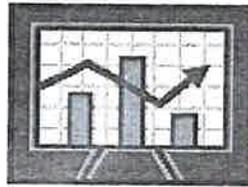


City of Cotter

Revenue & Expense Financial Reporting and Analysis

DECEMBER 2025



Cemetery Fund
Fire Department Fund
General Fund
Street Department Fund
Water Revenue Fund

City of Cotter
Income Statement Summary
December 2025

	Nov 2025 Actuals	Dec 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 12/31/2025	
Cemetery Fund							
Income	1,044.96	54.11	11,063.25	4,343.81	15,407.06	December Stmt	18,464.40
Expense	241.05	71.08	10,068.76	5,338.30	15,407.06	Outstanding	-
Net Profit/Loss From Operations	803.91	(16.97)	994.49	(994.49)		Available	18,464.40
							Stmt Bal
							O/S cks
							Book Bal
General Fund							
Income	64,589.56	53,912.99	738,175.72	26,571.50	764,747.22	December Stmt	388,824.52
Total Transfers and Expenses	40,220.17	69,131.19	754,063.12	10,684.10	764,747.22	Outstanding	6,512.76
Net Profit/Loss From Operations	24,369.39	(15,218.20)	(15,887.40)	15,887.40		Available	382,311.76
Street Department Fund							
Total Income and Transfers IN	14,525.69	12,527.13	115,650.38	7,417.34	123,067.72	December Stmt	157,847.91
Expense	7,001.32	12,711.02	104,409.11	18,658.61	123,067.72	Outstanding	-
Net Profit/Loss From Operations	7,524.37	(1,183.89)	11,241.27	(11,241.27)		Available	157,847.91
Waterworks Revenue Fund							
Income	78,418.19	71,970.19	1,818,854.59	(941,407.24)	877,447.35	December Stmt	211,457.75
Total Transfers and Expenses	56,530.45	61,544.64	1,758,174.72	(880,727.37)	877,447.35	Outstanding	404.31
Net Profit/Loss From Operations	21,887.74	10,425.55	60,679.87	(60,679.87)		Available	211,053.44
Summary							
Income	158,578.40	138,464.42	2,683,743.94	(903,074.59)	1,780,669.35	Balance	776,594.58
Expense	103,992.99	143,457.93	2,626,715.71	(846,046.36)	1,780,669.35	Outstanding	6,917.07
Net Profit/Loss From Operations	54,585.41	(4,993.51)	57,028.23	(57,028.23)		Available	769,677.51
Fire Department Fund							
Income	15,337.78	2,616.08	311,253.36	(237,761.18)	73,492.18	December Stmt	119,320.35
Total Transfers and Expenses	5,858.03	6,985.11	308,629.68	(235,137.50)	73,492.18	Outstanding	-
Net Profit/Loss From Operations	9,479.75	(4,369.03)	2,623.68	(2,623.68)		Available	119,320.35

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.

Cemetary Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	5,000.00	3,400.00	1,600.00	147.06%
	Total Service Revenue	\$0.00	\$5,000.00	\$3,400.00	\$1,600.00	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	0.00	300.00	1,800.00	(1,500.00)	16.67%
4951	Cem. Perpetual Care Income	0.00	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	54.11	622.98	300.00	322.98	207.66%
	Total Other Revenue	\$54.11	\$6,063.25	\$12,007.06	(\$5,943.81)	
	Revenue	\$54.11	\$11,063.25	\$15,407.06	(\$4,343.81)	
	Gross Profit	\$54.11	\$11,063.25	\$15,407.06	\$0.00	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	300.00	(300.00)	0.00%
	Total Labor Expense	\$0.00	\$0.00	\$300.00	(\$300.00)	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	564.73	1,422.94	(858.21)	39.69%
6310	Insurance - Employer	0.00	575.82	0.00	575.82	0.00%
6305	Medicare	0.00	84.85	134.68	(49.83)	63.00%
6301	Salaries	0.00	6,180.73	9,288.14	(3,107.41)	66.54%
6306	Social Security	0.00	362.79	575.86	(213.07)	63.00%
6313	Unemployment Insurance	0.00	5.29	10.44	(5.15)	50.67%
	Total Salaries & Benefits Expense	\$0.00	\$7,774.21	\$11,432.06	(\$3,657.85)	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	400.00	(400.00)	0.00%
	Total Capital Purchase Expense	\$0.00	\$0.00	\$400.00	(\$400.00)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	21.87	21.87	75.00	(53.13)	29.16%
6502	Fuel & Oil (Taxable)	49.21	301.74	500.00	(198.26)	60.35%
	Total Fuel Expense	\$71.08	\$323.61	\$575.00	(\$251.39)	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnace, Equipment	0.00	1,643.21	1,000.00	643.21	164.32%
	Total Repair / Maintenance Expense	\$0.00	\$1,643.21	\$2,200.00	(\$556.79)	

Cemetary Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Supplies Expense						
6866	Supplies - Gen. (Cleaning, Par	0.00	327.73	500.00	(172.27)	65.55%
	Total Supplies Expense	\$0.00	\$327.73	\$500.00	(\$172.27)	
	Expenses	\$71.08	\$10,068.76	\$15,407.06	(\$5,338.30)	
	Revenue Less Expenditures	(\$16.97)	\$994.49	\$0.00	\$0.00	
	Net Change in Fund Balance	(\$16.97)	\$994.49	\$0.00	\$0.00	

Fund Balances

Beginning Fund Balance	18,481.37	17,469.91	0.00	0.00	0.00%
Net Change in Fund Balance	(16.97)	994.49	0.00	0.00	0.00%
Ending Fund Balance	18,464.40	18,464.40	0.00	0.00	0.00%

Report Options

Fund: Cemetary Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

**Cemetary Fund
Balance Sheet
12/31/2025**

	Book Value Dec 2025 Actual	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual
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Assets

Current Assets

Cemetary Fund - First Sec. Ban	18,464.40	17,469.91	17,124.35
Total Current Assets	\$18,464.40	\$17,469.91	\$17,124.35
Total Assets	\$18,464.40	\$17,469.91	\$17,124.35

Fund Balance

Current Year Surplus(Deficit)	18,464.40	17,469.91	17,124.35
Total Fund Balance	\$18,464.40	\$17,469.91	\$17,124.35
Total Liabilities and Equity	\$18,464.40	\$17,469.91	\$17,124.35

Statement Date 12/31/2025

Accounts Cemetary Fund - First Sec. Ban
Companies Cemetary Fund

Statement Balance: \$18,464.40
- Outstanding Checks: \$0.00
+ Outstanding Deposits: \$0.00
Cleared Checks: 1
Cleared Deposits: 1
\$71.08
\$54.11

Reconciled Balance Per Statement: \$18,464.40
Book Balance: \$18,464.40
Difference \$0.00

Ref #	Date	Name	Amount
Cleared Checks			
02685	12/1/2025	Big Oil LLC	71.08
		Cleared Checks Totals	71.08
Cleared Deposits			
447257	12/31/2025	First Security Bank	54.11
		Cleared Deposits Totals	54.11

Cemetary Fund
Bank Register
12/1/2025 to 12/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetary Fund - First Sec. Ban						
			Beginning Balance			18,481.37
12/1/2025	02685		Big Oil LLC		71.08	18,410.29
12/31/2025	447257		First Security Bank	54.11		18,464.40
Cemetary Fund - First Sec. Ban Totals				\$54.11	\$71.08	\$18,464.40
Report Totals				\$54.11	\$71.08	\$18,464.40

Records included in total = 3

Report Options

Trans Date: 12/1/2025 to 12/31/2025
Cash Account: Cemetary Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4101	Act 833	0.00	23,904.83	14,000.00	9,904.83	170.75%
Total State Aid		\$0.00	\$23,904.83	\$14,000.00	\$9,904.83	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	2,256.06	52,832.76	30,300.00	22,532.76	174.37%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
Total Property Taxes		\$2,256.06	\$58,095.91	\$35,563.00	\$22,532.91	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
4970	FD Auxiliary Donations	0.00	7,950.97	0.00	7,950.97	0.00%
8102	Interest on Checking	360.02	3,957.84	2,100.00	1,857.84	188.47%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
Total Other Revenue		\$360.02	\$11,908.81	\$23,929.18	(\$12,020.37)	
Revenue		\$2,616.08	\$93,909.55	\$73,492.18	\$20,417.37	
Gross Profit		\$2,616.08	\$93,909.55	\$73,492.18	\$0.00	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	325.00	(325.00)	0.00%
Total Labor Expense		\$0.00	\$0.00	\$325.00	(\$325.00)	
Salaries & Benefits Expense						
6325	LOPFI	0.00	2,580.00	2,580.00	0.00	100.00%
6305	Medicare	81.67	477.22	334.40	142.82	142.71%
6304	Meeting/Training Allowance	2,115.00	6,640.00	0.00	6,640.00	0.00%
6301	Salaries	3,515.00	26,250.52	23,062.00	3,188.52	113.83%
6306	Social Security	349.06	2,039.21	1,429.84	609.37	142.62%
6313	Unemployment Insurance	7.62	50.03	69.19	(19.16)	72.31%
6314	Workers Compensation	240.00	240.00	400.00	(160.00)	60.00%
Total Salaries & Benefits Expense		\$6,308.35	\$38,276.98	\$27,875.43	\$10,401.55	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	10,209.42	9,811.00	398.42	104.06%
Total Capital Purchase Expense		\$0.00	\$10,209.42	\$9,811.00	\$398.42	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	1,560.56	2,000.00	(439.44)	78.03%
Total Dues and Subscriptions Expense		\$53.78	\$1,560.56	\$2,000.00	(\$439.44)	

