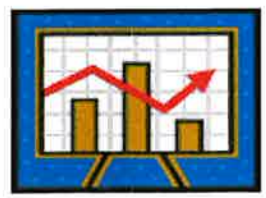
City of Cotter

Revenue & Expense
Financial Reporting and Analysis

February 2025



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

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City of Cotter
Income Statement Summary
February 2025

	Feb 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 2/28/2025		
Cemetery Fund							
Income	1,046.45	**2,095.85**	13,311.21	15,407.06	February Stmt	19,354.15	**Stmt Bal**
Expense	82.92	**211.61**	15,195.45	15,407.06	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	963.53	**1,884.24**	(1,884.24)	-	Available	**19,354.15**	**Book Bal**
General Fund							
Income	61,138.19	**133,168.41**	631,578.81	764,747.22	February Stmt	421,646.03	
Total Transfers and Expenses	45,928.85	**112,815.29**	651,931.93	764,747.22	Outstanding	3,249.33	
Net Profit/Loss From Operations	15,209.34	**20,353.12**	(20,353.12)	-	Available	**418,396.70**	
Street Department Fund							
Total Income and Transfers IN	7,128.97	**18,352.24**	104,715.48	123,067.72	February Stmt	145,695.20	
Expense	9,674.42	**19,445.25**	103,622.47	123,067.72	Outstanding	181.57	
Net Profit/Loss From Operations	(2,545.45)	**(1,093.01)**	1,093.01	-	Available	**145,513.63**	
Waterworks Revenue Fund							
Income	70,014.93	**199,345.07**	656,102.28	855,447.35	February Stmt	171,054.69	
Total Transfers and Expenses	54,373.86	**192,100.44**	663,346.91	855,447.35	Outstanding	2,201.17	
Net Profit/Loss From Operations	15,641.07	**7,244.63**	(7,244.63)	-	Available	**168,853.52**	
Summary							
Income	139,328.54	**352,961.57**	1,405,707.78	1,758,669.35	Balance	757,750.07	
Expense	110,060.05	**324,572.59**	1,434,096.76	1,758,669.35	Outstanding	5,632.07	
Net Profit/Loss From Operations	29,268.49	**28,388.98**	(28,388.98)	-	Available	**752,118.00**	
Fire Department Fund							
Income	1,278.18	**1,764.28**	71,727.90	73,492.18	February Stmt	110,249.78	
Total Transfers and Expenses	3,621.65	**8,958.14**	64,534.04	73,492.18	Outstanding	746.97	
Net Profit/Loss From Operations	(2,343.47)	**(7,193.86)**	7,193.86	-	Available	**109,502.81**	

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Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 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	1,000.00	2,000.00	3,400.00	(1,400.00)	58.82%
	Total Service Revenue	**$1,000.00**	**$2,000.00**	**$3,400.00**	**($1,400.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	0.00	0.00	1,800.00	(1,800.00)	0.00%
4951	Cem. Perpetual Care Income	0.00	0.00	3,800.00	(3,800.00)	0.00%
8102	Interest on Checking	46.45	95.85	300.00	(204.15)	31.95%
	Total Other Revenue	**$46.45**	**$95.85**	**$12,007.06**	**($11,911.21)**	
	Revenue	**$1,046.45**	**$2,095.85**	**$15,407.06**	**($13,311.21)**	
	Gross Profit	**$1,046.45**	**$2,095.85**	**$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	9.35	23.85	1,422.94	(1,399.09)	1.68%
6310	Insurance - Employer	7.94	21.02	0.00	21.02	0.00%
6305	Medicare	0.85	2.04	134.68	(132.64)	1.51%
6301	Salaries	61.02	155.64	9,288.14	(9,132.50)	1.68%
6306	Social Security	3.63	8.75	575.86	(567.11)	1.52%
6313	Unemployment Insurance	0.13	0.31	10.44	(10.13)	2.97%
	Total Salaries & Benefits Expense	**$82.92**	**$211.61**	**$11,432.06**	**($11,220.45)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	400.00	(400.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$400.00**	**($400.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	500.00	(500.00)	0.00%
	Total Fuel Expense	**$0.00**	**$0.00**	**$575.00**	**($575.00)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnance, Equipment	0.00	0.00	1,000.00	(1,000.00)	0.00%
	Total Repair / Maintenance Expense	**$0.00**	**$0.00**	**$2,200.00**	**($2,200.00)**	

Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 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	0.00	500.00	(500.00)	0.00%
	Total Supplies Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	
	Expenses	**$82.92**	**$211.61**	**$15,407.06**	**($15,195.45)**	
	Revenue Less Expenditures	**$963.53**	**$1,884.24**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$963.53**	**$1,884.24**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	18,390.62	17,469.91	0.00	0.00	0.00%
Net Change in Fund Balance	963.53	1,884.24	0.00	0.00	0.00%
Ending Fund Balance	19,354.15	19,354.15	0.00	0.00	0.00%

Report Options

Fund: Cemetary Fund

Period: 2/1/2025 to 2/28/2025

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
2/28/2025

	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual	Book Value Feb 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	19,354.15	17,204.20	14,872.36
Total Current Assets	**$19,354.15**	**$17,204.20**	**$14,872.36**
Total Assets	**$19,354.15**	**$17,204.20**	**$14,872.36**
Fund Balance			
Current Year Surplus(Deficit)	19,354.15	17,204.20	14,872.36
Total Fund Balance	**$19,354.15**	**$17,204.20**	**$14,872.36**
Total Liabilities and Equity	**$19,354.15**	**$17,204.20**	**$14,872.36**

Statement Date	02/28/2025
Accounts	Cemetery Fund - First Sec. Ban
Companies	Cemetary Fund

Statement Balance:	$19,354.15			
- Outstanding Checks:	$0.00	**Cleared Checks:**	1	$82.92
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$1,046.45
Reconciled Balance Per Statement:	$19,354.15			
Book Balance:	$19,354.15			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02657	2/14/2025	Payroll Account	82.92
		Cleared Checks Totals	**82.92**
Cleared Deposits			
447241	2/18/2025	Roller-Burns Funeral Home	1,000.00
447242	2/28/2025	First Security Bank	46.45
		Cleared Deposits Totals	**1,046.45**

Cemetary Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			18,390.62
2/14/2025	02657		Payroll Account		82.92	18,307.70
2/18/2025	447241		Roller-Burns Funeral Home	1,000.00		19,307.70
2/28/2025	447242		First Security Bank	46.45		19,354.15
			Cemetery Fund - First Sec. Ban Totals	**$1,046.45**	**$82.92**	**$19,354.15**
			Report Totals	**$1,046.45**	**$82.92**	**$19,354.15**
			Records included in total = 4			

Report Options
Trans Date: 2/1/2025 to 2/28/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4101	Act 833	0.00	0.00	14,000.00	(14,000.00)	0.00%
	Total State Aid	**$0.00**	**$0.00**	**$14,000.00**	**($14,000.00)**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	1,001.26	1,171.78	30,300.00	(29,128.22)	3.87%
4305	County Matching Funds	0.00	0.00	5,263.00	(5,263.00)	0.00%
	Total Property Taxes	**$1,001.26**	**$1,171.78**	**$35,563.00**	**($34,391.22)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
8102	Interest on Checking	276.92	592.50	2,100.00	(1,507.50)	28.21%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$276.92**	**$592.50**	**$23,929.18**	**($23,336.68)**	
	Revenue	**$1,278.18**	**$1,764.28**	**$73,492.18**	**($71,727.90)**	
	Gross Profit	**$1,278.18**	**$1,764.28**	**$73,492.18**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	325.00	(325.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$325.00**	**($325.00)**	
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,580.00	(2,580.00)	0.00%
6305	Medicare	28.16	71.56	334.40	(262.84)	21.40%
6304	Meeting/Training Allowance	0.00	1,120.00	0.00	1,120.00	0.00%
6301	Salaries	1,940.00	3,810.00	23,062.00	(19,252.00)	16.52%
6306	Social Security	120.28	305.66	1,429.84	(1,124.18)	21.38%
6313	Unemployment Insurance	4.38	11.12	69.19	(58.07)	16.07%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$2,092.82**	**$5,318.34**	**$27,875.43**	**($22,557.09)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	9,811.00	(9,811.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$9,811.00**	**($9,811.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	170.86	2,000.00	(1,829.14)	8.54%
	Total Dues and Subscriptions Expense	**$117.08**	**$170.86**	**$2,000.00**	**($1,829.14)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	275.03	1,000.00	(724.97)	27.50%
6502	Fuel & Oil (Taxable)	0.00	385.59	1,081.75	(696.16)	35.65%
	Total Fuel Expense	**$0.00**	**$660.62**	**$2,081.75**	**($1,421.13)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,794.00	(2,794.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,305.00	(2,305.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$5,099.00**	**($5,099.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	294.37	329.40	4,500.00	(4,170.60)	7.32%
6812	Repair & Maint - Vehicles	0.00	115.40	5,000.00	(4,884.60)	2.31%
6814	Repair & Maintnance, Equipment	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	**$294.37**	**$444.80**	**$12,500.00**	**($12,055.20)**	
Supplies Expense						
6857	Janitorial Expense	0.00	0.00	500.00	(500.00)	0.00%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	107.81	261.23	800.00	(538.77)	32.65%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	144.77	252.67	500.00	(247.33)	50.53%
	Total Supplies Expense	**$252.58**	**$513.90**	**$4,050.00**	**($3,536.10)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	0.00	500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00	0.00	500.00	(500.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$1,000.00**	**($1,000.00)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	161.41	322.82	2,000.00	(1,677.18)	16.14%
7005	Utilities	703.39	1,526.80	6,000.00	(4,473.20)	25.45%
	Total Utilities Expense	**$864.80**	**$1,849.62**	**$8,000.00**	**($6,150.38)**	
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 Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
General & Administrative Expense						
7302	Advertising	0.00	0.00	150.00	(150.00)	0.00%
	Total General & Administrative Expense	**$0.00**	**$0.00**	**$150.00**	**($150.00)**	
	Expenses	**$3,621.65**	**$8,958.14**	**$73,492.18**	**($64,534.04)**	
	Revenue Less Expenditures	**($2,343.47)**	**($7,193.86)**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**($2,343.47)**	**($7,193.86)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	111,846.28	116,696.67	0.00	0.00	0.00%
Net Change in Fund Balance	(2,343.47)	(7,193.86)	0.00	0.00	0.00%
Ending Fund Balance	109,502.81	109,502.81	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund

Period: 2/1/2025 to 2/28/2025

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
2/28/2025

	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual	Book Value Feb 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	109,502.81	81,415.02	78,337.98
Total Current Assets	**$109,502.81**	**$81,415.02**	**$78,337.98**
Total Assets	**$109,502.81**	**$81,415.02**	**$78,337.98**
Fund Balance			
Current Year Surplus(Deficit)	109,502.81	81,415.02	78,337.98
Total Fund Balance	**$109,502.81**	**$81,415.02**	**$78,337.98**
Total Liabilities and Equity	**$109,502.81**	**$81,415.02**	**$78,337.98**

Statement Date	02/28/2025
Accounts	Fire Dept. - First Sec. Bank
Companies	Fire Department Fund

Statement Balance:	$110,249.78			
- Outstanding Checks:	$746.97	**Cleared Checks:**	11	$3,726.06
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$1,278.18
Reconciled Balance Per Statement:	$109,502.81			
Book Balance:	$109,502.81			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06867	1/27/2025	Black Hills Energy	573.50
06868	1/27/2025	Entergy	189.98
06870	1/31/2025	The Cotton Company	87.90
06871	2/3/2025	Payroll Account	1,068.00
06872	2/5/2025	Cotter Water & Sewer	64.23
06873	2/7/2025	Yelcot	53.78
06874	2/7/2025	Yelcot	224.71
06875	2/7/2025	Crawford Electric Inc	198.58
06876	2/7/2025	Kasinger Mechanical Inc	95.79
06877	2/12/2025	Arvest Bank	144.77
06880	2/24/2025	Payroll Account	1,024.82
		Cleared Checks Totals	**3,726.06**
Cleared Deposits			
607351	2/11/2025	Baxter County Treasurer	1,001.26
607352	2/28/2025	First Security Bank	276.92
		Cleared Deposits Totals	**1,278.18**
Outstanding Checks			
06878	2/21/2025	Entergy	159.60
06879	2/21/2025	Black Hills Energy	479.56
06881	2/28/2025	VISA	107.81
		Outstanding Checks Totals	**746.97**

Fire Department Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			111,846.28
2/3/2025	06871		Payroll Account		1,068.00	110,778.28
2/5/2025	06872		Cotter Water & Sewer		64.23	110,714.05
2/7/2025	06873		Yelcot		53.78	110,660.27
2/7/2025	06874		Yelcot		224.71	110,435.56
2/7/2025	06875		Crawford Electric Inc		198.58	110,236.98
2/7/2025	06876		Kasinger Mechanical Inc		95.79	110,141.19
2/11/2025	607351		Baxter County Treasurer	1,001.26		111,142.45
2/12/2025	06877		Arvest Bank		144.77	110,997.68
2/21/2025	06878		Entergy		159.60	110,838.08
2/21/2025	06879		Black Hills Energy		479.56	110,358.52
2/24/2025	06880		Payroll Account		1,024.82	109,333.70
2/28/2025	06881		VISA		107.81	109,225.89
2/28/2025	607352		First Security Bank	276.92		109,502.81
			Fire Dept. - First Sec. Bank Totals	**$1,278.18**	**$3,621.65**	**$109,502.81**
			Report Totals	**$1,278.18**	**$3,621.65**	**$109,502.81**
			Records included in total = 14			

Report Options
Trans Date: 2/1/2025 to 2/28/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,326.05	12,810.42	71,012.00	(58,201.58)	18.04%
	Total State Aid	**$6,326.05**	**$12,810.42**	**$71,012.00**	**($58,201.58)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	432.17	4,756.20	21,172.00	(16,415.80)	22.46%
	Total Property Taxes	**$432.17**	**$4,756.20**	**$21,172.00**	**($16,415.80)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	370.75	785.62	3,732.00	(2,946.38)	21.05%
	Total Other Revenue	**$370.75**	**$785.62**	**$30,883.72**	**($30,098.10)**	
	Revenue	**$7,128.97**	**$18,352.24**	**$123,067.72**	**($104,715.48)**	
	Gross Profit	**$7,128.97**	**$18,352.24**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	836.35	1,476.00	7,323.34	(5,847.34)	20.15%
6310	Insurance - Employer	734.66	1,306.20	7,917.59	(6,611.39)	16.50%
6305	Medicare	70.24	125.36	693.14	(567.78)	18.09%
6301	Salaries	5,459.15	9,634.42	47,802.45	(38,168.03)	20.15%
6306	Social Security	300.36	536.01	2,963.75	(2,427.74)	18.09%
6313	Unemployment Insurance	10.92	19.46	45.45	(25.99)	42.82%
	Total Salaries & Benefits Expense	**$7,411.68**	**$13,097.45**	**$66,745.72**	**($53,648.27)**	
Capital Purchase Expense						
6409	Equipment Purchase	700.00	700.00	3,500.00	(2,800.00)	20.00%
	Total Capital Purchase Expense	**$700.00**	**$700.00**	**$3,500.00**	**($2,800.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	486.23	940.00	(453.77)	51.73%
	Total Dues and Subscriptions Expense	**$0.00**	**$486.23**	**$940.00**	**($453.77)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	547.12	2,500.00	(1,952.88)	21.88%
6502	Fuel & Oil (Taxable)	0.00	254.92	2,000.00	(1,745.08)	12.75%
	Total Fuel Expense	**$0.00**	**$802.04**	**$4,500.00**	**($3,697.96)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	345.00	(345.00)	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	1,387.00	(1,387.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,732.00**	**($1,732.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	32.91	32.91	500.00	(467.09)	6.58%
6812	Repair & Maint - Vehicles	21.56	69.36	1,650.00	(1,580.64)	4.20%
6814	Repair & Maintnance, Equipment	0.00	0.00	5,000.00	(5,000.00)	0.00%
6819	Street Material	0.00	346.54	4,000.00	(3,653.46)	8.66%
6824	Tree Removal Expense	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	**$54.47**	**$448.81**	**$14,150.00**	**($13,701.19)**	
Supplies Expense						
6856	Clothing Allowance	0.00	0.00	1,800.00	(1,800.00)	0.00%
6858	Maintenance Supplies	0.00	0.00	1,100.00	(1,100.00)	0.00%
6860	Office Supplies	0.00	0.00	350.00	(350.00)	0.00%
6864	Street Signs	0.00	0.00	600.00	(600.00)	0.00%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6871	Supplies Shop Tools	104.32	112.03	1,800.00	(1,687.97)	6.22%
	Total Supplies Expense	**$104.32**	**$112.03**	**$8,150.00**	**($8,037.97)**	
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	24.94	49.89	300.00	(250.11)	16.63%
7006	Utilities - Shop	168.70	321.12	1,500.00	(1,178.88)	21.41%
7007	Utilities Street Lights	1,210.31	2,427.68	15,000.00	(12,572.32)	16.18%
	Total Utilities Expense	**$1,403.95**	**$2,798.69**	**$16,800.00**	**($14,001.31)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
	Expenses	**$9,674.42**	**$18,445.25**	**$117,067.72**	**($98,622.47)**	
	Revenue Less Expenditures	**($2,545.45)**	**($93.01)**	**$6,000.00**	**$0.00**	

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	1,000.00	6,000.00	(5,000.00)	16.67%
	Total Transfer Expense	**$500.00**	**$1,000.00**	**$6,000.00**	**($5,000.00)**	
	Other Expenses	**$500.00**	**$1,000.00**	**$6,000.00**	**($5,000.00)**	
	Net Change in Fund Balance	**($3,045.45)**	**($1,093.01)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	148,559.08	146,606.64	0.00	0.00	0.00%
Net Change in Fund Balance	(3,045.45)	(1,093.01)	0.00	0.00	0.00%
Ending Fund Balance	145,513.63	145,513.63	0.00	0.00	0.00%

Report Options

Fund: Street Department

Period: 2/1/2025 to 2/28/2025

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
2/28/2025

	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual	Book Value Feb 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	145,513.63	125,247.09	119,005.85
Total Current Assets	**$145,513.63**	**$125,247.09**	**$119,005.85**
Total Assets	**$145,513.63**	**$125,247.09**	**$119,005.85**
Fund Balance			
Current Year Surplus(Deficit)	145,513.63	125,247.09	119,005.85
Total Fund Balance	**$145,513.63**	**$125,247.09**	**$119,005.85**
Total Liabilities and Equity	**$145,513.63**	**$125,247.09**	**$119,005.85**

Statement Date 02/28/2025

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$145,695.20			
- Outstanding Checks:	$181.57	**Cleared Checks:**	17	$11,362.45
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$7,128.97
Reconciled Balance Per Statement:	$145,513.63			
Book Balance:	$145,513.63			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04103	1/27/2025	Black Hills Energy	125.67
04104	1/27/2025	Entergy	1,161.67
04105	1/27/2025	Entergy	26.75
04107	1/27/2025	Ozarks Farm & Lawn	4.05
04108	1/31/2025	Miller True Value	51.46
04109	2/3/2025	Payroll Account	1,374.12
04110	2/6/2025	Street Dept Capital Reserve Fund	500.00
04111	2/6/2025	North Arkansas Electric Cooperative,	56.35
04113	2/7/2025	Lowes Business Acct/SYNCB	104.32
04114	2/10/2025	Payroll Account	2,107.78
04115	2/10/2025	Verizon	24.94
04116	2/12/2025	Arvest Bank	14.14
04117	2/14/2025	Payroll Account	1,637.85
04118	2/18/2025	Michael Pitts	700.00
04119	2/21/2025	Entergy	1,153.96
04120	2/21/2025	Entergy	27.46
04122	2/24/2025	Payroll Account	2,291.93
		Cleared Checks Totals	**11,362.45**
Cleared Deposits			
321195	2/11/2025	Baxter County Treasurer	432.17
321196	2/10/2025	State of Arkansas	22.28
321197	2/10/2025	State of Arkansas	69.67
321198	2/10/2025	State of Arkansas	5,764.96
321199	2/10/2025	State of Arkansas	469.14
321200	2/28/2025	First Security Bank	370.75
		Cleared Deposits Totals	**7,128.97**
Outstanding Checks			
04112	2/7/2025	O'Reilly Automotive, Inc	40.33
04121	2/21/2025	Black Hills Energy	141.24
		Outstanding Checks Totals	**181.57**

Street Department
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			148,559.08
2/3/2025	04109		Payroll Account		1,374.12	147,184.96
2/6/2025	04110		Street Dept Capital Reserve		500.00	146,684.96
2/6/2025	04111		North Arkansas Electric		56.35	146,628.61
2/7/2025	04112		O'Reilly Automotive, Inc		40.33	146,588.28
2/7/2025	04113		Lowes Business		104.32	146,483.96
2/10/2025	04114		Payroll Account		2,107.78	144,376.18
2/10/2025	04115		Verizon		24.94	144,351.24
2/10/2025	321196		State of Arkansas	22.28		144,373.52
2/10/2025	321197		State of Arkansas	69.67		144,443.19
2/10/2025	321198		State of Arkansas	5,764.96		150,208.15
2/10/2025	321199		State of Arkansas	469.14		150,677.29
2/11/2025	321195		Baxter County Treasurer	432.17		151,109.46
2/12/2025	04116		Arvest Bank		14.14	151,095.32
2/14/2025	04117		Payroll Account		1,637.85	149,457.47
2/18/2025	04118		Michael Pitts		700.00	148,757.47
2/21/2025	04119		Entergy		1,153.96	147,603.51
2/21/2025	04120		Entergy		27.46	147,576.05
2/21/2025	04121		Black Hills Energy		141.24	147,434.81
2/24/2025	04122		Payroll Account		2,291.93	145,142.88
2/28/2025	321200		First Security Bank	370.75		145,513.63
			Street Dept. - First Sec. Bank Totals	**$7,128.97**	**$10,174.42**	**$145,513.63**
			Report Totals	**$7,128.97**	**$10,174.42**	**$145,513.63**
			Records included in total = 21			

Report Options
Trans Date: 2/1/2025 to 2/28/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 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)	0.00%
	Total Grant Income	**$0.00**		**$15,000.00**	**($15,000.00)**	
State Aid						
4105	State Turnback	907.57	2,698.63	12,500.00	(9,801.37)	21.59%
	Total State Aid	**$907.57**	**$2,698.63**	**$12,500.00**	**($9,801.37)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	1,067.05	11,743.70	60,884.00	(49,140.30)	19.29%
	Total Property Taxes	**$1,067.05**	**$11,743.70**	**$60,884.00**	**($49,140.30)**	
Franchise Fees						
4401	Franchise Tax	12,839.08	14,755.18	55,000.00	(40,244.82)	26.83%
	Total Franchise Fees	**$12,839.08**	**$14,755.18**	**$55,000.00**	**($40,244.82)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,867.84	9,778.09	57,069.00	(47,290.91)	17.13%
4502	City Sales Tax - General Porti	9,735.68	19,556.17	125,600.00	(106,043.83)	15.57%
4511	City Sales Tax - Water Imprvmt	4,867.84	9,778.09	57,069.00	(47,290.91)	17.13%
4505	County Sales Tax	20,281.66	38,805.75	228,334.00	(189,528.25)	17.00%
	Total Sales Taxes	**$39,753.02**	**$77,918.10**	**$468,072.00**	**($390,153.90)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	5,240.14	6,330.28	39,388.00	(33,057.72)	16.07%
4602	Jail Fees	132.50	195.00	1,990.00	(1,795.00)	9.80%
4603	Police Report	10.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$5,382.64**	**$6,545.28**	**$41,498.00**	**($34,952.72)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	**$0.00**	**$150.00**	**$150.00**		
Local Fees & Permits						
4813	Alcohol License Permit Fee	0.00		950.00	(950.00)	0.00%
4811	Occupation License	0.00		1,775.00	(1,775.00)	0.00%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$0.00**		**$2,975.00**	**($2,975.00)**	
Other Revenue						
4954	Animal Licenses	0.00		215.00	(215.00)	0.00%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
8102	Interest on Checking	1,016.50	2,138.67	9,680.00	(7,541.33)	22.09%
4964	Rebate	34.43	137.77	230.00	(92.23)	59.90%
	Total Other Revenue	**$1,050.93**	**$2,276.44**	**$92,218.22**	**($89,941.78)**	
	General Revenues Totals	**$61,000.29**	**$116,087.33**	**$748,297.22**	**($632,209.89)**	
City						
Grant Income						
4099	Comm Development Park Grant	0.00	15,000.00		15,000.00	0.00%
	Total Grant Income	**$0.00**	**$15,000.00**		**$15,000.00**	
	City Totals	**$0.00**	**$15,000.00**		**$15,000.00**	
Police Dept						
Other Revenue						
4971	FSB Police Car Loan Proceeds	0.00	1,943.18		1,943.18	0.00%
	Total Other Revenue	**$0.00**	**$1,943.18**		**$1,943.18**	
	Police Dept Totals	**$0.00**	**$1,943.18**		**$1,943.18**	
	Revenue	**$61,000.29**	**$133,030.51**	**$748,297.22**	**($615,266.71)**	
	Gross Profit	**$61,000.29**	**$133,030.51**	**$748,297.22**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		2,500.00	(2,500.00)	0.00%
	Total Labor Expense	**$0.00**		**$2,500.00**	**($2,500.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,476.27	3,230.93	23,997.77	(20,766.84)	13.46%
6310	Insurance - Employer	713.69	1,727.62	12,687.66	(10,960.04)	13.62%
6305	Medicare	131.38	298.59	2,322.28	(2,023.69)	12.86%
6301	Salaries	9,077.08	20,771.35	160,157.12	(139,385.77)	12.97%
6306	Social Security	561.60	1,276.53	9,929.74	(8,653.21)	12.86%
6313	Unemployment Insurance	12.70	29.19	88.44	(59.25)	33.01%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$11,972.72**	**$27,334.21**	**$209,865.01**	**($182,530.80)**	
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	1,226.64	4,042.09	13,950.00	(9,907.91)	28.98%
	Total Dues and Subscriptions Expense	**$1,226.64**	**$4,042.09**	**$13,950.00**	**($9,907.91)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00		1,000.00	(1,000.00)	0.00%
	Total Fuel Expense	**$0.00**		**$1,250.00**	**($1,250.00)**	
Insurance Expense						
6551	Insurance - Property	0.00		7,604.00	(7,604.00)	0.00%
	Total Insurance Expense	**$0.00**		**$7,604.00**	**($7,604.00)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00		3,000.00	(3,000.00)	0.00%
6810	Repair & Maint - Buildings	117.99	238.70	13,824.92	(13,586.22)	1.73%
6814	Repair & Maintnance, Equipment	0.00		5,500.00	(5,500.00)	0.00%
	Total Repair / Maintenance Expense	**$117.99**	**$238.70**	**$22,324.92**	**($22,086.22)**	
Supplies Expense						
6851	Bridge Lights	0.00		4,269.14	(4,269.14)	0.00%
6857	Janitorial Expense	41.05	1,384.12	1,600.00	(215.88)	86.51%
6860	Office Supplies	927.74	1,791.60	5,000.00	(3,208.40)	35.83%
6866	Supplies - Gen. (Cleaning, Par	18.25	18.25	6,000.00	(5,981.75)	0.30%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$987.04**	**$3,193.97**	**$17,369.14**	**($14,175.17)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	112.70	165.76	1,000.00	(834.24)	16.58%
	Total Travel & Meeting Expense	**$112.70**	**$165.76**	**$2,000.00**	**($1,834.24)**	
Postage Expense						
6951	Postage	9.96	9.96	2,000.00	(1,990.04)	0.50%
	Total Postage Expense	**$9.96**	**$9.96**	**$2,000.00**	**($1,990.04)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	377.81	825.11	4,800.00	(3,974.89)	17.19%
7005	Utilities	1,046.33	2,301.92	11,332.00	(9,030.08)	20.31%
	Total Utilities Expense	**$1,424.14**	**$3,127.03**	**$16,132.00**	**($13,004.97)**	
Professional Services Expense						
7107	Legal Expense	274.00	848.00	12,000.00	(11,152.00)	7.07%
7110	Maintenance Fees	252.73	468.82	6,206.00	(5,737.18)	7.55%
	Total Professional Services Expense	**$526.73**	**$1,316.82**	**$18,206.00**	**($16,889.18)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	150.00	900.00	(750.00)	16.67%

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$150.00**	**$1,400.00**	**($1,250.00)**	
Grant and Special Projects Expense						
8043	AR Rural Co Gr Prog SdWk Light	0.00		43,500.00	(43,500.00)	0.00%
8005	City Hall Garden/Landscape	0.00		500.00	(500.00)	0.00%
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	260.00	260.00	4,305.75	(4,045.75)	6.04%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$260.00**	**$260.00**	**$49,805.75**	**($49,545.75)**	
General & Administrative Expense						
7302	Advertising	263.76	301.26	250.00	51.26	120.50%
7303	Animal Control	0.00		1,000.00	(1,000.00)	0.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.73	(730.73)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	900.00	6,000.00	(5,100.00)	15.00%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$713.76**	**$1,801.26**	**$8,880.73**	**($7,079.47)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	100.00	600.00	(500.00)	16.67%
	Total Indirect Expenses	**$50.00**	**$100.00**	**$600.00**	**($500.00)**	
	City Totals	**$17,401.68**	**$41,739.80**	**$378,887.55**	**($337,147.75)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	34.65	43.95		43.95	0.00%
6310	Insurance - Employer	31.76	39.69		39.69	0.00%
6305	Medicare	3.13	3.94		3.94	0.00%
6301	Salaries	226.16	286.88		286.88	0.00%
6306	Social Security	13.39	16.84		16.84	0.00%
6313	Unemployment Insurance	0.49	0.61		0.61	0.00%
	Total Salaries & Benefits Expense	**$309.58**	**$391.91**		**$391.91**	
	Park Dept Totals	**$309.58**	**$391.91**		**$391.91**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	19.22	94.64	750.00	(655.36)	12.62%
	Total Law Enforcement Expense	**$19.22**	**$94.64**	**$750.00**	**($655.36)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 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	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	1,265.80	2,123.58	15,248.88	(13,125.30)	13.93%
6308	LOPFI Expense	144.37	1,037.29	26,398.70	(25,361.41)	3.93%
6305	Medicare	161.51	323.93	2,366.45	(2,042.52)	13.69%
6301	Salaries	11,649.74	22,864.75	163,203.24	(140,338.49)	14.01%
6306	Social Security	690.57	1,385.08	10,118.60	(8,733.52)	13.69%
6313	Unemployment Insurance	24.97	50.18	90.00	(39.82)	55.76%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$13,936.96**	**$27,797.09**	**$218,670.87**	**($190,873.78)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00		2,000.00	(2,000.00)	0.00%
6422	Police Unit - Newer	1,288.62	1,288.62	7,855.80	(6,567.18)	16.40%
	Total Capital Purchase Expense	**$1,288.62**	**$1,288.62**	**$9,855.80**	**($8,567.18)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	75.00	6,757.00	(6,682.00)	1.11%
	Total Dues and Subscriptions Expense	**$0.00**	**$75.00**	**$6,757.00**	**($6,682.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		400.00	(400.00)	0.00%
6502	Fuel & Oil (Taxable)	287.17	1,428.67	9,000.00	(7,571.33)	15.87%
	Total Fuel Expense	**$287.17**	**$1,428.67**	**$9,400.00**	**($7,971.33)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00		1,835.00	(1,835.00)	0.00%
	Total Insurance Expense	**$0.00**		**$1,835.00**	**($1,835.00)**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	2,435.00	4,214.94	4,450.00	(235.06)	94.72%
6814	Repair & Maintnance, Equipment	0.00	207.73	1,500.00	(1,292.27)	13.85%
	Total Repair / Maintenance Expense	**$2,435.00**	**$4,422.67**	**$5,950.00**	**($1,527.33)**	
Supplies Expense						
6856	Clothing Allowance	0.00	82.60	4,020.00	(3,937.40)	2.05%
6860	Office Supplies	228.52	228.52	960.00	(731.48)	23.80%
	Total Supplies Expense	**$228.52**	**$311.12**	**$4,980.00**	**($4,668.88)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		1,500.00	(1,500.00)	0.00%
6903	Travel/Mileage Expense	0.00		400.00	(400.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**		**$1,900.00**	**($1,900.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Postage Expense						
6951	Postage	0.00		75.00	(75.00)	0.00%
	Total Postage Expense	**$0.00**		**$75.00**	**($75.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	234.30	770.60	3,600.00	(2,829.40)	21.41%
	Total Utilities Expense	**$234.30**	**$770.60**	**$3,600.00**	**($2,829.40)**	
Professional Services Expense						
7110	Maintenance Fees	52.12	101.29	600.00	(498.71)	16.88%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$52.12**	**$101.29**	**$1,050.00**	**($948.71)**	
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	**$18,481.91**	**$36,589.70**	**$266,221.67**	**($229,631.97)**	
	Expenses	**$36,193.17**	**$78,721.41**	**$645,109.22**	**($566,387.81)**	
	Revenue Less Expenditures	**$24,807.12**	**$54,309.10**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	0.00		1,200.00	(1,200.00)	0.00%
	Total Gross Rents	**$0.00**		**$1,200.00**	**($1,200.00)**	
	General Revenues Totals	**$0.00**		**$1,200.00**	**($1,200.00)**	
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	137.90	137.90	250.00	(112.10)	55.16%
	Total Transfer Revenue	**$137.90**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Transfers between Funds Totals	**$137.90**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Other Revenue	**$137.90**	**$137.90**	**$16,450.00**	**($16,312.10)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	4,867.84	14,296.94	57,069.00	(42,772.06)	25.05%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	4,867.84	14,296.94	57,069.00	(42,772.06)	25.05%
	Total Transfer Expense	**$9,735.68**	**$34,093.88**	**$119,638.00**	**($85,544.12)**	
	Transfers between Funds Totals	**$9,735.68**	**$34,093.88**	**$119,638.00**	**($85,544.12)**	
	Other Expenses	**$9,735.68**	**$34,093.88**	**$119,638.00**	**($85,544.12)**	
	Net Change in Fund Balance	**$15,209.34**	**$20,353.12**			

Fund Balances

	Beginning Fund Balance	403,246.35	398,102.57			0.00%
	Net Change in Fund Balance	15,209.34	20,353.12			0.00%
	Ending Fund Balance	418,455.69	418,455.69			0.00%

General Fund
Balance Sheet
2/28/2025

	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual	Book Value Feb 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	418,396.70	311,510.51	346,244.35
Total Current Assets	**$418,396.70**	**$311,510.51**	**$346,244.35**
Total Assets	**$418,396.70**	**$311,510.51**	**$346,244.35**
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)	418,455.69	311,569.50	346,244.35
Total Fund Balance	**$418,455.69**	**$311,569.50**	**$346,244.35**
Total Liabilities and Equity	**$418,396.70**	**$311,510.51**	**$346,244.35**

Statement Date	02/28/2025
Accounts	General Fund - First Sec. Bank
Companies	General Fund

Statement Balance:	$421,646.03			
- Outstanding Checks:	$3,249.33	**Cleared Checks:**	39	$45,644.88
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	13	$61,138.19
Reconciled Balance Per Statement:	$418,396.70			
Book Balance:	$418,396.70			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
09733	1/9/2025	Baxter County	300.00
09745	1/27/2025	Black Hills Energy	373.58
09746	1/27/2025	Entergy	121.92
09747	1/27/2025	Entergy	708.14
09752	1/27/2025	Heartland Group	37.50
09753	1/27/2025	Good Impressions Printing	269.16
09756	1/28/2025	VISA	170.11
09757	1/31/2025	Clark Office Products	126.76
09758	1/31/2025	Good Impressions Printing	81.56
09759	2/3/2025	Payroll Account	4,718.70
09760	2/4/2025	Department of Finanace & Adm.	274.00
09761	2/4/2025	North Arkansas Youth Center	450.00
09762	2/5/2025	Cotter Water & Sewer	38.20
09763	2/5/2025	First Security Bank	644.31
09764	2/7/2025	Yelcot	322.66
09765	2/7/2025	Yelcot	85.03
09766	2/7/2025	Yelcot	398.36
09768	2/7/2025	Mac Caradine	112.70
09769	2/7/2025	Good Impressions Printing	10.60
09770	2/7/2025	Baker, Kevin	138.50
09771	2/7/2025	CSA Software Solutions	262.99
09772	2/7/2025	Dewey & Sons Plumbing Inc	117.99
09773	2/7/2025	Lowes Business Acct/SYNCB	18.25
09774	2/10/2025	Payroll Account	6,874.90
09775	2/10/2025	Verizon	128.72
09776	2/11/2025	Heartland Group	198.00
09777	2/12/2025	Clark Office Products	189.74
09778	2/12/2025	Wehco Newspapers	263.76
09779	2/12/2025	Arvest Bank	2,665.75
09780	2/13/2025	Strider Consulting, Inc.	260.00
09781	2/14/2025	Payroll Account	7,368.62
09782	2/21/2025	Entergy	126.61
09783	2/21/2025	Entergy	559.47
09785	2/21/2025	Clark Office Products	166.35
09786	2/21/2025	Arkansas Crime Information Center	19.22
09787	2/24/2025	Payroll Account	7,257.04
09788	2/27/2025	Ductile Iron Capital Reserve Fund	4,867.84
09789	2/27/2025	Water Improvement Fund	4,867.84

Ref #	Date	Name	Amount

Cleared Checks

Ref #	Date	Name	Amount
OL-021125	2/11/2025	First Security Bank	50.00
		Cleared Checks Totals	**45,644.88**

Cleared Deposits

Ref #	Date	Name	Amount
450859	2/4/2025	Payroll Account	137.90
450860	2/4/2025	City Court Fund	5,382.60
450861	2/6/2025	Lexis Nexis	10.00
450864	2/13/2025	BH Energy Arkansas Inc.	2,678.02
450865	2/13/2025	Entergy	9,889.59
450866	2/13/2025	CSC Holdings LLC	271.47
450867	2/14/2025	Arvest Bank	34.43
450868	2/11/2025	Baxter County Treasurer	1,067.05
450869	2/10/2025	State of Arkansas	907.57
450870	2/25/2025	State of Arkansas	20,281.66
450871	2/25/2025	State of Arkansas	9,735.68
450872	2/25/2025	State of Arkansas	9,735.68
450873	2/28/2025	First Security Bank	1,006.54
		Cleared Deposits Totals	**61,138.19**

Outstanding Checks

Ref #	Date	Name	Amount
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
09749	1/27/2025	Arkansas District Court Clerks Assoc.	75.00
09767	2/7/2025	O'Reilly Automotive, Inc	84.85
09784	2/21/2025	Black Hills Energy	322.05
09790	2/28/2025	CSA Software Solutions	442.99
09791	2/28/2025	VISA	978.50
09792	2/28/2025	First Security Bank	644.31
		Outstanding Checks Totals	**3,249.33**

General Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			403,187.36
2/3/2025	09759		Payroll Account		4,718.70	398,468.66
2/4/2025	09760		Department of Finanace &		274.00	398,194.66
2/4/2025	09761		North Arkansas Youth		450.00	397,744.66
2/4/2025	450859		Payroll Account	137.90		397,882.56
2/4/2025	450860		City Court Fund	5,382.60		403,265.16
2/5/2025	09762		Cotter Water & Sewer		38.20	403,226.96
2/5/2025	09763		First Security Bank		644.31	402,582.65
2/6/2025	450861		Lexis Nexis	10.00		402,592.65
2/7/2025	09764		Yelcot		322.66	402,269.99
2/7/2025	09765		Yelcot		85.03	402,184.96
2/7/2025	09766		Yelcot		398.36	401,786.60
2/7/2025	09767		O'Reilly Automotive, Inc		84.85	401,701.75
2/7/2025	09768		Mac Caradine		112.70	401,589.05
2/7/2025	09769		Good Impressions Printing		10.60	401,578.45
2/7/2025	09770		Kevin Baker		138.50	401,439.95
2/7/2025	09771		CSA Software Solutions		262.99	401,176.96
2/7/2025	09772		Dewey & Sons Plumbing		117.99	401,058.97
2/7/2025	09773		Lowes Business		18.25	401,040.72
2/10/2025	09774		Payroll Account		6,874.90	394,165.82
2/10/2025	09775		Verizon		128.72	394,037.10
2/10/2025	450869		State of Arkansas	907.57		394,944.67
2/11/2025	09776		Heartland Group		198.00	394,746.67
2/11/2025	450868		Baxter County Treasurer	1,067.05		395,813.72
2/11/2025	OL-021125		First Security Bank		50.00	395,763.72
2/12/2025	09777		Clark Office Products		189.74	395,573.98
2/12/2025	09778		Wehco Newspapers		263.76	395,310.22
2/12/2025	09779		Arvest Bank		2,665.75	392,644.47
2/13/2025	09780		Strider Consulting, Inc.		260.00	392,384.47
2/13/2025	450864		BH Energy Arkansas Inc.	2,678.02		395,062.49
2/13/2025	450865		Entergy	9,889.59		404,952.08
2/13/2025	450866		CSC Holdings LLC	271.47		405,223.55
2/14/2025	09781		Payroll Account		7,368.62	397,854.93
2/14/2025	450867		Arvest Bank	34.43		397,889.36
2/21/2025	09782		Entergy		126.61	397,762.75
2/21/2025	09783		Entergy		559.47	397,203.28
2/21/2025	09784		Black Hills Energy		322.05	396,881.23
2/21/2025	09785		Clark Office Products		166.35	396,714.88
2/21/2025	09786		Arkansas Crime		19.22	396,695.66
2/24/2025	09787		Payroll Account		7,257.04	389,438.62
2/25/2025	450870		State of Arkansas	20,281.66		409,720.28
2/25/2025	450871		State of Arkansas	9,735.68		419,455.96
2/25/2025	450872		State of Arkansas	9,735.68		429,191.64

General Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
2/27/2025	09788		Ductile Iron Capital Reserve		4,867.84	424,323.80
2/27/2025	09789		Water Improvement Fund		4,867.84	419,455.96
2/28/2025	09790		CSA Software Solutions		442.99	419,012.97
2/28/2025	09791		VISA		978.50	418,034.47
2/28/2025	09792		First Security Bank		644.31	417,390.16
2/28/2025	450873		First Security Bank	1,006.54		418,396.70
			General Fund - First Sec. Bank Totals	**$61,138.19**	**$45,928.85**	**$418,396.70**
			Report Totals	**$61,138.19**	**$45,928.85**	**$418,396.70**
			Records included in total = 49			

Report Options
Trans Date: 2/1/2025 to 2/28/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	3,704.69	6,957.51	36,787.65	(29,830.14)	18.91%
	Total Sales Taxes	**$3,704.69**	**$6,957.51**	**$36,787.65**	**($29,830.14)**	
Local Fees & Permits						
4803	Fee & Permit Income	1,977.36	3,230.76	2,174.93	1,055.83	148.55%
4806	SDWA Fees	183.20	364.64	1,986.71	(1,622.07)	18.35%
4807	Service Fees	100.00	150.00	1,032.78	(882.78)	14.52%
	Total Local Fees & Permits	**$2,260.56**	**$3,745.40**	**$5,194.42**	**($1,449.02)**	
Sanitation Fees						
4901	Sanitation Fees	6,844.92	13,675.06	60,462.78	(46,787.72)	22.62%
	Total Sanitation Fees	**$6,844.92**	**$13,675.06**	**$60,462.78**	**($46,787.72)**	
Sewer Fees						
4911	Sewer Fees	11,188.60	20,661.01	164,933.00	(144,271.99)	12.53%
	Total Sewer Fees	**$11,188.60**	**$20,661.01**	**$164,933.00**	**($144,271.99)**	
Water Sales						
4925	Customer Daily Deposits	31,494.97	59,012.87	342,000.00	(282,987.13)	17.26%
	Total Water Sales	**$31,494.97**	**$59,012.87**	**$342,000.00**	**($282,987.13)**	
Other Revenue						
4987	New Meters (Taps)	0.00	0.00	2,500.00	(2,500.00)	0.00%
4988	Penalties/Late Charges	501.95	913.82	5,000.00	(4,086.18)	18.28%
4990	Reimbursement	0.00	70.00	3,500.00	(3,430.00)	2.00%
8102	Interest on Checking	531.16	1,275.48	8,984.89	(7,709.41)	14.20%
8306	Transf from Customer Deposit	377.08	377.08	2,000.00	(1,622.92)	18.85%
8317	Transfer from Waterline Replac	0.00	0.00	25,000.00	(25,000.00)	0.00%
8327	Trans from Ductile Iron CapRsv	13,111.00	26,222.00	135,672.00	(109,450.00)	19.33%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	**$14,521.19**	**$28,858.38**	**$246,069.50**	**($217,211.12)**	
	Revenue	**$70,014.93**	**$132,910.23**	**$855,447.35**	**($722,537.12)**	
	Gross Profit	**$70,014.93**	**$132,910.23**	**$855,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	8,252.05	16,084.53	106,758.76	(90,674.23)	15.07%
6302	Salaries - Office	4,467.20	8,755.65	63,572.98	(54,817.33)	13.77%
6305	Medicare	174.04	338.29	2,469.81	(2,131.52)	13.70%

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6306	Social Security	744.23	1,446.52	10,560.57	(9,114.05)	13.70%
6307	APERS Expense	1,948.59	3,805.48	26,094.82	(22,289.34)	14.58%
6310	Insurance - Employer	1,482.15	2,885.29	16,235.47	(13,350.18)	17.77%
6313	Unemployment Insurance	24.71	50.20	111.54	(61.34)	45.01%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$17,092.97**	**$33,365.96**	**$227,319.95**	**($193,953.99)**	
Capital Purchase Expense						
6402	Booster Pump System Project	202.76	932.38	25,000.00	(24,067.62)	3.73%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
	Total Capital Purchase Expense	**$202.76**	**$932.38**	**$35,609.23**	**($34,676.85)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	204.76	7,194.49	10,980.00	(3,785.51)	65.52%
	Total Dues and Subscriptions Expense	**$204.76**	**$7,194.49**	**$10,980.00**	**($3,785.51)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	637.85	1,800.00	(1,162.15)	35.44%
6502	Fuel & Oil (Taxable)	0.00	759.84	3,417.00	(2,657.16)	22.24%
	Total Fuel Expense	**$0.00**	**$1,397.69**	**$5,217.00**	**($3,819.31)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,844.00	(2,844.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,040.00	(1,040.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,884.00**	**($3,884.00)**	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	203.48	6,906.80	(6,703.32)	2.95%
6810	Repair & Maint - Buildings	219.36	768.87	2,300.00	(1,531.13)	33.43%
6812	Repair & Maint - Vehicles	47.71	47.71	3,500.00	(3,452.29)	1.36%
6814	Repair & Maintnance, Equipment	189.39	189.39	8,000.00	(7,810.61)	2.37%
6820	Street Repairs	0.00	713.94	5,000.00	(4,286.06)	14.28%
	Total Repair / Maintenance Expense	**$456.46**	**$1,923.39**	**$25,706.80**	**($23,783.41)**	
Supplies Expense						
6856	Clothing Allowance	0.00	0.00	1,800.00	(1,800.00)	0.00%
6858	Maintenance Supplies	83.56	83.56	500.00	(416.44)	16.71%
6860	Office Supplies	224.57	224.57	1,000.00	(775.43)	22.46%
6869	Supplies Inventory Parts	1,539.37	3,770.64	13,144.00	(9,373.36)	28.69%
6871	Supplies Shop Tools	0.00	32.17	2,500.00	(2,467.83)	1.29%
	Total Supplies Expense	**$1,847.50**	**$4,110.94**	**$18,944.00**	**($14,833.06)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$3,000.00**	**($3,000.00)**	
Postage Expense						
6951	Postage	232.40	468.16	3,859.00	(3,390.84)	12.13%
	Total Postage Expense	**$232.40**	**$468.16**	**$3,859.00**	**($3,390.84)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	257.76	515.53	3,100.00	(2,584.47)	16.63%
7005	Utilities	2,220.89	4,457.95	26,000.00	(21,542.05)	17.15%
	Total Utilities Expense	**$2,478.65**	**$4,973.48**	**$29,100.00**	**($24,126.52)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	23,500.00	(23,500.00)	0.00%
7109	License Fees	104.03	104.03	400.00	(295.97)	26.01%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	4,125.00	4,125.00	0.00	4,125.00	0.00%
	Total Professional Services Expense	**$4,229.03**	**$4,229.03**	**$24,225.00**	**($19,995.97)**	
Other Expense						
7203	Refunds	0.00	0.00	100.00	(100.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	2,747.02	14,444.25	83,323.00	(68,878.75)	17.34%
7225	WWTF #12726	2,288.18	12,897.86	81,610.00	(68,712.14)	15.80%
9228	Transfer to Act 605 Sewer	473.62	1,034.39	7,386.55	(6,352.16)	14.00%
9229	Transfer to Act 605 Water	1,330.13	2,871.58	17,100.00	(14,228.42)	16.79%
	Total Other Expense	**$6,838.95**	**$31,248.08**	**$210,519.55**	**($179,271.47)**	
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	0.00	10,500.00	(10,500.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$0.00**	**$12,900.00**	**($12,900.00)**	
General & Administrative Expense						
7312	Sanitation Fees Paid	13,068.00	13,068.00	66,084.48	(53,016.48)	19.77%
7313	SDWA	0.00	0.00	2,278.00	(2,278.00)	0.00%
7315	State Sales Tax	3,675.00	6,904.00	39,904.00	(33,000.00)	17.30%
	Total General & Administrative Expense	**$16,743.00**	**$19,972.00**	**$108,266.48**	**($88,294.48)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	46.00	244.34	(198.34)	18.83%
	Total Indirect Expenses	**$23.00**	**$46.00**	**$244.34**	**($198.34)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2025 Feb 2025 Actual	Year-To-Date Jan 2025 Feb 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Expenses	**$50,349.48**	**$109,861.60**	**$719,775.35**	**($609,913.75)**	
	Revenue Less Expenditures	**$19,665.45**	**$23,048.63**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	66,434.84	0.00	66,434.84	0.00%
	Total Extraordinary Income	**$0.00**	**$66,434.84**	**$0.00**	**$66,434.84**	
	Other Revenue	**$0.00**	**$66,434.84**	**$0.00**	**$66,434.84**	
Other Expenses						
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	66,434.84	0.00	66,434.84	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	8,996.00	53,976.00	(44,980.00)	16.67%
6612	Ph2-B Sewer USDA Loan Pymt	0.00	6,808.00	81,696.00	(74,888.00)	8.33%
	Total Extraordinary Expense	**$4,498.00**	**$82,238.84**	**$135,672.00**	**($53,433.16)**	
	Other Expenses	**$4,498.00**	**$82,238.84**	**$135,672.00**	**($53,433.16)**	
	Net Change in Fund Balance	**$15,167.45**	**$7,244.63**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	197,863.34	205,786.16	0.00	0.00	0.00%
	Net Change in Fund Balance	15,167.45	7,244.63	0.00	0.00	0.00%
	Ending Fund Balance	213,030.79	213,030.79	0.00	0.00	0.00%

Report Options

Fund: Waterworks Rev. Fund

Period: 2/1/2025 to 2/28/2025

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

2/28/2025

	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual	Book Value Feb 2023 Actual
Assets			
Current Assets			
Construction Account #2825	58.96	49.49	
Construction Acct PH2-B #1102	1,309.23		
USDA Debt Srvc Rsrv Acct #2868	7,313.79	1,800.44	
USDA DebtSrvRsvAcct PH2-B 1137	6,195.91		
USDA Loan Account #2833	4,560.46	4,499.52	
USDA Loan Account PH2-B #1110	13,784.51		
USDA Short-Lived Asset Account	10,954.41	2,696.65	
Waterworks Rev - First Sec. Ba	168,853.52	433,785.51	122,272.03
Total Current Assets	**$213,030.79**	**$442,831.61**	**$122,272.03**
Total Assets	**$213,030.79**	**$442,831.61**	**$122,272.03**
Fund Balance			
Current Year Surplus(Deficit)	213,030.79	442,831.61	122,272.03
Total Fund Balance	**$213,030.79**	**$442,831.61**	**$122,272.03**
Total Liabilities and Equity	**$213,030.79**	**$442,831.61**	**$122,272.03**

Statement Date	02/28/2025
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$171,054.69			
- Outstanding Checks:	$2,201.17	**Cleared Checks:**	37	$53,741.02
+ Outstanding Deposits:	$31,494.97	**Cleared Deposits:**	9	$25,325.76
Reconciled Balance Per Statement:	$200,348.49			
Book Balance:	$168,853.52			
Difference	$31,494.97			

Cleared Checks

Ref #	Date	Name	Amount
08846	1/9/2025	Methvin Sanitation - WCN of Arkansas	0.00
08854	1/27/2025	Black Hills Energy	373.58
08855	1/27/2025	Black Hills Energy	233.97
08856	1/27/2025	Black Hills Energy	125.67
08857	1/27/2025	Entergy	26.76
08858	1/27/2025	Entergy	121.91
08859	1/27/2025	Entergy	1,316.97
08861	1/27/2025	Mission Communications, LLC	1,690.20
08863	1/28/2025	Postmaster	235.76
08866	1/31/2025	Core & Main, LP	116.37
08867	1/31/2025	Winwater Company	1,351.52
08868	2/3/2025	Payroll Account	4,819.56
08869	2/5/2025	Dept of Fin. & Adm.	3,675.00
08870	2/5/2025	Act 605 Water Replacement	1,330.13
08871	2/5/2025	Act 605 Sewer Replacement	473.62
08872	2/6/2025	North Arkansas Electric Cooperative,	35.48
08873	2/6/2025	Methvin Sanitation - WCN of Arkansas	13,068.00
08874	2/7/2025	Yelcot	107.56
08875	2/7/2025	Yelcot	85.03
08876	2/7/2025	Yelcot	147.79
08878	2/7/2025	Intedata Systems, Inc.	87.20
08879	2/7/2025	Winwater Company	434.28
08880	2/7/2025	Engineering Services Inc	4,125.00
08881	2/7/2025	Lowes Business Acct/SYNCB	283.67
08882	2/10/2025	Payroll Account	4,253.85
08883	2/10/2025	Verizon	24.94
08884	2/11/2025	Arkansas Department of Agriculture	10.00
08885	2/12/2025	Arvest Bank	415.59
08886	2/12/2025	Arvest Bank	202.76
08887	2/14/2025	Payroll Account	4,243.79
08888	2/20/2025	WWTF-Gassville	2,288.18
08889	2/20/2025	CSLC - Gassville	2,747.02
08890	2/21/2025	Entergy	27.47
08891	2/21/2025	Entergy	126.60
08892	2/21/2025	Entergy	1,337.02
08897	2/24/2025	Payroll Account	3,775.77
OL-020325	2/3/2025	First Security Bank	23.00
		Cleared Checks Totals	**53,741.02**

Ref #	Date	Name	Amount

Cleared Deposits

814306	2/4/2025	Waterworks Customer Deposit	278.66
814307	2/5/2025	Waterworks Customer Deposit	98.42
814308	2/14/2025	Permits	1,977.36
814309	2/28/2025	First Security Bank	447.96
Ol-022825B	2/28/2025	Sewer Fees	11,188.60
OL-022825C	2/28/2025	Sanitation	6,844.92
OL-022825D	2/28/2025	Sales Tax	3,704.69
OL-022825E	2/28/2025	SDWA	183.20
OL-022825F	2/28/2025	Penalties/Late Charges	601.95
		Cleared Deposits Totals	**25,325.76**

Outstanding Checks

08877	2/7/2025	O'Reilly Automotive, Inc	119.04
08893	2/21/2025	Black Hills Energy	231.01
08894	2/21/2025	Black Hills Energy	322.06
08895	2/21/2025	Black Hills Energy	141.25
08896	2/21/2025	Intedata Systems, Inc.	197.55
08898	2/27/2025	Postmaster	232.40
08899	2/28/2025	Winwater Company	935.95
08900	2/28/2025	VISA	21.91
		Outstanding Checks Totals	**2,201.17**

Outstanding Deposits

OL-022825A	2/28/2025	Water Sales	31,494.97
		Outstanding Deposits Totals	**31,494.97**

Waterworks Rev. Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			162,382.27
2/3/2025	08868		Payroll Account		4,819.56	157,562.71
2/3/2025	OL-020325		First Security Bank		23.00	157,539.71
2/4/2025	814306		Waterworks Customer	278.66		157,818.37
2/5/2025	08869		Dept of Fin. & Adm.		3,675.00	154,143.37
2/5/2025	08870		Act 605 Water Replacement		1,330.13	152,813.24
2/5/2025	08871		Act 605 Sewer		473.62	152,339.62
2/5/2025	814307		Waterworks Customer	98.42		152,438.04
2/6/2025	08872		North Arkansas Electric		35.48	152,402.56
2/6/2025	08873		Methvin Sanitation - WCN		13,068.00	139,334.56
2/7/2025	08874		Yelcot		107.56	139,227.00
2/7/2025	08875		Yelcot		85.03	139,141.97
2/7/2025	08876		Yelcot		147.79	138,994.18
2/7/2025	08877		O'Reilly Automotive, Inc		119.04	138,875.14
2/7/2025	08878		Intedata Systems, Inc.		87.20	138,787.94
2/7/2025	08879		Winwater Company		434.28	138,353.66
2/7/2025	08880		Engineering Services Inc		4,125.00	134,228.66
2/7/2025	08881		Lowes Business		283.67	133,944.99
2/10/2025	08882		Payroll Account		4,253.85	129,691.14
2/10/2025	08883		Verizon		24.94	129,666.20
2/11/2025	08884		Arkansas Department of		10.00	129,656.20
2/12/2025	08885		Arvest Bank		415.59	129,240.61
2/12/2025	08886		Arvest Bank		202.76	129,037.85
2/14/2025	08887		Payroll Account		4,243.79	124,794.06
2/14/2025	814308		Permits	1,977.36		126,771.42
2/20/2025	08888		WWTF-Gassville		2,288.18	124,483.24
2/20/2025	08889		CSLC - Gassville		2,747.02	121,736.22
2/21/2025	08890		Entergy		27.47	121,708.75
2/21/2025	08891		Entergy		126.60	121,582.15
2/21/2025	08892		Entergy		1,337.02	120,245.13
2/21/2025	08893		Black Hills Energy		231.01	120,014.12
2/21/2025	08894		Black Hills Energy		322.06	119,692.06
2/21/2025	08895		Black Hills Energy		141.25	119,550.81
2/21/2025	08896		Intedata Systems, Inc.		197.55	119,353.26
2/24/2025	08897		Payroll Account		3,775.77	115,577.49
2/27/2025	08898		Postmaster		232.40	115,345.09
2/28/2025	08899		Winwater Company		935.95	114,409.14
2/28/2025	08900		VISA		21.91	114,387.23
2/28/2025	814309		First Security Bank	447.96		114,835.19
2/28/2025	OL-022825A		Water Sales	31,494.97		146,330.16
2/28/2025	OI-022825B		Sewer Fees	11,188.60		157,518.76
2/28/2025	OL-022825C		Sanitation	6,844.92		164,363.68
2/28/2025	OL-022825D		Sales Tax	3,704.69		168,068.37

Waterworks Rev. Fund
Bank Register
2/1/2025 to 2/28/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
2/28/2025	OL-022825E		SDWA	183.20		168,251.57
2/28/2025	OL-022825F		Penalties/Late Charges	601.95		168,853.52
			1020 Waterworks Rev - First Sec. Ba Totals	**$56,820.73**	**$50,349.48**	**$168,853.52**
			Report Totals	**$56,820.73**	**$50,349.48**	**$168,853.52**
			Records included in total = 45			

Report Options
Trans Date: 2/1/2025 to 2/28/2025
Cash Account: Waterworks Rev - First Sec. Ba
Fund: Waterworks Rev. Fund

Collateralization Statment
for the City of Cotter, Arkansas

First Security Bank Account Name	Account Type & Number	February 28, 2025 Book Balance	February 28, 2025 Bank Balance
Operating Checking Accounts:			
American Rescue Plan Fund	*1872	$ 1,487.67	$ 1,487.67
Cemetery Fund	*7309	$ 19,354.15	$ 19,354.15
City Court Fund	*7333	$ 4,697.05	$ 4,787.15
Court Automation Fund	*7234	$ 5,501.57	$ 5,946.06
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 157,896.00	$ 157,896.00
Fire Department Fund	*7366	$ 109,502.81	$ 110,249.78
Fire Dept Capital Reserve Fund	*9088	$ 60,569.09	$ 60,569.09
General Fund	*7374	$ 418,396.70	$ 421,646.03
General Savings Fund	*8204	$ 263,085.14	$ 263,085.14
LOPFI Fund	*7325	$ 2,288.87	$ 2,288.87
Payroll Fund	*7275	$ 4,995.90	$ 13,934.44
Street Department Fund	*7358	$ 145,513.63	$ 145,695.20
Street Dept Capital Reserve Fund	*9185	$ 20,575.17	$ 20,575.17
Waterworks Customer Deposit Fund	*3292	$ 23,817.22	$ 24,087.85
Waterworks Revenue Fund	*7291	$ 168,853.52	$ 171,054.69
Water Improvement Fund (1/2% CSUT)	*7267	$ 221,798.87	$ 221,798.87
Waterline Replacement Fund (Proj. Savings)	*9959	$ 133,288.81	$ 133,288.81
Act 605 Water Replacement Fund	*6902	$ 31,497.94	$ 31,497.94
Act 605 Sewer Replacement Fund	*6872	$ 12,013.23	$ 12,013.23
Construction Fund	*2825	$ 58.96	$ 58.96
USDA Loan Fund	*2833	$ 4,560.46	$ 4,560.46
USDA Short-Lived Asset Fund	*2876	$ 10,954.41	$ 10,954.41
USDA Debt Service Rsv Fund	*2868	$ 7,313.79	$ 7,313.79
Construction Fund PH2-B	*1102	$ 1,309.23	$ 1,309.23
USDA Loan Fund PH2-B	*1110	$ 13,784.51	$ 13,784.51
USDA Debt Service Rsv Fund PH2-B	*1137	$ 6,195.91	$ 6,195.91
	Totals:	**$ 1,849,310.61**	**$ 1,865,433.41**
Investment Accounts:			
Bridge Lights CD	*0695	$ 21,716.77	$ 21,716.77
Economic Development CD	*0691	$ 9,796.37	$ 9,796.37
Water & Sewer CD	*1812	$ 125,802.69	$ 125,802.69
	Totals:	**$ 157,315.83**	**$ 157,315.83**
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		$ 2,006,626.44	$ 2,022,749.24
Pledged Plus FDIC Coverage		$ 5,430,000.00	$ 5,430,000.00
Coverage +/-		$ 3,423,373.56	$ 3,407,250.76

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				

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

Updated 11/7/2024

Path - My Documents - 2022 Files - Collateralization Statements