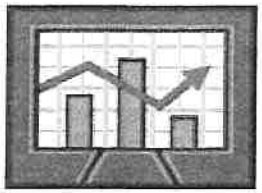
City of Cotter

Revenue & Expense
Financial Reporting and Analysis

AUGUST 2026



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

9/11/2026
11:42 AM

City of Cotter
Income Statement Summary
August 2026

	August 2026 Actuals	Y-T-D Actuals 2026	2026 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 8/31/2026		
Cemetery Fund							
Income	50.69	**7,319.45**	10,588.24	17,907.69	August Stmt	18,161.49	**Stmt Bal**
Expense	877.54	**7,622.36**	10,285.33	17,907.69	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	(826.85)	**(302.91)**	302.91	-	Available	**18,161.49**	**Book Bal**
General Fund							
Income	101,611.67	**522,546.24**	393,265.21	915,811.45	August Stmt	389,351.51	
Total Transfers and Expenses	75,236.81	**540,517.02**	375,294.43	915,811.45	Outstanding	23,768.51	
Net Profit/Loss From Operations	26,374.86	**(17,970.78)**	17,970.78	-	Available	**365,583.00**	
Street Department Fund							
Total Income and Transfers IN	7,677.88	**67,796.65**	83,086.76	150,883.41	August Stmt	138,184.49	
Expense	9,987.83	**88,208.87**	62,674.54	150,883.41	Outstanding	748.80	
Net Profit/Loss From Operations	(2,309.95)	**(20,412.22)**	20,412.22	-	Available	**137,435.69**	
Waterworks Revenue Fund							
Income	105,751.13	**1,199,209.15**	(160,953.31)	1,038,255.84	August Stmt	266,679.15	
Total Transfers and Expenses	91,649.83	**1,117,788.79**	(79,532.95)	1,038,255.84	Outstanding	14,835.03	
Net Profit/Loss From Operations	14,101.30	**81,420.36**	(81,420.36)	-	Available	**251,844.12**	
Summary							
Income	215,091.37	**1,796,871.49**	325,986.90	2,122,858.39	Balance	812,376.64	
Expense	177,752.01	**1,754,137.04**	368,721.35	2,122,858.39	Outstanding	39,352.34	
Net Profit/Loss From Operations	37,339.36	**42,734.45**	(42,734.45)	-	Available	**773,024.30**	
Fire Department Fund							
Income	2,355.04	**29,406.16**	83,468.59	112,874.75	August Stmt	118,237.19	
Total Transfers and Expenses	5,130.30	**260,274.60**	(147,399.85)	112,874.75	Outstanding	-	
Net Profit/Loss From Operations	(2,775.26)	**(230,868.44)**	230,868.44	-	Available	**118,237.19**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	1,250.00	3,000.00	(1,750.00)	41.67%
	Total Service Revenue	**$0.00**	**$1,250.00**	**$3,000.00**	**($1,750.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,157.69	(6,157.69)	0.00%
4952	Cem. Lot Sales	0.00	600.00	1,800.00	(1,200.00)	33.33%
4951	Cem. Perpetual Care Income	0.00	5,056.33	5,000.00	56.33	101.13%
8102	Interest on Checking	50.69	413.12	450.00	(36.88)	91.80%
	Total Other Revenue	**$50.69**	**$6,069.45**	**$13,407.69**	**($7,338.24)**	
	Revenue	**$50.69**	**$7,319.45**	**$16,407.69**	**($9,088.24)**	
	Gross Profit	**$50.69**	**$7,319.45**	**$16,407.69**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	95.06	807.84	1,823.00	(1,015.16)	44.31%
6310	Insurance - Employer	116.56	867.40	0.00	867.40	0.00%
6305	Medicare	8.61	71.19	172.54	(101.35)	41.26%
6301	Salaries	620.50	5,273.15	11,899.47	(6,626.32)	44.31%
6306	Social Security	36.81	304.43	737.77	(433.34)	41.26%
6313	Unemployment Insurance	0.00	1.04	15.40	(14.36)	6.75%
	Total Salaries & Benefits Expense	**$877.54**	**$7,325.05**	**$14,648.18**	**($7,323.13)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	72.95	75.00	(2.05)	97.27%
6502	Fuel & Oil (Taxable)	0.00	161.54	350.00	(188.46)	46.15%
	Total Fuel Expense	**$0.00**	**$234.49**	**$425.00**	**($190.51)**	
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	62.82	1,634.51	(1,571.69)	3.84%
	Total Repair / Maintenance Expense	**$0.00**	**$62.82**	**$2,834.51**	**($2,771.69)**	
	Expenses	**$877.54**	**$7,622.36**	**$17,907.69**	**($10,285.33)**	
	Revenue Less Expenditures	**($826.85)**	**($302.91)**	**($1,500.00)**	**$0.00**	

Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	0.00	0.00	1,500.00	(1,500.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Other Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Net Change in Fund Balance	**($826.85)**	**($302.91)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	18,988.34	18,464.40	0.00	0.00	0.00%
	Net Change in Fund Balance	(826.85)	(302.91)	0.00	0.00	0.00%
	Ending Fund Balance	18,161.49	18,161.49	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 8/1/2026 to 8/31/2026
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
8/31/2026

	Book Value Aug 2026 Actual	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	18,161.49	17,438.50	16,826.56
Total Current Assets	**$18,161.49**	**$17,438.50**	**$16,826.56**
Total Assets	**$18,161.49**	**$17,438.50**	**$16,826.56**
Fund Balance			
Current Year Surplus(Deficit)	18,161.49	17,438.50	16,826.56
Total Fund Balance	**$18,161.49**	**$17,438.50**	**$16,826.56**
Total Liabilities and Equity	**$18,161.49**	**$17,438.50**	**$16,826.56**

Statement Date 08/31/2026

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	$18,161.49			
- Outstanding Checks:	$0.00	**Cleared Checks:**	3	$877.54
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	1	$50.69
Reconciled Balance Per Statement:	$18,161.49			
Book Balance:	$18,161.49			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02702	8/3/2026	Payroll Account	412.95
02703	8/10/2026	Payroll Account	258.10
02704	8/24/2026	Payroll Account	206.49
		Cleared Checks Totals	**877.54**
Cleared Deposits			
447270	8/31/2026	First Security Bank	50.69
		Cleared Deposits Totals	**50.69**

Cemetary Fund
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			18,988.34
8/3/2026	02702		Payroll Account		412.95	18,575.39
8/10/2026	02703		Payroll Account		258.10	18,317.29
8/24/2026	02704		Payroll Account		206.49	18,110.80
8/31/2026	447270		First Security Bank	50.69		18,161.49
			Cemetery Fund - First Sec. Ban Totals	**$50.69**	**$877.54**	**$18,161.49**
			Report Totals	**$50.69**	**$877.54**	**$18,161.49**
			Records included in total = 5			

Report Options
Trans Date: 8/1/2026 to 8/31/2026
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4089	USDA Grant O2 Bottles	0.00	0.00	17,343.75	(17,343.75)	0.00%
4079	USDA Grant O2 Bottles 25% Match	0.00	0.00	5,781.25	(5,781.25)	0.00%
	Total Grant Income	**$0.00**	**$0.00**	**$23,125.00**	**($23,125.00)**	
State Aid						
4101	Act 833	0.00	0.00	16,000.00	(16,000.00)	0.00%
	Total State Aid	**$0.00**	**$0.00**	**$16,000.00**	**($16,000.00)**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	2,036.24	21,472.06	32,000.00	(10,527.94)	67.10%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$2,036.24**	**$26,735.21**	**$37,263.00**	**($10,527.79)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	19,386.75	(19,386.75)	0.00%
8102	Interest on Checking	318.80	2,670.95	2,100.00	570.95	127.19%
	Total Other Revenue	**$318.80**	**$2,670.95**	**$21,486.75**	**($18,815.80)**	
	Revenue	**$2,355.04**	**$29,406.16**	**$97,874.75**	**($68,468.59)**	
	Gross Profit	**$2,355.04**	**$29,406.16**	**$97,874.75**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,496.00	(2,496.00)	0.00%
6305	Medicare	44.10	314.72	350.86	(36.14)	89.70%
6304	Meeting/Training Allowance	0.00	3,225.00	0.00	3,225.00	0.00%
6301	Salaries	3,040.00	18,470.00	24,197.00	(5,727.00)	76.33%
6306	Social Security	188.48	1,345.09	1,500.21	(155.12)	89.66%
6313	Unemployment Insurance	3.33	36.65	72.59	(35.94)	50.49%
6314	Workers Compensation	0.00	350.00	400.00	(50.00)	87.50%
	Total Salaries & Benefits Expense	**$3,275.91**	**$23,741.46**	**$29,016.66**	**($5,275.20)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	8,300.00	(8,300.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$8,300.00**	**($8,300.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	1,402.14	2,000.00	(597.86)	70.11%
	Total Dues and Subscriptions Expense	**$117.08**	**$1,402.14**	**$2,000.00**	**($597.86)**	