Fire Department Fund Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	184.31	531.64	1,000.00	(468.36)	53.16%
6502	Fuel & Oil (Taxable)	146.56	1,271.32	1,081.75	189.57	117.52%
	Total Fuel Expense	\$330.87	\$1,802.96	\$2,081.75	(\$278.79)	
Insurance Expense						
6551	Insurance - Property	0.00	3,928.09	2,794.00	1,134.09	140.59%
6552	Insurance - Vehicle	0.00	2,863.99	2,305.00	558.99	124.25%
	Total Insurance Expense	\$0.00	\$6,792.08	\$5,099.00	\$1,693.08	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	10,153.10	4,500.00	5,653.10	225.62%
6812	Repair & Maint - Vehicles	42.41	5,903.31	5,000.00	903.31	118.07%
6814	Repair & Maintnace, Equipment	0.00	3,947.94	3,000.00	947.94	131.60%
	Total Repair / Maintenance Expense	\$42.41	\$20,004.35	\$12,500.00	\$7,504.35	
Supplies Expense						
6857	Janitorial Expense	0.00	421.53	500.00	(78.47)	84.31%
6858	Maintenance Supplies	0.00	32.55	250.00	(217.45)	13.02%
6860	Office Supplies	38.51	1,032.16	800.00	232.16	129.02%
6862	Replenishable Equipment	0.00	2,919.53	2,000.00	919.53	145.98%
6873	Uniforms/Mats	0.00	377.49	500.00	(122.51)	75.50%
	Total Supplies Expense	\$38.51	\$4,783.26	\$4,050.00	\$733.26	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	520.55	500.00	20.55	104.11%
6903	Travel/Mileage Expense	0.00	516.60	500.00	16.60	103.32%
	Total Travel & Meeting Expense	\$0.00	\$1,037.15	\$1,000.00	\$37.15	
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	161.70	1,937.79	2,000.00	(62.21)	96.89%
7005	Utilities	49.49	5,131.32	6,000.00	(868.68)	85.52%
	Total Utilities Expense	\$211.19	\$7,069.11	\$8,000.00	(\$930.89)	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	\$0.00	\$0.00	\$500.00	(\$500.00)	

Fire Department Fund Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expense					
7885 Transfer to USDA Accounts	0.00	217,093.81	0.00	217,093.81	0.00%
Total Other Expense	\$0.00	\$217,093.81	\$0.00	\$217,093.81	
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	\$6,985.11	\$308,629.68	\$73,492.18	\$235,137.50	
Revenue Less Expenditures	(\$4,369.03)	(\$214,720.13)	\$0.00	\$0.00	
Other Revenue					
Sale of Assets					
8405 Sale of Equipment	0.00	250.00	0.00	250.00	0.00%
Total Sale of Assets	\$0.00	\$250.00	\$0.00	\$250.00	
Extraordinary Income					
4985 USDA Const Loan Hld Acct PH2-B	0.00	217,093.81	0.00	217,093.81	0.00%
Total Extraordinary Income	\$0.00	\$217,093.81	\$0.00	\$217,093.81	
Other Revenue	\$0.00	\$217,343.81	\$0.00	\$217,343.81	
Net Change in Fund Balance	(\$4,369.03)	\$2,623.68	\$0.00	\$0.00	
Fund Balances					
Beginning Fund Balance	123,689.38	116,696.67	0.00	0.00	0.00%
Net Change in Fund Balance	(4,369.03)	2,623.68	0.00	0.00	0.00%
Ending Fund Balance	119,320.35	119,320.35	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund
 Period: 12/1/2025 to 12/31/2025
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Fire Dept Fund Budget

Fire Department Fund
Balance Sheet
12/31/2025

	Book Value Dec 2025 Actual	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual
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Assets

Current Assets

Fire Dept. - First Sec. Bank	119,320.35	116,696.67	88,297.25
Total Current Assets	\$119,320.35	\$116,696.67	\$88,297.25
Total Assets	\$119,320.35	\$116,696.67	\$88,297.25

Fund Balance

Current Year Surplus(Deficit)	119,320.35	116,696.67	88,297.25
Total Fund Balance	\$119,320.35	\$116,696.67	\$88,297.25
Total Liabilities and Equity	\$119,320.35	\$116,696.67	\$88,297.25

Statement Date 12/31/2025

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance:	\$119,320.35		
- Outstanding Checks:	\$0.00	Cleared Checks:	12
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2
			\$7,702.04
			\$2,616.08

Reconciled Balance Per Statement: \$119,320.35

Book Balance: \$119,320.35

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

06994	11/18/2025	Arkansas Valley Communications	500.00
06997	11/21/2025	Entergy	182.46
06998	11/21/2025	Black Hills Energy	34.47
06999	12/1/2025	Payroll Account	1,099.66
07000	12/1/2025	Big Oil LLC	330.87
07001	12/8/2025	Cotter Water & Sewer	49.49
07002	12/9/2025	Firefighters Income Protection Plan	240.00
07003	12/11/2025	Yelcot	161.70
07004	12/11/2025	Yelcot	53.78
07005	12/22/2025	Payroll Account	1,022.68
07006	12/22/2025	Arvest Bank	80.92
07007	12/29/2025	Payroll Account	3,946.01
		Cleared Checks Totals	7,702.04

Cleared Deposits

607382	12/18/2025	Baxter County Treasurer	2,256.06
607383	12/31/2025	First Security Bank	360.02
		Cleared Deposits Totals	2,616.08

**Fire Department Fund
Bank Register
12/1/2025 to 12/31/2025**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
12/1/2025	06999		Beginning Balance			123,689.38
12/1/2025	07000		Payroll Account		1,099.66	122,589.72
12/8/2025	07001		Big Oil LLC		330.87	122,258.85
12/9/2025	07002		Cotter Water & Sewer		49.49	122,209.36
12/11/2025	07003		Firefighters Income		240.00	121,969.36
12/11/2025	07004		Yelcot		161.70	121,807.66
12/11/2025	607382		Yelcot		53.78	121,753.88
12/18/2025	607382		Baxter County Treasurer	2,256.06		124,009.94
12/22/2025	07005		Payroll Account		1,022.68	122,987.26
12/22/2025	07006		Arvest Bank		80.92	122,906.34
12/29/2025	07007		Payroll Account		3,946.01	118,960.33
12/31/2025	607383		First Security Bank	360.02		119,320.35
Fire Dept. - First Sec. Bank Totals				\$2,616.08	\$6,985.11	\$119,320.35
Report Totals				\$2,616.08	\$6,985.11	\$119,320.35

Records included in total = 12

Report Options

Trans Date: 12/1/2025 to 12/31/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	5,986.19	74,867.04	71,012.00	3,855.04	105.43%
	Total State Aid	\$5,986.19	\$74,867.04	\$71,012.00	\$3,855.04	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	6,076.20	34,630.53	21,172.00	13,458.53	163.57%
	Total Property Taxes	\$6,076.20	\$34,630.53	\$21,172.00	\$13,458.53	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	464.74	4,900.73	3,732.00	1,168.73	131.32%
4990	Reimbursement	0.00	1,252.08	0.00	1,252.08	0.00%
	Total Other Revenue	\$464.74	\$6,152.81	\$30,883.72	(\$24,730.91)	
	Revenue	\$12,527.13	\$115,650.38	\$123,067.72	(\$7,417.34)	
	Gross Profit	\$12,527.13	\$115,650.38	\$123,067.72	\$0.00	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	1,124.21	6,365.51	7,323.34	(957.83)	86.92%
6310	Insurance - Employer	610.27	5,055.60	7,917.59	(2,861.99)	63.85%
6305	Medicare	102.05	595.46	693.14	(97.68)	85.91%
6301	Salaries	7,338.18	44,566.72	47,802.45	(3,235.73)	93.23%
6306	Social Security	436.25	2,546.18	2,963.75	(417.57)	85.91%
6313	Unemployment Insurance	0.00	27.49	45.45	(17.96)	60.48%
	Total Salaries & Benefits Expense	\$9,610.96	\$59,156.96	\$66,745.72	(\$7,588.76)	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	863.91	3,500.00	(2,636.09)	24.68%
	Total Capital Purchase Expense	\$0.00	\$863.91	\$3,500.00	(\$2,636.09)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	486.23	940.00	(453.77)	51.73%
	Total Dues and Subscriptions Expense	\$0.00	\$486.23	\$940.00	(\$453.77)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	218.67	1,078.61	2,500.00	(1,421.39)	43.14%
6502	Fuel & Oil (Taxable)	125.51	1,553.69	2,000.00	(446.31)	77.68%
	Total Fuel Expense	\$344.18	\$2,632.30	\$4,500.00	(\$1,867.70)	
Insurance Expense						
6551	Insurance - Property	0.00	239.07	345.00	(105.93)	69.30%

