	UNITED POLICE SUPPLY	5-02-580	UNIFORM EXPENSE	INVOICE# 49746	80.29
		5-02-580	UNIFORM EXPENSE	INVOICE# 49747	156.24
		5-02-580	UNIFORM EXPENSE	INVOICE# 49750	26.04
		5-02-580	UNIFORM EXPENSE	INVOICE# 49784	202.90
		5-02-580	UNIFORM EXPENSE	INVOICE# 49930	2,711.42
		5-02-580	UNIFORM EXPENSE	INVOICE# 50096	381.92
		5-02-580	UNIFORM EXPENSE	INVOICE# 50145	46.66
		5-02-580	UNIFORM EXPENSE	INVOICE# 50331	355.88
		5-02-580	UNIFORM EXPENSE	INVOICE# 50334	407.96
		5-02-580	UNIFORM EXPENSE	INVOICE# 50335	82.46
		5-02-580	UNIFORM EXPENSE	INVOICE# 50336	46.66
		5-02-580	UNIFORM EXPENSE	INVOICE# 50337	57.51
		5-02-580	UNIFORM EXPENSE	INVOICE# 50374	11.94
		5-02-580	UNIFORM EXPENSE	INVOICE# 50550	103.08
		5-02-580	UNIFORM EXPENSE	INVOICE# 50877	103.08
		5-02-580	UNIFORM EXPENSE	INVOICE# 50893	161.67
		5-02-580	UNIFORM EXPENSE	INVOICE# 50908	160.58
		5-02-580	UNIFORM EXPENSE	INVOICE# 50909	410.13
		5-02-580	UNIFORM EXPENSE	INVOICE# 51044	214.83
		5-02-580	UNIFORM EXPENSE	INVOICE# 51045	203.98
		5-02-580	UNIFORM EXPENSE	INVOICE# 51213	24.96
		5-02-580	UNIFORM EXPENSE	INVOICE# 51214	190.96
	AMERICAN EXPRESS	5-02-510	TRAVEL & TRAINING EX	OPD	378.27
		5-02-601	MATERIALS AND SUPPLI	OPD	1,999.00
		5-02-620	UTILITIES	OPD	3,935.83
		5-02-640	DUES, MBRSHPS & SUBS	OPD	143.60
	VISUAL EDGE IT, INC.	5-02-640	DUES, MBRSHPS & SUBS	INVOICE# 40744062	447.20
	CINTAS (MEDICAL)	5-02-515	SAFETY SUPPLIES	OPD- INVOICE# 5306658902	241.56
	MEDICAL AIR SERVICES ASSOCIA	5-02-503	GROUP INSURANCE	OPD	196.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	DATAMAX	5-02-640	DUES, MBRSHPS & SUBS	OPD- INVOICE# LB11500016	276.63
	HARMONY HEALTH CLINIC	5-02-648	IMMUNIZATIONS & PHYS	OPD	341.00
		5-02-648	IMMUNIZATIONS & PHYS	OPD	286.00
	M & M MICRO SYSTEMS INC.	5-02-640	DUES, MBRSHPS & SUBS	OPD- INVOICE# 4299	8,000.00
			TOTAL:		102,429.34
FIRE DEPT	BUGMOBILE OF AR INC	5-03-619	BUILDING EXPENSE	FIRE- ACCT# 17417	166.50
	FOUNTAIN PLUMBING	5-03-619	BUILDING EXPENSE	FIRE- INVOICE# 25112404	150.00
		5-03-619	BUILDING EXPENSE	INVOICE# 25112404	8.61
	KENNEMORE HOME	5-03-650	REPAIRS & MAINTENANC	INV 164557	13.53
		5-03-619	BUILDING EXPENSE	INV 164595	12.39
		5-03-619	BUILDING EXPENSE	INV 164998	34.38
	LEGAL SHIELD	5-03-503	GROUP INSURANCE	FIRE	256.15
	AMERICAN HERITAGE LIFE	5-03-503	GROUP INSURANCE	FIRE	277.84
	CITIZENS FIDELITY INS	5-03-503	GROUP INSURANCE	FIRE	37.59
	O'REILLY AUTO STORES INC	5-03-619	BUILDING EXPENSE	TRANS# 1183425575	17.76
		5-03-650	REPAIRS & MAINTENANC	TRANS# 1183427316	125.25
		5-03-650	REPAIRS & MAINTENANC	TRANS# 1183427837	7.76
	DELTA DENTAL	5-03-503	GROUP INSURANCE	FIRE	494.36
	THE LINCOLN NATIONAL LIFE IN	5-03-503	GROUP INSURANCE	FIRE	295.49
	FIREFIGHTERS INCOME PROTECTI	5-03-630	INSURANCE	FIREFIGHTER PROTECTION PRO	220.00
	DELTA VISION	5-03-503	GROUP INSURANCE	FIRE	98.24
	EFTPS	5-03-502	PAYROLL TAX	FICA W/H	76.77
		5-03-502	PAYROLL TAX	MEDICARE W/H	774.99
		5-03-502	PAYROLL TAX	MEDICARE W/H	574.22
	WEX FLEET UNIVERSAL	5-03-651	OPERATING EXPENSES -	FIRE- INV# 109055881	97.18
	BLACK HILLS ENERGY	5-03-620	UTILITIES	FIRE- ACCT# 3058085607	38.37
	CONCORD PUBLISHING HOUSE	5-03-601	MATERIALS AND SUPPLI	FIRE- STMT# 47236	1,018.00
	MUNICIPAL HEALTH BENEFIT FUN	5-03-503	GROUP INSURANCE	FIRE	8,223.75
	OST, LLC.	5-03-648	IMMUNIZATIONS & PHYS	FIRE	32.00
		5-03-648	IMMUNIZATIONS & PHYS	FIRE	32.00
	PARMAN ENERGY GROUP	5-03-651	OPERATING EXPENSES -	FIRE	37.75
		5-03-651	OPERATING EXPENSES -	FIRE	34.57
		5-03-651	OPERATING EXPENSES -	FIRE	77.35
		5-03-651	OPERATING EXPENSES -	FIRE	66.08
		5-03-651	OPERATING EXPENSES -	FIRE	232.70
		5-03-651	OPERATING EXPENSES -	FIRE	214.50
		5-03-651	OPERATING EXPENSES -	FIRE	91.06
		5-03-651	OPERATING EXPENSES -	FIRE	137.78
		5-03-651	OPERATING EXPENSES -	FIRE	101.82
		5-03-651	OPERATING EXPENSES -	FIRE	133.66
		5-03-651	OPERATING EXPENSES -	FIRE	58.71
		5-03-651	OPERATING EXPENSES -	FIRE	52.39
		5-03-651	OPERATING EXPENSES -	FIRE	69.50
	ESO SOLUTIONS, INC.	5-03-686	EQUIPMENT RENTAL	FIRE- INVOICE# ESO-177139	985.93
	AMERICAN EXPRESS	5-03-510	TRAVEL & TRAINING EX	FIRE	47.34
		5-03-601	MATERIALS AND SUPPLI	FIRE	944.23
		5-03-601	MATERIALS AND SUPPLI	FIRE	118.12-
		5-03-619	BUILDING EXPENSE	FIRE	126.82
		5-03-650	REPAIRS & MAINTENANC	FIRE	352.85
		5-03-651	OPERATING EXPENSES -	FIRE	505.16
	MEDICAL AIR SERVICES ASSOCIA	5-03-503	GROUP INSURANCE	FIRE	168.00
	CYTRACOM LLC	5-03-610	TELEPHONE	FIRE STATION 1	401.33
		5-03-610	TELEPHONE	FIRE STATION 2	86.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	SAMUEL DRAKE COLLARD	5-03-510	TRAVEL & TRAINING EX	FIRE	614.85
	WEST MARINE PRO	5-03-650	REPAIRS & MAINTENANC	FIRE- ACCT# 113245778	390.00
				TOTAL:	18,895.39
PARKS & RECREATION DEP	FOUNTAIN PLUMBING	5-04-619	BUILDING EXPENSE	OPAR- INVOICE# 25110503	397.90
	KENNEMORE HOME	5-04-601	MATERIALS AND SUPPLI	INV 164728	226.58
	LOWE'S BUSINESS ACCOUNT	5-04-650	REPAIRS & MAINTENANC	INVOICE# 97903	695.16
	SPORTS HALL	5-04-725	ATHLETIC EQUIPMENT	OPAR- CUST# OSCE02	9,627.15
	LEGAL SHIELD	5-04-503	GROUP INSURANCE	OPAR	78.75
	LADD'S	5-04-650	REPAIRS & MAINTENANC	OPAR- INVOICE# 01-84815	203.22
	AMERICAN HERITAGE LIFE	5-04-503	GROUP INSURANCE	OPAR	181.00
	CITIZENS FIDELITY INS	5-04-503	GROUP INSURANCE	OPAR	104.08
	DEERE CREDIT, INC.	5-04-895	CAPITAL LEASE PAYMEN	INVOICE# 3108971	561.94
		5-04-895	CAPITAL LEASE PAYMEN	INVOICE# 3108970	989.40
	O'REILLY AUTO STORES INC	5-04-650	REPAIRS & MAINTENANC	TRANS# 1183425530	24.64
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183426009	196.44
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183426010	11.10-
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183426244	186.15
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183426364	15.32-
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183426366	82.94-
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183427007	208.15
		5-04-650	REPAIRS & MAINTENANC	TRANS# 1183427008	11.10-
	DELTA DENTAL	5-04-503	GROUP INSURANCE	OPAR	299.10
	THE LINCOLN NATIONAL LIFE IN	5-04-503	GROUP INSURANCE	OPAR	253.22
	DELTA VISION	5-04-503	GROUP INSURANCE	OPAR	63.48
	EFTPS	5-04-502	PAYROLL TAX	FICA W/H	1,010.44
		5-04-502	PAYROLL TAX	FICA W/H	1,037.19
		5-04-502	PAYROLL TAX	MEDICARE W/H	236.31
		5-04-502	PAYROLL TAX	MEDICARE W/H	242.56
	WEX FLEET UNIVERSAL	5-04-619	BUILDING EXPENSE	OPAR- INVOICE# 109065165	543.72
	MUNICIPAL HEALTH BENEFIT FUN	5-04-503	GROUP INSURANCE	OPAR	5,989.95
	OST, LLC.	5-04-648	IMMUNIZATIONS & PHYS	OPAR	32.00
	CORINTH COCA-COLA BOTTLING W	5-04-601	MATERIALS AND SUPPLI	OPAR- INVOICE# 866907	433.17
	AMERICAN EXPRESS	5-04-601	MATERIALS AND SUPPLI	OPAR	985.34
	CINTAS (MEDICAL)	5-04-515	SAFETY SUPPLIES	OPAR- INVOICE# 5304290008	8.21
		5-04-515	SAFETY SUPPLIES	OPAR- INVOICE# 5306081314	79.03
	MEDICAL AIR SERVICES ASSOCIA	5-04-503	GROUP INSURANCE	OPAR	70.00
				TOTAL:	24,843.82
MUNICIPAL COURT	RITTER COMMUNICATIONS	5-05-619	BUILDING EXPENSE	OPD- ACCT# 00336032-9	59.33
	DELTA DENTAL	5-05-503	GROUP INSURANCE	COURT	67.85
	THE LINCOLN NATIONAL LIFE IN	5-05-503	GROUP INSURANCE	COURT	54.07
	DELTA VISION	5-05-503	GROUP INSURANCE	COURT	14.74
	EFTPS	5-05-502	PAYROLL TAX	FICA W/H	264.25
		5-05-502	PAYROLL TAX	FICA W/H	264.25
		5-05-502	PAYROLL TAX	MEDICARE W/H	61.80
		5-05-502	PAYROLL TAX	MEDICARE W/H	61.80
	MUNICIPAL HEALTH BENEFIT FUN	5-05-503	GROUP INSURANCE	COURT	1,675.35
	MEDICAL AIR SERVICES ASSOCIA	5-05-503	GROUP INSURANCE	COURT	28.00
				TOTAL:	2,551.44
JAIL DEPARTMENT	H & H BUSINESS MACHINES	5-11-601	MATERIALS AND SUPPLI	INVOICE# 151029	22.19
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 151059	296.34
	BUGMOBILE OF AR INC	5-11-655	JAIL MAINTENANCE FUN	OPD- ACCT# 3470	94.36

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	FOUNTAIN PLUMBING	5-11-619	BUILDING EXPENSE	OPD- STMT DATE: 11/30/25	195.00
	ERVIN ENTERPRISE	5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 3422	23.71
	SYSKO MEMPHIS, LLC	5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514243684	87.49
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514247541	502.94
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514256329	409.22
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514265111	677.61
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514271647	26.03
		5-11-655	JAIL MAINTENANCE FUN	INVOICE# 514271782	418.30
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 514247539	1,523.90
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 11427336S	11.40
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 514256328	1,735.76
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 514257728	18.50-
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5142656110	1,736.34
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 514265653	159.29-
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 514271781	1,489.27
	LEGAL SHIELD	5-11-503	GROUP INSURANCE	JAIL	185.50
	DELTA DENTAL	5-11-503	GROUP INSURANCE	JAIL	221.40
	THE LINCOLN NATIONAL LIFE IN	5-11-503	GROUP INSURANCE	JAIL	222.31
		5-11-503	GROUP INSURANCE	JAIL	304.41
	SECURE ON SITE	5-11-655	JAIL MAINTENANCE FUN	JAIL- INVOICE# 25960	75.00
		5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 25960	75.00
	DELTA VISION	5-11-503	GROUP INSURANCE	JAIL	44.04
	EFTPS	5-11-502	PAYROLL TAX	FICA W/H	58.90
		5-11-502	PAYROLL TAX	FICA W/H	1,746.50
		5-11-502	PAYROLL TAX	FICA W/H	1,268.63
		5-11-502	PAYROLL TAX	MEDICARE W/H	13.78
		5-11-502	PAYROLL TAX	MEDICARE W/H	408.49
		5-11-502	PAYROLL TAX	MEDICARE W/H	296.70
	MUNICIPAL HEALTH BENEFIT FUN	5-11-503	GROUP INSURANCE	JAIL	5,280.06
	OST, LLC.	5-11-648	IMMUNIZATIONS & PHYS	JAIL	32.00
	JESSICA HILL	5-11-510	TRAVEL & TRAINING EX	TRAVEL EXPENSE REIMB.	453.33
	HILAND DAIRY FOODS CO LLC -	5-11-656	JAIL FOOD EXPENSE	INVOICE# 5462124	166.83
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5462247	166.83
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5462395	173.66
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5462549	170.25
	UNITED POLICE SUPPLY	5-11-580	UNIFORM EXPENSE	INVOICE# 49745	212.66
		5-11-580	UNIFORM EXPENSE	INVOICE# 49748	136.71
		5-11-580	UNIFORM EXPENSE	INVOICE# 50910	528.40
	AMERICAN EXPRESS	5-11-601	MATERIALS AND SUPPLI	JAIL	430.06
		5-11-619	BUILDING EXPENSE	JAIL	760.12
		5-11-619	BUILDING EXPENSE	JAIL	259.74-
		5-11-510	TRAVEL & TRAINING EX	JAIL	118.99
		5-11-655	JAIL MAINTENANCE FUN	JAIL	24.41
		5-11-659	INMATE MEDICAL	JAIL	239.37
	MEDICAL AIR SERVICES ASSOCIA	5-11-503	GROUP INSURANCE	JAIL	126.00
	DAWSON EMPLOYMENT SERVICE	5-11-455	TEMP SERVICE WAGES	PERCY WRIGHT	487.20
		5-11-455	TEMP SERVICE WAGES	PERCY WRIGHT	812.00
		5-11-455	TEMP SERVICE WAGES	PERCY WRIGHT	609.00
		5-11-455	TEMP SERVICE WAGES	JAIL	812.00
		5-11-455	TEMP SERVICE WAGES	JAIL	609.00
		5-11-455	TEMP SERVICE WAGES	JAIL	812.00
		5-11-455	TEMP SERVICE WAGES	JAIL	609.00
		5-11-455	TEMP SERVICE WAGES	JAIL	487.20
	HARMONY HEALTH CLINIC	5-11-648	IMMUNIZATIONS & PHYS	JAIL	20.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	CHRISTINA RICHARDSON	5-11-510	TRAVEL & TRAINING EX	MEAL REIMB. FORM	63.36
			TOTAL:		28,073.43
CODE ENFORCEMENT	KENNEMORE HOME	5-17-601	MATERIALS AND SUPPLI	CODE INV 164594	44.36
	DELTA DENTAL	5-17-503	GROUP INSURANCE	CODE ENF.	45.71
	THE LINCOLN NATIONAL LIFE IN	5-17-503	GROUP INSURANCE	CODE ENF.	128.53
	DELTA VISION	5-17-503	GROUP INSURANCE	CODE ENF.	17.76
	EFTPS	5-17-502	PAYROLL TAX	FICA W/H	138.04
		5-17-502	PAYROLL TAX	FICA W/H	207.83
		5-17-502	PAYROLL TAX	MEDICARE W/H	32.28
		5-17-502	PAYROLL TAX	MEDICARE W/H	48.60
	MUNICIPAL HEALTH BENEFIT FUN	5-17-503	GROUP INSURANCE	CODE ENF.	558.45
	PARMAN ENERGY GROUP	5-17-651	OPERATING EXPENSES-	CODE	56.63
		5-17-651	OPERATING EXPENSES-	CODE	51.86
		5-17-651	OPERATING EXPENSES-	CODE ENF. 116.02	116.02
		5-17-651	OPERATING EXPENSES-	CODE	99.12
		5-17-651	OPERATING EXPENSES-	CODE	88.07
		5-17-651	OPERATING EXPENSES-	CODE	78.59
		5-17-651	OPERATING EXPENSES-	CODE	104.24
	MEDICAL AIR SERVICES ASSOCIA	5-17-503	GROUP INSURANCE	CODE ENF.	28.00
			TOTAL:		1,844.09
GOLF COURSE FUND	KENNEMORE HOME	5-18-651	OPERATING EXPENSES -	INVOICE# 164589	296.39
		5-18-651	OPERATING EXPENSES -	INVOICE# 263100	64.14
		5-18-651	OPERATING EXPENSES -	INVOICE# 164995	62.05
	SMITH TIRE & AUTO INC	5-18-651	OPERATING EXPENSES -	GOLF COURSE- INV# 89224	22.20
		5-18-651	OPERATING EXPENSES -	GOLF- INVOICE# 89224	22.20
	LEGAL SHIELD	5-18-503	GROUP INSURANCE	GOLF	24.95
	LADD'S	5-18-650	REPAIRS & MAINTENANC	INVOICE# 64198	186.28
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 66440	154.36
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 66624	1,217.88
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 69573	379.14
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 69574	514.36
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 72434	516.77
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 76799	168.61
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 84815	203.22
		5-18-650	REPAIRS & MAINTENANC	INVOICE# 84868	2,537.84
	DEERE CREDIT, INC.	5-18-601	MATERIALS AND SUPPLI	INVOICE# 12900953	469.60
	RITTER COMMUNICATIONS	5-18-619	BUILDING EXPENSE	GOLF- ACCT# 00215058-3	255.30
	DELTA DENTAL	5-18-503	GROUP INSURANCE	GOLF	67.85
	DELTA VISION	5-18-503	GROUP INSURANCE	GOLF	14.74
	EFTPS	5-18-502	PAYROLL TAX	FICA W/H	441.75
		5-18-502	PAYROLL TAX	FICA W/H	439.63
		5-18-502	PAYROLL TAX	MEDICARE W/H	103.31
		5-18-502	PAYROLL TAX	MEDICARE W/H	102.81
	MUNICIPAL HEALTH BENEFIT FUN	5-18-503	GROUP INSURANCE	GOLF	1,116.90
	WELLS FARGO FINANCIAL LEASIN	5-18-895	CAPITAL LEASE PAYMEN	CONTRACT# 603-0270015-001	1,123.32
	MEDICAL AIR SERVICES ASSOCIA	5-18-503	GROUP INSURANCE	GOLF	28.00
	MARATHON STAFFING PLUS INC	5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	490.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	CYTRACOM LLC	5-18-610	TELEPHONE	GOLF COURSE	86.00
				TOTAL:	14,315.60
ANIMAL CONTROL FUND	KENNEMORE HOME	5-19-601	MATERIALS AND SUPPLI	INV 164236	14.42
		5-19-601	MATERIALS AND SUPPLI	INV 164566	242.76
		5-19-601	MATERIALS AND SUPPLI	INV 164845	291.31
	AMERICAN HERITAGE LIFE	5-19-503	GROUP INSURANCE	SHELTER	53.60
	RITTER COMMUNICATIONS	5-19-620	UTILITIES	SHELTER- ACCT# 00048407-1	182.61
	DELTA DENTAL	5-19-503	GROUP INSURANCE	SHELTER	22.14
	THE LINCOLN NATIONAL LIFE IN	5-19-503	GROUP INSURANCE	SHELTER	25.34
	DELTA VISION	5-19-503	GROUP INSURANCE	SHELTER	5.86
	SILENT SECURITY, INC.	5-19-619	BUILDING EXPENSE	ANIMAL SHELTER- INV# 70290	399.60
	EFTPS	5-19-502	PAYROLL TAX	FICA W/H	185.21
		5-19-502	PAYROLL TAX	FICA W/H	180.70
		5-19-502	PAYROLL TAX	MEDICARE W/H	43.32
		5-19-502	PAYROLL TAX	MEDICARE W/H	42.26
	OSCEOLA PRINTING & OFFICE SU	5-19-580	UNIFORM EXPENSE	SHELTER- INVOICE# 2300	273.73
	WEX FLEET UNIVERSAL	5-19-651	OPERATING EXPENSES -	SHELTER- INVOICE# 10901958	96.32
	MUNICIPAL HEALTH BENEFIT FUN	5-19-503	GROUP INSURANCE	SHELTER	558.45
	AMERICAN EXPRESS	5-19-601	MATERIALS AND SUPPLI	SHELTER	2,104.13
		5-19-601	MATERIALS AND SUPPLI	SHELTER	20.77-
	MEDICAL AIR SERVICES ASSOCIA	5-19-503	GROUP INSURANCE	SHELTER	14.00
	MARATHON STAFFING PLUS INC	5-19-455	TEMP SERVICE WAGES	SHELTER	357.00
		5-19-455	TEMP SERVICE WAGES	SHELTER	357.00
	STUMP GRINDER	5-19-619	BUILDING EXPENSE	SHELTER - INVOICE# 0032	732.00
		5-19-619	BUILDING EXPENSE	SHELTER- INVOICE# 0033	811.00
	DOYLE JONES	5-19-601	MATERIALS AND SUPPLI	REPAIRS & MAINTENANCE	417.00
				TOTAL:	7,388.99

FUND: STREET FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	SANITATION FUND	115	CADENCE-STREET FUND(	TRANSFER STREET TO SANITAT	30,000.00
		115	CADENCE-STREET FUND(	SANITATION FUND	25,000.00
				TOTAL:	55,000.00
STREET DEPT	MISS CO COURTHOUSE	5-06-840	DUMPING-DISPOSAL	CLASS 4 - SANITATION	2,700.88
		5-06-840	DUMPING-DISPOSAL	CLASS 4 - STREET	3,043.50
		5-06-840	DUMPING-DISPOSAL	LATE FEE	86.81
	BUGMOBILE OF AR INC	5-06-619	BUILDING EXPENSE	STREET	30.53
		5-06-601	MATERIALS AND SUPPLI	INV 164706	53.27
	KENNEMORE HOME	5-06-601	MATERIALS AND SUPPLI	INV 164874	102.10
		5-06-601	MATERIALS AND SUPPLI	INV 164955	49.92
		5-06-601	MATERIALS AND SUPPLI	INV 164968	25.52
	LEGAL SHIELD	5-06-503	GROUP INSURANCE	STREET	155.50
	AMERICAN HERITAGE LIFE	5-06-503	GROUP INSURANCE	STREET	95.68
	CITIZENS FIDELITY INS	5-06-503	GROUP INSURANCE	STREET	23.47
	DELTA DENTAL	5-06-503	GROUP INSURANCE	STREET	253.89
	THE LINCOLN NATIONAL LIFE IN	5-06-503	GROUP INSURANCE	STREET	527.73
	TOMMY BAKER	5-06-648	IMMUNIZATIONS & PHYS	REIMB. FOR CDL PHYSICAL	85.00
	DELTA VISION	5-06-503	GROUP INSURANCE	STREET	48.84
	DETROIT INDUSTRIAL TOOL	5-06-753	STREET-REPAIR CONTRA	STREET- CUST# 724872	165.40
	EFTPS	5-06-502	PAYROLL TAX	FICA W/H	985.58
		5-06-502	PAYROLL TAX	FICA W/H	899.70
		5-06-502	PAYROLL TAX	MEDICARE W/H	230.49
		5-06-502	PAYROLL TAX	MEDICARE W/H	210.40
	JOE HARRIS JR.,TRUCKING INC.	5-06-753	STREET-REPAIR CONTRA	STREET- INVOICE# 7563	3,496.50
	ATLAS ASPHALT, INC.	5-06-753	STREET-REPAIR CONTRA	DOCUMENT# 74486	3,170.16
	TRI STATE INDUSTRIAL SUPPLY	5-06-601	MATERIALS AND SUPPLI	STREET- INVOICE# 25945	3.80
		5-06-650	REPAIRS & MAINTENANC	STREET- INVOICE# 25849	263.16
		5-06-601	MATERIALS AND SUPPLI	STREET- INVOICE# 26004	83.92
	POWER CLEANING EQUIPEMENT	5-06-601	MATERIALS AND SUPPLI	INVOICE# 63838 - STREET	436.00
	J & J MAINTENANCE SUPPLY	5-06-601	MATERIALS AND SUPPLI	SANITATION - INVOICE# 1651	179.90
		5-06-601	MATERIALS AND SUPPLI	STREET- INVOICE# 16539	169.16
	MUNICIPAL HEALTH BENEFIT FUN	5-06-503	GROUP INSURANCE	STREET	5,431.50
	PARMAN ENERGY GROUP	5-06-651	OPERATING EXPENSES -	STREET	415.26
		5-06-651	OPERATING EXPENSES -	STREET	380.31
		5-06-651	OPERATING EXPENSES -	STREET	850.81
		5-06-651	OPERATING EXPENSES -	STREET	726.91
		5-06-651	OPERATING EXPENSES -	STREET	628.30
		5-06-651	OPERATING EXPENSES -	STREET	579.14
		5-06-651	OPERATING EXPENSES -	STREET	245.86
		5-06-651	OPERATING EXPENSES -	STREET	372.01
		5-06-651	OPERATING EXPENSES -	STREET	274.90
		5-06-651	OPERATING EXPENSES -	STREET	360.87
		5-06-651	OPERATING EXPENSES -	STREET	645.85
		5-06-651	OPERATING EXPENSES -	STREET	576.30
		5-06-651	OPERATING EXPENSES -	STREET	764.45
	AMERICAN EXPRESS	5-06-510	TRAVEL & TRAINING EX	STREET	350.00
		5-06-601	MATERIALS AND SUPPLI	STREET	274.36
		5-06-601	MATERIALS AND SUPPLI	STREET	41.09-
		5-06-650	REPAIRS & MAINTENANC	STREET	1,508.05
	CINTAS (MEDICAL)	5-06-515	SAFETY SUPPLIES	STREET- INVOICE# 530608131	8.36
		5-06-515	SAFETY SUPPLIES	STREET- INVOICE# 530608131	99.27
	MEDICAL AIR SERVICES ASSOCIA	5-06-503	GROUP INSURANCE	STREET	70.00
	MARATHON STAFFING PLUS INC	5-06-455	TEMP SERVICES WAGES	STREET	771.60

FUND: STREET FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	327.60
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	276.08
		5-06-455	TEMP SERVICES WAGES	STREET	436.80
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	327.60
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	414.12
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	218.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	218.40
		5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	276.08
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
			TOTAL:		49,204.91

FUND: SANITATION FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
SANITATION	MISS CO COURTHOUSE	5-07-840	DUMPING-DISPOSAL	CLASS 1 - STREET	14,679.72
		5-07-840	DUMPING-DISPOSAL	CLASS 1 - SANITATION	11,390.31
		5-07-840	DUMPING-DISPOSAL	LATE FEE	87.00
	BUGMOBILE OF AR INC	5-07-619	BUILDING EXPENSE	SANITATION	30.52
	KENNEMORE HOME	5-07-601	MATERIALS AND SUPPLI	INV 164577	56.37
	LEGAL SHIELD	5-07-503	GROUP INSURANCE	SANITATION	53.80
	AMERICAN HERITAGE LIFE	5-07-503	GROUP INSURANCE	SANITATION	21.60
		5-07-503	GROUP INSURANCE	SANITATION	135.60
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 12903310	884.13
	RITTER COMMUNICATIONS	5-07-619	BUILDING EXPENSE	SAN- ACCT# 00055446-3	337.68
	O'REILLY AUTO STORES INC	5-07-650	REPAIRS & MAINTENANC	TRANS# 1183426681	98.76
		5-07-601	MATERIALS AND SUPPLI	TRANS# 1183427242	14.42
	DELTA DENTAL	5-07-503	GROUP INSURANCE	SANITATION	112.13
	THE LINCOLN NATIONAL LIFE IN	5-07-503	GROUP INSURANCE	SANITATION	141.84
	DELTA VISION	5-07-503	GROUP INSURANCE	SANITATION	29.48
	EFTPS	5-07-502	PAYROLL TAX	FICA W/H	727.68
		5-07-502	PAYROLL TAX	FICA W/H	672.37
		5-07-502	PAYROLL TAX	MEDICARE W/H	170.17
		5-07-502	PAYROLL TAX	MEDICARE W/H	157.24
	POWER CLEANING EQUIPEMENT	5-07-601	MATERIALS AND SUPPLI	INVOICE# 63838 - SANITATIO	435.20
	PRODUCTIVITY PLUS ACCOUNT	5-07-650	REPAIRS & MAINTENANC	CUST# 2303295	18.78
	J & J MAINTENANCE SUPPLY	5-07-601	MATERIALS AND SUPPLI	SANITATION - INVOICE# 1651	175.90
	MUNICIPAL HEALTH BENEFIT FUN	5-07-503	GROUP INSURANCE	SANITATION	4,044.30
	PARMAN ENERGY GROUP	5-07-651	OPERATING EXPENSES -	SANITATION	75.50
		5-07-651	OPERATING EXPENSES -	SANITATION	69.15
		5-07-651	OPERATING EXPENSES -	SANITATION	154.69
		5-07-651	OPERATING EXPENSES -	SANITATION	132.16
		5-07-651	OPERATING EXPENSES -	SANITATION	1,000.61
		5-07-651	OPERATING EXPENSES -	SANITATION	922.33
		5-07-651	OPERATING EXPENSES -	SANITATION	391.55
		5-07-651	OPERATING EXPENSES -	SANITATION	592.46
		5-07-651	OPERATING EXPENSES -	SANITATION	437.82
		5-07-651	OPERATING EXPENSES -	SANITATION	574.72
		5-07-651	OPERATING EXPENSES -	SANITATION	117.43
		5-07-651	OPERATING EXPENSES -	SANITATION	104.78
		5-07-651	OPERATING EXPENSES -	SANITATION	138.99
	MISS CO HOSPITAL SYSTEM	5-07-648	IMMUNIZATIONS & PHYS	JOHN ALEXANDER	141.00
	AMERICAN EXPRESS	5-07-601	MATERIALS AND SUPPLI	SANI	268.66
	PRIMARY	5-07-650	REPAIRS & MAINTENANC	SAN- INVOICE# 12126	1,546.12
	MEDICAL AIR SERVICES ASSOCIA	5-07-503	GROUP INSURANCE	SANITATION	70.00
	MARATHON STAFFING PLUS INC	5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	405.16
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	231.52
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	300.30
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	231.52
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	218.40

FUND: SANITATION FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	231.52
		5-07-455	TEMP SERVICE WAGES	SANITAITON	771.60
		5-07-455	TEMP SERVICE WAGES	SANITAITON	144.70
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	273.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	617.28
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	54.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
				TOTAL:	<u>54,461.77</u>
PEST CONTROL FUND	VECTOR DISEASE CONTROL	5-20-602	CHEMICALS AND SUPPLI	INVOICE# PIA00018022	<u>7,993.58</u>
				TOTAL:	<u>7,993.58</u>

FUND: FIREMEN'S PENSION FU

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	CITY GENERAL FUND	207	GROUP INSURANCE W/H	HEALTH INSURANCE FIRE PENS	19.40
		207	GROUP INSURANCE W/H	HEART STROKE FIRE PENSION	100.44
		207	GROUP INSURANCE W/H	DENTAL FIRE PENSION	164.18
		207	GROUP INSURANCE W/H	VISION FIRE PENSION	45.16
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	1,692.00
		TOTAL:				2,021.18

===== FUND TOTALS =====		
01	OSCEOLA LIGHT & POWER	1,716,624.90
02	CITY GENERAL FUND	730,131.32
03	STREET FUND	104,204.91
04	SANITATION FUND	62,455.35
07	FIREMEN'S PENSION FUND	2,021.18

	GRAND TOTAL:	2,615,437.66

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Osceola
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 12/01/2025 THRU 12/31/2025
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C O U N C I L R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-102	FNBEA-OMLP SAVINGS(4591)	2,099.37
01-104	MISC CASH ACCOUNTS	3,559.13
01-105	REGIONS-OMLP GENERAL(0093)	3,926.81
01-107	CASHIER'S FUND	1,500.00
01-108	REGIONS-OMLP PAYROLL(5913)	1,848.19
01-110	ACCOUNTS RECEIVABLE	2,852,895.30
01-113	AMP ACCOUNTS RECEIVABLE	(2,595.47)
01-114	PREPAID INSURANCE	344,284.58
01-115	CADENCE-OMLP GENERAL(0473)	(349,128.22)
01-116	CADENCE-OMLP PAYROLL(9969)	7,812.12
01-122	INVENTORY - MATERIAL & SUPPLIE	1,067,774.78
01-124	A/R - UNBILLED	1,121,580.80
01-130	DUE TO/FROM OTHER FUNDS	2,002,953.88
01-140	2023 BOND FUND	18,523,091.46
01-156	2007 BOND FUND	42.09
01-173	2023 BOND ISSUE DISCOUNT	474,059.16
01-181	ELECTRIC POWER PLANT	27,841,449.33
01-182	ISES PLANT	5,848,880.87
01-183	WATER PLANT	13,319,497.98
01-184	RES FOR DEPR ELECT & WATER PLA	(32,972,724.31)
01-185	TOOLS AND EQUIPMENT	828,280.66
01-186	NEW SEWER SYSTEMS	10,319,108.91
01-187	NEW SEWER CONST CROMPTON	475,176.70
01-188	LAND PLANT SITE	275,886.78
01-189	AUTO & TRUCKS	3,202,360.54
01-190	RES FOR DEPR AUTO & TRUCKS	(2,587,435.93)
01-191	FURNITURE & FIXTURES	691,477.77
01-192	RES FOR DEPR F&F, TOOLS/EQUIP	(960,416.61)
		<u>52,337,246.67</u>
TOTAL ASSETS		52,337,246.67
=====		
LIABILITIES		
=====		
01-201	ACCOUNTS PAYABLE	294.26
01-202	FEDERAL W/H PAYABLE	16,760.80
01-203	SOC SECURITY W/H PAYABLE	(76.84)
01-204	ARKANSAS W/H PAYABLE	(6.14)
01-205	GENERAL PENSION W/H	(3.00)
01-210	PURCHASE POWER PAYABLE	760,761.00
01-215	UNAPPLIED CREDITS	24,284.16
01-216	REFUNDS PAYABLE	1,867.39
01-230	CUSTOMER DEPOSITS REFUNDABLE	335,614.37
01-240	ACCRUED SALES TAX	6,259.00
01-248	N/P - CADENCE - VAC TRUCK	336,066.59
01-250	N/P - ALTEC CAPITAL - DIGGER	202,216.21
01-251	N/P - DUMP TRUCK	151,345.76
01-278	2023 BOND PAYABLE	<u>23,175,000.00</u>
TOTAL LIABILITIES		<u>25,010,383.56</u>

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
EQUITY		
=====		
01-290	RETAINED EARNINGS	<u>24,983,937.73</u>
	TOTAL BEGINNING EQUITY	24,983,937.73
	TOTAL REVENUE	19,655,984.75
	TOTAL EXPENSES	<u>17,313,059.37</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	2,342,925.38
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>27,326,863.11</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	52,337,246.67
=====		

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

01 -OSCEOLA LIGHT & POWER
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ELECTRIC DEPT	14,415,500.00	1,099,814.17	15,732,233.02	109.13 (	1,316,733.02)
WATER DEPT	1,485,000.00	125,764.23	1,835,681.66	123.61 (	350,681.66)
SEWER DEPT	1,080,000.00	79,828.61	1,118,032.63	103.52 (	38,032.63)
ADMINISTRATION	<u>1,350.00</u>	<u>161,537.89</u>	<u>970,037.44</u>	<u>1,854.63 (</u>	<u>968,687.44)</u>
TOTAL REVENUES	<u>16,981,850.00</u>	<u>1,466,944.90</u>	<u>19,655,984.75</u>	<u>115.75 (</u>	<u>2,674,134.75)</u>
<u>EXPENDITURE SUMMARY</u>					
ELECTRIC DEPT	11,722,250.00	1,009,823.53	13,790,121.30	117.64 (	2,067,871.30)
WATER DEPT	1,042,900.00	65,381.05	1,114,846.70	106.90 (	71,946.70)
SEWER DEPT	753,912.00	83,363.87	866,595.69	114.95 (	112,683.69)
ADMINISTRATION	<u>1,096,800.00</u>	<u>65,741.93</u>	<u>1,541,495.68</u>	<u>140.54 (</u>	<u>444,695.68)</u>
TOTAL EXPENDITURES	<u>14,615,862.00</u>	<u>1,224,310.38</u>	<u>17,313,059.37</u>	<u>118.45 (</u>	<u>2,697,197.37)</u>
REVENUES OVER/(UNDER) EXPENDITURES	2,365,988.00	242,634.52	2,342,925.38		23,062.62

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ELECTRIC DEPT</u>					
01-4-12-300 SALES	14,200,000.00	1,086,801.88	15,486,734.60	109.06 (	1,286,734.60)
01-4-12-303 LATE PENALTY FEES	150,000.00	8,853.56	143,359.61	95.57	6,640.39
01-4-12-304 RECONNECTION FEES	40,000.00	3,025.00	48,700.00	121.75 (	8,700.00)
01-4-12-305 POLE RENTAL	6,000.00	0.00	1,003.95	16.73	4,996.05
01-4-12-306 CREDIT CARD FEES	12,000.00	683.73	15,533.72	129.45 (	3,533.72)
01-4-12-308 NET-METERING FEES	0.00	0.00	250.00	0.00 (	250.00)
01-4-12-395 MISCELLANEOUS FEES	7,500.00	450.00	36,651.14	488.68 (	29,151.14)
TOTAL ELECTRIC DEPT	14,415,500.00	1,099,814.17	15,732,233.02	109.13 (	1,316,733.02)
<u>WATER DEPT</u>					
01-4-13-300 SALES	1,455,000.00	124,200.60	1,806,517.97	124.16 (	351,517.97)
01-4-13-302 FREE SERVICES	0.00	0.00	1,236.77	0.00	1,236.77
01-4-13-303 LATE PENALTY FEES	25,000.00	1,563.63	21,769.22	87.08	3,230.78
01-4-13-310 SERVICE FEES	5,000.00	0.00	8,631.24	172.62 (	3,631.24)
TOTAL WATER DEPT	1,485,000.00	125,764.23	1,835,681.66	123.61 (	350,681.66)
<u>SEWER DEPT</u>					
01-4-14-300 SALES	1,080,000.00	79,828.61	1,114,708.68	103.21 (	34,708.68)
01-4-14-302 FREE SERVICE	0.00	0.00	1,236.77	0.00 (	1,236.77)
01-4-14-310 SERVICE FEES	0.00	0.00	2,087.18	0.00 (	2,087.18)
TOTAL SEWER DEPT	1,080,000.00	79,828.61	1,118,032.63	103.52 (	38,032.63)
<u>ADMINISTRATION</u>					
01-4-15-304 AMP	0.00 (	19.29) (	868.62)	0.00	868.62
01-4-15-341 ELECTRIC PERMITS	1,200.00	0.00	271.00	22.58	929.00
01-4-15-342 PLUMBING PERMITS	150.00	11.00	76.00	50.67	74.00
01-4-15-390 INTEREST INCOME	0.00	55,531.02	777,156.23	0.00 (	777,156.23)
01-4-15-395 MISCELLANEOUS	0.00	106,015.16	193,402.83	0.00 (	193,402.83)
TOTAL ADMINISTRATION	1,350.00	161,537.89	970,037.44	1,854.63 (	968,687.44)
TOTAL REVENUES	16,981,850.00	1,466,944.90	19,655,984.75	115.75 (	2,674,134.75)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ELECTRIC DEPT</u>					
01-5-12-400 SALARIES	815,000.00	57,458.13	741,575.86	90.99	73,424.14
01-5-12-455 TEMP SERVICE WAGES	15,000.00	0.00	16,334.76	108.90 (	1,334.76)
01-5-12-502 PAYROLL TAX	65,200.00	4,228.08	57,346.69	87.96	7,853.31
01-5-12-503 GROUP INSURANCE	60,000.00	6,995.21	58,090.18	96.82	1,909.82
01-5-12-504 PENSION EXPENSE	25,000.00	1,466.14	18,774.12	75.10	6,225.88
01-5-12-510 TRAVEL & TRAINING EXPENSE	7,500.00	0.00	12,404.23	165.39 (	4,904.23)
01-5-12-515 SAFETY SUPPLIES	5,000.00	83.78	1,135.48	22.71	3,864.52
01-5-12-580 UNIFORM EXPENSE	5,000.00 (	12.00)	3,255.61	65.11	1,744.39
01-5-12-601 MATERIALS AND SUPPLIES	15,000.00	3,699.54	50,379.09	335.86 (	35,379.09)
01-5-12-610 TELEPHONE	8,500.00	0.00	8,433.85	99.22	66.15
01-5-12-619 BUILDING EXPENSE	5,000.00	83.25	21,634.22	432.68 (	16,634.22)
01-5-12-620 UTILITIES	17,500.00	776.36	13,859.97	79.20	3,640.03
01-5-12-630 INSURANCE	15,000.00	0.00	11,058.87	73.73	3,941.13
01-5-12-640 DUES, MBRSHPS & SUBSCRIPTIONS	5,000.00	179.21	2,620.20	52.40	2,379.80
01-5-12-647 LICENSES	300.00	0.00	7,710.52	2,570.17 (	7,410.52)
01-5-12-648 IMMUNIZATIONS & PHYSICALS	750.00	461.00	1,326.00	176.80 (	576.00)
01-5-12-650 REPAIRS & MAINTENANCE - VEH &	50,000.00	27.75	66,939.55	133.88 (	16,939.55)
01-5-12-651 OPERATING EXPENSES - VEHICLES	30,000.00	4,163.35	43,702.02	145.67 (	13,702.02)
01-5-12-710 ELECTRIC POWER PURCHASED	9,940,000.00	863,913.23	11,863,682.60	119.35 (	1,923,682.60)
01-5-12-760 DEPRECIATION	500,000.00	58,333.00	699,996.00	140.00 (	199,996.00)
01-5-12-770 DEPRECIATION-VEHICLES	60,000.00	5,000.00	60,000.00	100.00	0.00
01-5-12-774 TREE TRIMMING	75,000.00	0.00	0.00	0.00	75,000.00
01-5-12-860 CONSULTING SERVICES	2,500.00	2,967.50	30,679.10	1,227.16 (	28,179.10)
01-5-12-886 INTEREST EXPENSE	0.00	0.00 (	847.99)	0.00	847.99
01-5-12-899 MISCELLANEOUS	0.00	0.00	30.37	0.00 (	30.37)
TOTAL ELECTRIC DEPT	11,722,250.00	1,009,823.53	13,790,121.30	117.64 (	2,067,871.30)
<u>WATER DEPT</u>					
01-5-13-400 SALARIES	380,000.00	27,963.60	358,630.63	94.38	21,369.37
01-5-13-455 TEMP SERVICE WAGES	42,000.00	0.00	106,567.84	253.73 (	64,567.84)
01-5-13-502 PAYROLL TAX	30,400.00	2,068.73	27,729.17	91.21	2,670.83
01-5-13-503 GROUP INSURANCE	37,500.00	2,241.10	23,782.46	63.42	13,717.54
01-5-13-504 PENSION EXPENSE	9,000.00	781.00	10,042.51	111.58 (	1,042.51)
01-5-13-510 TRAVEL & TRAINING EXPENSE	1,000.00	0.00	1,263.73	126.37 (	263.73)
01-5-13-515 SAFETY SUPPLIES	2,500.00	340.48	2,975.33	119.01 (	475.33)
01-5-13-580 UNIFORM EXPENSE	7,500.00	0.00	15,657.94	208.77 (	8,157.94)
01-5-13-601 MATERIALS AND SUPPLIES	30,000.00	1,065.83	49,363.33	164.54 (	19,363.33)
01-5-13-602 CHEMICALS AND SUPPLIES	70,000.00	495.87	85,472.15	122.10 (	15,472.15)
01-5-13-608 TOOLS	1,500.00	0.00	1,492.85	99.52	7.15
01-5-13-610 TELEPHONE	20,000.00	86.00	3,175.32	15.88	16,824.68
01-5-13-619 BUILDING EXPENSE	3,000.00	0.00	14,642.15	488.07 (	11,642.15)
01-5-13-620 UTILITIES	55,000.00	5,103.64	55,269.52	100.49 (	269.52)
01-5-13-630 INSURANCE	20,000.00	0.00	6,791.06	33.96	13,208.94
01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIONS	10,000.00	0.00	14,652.12	146.52 (	4,652.12)
01-5-13-647 LICENSES	8,000.00	0.00	2,693.76	33.67	5,306.24
01-5-13-648 IMMUNIZATIONS & PHYSICALS	500.00	0.00	478.00	95.60	22.00
01-5-13-650 REPAIRS & MAINTENANCE - VEH &	15,000.00	476.72	7,482.26	49.88	7,517.74

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-13-651 OPERATING EXPENSES - VEHICLES	25,000.00 (	4.22)	6,741.97	26.97	18,258.03
01-5-13-652 MANHOLE & PIPE REHAB	5,000.00	0.00	0.00	0.00	5,000.00
01-5-13-682 WELL AND PUMP REPAIRS	5,000.00	6,160.50	6,160.50	123.21 (	1,160.50)
01-5-13-683 PUMP AND TANK REPAIRS	60,000.00	1,080.44	69,702.61	116.17 (	9,702.61)
01-5-13-686 EQUIPMENT RENTAL	0.00	0.00	20.75	0.00 (	20.75)
01-5-13-761 DEPRECIATION-WATER PLANT	175,000.00	15,000.00	180,000.00	102.86 (	5,000.00)
01-5-13-770 DEPRECIATION-VEHICLES	30,000.00	5,000.00	60,000.00	200.00 (	30,000.00)
01-5-13-860 CONSULTING SERVICES	0.00	0.00	6,475.25	0.00 (	6,475.25)
01-5-13-899 MISCELLANEOUS	0.00 (	2,478.64)	2,416.51	0.00	2,416.51
TOTAL WATER DEPT	1,042,900.00	65,381.05	1,114,846.70	106.90 (	71,946.70)

SEWER DEPT

01-5-14-400 SALARIES	240,000.00	29,789.08	336,051.41	140.02 (	96,051.41)
01-5-14-455 TEMP SERVICE WAGES	30,000.00	5,040.00	7,455.81	24.85	22,544.19
01-5-14-502 PAYROLL TAX	19,200.00	2,223.32	26,473.44	137.88 (	7,273.44)
01-5-14-503 GROUP INSURANCE	12,500.00	2,271.01	24,632.58	197.06 (	12,132.58)
01-5-14-504 PENSION EXPENSE	5,400.00	669.05	8,342.69	154.49 (	2,942.69)
01-5-14-510 TRAVEL & TRAINING EXPENSE	1,000.00	0.00	788.17	78.82	211.83
01-5-14-515 SAFETY SUPPLIES	1,000.00	935.05	960.05	96.01	39.95
01-5-14-580 UNIFORM EXPENSE	3,500.00	922.11	1,916.61	54.76	1,583.39
01-5-14-601 MATERIALS AND SUPPLIES	30,000.00	11,008.40	122,530.61	408.44 (	92,530.61)
01-5-14-602 CHEMICALS AND SUPPLIES	5,500.00	0.00	0.00	0.00	5,500.00
01-5-14-608 TOOLS	2,500.00	0.00	0.00	0.00	2,500.00
01-5-14-610 TELEPHONE	2,500.00	0.00	0.00	0.00	2,500.00
01-5-14-619 BUILDING EXPENSE	1,000.00	0.00	222.00	22.20	778.00
01-5-14-620 UTILITIES	40,000.00	5,713.75	54,174.70	135.44 (	14,174.70)
01-5-14-630 INSURANCE	2,500.00	0.00	2,701.07	108.04 (	201.07)
01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIONS	200.00	220.00	7,718.27	3,859.14 (	7,518.27)
01-5-14-647 LICENSES	14,500.00	0.00	21,404.26	147.62 (	6,904.26)
01-5-14-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	282.00	112.80 (	32.00)
01-5-14-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	2,158.41	14,537.36	72.69	5,462.64
01-5-14-651 OPERATING EXPENSES - VEHICLES	10,000.00	2,972.65	20,446.52	204.47 (	10,446.52)
01-5-14-683 PUMP AND TANK REPAIRS	45,000.00	682.40	17,545.75	38.99	27,454.25
01-5-14-762 DEPRICIATION SEWER SYSTEMS	245,000.00	14,583.00	174,996.00	71.43	70,004.00
01-5-14-770 DEPRECIATION-VEHICLES	20,362.00	1,697.00	20,364.00	100.01 (	2.00)
01-5-14-860 CONSULTING SERVICES	2,000.00	0.00	573.75	28.69	1,426.25
01-5-14-899 MISCELLANEOUS	0.00	2,478.64	2,478.64	0.00 (	2,478.64)
TOTAL SEWER DEPT	753,912.00	83,363.87	866,595.69	114.95 (	112,683.69)

ADMINISTRATION

01-5-15-400 SALARIES	385,000.00	33,845.84	431,077.67	111.97 (	46,077.67)
01-5-15-455 TEMP SERVICE WAGES	0.00	0.00	1,376.77	0.00 (	1,376.77)
01-5-15-502 PAYROLL TAX	30,800.00	2,526.09	33,744.71	109.56 (	2,944.71)
01-5-15-503 GROUP INSURANCE	50,000.00	4,283.75	42,450.41	84.90	7,549.59
01-5-15-504 PENSION EXPENSE	7,500.00	1,451.14	16,388.49	218.51 (	8,888.49)
01-5-15-510 TRAVEL & TRAINING EXPENSE	2,500.00	1,386.00	5,086.00	203.44 (	2,586.00)
01-5-15-515 SAFETY SUPPLIES	1,000.00	83.83	1,117.06	111.71 (	117.06)
01-5-15-516 HR MATERIALS & SUPPLIES	5,000.00	74.90	3,885.43	77.71	1,114.57
01-5-15-550 EMPLOYEE RELATIONS	0.00	1,490.95	5,325.95	0.00 (	5,325.95)
01-5-15-580 UNIFORM EXPENSE	0.00	0.00	474.77	0.00 (	474.77)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

01 -OSCEOLA LIGHT & POWER

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-15-601 MATERIALS AND SUPPLIES	50,000.00	102.28	35,465.87	70.93	14,534.13
01-5-15-605 OFFICE EXPENSE	0.00	8,197.77	65,307.35	0.00 (	65,307.35)
01-5-15-606 POSTAGE	25,000.00	3,257.94	40,441.56	161.77 (	15,441.56)
01-5-15-607 PUBLISHING ORDINANCES & NOTICE	0.00	0.00	635.85	0.00 (	635.85)
01-5-15-610 TELEPHONE	27,500.00	2,460.51	23,013.03	83.68	4,486.97
01-5-15-619 BUILDING EXPENSE	25,000.00	208.34	10,794.41	43.18	14,205.59
01-5-15-620 UTILITIES	25,000.00	0.00	1,565.52	6.26	23,434.48
01-5-15-630 INSURANCE	2,000.00	100.00	8,013.38	400.67 (	6,013.38)
01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIONS	30,000.00	94.50	103,363.78	344.55 (	73,363.78)
01-5-15-642 UNEMPLOYMENT BENEFIT ASSMT	0.00	0.00	340.00	0.00 (	340.00)
01-5-15-643 AUDIT FEES	45,000.00	0.00	0.00	0.00	45,000.00
01-5-15-644 LEGAL EXPENSES	10,000.00	0.00	0.00	0.00	10,000.00
01-5-15-645 ADV, PROMOTIONS & DONATIONS	30,000.00	213.52	22,824.57	76.08	7,175.43
01-5-15-647 LICENSES	2,000.00	0.00	55.68	2.78	1,944.32
01-5-15-648 IMMUNIZATIONS & PHYSICALS	1,500.00	0.00	548.44	36.56	951.56
01-5-15-651 OPERATING EXPENSES - VEHICLES	0.00	0.00	357.60	0.00 (	357.60)
01-5-15-686 EQUIPMENT RENTAL	7,500.00	0.00	0.00	0.00	7,500.00
01-5-15-763 DEPRECIATION	5,000.00	417.00	5,004.00	100.08 (	4.00)
01-5-15-860 CONSULTING SERVICES	72,500.00	7,047.07	106,512.61	146.91 (	34,012.61)
01-5-15-883 BAD ACCOUNTS	75,000.00 (	1,597.50) (	30,909.91)	41.21-	105,909.91
01-5-15-886 INTEREST EXPENSE	180,000.00	0.00	537,415.69	298.56 (	357,415.69)
01-5-15-887 BOND PAYING AGENT EXPENSE	1,500.00	0.00	69,173.75	4,611.58 (	67,673.75)
01-5-15-898 CASH OVER AND SHORT	500.00	98.00	645.24	129.05 (145.24)
TOTAL ADMINISTRATION	1,096,800.00	65,741.93	1,541,495.68	140.54 (444,695.68)
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TOTAL EXPENDITURES	14,615,862.00	1,224,310.38	17,313,059.37	118.45 (2,697,197.37)
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REVENUES OVER/(UNDER) EXPENDITURES	2,365,988.00	242,634.52	2,342,925.38		23,062.62

02 -CITY GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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02-101	REGIONS-COMM CTR & GOLF (0051)	9,416.30	
02-105	REGIONS-CITY GENERAL(0638)	129,390.84	
02-107	MISC CASH ACCOUNTS	83,838.29	
02-108	REGIONS-CITY GEN PAYROLL(5948)	2,409.96	
02-109	REGIONS-FIRE DEPT ACT833(0697)	277,297.11	
02-110	ACCOUNTS RECEIVABLE	606,245.99	
02-112	FBNEA - MAIN. TAX FUND (5808)	490,903.49	
02-114	MUNICIPAL PROPERTY PROGRAM	519.10	
02-115	CADENCE-CITY GENERAL(0430)	(259,794.29)	
02-116	BANCORP-CITY GEN PAYROLL(0465)	10,174.36	
02-118	CROSS BANK -CITY GEN SAV(7010)	8,683.57	
02-121	CROSS BK-CONFINED SPACE GRANT	153,952.00	
02-122	2024 BOND FUND	17,551,815.26	
02-123	A/R - OTHER	386.70	
02-127	TAX RECEIPTS RECEIVABLE	28,516.06	
02-130	DUE TO/FROM OTHER FUNDS	(2,456,868.34)	
02-195	AQUATIC CENTER	639,636.87	
		<u>17,276,523.27</u>	
	TOTAL ASSETS		17,276,523.27
			=====
LIABILITIES			
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02-201	ACCOUNTS PAYABLE	109,192.35	
02-202	FEDERAL W/H PAYABLE	204.95	
02-203	SOC SECURITY W/H PAYABLE	9,195.49	
02-204	ARKANSAS W/H PAYABLE	(5.24)	
02-205	GENERAL PENSION W/H	(95.67)	
02-208	UNIFORM W/H	120.00	
02-210	FIREMENS PENSION W/H	792.63	
02-212	POLICE PENSION W/H	3,558.58	
02-214	GARNISHMENTS PAYABLE	1,756.69	
02-236	ACCRUED WAGES	133,802.00	
02-278	2024 BOND PAYABLE	(885,000.00)	
	TOTAL LIABILITIES	(626,478.22)	
EQUITY			
=====			
02-291	BEGINNING FUND BALANCE	19,057,716.16	
	TOTAL BEGINNING EQUITY	19,057,716.16	
	TOTAL REVENUE	8,187,490.91	
	TOTAL EXPENSES	9,342,203.66	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(1,154,712.75)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>17,903,003.41</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		17,276,525.19
			=====

*** AMOUNT OUT OF BALANCE ***

1.92-

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

02 -CITY GENERAL FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ADMINISTRATION	8,167,898.00	341,698.80	7,568,069.90	92.66	599,828.10
POLICE DEPT	502,000.00	55,306.94	319,455.12	63.64	182,544.88
FIRE DEPT	200,000.00	4,166.00	112,457.98	56.23	87,542.02
PARKS & RECREATION DEPT	170,000.00	6,787.66	150,732.61	88.67	19,267.39
GOLF COURSE FUND	55,465.00	3,550.86	35,911.30	64.75	19,553.70
HUMANE SHELTER FUND	2,500.00	0.00	864.00	34.56	1,636.00
TOTAL REVENUES	9,097,863.00	411,510.26	8,187,490.91	89.99	910,372.09
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<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	4,387,183.00	135,250.53	2,085,742.41	47.54	2,301,440.59
POLICE DEPT	2,579,500.00	279,129.69	3,205,213.22	124.26 (	625,713.22)
FIRE DEPT	1,512,985.00	133,534.36	1,615,925.09	106.80 (	102,940.09)
PARKS & RECREATION DEPT	951,700.00	59,053.11	908,493.33	95.46	43,206.67
MUNICIPAL COURT	106,798.00 (	6,025.73)	94,796.97	88.76	12,001.03
JAIL DEPARTMENT	345,500.00	55,583.60	764,167.14	221.18 (	418,667.14)
CODE ENFORCEMENT	356,800.00	7,399.15	112,240.67	31.46	244,559.33
GOLF COURSE FUND	286,310.00	29,010.89	393,141.41	137.31 (	106,831.41)
HUMANE SHELTER FUND	194,250.00	13,356.61	162,483.42	83.65	31,766.58
TOTAL EXPENDITURES	10,721,026.00	706,292.21	9,342,203.66	87.14	1,378,822.34
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(1,623,163.00)	(294,781.95)	(1,154,712.75)		(468,450.25)

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ADMINISTRATION</u>					
02-4-01-310 PROPERTY TAXES	715,000.00	6,330.89	686,292.04	95.98	28,707.96
02-4-01-314 GENERAL REVENUE (STATE OF ARK)	115,000.00	7,141.14	105,159.47	91.44	9,840.53
02-4-01-315 PRIVILEGE TAX -- CITY	8,000.00	75.00	9,535.00	119.19 (	1,535.00)
02-4-01-316 PILOT-FED HOUSING AUTHORITY	3,315.00	0.00	3,315.20	100.01 (	0.20)
02-4-01-317 PILOT-PLUM POINT ENERGY STA	870,000.00	0.00	1,037,798.54	119.29 (	167,798.54)
02-4-01-323 A & P TAX REVENUE	32,000.00	14,525.77	99,969.18	312.40 (	67,969.18)
02-4-01-325 GAS FRANCHISE TAX	85,000.00	0.00	102,213.69	120.25 (	17,213.69)
02-4-01-328 TELEPHONE EXCISE TAX	20,000.00	0.00	18,000.00	90.00	2,000.00
02-4-01-331 CABLE FRANCHISE TAX	20,000.00	0.00	9,743.71	48.72	10,256.29
02-4-01-335 FINES AND FORFEITURES	0.00	16,447.50	16,447.50	0.00 (	16,447.50)
02-4-01-345 BUILDING PERMITS	2,000.00	74.20	8,419.16	420.96 (	6,419.16)
02-4-01-375 PLANNING COMMISSION	100.00	0.00	0.00	0.00	100.00
02-4-01-384 CODE RED CONTRIBUTIONS	(3,750.00)	0.00	0.00	0.00 (	3,750.00)
02-4-01-385 SALE OF ASSETS/EQUIPMENT	0.00	0.00	17,510.01	0.00 (	17,510.01)
02-4-01-387 INSURANCE PROCEEDS	0.00	0.00	3,606.48	0.00 (	3,606.48)
02-4-01-390 INTEREST INCOME	500.00	22.75	368,601.70	3,720.34 (	368,101.70)
02-4-01-394 COUNTY SALES TAX	1,300,000.00	142,126.21	1,738,465.66	133.73 (	438,465.66)
02-4-01-395 MISCELLANEOUS	3,750,733.00	27.57	33,839.72	0.90	3,716,893.28
02-4-01-397 CITY SALES TAX	1,250,000.00	154,927.77	3,285,086.96	262.81 (	2,035,086.96)
02-4-01-398 RENT INCOME	0.00	0.00	24,065.88	0.00 (	24,065.88)
TOTAL ADMINISTRATION	8,167,898.00	341,698.80	7,568,069.90	92.66	599,828.10
<u>POLICE DEPT</u>					
02-4-02-335 FINES & FORFEITURES	300,000.00	52,156.94	281,050.81	93.68	18,949.19
02-4-02-337 OPD RECEIPTS	2,000.00	0.00	0.00	0.00	2,000.00
02-4-02-338 JAIL RECEIPTS	100,000.00	150.00	8,170.00	8.17	91,830.00
02-4-02-396 GRANT INCOME	100,000.00	3,000.00	30,234.31	30.23	69,765.69
TOTAL POLICE DEPT	502,000.00	55,306.94	319,455.12	63.64	182,544.88
<u>FIRE DEPT</u>					
02-4-03-380 CONTRACT TRAINING RECEIPTS	0.00	4,166.00	45,826.00	0.00 (	45,826.00)
02-4-03-396 GRANT INCOME	200,000.00	0.00	66,631.98	33.32	133,368.02
TOTAL FIRE DEPT	200,000.00	4,166.00	112,457.98	56.23	87,542.02
<u>PARKS & RECREATION DEPT</u>					
02-4-04-350 ADMISSION FEES	95,000.00	6,787.66	150,732.61	158.67 (	55,732.61)
02-4-04-396 GRANT INCOME	75,000.00	0.00	0.00	0.00	75,000.00
TOTAL PARKS & RECREATION DEPT	170,000.00	6,787.66	150,732.61	88.67	19,267.39
<u>GOLF COURSE FUND</u>					
02-4-18-360 GOLF COURSE MEMBERSHIP FEES	45,000.00	2,965.86	28,921.30	64.27	16,078.70
02-4-18-362 GREENS FEES	815.00	0.00	0.00	0.00	815.00
02-4-18-364 CART SHED RENTALS	8,500.00	585.00	6,990.00	82.24	1,510.00
02-4-18-365 PRO SHOP SALES	1,150.00	0.00	0.00	0.00	1,150.00
TOTAL GOLF COURSE FUND	55,465.00	3,550.86	35,911.30	64.75	19,553.70

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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HUMANE SHELTER FUND					
02-4-19-340 ANIMAL SHELTER RECEIPTS	2,500.00	0.00	864.00	34.56	1,636.00
TOTAL HUMANE SHELTER FUND	2,500.00	0.00	864.00	34.56	1,636.00
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TOTAL REVENUES	9,097,863.00	411,510.26	8,187,490.91	89.99	910,372.09
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02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ADMINISTRATION</u>					
02-5-01-400 SALARIES	135,000.00	18,849.65	235,424.78	174.39 (	100,424.78)
02-5-01-501 TRAVEL & PUBLIC RELATIONS	5,000.00	0.00	10,226.03	204.52 (	5,226.03)
02-5-01-502 PAYROLL TAX	10,800.00	1,367.67	16,693.97	154.57 (	5,893.97)
02-5-01-503 GROUP INSURANCE	45,000.00	10,123.15	87,435.57	194.30 (	42,435.57)
02-5-01-504 PENSION EXPENSE	55,000.00	3,266.90	38,150.49	69.36	16,849.51
02-5-01-510 TRAVEL & TRAINING EXPENSE	12,000.00	1,379.64	33,387.79	278.23 (	21,387.79)
02-5-01-580 UNIFORM EXPENSE	0.00	0.00	495.61	0.00 (	495.61)
02-5-01-601 MATERIALS AND SUPPLIES	30,000.00	13,028.29	103,329.20	344.43 (	73,329.20)
02-5-01-605 OFFICE EXPENSE	5,000.00	0.00	62.46	1.25	4,937.54
02-5-01-607 PUBLISHING ORDINANCES & NOTICE	7,500.00	0.00	10,147.60	135.30 (	2,647.60)
02-5-01-610 TELEPHONE	3,500.00	0.00	1,781.21	50.89	1,718.79
02-5-01-619 BUILDING EXPENSE	35,000.00	2,963.85	37,045.82	105.85 (	2,045.82)
02-5-01-620 UTILITIES	45,000.00	1,345.18	8,728.84	19.40	36,271.16
02-5-01-625 RENT	1,000.00	0.00	1,083.66	108.37 (	83.66)
02-5-01-626 A & P EXPENSES	30,000.00	0.00	56,484.24	188.28 (	26,484.24)
02-5-01-630 INSURANCE	34,000.00 (	100.00)	4,931.93	14.51	29,068.07
02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIONS	3,500.00	486.93	9,519.41	271.98 (	6,019.41)
02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT	0.00	0.00	160.00	0.00 (	160.00)
02-5-01-644 LEGAL EXPENSES	20,000.00	1,675.00	66,798.80	333.99 (	46,798.80)
02-5-01-645 ADV, PROMOTIONS & DONATIONS	6,000.00	0.00	27,100.00	451.67 (	21,100.00)
02-5-01-647 LICENSES	250.00	0.00	185.00	74.00	65.00
02-5-01-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	32.00	0.00 (	32.00)
02-5-01-650 REPAIRS & MAINTENANCE - VEH &	1,200.00	283.50	283.50	23.63	916.50
02-5-01-651 OPERATING EXPENSES - VEHICLES	0.00	61.50	61.50	0.00 (	61.50)
02-5-01-700 EQUIPMENT PURCHASES	30,000.00	0.00	359,317.83	1,197.73 (	329,317.83)
02-5-01-750 ROSENWALD BLDG EXPENSE	7,500.00	486.99	4,071.50	54.29	3,428.50
02-5-01-751 SR. CITIZEN BLDG EXPENSE	5,000.00	170.64	2,331.72	46.63	2,668.28
02-5-01-753 COSTON BLDG EXP	1,500.00	0.00	9,854.76	656.98 (	8,354.76)
02-5-01-801 PLANNING COMMISSION EXPENSE	200.00	0.00	0.00	0.00	200.00
02-5-01-860 CONSULTING SERVICES	132,500.00	14,095.00	146,289.90	110.41 (	13,789.90)
02-5-01-861 INDUSTRIAL INCENTIVES	0.00	6,250.00	90,250.00	0.00 (	90,250.00)
02-5-01-886 INTEREST EXPENSE	0.00	0.00	377,033.93	0.00 (	377,033.93)
02-5-01-887 BOND PAYING AGENT EXPENSE	0.00	0.00	7,988.00	0.00 (	7,988.00)
02-5-01-890 GRANT EXPENSE	0.00	0.00	8,484.01	0.00 (	8,484.01)
02-5-01-898 ABANDONED/CONDEMNED PROP EXP	0.00	59,500.00	63,800.02	0.00 (	63,800.02)
02-5-01-899 MISCELLANEOUS	3,725,733.00	16.64	266,771.33	7.16	3,458,961.67
TOTAL ADMINISTRATION	4,387,183.00	135,250.53	2,085,742.41	47.54	2,301,440.59
<u>POLICE DEPT</u>					
02-5-02-400 SALARIES	1,650,000.00	181,159.53	2,170,049.16	131.52 (	520,049.16)
02-5-02-414 SALARIES-GRANT/OPD	(60,000.00) (	10,907.69) (	135,416.81)	225.69	75,416.81
02-5-02-426 AUXILIARY POLICE	2,000.00	30.81	646.52	32.33	1,353.48
02-5-02-502 PAYROLL TAX	132,000.00	13,544.44	162,419.82	123.05 (	30,419.82)
02-5-02-503 GROUP INSURANCE	135,000.00	13,595.90	124,284.83	92.06	10,715.17
02-5-02-504 PENSION EXPENSE	181,500.00	35,101.35	286,292.32	157.74 (	104,792.32)
02-5-02-510 TRAVEL & TRAINING EXPENSE	10,000.00	378.27	17,758.31	177.58 (	7,758.31)
02-5-02-515 SAFETY SUPPLIES	0.00	241.56	937.74	0.00 (	937.74)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-02-550 EMPLOYEE RELATIONS	0.00	0.00	964.54	0.00 (	964.54)
02-5-02-580 UNIFORM EXPENSE	20,000.00	6,141.15	55,506.74	277.53 (	35,506.74)
02-5-02-581 UNIFORM LAUNDRY	0.00	0.00	484.66	0.00 (	484.66)
02-5-02-601 MATERIALS AND SUPPLIES	50,000.00	3,871.38	32,761.56	65.52	17,238.44
02-5-02-610 TELEPHONE	35,000.00	0.00	27,089.63	77.40	7,910.37
02-5-02-619 BUILDING EXPENSE	1,500.00	0.00	2,159.61	143.97 (	659.61)
02-5-02-620 UTILITIES	7,500.00	4,561.86	20,686.16	275.82 (	13,186.16)
02-5-02-630 INSURANCE	30,000.00	0.00	14,056.21	46.85	15,943.79
02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIONS	25,000.00	9,403.68	116,244.06	464.98 (	91,244.06)
02-5-02-648 IMMUNIZATIONS & PHYSICALS	5,000.00	941.00	6,929.00	138.58 (	1,929.00)
02-5-02-650 REPAIRS & MAINTENANCE - VEH &	50,000.00	791.01	18,772.48	37.54	31,227.52
02-5-02-651 OPERATING EXPENSES - VEHICLES	55,000.00	9,225.67	85,759.77	155.93 (	30,759.77)
02-5-02-700 EQUIPMENT PURCHASES	250,000.00	11,049.77	196,181.83	78.47	53,818.17
02-5-02-899 MISCELLANEOUS	0.00	0.00	645.08	0.00 (	645.08)
TOTAL POLICE DEPT	2,579,500.00	279,129.69	3,205,213.22	124.26 (	625,713.22)
<u>FIRE DEPT</u>					
02-5-03-400 SALARIES	885,000.00	93,877.26	1,138,176.19	128.61 (	253,176.19)
02-5-03-427 FIRE SCRIPT-REDEEMED	12,000.00	845.00	26,130.00	217.75 (	14,130.00)
02-5-03-502 PAYROLL TAX	17,700.00	1,425.98	19,494.79	110.14 (	1,794.79)
02-5-03-503 GROUP INSURANCE	72,000.00	7,619.84	70,086.36	97.34	1,913.64
02-5-03-504 PENSION EXPENSE	128,000.00	22,258.55	169,315.12	132.28 (	41,315.12)
02-5-03-510 TRAVEL & TRAINING EXPENSE	4,000.00	662.19	11,067.85	276.70 (	7,067.85)
02-5-03-515 SAFETY SUPPLIES	1,000.00	0.00	111.52	11.15	888.48
02-5-03-580 UNIFORM EXPENSE	7,500.00 (	210.07)	9,337.70	124.50 (	1,837.70)
02-5-03-601 MATERIALS AND SUPPLIES	20,000.00	1,844.11	33,133.74	165.67 (	13,133.74)
02-5-03-610 TELEPHONE	20,000.00	487.33	5,871.62	29.36	14,128.38
02-5-03-619 BUILDING EXPENSE	7,000.00	516.46	22,034.43	314.78 (	15,034.43)
02-5-03-620 UTILITIES	8,500.00	159.08	17,766.36	209.02 (	9,266.36)
02-5-03-630 INSURANCE	50,000.00	220.00	11,374.50	22.75	38,625.50
02-5-03-640 DUES, MBRSHPS & SUBSCRIPTIONS	400.00	0.00	637.44	159.36 (	237.44)
02-5-03-648 IMMUNIZATIONS & PHYSICALS	2,000.00	64.00	2,449.26	122.46 (	449.26)
02-5-03-650 REPAIRS & MAINTENANCE - VEH &	22,000.00	889.39	22,487.22	102.21 (	487.22)
02-5-03-651 OPERATING EXPENSES - VEHICLES	18,000.00	1,889.31	19,169.26	106.50 (	1,169.26)
02-5-03-686 EQUIPMENT RENTAL	22,000.00	985.93	9,412.46	42.78	12,587.54
02-5-03-700 EQUIPMENT PURCHASES	165,885.00	0.00	27,869.27	16.80	138,015.73
02-5-03-895 CAPITAL LEASE PAYMENTS	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL FIRE DEPT	1,512,985.00	133,534.36	1,615,925.09	106.80 (	102,940.09)
<u>PARKS & RECREATION DEPT</u>					
02-5-04-400 SALARIES	390,000.00	34,545.43	472,745.74	121.22 (	82,745.74)
02-5-04-435 SUMMER WORKERS	17,500.00	0.00	0.00	0.00	17,500.00
02-5-04-455 TEMP SERVICE WAGES	10,000.00	0.00	23,819.60	238.20 (	13,819.60)
02-5-04-502 PAYROLL TAX	31,200.00	2,526.50	34,624.99	110.98 (	3,424.99)
02-5-04-503 GROUP INSURANCE	30,000.00	4,891.98	38,418.62	128.06 (	8,418.62)
02-5-04-504 PENSION EXPENSE	5,500.00	700.70	9,197.12	167.22 (	3,697.12)
02-5-04-510 TRAVEL & TRAINING EXPENSE	12,000.00	0.00	771.53	6.43	11,228.47
02-5-04-515 SAFETY SUPPLIES	3,000.00	87.24	854.12	28.47	2,145.88
02-5-04-601 MATERIALS AND SUPPLIES	103,000.00	1,677.70	64,785.80	62.90	38,214.20
02-5-04-610 TELEPHONE	5,000.00	0.00	2,614.50	52.29	2,385.50

