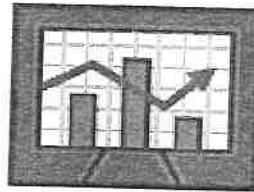


City of Cotter

Revenue & Expense Financial Reporting and Analysis

JANUARY 2026



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

City of Cotter
Income Statement Summary
January 2026

	Jan 2026 Actuals	Y-T-D Actuals 2026	2026 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 1/31/2026	
<u>Cemetery Fund</u>						
Income	49.32	49.32	17,858.37	17,907.69	January Stmt	18,513.72
Expense	-	-	17,907.69	17,907.69	Outstanding	-
Net Profit/Loss From Operations	49.32	49.32	(49.32)	-	Available	18,513.72
						Stmt Bal O/S cks Book Bal
<u>General Fund</u>						
Income	56,915.87	56,915.87	799,215.76	856,131.63	January Stmt	382,522.66
Total Transfers and Expenses	66,189.39	66,189.39	789,942.24	856,131.63	Outstanding	8,212.30
Net Profit/Loss From Operations	(9,273.52)	(9,273.52)	9,273.52	-	Available	374,310.36
<u>Street Department Fund</u>						
Total Income and Transfers IN	10,254.32	10,254.32	129,629.09	139,883.41	January Stmt	155,522.46
Expense	14,005.95	14,005.95	125,877.46	139,883.41	Outstanding	1,426.18
Net Profit/Loss From Operations	(3,751.63)	(3,751.63)	3,751.63	-	Available	154,096.28
<u>Waterworks Revenue Fund</u>						
Income	89,060.77	89,060.77	937,846.07	1,026,906.84	January Stmt	219,661.81
Total Transfers and Expenses	70,838.66	70,838.66	956,068.18	1,026,906.84	Outstanding	3,650.92
Net Profit/Loss From Operations	18,222.11	18,222.11	(18,222.11)	-	Available	216,010.89
<u>Summary</u>						
Income	156,280.28	156,280.28	1,884,549.29	2,040,829.57	Balance	776,220.65
Expense	151,034.00	151,034.00	1,889,795.57	2,040,829.57	Outstanding	13,289.40
Net Profit/Loss From Operations	5,246.28	5,246.28	(5,246.28)	-	Available	762,931.25
<u>Fire Department Fund</u>						
Income	700.39	700.39	97,174.36	97,874.75	January Stmt	117,457.08
Total Transfers and Expenses	3,518.46	3,518.46	94,356.29	97,874.75	Outstanding	954.80
Net Profit/Loss From Operations	(2,818.07)	(2,818.07)	2,818.07	-	Available	116,502.28

Cemetery Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget	
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	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	49.32	49.32	450.00	(400.68)	10.96%
Total Other Revenue		\$49.32	\$49.32	\$13,407.69	(\$13,358.37)	
Revenue		\$49.32	\$49.32	\$16,407.69	(\$16,358.37)	
Gross Profit		\$49.32	\$49.32	\$16,407.69	\$0.00	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	0.00	0.00	1,823.00	(1,823.00)	0.00%
6305	Medicare	0.00	0.00	172.54	(172.54)	0.00%
6301	Salaries	0.00	0.00	11,899.47	(11,899.47)	0.00%
6306	Social Security	0.00	0.00	737.77	(737.77)	0.00%
6313	Unemployment Insurance	0.00	0.00	15.40	(15.40)	0.00%
Total Salaries & Benefits Expense		\$0.00	\$0.00	\$14,648.18	(\$14,648.18)	
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		\$0.00	\$0.00	\$17,907.69	(\$17,907.69)	
Revenue Less Expenditures		\$49.32	\$49.32	(\$1,500.00)	\$0.00	
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)	

Cemetary Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Actual	Year-To-Date Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Net Change in Fund Balance	\$49.32	\$49.32	\$0.00	\$0.00	
Fund Balances					
Beginning Fund Balance	18,464.40	18,464.40	0.00	0.00	0.00%
Net Change in Fund Balance	49.32	49.32	0.00	0.00	0.00%
Ending Fund Balance	18,513.72	18,513.72	0.00	0.00	0.00%

Report Options

Fund: Cemetary Fund
 Period: 1/1/2026 to 1/31/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Cemetery Fund Budget

Cemetery Fund Balance Sheet 1/31/2026

	Book Value Jan 2026 Actual	Book Value Jan 2025 Actual	Book Value Jan 2024 Actual
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Assets

Current Assets

Cemetery Fund - First Sec. Ban	18,513.72	18,390.62	17,166.79
Total Current Assets	\$18,513.72	\$18,390.62	\$17,166.79
Total Assets	\$18,513.72	\$18,390.62	\$17,166.79

Fund Balance

Current Year Surplus(Deficit)	18,513.72	18,390.62	17,166.79
Total Fund Balance	\$18,513.72	\$18,390.62	\$17,166.79
Total Liabilities and Equity	\$18,513.72	\$18,390.62	\$17,166.79

Statement Date 01/30/2026

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetery Fund

Statement Balance: \$18,513.72

- Outstanding Checks: \$0.00

Cleared Checks: 0

\$0.00

+ Outstanding Deposits: \$0.00

Cleared Deposits: 1

\$49.32

Reconciled Balance Per Statement:

\$18,513.72

Book Balance:

\$18,513.72

Difference

\$0.00

Ref #	Date	Name	Amount
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Cleared Deposits

447258	1/30/2026	First Security Bank	49.32
		Cleared Deposits Totals	49.32

Cemetery Fund
Bank Register
1/1/2026 to 1/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1/30/2026	447258		Beginning Balance			18,464.40
			First Security Bank	49.32		18,513.72
			Cemetery Fund - First Sec. Ban Totals	\$49.32		\$18,513.72
			Report Totals	\$49.32		\$18,513.72

Records included in total = 2

Report Options

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

Fire Department Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 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	383.61	383.61	32,000.00	(31,616.39)	1.20%
4305	County Matching Funds	0.00	0.00	5,263.00	(5,263.00)	0.00%
	Total Property Taxes	\$383.61	\$383.61	\$37,263.00	(\$36,879.39)	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	19,386.75	(19,386.75)	0.00%
8102	Interest on Checking	316.78	316.78	2,100.00	(1,783.22)	15.08%
	Total Other Revenue	\$316.78	\$316.78	\$21,486.75	(\$21,169.97)	
	Revenue	\$700.39	\$700.39	\$97,874.75	(\$97,174.36)	
	Gross Profit	\$700.39	\$700.39	\$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	14.50	14.50	350.86	(336.36)	4.13%
6301	Salaries	1,000.00	1,000.00	24,197.00	(23,197.00)	4.13%
6306	Social Security	62.00	62.00	1,500.21	(1,438.21)	4.13%
6313	Unemployment Insurance	2.00	2.00	72.59	(70.59)	2.76%
6314	Workers Compensation	350.00	350.00	400.00	(50.00)	87.50%
	Total Salaries & Benefits Expense	\$1,428.50	\$1,428.50	\$29,016.66	(\$27,588.16)	
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	53.78	53.78	2,000.00	(1,946.22)	2.69%
	Total Dues and Subscriptions Expense	\$53.78	\$53.78	\$2,000.00	(\$1,946.22)	
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 Jan 2026 Actual	Year-To-Date Jan 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)	53.00	53.00	1,631.00	(1,578.00)	3.25%
	Total Fuel Expense	\$53.00	\$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	0.00	0.00	4,000.00	(4,000.00)	0.00%
6812	Repair & Maint - Vehicles	0.00	0.00	5,000.00	(5,000.00)	0.00%
6814	Repair & Maintenance, Equipment	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	\$0.00	\$0.00	\$12,000.00	(\$12,000.00)	
	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	89.01	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	\$89.01	\$89.01	\$4,300.00	(\$4,210.99)	
	Travel & Meeting Expense					
6902	Meeting/Training Expense	30.00	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	\$30.00	\$30.00	\$1,500.00	(\$1,470.00)	
	Utilities Expense					
7001	Telephone/Fax/Internet Expense	161.96	161.96	2,000.00	(1,838.04)	8.10%
7005	Utilities	1,523.61	1,523.61	6,100.00	(4,576.39)	24.98%
	Total Utilities Expense	\$1,685.57	\$1,685.57	\$8,100.00	(\$6,414.43)	
	Professional Services Expense					
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	178.60	178.60	250.00	(71.40)	71.44%
	Total Professional Services Expense	\$178.60	\$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	\$3,518.46	\$3,518.46	\$97,874.75	(\$94,356.29)	
	Revenue Less Expenditures	(\$2,818.07)	(\$2,818.07)	\$0.00	\$0.00	
	Net Change in Fund Balance	(\$2,818.07)	(\$2,818.07)	\$0.00	\$0.00	