Street Department Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6552	Insurance - Vehicle	0.00	926.25	1,387.00	(460.75)	66.78%
	Total Insurance Expense	\$0.00	\$1,165.32	\$1,732.00	(\$566.68)	
	Repair / Maintenance Expense					
6810	Repair & Maint - Buildings	25.91	82.79	500.00	(417.21)	16.56%
6812	Repair & Maint - Vehicles	0.00	2,833.83	1,650.00	1,183.83	171.75%
6814	Repair & Maintnace, Equipment	0.00	6,851.15	5,000.00	1,851.15	137.02%
6819	Street Material	1,342.30	2,529.58	4,000.00	(1,470.42)	63.24%
6824	Tree Removal Expense	0.00	1,500.00	3,000.00	(1,500.00)	50.00%
	Total Repair / Maintenance Expense	\$1,368.21	\$13,797.35	\$14,150.00	(\$352.65)	
	Supplies Expense					
6856	Clothing Allowance	178.00	1,281.80	1,800.00	(518.20)	71.21%
6858	Maintenance Supplies	0.00	1,121.69	1,100.00	21.69	101.97%
6860	Office Supplies	0.00	19.04	350.00	(330.96)	5.44%
6864	Street Signs	0.00	1,794.42	600.00	1,194.42	299.07%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6869	Supplies Inventory Parts	0.00	57.29	0.00	57.29	0.00%
6871	Supplies Shop Tools	122.28	586.22	1,800.00	(1,213.78)	32.57%
	Total Supplies Expense	\$300.28	\$4,860.46	\$8,150.00	(\$3,289.54)	
	Travel & Meeting Expense					
6903	Travel/Mileage Expense	0.00	40.76	100.00	(59.24)	40.76%
	Total Travel & Meeting Expense	\$0.00	\$40.76	\$100.00	(\$59.24)	
	Postage Expense					
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	\$0.00	\$0.00	\$100.00	(\$100.00)	
	Utilities Expense					
7001	Telephone/Fax/Internet Expense	24.96	299.38	300.00	(0.62)	99.79%
7006	Utilities - Shop	0.00	1,069.87	1,500.00	(430.13)	71.32%
7007	Utilities Street Lights	62.43	13,759.02	15,000.00	(1,240.98)	91.73%
	Total Utilities Expense	\$87.39	\$15,128.27	\$16,800.00	(\$1,671.73)	
	Professional Services Expense					
7109	License Fees	0.00	125.00	250.00	(125.00)	50.00%
	Total Professional Services Expense	\$0.00	\$125.00	\$250.00	(\$125.00)	
	Rent / Lease Expense					
7152	Lease Expense	0.00	152.55	100.00	52.55	152.55%
	Total Rent / Lease Expense	\$0.00	\$152.55	\$100.00	\$52.55	
	Expenses	\$11,711.02	\$98,409.11	\$117,067.72	(\$18,658.61)	

Street Department Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Revenue Less Expenditures	\$816.11	\$17,241.27	\$6,000.00	\$0.00	
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	1,000.00	6,000.00	6,000.00	0.00	100.00%
	Total Transfer Expense	\$1,000.00	\$6,000.00	\$6,000.00	\$0.00	
	Other Expenses	\$1,000.00	\$6,000.00	\$6,000.00	\$0.00	
	Net Change in Fund Balance	(\$183.89)	\$11,241.27	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	158,031.80	146,606.64	0.00	0.00	0.00%
	Net Change in Fund Balance	(183.89)	11,241.27	0.00	0.00	0.00%
	Ending Fund Balance	157,847.91	157,847.91	0.00	0.00	0.00%

Report Options

Fund: Street Department

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

**Street Department
Balance Sheet
12/31/2025**

	Book Value Dec 2025 Actual	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual
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Assets

Current Assets

Street Dept. - First Sec. Bank	157,847.91	146,606.64	124,831.85
Total Current Assets	\$157,847.91	\$146,606.64	\$124,831.85

Total Assets

\$157,847.91

Fund Balance

Current Year Surplus(Deficit)	157,847.91	146,606.64	124,831.85
Total Fund Balance	\$157,847.91	\$146,606.64	\$124,831.85
Total Liabilities and Equity	\$157,847.91	\$146,606.64	\$124,831.85

Statement Date 12/31/2025

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance: \$157,847.91

- Outstanding Checks: \$0.00

+ Outstanding Deposits: \$0.00

Cleared Checks: 14

\$13,997.31

Cleared Deposits: 6

\$12,527.13

Reconciled Balance Per Statement: \$157,847.91

Book Balance: \$157,847.91

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

04267	11/21/2025	Entergy	1,194.30
04268	11/21/2025	Entergy	40.39
04269	11/21/2025	Black Hills Energy	51.60
04270	12/1/2025	Payroll Account	3,895.91
04271	12/1/2025	Big Oil LLC	344.18
04272	12/3/2025	Street Dept Capital Reserve Fund	1,000.00
04273	12/4/2025	Miller True Value	117.24
04274	12/8/2025	Payroll Account	1,119.03
04275	12/15/2025	Payroll Account	401.14
04276	12/18/2025	North Arkansas Electric Cooperative,	62.43
04277	12/22/2025	Payroll Account	485.62
04278	12/22/2025	Arvest Bank	1,551.25
04279	12/22/2025	Verizon	24.96
04280	12/29/2025	Payroll Account	3,709.26

Cleared Checks Totals **13,997.31**

Cleared Deposits

447857	12/10/2025	State of Arkansas	24.42
447858	12/10/2025	State of Arkansas	89.91
447859	12/10/2025	State of Arkansas	5,369.10
447860	12/10/2025	State of Arkansas	502.76
447861	12/31/2025	First Security Bank	464.74
447862	12/18/2025	Baxter County Treasurer	6,076.20

Cleared Deposits Totals **12,527.13**

**Street Department
Bank Register
12/1/2025 to 12/31/2025**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
12/1/2025	04270		Beginning Balance			158,031.80
12/1/2025	04271		Payroll Account		3,895.91	154,135.89
12/3/2025	04272		Big Oil LLC		344.18	153,791.71
12/4/2025	04273		Street Dept Capital Reserve		1,000.00	152,791.71
12/8/2025	04274		Miller True Value		117.24	152,674.47
12/10/2025	447857		Payroll Account		1,119.03	151,555.44
12/10/2025	447858		State of Arkansas	24.42		151,579.86
12/10/2025	447859		State of Arkansas	89.91		151,669.77
12/10/2025	447860		State of Arkansas	5,369.10		157,038.87
12/15/2025	04275		State of Arkansas	502.76		157,541.63
12/18/2025	04276		Payroll Account		401.14	157,140.49
12/18/2025	447862		North Arkansas Electric		62.43	157,078.06
12/22/2025	04277		Baxter County Treasurer	6,076.20		163,154.26
12/22/2025	04278		Payroll Account		485.62	162,668.64
12/22/2025	04279		Arvest Bank		1,551.25	161,117.39
12/29/2025	04280		Verizon		24.96	161,092.43
12/31/2025	447861		Payroll Account		3,709.26	157,383.17
			First Security Bank	464.74		157,847.91
Street Dept. - First Sec. Bank Totals				\$12,527.13	\$12,711.02	\$157,847.91
Report Totals				\$12,527.13	\$12,711.02	\$157,847.91

Records included in total = 18

Report Options

Trans Date: 12/1/2025 to 12/31/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4099	Comm Development Park Grant	0.00	15,000.00	15,000.00		100.00%
	Total Grant Income	\$0.00	\$15,000.00	\$15,000.00		
State Aid						
4105	State Turnback	906.97	13,164.25	12,500.00	664.25	105.31%
	Total State Aid	\$906.97	\$13,164.25	\$12,500.00	\$664.25	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	5,565.72	76,069.39	60,884.00	15,185.39	124.94%
	Total Property Taxes	\$5,565.72	\$76,069.39	\$60,884.00	\$15,185.39	
Franchise Fees						
4401	Franchise Tax	1,543.93	56,044.19	55,000.00	1,044.19	101.90%
	Total Franchise Fees	\$1,543.93	\$56,044.19	\$55,000.00	\$1,044.19	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	5,443.79	60,504.75	57,069.00	3,435.75	106.02%
4502	City Sales Tax - General Porti	10,887.57	121,009.47	125,600.00	(4,590.53)	96.35%
4511	City Sales Tax - Water Imprvmt	5,443.79	60,504.75	57,069.00	3,435.75	106.02%
4505	County Sales Tax	19,373.46	233,493.20	228,334.00	5,159.20	102.26%
	Total Sales Taxes	\$41,148.61	\$475,512.17	\$468,072.00	\$7,440.17	
Fines, Forfeitures, And Costs						
4601	Court Fines	3,355.37	31,790.42	39,388.00	(7,597.58)	80.71%
4602	Jail Fees	90.00	1,135.00	1,990.00	(855.00)	57.04%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
4604	Probation Revenue	0.00	430.00		430.00	0.00%
	Total Fines, Forfeitures, And Costs	\$3,445.37	\$33,375.42	\$41,498.00	(\$8,122.58)	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	\$0.00	\$150.00	\$150.00		
Local Fees & Permits						
4813	Alcohol License Permit Fee	0.00	175.00	950.00	(775.00)	18.42%
4801	Building Permits	0.00	100.00		100.00	0.00%
4811	Occupation License	0.00	1,475.00	1,775.00	(300.00)	83.10%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	\$0.00	\$1,750.00	\$2,975.00	(\$1,225.00)	

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Revenue						
4954	Animal Licenses	5.00	118.00	215.00	(97.00)	54.88%
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4957	Donations	0.00	7,501.70		7,501.70	0.00%
4959	Donations - Police	0.00	133.00		133.00	0.00%
8102	Interest on Checking	1,140.05	12,475.67	9,680.00	2,795.67	128.88%
4976	Municipal Vehicle Program	0.00	6,212.48		6,212.48	0.00%
4964	Rebate	57.34	430.54	230.00	200.54	187.19%
4990	Reimbursement	0.00	9,503.65		9,503.65	0.00%
	Total Other Revenue	\$1,202.39	\$36,375.04	\$92,218.22	(\$55,843.18)	
	General Revenues Totals	\$53,812.99	\$707,440.46	\$748,297.22	(\$40,856.76)	
City						
Local Fees & Permits						
4809	Golf Cart Permit	0.00	234.00		234.00	0.00%
	Total Local Fees & Permits	\$0.00	\$234.00		\$234.00	
	City Totals	\$0.00	\$234.00		\$234.00	
Police Dept						
Grant Income						
4059	STEP Grant Reimbursement	0.00	2,039.88		2,039.88	0.00%
	Total Grant Income	\$0.00	\$2,039.88		\$2,039.88	
Other Revenue						
4971	FSB Police Car Loan Proceeds	0.00	1,943.18		1,943.18	0.00%
	Total Other Revenue	\$0.00	\$1,943.18		\$1,943.18	
	Police Dept Totals	\$0.00	\$3,983.06		\$3,983.06	
Unallocated						
Other Revenue						
4975	ML Property Program Settlement	0.00	23,734.36		23,734.36	0.00%
	Total Other Revenue	\$0.00	\$23,734.36		\$23,734.36	
	Unallocated Totals	\$0.00	\$23,734.36		\$23,734.36	
	Revenue	\$53,812.99	\$735,391.88	\$748,297.22	(\$12,905.34)	
	Gross Profit	\$53,812.99	\$735,391.88	\$748,297.22		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		2,500.00	(2,500.00)	0.00%
	Total Labor Expense	\$0.00		\$2,500.00	(\$2,500.00)	

