City of Cotter

Revenue & Expense
Financial Reporting and Analysis

August 2025

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

9/11/2025
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City of Cotter
Income Statement Summary
August 2025

	August 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets		Bank Status as of 8/31/2025		
Cemetery Fund								
Income	45.10	**7,566.37**	7,840.69	15,407.06		August Stmt	18,061.74	**Stmt Bal**
Expense	1,082.38	**7,597.78**	7,809.28	15,407.06		Outstanding	(414.04)	**O/S cks**
Net Profit/Loss From Operations	**(1,037.28)**	**(31.41)**	**31.41**	-		**Available**	**18,475.78**	**Book Bal**
General Fund								
Income	53,768.11	**482,539.51**	282,207.71	764,747.22		August Stmt	384,774.35	
Total Transfers and Expenses	55,000.89	**497,921.20**	266,826.02	764,747.22		Outstanding	724.10	
Net Profit/Loss From Operations	**(1,232.78)**	**(15,381.69)**	**15,381.69**	-		**Available**	**384,050.25**	
Street Department Fund								
Total Income and Transfers IN	7,824.15	**69,247.08**	53,820.64	123,067.72		August Stmt	144,650.47	
Expense	6,694.12	**70,080.88**	52,986.84	123,067.72		Outstanding	7.66	
Net Profit/Loss From Operations	**1,130.03**	**(833.80)**	**833.80**	-		**Available**	**144,642.81**	
Waterworks Revenue Fund								
Income	72,386.79	**1,289,699.50**	(412,252.15)	877,447.35		August Stmt	160,090.13	
Total Transfers and Expenses	62,743.87	**1,281,381.68**	(403,934.33)	877,447.35		Outstanding	1,212.31	
Net Profit/Loss From Operations	**9,642.92**	**8,317.82**	**(8,317.82)**	-		**Available**	**158,877.82**	
Summary								
Income	134,024.15	**1,849,052.46**	(68,383.11)	1,780,669.35		Balance	707,576.69	
Expense	125,521.26	**1,856,981.54**	(76,312.19)	1,780,669.35		Outstanding	1,530.03	
Net Profit/Loss From Operations	**8,502.89**	**(7,929.08)**	**7,929.08**	-		**Available**	**706,046.66**	
Fire Department Fund								
Income	21,394.42	**57,170.80**	16,321.38	73,492.18		August Stmt	109,196.59	
Total Transfers and Expenses	5,883.81	**49,210.27**	24,281.91	73,492.18		Outstanding	50.00	
Net Profit/Loss From Operations	**15,510.61**	**7,960.53**	**(7,960.53)**	-		**Available**	**109,146.59**	

9/19/2025
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Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	0.00	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	45.10	426.10	300.00	126.10	142.03%
	Total Other Revenue	**$45.10**	**$5,566.37**	**$12,007.06**	**($6,440.69)**	
	Revenue	**$45.10**	**$7,566.37**	**$15,407.06**	**($7,840.69)**	
	Gross Profit	**$45.10**	**$7,566.37**	**$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	88.24	372.24	1,422.94	(1,050.70)	26.16%
6310	Insurance - Employer	82.08	301.68	0.00	301.68	0.00%
6305	Medicare	9.52	61.58	134.68	(73.10)	45.72%
6301	Salaries	711.04	4,481.78	9,288.14	(4,806.36)	48.25%
6306	Social Security	40.64	263.27	575.86	(312.59)	45.72%
6313	Unemployment Insurance	0.27	4.40	10.44	(6.04)	42.15%
	Total Salaries & Benefits Expense	**$931.79**	**$5,484.95**	**$11,432.06**	**($5,947.11)**	
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)	150.59	150.59	500.00	(349.41)	30.12%
	Total Fuel Expense	**$150.59**	**$150.59**	**$575.00**	**($424.41)**	
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	1,634.51	1,000.00	634.51	163.45%
	Total Repair / Maintenance Expense	**$0.00**	**$1,634.51**	**$2,200.00**	**($565.49)**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	0.00	327.73	500.00	(172.27)	65.55%
	Total Supplies Expense	**$0.00**	**$327.73**	**$500.00**	**($172.27)**	
	Expenses	**$1,082.38**	**$7,597.78**	**$15,407.06**	**($7,809.28)**	
	Revenue Less Expenditures	**($1,037.28)**	**($31.41)**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**($1,037.28)**	**($31.41)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	18,475.78	17,469.91	0.00	0.00	0.00%
Net Change in Fund Balance	(1,037.28)	(31.41)	0.00	0.00	0.00%
Ending Fund Balance	17,438.50	17,438.50	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 8/1/2025 to 8/31/2025
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
8/31/2025

	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual	Book Value Aug 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	17,438.50	16,826.56	18,476.49
Total Current Assets	**$17,438.50**	**$16,826.56**	**$18,476.49**
Total Assets	**$17,438.50**	**$16,826.56**	**$18,476.49**
Fund Balance			
Current Year Surplus(Deficit)	17,438.50	16,826.56	18,476.49
Total Fund Balance	**$17,438.50**	**$16,826.56**	**$18,476.49**
Total Liabilities and Equity	**$17,438.50**	**$16,826.56**	**$18,476.49**

Statement Date	08/31/2025
Accounts	Cemetery Fund - First Sec. Ban
Companies	Cemetary Fund

Statement Balance:	$17,438.50			
- Outstanding Checks:	$0.00	**Cleared Checks:**	3	$1,082.38
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	1	$45.10
Reconciled Balance Per Statement:	$17,438.50			
Book Balance:	$17,438.50			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02674	8/4/2025	Payroll Account	504.37
02675	8/5/2025	Big Oil LLC	150.59
02676	8/11/2025	Payroll Account	427.42
		Cleared Checks Totals	**1,082.38**
Cleared Deposits			
447249	8/29/2025	First Security Bank	45.10
		Cleared Deposits Totals	**45.10**

Cemetary Fund
Bank Register
8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			18,475.78
8/4/2025	02674		Payroll Account		504.37	17,971.41
8/5/2025	02675		Big Oil LLC		150.59	17,820.82
8/11/2025	02676		Payroll Account		427.42	17,393.40
8/29/2025	447249		First Security Bank	45.10		17,438.50
			Cemetery Fund - First Sec. Ban Totals	**$45.10**	**$1,082.38**	**$17,438.50**
			Report Totals	**$45.10**	**$1,082.38**	**$17,438.50**
			Records included in total = 5			

Report Options
Trans Date: 8/1/2025 to 8/31/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	18,393.26	18,393.26	14,000.00	4,393.26	131.38%
	Total State Aid	**$18,393.26**	**$18,393.26**	**$14,000.00**	**$4,393.26**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	2,438.96	26,215.61	30,300.00	(4,084.39)	86.52%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$2,438.96**	**$31,478.76**	**$35,563.00**	**($4,084.24)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
4970	FD Auxilary Donations	0.00	4,569.97	0.00	4,569.97	0.00%
8102	Interest on Checking	312.20	2,478.81	2,100.00	378.81	118.04%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$312.20**	**$7,048.78**	**$23,929.18**	**($16,880.40)**	
	Revenue	**$21,144.42**	**$56,920.80**	**$73,492.18**	**($16,571.38)**	
	Gross Profit	**$21,144.42**	**$56,920.80**	**$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	24.23	276.35	334.40	(58.05)	82.64%
6304	Meeting/Training Allowance	0.00	3,535.00	0.00	3,535.00	0.00%
6301	Salaries	1,670.00	15,510.00	23,062.00	(7,552.00)	67.25%
6306	Social Security	103.54	1,180.79	1,429.84	(249.05)	82.58%
6313	Unemployment Insurance	1.11	34.16	69.19	(35.03)	49.37%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$1,798.88**	**$20,536.30**	**$27,875.43**	**($7,339.13)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	4,309.42	9,811.00	(5,501.58)	43.92%
	Total Capital Purchase Expense	**$0.00**	**$4,309.42**	**$9,811.00**	**($5,501.58)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	1,282.14	2,000.00	(717.86)	64.11%
	Total Dues and Subscriptions Expense	**$117.08**	**$1,282.14**	**$2,000.00**	**($717.86)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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)	0.00	347.33	1,000.00	(652.67)	34.73%
6502	Fuel & Oil (Taxable)	169.16	955.52	1,081.75	(126.23)	88.33%
	Total Fuel Expense	**$169.16**	**$1,302.85**	**$2,081.75**	**($778.90)**	
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	6,311.17	4,500.00	1,811.17	140.25%
6812	Repair & Maint - Vehicles	2,398.00	3,277.20	5,000.00	(1,722.80)	65.54%
6814	Repair & Maintnance, Equipment	539.63	3,700.62	3,000.00	700.62	123.35%
	Total Repair / Maintenance Expense	**$2,937.63**	**$13,288.99**	**$12,500.00**	**$788.99**	
Supplies Expense						
6857	Janitorial Expense	150.97	421.53	500.00	(78.47)	84.31%
6858	Maintenance Supplies	32.55	32.55	250.00	(217.45)	13.02%
6860	Office Supplies	0.00	603.33	800.00	(196.67)	75.42%
6862	Replenishable Equipment	0.00	1,061.40	2,000.00	(938.60)	53.07%
6873	Uniforms/Mats	0.00	377.49	500.00	(122.51)	75.50%
	Total Supplies Expense	**$183.52**	**$2,496.30**	**$4,050.00**	**($1,553.70)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	320.55	500.00	(179.45)	64.11%
6903	Travel/Mileage Expense	0.00	355.60	500.00	(144.40)	71.12%
	Total Travel & Meeting Expense	**$0.00**	**$676.15**	**$1,000.00**	**($323.85)**	
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	161.36	1,291.33	2,000.00	(708.67)	64.57%
7005	Utilities	516.18	4,026.79	6,000.00	(1,973.21)	67.11%
	Total Utilities Expense	**$677.54**	**$5,318.12**	**$8,000.00**	**($2,681.88)**	
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 Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	**$5,883.81**	**$49,210.27**	**$73,492.18**	**($24,281.91)**	
	Revenue Less Expenditures	**$15,260.61**	**$7,710.53**	**$0.00**	**$0.00**	
Other Revenue						
Sale of Assets						
8405	Sale of Equipment	250.00	250.00	0.00	250.00	0.00%
	Total Sale of Assets	**$250.00**	**$250.00**	**$0.00**	**$250.00**	
	Other Revenue	**$250.00**	**$250.00**	**$0.00**	**$250.00**	
	Net Change in Fund Balance	**$15,510.61**	**$7,960.53**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	109,146.59	116,696.67	0.00	0.00	0.00%
	Net Change in Fund Balance	15,510.61	7,960.53	0.00	0.00	0.00%
	Ending Fund Balance	124,657.20	124,657.20	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 8/1/2025 to 8/31/2025
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
8/31/2025