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	191.98	500.00	(308.02)	38.40%
6502	Fuel & Oil (Taxable)	0.00	689.39	1,631.00	(941.61)	42.27%
	Total Fuel Expense	**$0.00**	**$881.37**	**$2,131.00**	**($1,249.63)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	3,928.09	(3,928.09)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,974.00	(2,974.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$6,902.09**	**($6,902.09)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	6,387.70	4,000.00	2,387.70	159.69%
6812	Repair & Maint - Vehicles	0.00	1,173.15	5,000.00	(3,826.85)	23.46%
6814	Repair & Maintnance, Equipment	846.51	850.81	3,000.00	(2,149.19)	28.36%
	Total Repair / Maintenance Expense	**$846.51**	**$8,411.66**	**$12,000.00**	**($3,588.34)**	
Supplies Expense						
6857	Janitorial Expense	0.00	153.42	650.00	(496.58)	23.60%
6858	Maintenance Supplies	0.00	323.22	250.00	73.22	129.29%
6860	Office Supplies	56.20	2,370.73	900.00	1,470.73	263.41%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	0.00	246.03	500.00	(253.97)	49.21%
	Total Supplies Expense	**$56.20**	**$3,093.40**	**$4,300.00**	**($1,206.60)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	30.00	500.00	(470.00)	6.00%
6903	Travel/Mileage Expense	0.00	715.58	1,000.00	(284.42)	71.56%
	Total Travel & Meeting Expense	**$0.00**	**$745.58**	**$1,500.00**	**($754.42)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	162.14	1,295.74	2,000.00	(704.26)	64.79%
7005	Utilities	672.46	5,739.37	6,100.00	(360.63)	94.09%
	Total Utilities Expense	**$834.60**	**$7,035.11**	**$8,100.00**	**($1,064.89)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	178.60	250.00	(71.40)	71.44%
	Total Professional Services Expense	**$0.00**	**$178.60**	**$500.00**	**($321.40)**	
Other Expense						
7885	Transfer to USDA Accounts	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Other Expense	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
Grant and Special Projects Expense						
8048	ARC USDA Generator-Equipment 2026	0.00	0.00	15,000.00	(15,000.00)	0.00%

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
8047	USDA Oxygen Bottles & Turnouts	0.00	0.00	23,125.00	(23,125.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$0.00**	**$38,125.00**	**($38,125.00)**	
	Expenses	**$5,130.30**	**$260,274.60**	**$112,874.75**	**$147,399.85**	
	Revenue Less Expenditures	**($2,775.26)**	**($230,868.44)**	**($15,000.00)**	**$0.00**	
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	15,000.00	15,000.00	15,000.00	0.00	100.00%
	Total Transfer Revenue	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$0.00**	
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Extraordinary Income	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
	Other Revenue	**$15,000.00**	**$229,785.28**	**$15,000.00**	**$214,785.28**	
	Net Change in Fund Balance	**$12,224.74**	**($1,083.16)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	106,012.45	119,320.35	0.00	0.00	0.00%
	Net Change in Fund Balance	12,224.74	(1,083.16)	0.00	0.00	0.00%
	Ending Fund Balance	118,237.19	118,237.19	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 8/1/2026 to 8/31/2026
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
8/31/2026

	Book Value Aug 2026 Actual	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	118,237.19	124,657.20	103,192.34
Total Current Assets	**$118,237.19**	**$124,657.20**	**$103,192.34**
Total Assets	**$118,237.19**	**$124,657.20**	**$103,192.34**
Fund Balance			
Current Year Surplus(Deficit)	118,237.19	124,657.20	103,192.34
Total Fund Balance	**$118,237.19**	**$124,657.20**	**$103,192.34**
Total Liabilities and Equity	**$118,237.19**	**$124,657.20**	**$103,192.34**

Statement Date 08/31/2026

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance:	$118,237.19			
- Outstanding Checks:	$0.00	**Cleared Checks:**	9	$5,152.12
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	3	$17,355.04
Reconciled Balance Per Statement:	$118,237.19			
Book Balance:	$118,237.19			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
07081	7/29/2026	Black Hills Energy	21.82
07082	8/3/2026	Cotter Water & Sewer	58.62
07083	8/5/2026	Yelcot	279.22
07084	8/10/2026	Payroll Account	2,199.41
07085	8/17/2026	Moranz Lawn & Garden Equipment INC	846.51
07086	8/18/2026	Arvest Bank	56.20
07087	8/20/2026	Entergy	596.14
07088	8/20/2026	Black Hills Energy	17.70
07089	8/24/2026	Payroll Account	1,076.50
		Cleared Checks Totals	**5,152.12**

Cleared Deposits

639205	8/6/2026	General Fund	15,000.00
639206	8/13/2026	Baxter County Treasurer	2,036.24
639207	8/31/2026	First Security Bank	318.80
		Cleared Deposits Totals	**17,355.04**

Fire Department Fund
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			106,012.45
8/3/2026	07082		Cotter Water & Sewer		58.62	105,953.83
8/5/2026	07083		Yelcot		279.22	105,674.61
8/6/2026	639205		General Fund	15,000.00		120,674.61
8/10/2026	07084		Payroll Account		2,199.41	118,475.20
8/13/2026	639206		Baxter County Treasurer	2,036.24		120,511.44
8/17/2026	07085		Moranz Lawn & Garden		846.51	119,664.93
8/18/2026	07086		Arvest Bank		56.20	119,608.73
8/20/2026	07087		Entergy		596.14	119,012.59
8/20/2026	07088		Black Hills Energy		17.70	118,994.89
8/24/2026	07089		Payroll Account		1,076.50	117,918.39
8/31/2026	639207		First Security Bank	318.80		118,237.19
			Fire Dept. - First Sec. Bank Totals	**$17,355.04**	**$5,130.30**	**$118,237.19**
			Report Totals	**$17,355.04**	**$5,130.30**	**$118,237.19**
			Records included in total = 12			

Report Options
Trans Date: 8/1/2026 to 8/31/2026
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4009	ARC Grant Cycle I 2026 CVFD	0.00	15,000.00	15,000.00		100.00%
4108	ARDOT TAP Trails Grant	0.00		105,600.00	(105,600.00)	0.00%
	Total Grant Income	**$0.00**	**$15,000.00**	**$120,600.00**	**($105,600.00)**	
State Aid						
4105	State Turnback	696.03	9,499.94	13,000.00	(3,500.06)	73.08%
	Total State Aid	**$696.03**	**$9,499.94**	**$13,000.00**	**($3,500.06)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	2,025.82	36,901.34	60,500.00	(23,598.66)	60.99%
	Total Property Taxes	**$2,025.82**	**$36,901.34**	**$60,500.00**	**($23,598.66)**	
Franchise Fees						
4401	Franchise Tax	582.18	44,694.65	55,000.00	(10,305.35)	81.26%
	Total Franchise Fees	**$582.18**	**$44,694.65**	**$55,000.00**	**($10,305.35)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	6,324.54	41,838.75	60,900.00	(19,061.25)	68.70%
4502	City Sales Tax - General Porti	12,649.08	83,677.52	121,500.00	(37,822.48)	68.87%
4511	City Sales Tax - Water Imprvmt	6,324.54	41,838.76	60,900.00	(19,061.24)	68.70%
4505	County Sales Tax	21,858.60	160,172.59	230,000.00	(69,827.41)	69.64%
	Total Sales Taxes	**$47,156.76**	**$327,527.62**	**$473,300.00**	**($145,772.38)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	3,855.62	21,114.45	35,000.00	(13,885.55)	60.33%
4602	Jail Fees	146.25	772.50	1,140.00	(367.50)	67.76%
4603	Police Report	0.00	10.00	50.00	(40.00)	20.00%
	Total Fines, Forfeitures, And Costs	**$4,001.87**	**$21,896.95**	**$36,190.00**	**($14,293.05)**	
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	775.00	2,300.00	775.00	1,525.00	296.77%
4801	Building Permits	0.00		3,000.00	(3,000.00)	0.00%
4809	Golf Cart Permit	12.00	96.00	200.00	(104.00)	48.00%
4811	Occupation License	575.00	1,150.00	1,500.00	(350.00)	76.67%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$1,362.00**	**$3,546.00**	**$5,725.00**	**($2,179.00)**	
Other Revenue						
4954	Animal Licenses	20.00	141.00	200.00	(59.00)	70.50%
8910	Carryover from Previous Years	0.00		65,266.63	(65,266.63)	0.00%
4957	Donations	0.00	1,660.00		1,660.00	0.00%
8102	Interest on Checking	1,047.90	7,864.91	12,300.00	(4,435.09)	63.94%
4960	Misc Income	0.00	106.89		106.89	0.00%
4975	ML Property Program Settlement	44,679.82	50,011.73	44,679.82	5,331.91	111.93%
4964	Rebate	39.29	256.93	300.00	(43.07)	85.64%
4990	Reimbursement	0.00	1,453.08		1,453.08	0.00%
	Total Other Revenue	**$45,787.01**	**$61,494.54**	**$122,746.45**	**($61,251.91)**	
	General Revenues Totals	**$101,611.67**	**$520,711.04**	**$887,211.45**	**($366,500.41)**	
	Revenue	**$101,611.67**	**$520,711.04**	**$887,211.45**	**($366,500.41)**	
	Gross Profit	**$101,611.67**	**$520,711.04**	**$887,211.45**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		900.00	(900.00)	0.00%
	Total Labor Expense	**$0.00**		**$900.00**	**($900.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,588.09	13,029.73	18,526.82	(5,497.09)	70.33%
6310	Insurance - Employer	841.93	7,773.07	7,272.96	500.11	106.88%
6305	Medicare	165.30	1,244.85	1,577.43	(332.58)	78.92%
6301	Salaries	11,467.22	87,458.99	112,688.44	(25,229.45)	77.61%
6306	Social Security	706.67	5,322.13	6,744.88	(1,422.75)	78.91%
6313	Unemployment Insurance	0.00	26.09	9.90	16.19	263.54%
6314	Workers Compensation	0.00	103.78	158.00	(54.22)	65.68%
	Total Salaries & Benefits Expense	**$14,769.21**	**$114,958.64**	**$146,978.43**	**($32,019.79)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	6,033.46	5,000.00	1,033.46	120.67%
	Total Capital Purchase Expense	**$0.00**	**$6,033.46**	**$5,000.00**	**$1,033.46**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	323.65	12,879.82	13,648.00	(768.18)	94.37%
	Total Dues and Subscriptions Expense	**$323.65**	**$12,879.82**	**$13,648.00**	**($768.18)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	111.35		111.35	0.00%
6502	Fuel & Oil (Taxable)	0.00	335.51	600.00	(264.49)	55.92%
	Total Fuel Expense	**$0.00**	**$446.86**	**$600.00**	**($153.14)**	
Insurance Expense						
6551	Insurance - Property	0.00		9,353.89	(9,353.89)	0.00%
6552	Insurance - Vehicle	0.00		399.00	(399.00)	0.00%
	Total Insurance Expense	**$0.00**		**$9,752.89**	**($9,752.89)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00	314.66	3,000.00	(2,685.34)	10.49%
6810	Repair & Maint - Buildings	612.08	1,758.86	5,000.00	(3,241.14)	35.18%
6814	Repair & Maintnance, Equipment	0.00	849.23	5,500.00	(4,650.77)	15.44%
	Total Repair / Maintenance Expense	**$612.08**	**$2,922.75**	**$13,500.00**	**($10,577.25)**	
Supplies Expense						
6857	Janitorial Expense	375.00	2,781.99	3,000.00	(218.01)	92.73%
6860	Office Supplies	1,757.33	5,958.16	5,500.00	458.16	108.33%
6866	Supplies - Gen. (Cleaning, Par	0.00	2,791.96	5,600.00	(2,808.04)	49.86%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$2,132.33**	**$11,532.11**	**$14,600.00**	**($3,067.89)**	
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	500.00		500.00	0.00%
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	134.13	1,015.63	1,400.00	(384.37)	72.55%
	Total Travel & Meeting Expense	**$134.13**	**$1,515.63**	**$2,400.00**	**($884.37)**	
Postage Expense						
6951	Postage	26.52	658.40	1,400.00	(741.60)	47.03%
	Total Postage Expense	**$26.52**	**$658.40**	**$1,400.00**	**($741.60)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	376.60	3,273.43	5,000.00	(1,726.57)	65.47%
7005	Utilities	1,083.41	10,084.87	12,600.00	(2,515.13)	80.04%
	Total Utilities Expense	**$1,460.01**	**$13,358.30**	**$17,600.00**	**($4,241.70)**	
Professional Services Expense						
7102	Audit Expenses	0.00		8,500.00	(8,500.00)	0.00%
7105	Cotter City Zoning & Plat Maps	0.00	456.36	500.00	(43.64)	91.27%
7107	Legal Expense	319.81	4,600.06	12,000.00	(7,399.94)	38.33%
7110	Maintenance Fees	212.49	2,106.76	6,584.00	(4,477.24)	32.00%
	Total Professional Services Expense	**$532.30**	**$7,163.18**	**$27,584.00**	**($20,420.82)**	