General Fund
Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget	
Salaries & Benefits Expense						
6307	APERS Expense	1,846.52	21,663.25	23,997.77	(2,334.52)	90.27%
6310	Insurance - Employer	838.25	11,204.50	12,687.66	(1,483.16)	88.31%
6305	Medicare	173.20	2,063.08	2,322.28	(259.20)	88.84%
6301	Salaries	12,154.21	144,486.02	160,157.12	(15,671.10)	90.22%
6306	Social Security	740.54	8,820.27	9,929.74	(1,109.47)	88.83%
6313	Unemployment Insurance	0.00	36.32	88.44	(52.12)	41.07%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	\$15,752.72	\$188,273.44	\$209,865.01	(\$21,591.57)	
Capital Purchase Expense						
6410	Equipment Purchases	0.00		5,000.00	(5,000.00)	0.00%
	Total Capital Purchase Expense	\$0.00		\$5,000.00	(\$5,000.00)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	324.64	14,759.00	13,950.00	809.00	105.80%
	Total Dues and Subscriptions Expense	\$324.64	\$14,759.00	\$13,950.00	\$809.00	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	63.15	448.59	1,000.00	(551.41)	44.86%
	Total Fuel Expense	\$63.15	\$448.59	\$1,250.00	(\$801.41)	
Insurance Expense						
6551	Insurance - Property	0.00	8,875.75	7,604.00	1,271.75	116.72%
6552	Insurance - Vehicle	0.00	399.12		399.12	0.00%
	Total Insurance Expense	\$0.00	\$9,274.87	\$7,604.00	\$1,670.87	
Repair / Maintenance Expense						
6823	Christmas in Cotter	3,189.98	3,189.98	3,000.00	189.98	106.33%
6810	Repair & Maint - Buildings	9,542.39	38,769.56	13,824.92	24,944.64	280.43%
6814	Repair & Maintenance, Equipment	0.00	829.48	5,500.00	(4,670.52)	15.08%
	Total Repair / Maintenance Expense	\$12,732.37	\$42,789.02	\$22,324.92	\$20,464.10	
Supplies Expense						
6851	Bridge Lights	0.00	281.07	4,269.14	(3,988.07)	6.58%
6857	Janitorial Expense	835.81	4,104.19	1,600.00	2,504.19	256.51%
6858	Maintenance Supplies	125.15	125.15		125.15	0.00%
6860	Office Supplies	1,497.64	5,670.53	5,000.00	670.53	113.41%
6866	Supplies - Gen. (Cleaning, Par	0.00	3,793.49	6,000.00	(2,206.51)	63.22%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	\$2,458.60	\$13,974.43	\$17,369.14	(\$3,394.71)	

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	711.59	1,000.00	(288.41)	71.16%
6903	Travel/Mileage Expense	100.10	1,319.36	1,000.00	319.36	131.94%
	Total Travel & Meeting Expense	\$100.10	\$2,030.95	\$2,000.00	\$30.95	
Postage Expense						
6951	Postage	33.40	799.20	2,000.00	(1,200.80)	39.96%
	Total Postage Expense	\$33.40	\$799.20	\$2,000.00	(\$1,200.80)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	375.45	4,804.29	4,800.00	4.29	100.09%
7005	Utilities	54.01	11,229.32	11,332.00	(102.68)	99.09%
	Total Utilities Expense	\$429.46	\$16,033.61	\$16,132.00	(\$98.39)	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00		7,000.00	0.00%
7105	Cotter City Zoning & Plat Maps	0.00	119.63		119.63	0.00%
7107	Legal Expense	19.81	6,766.83	12,000.00	(5,233.17)	56.39%
7110	Maintenance Fees	199.87	5,350.95	6,206.00	(855.05)	86.22%
	Total Professional Services Expense	\$219.68	\$19,237.41	\$18,206.00	\$1,031.41	
Rent / Lease Expense						
7151	City Sign Expense	0.00	2,604.98	900.00	1,704.98	289.44%
7152	Lease Expense	0.00	100.00		100.00	0.00%
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	\$0.00	\$2,704.98	\$1,400.00	\$1,304.98	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00	2,237.83		2,237.83	0.00%
8043	AR Rural Co Gr Prog SdWk Light	0.00	38,720.79	43,500.00	(4,779.21)	89.01%
8005	City Hall Garden/Landscape	70.00	453.60	500.00	(46.40)	90.72%
8025	Parkside Improvements	81.51	249.71	1,000.00	(750.29)	24.97%
7284	Spring Park Improvements	73.33	4,599.78	4,305.75	294.03	106.83%
8028	Tree Advisory Board Projects	0.00	82.81	500.00	(417.19)	16.56%
	Total Grant and Special Projects Expense	\$224.84	\$46,344.52	\$49,805.75	(\$3,461.23)	
General & Administrative Expense						
7302	Advertising	0.00	402.26	250.00	152.26	160.90%
7303	Animal Control	0.00	1,000.00	1,000.00		100.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.73	(730.73)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	5,400.00	6,000.00	(600.00)	90.00%

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7311	Reimbursements	0.00	11.57		11.57	0.00%
7314	State Bond	0.00	500.00	500.00		100.00%
Total General & Administrative Expense		\$450.00	\$7,413.83	\$8,880.73	(\$1,466.90)	
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		\$32,838.96	\$364,683.85	\$378,887.55	(\$14,203.70)	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	100.48	1,574.10		1,574.10	0.00%
6310	Insurance - Employer	92.60	1,378.15		1,378.15	0.00%
6305	Medicare	8.87	169.68		169.68	0.00%
6301	Salaries	655.88	12,567.19		12,567.19	0.00%
6306	Social Security	37.91	725.71		725.71	0.00%
6313	Unemployment Insurance	0.00	4.96		4.96	0.00%
Total Salaries & Benefits Expense		\$895.74	\$16,419.79		\$16,419.79	
Park Dept Totals		\$895.74	\$16,419.79		\$16,419.79	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	16.84	1,644.55	750.00	894.55	219.27%
Total Law Enforcement Expense		\$16.84	\$1,644.55	\$750.00	\$894.55	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	1,270.80	14,830.94	15,248.88	(417.94)	97.26%
6308	LOPFI Expense	3,044.32	20,796.39	26,398.70	(5,602.31)	78.78%
6305	Medicare	213.30	2,140.25	2,366.45	(226.20)	90.44%
6301	Salaries	15,257.20	151,235.98	163,203.24	(11,967.26)	92.67%
6319	Salaries - Police STEP Grant	0.00	2,356.72		2,356.72	0.00%
6306	Social Security	912.03	9,150.97	10,118.60	(967.63)	90.44%
6313	Unemployment Insurance	0.95	64.69	90.00	(25.31)	71.88%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
Total Salaries & Benefits Expense		\$20,698.60	\$200,588.22	\$218,670.87	(\$18,082.65)	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	7,770.64	2,000.00	5,770.64	388.53%
6422	Police Unit - Newer	644.31	7,087.41	7,855.80	(768.39)	90.22%
Total Capital Purchase Expense		\$644.31	\$14,858.05	\$9,855.80	\$5,002.25	

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	1,796.11	1,871.11	6,757.00	(4,885.89)	27.69%
	Total Dues and Subscriptions Expense	\$1,796.11	\$1,871.11	\$6,757.00	(\$4,885.89)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		400.00	(400.00)	0.00%
6502	Fuel & Oil (Taxable)	1,023.56	9,720.26	9,000.00	720.26	108.00%
	Total Fuel Expense	\$1,023.56	\$9,720.26	\$9,400.00	\$320.26	
Insurance Expense						
6552	Insurance - Vehicle	0.00	1,268.00	1,835.00	(567.00)	69.10%
	Total Insurance Expense	\$0.00	\$1,268.00	\$1,835.00	(\$567.00)	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	1,514.07	9,033.05	4,450.00	4,583.05	202.99%
6814	Repair & Maintnace, Equipment	0.00	700.96	1,500.00	(799.04)	46.73%
	Total Repair / Maintenance Expense	\$1,514.07	\$9,734.01	\$5,950.00	\$3,784.01	
Supplies Expense						
6856	Clothing Allowance	0.00	1,544.29	4,020.00	(2,475.71)	38.42%
6860	Office Supplies	0.00	709.14	960.00	(250.86)	73.87%
	Total Supplies Expense	\$0.00	\$2,253.43	\$4,980.00	(\$2,726.57)	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	77.85	1,500.00	(1,422.15)	5.19%
6903	Travel/Mileage Expense	0.00		400.00	(400.00)	0.00%
	Total Travel & Meeting Expense	\$0.00	\$77.85	\$1,900.00	(\$1,822.15)	
Postage Expense						
6951	Postage	0.00	18.29	75.00	(56.71)	24.39%
	Total Postage Expense	\$0.00	\$18.29	\$75.00	(\$56.71)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	308.12	3,975.97	3,600.00	375.97	110.44%
	Total Utilities Expense	\$308.12	\$3,975.97	\$3,600.00	\$375.97	
Professional Services Expense						
7110	Maintenance Fees	158.09	690.69	600.00	90.69	115.12%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	\$158.09	\$690.69	\$1,050.00	(\$359.31)	
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	\$26,159.70	\$247,000.43	\$266,221.67	(\$19,221.24)	