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-04-619 BUILDING EXPENSE	35,000.00	941.62	31,787.37	90.82	3,212.63
02-5-04-620 UTILITIES	35,500.00	1,121.09	31,576.19	88.95	3,923.81
02-5-04-630 INSURANCE	7,500.00	0.00	4,755.06	63.40	2,744.94
02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIONS	2,000.00	0.00	163.27	8.16	1,836.73
02-5-04-645 ADV, PROMOTIONS & DONATIONS	2,000.00	0.00	19,827.00	991.35 (	17,827.00)
02-5-04-647 LICENSES	2,000.00	0.00	26.78	1.34	1,973.22
02-5-04-648 IMMUNIZATIONS & PHYSICALS	500.00	32.00	281.00	56.20	219.00
02-5-04-650 REPAIRS & MAINTENANCE - VEH &	25,000.00	1,393.30	13,980.97	55.92	11,019.03
02-5-04-651 OPERATING EXPENSES - VEHICLES	20,000.00 (	42.94)	8,092.59	40.46	11,907.41
02-5-04-700 EQUIPMENT PURCHASES	150,000.00	0.00	44,562.30	29.71	105,437.70
02-5-04-725 ATHLETIC EQUIPMENT	40,000.00	9,627.15	68,058.19	170.15 (	28,058.19)
02-5-04-895 CAPITAL LEASE PAYMENTS	25,000.00	1,551.34	37,257.60	149.03 (	12,257.60)
02-5-04-899 MISCELLANEOUS	0.00	0.00	292.99	0.00 (	292.99)
TOTAL PARKS & RECREATION DEPT	951,700.00	59,053.11	908,493.33	95.46	43,206.67

MUNICIPAL COURT

02-5-05-403 OTHER ADM. SALARIES	0.00	2,400.00	14,513.50	0.00 (	14,513.50)
02-5-05-421 JUDGE'S SALARY	30,000.00	0.00	14,662.50	48.88	15,337.50
02-5-05-422 CLERK'S SALARY	111,480.00	6,376.30	95,607.06	85.76	15,872.94
02-5-05-502 PAYROLL TAX	11,318.00	652.10	8,229.65	72.71	3,088.35
02-5-05-503 GROUP INSURANCE	10,000.00	1,496.63	10,351.93	103.52 (	351.93)
02-5-05-504 PENSION EXPENSE	0.00	816.63	18,264.42	0.00 (	18,264.42)
02-5-05-510 TRAVEL & TRAINING EXPENSE	2,000.00	0.00	1,333.17	66.66	666.83
02-5-05-601 MATERIALS AND SUPPLIES	2,000.00	0.00	157.39	7.87	1,842.61
02-5-05-619 BUILDING EXPENSE	0.00	59.33	59.33	0.00 (	59.33)
02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	2,445.00	0.00 (	2,445.00)
02-5-05-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	96.00	0.00 (	96.00)
02-5-05-899 MISCELLANEOUS	(60,000.00)	(17,826.72)	(70,922.98)	118.20	10,922.98
TOTAL MUNICIPAL COURT	106,798.00 (	6,025.73)	94,796.97	88.76	12,001.03

JAIL DEPARTMENT

02-5-11-400 SALARIES	175,000.00	27,727.01	348,675.13	199.24 (	173,675.13)
02-5-11-455 TEMP SERVICE WAGES	50,000.00	5,237.40	121,104.67	242.21 (	71,104.67)
02-5-11-502 PAYROLL TAX	14,000.00	2,158.67	26,232.86	187.38 (	12,232.86)
02-5-11-503 GROUP INSURANCE	15,000.00	5,233.40	46,508.59	310.06 (	31,508.59)
02-5-11-504 PENSION EXPENSE	1,250.00	774.60	9,705.72	776.46 (	8,455.72)
02-5-11-510 TRAVEL & TRAINING EXPENSE	2,000.00	635.68	10,466.86	523.34 (	8,466.86)
02-5-11-580 UNIFORM EXPENSE	1,000.00	877.77	6,079.30	607.93 (	5,079.30)
02-5-11-581 UNIFORM LAUNDRY	0.00	0.00	252.58	0.00 (	252.58)
02-5-11-601 MATERIALS AND SUPPLIES	40,000.00	452.25	9,504.19	23.76	30,495.81
02-5-11-610 TELEPHONE	0.00	0.00	1,841.83	0.00 (	1,841.83)
02-5-11-619 BUILDING EXPENSE	0.00	695.38	24,782.47	0.00 (	24,782.47)
02-5-11-620 UTILITIES	20,800.00	1,887.20	23,579.42	113.36 (	2,779.42)
02-5-11-630 INSURANCE	200.00	0.00	0.00	0.00	200.00
02-5-11-648 IMMUNIZATIONS & PHYSICALS	1,000.00	52.00	5,244.60	524.46 (	4,244.60)
02-5-11-650 REPAIRS & MAINTENANCE - VEH &	0.00	0.00	1,329.26	0.00 (	1,329.26)
02-5-11-655 JAIL MAINTENANCE FUND	25,000.00	2,710.41	36,431.59	145.73 (	11,431.59)
02-5-11-656 JAIL FOOD EXPENSE	0.00	6,902.46	89,056.73	0.00 (	89,056.73)
02-5-11-659 INMATE MEDICAL	250.00	239.37	1,303.04	521.22 (	1,053.04)
02-5-11-686 EQUIPMENT RENTAL	0.00	0.00	2,068.30	0.00 (	2,068.30)
TOTAL JAIL DEPARTMENT	345,500.00	55,583.60	764,167.14	221.18 (	418,667.14)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CODE ENFORCEMENT					
02-5-17-400 SALARIES	125,000.00	5,610.32	81,233.17	64.99	43,766.83
02-5-17-502 PAYROLL TAX	10,000.00	426.75	4,522.69	45.23	5,477.31
02-5-17-503 GROUP INSURANCE	8,800.00	723.19	2,119.44	24.08	6,680.56
02-5-17-510 TRAVEL & TRAINING EXPENSE	5,000.00	0.00	0.00	0.00	5,000.00
02-5-17-580 UNIFORM EXPENSE	0.00	0.00	291.60	0.00 (	291.60)
02-5-17-601 MATERIALS AND SUPPLIES	10,000.00	44.36	18,880.33	188.80 (	8,880.33)
02-5-17-610 TELEPHONE	0.00	0.00	927.17	0.00 (	927.17)
02-5-17-647 LICENSES	0.00	0.00 (	2,450.00)	0.00	2,450.00
02-5-17-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	32.00	0.00 (	32.00)
02-5-17-650 REPAIRS & MAINTENANCE - VEH &	0.00	0.00	1,268.60	0.00 (	1,268.60)
02-5-17-651 OPERATING EXPENSES- VEHICLES	10,000.00	594.53	5,352.67	53.53	4,647.33
02-5-17-700 EQUIPMENT PURCHASES	48,000.00	0.00	0.00	0.00	48,000.00
02-5-17-899 MISCELLANEOUS	140,000.00	0.00	63.00	0.05	139,937.00
TOTAL CODE ENFORCEMENT	356,800.00	7,399.15	112,240.67	31.46	244,559.33
GOLF COURSE FUND					
02-5-18-400 SALARIES	98,000.00	14,365.26	195,326.98	199.31 (	97,326.98)
02-5-18-455 TEMP SERVICE WAGES	40,000.00	3,696.00	53,644.99	134.11 (	13,644.99)
02-5-18-502 PAYROLL TAX	7,840.00	1,087.50	14,746.33	188.09 (	6,906.33)
02-5-18-503 GROUP INSURANCE	10,000.00	927.70	9,586.44	95.86	413.56
02-5-18-504 PENSION EXPENSE	3,270.00	414.26	3,962.50	121.18 (	692.50)
02-5-18-515 SAFETY SUPPLIES	0.00	0.00	486.87	0.00 (	486.87)
02-5-18-601 MATERIALS AND SUPPLIES	45,000.00	469.60	49,317.19	109.59 (	4,317.19)
02-5-18-610 TELEPHONE	2,500.00	86.00	1,311.74	52.47	1,188.26
02-5-18-619 BUILDING EXPENSE	0.00	255.30	3,331.88	0.00 (	3,331.88)
02-5-18-620 UTILITIES	5,700.00	240.51	5,435.21	95.35	264.79
02-5-18-630 INSURANCE	6,000.00	0.00	4,914.42	81.91	1,085.58
02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	253.27	0.00 (	253.27)
02-5-18-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	64.00	0.00 (	64.00)
02-5-18-650 REPAIRS & MAINTENANCE - VEH &	12,500.00	5,878.46	18,718.02	149.74 (	6,218.02)
02-5-18-651 OPERATING EXPENSES - VEHICLES	15,000.00	466.98	5,560.94	37.07	9,439.06
02-5-18-686 EQUIPMENT RENTAL	500.00	0.00	0.00	0.00	500.00
02-5-18-700 EQUIPMENT PURCHASES	5,000.00	0.00	0.00	0.00	5,000.00
02-5-18-895 CAPITAL LEASE PAYMENTS	35,000.00	1,123.32	26,480.63	75.66	8,519.37
TOTAL GOLF COURSE FUND	286,310.00	29,010.89	393,141.41	137.31 (	106,831.41)
HUMANE SHELTER FUND					
02-5-19-400 SALARIES	80,000.00	5,985.58	79,566.48	99.46	433.52
02-5-19-455 TEMP SERVICE WAGES	15,000.00	714.00	21,827.27	145.52 (	6,827.27)
02-5-19-502 PAYROLL TAX	6,400.00	451.49	6,003.54	93.81	396.46
02-5-19-503 GROUP INSURANCE	6,000.00	527.81	4,237.22	70.62	1,762.78
02-5-19-504 PENSION EXPENSE	1,250.00	116.32	1,512.16	120.97 (	262.16)
02-5-19-510 TRAVEL & TRAINING EXPENSE	250.00	0.00	0.00	0.00	250.00
02-5-19-515 SAFETY SUPPLIES	200.00	0.00	59.08	29.54	140.92
02-5-19-580 UNIFORM EXPENSE	500.00	273.73	591.19	118.24 (	91.19)
02-5-19-601 MATERIALS AND SUPPLIES	20,000.00	3,048.85	26,892.16	134.46 (	6,892.16)
02-5-19-610 TELEPHONE	9,800.00	0.00	877.27	8.95	8,922.73
02-5-19-611 VET BILLS	7,500.00	0.00	2,501.81	33.36	4,998.19

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

02 -CITY GENERAL FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-19-619 BUILDING EXPENSE	2,500.00	1,942.60	10,594.24	423.77 (	8,094.24)
02-5-19-620 UTILITIES	3,600.00	205.99	2,871.65	79.77	728.35
02-5-19-630 INSURANCE	1,500.00	0.00	708.38	47.23	791.62
02-5-19-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	471.64	0.00 (	471.64)
02-5-19-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	125.00	50.00	125.00
02-5-19-650 REPAIRS & MAINTENANCE - VEH &	1,500.00	0.00	147.63	9.84	1,352.37
02-5-19-651 OPERATING EXPENSES - VEHICLES	3,000.00	90.24	2,180.52	72.68	819.48
02-5-19-700 EQUIPMENT PURCHASES	35,000.00	0.00	1,293.75	3.70	33,706.25
02-5-19-840 Disposal	0.00	0.00	22.43	0.00 (22.43)
TOTAL HUMANE SHELTER FUND	194,250.00	13,356.61	162,483.42	83.65	31,766.58
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TOTAL EXPENDITURES	10,721,026.00	706,292.21	9,342,203.66	87.14	1,378,822.34
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REVENUES OVER/(UNDER) EXPENDITURES	(1,623,163.00)	(294,781.95)	(1,154,712.75)		(468,450.25)

05 -AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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05-101	REGIONS-AIRPORT OPERATING(680)	5,238.49	
05-105	BANCORP-AIRPORT GRANT(6248)	35,337.76	
05-130	DUE TO/FROM OTHER FUNDS	(32,385.54)	
			8,190.71
TOTAL ASSETS			8,190.71
			=====
LIABILITIES			
=====			
EQUITY			
=====			
05-291	BEGINNING FUND BALANCE	46,018.73	
	TOTAL BEGINNING EQUITY	46,018.73	
TOTAL REVENUE		727,693.88	
TOTAL EXPENSES		765,521.90	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(37,828.02)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			8,190.71
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8,190.71
			=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

05 -AIRPORT FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
AIRPORT	<u>0.00</u>	<u>4.50</u>	<u>727,693.88</u>	<u>0.00</u>	(<u>727,693.88</u>)
TOTAL REVENUES	<u>0.00</u>	<u>4.50</u>	<u>727,693.88</u>	<u>0.00</u>	(<u>727,693.88</u>)
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
AIRPORT	<u>8,000.00</u>	<u>59.61</u>	<u>765,521.90</u>	<u>9,569.02</u>	(<u>757,521.90</u>)
TOTAL EXPENDITURES	<u>8,000.00</u>	<u>59.61</u>	<u>765,521.90</u>	<u>9,569.02</u>	(<u>757,521.90</u>)
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(8,000.00)	(55.11)	(37,828.02)		29,828.02

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

05 -AIRPORT FUND

100.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
AIRPORT					
05-4-09-390 INTEREST INCOME	0.00	4.50	125.08	0.00 (	125.08)
05-4-09-391 RENTAL INCOME	0.00	0.00	8,750.00	0.00 (	8,750.00)
05-4-09-395 MISCELLANEOUS	0.00	0.00	9,896.80	0.00 (	9,896.80)
05-4-09-396 GRANT INCOME	0.00	0.00	708,922.00	0.00 (	708,922.00)
TOTAL AIRPORT	0.00	4.50	727,693.88	0.00 (	727,693.88)
<hr/>					
TOTAL REVENUES	0.00	4.50	727,693.88	0.00 (	727,693.88)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

05 -AIRPORT FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
AIRPORT					
05-5-09-619 BUILDING EXPENSE	7,500.00	0.00	0.00	0.00	7,500.00
05-5-09-620 UTILITIES	0.00	59.61	777.37	0.00 (	777.37)
05-5-09-630 INSURANCE	500.00	0.00	0.00	0.00	500.00
05-5-09-647 LICENSES	0.00	0.00	85.00	0.00 (	85.00)
05-5-09-890 GRANT EXPENSE	0.00	0.00	764,659.53	0.00 (	764,659.53)
TOTAL AIRPORT	8,000.00	59.61	765,521.90	9,569.02 (	757,521.90)
<hr/>					
TOTAL EXPENDITURES	8,000.00	59.61	765,521.90	9,569.02 (	757,521.90)
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(8,000.00)	(55.11)	(37,828.02)		29,828.02

03 -STREET FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
ASSETS		
=====		
03-115	CADENCE-STREET FUND(0449)	15,843.60
03-130	DUE TO/FROM OTHER FUNDS	(436,338.90)
		(420,495.30)
	TOTAL ASSETS	(420,495.30)
		=====
LIABILITIES		
=====		
03-201	ACCOUNTS PAYABLE	12,255.00
03-236	ACCRUED WAGES	10,828.65
	TOTAL LIABILITIES	23,083.65
EQUITY		
=====		
03-291	BEGINNING FUND BALANCE	80,711.11
	TOTAL BEGINNING EQUITY	80,711.11
	TOTAL REVENUE	793,042.08
	TOTAL EXPENSES	1,317,332.14
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(524,290.06)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(443,578.95)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(420,495.30)
		=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

03 -STREET FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
STREET DEPT	<u>695,040.00</u>	<u>49,577.32</u>	<u>793,042.08</u>	<u>114.10</u>	(<u>98,002.08</u>)
TOTAL REVENUES	<u>695,040.00</u>	<u>49,577.32</u>	<u>793,042.08</u>	<u>114.10</u>	(<u>98,002.08</u>)
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
STREET DEPT	<u>1,106,650.00</u>	<u>81,041.29</u>	<u>1,317,332.14</u>	<u>119.04</u>	(<u>210,682.14</u>)
TOTAL EXPENDITURES	<u>1,106,650.00</u>	<u>81,041.29</u>	<u>1,317,332.14</u>	<u>119.04</u>	(<u>210,682.14</u>)
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(411,610.00)	(31,463.97)	(524,290.06)		112,680.06

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

03 -STREET FUND

100.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
STREET DEPT					
03-4-06-314 GENERAL REVENUE (STATE OF ARK)	600,000.00	1,220.00	1,601.60	0.27	598,398.40
03-4-06-386 STREET REVENUE TURNBACK	0.00	47,132.81	589,472.33	0.00 (	589,472.33)
03-4-06-390 INTEREST INCOME	40.00	4.51	92.95	232.38 (	52.95)
03-4-06-395 MISCELLANEOUS	95,000.00	1,220.00	201,875.20	212.50 (	106,875.20)
TOTAL STREET DEPT	695,040.00	49,577.32	793,042.08	114.10 (	98,002.08)
<hr/>					
TOTAL REVENUES	695,040.00	49,577.32	793,042.08	114.10 (	98,002.08)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

03 -STREET FUND

100.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>STREET DEPT</u>					
03-5-06-441 WAGES-STREET EMPLOYEES	440,000.00	31,707.33	404,454.93	91.92	35,545.07
03-5-06-455 TEMP SERVICES WAGES	50,000.00	17,106.68	220,008.68	440.02 (	170,008.68)
03-5-06-502 PAYROLL TAX	35,200.00	2,326.17	29,636.63	84.19	5,563.37
03-5-06-503 GROUP INSURANCE	40,000.00	4,654.83	39,912.12	99.78	87.88
03-5-06-504 PENSION EXPENSE	7,500.00	415.88	4,814.88	64.20	2,685.12
03-5-06-510 TRAVEL & TRAINING EXPENSE	1,000.00	350.00	1,907.61	190.76 (	907.61)
03-5-06-515 SAFETY SUPPLIES	2,500.00	107.63	1,166.22	46.65	1,333.78
03-5-06-550 EMPLOYEE RELATIONS	0.00	0.00	250.00	0.00 (	250.00)
03-5-06-580 UNIFORM EXPENSE	3,200.00	0.00	16,602.49	518.83 (	13,402.49)
03-5-06-601 MATERIALS AND SUPPLIES	20,000.00	1,336.86	20,863.93	104.32 (	863.93)
03-5-06-610 TELEPHONE	7,000.00	0.00	1,704.61	24.35	5,295.39
03-5-06-619 BUILDING EXPENSE	10,000.00	30.53	1,832.91	18.33	8,167.09
03-5-06-620 UTILITIES	5,000.00	157.68	9,933.03	198.66 (	4,933.03)
03-5-06-630 INSURANCE	30,000.00	0.00	9,251.15	30.84	20,748.85
03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIONS	250.00	0.00	486.99	194.80 (	236.99)
03-5-06-648 IMMUNIZATIONS & PHYSICALS	1,000.00	85.00	493.00	49.30	507.00
03-5-06-650 REPAIRS & MAINTENANCE - VEH &	60,000.00	3,279.26	62,425.02	104.04 (	2,425.02)
03-5-06-651 OPERATING EXPENSES - VEHICLES	55,000.00	6,820.19	99,973.79	181.77 (	44,973.79)
03-5-06-700 EQUIPMENT PURCHASES	56,000.00	0.00	1,293.75	2.31	54,706.25
03-5-06-750 ASPHALT	2,500.00	0.00	0.00	0.00	2,500.00
03-5-06-751 GRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
03-5-06-752 CULVERTS & DRAINS, ETC.	1,500.00	0.00	0.00	0.00	1,500.00
03-5-06-753 STREET-REPAIR CONTRACT	200,000.00	6,832.06	37,313.13	18.66	162,686.87
03-5-06-755 STREET PAINTING	500.00	0.00	0.00	0.00	500.00
03-5-06-756 SIGNS	2,500.00	0.00	2,747.47	109.90 (	247.47)
03-5-06-840 DUMPING-DISPOSAL	65,000.00	5,831.19	57,739.30	88.83	7,260.70
03-5-06-899 MISCELLANEOUS	10,000.00	0.00	292,520.50	2,925.21 (	282,520.50)
TOTAL STREET DEPT	1,106,650.00	81,041.29	1,317,332.14	119.04 (	210,682.14)
<hr/>					
TOTAL EXPENDITURES	1,106,650.00	81,041.29	1,317,332.14	119.04 (	210,682.14)
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(411,610.00)	(31,463.97)	(524,290.06)		112,680.06

CITY OF OSCEOLA
BALANCE SHEET
AS OF: DECEMBER 31ST, 2025

04 -SANITATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-107	FNBEA SANITATION	200.00	
04-114	PREPAID INSURANCE	19,151.00	
04-115	CADENCE-SANITATION FUND(9951)	16,665.44	
04-130	DUE TO/FROM OTHER FUNDS	(321,221.57)	
04-185	TOOLS AND EQUIPMENT	2,316,265.19	
04-188	LAND PLANT SITE	47,257.70	
04-189	AUTO & TRUCKS	461,896.68	
04-193	WASTE TO ENERGY FACILITY	1,444,544.38	
04-194	RESERVE FOR DEPR WASTE FACILIT	(3,223,601.51)	
		<u>761,157.31</u>	
TOTAL ASSETS			761,157.31
			=====
LIABILITIES			
=====			
04-201	ACCOUNTS PAYABLE	8,079.67	
04-232	COMPENSATED ABSENCES	8,545.28	
04-236	ACCRUED WAGES	9,695.03	
04-241	ACCRUED INTEREST PAYABLE	54.37	
04-257	N/P - CADENCE EQUIP FINANCE	312,328.81	
	TOTAL LIABILITIES	<u>338,703.16</u>	
EQUITY			
=====			
04-290	RETAINED EARNINGS	708,574.68	
04-291	FUND BALANCE	(3,405.16)	
	TOTAL BEGINNING EQUITY	<u>705,169.52</u>	
TOTAL REVENUE		999,684.46	
TOTAL EXPENSES		<u>1,282,399.83</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(282,715.37)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>422,454.15</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			761,157.31
			=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

04 -SANITATION FUND
FINANCIAL SUMMARY

100.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SANITATION	850,050.00	71,935.62	883,525.87	103.94 (	33,475.87)
PEST CONTROL FUND	<u>108,000.00</u>	<u>9,231.00</u>	<u>116,158.59</u>	<u>107.55 (</u>	<u>8,158.59)</u>
TOTAL REVENUES	<u>958,050.00</u>	<u>81,166.62</u>	<u>999,684.46</u>	<u>104.35 (</u>	<u>41,634.46)</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
SANITATION	986,000.00	93,789.57	1,194,160.46	121.11 (	208,160.46)
COMPOSTING DEPT	1,500.00	0.00	309.92	20.66	1,190.08
PEST CONTROL FUND	<u>115,500.00</u>	<u>7,993.58</u>	<u>87,929.45</u>	<u>76.13</u>	<u>27,570.55</u>
TOTAL EXPENDITURES	<u>1,103,000.00</u>	<u>101,783.15</u>	<u>1,282,399.83</u>	<u>116.26 (</u>	<u>179,399.83)</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(144,950.00)	(20,616.53)	(282,715.37)		137,765.37

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

04 -SANITATION FUND

	100.00% OF FISCAL YEAR				
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
SANITATION					
04-4-07-300 SALES	850,000.00	71,933.13	874,231.92	102.85 (	24,231.92)
04-4-07-322 DEBRIS REMOVAL	0.00	0.00	3,492.18	0.00 (	3,492.18)
04-4-07-390 INTEREST INCOME	50.00	2.49	37.41	74.82	12.59
04-4-07-395 MISCELLANEOUS	0.00	0.00	5,764.36	0.00 (	5,764.36)
TOTAL SANITATION	850,050.00	71,935.62	883,525.87	103.94 (	33,475.87)
<hr/>					
COMPOSTING DEPT					
<hr/>					
PEST CONTROL FUND					
04-4-20-300 SALES	108,000.00	9,231.00	116,158.59	107.55 (	8,158.59)
TOTAL PEST CONTROL FUND	108,000.00	9,231.00	116,158.59	107.55 (	8,158.59)
<hr/>					
TOTAL REVENUES	958,050.00	81,166.62	999,684.46	104.35 (	41,634.46)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

04 -SANITATION FUND

	100.00% OF FISCAL YEAR				
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
SANITATION					
04-5-07-451 WAGES-GARBAGE COLLECTIONS	300,000.00	23,225.92	336,072.15	112.02 (	36,072.15)
04-5-07-455 TEMP SERVICE WAGES	45,000.00	13,248.80	188,494.26	418.88 (	143,494.26)
04-5-07-502 PAYROLL TAX	24,000.00	1,727.46	24,918.34	103.83 (	918.34)
04-5-07-503 GROUP INSURANCE	35,000.00	3,762.13	35,533.98	101.53 (	533.98)
04-5-07-504 PENSION EXPENSE	10,500.00	811.50	10,771.13	102.58 (	271.13)
04-5-07-510 TRAVEL & TRAINING EXPENSE	750.00	0.00	1,362.80	181.71 (	612.80)
04-5-07-515 SAFETY SUPPLIES	5,000.00	0.00	859.84	17.20	4,140.16
04-5-07-580 UNIFORM EXPENSE	5,000.00	0.00	17,474.50	349.49 (	12,474.50)
04-5-07-601 MATERIALS AND SUPPLIES	31,000.00	950.55	10,482.17	33.81	20,517.83
04-5-07-610 TELEPHONE	4,500.00	0.00	192.24	4.27	4,307.76
04-5-07-619 BUILDING EXPENSE	4,000.00	368.20 (	19,310.65)	482.77-	23,310.65
04-5-07-620 UTILITIES	2,500.00	0.00	3,534.27	141.37 (	1,034.27)
04-5-07-630 INSURANCE	22,500.00	0.00	8,980.85	39.91	13,519.15
04-5-07-642 GARBAGE BAGS	20,000.00 (	530.00)	48,322.96	241.61 (	28,322.96)
04-5-07-647 LICENSES	1,000.00	0.00	574.40	57.44	425.60
04-5-07-648 IMMUNIZATIONS & PHYSICALS	250.00	141.00	307.00	122.80 (	57.00)
04-5-07-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	2,547.79	44,887.47	224.44 (	24,887.47)
04-5-07-651 OPERATING EXPENSES - VEHICLES	45,000.00	4,712.19	67,758.96	150.58 (	22,758.96)
04-5-07-764 DEPRECIATION EXPENSE	225,000.00	16,667.00	200,004.00	88.89	24,996.00
04-5-07-840 DUMPING-DISPOSAL	175,000.00	26,157.03	205,584.17	117.48 (	30,584.17)
04-5-07-886 INTEREST EXPENSE	10,000.00	0.00	3,349.50	33.50	6,650.50
04-5-07-899 MISCELLANEOUS	0.00	0.00	4,006.12	0.00 (	4,006.12)
TOTAL SANITATION	986,000.00	93,789.57	1,194,160.46	121.11 (	208,160.46)
COMPOSTING DEPT					
04-5-10-601 MATERIALS AND SUPPLIES	250.00	0.00	309.92	123.97 (	59.92)
04-5-10-650 REPAIRS & MAINTENANCE - VEH &	1,000.00	0.00	0.00	0.00	1,000.00
04-5-10-651 OPERATING EXPENSES - VEHICLES	250.00	0.00	0.00	0.00	250.00
TOTAL COMPOSTING DEPT	1,500.00	0.00	309.92	20.66	1,190.08
PEST CONTROL FUND					
04-5-20-601 MATERIALS AND SUPPLIES	500.00	0.00	0.00	0.00	500.00
04-5-20-602 CHEMICALS AND SUPPLIES	115,000.00	7,993.58	87,929.45	76.46	27,070.55
TOTAL PEST CONTROL FUND	115,500.00	7,993.58	87,929.45	76.13	27,570.55
TOTAL EXPENDITURES	1,103,000.00	101,783.15	1,282,399.83	116.26 (	179,399.83)
REVENUES OVER/(UNDER) EXPENDITURES	(144,950.00)	(20,616.53)	(282,715.37)		137,765.37

December 2025	Current Month			Year to Date			Annual	Elapsed
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	Budget	100%
Revenue:								
01 - Osceola Light & Power	1,502,254	1,466,945	(35,309)	18,027,050	19,655,985	1,628,935	18,027,050	109%
02 - City General Fund	682,865	411,515	(271,350)	8,194,380	7,829,229	(365,151)	8,194,380	96%
03 - Street Fund	66,688	49,577	(17,110)	800,250	793,042	(7,208)	800,250	99%
04 - Sanitation Fund	82,504	81,167	(1,338)	990,050	999,683	9,633	990,050	101%
Total Funds	2,334,311	2,009,204	(325,107)	28,011,730	29,277,939	1,266,209	28,011,730	105%
Operating Expense:								
01 - Osceola Light & Power	1,346,801	1,224,310	122,490	16,161,610	17,313,062	(1,151,452)	16,161,610	107%
02 - City General Fund	755,214	706,352	48,863	9,062,572	9,021,769	40,803	9,062,572	100%
03 - Street Fund	118,244	81,041	37,202	1,418,922	1,317,332	101,590	1,418,922	93%
04 - Sanitation Fund	96,817	101,784	(4,967)	1,161,800	1,282,400	(120,600)	1,161,800	110%
Total Funds	2,317,075	2,113,487	203,588	27,804,904	28,934,563	(1,129,659)	27,804,904	104%
Impact to Surplus:								
01 - Osceola Light & Power	155,453	242,635	(87,181)	1,865,440	2,342,923	477,483	1,865,440	126%
02 - City General Fund	(72,349)	(294,836)	222,487	(868,192)	(1,192,540)	(324,348)	(868,192)	137%
03 - Street Fund	(51,556)	(31,464)	(20,092)	(618,672)	(524,290)	94,382	(618,672)	85%
04 - Sanitation Fund	(14,313)	(20,617)	6,304	(171,750)	(282,717)	(110,967)	(171,750)	165%
Total Funds	17,236	(104,283)	121,518	206,826	343,376	136,550	206,826	