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Rent / Lease Expense						
7151	City Sign Expense	0.00	603.39	1,200.00	(596.61)	50.28%
7152	Lease Expense	0.00		100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$603.39**	**$1,300.00**	**($696.61)**	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	6,626.25	16,101.67	132,000.00	(115,898.33)	12.20%
8005	City Hall Garden/Landscape	0.00	500.00	500.00		100.00%
	Total Grant and Special Projects Expense	**$6,626.25**	**$16,601.67**	**$132,500.00**	**($115,898.33)**	
General & Administrative Expense						
7302	Advertising	0.00	125.00	325.00	(200.00)	38.46%
7303	Animal Control	0.00		1,000.00	(1,000.00)	0.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.00	(730.00)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	4,050.00	6,000.00	(1,950.00)	67.50%
7311	Reimbursements	0.00		15.00	(15.00)	0.00%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$450.00**	**$4,775.00**	**$8,970.00**	**($4,195.00)**	
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	**$27,116.48**	**$193,849.21**	**$397,333.32**	**($203,484.11)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	213.74	2,168.61	3,009.67	(841.06)	72.05%
6310	Insurance - Employer	253.70	2,177.98	6,531.35	(4,353.37)	33.35%
6305	Medicare	18.94	192.08	284.86	(92.78)	67.43%
6301	Salaries	1,395.06	14,155.03	19,645.37	(5,490.34)	72.05%
6306	Social Security	80.99	821.09	1,218.00	(396.91)	67.41%
6313	Unemployment Insurance	0.00	2.76	26.93	(24.17)	10.25%
6314	Workers Compensation	0.00		859.97	(859.97)	0.00%
	Total Salaries & Benefits Expense	**$1,962.43**	**$19,517.55**	**$31,576.15**	**($12,058.60)**	
Supplies Expense						
6851	Bridge Lights	22,689.82	24,549.80	47,679.82	(23,130.02)	51.49%
	Total Supplies Expense	**$22,689.82**	**$24,549.80**	**$47,679.82**	**($23,130.02)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Rent / Lease Expense						
7153	Park Sign Expense	0.00	696.52	500.00	196.52	139.30%
	Total Rent / Lease Expense	**$0.00**	**$696.52**	**$500.00**	**$196.52**	
Grant and Special Projects Expense						
8025	Parkside Improvements	0.00	266.01	1,000.00	(733.99)	26.60%
7284	Spring Park Improvements	330.28	18,287.96	20,000.00	(1,712.04)	91.44%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$330.28**	**$18,553.97**	**$21,500.00**	**($2,946.03)**	
	Park Dept Totals	**$24,982.53**	**$63,317.84**	**$101,255.97**	**($37,938.13)**	
Police Dept						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00		945.00	(945.00)	0.00%
6106	Operational Supplies	44.61	414.10	2,200.00	(1,785.90)	18.82%
	Total Law Enforcement Expense	**$44.61**	**$414.10**	**$3,145.00**	**($2,730.90)**	
Salaries & Benefits Expense						
6310	Insurance - Employer	2,057.19	13,952.31	19,748.88	(5,796.57)	70.65%
6308	LOPFI Expense	0.00	16,109.16	27,182.64	(11,073.48)	59.26%
6305	Medicare	210.98	1,484.45	2,330.43	(845.98)	63.70%
6301	Salaries	15,426.04	108,313.14	160,719.60	(52,406.46)	67.39%
6306	Social Security	902.00	6,346.59	9,964.62	(3,618.03)	63.69%
6313	Unemployment Insurance	0.34	58.08	90.00	(31.92)	64.53%
6314	Workers Compensation	0.00	1,931.22	2,784.00	(852.78)	69.37%
	Total Salaries & Benefits Expense	**$18,596.55**	**$148,194.95**	**$222,820.17**	**($74,625.22)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	274.05	2,000.00	(1,725.95)	13.70%
6422	Police Unit - Newer	1,288.62	5,798.79	7,731.72	(1,932.93)	75.00%
	Total Capital Purchase Expense	**$1,288.62**	**$6,072.84**	**$9,731.72**	**($3,658.88)**	
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	23.04	400.00	(376.96)	5.76%
6502	Fuel & Oil (Taxable)	0.00	4,672.10	11,385.00	(6,712.90)	41.04%
	Total Fuel Expense	**$0.00**	**$4,695.14**	**$11,785.00**	**($7,089.86)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Insurance Expense						
6552	Insurance - Vehicle	0.00		1,075.27	(1,075.27)	0.00%
	Total Insurance Expense	**$0.00**		**$1,075.27**	**($1,075.27)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	292.19		292.19	0.00%
6812	Repair & Maint - Vehicles	79.17	2,402.70	6,000.00	(3,597.30)	40.05%
6814	Repair & Maintnance, Equipment	0.00	200.85	1,200.00	(999.15)	16.74%
	Total Repair / Maintenance Expense	**$79.17**	**$2,895.74**	**$7,200.00**	**($4,304.26)**	
Supplies Expense						
6856	Clothing Allowance	0.00	357.47	3,000.00	(2,642.53)	11.92%
6860	Office Supplies	99.70	1,337.14	960.00	377.14	139.29%
	Total Supplies Expense	**$99.70**	**$1,694.61**	**$3,960.00**	**($2,265.39)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00		200.00	(200.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**		**$700.00**	**($700.00)**	
Postage Expense						
6951	Postage	0.00		100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**		**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	308.64	2,467.74	4,200.00	(1,732.26)	58.76%
	Total Utilities Expense	**$308.64**	**$2,467.74**	**$4,200.00**	**($1,732.26)**	
Professional Services Expense						
7110	Maintenance Fees	53.96	474.76	600.00	(125.24)	79.13%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$53.96**	**$474.76**	**$1,050.00**	**($575.24)**	
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	**$20,471.25**	**$167,284.88**	**$273,922.16**	**($106,637.28)**	
	Expenses	**$72,570.26**	**$424,451.93**	**$772,511.45**	**($348,059.52)**	
	Revenue Less Expenditures	**$29,041.41**	**$96,259.11**	**$114,700.00**		