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Unallocated						
Law Enforcement Expense						
6103	Court Fees Dist.	59.43	1,199.43		1,199.43	0.00%
Total Law Enforcement Expense		\$59.43	\$1,199.43		\$1,199.43	
Unallocated Totals		\$59.43	\$1,199.43		\$1,199.43	
Expenses		\$59,953.83	\$629,303.50	\$645,109.22	(\$15,805.72)	
Revenue Less Expenditures		(\$6,140.84)	\$106,088.38	\$103,188.00		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	100.00	1,975.00	1,200.00	775.00	164.58%
Total Gross Rents		\$100.00	\$1,975.00	\$1,200.00	\$775.00	
General Revenues Totals		\$100.00	\$1,975.00	\$1,200.00	\$775.00	
Transfers between Funds						
Transfer Revenue						
8311	Transfer from General Savings	0.00		15,000.00	(15,000.00)	0.00%
8313	Transfer from Payroll Fund	0.00	404.42	250.00	154.42	161.77%
Total Transfer Revenue		\$0.00	\$404.42	\$15,250.00	(\$14,845.58)	
Transfers between Funds Totals		\$0.00	\$404.42	\$15,250.00	(\$14,845.58)	
Other Revenue		\$100.00	\$2,379.42	\$16,450.00	(\$14,070.58)	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	4,588.68	59,579.81	57,069.00	2,510.81	104.40%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	4,588.68	59,579.81	57,069.00	2,510.81	104.40%
9119	Transfer to Waterworks Revenue	0.00	100.00		100.00	0.00%
Total Transfer Expense		\$9,177.36	\$124,759.62	\$119,638.00	\$5,121.62	
Transfers between Funds Totals		\$9,177.36	\$124,759.62	\$119,638.00	\$5,121.62	
Other Expenses		\$9,177.36	\$124,759.62	\$119,638.00	\$5,121.62	
Net Change in Fund Balance		(\$15,218.20)	(\$16,291.82)			
Fund Balances						
	Beginning Fund Balance	397,588.95	398,662.57			0.00%
	Net Change in Fund Balance	(15,218.20)	(16,291.82)			0.00%
	Ending Fund Balance	382,370.75	382,370.75			0.00%

**General Fund
Balance Sheet
12/31/2025**

	Book Value Dec 2025 Actual	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	382,311.76	398,603.58	290,276.87
Total Current Assets	\$382,311.76	\$398,603.58	\$290,276.87
Total Assets	\$382,311.76	\$398,603.58	\$290,276.87
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	(58.99)
Total Current Liabilities	(\$58.99)	(\$58.99)	(\$58.99)
Total Liabilities	(\$58.99)	(\$58.99)	(\$58.99)
Fund Balance			
Current Year Surplus(Deficit)	382,370.75	398,662.57	290,335.86
Total Fund Balance	\$382,370.75	\$398,662.57	\$290,335.86
Total Liabilities and Equity	\$382,311.76	\$398,603.58	\$290,276.87

Statement Date 12/31/2025

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance: \$388,824.52

- Outstanding Checks: \$6,512.76

+ Outstanding Deposits: \$0.00

Cleared Checks: 40

\$63,524.82

Cleared Deposits: 16

\$53,912.99

Reconciled Balance Per Statement: \$382,311.76

Book Balance: \$382,311.76

Difference \$0.00

Ref # Date Name Amount

Cleared Checks

Ref #	Date	Name	Amount
10124	11/18/2025	Lindsey Harris	75.00
10127	11/21/2025	Entergy	117.69
10128	11/21/2025	Entergy	657.09
10129	11/21/2025	Black Hills Energy	56.61
10130	12/1/2025	Payroll Account	6,281.92
10131	12/1/2025	Big Oil LLC	1,086.71
10132	12/2/2025	Clark Office Products	554.47
10133	12/2/2025	VISA	170.53
10134	12/2/2025	VISA	289.43
10135	12/4/2025	Miller True Value	157.39
10136	12/4/2025	Lindsey Harris	75.00
10137	12/4/2025	Emily Kaitz Gardening Services	70.00
10138	12/4/2025	First Security Bank	644.31
10139	12/5/2025	City Court Fund	59.43
10140	12/8/2025	Ductile Iron Capital Reserve Fund	4,588.68
10141	12/8/2025	Water Improvement Fund	4,588.68
10142	12/8/2025	Payroll Account	7,570.74
10143	12/8/2025	Cotter Water & Sewer	54.01
10144	12/8/2025	Lindsey Harris	75.00
10145	12/8/2025	Arkansas Crime Information Center	11.62
10146	12/9/2025	O'Reilly Automotive, Inc	216.19
10147	12/9/2025	Mac Caradine	53.20
10148	12/11/2025	Yelcot	322.66
10149	12/11/2025	Yelcot	399.16
10150	12/11/2025	Yelcot	85.17
10151	12/12/2025	Yelcot Communications	152.55
10152	12/15/2025	Payroll Account	7,805.75
10153	12/15/2025	Bridgeport Canvas Company	5,109.51
10154	12/15/2025	Baxter County Treasurer	18.41
10155	12/15/2025	Mountain Home City Treasure	1.40
10156	12/16/2025	Lindsey Harris	75.00
10157	12/16/2025	Good Impressions Printing	383.34
10158	12/16/2025	Schroder Tire Co.	0.00
10160	12/16/2025	Axon Enterprises, Inc.	1,796.11
10161	12/16/2025	Tim Rails	150.00
10162	12/22/2025	Payroll Account	9,869.05
10163	12/22/2025	Arvest Bank	3,834.17
10164	12/22/2025	Verizon	199.24

Ref #	Date	Name	Amount
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Cleared Checks

10165	12/29/2025	Payroll Account	5,819.60
01-121125	12/11/2025	First Security Bank	50.00
Cleared Checks Totals			63,524.82

Cleared Deposits

487890	12/3/2025	CSC Holdings LLC	211.66
487891	12/3/2025	BH Energy Arkansas Inc.	404.96
487892	12/3/2025	Animal License	5.00
487894	12/5/2025	City Court Fund	3,460.85
487900	12/17/2025	Pavilion	25.00
487901	12/17/2025	Pavilion	25.00
487902	12/17/2025	Pavilion	25.00
487903	12/17/2025	Pavilion	25.00
487904	12/30/2025	BH Energy Arkansas Inc.	927.31
487905	12/31/2025	First Security Bank	1,124.57
487907	12/16/2025	Arvest Bank	57.34
487908	12/24/2025	State of Arkansas	19,373.46
487909	12/10/2025	State of Arkansas	906.97
487910	12/18/2025	Baxter County Treasurer	5,565.72
487911	12/24/2025	State of Arkansas	10,887.58
487912	12/24/2025	State of Arkansas	10,887.57
Cleared Deposits Totals			53,912.99

Outstanding Checks

10159	12/16/2025	Schroder Tire Co.	1,272.12
10166	12/30/2025	Lowes Business Acct/SYNCB	81.51
10167	12/31/2025	North Arkansas Youth Center	450.00
10168	12/31/2025	Lindsey Harris	75.00
10169	12/31/2025	Stefanie Wright	46.90
10170	12/31/2025	Arkansas Crime Information Center	5.22
10171	12/31/2025	Clark Office Products	182.01
10172	12/31/2025	Mountain Home Painting and	4,400.00
Outstanding Checks Totals			6,512.76

**General Fund
Bank Register
12/1/2025 to 12/31/2025**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			397,529.96
12/1/2025	10130		Payroll Account		6,281.92	391,248.04
12/1/2025	10131		Big Oil LLC		1,086.71	390,161.33
12/2/2025	10132		Clark Office Products		554.47	389,606.86
12/2/2025	10133		VISA		170.53	389,436.33
12/2/2025	10134		VISA		289.43	389,146.90
12/3/2025	487890		CSC Holdings LLC	211.66		389,358.56
12/3/2025	487891		BH Energy Arkansas Inc.	404.96		389,763.52
12/3/2025	487892		Animal License	5.00		389,768.52
12/4/2025	10135		Miller True Value		157.39	389,611.13
12/4/2025	10136		Lindsey Harris		75.00	389,536.13
12/4/2025	10137		Emily Kaitz Gardening		70.00	389,466.13
12/4/2025	10138		First Security Bank		644.31	388,821.82
12/5/2025	10139		City Court Fund		59.43	388,762.39
12/5/2025	487894		City Court Fund	3,460.85		392,223.24
12/8/2025	10140		Ductile Iron Capital Reserve		4,588.68	387,634.56
12/8/2025	10141		Water Improvement Fund		4,588.68	383,045.88
12/8/2025	10142		Payroll Account		7,570.74	375,475.14
12/8/2025	10143		Cotter Water & Sewer		54.01	375,421.13
12/8/2025	10144		Lindsey Harris		75.00	375,346.13
12/8/2025	10145		Arkansas Crime		11.62	375,334.51
12/9/2025	10146		O'Reilly Automotive, Inc		216.19	375,118.32
12/9/2025	10147		Mac Caradine		53.20	375,065.12
12/10/2025	487909		State of Arkansas	906.97		375,972.09
12/11/2025	10148		Yelcot		322.66	375,649.43
12/11/2025	10149		Yelcot		399.16	375,250.27
12/11/2025	10150		Yelcot		85.17	375,165.10
12/11/2025	OL-121125		First Security Bank		50.00	375,115.10
12/12/2025	10151		Yelcot Communications		152.55	374,962.55
12/15/2025	10152		Payroll Account		7,805.75	367,156.80
12/15/2025	10153		Bridgeport Canvas		5,109.51	362,047.29
12/15/2025	10154		Baxter County Treasurer		18.41	362,028.88
12/15/2025	10155		Mountain Home City		1.40	362,027.48
12/16/2025	10156		Lindsey Harris		75.00	361,952.48
12/16/2025	10157		Good Impressions Printing		383.34	361,569.14
12/16/2025	10159		Schroder Tire Co.		1,272.12	360,297.02
12/16/2025	10160		Axon Enterprises, Inc.		1,796.11	358,500.91
12/16/2025	10161		Tim Rails		150.00	358,350.91
12/16/2025	487907		Arvest Bank	57.34		358,408.25
12/17/2025	487900		Pavilion	25.00		358,433.25
12/17/2025	487901		Pavilion	25.00		358,458.25
12/17/2025	487902		Pavilion	25.00		358,483.25
12/17/2025	487903		Pavilion	25.00		358,508.25
12/18/2025	487910		Baxter County Treasurer	5,565.72		364,073.97
12/22/2025	10162		Payroll Account		9,869.05	354,204.92
12/22/2025	10163		Arvest Bank		3,834.17	350,370.75
12/22/2025	10164		Verizon		199.24	350,171.51
12/24/2025	487908		State of Arkansas	19,373.46		369,544.97
12/24/2025	487911		State of Arkansas	10,887.58		380,432.55
12/24/2025	487912		State of Arkansas	10,887.57		391,320.12
12/29/2025	10165		Payroll Account		5,819.60	385,500.52