Fire Department Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fund Balances					
Beginning Fund Balance	119,320.35	119,320.35	0.00	0.00	0.00%
Net Change in Fund Balance	(2,818.07)	(2,818.07)	0.00	0.00	0.00%
Ending Fund Balance	116,502.28	116,502.28	0.00	0.00	0.00%

Report Options

Fund: Fire Department Fund
 Period: 1/1/2026 to 1/31/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Fire Dept Fund Budget

**Fire Department Fund
Balance Sheet
1/31/2026**

	Book Value Jan 2026 Actual	Book Value Jan 2025 Actual	Book Value Jan 2024 Actual
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Assets

Current Assets

Fire Dept. - First Sec. Bank	116,502.28	111,846.28	85,099.38
Total Current Assets	\$116,502.28	\$111,846.28	\$85,099.38
Total Assets	\$116,502.28	\$111,846.28	\$85,099.38

Fund Balance

Current Year Surplus(Deficit)	116,502.28	111,846.28	85,099.38
Total Fund Balance	\$116,502.28	\$111,846.28	\$85,099.38
Total Liabilities and Equity	\$116,502.28	\$111,846.28	\$85,099.38

Statement Date 01/30/2026

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance: \$117,457.08

- Outstanding Checks: \$954.80 Cleared Checks: 8 \$2,563.66

+ Outstanding Deposits: \$0.00 Cleared Deposits: 2 \$700.39

Reconciled Balance Per Statement: \$116,502.28

Book Balance: \$116,502.28

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

07008	1/5/2026	Entergy	173.40
07009	1/6/2026	Black Hills Energy	345.92
07010	1/6/2026	Municipal League Workers	350.00
07011	1/8/2026	Cotter Water & Sewer	49.49
07012	1/14/2026	Yelcot	215.74
07013	1/15/2026	Darren Roberts	30.00
07014	1/21/2026	Arvest Bank	320.61
07017	1/23/2026	Payroll Account	1,078.50
Cleared Checks Totals			2,563.66

Cleared Deposits

607384	1/30/2026	First Security Bank	316.78
607385	1/14/2026	Baxter County Treasurer	383.61
Cleared Deposits Totals			700.39

Outstanding Checks

07015	1/22/2026	Entergy	177.76
07016	1/22/2026	Black Hills Energy	777.04
Outstanding Checks Totals			954.80

**Fire Department Fund
Bank Register**

1/1/2026 to 1/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			119,320.35
1/5/2026	07008		Entergy		173.40	119,146.95
1/6/2026	07009		Black Hills Energy		345.92	118,801.03
1/6/2026	07010		Municipal League Workers		350.00	118,451.03
1/8/2026	07011		Cotter Water & Sewer		49.49	118,401.54
1/14/2026	07012		Yelcot		215.74	118,185.80
1/14/2026	607385		Baxter County Treasurer	383.61		118,569.41
1/15/2026	07013		Darren Roberts		30.00	118,539.41
1/21/2026	07014		Arvest Bank		320.61	118,218.80
1/22/2026	07015		Entergy		177.76	118,041.04
1/22/2026	07016		Black Hills Energy		777.04	117,264.00
1/23/2026	07017		Payroll Account		1,078.50	116,185.50
1/30/2026	607384		First Security Bank	316.78		116,502.28
Fire Dept. - First Sec. Bank Totals				\$700.39	\$3,518.46	\$116,502.28
Report Totals				\$700.39	\$3,518.46	\$116,502.28
Records included in total = 13						