	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual	Book Value Aug 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	124,657.20	103,192.34	91,632.96
Total Current Assets	**$124,657.20**	**$103,192.34**	**$91,632.96**
Total Assets	**$124,657.20**	**$103,192.34**	**$91,632.96**
Fund Balance			
Current Year Surplus(Deficit)	124,657.20	103,192.34	91,632.96
Total Fund Balance	**$124,657.20**	**$103,192.34**	**$91,632.96**
Total Liabilities and Equity	**$124,657.20**	**$103,192.34**	**$91,632.96**

Statement Date	08/31/2025
Accounts	Fire Dept. - First Sec. Bank
Companies	Fire Department Fund

Statement Balance:	$125,246.83			
- Outstanding Checks:	$589.63	**Cleared Checks:**	10	$5,344.18
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	4	$21,394.42
Reconciled Balance Per Statement:	$124,657.20			
Book Balance:	$124,657.20			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06938	8/1/2025	Cotter Water & Sewer	81.09
06940	8/4/2025	Payroll Account	776.20
06941	8/5/2025	Big Oil LLC	169.16
06942	8/13/2025	Arvest Bank	183.52
06943	8/15/2025	Schroder Tire Co.	2,398.00
06944	8/19/2025	Yelcot	53.78
06945	8/19/2025	Yelcot	224.66
06946	8/20/2025	Black Hills Energy	17.70
06947	8/20/2025	Entergy	417.39
06948	8/25/2025	Payroll Account	1,022.68
		Cleared Checks Totals	**5,344.18**
Cleared Deposits			
607367	8/14/2025	Buford Community Volunteer Fire Dept	250.00
607368	8/12/2025	State of Arkansas	18,393.26
607369	8/8/2025	Baxter County Treasurer	2,438.96
607370	8/29/2025	First Security Bank	312.20
		Cleared Deposits Totals	**21,394.42**
Outstanding Checks			
06939	7/28/2025	Baxter County Fire Chiefs Association	50.00
06949	8/26/2025	Mower Warehouse	539.63
		Outstanding Checks Totals	**589.63**

Fire Department Fund

Bank Register

8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			109,146.59
8/1/2025	06938		Cotter Water & Sewer		81.09	109,065.50
8/4/2025	06940		Payroll Account		776.20	108,289.30
8/5/2025	06941		Big Oil LLC		169.16	108,120.14
8/8/2025	607369		Baxter County Treasurer	2,438.96		110,559.10
8/12/2025	607368		State of Arkansas	18,393.26		128,952.36
8/13/2025	06942		Arvest Bank		183.52	128,768.84
8/14/2025	607367		Buford Community	250.00		129,018.84
8/15/2025	06943		Schroder Tire Co.		2,398.00	126,620.84
8/19/2025	06944		Yelcot		53.78	126,567.06
8/19/2025	06945		Yelcot		224.66	126,342.40
8/20/2025	06946		Black Hills Energy		17.70	126,324.70
8/20/2025	06947		Entergy		417.39	125,907.31
8/25/2025	06948		Payroll Account		1,022.68	124,884.63
8/26/2025	06949		Mower Warehouse		539.63	124,345.00
8/29/2025	607370		First Security Bank	312.20		124,657.20
			Fire Dept. - First Sec. Bank Totals	**$21,394.42**	**$5,883.81**	**$124,657.20**
			Report Totals	**$21,394.42**	**$5,883.81**	**$124,657.20**
			Records included in total = 16			

Report Options
Trans Date: 8/1/2025 to 8/31/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	6,306.88	49,993.56	71,012.00	(21,018.44)	70.40%
	Total State Aid	**$6,306.88**	**$49,993.56**	**$71,012.00**	**($21,018.44)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	1,135.47	16,055.18	21,172.00	(5,116.82)	75.83%
	Total Property Taxes	**$1,135.47**	**$16,055.18**	**$21,172.00**	**($5,116.82)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	381.80	3,198.34	3,732.00	(533.66)	85.70%
	Total Other Revenue	**$381.80**	**$3,198.34**	**$30,883.72**	**($27,685.38)**	
	Revenue	**$7,824.15**	**$69,247.08**	**$123,067.72**	**($53,820.64)**	
	Gross Profit	**$7,824.15**	**$69,247.08**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	252.74	4,274.10	7,323.34	(3,049.24)	58.36%
6310	Insurance - Employer	220.99	3,692.73	7,917.59	(4,224.86)	46.64%
6305	Medicare	30.90	393.54	693.14	(299.60)	56.78%
6301	Salaries	2,339.51	29,835.56	47,802.45	(17,966.89)	62.41%
6306	Social Security	132.16	1,682.80	2,963.75	(1,280.95)	56.78%
6313	Unemployment Insurance	1.38	25.42	45.45	(20.03)	55.93%
	Total Salaries & Benefits Expense	**$2,977.68**	**$39,904.15**	**$66,745.72**	**($26,841.57)**	
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)	0.00	859.94	2,500.00	(1,640.06)	34.40%
6502	Fuel & Oil (Taxable)	97.53	1,222.48	2,000.00	(777.52)	61.12%
	Total Fuel Expense	**$97.53**	**$2,082.42**	**$4,500.00**	**($2,417.58)**	
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 Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	56.88	500.00	(443.12)	11.38%
6812	Repair & Maint - Vehicles	23.39	1,155.71	1,650.00	(494.29)	70.04%
6814	Repair & Maintnance, Equipment	87.79	6,684.71	5,000.00	1,684.71	133.69%
6819	Street Material	0.00	530.44	4,000.00	(3,469.56)	13.26%
6824	Tree Removal Expense	1,500.00	1,500.00	3,000.00	(1,500.00)	50.00%
	Total Repair / Maintenance Expense	**$1,611.18**	**$9,927.74**	**$14,150.00**	**($4,222.26)**	
Supplies Expense						
6856	Clothing Allowance	0.00	43.94	1,800.00	(1,756.06)	2.44%
6858	Maintenance Supplies	137.35	1,093.14	1,100.00	(6.86)	99.38%
6860	Office Supplies	9.52	19.04	350.00	(330.96)	5.44%
6864	Street Signs	0.00	425.84	600.00	(174.16)	70.97%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6871	Supplies Shop Tools	0.00	274.23	1,800.00	(1,525.77)	15.24%
	Total Supplies Expense	**$146.87**	**$1,856.19**	**$8,150.00**	**($6,293.81)**	
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	199.54	300.00	(100.46)	66.51%
7006	Utilities - Shop	80.59	836.57	1,500.00	(663.43)	55.77%
7007	Utilities Street Lights	1,255.33	9,922.28	15,000.00	(5,077.72)	66.15%
	Total Utilities Expense	**$1,360.86**	**$10,958.39**	**$16,800.00**	**($5,841.61)**	
Professional Services Expense						
7109	License Fees	0.00	125.00	250.00	(125.00)	50.00%
	Total Professional Services Expense	**$0.00**	**$125.00**	**$250.00**	**($125.00)**	
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	**$6,194.12**	**$66,080.88**	**$117,067.72**	**($50,986.84)**	
	Revenue Less Expenditures	**$1,630.03**	**$3,166.20**	**$6,000.00**	**$0.00**	