**General Fund
Bank Register
12/1/2025 to 12/31/2025**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
12/30/2025	10166		Lowes Business		81.51	385,419.01
12/30/2025	487904		BH Energy Arkansas Inc.	927.31		386,346.32
12/31/2025	10167		North Arkansas Youth		450.00	385,896.32
12/31/2025	10168		Lindsey Harris		75.00	385,821.32
12/31/2025	10169		Stefanie Wright		46.90	385,774.42
12/31/2025	10170		Arkansas Crime		5.22	385,769.20
12/31/2025	10171		Clark Office Products		182.01	385,587.19
12/31/2025	10172		Mountain Home Painting		4,400.00	381,187.19
12/31/2025	487905		First Security Bank	1,124.57		382,311.76
General Fund - First Sec. Bank Totals				\$53,912.99	\$69,131.19	\$382,311.76
Report Totals				\$53,912.99	\$69,131.19	\$382,311.76

Records included in total = 60

Report Options

Trans Date: 12/1/2025 to 12/31/2025

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4059	STEP Grant Reimbursement	0.00	405.32	0.00	405.32	0.00%
	Total Grant Income	\$0.00	\$405.32	\$0.00	\$405.32	
Sales Taxes						
4506	Sales Tax	3,927.68	47,257.49	36,787.65	10,469.84	128.46%
	Total Sales Taxes	\$3,927.68	\$47,257.49	\$36,787.65	\$10,469.84	
Local Fees & Permits						
4803	Fee & Permit Income	1,140.00	10,382.16	2,174.93	8,207.23	477.36%
4806	SDWA Fees	186.01	2,190.24	1,986.71	203.53	110.24%
4807	Service Fees	38.38	1,055.87	1,032.78	23.09	102.24%
	Total Local Fees & Permits	\$1,364.39	\$13,628.27	\$5,194.42	\$8,433.85	
Sanitation Fees						
4901	Sanitation Fees	7,305.50	84,130.30	60,462.78	23,667.52	139.14%
	Total Sanitation Fees	\$7,305.50	\$84,130.30	\$60,462.78	\$23,667.52	
Sewer Fees						
4911	Sewer Fees	11,688.07	142,385.84	164,933.00	(22,547.16)	86.33%
	Total Sewer Fees	\$11,688.07	\$142,385.84	\$164,933.00	(\$22,547.16)	
Water Sales						
4925	Customer Daily Deposits	33,418.54	400,411.25	342,000.00	58,411.25	117.08%
	Total Water Sales	\$33,418.54	\$400,411.25	\$342,000.00	\$58,411.25	
Other Revenue						
4987	New Meters (Taps)	0.00	2,250.00	2,500.00	(250.00)	90.00%
4988	Penalties/Late Charges	307.38	4,870.99	5,000.00	(129.01)	97.42%
4990	Reimbursement	0.00	2,895.44	3,500.00	(604.56)	82.73%
5000	Refund	0.00	6,624.68	0.00	6,624.68	0.00%
8102	Interest on Checking	778.14	7,971.55	8,984.89	(1,013.34)	88.72%
8306	Transf from Customer Deposit	69.49	1,889.57	2,000.00	(110.43)	94.48%
8317	Transfer from Waterline Replac	0.00	22,000.00	47,000.00	(25,000.00)	46.81%
8327	Trans from Ductile Iron CapRsv	13,111.00	157,332.00	135,672.00	21,660.00	115.96%
8331	Transfer from Constr PH2 #2825	0.00	59.60	0.00	59.60	0.00%
8332	Transfer fr Constr PH2B #1102	0.00	1,620.09	0.00	1,620.09	0.00%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	\$14,266.01	\$207,513.92	\$268,069.50	(\$60,555.58)	
	Revenue	\$71,970.19	\$895,732.39	\$877,447.35	\$18,285.04	

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Gross Profit	\$71,970.19	\$895,732.39	\$877,447.35	\$0.00	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	11,721.14	110,989.35	106,758.76	4,230.59	103.96%
6302	Salaries - Office	3,230.04	50,373.15	63,572.98	(13,199.83)	79.24%
6305	Medicare	204.64	2,198.49	2,469.81	(271.32)	89.01%
6306	Social Security	874.94	9,399.96	10,560.57	(1,160.61)	89.01%
6307	APERS Expense	2,290.55	24,399.63	26,094.82	(1,695.19)	93.50%
6310	Insurance - Employer	1,479.08	17,109.07	16,235.47	873.60	105.38%
6313	Unemployment Insurance	0.00	57.52	111.54	(54.02)	51.57%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	\$19,800.39	\$214,527.17	\$227,319.95	(\$12,792.78)	
Capital Purchase Expense						
6402	Booster Pump System Project	0.00	23,517.67	25,000.00	(1,482.33)	94.07%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
6413	Generator Purchase	0.00	763.14	0.00	763.14	0.00%
	Total Capital Purchase Expense	\$0.00	\$24,280.81	\$35,609.23	(\$11,328.42)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	247.66	9,892.99	10,980.00	(1,087.01)	90.10%
	Total Dues and Subscriptions Expense	\$247.66	\$9,892.99	\$10,980.00	(\$1,087.01)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	1,155.53	2,064.49	1,800.00	264.49	114.69%
6502	Fuel & Oil (Taxable)	612.29	2,533.66	3,417.00	(883.34)	74.15%
	Total Fuel Expense	\$1,767.82	\$4,598.15	\$5,217.00	(\$618.85)	
Insurance Expense						
6551	Insurance - Property	0.00	7,019.03	2,844.00	4,175.03	246.80%
6552	Insurance - Vehicle	0.00	1,535.50	1,040.00	495.50	147.64%
	Total Insurance Expense	\$0.00	\$8,554.53	\$3,884.00	\$4,670.53	
Repair / Maintenance Expense						
6805	Chemical Expense	102.52	2,407.23	6,906.80	(4,499.57)	34.85%
6810	Repair & Maint - Buildings	30.50	1,992.21	2,300.00	(307.79)	86.62%
6812	Repair & Maint - Vehicles	0.00	1,720.21	3,500.00	(1,779.79)	49.15%
6814	Repair & Maintenance, Equipment	0.00	7,878.43	8,000.00	(121.57)	98.48%
6820	Street Repairs	605.82	26,947.98	27,000.00	(52.02)	99.81%
	Total Repair / Maintenance Expense	\$738.84	\$40,946.06	\$47,706.80	(\$6,760.74)	
Supplies Expense						
6856	Clothing Allowance	0.00	1,544.46	1,800.00	(255.54)	85.80%

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget	
6858	Maintenance Supplies	0.00	1,191.84	500.00	691.84	238.37%
6860	Office Supplies	505.94	1,267.07	1,000.00	267.07	126.71%
6869	Supplies Inventory Parts	1,389.67	25,734.90	13,144.00	12,590.90	195.79%
6871	Supplies Shop Tools	204.37	1,405.13	2,500.00	(1,094.87)	56.21%
	Total Supplies Expense	\$2,099.98	\$31,143.40	\$18,944.00	\$12,199.40	
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	1,003.26	3,000.00	(1,996.74)	33.44%
	Total Travel & Meeting Expense	\$0.00	\$1,003.26	\$3,000.00	(\$1,996.74)	
Postage Expense						
6951	Postage	251.93	3,676.04	3,859.00	(182.96)	95.26%
	Total Postage Expense	\$251.93	\$3,676.04	\$3,859.00	(\$182.96)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	258.22	3,094.55	3,100.00	(5.45)	99.82%
7005	Utilities	34.38	20,574.58	26,000.00	(5,425.42)	79.13%
	Total Utilities Expense	\$292.60	\$23,669.13	\$29,100.00	(\$5,430.87)	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00	23,500.00	(16,500.00)	29.79%
7109	License Fees	0.00	302.03	400.00	(97.97)	75.51%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	8,137.50	0.00	8,137.50	0.00%
	Total Professional Services Expense	\$0.00	\$15,439.53	\$24,225.00	(\$8,785.47)	
Other Expense						
7203	Refunds	0.00	750.00	100.00	650.00	750.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	4,338.92	70,390.18	83,323.00	(12,932.82)	84.48%
7225	WWTF #12726	3,623.82	83,530.33	81,610.00	1,920.33	102.35%
9228	Transfer to Act 605 Sewer	1,420.76	7,095.66	7,386.55	(290.89)	96.06%
9229	Transfer to Act 605 Water	3,942.74	19,595.51	17,100.00	2,495.51	114.59%
	Total Other Expense	\$13,326.24	\$181,361.68	\$210,519.55	(\$29,157.87)	
Grant and Special Projects Expense						
7271	Lift Station	0.00	602.05	2,400.00	(1,797.95)	25.09%
8040	Fire Hydrants & Mntrance Prog	0.00	1,860.00	10,500.00	(8,640.00)	17.71%
	Total Grant and Special Projects Expense	\$0.00	\$2,462.05	\$12,900.00	(\$10,437.95)	
General & Administrative Expense						
7301	Act 474 - Building Permits	123.50	133.00	0.00	133.00	0.00%
7312	Sanitation Fees Paid	7,133.08	82,070.54	66,084.48	15,986.06	124.19%
7313	SDWA	591.60	2,340.00	2,278.00	62.00	102.72%

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number		Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7315	State Sales Tax	3,842.00	50,473.00	39,904.00	10,569.00	126.49%
Total General & Administrative Expense		\$11,690.18	\$135,016.54	\$108,266.48	\$26,750.06	
Indirect Expenses						
7803	Bank Service Charge	23.00	276.00	244.34	31.66	112.96%
Total Indirect Expenses		\$23.00	\$276.00	\$244.34	\$31.66	
Expenses		\$50,238.64	\$696,847.34	\$741,775.35	(\$44,928.01)	
Revenue Less Expenditures		\$21,731.55	\$198,885.05	\$135,672.00	\$0.00	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	923,122.20	0.00	923,122.20	0.00%
Total Extraordinary Income		\$0.00	\$923,122.20	\$0.00	\$923,122.20	
Other Revenue		\$0.00	\$923,122.20	\$0.00	\$923,122.20	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	448.17	0.00	448.17	0.00%
9110	Transfer to General Fund	0.00	405.32	0.00	405.32	0.00%
9119	Transfer to Waterworks Revenue	0.00	1,679.69	0.00	1,679.69	0.00%
Total Transfer Expense		\$0.00	\$2,533.18	\$0.00	\$2,533.18	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	923,122.20	0.00	923,122.20	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	53,976.00	53,976.00	0.00	100.00%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	81,696.00	81,696.00	0.00	100.00%
Total Extraordinary Expense		\$11,306.00	\$1,058,794.20	\$135,672.00	\$923,122.20	
Other Expenses		\$11,306.00	\$1,061,327.38	\$135,672.00	\$925,655.38	
Net Change in Fund Balance		\$10,425.55	\$60,679.87	\$0.00	\$0.00	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fund Balances					
Beginning Fund Balance	256,040.48	205,786.16	0.00	0.00	0.00%
Net Change in Fund Balance	10,425.55	60,679.87	0.00	0.00	0.00%
Ending Fund Balance	266,466.03	266,466.03	0.00	0.00	0.00%

Report Options

Fund: Waterworks Rev. Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Waterworks Revenue Budget

**Waterworks Rev. Fund
Balance Sheet
12/31/2025**

	Book Value Dec 2025 Actual	Book Value Dec 2024 Actual	Book Value Dec 2023 Actual
Assets			
Current Assets			
Construction Account #2825		58.65	81,157.11
Construction Acct PH2-B #1102	174.91	1,143.14	
USDA Debt Svc Rsv Acct #2868	12,073.53	6,378.71	900.10
USDA DebtSrvAcct PH2-B 1137	13,264.61	4,806.32	
USDA Loan Account #2833	4,623.80	4,549.36	4,498.67
USDA Loan Account PH2-B #1110	7,192.28	6,936.38	
USDA Short-Lived Asset Account	18,083.46	9,553.87	1,348.15
Waterworks Rev - First Sec. Ba	211,053.44	172,359.73	157,826.40
Total Current Assets	\$266,466.03	\$205,786.16	\$245,730.43
Total Assets	\$266,466.03	\$205,786.16	\$245,730.43
Fund Balance			
Current Year Surplus(Deficit)	266,466.03	205,786.16	245,730.43
Total Fund Balance	\$266,466.03	\$205,786.16	\$245,730.43
Total Liabilities and Equity	\$266,466.03	\$205,786.16	\$245,730.43

Statement Date 12/31/2025

Accounts Waterworks Rev - First Sec. Ba
 Companies Waterworks Rev. Fund

Statement Balance: \$211,457.75
 - Outstanding Checks: \$404.31
 + Outstanding Deposits: \$0.00

Cleared Checks: 36
 Cleared Deposits: 10

\$51,874.54
 \$58,703.93

Reconciled Balance Per Statement: \$211,053.44

Book Balance: \$211,053.44

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

10143	11/21/2025	Entergy	117.69
10144	11/21/2025	Entergy	40.40
10145	11/21/2025	Entergy	1,490.14
10146	11/21/2025	Black Hills Energy	33.05
10147	11/21/2025	Black Hills Energy	51.61
10148	11/21/2025	Black Hills Energy	56.61
10149	11/25/2025	Postmaster	250.71
10150	12/1/2025	Payroll Account	3,140.41
10151	12/1/2025	Big Oil LLC	1,767.82
10152	12/2/2025	VISA	58.19
10153	12/3/2025	Act 605 Water Replacement	2,095.19
10154	12/3/2025	Act 605 Sewer Replacement	744.44
10155	12/4/2025	White River Materials, Inc.	605.82
10156	12/4/2025	Dept. of Finance & Administration	123.50
10157	12/8/2025	Payroll Account	4,567.17
10158	12/8/2025	CSLC - Gassville	4,338.92
10159	12/8/2025	WWTF-Gassville	3,623.82
10160	12/8/2025	Methvin Sanitation - WCN of Arkansas	7,133.08
10161	12/9/2025	Intedata Systems, Inc.	87.60
10162	12/9/2025	Henard Utility Products, Inc.	294.90
10163	12/11/2025	Dept of Fin. & Adm.	3,842.00
10164	12/11/2025	ADH	591.60
10165	12/11/2025	Yelcot	148.08
10166	12/11/2025	Yelcot	107.56
10167	12/11/2025	Yelcot	85.18
10168	12/15/2025	Payroll Account	5,173.30
10169	12/16/2025	Winwater Company	1,197.29
10170	12/16/2025	Good Impressions Printing	315.38
10171	12/18/2025	North Arkansas Electric Cooperative,	34.38
10172	12/22/2025	Payroll Account	4,333.91
10173	12/22/2025	Arvest Bank	267.36
10175	12/22/2025	Verizon	24.96
10176	12/29/2025	Payroll Account	2,585.60
10178	12/31/2025	Act 605 Water Replacement	1,847.55
10179	12/31/2025	Act 605 Sewer Replacement	676.32
OL-120125	12/1/2025	First Security Bank	23.00

Cleared Checks Totals 51,874.54

Ref #	Date	Name	Amount
Cleared Deposits			
814372	12/2/2025	Permits	195.00
814374	12/8/2025	Permits	945.00
814375	12/9/2025	Waterworks Customer Deposit	69.49
814376	12/31/2025	First Security Bank	622.88
OL-123125A	12/31/2025	Water Sales	33,418.54
OL-123125B	12/31/2025	Sewer Fees	11,688.07
OL-123125C	12/31/2025	Sanitation	7,305.50
OL-123125D	12/31/2025	Sales Tax	3,927.68
OL-123125E	12/31/2025	SDWA	186.01
OL-123125F	12/31/2025	Penalties/Late Charges	345.76
Cleared Deposits Totals			58,703.93
Outstanding Checks			
10174	12/22/2025	Postmaster	251.93
10177	12/30/2025	Lowes Business Acct/SYNCB	152.38
Outstanding Checks Totals			404.31

Waterworks Rev. Fund
Bank Register
12/1/2025 to 12/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
12/1/2025	10150		Beginning Balance			202,588.15
12/1/2025	10151		Payroll Account		3,140.41	199,447.74
12/1/2025	OL-120125		Big Oil LLC		1,767.82	197,679.92
12/2/2025	10152		First Security Bank		23.00	197,656.92
12/2/2025	814372		VISA		58.19	197,598.73
12/2/2025	10153		Permits	195.00		197,793.73
12/3/2025	10154		Act 605 Water Replacement		2,095.19	195,698.54
12/3/2025	10155		Act 605 Sewer		744.44	194,954.10
12/4/2025	10156		White River Materials, Inc.		605.82	194,348.28
12/4/2025	10157		Dept. of Finance &		123.50	194,224.78
12/8/2025	10158		Payroll Account		4,567.17	189,657.61
12/8/2025	10159		CSLC - Gassville		4,338.92	185,318.69
12/8/2025	10160		WWTF-Gassville		3,623.82	181,694.87
12/8/2025	814374		Methwin Sanitation - WCN		7,133.08	174,561.79
12/8/2025	10161		Permits	945.00		175,506.79
12/9/2025	10162		Intedata Systems, Inc.		87.60	175,419.19
12/9/2025	814375		Henard Utility Products,		294.90	175,124.29
12/9/2025	10163		Waterworks Customer	69.49		175,193.78
12/11/2025	10164		Dept of Fin. & Adm.		3,842.00	171,351.78
12/11/2025	10165		ADH		591.60	170,760.18
12/11/2025	10166		Yelcot		148.08	170,612.10
12/11/2025	10167		Yelcot		107.56	170,504.54
12/15/2025	10168		Yelcot		85.18	170,419.36
12/16/2025	10169		Payroll Account		5,173.30	165,246.06
12/16/2025	10170		Winwater Company		1,197.29	164,048.77
12/16/2025	10171		Good Impressions Printing		315.38	163,733.39
12/18/2025	10172		North Arkansas Electric		34.38	163,699.01
12/22/2025	10173		Payroll Account		4,333.91	159,365.10
12/22/2025	10174		Arvest Bank		267.36	159,097.74
12/22/2025	10175		Postmaster		251.93	158,845.81
12/22/2025	10176		Verizon		24.96	158,820.85
12/29/2025	10177		Payroll Account		2,585.60	156,235.25
12/30/2025	10178		Lowes Business		152.38	156,082.87
12/31/2025	10179		Act 605 Water Replacement		1,847.55	154,235.32
12/31/2025	814376		Act 605 Sewer		676.32	153,559.00
12/31/2025	OL-123125A		First Security Bank	622.88		154,181.88
12/31/2025	OL-123125B		Water Sales	33,418.54		187,600.42
12/31/2025	OL-123125C		Sewer Fees	11,688.07		199,288.49
12/31/2025	OL-123125D		Sanitation	7,305.50		206,593.99
12/31/2025	OL-123125E		Sales Tax	3,927.68		210,521.67
12/31/2025	OL-123125F		SDWA	186.01		210,707.68
12/31/2025			Penalties/Late Charges	345.76		211,053.44
1020 Waterworks Rev - First Sec. Ba Totals				\$58,703.93	\$50,238.64	\$211,053.44
Report Totals				\$58,703.93	\$50,238.64	\$211,053.44
Records included in total = 42						