Report Options

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

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Jan 2026 Variance	Jan 2026 Dec 2026 Percent of 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	1,789.07	1,789.07	13,000.00	(11,210.93)	13.76%
	Total State Aid	\$1,789.07	\$1,789.07	\$13,000.00	(\$11,210.93)	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	11,664.40	11,664.40	60,500.00	(48,835.60)	19.28%
	Total Property Taxes	\$11,664.40	\$11,664.40	\$60,500.00	(\$48,835.60)	
Franchise Fees						
4401	Franchise Tax	1,954.61	1,954.61	55,000.00	(53,045.39)	3.55%
	Total Franchise Fees	\$1,954.61	\$1,954.61	\$55,000.00	(\$53,045.39)	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,792.13	4,792.13	60,900.00	(56,107.87)	7.87%
4502	City Sales Tax - General Porti	9,584.26	9,584.26	121,500.00	(111,915.74)	7.89%
4511	City Sales Tax - Water Imprvmt	4,792.13	4,792.13	60,900.00	(56,107.87)	7.87%
4505	County Sales Tax	19,762.88	19,762.88	230,000.00	(210,237.12)	8.59%
	Total Sales Taxes	\$38,931.40	\$38,931.40	\$473,300.00	(\$434,368.60)	
Fines, Forfeitures, And Costs						
4601	Court Fines	1,340.00	1,340.00	35,000.00	(33,660.00)	3.83%
4602	Jail Fees	30.00	30.00	1,140.00	(1,110.00)	2.63%
4603	Police Report	0.00		50.00	(50.00)	0.00%
	Total Fines, Forfeitures, And Costs	\$1,370.00	\$1,370.00	\$36,190.00	(\$34,820.00)	
Sales of Products						
4701	Counter Sales	150.00	150.00	150.00		100.00%
	Total Sales of Products	\$150.00	\$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	12.00	200.00	(188.00)	6.00%
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	\$12.00	\$5,725.00	(\$5,713.00)	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026 Jan 2026 Actual	Jan 2026 Jan 2026 Actual	Jan 2026 Dec 2026	Jan 2026 Dec 2026 Variance	Dec 2026 Percent of Budget
Other Revenue						
4954	Animal Licenses	10.00	10.00	200.00	(190.00)	5.00%
8910	Carryover from Previous Years	0.00		65,266.63	(65,266.63)	0.00%
8102	Interest on Checking	1,006.58	1,006.58	12,300.00	(11,293.42)	8.18%
4964	Rebate	27.81	27.81	300.00	(272.19)	9.27%
	Total Other Revenue	\$1,044.39	\$1,044.39	\$78,066.63	(\$77,022.24)	
	General Revenues Totals	\$56,915.87	\$56,915.87	\$827,531.63	(\$770,615.76)	
	Revenue	\$56,915.87	\$56,915.87	\$827,531.63	(\$770,615.76)	
	Gross Profit	\$56,915.87	\$56,915.87	\$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	1,548.15	1,548.15	18,526.82	(16,978.67)	8.36%
6310	Insurance - Employer	1,138.73	1,138.73	7,272.96	(6,134.23)	15.66%
6305	Medicare	146.02	146.02	1,577.43	(1,431.41)	9.26%
6301	Salaries	10,346.81	10,346.81	112,688.44	(102,341.63)	9.18%
6306	Social Security	624.26	624.26	6,744.88	(6,120.62)	9.26%
6313	Unemployment Insurance	11.69	11.69	9.90	1.79	118.08%
6314	Workers Compensation	103.78	103.78	158.00	(54.22)	65.68%
	Total Salaries & Benefits Expense	\$13,919.44	\$13,919.44	\$146,978.43	(\$133,058.99)	
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	2,786.37	2,786.37	13,648.00	(10,861.63)	20.42%
	Total Dues and Subscriptions Expense	\$2,786.37	\$2,786.37	\$13,648.00	(\$10,861.63)	
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%
6552	Insurance - Vehicle	0.00		399.00	(399.00)	0.00%
	Total Insurance Expense	\$0.00		\$9,752.89	(\$9,752.89)	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Jan 2026 Actual	Jan 2026 Actual	Dec 2026	Dec 2026 Variance	Percent of Budget
Repair / Maintenance Expense						
6823	Christmas in Cotter	314.66	314.66	3,000.00	(2,685.34)	10.49%
6810	Repair & Maint - Buildings	71.34	71.34	5,000.00	(4,928.66)	1.43%
6814	Repair & Maintenance, Equipment	488.38	488.38	5,500.00	(5,011.62)	8.88%
	Total Repair / Maintenance Expense	\$874.38	\$874.38	\$13,500.00	(\$12,625.62)	
Supplies Expense						
6857	Janitorial Expense	340.00	340.00	3,000.00	(2,660.00)	11.33%
6860	Office Supplies	649.85	649.85	5,500.00	(4,850.15)	11.82%
6866	Supplies - Gen. (Cleaning, Par	1,226.96	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	\$2,216.81	\$2,216.81	\$14,600.00	(\$12,383.19)	
Travel & Meeting Expense						
6901	Meeting/Training - School	500.00	500.00		500.00	0.00%
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	350.85	350.85	1,400.00	(1,049.15)	25.06%
	Total Travel & Meeting Expense	\$850.85	\$850.85	\$2,400.00	(\$1,549.15)	
Postage Expense						
6951	Postage	12.20	12.20	1,400.00	(1,387.80)	0.87%
	Total Postage Expense	\$12.20	\$12.20	\$1,400.00	(\$1,387.80)	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	500.53	500.53	5,000.00	(4,499.47)	10.01%
7005	Utilities	2,342.27	2,342.27	12,600.00	(10,257.73)	18.59%
	Total Utilities Expense	\$2,842.80	\$2,842.80	\$17,600.00	(\$14,757.20)	
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	319.81	319.81	12,000.00	(11,680.19)	2.67%
7110	Maintenance Fees	0.00		6,584.00	(6,584.00)	0.00%
	Total Professional Services Expense	\$319.81	\$319.81	\$27,584.00	(\$27,264.19)	
Rent / Lease Expense						
7151	City Sign Expense	164.19	164.19	1,200.00	(1,035.81)	13.68%
7152	Lease Expense	0.00		100.00	(100.00)	0.00%
	Total Rent / Lease Expense	\$164.19	\$164.19	\$1,300.00	(\$1,135.81)	
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 Fund
Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026 Jan 2026 Actual	Jan 2026 Jan 2026 Actual	Jan 2026 Dec 2026	Jan 2026 Dec 2026 Variance	Dec 2026 Percent of Budget
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	100.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.00	(730.00)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	450.00	6,000.00	(5,550.00)	7.50%
7311	Reimbursements	0.00		15.00	(15.00)	0.00%
7314	State Bond	500.00	500.00	500.00		100.00%
Total General & Administrative Expense		\$1,050.00	\$1,050.00	\$8,970.00	(\$7,920.00)	
Indirect Expenses						
7803	Bank Service Charge	50.00	50.00	600.00	(550.00)	8.33%
Total Indirect Expenses		\$50.00	\$50.00	\$600.00	(\$550.00)	
City Totals		\$25,086.85	\$25,086.85	\$397,333.32	(\$372,246.47)	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	44.62	44.62	3,009.67	(2,965.05)	1.48%
6310	Insurance - Employer	51.38	51.38	6,531.35	(6,479.97)	0.79%
6305	Medicare	3.66	3.66	284.86	(281.20)	1.28%
6301	Salaries	291.34	291.34	19,645.37	(19,354.03)	1.48%
6306	Social Security	15.67	15.67	1,218.00	(1,202.33)	1.29%
6313	Unemployment Insurance	0.50	0.50	26.93	(26.43)	1.86%
6314	Workers Compensation	0.00		859.97	(859.97)	0.00%
Total Salaries & Benefits Expense		\$407.17	\$407.17	\$31,576.15	(\$31,168.98)	
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	0.00		500.00	(500.00)	0.00%
Total Rent / Lease Expense		\$0.00		\$500.00	(\$500.00)	
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%
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		\$407.17	\$407.17	\$56,576.15	(\$56,168.98)	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026 Jan 2026 Actual	Jan 2026 Jan 2026 Actual	Jan 2026 Dec 2026	Jan 2026 Dec 2026 Variance	Dec 2026 Percent of Budget
Police Dept						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00		945.00	(945.00)	0.00%
6106	Operational Supplies	0.00		2,200.00	(2,200.00)	0.00%
Total Law Enforcement Expense		\$0.00		\$3,145.00	(\$3,145.00)	
Salaries & Benefits Expense						
6310	Insurance - Employer	2,020.80	2,020.80	19,748.88	(17,728.08)	10.23%
6308	LOPFI Expense	2,625.63	2,625.63	27,182.64	(24,557.01)	9.66%
6305	Medicare	171.71	171.71	2,330.43	(2,158.72)	7.37%
6301	Salaries	12,659.36	12,659.36	160,719.60	(148,060.24)	7.88%
6306	Social Security	734.13	734.13	9,964.62	(9,230.49)	7.37%
6313	Unemployment Insurance	23.69	23.69	90.00	(66.31)	26.32%
6314	Workers Compensation	1,931.22	1,931.22	2,784.00	(852.78)	69.37%
Total Salaries & Benefits Expense		\$20,166.54	\$20,166.54	\$222,820.17	(\$202,653.63)	
Capital Purchase Expense						
6409	Equipment Purchase	0.00		2,000.00	(2,000.00)	0.00%
6422	Police Unit - Newer	644.31	644.31	7,731.72	(7,087.41)	8.33%
Total Capital Purchase Expense		\$644.31	\$644.31	\$9,731.72	(\$9,087.41)	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	75.00	75.00	6,757.00	(6,682.00)	1.11%
Total Dues and Subscriptions Expense		\$75.00	\$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	1,536.89	1,536.89	6,000.00	(4,463.11)	25.61%
6814	Repair & Maintenance, Equipment	0.00		1,200.00	(1,200.00)	0.00%
Total Repair / Maintenance Expense		\$1,536.89	\$1,536.89	\$7,200.00	(\$5,663.11)	
Supplies Expense						
6856	Clothing Allowance	266.08	266.08	3,000.00	(2,733.92)	8.87%
6860	Office Supplies	310.51	310.51	960.00	(649.49)	32.34%
Total Supplies Expense		\$576.59	\$576.59	\$3,960.00	(\$3,383.41)	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026	Jan 2026	Jan 2026	Jan 2026	Dec 2026
		Actual	Actual	Dec 2026	Dec 2026	Percent of Budget
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	308.46	4,200.00	(3,891.54)	7.34%
Total Utilities Expense		\$308.46	\$308.46	\$4,200.00	(\$3,891.54)	
Professional Services Expense						
7110	Maintenance Fees	0.00		600.00	(600.00)	0.00%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
Total Professional Services Expense		\$0.00		\$1,050.00	(\$1,050.00)	
Rent / Lease Expense						
7152	Lease Expense	0.00		1,398.00	(1,398.00)	0.00%
Total Rent / Lease Expense		\$0.00		\$1,398.00	(\$1,398.00)	
Police Dept Totals		\$23,307.79	\$23,307.79	\$273,922.16	(\$250,614.37)	
Expenses		\$48,801.81	\$48,801.81	\$727,831.63	(\$679,029.82)	
Revenue Less Expenditures		\$8,114.06	\$8,114.06	\$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)	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Jan 2026 Actual	Year-To-Date Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	5,443.79	5,443.79	60,900.00	(55,456.21)	8.94%
9105	Transfer to Court Automation F	6,500.00	6,500.00	6,500.00		100.00%
9116	Transfer to Water Improvement	5,443.79	5,443.79	60,900.00	(55,456.21)	8.94%
	Total Transfer Expense	\$17,387.58	\$17,387.58	\$128,300.00	(\$110,912.42)	
	Transfers between Funds Totals	\$17,387.58	\$17,387.58	\$128,300.00	(\$110,912.42)	
	Other Expenses	\$17,387.58	\$17,387.58	\$128,300.00	(\$110,912.42)	
	Net Change in Fund Balance	(\$9,273.52)	(\$9,273.52)			
Fund Balances						
	Beginning Fund Balance	383,642.87	383,642.87			0.00%
	Net Change in Fund Balance	(9,273.52)	(9,273.52)			0.00%
	Ending Fund Balance	374,369.35	374,369.35			0.00%

