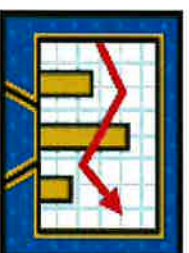


# City of Cotter

## Revenue & Expense Financial Reporting and Analysis

March 2025



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

**City of Cotter**  
Income Statement Summary  
March 2025

|                                 | Mar 2025 Actuals | Y-T-D Actuals 2025 | 2025 Variance | Authorized Budgets & Amended Budgets | Bank Status as of 3/31/2025 |            |
|---------------------------------|------------------|--------------------|---------------|--------------------------------------|-----------------------------|------------|
| <b>Cemetery Fund</b>            |                  |                    |               |                                      |                             |            |
| Income                          | 53.42            | 2,149.27           | 13,257.79     | 15,407.06                            | March Stmt Outstanding      | 19,407.57  |
| Expense                         | -                | 211.61             | 15,195.45     | 15,407.06                            | Available                   | -          |
| Net Profit/Loss From Operations | 53.42            | 1,937.66           | (1,937.66)    | -                                    | March Stmt Outstanding      | 19,407.57  |
|                                 |                  |                    |               |                                      | Available                   | Book Bal   |
| <b>General Fund</b>             |                  |                    |               |                                      |                             |            |
| Income                          | 41,973.55        | 175,141.96         | 589,605.26    | 764,747.22                           | March Stmt Outstanding      | 400,982.46 |
| Total Transfers and Expenses    | 99,203.76        | 212,019.05         | 552,728.17    | 764,747.22                           | Available                   | 39,815.97  |
| Net Profit/Loss From Operations | (57,230.21)      | (36,877.09)        | 38,977.03     | -                                    | March Stmt Outstanding      | 361,166.49 |
|                                 |                  |                    |               |                                      | Available                   |            |
| <b>Street Department Fund</b>   |                  |                    |               |                                      |                             |            |
| Total Income and Transfers IN   | 6,580.67         | 24,932.91          | 98,134.81     | 123,067.72                           | March Stmt Outstanding      | 145,477.94 |
| Expense                         | 6,328.71         | 26,273.96          | 96,793.76     | 123,067.72                           | Available                   | 212.35     |
| Net Profit/Loss From Operations | 251.96           | (1,341.05)         | 1,341.05      | -                                    | March Stmt Outstanding      | 145,265.59 |
|                                 |                  |                    |               |                                      | Available                   |            |
| <b>Waterworks Revenue Fund</b>  |                  |                    |               |                                      |                             |            |
| Income                          | 53,391.17        | 252,736.24         | 602,711.11    | 855,447.35                           | March Stmt Outstanding      | 153,639.14 |
| Total Transfers and Expenses    | 87,170.32        | 279,830.19         | 575,617.16    | 855,447.35                           | Available                   | 1,090.33   |
| Net Profit/Loss From Operations | (33,779.15)      | (27,093.95)        | 27,093.95     | -                                    | March Stmt Outstanding      | 152,548.81 |
|                                 |                  |                    |               |                                      | Available                   |            |
| <b>Summary</b>                  |                  |                    |               |                                      |                             |            |
| Income                          | 101,998.81       | 454,960.38         | 1,303,708.97  | 1,758,669.35                         | Balance Outstanding         | 719,507.11 |
| Expense                         | 192,702.79       | 518,334.81         | 1,240,334.54  | 1,758,669.35                         | Available                   | 41,118.65  |
| Net Profit/Loss From Operations | (90,703.98)      | (63,374.43)        | 63,374.43     | -                                    | Balance Outstanding         | 678,388.46 |
|                                 |                  |                    |               |                                      | Available                   |            |
| <b>Fire Department Fund</b>     |                  |                    |               |                                      |                             |            |
| Income                          | 7,754.57         | 9,518.85           | 63,973.33     | 73,492.18                            | March Stmt Outstanding      | 111,325.38 |
| Total Transfers and Expenses    | 6,459.50         | 15,417.64          | 58,074.54     | 73,492.18                            | Available                   | 527.50     |
| Net Profit/Loss From Operations | 1,295.07         | (5,898.79)         | 5,898.79      | -                                    | March Stmt Outstanding      | 110,797.88 |
|                                 |                  |                    |               |                                      | Available                   |            |