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	4,000.00	6,000.00	(2,000.00)	66.67%
	Total Transfer Expense	**$500.00**	**$4,000.00**	**$6,000.00**	**($2,000.00)**	
	Other Expenses	**$500.00**	**$4,000.00**	**$6,000.00**	**($2,000.00)**	
	Net Change in Fund Balance	**$1,130.03**	**($833.80)**	**$0.00**	**$0.00**	

Fund Balances

	Current Period	Year-To-Date	Annual Budget	Variance	Percent of Budget
Beginning Fund Balance	144,642.81	146,606.64	0.00	0.00	0.00%
Net Change in Fund Balance	1,130.03	(833.80)	0.00	0.00	0.00%
Ending Fund Balance	145,772.84	145,772.84	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 8/1/2025 to 8/31/2025
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
8/31/2025

	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual	Book Value Aug 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	145,772.84	137,848.49	120,110.77
Total Current Assets	**$145,772.84**	**$137,848.49**	**$120,110.77**
Total Assets	**$145,772.84**	**$137,848.49**	**$120,110.77**
Fund Balance			
Current Year Surplus(Deficit)	145,772.84	137,848.49	120,110.77
Total Fund Balance	**$145,772.84**	**$137,848.49**	**$120,110.77**
Total Liabilities and Equity	**$145,772.84**	**$137,848.49**	**$120,110.77**

Statement Date 08/31/2025

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$145,796.23			
- Outstanding Checks:	$23.39	**Cleared Checks:**	16	$6,678.39
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$7,824.15
Reconciled Balance Per Statement:	$145,772.84			
Book Balance:	$145,772.84			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04203	7/31/2025	Miller True Value	7.66
04204	8/4/2025	Payroll Account	731.42
04205	8/5/2025	Big Oil LLC	97.53
04206	8/7/2025	Moranz Lawn & Garden Equipment INC	137.35
04207	8/11/2025	Payroll Account	584.62
04208	8/11/2025	Clean Cut Tree Service, Inc.	1,500.00
04209	8/11/2025	North Arkansas Electric Cooperative,	61.03
04210	8/13/2025	Arvest Bank	97.31
04211	8/15/2025	Entergy	1,194.30
04212	8/18/2025	Payroll Account	694.21
04213	8/19/2025	Verizon	24.94
04214	8/20/2025	Black Hills Energy	21.61
04215	8/20/2025	Entergy	58.98
04216	8/25/2025	Payroll Account	288.98
04218	8/28/2025	Street Dept Capital Reserve Fund	500.00
04219	8/29/2025	Payroll Account	678.45
		Cleared Checks Totals	**6,678.39**
Cleared Deposits			
447831	8/8/2025	Baxter County Treasurer	1,135.47
447832	8/8/2025	State of Arkansas	33.10
447833	8/8/2025	State of Arkansas	69.00
447834	8/8/2025	State of Arkansas	5,723.19
447835	8/8/2025	State of Arkansas	481.59
447836	8/29/2025	First Security Bank	381.80
		Cleared Deposits Totals	**7,824.15**
Outstanding Checks			
04217	8/28/2025	Crow-Burlingame Co	23.39
		Outstanding Checks Totals	**23.39**

Street Department
Bank Register
8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			144,642.81
8/4/2025	04204		Payroll Account		731.42	143,911.39
8/5/2025	04205		Big Oil LLC		97.53	143,813.86
8/7/2025	04206		Moranz Lawn & Garden		137.35	143,676.51
8/8/2025	447831		Baxter County Treasurer	1,135.47		144,811.98
8/8/2025	447832		State of Arkansas	33.10		144,845.08
8/8/2025	447833		State of Arkansas	69.00		144,914.08
8/8/2025	447834		State of Arkansas	5,723.19		150,637.27
8/8/2025	447835		State of Arkansas	481.59		151,118.86
8/11/2025	04207		Payroll Account		584.62	150,534.24
8/11/2025	04208		Clean Cut Tree Service, Inc.		1,500.00	149,034.24
8/11/2025	04209		North Arkansas Electric		61.03	148,973.21
8/13/2025	04210		Arvest Bank		97.31	148,875.90
8/15/2025	04211		Entergy		1,194.30	147,681.60
8/18/2025	04212		Payroll Account		694.21	146,987.39
8/19/2025	04213		Verizon		24.94	146,962.45
8/20/2025	04214		Black Hills Energy		21.61	146,940.84
8/20/2025	04215		Entergy		58.98	146,881.86
8/25/2025	04216		Payroll Account		288.98	146,592.88
8/28/2025	04217		Crow-Burlingame Co		23.39	146,569.49
8/28/2025	04218		Street Dept Capital Reserve		500.00	146,069.49
8/29/2025	04219		Payroll Account		678.45	145,391.04
8/29/2025	447836		First Security Bank	381.80		145,772.84
			Street Dept. - First Sec. Bank Totals	**$7,824.15**	**$6,694.12**	**$145,772.84**
			Report Totals	**$7,824.15**	**$6,694.12**	**$145,772.84**
			Records included in total = 23			

Report Options
Trans Date: 8/1/2025 to 8/31/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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	728.84	9,536.37	12,500.00	(2,963.63)	76.29%
	Total State Aid	**$728.84**	**$9,536.37**	**$12,500.00**	**($2,963.63)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	2,803.57	39,641.54	60,884.00	(21,242.46)	65.11%
	Total Property Taxes	**$2,803.57**	**$39,641.54**	**$60,884.00**	**($21,242.46)**	
Franchise Fees						
4401	Franchise Tax	624.63	43,159.48	55,000.00	(11,840.52)	78.47%
	Total Franchise Fees	**$624.63**	**$43,159.48**	**$55,000.00**	**($11,840.52)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,219.81	39,713.44	57,069.00	(17,355.56)	69.59%
4502	City Sales Tax - General Porti	8,439.63	79,426.86	125,600.00	(46,173.14)	63.24%
4511	City Sales Tax - Water Imprvmt	4,219.81	39,713.44	57,069.00	(17,355.56)	69.59%
4505	County Sales Tax	20,729.28	152,562.33	228,334.00	(75,771.67)	66.82%
	Total Sales Taxes	**$37,608.53**	**$311,416.07**	**$468,072.00**	**($156,655.93)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	2,517.64	20,211.85	39,388.00	(19,176.15)	51.31%
4602	Jail Fees	130.00	760.00	1,990.00	(1,230.00)	38.19%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$2,647.64**	**$20,991.85**	**$41,498.00**	**($20,506.15)**	
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	175.00	950.00	(775.00)	18.42%
4801	Building Permits	0.00	100.00		100.00	0.00%
4811	Occupation License	175.00	825.00	1,775.00	(950.00)	46.48%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$175.00**	**$1,100.00**	**$2,975.00**	**($1,875.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Revenue						
4954	Animal Licenses	31.00	88.00	215.00	(127.00)	40.93%
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4957	Donations	7,500.00	7,500.00		7,500.00	0.00%
4959	Donations - Police	33.00	133.00		133.00	0.00%
8102	Interest on Checking	993.53	8,251.23	9,680.00	(1,428.77)	85.24%
4964	Rebate	9.05	291.24	230.00	61.24	126.63%
4990	Reimbursement	0.00	8,159.65		8,159.65	0.00%
	Total Other Revenue	**$8,566.58**	**$24,423.12**	**$92,218.22**	**($67,795.10)**	
	General Revenues Totals	**$53,154.79**	**$465,418.43**	**$748,297.22**	**($282,878.79)**	
City						
Local Fees & Permits						
4809	Golf Cart Permit	108.00	162.00		162.00	0.00%
	Total Local Fees & Permits	**$108.00**	**$162.00**		**$162.00**	
	City Totals	**$108.00**	**$162.00**		**$162.00**	
Police Dept						
Grant Income						
4059	STEP Grant Reimbursement	405.32	985.64		985.64	0.00%
	Total Grant Income	**$405.32**	**$985.64**		**$985.64**	
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	**$405.32**	**$2,928.82**		**$2,928.82**	
Unallocated						
Other Revenue						
4975	ML Property Program Settlement	0.00	11,846.42		11,846.42	0.00%
	Total Other Revenue	**$0.00**	**$11,846.42**		**$11,846.42**	
	Unallocated Totals	**$0.00**	**$11,846.42**		**$11,846.42**	
	Revenue	**$53,668.11**	**$480,355.67**	**$748,297.22**	**($267,941.55)**	
	Gross Profit	**$53,668.11**	**$480,355.67**	**$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)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Salaries & Benefits Expense						
6307	APERS Expense	2,186.71	15,047.24	23,997.77	(8,950.53)	62.70%
6310	Insurance - Employer	1,102.62	7,883.71	12,687.66	(4,803.95)	62.14%
6305	Medicare	214.68	1,428.36	2,322.28	(893.92)	61.51%
6301	Salaries	15,089.59	99,938.46	160,157.12	(60,218.66)	62.40%
6306	Social Security	918.07	6,106.71	9,929.74	(3,823.03)	61.50%
6313	Unemployment Insurance	1.23	34.12	88.44	(54.32)	38.58%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$19,512.90**	**$130,438.60**	**$209,865.01**	**($79,426.41)**	
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	389.11	11,734.84	13,950.00	(2,215.16)	84.12%
	Total Dues and Subscriptions Expense	**$389.11**	**$11,734.84**	**$13,950.00**	**($2,215.16)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	141.49	290.09	1,000.00	(709.91)	29.01%
	Total Fuel Expense	**$141.49**	**$290.09**	**$1,250.00**	**($959.91)**	
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	0.00	467.98	13,824.92	(13,356.94)	3.39%
6814	Repair & Maintnance, Equipment	107.53	807.69	5,500.00	(4,692.31)	14.69%
	Total Repair / Maintenance Expense	**$107.53**	**$1,275.67**	**$22,324.92**	**($21,049.25)**	
Supplies Expense						
6851	Bridge Lights	0.00	281.07	4,269.14	(3,988.07)	6.58%
6857	Janitorial Expense	299.00	1,772.30	1,600.00	172.30	110.77%
6860	Office Supplies	320.27	3,647.46	5,000.00	(1,352.54)	72.95%
6866	Supplies - Gen. (Cleaning, Par	5.44	3,769.50	6,000.00	(2,230.50)	62.83%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$624.71**	**$9,470.33**	**$17,369.14**	**($7,898.81)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	711.59	1,000.00	(288.41)	71.16%