OMLP/CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
ALL FUND SUMMARY

December 2025

December 2025

December 2025	100%			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE									
ELECTRIC	1,270,417	1,099,814	(170,602)	15,245,000	15,732,233	487,233	103%	15,245,000	14,964,457
WATER	147,667	125,764	(21,902)	1,772,000	1,835,682	63,682	104%	1,772,000	1,674,857
SEWER	83,433	79,829	(3,605)	1,001,200	1,118,033	116,833	112%	1,001,200	1,017,136
OMLP ADMIN	738	161,538	160,800	8,850	970,037	961,187	10961%	8,850	220,759
CITY ADMIN	625,451	341,699	(283,752)	7,505,415	7,191,037	(314,378)	96%	7,505,415	8,223,715
POLICE	37,667	55,307	17,640	452,000	319,455	(132,545)	71%	452,000	469,626
FIRE	4,167	4,166	(1)	50,000	112,458	62,458	225%	50,000	296,427
OPAR	10,833	6,788	(4,046)	130,000	150,733	20,733	116%	130,000	220,496
COURT							N/A		
JAIL							N/A		
GOLF	4,622	3,551	(1,071)	55,465	35,911	(19,554)	65%	55,465	44,980
AIRPORT	-	5	5	-	18,771	18,771	N/A	-	39,490
CODE ENFORCEMENT	-	-	-				N/A		
ANIMAL CONTROL	125	-	(125)	1,500	864	(636)	58%	1,500	945
STREET	66,688	49,577	(17,110)	800,250	793,042	(7,208)	99%	800,250	589,060
GARBAGE	72,921	71,936	(985)	875,050	883,525	8,475	101%	875,050	828,133
COMPOST	-	-	-	-	-	-	N/A	-	-
PEST CONTROL	9,583	9,231	(352)	115,000	116,159	1,159	101%	115,000	110,335
TOTAL	2,334,311	m	(325,107)	28,011,730	29,277,939	1,266,209	105%	28,011,730	28,700,416
EXPENSE									
ELECTRIC	1,062,473	1,009,824	52,649	12,749,670	13,790,123	(1,040,453)	108%	12,749,670	12,940,203
WATER	90,541	67,860	22,681	1,086,490	1,117,327	(30,837)	103%	1,086,490	963,311
SEWER	70,339	80,885	(10,546)	844,070	864,117	(20,047)	102%	844,070	783,952
OMLP ADMIN	123,448	65,742	57,706	1,481,380	1,541,495	(60,115)	104%	1,481,380	650,717
CITY ADMIN	86,496	135,251	(48,755)	1,037,950	1,708,708	(670,758)	165%	1,037,950	1,855,845
POLICE	280,183	279,130	1,054	3,362,200	3,205,213	156,987	95%	3,362,200	2,885,963
FIRE	120,958	133,534	(12,576)	1,451,500	1,615,925	(164,425)	111%	1,451,500	1,679,406
OPAR	71,571	59,053	12,518	858,852	908,493	(49,641)	106%	858,852	1,039,642
COURT	9,842	(6,026)	15,867	118,100	94,797	23,303	80%	118,100	88,457
JAIL	65,467	55,584	9,883	785,600	764,167	21,433	97%	785,600	691,677
GOLF	32,556	29,011	3,545	390,670	393,141	(2,471)	101%	390,670	301,551
AIRPORT	667	60	607	8,000	56,600	(48,600)	708%	8,000	113,380
CODE ENFORCEMENT	13,542	7,399	6,143	162,500	112,241	50,259	69%	162,500	90,448
ANIMAL CONTROL	73,933	13,357	60,577	887,200	162,483	724,717	18%	887,200	163,925
STREET	118,244	81,041	37,202	1,418,922	1,317,332	101,590	93%	1,418,922	1,079,999
GARBAGE	89,150	93,790	(4,640)	1,069,800	1,194,161	(124,361)	112%	1,069,800	1,029,473
COMPOST	125	-	125	1,500	310	1,190	21%	1,500	891
PEST CONTROL	7,542	7,994	(452)	90,500	87,929	2,571	97%	90,500	86,630
TOTAL	2,317,075	2,113,487	203,588	27,804,904	28,934,563	(1,129,659)	104%	27,804,904	26,445,470
IMPACT TO SUPRLUS									
ELECTRIC	207,944	89,991	(117,954)	2,495,330	1,942,110	(553,220)	78%	2,495,330	2,024,254
WATER	57,126	57,905	779	685,510	718,355	32,845	105%	685,510	711,546
SEWER	13,094	(1,057)	(14,151)	157,130	253,916	96,786	162%	157,130	233,184
OMLP ADMIN	(122,711)	95,796	218,507	(1,472,530)	(571,457)	901,073	39%	(1,472,530)	(429,958)
CITY ADMIN	538,955	206,448	(332,507)	6,467,465	5,482,328	(985,137)	85%	6,467,465	6,367,869
POLICE	(242,517)	(223,823)	18,694	(2,910,200)	(2,885,758)	24,442	99%	(2,910,200)	(2,416,337)
FIRE	(116,792)	(129,368)	(12,577)	(1,401,500)	(1,503,467)	(101,967)	107%	(1,401,500)	(1,382,979)
OPAR	(60,738)	(52,265)	8,472	(728,852)	(757,760)	(28,908)	104%	(728,852)	(819,146)
COURT	(9,842)	6,026	15,867	(118,100)	(94,797)	23,303	80%	(118,100)	(88,457)
JAIL	(65,467)	(55,584)	9,883	(785,600)	(764,167)	21,433	97%	(785,600)	(691,677)
GOLF	(27,934)	(25,460)	2,474	(335,205)	(357,230)	(22,025)	107%	(335,205)	(256,571)
AIRPORT	(667)	(55)	(602)	(8,000)	(37,829)	(29,829)	473%	(8,000)	(73,890)
CODE ENFORCEMENT	(13,542)	(7,399)	(6,143)	(162,500)	(112,241)	50,259	69%	(162,500)	(90,448)
ANIMAL CONTROL	(73,808)	(13,357)	60,452	(885,700)	(161,619)	724,081	18%	(885,700)	(162,980)
STREET	(51,556)	(31,464)	20,092	(618,672)	(524,290)	94,382	85%	(618,672)	(490,939)
GARBAGE	(16,229)	(21,854)	(5,625)	(194,750)	(310,637)	(115,887)	160%	(194,750)	(201,340)
COMPOST	(125)	-	125	(1,500)	(310)	1,190	21%	(1,500)	(891)
PEST CONTROL	2,042	1,237	(805)	24,500	28,229	3,729	115%	24,500	23,705
TOTAL	17,236	(104,283)	(135,018)	206,826	343,376	136,550	166%	206,826	2,254,945

OMLP/CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
CONSOLIDATED SUMMARY

December 2025

December 2025

December 2025	100%			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE									
OMLP	1,502,254	1,466,945	(35,309)	18,027,050	19,655,985	1,628,935	109%	18,027,050	17,877,209
CITY	682,865	411,515	(271,350)	8,194,380	7,829,229	(365,151)	96%	8,194,380	9,295,679
STREET	66,688	49,577	(17,110)	800,250	793,042	(7,208)	99%	800,250	589,060
SANITATION	82,504	81,167	(1,338)	990,050	999,683	9,633	101%	990,050	938,468
TOTAL	2,334,311	2,009,204	(325,107)	28,011,730	29,277,939	1,266,209	105%	28,011,730	28,700,416
EXPENSE									
OMLP	1,346,801	1,224,310	122,490	16,161,610	17,313,062	(1,151,452)	107%	16,161,610	15,338,183
CITY	755,214	706,352	48,863	9,062,572	9,021,769	40,803	100%	9,062,572	8,910,294
STREET	118,244	81,041	37,202	1,418,922	1,317,332	101,590	93%	1,418,922	1,079,999
SANITATION	96,817	101,784	(4,967)	1,161,800	1,282,400	(120,600)	110%	1,161,800	1,116,994
TOTAL	2,317,075	2,113,487	203,588	27,804,904	28,934,563	(1,129,659)	104%	27,804,904	26,445,470
IMPACT TO SURPLUS									
OMLP	155,453	242,635	87,181	1,865,440	2,342,923	477,483	126%	1,865,440	2,539,026
CITY	(72,349)	(294,836)	(222,487)	(868,192)	(1,192,540)	(324,348)	137%	(868,192)	385,384
STREET	(51,556)	(31,464)	20,092	(618,672)	(524,290)	94,382	85%	(618,672)	(490,939)
SANITATION	(14,313)	(20,617)	(6,304)	(171,750)	(282,717)	(110,967)	165%	(171,750)	(178,526)
TOTAL	17,236	(104,283)	(121,518)	206,826	343,376	136,550	166%	206,826	2,254,945

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
OMLP FUND SUMMARY

December 2025

December 2025

December 2025	100%			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE									
ELECTRIC	1,270,417	1,099,814	(170,602)	15,245,000	15,732,233	487,233	103%	15,245,000	14,964,457
WATER	147,667	125,764	(21,902)	1,772,000	1,835,682	63,682	104%	1,772,000	1,674,857
SEWER	83,433	79,829	(3,605)	1,001,200	1,118,033	116,833	112%	1,001,200	1,017,136
ADMIN	738	161,538	160,800	8,850	970,037	961,187	10961%	8,850	220,759
TOTAL	1,502,254	1,466,945	(35,309)	18,027,050	19,655,985	1,628,935	109%	18,027,050	17,877,209
EXPENSE									
ELECTRIC	1,062,473	1,009,824	52,649	12,749,670	13,790,123	(1,040,453)	108%	12,749,670	12,940,203
WATER	90,541	67,860	22,681	1,086,490	1,117,327	(30,837)	103%	1,086,490	963,311
SEWER	70,339	80,885	(10,546)	844,070	864,117	(20,047)	102%	844,070	783,952
ADMIN	123,448	65,742	57,706	1,481,380	1,541,495	(60,115)	104%	1,481,380	650,717
TOTAL	1,346,801	1,224,310	122,490	16,161,610	17,313,062	(1,151,452)	107%	16,161,610	15,338,183
IMPACT TO SURPLUS									
ELECTRIC	207,944	89,991	(117,954)	2,495,330	1,942,110	(553,220)	78%	2,495,330	2,024,254
WATER	57,126	57,905	779	685,510	718,355	32,845	105%	685,510	711,546
SEWER	13,094	(1,057)	(14,151)	157,130	253,916	96,786	162%	157,130	233,184
ADMIN	(122,711)	95,796	218,507	(1,472,530)	(571,457)	901,073	39%	(1,472,530)	(429,958)
TOTAL	155,453	242,635	87,181	1,865,440	2,342,923	477,483	126%	1,865,440	2,539,026

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
GENERAL FUND SUMMARY

December 2025

December 2025

December 2025	100%				Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)		Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE										
ADMIN	625,451	341,699	(283,752)		7,505,415	7,191,037	(314,378)	96%	7,505,415	8,223,715
POLICE	37,667	55,307	17,640		452,000	319,455	(132,545)	71%	452,000	469,626
FIRE	4,167	4,166	(1)		50,000	112,458	62,458	225%	50,000	296,427
OPAR	10,833	6,788	(4,046)		130,000	150,733	20,733	116%	130,000	220,496
GOLF	4,622	3,551	(1,071)		55,465	35,911	(19,554)	65%	55,465	44,980
AIRPORT	-	5	5		-	18,771	18,771	N/A	-	39,490
CODE ENFORCEMENT	-	-	-		-	-	-	N/A	-	-
ANIMAL CONTROL	125	-	(125)		1,500	864	(636)	58%	1,500	945
TOTAL	682,865	411,515	(271,350)	#	8,194,380	7,829,229	(365,151)	96%	8,194,380	9,295,679
EXPENSE										
ADMIN	86,496	135,251	(48,755)		1,037,950	1,708,708	(670,758)	165%	1,037,950	1,855,845
POLICE	280,183	279,130	1,054		3,362,200	3,205,213	156,987	95%	3,362,200	2,885,963
FIRE	120,958	133,534	(12,576)		1,451,500	1,615,925	(164,425)	111%	1,451,500	1,679,406
OPAR	71,571	59,053	12,518		858,852	908,493	(49,641)	106%	858,852	1,039,642
COURT	9,842	(6,026)	15,867		118,100	94,797	23,303	80%	118,100	88,457
JAIL	65,467	55,584	9,883		785,600	764,167	21,433	97%	785,600	691,677
GOLF	32,556	29,011	3,545		390,670	393,141	(2,471)	101%	390,670	301,551
AIRPORT	667	60	607		8,000	56,600	(48,600)	708%	8,000	113,380
CODE ENFORCEMENT	13,542	7,399	6,143		162,500	112,241	50,259	69%	162,500	90,448
ANIMAL CONTROL	73,933	13,357	60,577		887,200	162,483	724,717	18%	887,200	163,925
TOTAL	755,214	706,352	48,863		9,062,572	9,021,769	40,803	100%	9,062,572	8,910,294
IMPACT TO SURPLUS										
ADMIN	538,955	206,448	(332,507)		6,467,465	5,482,328	(985,137)	85%	6,467,465	6,367,869
POLICE	(242,517)	(223,823)	18,694		(2,910,200)	(2,885,758)	24,442	99%	(2,910,200)	(2,416,337)
FIRE	(116,792)	(129,368)	(12,577)		(1,401,500)	(1,503,467)	(101,967)	107%	(1,401,500)	(1,382,979)
OPAR	(60,738)	(52,265)	8,472		(728,852)	(757,760)	(28,908)	104%	(728,852)	(819,146)
COURT	(9,842)	6,026	15,867		(118,100)	(94,797)	23,303	80%	(118,100)	(88,457)
JAIL	(65,467)	(55,584)	9,883		(785,600)	(764,167)	21,433	97%	(785,600)	(691,677)
GOLF	(27,934)	(25,460)	2,474		(335,205)	(357,230)	(22,025)	107%	(335,205)	(256,571)
AIRPORT	(667)	(55)	(602)		(8,000)	(37,829)	67,371	473%	(8,000)	(73,890)
CODE ENFORCEMENT	(13,542)	(7,399)	(6,143)		(162,500)	(112,241)	(50,259)	69%	(162,500)	(90,448)
ANIMAL CONTROL	(73,808)	(13,357)	60,452		(885,700)	(161,619)	724,081	18%	(885,700)	(162,980)
TOTAL	(72,349)	(294,836)	222,487		(868,192)	(1,192,540)	(327,665)	137%	(868,192)	385,384

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
STREET FUND SUMMARY

December 2025

December 2025

December 2025	100%			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE									
STREET	66,688	49,577	(17,110)	800,250	793,042	(7,208)	99%	800,250	589,060
TOTAL	66,688	49,577	(17,110)	800,250	793,042	(7,208)	99%	800,250	589,060
EXPENSE									
STREET	118,244	81,041	37,202	1,418,922	1,317,332	101,590	93%	1,418,922	1,079,999
TOTAL	118,244	81,041	37,202	1,418,922	1,317,332	101,590	93%	1,418,922	1,079,999
IMPACT TO SURPLUS									
STREET	(51,556)	(31,464)	20,092	(618,672)	(524,290)	94,382	85%	(618,672)	(490,939)
TOTAL	(51,556)	(31,464)	20,092	(618,672)	(524,290)	94,382	85%	(618,672)	(490,939)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
SANITATION FUND SUMMARY

December 2025

December 2025

December 2025	100%			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUE									
GARBAGE	72,921	71,936	(985)	875,050	883,525	8,475	101%	875,050	828,133
COMPOST	-	-	-	-	-	-	N/A	-	-
PEST CONTROL	9,583	9,231	(352)	115,000	116,159	1,159	101%	115,000	110,335
TOTAL	82,504	81,167	(1,338)	990,050	999,683	9,633	101%	990,050	938,468
EXPENSE									
GARBAGE	89,150	93,790	(4,640)	1,069,800	1,194,161	(124,361)	112%	1,069,800	1,029,473
COMPOST	125	-	125	1,500	310	1,190	21%	1,500	891
PEST CONTROL	7,542	7,994	(452)	90,500	87,929	2,571	97%	90,500	86,630
TOTAL	96,817	101,784	(4,967)	1,161,800	1,282,400	(120,600)	110%	1,161,800	1,116,994
IMPACT TO SURPLUS									
GARBAGE	(16,229)	(21,854)	(5,625)	(194,750)	(310,637)	(115,887)	160%	(194,750)	(201,340)
COMPOST	(125)	-	125	(1,500)	(310)	1,190	21%	(1,500)	(891)
PEST CONTROL	2,042	1,237	(805)	24,500	28,229	3,729	115%	24,500	23,705
TOTAL	(14,313)	(20,617)	(6,304)	(171,750)	(282,717)	(110,967)	165%	(171,750)	(178,526)

OSCEOLA MUNICIPAL LIGHT AND POWER
BUDGET TO ACTUAL COMPARISON
ELECTRIC DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed 100%	Annual Budget	Prev Yr Actual
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)			
REVENUES									
SALES	1,250,000	1,086,802	(163,198)	15,000,000	15,486,735	486,735	103%	15,000,000	14,736,648
NEGATIVE COST ADJ	-	-	-	-	-	-	N/A	-	-
FREE SERVICES	-	-	-	-	-	-	N/A	-	-
LATE PENALTY FEES	11,250	8,854	(2,396)	135,000	143,360	8,360	106%	135,000	130,118
RECONNECTION FEES	3,750	3,025	(725)	45,000	48,700	3,700	108%	45,000	50,400
POLE RENTAL	3,333	-	(3,333)	40,000	1,004	(38,996)	3%	40,000	24,087
CREDIT CARD FEES	1,667	684	(983)	20,000	15,534	(4,466)	78%	20,000	18,863
SERVICE FEES	-	-	-	-	250	250	N/A	-	855
MISCELLANEOUS - TRANSFER FEES	417	450	33	5,000	36,651	31,651	733%	5,000	3,486
TOTAL REVENUES	1,270,417	1,099,814	(170,602)	15,245,000	15,732,233	487,233	103%	15,245,000	14,964,457
EXPENDITURES									
SALARIES STAFF	65,333	57,458	7,875	784,000	741,576	42,424	95%	784,000	661,248
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-	-
TEMP SERVICE WAGES	1,667	-	1,667	20,000	16,335	3,665	82%	20,000	14,057
PAYROLL TAX	5,227	4,228	999	62,720	57,347	5,373	91%	62,720	50,652
GROUP INSURANCE	5,167	6,995	(1,829)	62,000	58,090	3,910	94%	62,000	45,144
PENSION EXPENSE	2,083	1,466	617	25,000	18,774	6,226	75%	25,000	19,833
TRAVEL & TRAINING EXPENSE	1,083	-	1,083	13,000	12,404	596	95%	13,000	9,889
SAFETY SUPPLIES	417	84	333	5,000	1,135	3,865	23%	5,000	1,988
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	833	(12)	845	10,000	3,256	6,744	33%	10,000	6,724
MATERIALS AND SUPPLIES	2,083	3,700	(1,616)	25,000	49,562	(24,562)	198%	25,000	26,819
TELEPHONE	667	-	667	8,000	8,434	(434)	105%	8,000	11,566
BUILDING EXPENSE	750	83	667	9,000	21,634	(12,634)	240%	9,000	10,303
UTILITIES	1,458	776	682	17,500	13,860	3,640	79%	17,500	13,537
INSURANCE	1,250	-	1,250	15,000	11,059	3,941	74%	15,000	21,387
DUES, MBRSHPS & SUBSCRIPTIONS	42	179	(138)	500	2,620	(2,120)	524%	500	2,803
LICENSES	17	-	17	200	7,711	(7,511)	3855%	200	52
IMMUNIZATIONS & PHYSICALS	63	461	(399)	750	1,326	(576)	177%	750	626
REPAIRS & MAINTENANCE - VEH & EQ	4,167	28	4,139	50,000	66,940	(16,940)	134%	50,000	17,115
OPERATING EXPENSES - VEHICLES	2,667	4,163	(1,497)	32,000	43,702	(11,702)	137%	32,000	57,656
REP & MAINT - GENERATORS	-	-	-	-	-	-	N/A	-	-
TRANSFORMER REPAIRS & DISPOSAL	-	-	-	-	-	-	N/A	-	-
EQUIPMENT RENTAL	-	-	-	-	0	(0)	N/A	-	74,453
EQUIPMENT PURCHASES	-	-	-	-	-	-	N/A	-	-
ELECTRIC POWER PURCHASED	883,333	863,913	19,420	10,600,000	11,863,683	(1,263,683)	112%	10,600,000	11,213,337
DEPRECIATION	58,333	58,333	0	700,000	699,996	4	100%	700,000	549,996
DEPRECIATION - VEHICLES	5,000	5,000	-	60,000	60,000	-	100%	60,000	60,000
TREE TRIMMING	16,667	-	16,667	200,000	-	200,000	0%	200,000	-
CONSULTING SERVICES	4,167	2,968	1,199	50,000	30,679	19,321	61%	50,000	71,018
TOTAL EXPENDITURES	1,062,473	1,009,824	52,649	12,749,670	13,790,123	(1,040,453)	108%	12,749,670	12,940,203
IMPACT TO SURPLUS	207,944	89,991	(117,954)	2,495,330	1,942,110	(553,220)	78%	2,495,330	2,024,254

OSCEOLA MUNICIPAL LIGHT AND POWER
BUDGET TO ACTUAL COMPARISON
WATER DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
SALES	143,750	124,201	(19,549)	1,725,000	1,805,281	80,281	105%	1,725,000	1,623,728
ADJUSTMENTS	-	-	-	-	-	-	N/A	-	-
FREE SERVICES	-	-	-	-	-	-	N/A	-	-
LATE PENALTY FEES	2,083	1,564	(520)	25,000	21,769	(3,231)	87%	25,000	26,089
SERVICE FEES	1,833	-	(1,833)	22,000	8,631	(13,369)	39%	22,000	25,040
TOTAL REVENUES	147,667	125,764	(21,902)	1,772,000	1,835,682	63,682	104%	1,772,000	1,674,857
EXPENDITURES									
SALARIES STAFF	30,667	27,964	2,703	368,000	358,631	9,369	97%	368,000	325,302
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-	-
TEMP SERVICE WAGES	3,500	-	3,500	42,000	106,568	(64,568)	100%	42,000	50,583
PAYROLL TAX	2,453	2,069	385	29,440	27,729	1,711	94%	29,440	25,001
GROUP INSURANCE	3,125	2,241	884	37,500	23,782	13,718	63%	37,500	25,221
PENSION EXPENSE	750	781	(31)	9,000	10,043	(1,043)	112%	9,000	8,264
TRAVEL & TRAINING EXPENSE	208	-	208	2,500	1,264	1,236	51%	2,500	1,903
SAFETY SUPPLIES	392	340	51	4,700	2,975	1,725	63%	4,700	2,325
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	375	-	375	4,500	15,658	(11,158)	348%	4,500	9,531
MATERIALS AND SUPPLIES	4,167	1,066	3,101	50,000	49,364	636	99%	50,000	40,421
CHEMICALS AND SUPPLIES	5,000	496	4,504	60,000	85,472	(25,472)	142%	60,000	92,964
TOOLS	250	-	250	3,000	1,493	1,507	50%	3,000	2,871
TELEPHONE	1,667	86	1,581	20,000	3,175	16,825	16%	20,000	3,400
BUILDING EXPENSE	667	-	667	8,000	14,642	(6,642)	183%	8,000	11,924
UTILITIES	4,167	5,104	(937)	50,000	55,270	(5,270)	111%	50,000	61,636
INSURANCE	1,667	-	1,667	20,000	6,791	13,209	34%	20,000	30,831
DUES, MBRSHPS & SUBSCRIPTIONS	1,250	-	1,250	15,000	14,652	348	98%	15,000	13,267
LICENSES	667	-	667	8,000	2,694	5,306	34%	8,000	2,583
IMMUNIZATIONS & PHYSICALS	71	-	71	850	478	372	56%	850	64
REPAIRS & MAINTENANCE - VEH & EQ	1,000	477	523	12,000	7,483	4,517	62%	12,000	12,900
OPERATING EXPENSES - VEHICLES	1,667	(4)	1,671	20,000	6,742	13,258	34%	20,000	1,629
MANHOLE & PIPE REHAB	417	-	417	5,000	-	5,000	0%	5,000	-
PIPE & HYDRANT REPAIR	417	-	417	5,000	-	5,000	0%	5,000	-
WELL AND PUMP REPAIRS	417	6,161	(5,744)	5,000	6,161	(1,161)	123%	5,000	-
PUMP AND TANK REPAIRS	5,000	1,080	3,920	60,000	69,703	(9,703)	116%	60,000	63,691
EQUIPMENT RENTAL	-	-	-	-	21	(21)	N/A	-	-
EQUIPMENT PURCHASES	-	-	-	-	-	-	N/A	-	-
DEPRECIATION - WATER PLANT	15,000	15,000	-	180,000	180,000	-	100%	180,000	147,000
DEPRECIATION - VEHICLES	5,000	5,000	-	60,000	60,000	-	100%	60,000	30,000
CONSULTING SERVICES	583	-	583	7,000	6,475	525	93%	7,000	-
INTEREST EXPENSE	-	-	-	-	-	-	N/A	-	-
MISCELLANEOUS	-	-	-	-	62	(62)	N/A	-	-
TOTAL EXPENDITURES	90,541	67,860	22,681	1,086,490	1,117,327	(30,837)	103%	1,086,490	963,311
IMPACT TO SURPLUS	57,126	57,905	779	685,510	718,355	32,845	105%	685,510	711,546

OSCEOLA MUNICIPAL LIGHT AND POWER
BUDGET TO ACTUAL COMPARISON
SEWER DEPARTMENT

December 2025	Current Month			Year to Date			EIAEsed	Annual	Proposed	Adjusted	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	mentdme	Annual Budget	Actual
REVENUES											
SALES	83,333	79,829	(3,505)	1,000,000	1,114,709	114,709	111%	1,000,000		1,000,000	1,013,432
FREE SERVICE	-	-	-	-	1,237	1,237	N/A	-		-	-
SERVICE FEES	100	-	(100)	1,200	2,087	887	174%	1,200		1,200	3,704
TOTAL REVENUES	83,433	79,829	(3,605)	1,001,200	1,118,033	116,833	112%	1,001,200	-	1,001,200	1,017,136
EXPENDITURES											
SALARIES STAFF	27,667	29,789	(2,122)	332,000	336,051	(4,051)	101%	332,000		332,000	371,311
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-		-	-
TEMP SERVICE WAGES	2,917	5,040	(2,123)	35,000	7,456	27,544	21%	35,000		35,000	6,674
PAYROLL TAX	2,213	2,223	(10)	26,560	26,473	87	100%	26,560		26,560	28,780
GROUP INSURANCE	2,083	2,271	(188)	25,000	24,633	367	99%	25,000		25,000	20,937
PENSION EXPENSE	450	669	(219)	5,400	8,343	(2,943)	154%	5,400		5,400	7,874
TRAVEL & TRAINING EXPENSE	17	-	17	200	788	(588)	394%	200		200	79
SAFETY SUPPLIES	146	935	(789)	1,750	960	790	55%	1,750		1,750	2,853
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-		-	-
UNIFORM EXPENSE	250	922	(672)	3,000	1,917	1,083	64%	3,000		3,000	2,015
MATERIALS AND SUPPLIES	3,108	11,008	(7,900)	37,300	122,531	(85,231)	329%	37,300		37,300	32,684
CHEMICALS AND SUPPLIES	833	-	833	10,000	-	10,000	0%	10,000	(4,500)	5,500	1,053
TOOLS	208	-	208	2,500	-	2,500	0%	2,500		2,500	1,344
TELEPHONE	258	-	258	3,096	-	3,096	0%	3,096		3,096	-
BUILDING EXPENSE	583	-	583	7,000	222	6,778	3%	7,000		7,000	798
UTILITIES	5,583	5,714	(130)	67,000	54,175	12,825	81%	67,000		67,000	42,185
INSURANCE	375	-	375	4,500	2,701	1,799	60%	4,500		4,500	25,232
DUES, MBRSHPS & SUBSCRIPTIONS	10	220	(210)	120	7,718	(7,598)	6432%	120		120	7,273
LICENSES	1,292	-	1,292	15,500	21,404	(5,904)	138%	15,500	4,500	20,000	400
IMMUNIZATIONS & PHYSICALS	33	-	33	400	282	118	71%	400		400	346
REPAIRS & MAINTENANCE - VEH & EQ	1,667	2,158	(492)	20,000	14,537	5,463	73%	20,000		20,000	17,054
OPERATING EXPENSES - VEHICLES	1,250	2,973	(1,723)	15,000	20,447	(5,447)	136%	15,000		15,000	20,829
MANHOLE & PIPE REHAB	833	-	833	10,000	-	10,000	0%	10,000		10,000	-
PUMP AND TANK REPAIRS	2,083	682	1,401	25,000	17,546	7,454	70%	25,000		25,000	13,439
EQUIPMENT PURCHASES	-	-	-	-	-	-	N/A	-		-	-
DEPRICIATION SEWER SYSTEMS	14,583	14,583	0	175,000	174,996	4	100%	175,000		175,000	160,428
DEPRECIATION - VEHICLES	1,697	1,697	(0)	20,362	20,364	(2)	100%	20,362		20,362	20,364
CONSULTING SERVICES	199	-	199	2,382	574	1,808	24%	2,382		2,382	-
INTEREST EXPENSE	-	-	-	-	-	-	N/A	-		-	-
MISCELLANEOUS	-	-	-	-	-	-	N/A	-		-	-
TOTAL EXPENDITURES	70,339	80,885	(10,546)	844,070	864,117	(20,047)	102%	844,070	-	844,070	783,952
IMPACT TO SURPLUS	13,094	(1,057)	(14,151)	157,130	253,916	136,880	0	157,130	-	157,130	233,184

OSCEOLA MUNICIPAL LIGHT AND POWER
BUDGET TO ACTUAL COMPARISON
ADMINISTRATIVE DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Proposed	Adjusted	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Amendmen	nnual Budg	Actual
REVENUES											
AMP	-	(19)	(19)	-	(869)	(869)	N/A	-		-	(516)
ELECTRIC PERMITS	100	-	(100)	1,200	271	(929)	23%	1,200		1,200	1,582
PLUMBING PERMITS	13	11	(2)	150	76	(74)	51%	150		150	302
SALE OF ASSETS/EQUIPMENT	-	-	-	-	-	-	N/A	-		-	-
INTEREST INCOME	625	55,531	54,906	7,500	777,156	769,656	10362%	7,500		7,500	24,138
MISCELLANEOUS	-	106,015	106,015	-	193,403	193,403	N/A	-		-	195,253
TOTAL REVENUES	738	161,538	160,800	8,850	970,037	961,187	10961%	8,850		8,850	220,759
EXPENDITURES											
SALARIES STAFF	34,250	33,846	404	411,000	431,077	(20,077)	105%	411,000	(75,060)	335,940	415,575
SALARIES DEPT MANAGERS	-	-	-	-	-	-	N/A	-	(81,028)	(81,028)	-
TEMP SERVICE WAGES	-	-	-	-	1,377	(1,377)	N/A	-		-	2,093
PAYROLL TAX	2,740	2,526	214	32,880	33,745	(865)	103%	32,880	(7,500)	25,380	37,133
GROUP INSURANCE	3,333	4,284	(950)	40,000	42,450	(2,450)	106%	40,000		40,000	28,708
PENSION EXPENSE	625	1,451	(826)	7,500	16,388	(8,888)	219%	7,500		7,500	8,558
TRAVEL & TRAINING EXPENSE	208	1,386	(1,178)	2,500	5,086	(2,586)	203%	2,500		2,500	133
SAFETY SUPPLIES	83	84	(0)	1,000	1,117	(117)	112%	1,000		1,000	792
HR MATERIALS & SUPPLIES	833	75	758	10,000	3,885	6,115	39%	10,000		10,000	8,246
SAFETY COMMITTEE	-	-	-	-	-	-	N/A	-		-	-
EMPLOYEE RELATIONS	-	1,491	(1,491)	-	5,326	(5,326)	N/A	-		-	3,497
UNIFORM EXPENSE	-	-	-	-	475	(475)	N/A	-		-	122
MATERIALS AND SUPPLIES	7,500	102	7,398	90,000	35,466	54,534	39%	90,000		90,000	57,957
OFFICE EXPENSE	-	8,198	(8,198)	-	65,307	(65,307)	100%	-		-	39,135
POSTAGE	2,500	3,258	(758)	30,000	40,442	(10,442)	135%	30,000		30,000	42,198
PUBLISHING ORDINANACES & NOTICES	83	-	83	1,000	636	364	100%	1,000		1,000	2,386
TELEPHONE	1,250	2,461	(1,211)	15,000	23,013	(8,013)	153%	15,000		15,000	37,461
BUILDING EXPENSE	4,167	208	3,958	50,000	10,794	39,206	22%	50,000		50,000	22,250
UTILITIES	833	-	833	10,000	1,566	8,434	16%	10,000		10,000	5,239
INSURANCE	167	100	67	2,000	8,013	(6,013)	401%	2,000		2,000	57,030
ETS CREDIT CARD FEES	-	-	-	-	-	-	N/A	-		-	-
DUES, MBRSHPS & SUBSCRIPTIONS	5,000	95	4,906	60,000	103,364	(43,364)	172%	60,000		60,000	82,819
UNEMPLOYMENT BENEFIT ASSMT	-	-	-	-	340	(340)	100%	-		-	2,736
AUDIT FEES	3,750	-	3,750	45,000	-	45,000	0%	45,000		45,000	33,250
LEGAL EXPENSES	833	-	833	10,000	-	10,000	0%	10,000		10,000	-
ADV. PROMOTIONS & DONATIONS	2,917	214	2,703	35,000	22,824	12,176	65%	35,000		35,000	48,057
LICENSES	417	-	417	5,000	55	4,945	1%	5,000		5,000	(322)
IMMUNIZATIONS & PHYSICALS	125	-	125	1,500	548	952	37%	1,500		1,500	96
REPAIRS & MAINTENANCE - VEHICLE EQUIP	-	-	-	-	-	-	N/A	-		-	111
OPERATING EXPENSE - VEHICLES	-	-	-	-	358	(358)	N/A	-		-	35
EQUIPMENT RENTAL	333	-	333	4,000	-	4,000	0%	4,000		4,000	-
DEPRECIATION	417	417	(0)	5,000	5,004	(4)	100%	5,000		5,000	5,004
CONSULTING SERVICES	12,500	7,047	5,453	150,000	106,513	43,487	71%	150,000	80,000	230,000	107,934
BAD ACCOUNTS	(3,333)	(1,598)	(1,736)	(40,000)	(30,910)	(9,090)	77%	(40,000)		(40,000)	(15,747)
INTEREST EXPENSE	41,667	-	41,667	500,000	537,416	(37,416)	107%	500,000		500,000	(393,431)
BOND PAYING AGENT EXPENSE	208	-	208	2,500	69,174	(66,674)	2767%	2,500		2,500	11,263
BOND AMORTIZATION	-	-	-	-	-	-	N/A	-		-	-
CASH OVER AND SHORT	42	98	(56)	500	645	(145)	129%	500		500	285
MISCELLANEOUS	-	-	-	-	-	-	N/A	-		-	114
TOTAL EXPENDITURES	123,448	65,742	57,706	1,481,380	1,541,495	(60,115)	104%	1,481,380	(83,588)	1,397,792	650,717
IMPACT TO SURPLUS	(122,711)	95,796	218,507	(1,472,530)	(571,457)	901,073	39%	(1,472,530)		(1,388,942)	(429,958)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
ADMINISTRATIVE DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Proposed	Adjusted Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Amendment	Budget	Actual
REVENUES											
PROPERTY TAXES	59,583	6,331	(53,252)	715,000	686,292	(28,708)	96%	715,000		715,000	807,301
GENERAL REVENUE (STATE OF ARK)	9,583	23,589	14,005	115,000	121,607	6,607	106%	115,000		115,000	106,520
PRIVILEGE TAX -- CITY	750	75	(675)	9,000	9,535	535	106%	9,000		9,000	9,450
PILOT-FED HOUSING AUTHORITY	276	-	(276)	3,315	3,315	0	100%	3,315		3,315	3,315
PILOT-PLUM POINT ENERGY STATION	72,500	-	(72,500)	870,000	1,037,799	167,799	119%	870,000		870,000	871,751
PILOT-OTHER	3,333	-	(3,333)	40,000	-	(40,000)	0%	40,000		40,000	-
A & P TAX REVENUE	5,000	14,526	9,526	60,000	99,969	39,969	167%	60,000		60,000	54,471
GAS FRANCHISE TAX	9,167	-	(9,167)	110,000	102,214	(7,786)	93%	110,000		110,000	95,704
TELEPHONE EXCISE TAX	1,667	-	(1,667)	20,000	18,000	(2,000)	90%	20,000		20,000	6,000
CABLE FRANCHISE TAX	2,083	-	(2,083)	25,000	9,744	(15,256)	39%	25,000		25,000	14,151
BUILDING PERMITS	167	74	(92)	2,000	8,419	6,419	421%	2,000		2,000	7,009
PLANNING COMMISSION FEES	8	-	(8)	100	-	(100)	0%	100		100	-
CODE RED CONTRIBUTIONS	-	-	-	-	-	-	N/A	-		-	-
SALE OF ASSETS/EQUIPMENT	-	-	-	-	17,510	17,510	N/A	-		-	-
INTEREST INCOME	417	23	(394)	5,000	(8,432)	(13,432)	-169%	5,000		5,000	76,244
HISTORICAL SOCIETY	-	-	-	-	-	-	N/A	-		-	-
COUNTY SALES TAX	166,667	142,126	(24,540)	2,000,000	1,738,466	(261,534)	87%	2,000,000		2,000,000	1,806,224
MISCELLANEOUS	-	28	28	-	37,446	37,446	N/A	-		-	30,974
GRANT INCOME	-	-	-	-	-	-	N/A	-		-	-
CITY SALES TAX	291,667	154,928	(136,739)	3,500,000	3,285,087	(214,913)	94%	3,500,000		3,500,000	4,283,789
RENT INCOME	2,583	-	(2,583)	31,000	24,066	(6,934)	78%	31,000		31,000	50,812
TOTAL REVENUES	625,451	341,699	(283,752)	7,505,415	7,191,037	(314,378)	96%	7,505,415			8,223,715
EXPENDITURES											
SALARIES OTHER	-	-	-	-	-	-	N/A	-		-	-
SALARIES DEPT MANAGERS	-	-	-	-	-	-	N/A	-		-	-
SALARIES ELECTED OFFICIALS	25,833	18,850	6,984	310,000	235,425	74,575	76%	310,000		310,000	218,013
TRAVEL & PUBLIC RELATIONS	833	-	833	10,000	10,226	(226)	102%	10,000		10,000	6,724
PAYROLL TAX	2,067	1,368	699	24,800	16,694	8,106	67%	24,800		24,800	11,405
GROUP INSURANCE	4,167	10,123	(5,956)	50,000	87,436	(37,436)	175%	50,000		50,000	76,298
PENSION EXPENSE	4,583	3,267	1,316	55,000	38,150	16,850	69%	55,000		55,000	39,332
ELECTED OFFICIALS RETIREMENT	-	-	-	-	-	-	N/A	-		-	-
TRAVEL & TRAINING EXPENSE	1,000	1,380	(380)	12,000	33,388	(21,388)	278%	12,000		12,000	42,197
HR MATERIALS & SUPPLIES	1,250	-	1,250	15,000	-	15,000	0%	15,000		15,000	-
UNIFORM EXPENSE	-	-	-	-	496	(496)	N/A	-		-	-
MATERIALS AND SUPPLIES	8,333	13,028	(4,695)	100,000	103,329	(3,329)	103%	100,000		100,000	100,823
OFFICE EXPENSE	417	-	417	5,000	62	4,938	1%	5,000		5,000	-
PUBLISHING ORDINANCES & NOTICES	625	-	625	7,500	10,148	(2,648)	135%	7,500		7,500	13,753
TELEPHONE	292	-	292	3,500	1,781	1,719	51%	3,500		3,500	240
BUILDING EXPENSE	1,667	2,964	(1,297)	20,000	37,046	(17,046)	185%	20,000		20,000	7,124
UTILITIES	3,750	1,345	2,405	45,000	8,729	36,271	19%	45,000		45,000	8,777
RENT	83	-	83	1,000	1,084	(84)	108%	1,000		1,000	1,052
A & P EXPENSES	2,500	-	2,500	30,000	56,484	(26,484)	188%	30,000		30,000	67,950
INSURANCE	2,833	(100)	2,933	34,000	4,932	29,068	15%	34,000		34,000	90,086
DUES, MBRSHPS & SUBSCRIPTIONS	292	487	(195)	3,500	9,519	(6,019)	272%	3,500		3,500	4,737
UNEMPLOYMENT BENEFIT ASSMT	-	-	-	-	160	(160)	N/A	-		-	3,044
AUDIT FEES	-	-	-	-	-	-	N/A	-		-	-
LEGAL EXPENSES	1,667	1,675	(8)	20,000	66,799	(46,799)	334%	20,000		20,000	66,189
ADV, PROMOTIONS & DONATIONS	500	-	500	6,000	27,100	(21,100)	452%	6,000		6,000	11,792
LICENSES	21	-	21	250	185	65	74%	250		250	185
IMMUNIZATIONS & PHYSICALS	-	-	-	-	32	(32)	N/A	-		-	64
REPAIRS & MAINTENANCE - VEH & EQ	100	284	(184)	1,200	284	917	24%	1,200		1,200	-
OPERATING EXPENSES - VEHICLES	-	62	(62)	-	62	(62)	N/A	-		-	-
ELECTION EXPENSE	-	-	-	-	-	-	N/A	-		-	4,829
EQUIPMENT PURCHASES	-	-	-	-	359,318	(359,318)	N/A	-		-	480,790
HEADSTART BLDG EXPENSE	-	-	-	-	-	-	N/A	-		-	-
ROSENWALD BLDG EXPENSE	417	487	(70)	5,000	4,072	929	81%	5,000		5,000	9,025
SR CITIZEN BLDG EXPENSE	417	171	246	5,000	2,332	2,668	47%	5,000		5,000	6,231
SCOUT HUT EXPENSE	-	-	-	-	0	(0)	N/A	-		-	-
COSTON BLDG EXPENSE	125	-	125	1,500	9,855	(8,355)	657%	1,500		1,500	8,332
PLANNING COMMISSION EXPENSE	17	-	17	200	-	200	0%	200		200	-
CONSULTING SERVICES	11,042	14,095	(3,053)	132,500	146,290	(13,790)	110%	132,500	20,000	152,500	141,620
COMMERCIAL INCENTIVES	-	6,250	(6,250)	-	90,250	(90,250)	N/A	-	41,000	41,000	74,500
GRANT EXPENSE	-	-	-	-	8,484	(8,484)	N/A	-		-	-
CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	N/A	-		-	-
ABANDONED/CONDEMNED PROP EXP	11,667	59,500	(47,833)	140,000	63,800	76,200	46%	140,000		140,000	66,105
MISCELLANEOUS	-	17	(17)	-	274,759	(274,759)	N/A	-		-	294,628
TOTAL EXPENDITURES	86,496	135,251	(48,755)	1,037,950	1,708,708	(670,758)	165%	1,037,950	61,000	1,098,950	1,855,845
IMPACT TO SURPLUS	538,955	206,448	(332,507)	6,467,465	5,482,328	(985,137)	85%	6,467,465			6,367,869

