City of Cotter

Revenue & Expense
Financial Reporting and Analysis

April 2025

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

5/8/2025
8:43 AM

City of Cotter
Income Statement Summary
April 2025

	Apr 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 4/30/2025		
Cemetery Fund							
Income	5,201.26	**7,350.53**	8,056.53	15,407.06	April Stmt	23,911.31	**Stmt Bal**
Expense	697.52	**909.13**	14,497.93	15,407.06	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**4,503.74**	**6,441.40**	**(6,441.40)**	-	**Available**	**23,911.31**	**Book Bal**
General Fund							
Income	56,471.92	**231,613.88**	533,133.34	764,747.22	April Stmt	366,686.13	
Total Transfers and Expenses	53,434.28	**265,453.33**	499,293.89	764,747.22	Outstanding	2,222.00	
Net Profit/Loss From Operations	**3,037.64**	**(33,839.45)**	**33,839.45**	-	**Available**	**364,464.13**	
Street Department Fund							
Total Income and Transfers IN	9,233.63	**34,166.54**	88,901.18	123,067.72	April Stmt	147,649.27	
Expense	7,010.75	**33,784.71**	89,283.01	123,067.72	Outstanding	660.80	
Net Profit/Loss From Operations	**2,222.88**	**381.83**	**(381.83)**	-	**Available**	**146,988.47**	
Waterworks Revenue Fund							
Income	322,522.84	**588,390.08**	267,057.27	855,447.35	April Stmt	171,713.16	
Total Transfers and Expenses	301,837.00	**581,667.19**	273,780.16	855,447.35	Outstanding	631.76	
Net Profit/Loss From Operations	**20,685.84**	**6,722.89**	**(6,722.89)**	-	**Available**	**171,081.40**	
Summary							
Income	393,429.65	**861,521.03**	897,148.32	1,758,669.35	Balance	709,959.87	
Expense	362,979.55	**881,814.36**	876,854.99	1,758,669.35	Outstanding	3,514.56	
Net Profit/Loss From Operations	**30,450.10**	**(20,293.33)**	**20,293.33**	-	**Available**	**706,445.31**	
Fire Department Fund							
Income	4,372.50	**13,891.35**	59,600.83	73,492.18	April Stmt	113,091.98	
Total Transfers and Expenses	2,549.68	**17,807.72**	55,684.46	73,492.18	Outstanding	311.68	
Net Profit/Loss From Operations	**1,822.82**	**(3,916.37)**	**3,916.37**	-	**Available**	**112,780.30**	

5/9/2025
1:33 PM

Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	2,000.00	3,400.00	(1,400.00)	58.82%
	Total Service Revenue	**$0.00**	**$2,000.00**	**$3,400.00**	**($1,400.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	0.00	0.00	1,800.00	(1,800.00)	0.00%
4951	Cem. Perpetual Care Income	5,140.27	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	60.99	210.26	300.00	(89.74)	70.09%
	Total Other Revenue	**$5,201.26**	**$5,350.53**	**$12,007.06**	**($6,656.53)**	
	Revenue	**$5,201.26**	**$7,350.53**	**$15,407.06**	**($8,056.53)**	
	Gross Profit	**$5,201.26**	**$7,350.53**	**$15,407.06**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	300.00	(300.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$300.00**	**($300.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	35.64	59.49	1,422.94	(1,363.45)	4.18%
6310	Insurance - Employer	0.00	21.02	0.00	21.02	0.00%
6305	Medicare	4.76	6.80	134.68	(127.88)	5.05%
6301	Salaries	328.64	484.28	9,288.14	(8,803.86)	5.21%
6306	Social Security	20.37	29.12	575.86	(546.74)	5.06%
6313	Unemployment Insurance	0.19	0.50	10.44	(9.94)	4.79%
	Total Salaries & Benefits Expense	**$389.60**	**$601.21**	**$11,432.06**	**($10,830.85)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	400.00	(400.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$400.00**	**($400.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	500.00	(500.00)	0.00%
	Total Fuel Expense	**$0.00**	**$0.00**	**$575.00**	**($575.00)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnance, Equipment	0.00	0.00	1,000.00	(1,000.00)	0.00%
	Total Repair / Maintenance Expense	**$0.00**	**$0.00**	**$2,200.00**	**($2,200.00)**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Supplies Expense						
6866	Supplies - Gen. (Cleaning, Par	307.92	307.92	500.00	(192.08)	61.58%
	Total Supplies Expense	**$307.92**	**$307.92**	**$500.00**	**($192.08)**	
	Expenses	**$697.52**	**$909.13**	**$15,407.06**	**($14,497.93)**	
	Revenue Less Expenditures	**$4,503.74**	**$6,441.40**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$4,503.74**	**$6,441.40**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	19,407.57	17,469.91	0.00	0.00	0.00%
Net Change in Fund Balance	4,503.74	6,441.40	0.00	0.00	0.00%
Ending Fund Balance	23,911.31	23,911.31	0.00	0.00	0.00%

Report Options

Fund: Cemetary Fund

Period: 4/1/2025 to 4/30/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

Cemetary Fund
Balance Sheet
4/30/2025

	Book Value Apr 2025 Actual	Book Value Apr 2024 Actual	Book Value Apr 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	23,911.31	20,628.91	20,020.82
Total Current Assets	**$23,911.31**	**$20,628.91**	**$20,020.82**
Total Assets	**$23,911.31**	**$20,628.91**	**$20,020.82**
Fund Balance			
Current Year Surplus(Deficit)	23,911.31	20,628.91	20,020.82
Total Fund Balance	**$23,911.31**	**$20,628.91**	**$20,020.82**
Total Liabilities and Equity	**$23,911.31**	**$20,628.91**	**$20,020.82**

Statement Date	04/30/2025
Accounts	Cemetery Fund - First Sec. Ban
Companies	~~Waterworks Rev. Fund~~; Cemetary Fund

Statement Balance:	$23,911.31			
- Outstanding Checks:	$0.00	**Cleared Checks:**	2	$697.52
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$5,201.26
Reconciled Balance Per Statement:	$23,911.31			
Book Balance:	$23,911.31			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02658	4/11/2025	Arvest Bank	307.92
02659	4/28/2025	Payroll Account	389.60
		Cleared Checks Totals	**697.52**
Cleared Deposits			
447244	4/10/2025	Cotter Cemetery Perpetual Care	5,140.27
447245	4/30/2025	First Security Bank	60.99
		Cleared Deposits Totals	**5,201.26**

Cemetary Fund
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			19,407.57
4/10/2025	447244		Cotter Cemetery Perpetual	5,140.27		24,547.84
4/11/2025	02658		Arvest Bank		307.92	24,239.92
4/28/2025	02659		Payroll Account		389.60	23,850.32
4/30/2025	447245		First Security Bank	60.99		23,911.31
			Cemetery Fund - First Sec. Ban Totals	**$5,201.26**	**$697.52**	**$23,911.31**
			Report Totals	**$5,201.26**	**$697.52**	**$23,911.31**
			Records included in total = 5			

Report Options
Trans Date: 4/1/2025 to 4/30/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4101	Act 833	0.00	0.00	14,000.00	(14,000.00)	0.00%
	Total State Aid	**$0.00**	**$0.00**	**$14,000.00**	**($14,000.00)**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	4,071.22	7,423.98	30,300.00	(22,876.02)	24.50%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$4,071.22**	**$12,687.13**	**$35,563.00**	**($22,875.87)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
8102	Interest on Checking	301.28	1,204.22	2,100.00	(895.78)	57.34%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$301.28**	**$1,204.22**	**$23,929.18**	**($22,724.96)**	
	Revenue	**$4,372.50**	**$13,891.35**	**$73,492.18**	**($59,600.83)**	
	Gross Profit	**$4,372.50**	**$13,891.35**	**$73,492.18**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	325.00	(325.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$325.00**	**($325.00)**	
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,580.00	(2,580.00)	0.00%
6305	Medicare	13.78	148.97	334.40	(185.43)	44.55%
6304	Meeting/Training Allowance	0.00	2,230.00	0.00	2,230.00	0.00%
6301	Salaries	950.00	8,035.00	23,062.00	(15,027.00)	34.84%
6306	Social Security	58.90	636.43	1,429.84	(793.41)	44.51%
6313	Unemployment Insurance	1.90	21.79	69.19	(47.40)	31.49%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$1,024.58**	**$11,072.19**	**$27,875.43**	**($16,803.24)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	9,811.00	(9,811.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$9,811.00**	**($9,811.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	278.42	2,000.00	(1,721.58)	13.92%
	Total Dues and Subscriptions Expense	**$53.78**	**$278.42**	**$2,000.00**	**($1,721.58)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	72.30	347.33	1,000.00	(652.67)	34.73%
6502	Fuel & Oil (Taxable)	0.00	619.52	1,081.75	(462.23)	57.27%
	Total Fuel Expense	**$72.30**	**$966.85**	**$2,081.75**	**($1,114.90)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,794.00	(2,794.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,305.00	(2,305.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$5,099.00**	**($5,099.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	340.23	4,500.00	(4,159.77)	7.56%
6812	Repair & Maint - Vehicles	275.00	390.40	5,000.00	(4,609.60)	7.81%
6814	Repair & Maintnance, Equipment	719.38	719.38	3,000.00	(2,280.62)	23.98%
	Total Repair / Maintenance Expense	**$994.38**	**$1,450.01**	**$12,500.00**	**($11,049.99)**	
Supplies Expense						
6857	Janitorial Expense	0.00	270.56	500.00	(229.44)	54.11%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	0.00	503.48	800.00	(296.52)	62.94%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	0.00	252.67	500.00	(247.33)	50.53%
	Total Supplies Expense	**$0.00**	**$1,026.71**	**$4,050.00**	**($3,023.29)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	0.00	500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00	0.00	500.00	(500.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$1,000.00**	**($1,000.00)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	161.46	645.69	2,000.00	(1,354.31)	32.28%
7005	Utilities	243.18	2,367.85	6,000.00	(3,632.15)	39.46%
	Total Utilities Expense	**$404.64**	**$3,013.54**	**$8,000.00**	**($4,986.46)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
General & Administrative Expense						
7302	Advertising	0.00	0.00	150.00	(150.00)	0.00%
	Total General & Administrative Expense	**$0.00**	**$0.00**	**$150.00**	**($150.00)**	
	Expenses	**$2,549.68**	**$17,807.72**	**$73,492.18**	**($55,684.46)**	
	Revenue Less Expenditures	**$1,822.82**	**($3,916.37)**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$1,822.82**	**($3,916.37)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	110,957.48	116,696.67	0.00	0.00	0.00%
Net Change in Fund Balance	1,822.82	(3,916.37)	0.00	0.00	0.00%
Ending Fund Balance	112,780.30	112,780.30	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund

Period: 4/1/2025 to 4/30/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Fire Dept Fund Budget

Fire Department Fund
Balance Sheet
4/30/2025

	Book Value Apr 2025 Actual	Book Value Apr 2024 Actual	Book Value Apr 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	112,780.30	88,278.22	78,427.87
Total Current Assets	**$112,780.30**	**$88,278.22**	**$78,427.87**
Total Assets	**$112,780.30**	**$88,278.22**	**$78,427.87**
Fund Balance			
Current Year Surplus(Deficit)	112,780.30	88,278.22	78,427.87
Total Fund Balance	**$112,780.30**	**$88,278.22**	**$78,427.87**
Total Liabilities and Equity	**$112,780.30**	**$88,278.22**	**$78,427.87**

Statement Date	04/30/2025
Accounts	Fire Dept. - First Sec. Bank
Companies	~~Waterworks Rev. Fund;~~ Fire Department Fund

Statement Balance:	$113,091.98			
- Outstanding Checks:	$311.68	**Cleared Checks:**	10	$2,605.90
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$4,372.50
Reconciled Balance Per Statement:	$112,780.30			
Book Balance:	$112,780.30			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06878	2/21/2025	Entergy	0.00
06888	3/21/2025	Black Hills Energy	367.90
06892	4/3/2025	Cotter Water & Sewer	51.04
06893	4/9/2025	Yelcot	161.46
06894	4/9/2025	Yelcot	53.78
06895	4/10/2025	Firehouse Hydro LLC	480.00
06896	4/10/2025	Still Fire Services, LLC	275.00
06897	4/15/2025	Entergy	172.58
06898	4/17/2025	Black Hills Energy	19.56
06899	4/21/2025	Payroll Account	1,024.58
		Cleared Checks Totals	**2,605.90**
Cleared Deposits			
607356	4/11/2025	Baxter County Treasurer	4,071.22
607357	4/30/2025	First Security Bank	301.28
		Cleared Deposits Totals	**4,372.50**
Outstanding Checks			
06900	4/29/2025	Fire Master Fire Equipment Inc	239.38
06901	4/29/2025	Big Oil LLC	72.30
		Outstanding Checks Totals	**311.68**

Fire Department Fund
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			110,957.48
4/3/2025	06892		Cotter Water & Sewer		51.04	110,906.44
4/9/2025	06893		Yelcot		161.46	110,744.98
4/9/2025	06894		Yelcot		53.78	110,691.20
4/10/2025	06895		Firehouse Hydro LLC		480.00	110,211.20
4/10/2025	06896		Still Fire Services, LLC		275.00	109,936.20
4/11/2025	607356		Baxter County Treasurer	4,071.22		114,007.42
4/15/2025	06897		Entergy		172.58	113,834.84
4/17/2025	06898		Black Hills Energy		19.56	113,815.28
4/21/2025	06899		Payroll Account		1,024.58	112,790.70
4/29/2025	06900		Fire Master Fire Equipment		239.38	112,551.32
4/29/2025	06901		Big Oil LLC		72.30	112,479.02
4/30/2025	607357		First Security Bank	301.28		112,780.30
			Fire Dept. - First Sec. Bank Totals	**$4,372.50**	**$2,549.68**	**$112,780.30**
			Report Totals	**$4,372.50**	**$2,549.68**	**$112,780.30**
			Records included in total = 13			

Report Options
Trans Date: 4/1/2025 to 4/30/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,201.61	24,340.09	71,012.00	(46,671.91)	34.28%
	Total State Aid	**$6,201.61**	**$24,340.09**	**$71,012.00**	**($46,671.91)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	2,636.41	8,238.91	21,172.00	(12,933.09)	38.91%
	Total Property Taxes	**$2,636.41**	**$8,238.91**	**$21,172.00**	**($12,933.09)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	395.61	1,587.54	3,732.00	(2,144.46)	42.54%
	Total Other Revenue	**$395.61**	**$1,587.54**	**$30,883.72**	**($29,296.18)**	
	Revenue	**$9,233.63**	**$34,166.54**	**$123,067.72**	**($88,901.18)**	
	Gross Profit	**$9,233.63**	**$34,166.54**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	459.28	2,434.54	7,323.34	(4,888.80)	33.24%
6310	Insurance - Employer	377.21	2,126.53	7,917.59	(5,791.06)	26.86%
6305	Medicare	40.10	208.40	693.14	(484.74)	30.07%
6301	Salaries	2,997.86	15,890.74	47,802.45	(31,911.71)	33.24%
6306	Social Security	171.47	891.08	2,963.75	(2,072.67)	30.07%
6313	Unemployment Insurance	0.00	21.52	45.45	(23.93)	47.35%
	Total Salaries & Benefits Expense	**$4,045.92**	**$21,572.81**	**$66,745.72**	**($45,172.91)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	700.00	3,500.00	(2,800.00)	20.00%
	Total Capital Purchase Expense	**$0.00**	**$700.00**	**$3,500.00**	**($2,800.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	486.23	940.00	(453.77)	51.73%
	Total Dues and Subscriptions Expense	**$0.00**	**$486.23**	**$940.00**	**($453.77)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	312.82	859.94	2,500.00	(1,640.06)	34.40%
6502	Fuel & Oil (Taxable)	347.98	737.40	2,000.00	(1,262.60)	36.87%
	Total Fuel Expense	**$660.80**	**$1,597.34**	**$4,500.00**	**($2,902.66)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	345.00	(345.00)	0.00%

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	1,387.00	(1,387.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,732.00**	**($1,732.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	32.91	500.00	(467.09)	6.58%
6812	Repair & Maint - Vehicles	709.12	882.79	1,650.00	(767.21)	53.50%
6814	Repair & Maintnance, Equipment	27.79	151.90	5,000.00	(4,848.10)	3.04%
6819	Street Material	183.90	530.44	4,000.00	(3,469.56)	13.26%
6824	Tree Removal Expense	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	**$920.81**	**$1,598.04**	**$14,150.00**	**($12,551.96)**	
Supplies Expense						
6856	Clothing Allowance	0.00	15.34	1,800.00	(1,784.66)	0.85%
6858	Maintenance Supplies	0.00	0.00	1,100.00	(1,100.00)	0.00%
6860	Office Supplies	0.00	0.00	350.00	(350.00)	0.00%
6864	Street Signs	0.00	0.00	600.00	(600.00)	0.00%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6871	Supplies Shop Tools	26.18	210.70	1,800.00	(1,589.30)	11.71%
	Total Supplies Expense	**$26.18**	**$226.04**	**$8,150.00**	**($7,923.96)**	
Travel & Meeting Expense						
6903	Travel/Mileage Expense	0.00	40.76	100.00	(59.24)	40.76%
	Total Travel & Meeting Expense	**$0.00**	**$40.76**	**$100.00**	**($59.24)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	24.94	99.78	300.00	(200.22)	33.26%
7006	Utilities - Shop	76.22	565.92	1,500.00	(934.08)	37.73%
7007	Utilities Street Lights	1,255.88	4,897.79	15,000.00	(10,102.21)	32.65%
	Total Utilities Expense	**$1,357.04**	**$5,563.49**	**$16,800.00**	**($11,236.51)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
	Expenses	**$7,010.75**	**$31,784.71**	**$117,067.72**	**($85,283.01)**	
	Revenue Less Expenditures	**$2,222.88**	**$2,381.83**	**$6,000.00**	**$0.00**	

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	2,000.00	6,000.00	(4,000.00)	33.33%
	Total Transfer Expense	**$500.00**	**$2,000.00**	**$6,000.00**	**($4,000.00)**	
	Other Expenses	**$500.00**	**$2,000.00**	**$6,000.00**	**($4,000.00)**	
	Net Change in Fund Balance	**$1,722.88**	**$381.83**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	145,265.59	146,606.64	0.00	0.00	0.00%
	Net Change in Fund Balance	1,722.88	381.83	0.00	0.00	0.00%
	Ending Fund Balance	146,988.47	146,988.47	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 4/1/2025 to 4/30/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Street Fund Budget

Street Department
Balance Sheet
4/30/2025

	Book Value Apr 2025 Actual	Book Value Apr 2024 Actual	Book Value Apr 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	146,988.47	129,906.29	116,459.38
Total Current Assets	**$146,988.47**	**$129,906.29**	**$116,459.38**
Total Assets	**$146,988.47**	**$129,906.29**	**$116,459.38**
Fund Balance			
Current Year Surplus(Deficit)	146,988.47	129,906.29	116,459.38
Total Fund Balance	**$146,988.47**	**$129,906.29**	**$116,459.38**
Total Liabilities and Equity	**$146,988.47**	**$129,906.29**	**$116,459.38**

Statement Date 04/30/2025

Accounts Street Dept. - First Sec. Bank

Companies ~~Waterworks Rev. Fund;~~ Street Department

Statement Balance:	$147,649.27			
- Outstanding Checks:	$660.80	**Cleared Checks:**	16	$7,062.30
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$9,233.63
Reconciled Balance Per Statement:	$146,988.47			
Book Balance:	$146,988.47			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04135	3/21/2025	Black Hills Energy	134.17
04139	3/27/2025	Crow-Burlingame Co	58.48
04140	3/31/2025	Miller True Value	19.70
04142	4/4/2025	North Arkansas Electric Cooperative,	61.58
04143	4/7/2025	Payroll Account	966.45
04144	4/8/2025	Street Dept Capital Reserve Fund	500.00
04145	4/10/2025	White River Materials, Inc.	183.90
04146	4/10/2025	O'Reilly Automotive, Inc	431.44
04147	4/11/2025	Verizon	24.94
04148	4/11/2025	Arvest Bank	331.65
04149	4/14/2025	Payroll Account	2,174.20
04150	4/15/2025	Entergy	1,194.30
04151	4/17/2025	Entergy	26.27
04152	4/17/2025	Black Hills Energy	49.95
04153	4/21/2025	Payroll Account	642.90
04154	4/28/2025	Payroll Account	262.37
		Cleared Checks Totals	**7,062.30**
Cleared Deposits			
447807	4/11/2025	Baxter County Treasurer	2,636.41
447808	4/10/2025	State of Arkansas	26.33
447809	4/10/2025	State of Arkansas	162.36
447810	4/10/2025	State of Arkansas	5,594.46
447811	4/10/2025	State of Arkansas	418.46
447812	4/30/2025	First Security Bank	395.61
		Cleared Deposits Totals	**9,233.63**
Outstanding Checks			
04155	4/29/2025	Big Oil LLC	660.80
		Outstanding Checks Totals	**660.80**

Street Department
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			145,265.59
4/4/2025	04142		North Arkansas Electric		61.58	145,204.01
4/7/2025	04143		Payroll Account		966.45	144,237.56
4/8/2025	04144		Street Dept Capital Reserve		500.00	143,737.56
4/10/2025	04145		White River Materials, Inc.		183.90	143,553.66
4/10/2025	04146		O'Reilly Automotive, Inc		431.44	143,122.22
4/10/2025	447808		State of Arkansas	26.33		143,148.55
4/10/2025	447809		State of Arkansas	162.36		143,310.91
4/10/2025	447810		State of Arkansas	5,594.46		148,905.37
4/10/2025	447811		State of Arkansas	418.46		149,323.83
4/11/2025	04147		Verizon		24.94	149,298.89
4/11/2025	04148		Arvest Bank		331.65	148,967.24
4/11/2025	447807		Baxter County Treasurer	2,636.41		151,603.65
4/14/2025	04149		Payroll Account		2,174.20	149,429.45
4/15/2025	04150		Entergy		1,194.30	148,235.15
4/17/2025	04151		Entergy		26.27	148,208.88
4/17/2025	04152		Black Hills Energy		49.95	148,158.93
4/21/2025	04153		Payroll Account		642.90	147,516.03
4/28/2025	04154		Payroll Account		262.37	147,253.66
4/29/2025	04155		Big Oil LLC		660.80	146,592.86
4/30/2025	447812		First Security Bank	395.61		146,988.47
			Street Dept. - First Sec. Bank Totals	**$9,233.63**	**$7,510.75**	**$146,988.47**
			Report Totals	**$9,233.63**	**$7,510.75**	**$146,988.47**
			Records included in total = 21			

Report Options
Trans Date: 4/1/2025 to 4/30/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4099	Comm Development Park Grant	0.00	15,000.00	15,000.00		100.00%
	Total Grant Income	**$0.00**	**$15,000.00**	**$15,000.00**		
State Aid						
4105	State Turnback	907.40	4,513.60	12,500.00	(7,986.40)	36.11%
	Total State Aid	**$907.40**	**$4,513.60**	**$12,500.00**	**($7,986.40)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	6,509.66	20,342.95	60,884.00	(40,541.05)	33.41%
	Total Property Taxes	**$6,509.66**	**$20,342.95**	**$60,884.00**	**($40,541.05)**	
Franchise Fees						
4401	Franchise Tax	12,298.44	29,919.06	55,000.00	(25,080.94)	54.40%
	Total Franchise Fees	**$12,298.44**	**$29,919.06**	**$55,000.00**	**($25,080.94)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,040.34	17,783.69	57,069.00	(39,285.31)	31.16%
4502	City Sales Tax - General Porti	8,080.67	35,567.36	125,600.00	(90,032.64)	28.32%
4511	City Sales Tax - Water Imprvmt	4,040.34	17,783.69	57,069.00	(39,285.31)	31.16%
4505	County Sales Tax	16,661.98	71,943.24	228,334.00	(156,390.76)	31.51%
	Total Sales Taxes	**$32,823.33**	**$143,077.98**	**$468,072.00**	**($324,994.02)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	1,473.87	10,274.79	39,388.00	(29,113.21)	26.09%
4602	Jail Fees	90.00	325.00	1,990.00	(1,665.00)	16.33%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$1,563.87**	**$10,619.79**	**$41,498.00**	**($30,878.21)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	**$0.00**	**$150.00**	**$150.00**		
Local Fees & Permits						
4813	Alcohol License Permit Fee	0.00		950.00	(950.00)	0.00%
4811	Occupation License	0.00	75.00	1,775.00	(1,700.00)	4.23%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$0.00**	**$75.00**	**$2,975.00**	**($2,900.00)**	
Other Revenue						
4954	Animal Licenses	10.00	10.00	215.00	(205.00)	4.65%

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4959	Donations - Police	100.00	100.00		100.00	0.00%
8102	Interest on Checking	987.18	4,273.78	9,680.00	(5,406.22)	44.15%
4964	Rebate	12.39	165.99	230.00	(64.01)	72.17%
4990	Reimbursement	1,159.65	1,159.65		1,159.65	0.00%
	Total Other Revenue	**$2,269.22**	**$5,709.42**	**$92,218.22**	**($86,508.80)**	
	General Revenues Totals	**$56,371.92**	**$229,407.80**	**$748,297.22**	**($518,889.42)**	
Police Dept						
Other Revenue						
4971	FSB Police Car Loan Proceeds	0.00	1,943.18		1,943.18	0.00%
	Total Other Revenue	**$0.00**	**$1,943.18**		**$1,943.18**	
	Police Dept Totals	**$0.00**	**$1,943.18**		**$1,943.18**	
	Revenue	**$56,371.92**	**$231,350.98**	**$748,297.22**	**($516,946.24)**	
	Gross Profit	**$56,371.92**	**$231,350.98**	**$748,297.22**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		2,500.00	(2,500.00)	0.00%
	Total Labor Expense	**$0.00**		**$2,500.00**	**($2,500.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,965.40	7,383.65	23,997.77	(16,614.12)	30.77%
6310	Insurance - Employer	883.73	3,880.48	12,687.66	(8,807.18)	30.58%
6305	Medicare	178.97	689.38	2,322.28	(1,632.90)	29.69%
6301	Salaries	12,570.01	48,219.95	160,157.12	(111,937.17)	30.11%
6306	Social Security	765.18	2,947.25	9,929.74	(6,982.49)	29.68%
6313	Unemployment Insurance	0.00	32.70	88.44	(55.74)	36.97%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$16,363.29**	**$63,153.41**	**$209,865.01**	**($146,711.60)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00		5,000.00	(5,000.00)	0.00%
	Total Capital Purchase Expense	**$0.00**		**$5,000.00**	**($5,000.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	452.65	9,074.40	13,950.00	(4,875.60)	65.05%
	Total Dues and Subscriptions Expense	**$452.65**	**$9,074.40**	**$13,950.00**	**($4,875.60)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6502	Fuel & Oil (Taxable)	77.68	77.68	1,000.00	(922.32)	7.77%
	Total Fuel Expense	**$77.68**	**$77.68**	**$1,250.00**	**($1,172.32)**	
Insurance Expense						
6551	Insurance - Property	0.00		7,604.00	(7,604.00)	0.00%
	Total Insurance Expense	**$0.00**		**$7,604.00**	**($7,604.00)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00		3,000.00	(3,000.00)	0.00%
6810	Repair & Maint - Buildings	110.50	349.20	13,824.92	(13,475.72)	2.53%
6814	Repair & Maintnance, Equipment	0.00		5,500.00	(5,500.00)	0.00%
	Total Repair / Maintenance Expense	**$110.50**	**$349.20**	**$22,324.92**	**($21,975.72)**	
Supplies Expense						
6851	Bridge Lights	31.07	31.07	4,269.14	(4,238.07)	0.73%
6857	Janitorial Expense	0.00	1,473.30	1,600.00	(126.70)	92.08%
6860	Office Supplies	501.44	2,377.44	5,000.00	(2,622.56)	47.55%
6866	Supplies - Gen. (Cleaning, Par	432.71	450.96	6,000.00	(5,549.04)	7.52%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$965.22**	**$4,332.77**	**$17,369.14**	**($13,036.37)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	350.00	350.00	1,000.00	(650.00)	35.00%
6903	Travel/Mileage Expense	25.20	337.96	1,000.00	(662.04)	33.80%
	Total Travel & Meeting Expense	**$375.20**	**$687.96**	**$2,000.00**	**($1,312.04)**	
Postage Expense						
6951	Postage	6.00	15.96	2,000.00	(1,984.04)	0.80%
	Total Postage Expense	**$6.00**	**$15.96**	**$2,000.00**	**($1,984.04)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	447.39	1,650.31	4,800.00	(3,149.69)	34.38%
7005	Utilities	995.08	4,335.17	11,332.00	(6,996.83)	38.26%
	Total Utilities Expense	**$1,442.47**	**$5,985.48**	**$16,132.00**	**($10,146.52)**	
Professional Services Expense						
7107	Legal Expense	874.00	2,296.00	12,000.00	(9,704.00)	19.13%
7110	Maintenance Fees	1,624.72	2,327.90	6,206.00	(3,878.10)	37.51%
	Total Professional Services Expense	**$2,498.72**	**$4,623.90**	**$18,206.00**	**($13,582.10)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	300.00	900.00	(600.00)	33.33%
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$300.00**	**$1,400.00**	**($1,100.00)**	

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	1,800.00	1,800.00		1,800.00	0.00%
8043	AR Rural Co Gr Prog SdWk Light	515.23	38,720.79	43,500.00	(4,779.21)	89.01%
8005	City Hall Garden/Landscape	0.00		500.00	(500.00)	0.00%
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	0.00	1,334.45	4,305.75	(2,971.30)	30.99%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$2,315.23**	**$41,855.24**	**$49,805.75**	**($7,950.51)**	
General & Administrative Expense						
7302	Advertising	0.00	301.26	250.00	51.26	120.50%
7303	Animal Control	0.00	1,000.00	1,000.00		100.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.73	(730.73)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	1,800.00	6,000.00	(4,200.00)	30.00%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$450.00**	**$3,701.26**	**$8,880.73**	**($5,179.47)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	200.00	600.00	(400.00)	33.33%
	Total Indirect Expenses	**$50.00**	**$200.00**	**$600.00**	**($400.00)**	
	City Totals	**$25,106.96**	**$134,357.26**	**$378,887.55**	**($244,530.29)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	97.04	202.34		202.34	0.00%
6310	Insurance - Employer	47.65	142.88		142.88	0.00%
6305	Medicare	11.08	20.10		20.10	0.00%
6301	Salaries	825.44	1,512.82		1,512.82	0.00%
6306	Social Security	47.35	85.98		85.98	0.00%
6313	Unemployment Insurance	0.38	1.01		1.01	0.00%
	Total Salaries & Benefits Expense	**$1,028.94**	**$1,965.13**		**$1,965.13**	
	Park Dept Totals	**$1,028.94**	**$1,965.13**		**$1,965.13**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	33.11	152.46	750.00	(597.54)	20.33%
	Total Law Enforcement Expense	**$33.11**	**$152.46**	**$750.00**	**($597.54)**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6310	Insurance - Employer	953.10	4,664.96	15,248.88	(10,583.92)	30.59%
6308	LOPFI Expense	2,411.82	6,013.29	26,398.70	(20,385.41)	22.78%
6305	Medicare	166.82	685.28	2,366.45	(1,681.17)	28.96%
6301	Salaries	11,606.78	48,130.49	163,203.24	(115,072.75)	29.49%
6319	Salaries - Police STEP Grant	307.88	748.64		748.64	0.00%
6306	Social Security	713.28	2,930.14	10,118.60	(7,188.46)	28.96%
6313	Unemployment Insurance	3.12	58.66	90.00	(31.34)	65.18%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$16,162.80**	**$63,243.74**	**$218,670.87**	**($155,427.13)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00		2,000.00	(2,000.00)	0.00%
6422	Police Unit - Newer	644.31	1,932.93	7,855.80	(5,922.87)	24.61%
	Total Capital Purchase Expense	**$644.31**	**$1,932.93**	**$9,855.80**	**($7,922.87)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	75.00	6,757.00	(6,682.00)	1.11%
	Total Dues and Subscriptions Expense	**$0.00**	**$75.00**	**$6,757.00**	**($6,682.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		400.00	(400.00)	0.00%
6502	Fuel & Oil (Taxable)	1,151.01	4,713.01	9,000.00	(4,286.99)	52.37%
	Total Fuel Expense	**$1,151.01**	**$4,713.01**	**$9,400.00**	**($4,686.99)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00	192.73	1,835.00	(1,642.27)	10.50%
	Total Insurance Expense	**$0.00**	**$192.73**	**$1,835.00**	**($1,642.27)**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	601.96	4,886.37	4,450.00	436.37	109.81%
6814	Repair & Maintnance, Equipment	225.00	600.07	1,500.00	(899.93)	40.00%
	Total Repair / Maintenance Expense	**$826.96**	**$5,486.44**	**$5,950.00**	**($463.56)**	
Supplies Expense						
6856	Clothing Allowance	0.00	82.60	4,020.00	(3,937.40)	2.05%
6860	Office Supplies	0.00	228.52	960.00	(731.48)	23.80%
	Total Supplies Expense	**$0.00**	**$311.12**	**$4,980.00**	**($4,668.88)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	34.78	77.85	1,500.00	(1,422.15)	5.19%
6903	Travel/Mileage Expense	0.00		400.00	(400.00)	0.00%
	Total Travel & Meeting Expense	**$34.78**	**$77.85**	**$1,900.00**	**($1,822.15)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Postage Expense						
6951	Postage	0.00	7.79	75.00	(67.21)	10.39%
	Total Postage Expense	**$0.00**	**$7.79**	**$75.00**	**($67.21)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	307.87	1,386.30	3,600.00	(2,213.70)	38.51%
	Total Utilities Expense	**$307.87**	**$1,386.30**	**$3,600.00**	**($2,213.70)**	
Professional Services Expense						
7110	Maintenance Fees	56.86	201.49	600.00	(398.51)	33.58%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$56.86**	**$201.49**	**$1,050.00**	**($848.51)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	300.00	1,398.00	(1,098.00)	21.46%
	Total Rent / Lease Expense	**$0.00**	**$300.00**	**$1,398.00**	**($1,098.00)**	
	Police Dept Totals	**$19,217.70**	**$78,080.86**	**$266,221.67**	**($188,140.81)**	
Unallocated						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00	945.00		945.00	0.00%
	Total Law Enforcement Expense	**$0.00**	**$945.00**		**$945.00**	
	Unallocated Totals	**$0.00**	**$945.00**		**$945.00**	
	Expenses	**$45,353.60**	**$215,348.25**	**$645,109.22**	**($429,760.97)**	
	Revenue Less Expenditures	**$11,018.32**	**$16,002.73**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	100.00	125.00	1,200.00	(1,075.00)	10.42%
	Total Gross Rents	**$100.00**	**$125.00**	**$1,200.00**	**($1,075.00)**	
	General Revenues Totals	**$100.00**	**$125.00**	**$1,200.00**	**($1,075.00)**	
Transfers between Funds						
Transfer Revenue						
8311	Transfer from General Savings	0.00		15,000.00	(15,000.00)	0.00%
8313	Transfer from Payroll Fund	0.00	137.90	250.00	(112.10)	55.16%
	Total Transfer Revenue	**$0.00**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Transfers between Funds Totals	**$0.00**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Other Revenue	**$100.00**	**$262.90**	**$16,450.00**	**($16,187.10)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	4,040.34	22,302.54	57,069.00	(34,766.46)	39.08%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	4,040.34	22,302.54	57,069.00	(34,766.46)	39.08%
	Total Transfer Expense	**$8,080.68**	**$50,105.08**	**$119,638.00**	**($69,532.92)**	
	Transfers between Funds Totals	**$8,080.68**	**$50,105.08**	**$119,638.00**	**($69,532.92)**	
	Other Expenses	**$8,080.68**	**$50,105.08**	**$119,638.00**	**($69,532.92)**	
	Net Change in Fund Balance	**$3,037.64**	**($33,839.45)**			

Fund Balances

Beginning Fund Balance	361,785.48	398,662.57			0.00%
Net Change in Fund Balance	3,037.64	(33,839.45)			0.00%
Ending Fund Balance	364,823.12	364,823.12			0.00%

General Fund

Balance Sheet

4/30/2025

	Book Value Apr 2025 Actual	Book Value Apr 2024 Actual	Book Value Apr 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	364,764.13	339,773.80	349,160.72
Total Current Assets	**$364,764.13**	**$339,773.80**	**$349,160.72**
Total Assets	**$364,764.13**	**$339,773.80**	**$349,160.72**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	
Total Current Liabilities	**($58.99)**	**($58.99)**	
Total Liabilities	**($58.99)**	**($58.99)**	
Fund Balance			
Current Year Surplus(Deficit)	364,823.12	339,832.79	349,160.72
Total Fund Balance	**$364,823.12**	**$339,832.79**	**$349,160.72**
Total Liabilities and Equity	**$364,764.13**	**$339,773.80**	**$349,160.72**

Statement Date 04/30/2025

Accounts General Fund - First Sec. Bank

Companies ~~Waterworks Rev. Fund~~; General Fund

Statement Balance:	$366,686.13			
- Outstanding Checks:	$2,222.00	**Cleared Checks:**	44	$90,768.25
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	15	$56,471.92
Reconciled Balance Per Statement:	$364,464.13			
Book Balance:	$364,464.13			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
09531	7/25/2024	Strider Consulting, Inc.	0.00
09807	3/11/2025	Municipal Vehicle Program	192.73
09817	3/21/2025	Black Hills Energy	254.87
09822	3/27/2025	VISA	45.28
09823	3/27/2025	Hydroclean	43.90
09826	3/27/2025	Gregg Farm Services Inc	895.56
09827	3/28/2025	Ozark Poster	150.00
09828	3/31/2025	Mac Caradine	147.00
09829	3/31/2025	Crawford Electric Inc	37,310.00
09831	4/3/2025	Cotter Water & Sewer	90.88
09832	4/4/2025	First Security Bank	644.31
09833	4/7/2025	Payroll Account	8,302.37
09834	4/8/2025	Department of Finanace & Adm.	274.00
09835	4/8/2025	North Arkansas Youth Center	450.00
09836	4/9/2025	Yelcot	322.66
09837	4/9/2025	Yelcot	467.97
09838	4/9/2025	Yelcot	85.05
09839	4/9/2025	Stefanie Wright	25.20
09840	4/11/2025	Strider Consulting, Inc.	1,800.00
09841	4/11/2025	Schroder Tire Co.	57.32
09842	4/11/2025	Baker, Kevin	138.50
09843	4/11/2025	Clark Office Products	143.32
09844	4/11/2025	White River Auto	512.97
09845	4/11/2025	Lowes Business Acct/SYNCB	368.14
09846	4/11/2025	Verizon	202.24
09847	4/11/2025	Arvest Bank	385.15
09848	4/14/2025	Payroll Account	0.00
09849	4/14/2025	VOIDED	0.00
09850	4/14/2025	Payroll Account	8,297.82
09851	4/15/2025	Entergy	721.30
09852	4/17/2025	Friend Law Office	300.00
09853	4/17/2025	NWAEDD	500.00
09854	4/17/2025	Arkansas Crime Information Center	33.11
09855	4/17/2025	Kasinger Mechanical Inc	110.50
09856	4/17/2025	Good Impressions Printing	15.23
09857	4/17/2025	Entergy	96.03
09858	4/17/2025	Black Hills Energy	86.87
09859	4/21/2025	Payroll Account	8,513.89

Ref #	Date	Name	Amount

Cleared Checks

Ref #	Date	Name	Amount
09860	4/23/2025	VISA	762.45
09862	4/24/2025	Ductile Iron Capital Reserve Fund	4,040.34
09863	4/24/2025	Water Improvement Fund	4,040.34
09864	4/23/2025	Dominator Websites	1,450.00
09865	4/28/2025	Payroll Account	8,440.95
OL-041125	4/11/2025	First Security Bank	50.00
		Cleared Checks Totals	**90,768.25**

Cleared Deposits

Ref #	Date	Name	Amount
450888	4/1/2025	Animal License	10.00
450889	4/1/2025	CSC Holdings LLC	250.91
450890	4/4/2025	City Court Fund	1,574.29
450891	4/10/2025	BH Energy Arkansas Inc.	2,157.94
450892	4/10/2025	Cotter/Gassville Chamber of Commerc	1,159.65
450893	4/11/2025	Baxter County Treasurer	6,509.66
450894	4/10/2025	State of Arkansas	907.40
450895	4/14/2025	Entergy	9,889.59
450896	4/17/2025	Arvest Bank	12.39
450897	4/22/2025	Donations	100.00
450898	4/22/2025	Pavilion	100.00
450899	4/24/2025	State of Arkansas	16,661.98
450900	4/24/2025	State of Arkansas	8,080.68
450901	4/24/2025	State of Arkansas	8,080.67
450902	4/30/2025	First Security Bank	976.76
		Cleared Deposits Totals	**56,471.92**

Outstanding Checks

Ref #	Date	Name	Amount
08740	10/24/2022	Baker, Kevin	141.63
09027	6/16/2023	Friend Law Office	300.00
09749	1/27/2025	Arkansas District Court Clerks Assoc.	75.00
09861	4/23/2025	Sanders, Morgan, Clarke & Floyd, PLLC	300.00
09866	4/29/2025	Clark Office Products	93.08
09867	4/29/2025	A.L.E.R.T.	225.00
09868	4/29/2025	Big Oil LLC	1,087.29
		Outstanding Checks Totals	**2,222.00**

General Fund
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			361,426.49
4/1/2025	450888		Animal License	10.00		361,436.49
4/1/2025	450889		CSC Holdings LLC	250.91		361,687.40
4/3/2025	09831		Cotter Water & Sewer		90.88	361,596.52
4/4/2025	09832		First Security Bank		644.31	360,952.21
4/4/2025	450890		City Court Fund	1,574.29		362,526.50
4/7/2025	09833		Payroll Account		8,302.37	354,224.13
4/8/2025	09834		Department of Finanace &		274.00	353,950.13
4/8/2025	09835		North Arkansas Youth		450.00	353,500.13
4/9/2025	09836		Yelcot		322.66	353,177.47
4/9/2025	09837		Yelcot		467.97	352,709.50
4/9/2025	09838		Yelcot		85.05	352,624.45
4/9/2025	09839		Stefanie Wright		25.20	352,599.25
4/10/2025	450891		BH Energy Arkansas Inc.	2,157.94		354,757.19
4/10/2025	450892		Cotter/Gassville Chamber	1,159.65		355,916.84
4/10/2025	450894		State of Arkansas	907.40		356,824.24
4/11/2025	09840		Strider Consulting, Inc.		1,800.00	355,024.24
4/11/2025	09841		Schroder Tire Co.		57.32	354,966.92
4/11/2025	09842		Kevin Baker		138.50	354,828.42
4/11/2025	09843		Clark Office Products		143.32	354,685.10
4/11/2025	09844		White River Auto		512.97	354,172.13
4/11/2025	09845		Lowes Business		368.14	353,803.99
4/11/2025	09846		Verizon		202.24	353,601.75
4/11/2025	09847		Arvest Bank		385.15	353,216.60
4/11/2025	450893		Baxter County Treasurer	6,509.66		359,726.26
4/11/2025	OL-041125		First Security Bank		50.00	359,676.26
4/14/2025	09849		VOIDED			359,676.26
4/14/2025	09850		Payroll Account		8,297.82	351,378.44
4/14/2025	450895		Entergy	9,889.59		361,268.03
4/15/2025	09851		Entergy		721.30	360,546.73
4/17/2025	09852		Friend Law Office		300.00	360,246.73
4/17/2025	09853		NWAEDD		500.00	359,746.73
4/17/2025	09854		Arkansas Crime		33.11	359,713.62
4/17/2025	09855		Kasinger Mechanical Inc		110.50	359,603.12
4/17/2025	09856		Good Impressions Printing		15.23	359,587.89
4/17/2025	09857		Entergy		96.03	359,491.86
4/17/2025	09858		Black Hills Energy		86.87	359,404.99
4/17/2025	450896		Arvest Bank	12.39		359,417.38
4/21/2025	09859		Payroll Account		8,513.89	350,903.49
4/22/2025	450897		Donations	100.00		351,003.49
4/22/2025	450898		Pavilion	100.00		351,103.49
4/23/2025	09860		VISA		762.45	350,341.04
4/23/2025	09861		Sanders, Morgan, Clarke &		300.00	350,041.04

General Fund
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
4/23/2025	09864		Dominator Websites		1,450.00	348,591.04
4/24/2025	09862		Ductile Iron Capital Reserve		4,040.34	344,550.70
4/24/2025	09863		Water Improvement Fund		4,040.34	340,510.36
4/24/2025	450899		State of Arkansas	16,661.98		357,172.34
4/24/2025	450900		State of Arkansas	8,080.68		365,253.02
4/24/2025	450901		State of Arkansas	8,080.67		373,333.69
4/28/2025	09865		Payroll Account		8,440.95	364,892.74
4/29/2025	09866		Clark Office Products		93.08	364,799.66
4/29/2025	09867		A.L.E.R.T.		225.00	364,574.66
4/29/2025	09868		Big Oil LLC		1,087.29	363,487.37
4/30/2025	450902		First Security Bank	976.76		364,464.13
			General Fund - First Sec. Bank Totals	**$56,471.92**	**$53,434.28**	**$364,464.13**
			Report Totals	**$56,471.92**	**$53,434.28**	**$364,464.13**
			Records included in total = 54			

Report Options
Trans Date: 4/1/2025 to 4/30/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	3,886.91	14,415.63	36,787.65	(22,372.02)	39.19%
	Total Sales Taxes	**$3,886.91**	**$14,415.63**	**$36,787.65**	**($22,372.02)**	
Local Fees & Permits						
4803	Fee & Permit Income	1,250.00	4,480.76	2,174.93	2,305.83	206.02%
4806	SDWA Fees	187.19	727.83	1,986.71	(1,258.88)	36.63%
4807	Service Fees	330.00	538.00	1,032.78	(494.78)	52.09%
	Total Local Fees & Permits	**$1,767.19**	**$5,746.59**	**$5,194.42**	**$552.17**	
Sanitation Fees						
4901	Sanitation Fees	7,008.92	27,220.56	60,462.78	(33,242.22)	45.02%
	Total Sanitation Fees	**$7,008.92**	**$27,220.56**	**$60,462.78**	**($33,242.22)**	
Sewer Fees						
4911	Sewer Fees	12,094.69	43,494.58	164,933.00	(121,438.42)	26.37%
	Total Sewer Fees	**$12,094.69**	**$43,494.58**	**$164,933.00**	**($121,438.42)**	
Water Sales						
4925	Customer Daily Deposits	32,242.45	122,650.37	342,000.00	(219,349.63)	35.86%
	Total Water Sales	**$32,242.45**	**$122,650.37**	**$342,000.00**	**($219,349.63)**	
Other Revenue						
4987	New Meters (Taps)	0.00	0.00	2,500.00	(2,500.00)	0.00%
4988	Penalties/Late Charges	588.19	1,833.08	5,000.00	(3,166.92)	36.66%
4990	Reimbursement	0.00	70.00	3,500.00	(3,430.00)	2.00%
8102	Interest on Checking	810.27	2,670.13	8,984.89	(6,314.76)	29.72%
8306	Transf from Customer Deposit	48.42	445.50	2,000.00	(1,554.50)	22.28%
8317	Transfer from Waterline Replac	0.00	0.00	25,000.00	(25,000.00)	0.00%
8327	Trans from Ductile Iron CapRsv	13,111.00	52,444.00	135,672.00	(83,228.00)	38.65%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	**$14,557.88**	**$57,462.71**	**$246,069.50**	**($188,606.79)**	
	Revenue	**$71,558.04**	**$270,990.44**	**$855,447.35**	**($584,456.91)**	
	Gross Profit	**$71,558.04**	**$270,990.44**	**$855,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	6,775.95	34,794.35	106,758.76	(71,964.41)	32.59%
6302	Salaries - Office	4,595.00	18,536.52	63,572.98	(45,036.46)	29.16%
6305	Medicare	157.28	727.50	2,469.81	(1,742.31)	29.46%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6306	Social Security	672.49	3,110.69	10,560.57	(7,449.88)	29.46%
6307	APERS Expense	1,742.05	8,170.25	26,094.82	(17,924.57)	31.31%
6310	Insurance - Employer	956.56	5,848.77	16,235.47	(10,386.70)	36.02%
6313	Unemployment Insurance	0.00	53.86	111.54	(57.68)	48.29%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$14,899.33**	**$71,241.94**	**$227,319.95**	**($156,078.01)**	
Capital Purchase Expense						
6402	Booster Pump System Project	0.00	12,653.68	25,000.00	(12,346.32)	50.61%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$12,653.68**	**$35,609.23**	**($22,955.55)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	194.06	7,583.61	10,980.00	(3,396.39)	69.07%
	Total Dues and Subscriptions Expense	**$194.06**	**$7,583.61**	**$10,980.00**	**($3,396.39)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	271.11	908.96	1,800.00	(891.04)	50.50%
6502	Fuel & Oil (Taxable)	130.49	890.33	3,417.00	(2,526.67)	26.06%
	Total Fuel Expense	**$401.60**	**$1,799.29**	**$5,217.00**	**($3,417.71)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,844.00	(2,844.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,040.00	(1,040.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,884.00**	**($3,884.00)**	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	400.92	6,906.80	(6,505.88)	5.80%
6810	Repair & Maint - Buildings	0.00	1,437.46	2,300.00	(862.54)	62.50%
6812	Repair & Maint - Vehicles	30.87	78.58	3,500.00	(3,421.42)	2.25%
6814	Repair & Maintnance, Equipment	0.00	189.39	8,000.00	(7,810.61)	2.37%
6820	Street Repairs	0.00	713.94	5,000.00	(4,286.06)	14.28%
	Total Repair / Maintenance Expense	**$30.87**	**$2,820.29**	**$25,706.80**	**($22,886.51)**	
Supplies Expense						
6856	Clothing Allowance	225.49	225.49	1,800.00	(1,574.51)	12.53%
6858	Maintenance Supplies	0.00	1,164.55	500.00	664.55	232.91%
6860	Office Supplies	0.00	380.86	1,000.00	(619.14)	38.09%
6869	Supplies Inventory Parts	1,925.28	5,973.79	13,144.00	(7,170.21)	45.45%
6871	Supplies Shop Tools	0.00	65.12	2,500.00	(2,434.88)	2.60%
	Total Supplies Expense	**$2,150.77**	**$7,809.81**	**$18,944.00**	**($11,134.19)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$3,000.00**	**($3,000.00)**	
Postage Expense						
6951	Postage	230.16	1,591.04	3,859.00	(2,267.96)	41.23%
	Total Postage Expense	**$230.16**	**$1,591.04**	**$3,859.00**	**($2,267.96)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	257.84	1,031.13	3,100.00	(2,068.87)	33.26%
7005	Utilities	1,787.05	8,369.74	26,000.00	(17,630.26)	32.19%
	Total Utilities Expense	**$2,044.89**	**$9,400.87**	**$29,100.00**	**($19,699.13)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	23,500.00	(23,500.00)	0.00%
7109	License Fees	0.00	104.03	400.00	(295.97)	26.01%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	4,125.00	0.00	4,125.00	0.00%
	Total Professional Services Expense	**$0.00**	**$4,229.03**	**$24,225.00**	**($19,995.97)**	
Other Expense						
7203	Refunds	0.00	0.00	100.00	(100.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	2,715.58	24,038.09	83,323.00	(59,284.91)	28.85%
7225	WWTF #12726	2,811.89	24,743.64	81,610.00	(56,866.36)	30.32%
9228	Transfer to Act 605 Sewer	536.94	2,130.76	7,386.55	(5,255.79)	28.85%
9229	Transfer to Act 605 Water	1,492.11	5,905.28	17,100.00	(11,194.72)	34.53%
	Total Other Expense	**$7,556.52**	**$56,817.77**	**$210,519.55**	**($153,701.78)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	261.82	2,400.00	(2,138.18)	10.91%
8040	Fire Hydrants & Mntnance Prog	0.00	0.00	10,500.00	(10,500.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$261.82**	**$12,900.00**	**($12,638.18)**	
General & Administrative Expense						
7312	Sanitation Fees Paid	6,534.00	26,136.00	66,084.48	(39,948.48)	39.55%
7313	SDWA	0.00	578.40	2,278.00	(1,699.60)	25.39%
7315	State Sales Tax	5,501.00	16,028.00	39,904.00	(23,876.00)	40.17%
	Total General & Administrative Expense	**$12,035.00**	**$42,742.40**	**$108,266.48**	**($65,524.08)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	92.00	244.34	(152.34)	37.65%
	Total Indirect Expenses	**$23.00**	**$92.00**	**$244.34**	**($152.34)**	

Statement of Revenue and Expenditures

Account Number		Current Period Apr 2025 Apr 2025 Actual	Year-To-Date Jan 2025 Apr 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Expenses	**$39,566.20**	**$219,043.55**	**$719,775.35**	**($500,731.80)**	
	Revenue Less Expenditures	**$31,991.84**	**$51,946.89**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	250,964.80	317,399.64	0.00	317,399.64	0.00%
	Total Extraordinary Income	**$250,964.80**	**$317,399.64**	**$0.00**	**$317,399.64**	
	Other Revenue	**$250,964.80**	**$317,399.64**	**$0.00**	**$317,399.64**	
Other Expenses						
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	250,964.80	317,399.64	0.00	317,399.64	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	17,992.00	53,976.00	(35,984.00)	33.33%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	27,232.00	81,696.00	(54,464.00)	33.33%
	Total Extraordinary Expense	**$262,270.80**	**$362,623.64**	**$135,672.00**	**$226,951.64**	
	Other Expenses	**$262,270.80**	**$362,623.64**	**$135,672.00**	**$226,951.64**	
	Net Change in Fund Balance	**$20,685.84**	**$6,722.89**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	191,823.21	205,786.16	0.00	0.00	0.00%
	Net Change in Fund Balance	20,685.84	6,722.89	0.00	0.00	0.00%
	Ending Fund Balance	212,509.05	212,509.05	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 4/1/2025 to 4/30/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Waterworks Revenue Budget

Waterworks Rev. Fund
Balance Sheet
4/30/2025

	Book Value Apr 2025 Actual	Book Value Apr 2024 Actual	Book Value Apr 2023 Actual
Assets			
Current Assets			
Construction Account #2825	59.28	53.59	
Construction Acct PH2-B #1102	1,562.15		
USDA Debt Srvc Rsrv Acct #2868	8,255.29	2,701.00	
USDA DebtSrvRsvAcct PH2-B 1137	7,594.22		
USDA Loan Account #2833	4,572.83	4,500.44	
USDA Loan Account PH2-B #1110	7,019.31		
USDA Short-Lived Asset Account	12,364.57	4,045.49	
Waterworks Rev - First Sec. Ba	171,081.40	413,446.26	113,379.90
Total Current Assets	**$212,509.05**	**$424,746.78**	**$113,379.90**
Total Assets	**$212,509.05**	**$424,746.78**	**$113,379.90**
Fund Balance			
Current Year Surplus(Deficit)	212,509.05	424,746.78	113,379.90
Total Fund Balance	**$212,509.05**	**$424,746.78**	**$113,379.90**
Total Liabilities and Equity	**$212,509.05**	**$424,746.78**	**$113,379.90**

Statement Date 04/30/2025

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

COMPLETED 5/6/25

8W

Statement Balance:	$171,713.16			
- Outstanding Checks:	$631.76	**Cleared Checks:**	35	$40,024.77
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	12	$58,098.79
Reconciled Balance Per Statement:	$171,081.40			
Book Balance:	$171,081.40			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
08926	3/21/2025	Black Hills Energy	134.17
08927	3/21/2025	Black Hills Energy	197.62
08928	3/21/2025	Black Hills Energy	254.88
08936	3/26/2025	Postmaster	230.72
08939	3/27/2025	Americhemm LLC	197.44
08940	3/31/2025	Miller True Value	75.50
08942	4/4/2025	North Arkansas Electric Cooperative,	36.23
08943	4/7/2025	Payroll Account	3,866.38
08944	4/8/2025	Dept of Fin. & Adm.	5,501.00
08945	4/8/2025	Methvin Sanitation - WCN of Arkansas	6,534.00
08946	4/8/2025	Act 605 Sewer Replacement	536.94
08947	4/8/2025	Act 605 Water Replacement	1,492.11
08948	4/9/2025	Yelcot	147.84
08949	4/9/2025	Yelcot	107.56
08950	4/9/2025	Yelcot	85.06
08951	4/10/2025	Winwater Company	598.25
08952	4/10/2025	Intedata Systems, Inc.	86.50
08953	4/10/2025	Henard Utility Products, Inc.	572.78
08954	4/10/2025	Core & Main, LP	754.25
08955	4/10/2025	O'Reilly Automotive, Inc	30.87
08956	4/11/2025	Lowes Business Acct/SYNCB	11.46
08957	4/11/2025	Verizon	24.94
08958	4/11/2025	Arvest Bank	214.03
08959	4/14/2025	Payroll Account	3,203.80
08960	4/15/2025	Entergy	1,316.57
08961	4/16/2025	WWTF-Gassville	2,811.89
08962	4/16/2025	CSLC - Gassville	2,715.58
08963	4/17/2025	Black Hills Energy	175.13
08964	4/17/2025	Entergy	26.27
08965	4/17/2025	Entergy	96.02
08966	4/17/2025	Black Hills Energy	86.87
08967	4/17/2025	Black Hills Energy	49.96
08968	4/21/2025	Payroll Account	4,219.54
08969	4/28/2025	Payroll Account	3,609.61
OL-040125	4/1/2025	First Security Bank	23.00
		Cleared Checks Totals	**40,024.77**

Ref #	Date	Name	Amount
Cleared Deposits			
814312	4/7/2025	Waterworks Customer Deposit	48.42
814313	4/8/2025	Permits	50.00
814314	4/14/2025	Permits	250.00
814315	4/25/2025	Permits	900.00
814316	4/28/2025	Permits	50.00
814317	4/30/2025	First Security Bank	462.02
OL-043025A	4/30/2025	Water Sales	32,242.45
OL-043025B	4/30/2025	Sewer Fees	12,094.69
OL-043025C	4/30/2025	Sanitation	7,008.92
OL-043025D	4/30/2025	Sales Tax	3,886.91
OL-043025E	4/30/2025	SDWA	187.19
OL-043025F	4/30/2025	Penalties/Late Charges	918.19
		Cleared Deposits Totals	**58,098.79**
Outstanding Checks			
08970	4/28/2025	Postmaster	230.16
08971	4/29/2025	Big Oil LLC	401.60
		Outstanding Checks Totals	**631.76**

Waterworks Rev. Fund
Bank Register
4/1/2025 to 4/30/2025

1020 Waterworks Rev - First Sec. Ba

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			152,548.81
4/1/2025	OL-040125		First Security Bank		23.00	152,525.81
4/4/2025	08942		North Arkansas Electric		36.23	152,489.58
4/7/2025	08943		Payroll Account		3,866.38	148,623.20
4/7/2025	814312		Waterworks Customer	48.42		148,671.62
4/8/2025	08944		Dept of Fin. & Adm.		5,501.00	143,170.62
4/8/2025	08945		Methvin Sanitation - WCN		6,534.00	136,636.62
4/8/2025	08946		Act 605 Sewer		536.94	136,099.68
4/8/2025	08947		Act 605 Water Replacement		1,492.11	134,607.57
4/8/2025	814313		Permits	50.00		134,657.57
4/9/2025	08948		Yelcot		147.84	134,509.73
4/9/2025	08949		Yelcot		107.56	134,402.17
4/9/2025	08950		Yelcot		85.06	134,317.11
4/10/2025	08951		Winwater Company		598.25	133,718.86
4/10/2025	08952		Intedata Systems, Inc.		86.50	133,632.36
4/10/2025	08953		Henard Utility Products,		572.78	133,059.58
4/10/2025	08954		Core & Main, LP		754.25	132,305.33
4/10/2025	08955		O'Reilly Automotive, Inc		30.87	132,274.46
4/11/2025	08956		Lowes Business		11.46	132,263.00
4/11/2025	08957		Verizon		24.94	132,238.06
4/11/2025	08958		Arvest Bank		214.03	132,024.03
4/14/2025	08959		Payroll Account		3,203.80	128,820.23
4/14/2025	814314		Permits	250.00		129,070.23
4/15/2025	08960		Entergy		1,316.57	127,753.66
4/16/2025	08961		WWTF-Gassville		2,811.89	124,941.77
4/16/2025	08962		CSLC - Gassville		2,715.58	122,226.19
4/17/2025	08963		Black Hills Energy		175.13	122,051.06
4/17/2025	08964		Entergy		26.27	122,024.79
4/17/2025	08965		Entergy		96.02	121,928.77
4/17/2025	08966		Black Hills Energy		86.87	121,841.90
4/17/2025	08967		Black Hills Energy		49.96	121,791.94
4/21/2025	08968		Payroll Account		4,219.54	117,572.40
4/25/2025	814315		Permits	900.00		118,472.40
4/28/2025	08969		Payroll Account		3,609.61	114,862.79
4/28/2025	08970		Postmaster		230.16	114,632.63
4/28/2025	814316		Permits	50.00		114,682.63
4/29/2025	08971		Big Oil LLC		401.60	114,281.03
4/30/2025	814317		First Security Bank	462.02		114,743.05
4/30/2025	OL-043025A		Water Sales	32,242.45		146,985.50
4/30/2025	OL-043025B		Sewer Fees	12,094.69		159,080.19
4/30/2025	OL-043025C		Sanitation	7,008.92		166,089.11
4/30/2025	OL-043025D		Sales Tax	3,886.91		169,976.02
4/30/2025	OL-043025E		SDWA	187.19		170,163.21

Waterworks Rev. Fund
Bank Register
4/1/2025 to 4/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
4/30/2025	OL-043025F		Penalties/Late Charges	918.19		171,081.40
			1020 Waterworks Rev - First Sec. Ba Totals	**$58,098.79**	**$39,566.20**	**$171,081.40**
			Report Totals	**$58,098.79**	**$39,566.20**	**$171,081.40**
			Records included in total = 44			

Report Options
Trans Date: 4/1/2025 to 4/30/2025
Cash Account: Waterworks Rev - First Sec. Ba
Fund: Waterworks Rev. Fund

Collateralization Statment
for the City of Cotter, Arkansas

First Security Bank Account Name	Account Type & Number		April 30, 2025 Book Balance		April 30, 2025 Bank Balance
Operating Checking Accounts:					
American Rescue Plan Fund	*1872	$	1,495.76	$	1,495.76
Cemetery Fund	*7309	$	23,911.31	$	23,911.31
City Court Fund	*7333	$	5,336.01	$	5,405.38
Court Automation Fund	*7234	$	4,757.20	$	4,757.20
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$	158,110.28	$	158,110.28
Fire Department Fund	*7366	$	112,780.30	$	113,091.98
Fire Dept Capital Reserve Fund	*9088	$	60,898.52	$	60,898.52
General Fund	*7374	$	364,464.13	$	366,686.13
General Savings Fund	*8204	$	264,516.03	$	264,516.03
LOPFI Fund	*7325	$	1,878.61	$	1,878.61
Payroll Fund	*7275	$	4,306.46	$	8,466.68
Street Department Fund	*7358	$	146,988.47	$	147,649.27
Street Dept Capital Reserve Fund	*9185	$	21,690.51	$	21,690.51
Waterworks Customer Deposit Fund	*3292	$	24,927.41	$	25,149.62
Waterworks Revenue Fund	*7291	$	171,081.40	$	171,713.16
Water Improvement Fund (1/2% CSUT)	*7267	$	231,024.27	$	231,024.27
Waterline Replacement Fund (Proj. Savings)	*9959	$	134,013.75	$	134,013.75
Act 605 Water Replacement Fund	*6902	$	34,713.44	$	34,713.44
Act 605 Sewer Replacement Fund	*6872	$	13,178.73	$	13,178.73
Construction Fund	*2825	$	59.28	$	59.28
USDA Loan Fund	*2833	$	4,572.83	$	4,572.83
USDA Short-Lived Asset Fund	*2876	$	12,364.57	$	12,364.57
USDA Debt Service Rsv Fund	*2868	$	8,255.29	$	8,255.29
Construction Fund PH2-B	*1102	$	1,562.15	$	1,562.15
USDA Loan Fund PH2-B	*1110	$	7,019.31	$	7,019.31
USDA Debt Service Rsv Fund PH2-B	*1137	$	7,594.22	$	7,594.22
Totals:		**$**	**1,821,500.24**	**$**	**1,829,778.28**
Investment Accounts:					
Bridge Lights CD	*0695	$	21,871.50	$	21,871.50
Economic Development CD	*0691	$	9,866.17	$	9,866.17
Water & Sewer CD	*1812	$	126,699.03	$	126,699.03
Totals:		**$**	**158,436.70**	**$**	**158,436.70**
Securities Pledges*			***Book Balance***		***Par Balance***
*See Attachments-Market Value		$	5,180,000.00	$	5,180,000.00
Total Securities Pledged		$	5,180,000.00	$	5,180,000.00
Pledged Book Value		$		$	
Book Value of Deposit		$	1,979,936.94	$	1,988,214.98
Pledged Plus FDIC Coverage		$	5,430,000.00	$	5,430,000.00
Coverage +/-		$	3,450,063.06	$	3,441,785.02

City of Cotter
Pledged Securities
First Security Bank

Pledged Securities Issuer	Account No.	Receipt No.		Pledged Face/Par Value		Released Securities Value	Original Issued Date	Maturity Date	Released Date	
FNBS Investment, Inc.	880484290	245003817	$	0.00	$	390,000.00	10/1/2007	12/1/2040	5/8/2012	
FNBS Investment, Inc.	880484290	253010072	$	0.00	$	100,000.00	5/1/2001	1/1/2021	Matured	No Record
FNBS Investment, Inc.	880484290	253009772	$	100,000.00	$		10/26/2006	3/1/2037		
First Security Bank - Borrowed	15384290	180032612	$	0.00	$	100,000.00	11/10/2004	7/15/2024	5/8/2012	8/13/2015
First Security Bank - Borrowed	15384290	180032673	$	0.00	$	95,000.00	5/15/2008	6/1/2023	4/24/2018	Rcpt#48876
First Security Bank - Borrowed	15384290	180032947	$	0.00	$	390,000.00	10/1/2007	12/1/2040	12/4/2023	Rcpt#252027083
First Security Bank - Borrowed	15384290	180033166	$	0.00	$	100,000.00	3/15/2007	11/1/2022	3/13/2015	
First Security Bank - Borrowed	15384290	180033249	$	0.00	$	60,000.00	5/1/2003	2/1/2023	8/8/2013	
First Security Bank - Borrowed	15384290	180033067	$	0.00	$	60,000.00	10/19/2011	10/1/2028	5/10/2016	
First Security Bank - Borrowed	15384290	180033633	$	0.00	$	200,000.00	6/21/2007	10/1/2025	9/16/2016	
First Security Bank - Borrowed	15384290	242001818	$	0.00	$	100,000.00	7/1/2005	7/1/2029	5/2/2019	Rcpt#252035441(Only $100K/$200K released
First Security Bank - Borrowed	15384290	242001806	$	0.00	$	100,000.00	5/17/2012	1/15/2029	2/10/2022	Rcpt #252035438
First Security Bank - Borrowed	15384290	245019671	$	0.00	$	60,000.00	1/7/2015	7/1/2031	12/2/2022	Rcpt#252038452
First Security Bank - Borrowed	15384290	245023585	$	200,000.00	$	200,000.00	1/28/2014	12/15/2023	11/21/2023	Rcpt#252039535
First Security Bank - Borrowed	15384290	180032702	$	0.00	$	50,000.00	4/17/2017	7/1/2030	5/28/2020	Rcpt#252027012
First Security Bank - Borrowed	15384290	180033265	$	0.00	$	200,000.00	4/28/2017	12/1/2030	11/5/2020	Rcpt#252027153
First Security Bank - Borrowed- Jacksonville FL Economic Dev C	15384290	48847 (Pledge ID: P2359)	$	0.00	$	95,000.00	3/1/2005	10/1/2030	3/21/2022	Rcpt#252036132
First Security Bank - Borrowed-Wyandotte Cnty Ks Unif Sch Dist #500	15384290	242006687 - Eff. 05/22/19	$	0.00	$	100,000.00	12/20/2016	9/1/2030	1/11/2023	Rcpt#242006687
FSB - Borrowed - Cash Mgmt Searcy, AR Texas St Transprtn Comm TP SYS SER C LFC OPT EXT REDEMP	15384290	252035835	$	50,000.00	$	50,000.00	2/4/2015	8/15/2034	7/1/2024	Rcpt #252035835
First Security Bank - Borrowed	15384290	242008707	$	50,000.00	$	50,000.00	12/19/2019	12/1/2034	11/21/2023	Rcpt#242008707
First Security Bank - Borrowed	15384290	242007252	$	100,000.00	$		9/28/2020	7/1/2032		
First Security Bank - Borrowed	15384290	242007744	$	200,000.00	$	200,000.00	12/5/2019	7/1/2039	11/21/2023	Rcpt#242007744
First Security Bak - Borrowed (FNBB Capital Markets)	15384290	244001320	$	100,000.00	$	100,000.00	6/23/2021	10/15/2036	11/21/2023	Rcpt#244001320
First Security Bank - Borrowed (Capital Management)	15384290	242013675	$	95,000.00	$		2/16/2022	9/15/2042		
First Security Bank - Borrowed (Cash Management)	15384290	244000884	$	0.00	$	200,000.00	10/17/2014	6/15/2029	12/2/2022	Rcpt#244000884
First Security Bank - Borrowed (Cash Management)	15384290	242011734	$	150,000.00	$		5/25/2021	1/1/2038		
First Security Bank - Borrowed (Cash Management)	15384290	252037842	$	0.00	$	150,000.00	4/1/2013	5/15/2030	4/28/2023	Rcpt#252037842
First Security Bank - Borrowed (Cash Management)	15384290	252035439	$	290,000.00	$		12/13/2007	11/1/2023		
First Security Bank - Borrowed - Florence Cnty SC Hosp Mcleod Regl Med Ctr	15384290	252038092		100,000.00		100,000.00	8/7//2014	11/1/2034	10/29/2024	Rcpt#252038092
First Security Bank - Borrowed - (Cash Management) LWR CO RIVER-A-PREREF	15384290	180066571		0.00		150,000.00	4/1/2013	5/15/2030	5/12/2023	Rcpt#180066571

City of Cotter
Pledged Securities
First Security Bank

First Security Bank - Borrowed - (Cash Management) Denver City & Cnty Hsg Auth Cap Fd Prog Three Towers Short 1st Cpn	15384290	232148231	150,000.00	150,000.00	12/13/2007	11/1/2023	9/20/2023	Rcpt#232148231
First Security Bank - Borrowed - (Cash Mgmt) Kane Cook & Du Page Cntys IL Sch Dist #46 Elgin SFC	15384290	252038359	100,000.00	100,000.00	2/18/2015	1/1/2032	1/5/2024	Rcpt#252038259
First Security Bank - Borrowed - (Cash Mgmt) New York City HSG DEV CORP MULTIFAMILY Rent HSG REV Ocean Gate Dev SER B	15384290	252027147	150,000.00		8/22/2007	6/1/2025		
FSB - Borrowed - Cash Mgmt Cumberland Cnty PA MU Call Opt Erp Oid @ 98.518	15384290	242008332	1,120,000.00		11/7/2019	11/1/2039		
FSB - Borrowed - Cash Mgmt Fort Pierce FL CAP IMPT REV REF CALL SINK	15384290	242008366	1,050,000.00		7/12/2019	9/1/2038		
FSB - Borrowed - Cash Mgmt Colorado St Cops	15384290	242011326	500,000.00	500,000.00	6/2/2020	12/15/2039	11/21/2023	Rcpt#242011326
FSB - Borrowed - Cash Mgmt Searcy, AR Jones Cnty TX CTFS of Oblig Continuously Callable	15384290	252035805	390,000.00		2/22/2012	9/1/2030		
FSB - Borrowed - Cash Mgmt Searcy, AR Bulloch Cnty GA DEV AUTH GSU HSG FNDTN TWO LLC PROJ SHORT 1st CPN	15384290	252035476	100,000.00		3/21/2013	8/1/2026		
FSB - Borrowed - Cash Mgmt Searcy, AR Coastal Carolina - REF	15384290	244002518	60,000.00		3/9/2022	6/1/2037		
FSB - Borrowed - Cash Mgmt Searcy, AR Fannie Mae Pool # FS9095	15384290	244002634	125,000.00		9/1/2024	8/1/2042		
Totals:	.		$ 5,180,000.00	$ 4,150,000.00				

Updated 11/7/2024

Path - My Documents - 2022 Files - Collateralization Statements

Formula for column G has been incorrect since 2017
Corrected on 9/19/23 - SW