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6903	Travel/Mileage Expense	0.00	951.16	1,000.00	(48.84)	95.12%
	Total Travel & Meeting Expense	**$0.00**	**$1,662.75**	**$2,000.00**	**($337.25)**	
Postage Expense						
6951	Postage	0.00	762.00	2,000.00	(1,238.00)	38.10%
	Total Postage Expense	**$0.00**	**$762.00**	**$2,000.00**	**($1,238.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	377.40	3,230.71	4,800.00	(1,569.29)	67.31%
7005	Utilities	929.24	7,953.81	11,332.00	(3,378.19)	70.19%
	Total Utilities Expense	**$1,306.64**	**$11,184.52**	**$16,132.00**	**($4,947.48)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00		7,000.00	0.00%
7105	Cotter City Zoning & Plat Maps	91.35	91.35		91.35	0.00%
7107	Legal Expense	586.52	5,074.52	12,000.00	(6,925.48)	42.29%
7110	Maintenance Fees	209.48	3,127.20	6,206.00	(3,078.80)	50.39%
	Total Professional Services Expense	**$887.35**	**$15,293.07**	**$18,206.00**	**($2,912.93)**	
Rent / Lease Expense						
7151	City Sign Expense	800.00	1,250.00	900.00	350.00	138.89%
7152	Lease Expense	0.00	100.00		100.00	0.00%
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$800.00**	**$1,350.00**	**$1,400.00**	**($50.00)**	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00	2,237.83		2,237.83	0.00%
8043	AR Rural Co Gr Prog SdWk Light	0.00	38,720.79	43,500.00	(4,779.21)	89.01%
8005	City Hall Garden/Landscape	235.00	305.00	500.00	(195.00)	61.00%
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	300.00	3,903.95	4,305.75	(401.80)	90.67%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$535.00**	**$45,167.57**	**$49,805.75**	**($4,638.18)**	
General & Administrative Expense						
7302	Advertising	0.00	335.26	250.00	85.26	134.10%
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	3,600.00	6,000.00	(2,400.00)	60.00%
7311	Reimbursements	11.57	11.57		11.57	0.00%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$461.57**	**$5,546.83**	**$8,880.73**	**($3,333.90)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	400.00	600.00	(200.00)	66.67%
	Total Indirect Expenses	**$50.00**	**$400.00**	**$600.00**	**($200.00)**	
	City Totals	**$24,816.30**	**$234,576.27**	**$378,887.55**	**($144,311.28)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	92.46	944.97		944.97	0.00%
6310	Insurance - Employer	81.97	718.00		718.00	0.00%
6305	Medicare	12.83	101.60		101.60	0.00%
6301	Salaries	948.60	7,530.44		7,530.44	0.00%
6306	Social Security	54.99	434.68		434.68	0.00%
6313	Unemployment Insurance	0.69	3.35		3.35	0.00%
	Total Salaries & Benefits Expense	**$1,191.54**	**$9,733.04**		**$9,733.04**	
	Park Dept Totals	**$1,191.54**	**$9,733.04**		**$9,733.04**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	30.70	1,573.66	750.00	823.66	209.82%
	Total Law Enforcement Expense	**$30.70**	**$1,573.66**	**$750.00**	**$823.66**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	1,588.38	10,065.62	15,248.88	(5,183.26)	66.01%
6308	LOPFI Expense	0.00	11,048.99	26,398.70	(15,349.71)	41.85%
6305	Medicare	201.24	1,430.54	2,366.45	(935.91)	60.45%
6301	Salaries	14,561.76	100,241.91	163,203.24	(62,961.33)	61.42%
6319	Salaries - Police STEP Grant	0.00	2,356.72		2,356.72	0.00%
6306	Social Security	860.42	6,116.55	10,118.60	(4,002.05)	60.45%
6313	Unemployment Insurance	0.14	63.05	90.00	(26.95)	70.06%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$17,211.94**	**$131,335.66**	**$218,670.87**	**($87,335.21)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	259.10	2,000.00	(1,740.90)	12.96%
6422	Police Unit - Newer	1,288.62	5,154.48	7,855.80	(2,701.32)	65.61%
	Total Capital Purchase Expense	**$1,288.62**	**$5,413.58**	**$9,855.80**	**($4,442.22)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
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)	1,493.83	7,590.77	9,000.00	(1,409.23)	84.34%
	Total Fuel Expense	**$1,493.83**	**$7,590.77**	**$9,400.00**	**($1,809.23)**	
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	137.89	6,658.92	4,450.00	2,208.92	149.64%
6814	Repair & Maintnance, Equipment	0.00	700.96	1,500.00	(799.04)	46.73%
	Total Repair / Maintenance Expense	**$137.89**	**$7,359.88**	**$5,950.00**	**$1,409.88**	
Supplies Expense						
6856	Clothing Allowance	29.00	1,307.29	4,020.00	(2,712.71)	32.52%
6860	Office Supplies	0.00	228.52	960.00	(731.48)	23.80%
	Total Supplies Expense	**$29.00**	**$1,535.81**	**$4,980.00**	**($3,444.19)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	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	**$0.00**	**$77.85**	**$1,900.00**	**($1,822.15)**	
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	307.78	2,743.83	3,600.00	(856.17)	76.22%
	Total Utilities Expense	**$307.78**	**$2,743.83**	**$3,600.00**	**($856.17)**	
Professional Services Expense						
7110	Maintenance Fees	53.67	395.75	600.00	(204.25)	65.96%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$53.67**	**$395.75**	**$1,050.00**	**($654.25)**	
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	**$20,553.43**	**$158,602.31**	**$266,221.67**	**($107,619.36)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
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	**$46,561.27**	**$403,856.62**	**$645,109.22**	**($241,252.60)**	
	Revenue Less Expenditures	**$7,106.84**	**$76,499.05**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	100.00	1,375.00	1,200.00	175.00	114.58%
	Total Gross Rents	**$100.00**	**$1,375.00**	**$1,200.00**	**$175.00**	
	General Revenues Totals	**$100.00**	**$1,375.00**	**$1,200.00**	**$175.00**	
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	404.42	250.00	154.42	161.77%
	Total Transfer Revenue	**$0.00**	**$404.42**	**$15,250.00**	**($14,845.58)**	
	Transfers between Funds Totals	**$0.00**	**$404.42**	**$15,250.00**	**($14,845.58)**	
	Other Revenue	**$100.00**	**$1,779.42**	**$16,450.00**	**($14,670.58)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	4,219.81	44,232.29	57,069.00	(12,836.71)	77.51%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	4,219.81	44,232.29	57,069.00	(12,836.71)	77.51%
9119	Transfer to Waterworks Revenue	0.00	100.00		100.00	0.00%
	Total Transfer Expense	**$8,439.62**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Transfers between Funds Totals	**$8,439.62**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Other Expenses	**$8,439.62**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Net Change in Fund Balance	**($1,232.78)**	**($15,786.11)**			
Fund Balances						
	Beginning Fund Balance	384,109.24	398,662.57			0.00%
	Net Change in Fund Balance	(1,232.78)	(15,786.11)			0.00%
	Ending Fund Balance	382,876.46	382,876.46			0.00%

