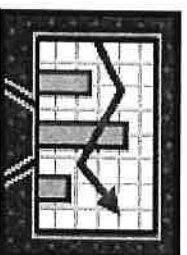


City of Cotter

Revenue & Expense
Financial Reporting and Analysis

FEBRUARY 2026



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

City of Cotter
Income Statement Summary
February 2026

	Feb 2026 Actuals	Y-T-D Actuals 2026	2026 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 2/28/2026	
Cemetery Fund						
Income	45.52	94.84	17,812.85	17,907.69	February Stmt Outstanding	18,185.29
Expense	373.95	373.95	17,533.74	17,907.69	Available	18,185.29
Net Profit/Loss From Operations	(328.43)	(279.11)	279.11			Stmnt Bal O/S cks Book Bal
General Fund						
Income	57,848.30	114,764.17	741,367.46	856,131.63	February Stmt Outstanding	382,021.15
Total Transfers and Expenses	52,611.49	119,883.64	736,247.99	856,131.63	Available	3,556.74
Net Profit/Loss From Operations	5,236.81	(5,119.47)	5,119.47			378,464.41
Street Department Fund						
Total Income and Transfers IN	6,990.14	17,244.46	122,638.95	139,883.41	February Stmt Outstanding	152,018.74
Expense	10,814.98	24,820.93	115,062.48	139,883.41	Available	1,747.30
Net Profit/Loss From Operations	(3,824.84)	(7,576.47)	7,576.47			150,271.44
Waterworks Revenue Fund						
Income	76,901.71	165,962.48	880,944.36	1,026,906.84	February Stmt Outstanding	231,614.95
Total Transfers and Expenses	55,840.90	127,241.42	899,665.42	1,026,906.84	Available	3,899.24
Net Profit/Loss From Operations	21,060.81	38,721.06	(38,721.06)			227,715.71
Summary						
Income	141,785.67	298,065.95	1,742,763.62	2,040,829.57	Balance Outstanding	783,840.13
Expense	119,641.32	272,319.94	1,768,509.63	2,040,829.57	Available	9,203.28
Net Profit/Loss From Operations	22,144.35	25,746.01	(25,746.01)			774,636.85
Fire Department Fund						
Income	592.41	1,292.80	96,581.95	97,874.75	February Stmt Outstanding	113,574.27
Total Transfers and Expenses	4,902.32	8,420.78	89,453.97	97,874.75	Available	1,381.90
Net Profit/Loss From Operations	(4,309.91)	(7,127.98)	7,127.98			112,192.37

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026 Actual	Feb 2026 Actual	Dec 2026	Dec 2026 Variance	Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Service Revenue	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,157.69	(6,157.69)	0.00%
4952	Cem. Lot Sales	0.00	0.00	1,800.00	(1,800.00)	0.00%
4951	Cem. Perpetual Care Income	0.00	0.00	5,000.00	(5,000.00)	0.00%
8102	Interest on Checking	45.52	94.84	450.00	(355.16)	21.08%
	Total Other Revenue	\$45.52	\$94.84	\$13,407.69	(\$13,312.85)	
	Revenue	\$45.52	\$94.84	\$16,407.69	(\$16,312.85)	
	Gross Profit	\$45.52	\$94.84	\$16,407.69	\$0.00	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	40.72	40.72	1,823.00	(1,782.28)	2.23%
6310	Insurance - Employer	47.98	47.98	0.00	47.98	0.00%
6305	Medicare	3.59	3.59	172.54	(168.95)	2.08%
6301	Salaries	265.77	265.77	11,899.47	(11,633.70)	2.23%
6306	Social Security	15.39	15.39	737.77	(722.38)	2.09%
6313	Unemployment Insurance	0.50	0.50	15.40	(14.90)	3.25%
	Total Salaries & Benefits Expense	\$373.95	\$373.95	\$14,648.18	(\$14,274.23)	
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	350.00	(350.00)	0.00%
	Total Fuel Expense	\$0.00	\$0.00	\$425.00	(\$425.00)	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintenance, Equipment	0.00	0.00	1,634.51	(1,634.51)	0.00%
	Total Repair / Maintenance Expense	\$0.00	\$0.00	\$2,834.51	(\$2,834.51)	
	Expenses	\$373.95	\$373.95	\$17,907.69	(\$17,533.74)	
	Revenue Less Expenditures	(\$328.43)	(\$279.11)	(\$1,500.00)	\$0.00	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	0.00	0.00	1,500.00	(1,500.00)	0.00%
	Total Transfer Revenue	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	
	Other Revenue	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	
	Net Change in Fund Balance	(\$328.43)	(\$279.11)	\$0.00	\$0.00	

Fund Balances

Beginning Fund Balance	18,513.72	18,464.40	0.00	0.00	0.00%
Net Change in Fund Balance	(328.43)	(279.11)	0.00	0.00	0.00%
Ending Fund Balance	18,185.29	18,185.29	0.00	0.00	0.00%

Report Options

Fund: Cemetery Fund

Period: 2/1/2026 to 2/28/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

Cemetery Fund
Balance Sheet
2/28/2026

	Book Value Feb 2026 Actual	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	18,185.29	19,354.15	17,204.20
Total Current Assets	\$18,185.29	\$19,354.15	\$17,204.20
Total Assets	\$18,185.29	\$19,354.15	\$17,204.20
Fund Balance			
Current Year Surplus(Deficit)	18,185.29	19,354.15	17,204.20
Total Fund Balance	\$18,185.29	\$19,354.15	\$17,204.20
Total Liabilities and Equity	\$18,185.29	\$19,354.15	\$17,204.20

Statement Date 02/27/2026

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	\$18,185.29		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$373.95
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$45.52
Reconciled Balance Per Statement:	\$18,185.29		
Book Balance:	\$18,185.29		
Difference	\$0.00		

Ref #	Date	Name	Amount
Cleared Checks			
02686	2/9/2026	Payroll Account	373.95
		Cleared Checks Totals	373.95
Cleared Deposits			
447259	2/27/2026	First Security Bank	45.52
		Cleared Deposits Totals	45.52

Cemetary Fund
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetary Fund - First Sec. Ban						
			Beginning Balance			18,513.72
2/9/2026	02686		Payroll Account		373.95	18,139.77
2/27/2026	447259		First Security Bank	45.52		18,185.29
Cemetary Fund - First Sec. Ban Totals				\$45.52	\$373.95	\$18,185.29
Report Totals				\$45.52	\$373.95	\$18,185.29
Records included in total = 3						

Report Options

Trans Date: 2/1/2026 to 2/28/2026

Cash Account: Cemetary Fund - First Sec. Ban

Fund: Cemetary Fund

Fire Department Fund Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jan 2026 Feb 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4089	USDA Grant O2 Bottles	0.00	0.00	17,343.75	(17,343.75)	0.00%
4079	USDA Grant O2 Bottles 25% Match	0.00	0.00	5,781.25	(5,781.25)	0.00%
	Total Grant Income	\$0.00	\$0.00	\$23,125.00	(\$23,125.00)	
State Aid						
4101	Act 833	0.00	0.00	16,000.00	(16,000.00)	0.00%
	Total State Aid	\$0.00	\$0.00	\$16,000.00	(\$16,000.00)	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	306.64	690.25	32,000.00	(31,309.75)	2.16%
4305	County Matching Funds	0.00	0.00	5,263.00	(5,263.00)	0.00%
	Total Property Taxes	\$306.64	\$690.25	\$37,263.00	(\$36,572.75)	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	19,386.75	(19,386.75)	0.00%
8102	Interest on Checking	285.77	602.55	2,100.00	(1,497.45)	28.69%
	Total Other Revenue	\$285.77	\$602.55	\$21,486.75	(\$20,884.20)	
	Revenue	\$592.41	\$1,292.80	\$97,874.75	(\$96,581.95)	
	Gross Profit	\$592.41	\$1,292.80	\$97,874.75	\$0.00	
Expenses						
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,496.00	(2,496.00)	0.00%
6305	Medicare	41.93	56.43	350.86	(294.43)	16.08%
6301	Salaries	2,890.00	3,890.00	24,197.00	(20,307.00)	16.08%
6306	Social Security	179.18	241.18	1,500.21	(1,259.03)	16.08%
6313	Unemployment Insurance	5.78	7.78	72.59	(64.81)	10.72%
6314	Workers Compensation	0.00	350.00	400.00	(50.00)	87.50%
	Total Salaries & Benefits Expense	\$3,116.89	\$4,545.39	\$29,016.66	(\$24,471.27)	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	8,300.00	(8,300.00)	0.00%
	Total Capital Purchase Expense	\$0.00	\$0.00	\$8,300.00	(\$8,300.00)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	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)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	500.00	(500.00)	0.00%