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
POLICE DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
FINES AND FOREFEITURES	33,333	52,157	18,824	400,000	281,051	(118,949)	70%	400,000	466,263
OPD RECEIPTS	167	-	(167)	2,000	-	(2,000)	0%	2,000	-
JAIL RECEIPTS	4,167	150	(4,017)	50,000	8,170	(41,830)	16%	50,000	2,665
GRANT INCOME	-	3,000	3,000	-	30,234	30,234	N/A	-	698
TOTAL REVENUES	37,667	55,307	17,640	452,000	319,455	(132,545)	71%	452,000	469,626
EXPENDITURES									
SALARIES STAFF	166,875	181,160	(14,285)	2,002,500	2,170,049	(167,549)	108%	2,002,500	1,778,314
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-	-
SALARIES - HOLIDAY PAY	-	-	-	-	-	-	N/A	-	-
SALARIES - GRANT/OPD	(5,000)	(10,908)	5,908	(60,000)	(135,417)	75,417	226%	(60,000)	(151,333)
AUXILIARY POLICE	167	31	136	2,000	647	1,353	32%	2,000	2,493
PAYROLL TAX	13,350	13,544	(194)	160,200	162,420	(2,220)	101%	160,200	135,955
GROUP INSURANCE	11,250	13,596	(2,346)	135,000	124,285	10,715	92%	135,000	96,578
PENSION EXPENSE	17,917	35,101	(17,185)	215,000	286,292	(71,292)	133%	215,000	226,736
TRAVEL & TRAINING EXPENSE	1,667	378	1,288	20,000	17,758	2,242	89%	20,000	22,030
SAFETY SUPPLIES	-	242	(242)	-	938	(938)	N/A	-	387
EMPLOYEE RELATIONS	-	-	-	-	965	(965)	N/A	-	-
UNIFORM EXPENSE	1,667	6,141	(4,474)	20,000	55,476	(35,476)	277%	20,000	16,969
UNIFORM LAUNDRY	-	-	-	-	516	(516)	N/A	-	645
MATERIALS AND SUPPLIES	4,583	3,871	712	55,000	32,762	22,238	60%	55,000	44,227
TELEPHONE	2,917	-	2,917	35,000	27,090	7,910	77%	35,000	40,716
BUILDING EXPENSE	20,833	-	20,833	250,000	2,160	247,840	1%	250,000	1,456
UTILITIES	625	4,562	(3,937)	7,500	20,686	(13,186)	276%	7,500	16,921
INSURANCE	2,500	-	2,500	30,000	14,056	15,944	47%	30,000	41,483
DUES, MBRSHPS & SUBSCRIPTIONS	9,167	9,404	(237)	110,000	116,244	(6,244)	106%	110,000	52,339
IMMUNIZATIONS & PHYSICALS	417	941	(524)	5,000	6,929	(1,929)	139%	5,000	1,949
REPAIRS & MAINTENANCE - VEH & EQ	5,000	791	4,209	60,000	18,772	41,228	31%	60,000	18,975
OPERATING EXPENSES - VEHICLES	4,583	9,226	(4,642)	55,000	85,760	(30,760)	156%	55,000	112,204
EQUIPMENT RENTAL	-	-	-	-	-	-	N/A	-	-
EQUIPMENT PURCHASES	19,167	11,050	8,117	230,000	196,182	33,818	85%	230,000	426,919
CONSULTING SERVICES	2,500	-	2,500	30,000	-	30,000	0%	30,000	-
MISCELLANEOUS	-	-	-	-	645	(645)	N/A	-	-
TOTAL EXPENDITURES	280,183	279,130	1,054	3,362,200	3,205,213	156,987	95%	3,362,200	2,885,963
IMPACT TO SURPLUS	(242,517)	(223,823)	18,694	(2,910,200)	(2,885,758)	24,442	99%	(2,910,200)	(2,416,337)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
FIRE DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
CONTRACT TRAINING RECEIPTS	-	4,166	4,166	-	16,664	16,664	N/A	-	54,158
GRANT INCOME	4,167	-	(4,167)	50,000	95,794	45,794	192%	50,000	242,269
TOTAL REVENUES	4,167	4,166	(1)	50,000	112,458	62,458	225%	50,000	296,427
EXPENDITURES									
SALARIES STAFF	80,417	93,877	(13,461)	965,000	1,138,176	(173,176)	118%	965,000	1,025,943
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-	-
SALARIES - HOLIDAY PAY	-	-	-	-	-	-	N/A	-	-
FIRE SCRIPT REDEEMED	1,333	845	488	16,000	26,130	(10,130)	163%	16,000	31,159
PAYROLL TAX	1,250	1,426	(176)	15,000	19,495	(4,495)	130%	15,000	17,667
GROUP INSURANCE	6,000	7,620	(1,620)	72,000	70,086	1,914	97%	72,000	51,984
PENSION EXPENSE	11,250	22,259	(11,009)	135,000	169,315	(34,315)	125%	135,000	156,729
TRAVEL & TRAINING EXPENSE	500	662	(162)	6,000	11,068	(5,068)	184%	6,000	2,575
SAFETY SUPPLIES	125	-	125	1,500	112	1,388	7%	1,500	455
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	708	(210)	918	8,500	9,338	(838)	110%	8,500	8,916
UNIFORM LAUNDRY	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	2,667	1,844	823	32,000	33,134	(1,134)	104%	32,000	41,552
TELEPHONE	833	487	346	10,000	5,872	4,128	59%	10,000	14,137
BUILDING EXPENSE	1,792	516	1,275	21,500	22,034	(534)	102%	21,500	36,844
UTILITIES	1,500	159	1,341	18,000	17,766	234	99%	18,000	12,251
INSURANCE	4,167	220	3,947	50,000	11,375	38,626	23%	50,000	28,479
DUES, MBRSHPS & SUBSCRIPTIONS	83	-	83	1,000	637	363	64%	1,000	507
LICENSES	-	-	-	-	-	-	N/A	-	-
IMMUNIZATIONS & PHYSICALS	167	64	103	2,000	2,449	(449)	122%	2,000	2,169
REPAIRS & MAINTENANCE - VEH & EQ	1,833	889	944	22,000	22,487	(487)	102%	22,000	19,942
OPERATING EXPENSES - VEHICLES	1,667	1,889	(223)	20,000	19,169	831	96%	20,000	20,855
EQUIPMENT RENTAL	1,000	986	14	12,000	9,412	2,588	78%	12,000	13,637
EQUIPMENT PURCHASES	3,667	-	3,667	44,000	27,869	16,131	63%	44,000	193,605
GRANT EXPENSE	-	-	-	-	-	-	N/A	-	-
CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	N/A	-	-
MISCELLANEOUS	-	-	-	-	-	-	N/A	-	-
TOTAL EXPENDITURES	120,958	133,534	(12,576)	1,451,500	1,615,925	(164,425)	111%	1,451,500	1,679,406
IMPACT TO SURPLUS	(116,792)	(129,368)	(12,577)	(1,401,500)	(1,503,467)	(101,967)	107%	(1,401,500)	(1,382,979)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
OPAR

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
ADMISSION FEES	10,833	6,788	(4,046)	130,000	150,733	20,733	116%	130,000	145,496
GRANT INCOME	-	-	-	-	-	-	N/A	-	75,000
TOTAL REVENUES	10,833	6,788	(4,046)	130,000	150,733	20,733	116%	130,000	220,496
EXPENDITURES									
SALARIES STAFF	32,003	34,545	(2,543)	384,030	472,745	(88,715)	123%	384,030	396,619
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-	-
SUMMER WORKERS	3,150	-	3,150	37,800	-	37,800	0%	37,800	-
TEMP SERVICE WAGES	2,275	-	2,275	27,300	23,820	3,480	87%	27,300	56,720
PAYROLL TAX	2,560	2,527	34	30,722	34,625	(3,903)	113%	30,722	29,572
GROUP INSURANCE	2,500	4,892	(2,392)	30,000	38,419	(8,419)	128%	30,000	30,197
PENSION EXPENSE	458	701	(242)	5,500	9,197	(3,697)	167%	5,500	6,993
TRAVEL & TRAINING EXPENSE	167	-	167	2,000	772	1,228	39%	2,000	(178)
SAFETY SUPPLIES	292	87	204	3,500	4,581	(1,081)	131%	3,500	2,572
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	7,333	1,678	5,656	88,000	61,059	26,941	69%	88,000	70,768
TELEPHONE	417	-	417	5,000	2,615	2,386	52%	5,000	3,465
BUILDING EXPENSE	-	942	(942)	-	31,787	(31,787)	N/A	-	34,701
UTILITIES	2,917	1,121	1,796	35,000	31,576	3,424	90%	35,000	29,566
INSURANCE	625	-	625	7,500	4,755	2,745	63%	7,500	20,257
DUES, MBRSHPS & SUBSCRIPTIONS	167	-	167	2,000	163	1,837	8%	2,000	340
ADV, PROMO& DON (FIREWORKS)	1,667	-	1,667	20,000	19,827	173	99%	20,000	17,718
LICENSES	167	-	167	2,000	27	1,973	1%	2,000	29
IMMUNIZATIONS & PHYSICALS	42	32	10	500	281	219	56%	500	128
REPAIRS & MAINTENANCE - VEH & EQ	1,083	1,393	(310)	13,000	13,981	(981)	108%	13,000	11,296
OPERATING EXPENSES - VEHICLES	1,667	(43)	1,710	20,000	8,093	11,907	40%	20,000	11,762
EQUIPMENT RENTAL	-	-	-	-	-	-	N/A	-	-
EQUIPMENT PURCHASES	6,250	-	6,250	75,000	38,557	36,443	51%	75,000	-
ATHLETIC EQUIPMENT	3,333	9,627	(6,294)	40,000	74,064	(34,064)	185%	40,000	63,965
GRANT EXPENSE	-	-	-	-	(0)	0	N/A	-	232,918
CAPITAL LEASE PAYMENTS	2,500	1,551	949	30,000	37,258	(7,258)	124%	30,000	20,234
MISCELLANEOUS	-	-	-	-	293	(293)	N/A	-	-
TOTAL EXPENDITURES	71,571	59,053	12,518	858,852	908,493	(49,641)	106%	858,852	1,039,642
IMPACT TO SURPLUS	(60,738)	(52,265)	8,472	(728,852)	(757,760)	(28,908)	104%	(728,852)	(819,146)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
MUNICIPAL COURT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
EXPENDITURES									
OTHER ADMIN SALARIES	-	2,400	(2,400)	-	13,366	(13,366)	N/A	-	-
JUDGE'S SALARY	2,500	-	2,500	30,000	14,663	15,338	49%	30,000	29,325
CLERK'S SALARY	9,917	6,376	3,540	119,000	96,755	22,245	81%	119,000	108,366
PART TIME CLERK	-	-	-	-	-	-	N/A	-	-
PAYROLL TAX	967	652	315	11,600	8,230	3,370	71%	11,600	8,386
GROUP INSURANCE	417	1,497	(1,080)	5,000	10,352	(5,352)	207%	5,000	5,825
PENSION EXPENSE	583	817	(233)	7,000	18,264	(11,264)	261%	7,000	-
CITY POLICE PENSION FUND	-	-	-	-	-	-	N/A	-	-
TRAVEL & TRAINING EXPENSE	208	-	208	2,500	1,333	1,167	53%	2,500	3,692
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	417	-	417	5,000	157	4,843	3%	5,000	4,905
TELEPHONE	-	-	-	-	-	-	N/A	-	-
BUILDING EXPENSE	-	59	(59)	-	59	(59)	N/A	-	-
UTILITIES	-	-	-	-	-	-	N/A	-	-
INSURANCE	-	-	-	-	-	-	N/A	-	-
DUES, MBRSHPS & SUBSCRIPTIONS	42	-	42	500	2,477	(1,977)	495%	500	455
IMMUNIZATIONS & PHYSICALS	-	-	-	-	64	(64)	N/A	-	-
REPAIRS & MAINT VEH & EQUIP	-	-	-	-	-	-	N/A	-	-
MISCELLANEOUS (COUNTY REIMB)	(5,208)	(17,827)	12,618	(62,500)	(70,923)	8,423	113%	(62,500)	(72,497)
TOTAL EXPENDITURES	9,842	(6,026)	15,867	118,100	94,797	23,303	80%	118,100	88,457
IMPACT TO SURPLUS	(9,842)	6,026	15,867	(118,100)	(94,797)	23,303	80%	(118,100)	(88,457)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
JAIL DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
EXPENDITURES									
SALARIES	27,708	27,727	(19)	332,500	348,675	(16,175)	105%	332,500	261,342
SALARIES - HOLIDAY PAY	-	-	-	-	-	-	N/A	-	-
TEMP SERVICE WAGES	4,167	5,237	(1,071)	50,000	121,105	(71,105)	242%	50,000	78,293
PAYROLL TAX	2,217	2,159	58	26,600	26,233	367	99%	26,600	20,897
GROUP INSURANCE	1,250	5,233	(3,983)	15,000	46,509	(31,509)	310%	15,000	46,820
PENSION EXPENSE	104	775	(670)	1,250	9,706	(8,456)	776%	1,250	2,512
TRAVEL & TRAINING	417	636	(219)	5,000	10,467	(5,467)	209%	5,000	3,383
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	417	878	(461)	5,000	6,079	(1,079)	122%	5,000	4,396
UNIFORM LAUNDRY	-	-	-	-	253	(253)	N/A	-	-
MATERIALS AND SUPPLIES	10,417	452	9,964	125,000	9,504	115,496	8%	125,000	17,665
JAIL FOOD	11,250	6,902	4,348	135,000	89,057	45,943	66%	135,000	91,955
BUILDING EXPENSE	2,750	695	2,055	33,000	24,782	8,218	75%	33,000	113,821
UTILITIES	1,733	1,887	(154)	20,800	25,421	(4,621)	122%	20,800	13,917
INSURANCE	17	-	17	200	-	200	0%	200	43
IMMUNIZATIONS & PHYSICALS	83	52	31	1,000	5,245	(4,245)	524%	1,000	2,930
REPAIRS & MAINTENANCE - VEH & EQ	-	-	-	-	1,329	(1,329)	N/A	-	1,300
JAIL MAINTENANCE FUND	2,917	2,710	206	35,000	36,432	(1,432)	104%	35,000	24,699
INMATE MEDICAL	21	239	(219)	250	1,303	(1,053)	521%	250	5,713
EQUIPMENT RENTAL	-	-	-	-	2,068	(2,068)	N/A	-	1,991
EQUIPMENT PURCHASES	-	-	-	-	-	-	N/A	-	-
TOTAL EXPENDITURES	65,467	55,584	9,883	785,600	764,167	21,433	97%	785,600	691,677
IMPACT TO SURPLUS	(65,467)	(55,584)	9,883	(785,600)	(764,167)	21,433	97%	(785,600)	(691,677)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
GOLF COURSE

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
GOLF COURSE MEMBERSHIP FEES	3,750	2,966	(784)	45,000	28,921	(16,079)	64%	45,000	37,560
GREEN FEES	68	-	(68)	815	-	(815)	0%	815	-
CART SHED RENTALS	708	585	(123)	8,500	6,990	(1,510)	82%	8,500	7,420
PRO SHOP SALES	96	-	(96)	1,150	-	(1,150)	0%	1,150	-
SALE OF EQUIPMENT	-	-	-	-	-	-	N/A	-	-
MISCELLANEOUS	-	-	-	-	-	-	N/A	-	-
TOTAL REVENUES	4,622	3,551	(1,071)	55,465	35,911	(19,554)	65%	55,465	44,980
EXPENDITURES									
SALARIES	15,833	14,365	1,468	190,000	195,327	(5,327)	103%	190,000	138,521
TEMP SERVICE WAGES	3,333	3,696	(363)	40,000	53,645	(13,645)	134%	40,000	39,502
PAYROLL TAX	1,267	1,088	179	15,200	14,746	454	97%	15,200	10,664
GROUP INSURANCE	833	928	(94)	10,000	9,586	414	96%	10,000	6,127
PENSION EXPENSE	273	414	(142)	3,270	3,962	(692)	121%	3,270	3,020
TRAVEL & TRAINING	-	-	-	-	-	-	N/A	-	-
SAFETY SUPPLIES	42	-	42	500	487	13	97%	500	395
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	167	-	167	2,000	-	2,000	0%	2,000	-
MATERIALS AND SUPPLIES	4,167	470	3,697	50,000	49,317	683	99%	50,000	38,801
TELEPHONE	208	86	122	2,500	1,312	1,188	52%	2,500	1,486
COST OF GOODS - PRO SHOP	-	-	-	-	-	-	N/A	-	-
BUILDING EXPENSE	-	255	(255)	-	3,332	(3,332)	N/A	-	2,810
UTILITIES	475	241	234	5,700	5,435	265	95%	5,700	6,658
RENT	-	-	-	-	-	-	N/A	-	-
INSURANCE	500	-	500	6,000	4,914	1,086	82%	6,000	1,888
DUES, MBRSHPS & SUBSCRIPTIONS	-	-	-	-	253	(253)	N/A	-	248
ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	N/A	-	-
IMMUNIZATIONS & PHYSICALS	-	-	-	-	64	(64)	N/A	-	-
REPAIRS & MAINTENANCE - VEH & EQ	1,250	5,878	(4,628)	15,000	18,718	(3,718)	125%	15,000	19,058
OPERATING EXPENSES - VEHICLES	833	467	366	10,000	5,561	4,439	56%	10,000	8,468
EQUIPMENT RENTAL	42	-	42	500	-	500	0%	500	-
EQUIPMENT PURCHASES	1,250	-	1,250	15,000	-	15,000	0%	15,000	-
CAPITAL LEASE PAYMENTS	2,083	1,123	960	25,000	26,481	(1,481)	106%	25,000	23,905
TOTAL EXPENDITURES	32,556	29,011	3,545	390,670	393,141	(2,471)	101%	390,670	301,551
IMPACT TO SURPLUS	(27,934)	(25,460)	2,474	(335,205)	(357,230)	(22,025)	107%	(335,205)	(256,571)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
CODE ENFORCEMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
EXPENDITURES									
SALARIES	8,333	5,610	2,723	100,000	81,234	18,766	81%	100,000	40,395
SALARIES - HOLIDAY PAY	-	-	-	-	-	-	N/A	-	-
TEMP SERVICE WAGES	-	-	-	-	-	-	N/A	-	-
PAYROLL TAX	667	427	240	8,000	4,523	3,477	57%	8,000	3,120
GROUP INSURANCE	583	723	(140)	7,000	2,119	4,881	30%	7,000	19,654
PENSION EXPENSE	-	-	-	-	-	-	N/A	-	-
TRAVEL & TRAINING	208	-	208	2,500	-	2,500	0%	2,500	35
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	-	-	-	-	292	(292)	N/A	-	326
UNIFORM LAUNDRY	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	1,250	44	1,206	15,000	18,880	(3,880)	126%	15,000	17,318
LICENSES	-	-	-	-	50	(50)	N/A	-	-
REPAIRS & MAINTENANCE - VEHICLES	417	-	417	5,000	1,252	3,748	25%	5,000	3,235
UTILITIES	-	-	-	-	927	(927)	N/A	-	1,884
INSURANCE	-	-	-	-	-	-	N/A	-	-
IMMUNIZATIONS & PHYSICALS	-	-	-	-	32	(32)	N/A	-	77
OPERATING EXPENSES - VEHICLE	417	595	(178)	5,000	5,369	(369)	107%	5,000	4,404
JAIL MAINTENANCE FUND	-	-	-	-	-	-	N/A	-	-
MISCELLANEOUS	-	-	-	-	(2,437)	2,437	N/A	-	-
CONDEMNED PROPERTY	-	-	-	-	-	-	N/A	-	-
EQUIPMENT PURCHASES	1,667	-	1,667	20,000	-	20,000	0%	20,000	-
TOTAL EXPENDITURES	13,542	7,399	6,143	162,500	112,241	50,259	69%	162,500	90,448
IMPACT TO SURPLUS	(13,542)	(7,399)	6,143	(162,500)	(112,241)	50,259	69%	(162,500)	(90,448)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
ANIMAL CONTROL

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
ANIMAL SHELTER RECEIPTS	125	-	(125)	1,500	864	(636)	58%	1,500	945
GRANT INCOME	-	-	-	-	-	-	N/A	-	-
TOTAL REVENUES	125	-	(125)	1,500	864	(636)	58%	1,500	945
EXPENDITURES									
SALARIES	12,500	5,986	6,514	150,000	79,566	70,434	53%	150,000	87,080
TEMP SERVICE WAGES	1,250	714	536	15,000	21,827	(6,827)	146%	15,000	13,662
PAYROLL TAX	1,000	451	549	12,000	6,004	5,996	50%	12,000	6,696
GROUP INSURANCE	500	528	(28)	6,000	4,237	1,763	71%	6,000	5,975
PENSION EXPENSE	188	116	71	2,250	1,512	738	67%	2,250	1,427
TRAVEL & TRAINING EXPENSE	83	-	83	1,000	-	1,000	0%	1,000	-
SAFETY SUPPLIES	42	-	42	500	59	441	12%	500	-
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	250	274	(24)	3,000	591	2,409	20%	3,000	-
MATERIALS AND SUPPLIES	2,083	3,049	(966)	25,000	26,892	(1,892)	108%	25,000	27,331
TELEPHONE	333	-	333	4,000	877	3,123	22%	4,000	2,001
VET BILLS	625	-	625	7,500	2,502	4,998	33%	7,500	2,022
BUILDING EXPENSE	54,167	1,943	52,224	650,000	10,594	639,406	2%	650,000	10,012
UTILITIES	300	206	94	3,600	2,872	728	80%	3,600	3,186
INSURANCE	133	-	133	1,600	731	869	46%	1,600	2,107
DUES, MBRSHPS & SUBSCRIPTIONS	42	-	42	500	472	28	94%	500	104
ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	N/A	-	-
IMMUNIZATIONS & PHYSICALS	21	-	21	250	125	125	50%	250	32
REPAIRS & MAINTENANCE - VEH & EQ	42	-	42	500	180	320	36%	500	322
OPERATING EXPENSES - VEHICLES	208	90	118	2,500	2,148	352	86%	2,500	1,968
EQUIPMENT PURCHASES	167	-	167	2,000	1,294	706	65%	2,000	-
TOTAL EXPENDITURES	73,933	13,357	60,577	887,200	162,483	724,717	18%	887,200	163,925
IMPACT TO SURPLUS	(73,808)	(13,357)	60,452	(885,700)	(161,619)	724,081	18%	(885,700)	(162,980)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
AIRPORT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
SALES/INTEREST	-	5	5	-	18,771	18,771	N/A	-	39,490
TOTAL REVENUES	-	5	5	-	18,771	18,771	N/A	-	39,490
EXPENDITURES									
SALARIES	-	-	-	-	-	-	N/A	-	-
PAYROLL TAX	-	-	-	-	-	-	N/A	-	-
GROUP INSURANCE	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	N/A	-	-
CHEM & SUPPLIES/SPRAY CONTRACT	-	-	-	-	-	-	N/A	-	-
BUILDING EXPENSE	625	60	565	7,500	862	6,638	11%	7,500	11,559
INSURANCE	42	-	42	500	-	500	0%	500	121
GRANT EXPENSE (INCOME)	-	-	-	-	55,738	(55,738)	N/A	-	101,700
OPERATING EXPENSES - VEHICLES	-	-	-	-	-	-	N/A	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	N/A	-	-
TOTAL EXPENDITURES	667	60	607	8,000	56,600	(48,600)	708%	8,000	113,380
IMPACT TO SURPLUS	(667)	(55)	612	(8,000)	(37,829)	(29,829)	473%	(8,000)	(73,890)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
STREET DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget
REVENUES								
DEBRIS REMOVAL	-	-	-	-	431	431	N/A	-
SALES OF EQUIPMENT	-	-	-	-	-	-	N/A	-
STREET REVENUE TURNBACK	50,000	47,133	(2,867)	600,000	589,666	(10,334)	98%	600,000
MILLAGE TAX ALLOCATION	-	-	-	-	-	-	N/A	-
INTEREST INCOME	21	5	(16)	250	93	(157)	37%	250
MISCELLANEOUS (MISS GRANT)	16,667	2,440	(14,227)	200,000	202,853	2,853	101%	200,000
TOTAL REVENUES	66,688	49,577	(17,110)	800,250	793,042	(7,208)	99%	800,250
EXPENDITURES								
SALARIES STAFF	33,333	31,707	1,626	400,000	404,455	(4,455)	101%	400,000
SALARIES DEPT MANAGER	-	-	-	-	-	-	N/A	-
TEMP SERVICE WAGES	6,250	17,107	(10,857)	75,000	220,009	(145,009)	293%	75,000
PAYROLL TAX	2,667	2,326	340	32,000	29,637	2,363	93%	32,000
GROUP INSURANCE	3,333	4,655	(1,321)	40,000	39,912	88	100%	40,000
PENSION EXPENSE	625	416	209	7,500	4,815	2,685	64%	7,500
TRAVEL & TRAINING EXPENSE	83	350	(267)	1,000	1,908	(908)	191%	1,000
SAFETY SUPPLIES	208	108	101	2,500	1,166	1,334	47%	2,500
EMPLOYEE RELATIONS	-	-	-	-	250	(250)	N/A	-
UNIFORM EXPENSE	267	-	267	3,200	16,602	(13,402)	519%	3,200
MATERIALS AND SUPPLIES	1,667	1,337	330	20,000	20,864	(864)	104%	20,000
TELEPHONE	583	-	583	7,000	1,705	5,295	24%	7,000
BUILDING EXPENSE	833	31	803	10,000	1,833	8,167	18%	10,000
UTILITIES	417	158	259	5,000	9,933	(4,933)	199%	5,000
INSURANCE	1,667	-	1,667	20,000	9,251	10,749	46%	20,000
DUES, MBRSHPS & SUBSCRIPTIONS	21	-	21	250	487	(237)	195%	250
ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	N/A	-
LICENSES	-	-	-	-	-	-	N/A	-
IMMUNIZATIONS & PHYSICALS	83	85	(2)	1,000	493	507	49%	1,000
REPAIRS & MAINTENANCE - VEH EQ	5,000	3,279	1,721	60,000	62,425	(2,425)	104%	60,000
OPERATING EXPENSES - VEHICLES	4,583	6,820	(2,237)	55,000	99,974	(44,974)	182%	55,000
EQUIPMENT RENTAL	-	-	-	-	1,294	(1,294)	N/A	-
EQUIPMENT PURCHASES	1,667	-	1,667	20,000	-	20,000	0%	20,000
ASPHALT	208	-	208	2,500	-	2,500	0%	2,500
GRAVEL	83	-	83	1,000	-	1,000	0%	1,000
CULVERTS & DRAINS, ETC.	125	-	125	1,500	-	1,500	0%	1,500
STREET REPAIR - CONTRACT	33,333	6,832	26,501	400,000	37,313	362,687	9%	400,000
STREET PAINTING	42	-	42	500	-	500	0%	500
SIGNS	1,667	-	1,667	20,000	2,747	17,253	14%	20,000
DUMPING - DISPOSAL	5,417	5,831	(415)	65,000	57,739	7,261	89%	65,000
CAPITAL LEASE PAYMENTS	4,081	-	4,081	48,972	-	48,972	0%	48,972
MISC (MISS GRANT MATCH)	10,000	-	10,000	120,000	292,521	(172,521)	244%	120,000
TOTAL EXPENDITURES	118,244	81,041	37,202	1,418,922	1,317,332	101,590	93%	1,418,922
IMPACT TO SURPLUS	(51,556)	(31,464)	20,092	(618,672)	(524,290)	94,382	85%	(618,672)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
SANITATION DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
SALES	72,917	71,933	(984)	875,000	874,232	(768)	100%	875,000	826,369
DEBRIS REMOVAL	-	-	-	-	3,492	3,492	N/A	-	1,659
INTEREST INCOME	4	2	(2)	50	36	(14)	72%	50	55
MISCELLANEOUS	-	-	-	-	5,764	5,764	N/A	-	50
TOTAL REVENUES	72,921	71,936	(985)	875,050	883,525	8,475	101%	875,050	828,133
EXPENDITURES									
SALARY SUPERVISOR	-	-	-	-	-	-	N/A	-	-
WAGES - GARBAGE COLLECTIONS	30,000	23,226	6,774	360,000	336,072	23,928	93%	360,000	336,085
TEMP SERVICE WAGES	6,250	13,249	(6,999)	75,000	188,494	(113,494)	251%	75,000	139,716
PAYROLL TAX	2,400	1,727	673	28,800	24,918	3,882	87%	28,800	26,119
GROUP INSURANCE	2,917	3,762	(845)	35,000	35,534	(534)	102%	35,000	28,926
PENSION EXPENSE	875	812	64	10,500	10,771	(271)	103%	10,500	11,910
TRAVEL & TRAINING EXPENSE	63	-	63	750	1,363	(613)	182%	750	886
SAFETY SUPPLIES	417	-	417	5,000	860	4,140	17%	5,000	117
EMPLOYEE RELATIONS	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	417	-	417	5,000	17,475	(12,475)	349%	5,000	16,213
MATERIALS AND SUPPLIES	1,667	951	716	20,000	10,482	9,518	52%	20,000	16,097
TELEPHONE	375	-	375	4,500	193	4,307	4%	4,500	978
BUILDING EXPENSE	333	368	(35)	4,000	(19,311)	23,311	-483%	4,000	4,698
UTILITIES	208	-	208	2,500	3,534	(1,034)	141%	2,500	2,095
INSURANCE	1,875	-	1,875	22,500	8,981	13,519	40%	22,500	33,498
GARBAGE BAGS	1,667	(530)	2,197	20,000	48,323	(28,323)	242%	20,000	26,349
ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	N/A	-	-
LICENSES	83	-	83	1,000	575	425	57%	1,000	793
IMMUNIZATIONS & PHYSICALS	21	141	(120)	250	307	(57)	123%	250	651
REPAIRS & MAINTENANCE - VEH & EQ	3,333	2,548	786	40,000	44,887	(4,887)	112%	40,000	18,498
OPERATING EXPENSES - VEHICLES	4,167	4,712	(546)	50,000	67,759	(17,759)	136%	50,000	94,591
EQUIPMENT RENTAL	-	-	-	-	-	-	N/A	-	-
EQUIPMENT PURCHASES	-	-	-	-	-	-	N/A	-	-
DEPRECIATION EXPENSE	16,667	16,667	(0)	200,000	200,004	(4)	100%	200,000	150,000
DUMPING - DISPOSAL	14,583	26,157	(11,574)	175,000	205,584	(30,584)	117%	175,000	101,408
INTEREST EXPENSE	833	-	833	10,000	3,350	6,651	33%	10,000	13,370
CAPITAL LEASE PAYMENTS	-	-	-	-	0	(0)	N/A	-	6,475
MISCELLANEOUS	-	-	-	-	4,006	(4,006)	N/A	-	-
TOTAL EXPENDITURES	89,150	93,790	(4,640)	1,069,800	1,194,161	(124,361)	112%	1,069,800	1,029,473
IMPACT TO SURPLUS	(16,229)	(21,854)	16,229	(194,750)	(310,637)	(115,887)	160%	(194,750)	(201,340)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
COMPOSTING DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
SALES	-	-	-	-	-	-	N/A	-	-
TOTAL REVENUES	-	-	-	-	-	-	N/A	-	-
EXPENDITURES									
SALARIES	-	-	-	-	-	-	N/A	-	-
PAYROLL TAX	-	-	-	-	-	-	N/A	-	-
GROUP INSURANCE	-	-	-	-	-	-	N/A	-	-
PENSION EXPENSE	-	-	-	-	-	-	N/A	-	-
TRAVEL & TRAINING	-	-	-	-	-	-	N/A	-	-
SAFETY SUPPLIES	-	-	-	-	-	-	N/A	-	-
UNIFORM EXPENSE	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	21	-	21	250	310	(60)	124%	250	310
UTILITIES	-	-	-	-	-	-	N/A	-	-
INSURANCE	-	-	-	-	-	-	N/A	-	-
LICENSES	-	-	-	-	-	-	N/A	-	-
IMMUNIZAQTIONS & PHYSICALS	-	-	-	-	-	-	N/A	-	-
REPAIRS & MAINENANCE - VEH & EQ	83	-	83	1,000	-	1,000	0%	1,000	581
OPERATING EXPENSES -VEHICLES	21	-	21	250	-	250	0%	250	-
EQUIPMENT RENTAL	-	-	-	-	-	-	N/A	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	N/A	-	-
TOTAL EXPENDITURES	125	-	125	1,500	310	1,190	21%	1,500	891
IMPACT TO SURPLUS	(125)	-	125	(1,500)	(310)	1,190	21%	(1,500)	(891)