General Fund
Balance Sheet
8/31/2025

	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual	Book Value Aug 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	382,817.47	372,340.90	292,926.19
Total Current Assets	**$382,817.47**	**$372,340.90**	**$292,926.19**
Total Assets	**$382,817.47**	**$372,340.90**	**$292,926.19**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	(58.99)
Total Current Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Total Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Fund Balance			
Current Year Surplus(Deficit)	382,876.46	372,399.89	292,985.18
Total Fund Balance	**$382,876.46**	**$372,399.89**	**$292,985.18**
Total Liabilities and Equity	**$382,817.47**	**$372,340.90**	**$292,926.19**

Statement Date 08/31/2025

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$384,208.26			
- Outstanding Checks:	$1,390.79	**Cleared Checks:**	41	$54,609.20
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	43	$54,043.11
Reconciled Balance Per Statement:	$382,817.47			
Book Balance:	$382,817.47			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
09971	8/1/2025	Cotter Water & Sewer	59.26
09975	7/30/2025	Stefanie Wright	25.20
09976	7/31/2025	Clark Office Products	25.20
09977	7/31/2025	Pippin Wholesale Company	632.83
09978	7/31/2025	Miller True Value	24.24
09979	7/31/2025	Sanders, Morgan, Clarke & Floyd, PLLC	150.00
09980	8/4/2025	Payroll Account	8,629.62
09981	8/5/2025	Big Oil LLC	1,635.32
09982	8/5/2025	First Security Bank	644.31
09983	8/7/2025	Emily Kaitz Gardening Services	100.00
09984	8/7/2025	Clark Office Products	184.31
09986	8/8/2025	Department of Finanace & Adm.	36.52
09987	8/11/2025	Payroll Account	7,044.13
09988	8/11/2025	Schroder Tire Co.	131.67
09989	8/11/2025	Clean Cut Tree Service, Inc.	300.00
09990	8/11/2025	Ozark Poster	800.00
09991	8/13/2025	Arvest Bank	312.45
09992	8/14/2025	Lowes Business Acct/SYNCB	31.75
09993	8/15/2025	Emily Kaitz Gardening Services	80.00
09994	8/15/2025	North Arkansas Youth Center	450.00
09995	8/15/2025	Clark Office Products	63.98
09996	8/15/2025	Arkansas Crime Information Center	30.70
09997	8/15/2025	Entergy	42.51
09998	8/18/2025	Payroll Account	7,024.13
09999	8/19/2025	Verizon	199.20
10000	8/19/2025	Lindsey Harris	75.00
10001	8/19/2025	Yelcot	322.66
10002	8/19/2025	Yelcot	85.00
10003	8/19/2025	Yelcot	400.98
10005	8/20/2025	Black Hills Energy	19.71
10006	8/20/2025	Entergy	586.27
10007	8/20/2025	Entergy	221.49
10008	8/22/2025	Friend Law Office	300.00
10009	8/25/2025	Payroll Account	6,750.71
10010	8/25/2025	Ductile Iron Capital Reserve Fund	4,219.81
10011	8/25/2025	Water Improvement Fund	4,219.81
10012	8/26/2025	Clark Office Products	124.65
10013	8/26/2025	Emily Kaitz Gardening Services	66.57

Ref #	Date	Name	Amount
Cleared Checks			
10015	8/26/2025	Clark Office Products	41.42
10017	8/29/2025	Payroll Account	8,467.79
OL-081125	8/11/2025	First Security Bank	50.00
		Cleared Checks Totals	**54,609.20**
Cleared Deposits			
450979	7/29/2025	Occupational Lic	25.00
450980	7/29/2025	Occupational Lic	25.00
450981	7/29/2025	Occupational Lic	25.00
450982	7/29/2025	Occupational Lic	25.00
450983	7/29/2025	Occupational Lic	25.00
450984	7/29/2025	Occupational Lic	25.00
450985	7/29/2025	Occupational Lic	50.00
450986	7/29/2025	Occupational Lic	25.00
450987	7/29/2025	Occupational Lic	25.00
450988	7/29/2025	Occupational Lic	25.00
450991	8/1/2025	Permits	12.00
450992	8/1/2025	CSC Holdings LLC	221.96
450993	8/1/2025	Permits	12.00
450994	8/1/2025	Animal License	14.00
450995	8/5/2025	Occupational Lic	25.00
450996	8/5/2025	Occupational Lic	25.00
450997	8/5/2025	Occupational Lic	50.00
450998	8/5/2025	Occupational Lic	25.00
450999	8/5/2025	Occupational Lic	25.00
451000	8/5/2025	Occupational Lic	25.00
487801	8/5/2025	Pavilion	50.00
487802	8/5/2025	Pavilion	50.00
487803	8/6/2025	City Court Fund	2,660.58
487804	8/7/2025	Permits	12.00
487805	8/8/2025	Permits	12.00
487806	8/11/2025	Permits	12.00
487807	8/12/2025	BH Energy Arkansas Inc.	402.67
487808	8/12/2025	Animal License	5.00
487809	8/12/2025	North Arkansas Youth Center	7,500.00
487810	8/13/2025	Animal License	12.00
487811	8/13/2025	Donations	33.00
487812	8/13/2025	Permits	12.00
487813	8/18/2025	Permits	12.00
487814	8/19/2025	Arvest Bank	9.05
487815	8/21/2025	Waterworks Revenue Fund	405.32
487816	8/21/2025	Permits	12.00
487817	8/8/2025	Baxter County Treasurer	2,803.57
487818	8/8/2025	State of Arkansas	728.84
487819	8/25/2025	State of Arkansas	8,439.63
487820	8/25/2025	State of Arkansas	8,439.62
487821	8/25/2025	State of Arkansas	20,729.28
487822	8/27/2025	Permits	12.00
487823	8/29/2025	First Security Bank	980.59
		Cleared Deposits Totals	**54,043.11**
Outstanding Checks			
08740	10/24/2022	Baker, Kevin	141.63
09985	8/7/2025	Baker, Kevin	138.50
10004	8/20/2025	ACCRTA	50.00
10014	8/26/2025	Lindsey Harris	75.00
10016	8/28/2025	Good Impressions Printing	91.35

Ref #	Date	Name	Amount
Outstanding Checks			
10018	8/29/2025	Sanders, Morgan, Clarke & Floyd, PLLC	250.00
10019	8/29/2025	First Security Bank	644.31
		Outstanding Checks Totals	**1,390.79**

General Fund
Bank Register
8/1/2025 to 8/31/2025

General Fund - First Sec. Bank

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			384,050.25
8/1/2025	09971		Cotter Water & Sewer		59.26	383,990.99
8/1/2025	450991		Permits	12.00		384,002.99
8/1/2025	450992		CSC Holdings LLC	221.96		384,224.95
8/1/2025	450993		Permits	12.00		384,236.95
8/1/2025	450994		Animal License	14.00		384,250.95
8/4/2025	09980		Payroll Account		8,629.62	375,621.33
8/5/2025	09981		Big Oil LLC		1,635.32	373,986.01
8/5/2025	09982		First Security Bank		644.31	373,341.70
8/5/2025	450995		Occupational Lic	25.00		373,366.70
8/5/2025	450996		Occupational Lic	25.00		373,391.70
8/5/2025	450997		Occupational Lic	50.00		373,441.70
8/5/2025	450998		Occupational Lic	25.00		373,466.70
8/5/2025	450999		Occupational Lic	25.00		373,491.70
8/5/2025	451000		Occupational Lic	25.00		373,516.70
8/5/2025	487801		Pavilion	50.00		373,566.70
8/5/2025	487802		Pavilion	50.00		373,616.70
8/6/2025	487803		City Court Fund	2,660.58		376,277.28
8/7/2025	09983		Emily Kaitz Gardening		100.00	376,177.28
8/7/2025	09984		Clark Office Products		184.31	375,992.97
8/7/2025	09985		Kevin Baker		138.50	375,854.47
8/7/2025	487804		Permits	12.00		375,866.47
8/8/2025	09986		Department of Finanace &		36.52	375,829.95
8/8/2025	487805		Permits	12.00		375,841.95
8/8/2025	487817		Baxter County Treasurer	2,803.57		378,645.52
8/8/2025	487818		State of Arkansas	728.84		379,374.36
8/11/2025	09987		Payroll Account		7,044.13	372,330.23
8/11/2025	09988		Schroder Tire Co.		131.67	372,198.56
8/11/2025	09989		Clean Cut Tree Service, Inc.		300.00	371,898.56
8/11/2025	09990		Ozark Poster		800.00	371,098.56
8/11/2025	487806		Permits	12.00		371,110.56
8/11/2025	OL-081125		First Security Bank		50.00	371,060.56
8/12/2025	487807		BH Energy Arkansas Inc.	402.67		371,463.23
8/12/2025	487808		Animal License	5.00		371,468.23
8/12/2025	487809		North Arkansas Youth	7,500.00		378,968.23
8/13/2025	09991		Arvest Bank		312.45	378,655.78
8/13/2025	487810		Animal License	12.00		378,667.78
8/13/2025	487811		Donations	33.00		378,700.78
8/13/2025	487812		Permits	12.00		378,712.78
8/14/2025	09992		Lowes Business		31.75	378,681.03
8/15/2025	09993		Emily Kaitz Gardening		80.00	378,601.03
8/15/2025	09994		North Arkansas Youth		450.00	378,151.03
8/15/2025	09995		Clark Office Products		63.98	378,087.05
8/15/2025	09996		Arkansas Crime		30.70	378,056.35
8/15/2025	09997		Entergy		42.51	378,013.84
8/18/2025	09998		Payroll Account		7,024.13	370,989.71
8/18/2025	487813		Permits	12.00		371,001.71
8/19/2025	09999		Verizon		199.20	370,802.51
8/19/2025	10000		Lindsey Harris		75.00	370,727.51
8/19/2025	10001		Yelcot		322.66	370,404.85
8/19/2025	10002		Yelcot		85.00	370,319.85