Fire Department Fund Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jan 2026 Feb 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6502	Fuel & Oil (Taxable)	0.00	53.00	1,631.00	(1,578.00)	3.25%
	Total Fuel Expense	\$0.00	\$53.00	\$2,131.00	(\$2,078.00)	
	Insurance Expense					
6551	Insurance - Property	0.00	0.00	3,928.09	(3,928.09)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,974.00	(2,974.00)	0.00%
	Total Insurance Expense	\$0.00	\$0.00	\$6,902.09	(\$6,902.09)	
	Repair / Maintenance Expense					
6810	Repair & Maint - Buildings	75.00	75.00	4,000.00	(3,925.00)	1.88%
6812	Repair & Maint - Vehicles	164.63	164.63	5,000.00	(4,835.37)	3.29%
6814	Repair & Maintenance, Equipment	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	\$239.63	\$239.63	\$12,000.00	(\$11,760.37)	
	Supplies Expense					
6857	Janitorial Expense	0.00	0.00	650.00	(650.00)	0.00%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	0.00	89.01	900.00	(810.99)	9.89%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	0.00	0.00	500.00	(500.00)	0.00%
	Total Supplies Expense	\$0.00	\$89.01	\$4,300.00	(\$4,210.99)	
	Travel & Meeting Expense					
6902	Meeting/Training Expense	0.00	30.00	500.00	(470.00)	6.00%
6903	Travel/Mileage Expense	0.00	0.00	1,000.00	(1,000.00)	0.00%
	Total Travel & Meeting Expense	\$0.00	\$30.00	\$1,500.00	(\$1,470.00)	
	Utilities Expense					
7001	Telephone/Fax/Internet Expense	161.96	323.92	2,000.00	(1,676.08)	16.20%
7005	Utilities	1,266.76	2,790.37	6,100.00	(3,309.63)	45.74%
	Total Utilities Expense	\$1,428.72	\$3,114.29	\$8,100.00	(\$4,985.71)	
	Professional Services Expense					
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	178.60	250.00	(71.40)	71.44%
	Total Professional Services Expense	\$0.00	\$178.60	\$500.00	(\$321.40)	
	Grant and Special Projects Expense					
8047	USDA Oxygen Bottles & Turnouts	0.00	0.00	23,125.00	(23,125.00)	0.00%
	Total Grant and Special Projects Expense	\$0.00	\$0.00	\$23,125.00	(\$23,125.00)	
	Expenses	\$4,902.32	\$8,420.78	\$97,874.75	(\$89,453.97)	
	Revenue Less Expenditures	(\$4,309.91)	(\$7,127.98)	\$0.00	\$0.00	
	Net Change in Fund Balance	(\$4,309.91)	(\$7,127.98)	\$0.00	\$0.00	

Fire Department Fund Statement of Revenue and Expenditures

Account Number	Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jan 2026 Feb 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
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Fund Balances

Beginning Fund Balance	116,502.28	119,320.35	0.00	0.00	0.00%
Net Change in Fund Balance	(4,309.91)	(7,127.98)	0.00	0.00	0.00%
Ending Fund Balance	112,192.37	112,192.37	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund

Period: 2/1/2026 to 2/28/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Fire Dept Fund Budget

Fire Department Fund
Balance Sheet
2/28/2026

	Book Value Feb 2026 Actual	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	112,192.37	109,662.41	81,415.02
Total Current Assets	\$112,192.37	\$109,662.41	\$81,415.02
Total Assets	\$112,192.37	\$109,662.41	\$81,415.02
Fund Balance			
Current Year Surplus(Deficit)	112,192.37	109,662.41	81,415.02
Total Fund Balance	\$112,192.37	\$109,662.41	\$81,415.02
Total Liabilities and Equity	\$112,192.37	\$109,662.41	\$81,415.02

Statement Date 02/27/2026

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance: \$113,574.27

- Outstanding Checks: \$1,381.90

+ Outstanding Deposits: \$0.00

Cleared Checks: 7 \$4,475.22

Cleared Deposits: 2 \$592.41

Reconciled Balance Per Statement: \$112,192.37

Book Balance: \$112,192.37

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

07015	1/22/2026	Entergy	177.76
07016	1/22/2026	Black Hills Energy	777.04
07018	2/2/2026	Payroll Account	2,038.39
07019	2/10/2026	Cotter Water & Sewer	49.49
07020	2/10/2026	Dewey & Sons Plumbing Inc	75.00
07021	2/19/2026	Yelcot	279.04
07022	2/23/2026	Payroll Account	1,078.50
Cleared Checks Totals			4,475.22

Cleared Deposits

607386	2/27/2026	First Security Bank	285.77
607387	2/11/2026	Baxter County Treasurer	306.64
Cleared Deposits Totals			592.41

Outstanding Checks

07023	2/25/2026	Entergy	191.57
07024	2/25/2026	Black Hills Energy	1,025.70
07025	2/26/2026	Crawford Electric Inc	164.63
Outstanding Checks Totals			1,381.90

Fire Department Fund
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			116,502.28
2/2/2026	07018		Payroll Account		2,038.39	114,463.89
2/10/2026	07019		Cotter Water & Sewer		49.49	114,414.40
2/10/2026	07020		Dewey & Sons Plumbing		75.00	114,339.40
2/11/2026	607387		Baxter County Treasurer	306.64		114,646.04
2/19/2026	07021		Yelcot		279.04	114,367.00
2/23/2026	07022		Payroll Account		1,078.50	113,288.50
2/25/2026	07023		Entergy		191.57	113,096.93
2/25/2026	07024		Black Hills Energy		1,025.70	112,071.23
2/26/2026	07025		Crawford Electric Inc		164.63	111,906.60
2/27/2026	607386		First Security Bank	285.77		112,192.37
Fire Dept. - First Sec. Bank Totals				\$592.41	\$4,902.32	\$112,192.37
Report Totals				\$592.41	\$4,902.32	\$112,192.37
Records included in total = 11						