**General Fund
Balance Sheet
1/31/2026**

	Book Value Jan 2026 Actual	Book Value Jan 2025 Actual	Book Value Jan 2024 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	374,310.36	403,747.36	290,035.12
Total Current Assets	\$374,310.36	\$403,747.36	\$290,035.12
Total Assets	\$374,310.36	\$403,747.36	\$290,035.12
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)	374,369.35	403,806.35	290,094.11
Total Fund Balance	\$374,369.35	\$403,806.35	\$290,094.11
Total Liabilities and Equity	\$374,310.36	\$403,747.36	\$290,035.12

Statement Date 01/30/2026

Accounts General Fund - First Sec. Bank
 Companies General Fund

Statement Balance: \$382,522.66

- Outstanding Checks: \$8,212.30 Cleared Checks: 46 \$63,217.73

+ Outstanding Deposits: \$0.00 Cleared Deposits: 15 \$56,915.87

Reconciled Balance Per Statement: \$374,310.36

Book Balance: \$374,310.36

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

00001	1/20/2026	Yelcot Communications	71.34
00002	1/20/2026	Schroder Tire Co.	264.77
00003	1/20/2026	Verizon	254.14
00004	1/20/2026	Arvest Bank	1,737.07
00005	1/21/2026	VISA	132.39
00009	1/21/2026	Lindsey Harris	115.00
00014	1/23/2026	Payroll Account	8,352.90
10159	12/16/2025	Schroder Tire Co.	0.00
10166	12/30/2025	Lowes Business Acct/SYNCB	81.51
10167	12/31/2025	North Arkansas Youth Center	450.00
10168	12/31/2025	Lindsey Harris	75.00
10169	12/31/2025	Stefanie Wright	46.90
10170	12/31/2025	Arkansas Crime Information Center	5.22
10171	12/31/2025	Clark Office Products	182.01
10172	12/31/2025	Mountain Home Painting and	4,400.00
10173	1/5/2026	Payroll Account	7,530.08
10174	1/5/2026	Entergy	754.27
10175	1/5/2026	Entergy	128.12
10176	1/6/2026	Black Hills Energy	197.61
10177	1/6/2026	CSA Software Solutions	912.00
10178	1/6/2026	Municipal League Workers	2,035.00
10179	1/6/2026	Arkansas Municipal League	1,016.75
10180	1/6/2026	Arkansas District Court Clerks Assoc.	75.00
10181	1/6/2026	Sanders, Morgan, Clarke & Floyd, PLLC	300.00
10182	1/6/2026	Good Impressions Printing	326.25
10183	1/6/2026	Lindsey Harris	75.00
10184	1/7/2026	Ductile Iron Capital Reserve Fund	5,443.79
10185	1/7/2026	Water Improvement Fund	5,443.79
10186	1/8/2026	Cotter Water & Sewer	51.38
10187	1/8/2026	First Security Bank	644.31
10188	1/8/2026	North Arkansas Youth Center	450.00
10189	1/8/2026	Mac Caradine	265.30
10190	1/9/2026	Lowes Business Acct/SYNCB	102.84
10191	1/9/2026	Travelers Insurance	500.00
10192	1/12/2026	Payroll Account	8,625.79
10193	1/13/2026	Pippin Wholesale Company	1,123.81
10194	1/13/2026	Lindsey Harris	75.00
10195	1/13/2026	Clark Office Products	54.86

Ref #	Date	Name	Amount
Cleared Checks			
10196	1/13/2026	Ozark Poster	150.00
10197	1/13/2026	CSA Software Solutions	533.97
10198	1/14/2026	Yelcot	877.51
10199	1/16/2026	Payroll Account	7,949.38
10200	1/23/2026	Schroder Tire Co.	1,272.12
10201	1/28/2026	Pam Milton	85.55
10203	1/30/2026	VOIDED	0.00
OL-011226	1/12/2026	First Security Bank	50.00
Cleared Checks Totals			63,217.73

Cleared Deposits			
487906	1/5/2026	Tate, John W	150.00
487913	1/8/2026	City Court Fund	1,378.96
487914	1/12/2026	Animal License	5.00
487915	1/12/2026	CSC Holdings LLC	192.61
487916	1/15/2026	BH Energy Arkansas Inc.	1,762.00
487917	1/22/2026	Permits	12.00
487918	1/29/2026	Animal License	5.00
487919	1/30/2026	First Security Bank	997.62
487921	1/16/2026	Arvest Bank	27.81
487922	1/23/2026	State of Arkansas	19,762.88
487923	1/9/2026	State of Arkansas	906.69
487924	1/9/2026	State of Arkansas	882.38
487925	1/14/2026	Baxter County Treasurer	11,664.40
487926	1/23/2026	State of Arkansas	9,584.26
487927	1/23/2026	State of Arkansas	9,584.26
Cleared Deposits Totals			56,915.87

Outstanding 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
Outstanding Checks Totals			8,212.30

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

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			383,583.88
1/5/2026	10173		Payroll Account		7,530.08	376,053.80
1/5/2026	10174		Entergy		754.27	375,299.53
1/5/2026	10175		Entergy		128.12	375,171.41
1/5/2026	487906		John W Tate	150.00		375,321.41
1/6/2026	10176		Black Hills Energy		197.61	375,123.80
1/6/2026	10177		CSA Software Solutions		912.00	374,211.80
1/6/2026	10178		Municipal League Workers		2,035.00	372,176.80
1/6/2026	10179		Arkansas Municipal League		1,016.75	371,160.05
1/6/2026	10180		Arkansas District Court		75.00	371,085.05
1/6/2026	10181		Sanders, Morgan, Clarke &		300.00	370,785.05
1/6/2026	10182		Good Impressions Printing		326.25	370,458.80
1/6/2026	10183		Lindsey Harris		75.00	370,383.80
1/7/2026	10184		Ductile Iron Capital Reserve		5,443.79	364,940.01
1/7/2026	10185		Water Improvement Fund		5,443.79	359,496.22
1/8/2026	10186		Cotter Water & Sewer		51.38	359,444.84
1/8/2026	10187		First Security Bank		644.31	358,800.53
1/8/2026	10188		North Arkansas Youth		450.00	358,350.53
1/8/2026	10189		Mac Caradine		265.30	358,085.23
1/8/2026	487913		City Court Fund	1,378.96		359,464.19
1/9/2026	10190		Lowes Business		102.84	359,361.35
1/9/2026	10191		Travelers Insurance		500.00	358,861.35
1/9/2026	487923		State of Arkansas	906.69		359,768.04
1/9/2026	487924		State of Arkansas	882.38		360,650.42
1/12/2026	10192		Payroll Account		8,625.79	352,024.63
1/12/2026	487914		Animal License	5.00		352,029.63
1/12/2026	487915		CSC Holdings LLC	192.61		352,222.24
1/12/2026	OL-011226		First Security Bank		50.00	352,172.24
1/13/2026	10193		Pippin Wholesale Company		1,123.81	351,048.43
1/13/2026	10194		Lindsey Harris		75.00	350,973.43
1/13/2026	10195		Clark Office Products		54.86	350,918.57
1/13/2026	10196		Ozark Poster		150.00	350,768.57
1/13/2026	10197		CSA Software Solutions		533.97	350,234.60
1/14/2026	10198		Yelcot		877.51	349,357.09
1/14/2026	487925		Baxter County Treasurer	11,664.40		361,021.49
1/15/2026	487916		BH Energy Arkansas Inc.	1,762.00		362,783.49
1/16/2026	10199		Payroll Account		7,949.38	354,834.11
1/16/2026	487921		Arvest Bank	27.81		354,861.92
1/20/2026	00001		Yelcot Communications		71.34	354,790.58
1/20/2026	00002		Schroder Tire Co.		264.77	354,525.81
1/20/2026	00003		Verizon		254.14	354,271.67
1/20/2026	00004		Arvest Bank		1,737.07	352,534.60
1/21/2026	00005		VISA		132.39	352,402.21
1/21/2026	00006		Ozark Print Market		137.34	352,264.87
1/21/2026	00007		Mountain Home City		1.40	352,263.47
1/21/2026	00008		Baxter County Treasurer		18.41	352,245.06
1/21/2026	00009		Lindsey Harris		115.00	352,130.06
1/21/2026	00010		Blue360 Media, LLC		169.26	351,960.80
1/21/2026	00011		NWAEDD		100.00	351,860.80
1/22/2026	00012		Entergy		878.10	350,982.70
1/22/2026	00013		Black Hills Energy		332.79	350,649.91