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	0.00	1,775.00	1,700.00	75.00	104.41%
	Total Gross Rents	**$0.00**	**$1,775.00**	**$1,700.00**	**$75.00**	
	General Revenues Totals	**$0.00**	**$1,775.00**	**$1,700.00**	**$75.00**	
Transfers between Funds						
Transfer Revenue						
8304	Transfer from City Court Fund	0.00	30.10		30.10	0.00%
8311	Transfer from General Savings	0.00		26,400.00	(26,400.00)	0.00%
8313	Transfer from Payroll Fund	0.00		500.00	(500.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Transfers between Funds Totals	**$0.00**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Other Revenue	**$0.00**	**$1,805.10**	**$28,600.00**	**($26,794.90)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	6,324.54	47,282.55	60,900.00	(13,617.45)	77.64%
9105	Transfer to Court Automation F	0.00	6,500.00	6,500.00		100.00%
9107	Transfer to Fire Department Fu	15,000.00	15,000.00	15,000.00		100.00%
9116	Transfer to Water Improvement	6,324.54	47,282.54	60,900.00	(13,617.46)	77.64%
	Total Transfer Expense	**$27,649.08**	**$116,065.09**	**$143,300.00**	**($27,234.91)**	
	Transfers between Funds Totals	**$27,649.08**	**$116,065.09**	**$143,300.00**	**($27,234.91)**	
	Other Expenses	**$27,649.08**	**$116,065.09**	**$143,300.00**	**($27,234.91)**	
	Net Change in Fund Balance	**$1,392.33**	**($18,000.88)**			
Fund Balances						
	Beginning Fund Balance	364,249.66	383,642.87			0.00%
	Net Change in Fund Balance	1,392.33	(18,000.88)			0.00%
	Ending Fund Balance	365,641.99	365,641.99			0.00%

General Fund
Balance Sheet
8/31/2026

	Book Value Aug 2026 Actual	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	365,583.00	382,817.47	372,340.90
Total Current Assets	**$365,583.00**	**$382,817.47**	**$372,340.90**
Total Assets	**$365,583.00**	**$382,817.47**	**$372,340.90**
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)	365,641.99	382,876.46	372,399.89
Total Fund Balance	**$365,641.99**	**$382,876.46**	**$372,399.89**
Total Liabilities and Equity	**$365,583.00**	**$382,817.47**	**$372,340.90**

Statement Date 08/31/2026

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$389,351.51			
- Outstanding Checks:	$23,768.51	**Cleared Checks:**	44	$76,933.68
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	36	$101,611.67
Reconciled Balance Per Statement:	$365,583.00			
Book Balance:	$365,583.00			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10441	7/16/2026	ACCRTA	50.00
10444	7/27/2026	Lindsey Harris	75.00
10446	7/29/2026	Dominator Websites	145.00
10449	7/29/2026	Black Hills Energy	19.58
10452	7/30/2026	Miller True Value	48.27
10453	7/31/2026	Dominator Websites	145.00
10454	8/3/2026	Payroll Account	6,724.93
10455	8/3/2026	North Arkansas Youth Center	450.00
10456	8/3/2026	Cotter Water & Sewer	45.21
10457	8/3/2026	First Security Bank	644.31
10458	8/3/2026	Good Impressions Printing	326.25
10459	8/5/2026	Yelcot	808.63
10460	8/5/2026	Lindsey Harris	75.00
10461	8/6/2026	Fire Department Fund	15,000.00
10462	8/10/2026	Payroll Account	7,780.58
10463	8/11/2026	Lindsey Harris	75.00
10464	8/11/2026	Mac Caradine	134.13
10465	8/11/2026	Clark Office Products	47.14
10466	8/11/2026	Brooks Jeffrey Marketing Inc	349.91
10467	8/14/2026	Mountain Home City Treasure	1.40
10468	8/14/2026	Baxter County Treasurer	18.41
10469	8/17/2026	Payroll Account	6,643.00
10470	8/17/2026	Lindsey Harris	75.00
10471	8/17/2026	Clark Office Products	36.06
10472	8/17/2026	Verizon	199.27
10473	8/17/2026	Yelcot Communications	1,654.93
10474	8/17/2026	Yelcot Communications	49.78
10475	8/18/2026	Arvest Bank	49.92
10477	8/20/2026	Entergy	787.31
10478	8/20/2026	Entergy	231.81
10479	8/20/2026	Lowes Business Acct/SYNCB	76.42
10480	8/20/2026	Arkansas Crime Information Center	44.61
10481	8/20/2026	Black Hills Energy	19.08
10482	8/20/2026	Dominator Websites	145.00
10483	8/20/2026	Crawford Electric Inc	282.53
10484	8/20/2026	Terracon Consultants, Inc	6,300.00
10485	8/21/2026	Clark Office Products	121.45
10487	8/24/2026	Payroll Account	6,328.51

Ref #	Date	Name	Amount
Cleared Checks			
10488	8/24/2026	Lindsey Harris	75.00
10489	8/24/2026	Friend Law Office	300.00
10490	8/26/2026	Ductile Iron Capital Reserve Fund	6,324.54
10491	8/26/2026	Water Improvement Fund	6,324.54
10495	8/31/2026	Payroll Account	7,851.17
OL-081126	8/11/2026	First Security Bank	50.00
		Cleared Checks Totals	**76,933.68**
Cleared Deposits			
488087	8/5/2026	City Court Fund	4,024.81
488088	8/6/2026	CSC Holdings LLC	174.51
488089	8/6/2026	Animal License	15.00
488090	8/6/2026	Municipal Property Program	30,751.46
488091	8/11/2026	Occupational Lic	25.00
488092	8/11/2026	Occupational Lic	25.00
488093	8/11/2026	Occupational Lic	25.00
488094	8/11/2026	Occupational Lic	25.00
488095	8/11/2026	Occupational Lic	25.00
488096	8/11/2026	Occupational Lic	25.00
488097	8/11/2026	Occupational Lic	25.00
488098	8/11/2026	Occupational Lic	25.00
488099	8/11/2026	Occupational Lic	25.00
488100	8/11/2026	Occupational Lic	50.00
488101	8/11/2026	Occupational Lic	25.00
488102	8/11/2026	Occupational Lic	25.00
488103	8/11/2026	Occupational Lic	25.00
488104	8/11/2026	Occupational Lic	25.00
488105	8/12/2026	Permits	12.00
488106	8/12/2026	Occupational Lic	25.00
488107	8/12/2026	Occupational Lic	25.00
488108	8/12/2026	Occupational Lic	25.00
488109	8/12/2026	Occupational Lic	10.00
488110	8/12/2026	Occupational Lic	15.00
488111	8/12/2026	Occupational Lic	175.00
488112	8/12/2026	Occupational Lic	700.00
488113	8/19/2026	Animal License	5.00
488114	8/19/2026	BH Energy Arkansas Inc.	407.67
488115	8/18/2026	Arvest Bank	39.29
488116	8/13/2026	Baxter County Treasurer	2,025.82
488117	8/10/2026	State of Arkansas	696.03
488118	8/25/2026	State of Arkansas	21,858.60
488119	8/25/2026	State of Arkansas	12,649.08
488120	8/25/2026	State of Arkansas	12,649.08
488121	8/28/2026	Bridge Lights #8314	13,928.36
488122	8/31/2026	First Security Bank	1,024.96
		Cleared Deposits Totals	**101,611.67**
Outstanding Checks			
10476	8/19/2026	VISA	99.35
10486	8/21/2026	O'Reilly Automotive, Inc	61.84
10492	8/26/2026	2BDeezFX LLC c/o Michael Haygood	22,339.91
10493	8/28/2026	O'Reilly Automotive, Inc	17.33
10494	8/28/2026	Miller True Value	530.77
10496	8/31/2026	Lindsey Harris	75.00
10497	8/31/2026	First Security Bank	644.31
		Outstanding Checks Totals	**23,768.51**