CITY OF OSCEOLA
BUDGET TO ACTUAL COMPARISON
PEST CONTROL DEPARTMENT

December 2025	Current Month			Year to Date			Elapsed	Annual	Prev Yr
	Budget	Actual	Var (+) (-)	Budget	Actual	Var (+) (-)	100%	Budget	Actual
REVENUES									
SALES	9,583	9,231	(352)	115,000	116,159	1,159	101%	115,000	110,335
TOTAL REVENUES	9,583	9,231	(352)	115,000	116,159	1,159	101%	115,000	110,335
EXPENDITURES									
SALARIES	-	-	-	-	-	-	N/A	-	-
PAYROLL TAX	-	-	-	-	-	-	N/A	-	-
GROUP INSURANCE	-	-	-	-	-	-	N/A	-	-
MATERIALS AND SUPPLIES	42	-	42	500	-	500	0%	500	-
CHEM & SUPPLIES/SPRAY CONTRACT	7,500	7,994	(494)	90,000	87,929	2,071	98%	90,000	86,630
BUILDING EXPENSE	-	-	-	-	-	-	N/A	-	-
INSURANCE	-	-	-	-	-	-	N/A	-	-
REPAIRS & MAINTENANCE - VEH & EQ	-	-	-	-	-	-	N/A	-	-
OPERATING EXPENSES - VEHICLES	-	-	-	-	-	-	N/A	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	N/A	-	-
TOTAL EXPENDITURES	7,542	7,994	(452)	90,500	87,929	2,571	97%	90,500	86,630
IMPACT TO SURPLUS	2,042	1,237	(805)	24,500	28,229	3,729	115%	24,500	23,705

CITY OF OSCEOLA, ARKANSAS
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 1045
WYNNE, AR 72396

CITY OF OSCEOLA
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MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
PO. BOX 1045
WYNNE, AR 72396

INDEPENDENT AUDITORS' REPORT

To the Honorable Joe Harris, Mayor
And the Members of the City Council
City of Osceola, Arkansas 72370

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Osceola, Arkansas (City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Opinions" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities of the City of Osceola, Arkansas, as of December 31, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the City of Osceola, Arkansas, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-Type Activities	Unmodified
General Fund	Unmodified
Street Fund	Unmodified
Airport Fund	Unmodified
Electric, Water and Sewer Fund	Unmodified
Sanitation Fund	Unmodified
Riverport Authority Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Qualified Opinion on Governmental Activities

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. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management has not determined the cost of its defined benefit pension plan in accordance with accounting principles generally accepted in the United States of America, which require the cost of employee pensions to be recognized when the accumulated benefit obligation exceeds the fair value of the plan assets. Quantification of the effects of that departure on the financial statements is not practicable.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 38-39 be presented to supplement the basic financial statements. Such information, although not a 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Osceola, Arkansas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic 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 December 26, 2025, on our consideration of the City of Osceola, Arkansas' 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 City of Osceola, Arkansas' internal control over financial reporting and compliance.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
December 26, 2025

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 858,592	\$ 2,349,637	\$ 3,208,229
Accounts receivable, net	627,707	3,722,522	4,350,229
Due from other funds	8,077		8,077
Inventories	-	1,067,775	1,067,775
Prepaid items	335,024	363,436	698,460
Total Current Assets	1,829,400	7,503,370	9,332,770
Restricted Assets			
Cash and cash equivalents	18,897,664	20,947,365	39,845,029
Restricted Due from other funds	156,503		156,503
Total Restricted Assets	19,054,167	20,947,365	40,001,532
Capital Assets			
Land	2,000	373,195	375,195
Utility plant in service	-	54,656,314	54,656,314
Waste-to-energy	-	1,444,544	1,444,544
Riverport authority	-	5,296,179	5,296,179
Improvements	5,012,385	-	5,012,385
Machinery and equipment	10,084,143	6,146,748	16,230,891
Buildings	10,374,668	-	10,374,668
Furniture and fixtures	-	691,478	691,478
Infrastructure - streets	8,978,786	-	8,978,786
Construction in progress	479,420	-	479,420
Accumulated depreciation	(28,054,627)	(40,694,429)	(68,749,056)
Total Capital Assets, net	6,876,775	27,914,029	34,790,804
TOTAL ASSETS	27,760,342	56,364,764	84,125,106
LIABILITIES			
Current Liabilities			
Accounts payable	248,531	295,557	544,088
Customer deposits payable	-	333,787	333,787
Accrued expenses	154,675	1,255,008	1,409,683
Accrued interest payable	72,888	420,152	493,040
Due to other funds	252,337	-	252,337
Due to other agencies	103,444	-	103,444
Current portion - bonds payable	190,000	415,000	605,000
Current portion - notes payable	88,100		88,100
Current portion - capital leases	2,754	114,980	117,734
Total Current Liabilities	1,112,729	2,834,484	3,947,213
Noncurrent Liabilities			
Bonds payable	17,864,214	22,700,941	40,565,155
Notes payable	378,325		378,325
Capital lease payable	9,514	532,538	542,052
Compensated absences	333,424	41,148	374,572
Total Noncurrent Liabilities	18,585,477	23,274,627	41,860,104
TOTAL LIABILITIES	\$ 19,698,206	\$ 26,109,111	\$ 45,807,317

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental Activities	Business Type Activities	Total
NET POSITION			
Investment in capital assets, net	6,398,082	4,150,570	10,548,652
Restricted - airport grant	30,950	-	30,950
Restricted - fire department	210,665	-	210,665
Restricted - maintenance tax fund	208,395		208,395
Restricted - capital projects	17,916,011		17,916,011
Restricted - highways and streets	156,503	-	156,503
Restricted - debt service	531,643	20,129,457	20,661,100
Unrestricted	(17,390,113)	5,975,626	(11,414,487)
TOTAL NET POSITION	\$ 8,062,136	\$ 30,255,653	\$ 38,317,789

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2024

FUNCTION/PROGRAM	Program Revenues				Net [Expenses] Revenues and Changes in Net Position Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
PRIMARY GOVERNMENT							
Governmental activities							
General government	\$ (1,839,111)	\$ 121,743	\$ 16,397	\$ -	\$ (1,700,971)	\$ -	\$ (1,700,971)
Law enforcement	(3,781,535)	426,434	16,871	-	(3,338,230)	-	(3,338,230)
Public safety	(1,686,167)	-	185,066	-	(1,501,101)	-	(1,501,101)
Recreation and culture	(1,298,260)	245,842	75,000	-	(977,418)	-	(977,418)
Public works	(1,066,887)	-	-	-	(1,066,887)	-	(1,066,887)
Municipal airport	(143,941)	15,982	-	27,450	(100,509)	-	(100,509)
Total Government Activities	(9,815,901)	810,001	293,334	27,450	(8,685,116)	-	(8,685,116)
Business type activities							
Electric, water & sewer department	(16,107,599)	18,780,122	-	-	-	2,672,523	2,672,523
Sanitation department	(1,117,381)	1,020,857	-	-	-	(96,524)	(96,524)
Riverport authority	(172,774)	128,148	-	1,038,618	-	993,992	993,992
Total Business-Type Activities	(17,397,754)	19,929,127	-	1,038,618	-	3,569,991	3,569,991
Total Primary Government	<u>\$ (27,213,655)</u>	<u>\$ 20,739,128</u>	<u>\$ 293,334</u>	<u>\$ 1,066,068</u>	<u>\$ (8,685,116)</u>	<u>\$ 3,569,991</u>	<u>\$ (5,115,125)</u>
General Revenues (Expenses)							
Intergovernmental					734,621	-	
Property taxes					1,566,195	-	
Franchise taxes					133,855	-	
Sales tax					6,667,444	-	
Miscellaneous income					64,434	-	
Investment earnings					584,740	987,686	
Interest expenses and other charges					(584,916)	(940,790)	
Insurance proceeds					7,876	7,548	
Transfers					624,385	(624,385)	
Total general revenues and transfers					9,798,634	(569,941)	
Change in net position					1,113,518	3,000,050	
Net position, beginning					6,948,618	27,255,603	
Net position, ending					<u>\$ 8,062,136</u>	<u>\$ 30,255,653</u>	

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Street Fund	Airport	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 715,253	\$ 15,007	\$ 16,677	\$ 111,655	\$ 858,592
Due from other funds	-	8,077	-	-	8,077
Accounts receivable	627,707	-	-	-	627,707
Total Current Assets	1,342,960	23,084	16,677	111,655	1,494,376
Restricted Assets					
Restricted cash and equivalents	18,866,714	-	30,950	-	18,897,664
Restricted Due from other funds	-	156,503	-	-	156,503
Total Restricted Assets	18,866,714	156,503	30,950	-	19,054,167
TOTAL ASSETS	\$ 20,209,674	\$ 179,587	\$ 47,627	\$ 111,655	\$ 20,548,543
LIABILITIES					
Accounts payable	\$ 236,276	\$ 12,255	\$ -	\$ -	\$ 248,531
Accrued expenditures	143,846	10,829	-	-	154,675
Due to other funds	252,337	-	-	-	252,337
Due to other agencies	-	-	-	103,444	103,444
TOTAL LIABILITIES	632,459	23,084	-	103,444	758,987
FUND BALANCES					
Restricted	18,866,714	156,503	30,950	8,211	19,062,378
Unassigned	710,501	-	16,677	-	727,178
TOTAL FUND BALANCES	19,577,215	156,503	47,627	8,211	19,789,556
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,209,674	\$ 179,587	\$ 47,627	\$ 111,655	\$ 20,548,543

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

Total fund balances - governmental funds	\$ 19,789,556
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	6,876,775
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(18,939,219)
Prepaid items are not expended from current resources and, therefore, are not reported in the funds.	<u>335,024</u>
Net position of governmental activities	\$ <u><u>8,062,136</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Street Fund	Airport Fund	Nonmajor Funds	Total Funds
REVENUES					
Intergovernmental	\$ 160,980	\$ 573,642	\$ -	\$ -	\$ 734,622
Property taxes	1,401,615	164,580	-	-	1,566,195
Franchise fees	133,855	-	-	-	133,855
Sales taxes	6,667,444	-	-	-	6,667,444
Fines, forfeitures, and costs	422,824	-	-	-	422,824
Interest	584,185	229	58	268	584,740
Local permits and fees	272,738	-	-	-	272,738
Golf course fees	44,980	-	-	-	44,980
Jail fees	2,665	-	-	-	2,665
Rental income	50,812	-	15,982	-	66,794
Grant income	293,335	-	27,450	-	320,785
Other revenues	60,181	4,253	-	-	64,434
TOTAL REVENUES	10,095,614	742,704	43,490	268	10,882,076
EXPENDITURES					
Current					
General government	1,409,035	-	-	-	1,409,035
Law enforcement	3,365,826	-	-	-	3,365,826
Highways and streets	-	997,761	-	-	997,761
Public safety	1,673,643	-	-	-	1,673,643
Recreation and culture	1,171,930	-	-	-	1,171,930
Airport	-	-	13,067	-	13,067
TOTAL CURRENT	7,620,434	997,761	13,067	-	8,631,262
Capital outlays	1,489,178	96,889	101,700	-	1,687,767
TOTAL EXPENDITURES	9,109,612	1,094,650	114,767	-	10,319,029
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	986,002	(351,946)	(71,277)	268	563,047
OTHER FINANCING SOURCES (USES)					
Bond proceeds	18,054,701	-	-	-	18,054,701
Debt service expenditures	(1,018,037)	-	-	-	(1,018,037)
Insurance proceeds	7,876	-	-	-	7,876
Operating transfers in/(out)	546,986	75,791	1,608	-	624,385
TOTAL OTHER FINANCING SOURCES (USES)	17,591,526	75,791	1,608	-	17,668,925
Net changes in fund balance	18,577,528	(276,155)	(69,669)	268	18,231,972
Fund balance, beginning of year	999,687	432,658	117,296	7,943	1,557,584
Fund balance, end of year	<u>\$ 19,577,215</u>	<u>\$ 156,503</u>	<u>\$ 47,627</u>	<u>\$ 8,211</u>	<u>\$ 19,789,556</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Net change in fund balances - total governmental funds \$ 18,231,972

Amounts reported for governmental activities in the statement of net position
are different because:

Governmental Funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

918,199

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal or long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

(17,979,021)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(57,633)

Change in net position of governmental activities

\$ 1,113,517

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 1,971,099	\$ 48,137	\$ 330,401	\$ 2,349,637
Accounts receivable, net	3,722,522	-	-	3,722,522
Inventories	1,067,775	-	-	1,067,775
Prepaid items	344,285	19,151	-	363,436
Total Current Assets	<u>7,105,681</u>	<u>67,288</u>	<u>330,401</u>	<u>7,503,370</u>
Restricted Assets				
Cash and cash equivalents	19,908,747	-	1,038,618	20,947,365
Capital Assets				
Land	275,887	47,258	50,050	373,195
Utility plant in service	54,656,314	-	-	54,656,314
Waste-to-energy		1,444,544	-	1,444,544
Riverport authority		-	5,296,179	5,296,179
Machinery and equipment	3,368,586	2,778,162	-	6,146,748
Furniture and fixtures	691,478	-	-	691,478
Accumulated depreciation	<u>(35,320,217)</u>	<u>(3,023,598)</u>	<u>(2,350,614)</u>	<u>(40,694,429)</u>
Total Capital Assets, net	<u>23,672,048</u>	<u>1,246,366</u>	<u>2,995,615</u>	<u>27,914,029</u>
TOTAL ASSETS	<u>\$ 50,686,476</u>	<u>\$ 1,313,654</u>	<u>\$ 4,364,634</u>	<u>\$ 56,364,764</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 287,477	\$ 8,080	\$ -	\$ 295,557
Customer deposits payable	333,787	-	-	333,787
Accrued expenses	1,245,313	9,695	-	1,255,008
Accrued interest payable	420,098	54	-	420,152
Current portion - bonds payable	415,000	-	-	415,000
Current portion - capital leases	55,727	59,253	-	114,980
Total Current Liabilities	<u>2,757,402</u>	<u>77,082</u>	<u>-</u>	<u>2,834,484</u>
Noncurrent Liabilities				
Bonds payable	22,700,941	-	-	22,700,941
Capital lease payable	211,591	320,947	-	532,538
Compensated absences	32,603	8,545	-	41,148
Total Noncurrent Liabilities	<u>22,945,135</u>	<u>329,492</u>	<u>-</u>	<u>23,274,627</u>
TOTAL LIABILITIES	25,702,537	406,574	-	26,109,111
NET POSITION				
Investment in capital assets, net	288,789	866,166	2,995,615	4,150,570
Restricted	19,908,747	-	1,038,618	20,947,365
Unrestricted	<u>4,786,403</u>	<u>40,914</u>	<u>330,401</u>	<u>5,157,718</u>
TOTAL NET POSITION	\$ <u>24,983,939</u>	\$ <u>907,080</u>	\$ <u>4,364,634</u>	\$ <u>30,255,653</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	Total Enterprise Funds
OPERATING REVENUES				
Electric meter sales	\$ 15,644,237	\$ -	\$ -	\$ 15,644,237
Water meter sales	1,844,195	-	-	1,844,195
Sewer collections	1,132,536	-	-	1,132,536
Reconnection fees	50,400	-	-	50,400
Miscellaneous income	108,754	1,708	-	110,462
Rental income	-	-	128,148	128,148
Pest control	-	119,955	-	119,955
Trash collections	-	899,194	-	899,194
TOTAL OPERATING REVENUES	18,780,122	1,020,857	128,148	19,929,127
OPERATING EXPENSES				
Salaries and benefits	2,252,861	566,106	-	2,818,967
Utilities	176,361	3,073	-	179,434
Administrative costs	638,748	34,186	75	673,009
Electric power purchased	11,440,471	-	-	11,440,471
Operating expenses	103,475	115,502	-	218,977
Supplies	326,909	103,138	-	430,047
Repairs	125,243	21,757	-	147,000
Depreciation	1,059,278	145,862	172,699	1,377,839
Bad debts	(15,747)	-	-	(15,747)
Industrial incentives	-	-	-	-
Dumping	-	101,408	-	101,408
Garbage bags	-	26,349	-	26,349
TOTAL OPERATING EXPENSES	16,107,599	1,117,381	172,774	17,397,754
OPERATING INCOME (LOSS)	2,672,523	(96,524)	(44,626)	2,531,373
NONOPERATING REVENUE (EXPENSES)				
Interest income	987,631	55	-	987,686
Interest expense	(904,774)	(2,710)	-	(907,484)
Capital contributions	-	-	1,038,618	1,038,618
Insurance proceeds	7,548	-	-	7,548
Bond costs and other	(33,306)	-	-	(33,306)
TOTAL NONOPERATING REVENUE (EXPENSES)	57,099	(2,655)	1,038,618	1,093,062
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	\$ 2,729,622	\$ (99,179)	\$ 993,992	\$ 3,624,435

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
OPERATING TRANSFERS				
Transfers in	\$	\$ 119,465	\$ -	\$ 119,465
Transfers out	(743,850)		-	(743,850)
NET OPERATING TRANSFERS	(743,850)	119,465	-	(624,385)
CHANGE IN NET POSITION	1,985,772	20,286	993,992	3,000,050
Total net position - beginning	22,998,167	886,794	3,370,642	27,255,603
Restatement adjustment		-		-
Total net position - ending	\$ 24,983,939	\$ 907,080	\$ 4,364,634	\$ 30,255,653

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 18,471,740	\$ 1,020,857	\$ 128,148	\$ 19,620,745
Payments to suppliers	(12,645,185)	(424,958)	(75)	(13,070,218)
Payments to employees	(2,250,764)	(563,101)	-	(2,813,865)
Net cash provided by (used in) operating activities	3,575,791	32,798	128,073	3,736,662
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer to other funds	(743,850)	119,465	-	(624,385)
Net cash provided by (used in) noncapital financing activities	(743,850)	119,465	-	(624,385)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(2,903,649)	(390,603)	-	(3,294,252)
Proceeds from capital debt	308,436	385,000	-	
Principal paid on capital debt	(451,117)	(108,879)	-	(559,996)
Interest paid on capital debt	(1,009,060)	(2,722)	-	(1,011,782)
Payment of related debt costs	(11,264)	-	-	(11,264)
Insurance proceeds	7,548			
Capital contributions	-	-	1,038,618	1,038,618
Net cash provided by (used in) capital and related financing activities	(4,059,106)	(117,204)	1,038,618	(4,877,294)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends received	987,631	55	-	987,686
Net cash provided by investing activities	987,631	55	-	987,686
Net Increase (Decrease) in Cash and Cash Equivalents	(239,534)	35,114	1,166,691	962,271
Cash and Cash Equivalents, January 1	22,119,380	13,023	202,328	22,334,731
Cash and Cash Equivalents, December 31	\$ 21,879,846	\$ 48,137	\$ 1,369,019	\$ 23,297,002

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-type Activities-Enterprise Funds			Total Enterprise Funds
	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority Funds	
Reconciliation of operating income to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 2,672,523	\$ (96,524)	\$ (44,626)	\$ 2,531,373
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation expense	1,059,278	145,862	172,699	1,377,839
Decrease (increase) in accounts receivable	(304,105)	-	-	(304,105)
Decrease (increase) in inventories	(172,338)	-	-	(172,338)
Decrease (increase) in prepaid items	3,750	(2,928)	-	822
Increase (decrease) in accounts payable	177,691	(16,617)	-	161,074
Increase (decrease) in compensated absences	2,097	622	-	2,719
Increase (decrease) in customer deposits payable	(4,277)	-	-	(4,277)
Increase (decrease) in accrued expenses	141,172	2,383	-	143,555
Total adjustments	<u>903,268</u>	<u>129,322</u>	<u>172,699</u>	<u>1,205,289</u>
Net cash provided by (used in) operating activities	<u>\$ 3,575,791</u>	<u>\$ 32,798</u>	<u>\$ 128,073</u>	<u>\$ 3,736,662</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2024

	Firemen's Pension and Relief
	<u> </u>
ASSETS	
Cash	\$ 4,698
Due from other funds	85,659
Investments	2,785,776
TOTAL ASSETS	\$ <u> 2,876,133</u>
LIABILITIES	
	\$ -
NET POSITION	
Reserved for retirement benefits	2,876,133
TOTAL LIABILITIES & NET POSITION	\$ <u> 2,876,133</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
STATEMENT IN CHANGES OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	Firemen's Pension and Relief
ADDITIONS	
Contributions from state	\$ 17,645
Local contributions	87,758
Earnings on investments	100,990
Net appreciation (depreciation) in fair value of investments	206,524
TOTAL ADDITIONS	<u>412,917</u>
DEDUCTIONS	
Benefit payments	287,463
Administrative	31,349
TOTAL DEDUCTIONS	<u>318,812</u>
CHANGE IN PLAN NET POSITION	94,105
Net position, beginning of year	2,782,028
Net position, end of year	\$ <u><u>2,876,133</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The City of Osceola, Arkansas (the "City") is a municipal corporation operating under the authority of Arkansas state statute. The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the standard-setting body accepted in the United States for establishing governmental accounting and financial reporting principles. A description of the more significant accounting and financial reporting policies and practices of the City follows.

The City of Osceola, Arkansas was incorporated in 1875 and operates under an elected Mayor/Council form of government. The City provides the following services: public safety (police and fire), planning and zoning, street maintenance, sanitation, pest control, animal shelter, municipal airport, public golf course, health, parks, recreation, electric, water and sewer, riverport authority and general administrative services. In addition, the City exercises sufficient control over other governmental agencies and authorities that are included as part of the City's reporting entity. The funds and entities related to the City of Osceola, Arkansas included in this report are controlled by or dependent on the City's governing body.

Estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results differ from these estimates.

Related Organization: The City's Mayor and City Council are also responsible for appointing members of the boards of other organizations, but the City's accountability for these organizations does not extend beyond making the appointments. The Mayor and Council Members appoint the members of the Osceola Housing Authority; however, the city cannot impose its will upon the Housing Authority as stated in GASB 14; therefore, the financial operations of these related organizations have not been included in the City's general purpose financial statements.

Complete financial statements for the Housing Authority may be obtained directly from its administrative office: Osceola Housing Authority; 501 Coston; Osceola, Arkansas 72370.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – Government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. As a result, they report all of the assets (including general infrastructure assets), deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses (rather than expenditures), and gains and losses of the entire government. They do not report fund information but rather focus on two types of activities carried out by governments – governmental activities and business-type activities. Each statement distinguishes between the governmental and business-type activities of the primary government. Fiduciary activities (such as pension trusts) are excluded from the statements because their resources are not available to support the government's own programs.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Government-wide financial statements include the following:

Statement of Net Position - The statement of net position is designed to display the financial position of the Primary Government (governmental and business-type activities). The City reports capital assets in the government-wide statement of net position and reports depreciation expense in the statement of activities.

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:

Investment in capital assets, net – This component of net position consists of 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. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of investment of capital assets, net. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

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. When an expense is incurred for purposes for which there are both restricted and unrestricted net assets available, it is the Authority's policy to apply those expenses to restricted net assets to the extent such are available and then to unrestricted net position.

Unrestricted – This component of net position consists of net assets that do not meet the definition of "restricted" or "investment in capital assets, net."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and unrestricted resources as needed.

Statement of Activities - The statement of activities reports expenses and revenues in a format that focuses on the cost of each of the City's functions. The expense of individual functions is compared to the revenue generated directly by the function. Program revenues include 1) charges to customers or applicants who use or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions for operational or capital requirements of a particular function or program. Taxes and other items not identifiable with a program are reported as general revenues. Accordingly, the City has recorded capital assets and certain other long-term assets and liabilities in the statement of net position and has reported all revenues and the cost of providing services under the accrual basis of accounting in the statement of activities.

Governmental Fund Financial Statements - The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The City considers all revenues susceptible to accrual and recognizes revenue if the accrual criteria are met. Specifically, sales taxes, franchise taxes, property taxes, licenses, interest, special assessments, charges for services, and other miscellaneous revenue are all considered to be susceptible to accrual and have been recognized as revenue in the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met and are recorded at the time of receipt or earlier, if the susceptible to accrual criteria are met.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

The City reports the following major governmental funds:

The General Fund is the principal fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement cost that are not paid through other funds.

The Street Fund is reported as a special revenue fund to account for all activities associated with maintaining and constructing streets and drainage improvements. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately.

The Airport Fund is used to account for rents received from hangers. These hangers are rented to various crop dusters, corporate planes, and commercial pilots.

In the fund financial statements, governmental funds report fund balances based on the extent to which the City is bound to observe constraints on the use of the governmental funds' resources. Fund balances are classified in the following manner:

- 1) Nonspendable – includes amounts that are either 1) not in spendable form, or 2) legally or contractually required to be maintained intact. Inventories and prepaid items are classified as non-spendable fund balances.
- 2) Restricted – includes amounts which are constrained for specific purposes that are 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through enabling legislation.
- 3) Committed – includes amounts that can be used for specific purposes with constraints imposed by formal action of the highest level of decision-making authority. The authorization specifying the purpose for which committed funds can be used should have the consent of both the legislative and executive branches of government. As Executive Officer, the Mayor supervises the administrative process of the City and works with the City Council. The City Council enacts ordinances and resolutions that may impose, modify, or rescind fund balance commitments. (The City does not have any committed balances.)
- 4) Assigned – includes amounts that are intended to be used for specific purposes but are neither restricted nor committed. The authority for assignment of funds is not required to be the government's highest level of decision-making authority. Furthermore, the constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on committed fund balances. The City Council may authorize executive officers to assign fund balances for specific purposes through Council files, ordinances, and resolutions.
- 5) Unassigned – includes amounts that are not assigned to other funds and do not meet the criteria for being classified as restricted, committed, or assigned. Fund balances that can be utilized for economic stabilization, emergencies and contingencies that do not qualify as restricted or committed are reported as unassigned.

Proprietary Fund Financial Statements - Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administration expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

The City reports the following major proprietary funds:

The Electric, Water and Sewer Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing electric, water and sewer services to the citizens of the City. This fund also accounts for the activities of maintaining sanitary sewer and storm drain systems within the City.

The Sanitation Fund is an enterprise fund which accounts for the activities of providing solid waste collection and disposal and pest control.

The Riverport Authority Fund is an enterprise fund. The City leases rights to the river port to an independent grain company. The lessee is responsible for the day-to-day operations and general upkeep of the property.

Additionally, the City reports the following fund types:

Fiduciary Fund Financial Statements – Fiduciary fund financial statements are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Pension Trust Funds and Agency Funds. Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The city has one pension trust fund: The Firemen's Pension and Relief Fund.

As a rule, the effect of inter fund activity has been eliminated from the government-wide financial statements. Exception to this general rule is changes among the City's sanitation, sewer, water, electric functions, and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Receivables and Payables: Activity among funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of inter fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of inter fund loans). All other outstanding balances among funds are reported as "due to/from other funds." Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

The City's property tax is levied by May 31 of each year based on property value assessments established no later than the third Monday in January by Mississippi County. Taxes are due on the establishment of the tax rolls on March 1 and become delinquent if not collected by October 16 of each year succeeding the year in which the levy was made. A tax lien is attached and becomes enforceable on October 16 of each year. Mississippi County is the collection agent for the levy and remits the collections to the City, net of a collection fee.

The amount of property taxes the City can levy is subject to a statutory limitation by the state of Arkansas. The tax levy cannot be increased except by amendment to the state constitution.

Inventories and Prepaid items: Expenditures relating to inventory usage are recognized at the time of use. Inventories are recorded in the proprietary fund types at cost or first-in-first-out method of valuation. All obsolete or unusable items are excluded from inventory valuations. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund financial statements.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Restricted Assets: The proprietary fund types restrict assets on the statement of net position in accordance with requirements of bond obligation agreements, donor and membership restrictions, and support obligations made by the City. Assets are also restricted to finance capital asset renewals and replacements. Certain proceeds of the City's bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited by applicable bond covenant. The assets consist primarily of cash and short-term investment funds.

Governmental fund types restrict assets on the statement of net position in accordance with state law and various grant agreements.

Capital Assets: Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Infrastructures are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. The City's recorded infrastructure is included in the statement of net position.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives of assets are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets being constructed.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following, estimated useful lives:

Assets	Primary Government Years
Buildings	40
Buildings improvements	20
Public domain infrastructures	50
System infrastructures	33
Vehicles	5-10
Office equipment	5-10
Computer equipment	3

Compensated Absences: The City allows non-uniformed employees to be compensated for unused vacation days up to 80 hours at year end. Uniformed employees are compensated for unused vacation days only if approved by the Mayor. Upon retirement both uniformed and non-uniformed employees are paid for unused vacation days. Generally, non-uniformed City employees are allowed to accumulate unused sick days up to 480 hours and police officers and firefighters are allowed to accumulate unused sick days up to 480 hours. Upon retirement, police officers and fire fighters shall be paid for any unused sick leave to a maximum of 480 hours. In the government-wide and proprietary fund statements vested or accumulated vacation and sick leave are recorded as expenses and liabilities as the benefits accrue to employees.

In the governmental fund financial statements, government funds recognize a liability for compensated absences only when the underlying event (i.e., retirement) takes place and remains unpaid at the balance sheet date.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT'D)

Long-term Obligations: In the government-wide financial statements and proprietary fund financial statements, long-term debts and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the lives of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt-service expenditures.

Statements of Cash Flows: For purpose of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents, which are classified as cash and restricted cash in the accompanying statement of net assets.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the Government Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities: The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances - total government funds and changes in net position of governmental activities as reported in the government - wide statement of activities. One element of the reconciliation explains, "Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this \$(17,979,021) difference are as follows:

Bond proceeds	\$ (18,054,701)
Bond costs and related expenses	(277,727)
Payment of bond principal and interest	358,612
Payment of capital leases and interest	3,151
Notes payable loan fees and interest	<u>(8,356)</u>
Net adjustment to reduce net changes in fund balances - total government funds to arrive at changes in net assets of government activities	<u><u>\$ (17,979,021)</u></u>

Another element of that reconciliation states, "Governmental funds report capital outlays as expenditures." However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$918,199 difference are as follows:

Capital outlays	\$ 1,687,767
Depreciation expense	<u>(769,568)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u><u>\$ 918,199</u></u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – (CONT'D)

Another element of that reconciliation states, "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this \$(57,633) difference are as follows:

Compensated absences	\$ (83,566)
Prepaid expense	<u>25,933</u>
Net adjustment to decrease net changes in fund balance - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (57,633)</u>

NOTE C - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all City operating funds. Governmental operating funds include the general Fund and Street Fund. Budgets are also adopted for all business-type funds. Enterprise funds include Electric, Water and Sewer and Sanitation Fund. On November 20, 2023, the City Council approved the appropriations for the 2024 budget presented by the finance director as required by Arkansas statutes. The annual budget is used as a revenue and expenditure control feature in the City's management and accountability systems.

The budget process begins with an informal work session held between the mayor and finance director to obtain direction for the next year's budget. The finance director meets with department heads to discuss the budget process and provide direction for budget development. Department heads explain their requests for changes in the level of services currently provided and prioritize new projects they want to include. Department heads submit their budget requests, and the finance department produces a working document. Work sessions are held with each department head to discuss and adjust budget submissions. The city council then discusses the budget at a public council meeting and any discussion is held before the budget is adopted.

The appropriated budget is prepared by fund, function and department. The legal level of control is the fund level. The budget is presented at the major-category level. Department heads may make transfers of appropriations in a major category. The finance director may approve transfers between major categories in the same fund. The City Council must approve any changes beyond the fund level.

NOTE D – LEGAL OR CONTRACTUAL PROVISIONS FOR DEPOSITS AND INVESTMENTS

State law generally requires that municipal funds be deposited in federally insured banks located in the State of Arkansas. The municipal deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of no longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE D – LEGAL OR CONTRACTUAL PROVISIONS FOR DEPOSITS AND INVESTMENTS – (CONT'D)

State law generally requires that pension trust funds be deposited in banks. Pension funds may be invested in interest-bearing bonds of the United States, of the State of Arkansas, or of the city in which the board is located, in a local government joint investment trust, in the Arkansas Local Police and Fire Retirement System, or in savings and loan associations duly established and authorized to do business in the state. State law provides that if the total assets of the pension trust exceed \$100,000, the board may employ an investment advisor to invest the assets, subject to terms, conditions, limitations, and restrictions imposed by law upon the Arkansas Local Police and Fire Retirement System.

The City's deposits are categorized to give an indication of the level of risk assumed by the city. The categories are described as follows:

Category 1 – Insured or collateralized by the City or by its agent in the City's name.

Category 2 – Collateralized with securities held by the pledging financial institution's trust department or by its agent in the City's name.

Category 3 – Uncollateralized.

At December 31, 2024, cash deposits categorized by level of risks are as follows:

	Category 1	Category 2	Category 3
Deposits per Bank			
\$ 43,057,956	<u>\$ 2,185,876</u>	<u>\$ 40,872,080</u>	<u></u>

NOTE E – INVESTMENTS

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset as described below:

Level 1 – Quoted prices (unadjusted) for identical assets in active markets.

Level 2 – Other than quoted prices that are observable for an asset.

Level 3 – Unobservable inputs for an asset.

The City's Firemen's Pension and Relief Fund had the following investments at level 1 fair value measurements as of December 31, 2024.