General Fund - First Sec. Bank

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

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1/22/2026	487917		Permits	12.00		350,661.91
1/23/2026	00014		Payroll Account		8,352.90	342,309.01
1/23/2026	10200		Schroder Tire Co.		1,272.12	341,036.89
1/23/2026	487922		State of Arkansas	19,762.88		360,799.77
1/23/2026	487926		State of Arkansas	9,584.26		370,384.03
1/23/2026	487927		State of Arkansas	9,584.26		379,968.29
1/28/2026	10201		Pam Milton		85.55	379,882.74
1/29/2026	10202		Lindsey Harris		75.00	379,807.74
1/29/2026	487918		Animal License	5.00		379,812.74
1/30/2026	10203		VOIDED			379,812.74
1/30/2026	10204		Court Automation Fund		6,500.00	373,312.74
1/30/2026	487919		First Security Bank	997.62		374,310.36
General Fund - First Sec. Bank Totals				\$56,915.87	\$66,189.39	\$374,310.36
Report Totals				\$56,915.87	\$66,189.39	\$374,310.36

Records included in total = 63

Report Options

Trans Date: 1/1/2026 to 1/31/2026

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

Street Department Statement of Revenue and Expenditures

Account Number		Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 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	5,110.96	5,110.96	75,000.00	(69,889.04)	6.81%
	Total State Aid	\$5,110.96	\$5,110.96	\$75,000.00	(\$69,889.04)	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	4,724.11	4,724.11	22,161.00	(17,436.89)	21.32%
	Total Property Taxes	\$4,724.11	\$4,724.11	\$22,161.00	(\$17,436.89)	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	37,893.41	(37,893.41)	0.00%
8102	Interest on Checking	419.25	419.25	4,829.00	(4,409.75)	8.68%
	Total Other Revenue	\$419.25	\$419.25	\$42,722.41	(\$42,303.16)	
	Revenue	\$10,254.32	\$10,254.32	\$139,883.41	(\$129,629.09)	
	Gross Profit	\$10,254.32	\$10,254.32	\$139,883.41	\$0.00	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	1,012.46	1,012.46	7,378.75	(6,366.29)	13.72%
6310	Insurance - Employer	1,603.17	1,603.17	12,217.48	(10,614.31)	13.12%
6305	Medicare	88.02	88.02	698.38	(610.36)	12.60%
6301	Salaries	6,608.69	6,608.69	48,164.19	(41,555.50)	13.72%
6306	Social Security	376.41	376.41	2,986.18	(2,609.77)	12.61%
6313	Unemployment Insurance	12.17	12.17	64.18	(52.01)	18.96%
	Total Salaries & Benefits Expense	\$9,700.92	\$9,700.92	\$71,509.16	(\$61,808.24)	
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	508.38	508.38	648.00	(139.62)	78.45%
	Total Dues and Subscriptions Expense	\$508.38	\$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%

Street Department Statement of Revenue and Expenditures

Account Number		Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	926.25	(926.25)	0.00%
	Total Insurance Expense	\$0.00	\$0.00	\$1,426.25	(\$1,426.25)	
	Repair / Maintenance Expense					
6810	Repair & Maint - Buildings	66.62	66.62	800.00	(733.38)	8.33%
6812	Repair & Maint - Vehicles	0.00	0.00	1,800.00	(1,800.00)	0.00%
6814	Repair & Maintenance, Equipment	36.66	36.66	7,500.00	(7,463.34)	0.49%
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	\$103.28	\$103.28	\$19,800.00	(\$19,696.72)	
	Supplies Expense					
6856	Clothing Allowance	145.50	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	182.36	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	\$327.86	\$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	24.98	300.00	(275.02)	8.33%
7006	Utilities - Shop	333.14	333.14	1,500.00	(1,166.86)	22.21%
7007	Utilities Street Lights	2,507.39	2,507.39	14,000.00	(11,492.61)	17.91%
	Total Utilities Expense	\$2,865.51	\$2,865.51	\$15,800.00	(\$12,934.49)	
	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	\$13,505.95	\$13,505.95	\$133,883.41	(\$120,377.46)	
	Revenue Less Expenditures	(\$3,251.63)	(\$3,251.63)	\$6,000.00	\$0.00	

Street Department Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Expenses					
Transfer Expense					
9124	Transfer to Street Capital Res	500.00	500.00	6,000.00	(5,500.00) 8.33%
Total Transfer Expense		\$500.00	\$500.00	\$6,000.00	(\$5,500.00)
Other Expenses		\$500.00	\$500.00	\$6,000.00	(\$5,500.00)
Net Change in Fund Balance		(\$3,751.63)	(\$3,751.63)	\$0.00	\$0.00
Fund Balances					
Beginning Fund Balance		157,847.91	157,847.91	0.00	0.00 0.00%
Net Change in Fund Balance		(3,751.63)	(3,751.63)	0.00	0.00 0.00%
Ending Fund Balance		154,096.28	154,096.28	0.00	0.00 0.00%

Report Options

Fund: Street Department

Period: 1/1/2026 to 1/31/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

Street Department
Balance Sheet

1/31/2026

	Book Value Jan 2026 Actual	Book Value Jan 2025 Actual	Book Value Jan 2024 Actual
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Assets

Current Assets

Street Dept. - First Sec. Bank	154,096.28	148,559.08	124,462.33
Total Current Assets	\$154,096.28	\$148,559.08	\$124,462.33
Total Assets	\$154,096.28	\$148,559.08	\$124,462.33

Fund Balance

Current Year Surplus(Deficit)	154,096.28	148,559.08	124,462.33
Total Fund Balance	\$154,096.28	\$148,559.08	\$124,462.33
Total Liabilities and Equity	\$154,096.28	\$148,559.08	\$124,462.33

Statement Date 01/30/2026

Accounts Street Dept. - First Sec. Bank
Companies Street Department

Statement Balance:	\$155,522.46	Cleared Checks:	15	\$12,579.77
- Outstanding Checks:	\$1,426.18	Cleared Deposits:	6	\$10,254.32
+ Outstanding Deposits:	\$0.00			

Reconciled Balance Per Statement: \$154,096.28

Book Balance: \$154,096.28

Difference \$0.00

Ref #	Date	Name	Amount
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Cleared Checks

04281	1/5/2026	Payroll Account	4,388.26
04282	1/5/2026	Entergy	1,218.46
04283	1/5/2026	Entergy	33.05
04284	1/6/2026	Black Hills Energy	103.33
04285	1/6/2026	Arkansas Municipal League	508.38
04286	1/6/2026	O'Reilly Automotive, Inc	182.36
04287	1/6/2026	Miller True Value	66.62
04288	1/8/2026	North Arkansas Electric Cooperative,	59.51
04289	1/12/2026	Payroll Account	1,124.82
04290	1/13/2026	O'Reilly Automotive, Inc	36.66
04291	1/16/2026	Payroll Account	1,620.24
04292	1/20/2026	Verizon	24.98
04293	1/20/2026	Arvest Bank	145.50
04296	1/23/2026	Payroll Account	2,567.60
04297	1/30/2026	Street Dept Capital Reserve Fund	500.00
		Cleared Checks Totals	12,579.77

Cleared Deposits

447863	1/30/2026	First Security Bank	419.25
447864	1/9/2026	State of Arkansas	26.76
447865	1/9/2026	State of Arkansas	93.81
447866	1/9/2026	State of Arkansas	4,671.76
447867	1/9/2026	State of Arkansas	318.63
447868	1/14/2026	Baxter County Treasurer	4,724.11
		Cleared Deposits Totals	10,254.32

Outstanding Checks

04294	1/22/2026	Entergy	1,261.74
04295	1/22/2026	Black Hills Energy	164.44
		Outstanding Checks Totals	1,426.18

**Street Department
Bank Register**

1/1/2026 to 1/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			157,847.91
1/5/2026	04281		Payroll Account		4,388.26	153,459.65
1/5/2026	04282		Entergy		1,218.46	152,241.19
1/5/2026	04283		Entergy		33.05	152,208.14
1/6/2026	04284		Black Hills Energy		103.33	152,104.81
1/6/2026	04285		Arkansas Municipal League		508.38	151,596.43
1/6/2026	04286		O'Reilly Automotive, Inc		182.36	151,414.07
1/6/2026	04287		Miller True Value		66.62	151,347.45
1/8/2026	04288		North Arkansas Electric		59.51	151,287.94
1/9/2026	447864		State of Arkansas	26.76		151,314.70
1/9/2026	447865		State of Arkansas	93.81		151,408.51
1/9/2026	447866		State of Arkansas	4,671.76		156,080.27
1/9/2026	447867		State of Arkansas	318.63		156,398.90
1/12/2026	04289		Payroll Account		1,124.82	155,274.08
1/13/2026	04290		O'Reilly Automotive, Inc		36.66	155,237.42
1/14/2026	447868		Baxter County Treasurer	4,724.11		159,961.53
1/16/2026	04291		Payroll Account		1,620.24	158,341.29
1/20/2026	04292		Verizon		24.98	158,316.31
1/20/2026	04293		Arvest Bank		145.50	158,170.81
1/22/2026	04294		Entergy		1,261.74	156,909.07
1/22/2026	04295		Black Hills Energy		164.44	156,744.63
1/23/2026	04296		Payroll Account		2,567.60	154,177.03
1/30/2026	04297		Street Dept Capital Reserve		500.00	153,677.03
1/30/2026	447863		First Security Bank	419.25		154,096.28
Street Dept. - First Sec. Bank Totals				\$10,254.32	\$14,005.95	\$154,096.28
Report Totals				\$10,254.32	\$14,005.95	\$154,096.28

Street Dept. - First Sec. Bank Totals

Report Totals

Records included in total = 24

Report Options

Trans Date: 1/1/2026 to 1/31/2026

Cash Account: Street Dept. - First Sec. Bank

Fund: Street Department

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Actual	Year-To-Date Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Sales Taxes					
4506 Sales Tax	3,947.35	3,947.35	45,500.00	(41,552.65)	8.68%
Total Sales Taxes	\$3,947.35	\$3,947.35	\$45,500.00	(\$41,552.65)	
Local Fees & Permits					
4803 Fee & Permit Income	1,063.52	1,063.52	6,500.00	(5,436.48)	16.36%
4806 SDWA Fees	184.80	184.80	2,200.00	(2,015.20)	8.40%
4807 Service Fees	150.00	150.00	717.00	(567.00)	20.92%
Total Local Fees & Permits	\$1,398.32	\$1,398.32	\$9,417.00	(\$8,018.68)	
Sanitation Fees					
4901 Sanitation Fees	7,244.55	7,244.55	83,000.00	(75,755.45)	8.73%
Total Sanitation Fees	\$7,244.55	\$7,244.55	\$83,000.00	(\$75,755.45)	
Sewer Fees					
4911 Sewer Fees	11,237.11	11,237.11	142,000.00	(130,762.89)	7.91%
Total Sewer Fees	\$11,237.11	\$11,237.11	\$142,000.00	(\$130,762.89)	
Water Sales					
4925 Customer Daily Deposits	32,672.74	32,672.74	383,000.00	(350,327.26)	8.53%
Total Water Sales	\$32,672.74	\$32,672.74	\$383,000.00	(\$350,327.26)	
Other Revenue					
4987 New Meters (Taps)	6,928.34	6,928.34	2,250.00	4,678.34	307.93%
4988 Penalties/Late Charges	271.63	271.63	5,000.00	(4,728.37)	5.43%
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	738.73	738.73	7,630.00	(6,891.27)	9.68%
8306 Transf from Customer Deposit	205.00	205.00	2,500.00	(2,295.00)	8.20%
8316 Transfer from Water Improvemen	0.00	0.00	125,000.00	(125,000.00)	0.00%
8327 Trans from Ductile Iron CapRsv	24,417.00	24,417.00	135,672.00	(111,255.00)	18.00%
8910 Carryover from Previous Years	0.00	0.00	78,437.84	(78,437.84)	0.00%
Total Other Revenue	\$32,560.70	\$32,560.70	\$363,989.84	(\$331,429.14)	
Revenue	\$89,060.77	\$89,060.77	\$1,026,906.84	(\$937,846.07)	
Gross Profit	\$89,060.77	\$89,060.77	\$1,026,906.84	\$0.00	
Expenses					
Salaries & Benefits Expense					
6301 Salaries	8,160.00	8,160.00	157,182.92	(149,022.92)	5.19%
6302 Salaries - Office	3,766.66	3,766.66	53,824.76	(50,058.10)	7.00%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2026
		Jan 2026 Jan 2026 Actual	Jan 2026 Jan 2026 Actual	Jan 2026 Dec 2026	Jan 2026 Dec 2026 Variance	Dec 2026 Percent of Budget
6305	Medicare	157.24	157.24	3,059.61	(2,902.37)	5.14%
6306	Social Security	672.29	672.29	13,082.48	(12,410.19)	5.14%
6307	APERS Expense	1,827.19	1,827.19	31,689.06	(29,861.87)	5.77%
6310	Insurance - Employer	1,976.92	1,976.92	22,382.07	(20,405.15)	8.83%
6313	Unemployment Insurance	21.65	21.65	157.10	(135.45)	13.78%
6314	Workers Compensation	2,631.62	2,631.62	1,420.37	1,211.25	185.28%
Total Salaries & Benefits Expense		\$19,213.57	\$19,213.57	\$282,798.37	(\$263,584.80)	
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	1,596.43	1,596.43	12,283.83	(10,687.40)	13.00%
Total Dues and Subscriptions Expense		\$1,596.43	\$1,596.43	\$12,283.83	(\$10,687.40)	
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	245.75	245.75	4,000.00	(3,754.25)	6.14%
6810	Repair & Maint - Buildings	3,133.08	3,133.08	2,300.00	833.08	136.22%
6812	Repair & Maint - Vehicles	0.00	0.00	3,700.00	(3,700.00)	0.00%
6814	Repair & Maintnace, Equipment	1,236.88	1,236.88	10,000.00	(8,763.12)	12.37%
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		\$4,615.71	\$4,615.71	\$30,000.00	(\$25,384.29)	
Supplies Expense						
6856	Clothing Allowance	145.50	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	441.12	441.12	1,800.00	(1,358.88)	24.51%
6860	Office Supplies	0.00	0.00	800.00	(800.00)	0.00%
6869	Supplies Inventory Parts	0.00	0.00	22,000.00	(22,000.00)	0.00%
6871	Supplies Shop Tools	165.09	165.09	3,000.00	(2,834.91)	5.50%
Total Supplies Expense		\$751.71	\$751.71	\$29,400.00	(\$28,648.29)	

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number	Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Travel & Meeting Expense					
6901 Meeting/Training - School	13.17	13.17	2,000.00	(1,986.83)	0.66%
Total Travel & Meeting Expense	\$13.17	\$13.17	\$2,000.00	(\$1,986.83)	
Postage Expense					
6951 Postage	250.71	250.71	4,000.00	(3,749.29)	6.27%
Total Postage Expense	\$250.71	\$250.71	\$4,000.00	(\$3,749.29)	
Utilities Expense					
7001 Telephone/Fax/Internet Expense	258.70	258.70	3,350.00	(3,091.30)	7.72%
7005 Utilities	4,603.45	4,603.45	24,000.00	(19,396.55)	19.18%
Total Utilities Expense	\$4,862.15	\$4,862.15	\$27,350.00	(\$22,487.85)	
Professional Services Expense					
7102 Audit Expenses	0.00	0.00	16,000.00	(16,000.00)	0.00%
7109 License Fees	0.00	0.00	400.00	(400.00)	0.00%
7111 Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
Total Professional Services Expense	\$0.00	\$0.00	\$16,725.00	(\$16,725.00)	
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	6,894.17	6,894.17	65,266.00	(58,371.83)	10.56%
7225 WWTF #12726	5,163.82	5,163.82	86,000.00	(80,836.18)	6.00%
9228 Transfer to Act 605 Sewer	584.40	584.40	8,000.00	(7,415.60)	7.31%
9229 Transfer to Act 605 Water	1,646.13	1,646.13	18,500.00	(16,853.87)	8.90%
Total Other Expense	\$14,288.52	\$14,288.52	\$199,766.00	(\$185,477.48)	
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	1,860.00	1,860.00	8,500.00	(6,640.00)	21.88%
Total Grant and Special Projects Expense	\$1,860.00	\$1,860.00	\$135,900.00	(\$134,040.00)	
General & Administrative Expense					
7301 Act 474 - Building Permits	118.75	118.75	0.00	118.75	0.00%
7302 Advertising	310.86	310.86	0.00	310.86	0.00%
7312 Sanitation Fees Paid	7,133.08	7,133.08	83,000.00	(75,866.92)	8.59%
7313 SDWA	0.00	0.00	2,200.00	(2,200.00)	0.00%
7315 State Sales Tax	4,495.00	4,495.00	49,920.00	(45,425.00)	9.00%
Total General & Administrative Expense	\$12,057.69	\$12,057.69	\$135,120.00	(\$123,062.31)	

Waterworks Rev. Fund Statement of Revenue and Expenditures

Account Number		Current Period Jan 2026 Jan 2026 Actual	Year-To-Date Jan 2026 Jan 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Indirect Expenses						
7803	Bank Service Charge	23.00	23.00	300.00	(277.00)	7.67%
	Total Indirect Expenses	\$23.00	\$23.00	\$300.00	(\$277.00)	
	Expenses	\$59,532.66	\$59,532.66	\$890,734.84	(\$831,202.18)	
	Revenue Less Expenditures	\$29,528.11	\$29,528.11	\$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	4,498.00	53,976.00	(49,478.00)	8.33%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	6,808.00	81,696.00	(74,888.00)	8.33%
	Total Extraordinary Expense	\$11,306.00	\$11,306.00	\$135,672.00	(\$124,366.00)	
	Other Expenses	\$11,306.00	\$11,306.00	\$136,172.00	(\$124,866.00)	
	Net Change in Fund Balance	\$18,222.11	\$18,222.11	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	266,466.03	266,466.03	0.00	0.00	0.00%
	Net Change in Fund Balance	18,222.11	18,222.11	0.00	0.00	0.00%
	Ending Fund Balance	284,688.14	284,688.14	0.00	0.00	0.00%

Report Options

Fund: Waterworks Rev. Fund
 Period: 1/1/2026 to 1/31/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Waterworks Revenue Budget

**Waterworks Rev. Fund
Balance Sheet
1/31/2026**

	Book Value Jan 2026 Actual	Book Value Jan 2025 Actual	Book Value Jan 2024 Actual
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Assets

Current Assets

Construction Account #2825	175.38	58.81	28.81
Construction Acct PH2-B #1102		1,305.97	
USDA Debt Svc Rsrv Acct #2868	12,555.82	6,846.64	1,350.25
USDA DebtSrvRsvAcct PH2-B 1137	13,981.10	5,501.07	
USDA Loan Account #2833	9,131.75	4,555.91	4,499.11
USDA Loan Account PH2-B #1110	14,027.37	6,957.95	
USDA Short-Lived Asset Account	18,805.83	10,254.72	2,022.37
Waterworks Rev - First Sec. Ba	216,010.89	162,382.27	152,543.64
Total Current Assets	\$284,688.14	\$197,863.34	\$160,444.18
Total Assets	\$284,688.14	\$197,863.34	\$160,444.18

Fund Balance

Current Year Surplus(Deficit)	284,688.14	197,863.34	160,444.18
Total Fund Balance	\$284,688.14	\$197,863.34	\$160,444.18
Total Liabilities and Equity	\$284,688.14	\$197,863.34	\$160,444.18

Statement Date 01/31/2026

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

Statement Balance: \$219,661.81

- Outstanding Checks: \$3,650.92 Cleared Checks: 35 \$56,286.05

+ Outstanding Deposits: \$0.00 Cleared Deposits: 13 \$64,490.11

Reconciled Balance Per Statement: \$216,010.89

Book Balance: \$216,010.89

Difference \$0.00

Ref # Date Name Amount

Cleared Checks

10174	12/22/2025	Postmaster	251.93
10177	12/30/2025	Lowes Business Acct/SYNCB	152.38
10180	1/5/2026	Payroll Account	3,590.26
10181	1/5/2026	Entergy	1,558.24
10182	1/5/2026	Entergy	128.12
10183	1/5/2026	Entergy	33.06
10184	1/6/2026	Black Hills Energy	103.32
10185	1/6/2026	Black Hills Energy	197.62
10186	1/6/2026	Black Hills Energy	33.05
10187	1/6/2026	Americhemm LLC	205.14
10188	1/6/2026	Municipal League Workers	2,631.62
10189	1/6/2026	Arkansas Municipal League	508.37
10190	1/6/2026	Dept. of Finance & Administration	118.75
10191	1/6/2026	WWTF-Gassville	5,163.82
10192	1/6/2026	CSLC - Gassville	6,894.17
10193	1/6/2026	Bell Construction	1,860.00
10194	1/6/2026	Crow-Burlingame Co	62.88
10195	1/8/2026	North Arkansas Electric Cooperative,	42.83
10196	1/9/2026	Lowes Business Acct/SYNCB	233.08
10197	1/9/2026	Methvin Sanitation - WCN of Arkansas	7,133.08
10198	1/9/2026	Dept of Fin. & Adm.	4,495.00
10199	1/9/2026	Bertrem Products Inc	1,236.88
10200	1/9/2026	Intedata Systems, Inc.	87.50
10201	1/12/2026	Payroll Account	4,272.31
10203	1/14/2026	Arkansas Democrat-Gazette Inc	310.86
10204	1/14/2026	Yelcot	341.28
10205	1/15/2026	Viking Industrial Painting	2,900.00
10206	1/16/2026	Payroll Account	4,533.01
10207	1/20/2026	Verizon	24.98
10208	1/20/2026	Arvest Bank	577.52
10209	1/21/2026	Miller True Value	165.09
10212	1/23/2026	Payroll Account	4,186.37
10214	1/30/2026	Act 605 Sewer Replacement	584.40
10215	1/30/2026	Act 605 Water Replacement	1,646.13
OL-010226	1/2/2026	First Security Bank	23.00

Cleared Checks Totals 56,286.05

Ref #	Date	Name	Amount
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Cleared Deposits

814377	1/2/2026	Permits	362.00
814378	1/5/2026	New Meters/Taps	6,928.34
814379	1/5/2026	Waterworks Customer Deposit	205.00
814380	1/9/2026	Permits	50.00
814381	1/13/2026	Permits	30.00
814382	1/20/2026	Permits	621.52
814383	1/30/2026	First Security Bank	585.07
OL-013126A	1/31/2026	Water Sales	32,672.74
OL-013126B	1/31/2026	Sewer Fees	11,237.11
OL-013126C	1/31/2026	Sanitation	7,244.55
OL-013126D	1/31/2026	Sales Tax	3,947.35
OL-013126E	1/31/2026	SDWA	184.80
OL-013126F	1/31/2026	Penalties/Late Charges	421.63

Cleared Deposits Totals 64,490.11

Outstanding 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

Outstanding Checks Totals 3,650.92

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

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
1/2/2026	814377		Beginning Balance			211,053.44
1/2/2026	OL-010226		Permits	362.00		211,415.44
1/5/2026	10180		First Security Bank		23.00	211,392.44
1/5/2026	10181		Payroll Account		3,590.26	207,802.18
1/5/2026	10182		Entergy		1,558.24	206,243.94
1/5/2026	10183		Entergy		128.12	206,115.82
1/5/2026	814378		Entergy		33.06	206,082.76
1/5/2026	814379		New Meters/Taps	6,928.34		213,011.10
1/6/2026	10184		Waterworks Customer	205.00		213,216.10
1/6/2026	10185		Black Hills Energy		103.32	213,112.78
1/6/2026	10186		Black Hills Energy		197.62	212,915.16
1/6/2026	10187		Black Hills Energy		33.05	212,882.11
1/6/2026	10188		Americhemm LLC		205.14	212,676.97
1/6/2026	10189		Municipal League Workers		2,631.62	210,045.35
1/6/2026	10190		Arkansas Municipal League		508.37	209,536.98
1/6/2026	10191		Dept. of Finance &		118.75	209,418.23
1/6/2026	10192		WWTF-Gassville		5,163.82	204,254.41
1/6/2026	10193		CSLC - Gassville		6,894.17	197,360.24
1/6/2026	10194		Bell Construction		1,860.00	195,500.24
1/8/2026	10195		Crow-Burlingame Co		62.88	195,437.36
1/9/2026	10196		North Arkansas Electric		42.83	195,394.53
1/9/2026	10197		Lowes Business		233.08	195,161.45
1/9/2026	10198		Methvin Sanitation - WCN		7,133.08	188,028.37
1/9/2026	10199		Dept of Fin. & Adm.		4,495.00	183,533.37
1/9/2026	10200		Bertrem Products Inc		1,236.88	182,296.49
1/9/2026	814380		Intedata Systems, Inc.		87.50	182,208.99
1/12/2026	10201		Permits	50.00		182,258.99
1/13/2026	10202		Payroll Account		4,272.31	177,986.68
1/13/2026	814381		ARWA		893.00	177,093.68
1/14/2026	10203		Permits	30.00		177,123.68
1/14/2026	10204		Arkansas Democrat-Gazette		310.86	176,812.82
1/15/2026	10205		Yelcot		341.28	176,471.54
1/16/2026	10206		Viking Industrial Painting		2,900.00	173,571.54
1/20/2026	10207		Payroll Account		4,533.01	169,038.53
1/20/2026	10208		Verizon		24.98	169,013.55
1/20/2026	814382		Arvest Bank		577.52	168,436.03
1/21/2026	10209		Permits	621.52		169,057.55
1/22/2026	10210		Miller True Value		165.09	168,892.46
1/22/2026	10211		Entergy		1,812.25	167,080.21
1/23/2026	10212		Black Hills Energy		694.96	166,385.25
1/28/2026	10213		Payroll Account		4,186.37	162,198.88
1/30/2026	10214		Postmaster		250.71	161,948.17
			Act 605 Sewer		584.40	161,363.77

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

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1/30/2026	10215		Act 605 Water Replacement		1,646.13	159,717.64
1/30/2026	814383		First Security Bank	585.07		160,302.71
1/31/2026	OL-013126A		Water Sales	32,672.74		192,975.45
1/31/2026	OL-013126B		Sewer Fees	11,237.11		204,212.56
1/31/2026	OL-013126C		Sanitation	7,244.55		211,457.11
1/31/2026	OL-013126D		Sales Tax	3,947.35		215,404.46
1/31/2026	OL-013126E		SDWA	184.80		215,589.26
1/31/2026	OL-013126F		Penalties/Late Charges	421.63		216,010.89
1020 Waterworks Rev - First Sec. Ba Totals				\$64,490.11	\$59,532.66	\$216,010.89
Report Totals				\$64,490.11	\$59,532.66	\$216,010.89

Records included in total = 51

Report Options

Trans Date: 1/1/2026 to 1/31/2026

Cash Account: Waterworks Rev - First Sec. Ba

Fund: Waterworks Rev. Fund

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

First Security Bank Account Name		Account Type & Number	January 31, 2026 Book Balance	January 31, 2026 Bank Balance
<u>Operating Checking Accounts:</u>				
American Rescue Plan Fund	*1872		\$ 1,532.79	\$ 1,532.79
Cemetery Fund	*7309		\$ 18,513.72	\$ 18,513.72
City Court Fund	*7333		\$ 2,594.67	\$ 2,594.67
Court Automation Fund	*7234		\$ 8,441.15	\$ 2,406.63
Ductile Iron Capital Reserve Fund - Phase 2	*1751		\$ 154,467.32	\$ 154,467.32
Fire Department Fund	*7366		\$ 116,502.28	\$ 117,457.08
Fire Dept Capital Reserve Fund	*9088		\$ 68,868.24	\$ 68,868.24
General Fund	*7374		\$ 374,310.36	\$ 382,522.66
General Savings Fund	*8204		\$ 271,063.97	\$ 271,063.97
LOPFI Fund	*7325		\$ 2,991.68	\$ 2,991.68
Payroll Fund	*7275		\$ 8,447.61	\$ 19,243.92
Street Department Fund	*7358		\$ 154,096.28	\$ 155,522.46
Street Dept Capital Reserve Fund	*9185		\$ 26,781.39	\$ 26,781.39
Waterworks Customer Deposit Fund	*3292		\$ 28,485.66	\$ 28,533.50
Waterworks Revenue Fund	*7291		\$ 216,010.89	\$ 219,661.81
Water Improvement Fund (1/2% CSUT)	*7267		\$ 280,014.46	\$ 280,014.46
Waterline Replacement Fund (Proj. Savings)	*9959		\$ 114,840.65	\$ 114,840.65
Act 605 Water Replacement Fund	*6902		\$ 51,081.90	\$ 51,081.90
Act 605 Sewer Replacement Fund	*6872		\$ 19,117.45	\$ 19,117.45
Construction Fund	*2825		\$ 0.00	\$ 0.00
USDA Loan Fund	*2833		\$ 9,131.75	\$ 9,131.75
USDA Short-Lived Asset Fund	*2876		\$ 18,805.83	\$ 18,805.83
USDA Debt Service Rsv Fund	*2868		\$ 12,555.82	\$ 12,555.82
Construction Fund PH2-B	*1102		\$ 175.38	\$ 175.38
USDA Loan Fund PH2-B	*1110		\$ 14,027.37	\$ 14,027.37
USDA Debt Service Rsv Fund PH2-B	*1137		\$ 13,981.10	\$ 13,981.10
Bridge Lights	*8314		\$ 22,491.08	\$ 22,491.08
Economic Development	*8306		\$ 10,145.67	\$ 10,145.67
Totals:			\$ 2,009,330.80	\$ 2,028,384.63
<u>Investment Accounts:</u>				
Bridge Lights CD	*0695		\$ 0.00	\$ 0.00
Economic Development CD	*0691		\$ 0.00	\$ 0.00
Water & Sewer CD	*3141		\$ 130,779.91	\$ 130,779.91
Totals:			\$ 130,779.91	\$ 130,779.91
<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			\$ 2,140,110.71	\$ 2,159,164.54
Pledged Plus FDIC Coverage			\$ 5,585,000.00	\$ 5,585,000.00
Coverage +/-			\$ 3,444,889.29	\$ 3,425,835.46

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 Transprt Comm TP SYS SER C LFC OPT EXT REDEMP	15384290	252035835	\$ 50,000.00	\$ 50,000.00	2/4/2015	8/15/2034	7/1/2024 Rcpt #252035835
First Security Bank - Borrowed	15384290	242008707	\$ 50,000.00	\$ 50,000.00	12/19/2019	12/1/2034	11/21/2023 Rcpt#242008707
First Security Bank - Borrowed	15384290	242007252	\$ 100,000.00	\$	9/28/2020	7/1/2032	
First Security Bank - Borrowed	15384290	242007744	\$ 200,000.00	\$ 200,000.00	12/5/2019	7/1/2039	11/21/2023 Rcpt#242007744
First Security Bank - Borrowed (FNBB Capital Markets)	15384290	244001320	\$ 100,000.00	\$ 100,000.00	6/23/2021	10/15/2036	11/21/2023 Rcpt#244001320
First Security Bank - Borrowed (Capital Management)	15384290	242013675	\$ 95,000.00	\$	2/16/2022	9/15/2042	
First Security Bank - Borrowed (Cash Management)	15384290	244000884	\$ 0.00	\$ 200,000.00	10/17/2014	6/15/2029	12/2/2022 Rcpt#244000884
First Security Bank - Borrowed (Cash Management)	15384290	242011734	\$ 150,000.00	\$	5/25/2021	1/1/2038	
First Security Bank - Borrowed (Cash Management)	15384290	252037842	\$ 0.00	\$ 150,000.00	4/1/2013	5/15/2030	4/28/2023 Rcpt#252037842
First Security Bank - Borrowed (Cash Management)	15384290	252035439	\$ 290,000.00	\$	12/13/2007	11/1/2023	
First Security Bank - Borrowed - Florence Cnty SC Hosp Mcleod Regl Med Ctr	15384290	252038092	\$ 100,000.00	\$ 100,000.00	8/7//2014	11/1/2034	10/29/2024 Rcpt#252038092
First Security Bank - Borrowed - (Cash Management) LWR CO RIVER-A-PREREF	15384290	180066571	\$ 0.00	\$ 150,000.00	4/1/2013	5/15/2030	5/12/2023 Rcpt#180066571

City of Cotter
Pledged Securities
First Security Bank

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

Last updated 05/29/2025 - SW

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