General Fund
Bank Register
8/1/2026 to 8/31/2026

General Fund - First Sec. Bank

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			364,190.67
8/3/2026	10454		Payroll Account		6,724.93	357,465.74
8/3/2026	10455		North Arkansas Youth		450.00	357,015.74
8/3/2026	10456		Cotter Water & Sewer		45.21	356,970.53
8/3/2026	10457		First Security Bank		644.31	356,326.22
8/3/2026	10458		Good Impressions Printing		326.25	355,999.97
8/5/2026	10459		Yelcot		808.63	355,191.34
8/5/2026	10460		Lindsey Harris		75.00	355,116.34
8/6/2026	488087		City Court Fund	4,024.81		359,141.15
8/6/2026	10461		Fire Department Fund		15,000.00	344,141.15
8/6/2026	488088		CSC Holdings LLC	174.51		344,315.66
8/6/2026	488089		Animal License	15.00		344,330.66
8/6/2026	488090		Municipal Property Program	30,751.46		375,082.12
8/10/2026	10462		Payroll Account		7,780.58	367,301.54
8/10/2026	488117		State of Arkansas	696.03		367,997.57
8/11/2026	10463		Lindsey Harris		75.00	367,922.57
8/11/2026	10464		Mac Caradine		134.13	367,788.44
8/11/2026	10465		Clark Office Products		47.14	367,741.30
8/11/2026	10466		Brooks Jeffrey Marketing		349.91	367,391.39
8/11/2026	488091		Occupational Lic	25.00		367,416.39
8/11/2026	488092		Occupational Lic	25.00		367,441.39
8/11/2026	488093		Occupational Lic	25.00		367,466.39
8/11/2026	488094		Occupational Lic	25.00		367,491.39
8/11/2026	488095		Occupational Lic	25.00		367,516.39
8/11/2026	488096		Occupational Lic	25.00		367,541.39
8/11/2026	488097		Occupational Lic	25.00		367,566.39
8/11/2026	488098		Occupational Lic	25.00		367,591.39
8/11/2026	488099		Occupational Lic	25.00		367,616.39
8/11/2026	488100		Occupational Lic	50.00		367,666.39
8/11/2026	488101		Occupational Lic	25.00		367,691.39
8/11/2026	488102		Occupational Lic	25.00		367,716.39
8/11/2026	488103		Occupational Lic	25.00		367,741.39
8/11/2026	488104		Occupational Lic	25.00		367,766.39
8/11/2026	OL-081126		First Security Bank		50.00	367,716.39
8/12/2026	488105		Permits	12.00		367,728.39
8/12/2026	488106		Occupational Lic	25.00		367,753.39
8/12/2026	488107		Occupational Lic	25.00		367,778.39
8/12/2026	488108		Occupational Lic	25.00		367,803.39
8/12/2026	488109		Occupational Lic	10.00		367,813.39
8/12/2026	488110		Occupational Lic	15.00		367,828.39
8/12/2026	488111		Occupational Lic	175.00		368,003.39
8/12/2026	488112		Occupational Lic	700.00		368,703.39
8/13/2026	488116		Baxter County Treasurer	2,025.82		370,729.21
8/14/2026	10467		Mountain Home City		1.40	370,727.81
8/14/2026	10468		Baxter County Treasurer		18.41	370,709.40
8/17/2026	10469		Payroll Account		6,643.00	364,066.40
8/17/2026	10470		Lindsey Harris		75.00	363,991.40
8/17/2026	10471		Clark Office Products		36.06	363,955.34
8/17/2026	10472		Verizon		199.27	363,756.07
8/17/2026	10473		Yelcot Communications		1,654.93	362,101.14
8/17/2026	10474		Yelcot Communications		49.78	362,051.36

General Fund
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
8/18/2026	10475		Arvest Bank		49.92	362,001.44
8/18/2026	488115		Arvest Bank	39.29		362,040.73
8/19/2026	10476		VISA		99.35	361,941.38
8/19/2026	488113		Animal License	5.00		361,946.38
8/19/2026	488114		BH Energy Arkansas Inc.	407.67		362,354.05
8/20/2026	10477		Entergy		787.31	361,566.74
8/20/2026	10478		Entergy		231.81	361,334.93
8/20/2026	10479		Lowes Business		76.42	361,258.51
8/20/2026	10480		Arkansas Crime		44.61	361,213.90
8/20/2026	10481		Black Hills Energy		19.08	361,194.82
8/20/2026	10482		Dominator Websites		145.00	361,049.82
8/20/2026	10483		Crawford Electric Inc		282.53	360,767.29
8/20/2026	10484		Terracon Consultants, Inc		6,300.00	354,467.29
8/21/2026	10485		Clark Office Products		121.45	354,345.84
8/21/2026	10486		O'Reilly Automotive, Inc		61.84	354,284.00
8/24/2026	10487		Payroll Account		6,328.51	347,955.49
8/24/2026	10488		Lindsey Harris		75.00	347,880.49
8/24/2026	10489		Friend Law Office		300.00	347,580.49
8/25/2026	488118		State of Arkansas	21,858.60		369,439.09
8/25/2026	488119		State of Arkansas	12,649.08		382,088.17
8/25/2026	488120		State of Arkansas	12,649.08		394,737.25
8/26/2026	10490		Ductile Iron Capital Reserve		6,324.54	388,412.71
8/26/2026	10491		Water Improvement Fund		6,324.54	382,088.17
8/26/2026	10492		2BDeezFX LLC c/o Michael		22,339.91	359,748.26
8/28/2026	10493		O'Reilly Automotive, Inc		17.33	359,730.93
8/28/2026	10494		Miller True Value		530.77	359,200.16
8/28/2026	488121		Bridge Lights #8314	13,928.36		373,128.52
8/31/2026	10495		Payroll Account		7,851.17	365,277.35
8/31/2026	10496		Lindsey Harris		75.00	365,202.35
8/31/2026	10497		First Security Bank		644.31	364,558.04
8/31/2026	488122		First Security Bank	1,024.96		365,583.00
			General Fund - First Sec. Bank Totals	**$101,611.67**	**$100,219.34**	**$365,583.00**
			Report Totals	**$101,611.67**	**$100,219.34**	**$365,583.00**
			Records included in total = 82			

Report Options
Trans Date: 8/1/2026 to 8/31/2026
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,466.63	49,619.20	75,000.00	(25,380.80)	66.16%
	Total State Aid	**$6,466.63**	**$49,619.20**	**$75,000.00**	**($25,380.80)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	820.46	14,945.66	22,161.00	(7,215.34)	67.44%
	Total Property Taxes	**$820.46**	**$14,945.66**	**$22,161.00**	**($7,215.34)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	37,893.41	(37,893.41)	0.00%
8102	Interest on Checking	390.79	3,231.79	4,829.00	(1,597.21)	66.92%
	Total Other Revenue	**$390.79**	**$3,231.79**	**$42,722.41**	**($39,490.62)**	
	Revenue	**$7,677.88**	**$67,796.65**	**$139,883.41**	**($72,086.76)**	
	Gross Profit	**$7,677.88**	**$67,796.65**	**$139,883.41**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	494.57	5,802.58	7,378.75	(1,576.17)	78.64%
6310	Insurance - Employer	533.13	6,544.10	12,217.48	(5,673.38)	53.56%
6305	Medicare	42.90	503.83	698.38	(194.55)	72.14%
6301	Salaries	3,227.81	37,876.11	48,164.19	(10,288.08)	78.64%
6306	Social Security	183.43	2,154.22	2,986.18	(831.96)	72.14%
6313	Unemployment Insurance	0.00	25.75	64.18	(38.43)	40.12%
	Total Salaries & Benefits Expense	**$4,481.84**	**$52,906.59**	**$71,509.16**	**($18,602.57)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	3,016.74	12,500.00	(9,483.26)	24.13%
	Total Capital Purchase Expense	**$0.00**	**$3,016.74**	**$12,500.00**	**($9,483.26)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	508.38	648.00	(139.62)	78.45%
	Total Dues and Subscriptions Expense	**$0.00**	**$508.38**	**$648.00**	**($139.62)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	819.36	1,200.00	(380.64)	68.28%
6502	Fuel & Oil (Taxable)	0.00	278.07	2,000.00	(1,721.93)	13.90%
	Total Fuel Expense	**$0.00**	**$1,097.43**	**$3,200.00**	**($2,102.57)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	500.00	(500.00)	0.00%

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	926.25	(926.25)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,426.25**	**($1,426.25)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	480.01	800.00	(319.99)	60.00%
6812	Repair & Maint - Vehicles	0.00	2,061.90	1,800.00	261.90	114.55%
6814	Repair & Maintnance, Equipment	376.34	3,371.20	7,500.00	(4,128.80)	44.95%
6819	Street Material	1,451.47	1,451.47	5,200.00	(3,748.53)	27.91%
6820	Street Repairs	0.00	0.00	11,000.00	(11,000.00)	0.00%
6824	Tree Removal Expense	0.00	3,200.00	4,500.00	(1,300.00)	71.11%
	Total Repair / Maintenance Expense	**$1,827.81**	**$10,564.58**	**$30,800.00**	**($20,235.42)**	
Supplies Expense						
6856	Clothing Allowance	0.00	310.30	1,800.00	(1,489.70)	17.24%
6858	Maintenance Supplies	1,239.13	2,223.97	1,500.00	723.97	148.26%
6860	Office Supplies	0.00	0.00	350.00	(350.00)	0.00%
6864	Street Signs	410.50	410.50	600.00	(189.50)	68.42%
6868	Supplies Inven. - Culverts etc	43.90	43.90	2,500.00	(2,456.10)	1.76%
6871	Supplies Shop Tools	0.00	59.76	1,800.00	(1,740.24)	3.32%
	Total Supplies Expense	**$1,693.53**	**$3,048.43**	**$8,550.00**	**($5,501.57)**	
Travel & Meeting Expense						
6903	Travel/Mileage Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
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	24.97	199.78	300.00	(100.22)	66.59%
7006	Utilities - Shop	109.45	1,089.51	1,500.00	(410.49)	72.63%
7007	Utilities Street Lights	1,350.23	11,777.43	14,000.00	(2,222.57)	84.12%
	Total Utilities Expense	**$1,484.65**	**$13,066.72**	**$15,800.00**	**($2,733.28)**	
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)**	
	Expenses	**$9,487.83**	**$84,208.87**	**$144,883.41**	**($60,674.54)**	
	Revenue Less Expenditures	**($1,809.95)**	**($16,412.22)**	**($5,000.00)**	**$0.00**	

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
Transfer Revenue						
8323	Transfer from Street Capital R	0.00	0.00	11,000.00	(11,000.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$0.00**	**$11,000.00**	**($11,000.00)**	
	Other Revenue	**$0.00**	**$0.00**	**$11,000.00**	**($11,000.00)**	
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	**($2,309.95)**	**($20,412.22)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	139,745.64	157,847.91	0.00	0.00	0.00%
	Net Change in Fund Balance	(2,309.95)	(20,412.22)	0.00	0.00	0.00%
	Ending Fund Balance	137,435.69	137,435.69	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 8/1/2026 to 8/31/2026
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
8/31/2026

	Book Value Aug 2026 Actual	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	137,435.69	145,772.84	137,848.49
Total Current Assets	**$137,435.69**	**$145,772.84**	**$137,848.49**
Total Assets	**$137,435.69**	**$145,772.84**	**$137,848.49**
Fund Balance			
Current Year Surplus(Deficit)	137,435.69	145,772.84	137,848.49
Total Fund Balance	**$137,435.69**	**$145,772.84**	**$137,848.49**
Total Liabilities and Equity	**$137,435.69**	**$145,772.84**	**$137,848.49**

Statement Date 08/31/2026

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$138,184.49			
- Outstanding Checks:	$748.80	**Cleared Checks:**	18	$9,260.16
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$7,677.88
Reconciled Balance Per Statement:	$137,435.69			
Book Balance:	$137,435.69			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
04391	7/29/2026	Black Hills Energy	21.13
04392	7/29/2026	Blades Group LLC	0.00
04394	8/3/2026	Payroll Account	1,156.01
04395	8/10/2026	Payroll Account	881.05
04396	8/14/2026	North Arkansas Electric Cooperative,	61.48
04397	8/17/2026	Payroll Account	938.98
04398	8/17/2026	Moranz Lawn & Garden Equipment INC	43.90
04399	8/17/2026	Verizon	24.97
04400	8/18/2026	Miller True Value	38.04
04401	8/18/2026	Arvest Bank	0.00
04402	8/18/2026	Arvest Bank	2,471.79
04403	8/20/2026	Entergy	1,288.75
04404	8/20/2026	Entergy	88.83
04405	8/20/2026	Black Hills Energy	20.62
04406	8/21/2026	Mountain Home Materials	218.81
04407	8/24/2026	Payroll Account	148.09
04409	8/24/2026	Street Dept Capital Reserve Fund	500.00
04412	8/31/2026	Payroll Account	1,357.71
		Cleared Checks Totals	**9,260.16**

Cleared Deposits

447905	8/13/2026	Baxter County Treasurer	820.46
447906	8/10/2026	State of Arkansas	36.17
447907	8/10/2026	State of Arkansas	25.55
447908	8/10/2026	State of Arkansas	5,899.72
447909	8/10/2026	State of Arkansas	505.19
447911	8/31/2026	First Security Bank	390.79
		Cleared Deposits Totals	**7,677.88**

Outstanding Checks

04408	8/24/2026	Baxter County Road & Bridge	250.00
04410	8/28/2026	Baxter County Road & Bridge	160.50
04411	8/28/2026	Miller True Value	338.30
		Outstanding Checks Totals	**748.80**

Street Department
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			139,745.64
8/3/2026	04394		Payroll Account		1,156.01	138,589.63
8/10/2026	04395		Payroll Account		881.05	137,708.58
8/10/2026	447906		State of Arkansas	36.17		137,744.75
8/10/2026	447907		State of Arkansas	25.55		137,770.30
8/10/2026	447908		State of Arkansas	5,899.72		143,670.02
8/10/2026	447909		State of Arkansas	505.19		144,175.21
8/13/2026	447905		Baxter County Treasurer	820.46		144,995.67
8/14/2026	04396		North Arkansas Electric		61.48	144,934.19
8/17/2026	04397		Payroll Account		938.98	143,995.21
8/17/2026	04398		Moranz Lawn & Garden		43.90	143,951.31
8/17/2026	04399		Verizon		24.97	143,926.34
8/18/2026	04400		Miller True Value		38.04	143,888.30
8/18/2026	04402		Arvest Bank		2,471.79	141,416.51
8/20/2026	04403		Entergy		1,288.75	140,127.76
8/20/2026	04404		Entergy		88.83	140,038.93
8/20/2026	04405		Black Hills Energy		20.62	140,018.31
8/21/2026	04406		Mountain Home Materials		218.81	139,799.50
8/24/2026	04407		Payroll Account		148.09	139,651.41
8/24/2026	04408		Baxter County Road &		250.00	139,401.41
8/24/2026	04409		Street Dept Capital Reserve		500.00	138,901.41
8/28/2026	04410		Baxter County Road &		160.50	138,740.91
8/28/2026	04411		Miller True Value		338.30	138,402.61
8/31/2026	04412		Payroll Account		1,357.71	137,044.90
8/31/2026	447911		First Security Bank	390.79		137,435.69
			Street Dept. - First Sec. Bank Totals	**$7,677.88**	**$9,987.83**	**$137,435.69**
			Report Totals	**$7,677.88**	**$9,987.83**	**$137,435.69**
			Records included in total = 25			

Report Options
Trans Date: 8/1/2026 to 8/31/2026
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	4,420.21	32,281.91	45,500.00	(13,218.09)	70.95%
	Total Sales Taxes	**$4,420.21**	**$32,281.91**	**$45,500.00**	**($13,218.09)**	
Local Fees & Permits						
4803	Fee & Permit Income	370.00	6,337.54	6,500.00	(162.46)	97.50%
4806	SDWA Fees	183.62	1,488.40	2,200.00	(711.60)	67.65%
4807	Service Fees	50.00	1,104.49	717.00	387.49	154.04%
	Total Local Fees & Permits	**$603.62**	**$8,930.43**	**$9,417.00**	**($486.57)**	
Sanitation Fees						
4901	Sanitation Fees	8,224.26	60,838.11	83,000.00	(22,161.89)	73.30%
	Total Sanitation Fees	**$8,224.26**	**$60,838.11**	**$83,000.00**	**($22,161.89)**	
Sewer Fees						
4911	Sewer Fees	13,304.72	94,984.49	142,000.00	(47,015.51)	66.89%
	Total Sewer Fees	**$13,304.72**	**$94,984.49**	**$142,000.00**	**($47,015.51)**	
Water Sales						
4925	Customer Daily Deposits	37,204.36	269,997.40	383,000.00	(113,002.60)	70.50%
	Total Water Sales	**$37,204.36**	**$269,997.40**	**$383,000.00**	**($113,002.60)**	
Other Revenue						
4987	New Meters (Taps)	2,950.00	18,128.34	2,250.00	15,878.34	805.70%
4988	Penalties/Late Charges	330.37	3,176.21	5,000.00	(1,823.79)	63.52%
4990	Reimbursement	0.00	921.90	500.00	421.90	184.38%
5000	Refund	0.00	0.00	7,000.00	(7,000.00)	0.00%
8102	Interest on Checking	942.59	7,072.12	7,630.00	(557.88)	92.69%
8306	Transf from Customer Deposit	200.00	950.86	2,500.00	(1,549.14)	38.03%
8316	Transfer from Water Improvemen	0.00	0.00	125,000.00	(125,000.00)	0.00%
8327	Trans from Ductile Iron CapRsv	26,222.00	129,305.00	135,672.00	(6,367.00)	95.31%
8334	WWTF Capital Improvements	11,349.00	11,349.00	11,349.00	0.00	100.00%
8910	Carryover from Previous Years	0.00	0.00	78,437.84	(78,437.84)	0.00%
	Total Other Revenue	**$41,993.96**	**$170,903.43**	**$375,338.84**	**($204,435.41)**	
	Revenue	**$105,751.13**	**$637,935.77**	**$1,038,255.84**	**($400,320.07)**	
	Gross Profit	**$105,751.13**	**$637,935.77**	**$1,038,255.84**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	16,983.02	85,393.47	157,182.92	(71,789.45)	54.33%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6302	Salaries - Office	4,673.55	29,921.28	53,824.76	(23,903.48)	55.59%
6305	Medicare	287.58	1,539.35	3,059.61	(1,520.26)	50.31%
6306	Social Security	1,229.49	6,581.94	13,082.48	(6,500.54)	50.31%
6307	APERS Expense	3,317.78	17,666.27	31,689.06	(14,022.79)	55.75%
6310	Insurance - Employer	3,123.54	15,646.59	22,382.07	(6,735.48)	69.91%
6313	Unemployment Insurance	0.00	42.34	157.10	(114.76)	26.95%
6314	Workers Compensation	0.00	2,631.62	1,420.37	1,211.25	185.28%
	Total Salaries & Benefits Expense	**$29,614.96**	**$159,422.86**	**$282,798.37**	**($123,375.51)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	3,016.73	5,000.00	(1,983.27)	60.33%
6413	Generator Purchase	0.00	0.00	1,550.00	(1,550.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$3,016.73**	**$6,550.00**	**($3,533.27)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	111.66	6,526.52	12,283.83	(5,757.31)	53.13%
	Total Dues and Subscriptions Expense	**$111.66**	**$6,526.52**	**$12,283.83**	**($5,757.31)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	572.09	1,800.00	(1,227.91)	31.78%
6502	Fuel & Oil (Taxable)	0.00	2,142.79	3,000.00	(857.21)	71.43%
	Total Fuel Expense	**$0.00**	**$2,714.88**	**$4,800.00**	**($2,085.12)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,205.64	(2,205.64)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,536.00	(1,536.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,741.64**	**($3,741.64)**	
Repair / Maintenance Expense						
6805	Chemical Expense	88.36	1,472.88	4,000.00	(2,527.12)	36.82%
6810	Repair & Maint - Buildings	0.00	3,206.29	2,300.00	906.29	139.40%
6812	Repair & Maint - Vehicles	401.38	1,984.09	3,700.00	(1,715.91)	53.62%
6814	Repair & Maintnance, Equipment	0.00	2,184.28	10,000.00	(7,815.72)	21.84%
6819	Street Material	0.00	0.00	5,000.00	(5,000.00)	0.00%
6820	Street Repairs	0.00	0.00	5,000.00	(5,000.00)	0.00%
	Total Repair / Maintenance Expense	**$489.74**	**$8,847.54**	**$30,000.00**	**($21,152.46)**	
Supplies Expense						
6856	Clothing Allowance	0.00	310.30	1,800.00	(1,489.70)	17.24%
6858	Maintenance Supplies	0.00	572.90	1,800.00	(1,227.10)	31.83%
6860	Office Supplies	54.66	1,958.24	800.00	1,158.24	244.78%
6869	Supplies Inventory Parts	8,760.42	27,077.22	22,000.00	5,077.22	123.08%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6871	Supplies Shop Tools	394.53	2,471.91	3,000.00	(528.09)	82.40%
	Total Supplies Expense	**$9,209.61**	**$32,390.57**	**$29,400.00**	**$2,990.57**	
Travel & Meeting Expense						
6901	Meeting/Training - School	1,090.90	1,733.79	2,000.00	(266.21)	86.69%
	Total Travel & Meeting Expense	**$1,090.90**	**$1,733.79**	**$2,000.00**	**($266.21)**	
Postage Expense						
6951	Postage	263.25	2,782.16	4,000.00	(1,217.84)	69.55%
	Total Postage Expense	**$263.25**	**$2,782.16**	**$4,000.00**	**($1,217.84)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	258.96	2,069.63	3,350.00	(1,280.37)	61.78%
7005	Utilities	2,404.39	21,414.81	24,000.00	(2,585.19)	89.23%
7006	Utilities - Shop	0.00	130.68	0.00	130.68	0.00%
	Total Utilities Expense	**$2,663.35**	**$23,615.12**	**$27,350.00**	**($3,734.88)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	16,000.00	(16,000.00)	0.00%
7109	License Fees	0.00	229.03	400.00	(170.97)	57.26%
7111	Prevention & Safety	210.47	210.47	325.00	(114.53)	64.76%
7114	Engineering Fees	0.00	146,639.00	0.00	146,639.00	0.00%
	Total Professional Services Expense	**$210.47**	**$147,078.50**	**$16,725.00**	**$130,353.50**	
Other Expense						
7203	Refunds	0.00	0.00	1,000.00	(1,000.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	5,079.29	46,887.49	65,266.00	(18,378.51)	71.84%
7225	WWTF #12726	5,019.43	50,238.18	86,000.00	(35,761.82)	58.42%
7226	WWTF Capital Improvement	11,349.00	11,349.00	11,349.00	0.00	100.00%
9228	Transfer to Act 605/925 Sewer	648.87	4,668.40	8,000.00	(3,331.60)	58.36%
9229	Transfer to Act 605 Water	1,915.22	13,152.70	18,500.00	(5,347.30)	71.10%
	Total Other Expense	**$24,011.81**	**$126,295.77**	**$211,115.00**	**($84,819.23)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	666.55	2,400.00	(1,733.45)	27.77%
7275	Paint Tanks	0.00	0.00	125,000.00	(125,000.00)	0.00%
8040	Fire Hydrants & Mntnance Prog	0.00	3,540.00	8,500.00	(4,960.00)	41.65%
	Total Grant and Special Projects Expense	**$0.00**	**$4,206.55**	**$135,900.00**	**($131,693.45)**	
General & Administrative Expense						
7301	Act 474 - Building Permits	0.00	612.75	0.00	612.75	0.00%
7302	Advertising	0.00	310.86	0.00	310.86	0.00%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
7312	Sanitation Fees Paid	8,024.08	58,846.64	83,000.00	(24,153.36)	70.90%
7313	SDWA	0.00	1,183.20	2,200.00	(1,016.80)	53.78%
7315	State Sales Tax	4,631.00	32,874.00	49,920.00	(17,046.00)	65.85%
	Total General & Administrative Expense	**$12,655.08**	**$93,827.45**	**$135,120.00**	**($41,292.55)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	184.00	300.00	(116.00)	61.33%
	Total Indirect Expenses	**$23.00**	**$184.00**	**$300.00**	**($116.00)**	
	Expenses	**$80,343.83**	**$612,642.44**	**$902,083.84**	**($289,441.40)**	
	Revenue Less Expenditures	**$25,407.30**	**$25,293.33**	**$136,172.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	561,273.38	0.00	561,273.38	0.00%
	Total Extraordinary Income	**$0.00**	**$561,273.38**	**$0.00**	**$561,273.38**	
	Other Revenue	**$0.00**	**$561,273.38**	**$0.00**	**$561,273.38**	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	0.00	500.00	(500.00)	0.00%
	Total Transfer Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	414,698.35	0.00	414,698.35	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**	**$505,146.35**	**$135,672.00**	**$369,474.35**	
	Other Expenses	**$11,306.00**	**$505,146.35**	**$136,172.00**	**$368,974.35**	
	Net Change in Fund Balance	**$14,101.30**	**$81,420.36**	**$0.00**	**$0.00**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Aug 2026 Aug 2026 Actual	Year-To-Date Jan 2026 Aug 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fund Balances						
	Beginning Fund Balance	333,785.09	266,466.03	0.00	0.00	0.00%
	Net Change in Fund Balance	14,101.30	81,420.36	0.00	0.00	0.00%
	Ending Fund Balance	347,886.39	347,886.39	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 8/1/2026 to 8/31/2026
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
8/31/2026

	Book Value Aug 2026 Actual	Book Value Aug 2025 Actual	Book Value Aug 2024 Actual
Assets			
Current Assets			
Construction Account #2825			58.05
Construction Acct PH2-B #1102	376.90		165.86
USDA Debt Srvc Rsrv Acct #2868	16,423.96	10,152.94	4,524.68
USDA DebtSrvRsvAcct PH2-B 1137	19,738.90	10,413.01	2,048.81
USDA Loan Account #2833	13,769.33	4,598.97	4,521.99
USDA Loan Account PH2-B #1110	21,133.74	7,106.21	6,851.29
USDA Short-Lived Asset Account	24,599.44	15,206.83	6,776.95
Waterworks Rev - First Sec. Ba	251,844.12	166,626.02	251,164.77
Total Current Assets	**$347,886.39**	**$214,103.98**	**$276,112.40**
Total Assets	**$347,886.39**	**$214,103.98**	**$276,112.40**
Fund Balance			
Current Year Surplus(Deficit)	347,886.39	214,103.98	276,112.40
Total Fund Balance	**$347,886.39**	**$214,103.98**	**$276,112.40**
Total Liabilities and Equity	**$347,886.39**	**$214,103.98**	**$276,112.40**

Statement Date 08/31/2026

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

Statement Balance:	$266,679.15			
- Outstanding Checks:	$14,835.03	**Cleared Checks:**	33	$66,215.81
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	14	$79,317.02
Reconciled Balance Per Statement:	$251,844.12			
Book Balance:	$251,844.12			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10421	7/28/2026	Postmaster	267.80
10424	7/29/2026	Intedata Systems, Inc.	74.90
10426	7/29/2026	Black Hills Energy	78.87
10427	7/29/2026	O'Reilly Automotive, Inc	285.44
10430	8/3/2026	Payroll Account	5,378.61
10431	8/3/2026	CSLC - Gassville	2,719.17
10432	8/3/2026	WWTF-Gassville	2,947.25
10433	8/3/2026	Gassville Auto Parts	7.52
10434	8/4/2026	Dept of Fin. & Adm.	4,631.00
10435	8/4/2026	Methvin Sanitation - WCN of Arkansas	8,024.08
10436	8/5/2026	Yelcot	341.55
10437	8/10/2026	Payroll Account	5,691.82
10438	8/11/2026	Clark Office Products	47.14
10439	8/11/2026	Intedata Systems, Inc.	4.10
10440	8/14/2026	North Arkansas Electric Cooperative,	41.64
10441	8/17/2026	Payroll Account	6,190.08
10442	8/17/2026	CSLC - Gassville	2,360.12
10443	8/17/2026	WWTF-Gassville	2,072.18
10444	8/17/2026	Verizon	24.97
10445	8/17/2026	O'Reilly Automotive, Inc	187.89
10446	8/18/2026	Arvest Bank	1,380.65
10447	8/20/2026	Entergy	1,969.35
10448	8/20/2026	Entergy	88.82
10449	8/20/2026	Entergy	231.82
10450	8/20/2026	Lowes Business Acct/SYNCB	13.55
10451	8/20/2026	Black Hills Energy	72.76
10452	8/21/2026	Core & Main, LP	4,722.69
10454	8/21/2026	Winwater Company	1,418.50
10455	8/24/2026	Payroll Account	6,978.06
10459	8/27/2026	Act 605 Water Replacement	1,915.22
10460	8/27/2026	Act 605 Sewer Replacement	648.87
10463	8/31/2026	Payroll Account	5,376.39
OL-080326	8/3/2026	First Security Bank	23.00
		Cleared Checks Totals	**66,215.81**

Cleared Deposits

927020	8/5/2026	Permits	50.00
927021	8/6/2026	Waterworks Customer Deposit	200.00

Ref #	Date	Name	Amount
Cleared Deposits			
927022	8/20/2026	Permits	270.00
927023	8/24/2026	New Meters/Taps	2,950.00
927024	8/24/2026	Permits	50.00
927025	8/28/2026	Ductile Iron Capital Reserve Fund	11,349.00
927026	8/31/2026	First Security Bank	730.48
927028	8/24/2026	Water Sales	88.11
OL-083126A	8/31/2026	Water Sales	37,116.25
OL-083126B	8/31/2026	Sewer Fees	13,304.72
OL-083126C	8/31/2026	Sanitation	8,224.26
OL-083126D	8/31/2026	Sales Tax	4,420.21
OL-083126E	8/31/2026	SDWA	183.62
OL-083126F	8/31/2026	Penalties/Late Charges	380.37
		Cleared Deposits Totals	**79,317.02**
Outstanding Checks			
10453	8/21/2026	O'Reilly Automotive, Inc	213.49
10456	8/27/2026	Core & Main, LP	1,630.26
10457	8/27/2026	Winwater Company	760.15
10458	8/27/2026	Henard Utility Products, Inc.	618.88
10461	8/28/2026	Postmaster	263.25
10462	8/28/2026	WWTF-Gassville	11,349.00
		Outstanding Checks Totals	**14,835.03**

Waterworks Rev. Fund
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			252,870.93
8/3/2026	10430		Payroll Account		5,378.61	247,492.32
8/3/2026	10431		CSLC - Gassville		2,719.17	244,773.15
8/3/2026	10432		WWTF-Gassville		2,947.25	241,825.90
8/3/2026	10433		Gassville Auto Parts		7.52	241,818.38
8/3/2026	OL-080326		First Security Bank		23.00	241,795.38
8/4/2026	10434		Dept of Fin. & Adm.		4,631.00	237,164.38
8/4/2026	10435		Methvin Sanitation - WCN		8,024.08	229,140.30
8/5/2026	10436		Yelcot		341.55	228,798.75
8/5/2026	927020		Permits	50.00		228,848.75
8/6/2026	927021		Waterworks Customer	200.00		229,048.75
8/10/2026	10437		Payroll Account		5,691.82	223,356.93
8/11/2026	10438		Clark Office Products		47.14	223,309.79
8/11/2026	10439		Intedata Systems, Inc.		4.10	223,305.69
8/14/2026	10440		North Arkansas Electric		41.64	223,264.05
8/17/2026	10441		Payroll Account		6,190.08	217,073.97
8/17/2026	10442		CSLC - Gassville		2,360.12	214,713.85
8/17/2026	10443		WWTF-Gassville		2,072.18	212,641.67
8/17/2026	10444		Verizon		24.97	212,616.70
8/17/2026	10445		O'Reilly Automotive, Inc		187.89	212,428.81
8/18/2026	10446		Arvest Bank		1,380.65	211,048.16
8/20/2026	10447		Entergy		1,969.35	209,078.81
8/20/2026	10448		Entergy		88.82	208,989.99
8/20/2026	10449		Entergy		231.82	208,758.17
8/20/2026	10450		Lowes Business		13.55	208,744.62
8/20/2026	10451		Black Hills Energy		72.76	208,671.86
8/20/2026	927022		Permits	270.00		208,941.86
8/21/2026	10452		Core & Main, LP		4,722.69	204,219.17
8/21/2026	10453		O'Reilly Automotive, Inc		213.49	204,005.68
8/21/2026	10454		Winwater Company		1,418.50	202,587.18
8/24/2026	10455		Payroll Account		6,978.06	195,609.12
8/24/2026	927023		New Meters/Taps	2,950.00		198,559.12
8/24/2026	927024		Permits	50.00		198,609.12
8/24/2026	927028		Water Sales	88.11		198,697.23
8/27/2026	10456		Core & Main, LP		1,630.26	197,066.97
8/27/2026	10457		Winwater Company		760.15	196,306.82
8/27/2026	10458		Henard Utility Products,		618.88	195,687.94
8/27/2026	10459		Act 605 Water Replacement		1,915.22	193,772.72
8/27/2026	10460		Act 605 Sewer		648.87	193,123.85
8/28/2026	10461		Postmaster		263.25	192,860.60
8/28/2026	10462		WWTF-Gassville		11,349.00	181,511.60
8/28/2026	927025		Ductile Iron Capital Reserve	11,349.00		192,860.60
8/31/2026	10463		Payroll Account		5,376.39	187,484.21

Waterworks Rev. Fund
Bank Register
8/1/2026 to 8/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
8/31/2026	927026		First Security Bank	730.48		188,214.69
8/31/2026	OL-083126A		Water Sales	37,116.25		225,330.94
8/31/2026	OL-083126B		Sewer Fees	13,304.72		238,635.66
8/31/2026	OL-083126C		Sanitation	8,224.26		246,859.92
8/31/2026	OL-083126D		Sales Tax	4,420.21		251,280.13
8/31/2026	OL-083126E		SDWA	183.62		251,463.75
8/31/2026	OL-083126F		Penalties/Late Charges	380.37		251,844.12
			1020 Waterworks Rev - First Sec. Ba Totals	**$79,317.02**	**$80,343.83**	**$251,844.12**
			Report Totals	**$79,317.02**	**$80,343.83**	**$251,844.12**
			Records included in total = 50			

Report Options
Trans Date: 8/1/2026 to 8/31/2026
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, 2026 Book Balance	August 31, 2026 Bank Balance
	Operating Checking Accounts:			
1	American Rescue Plan Fund	*1872	$ 4.30	$ 4.30
2	Cemetery Fund	*7309	$ 18,161.49	$ 18,161.49
3	City Court Fund	*7333	$ 5,723.61	$ 7,339.24
4	Court Automation Fund	*7234	$ 6,567.23	$ 6,567.23
5	Ductile Iron Cap Rsv #1751-WWTF/CSLC Capital Reserve Fund	*1751	$ 143,655.63	$ 181,226.63
6	Fire Department Fund	*7366	$ 118,237.19	$ 118,237.19
7	Fire Dept Capital Reserve Fund	*9088	$ 70,185.04	$ 70,185.04
8	General Fund	*7374	$ 365,583.00	$ 389,351.51
9	General Savings Fund	*8204	$ 276,246.85	$ 276,246.85
10	LOPFI Fund	*7325	$ 1,746.60	$ 1,746.60
11	Payroll Fund	*7275	$ 19,747.74	$ 21,227.00
12	Street Department Fund	*7358	$ 137,435.69	$ 138,184.49
13	Street Dept Capital Reserve Fund	*9185	$ 30,825.73	$ 30,825.73
14	Waterworks Customer Deposit Fund	*3292	$ 31,438.45	$ 31,593.95
15	Waterworks Revenue Fund	*7291	$ 251,844.12	$ 266,679.15
16	Water Improvement Fund (1/2% CSUT)	*7267	$ 329,122.32	$ 329,122.32
17	Waterline Replacement Fund (Proj. Savings)	*9959	$ 117,036.47	$ 117,036.47
18	Act 605 Water Replacement Fund - Ord #2023-01	*6902	$ 63,666.24	$ 63,666.24
19	Act 605 Sewer Replacement Fund - Act 925 Refurbishment Ord#2023-02	*6872	$ 23,603.06	$ 23,603.06
20	Construction Fund	*2825	$ 0.00	$ 0.00
21	USDA Loan Fund	*2833	$ 13,769.33	$ 4,773.33
22	USDA Short-Lived Asset Fund	*2876	$ 24,599.44	$ 23,251.44
23	USDA Debt Service Rsv Fund	*2868	$ 16,423.96	$ 15,523.96
24	Construction Fund PH2-B	*1102	$ 376.90	$ 376.90
25	USDA Loan Fund PH2-B	*1110	$ 21,133.74	$ 7,517.74
26	USDA Debt Service Rsv Fund PH2-B	*1137	$ 19,738.90	$ 18,376.90
27	Bridge Lights	*8314	$ 8,987.79	$ 8,987.79
28	Economic Development	*8306	$ 10,339.66	$ 10,339.66
	Totals:		**$ 2,115,860.82**	**$ 2,169,812.55**
	Investment Accounts:			
	Bridge Lights CD	*0695	$ 0.00	$ 0.00
	Economic Development CD	*0691	$ 0.00	$ 0.00
	Water & Sewer CD	*3141	$ 133,555.72	$ 133,555.72
	Totals:		**$ 133,555.72**	**$ 133,555.72**

Securities Pledges*	***Book Balance***	***Par Balance***
*See Attachments-Market Value	$ 5,970,000.00	$ 5,970,000.00
Total Securities Pledged	$ 5,970,000.00	$ 5,970,000.00
Pledged Book Value	$	$
Book Value of Deposit	$ 2,249,416.54	$ 2,303,368.27
Pledged Plus FDIC Coverage	$ 6,220,000.00	$ 6,220,000.00
Coverage +/-	$ 3,970,583.46	$ 3,916,631.73

CSUT = City Sales & Use Tax

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	390,000.00	2/22/2012	9/1/2030	8/24/2026	Rcpt#252035805
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	100,000.00	3/21/2013	8/1/2026	7/27/2026	Rcpt#252035476
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		
FSB - Borrowed - Cash Mgmt PO Box 1009 Searcy, AR 7245 US Johnson City TN Engergy A	15384290	242012069	125,000.00		8/6/2021	5/1/2037		
FSB - Borrowed - Cash Mgmt Searcy, AR Jefferson Cnty KY SD FIN CORP SCH BLDG REV SER B OID@98.585 ST INTERCEPT NON BNK QLFD	15384290	242012634	510,000.00		10/26/2021	12/1/2037		
Totals:			$ 5,970,000.00	$ 4,790,000.00				

Last updated 05/29/2025 - SW

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