Report Options

Trans Date: 2/1/2026 to 2/28/2026

Cash Account: Fire Dept. - First Sec. Bank

Fund: Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4108	ARDOT TAP Trails Grant	0.00		105,600.00	(105,600.00)	0.00%
	Total Grant Income	\$0.00		\$105,600.00	(\$105,600.00)	
State Aid						
4105	State Turnback	906.59	2,695.66	13,000.00	(10,304.34)	20.74%
	Total State Aid	\$906.59	\$2,695.66	\$13,000.00	(\$10,304.34)	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	288.17	11,952.57	60,500.00	(48,547.43)	19.76%
	Total Property Taxes	\$288.17	\$11,952.57	\$60,500.00	(\$48,547.43)	
Franchise Fees						
4401	Franchise Tax	13,385.41	15,340.02	55,000.00	(39,659.98)	27.89%
	Total Franchise Fees	\$13,385.41	\$15,340.02	\$55,000.00	(\$39,659.98)	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,433.08	9,225.21	60,900.00	(51,674.79)	15.15%
4502	City Sales Tax - General Porti	8,866.17	18,450.43	121,500.00	(103,049.57)	15.19%
4511	City Sales Tax - Water Imprvmt	4,433.09	9,225.22	60,900.00	(51,674.78)	15.15%
4505	County Sales Tax	21,633.05	41,395.93	230,000.00	(188,604.07)	18.00%
	Total Sales Taxes	\$39,365.39	\$78,296.79	\$473,300.00	(\$395,003.21)	
Fines, Forfeitures, And Costs						
4601	Court Fines	1,318.75	2,658.75	35,000.00	(32,341.25)	7.60%
4602	Jail Fees	35.00	65.00	1,140.00	(1,075.00)	5.70%
4603	Police Report	0.00		50.00	(50.00)	0.00%
	Total Fines, Forfeitures, And Costs	\$1,353.75	\$2,723.75	\$36,190.00	(\$33,466.25)	
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		775.00	(775.00)	0.00%
4801	Building Permits	0.00		3,000.00	(3,000.00)	0.00%
4809	Golf Cart Permit	12.00	24.00	200.00	(176.00)	12.00%
4811	Occupation License	0.00		1,500.00	(1,500.00)	0.00%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	\$12.00	\$24.00	\$5,725.00	(\$5,701.00)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026 Actual	Feb 2026 Actual	Dec 2026	Dec 2026 Variance	Percent of Budget
Other Revenue						
4954	Animal Licenses	0.00	10.00	200.00	(190.00)	5.00%
8910	Carryover from Previous Years	0.00		65,266.63	(65,266.63)	0.00%
4957	Donations	1,610.00	1,610.00		1,610.00	0.00%
8102	Interest on Checking	896.33	1,902.91	12,300.00	(10,397.09)	15.47%
4960	Misc Income	20.00	20.00		20.00	0.00%
4964	Rebate	10.66	38.47	300.00	(261.53)	12.82%
	Total Other Revenue	\$2,536.99	\$3,581.38	\$78,066.63	(\$74,485.25)	
	General Revenues Totals	\$57,848.30	\$114,764.17	\$827,531.63	(\$712,767.46)	
	Revenue	\$57,848.30	\$114,764.17	\$827,531.63	(\$712,767.46)	
	Gross Profit	\$57,848.30	\$114,764.17	\$827,531.63		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		900.00	(900.00)	0.00%
	Total Labor Expense	\$0.00		\$900.00	(\$900.00)	
Salaries & Benefits Expense						
6307	APERS Expense	1,644.29	3,192.44	18,526.82	(15,334.38)	17.23%
6310	Insurance - Employer	1,128.99	2,267.72	7,272.96	(5,005.24)	31.18%
6305	Medicare	144.43	290.45	1,577.43	(1,286.98)	18.41%
6301	Salaries	10,174.07	20,520.88	112,688.44	(92,167.56)	18.21%
6306	Social Security	617.38	1,241.64	6,744.88	(5,503.24)	18.41%
6313	Unemployment Insurance	11.88	23.57	9.90	13.67	238.08%
6314	Workers Compensation	0.00	103.78	158.00	(54.22)	65.68%
	Total Salaries & Benefits Expense	\$13,721.04	\$27,640.48	\$146,978.43	(\$119,337.95)	
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	5,311.55	8,097.92	13,648.00	(5,550.08)	59.33%
	Total Dues and Subscriptions Expense	\$5,311.55	\$8,097.92	\$13,648.00	(\$5,550.08)	
Fuel Expense						
6502	Fuel & Oil (Taxable)	0.00		600.00	(600.00)	0.00%
	Total Fuel Expense	\$0.00		\$600.00	(\$600.00)	
Insurance Expense						
6551	Insurance - Property	0.00		9,353.89	(9,353.89)	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jan 2026 Feb 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6552	Insurance - Vehicle	0.00		399.00	(399.00)	0.00%
	Total Insurance Expense	\$0.00		\$9,752.89	(\$9,752.89)	
	Repair / Maintenance Expense					
6823	Christmas in Cotter	0.00	314.66	3,000.00	(2,685.34)	10.49%
6810	Repair & Maint - Buildings	0.00	71.34	5,000.00	(4,928.66)	1.43%
6814	Repair & Maintrance, Equipment	32.91	521.29	5,500.00	(4,978.71)	9.48%
	Total Repair / Maintenance Expense	\$32.91	\$907.29	\$13,500.00	(\$12,592.71)	
	Supplies Expense					
6857	Janitorial Expense	300.00	640.00	3,000.00	(2,360.00)	21.33%
6860	Office Supplies	471.61	1,121.46	5,500.00	(4,378.54)	20.39%
6866	Supplies - Gen. (Cleaning, Par	0.00	1,226.96	5,600.00	(4,373.04)	21.91%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	\$771.61	\$2,988.42	\$14,600.00	(\$11,611.58)	
	Travel & Meeting Expense					
6901	Meeting/Training - School	0.00	500.00		500.00	0.00%
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	0.00	350.85	1,400.00	(1,049.15)	25.06%
	Total Travel & Meeting Expense	\$0.00	\$850.85	\$2,400.00	(\$1,549.15)	
	Postage Expense					
6951	Postage	0.00	12.20	1,400.00	(1,387.80)	0.87%
	Total Postage Expense	\$0.00	\$12.20	\$1,400.00	(\$1,387.80)	
	Utilities Expense					
7001	Telephone/Fax/Internet Expense	376.20	876.73	5,000.00	(4,123.27)	17.53%
7005	Utilities	1,257.04	3,599.31	12,600.00	(9,000.69)	28.57%
	Total Utilities Expense	\$1,633.24	\$4,476.04	\$17,600.00	(\$13,123.96)	
	Professional Services Expense					
7102	Audit Expenses	0.00		8,500.00	(8,500.00)	0.00%
7105	Cotter City Zoning & Plat Maps	0.00		500.00	(500.00)	0.00%
7107	Legal Expense	786.39	1,106.20	12,000.00	(10,893.80)	9.22%
7110	Maintenance Fees	598.05	598.05	6,584.00	(5,985.95)	9.08%
	Total Professional Services Expense	\$1,384.44	\$1,704.25	\$27,584.00	(\$25,879.75)	
	Rent / Lease Expense					
7151	City Sign Expense	139.20	303.39	1,200.00	(896.61)	25.28%
7152	Lease Expense	0.00		100.00	(100.00)	0.00%
	Total Rent / Lease Expense	\$139.20	\$303.39	\$1,300.00	(\$996.61)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of Budget
		Actual	Actual		Variance	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00		132,000.00	(132,000.00)	0.00%
8005	City Hall Garden/Landscape	0.00		500.00	(500.00)	0.00%
Total Grant and Special Projects Expense		\$0.00		\$132,500.00	(\$132,500.00)	
General & Administrative Expense						
7302	Advertising	0.00		325.00	(325.00)	0.00%
7303	Animal Control	0.00		1,000.00	(1,000.00)	0.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.00	(730.00)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	900.00	1,350.00	6,000.00	(4,650.00)	22.50%
7311	Reimbursements	0.00		15.00	(15.00)	0.00%
7314	State Bond	0.00	500.00	500.00		100.00%
Total General & Administrative Expense		\$900.00	\$1,950.00	\$8,970.00	(\$7,020.00)	
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		\$23,943.99	\$49,030.84	\$397,333.32	(\$348,302.48)	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	111.07	155.69	3,009.67	(2,853.98)	5.17%
6310	Insurance - Employer	116.56	167.94	6,531.35	(6,363.41)	2.57%
6305	Medicare	9.91	13.57	284.86	(271.29)	4.76%
6301	Salaries	724.96	1,016.30	19,645.37	(18,629.07)	5.17%
6306	Social Security	42.39	58.06	1,218.00	(1,159.94)	4.77%
6313	Unemployment Insurance	1.37	1.87	26.93	(25.06)	6.94%
6314	Workers Compensation	0.00		859.97	(859.97)	0.00%
Total Salaries & Benefits Expense		\$1,006.26	\$1,413.43	\$31,576.15	(\$30,162.72)	
Supplies Expense						
6851	Bridge Lights	0.00		3,000.00	(3,000.00)	0.00%
Total Supplies Expense		\$0.00		\$3,000.00	(\$3,000.00)	
Rent / Lease Expense						
7153	Park Sign Expense	76.50	76.50	500.00	(423.50)	15.30%
Total Rent / Lease Expense		\$76.50	\$76.50	\$500.00	(\$423.50)	
Grant and Special Projects Expense						
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	0.00		20,000.00	(20,000.00)	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of Budget
		Actual	Actual		Variance	
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	\$0.00		\$21,500.00	(\$21,500.00)	
	Park Dept Totals	\$1,082.76	\$1,489.93	\$56,576.15	(\$55,086.22)	
Police Dept						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00		945.00	(945.00)	0.00%
6106	Operational Supplies	23.04	23.04	2,200.00	(2,176.96)	1.05%
	Total Law Enforcement Expense	\$23.04	\$23.04	\$3,145.00	(\$3,121.96)	
Salaries & Benefits Expense						
6310	Insurance - Employer	1,645.62	3,666.42	19,748.88	(16,082.46)	18.57%
6308	LOPFI Expense	2,581.74	5,207.37	27,182.64	(21,975.27)	19.16%
6305	Medicare	167.82	339.53	2,330.43	(1,990.90)	14.57%
6301	Salaries	12,313.69	24,973.05	160,719.60	(135,746.55)	15.54%
6306	Social Security	717.50	1,451.63	9,964.62	(8,512.99)	14.57%
6313	Unemployment Insurance	23.15	46.84	90.00	(43.16)	52.04%
6314	Workers Compensation	0.00	1,931.22	2,784.00	(852.78)	69.37%
	Total Salaries & Benefits Expense	\$17,449.52	\$37,616.06	\$222,820.17	(\$185,204.11)	
Capital Purchase Expense						
6409	Equipment Purchase	0.00		2,000.00	(2,000.00)	0.00%
6422	Police Unit - Newer	644.31	1,288.62	7,731.72	(6,443.10)	16.67%
	Total Capital Purchase Expense	\$644.31	\$1,288.62	\$9,731.72	(\$8,443.10)	
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)	0.00		11,385.00	(11,385.00)	0.00%
	Total Fuel Expense	\$0.00		\$11,785.00	(\$11,785.00)	
Insurance Expense						
6552	Insurance - Vehicle	0.00		1,075.27	(1,075.27)	0.00%
	Total Insurance Expense	\$0.00		\$1,075.27	(\$1,075.27)	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	32.03	1,568.92	6,000.00	(4,431.08)	26.15%
6814	Repair & Maintenance, Equipment	0.00		1,200.00	(1,200.00)	0.00%
	Total Repair / Maintenance Expense	\$32.03	\$1,568.92	\$7,200.00	(\$5,631.08)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Supplies Expense						
6856	Clothing Allowance	0.00	266.08	3,000.00	(2,733.92)	8.87%
6860	Office Supplies	208.47	518.98	960.00	(441.02)	54.06%
Total Supplies Expense		\$208.47	\$785.06	\$3,960.00	(\$3,174.94)	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00		200.00	(200.00)	0.00%
Total Travel & Meeting Expense		\$0.00		\$700.00	(\$700.00)	
Postage Expense						
6951	Postage	0.00		100.00	(100.00)	0.00%
Total Postage Expense		\$0.00		\$100.00	(\$100.00)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	308.46	616.92	4,200.00	(3,583.08)	14.69%
Total Utilities Expense		\$308.46	\$616.92	\$4,200.00	(\$3,583.08)	
Professional Services Expense						
7110	Maintenance Fees	117.41	117.41	600.00	(482.59)	19.57%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
Total Professional Services Expense		\$117.41	\$117.41	\$1,050.00	(\$932.59)	
Rent / Lease Expense						
7152	Lease Expense	300.00	300.00	1,398.00	(1,098.00)	21.46%
Total Rent / Lease Expense		\$300.00	\$300.00	\$1,398.00	(\$1,098.00)	
Police Dept Totals		\$19,083.24	\$42,391.03	\$273,922.16	(\$231,531.13)	
Expenses		\$44,109.99	\$92,911.80	\$727,831.63	(\$634,919.83)	
Revenue Less Expenditures		\$13,738.31	\$21,852.37	\$99,700.00		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	0.00		1,700.00	(1,700.00)	0.00%
Total Gross Rents		\$0.00		\$1,700.00	(\$1,700.00)	
General Revenues Totals		\$0.00		\$1,700.00	(\$1,700.00)	
Transfers between Funds						
Transfer Revenue						
8311	Transfer from General Savings	0.00		26,400.00	(26,400.00)	0.00%
8313	Transfer from Payroll Fund	0.00		500.00	(500.00)	0.00%
Total Transfer Revenue		\$0.00		\$26,900.00	(\$26,900.00)	
Transfers between Funds Totals		\$0.00		\$26,900.00	(\$26,900.00)	
Other Revenue		\$0.00		\$28,600.00	(\$28,600.00)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	4,792.13	10,235.92	60,900.00	(50,664.08)	16.81%
9105	Transfer to Court Automation F	0.00	6,500.00	6,500.00		100.00%
9116	Transfer to Water Improvement	4,792.13	10,235.92	60,900.00	(50,664.08)	16.81%
	Total Transfer Expense	\$9,584.26	\$26,971.84	\$128,300.00	(\$101,328.16)	
	Transfers between Funds Totals	\$9,584.26	\$26,971.84	\$128,300.00	(\$101,328.16)	
	Other Expenses	\$9,584.26	\$26,971.84	\$128,300.00	(\$101,328.16)	
	Net Change in Fund Balance	\$4,154.05	(\$5,119.47)			
Fund Balances						
	Beginning Fund Balance	374,369.35	383,642.87			0.00%
	Net Change in Fund Balance	4,154.05	(5,119.47)			0.00%
	Ending Fund Balance	378,523.40	378,523.40			0.00%