Equities	\$ 2,763,204
Money Market	22,572
	<u>\$ 2,785,776</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE F – RESTRICTED ASSETS – CASH AND CASH EQUIVALENTS

Restricted assets as of December 31, 2024, consisted of the following:

General - Fire Department	\$ 210,665
General - Maintenance Tax Fund	208,395
General - 2024 Sales & Use Project Fund	17,916,011
General - 2024 Sales & Use Debt Service	531,643
Airport - Grant Funds	30,950
Riverport - Grant Fund	1,038,618
Electric, Water and Sewer - Construction Fund	18,531,580
Electric, Water and Sewer - Debt Service	1,377,167
	<u>\$ 39,845,029</u>

NOTE G – ACCOUNTS RECEIVABLE

Accounts receivable as of December 31, 2024, for the City's individual, major funds and non-major, internal service and fiduciary funds, taken together, including applicable allowances for uncollectible accounts were as follows:

Description	Electric. Water, and Sewer Fund	Riverport Authority Fund	General Fund	Airport Fund	Total
Accounts	\$ 3,722,522	\$ -	\$ -	\$ -	\$ 3,722,522
Property taxes	-	-	28,516	-	28,516
Sales taxes	-	-	577,430	-	577,430
Reimbursements	-	-	21,761	-	21,761
Rental income	-	-	-	-	-
Total	<u>\$ 3,722,522</u>	<u>\$ -</u>	<u>\$ 627,707</u>	<u>\$ -</u>	<u>\$ 4,350,229</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H – CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital assets not being depreciated:				
Land	\$ 2,000			\$ 2,000
Waterpark construction in progress	-	479,420	-	479,420
Total capital assets not being depreciated	\$ 2,000	479,420	-	481,420
Capital assets being depreciated:				
Infrastructure - streets	8,978,786	-	-	8,978,786
Buildings	10,358,779	15,889	-	10,374,668
Improvements	4,318,938	693,447	-	5,012,385
Machinery and equipment	9,110,143	974,000	-	10,084,143
Total capital assets being depreciated	32,766,646	1,683,336	-	34,449,982
Less accumulated depreciation for:				
Infrastructure - streets	8,724,055	29,229	-	8,753,284
Buildings	7,680,576	227,342	-	7,907,918
Improvements	2,629,417	221,215	-	2,850,632
Machinery and equipment	8,251,012	291,781	-	8,542,793
Total accumulated depreciation	27,285,060	769,567	-	28,054,627
Net Capital Assets Being Depreciated	5,481,586	913,769	-	6,395,355
Net Governmental Capital Assets	<u>\$ 5,483,586</u>	<u>\$ 1,393,189</u>	<u>\$ -</u>	<u>\$ 6,876,775</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H – CAPITAL ASSETS – CONT'D

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land and right-of-way	\$ 373,195	\$ -	\$ -	\$ 373,195
Capital assets being depreciated				
Utility plant in service	52,345,527	2,310,787	-	54,656,314
Riverport authority	5,296,179	-	-	5,296,179
Waste-to-energy conversion facility	1,444,544	-	-	1,444,544
Furniture and fixtures	662,365	29,113	-	691,478
Machinery and equipment	5,192,406	954,342	-	6,146,748
Total capital assets being depreciated	64,941,021	3,294,242	-	68,235,263
Less accumulated depreciation for				
Utility plant in service	31,041,157	912,689	-	31,953,846
Riverport authority	2,177,915	172,699	-	2,350,614
Waste-to-energy conversion facility	789,521	36,113	-	825,634
Furniture and fixtures	661,083	981	-	662,064
Machinery and equipment	4,646,913	255,358	-	4,902,271
Total accumulated depreciation	39,316,589	1,377,840	-	40,694,429
Net Capital Assets Being Depreciated	25,624,432	1,916,402	-	27,540,834
Net Business-Type Capital Assets	<u>\$ 25,997,627</u>	<u>\$ 1,916,402</u>	<u>\$ -</u>	<u>\$ 27,914,029</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H – CAPITAL ASSETS – (CONT'D)

Depreciation expense was charged to functions/programs of the City as follows:

<u>Government Activities</u>		
General government	\$	89,332
Law enforcement		178,426
Highways and streets		66,063
Public safety		173,007
Recreation and culture		131,645
Airport		131,095
Total Depreciation Expense - Governmental Activities	\$	<u>769,568</u>
 <u>Business-Type Activities</u>		
Electric, water & sewer	\$	1,059,278
Sanitation		145,862
Riverport authority		172,699
Total Depreciation Expense - Business-Type Activities	\$	<u>1,377,839</u>

NOTE I – LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2024 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirement</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
<u>Governmental Type Activities</u>					
Sales and Use Tax Bonds	\$ -	\$ 18,400,000	\$ 430,000	\$ 17,970,000	\$ 190,000
Unamortized Bond Premium	-	86,367	2,153	84,214	
Notes payable	-	487,627	21,202	466,425	88,100
Capital leases	-	15,908	3,640	12,268	2,754
Total Governmental Activity Long-term Liabilities	\$ -	\$ 18,989,902	\$ 456,995	\$ 18,532,907	\$ 280,854
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirement</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
<u>Business Type Activities</u>					
Revenue Bond Series	\$ 24,000,000	\$ -	\$ 410,000	\$ 23,590,000	\$ 415,000
Unamortized Bond Discount	(496,102)	-	(22,043)	(474,059)	
Capital leases	104,079	693,435	149,996	647,518	114,980

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I – LONG-TERM DEBT – (CONT'D)

Capital Leases - Primary Government: At December 31, 2024, the City had lease agreements for financing capital equipment. Governmental type leases are for golf carts and mowers.

These lease agreements qualify as a capital lease for accounting purposes and, therefore, are recorded at the present value of future minimum lease payments as of the inception dates.

As of December 31, 2024, the future minimum lease obligations and the net present value of these minimum lease payments were as follows:

	Governmental Activities	Business-Type Activities
Year ended December 31,		
2025	\$ 3,640	\$ 151,048
2026	3,640	151,048
2027	3,640	151,048
2028	3,640	151,048
2029	-	102,147
Thereafter	-	19,325
Total minimum lease payments	14,560	725,664
Less interest	(2,292)	(78,146)
Present value of minimum lease payments	<u>\$ 12,268</u>	<u>\$ 647,518</u>

As of December 31, 2024, bonds payable consisted of the following:

Governmental Type Activities

Sales and Use Tax Revenue Improvement Bonds Series 2024 -	\$ 17,970,000
Interest payable on June 1 and December 1 of each year, at rates ranging from 5% to 4%, beginning December 1, 2024 and varying principal payments due annually on June 1. Matures June 1, 2054.	
Plus: unamortized bond premium	84,214
	18,054,214
Less: current portion of bonds payable	(190,000)
Bonds payable, net	<u>\$ 17,864,214</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I – LONG-TERM DEBT – (CONT'D)

Governmental Type Activities

Sales and Use Tax Revenue bonds debt service requirements to maturity are as follows:

	Principal	Interest	Total
2025	\$ 190,000	\$ 890,288	\$ 1,080,288
2026	325,000	755,425	1,080,425
2027	340,000	739,175	1,079,175
2028	360,000	722,175	1,082,175
2029	375,000	704,175	1,079,175
Thereafter	16,380,000	10,211,906	26,591,906
Total	<u>\$ 17,970,000</u>	<u>\$ 14,023,144</u>	<u>\$ 31,993,144</u>

Interest expense for bonds payable totaled \$ 577,060 in 2024.

Business-Type Activities

2023 Utility Revenue Refunding and Improvement Bond Series 2023A issue - Issued at fixed interest rates ranging from 5% to 4%, Interest only payments beginning August 2024 to August August 2028, matures August 2053.	\$ 21,400,000
2023 Utility Revenue Refunding and Improvement Bond Series 2023B issue - interest rates ranging from 5.25% to 5.5%, varying principal and interest payments due annually beginning August 2024, matures August 2029.	2,190,000
	<u>23,590,000</u>
Less: unamortized bond discount	(474,059)
	<u>23,115,941</u>
Less: current portion of bonds payable	(415,000)
Bonds payable, net	<u>\$ 22,700,941</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I – LONG-TERM DEBT – (CONT'D)

Business-Type Activities

Revenue bonds debt service requirements to maturity are as follows:

	Principal	Interest	Total
2025	\$ 415,000	\$ 1,006,753	\$ 1,421,753
2026	435,000	984,443	1,419,443
2027	460,000	961,505	1,421,505
2028	480,000	937,125	1,417,125
2029	400,000	911,925	1,311,925
Thereafter	21,400,000	12,832,599	34,232,599
Total	<u>\$ 23,590,000</u>	<u>\$ 17,634,350</u>	<u>\$ 41,224,350</u>

Interest expense for bonds payable totaled \$ 904,774 in 2024.

Total Business-Type Activity Long-term Liabilities: The long-term liabilities other than bonds will be retired with current financial resources (operating revenues) annually. The capital leases will be paid from the General Fund or Sanitation Fund (i.e., the fund that uses the asset acquired). The electric, water and sewer improvement district bonds will be paid from the Electric, Water and Sewer Fund. The 2024 Sales and Use Tax Revenue Bonds will be paid from 0.875% of the 1% city sales tax voted in at the special election held November 14, 2023. The Compensated absences will be liquidated by the fund that pays the employees. These funds include the General Fund, Street Fund, and Electric, Water and Sewer Fund and Sanitation Fund.

NOTE J – FUND BALANCE

Fund balance classifications at December 31, 2024, are composed of the following:

	General Fund	Street Fund	Airport Fund	Nonmajor Funds	Total
Restricted					
Public safety	\$ 210,665	\$ -	\$ -	\$ -	\$ 210,665
Highways and streets	-	156,503	-	-	156,503
Capital Projects	17,916,011				17,916,011
Debt Service	531,643				
Grants	-	-	30,950	-	30,950
Total restricted	<u>18,658,319</u>	<u>156,503</u>	<u>30,950</u>	<u>-</u>	<u>18,845,772</u>
Assigned					
Recreation and culture	208,395	-	-	8,211	216,606
Unassigned					
General government	<u>710,501</u>	<u>-</u>	<u>16,677</u>	<u>-</u>	<u>727,178</u>
Total Fund Balances	<u>\$ 19,577,215</u>	<u>\$ 156,503</u>	<u>\$ 47,627</u>	<u>\$ 8,211</u>	<u>\$ 19,789,556</u>

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE K – TRANSFERS BETWEEN FUNDS

Operating transfers recorded in the statement of revenues, expenditures, and changes in fund balances - governmental funds are as follows:

	General Fund	Street Fund	Airport Fund	Nonmajor Funds	Total
Operating transfers in	\$ 546,986	\$ 75,791	\$ 1,608	\$ -	\$ 624,385
Operating transfers out	\$ -	\$ -	\$ -	\$ -	\$ -

Operating transfers recorded in the statement of revenues, expenses and changes in fund net position proprietary funds as follows:

	Electric, Water and Sewer Fund	Sanitation Fund	Riverport Authority	Total
Operating transfers in	\$ -	\$ 119,465	\$ -	\$ 119,465
Operating transfers out	\$ 743,850	\$ -	\$ -	\$ 743,850

Reconciliation of operating transfers governmental funds and business-type funds:

	Governmental- Type Funds	Enterprise Funds	Total
Operating transfers in	\$ 624,385	\$ 119,465	\$ 743,850
Operating transfers out	-	743,850	743,850
Difference			\$ -

NOTE L – PENSION PLANS

Osceola Police and Fire (LOPFI): The following brief description of the Arkansas Local Police and Fire Retirement System ("LOPFI") is provided for general information purposes only.

LOPFI is a cost-sharing, multi-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan. The plan consists of police officers and firefighters of political subdivisions of the State of Arkansas hired by the respective local government unit after January 1, 1983. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 364 of 1981. LOPFI also maintains an agent multiple employer defined benefit pension plan for Political subdivisions that had a local pension and relief fund (local plan) for its firefighters and police officers prior to the establishment of LOPFI. LOPFI policy is established by a seven member Board of Trustees (Board): two trustees who are active members of the system, one police officer and one firefighter, nominated by their respected employee groups, and appointed by the Governor; two employer representatives from governing bodies of participating political subdivisions and appointed by the Governor from a list submitted by the Arkansas Municipal League; two retired members, one police officer and one firefighter, appointed by the Governor from a list provided by the Joint Committee on Public Retirement and Social Security Programs; and one citizen who is neither an employee nor employer of the system appointed by the Governor from a list submitted by the Joint Committee on Public Retirement and Social Security Programs. An Executive Director is appointed by the Board and administers the System in a manner consistent with law and Board policy.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE L – PENSION PLANS (CONT'D)

Benefits Provided: Benefit provisions are set forth in the Arkansas Code. LOPFI provides retirement, disability, and death benefits. There are two (2) benefit programs offered by LOPFI for the firefighters and police officers.

Benefit Program 1: Pension benefits to a member with five or more years (10 or more years for members hired after July 1, 2013) of credited service in force who has attained his or her normal retirement age consist of an annuity equal to the following:

- a. For each year of paid service resulting from employment in a position not also covered by social security, 2.94% of his or her final average pay (2.7% for those with retirement date prior to July 1, 2009); plus
- b. For each year of paid service resulting from employment in a position also covered by social security, 1.94% of his or her final average pay (1.7% for those with retirement date prior to July 1, 2009). In addition, if such member is retiring and if such member's age at retirement is younger than social security's minimum age for an unreduced retirement benefit, then such member receives a temporary annuity equal to 1% of his or her final average pay for each such year of paid service. Such temporary annuity terminates at the end of the calendar month in which the earliest of the following events occur: such member's death; or his or her attainment of such social security minimum age for unreduced benefits.
- c. In no event will the total of a. plus b. exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2014, for each year of volunteer service, \$6.37 per month, to a maximum of \$254.80 monthly.
- e. Before the date that the first payment of his or her annuity becomes due, but not thereafter, a member may elect in writing to receive his or her annuity as a life annuity or he or she may elect to have his or her life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, his or her annuity shall be paid to him as a life annuity.

Benefit Program 2: For each year of paid service rendered on or after the election date of Benefit 2 and resulting from employment in a position not also covered by social security, 3.28% of his or her final average pay, plus for each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position also covered by social security, 2.94% of his or her final average pay.

Members are eligible for disability benefits with 5 years of service (or 10 years of actual service if hired on or after July 1, 2013) and terminates employment because of becoming totally and permanently disabled from non-duty related causes. If the disability is determined to be duty related, a benefit would be 65% of the member's final average pay. Prior to that date, the benefit was computed as if the member had completed 25 years of service.

Contributions: The employer contribution rate is adjusted every year to reflect changes in the composition of the employee group and other factors which affect cost. Contributions are determined on an actuarial basis to ensure that the individual system employers can honor their benefit commitments to covered employees. An individual entry age actuarial cost method of valuation is used in determining normal cost.

The employee contribution rate depends on the type of service being rendered and whether the service is also covered by social security. The different employee contribution rates are as follows:

- a. Paid service not covered by social security: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date.
- b. Paid service also covered by social security: 2.5% of gross pay beginning July 1, 2009; no employee contributions prior to that date.
- c. Paid service-benefit program 2: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date.
- d. Volunteer service: no employee contribution

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE L – PENSION PLANS (CONT'D)

The City's contributions for the year ended December 31, 2024, were \$387,866.

Osceola Fire (Old Plan): Osceola Firefighters Pension Fund is a single employer plan.

Benefits Provided: Members are eligible to retire at any age with 20 years of service while receiving 63% of the employee's final salary, but not less than \$4,200.

For members whose service exceeds 20 years, the annual benefit is increased by \$240 for each year over twenty, up to \$1,200 per year extra.

For members who have 25 years or more of service, the member receives an extra 1.25% (for each year over 25) of final salary, payable once the retiree reaches age 60. The benefit cannot exceed 100% of the final salary.

Members are eligible for disability benefits with permanent physical or mental disability not acquired while performing work in gainful employment outside the fire department.

- For Full Paid Non-duty disability, the employee will be paid a retirement benefit but not less than \$4,200 per year.
- For Full Paid Duty-related disability, the employee will receive a retirement benefit of no less than 65% of final salary of \$4,200 per year.

Contributions: The employer contributes a matching contribution dollar for dollar equal to the employee contribution. The employee contributes 6% of the salary. Volunteers contribute \$12 per year. The contributions are refundable if the member terminates employment before they are eligible to retire.

The City's contributions for the year ended December 31, 2024, were \$107,173.

NOTE M - OTHER INFORMATION

Risk Management: During daily operations, the City is exposed to various risks of loss relating to theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City manages these risks by following coverage procedures:

The City participates in the Arkansas Municipal League insurance program (Program) for coverage in the following areas:

Municipal League Defense Program: This insurance program provides coverage for legal defense, expenses, and damages in suits against City officials and employees and civil-rights suits against the municipal government. The Program is a participant in a funded trust with pooled risk involving approximately five hundred cities in Arkansas. The coverage of each case is at the sole discretion of the Program's administrator. The maximum coverage of any one loss cannot exceed 25% of the Programs' fund reserve; therefore, the City could be at risk if any suit against the City exceeds 25% of the Program's reserve. For the year ended December 31, 2024, and for the prior three fiscal years, there was one settlement that exceeded insurance coverage and resulted in a settlement payout of \$ 3,750,000. The City used unreserved funds and was reimbursed \$ 1,000,000 from the Municipal League Defense Insurance for a net cost to the City of \$ 2,750,000.

Municipal Property Program: This insurance program provides coverage for insurable property and equipment exclusive of motor vehicles that belong to the participating municipality and for which coverage has been applied and approved. The limit of the Program's liability is 1) actual cash value, or 2) the cost to repair or replace the property of like kind and quality, or 3) the applicable limit of liability stated on the enumeration schedule, or 4) 25% of the Program's available funds at the time of settlement. For the year ended December 31, 2024, and for the prior three fiscal years, there were no claims that exceeded insurance coverage.

CITY OF OSCEOLA, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE M - OTHER INFORMATION (CONT'D)

Municipal Vehicle Program: This insurance program provides coverage if the City legally must pay for damages due to bodily injury, death or property damage involving a covered City vehicle and for which the City is liable under Act 165 of 1969. Coverage under this insurance program meets the current, statutory liability limits, and the City's risk of loss is effectively transferred.

Arkansas Fidelity Bond Trust Fund: Coverage is provided for losses incurred by the municipality because of fraudulent or dishonest acts committed by municipal employees or officials. Municipal public official or municipal public employee means any elected officer of the municipalities and the employees or deputies of any elected officer, specifically including salaried municipal employees of municipally owned utilities, members of the city council including the mayor and the members of the various municipal boards and commissions, but excluding officials and employees of municipal hospitals, nursing homes and improvement districts.

Workers' Compensation: This insurance program provides compensation to employees in the event of injury suffered while conducting City business. The Program covers all statutory requirements, and the City's risk of loss is effectively transferred.

Contingent Liabilities: Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, mainly the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time. The City expects any disallowed claims, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney, the resolution of these matters will not have a material, adverse effect on the financial condition of the City.

Post-Employment Benefits: Post-employment benefits for City employees are limited to health insurance continuation coverage under federal law (COBRA) with all costs associated with the benefits borne by the electing participant.

NOTE N – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 26, 2025, the date which the financial statements were available to be issued. No events were noted that would require disclosure.

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 115,000	\$ 160,980	\$ 45,980
Property taxes	1,588,315	1,401,615	(186,700)
Franchise fees	145,000	133,855	(11,145)
Sales taxes	4,200,000	6,667,444	2,467,444
Fines, forfeitures, and costs	402,000	422,824	20,824
Interest	5,000	584,185	579,185
Local permits and fees	139,600	272,738	133,138
Golf course fees	55,465	44,980	(10,485)
Jail fees	50,000	2,665	(47,335)
Rental income	31,000	50,812	19,812
Grant income	185,000	293,335	108,335
Other revenues	62,500	60,181	(2,319)
TOTAL REVENUES	<u>6,978,880</u>	<u>10,095,614</u>	<u>3,116,734</u>
EXPENDITURES			
Current			
General government	1,081,850	1,409,035	(327,185)
Law enforcement	3,730,028	3,365,826	364,202
Public safety	1,506,800	1,673,643	(166,843)
Recreation and culture	1,132,570	1,171,930	(39,360)
TOTAL CURRENT	<u>7,451,248</u>	<u>7,620,434</u>	<u>(169,186)</u>
Capital outlays	<u>572,185</u>	<u>1,489,178</u>	<u>(916,993)</u>
TOTAL EXPENDITURES	<u>8,023,433</u>	<u>9,109,612</u>	<u>(1,086,179)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,044,553)	986,002	2,030,555
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	18,054,701	18,054,701
Debt service expenditures	-	(1,018,037)	(1,018,037)
Insurance proceeds	-	7,876	7,876
Operating transfers in	-	546,986	546,986
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>17,591,526</u>	<u>17,591,526</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,044,553)</u>	18,577,528	<u>\$ 19,622,081</u>
Fund balance, beginning of year		999,687	
Fund balance, end of year		<u>\$ 19,577,215</u>	

CITY OF OSCEOLA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STREET FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 600,000	\$ 573,642	\$ (26,358)
Property taxes	-	164,580	164,580
Interest	40	229	189
Other revenues	-	4,253	4,253
TOTAL REVENUES	600,040	742,704	142,664
EXPENDITURES			
Current			
Highways and streets	1,097,450	997,761	99,689
TOTAL CURRENT	1,097,450	997,761	99,689
Capital outlays	56,000	96,889	(40,889)
TOTAL EXPENDITURES	1,153,450	1,094,650	58,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(553,410)	(351,946)	201,464
OTHER FINANCING SOURCES(USES)			
Capital leases	-	-	-
Operating transfers in	-	75,791	75,791
TOTAL OTHER FINANCING SOURCES(USES)	-	75,791	75,791
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (553,410)	(276,155)	\$ 277,255
Fund balance, beginning of year		432,658	
Fund balance, end of year		\$ 156,503	

CITY OF OSCEOLA, ARKANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Bicentennial Fund	Bonds and Fines Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 8,211	\$ 103,444	\$ 111,655
Total Assets	<u>\$ 8,211</u>	<u>\$ 103,444</u>	<u>\$ 111,655</u>
LIABILITIES			
Due to other agencies	\$ -	\$ 103,444	\$ 103,444
Total Liabilities	<u>-</u>	<u>103,444</u>	<u>103,444</u>
FUND BALANCES			
Assigned	8,211	-	8,211
Total Fund Balances	<u>8,211</u>	<u>-</u>	<u>8,211</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,211</u>	<u>\$ 103,444</u>	<u>\$ 111,655</u>

CITY OF OSCEOLA, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2024

	Bicentennial Fund	Bonds and Fines Fund	Total Nonmajor Governmental Funds
INCOME			
Interest Income	\$ 268	\$ -	\$ 268
	<u>268</u>	<u>-</u>	<u>268</u>
EXPENDITURES			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	268	-	268
OTHER FINANCING SOURCES			
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	268	-	268
Fund Balance, beginning of year	<u>7,943</u>	<u>-</u>	<u>7,943</u>
Fund Balance, end of year	\$ <u><u>8,211</u></u>	\$ <u><u>-</u></u>	\$ <u><u>8,211</u></u>

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 1045
WYNNE, AR 72396

INDEPENDENT AUDITORS' 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*

To the Honorable Joe Harris, Mayor
And the Members of the City Council
City of Osceola, Arkansas

We have audited, in accordance with the 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 City of Osceola, Arkansas (the "City") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 26, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a 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 on 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item #2024-1, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 that are required to be reported under *Government Auditing Standards*.

The City of Osceola, Arkansas' Response to Findings

Management's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Management's response was 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.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
Wynne, AR 72396
December 26, 2025

**CITY OF OSCEOLA
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2024**

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report: Qualified

Internal control over financial reporting			
Material weakness identified ?	<u> x </u>	Yes	<u> </u> No
Significant deficiencies identified that are not considered to be material weaknesses ?	<u> </u>	Yes	<u> x </u> No
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> x </u> No

Part 1 - Findings – Financial Statements

#2024-001 - Internal control

Criteria or Specific Requirement – Management is responsible for establishing and maintaining effective internal control over financial reporting.

Condition – The Organization does not have enough employees for effective segregation of accounting duties.

Effect – Misstated financial statements could occur and not be prevented or detected in a timely manner.

Cause – The City does not have enough employees to achieve appropriate segregation of duties.

Recommendation – We recommend that employee duties be segregated to the extent possible.

Views of Responsible Officials and Planned Corrective Actions – Management will segregate duties to the extent possible when new staff members are added.

CITY OF OSCEOLA
Corrective Action Plan
Year Ended December 31, 2024

City of Osceola respectfully submits the following corrective action plan for the year ended December 31, 2024.

The findings from the December 31, 2024 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#2024-001 - Internal control –Segregation of duties – The Organization will continue to evaluate segregation of duties issues.

Accountable Official's Name and Phone Number: Joe Harris, Mayor
870-563-5245

MEYER & WARD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 1045
Wynne, AR 72396

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS – STATE OF ARKANSAS

To the Honorable Joe Harris, Mayor
And the Members of the City Council
City of Osceola, Arkansas

We have audited the financial statements of the City of Osceola, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated December 26, 2025.

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.

Compliance with laws and regulations of Arkansas applicable to the City of Osceola, Arkansas, is the responsibility of the City's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain laws and regulations. However, the objective of our audit of the basic financial statements was not to provide an opinion on the overall compliance with such provisions. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements under Arkansas laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the City had not complied, in all material respects, with those requirements. Also the results of our procedures did not disclose any immaterial instance of noncompliance with those requirements.

This report is intended solely for the information and use of management and State regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

Meyer & Ward

Meyer & Ward, P.A.
Certified Public Accountants
Wynne, AR 72396
December 26, 2025

2025 DECEMBER
Osceola Light & Power Report

Preformed line maintenance through out the system this also included cutting trees.
Preformed meter reading.
Preformed disconnects for non payment.
Programmed new water meters that was put in service.
Worked on ARDOT Job at HWY 325
Install New AMI Electric Meters.

Electric Work Orders

Poles Installed	2
Poles Removed	6
Transformers Installed	0
Transformers Replaced	2
Services Installed	3
Services Removed	3
Service Repaired	18
Street Lights Installed	3
Street Lights Removed	0
Street Lights Repaired	37
Line Locates	48

Meter Service Orders

Connects	51
Disconnects	43
Meter Changes	7
Occupant Change	33
Reinstate	111
Service Changes	4
Misc.	1
Meter Info.	2
Re-Reads	9
<u>Check for Leaks</u>	<u>13</u>

Total Meter Service Orders	274
-----------------------------------	------------

**OSCEOLA WATER & SEWER
MONTHLY REPORT
December, 2025**

Water Taps	0
Water Leaks	22
Fire Hydrants Repaired/Replaced	0
First Time Water Meters	0
Water Meters Replaced	5
Water Lines Installed	0
Pumps Repaired	0
Sewer Taps	0
Manholes Repaired	0
Sewer Lines Repaired	2
Sewers Unstopped	44
Sewer Lines Installed	0

Tim Jones, Superintendent
Water & Wastewater Distribution

OSCEOLA FIRE DEPARTMENT

MONTHLY FIRE REPORT

2025

The Osceola Fire Department responded to (40) alarms in the month of December
The runs are as follows:

	MONTH	YTD
Structure Fire	1	29
Vehicle/Machinery Fires	0	32
Brush/Grass/Trash Fires	1	60
MVA / Law enforcement Assist	2	44
Lift Assist/Medical Assist	7	43
Community Assist/good intent	6	92
Confined Space Standby	12	135
Mutual Aid	0	4
Rescue/Extrication	1	19
Electrical Equipment	0	25
Liquid/Chemical Spill/leak	0	10
Flammable Gas	2	8
Alarm Malfunction	0	33
Fire Alarm	6	85
Malicious False Alarm	0	1
Smoke scare	2	16
	0	0
TOTALS	40	636

Injuries 0
Deaths 0

Respectfully submitted,

Peter Hill Chief
Osceola Fire Dept.

OSCEOLA POLICE DEPARTMENT

Monthly Report for

Nov-25

**William Foster
Chief of Police**

T/P \$ 15,660.87
 Bonds \$ 3,485.02
\$ 19,145.89

11/01/2025 to 11/30/2025
 6280
\$ 29,757.95

TP & BONDS SUMMARY:

MCSO	\$ 1,469.70
JMF	\$ 1,771.50
FINE	\$ 17,999.91
CITY ORD	\$ 275.00
CRIMINAL	\$ 1,118.87
DWI	\$ 421.00
Domestic Violence Shelter fund	\$ -
Drug Fees	\$ 150.00
Misdemeanor Drug Cost	\$ 265.00
Seat Belt	\$ 100.00
Safety Enhancement Fee	\$ 100.00
TRAFFIC	\$ 4,119.00
Finance Charge	\$ 3,437.30
Public Defender Fee	\$ 30.00
CK to District Court Automation Fund	\$ (859.33)
Ck to Court for Drug Fees	\$ (415.00)
Technology Fee	\$ (225.00)
TOTALS	<u>\$ 29,757.95</u>

OSCEOLA POLICE DEPARTMENT
BONDS & FINES ACCOUNT
October

Register Ending Balance	\$	29,206.62	
Bonds Payable	\$	10,580.00	
General	\$	14.06	
Bond Refund			
Checkbook Balance		<hr/>	\$ 29,206.62

**OSCEOLA POLICE DEPARTMENT
GENERAL FUND INCOME
NOVEMBER**

<u>INCOME</u>	<u>November</u>	<u>Year to Date</u>	<u>nd Reimbursme</u>	<u>Original Bonds</u>
Automation Fund (paid to District Court)	\$ (859.33)	\$ (16,385.41)		
Bail Bond Fees	\$ 240.00	\$ 2,940.00		
Bonds Paid to OMC	3,485.02	\$ 222,018.02	\$ 6,984.98	\$ 10,470.00
Credit Card Fees				
Drug Fees (paid to District Court)	\$ (362.00)	\$ 3,002.00		
Fines & Cost pd to OMC	\$ 15,660.87	\$ 220,141.27		
Freedom of Information				
Interest Earned	\$ 14.06	\$ 127.83		
Miscellaneous	\$ 315.00	\$ 1,374.50		
Postage				
Rebate				
Restitution to OPD	\$ 886.13	\$ 4,584.63		
SCC/Civil Services	\$ -	\$ 400.00		
Unclaimed Restitution				
Yard Sales	\$ 20.00	\$ 275.00		
 Sub-Total	 <u>19,399.75</u>	 <u>\$438,477.84</u>		
 <u>DETENTION FACILITY INCOME:</u>				
Background Checks	\$ -	\$ 105.00		
Fingerprints	\$ -	\$ 315.00		
Incident Reports	\$ 30.00	\$ 1,425.00		
Jail Board				
Misc/Comm balances unclaimed				
Vin Inspection				
Work Release	\$ -	\$ 245.00		
 Sub-Total	 <u>\$30.00</u>	 <u>\$1,960.00</u>		
 Grand Total	 <u>\$19,429.75</u>	 <u>\$440,437.84</u>		

TP \$15,660.87
 BP \$ 3,485.02
\$19,145.89

11/01/2025- 11/30/2025
 CK# 6280

	TOTAL	F&C	Bonds
MCO	\$1,469.70	\$709.70	\$760.00
DRUG FEE	\$150.00	\$150.00	\$0.00
DVSF	\$0.00	\$0.00	\$0.00
JMF	\$1,771.50	\$851.50	\$920.00
F	\$12,678.50	\$6,823.50	\$5,855.00
CO	\$275.00	\$50.00	\$225.00
CR	\$1,118.87	\$343.87	\$775.00
DW	\$421.00	\$421.00	\$0.00
MD	\$265.00	\$145.00	\$120.00
SB	\$100.00	\$20.00	\$80.00
SE	\$100.00	\$75.00	\$25.00
TR	\$4,119.00	\$2,409.00	\$1,710.00
TF	\$225.00	\$225.00	\$0.00
FC	\$3,437.30	\$3,437.30	\$0.00
RE			-\$6,984.98
	<u>\$26,130.87</u>	<u>\$15,660.87</u>	\$ 3,485.02

Beg Cbk Bal \$29,206.62
 Tot TP/BP \$19,145.89
 Restitution \$886.13
 Gen Rec \$30.00
 Interest \$14.06
 End Cbk Bal \$30,007.43

Total Open Bonds Report
 \$10,580.00

	Citation	Motorist Assist	Warning	Warrant	Total
CARELESS AND PROHIBITED DRIVING	1	0	0	0	1
CHECKED ON WELFARE OF MOTORIST	0	1	0	0	1
CITY OF OSCEOLA - INATTENTIVE DRIVING	9	0	1	0	10
CITY OF OSCEOLA - MINOR VIOLATES CURFEW	1	0	0	0	1
CITY OF OSCEOLA - PARKING OF TRACTOR TRUCKS/TRAILERS IN RESIDENTIAL AREA - PROHIBITED	0	0	3	0	3
CITY OF OSCEOLA - PERMITTING MINOR TO VIOLATE CURFEW	1	0	0	0	1
CONTEMPT OF COURT FOR FAILURE TO PAY FINES (FTP)	1	0	0	23	24
CRIMINAL IMPERSONATION - 2ND DEGREE	1	0	0	0	1
DISORDERLY CONDUCT	0	0	0	1	1
DOMESTIC BATTERING - 3RD DEGREE	0	0	0	1	1
DRIVING DWI SUSPENDED LICENSE	4	0	0	0	4
DRIVING LEFT OF CENTER	0	0	1	0	1
DRIVING ON CANCELLED LICENSE	1	0	0	0	1
DRIVING ON REVOKED LICENSE	1	0	0	0	1
DRIVING ON SUSPENDED LICENSE	9	0	0	0	9
DRIVING VEHICLE / TRAILER NO REGISTRATION OR TAGS EXPIRED	2	0	0	0	2
DRIVING VEHICLE IMPROPER WINDOW TINTING	2	0	1	0	3
DRIVING VEHICLE WITHOUT TAGS	0	0	3	0	3
DRIVING WHILE INTOXICATED - DWI 1ST	1	0	0	0	1
DRIVING WHILE INTOXICATED - DWI 2ND	1	0	0	0	1
ENDANGERING THE WELFARE OF A MINOR - 3RD DEGREE	0	0	0	1	1
FAIL PRESENT DRIVER LICENSE	2	0	5	0	7
FAIL TO APPEAR ON CLASS A MISDEMEANOR (FTA)	0	0	0	2	2
FAIL TO APPEAR ON CLASS C MISDEMEANOR (FTA)	0	0	0	5	5
FAIL TO APPEAR ON UNCLASSIFIED MISDEMEANOR (FTA)	0	0	0	1	1
FAIL TO APPEAR ON VIOLATION (FTA)	0	0	0	1	1
FAIL TO OBEY STOP SIGN	6	0	3	0	9
FAIL TO PRESENT PROOF OF INSURANCE (NO PROOF)	3	0	4	0	7
FAIL TO STOP AT RED LIGHT	1	0	1	0	2
FAIL TO YIELD RIGHT OF WAY	1	0	0	0	1
FAILURE TO MAINTAIN CONTROL	1	0	2	0	3
FICTITIOUS TAGS	4	0	0	0	4
HANDGUN - POSSESSION BY MINOR OR POSSESSION ON SCHOOL PROPERTY	0	0	0	1	1
IMPROPER DISPLAY OF LICENSE TAGS	2	0	3	0	5
IMPROPER LANE CHANGE/USAGE	1	0	2	0	3
IMPROPER TURN SIGNAL	0	0	1	0	1
INATTENTIVE DRIVING	1	0	0	0	1
NO DRIVER LICENSE OR LICENSE EXPIRED	12	0	1	0	13
NO LIABILITY INSURANCE	9	0	6	0	15
NO LIABILITY INSURANCE 2ND	2	0	0	0	2
NO LIABILITY INSURANCE 3RD	1	0	0	0	1
NO LIABILITY INSURANCE 4TH	2	0	0	0	2
NO SEATBELT	12	0	1	0	13
OBSTRUCTING GOVERNMENTAL OPERATIONS	1	0	0	1	2
OPEN CONTAINER CONTAINING ALCOHOL IN MOTOR VEHICLE	3	0	0	0	3
OWNER FAIL TO REGISTER VEHICLE - EXPIRED TAGS	12	0	7	0	19
OWNER FAIL TO REGISTER VEHICLE 2ND - EXPIRED TAGS	1	0	2	0	3
PARKED IN FIRE LANE	0	0	1	0	1
PARKING WHERE PROHIBITED	0	0	1	0	1
PUBLIC INTOXICATION - 3RD OR SUBS WITHIN 5 YEARS	0	0	0	1	1
RESISTING ARREST	0	0	0	1	1
SIGNALS FOR TURNING, STOPPING, OR DECREASING SPEED REQUIRED	2	0	0	0	2
SPEEDING - 1 TO 15 MPH OVER LIMIT	21	0	10	0	31
SPEEDING - MORE THAN 15 MPH OVER LIMIT	4	0	0	0	4
UNSAFE VEHICLE -- DEFECTIVE EQUIPMENT	0	0	1	0	1
USE WIRELESS PHONE FOR INTERACTIVE COMMUNICATION WHILE DRIVING 1ST OFFENSE	1	0	0	0	1
VEH LIGHTS - DEFECTIVE/IMPROPER HEAD LAMPS	0	0	8	0	8
VEH LIGHTS - DEFECTIVE/IMPROPER TAIL LAMPS AND REFLECTORS	1	0	11	0	12
VEH LIGHTS - NO LIGHTS AT NIGHT	0	0	1	0	1
VEH LIGHTS - USE OF MULTIPLE-BEAM ROAD LIGHTING EQUIPMENT - HIGH BEAM	1	0	4	0	5
Totals	142	1	84	39	266
Averages	2.37	0.02	1.4	0.65	4.43

Osceola Parks & Recreation

Dickie Kennemore Community Center

Director: Michael Ephlin

January 2026 Report

- **Community Center**
- **OPAR Winter Sports: Youth Girls and Boys Basketball**
- **Park Updates**
- **Aquatic Center**

Community Center

Our community center is busy with citizens getting their fitness goals in order and kids practicing basketball. The Arkansas State Police continues to give the Arkansas Driver's test on Thursday's and always has great participation. OPAR's Tip Tap Toe's Dance Studio is back in action and what a turnout she has. Robin Chandler teaches our dance program. She meets on Monday and Wednesdays at our center. The community center will be a busy place during the month of January with our Youth Basketball League beginning on January 5th. This league will play on Monday, Tuesday and Wednesday nights. It is a busy time at the center and we wouldn't have it any other way!!