Report Options
 Trans Date: 12/1/2025 to 12/31/2025
 Cash Account: Waterworks Rev - First Sec. Ba
 Fund: Waterworks Rev. Fund

**Collateralization Statement
for the City of Cotter, Arkansas**

First Security Bank Account Name	Account Type & Number	December 31, 2025	
		Book Balance	Bank Balance
<u>Operating Checking Accounts:</u>			
American Rescue Plan Fund	*1872	\$ 1,528.71	\$ 1,528.71
Cemetery Fund	*7309	\$ 18,464.40	\$ 18,464.40
City Court Fund	*7333	\$ 2,364.06	\$ 2,364.06
Court Automation Fund	*7234	\$ 2,337.30	\$ 2,802.78
Ductile Iron Capital Reserve Fund - Phase 2	*1751	\$ 164,347.22	\$ 164,347.22
Fire Department Fund	*7366	\$ 119,320.35	\$ 119,320.35
Fire Dept Capital Reserve Fund	*9088	\$ 68,684.77	\$ 68,684.77
General Fund	*7374	\$ 382,311.76	\$ 388,824.52
General Savings Fund	*8204	\$ 270,341.82	\$ 270,341.82
LOPFI Fund	*7325	\$ 3,365.47	\$ 3,365.47
Payroll Fund	*7275	\$ 6,222.88	\$ 18,228.06
Street Department Fund	*7358	\$ 157,847.91	\$ 157,847.91
Street Dept Capital Reserve Fund	*9185	\$ 26,211.33	\$ 26,211.33
Waterworks Customer Deposit Fund	*3292	\$ 28,084.78	\$ 28,132.62
Waterworks Revenue Fund	*7291	\$ 211,053.44	\$ 211,457.75
Water Improvement Fund (1/2% CSUT)	*7267	\$ 273,828.06	\$ 273,828.06
Waterline Replacement Fund (Proj. Savings)	*9959	\$ 114,534.70	\$ 114,534.70
Act 605 Water Replacement Fund	*6902	\$ 49,303.92	\$ 49,303.92
Act 605 Sewer Replacement Fund	*6872	\$ 18,483.62	\$ 18,483.62
Construction Fund	*2825	\$ 0.00	\$ 0.00
USDA Loan Fund	*2833	\$ 4,623.80	\$ 4,623.80
USDA Short-Lived Asset Fund	*2876	\$ 18,083.46	\$ 18,083.46
USDA Debt Service Rsv Fund	*2868	\$ 12,073.53	\$ 12,073.53
Construction Fund PH2-B	*1102	\$ 174.91	\$ 174.91
USDA Loan Fund PH2-B	*1110	\$ 7,192.28	\$ 7,192.28
USDA Debt Service Rsv Fund PH2-B	*1137	\$ 13,264.61	\$ 13,264.61
Bridge Lights	*8314	\$ 22,431.16	\$ 22,431.16
Economic Development	*8306	\$ 10,118.64	\$ 10,118.64
Totals:		\$ 1,996,480.25	\$ 2,015,915.82
<u>Investment Accounts:</u>			
Bridge Lights CD	*0695	\$ 0.00	\$ 0.00
Economic Development CD	*0691	\$ 0.00	\$ 0.00
Water & Sewer CD	*3141	\$ 130,392.31	\$ 130,392.31
Totals:		\$ 130,392.31	\$ 130,392.31
<u>Securities Pledges*</u>			
*See Attachments-Market Value		Book Balance	Par Balance
		\$ 5,335,000.00	\$ 5,335,000.00
Total Securities Pledged		\$ 5,335,000.00	\$ 5,335,000.00
Pledged Book Value		\$	\$
Book Value of Deposit		\$ 2,126,872.56	\$ 2,146,308.13
Pledged Plus FDIC Coverage		\$ 5,585,000.00	\$ 5,585,000.00
Coverage +/-		\$ 3,458,127.44	\$ 3,438,691.87

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 First Security Bank - Borrowed-Wyandotte Cnty Ks Unif Sch Dist #500	15384290	48847 (Pledge ID: P2359) 242006687 - Eff. 05/22/19	\$ 0.00	\$ 95,000.00	3/1/2005	10/1/2030	3/21/2022 Rcpt#252036132
FSB - Borrowed - Cash Mgmt Searcy, AR Texas St Transportn 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 Bank - Borrowed (FNBB Capital Markets)	15384290	244001320	\$ 100,000.00	\$ 100,000.00	6/23/2021	10/15/2036	11/21/2023 Rcpt#244001320
First Security Bank - Borrowed (Capital Management)	15384290	242013675	\$ 95,000.00	\$	2/16/2022	9/15/2042	
First Security Bank - Borrowed (Cash Management)	15384290	244000884	\$ 0.00	\$ 200,000.00	10/17/2014	6/15/2029	12/2/2022 Rcpt#244000884
First Security Bank - Borrowed (Cash Management)	15384290	242011734	\$ 150,000.00	\$	5/25/2021	1/1/2038	
First Security Bank - Borrowed (Cash Management)	15384290	252037842	\$ 0.00	\$ 150,000.00	4/1/2013	5/15/2030	4/28/2023 Rcpt#252037842
First Security Bank - Borrowed (Cash Management)	15384290	252035439	\$ 290,000.00	\$	12/13/2007	11/1/2023	
First Security Bank - Borrowed - Florence Cnty SC Hosp Mcleod Regl Med Ctr	15384290	252038092	100,000.00	100,000.00	8/7//2014	11/1/2034	10/29/2024 Rcpt#252038092
First Security Bank - Borrowed - (Cash Management) LWR CO RIVER-A-PREREF	15384290	180066571	0.00	150,000.00	4/1/2013	5/15/2030	5/12/2023 Rcpt#180066571

City of Cotter
Pledged Securities
First Security Bank

First Security Bank - Borrowed - (Cash Management) Denver City & Cnty Hsg Auth Cap Fd Prog Three Towers Short 1st Cpn	15384290	232148231	150,000.00	150,000.00	12/13/2007	11/1/2023	9/20/2023	Rcpt#232148231
First Security Bank - Borrowed - (Cash Mgmt) Kane Cook & Du Page Cntys IL Sch Dist #46 Elgin SFC	15384290	252038359	100,000.00	100,000.00	2/18/2015	1/1/2032	1/5/2024	Rcpt#252038359
First Security Bank - Borrowed - (Cash Mgmt) New York City HSG DEV CORP MULTIFAMILY Rent HSG REV Ocean Gate Dev SER B	15384290	252027147	150,000.00	150,000.00	8/22/2007	6/1/2025	5/20/2025	Rcpt#252027147
FSB - Borrowed - Cash Mgmt Cumberland Cnty PA MU Call Opt Erp Oid @ 98.518	15384290	242008332	1,120,000.00		11/7/2019	11/1/2039		
FSB - Borrowed - Cash Mgmt Fort Pierce FL CAP IMPT REV REF CALL SINK	15384290	242008366	1,050,000.00		7/12/2019	9/1/2038		
FSB - Borrowed - Cash Mgmt Colorado St Cops	15384290	242011326	500,000.00	500,000.00	6/2/2020	12/15/2039	11/21/2023	Rcpt#242011326
FSB - Borrowed - Cash Mgmt Searcy, AR Jones Cnty TX CTFS of Oblig Continuously Callable	15384290	252035805	390,000.00		2/22/2012	9/1/2030		
FSB - Borrowed - Cash Mgmt Searcy, AR Bulloch Cnty GA DEV AUTH GSU HSG FNDTN TWO LLC PROJ SHORT 1st CPN	15384290	252035476	100,000.00		3/21/2013	8/1/2026		
FSB - Borrowed - Cash Mgmt Searcy, AR Coastal Carolina - REF	15384290	244002518	60,000.00		3/9/2022	6/1/2037		
FSB - Borrowed - Cash Mgmt Searcy, AR Fannie Mae Pool # FS9095	15384290	244002634	125,000.00		9/1/2024	8/1/2042		
FSB - Borrowed - Cash Mgmt Searcy, AR Florida St DOT-B-REV	15384290	242015691	155,000.00		5/20/2025	7/1/2040		
Totals:			\$ 5,335,000.00	\$ 4,300,000.00				

Last updated 05/29/2025 - SW

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