General Fund
Bank Register
8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
8/19/2025	10003		Yelcot		400.98	369,918.87
8/19/2025	487814		Arvest Bank	9.05		369,927.92
8/20/2025	10004		ACCRTA		50.00	369,877.92
8/20/2025	10005		Black Hills Energy		19.71	369,858.21
8/20/2025	10006		Entergy		586.27	369,271.94
8/20/2025	10007		Entergy		221.49	369,050.45
8/21/2025	487815		Waterworks Revenue Fund	405.32		369,455.77
8/21/2025	487816		Permits	12.00		369,467.77
8/22/2025	10008		Friend Law Office		300.00	369,167.77
8/25/2025	10009		Payroll Account		6,750.71	362,417.06
8/25/2025	10010		Ductile Iron Capital Reserve		4,219.81	358,197.25
8/25/2025	10011		Water Improvement Fund		4,219.81	353,977.44
8/25/2025	487819		State of Arkansas	8,439.63		362,417.07
8/25/2025	487820		State of Arkansas	8,439.62		370,856.69
8/25/2025	487821		State of Arkansas	20,729.28		391,585.97
8/26/2025	10012		Clark Office Products		124.65	391,461.32
8/26/2025	10013		Emily Kaitz Gardening		66.57	391,394.75
8/26/2025	10014		Lindsey Harris		75.00	391,319.75
8/26/2025	10015		Clark Office Products		41.42	391,278.33
8/27/2025	487822		Permits	12.00		391,290.33
8/28/2025	10016		Good Impressions Printing		91.35	391,198.98
8/29/2025	10017		Payroll Account		8,467.79	382,731.19
8/29/2025	10018		Sanders, Morgan, Clarke &		250.00	382,481.19
8/29/2025	10019		First Security Bank		644.31	381,836.88
8/29/2025	487823		First Security Bank	980.59		382,817.47
			General Fund - First Sec. Bank Totals	**$53,768.11**	**$55,000.89**	**$382,817.47**
			Report Totals	**$53,768.11**	**$55,000.89**	**$382,817.47**

Records included in total = 76

Report Options
Trans Date: 8/1/2025 to 8/31/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 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						
Grant Income						
4059	STEP Grant Reimbursement	405.32	405.32	0.00	405.32	0.00%
	Total Grant Income	**$405.32**	**$405.32**	**$0.00**	**$405.32**	
Sales Taxes						
4506	Sales Tax	3,791.20	29,904.89	36,787.65	(6,882.76)	81.29%
	Total Sales Taxes	**$3,791.20**	**$29,904.89**	**$36,787.65**	**($6,882.76)**	
Local Fees & Permits						
4803	Fee & Permit Income	2,332.00	8,136.76	2,174.93	5,961.83	374.12%
4806	SDWA Fees	176.40	1,451.04	1,986.71	(535.67)	73.04%
4807	Service Fees	44.51	717.49	1,032.78	(315.29)	69.47%
	Total Local Fees & Permits	**$2,552.91**	**$10,305.29**	**$5,194.42**	**$5,110.87**	
Sanitation Fees						
4901	Sanitation Fees	7,060.80	54,982.59	60,462.78	(5,480.19)	90.94%
	Total Sanitation Fees	**$7,060.80**	**$54,982.59**	**$60,462.78**	**($5,480.19)**	
Sewer Fees						
4911	Sewer Fees	11,192.31	90,122.40	164,933.00	(74,810.60)	54.64%
	Total Sewer Fees	**$11,192.31**	**$90,122.40**	**$164,933.00**	**($74,810.60)**	
Water Sales						
4925	Customer Daily Deposits	32,209.24	251,841.48	342,000.00	(90,158.52)	73.64%
	Total Water Sales	**$32,209.24**	**$251,841.48**	**$342,000.00**	**($90,158.52)**	
Other Revenue						
4987	New Meters (Taps)	900.00	900.00	2,500.00	(1,600.00)	36.00%
4988	Penalties/Late Charges	284.74	3,327.45	5,000.00	(1,672.55)	66.55%
4990	Reimbursement	0.00	70.00	3,500.00	(3,430.00)	2.00%
5000	Refund	0.00	6,624.68	0.00	6,624.68	0.00%
8102	Interest on Checking	579.27	5,087.88	8,984.89	(3,897.01)	56.63%
8306	Transf from Customer Deposit	300.00	1,531.44	2,000.00	(468.56)	76.57%
8317	Transfer from Waterline Replac	0.00	22,000.00	47,000.00	(25,000.00)	46.81%
8327	Trans from Ductile Iron CapRsv	13,111.00	104,888.00	135,672.00	(30,784.00)	77.31%
8331	Transfer from Constr PH2 #2825	0.00	59.60	0.00	59.60	0.00%
8332	Transfer fr Constr PH2B #1102	0.00	1,620.09	0.00	1,620.09	0.00%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	**$15,175.01**	**$146,109.14**	**$268,069.50**	**($121,960.36)**	
	Revenue	**$72,386.79**	**$583,671.11**	**$877,447.35**	**($293,776.24)**	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Gross Profit	**$72,386.79**	**$583,671.11**	**$877,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	11,593.65	71,259.32	106,758.76	(35,499.44)	66.75%
6302	Salaries - Office	4,315.96	37,280.24	63,572.98	(26,292.74)	58.64%
6305	Medicare	214.26	1,479.07	2,469.81	(990.74)	59.89%
6306	Social Security	915.92	6,324.00	10,560.57	(4,236.57)	59.88%
6307	APERS Expense	2,341.39	16,532.26	26,094.82	(9,562.56)	63.35%
6310	Insurance - Employer	1,757.81	11,729.35	16,235.47	(4,506.12)	72.25%
6313	Unemployment Insurance	1.25	55.11	111.54	(56.43)	49.41%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$21,140.24**	**$144,659.35**	**$227,319.95**	**($82,660.60)**	
Capital Purchase Expense						
6402	Booster Pump System Project	5,213.13	23,517.67	25,000.00	(1,482.33)	94.07%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
	Total Capital Purchase Expense	**$5,213.13**	**$23,517.67**	**$35,609.23**	**($12,091.56)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	194.46	9,063.45	10,980.00	(1,916.55)	82.55%
	Total Dues and Subscriptions Expense	**$194.46**	**$9,063.45**	**$10,980.00**	**($1,916.55)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	908.96	1,800.00	(891.04)	50.50%
6502	Fuel & Oil (Taxable)	380.51	1,516.55	3,417.00	(1,900.45)	44.38%
	Total Fuel Expense	**$380.51**	**$2,425.51**	**$5,217.00**	**($2,791.49)**	
Insurance Expense						
6551	Insurance - Property	0.00	371.92	2,844.00	(2,472.08)	13.08%
6552	Insurance - Vehicle	0.00	0.00	1,040.00	(1,040.00)	0.00%
	Total Insurance Expense	**$0.00**	**$371.92**	**$3,884.00**	**($3,512.08)**	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	1,543.94	6,906.80	(5,362.86)	22.35%
6810	Repair & Maint - Buildings	0.00	1,791.56	2,300.00	(508.44)	77.89%
6812	Repair & Maint - Vehicles	246.38	324.96	3,500.00	(3,175.04)	9.28%
6814	Repair & Maintnance, Equipment	0.00	7,487.84	8,000.00	(512.16)	93.60%
6820	Street Repairs	0.00	26,213.94	27,000.00	(786.06)	97.09%
	Total Repair / Maintenance Expense	**$246.38**	**$37,362.24**	**$47,706.80**	**($10,344.56)**	
Supplies Expense						
6856	Clothing Allowance	0.00	225.49	1,800.00	(1,574.51)	12.53%
6858	Maintenance Supplies	0.00	1,191.84	500.00	691.84	238.37%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6860	Office Supplies	3.17	419.55	1,000.00	(580.45)	41.96%
6869	Supplies Inventory Parts	1,470.51	18,395.45	13,144.00	5,251.45	139.95%
6871	Supplies Shop Tools	9.83	769.76	2,500.00	(1,730.24)	30.79%
	Total Supplies Expense	**$1,483.51**	**$21,002.09**	**$18,944.00**	**$2,058.09**	
Travel & Meeting Expense						
6901	Meeting/Training - School	309.00	309.00	3,000.00	(2,691.00)	10.30%
	Total Travel & Meeting Expense	**$309.00**	**$309.00**	**$3,000.00**	**($2,691.00)**	
Postage Expense						
6951	Postage	250.10	2,668.32	3,859.00	(1,190.68)	69.15%
	Total Postage Expense	**$250.10**	**$2,668.32**	**$3,859.00**	**($1,190.68)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	282.63	2,062.19	3,100.00	(1,037.81)	66.52%
7005	Utilities	1,766.09	15,083.70	26,000.00	(10,916.30)	58.01%
	Total Utilities Expense	**$2,048.72**	**$17,145.89**	**$29,100.00**	**($11,954.11)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00	23,500.00	(16,500.00)	29.79%
7109	License Fees	0.00	209.03	400.00	(190.97)	52.26%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	8,137.50	0.00	8,137.50	0.00%
	Total Professional Services Expense	**$0.00**	**$15,346.53**	**$24,225.00**	**($8,878.47)**	
Other Expense						
7203	Refunds	0.00	750.00	100.00	650.00	750.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	1,777.32	44,676.23	83,323.00	(38,646.77)	53.62%
7225	WWTF #12726	4,559.70	56,303.14	81,610.00	(25,306.86)	68.99%
9228	Transfer to Act 605 Sewer	634.71	4,507.27	7,386.55	(2,879.28)	61.02%
9229	Transfer to Act 605 Water	1,684.94	12,311.58	17,100.00	(4,788.42)	72.00%
	Total Other Expense	**$8,656.67**	**$118,548.22**	**$210,519.55**	**($91,971.33)**	
Grant and Special Projects Expense						
7271	Lift Station	109.75	371.57	2,400.00	(2,028.43)	15.48%
8040	Fire Hydrants & Mntnance Prog	0.00	1,860.00	10,500.00	(8,640.00)	17.71%
	Total Grant and Special Projects Expense	**$109.75**	**$2,231.57**	**$12,900.00**	**($10,668.43)**	
General & Administrative Expense						
7301	Act 474 - Building Permits	0.00	9.50	0.00	9.50	0.00%
7312	Sanitation Fees Paid	7,133.08	53,538.22	66,084.48	(12,546.26)	81.01%
7313	SDWA	0.00	1,156.80	2,278.00	(1,121.20)	50.78%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7315	State Sales Tax	3,844.00	33,280.00	39,904.00	(6,624.00)	83.40%
	Total General & Administrative Expense	**$10,977.08**	**$87,984.52**	**$108,266.48**	**($20,281.96)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	184.00	244.34	(60.34)	75.30%
	Total Indirect Expenses	**$23.00**	**$184.00**	**$244.34**	**($60.34)**	
	Expenses	**$51,032.55**	**$482,820.28**	**$741,775.35**	**($258,955.07)**	
	Revenue Less Expenditures	**$21,354.24**	**$100,850.83**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	706,028.39	0.00	706,028.39	0.00%
	Total Extraordinary Income	**$0.00**	**$706,028.39**	**$0.00**	**$706,028.39**	
	Other Revenue	**$0.00**	**$706,028.39**	**$0.00**	**$706,028.39**	
Other Expenses						
Transfer Expense						
9110	Transfer to General Fund	405.32	405.32	0.00	405.32	0.00%
9119	Transfer to Waterworks Revenue	0.00	1,679.69	0.00	1,679.69	0.00%
	Total Transfer Expense	**$405.32**	**$2,085.01**	**$0.00**	**$2,085.01**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	706,028.39	0.00	706,028.39	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	35,984.00	53,976.00	(17,992.00)	66.67%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	54,464.00	81,696.00	(27,232.00)	66.67%
	Total Extraordinary Expense	**$11,306.00**	**$796,476.39**	**$135,672.00**	**$660,804.39**	
	Other Expenses	**$11,711.32**	**$798,561.40**	**$135,672.00**	**$662,889.40**	
	Net Change in Fund Balance	**$9,642.92**	**$8,317.82**	**$0.00**	**$0.00**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number	Current Period Aug 2025 Aug 2025 Actual	Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fund Balances					
Beginning Fund Balance	204,461.06	205,786.16	0.00	0.00	0.00%
Net Change in Fund Balance	9,642.92	8,317.82	0.00	0.00	0.00%
Ending Fund Balance	214,103.98	214,103.98	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 8/1/2025 to 8/31/2025
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
8/31/2025