## Statement of Revenue and Expenditures

| Account Number                         |                                              | Current Period | Year-To-Date      | Annual Budget      | Annual Budget        | Jan 2025   |
|----------------------------------------|----------------------------------------------|----------------|-------------------|--------------------|----------------------|------------|
|                                        |                                              | Mar 2025       | Jan 2025          | Jan 2025           | Jan 2025             | Dec 2025   |
|                                        |                                              | Mar 2025       | Mar 2025          | Dec 2025           | Dec 2025             | Percent of |
|                                        |                                              | Actual         | Actual            |                    | Variance             | Budget     |
| <b>Revenue &amp; Expenditures</b>      |                                              |                |                   |                    |                      |            |
| <b>Revenue</b>                         |                                              |                |                   |                    |                      |            |
| <b>Service Revenue</b>                 |                                              |                |                   |                    |                      |            |
| 4752                                   | Cem. Grave Opening/Closing                   | 0.00           | 2,000.00          | 3,400.00           | (1,400.00)           | 58.82%     |
|                                        | <b>Total Service Revenue</b>                 | <b>\$0.00</b>  | <b>\$2,000.00</b> | <b>\$3,400.00</b>  | <b>(\$1,400.00)</b>  |            |
| <b>Other Revenue</b>                   |                                              |                |                   |                    |                      |            |
| 8910                                   | Carryover from Previous Years                | 0.00           | 0.00              | 6,107.06           | (6,107.06)           | 0.00%      |
| 4952                                   | Cem. Lot Sales                               | 0.00           | 0.00              | 1,800.00           | (1,800.00)           | 0.00%      |
| 4951                                   | Cem. Perpetual Care Income                   | 0.00           | 0.00              | 3,800.00           | (3,800.00)           | 0.00%      |
| 8102                                   | Interest on Checking                         | 53.42          | 149.27            | 300.00             | (150.73)             | 49.76%     |
|                                        | <b>Total Other Revenue</b>                   | <b>\$53.42</b> | <b>\$149.27</b>   | <b>\$12,007.06</b> | <b>(\$11,857.79)</b> |            |
|                                        | <b>Revenue</b>                               | <b>\$53.42</b> | <b>\$2,149.27</b> | <b>\$15,407.06</b> | <b>(\$13,257.79)</b> |            |
|                                        | <b>Gross Profit</b>                          | <b>\$53.42</b> | <b>\$2,149.27</b> | <b>\$15,407.06</b> | <b>\$0.00</b>        |            |
| <b>Expenses</b>                        |                                              |                |                   |                    |                      |            |
| <b>Labor Expense</b>                   |                                              |                |                   |                    |                      |            |
| 6001                                   | Contract Labor                               | 0.00           | 0.00              | 300.00             | (300.00)             | 0.00%      |
|                                        | <b>Total Labor Expense</b>                   | <b>\$0.00</b>  | <b>\$0.00</b>     | <b>\$300.00</b>    | <b>(\$300.00)</b>    |            |
| <b>Salaries &amp; Benefits Expense</b> |                                              |                |                   |                    |                      |            |
| 6307                                   | APERS Expense                                | 0.00           | 23.85             | 1,422.94           | (1,399.09)           | 1.68%      |
| 6310                                   | Insurance - Employer                         | 0.00           | 21.02             | 0.00               | 21.02                | 0.00%      |
| 6305                                   | Medicare                                     | 0.00           | 2.04              | 134.68             | (132.64)             | 1.51%      |
| 6301                                   | Salaries                                     | 0.00           | 155.64            | 9,288.14           | (9,132.50)           | 1.68%      |
| 6306                                   | Social Security                              | 0.00           | 8.75              | 575.86             | (567.11)             | 1.52%      |
| 6313                                   | Unemployment Insurance                       | 0.00           | 0.31              | 10.44              | (10.13)              | 2.97%      |
|                                        | <b>Total Salaries &amp; Benefits Expense</b> | <b>\$0.00</b>  | <b>\$211.61</b>   | <b>\$11,432.06</b> | <b>(\$11,220.45)</b> |            |
| <b>Capital Purchase Expense</b>        |                                              |                |                   |                    |                      |            |
| 6410                                   | Equipment Purchases                          | 0.00           | 0.00              | 400.00             | (400.00)             | 0.00%      |
|                                        | <b>Total Capital Purchase Expense</b>        | <b>\$0.00</b>  | <b>\$0.00</b>     | <b>\$400.00</b>    | <b>(\$400.00)</b>    |            |
| <b>Fuel Expense</b>                    |                                              |                |                   |                    |                      |            |
| 6501                                   | Fuel & Oil (Non-taxable)                     | 0.00           | 0.00              | 75.00              | (75.00)              | 0.00%      |
| 6502                                   | Fuel & Oil (Taxable)                         | 0.00           | 0.00              | 500.00             | (500.00)             | 0.00%      |
|                                        | <b>Total Fuel Expense</b>                    | <b>\$0.00</b>  | <b>\$0.00</b>     | <b>\$575.00</b>    | <b>(\$575.00)</b>    |            |
| <b>Repair / Maintenance Expense</b>    |                                              |                |                   |                    |                      |            |
| 6808                                   | Grave Opening & Closing                      | 0.00           | 0.00              | 1,200.00           | (1,200.00)           | 0.00%      |
| 6814                                   | Repair & Maintenance, Equipment              | 0.00           | 0.00              | 1,000.00           | (1,000.00)           | 0.00%      |
|                                        | <b>Total Repair / