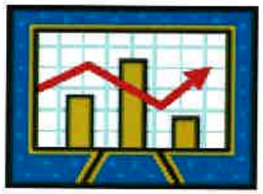
City of Cotter

Revenue & Expense
Financial Reporting and Analysis

December 2024



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

1/14/2025
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City of Cotter
Income Statement Summary
December 2024

	Dec 2024 Actuals	Y-T-D Actuals 2024	2024 Variance	Authorized Budgets & Amended Budgets	2025 Budget Draft #2		Bank Status as of 10/31/2024		
Cemetery Fund									
Income	1,049.20	6,211.21	9,460.20	15,671.41	15,407.06		December Stmt	17,469.91	Stmt Bal
Expense	577.08	5,865.65	9,805.76	15,671.41	15,407.06		Outstanding	-	O/S cks
Net Profit/Loss From Operations	472.12	345.56	(345.56)	-	-		Available	17,469.91	Book Bal
General Fund									
Income	46,982.91	817,099.44	(274.61)	816,824.83	764,747.22		December Stmt	409,985.17	
Total Transfers and Expenses	63,736.40	709,032.82	107,792.01	816,824.83	764,747.22		Outstanding	11,941.59	
Net Profit/Loss From Operations	(16,753.49)	108,066.62	(108,066.62)	-	-		Available	398,043.58	
Street Department Fund									
Total Income and Transfers IN	132,488.55	271,509.95	9,415.36	280,925.31	123,067.72		December Stmt	147,638.10	
Expense	7,681.64	249,735.16	31,190.15	280,925.31	123,067.72		Outstanding	1,031.46	
Net Profit/Loss From Operations	124,806.91	21,774.79	(21,774.79)	-	-		Available	146,606.64	
Waterworks Revenue Fund									
Income	369,326.19	3,803,160.38	(2,696,961.09)	1,106,199.29	855,447.35		December Stmt	175,965.68	
Total Transfers and Expenses	271,826.03	3,843,104.65	(2,736,905.36)	1,106,199.29	855,447.35		Outstanding	3,605.95	
Net Profit/Loss From Operations	97,500.16	(39,944.27)	39,944.27	-	-		Available	172,359.73	
Summary									
Income	549,846.85	4,897,980.98	(2,678,360.14)	2,219,620.84	1,758,669.35		Balance	751,058.86	
Expense	343,821.15	4,807,738.28	(2,588,117.44)	2,219,620.84	1,758,669.35		Outstanding	16,579.00	
Net Profit/Loss From Operations	206,025.70	90,242.70	(90,242.70)	-	-		Available	734,479.86	
Fire Department Fund									
Income	5,688.89	97,322.77	(4,166.04)	93,156.73	73,492.18		December Stmt	116,895.95	
Total Transfers and Expenses	3,188.43	68,923.35	24,233.38	93,156.73	73,492.18		Outstanding	199.28	
Net Profit/Loss From Operations	2,500.46	28,399.42	(28,399.42)	-	-		Available	116,696.67	

Keep in mind that the following mathematical calculations are used to provide a "snapshot" in time of available cash. Bottom lines are driven by projected revenue and expenses as captured in the current report only. Monies in each of the bank accounts are anticipated to fund outstanding debts as well as all planned expenses. A decrease in planned revenue will impact the available cash flow.

It is important to note that the current economy will drive the projected income which in turn will drive future expenses.

Based on the balanced bank statement for the month we are reporting

Cost Rpt Profit for this month t/b applied to E-O-Y + authorized carryover + E-O-Y overruns + holding accounts > **ALL KNOWN COMMITMENTS**

Cash flow after revenue and expense commitments have been deducted (Daily Operating Funds Only)

Bank Status "Outstanding" includes 2023 Budget Carryover + Outstanding Checks for the month in each operating fund.

1/15/2025
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Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	1,000.00	1,300.00	5,400.00	(4,100.00)	24.07%
	Total Service Revenue	**$1,000.00**	**$1,300.00**	**$5,400.00**	**($4,100.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	4,207.41	(4,207.41)	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	4,413.60	3,797.00	616.60	116.24%
4957	Donations	0.00	0.00	200.00	(200.00)	0.00%
8102	Interest on Checking	49.20	497.61	267.00	230.61	186.37%
	Total Other Revenue	**$49.20**	**$4,911.21**	**$10,271.41**	**($5,360.20)**	
	Revenue	**$1,049.20**	**$6,211.21**	**$15,671.41**	**($9,460.20)**	
	Gross Profit	**$1,049.20**	**$6,211.21**	**$15,671.41**	**$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	65.11	589.38	1,371.78	(782.40)	42.96%
6310	Insurance - Employer	57.97	477.06	0.00	477.06	0.00%
6305	Medicare	5.48	51.02	129.84	(78.82)	39.29%
6301	Salaries	425.04	3,847.10	8,954.19	(5,107.09)	42.96%
6306	Social Security	23.48	218.30	555.16	(336.86)	39.32%
6313	Unemployment Insurance	0.00	0.00	10.44	(10.44)	0.00%
	Total Salaries & Benefits Expense	**$577.08**	**$5,182.86**	**$11,021.41**	**($5,838.55)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	800.00	(800.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$800.00**	**($800.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	314.33	775.00	(460.67)	40.56%
	Total Fuel Expense	**$0.00**	**$314.33**	**$850.00**	**($535.67)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
6814	Repair & Maintnance, Equipment	0.00	0.00	1,000.00	(1,000.00)	0.00%
	Total Repair / Maintenance Expense	**$0.00**	**$0.00**	**$2,200.00**	**($2,200.00)**	
Supplies Expense						
6866	Supplies - Gen. (Cleaning, Par	0.00	368.46	500.00	(131.54)	73.69%
	Total Supplies Expense	**$0.00**	**$368.46**	**$500.00**	**($131.54)**	
	Expenses	**$577.08**	**$5,865.65**	**$15,671.41**	**($9,805.76)**	
	Revenue Less Expenditures	**$472.12**	**$345.56**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$472.12**	**$345.56**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	16,997.79	17,124.35	0.00	0.00	0.00%
	Net Change in Fund Balance	472.12	345.56	0.00	0.00	0.00%
	Ending Fund Balance	17,469.91	17,469.91	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 12/1/2024 to 12/31/2024
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
12/31/2024

	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	17,469.91	17,124.35	15,136.34
Total Current Assets	**$17,469.91**	**$17,124.35**	**$15,136.34**
Total Assets	**$17,469.91**	**$17,124.35**	**$15,136.34**
Fund Balance			
Current Year Surplus(Deficit)	17,469.91	17,124.35	15,136.34
Total Fund Balance	**$17,469.91**	**$17,124.35**	**$15,136.34**
Total Liabilities and Equity	**$17,469.91**	**$17,124.35**	**$15,136.34**

Statement Date 12/31/2024

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	$17,469.91			
- Outstanding Checks:	$0.00	**Cleared Checks:**	2	$577.08
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$1,049.20
Reconciled Balance Per Statement:	$17,469.91			
Book Balance:	$17,469.91			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02652	12/9/2024	Payroll Account	524.32
02653	12/16/2024	Payroll Account	52.76
		Cleared Checks Totals	**577.08**
Cleared Deposits			
447237	12/9/2024	Roller Funeral Home	1,000.00
447238	12/31/2024	First Security Bank	49.20
		Cleared Deposits Totals	**1,049.20**

Cemetary Fund
Bank Register
12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			16,997.79
12/9/2024	02652		Payroll Account		524.32	16,473.47
12/9/2024	447237		Roller Funeral Home	1,000.00		17,473.47
12/16/2024	02653		Payroll Account		52.76	17,420.71
12/31/2024	447238		First Security Bank	49.20		17,469.91
			Cemetery Fund - First Sec. Ban Totals	**$1,049.20**	**$577.08**	**$17,469.91**
			Report Totals	**$1,049.20**	**$577.08**	**$17,469.91**
			Records included in total = 5			

Report Options
Trans Date: 12/1/2024 to 12/31/2024
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4088	USDA FF RD EII Grant 2024-14	0.00	7,000.00	7,000.00	0.00	100.00%
	Total Grant Income	**$0.00**	**$7,000.00**	**$7,000.00**	**$0.00**	
State Aid						
4101	Act 833	0.00	20,522.25	17,000.00	3,522.25	120.72%
	Total State Aid	**$0.00**	**$20,522.25**	**$17,000.00**	**$3,522.25**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	5,360.89	53,402.42	28,278.00	25,124.42	188.85%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$5,360.89**	**$58,665.57**	**$33,541.00**	**$25,124.57**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,954.73	(27,954.73)	0.00%
4970	FD Auxilary Donations	0.00	8,048.03	7,450.00	598.03	108.03%
8102	Interest on Checking	328.00	2,846.04	211.00	2,635.04	1,348.83%
4990	Reimbursement	0.00	240.88	0.00	240.88	0.00%
	Total Other Revenue	**$328.00**	**$11,134.95**	**$35,615.73**	**($24,480.78)**	
	Revenue	**$5,688.89**	**$97,322.77**	**$93,156.73**	**$4,166.04**	
	Gross Profit	**$5,688.89**	**$97,322.77**	**$93,156.73**	**$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	2,580.00	2,580.00	0.00	100.00%
6305	Medicare	27.13	306.71	325.70	(18.99)	94.17%
6304	Meeting/Training Allowance	0.00	1,740.00	0.00	1,740.00	0.00%
6301	Salaries	1,870.00	19,395.46	22,462.00	(3,066.54)	86.35%
6306	Social Security	115.94	1,310.39	1,392.64	(82.25)	94.09%
6313	Unemployment Insurance	1.82	41.46	67.39	(25.93)	61.52%
6314	Workers Compensation	0.00	519.24	400.00	119.24	129.81%
	Total Salaries & Benefits Expense	**$2,014.89**	**$25,893.26**	**$27,227.73**	**($1,334.47)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	1,829.79	6,850.00	(5,020.21)	26.71%
	Total Capital Purchase Expense	**$0.00**	**$1,829.79**	**$6,850.00**	**($5,020.21)**	

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	1,672.26	850.00	822.26	196.74%
	Total Dues and Subscriptions Expense	**$53.78**	**$1,672.26**	**$850.00**	**$822.26**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	797.84	500.00	297.84	159.57%
6502	Fuel & Oil (Taxable)	0.00	1,019.52	2,500.00	(1,480.48)	40.78%
	Total Fuel Expense	**$0.00**	**$1,817.36**	**$3,000.00**	**($1,182.64)**	
Insurance Expense						
6551	Insurance - Property	0.00	3,365.01	2,794.00	571.01	120.44%
6552	Insurance - Vehicle	0.00	2,852.44	2,305.00	547.44	123.75%
	Total Insurance Expense	**$0.00**	**$6,217.45**	**$5,099.00**	**$1,118.45**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	230.29	3,703.57	6,879.00	(3,175.43)	53.84%
6812	Repair & Maint - Vehicles	0.00	975.82	7,200.00	(6,224.18)	13.55%
6814	Repair & Maintnance, Equipment	0.00	824.55	5,800.00	(4,975.45)	14.22%
	Total Repair / Maintenance Expense	**$230.29**	**$5,503.94**	**$19,879.00**	**($14,375.06)**	
Supplies Expense						
6857	Janitorial Expense	140.62	332.23	500.00	(167.77)	66.45%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	163.13	1,022.02	1,600.00	(577.98)	63.88%
6862	Replenishable Equipment	0.00	1,514.03	2,000.00	(485.97)	75.70%
6873	Uniforms/Mats	0.00	1,311.44	500.00	811.44	262.29%
	Total Supplies Expense	**$303.75**	**$4,179.72**	**$4,850.00**	**($670.28)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	43.00	500.00	(457.00)	8.60%
6903	Travel/Mileage Expense	0.00	0.00	500.00	(500.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$43.00**	**$1,000.00**	**($957.00)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	161.33	1,994.16	2,076.00	(81.84)	96.06%
7005	Utilities	424.39	5,322.41	6,300.00	(977.59)	84.48%
	Total Utilities Expense	**$585.72**	**$7,316.57**	**$8,376.00**	**($1,059.43)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
7111	Prevention & Safety	0.00	0.00	750.00	(750.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$1,000.00**	**($1,000.00)**	
Grant and Special Projects Expense						
8044	USDA FF Pagers&Radios 2024-14	0.00	14,450.00	14,450.00	0.00	100.00%
	Total Grant and Special Projects Expense	**$0.00**	**$14,450.00**	**$14,450.00**	**$0.00**	
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	**$3,188.43**	**$68,923.35**	**$93,156.73**	**($24,233.38)**	
	Revenue Less Expenditures	**$2,500.46**	**$28,399.42**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$2,500.46**	**$28,399.42**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	114,196.21	88,297.25	0.00	0.00	0.00%
Net Change in Fund Balance	2,500.46	28,399.42	0.00	0.00	0.00%
Ending Fund Balance	116,696.67	116,696.67	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund
Period: 12/1/2024 to 12/31/2024
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
12/31/2024

	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	116,696.67	88,297.25	83,545.99
Total Current Assets	**$116,696.67**	**$88,297.25**	**$83,545.99**
Total Assets	**$116,696.67**	**$88,297.25**	**$83,545.99**
Fund Balance			
Current Year Surplus(Deficit)	116,696.67	88,297.25	83,545.99
Total Fund Balance	**$116,696.67**	**$88,297.25**	**$83,545.99**
Total Liabilities and Equity	**$116,696.67**	**$88,297.25**	**$83,545.99**

Statement Date	12/31/2024
Accounts	Fire Dept. - First Sec. Bank
Companies	Fire Department Fund

Statement Balance:	$116,895.95			
- Outstanding Checks:	$199.28	**Cleared Checks:**	13	$3,351.37
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$5,688.89
Reconciled Balance Per Statement:	$116,696.67			
Book Balance:	$116,696.67			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06846	11/21/2024	Black Hills Energy	61.50
06848	11/27/2024	VISA	56.68
06849	11/27/2024	Woods Wrecker Service 2	162.37
06850	11/27/2024	Precision Rescue	81.67
06851	12/3/2024	Yelcot	161.33
06852	12/3/2024	Yelcot	53.78
06853	12/5/2024	Cotter Water & Sewer	67.52
06854	12/9/2024	Payroll Account	1,099.86
06855	12/11/2024	Arvest Bank	140.62
06856	12/12/2024	Joseph H Bass	230.29
06857	12/12/2024	Good Impressions Printing	163.13
06858	12/19/2024	Payroll Account	915.03
06859	12/23/2024	Entergy	157.59
		Cleared Checks Totals	**3,351.37**
Cleared Deposits			
607347	12/16/2024	Baxter County Treasurer	5,360.89
607348	12/31/2024	First Security Bank	328.00
		Cleared Deposits Totals	**5,688.89**
Outstanding Checks			
06860	12/23/2024	Black Hills Energy	199.28
		Outstanding Checks Totals	**199.28**

Fire Department Fund

Bank Register

12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			114,196.21
12/3/2024	06851		Yelcot		161.33	114,034.88
12/3/2024	06852		Yelcot		53.78	113,981.10
12/5/2024	06853		Cotter Water & Sewer		67.52	113,913.58
12/9/2024	06854		Payroll Account		1,099.86	112,813.72
12/11/2024	06855		Arvest Bank		140.62	112,673.10
12/12/2024	06856		Joseph H Bass		230.29	112,442.81
12/12/2024	06857		Good Impressions Printing		163.13	112,279.68
12/16/2024	607347		Baxter County Treasurer	5,360.89		117,640.57
12/19/2024	06858		Payroll Account		915.03	116,725.54
12/23/2024	06859		Entergy		157.59	116,567.95
12/23/2024	06860		Black Hills Energy		199.28	116,368.67
12/31/2024	607348		First Security Bank	328.00		116,696.67
			Fire Dept. - First Sec. Bank Totals	**$5,688.89**	**$3,188.43**	**$116,696.67**
			Report Totals	**$5,688.89**	**$3,188.43**	**$116,696.67**
			Records included in total = 13			

Report Options
Trans Date: 12/1/2024 to 12/31/2024
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4100	AGFC Marine Fuel Tax Pr Grant	124,312.00	124,312.00	124,312.00	0.00	100.00%
	Total Grant Income	**$124,312.00**	**$124,312.00**	**$124,312.00**	**$0.00**	
State Aid						
4107	Street State Turnback	5,743.81	72,856.42	68,665.00	4,191.42	106.10%
	Total State Aid	**$5,743.81**	**$72,856.42**	**$68,665.00**	**$4,191.42**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	1,911.37	28,763.03	20,000.00	8,763.03	143.82%
	Total Property Taxes	**$1,911.37**	**$28,763.03**	**$20,000.00**	**$8,763.03**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	24,510.31	(24,510.31)	0.00%
8102	Interest on Checking	521.37	4,140.50	2,000.00	2,140.50	207.03%
	Total Other Revenue	**$521.37**	**$4,140.50**	**$26,510.31**	**($22,369.81)**	
	Revenue	**$132,488.55**	**$230,071.95**	**$239,487.31**	**($9,415.36)**	
	Gross Profit	**$132,488.55**	**$230,071.95**	**$239,487.31**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	582.01	4,567.06	7,044.97	(2,477.91)	64.83%
6310	Insurance - Employer	259.92	3,881.52	7,917.59	(4,036.07)	49.02%
6305	Medicare	52.17	401.50	666.79	(265.29)	60.21%
6301	Salaries	3,798.98	30,204.91	45,985.41	(15,780.50)	65.68%
6306	Social Security	223.04	1,716.97	2,851.10	(1,134.13)	60.22%
6313	Unemployment Insurance	0.00	20.21	45.45	(25.24)	44.47%
	Total Salaries & Benefits Expense	**$4,916.12**	**$40,792.17**	**$64,511.31**	**($23,719.14)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	0.00	3,500.00	(3,500.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$3,500.00**	**($3,500.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	778.53	940.00	(161.47)	82.82%
	Total Dues and Subscriptions Expense	**$0.00**	**$778.53**	**$940.00**	**($161.47)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	1,998.21	2,500.00	(501.79)	79.93%
6502	Fuel & Oil (Taxable)	0.00	1,338.92	1,800.00	(461.08)	74.38%
	Total Fuel Expense	**$0.00**	**$3,337.13**	**$4,300.00**	**($962.87)**	

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Insurance Expense						
6551	Insurance - Property	0.00	204.80	345.00	(140.20)	59.36%
6552	Insurance - Vehicle	0.00	994.89	1,387.00	(392.11)	71.73%
	Total Insurance Expense	**$0.00**	**$1,199.69**	**$1,732.00**	**($532.31)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	136.25	500.00	(363.75)	27.25%
6812	Repair & Maint - Vehicles	96.87	911.76	1,650.00	(738.24)	55.26%
6814	Repair & Maintnance, Equipment	52.45	3,264.68	5,000.00	(1,735.32)	65.29%
6819	Street Material	0.00	2,864.31	6,275.00	(3,410.69)	45.65%
6824	Tree Removal Expense	0.00	1,500.00	2,500.00	(1,000.00)	60.00%
	Total Repair / Maintenance Expense	**$149.32**	**$8,677.00**	**$15,925.00**	**($7,248.00)**	
Supplies Expense						
6856	Clothing Allowance	1,115.24	1,795.38	1,800.00	(4.62)	99.74%
6858	Maintenance Supplies	0.00	229.15	1,100.00	(870.85)	20.83%
6860	Office Supplies	0.00	225.66	200.00	25.66	112.83%
6864	Street Signs	0.00	205.50	600.00	(394.50)	34.25%
6868	Supplies Inven. - Culverts etc	0.00	2,376.99	2,100.00	276.99	113.19%
6871	Supplies Shop Tools	228.66	1,042.84	1,800.00	(757.16)	57.94%
	Total Supplies Expense	**$1,343.90**	**$5,875.52**	**$7,600.00**	**($1,724.48)**	
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	24.95	299.04	400.00	(100.96)	74.76%
7006	Utilities - Shop	52.81	934.30	1,100.00	(165.70)	84.94%
7007	Utilities Street Lights	1,194.54	14,593.95	14,717.00	(123.05)	99.16%
	Total Utilities Expense	**$1,272.30**	**$15,827.29**	**$16,217.00**	**($389.71)**	
Professional Services Expense						
7109	License Fees	0.00	125.00	150.00	(25.00)	83.33%
	Total Professional Services Expense	**$0.00**	**$125.00**	**$150.00**	**($25.00)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	127.31	100.00	27.31	127.31%
	Total Rent / Lease Expense	**$0.00**	**$127.31**	**$100.00**	**$27.31**	

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Grant and Special Projects Expense						
8045	AGFC Grant-PavingBigSpringPark	0.00	172,995.52	165,750.00	7,245.52	104.37%
	Total Grant and Special Projects Expense	**$0.00**	**$172,995.52**	**$165,750.00**	**$7,245.52**	
	Expenses	**$7,681.64**	**$249,735.16**	**$280,925.31**	**($31,190.15)**	
	Revenue Less Expenditures	**$124,806.91**	**($19,663.21)**	**($41,438.00)**	**$0.00**	
Other Revenue						
Transfer Revenue						
8323	Transfer from Street Capital R	0.00	41,438.00	41,438.00	0.00	100.00%
	Total Transfer Revenue	**$0.00**	**$41,438.00**	**$41,438.00**	**$0.00**	
	Other Revenue	**$0.00**	**$41,438.00**	**$41,438.00**	**$0.00**	
	Net Change in Fund Balance	**$124,806.91**	**$21,774.79**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	21,799.73	124,831.85	0.00	0.00	0.00%
	Net Change in Fund Balance	124,806.91	21,774.79	0.00	0.00	0.00%
	Ending Fund Balance	146,606.64	146,606.64	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 12/1/2024 to 12/31/2024
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
12/31/2024

	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	146,606.64	124,831.85	124,370.62
Total Current Assets	**$146,606.64**	**$124,831.85**	**$124,370.62**
Total Assets	**$146,606.64**	**$124,831.85**	**$124,370.62**
Fund Balance			
Current Year Surplus(Deficit)	146,606.64	124,831.85	124,370.62
Total Fund Balance	**$146,606.64**	**$124,831.85**	**$124,370.62**
Total Liabilities and Equity	**$146,606.64**	**$124,831.85**	**$124,370.62**

Statement Date 12/31/2024

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$147,638.10			
- Outstanding Checks:	$1,031.46	**Cleared Checks:**	17	$172,477.18
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	7	$132,488.55
Reconciled Balance Per Statement:	$146,606.64			
Book Balance:	$146,606.64			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04065	11/15/2024	Atlas Asphalt Inc	165,750.00
04072	11/21/2024	Black Hills Energy	50.71
04076	11/27/2024	VISA	26.29
04077	12/2/2024	Payroll Account	1,421.40
04078	12/9/2024	Payroll Account	51.95
04079	12/10/2024	North Arkansas Electric Cooperative,	57.76
04080	12/11/2024	Arvest Bank	318.39
04081	12/12/2024	Verizon	24.95
04082	12/12/2024	O'Reilly Automotive, Inc	9.33
04083	12/12/2024	Gassville Auto Parts	29.27
04084	12/12/2024	Crow-Burlingame Co	81.73
04085	12/12/2024	Luby Equipment Services	52.45
04086	12/16/2024	Payroll Account	519.43
04087	12/19/2024	Payroll Account	517.60
04088	12/23/2024	Entergy	23.40
04089	12/23/2024	Entergy	1,136.78
04091	12/27/2024	Payroll Account	2,405.74
		Cleared Checks Totals	**172,477.18**
Cleared Deposits			
321182	12/2/2024	Arkansas Game & Fish	124,312.00
321183	12/16/2024	Baxter County Treasurer	1,911.37
321184	12/10/2024	State of Arkansas	19.93
321185	12/10/2024	State of Arkansas	45.27
321186	12/10/2024	State of Arkansas	5,211.78
321187	12/10/2024	State of Arkansas	466.83
321188	12/31/2024	First Security Bank	521.37
		Cleared Deposits Totals	**132,488.55**
Outstanding Checks			
04090	12/23/2024	Black Hills Energy	29.41
04092	12/30/2024	VISA	1,002.05
		Outstanding Checks Totals	**1,031.46**

Street Department
Bank Register
12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			21,799.73
12/2/2024	04077		Payroll Account		1,421.40	20,378.33
12/2/2024	321182		Arkansas Game & Fish	124,312.00		144,690.33
12/9/2024	04078		Payroll Account		51.95	144,638.38
12/10/2024	04079		North Arkansas Electric		57.76	144,580.62
12/10/2024	321184		State of Arkansas	19.93		144,600.55
12/10/2024	321185		State of Arkansas	45.27		144,645.82
12/10/2024	321186		State of Arkansas	5,211.78		149,857.60
12/10/2024	321187		State of Arkansas	466.83		150,324.43
12/11/2024	04080		Arvest Bank		318.39	150,006.04
12/12/2024	04081		Verizon		24.95	149,981.09
12/12/2024	04082		O'Reilly Automotive, Inc		9.33	149,971.76
12/12/2024	04083		Gassville Auto Parts		29.27	149,942.49
12/12/2024	04084		Crow-Burlingame Co		81.73	149,860.76
12/12/2024	04085		Luby Equipment Services		52.45	149,808.31
12/16/2024	04086		Payroll Account		519.43	149,288.88
12/16/2024	321183		Baxter County Treasurer	1,911.37		151,200.25
12/19/2024	04087		Payroll Account		517.60	150,682.65
12/23/2024	04088		Entergy		23.40	150,659.25
12/23/2024	04089		Entergy		1,136.78	149,522.47
12/23/2024	04090		Black Hills Energy		29.41	149,493.06
12/27/2024	04091		Payroll Account		2,405.74	147,087.32
12/30/2024	04092		VISA		1,002.05	146,085.27
12/31/2024	321188		First Security Bank	521.37		146,606.64
			Street Dept. - First Sec. Bank Totals	**$132,488.55**	**$7,681.64**	**$146,606.64**
			Report Totals	**$132,488.55**	**$7,681.64**	**$146,606.64**

Records included in total = 24

Report Options
Trans Date: 12/1/2024 to 12/31/2024
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4098	AR Police Equip GR #24PSEG021	0.00	49,240.88	49,240.88		100.00%
4099	Comm Development Park Grant	0.00		15,000.00	(15,000.00)	0.00%
	Total Grant Income	**$0.00**	**$49,240.88**	**$64,240.88**	**($15,000.00)**	
State Aid						
4105	State Turnback	907.83	13,176.10	12,500.00	676.10	105.41%
	Total State Aid	**$907.83**	**$13,176.10**	**$12,500.00**	**$676.10**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	4,698.55	70,999.05	54,800.00	16,199.05	129.56%
	Total Property Taxes	**$4,698.55**	**$70,999.05**	**$54,800.00**	**$16,199.05**	
Franchise Fees						
4401	Franchise Tax	1,183.54	55,559.28	55,027.00	532.28	100.97%
	Total Franchise Fees	**$1,183.54**	**$55,559.28**	**$55,027.00**	**$532.28**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,518.85	95,326.89	57,069.00	38,257.89	167.04%
4502	City Sales Tax - General Porti	9,037.71	127,987.45	112,000.00	15,987.45	114.27%
4511	City Sales Tax - Water Imprvmt	4,518.85	63,993.72	57,069.00	6,924.72	112.13%
4512	City Sales Tax-General Savings	0.00	31,333.15		31,333.15	0.00%
4505	County Sales Tax	19,228.09	229,486.23	214,578.00	14,908.23	106.95%
	Total Sales Taxes	**$37,303.50**	**$548,127.44**	**$440,716.00**	**$107,411.44**	
Fines, Forfeitures, And Costs						
4601	Court Fines	1,590.14	35,964.18	49,895.00	(13,930.82)	72.08%
4602	Jail Fees	67.50	1,810.00	2,800.00	(990.00)	64.64%
4603	Police Report	0.00	60.00	120.00	(60.00)	50.00%
	Total Fines, Forfeitures, And Costs	**$1,657.64**	**$37,834.18**	**$52,815.00**	**($14,980.82)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	185.00	(35.00)	81.08%
	Total Sales of Products	**$0.00**	**$150.00**	**$185.00**	**($35.00)**	
Local Fees & Permits						
4804	Fee Income	0.00		50.00	(50.00)	0.00%
4811	Occupation License	0.00	2,000.00	1,575.00	425.00	126.98%
4805	Permits	0.00	250.00		250.00	0.00%
	Total Local Fees & Permits	**$0.00**	**$2,250.00**	**$1,625.00**	**$625.00**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Other Revenue						
4954	Animal Licenses	0.00	104.00	215.00	(111.00)	48.37%
8910	Carryover from Previous Years	0.00		88,001.95	(88,001.95)	0.00%
4957	Donations	0.00	13,500.00	13,500.00		100.00%
4959	Donations - Police	0.00	10,000.00	10,000.00		100.00%
8102	Interest on Checking	1,139.94	10,369.46	5,909.00	4,460.46	175.49%
4975	ML Property Program Settlement	0.00	572.50		572.50	0.00%
4964	Rebate	24.50	271.91	230.00	41.91	118.22%
4990	Reimbursement	37.50	2,952.46		2,952.46	0.00%
	Total Other Revenue	**$1,201.94**	**$37,770.33**	**$117,855.95**	**($80,085.62)**	
	General Revenues Totals	**$46,953.00**	**$815,107.26**	**$799,764.83**	**$15,342.43**	
	Revenue	**$46,953.00**	**$815,107.26**	**$799,764.83**	**$15,342.43**	
	Gross Profit	**$46,953.00**	**$815,107.26**	**$799,764.83**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		4,250.00	(4,250.00)	0.00%
	Total Labor Expense	**$0.00**		**$4,250.00**	**($4,250.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,857.97	19,977.76	27,637.56	(7,659.80)	72.28%
6310	Insurance - Employer	919.11	11,107.53	15,229.14	(4,121.61)	72.94%
6305	Medicare	191.00	1,934.73	2,544.38	(609.65)	76.04%
6301	Salaries	13,258.82	134,685.75	175,474.45	(40,788.70)	76.76%
6306	Social Security	816.68	8,272.23	10,879.42	(2,607.19)	76.04%
6313	Unemployment Insurance	0.00	39.85	103.44	(63.59)	38.52%
6314	Workers Compensation	0.00	131.96	682.00	(550.04)	19.35%
	Total Salaries & Benefits Expense	**$17,043.58**	**$176,149.81**	**$232,550.39**	**($56,400.58)**	
Capital Purchase Expense						
6410	Equipment Purchases	7,776.23	7,817.94	15,370.00	(7,552.06)	50.86%
	Total Capital Purchase Expense	**$7,776.23**	**$7,817.94**	**$15,370.00**	**($7,552.06)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	339.11	8,515.86	11,902.00	(3,386.14)	71.55%
	Total Dues and Subscriptions Expense	**$339.11**	**$8,515.86**	**$11,902.00**	**($3,386.14)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	681.17	1,433.00	(751.83)	47.53%
	Total Fuel Expense	**$0.00**	**$681.17**	**$1,683.00**	**($1,001.83)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Insurance Expense						
6551	Insurance - Property	0.00	7,603.44	6,398.00	1,205.44	118.84%
6552	Insurance - Vehicle	0.00	911.51		911.51	0.00%
	Total Insurance Expense	**$0.00**	**$8,514.95**	**$6,398.00**	**$2,116.95**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	1,209.47	3,281.05	3,000.00	281.05	109.37%
6810	Repair & Maint - Buildings	69.08	5,648.80	11,122.00	(5,473.20)	50.79%
6814	Repair & Maintnance, Equipment	76.80	1,601.43	3,500.00	(1,898.57)	45.76%
	Total Repair / Maintenance Expense	**$1,355.35**	**$10,531.28**	**$17,622.00**	**($7,090.72)**	
Supplies Expense						
6851	Bridge Lights	0.00	9,312.61	2,000.00	7,312.61	465.63%
6857	Janitorial Expense	0.00	1,094.28	1,500.00	(405.72)	72.95%
6860	Office Supplies	782.35	5,710.83	6,500.00	(789.17)	87.86%
6866	Supplies - Gen. (Cleaning, Par	0.00	5,964.46	3,682.00	2,282.46	161.99%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$782.35**	**$22,082.18**	**$14,182.00**	**$7,900.18**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	92.26	1,150.21	1,000.00	150.21	115.02%
6903	Travel/Mileage Expense	0.00	812.22	1,500.00	(687.78)	54.15%
	Total Travel & Meeting Expense	**$92.26**	**$1,962.43**	**$2,500.00**	**($537.57)**	
Postage Expense						
6951	Postage	10.72	1,493.24	1,250.00	243.24	119.46%
	Total Postage Expense	**$10.72**	**$1,493.24**	**$1,250.00**	**$243.24**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	377.65	4,798.20	4,800.00	(1.80)	99.96%
7005	Utilities	751.11	8,430.79	11,000.00	(2,569.21)	76.64%
	Total Utilities Expense	**$1,128.76**	**$13,228.99**	**$15,800.00**	**($2,571.01)**	
Professional Services Expense						
7105	Cotter City Zoning & Plat Maps	0.00		500.00	(500.00)	0.00%
7107	Legal Expense	289.45	8,444.20	12,000.00	(3,555.80)	70.37%
7110	Maintenance Fees	258.90	2,682.59	5,075.00	(2,392.41)	52.86%
	Total Professional Services Expense	**$548.35**	**$11,126.79**	**$17,575.00**	**($6,448.21)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	600.00	900.00	(300.00)	66.67%
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$600.00**	**$1,400.00**	**($800.00)**	

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Grant and Special Projects Expense						
8043	AR Rural Co Gr Prog SdWk Light	18,290.00	18,290.00	43,500.00	(25,210.00)	42.05%
8005	City Hall Garden/Landscape	0.00		500.00	(500.00)	0.00%
8025	Parkside Improvements	0.00	24.26	3,000.00	(2,975.74)	0.81%
7284	Spring Park Improvements	0.00	2,222.38	4,670.00	(2,447.62)	47.59%
8028	Tree Advisory Board Projects	0.00	1,363.10	2,500.00	(1,136.90)	54.52%
	Total Grant and Special Projects Expense	**$18,290.00**	**$21,899.74**	**$54,170.00**	**($32,270.26)**	
General & Administrative Expense						
7302	Advertising	0.00	473.37	250.00	223.37	189.35%
7303	Animal Control	0.00	1,000.00	1,200.00	(200.00)	83.33%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	956.31	1,314.31	750.00	564.31	175.24%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	6,056.50	6,000.00	56.50	100.94%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$1,406.31**	**$9,444.18**	**$9,100.00**	**$344.18**	
Indirect Expenses						
7803	Bank Service Charge	50.00	600.00	600.00		100.00%
	Total Indirect Expenses	**$50.00**	**$600.00**	**$600.00**		
	City Totals	**$48,823.02**	**$294,648.56**	**$406,352.39**	**($111,703.83)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	20.42	1,755.99		1,755.99	0.00%
6310	Insurance - Employer	18.54	1,468.32		1,468.32	0.00%
6305	Medicare	1.78	155.46		155.46	0.00%
6301	Salaries	133.21	11,563.71		11,563.71	0.00%
6306	Social Security	7.57	665.00		665.00	0.00%
6313	Unemployment Insurance	0.00	1.89		1.89	0.00%
	Total Salaries & Benefits Expense	**$181.52**	**$15,610.37**		**$15,610.37**	
	Park Dept Totals	**$181.52**	**$15,610.37**		**$15,610.37**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	6.30	613.96	1,740.00	(1,126.04)	35.29%
	Total Law Enforcement Expense	**$6.30**	**$613.96**	**$1,740.00**	**($1,126.04)**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	2.53		2.53	0.00%
6310	Insurance - Employer	847.06	7,038.97	15,248.88	(8,209.91)	46.16%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
6308	LOPFI Expense	493.53	9,179.02	24,522.37	(15,343.35)	37.43%
6305	Medicare	146.05	1,271.42	1,851.95	(580.53)	68.65%
6301	Salaries	10,072.00	88,730.00	127,720.68	(38,990.68)	69.47%
6306	Social Security	624.44	5,436.41	7,918.68	(2,482.27)	68.65%
6313	Unemployment Insurance	0.00	98.08	90.00	8.08	108.98%
6314	Workers Compensation	0.00	1,549.17	1,245.00	304.17	124.43%
	Total Salaries & Benefits Expense	**$12,183.08**	**$113,305.60**	**$178,597.56**	**($65,291.96)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	2,020.18	12,000.00	(9,979.82)	16.83%
6422	Police Unit - Newer	654.65	17,855.80	8,282.00	9,573.80	215.60%
	Total Capital Purchase Expense	**$654.65**	**$19,875.98**	**$20,282.00**	**($406.02)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	53,771.58	56,002.49	(2,230.91)	96.02%
	Total Dues and Subscriptions Expense	**$0.00**	**$53,771.58**	**$56,002.49**	**($2,230.91)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	372.00		372.00	0.00%
6502	Fuel & Oil (Taxable)	0.00	7,098.68	9,800.00	(2,701.32)	72.44%
	Total Fuel Expense	**$0.00**	**$7,470.68**	**$9,800.00**	**($2,329.32)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00	1,230.18	763.00	467.18	161.23%
	Total Insurance Expense	**$0.00**	**$1,230.18**	**$763.00**	**$467.18**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	1,328.22	4,384.10	6,450.00	(2,065.90)	67.97%
6814	Repair & Maintnance, Equipment	0.00	190.91	1,500.00	(1,309.09)	12.73%
	Total Repair / Maintenance Expense	**$1,328.22**	**$4,575.01**	**$7,950.00**	**($3,374.99)**	
Supplies Expense						
6856	Clothing Allowance	38.40	7,662.53	5,916.39	1,746.14	129.51%
6860	Office Supplies	0.00	588.74	960.00	(371.26)	61.33%
	Total Supplies Expense	**$38.40**	**$8,251.27**	**$6,876.39**	**$1,374.88**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	206.60	552.74	1,500.00	(947.26)	36.85%
6903	Travel/Mileage Expense	0.00	292.55	800.00	(507.45)	36.57%
	Total Travel & Meeting Expense	**$206.60**	**$845.29**	**$2,300.00**	**($1,454.71)**	
Postage Expense						
6951	Postage	0.00		75.00	(75.00)	0.00%
	Total Postage Expense	**$0.00**		**$75.00**	**($75.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Utilities Expense						
7001	Telephone/Fax/Internet Expense	267.74	3,207.26	4,000.00	(792.74)	80.18%
	Total Utilities Expense	**$267.74**	**$3,207.26**	**$4,000.00**	**($792.74)**	
Professional Services Expense						
7110	Maintenance Fees	46.87	591.02		591.02	0.00%
7111	Prevention & Safety	0.00	120.00	450.00	(330.00)	26.67%
	Total Professional Services Expense	**$46.87**	**$711.02**	**$450.00**	**$261.02**	
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)**	
Grant and Special Projects Expense						
8042	FY23-24 LLEBG Grant#24-194-19L	0.00		4,000.00	(4,000.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**		**$4,000.00**	**($4,000.00)**	
General & Administrative Expense						
7302	Advertising	0.00		100.00	(100.00)	0.00%
	Total General & Administrative Expense	**$0.00**		**$100.00**	**($100.00)**	
	Police Dept Totals	**$14,731.86**	**$214,157.83**	**$294,334.44**	**($80,176.61)**	
	Expenses	**$63,736.40**	**$524,416.76**	**$700,686.83**	**($176,270.07)**	
	Revenue Less Expenditures	**($16,783.40)**	**$290,690.50**	**$99,078.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	30.00	1,780.00	2,000.00	(220.00)	89.00%
	Total Gross Rents	**$30.00**	**$1,780.00**	**$2,000.00**	**($220.00)**	
	General Revenues Totals	**$30.00**	**$1,780.00**	**$2,000.00**	**($220.00)**	
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	212.27	60.00	152.27	353.78%
	Total Transfer Revenue	**$0.00**	**$212.27**	**$15,060.00**	**($14,847.73)**	
	Transfers between Funds Totals	**$0.00**	**$212.27**	**$15,060.00**	**($14,847.73)**	
	Other Revenue	**$30.00**	**$1,992.27**	**$17,060.00**	**($15,067.73)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	0.00	90,808.04	57,069.00	33,739.04	159.12%
9105	Transfer to Court Automation F	0.00	3,000.00	2,000.00	1,000.00	150.00%
9111	Transfer to General Savings Fu	0.00	31,333.15		31,333.15	0.00%
9116	Transfer to Water Improvement	0.00	59,474.87	57,069.00	2,405.87	104.22%
	Total Transfer Expense	**$0.00**	**$184,616.06**	**$116,138.00**	**$68,478.06**	
	Transfers between Funds Totals	**$0.00**	**$184,616.06**	**$116,138.00**	**$68,478.06**	
	Other Expenses	**$0.00**	**$184,616.06**	**$116,138.00**	**$68,478.06**	
	Net Change in Fund Balance	**($16,753.40)**	**$108,066.71**			
Fund Balances						
	Beginning Fund Balance	414,855.97	290,035.86			0.00%
	Net Change in Fund Balance	(16,753.40)	108,066.71			0.00%
	Ending Fund Balance	398,102.57	398,102.57			0.00%

General Fund
Balance Sheet
12/31/2024

	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	398,043.58	289,976.87	338,325.12
Total Current Assets	**$398,043.58**	**$289,976.87**	**$338,325.12**
Total Assets	**$398,043.58**	**$289,976.87**	**$338,325.12**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	
Total Current Liabilities	**($58.99)**	**($58.99)**	
Total Liabilities	**($58.99)**	**($58.99)**	
Fund Balance			
Current Year Surplus(Deficit)	398,102.57	290,035.86	338,325.12
Total Fund Balance	**$398,102.57**	**$290,035.86**	**$338,325.12**
Total Liabilities and Equity	**$398,043.58**	**$289,976.87**	**$338,325.12**

Statement Date 12/31/2024

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$409,985.17			
- Outstanding Checks:	$11,941.59	**Cleared Checks:**	30	$67,479.37
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	13	$46,988.00
Reconciled Balance Per Statement:	$398,043.58			
Book Balance:	$398,043.58			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
09673	11/21/2024	Black Hills Energy	35.24
09674	11/21/2024	Friend Law Office	300.00
09678	11/27/2024	VISA	432.27
09680	11/27/2024	Ductile Iron Capital Reserve Fund	7,107.71
09681	11/27/2024	Water Improvement Fund	7,107.71
09682	12/2/2024	Payroll Account	5,839.67
09683	12/3/2024	Yelcot	84.99
09684	12/3/2024	Yelcot	398.14
09685	12/3/2024	Yelcot	322.66
09686	12/4/2024	First Security Bank	654.65
09687	12/5/2024	Cotter Water & Sewer	41.82
09688	12/5/2024	North Arkansas Youth Center	450.00
09689	12/6/2024	Department of Finanace & Adm.	274.00
09690	12/6/2024	Crawford Electric Inc	13,960.00
09691	12/6/2024	Crawford Electric Inc	4,330.00
09692	12/6/2024	Yelcot Communications	132.76
09693	12/6/2024	Baker, Kevin	138.50
09694	12/6/2024	Gregg Farm Services Inc	277.50
09695	12/9/2024	Payroll Account	4,070.86
09696	12/11/2024	Arvest Bank	1,062.44
09697	12/11/2024	Lowes Business Acct/SYNCB	75.58
09698	12/12/2024	Kammi Nazarenko	106.46
09699	12/12/2024	O'Reilly Automotive, Inc	28.44
09700	12/12/2024	Verizon	162.26
09701	12/16/2024	Payroll Account	5,563.72
09702	12/19/2024	Payroll Account	6,273.91
09708	12/23/2024	Entergy	105.66
09709	12/23/2024	Entergy	432.40
09711	12/27/2024	Payroll Account	7,660.02
OL-121224	12/12/2024	First Security Bank	50.00
		Cleared Checks Totals	**67,479.37**
Cleared Deposits			
450829	11/27/2024	Animal License	5.00
450834	12/2/2024	Pavilion	30.00
450835	12/4/2024	CSC Holdings LLC	261.53
450836	12/5/2024	City Court Fund	1,666.57
450837	12/17/2024	BH Energy Arkansas Inc.	922.01

Ref #	Date	Name	Amount
Cleared Deposits			
450838	12/16/2024	Baxter County Treasurer	4,698.55
450839	12/10/2024	State of Arkansas	907.83
450840	12/20/2024	Laura Boehmer	37.50
450841	12/31/2024	First Security Bank	1,131.01
450844	12/27/2024	State of Arkansas	19,228.09
450845	12/27/2024	State of Arkansas	9,037.71
450846	12/27/2024	State of Arkansas	9,037.70
450849	12/17/2024	Arvest Bank	24.50
		Cleared Deposits Totals	**46,988.00**
Outstanding Checks			
08740	10/24/2022	Baker, Kevin	141.63
09027	6/16/2023	Friend Law Office	300.00
09531	7/25/2024	Strider Consulting, Inc.	260.00
09703	12/23/2024	Baxter County & Circuit Clerks	956.31
09704	12/23/2024	Good Impressions Printing	152.25
09705	12/23/2024	Arkansas Crime Information Center	6.30
09706	12/23/2024	Schroder Tire Co.	1,239.51
09707	12/23/2024	Arvest Bank	7,776.23
09710	12/23/2024	Black Hills Energy	171.23
09712	12/30/2024	VISA	770.86
09713	12/30/2024	Clark Office Products	167.27
		Outstanding Checks Totals	**11,941.59**

General Fund
Bank Register
12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			414,796.98
12/2/2024	09682		Payroll Account		5,839.67	408,957.31
12/2/2024	450834		Pavilion	30.00		408,987.31
12/3/2024	09683		Yelcot		84.99	408,902.32
12/3/2024	09684		Yelcot		398.14	408,504.18
12/3/2024	09685		Yelcot		322.66	408,181.52
12/4/2024	09686		First Security Bank		654.65	407,526.87
12/4/2024	450835		CSC Holdings LLC	261.53		407,788.40
12/5/2024	09687		Cotter Water & Sewer		41.82	407,746.58
12/5/2024	09688		North Arkansas Youth		450.00	407,296.58
12/5/2024	450836		City Court Fund	1,666.57		408,963.15
12/6/2024	09689		Department of Finanace &		274.00	408,689.15
12/6/2024	09690		Crawford Electric Inc		13,960.00	394,729.15
12/6/2024	09691		Crawford Electric Inc		4,330.00	390,399.15
12/6/2024	09692		Yelcot Communications		132.76	390,266.39
12/6/2024	09693		Kevin Baker		138.50	390,127.89
12/6/2024	09694		Gregg Farm Services Inc		277.50	389,850.39
12/9/2024	09695		Payroll Account		4,070.86	385,779.53
12/10/2024	450839		State of Arkansas	907.83		386,687.36
12/11/2024	09696		Arvest Bank		1,062.44	385,624.92
12/11/2024	09697		Lowes Business		75.58	385,549.34
12/12/2024	09698		Kammi Nazarenko		106.46	385,442.88
12/12/2024	09699		O'Reilly Automotive, Inc		28.44	385,414.44
12/12/2024	09700		Verizon		162.26	385,252.18
12/12/2024	OL-121224		First Security Bank		50.00	385,202.18
12/16/2024	09701		Payroll Account		5,563.72	379,638.46
12/16/2024	450838		Baxter County Treasurer	4,698.55		384,337.01
12/17/2024	450837		BH Energy Arkansas Inc.	922.01		385,259.02
12/17/2024	450849		Arvest Bank	24.50		385,283.52
12/19/2024	09702		Payroll Account		6,273.91	379,009.61
12/20/2024	450840		Laura Boehmer	37.50		379,047.11
12/23/2024	09703		Baxter County & Circuit		956.31	378,090.80
12/23/2024	09704		Good Impressions Printing		152.25	377,938.55
12/23/2024	09705		Arkansas Crime		6.30	377,932.25
12/23/2024	09706		Schroder Tire Co.		1,239.51	376,692.74
12/23/2024	09707		Arvest Bank		7,776.23	368,916.51
12/23/2024	09708		Entergy		105.66	368,810.85
12/23/2024	09709		Entergy		432.40	368,378.45
12/23/2024	09710		Black Hills Energy		171.23	368,207.22
12/27/2024	09711		Payroll Account		7,660.02	360,547.20
12/27/2024	450844		State of Arkansas	19,228.09		379,775.29
12/27/2024	450845		State of Arkansas	9,037.71		388,813.00
12/27/2024	450846		State of Arkansas	9,037.70		397,850.70

General Fund

Bank Register

12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
12/30/2024	09712		VISA		770.86	397,079.84
12/30/2024	09713		Clark Office Products		167.27	396,912.57
12/31/2024	450841		First Security Bank	1,131.01		398,043.58
			General Fund - First Sec. Bank Totals	**$46,983.00**	**$63,736.40**	**$398,043.58**
			Report Totals	**$46,983.00**	**$63,736.40**	**$398,043.58**
			Records included in total = 46			

Report Options
Trans Date: 12/1/2024 to 12/31/2024
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4016	Haz Mitigation Generator Grant	135,376.56	135,376.56	147,825.00	(12,448.44)	91.58%
	Total Grant Income	**$135,376.56**	**$135,376.56**	**$147,825.00**	**($12,448.44)**	
Sales Taxes						
4506	Sales Tax	3,804.72	42,180.49	34,340.00	7,840.49	122.83%
	Total Sales Taxes	**$3,804.72**	**$42,180.49**	**$34,340.00**	**$7,840.49**	
Local Fees & Permits						
4803	Fee & Permit Income	0.00	4,709.96	1,500.00	3,209.96	314.00%
4806	SDWA Fees	181.99	2,175.23	2,189.00	(13.77)	99.37%
4807	Service Fees	115.00	1,089.15	840.00	249.15	129.66%
	Total Local Fees & Permits	**$296.99**	**$7,974.34**	**$4,529.00**	**$3,445.34**	
Sanitation Fees						
4901	Sanitation Fees	6,789.73	69,913.85	57,614.00	12,299.85	121.35%
	Total Sanitation Fees	**$6,789.73**	**$69,913.85**	**$57,614.00**	**$12,299.85**	
Sewer Fees						
4911	Sewer Fees	11,215.32	134,327.22	139,560.00	(5,232.78)	96.25%
	Total Sewer Fees	**$11,215.32**	**$134,327.22**	**$139,560.00**	**($5,232.78)**	
Water Sales						
4925	Customer Daily Deposits	31,483.92	360,231.46	294,000.00	66,231.46	122.53%
	Total Water Sales	**$31,483.92**	**$360,231.46**	**$294,000.00**	**$66,231.46**	
Other Revenue						
4987	New Meters (Taps)	0.00	2,125.00	2,250.00	(125.00)	94.44%
4988	Penalties/Late Charges	375.42	5,508.82	5,335.00	173.82	103.26%
4990	Reimbursement	0.00	4,357.89	0.00	4,357.89	0.00%
8102	Interest on Checking	622.53	9,459.84	2,500.00	6,959.84	378.39%
8306	Transf from Customer Deposit	0.00	2,370.28	0.00	2,370.28	0.00%
8316	Transfer from Water Improvemen	0.00	49,275.00	49,275.00	0.00	100.00%
8317	Transfer from Waterline Replac	0.00	50,000.00	50,000.00	0.00	100.00%
8327	Trans from Ductile Iron CapRsv	13,111.00	119,887.00	67,464.00	52,423.00	177.71%
8330	Transfer ARPA Fd Pump Project	0.00	197,018.00	197,018.00	0.00	100.00%
8910	Carryover from Previous Years	0.00	0.00	54,489.29	(54,489.29)	0.00%
	Total Other Revenue	**$14,108.95**	**$440,001.83**	**$428,331.29**	**$11,670.54**	
	Revenue	**$203,076.19**	**$1,190,005.75**	**$1,106,199.29**	**$83,806.46**	
	Gross Profit	**$203,076.19**	**$1,190,005.75**	**$1,106,199.29**	**$0.00**	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Expenses						
Salaries & Benefits Expense						
6301	Salaries	11,959.25	118,374.31	102,225.25	16,149.06	115.80%
6302	Salaries - Office	5,042.82	52,758.99	42,006.20	10,752.79	125.60%
6305	Medicare	231.77	2,323.20	2,091.36	231.84	111.09%
6306	Social Security	991.10	9,934.87	8,942.35	992.52	111.10%
6307	APERS Expense	2,604.73	26,217.69	20,816.20	5,401.49	125.95%
6310	Insurance - Employer	1,814.10	19,528.81	13,693.99	5,834.82	142.61%
6313	Unemployment Insurance	0.00	71.31	96.54	(25.23)	73.87%
6314	Workers Compensation	0.00	2,105.65	1,516.00	589.65	138.90%
	Total Salaries & Benefits Expense	**$22,643.77**	**$231,314.83**	**$191,387.89**	**$39,926.94**	
Capital Purchase Expense						
6402	Booster Pump System Project	34,048.46	264,450.84	246,633.40	17,817.44	107.22%
6410	Equipment Purchases	868.27	9,702.58	10,756.00	(1,053.42)	90.21%
6413	Generator Purchase	0.00	180,502.09	197,100.00	(16,597.91)	91.58%
6425	CSLC - Truck Loan	0.00	0.00	6,566.00	(6,566.00)	0.00%
	Total Capital Purchase Expense	**$34,916.73**	**$454,655.51**	**$461,055.40**	**($6,399.89)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	194.86	8,655.53	8,276.00	379.53	104.59%
	Total Dues and Subscriptions Expense	**$194.86**	**$8,655.53**	**$8,276.00**	**$379.53**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	2,380.13	1,800.00	580.13	132.23%
6502	Fuel & Oil (Taxable)	0.00	2,904.88	3,417.00	(512.12)	85.01%
	Total Fuel Expense	**$0.00**	**$5,285.01**	**$5,217.00**	**$68.01**	
Insurance Expense						
6551	Insurance - Property	0.00	3,568.87	959.00	2,609.87	372.14%
6552	Insurance - Vehicle	0.00	1,039.81	1,125.00	(85.19)	92.43%
	Total Insurance Expense	**$0.00**	**$4,608.68**	**$2,084.00**	**$2,524.68**	
Repair / Maintenance Expense						
6805	Chemical Expense	981.78	6,303.46	2,896.00	3,407.46	217.66%
6810	Repair & Maint - Buildings	0.00	654.41	2,300.00	(1,645.59)	28.45%
6812	Repair & Maint - Vehicles	8.70	849.18	2,200.00	(1,350.82)	38.60%
6814	Repair & Maintnance, Equipment	137.19	6,078.50	9,100.00	(3,021.50)	66.80%
6819	Street Material	0.00	617.13	0.00	617.13	0.00%
6820	Street Repairs	0.00	349.10	2,000.00	(1,650.90)	17.46%
	Total Repair / Maintenance Expense	**$1,127.67**	**$14,851.78**	**$18,496.00**	**($3,644.22)**	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Supplies Expense						
6856	Clothing Allowance	893.35	1,541.48	1,800.00	(258.52)	85.64%
6858	Maintenance Supplies	0.00	76.10	400.00	(323.90)	19.03%
6860	Office Supplies	234.71	1,284.32	1,650.00	(365.68)	77.84%
6869	Supplies Inventory Parts	2,482.58	12,747.06	13,144.00	(396.94)	96.98%
6871	Supplies Shop Tools	45.47	1,417.89	2,500.00	(1,082.11)	56.72%
	Total Supplies Expense	**$3,656.11**	**$17,066.85**	**$19,494.00**	**($2,427.15)**	
Travel & Meeting Expense						
6901	Meeting/Training - School	311.00	1,314.90	3,200.00	(1,885.10)	41.09%
	Total Travel & Meeting Expense	**$311.00**	**$1,314.90**	**$3,200.00**	**($1,885.10)**	
Postage Expense						
6951	Postage	236.32	3,659.77	2,700.00	959.77	135.55%
	Total Postage Expense	**$236.32**	**$3,659.77**	**$2,700.00**	**$959.77**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	257.65	3,083.25	3,350.00	(266.75)	92.04%
7005	Utilities	1,861.35	22,768.31	26,000.00	(3,231.69)	87.57%
	Total Utilities Expense	**$2,119.00**	**$25,851.56**	**$29,350.00**	**($3,498.44)**	
Professional Services Expense						
7102	Audit Expenses	6,500.00	6,500.00	8,500.00	(2,000.00)	76.47%
7109	License Fees	0.00	125.00	400.00	(275.00)	31.25%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	12,375.00	0.00	12,375.00	0.00%
	Total Professional Services Expense	**$6,500.00**	**$19,000.00**	**$9,225.00**	**$9,775.00**	
Other Expense						
7203	Refunds	1,139.42	1,186.14	0.00	1,186.14	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	4,192.60	55,433.89	51,161.00	4,272.89	108.35%
7225	WWTF #12726	4,402.98	67,432.87	75,500.00	(8,067.13)	89.32%
7885	Transfer to USDA Accounts	0.00	0.00	67,464.00	(67,464.00)	0.00%
9228	Transfer to Act 605 Sewer	531.75	6,672.69	6,333.00	339.69	105.36%
9229	Transfer to Act 605 Water	1,458.42	17,552.76	14,700.00	2,852.76	119.41%
	Total Other Expense	**$11,725.17**	**$148,278.35**	**$236,158.00**	**($87,879.65)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	0.00	2,400.00	(2,400.00)	0.00%
8040	Fire Hydrants & Mntnance Prog	0.00	5,920.00	12,940.00	(7,020.00)	45.75%
	Total Grant and Special Projects Expense	**$0.00**	**$5,920.00**	**$15,340.00**	**($9,420.00)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
General & Administrative Expense						
7305	Economic Devel. Donation	0.00	0.00	500.00	(500.00)	0.00%
7312	Sanitation Fees Paid	6,534.00	69,165.36	62,578.00	6,587.36	110.53%
7313	SDWA	578.40	2,287.20	2,189.00	98.20	104.49%
7315	State Sales Tax	3,704.00	41,822.00	38,673.00	3,149.00	108.14%
	Total General & Administrative Expense	**$10,816.40**	**$113,274.56**	**$103,940.00**	**$9,334.56**	
Indirect Expenses						
7803	Bank Service Charge	23.00	253.00	276.00	(23.00)	91.67%
	Total Indirect Expenses	**$23.00**	**$253.00**	**$276.00**	**($23.00)**	
	Expenses	**$94,270.03**	**$1,053,990.33**	**$1,106,199.29**	**($52,208.96)**	
	Revenue Less Expenditures	**$108,806.16**	**$136,015.42**	**$0.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	166,250.00	1,551,405.13	0.00	1,551,405.13	0.00%
4995	USDA Constructi Loan Hold Acct	0.00	1,061,749.50	0.00	1,061,749.50	0.00%
	Total Extraordinary Income	**$166,250.00**	**$2,613,154.63**	**$0.00**	**$2,613,154.63**	
	Other Revenue	**$166,250.00**	**$2,613,154.63**	**$0.00**	**$2,613,154.63**	
Other Expenses						
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	166,250.00	1,551,405.13	0.00	1,551,405.13	0.00%
6608	Construction Loan Pymt	0.00	1,142,885.19	0.00	1,142,885.19	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	53,976.00	0.00	53,976.00	0.00%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	40,848.00	0.00	40,848.00	0.00%
	Total Extraordinary Expense	**$177,556.00**	**$2,789,114.32**	**$0.00**	**$2,789,114.32**	
	Other Expenses	**$177,556.00**	**$2,789,114.32**	**$0.00**	**$2,789,114.32**	
	Net Change in Fund Balance	**$97,500.16**	**($39,944.27)**	**$0.00**	**$0.00**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number	Current Period Dec 2024 Dec 2024 Actual	Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Fund Balances					
Beginning Fund Balance	108,286.00	245,730.43	0.00	0.00	0.00%
Net Change in Fund Balance	97,500.16	(39,944.27)	0.00	0.00	0.00%
Ending Fund Balance	205,786.16	205,786.16	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 12/1/2024 to 12/31/2024
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
12/31/2024

	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual	Book Value Dec 2022 Actual
Assets			
Current Assets			
Construction Account #2825	58.65	81,157.11	
Construction Acct PH2-B #1102	1,143.14		
USDA Debt Srvc Rsrv Acct #2868	6,378.71	900.10	
USDA DebtSrvRsvAcct PH2-B 1137	4,806.32		
USDA Loan Account #2833	4,549.36	4,498.67	
USDA Loan Account PH2-B #1110	6,936.38		
USDA Short-Lived Asset Account	9,553.87	1,348.15	
Waterworks Rev - First Sec. Ba	172,359.73	157,826.40	116,478.81
Total Current Assets	**$205,786.16**	**$245,730.43**	**$116,478.81**
Total Assets	**$205,786.16**	**$245,730.43**	**$116,478.81**
Fund Balance			
Current Year Surplus(Deficit)	205,786.16	245,730.43	116,478.81
Total Fund Balance	**$205,786.16**	**$245,730.43**	**$116,478.81**
Total Liabilities and Equity	**$205,786.16**	**$245,730.43**	**$116,478.81**

Statement Date	12/31/2024
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$175,965.68			
- Outstanding Checks:	$3,605.95	**Cleared Checks:**	48	$103,241.58
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	8	$189,751.14
Reconciled Balance Per Statement:	$172,359.73			
Book Balance:	$172,359.73			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
08706	10/9/2024	Carport Commander LLC	0.00
08736	11/1/2024	Clifford Power Systems Inc	7,827.00
08768	11/21/2024	Black Hills Energy	33.05
08769	11/21/2024	Black Hills Energy	50.71
08770	11/21/2024	Black Hills Energy	35.24
08775	11/21/2024	Postmaster	56.00
08778	11/25/2024	Postmaster	236.88
08779	11/27/2024	VISA	629.87
08780	11/27/2024	Consolidated RWD #1	3,500.00
08781	11/27/2024	Hamilton Shoe Repair	208.75
08782	12/2/2024	Payroll Account	4,638.46
08783	12/3/2024	CSLC - Gassville	2,916.03
08784	12/3/2024	WWTF-Gassville	2,860.07
08785	12/3/2024	Yelcot	84.99
08786	12/3/2024	Yelcot	147.71
08787	12/3/2024	Yelcot	107.56
08788	12/6/2024	Dept of Fin. & Adm.	3,704.00
08789	12/6/2024	Act 605 Sewer Replacement	531.75
08790	12/6/2024	Act 605 Water Replacement	1,458.42
08791	12/6/2024	Miller True Value	418.89
08792	12/6/2024	Core & Main, LP	297.39
08793	12/6/2024	Mid-American Research Chemical Corp.	981.78
08794	12/6/2024	Intedata Systems, Inc.	87.30
08795	12/6/2024	White River Materials, Inc.	2,554.98
08796	12/9/2024	Payroll Account	5,021.70
08797	12/10/2024	North Arkansas Electric Cooperative,	150.93
08798	12/11/2024	Arvest Bank	928.81
08799	12/11/2024	Methvin Sanitation - WCN of Arkansas	6,534.00
08800	12/11/2024	Lowes Business Acct/SYNCB	215.17
08801	12/11/2024	Lowes Business Acct/SYNCB	1,351.84
08802	12/12/2024	Mark Johnson	1,139.42
08803	12/12/2024	Verizon	24.95
08804	12/12/2024	O'Reilly Automotive, Inc	8.70
08805	12/12/2024	Winwater Company	2,185.19
08806	12/12/2024	Crawford Electric Inc	137.19
08807	12/12/2024	Brian Haas CPA	6,500.00
08808	12/13/2024	ADH	578.40
08809	12/16/2024	Payroll Account	5,441.80

Ref #	Date	Name	Amount
Cleared Checks			
08810	12/17/2024	CSLC - Gassville	1,276.57
08811	12/17/2024	WWTF-Gassville	1,542.91
08812	12/19/2024	Payroll Account	4,393.85
08813	12/19/2024	Crawford Electric Inc	17,450.00
08815	12/23/2024	Entergy	1,292.24
08816	12/23/2024	Entergy	23.39
08817	12/23/2024	Entergy	105.66
08821	12/27/2024	Payroll Account	3,147.96
OL-120224	12/2/2024	First Security Bank	23.00
OL-120924	12/9/2024	First Security Bank	10,401.07
		Cleared Checks Totals	**103,241.58**
Cleared Deposits			
814300	12/13/2024	St. of AR Dept of Fin. & Adm	135,376.56
814301	12/31/2024	First Security Bank	408.48
OL-123124A	12/31/2024	Water Sales	31,483.92
OL-123124B	12/31/2024	Sewer Fees	11,215.32
OL-123124C	12/31/2024	Sanitation	6,789.73
OL-123124D	12/31/2024	Sales Tax	3,804.72
OL-123124E	12/31/2024	SDWA	181.99
OL-123124F	12/31/2024	Penalties/Late Charges	490.42
		Cleared Deposits Totals	**189,751.14**
Outstanding Checks			
08814	12/23/2024	Miller True Value	29.34
08818	12/23/2024	Black Hills Energy	29.42
08819	12/23/2024	Black Hills Energy	171.24
08820	12/23/2024	Black Hills Energy	88.47
08822	12/27/2024	Postmaster	236.32
08823	12/30/2024	Arvest Bank	1,871.68
08824	12/30/2024	Arvest Bank	65.80
08825	12/30/2024	VISA	1,113.68
		Outstanding Checks Totals	**3,605.95**

Waterworks Rev. Fund
Bank Register
12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			76,878.62
12/2/2024	08782		Payroll Account		4,638.46	72,240.16
12/2/2024	OL-120224		First Security Bank		23.00	72,217.16
12/3/2024	08783		CSLC - Gassville		2,916.03	69,301.13
12/3/2024	08784		WWTF-Gassville		2,860.07	66,441.06
12/3/2024	08785		Yelcot		84.99	66,356.07
12/3/2024	08786		Yelcot		147.71	66,208.36
12/3/2024	08787		Yelcot		107.56	66,100.80
12/6/2024	08788		Dept of Fin. & Adm.		3,704.00	62,396.80
12/6/2024	08789		Act 605 Sewer		531.75	61,865.05
12/6/2024	08790		Act 605 Water Replacement		1,458.42	60,406.63
12/6/2024	08791		Miller True Value		418.89	59,987.74
12/6/2024	08792		Core & Main, LP		297.39	59,690.35
12/6/2024	08793		Mid-American Research		981.78	58,708.57
12/6/2024	08794		Intedata Systems, Inc.		87.30	58,621.27
12/6/2024	08795		White River Materials, Inc.		2,554.98	56,066.29
12/9/2024	08796		Payroll Account		5,021.70	51,044.59
12/9/2024	OL-120924		First Security Bank		10,401.07	40,643.52
12/10/2024	08797		North Arkansas Electric		150.93	40,492.59
12/11/2024	08798		Arvest Bank		928.81	39,563.78
12/11/2024	08799		Methvin Sanitation - WCN		6,534.00	33,029.78
12/11/2024	08800		Lowes Business		215.17	32,814.61
12/11/2024	08801		Lowes Business		1,351.84	31,462.77
12/12/2024	08802		Mark Johnson		1,139.42	30,323.35
12/12/2024	08803		Verizon		24.95	30,298.40
12/12/2024	08804		O'Reilly Automotive, Inc		8.70	30,289.70
12/12/2024	08805		Winwater Company		2,185.19	28,104.51
12/12/2024	08806		Crawford Electric Inc		137.19	27,967.32
12/12/2024	08807		Brian Haas CPA		6,500.00	21,467.32
12/13/2024	08808		ADH		578.40	20,888.92
12/13/2024	814300		St. of AR Dept of Fin. &	135,376.56		156,265.48
12/16/2024	08809		Payroll Account		5,441.80	150,823.68
12/17/2024	08810		CSLC - Gassville		1,276.57	149,547.11
12/17/2024	08811		WWTF-Gassville		1,542.91	148,004.20
12/19/2024	08812		Payroll Account		4,393.85	143,610.35
12/19/2024	08813		Crawford Electric Inc		17,450.00	126,160.35
12/23/2024	08814		Miller True Value		29.34	126,131.01
12/23/2024	08815		Entergy		1,292.24	124,838.77
12/23/2024	08816		Entergy		23.39	124,815.38
12/23/2024	08817		Entergy		105.66	124,709.72
12/23/2024	08818		Black Hills Energy		29.42	124,680.30
12/23/2024	08819		Black Hills Energy		171.24	124,509.06
12/23/2024	08820		Black Hills Energy		88.47	124,420.59

Waterworks Rev. Fund
Bank Register
12/1/2024 to 12/31/2024

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
12/27/2024	08821		Payroll Account		3,147.96	121,272.63
12/27/2024	08822		Postmaster		236.32	121,036.31
12/30/2024	08823		Arvest Bank		1,871.68	119,164.63
12/30/2024	08824		Arvest Bank		65.80	119,098.83
12/30/2024	08825		VISA		1,113.68	117,985.15
12/31/2024	814301		First Security Bank	408.48		118,393.63
12/31/2024	OL-123124A		Water Sales	31,483.92		149,877.55
12/31/2024	OL-123124B		Sewer Fees	11,215.32		161,092.87
12/31/2024	OL-123124C		Sanitation	6,789.73		167,882.60
12/31/2024	OL-123124D		Sales Tax	3,804.72		171,687.32
12/31/2024	OL-123124E		SDWA	181.99		171,869.31
12/31/2024	OL-123124F		Penalties/Late Charges	490.42		172,359.73
			1020 Waterworks Rev - First Sec. Ba Totals	**$189,751.14**	**$94,270.03**	**$172,359.73**
			Report Totals	**$189,751.14**	**$94,270.03**	**$172,359.73**
			Records included in total = 55			

Report Options
Trans Date: 12/1/2024 to 12/31/2024
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	December 31, 2024 Book Balance	December 31, 2024 Bank Balance
Operating Checking Accounts:			
American Rescue Plan Fund	*1872	$ 1,479.89	$ 1,479.89
Cemetery Fund	*7309	$ 17,469.91	$ 17,469.91
City Court Fund	*7333	$ 2,541.88	$ 2,571.98
Court Automation Fund	*7234	$ 640.53	$ 1,085.02
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 151,427.88	$ 151,427.88
Fire Department Fund	*7366	$ 116,696.67	$ 116,895.95
Fire Dept Capital Reserve Fund	*9088	$ 60,252.15	$ 60,252.15
General Fund	*7374	$ 398,043.58	$ 409,985.17
General Savings Fund	*8204	$ 261,708.47	$ 261,708.47
LOPFI Fund	*7325	$ 2,498.29	$ 2,498.29
Payroll Fund	*7275	$ 6,905.86	$ 11,541.54
Street Department Fund	*7358	$ 146,606.64	$ 147,638.10
Street Dept Capital Reserve Fund	*9185	$ 19,469.41	$ 19,469.41
Waterworks Customer Deposit Fund	*3292	$ 23,569.75	$ 23,840.38
Waterworks Revenue Fund	*7291	$ 172,359.73	$ 175,965.68
Water Improvement Fund (1/2% CSUT)	*7267	$ 206,379.26	$ 206,379.26
Waterline Replacement Fund (Proj. Savings)	*9959	$ 132,591.34	$ 132,591.34
Act 605 Water Replacement Fund	*6902	$ 28,466.75	$ 28,466.75
Act 605 Sewer Replacement Fund	*6872	$ 10,917.84	$ 10,917.84
Construction Fund	*2825	$ 58.65	$ 58.65
USDA Loan Fund	*2833	$ 4,549.36	$ 4,549.36
USDA Short-Lived Asset Fund	*2876	$ 9,553.87	$ 9,553.87
USDA Debt Service Rsv Fund	*2868	$ 6,378.71	$ 6,378.71
Construction Fund PH2-B	*1102	$ 1,143.14	$ 167,393.14
USDA Loan Fund PH2-B	*1110	$ 6,936.38	$ 6,936.38
USDA Debt Service Rsv Fund PH2-B	*1137	$ 4,806.32	$ 4,806.32
Totals:		**$ 1,793,452.26**	**$ 1,981,861.44**
Investment Accounts:			
Bridge Lights CD	*0695	$ 21,657.91	$ 21,657.91
Economic Development CD	*0691	$ 9,769.82	$ 9,769.82
Water & Sewer CD	*1812	$ 125,461.73	$ 125,461.73
Totals:		**$ 156,889.46**	**$ 156,889.46**
Securities Pledges*		***Book Balance***	***Par Balance***
*See Attachments-Market Value		$ 5,180,000.00	$ 5,180,000.00
Total Securities Pledged		$ 5,180,000.00	$ 5,180,000.00
Pledged Book Value		$	$
Book Value of Deposit		$ 1,950,341.72	$ 2,138,750.90
Pledged Plus FDIC Coverage		$ 5,430,000.00	$ 5,430,000.00
Coverage +/-		$ 3,479,658.28	$ 3,291,249.10

Collateralization Statment
for the City of Cotter, Arkansas

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

Updated 11/7/2024

Path - My Documents - 2022 Files - Collateralization Statements

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