	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual	Book Value Aug 2023 Actual
Assets			
Current Assets			
Construction Account #2825		58.05	
Construction Acct PH2-B #1102		165.86	
USDA Debt Srvc Rsrv Acct #2868	10,152.94	4,524.68	
USDA DebtSrvRsvAcct PH2-B 1137	10,413.01	2,048.81	
USDA Loan Account #2833	4,598.97	4,521.99	
USDA Loan Account PH2-B #1110	7,106.21	6,851.29	
USDA Short-Lived Asset Account	15,206.83	6,776.95	
Waterworks Rev - First Sec. Ba	166,626.02	251,164.77	141,603.99
Total Current Assets	**$214,103.98**	**$276,112.40**	**$141,603.99**
Total Assets	**$214,103.98**	**$276,112.40**	**$141,603.99**
Fund Balance			
Current Year Surplus(Deficit)	214,103.98	276,112.40	141,603.99
Total Fund Balance	**$214,103.98**	**$276,112.40**	**$141,603.99**
Total Liabilities and Equity	**$214,103.98**	**$276,112.40**	**$141,603.99**

Statement Date	08/31/2025
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$169,857.20			
- Outstanding Checks:	$3,231.18	**Cleared Checks:**	36	$49,394.06
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	15	$59,161.13
Reconciled Balance Per Statement:	$166,626.02			
Book Balance:	$166,626.02			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
09048	6/17/2025	Verizon	0.00
10000	7/30/2025	Core & Main, LP	1,183.10
10001	7/31/2025	Miller True Value	4.27
10002	8/4/2025	Payroll Account	3,350.90
10003	8/5/2025	Big Oil LLC	380.51
10004	8/5/2025	Gassville Auto Parts	9.83
10005	8/6/2025	Intedata Systems, Inc.	86.90
10006	8/7/2025	Winwater Company	190.44
10007	8/7/2025	Core & Main, LP	728.39
10008	8/8/2025	Dept of Fin. & Adm.	3,844.00
10009	8/8/2025	Methvin Sanitation - WCN of Arkansas	7,133.08
10010	8/11/2025	Payroll Account	4,097.37
10011	8/11/2025	North Arkansas Electric Cooperative,	38.53
10012	8/13/2025	Arvest Bank	312.17
10013	8/15/2025	Bertrem Products Inc	5,213.13
10014	8/15/2025	Entergy	84.78
10015	8/18/2025	Payroll Account	4,474.79
10016	8/19/2025	Jones Glass Co Inc	246.38
10017	8/19/2025	Verizon	24.94
10018	8/19/2025	Verizon	24.94
10019	8/19/2025	CSLC - Gassville	0.00
10020	8/19/2025	WWTF-Gassville	4,559.70
10021	8/19/2025	Yelcot	107.56
10022	8/19/2025	Yelcot	85.01
10023	8/19/2025	Yelcot	147.74
10024	8/20/2025	Black Hills Energy	21.61
10025	8/20/2025	Black Hills Energy	33.05
10026	8/20/2025	Black Hills Energy	19.70
10027	8/20/2025	Entergy	1,287.96
10028	8/20/2025	Entergy	221.49
10029	8/20/2025	Entergy	58.97
10030	8/21/2025	CSLC - Gassville	1,777.32
10031	8/21/2025	General Fund	405.32
10032	8/25/2025	Payroll Account	5,199.27
10036	8/29/2025	Payroll Account	4,017.91
OL-080125	8/1/2025	First Security Bank	23.00
		Cleared Checks Totals	**49,394.06**