OPAR Winter Sports: Youth Girls and Boys Basketball

OPAR kicked off its Youth Boys and Girls Basketball season on Monday January 5th. This league will run Monday, Tuesday and Thursday nights until the middle of February. It is so great seeing all the kids, coaches and families enjoying the time at our center. Come out and support our youth.

Park Updates

Our OPAR crew has been working hard to keep up with the leaves that are falling inside our parks. We have also worked a lot of hours out at San Souci Park cutting the growth and getting everything ready for the winter. The warm days have helped with making clean up a whole lot easier. We have great parks!! Whether it is Florida Park, Rodney Anders Park, San Souci Park, Sylvester & Irma Belcher Park, the Osceola Sports Complex, Florida Park Dog Park or Rosenwald Park, get out and see our wonderful parks.

Aquatic Center

The Osceola Aquatic Center is on schedule and everything is going good in terms of the building process. They are trying to get in the dry so that when the weather turns bad, it doesn't slow the process. The weather has been perfect in terms of the building process. We are currently advertising for an Aquatic Center Supervisor, the first hire of the center. Still look for an end of May first of June opening.

“Great Things Are Happening At Osceola Parks And Recreation, Come Out And Be A Part”.

City of Osceola

CODE ENFORCEMENT, BUILDING INSPECTION, and HOUSING REPORT

Ray Williams

1/6/26

Elizabeth Mosley

December 2025 Report

Report: Code Enforcement & Building Inspection

Code Enforcement

There were only 4 complaints in December about code violations. All have been addressed and will be followed up on as needed.

December was mainly spent closing out the past years complaints and files. Still have some open complaints from the past year and all are being looked into as needed.

Building Inspection

The Building Inspection and permit department have a total of five (5) new permits issued. We have issued (0) commercial building permits, (2) residential building permits, (0) HVAC permit, (0) electrical permits, (1) plumbing permit, (2) sign permits

3 new privilege licenses issued in January.

Building inspections continue at the Osceola Aquatic Center.

Remodel of the Walmart is set to begin soon.

Permits, Codes, and Inspection information are located on the city website www.OsceolaArkansas.com

ANIMAL CONTROL REPORT

DECEMBER 2025

MONTH	
YTD	
DOG 4	89
CATS 0	56
OTHER 0	5
TOTAL 4	150
COMPLAINTS 11	218
CITATIONS 0	11
VERBAL WARNINGS 3	55
WRITTEN WARNINGS 2	18
DOG/CAT BITES 0	6

SUBMITTED BY PAULA EDWARDS WITH OSCEOLA ANIMAL SHELTER

Ordinance 2026-_____

AN ORDINANCE ESTABLISHING CITY COUNCIL MEETING RULES AND PROCEDURES; AND TO DECLARE AN EMERGENCY AND FOR OTHER PURPOSES.

WHEREAS, the members of a governing body elected for each city or town shall annually in January assemble and organize the governing body; and

WHEREAS, the governing body shall determine the rules of its proceedings and may consider the passage of rules on the following subjects, including without limitation: the agenda for meetings; the filing of resolutions and ordinances; and citizen commentary; and

WHEREAS, the Osceola City Council has determined that the city will be better served with a set of formally adopted policies and procedures governing the operation of the City Council of Osceola, Arkansas,

NOW THEREFORE, the City Council of the City of Osceola does hereby ordain as follows:

Definitions:

"Citizen" - an individual who resides in the City of Osceola

Section 1. City Council Jurisdiction.

The City Council shall possess all legislative powers granted by state law to cities of the first class and other corporate powers of the city not prohibited in state law or by some ordinance of the city council made in pursuance of the provisions therein and conferred on some officer of the city [A.C.A. 14-43-502(a)]

The City Council shall have the management and control of finances, and of all real and personal property belonging to the city. [A.C.A. 14-43-502(b)(1)]

Section 2. City Council Meetings:

City Council meetings are always open to the public. [A.C.A. 14-43-502 (b)(2)(A)]

The City Council shall conduct regular business meetings at 5:00pm at Osceola City Hall on the third Monday each month. The City Council by majority vote may reschedule or cancel such meeting as it deems necessary on a meeting by meeting basis. [A.C.A. 14-43-502 (b)(2)(A)]

Special or emergency meetings of the City Council may be called by the Mayor or any three (3) council members by signed submittal of time and place of the scheduled meeting and its agenda to the Mayor or Mayor's Office, in a timely manner to fully comply with the two-hour notification requirement [A.C.A. 25-19-106(6)(2)] for all media and for the same notification of all elected city officials. Notification shall be deemed given when those to be notified have been contacted or when an attempt to contact them has been made by the proper time, by every means of instant communications they have been submitted for notification purposes. All means of communication for notification purposes within a timely reason should be attempted regardless.

Regular and special city council meetings will be recorded and made available on the City of Osceola official web page.

Copies of any meeting recording shall be provided, in its entirety, to anyone requesting them via the Arkansas Freedom of Information Act.

Section 3. Agenda for City Council Meetings:

Agenda items shall consist of all items of city business needing city council approval, judgment or review arising out of the city budget; city departments; City Council committees; city committees, boards, and commissions; and all city systems and processes submitted for the purpose of city council action according to the procedures herein described. Agenda items may also be submitted by the Mayor or Council members following the procedures herein described for consideration at any city council meeting. Planning Commission items are automatically forward to the Mayor's Office for inclusion on the Agenda.

The Agenda is prepared by the Mayor's Office. All Agenda items for consideration at regular City Council meetings must be submitted to the Mayor's Office by 4p.m. no later than the Monday prior to the City Council meeting. Items may be included later with the Mayor and Council approval; however, the published Agenda shall not include items submitted after 4p.m. the Monday prior to the City Council meeting. All items should be submitted electronically (if applicable) with all necessary documentation including ordinances and/or resolutions.

Any citizen living within the city limits of Osceola desiring to place legislation on the city council agenda, or wishing to make public comments during the council meeting may do so by submitting the desired legislation or a concise statement of the subject matter in writing to any of the council members and engage them to sponsor the item. Once a council member has agreed to sponsor the legislation or public comment, it will be vetted to the city attorney before being placed on the agenda.

The City Council may by a two-thirds majority vote to add an item of business to any regular, special, or emergency City Council meeting.

Preparation of the Agenda packet for each regular City Council meeting should be completed and the Agenda published on the City's website before 4pm on Friday before the Monday City Council meeting. A paper copy shall be ready for pick up at the front office of OMLP for each Council Member and City Attorney by 3pm on the Friday before the Monday City Council Meeting. An electronic copy must be emailed out to all Elected officials by the End of Day Friday. This schedule may change for rescheduled meetings and does not apply to special meetings.

The agenda packet shall include an agenda, unapproved minutes from previous meetings, department reports, department expense reports, credit card reports for each city credit card including the total amount spent the previous month and balance owed, gas card reports including the total amount spent the previous month and balance owed, a report of each city bank account including the beginning balance and ending balance, city treasurers' report, OMLP department financials including but not limited to: balance sheet, profit and loss statement, vendor list, checks written, bills paid, charge-off list, and any ordinances or resolutions up for consideration.

Section 4. Conduct of the City Council Meeting:

The Mayor shall be the ex officio President of the City Council and shall preside at its meetings regular and special. [A.C.A. 14-43-501 (b) (1) (A)]

A quorum is defined as a majority of all Council members on the City Council.

The Mayor shall have a vote to establish a quorum at any regular meeting of the City council and when his or her vote is needed to pass any ordinance, by-law, resolution order, or motion. [A.C.A. 14-43-501 (b) (1) (B)]

The council members shall elect a president pro tempore to preside over meetings in the absence of the Mayor. [A.C.A. 14-43-501 (b) (2)].

Business shall be conducted by procedural rules contained in the Arkansas Municipal League publication "Procedural Rules for the Municipal Officials," dated May 2014.

A positive motion is encouraged to start consideration of each business item.

Ordinances by state law are required to be read at three separate council meetings before being considered for action unless the various readings are waived by Council. The Council can choose to waive any or all readings of an

ordinance when it comes up on the agenda by a two third majority voice vote.
[A.C.A. 14-55-202]

Ordinances shall require a roll call vote.

Emergency clauses associated with ordinances shall require a separate roll call vote and with a two-third majority approval.

The City Clerk shall maintain a roll call list of council members for each separate business item requiring a roll call vote (Ord. No. O-02-200).

City council members shall present themselves in a professional manner and wear business casual attire when present for the Council Meeting or representing the City on official business.

Section 5: Discussion and Citizen Commentary:

Debate on Agenda items appearing before the City Council is reserved for the City Council. Citizen commentary at council meetings is allowed in specific situations and under conditions allowed by the City Council herein described.

While the City Council generally wishes for public input and public participation and publishes their individual contact information through the City, this willingness does not constitute an unrestricted right to speak at meetings of the Council.

Section 6: Petitioners and City Officials:

Petitioners and city officials appearing before the City Council regarding items of business arising from the agenda or placed on the agenda are recognized by the Council as having a right to speak to their petition or report subject to restriction thereof.

City Council members and the Mayor may ask questions from time to time from petitioners, city officials, or the public. Those questioned will be allowed to answer subject to restriction thereof.

Section 7: General Citizenry:

The City Council restricts citizen input at any regular or special meeting to germane commentary regarding items of business before the Council arising from the meeting agenda or from the Council's placement of an item on the agenda. Citizen commentary may only occur at such time as the item of business is before the Council and under consideration for action.

It is the City Council's intention to allow public input in an informal format with due regard to the equity of allowing the various sides of issues to speak and,

within reason, with due regard to the number of people wishing to address the Council. The Mayor as ex-officio president of the Council may allow citizen input on a per business item basis provided that individual speakers are recognized in turn, identify themselves for the record and address the council as a whole from a podium and/or position established for such. Unrecognized comments from the audience are prohibited. The City Council may at any time restrict such citizen input in any fashion including, but not limited to, the length of individual comments, the total number of speakers, and/or the total time allotted for public input.

At all times, an open conversation with or within the audience is strongly prohibited.

Redundancy of commentary is prohibited. More than one speaker at a time prohibited.

Section 6: Non-Agenda Commentary:

The City Council may suspend the rules of order and allow citizen input/commentary on matters not included on the Agenda of the City Council meeting. Suspending the rules of order requires a two-third majority vote.

If the City Council allows citizen public comments, a citizen shall be allowed no more than three (3) minutes to make comments. The speaker shall be courteous in language and presentation. The comments shall be made from the podium and directly to the council as a whole. No questions shall be asked of the Council, the Mayor, members of the audience or other persons associated with City government.

Public comments are just that, a privilege and not a right, and a speaker should not expect an immediate response, nor any action to be taken by the council.

SECTION 7. Publication:

The city clerk shall record all ordinances or bylaws at length in a book to be kept by him or her for that purpose, as soon after their passage as may be expedient, and shall authenticate such ordinances or bylaws with his or her signature appended thereto, just beneath the signature of the presiding officer of the council. The city clerk shall as soon after their passage as may be, cause all bylaws or ordinances of a general and permanent nature, or which may impose any fine, penalty or forfeiture, to be published in the Osceola Times, a newspaper of general circulation in this city, over the signature of the presiding officer of the council, and his or her own as clerk.

SECTION 8. Emergency Clause:

That this ordinance is necessary for the protection of the peace, health and safety of the citizens of Osceola and so that council procedures can be in place

at the first meeting of the year and so that citizens know the required rules, and therefore an emergency is declared to exist, and this ordinance shall go into effect from and after its passage and approval.

PASSED this 21st day of January 2025.

APPROVED:

Mayor Joe Harris, Jr.

Attest:

CITY CLERK

Resolution__ 2026

A resolution accepting dedicated property for a public street.

The City of Osceola is desirous of attracting business and economic benefits to the city and the County of Mississippi, and JARTCO HOLDINGS, INC., an Arkansas corporation, is conveying property for street purposes to facilitate its business endeavors in the city.

Whereas the conditions allow the City to meet its obligations and provide a dependable street for its citizens.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF Osceola, Arkansas, that the proposed Deed, a copy attached hereto, be accepted by the city for inclusion within its public street system

City Clerk

Mayor

DEDICATION AGREEMENT

This Dedication Agreement (this "Agreement") is entered into as of _____, by and between the City of Osceola, Arkansas, a city of the first class under the laws of the State of Arkansas ("City"), and JARTCO Holdings, Inc., an Arkansas corporation ("JARTCO," and together with City, the "Parties," and each a "Party").

WHEREFORE, JARTCO is the owner of certain real property in Mississippi County, Arkansas, and desires to dedicate a permanent right-of-way for public street purposes as more fully described in the Dedication Deed attached hereto as Exhibit A (the "Dedication Deed");

WHEREFORE, The City desires to accept such dedication subject to the terms and conditions set forth in this Agreement and in the Dedication Deed;

WHEREFORE, The Parties intend that JARTCO will first tender the Dedication Deed for execution by the City, record the executed Dedication Deed in the real property records of Mississippi County, Arkansas, and thereafter JARTCO will perform the improvements and compliance work required by this Agreement; and

WHEREFORE, The Parties acknowledge that the City is receiving the dedication of a street right-of-way from JARTCO in exchange for JARTCO's agreement to bring the subject property and improvements within the Dedicated Property into compliance with all applicable laws, ordinances, regulations, standards, and specifications governing public streets within the City of Osceola, Arkansas (collectively, the "Code").

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein and in the Dedication Deed, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. "Code" means, collectively, all applicable federal, state, and local laws, ordinances, regulations, rules, policies, standards, and specifications governing the design, construction, dedication, acceptance, maintenance, and operation of public streets, rights-of-way, and public improvements within the City of Osceola, Arkansas.

2. "Dedicated Property" means the real property described in Exhibit A to the Dedication Deed, dedicated for public street and right-of-way purposes.

3. "Dedication Deed" means that certain Dedication Deed with Maintenance and Reversion from JARTCO to the City, substantially in the form attached as Exhibit A to this Agreement.

4. "Improvements" means all street-related improvements located or to be constructed within or serving the Dedicated Property, including pavement, base, subgrade, drainage, curb and gutter, sidewalks (if applicable), signage, striping, traffic control devices, utilities within the right-of-way, and appurtenances required by the Code.

5. Purpose. The purpose of this Agreement is to set forth the terms and conditions under which the City will accept the dedication of the Dedicated Property, and JARTCO will bring the Dedicated Property and Improvements into compliance with the Code.

6. City Execution and Recordation. This Agreement is expressly conditioned on the City's execution of the Dedication Deed. JARTCO shall present the Dedication Deed for City execution and, upon execution, shall promptly record the Dedication Deed in the real property records of Mississippi County, Arkansas.

7. Commencement of Work. JARTCO shall not commence the compliance work described in Paragraphs 8 and 9 until the Dedication Deed has been executed by the City and recorded as provided in Paragraph 6.

8. Compliance with Code. JARTCO shall, at its sole cost and expense, design (if applicable), construct, repair, or reconstruct, as necessary, the Improvements within or serving the Dedicated Property so that the Dedicated Property and all Improvements comply with the Code, including all specifications, standards, and requirements applicable to public streets of similar character within the City.

9. Permits and Approvals. JARTCO shall obtain, maintain, and comply with all permits, approvals, inspections, and certifications required by the Code for the work, including any traffic control, utility coordination, and stormwater/drainage requirements.

10. Schedule. JARTCO shall diligently prosecute the work to completion in accordance with a schedule reasonably acceptable to the City, taking into account seasonal and construction constraints.

11. Post-Acceptance Maintenance. After final acceptance of the compliance work, the City shall maintain the Dedicated Property and Improvements consistent with the standards applicable to other public streets of similar character within the City's limits, as contemplated by the Dedication Deed.

12. Indemnification by JARTCO. To the fullest extent permitted by law, JARTCO shall indemnify, defend, and hold harmless the City and its officers, employees, and agents from and against all third-party claims, liabilities, damages, losses, and expenses (including reasonable attorneys' fees) arising out of, related to, or resulting from JARTCO's work, negligence, or breach of this Agreement or the Code, except to the extent caused by the City's negligence or willful misconduct.

13. Indemnification by City. To the fullest extent permitted by law, the City shall indemnify, defend, and hold harmless JARTCO and its officers, employees, and agents from and against all third-party claims, liabilities, damages, losses, and expenses (including reasonable attorneys' fees) arising out of, related to, or resulting from the City's negligence or willful misconduct in connection with this Agreement or post-acceptance maintenance, except to the extent caused by JARTCO's negligence or breach.

14. Governing Law; Venue. This Agreement shall be governed by the laws of the State of Arkansas. Venue for any action arising out of or related to this Agreement shall lie in the state courts of Mississippi County, Arkansas, to the extent permitted by law.

15. Entire Agreement. This Agreement, together with the Dedication Deed and its exhibits, constitutes the entire agreement between the Parties with respect to the subject matter and supersedes all prior or contemporaneous agreements and understandings, whether written or oral.

16. Amendment; Waiver. This Agreement may be amended only by a written instrument executed by both Parties. No waiver shall be effective unless in writing and signed by the Party against whom enforcement is sought.

17. Assignment. Neither Party may assign this Agreement without the other Party's prior written consent, except that the City may assign its rights and obligations to a successor governmental entity.

18. Severability. If any provision is determined to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

19. Counterparts; Electronic Signatures. This Agreement may be executed in counterparts, each of which is deemed an original, and all of which together constitute one instrument. Signatures transmitted electronically or by PDF shall be deemed original.

20. Public Purpose; No Waiver of Immunity. The Parties acknowledge the public purpose served by the dedication and acceptance of the Dedicated Property. Nothing in this Agreement shall be construed as a waiver of the City's governmental immunities, defenses, or limitations on liability under applicable law.

IT IS THEREFORE AGREED BY THE PARTIES as of the Effective Date.

JARTCO HOLDINGS, INC.

By: _____
George Cress, President and CEO

CITY OF OSCEOLA, ARKANSAS

By: _____
Name: _____

EXHIBIT A TO DEDICATION AGREEMENT

FORM OF DEDICATION DEED

THIS INSTRUMENT PREPARED BY:

A. Cale Block
RMP, LLP
17901 Chenal Parkway, Suite 200
Little Rock AR 72223

DEDICATION DEED
WITH MAINTENANCE AND REVERSION

KNOW ALL PERSONS BY THESE PRESENTS:

That JARTCO HOLDINGS, INC., a corporation organized under the laws of the State of Arkansas, ("Grantor"), for and in consideration of the benefits accruing and to accrue to it and to the public generally, AS WELL AS for and in consideration of the terms and conditions contained in this Dedication Deed with Maintenance and Reversion, does hereby dedicate, give and convey unto the CITY OF OSCEOLA, ARKANSAS, a duly incorporated city of the first class under the laws of the State of Arkansas ("Grantee"), a permanent right-of-way in, on, under, over and across those certain lands (the "Dedicated Property") shown and described as in the legal description attached made a part hereof as Exhibit A, for the purposes of a public street, the installation and maintenance of public utilities, and other public purposes consistent with right-of-way use, including but not limited to the right to grant entry into the right-of-way through franchise agreements with other entities.

Grantor warrants that Grantor is the owner of the Dedicated Property and will defend title to the Property against the claims of any and all persons claiming by, through or under Grantor, and that Grantor has full authority to grant this Dedication Deed according to its terms.

TO HAVE AND TO HOLD the Dedicated Property unto the said Grantee forever, together with all tenements, appurtenances and hereditaments thereunto belonging, until such time as the use of the Dedicated Property is relinquished by the Grantee, either intentionally or pursuant to the terms of this Dedication Deed with Maintenance and Reversion.

Grantee shall, at its sole cost and expense, continuously maintain, repair, and keep the Dedicated Property (including all pavements, drainage structures, signage, landscaping, and appurtenances) in a safe, serviceable, and good condition, consistent with standards applicable to other public streets of similar character within the Grantee's city limits. Failure of the Grantee to perform such maintenance within ninety (90) days after written notice from Grantor shall constitute a breach of the terms of this Dedication Deed with Maintenance and Reversion.

The Dedicated Property is conveyed to the Grantee so long as it is used and maintained for public street purposes. In the event that (a) Grantee abandons, vacates, or ceases to use the Dedicated Property for public right-of-way purposes; (b) fails to maintain the Dedicated Property in a manner consistent with the above maintenance obligation; or (c) conveys, leases, or otherwise transfers any interest in the Dedicated Property to a private entity without Grantor's written consent, title to the Dedicated Property shall automatically revert to Grantor, or Grantor's heirs, successors, and/or assigns, without the necessity of any further action or conveyance by or from Grantee. The occurrence of any event described by this paragraph is a "Reversion Event."

Upon the occurrence of any Reversion Event, Grantor shall be entitled to record in the real property records of Mississippi County, Arkansas, an affidavit or declaration of reversion, and such recordation shall constitute conclusive notice of the revesting of title in Grantor. Grantee expressly waives any requirement of judicial action to effectuate such reversion.

On this ____ day of _____, 20__, before me, the undersigned duly commissioned Notary Public, qualified and acting within and for said County and State, appeared in person the within named George Cress and Denny Upton, being the President and CEO and Executive Vice President and CFO, respectively, of JARTCO HOLDINGS, INC., a corporation organized under the laws of the State of Arkansas, and who stated they were duly authorized in their respective capacities to execute the foregoing instrument for and in the name and behalf of said corporation, and further stated and acknowledged that they had so signed, executed and delivered said foregoing instrument for the consideration, uses and purposes set forth therein.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on this ____ day of _____, 20__.

Notary Public

My Commission Expires:

[SEAL]

ACCEPTANCE, CONSENT, AND AGREEMENT:

The City of Osceola, Arkansas, hereby accepts the above Dedication Deed with Maintenance and Reversion for municipal purposes and acknowledges, consents, and agrees to all terms and conditions therein with the intent to be bound by the same in exchange for the good and valuable consideration described by such Dedication Deed with Maintenance and Reversion, together with other good and valuable consideration, the receipt and sufficiency of which is acknowledged and admitted.

Dated this ____ day of _____, 20__.

CITY OF OSCEOLA, ARKANSAS

By: _____

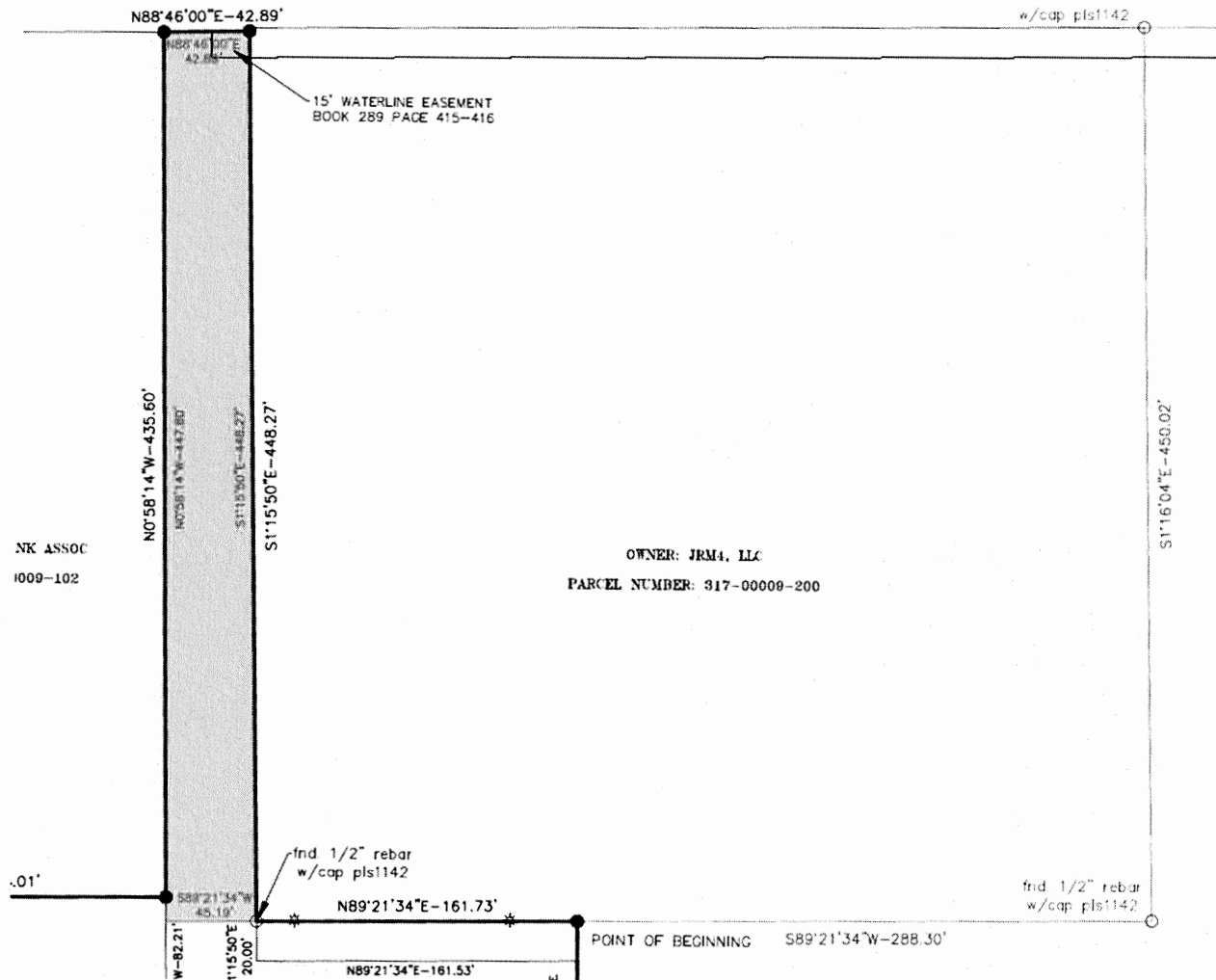
Title: _____

EXHIBIT A
DEDICATED PROPERTY

LEGAL DESCRIPTION:

PART OF THE NE1/4 OF SECTION 5, T-12-N, R-10-E, MISSISSIPPI COUNTY, ARKANSAS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT A POINT IN THE CENTERLINE OF ARKANSAS STATE HIGHWAY 140 AT ITS INTERSECTION WITH THE CENTERLINE OF COUNTY ROAD 471, SAID INTERSECTION BEING COMMONLY ACCEPTED AS EVIDENCE OF THE NORTHEAST CORNER OF SAID SECTION 5; THENCE S01°04'33"E ALONG THE EAST LINE OF SAID SECTION 5, A DISTANCE OF 70.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF ARKANSAS STATE HIGHWAY 140; THENCE S89°21'24"W ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 1536.30 FEET; THENCE S01°16'04"E, A DISTANCE OF 450.02 FEET; THENCE S89°21'34"W, A DISTANCE OF 450.03 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE S89°21'34"W, A DISTANCE OF 45.19 FEET; THENCE N00°58'14"W, A DISTANCE OF 447.80 FEET TO A POINT ON THE SAID SOUTH RIGHT OF WAY LINE OF ARKANSAS STATE HIGHWAY 140; THENCE N88°46'00"E ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 42.89 FEET; THENCE S01°15'50"E, A DISTANCE OF 448.27 FEET TO THE POINT OF BEGINNING. CONTAINING 0.45 ACRES, MORE OR LESS.

SURVEY:



RESOLUTION NO 2026-_____

CITY OF OSCEOLA, ARKANSAS

**A RESOLUTION ASSERTING A LIEN UPON REAL PROPERTY LOCATED AT (413, 415,
AND 417 E KEISER) AND FOR OTHER PURPOSES**

WHEREAS, the City of Osceola, Arkansas declared certain buildings, houses and other structures located at **(413, 415, AND 417 E KEISER)** a public nuisance; and

WHEREAS, the owner of said property was given due notice and opportunity to abate said nuisance but failed to do so; and

WHEREAS, the amount of **\$(44,500)** incurred by the City of Osceola, Arkansas in abating said nuisance remains unpaid by the owner of said property; and

WHEREAS, the owner of said property has been given due notice of the intent of the City of Osceola, Arkansas to assert a lien against said property for the amount incurred by the City abating said nuisance.

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

SECTION 1: the City of Osceola, Arkansas hereby asserts lien in the amount of **\$(44,500)** upon the real property described below, located in the Osceola District of Mississippi County, Arkansas, to wit:

(413, 415, AND 417 E KEISER) owned by (BEN NEAL CHIPMAN, TIMOTHY STONE AND MARY ANN MILTON) for (413, 415, AND 417 E KEISER) , Osceola AR 72370)

(Shown on tax records a tax **parcel numberS** (301-01857-000, 301-01857-100 & 301-01856-000)

SECTION 2: the City Council hereby authorizes the Mayor and the City's attorneys to take all action necessary to enforce and foreclose upon said lien, including but not limited to, filing suit in the Circuit Court for the Osceola District of Mississippi County, Arkansas.

SECTION 3: the provisions of this resolution are hereby declared to be severable and if any section, phrase or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 4: This resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED THIS(20th) DAY OF JANUARY, 2026

CITY OF OSCEOLA, ARKANSAS

By: _____

Mayor Joe Harris Jr,

ATTEST: _____

City Clerk

RESOLUTION NO 2026-_____

CITY OF OSCEOLA, ARKANSAS

A RESOLUTION ASSERTING A LIEN UPON REAL PROPERTY LOCATED AT (319 Myron Kelly) AND FOR OTHER PURPOSES

WHEREAS, the City of Osceola, Arkansas declared certain buildings, houses and other structures located at **(319 Myron Kelly)** a public nuisance; and

WHEREAS, the owner of said property was given due notice and opportunity to abate said nuisance but failed to do so; and

WHEREAS, the amount of **\$(4,000)** incurred by the City of Osceola, Arkansas in abating said nuisance remains unpaid by the owner of said property; and

WHEREAS, the owner of said property has been given due notice of the intent of the City of Osceola, Arkansas to assert a lien against said property for the amount incurred by the City abating said nuisance.

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

SECTION 1: the City of Osceola, Arkansas hereby asserts lien in the amount of **\$(4,000)** upon the real property described below, located in the Osceola District of Mississippi County, Arkansas, to wit:

(319 Myron Kelly) owned by (JOE MCCADNEY) for (319 MYRON KELLY) , Osceola AR 72370)

(Shown on tax records a tax **parcel number** (301-01013-000))

SECTION 2: the City Council hereby authorizes the Mayor and the City's attorneys to take all action necessary to enforce and foreclose upon said lien, including but not limited to, filing suit in the Circuit Court for the Osceola District of Mississippi County, Arkansas.

SECTION 3: the provisions of this resolution are hereby declared to be severable and if any section, phrase or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 4: This resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED THIS(20th) DAY OF JANUARY, 2026

CITY OF OSCEOLA, ARKANSAS

By: _____

Mayor Joe Harris Jr,

ATTEST: _____

City Clerk

RESOLUTION NO 2026-_____

CITY OF OSCEOLA, ARKANSAS

A RESOLUTION ASSERTING A LIEN UPON REAL PROPERTY LOCATED AT (109 S. CARTHON) AND FOR OTHER PURPOSES

WHEREAS, the City of Osceola, Arkansas declared certain buildings, houses and other structures located at **(109 S CARTHON)** a public nuisance; and

WHEREAS, the owner of said property was given due notice and opportunity to abate said nuisance but failed to do so; and

WHEREAS, the amount of **\$(11,000)** incurred by the City of Osceola, Arkansas in abating said nuisance remains unpaid by the owner of said property; and

WHEREAS, the owner of said property has been given due notice of the intent of the City of Osceola, Arkansas to assert a lien against said property for the amount incurred by the City abating said nuisance.

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

SECTION 1: the City of Osceola, Arkansas hereby asserts lien in the amount of **\$(11,000)** upon the real property described below, located in the Osceola District of Mississippi County, Arkansas, to wit:

(109 S. CARTHON) owned by (JOANN WILLIAMS) for (109 S CARTHON) , Osceola AR 72370)

(Shown on tax records a tax **parcel number** (301-02772-000))

SECTION 2: the City Council hereby authorizes the Mayor and the City's attorneys to take all action necessary to enforce and foreclose upon said lien, including but not limited to, filing suit in the Circuit Court for the Osceola District of Mississippi County, Arkansas.

SECTION 3: the provisions of this resolution are hereby declared to be severable and if any section, phrase or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 4: This resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED THIS(20th) DAY OF JANUARY, 2026

CITY OF OSCEOLA, ARKANSAS

By: _____

Mayor Joe Harris Jr,

ATTEST: _____

City Clerk

PROCLAMATION OF APPRECIATION FOR DEDICATED CIVIC SERVICE

Honoring Shawn Chafin

WHEREAS, the City of Osceola, Arkansas, is strengthened by citizens who generously give their time, talents, and resources to improve the quality of life for all residents; and

WHEREAS, Shawn Chafin has demonstrated outstanding civic pride through her consistent volunteer service and active involvement throughout the community; and

WHEREAS, as a local business owner, Shawn Chafin has shown a deep commitment to Osceola not only through economic investment, but also through hands-on service that reflects genuine care for the appearance and well-being of the city; and

WHEREAS, her volunteer efforts include the ongoing maintenance and beautification of the City's entrance signs, creating a welcoming first impression for residents and visitors alike; and

WHEREAS, Shawn Chafin has also dedicated her time and effort to the upkeep and enhancement of interstate greenspaces, contributing to a cleaner, safer, and more attractive community environment; and

WHEREAS, her actions exemplify the spirit of volunteerism, civic responsibility, and community stewardship that inspire others and contribute to the continued growth and pride of the City of Osceola;

NOW, THEREFORE, BE IT PROCLAIMED, that the Mayor of the City of Osceola, Arkansas, do hereby express their sincere appreciation to Shawn Chafin for her dedicated civic service, volunteerism, and commitment to community improvement.

BE IT FURTHER PROCLAIMED, that the City of Osceola extends its gratitude for her positive impact and recognizes her as a valued citizen whose efforts make Osceola a better place to live, work, and visit.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Osceola, Arkansas, to be affixed this ____ day of _____, 2026.

Mayor, City of Osceola, Arkansas

ATTEST:

City Clerk