General Fund
Balance Sheet
2/28/2026

	Book Value Feb 2026 Actual	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	378,464.41	418,956.70	311,810.51
Total Current Assets	\$378,464.41	\$418,956.70	\$311,810.51
Total Assets	\$378,464.41	\$418,956.70	\$311,810.51
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)	378,523.40	419,015.69	311,869.50
Total Fund Balance	\$378,523.40	\$419,015.69	\$311,869.50
Total Liabilities and Equity	\$378,464.41	\$418,956.70	\$311,810.51

Statement Date 02/27/2026

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	\$382,021.15		
- Outstanding Checks:	\$3,556.74	Cleared Checks:	38 \$58,349.81
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	14 \$57,848.30
<hr/>			
Reconciled Balance Per Statement:	\$378,464.41		
Book Balance:	\$378,464.41		
<hr/>			
Difference	\$0.00		

Ref #	Date	Name	Amount
Cleared Checks			
00006	1/21/2026	Ozark Print Market	137.34
00007	1/21/2026	Mountain Home City Treasure	1.40
00008	1/21/2026	Baxter County Treasurer	18.41
00010	1/21/2026	Blue360 Media, LLC	169.26
00011	1/21/2026	NWAEDD	100.00
00012	1/22/2026	Entergy	878.10
00013	1/22/2026	Black Hills Energy	332.79
10202	1/29/2026	Lindsey Harris	75.00
10204	1/30/2026	Court Automation Fund	6,500.00
10205	2/2/2026	Payroll Account	7,366.51
10206	2/2/2026	First Security Bank	644.31
10207	2/2/2026	Lindsey Harris	75.00
10208	2/2/2026	Baxter County	4,257.00
10209	2/2/2026	Friend Law Office	300.00
10210	2/2/2026	Arkansas Crime Information Center	11.45
10211	2/4/2026	Clark Office Products	176.49
10212	2/5/2026	Dept of Finance & Admin	16.58
10213	2/6/2026	Ductile Iron Capital Reserve Fund	4,792.13
10214	2/6/2026	Water Improvement Fund	4,792.13
10215	2/9/2026	Payroll Account	7,469.63
10216	2/9/2026	North Arkansas Youth Center	450.00
10217	2/10/2026	Cotter Water & Sewer	40.83
10218	2/10/2026	Lindsey Harris	75.00
10219	2/10/2026	Sanders, Morgan, Clarke & Floyd, PLLC	150.00
10220	2/11/2026	Dominator Websites	145.00
10221	2/11/2026	Good Impressions Printing	11.42
10222	2/12/2026	CSA Software Solutions	284.99
10223	2/13/2026	Payroll Account	9,390.22
10224	2/18/2026	Lindsey Harris	75.00
10225	2/19/2026	Yelcot Communications	104.26
10226	2/19/2026	Yelcot	808.04
10227	2/19/2026	Clark Office Products	22.78
10228	2/19/2026	Baxter County Treasurer	18.41
10229	2/19/2026	Mountain Home City Treasure	1.40
10230	2/19/2026	North Arkansas Youth Center	450.00
10232	2/19/2026	Arvest Bank	208.47
10233	2/23/2026	Payroll Account	7,950.46

Ref #	Date	Name	Amount
Cleared Checks			
OL-021126	2/11/2026	First Security Bank	50.00
Cleared Checks Totals			58,349.81
Cleared Deposits			
487920	2/5/2026	City Court Fund	1,358.32
487928	2/11/2026	Nathan Buck	20.00
487929	2/11/2026	Amy Dennis	1,610.00
487930	2/11/2026	CSC Holdings LLC	204.63
487931	2/11/2026	BH Energy Arkansas Inc.	2,519.12
487932	2/13/2026	Permits	12.00
487933	2/13/2026	Entergy	10,661.66
487936	2/27/2026	First Security Bank	891.76
487938	2/25/2026	State of Arkansas	8,866.17
487939	2/25/2026	State of Arkansas	8,866.17
487940	2/25/2026	State of Arkansas	21,633.05
487941	2/17/2026	Arvest Bank	10.66
487942	2/10/2026	State of Arkansas	906.59
487943	2/11/2026	Baxter County Treasurer	288.17
Cleared Deposits Totals			57,848.30
Outstanding Checks			
10231	2/19/2026	Baxter County	300.00
10234	2/23/2026	VISA	339.39
10235	2/23/2026	Verizon	199.28
10236	2/23/2026	Arkansas Crime Information Center	11.59
10237	2/23/2026	Lindsey Harris	75.00
10238	2/25/2026	Entergy	677.34
10239	2/25/2026	Entergy	155.73
10240	2/25/2026	Good Impressions Printing	139.20
10241	2/25/2026	Baxter County Road & Bridge	76.50
10242	2/25/2026	Black Hills Energy	383.14
10243	2/26/2026	Yelcot Communications	71.34
10244	2/26/2026	CSA Software Solutions	445.91
10245	2/26/2026	Friend Law Office	300.00
10246	2/26/2026	Dominator Websites	145.00
10247	2/27/2026	Clark Office Products	172.38
10248	2/27/2026	O'Reilly Automotive, Inc	64.94
Outstanding Checks Totals			3,556.74