Ref #	Date	Name	Amount
Cleared Deposits			
814340	8/4/2025	Permits	25.00
814341	8/7/2025	Waterworks Customer Deposit	300.00
814342	8/12/2025	Permits	345.00
814343	8/15/2025	Permits	1,542.00
814344	8/20/2025	State of Arkansas	405.32
814345	8/22/2025	New Meters/Taps	900.00
814346	8/25/2025	Permits	50.00
814347	8/25/2025	Permits	370.00
814349	8/29/2025	First Security Bank	464.61
OL-083125A	8/31/2025	Water Sales	32,209.24
OL-083125B	8/31/2025	Sewer Fees	11,192.31
OL-083125C	8/31/2025	Sanitation	7,060.80
OL-083125D	8/31/2025	Sales Tax	3,791.20
OL-083125E	8/31/2025	SDWA	176.40
OI-083125F	8/31/2025	Penalties/Late Charges	329.25
		Cleared Deposits Totals	**59,161.13**
Outstanding Checks			
10033	8/25/2025	Postmaster	250.10
10034	8/28/2025	Act 605 Sewer Replacement	634.71
10035	8/28/2025	Act 605 Water Replacement	1,684.94
10037	8/29/2025	Core & Main, LP	551.68
10038	8/29/2025	Crawford Electric Inc	109.75
		Outstanding Checks Totals	**3,231.18**

Waterworks Rev. Fund
Bank Register
8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			158,902.76
8/1/2025	OL-080125		First Security Bank		23.00	158,879.76
8/4/2025	10002		Payroll Account		3,350.90	155,528.86
8/4/2025	814340		Permits	25.00		155,553.86
8/5/2025	10003		Big Oil LLC		380.51	155,173.35
8/5/2025	10004		Gassville Auto Parts		9.83	155,163.52
8/6/2025	10005		Intedata Systems, Inc.		86.90	155,076.62
8/7/2025	10006		Winwater Company		190.44	154,886.18
8/7/2025	10007		Core & Main, LP		728.39	154,157.79
8/7/2025	814341		Waterworks Customer	300.00		154,457.79
8/8/2025	10008		Dept of Fin. & Adm.		3,844.00	150,613.79
8/8/2025	10009		Methvin Sanitation - WCN		7,133.08	143,480.71
8/11/2025	10010		Payroll Account		4,097.37	139,383.34
8/11/2025	10011		North Arkansas Electric		38.53	139,344.81
8/12/2025	814342		Permits	345.00		139,689.81
8/13/2025	10012		Arvest Bank		312.17	139,377.64
8/15/2025	10013		Bertrem Products Inc		5,213.13	134,164.51
8/15/2025	10014		Entergy		84.78	134,079.73
8/15/2025	814343		Permits	1,542.00		135,621.73
8/18/2025	10015		Payroll Account		4,474.79	131,146.94
8/19/2025	10016		Jones Glass Co Inc		246.38	130,900.56
8/19/2025	10017		Verizon		24.94	130,875.62
8/19/2025	10018		Verizon		24.94	130,850.68
8/19/2025	10020		WWTF-Gassville		4,559.70	126,290.98
8/19/2025	10021		Yelcot		107.56	126,183.42
8/19/2025	10022		Yelcot		85.01	126,098.41
8/19/2025	10023		Yelcot		147.74	125,950.67
8/20/2025	10024		Black Hills Energy		21.61	125,929.06
8/20/2025	10025		Black Hills Energy		33.05	125,896.01
8/20/2025	10026		Black Hills Energy		19.70	125,876.31
8/20/2025	10027		Entergy		1,287.96	124,588.35
8/20/2025	10028		Entergy		221.49	124,366.86
8/20/2025	10029		Entergy		58.97	124,307.89
8/20/2025	814344		State of Arkansas	405.32		124,713.21
8/21/2025	10030		CSLC - Gassville		1,777.32	122,935.89
8/21/2025	10031		General Fund		405.32	122,530.57
8/22/2025	814345		New Meters/Taps	900.00		123,430.57
8/25/2025	10032		Payroll Account		5,199.27	118,231.30
8/25/2025	10033		Postmaster		250.10	117,981.20
8/25/2025	814346		Permits	50.00		118,031.20
8/25/2025	814347		Permits	370.00		118,401.20
8/28/2025	10034		Act 605 Sewer		634.71	117,766.49
8/28/2025	10035		Act 605 Water Replacement		1,684.94	116,081.55

Waterworks Rev. Fund

Bank Register

8/1/2025 to 8/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
8/29/2025	10036		Payroll Account		4,017.91	112,063.64
8/29/2025	10037		Core & Main, LP		551.68	111,511.96
8/29/2025	10038		Crawford Electric Inc		109.75	111,402.21
8/29/2025	814349		First Security Bank	464.61		111,866.82
8/31/2025	OL-083125A		Water Sales	32,209.24		144,076.06
8/31/2025	OL-083125B		Sewer Fees	11,192.31		155,268.37
8/31/2025	OL-083125C		Sanitation	7,060.80		162,329.17
8/31/2025	OL-083125D		Sales Tax	3,791.20		166,120.37
8/31/2025	OL-083125E		SDWA	176.40		166,296.77
8/31/2025	OI-083125F		Penalties/Late Charges	329.25		166,626.02
			1020 Waterworks Rev - First Sec. Ba Totals	**$59,161.13**	**$51,437.87**	**$166,626.02**
			Report Totals	**$59,161.13**	**$51,437.87**	**$166,626.02**
			Records included in total = 53			

Report Options
Trans Date: 8/1/2025 to 8/31/2025
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	August 31, 2025 Book Balance	August 31, 2025 Bank Balance
Operating Checking Accounts:			
American Rescue Plan Fund	*1872	$ 1,511.94	$ 1,511.94
Cemetery Fund	*7309	$ 17,438.50	$ 17,438.50
City Court Fund	*7333	$ 4,891.24	$ 4,960.61
Court Automation Fund	*7234	$ 3,388.66	$ 3,388.66
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 164,485.80	$ 164,485.80
Fire Department Fund	*7366	$ 124,657.20	$ 125,246.83
Fire Dept Capital Reserve Fund	*9088	$ 61,557.29	$ 61,557.29
General Fund	*7374	$ 382,817.47	$ 384,208.26
General Savings Fund	*8204	$ 267,377.45	$ 267,377.45
LOPFI Fund	*7325	$ 1,467.75	$ 1,467.75
Payroll Fund	*7275	$ 24,892.29	$ 18,407.92
Street Department Fund	*7358	$ 145,772.84	$ 145,796.23
Street Dept Capital Reserve Fund	*9185	$ 23,936.40	$ 23,936.40
Waterworks Customer Deposit Fund	*3292	$ 26,063.56	$ 26,284.19
Waterworks Revenue Fund	*7291	$ 166,626.02	$ 169,857.20
Water Improvement Fund (1/2% CSUT)	*7267	$ 255,562.02	$ 255,562.02
Waterline Replacement Fund (Proj. Savings)	*9959	$ 113,278.79	$ 113,278.79
Act 605 Water Replacement Fund	*6902	$ 41,530.80	$ 41,530.80
Act 605 Sewer Replacement Fund	*6872	$ 15,710.95	$ 15,710.95
Construction Fund	*2825	$ 0.00	$ 0.00
USDA Loan Fund	*2833	$ 4,598.97	$ 4,598.97
USDA Short-Lived Asset Fund	*2876	$ 15,206.83	$ 15,206.83
USDA Debt Service Rsv Fund	*2868	$ 10,152.94	$ 10,152.94
Construction Fund PH2-B	*1102	$ 0.00	$ 0.00
USDA Loan Fund PH2-B	*1110	$ 7,106.21	$ 7,106.21
USDA Debt Service Rsv Fund PH2-B	*1137	$ 10,413.01	$ 10,413.01
Bridge Lights	*8314	$ 22,185.20	$ 22,185.20
Economic Development	*8306	$ 10,007.68	$ 10,007.68
Totals:		**$ 1,912,630.13**	**$ 1,911,670.75**
Investment Accounts:			
Bridge Lights CD	*0695	$ 0.00	$ 0.00
Economic Development CD	*0691	$ 0.00	$ 0.00
Water & Sewer CD	*1812	$ 128,556.35	$ 128,556.35
Totals:		**$ 128,556.35**	**$ 128,556.35**
Securities Pledges*		***Book Balance***	***Par Balance***
*See Attachments-Market Value		$ 5,335,000.00	$ 5,335,000.00
Total Securities Pledged		$ 5,335,000.00	$ 5,335,000.00
Pledged Book Value		$	$
Book Value of Deposit		$ 2,041,186.48	$ 2,040,227.10
Pledged Plus FDIC Coverage		$ 5,585,000.00	$ 5,585,000.00
Coverage +/-		$ 3,543,813.52	$ 3,544,772.90

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#252038359
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	150,000.00	8/22/2007	6/1/2025	5/20/2025	Rcpt#252027147
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		
FSB - Borrowed - Cash Mgmt Searcy, AR Florida St DOT-B-REV	15384290	242015691	155,000.00		5/20/2025	7/1/2040		
Totals:	.		$ 5,335,000.00	$ 4,300,000.00				

Last updated 05/29/2025 - SW

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