General Fund
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			374,310.36
2/2/2026	10205		Payroll Account		7,366.51	366,943.85
2/2/2026	10206		First Security Bank		644.31	366,299.54
2/2/2026	10207		Lindsey Harris		75.00	366,224.54
2/2/2026	10208		Baxter County		4,257.00	361,967.54
2/2/2026	10209		Friend Law Office		300.00	361,667.54
2/2/2026	10210		Arkansas Crime		11.45	361,656.09
2/4/2026	10211		Clark Office Products		176.49	361,479.60
2/5/2026	10212		Dept of Finance & Admin		16.58	361,463.02
2/5/2026	487920		City Court Fund	1,358.32		362,821.34
2/6/2026	10213		Ductile Iron Capital Reserve		4,792.13	358,029.21
2/6/2026	10214		Water Improvement Fund		4,792.13	353,237.08
2/9/2026	10215		Payroll Account		7,469.63	345,767.45
2/9/2026	10216		North Arkansas Youth		450.00	345,317.45
2/10/2026	10217		Cotter Water & Sewer		40.83	345,276.62
2/10/2026	10218		Lindsey Harris		75.00	345,201.62
2/10/2026	10219		Sanders, Morgan, Clarke &		150.00	345,051.62
2/10/2026	487942		State of Arkansas	906.59		345,958.21
2/11/2026	10220		Dominator Websites		145.00	345,813.21
2/11/2026	10221		Good Impressions Printing		11.42	345,801.79
2/11/2026	487928		Nathan Buck	20.00		345,821.79
2/11/2026	487929		Amy Dennis	1,610.00		347,431.79
2/11/2026	487930		CSC Holdings LLC	204.63		347,636.42
2/11/2026	487931		BH Energy Arkansas Inc.	2,519.12		350,155.54
2/11/2026	487943		Baxter County Treasurer	288.17		350,443.71
2/11/2026	OL-021126		First Security Bank		50.00	350,393.71
2/12/2026	10222		CSA Software Solutions		284.99	350,108.72
2/13/2026	10223		Payroll Account		9,390.22	340,718.50
2/13/2026	487932		Permits	12.00		340,730.50
2/13/2026	487933		Entergy	10,661.66		351,392.16
2/17/2026	487941		Arvest Bank	10.66		351,402.82
2/18/2026	10224		Lindsey Harris		75.00	351,327.82
2/19/2026	10225		Yelcot Communications		104.26	351,223.56
2/19/2026	10226		Yelcot		808.04	350,415.52
2/19/2026	10227		Clark Office Products		22.78	350,392.74
2/19/2026	10228		Baxter County Treasurer		18.41	350,374.33
2/19/2026	10229		Mountain Home City		1.40	350,372.93
2/19/2026	10230		North Arkansas Youth		450.00	349,922.93
2/19/2026	10231		Baxter County		300.00	349,622.93
2/19/2026	10232		Arvest Bank		208.47	349,414.46
2/23/2026	10233		Payroll Account		7,950.46	341,464.00
2/23/2026	10234		VISA		339.39	341,124.61
2/23/2026	10235		Verizon		199.28	340,925.33
2/23/2026	10236		Arkansas Crime		11.59	340,913.74
2/23/2026	10237		Lindsey Harris		75.00	340,838.74
2/25/2026	10238		Entergy		677.34	340,161.40
2/25/2026	10239		Entergy		155.73	340,005.67
2/25/2026	10240		Good Impressions Printing		139.20	339,866.47
2/25/2026	10241		Baxter County Road &		76.50	339,789.97
2/25/2026	10242		Black Hills Energy		383.14	339,406.83
2/25/2026	487938		State of Arkansas	8,866.17		348,273.00

General Fund
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
2/25/2026	487939		State of Arkansas	8,866.17		357,139.17
2/25/2026	487940		State of Arkansas	21,633.05		378,772.22
2/26/2026	10243		Yelcot Communications		71.34	378,700.88
2/26/2026	10244		CSA Software Solutions		445.91	378,254.97
2/26/2026	10245		Friend Law Office		300.00	377,954.97
2/26/2026	10246		Dominator Websites		145.00	377,809.97
2/27/2026	10247		Clark Office Products		172.38	377,637.59
2/27/2026	10248		O'Reilly Automotive, Inc		64.94	377,572.65
2/27/2026	487936		First Security Bank	891.76		378,464.41
General Fund - First Sec. Bank Totals				\$57,848.30	\$53,694.25	\$378,464.41
Report Totals				\$57,848.30	\$53,694.25	\$378,464.41
Records included in total = 60						

Report Options

Trans Date: 2/1/2026 to 2/28/2026

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jan 2026 Feb 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,492.48	11,603.44	75,000.00	(63,396.56)	15.47%
	Total State Aid	\$6,492.48	\$11,603.44	\$75,000.00	(\$63,396.56)	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	116.72	4,840.83	22,161.00	(17,320.17)	21.84%
	Total Property Taxes	\$116.72	\$4,840.83	\$22,161.00	(\$17,320.17)	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	37,893.41	(37,893.41)	0.00%
8102	Interest on Checking	380.94	800.19	4,829.00	(4,028.81)	16.57%
	Total Other Revenue	\$380.94	\$800.19	\$42,722.41	(\$41,922.22)	
	Revenue	\$6,990.14	\$17,244.46	\$139,883.41	(\$122,638.95)	
	Gross Profit	\$6,990.14	\$17,244.46	\$139,883.41	\$0.00	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	885.70	1,898.16	7,378.75	(5,480.59)	25.72%
6310	Insurance - Employer	993.34	2,596.51	12,217.48	(9,620.97)	21.25%
6305	Medicare	76.49	164.51	698.38	(533.87)	23.56%
6301	Salaries	5,781.47	12,390.16	48,164.19	(35,774.03)	25.72%
6306	Social Security	327.09	703.50	2,986.18	(2,282.68)	23.56%
6313	Unemployment Insurance	10.52	22.69	64.18	(41.49)	35.35%
	Total Salaries & Benefits Expense	\$8,074.61	\$17,775.53	\$71,509.16	(\$53,733.63)	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	0.00	12,500.00	(12,500.00)	0.00%
	Total Capital Purchase Expense	\$0.00	\$0.00	\$12,500.00	(\$12,500.00)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	508.38	648.00	(139.62)	78.45%
	Total Dues and Subscriptions Expense	\$0.00	\$508.38	\$648.00	(\$139.62)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	1,200.00	(1,200.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	2,000.00	(2,000.00)	0.00%
	Total Fuel Expense	\$0.00	\$0.00	\$3,200.00	(\$3,200.00)	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	500.00	(500.00)	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
6552	Insurance - Vehicle	0.00	0.00	926.25	(926.25)	0.00%
	Total Insurance Expense	\$0.00	\$0.00	\$1,426.25	(\$1,426.25)	
	Repair / Maintenance Expense					
6810	Repair & Maint - Buildings	0.00	66.62	800.00	(733.38)	8.33%
6812	Repair & Maint - Vehicles	338.50	338.50	1,800.00	(1,461.50)	18.81%
6814	Repair & Maintenance, Equipment	375.83	412.49	7,500.00	(7,087.51)	5.50%
6819	Street Material	0.00	0.00	5,200.00	(5,200.00)	0.00%
6824	Tree Removal Expense	0.00	0.00	4,500.00	(4,500.00)	0.00%
	Total Repair / Maintenance Expense	\$714.33	\$817.61	\$19,800.00	(\$18,982.39)	
	Supplies Expense					
6856	Clothing Allowance	0.00	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	0.00	182.36	1,500.00	(1,317.64)	12.16%
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	0.00	0.00	1,800.00	(1,800.00)	0.00%
	Total Supplies Expense	\$0.00	\$327.86	\$8,550.00	(\$8,222.14)	
	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	24.98	49.96	300.00	(250.04)	16.65%
7006	Utilities - Shop	202.92	536.06	1,500.00	(963.94)	35.74%
7007	Utilities Street Lights	1,298.14	3,805.53	14,000.00	(10,194.47)	27.18%
	Total Utilities Expense	\$1,526.04	\$4,391.55	\$15,800.00	(\$11,408.45)	
	Professional Services Expense					
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	\$0.00	\$0.00	\$250.00	(\$250.00)	
	Expenses	\$10,314.98	\$23,820.93	\$133,883.41	(\$110,062.48)	
	Revenue Less Expenditures	(\$3,324.84)	(\$6,576.47)	\$6,000.00	\$0.00	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	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	(\$3,824.84)	(\$7,576.47)	\$0.00	\$0.00	

Fund Balances

Beginning Fund Balance	154,096.28	157,847.91	0.00	0.00	0.00%
Net Change in Fund Balance	(3,824.84)	(7,576.47)	0.00	0.00	0.00%
Ending Fund Balance	150,271.44	150,271.44	0.00	0.00	0.00%

Report Options

Fund: Street Department

Period: 2/1/2026 to 2/28/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

Street Department
Balance Sheet
2/28/2026

	Book Value Feb 2026 Actual	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	150,271.44	145,513.63	125,247.09
Total Current Assets	\$150,271.44	\$145,513.63	\$125,247.09
Total Assets	\$150,271.44	\$145,513.63	\$125,247.09
Fund Balance			
Current Year Surplus(Deficit)	150,271.44	145,513.63	125,247.09
Total Fund Balance	\$150,271.44	\$145,513.63	\$125,247.09
Total Liabilities and Equity	\$150,271.44	\$145,513.63	\$125,247.09

Statement Date 02/27/2026

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	\$152,018.74		
- Outstanding Checks:	\$1,747.30	Cleared Checks:	10 \$10,493.86
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	6 \$6,990.14
<hr/>			
Reconciled Balance Per Statement:	\$150,271.44		
Book Balance:	\$150,271.44		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

04294	1/22/2026	Entergy	1,261.74
04295	1/22/2026	Black Hills Energy	164.44
04298	2/2/2026	Payroll Account	3,567.61
04299	2/4/2026	O'Reilly Automotive, Inc	266.25
04300	2/9/2026	Payroll Account	1,582.90
04301	2/11/2026	North Arkansas Electric Cooperative,	61.70
04302	2/12/2026	Street Dept Capital Reserve Fund	500.00
04303	2/13/2026	Payroll Account	940.56
04304	2/19/2026	Arvest Bank	165.12
04305	2/23/2026	Payroll Account	1,983.54
Cleared Checks Totals			10,493.86

Cleared Deposits

447869	2/27/2026	First Security Bank	380.94
447870	2/10/2026	State of Arkansas	27.28
447871	2/10/2026	State of Arkansas	126.84
447872	2/10/2026	State of Arkansas	5,830.18
447873	2/10/2026	State of Arkansas	508.18
447874	2/11/2026	Baxter County Treasurer	116.72
Cleared Deposits Totals			6,990.14

Outstanding Checks

04306	2/23/2026	Verizon	24.98
04307	2/25/2026	Entergy	1,236.44
04308	2/25/2026	Entergy	32.70
04309	2/25/2026	Plumlee Tire	32.00
04310	2/25/2026	Lowes Business Acct/SYNCB	40.25
04311	2/25/2026	Black Hills Energy	170.22
04312	2/27/2026	Gassville Auto Parts	25.06
04313	2/27/2026	O'Reilly Automotive, Inc	185.65
Outstanding Checks Totals			1,747.30

Street Department
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			154,096.28
2/2/2026	04298		Payroll Account		3,567.61	150,528.67
2/4/2026	04299		O'Reilly Automotive, Inc		266.25	150,262.42
2/9/2026	04300		Payroll Account		1,582.90	148,679.52
2/10/2026	447870		State of Arkansas	27.28		148,706.80
2/10/2026	447871		State of Arkansas	126.84		148,833.64
2/10/2026	447872		State of Arkansas	5,830.18		154,663.82
2/10/2026	447873		State of Arkansas	508.18		155,172.00
2/11/2026	04301		North Arkansas Electric		61.70	155,110.30
2/11/2026	447874		Baxter County Treasurer	116.72		155,227.02
2/12/2026	04302		Street Dept Capital Reserve		500.00	154,727.02
2/13/2026	04303		Payroll Account		940.56	153,786.46
2/19/2026	04304		Arvest Bank		165.12	153,621.34
2/23/2026	04305		Payroll Account		1,983.54	151,637.80
2/23/2026	04306		Verizon		24.98	151,612.82
2/25/2026	04307		Entergy		1,236.44	150,376.38
2/25/2026	04308		Entergy		32.70	150,343.68
2/25/2026	04309		Plumlee Tire		32.00	150,311.68
2/25/2026	04310		Lowe's Business		40.25	150,271.43
2/25/2026	04311		Black Hills Energy		170.22	150,101.21
2/27/2026	04312		Gassville Auto Parts		25.06	150,076.15
2/27/2026	04313		O'Reilly Automotive, Inc		185.65	149,890.50
2/27/2026	447869		First Security Bank	380.94		150,271.44
Street Dept. - First Sec. Bank Totals				\$6,990.14	\$10,814.98	\$150,271.44
Report Totals				\$6,990.14	\$10,814.98	\$150,271.44
Records included in total = 23						

Report Options

Trans Date: 2/1/2026 to 2/28/2026

Cash Account: Street Dept. - First Sec. Bank

Fund: Street Department

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	3,586.25	7,533.60	45,500.00	(37,966.40)	16.56%
	Total Sales Taxes	\$3,586.25	\$7,533.60	\$45,500.00	(\$37,966.40)	
Local Fees & Permits						
4803	Fee & Permit Income	3,934.02	4,997.54	6,500.00	(1,502.46)	76.89%
4806	SDWA Fees	187.17	371.97	2,200.00	(1,828.03)	16.91%
4807	Service Fees	250.00	400.00	717.00	(317.00)	55.79%
	Total Local Fees & Permits	\$4,371.19	\$5,769.51	\$9,417.00	(\$3,647.49)	
Sanitation Fees						
4901	Sanitation Fees	7,436.54	14,681.09	83,000.00	(68,318.91)	17.69%
	Total Sanitation Fees	\$7,436.54	\$14,681.09	\$83,000.00	(\$68,318.91)	
Sewer Fees						
4911	Sewer Fees	10,361.35	21,598.46	142,000.00	(120,401.54)	15.21%
	Total Sewer Fees	\$10,361.35	\$21,598.46	\$142,000.00	(\$120,401.54)	
Water Sales						
4925	Customer Daily Deposits	29,169.97	61,842.71	383,000.00	(321,157.29)	16.15%
	Total Water Sales	\$29,169.97	\$61,842.71	\$383,000.00	(\$321,157.29)	
Other Revenue						
4987	New Meters (Taps)	7,350.00	14,278.34	2,250.00	12,028.34	634.59%
4988	Penalties/Late Charges	561.30	832.93	5,000.00	(4,167.07)	16.66%
4990	Reimbursement	0.00	0.00	500.00	(500.00)	0.00%
5000	Refund	0.00	0.00	7,000.00	(7,000.00)	0.00%
8102	Interest on Checking	754.11	1,492.84	7,630.00	(6,137.16)	19.57%
8306	Transf from Customer Deposit	200.00	405.00	2,500.00	(2,095.00)	16.20%
8316	Transfer from Water Improvemen	0.00	0.00	125,000.00	(125,000.00)	0.00%
8327	Trans from Ductile Iron CapRsv	13,111.00	37,528.00	135,672.00	(98,144.00)	27.66%
8910	Carryover from Previous Years	0.00	0.00	78,437.84	(78,437.84)	0.00%
	Total Other Revenue	\$21,976.41	\$54,537.11	\$363,989.84	(\$309,452.73)	
	Revenue	\$76,901.71	\$165,962.48	\$1,026,906.84	(\$860,944.36)	
	Gross Profit	\$76,901.71	\$165,962.48	\$1,026,906.84	\$0.00	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	7,899.77	16,059.77	157,182.92	(141,123.15)	10.22%
6302	Salaries - Office	3,597.38	7,364.04	53,824.76	(46,460.72)	13.68%

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
6305	Medicare	152.18	309.42	3,059.61	(2,750.19)	10.11%
6306	Social Security	650.72	1,323.01	13,082.48	(11,759.47)	10.11%
6307	APERS Expense	1,761.38	3,588.57	31,689.06	(28,100.49)	11.32%
6310	Insurance - Employer	1,607.91	3,584.83	22,382.07	(18,797.24)	16.02%
6313	Unemployment Insurance	18.03	39.68	157.10	(117.42)	25.26%
6314	Workers Compensation	0.00	2,631.62	1,420.37	1,211.25	185.28%
Total Salaries & Benefits Expense		\$15,687.37	\$34,900.94	\$282,798.37	(\$247,897.43)	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	5,000.00	(5,000.00)	0.00%
6413	Generator Purchase	0.00	0.00	1,550.00	(1,550.00)	0.00%
Total Capital Purchase Expense		\$0.00	\$0.00	\$6,550.00	(\$6,550.00)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	2,613.16	4,209.59	12,283.83	(8,074.24)	34.27%
Total Dues and Subscriptions Expense		\$2,613.16	\$4,209.59	\$12,283.83	(\$8,074.24)	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	1,800.00	(1,800.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	3,000.00	(3,000.00)	0.00%
Total Fuel Expense		\$0.00	\$0.00	\$4,800.00	(\$4,800.00)	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,205.64	(2,205.64)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,536.00	(1,536.00)	0.00%
Total Insurance Expense		\$0.00	\$0.00	\$3,741.64	(\$3,741.64)	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	245.75	4,000.00	(3,754.25)	6.14%
6810	Repair & Maint - Buildings	0.00	3,133.08	2,300.00	833.08	136.22%
6812	Repair & Maint - Vehicles	1,189.31	1,189.31	3,700.00	(2,510.69)	32.14%
6814	Repair & Maintenance, Equipment	118.46	1,355.34	10,000.00	(8,644.66)	13.55%
6819	Street Material	0.00	0.00	5,000.00	(5,000.00)	0.00%
6820	Street Repairs	0.00	0.00	5,000.00	(5,000.00)	0.00%
Total Repair / Maintenance Expense		\$1,307.77	\$5,923.48	\$30,000.00	(\$24,076.52)	
Supplies Expense						
6856	Clothing Allowance	0.00	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	0.00	441.12	1,800.00	(1,358.88)	24.51%
6860	Office Supplies	343.38	343.38	800.00	(456.62)	42.92%
6869	Supplies Inventory Parts	706.05	706.05	22,000.00	(21,293.95)	3.21%
6871	Supplies Shop Tools	12.55	177.64	3,000.00	(2,822.36)	5.92%
Total Supplies Expense		\$1,061.98	\$1,813.69	\$29,400.00	(\$27,586.31)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	13.17	2,000.00	(1,986.83)	0.66%
	Total Travel & Meeting Expense	\$0.00	\$13.17	\$2,000.00	(\$1,986.83)	
Postage Expense						
6951	Postage	246.44	497.15	4,000.00	(3,502.85)	12.43%
	Total Postage Expense	\$246.44	\$497.15	\$4,000.00	(\$3,502.85)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	258.70	517.40	3,350.00	(2,832.60)	15.44%
7005	Utilities	2,780.43	7,383.88	24,000.00	(16,616.12)	30.77%
	Total Utilities Expense	\$3,039.13	\$7,901.28	\$27,350.00	(\$19,448.72)	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	16,000.00	(16,000.00)	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%
	Total Professional Services Expense	\$104.03	\$104.03	\$16,725.00	(\$16,620.97)	
Other Expense						
7203	Refunds	0.00	0.00	1,000.00	(1,000.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	6,565.96	13,460.13	65,266.00	(51,805.87)	20.62%
7225	WWTF #12726	7,950.39	13,114.21	86,000.00	(72,885.79)	15.25%
9228	Transfer to Act 605 Sewer	561.86	1,146.26	8,000.00	(6,853.74)	14.33%
9229	Transfer to Act 605 Water	1,592.59	3,238.72	18,500.00	(15,261.28)	17.51%
	Total Other Expense	\$16,670.80	\$30,959.32	\$199,766.00	(\$168,806.68)	
Grant and Special Projects Expense						
7271	Lift Station	0.00	0.00	2,400.00	(2,400.00)	0.00%
7275	Paint Tanks	0.00	0.00	125,000.00	(125,000.00)	0.00%
8040	Fire Hydrants & Mntnace Prog	0.00	1,860.00	8,500.00	(6,640.00)	21.88%
	Total Grant and Special Projects Expense	\$0.00	\$1,860.00	\$135,900.00	(\$134,040.00)	
General & Administrative Expense						
7301	Act 474 - Building Permits	494.00	612.75	0.00	612.75	0.00%
7302	Advertising	0.00	310.86	0.00	310.86	0.00%
7312	Sanitation Fees Paid	7,133.08	14,266.16	83,000.00	(68,733.84)	17.19%
7313	SDWA	0.00	0.00	2,200.00	(2,200.00)	0.00%
7315	State Sales Tax	3,524.00	8,019.00	49,920.00	(41,901.00)	16.06%
	Total General & Administrative Expense	\$11,151.08	\$23,208.77	\$135,120.00	(\$111,911.23)	

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Feb 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Feb 2026	Feb 2026	Dec 2026	Dec 2026	Percent of
		Actual	Actual		Variance	Budget
Indirect Expenses						
7803	Bank Service Charge	23.00	46.00	300.00	(254.00)	15.33%
	Total Indirect Expenses	\$23.00	\$46.00	\$300.00	(\$254.00)	
	Expenses	\$51,904.76	\$111,437.42	\$890,734.84	(\$779,297.42)	
	Revenue Less Expenditures	\$24,996.95	\$54,525.06	\$136,172.00	\$0.00	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	0.00	500.00	(500.00)	0.00%
	Total Transfer Expense	\$0.00	\$0.00	\$500.00	(\$500.00)	
Extraordinary Expense						
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	\$15,804.00	\$135,672.00	(\$119,868.00)	
	Other Expenses	\$4,498.00	\$15,804.00	\$136,172.00	(\$120,368.00)	
	Net Change in Fund Balance	\$20,498.95	\$38,721.06	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	284,688.14	266,466.03	0.00	0.00	0.00%
	Net Change in Fund Balance	20,498.95	38,721.06	0.00	0.00	0.00%
	Ending Fund Balance	305,187.09	305,187.09	0.00	0.00	0.00%

Report Options

Fund: Waterworks Rev. Fund

Period: 2/1/2026 to 2/28/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Waterworks Revenue Budget

Waterworks Rev. Fund
Balance Sheet
2/28/2026

	Book Value Feb 2026 Actual	Book Value Feb 2025 Actual	Book Value Feb 2024 Actual
Assets			
Current Assets			
Construction Account #2825		58.96	49.49
Construction Acct PH2-B #1102	175.82	1,309.23	
USDA Debt Svc Rsv Acct #2868	13,037.72	7,313.79	1,800.44
USDA DebtSrvRsvAcct PH2-B 1137	14,697.87	6,195.91	
USDA Loan Account #2833	9,152.91	4,560.46	4,499.52
USDA Loan Account PH2-B #1110	20,879.44	13,784.51	
USDA Short-Lived Asset Account	19,527.62	10,954.41	2,696.65
Waterworks Rev - First Sec. Ba	227,715.71	168,853.52	433,785.51
Total Current Assets	\$305,187.09	\$213,030.79	\$442,831.61
Total Assets	\$305,187.09	\$213,030.79	\$442,831.61
Fund Balance			
Current Year Surplus(Deficit)	305,187.09	213,030.79	442,831.61
Total Fund Balance	\$305,187.09	\$213,030.79	\$442,831.61
Total Liabilities and Equity	\$305,187.09	\$213,030.79	\$442,831.61

Statement Date 02/27/2026

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

Statement Balance: \$231,614.95

- Outstanding Checks: \$3,899.24

+ Outstanding Deposits: \$0.00

Cleared Checks: 30 \$51,656.44

Cleared Deposits: 16 \$63,609.58

Reconciled Balance Per Statement: \$227,715.71

Book Balance: \$227,715.71

Difference \$0.00

Ref #	Date	Name	Amount
Cleared Checks			
10202	1/13/2026	ARWA	893.00
10210	1/22/2026	Entergy	1,812.25
10211	1/22/2026	Black Hills Energy	694.96
10213	1/28/2026	Postmaster	250.71
10216	2/2/2026	Payroll Account	3,184.31
10217	2/2/2026	Mission Communications, LLC	2,325.60
10218	2/4/2026	Clark Office Products	75.71
10219	2/4/2026	O'Reilly Automotive, Inc	251.17
10220	2/4/2026	Plumlee Tire	89.58
10221	2/4/2026	Schulte Supply, Inc.	631.46
10222	2/5/2026	Arkansas Department of Agriculture	10.00
10223	2/9/2026	Payroll Account	4,616.61
10224	2/9/2026	CSLC - Gassville	3,721.34
10225	2/9/2026	WWTF-Gassville	5,039.41
10226	2/9/2026	Methvin Sanitation - WCN of Arkansas	7,133.08
10227	2/10/2026	Gassville Auto Parts	74.00
10228	2/10/2026	Dept of Fin. & Adm.	3,524.00
10229	2/11/2026	North Arkansas Electric Cooperative,	37.45
10230	2/12/2026	Act 605 Water Replacement	1,592.59
10231	2/12/2026	Act 605 Sewer Replacement	561.86
10232	2/12/2026	Intedata Systems, Inc.	313.40
10233	2/13/2026	Payroll Account	3,717.77
10234	2/13/2026	VOIDED	0.00
10235	2/13/2026	O'Reilly Automotive, Inc	125.42
10236	2/19/2026	Yelcot	341.28
10237	2/19/2026	Arvest Bank	692.20
10238	2/23/2026	Payroll Account	4,168.68
10248	2/26/2026	WWTF-Gassville	2,910.98
10249	2/26/2026	CSLC - Gassville	2,844.62
OL-020226	2/2/2026	First Security Bank	23.00
Cleared Checks Totals			51,656.44

Cleared Deposits

814384	2/2/2026	Permits	50.00
814385	2/5/2026	New Meters/Taps	5,700.00
814386	2/10/2026	Permits	50.00
814387	2/10/2026	Permits	100.00
814388	2/11/2026	Waterworks Customer Deposit	200.00

Ref #	Date	Name	Amount
Cleared Deposits			
814389	2/11/2026	New Meters/Taps	1,650.00
814390	2/11/2026	Permits	50.00
814391	2/13/2026	Permits	3,634.02
814392	2/25/2026	Permits	50.00
814393	2/27/2026	First Security Bank	572.98
OL-022726A	2/27/2026	Water Sales	29,169.97
OL-022726B	2/27/2026	Sewer Fees	10,361.35
OL-022726C	2/27/2026	Sanitation	7,436.54
OL-022726D	2/27/2026	Sales Tax	3,586.25
OL-022726E	2/27/2026	SDWA	187.17
OL-022726F	2/27/2026	Penalties/Late Charges	811.30
Cleared Deposits Totals			63,609.58

Outstanding Checks			
10239	2/23/2026	Verizon	24.98
10240	2/23/2026	Gassville Auto Parts	58.68
10241	2/25/2026	Entergy	1,779.17
10242	2/25/2026	Postmaster	246.44
10243	2/25/2026	Entergy	155.74
10244	2/25/2026	Entergy	32.69
10245	2/25/2026	O'Reilly Automotive, Inc	51.86
10246	2/25/2026	Lowe's Business Acct/SYNCB	25.02
10247	2/25/2026	Black Hills Energy	775.38
10250	2/26/2026	Intedata Systems, Inc.	85.00
10251	2/26/2026	Miller True Value	12.55
10252	2/27/2026	Clark Office Products	39.27
10253	2/27/2026	Dept. of Finance & Administration	494.00
10254	2/27/2026	O'Reilly Automotive, Inc	118.46
Outstanding Checks Totals			3,899.24

Waterworks Rev. Fund

Bank Register

2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			216,010.89
2/2/2026	10216		Payroll Account		3,184.31	212,826.58
2/2/2026	10217		Mission Communications,		2,325.60	210,500.98
2/2/2026	814384		Permits	50.00		210,550.98
2/2/2026	OL-020226		First Security Bank		23.00	210,527.98
2/4/2026	10218		Clark Office Products		75.71	210,452.27
2/4/2026	10219		O'Reilly Automotive, Inc		251.17	210,201.10
2/4/2026	10220		Plumlee Tire		89.58	210,111.52
2/4/2026	10221		Schulte Supply, Inc.		631.46	209,480.06
2/5/2026	10222		Arkansas Department of		10.00	209,470.06
2/5/2026	814385		New Meters/Taps	5,700.00		215,170.06
2/9/2026	10223		Payroll Account		4,616.61	210,553.45
2/9/2026	10224		CSLC - Gassville		3,721.34	206,832.11
2/9/2026	10225		WWTF-Gassville		5,039.41	201,792.70
2/9/2026	10226		Methvin Sanitation - WCN		7,133.08	194,659.62
2/10/2026	10227		Gassville Auto Parts		74.00	194,585.62
2/10/2026	10228		Dept of Fin. & Adm.		3,524.00	191,061.62
2/10/2026	814386		Permits	50.00		191,111.62
2/10/2026	814387		Permits	100.00		191,211.62
2/11/2026	10229		North Arkansas Electric		37.45	191,174.17
2/11/2026	814388		Waterworks Customer	200.00		191,374.17
2/11/2026	814389		New Meters/Taps	1,650.00		193,024.17
2/11/2026	814390		Permits	50.00		193,074.17
2/12/2026	10230		Act 605 Water Replacement		1,592.59	191,481.58
2/12/2026	10231		Act 605 Sewer		561.86	190,919.72
2/12/2026	10232		Intedata Systems, Inc.		313.40	190,606.32
2/13/2026	10233		Payroll Account		3,717.77	186,888.55
2/13/2026	10234		VOIDED			186,888.55
2/13/2026	10235		O'Reilly Automotive, Inc		125.42	186,763.13
2/13/2026	814391		Permits	3,634.02		190,397.15
2/19/2026	10236		Yelcot		341.28	190,055.87
2/19/2026	10237		Arvest Bank		692.20	189,363.67
2/23/2026	10238		Payroll Account		4,168.68	185,194.99
2/23/2026	10239		Verizon		24.98	185,170.01
2/23/2026	10240		Gassville Auto Parts		58.68	185,111.33
2/25/2026	10241		Entergy		1,779.17	183,332.16
2/25/2026	10242		Postmaster		246.44	183,085.72
2/25/2026	10243		Entergy		155.74	182,929.98
2/25/2026	10244		Entergy		32.69	182,897.29
2/25/2026	10245		O'Reilly Automotive, Inc		51.86	182,845.43
2/25/2026	10246		Lowes Business		25.02	182,820.41
2/25/2026	10247		Black Hills Energy		775.38	182,045.03
2/25/2026	814392		Permits	50.00		182,095.03
2/26/2026	10248		WWTF-Gassville		2,910.98	179,184.05
2/26/2026	10249		CSLC - Gassville		2,844.62	176,339.43
2/26/2026	10250		Intedata Systems, Inc.		85.00	176,254.43
2/26/2026	10251		Miller True Value		12.55	176,241.88
2/27/2026	10252		Clark Office Products		39.27	176,202.61
2/27/2026	10253		Dept. of Finance &		494.00	175,708.61
2/27/2026	10254		O'Reilly Automotive, Inc		118.46	175,590.15
2/27/2026	814393		First Security Bank	572.98		176,163.13

Waterworks Rev. Fund
Bank Register
2/1/2026 to 2/28/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
2/27/2026	OL-022726A		Water Sales	29,169.97		205,333.10
2/27/2026	OL-022726B		Sewer Fees	10,361.35		215,694.45
2/27/2026	OL-022726C		Sanitation	7,436.54		223,130.99
2/27/2026	OL-022726D		Sales Tax	3,586.25		226,717.24
2/27/2026	OL-022726E		SDWA	187.17		226,904.41
2/27/2026	OL-022726F		Penalties/Late Charges	811.30		227,715.71
1020 Waterworks Rev - First Sec. Ba Totals				\$63,609.58	\$51,904.76	\$227,715.71
Report Totals				\$63,609.58	\$51,904.76	\$227,715.71

Records included in total = 57

Report Options

Trans Date: 2/1/2026 to 2/28/2026

Cash Account: Waterworks Rev - First Sec. Ba

Fund: Waterworks Rev. Fund

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

First Security Bank Account Name	Account Type & Number	February 27, 2026 Book Balance	February 27, 2026 Bank Balance
<u>Operating Checking Accounts:</u>			
American Rescue Plan Fund	*1872	\$ 1,536.61	\$ 1,536.61
Cemetery Fund	*7309	\$ 18,185.29	\$ 18,185.29
City Court Fund	*7333	\$ 2,249.75	\$ 2,249.75
Court Automation Fund	*7234	\$ 8,018.31	\$ 8,018.31
Ductile Iron Capital Reserve Fund - Phase 2	*1751	\$ 146,525.44	\$ 146,525.44
Fire Department Fund	*7366	\$ 112,192.37	\$ 113,574.27
Fire Dept Capital Reserve Fund	*9088	\$ 69,039.94	\$ 69,039.94
General Fund	*7374	\$ 378,464.41	\$ 382,021.15
General Savings Fund	*8204	\$ 271,739.77	\$ 271,739.77
LOPFI Fund	*7325	\$ 2,790.71	\$ 2,790.71
Payroll Fund	*7275	\$ 7,622.53	\$ 19,413.23
Street Department Fund	*7358	\$ 150,271.44	\$ 152,018.74
Street Dept Capital Reserve Fund	*9185	\$ 27,348.83	\$ 27,348.83
Waterworks Customer Deposit Fund	*3292	\$ 28,937.24	\$ 28,985.08
Waterworks Revenue Fund	*7291	\$ 227,715.71	\$ 231,614.95
Water Improvement Fund (1/2% CSUT)	*7267	\$ 285,514.10	\$ 285,514.10
Waterline Replacement Fund (Proj. Savings)	*9959	\$ 115,126.97	\$ 115,126.97
Act 605 Water Replacement Fund	*6902	\$ 52,803.97	\$ 52,803.97
Act 605 Sewer Replacement Fund	*6872	\$ 19,727.72	\$ 19,727.72
Construction Fund	*2825	\$ 0.00	\$ 0.00
USDA Loan Fund	*2833	\$ 9,152.91	\$ 9,152.91
USDA Short-Lived Asset Fund	*2876	\$ 19,527.62	\$ 19,527.62
USDA Debt Service Rsv Fund	*2868	\$ 13,037.72	\$ 13,037.72
Construction Fund PH2-B	*1102	\$ 175.82	\$ 175.82
USDA Loan Fund PH2-B	*1110	\$ 20,879.44	\$ 20,879.44
USDA Debt Service Rsv Fund PH2-B	*1137	\$ 14,697.87	\$ 14,697.87
Bridge Lights	*8314	\$ 22,547.15	\$ 22,547.15
Economic Development	*8306	\$ 10,170.96	\$ 10,170.96
Totals:		\$ 2,025,829.64	\$ 2,048,253.36
<u>Investment Accounts:</u>			
Bridge Lights CD	*0695	\$ 0.00	\$ 0.00
Economic Development CD	*0691	\$ 0.00	\$ 0.00
Water & Sewer CD	*3141	\$ 131,168.67	\$ 131,168.67
Totals:		\$ 131,168.67	\$ 131,168.67
<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		\$ 2,156,998.31	\$ 2,179,422.03
Pledged Plus FDIC Coverage		\$ 5,585,000.00	\$ 5,585,000.00
Coverage +/-		\$ 3,428,001.69	\$ 3,405,577.97

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#252036441(Onl Y5100K/5200K released
First Security Bank - Borrowed	15384290	242001806	0.00 \$	100,000.00	5/17/2012	1/15/2029	2/10/2022 Rcpt #252036438
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	180033702	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
Jackonville FL Economic Dev C	15384290	48847 (Pledge	0.00 \$				
First Security Bank - Borrowed	15384290	ID- P2359)	0.00 \$	95,000.00	3/1/2005	10/1/2030	3/21/2022 Rcpt#252036132
First Security Bank - Borrowed	15384290	242006687 - Eff.	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 SVS SFR C LFC OPT EXT	15384290	05/22/19	0.00 \$	100,000.00			
REDEMPT	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 (FNBS 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	15384290	252038092	100,000.00	100,000.00	8/7//2014	11/1/2034	10/29/2024 Rcpt#252038092
Hosp Mcleod Regl Med Ctr	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 & City 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 Cnys 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 8	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 Frp Old @ 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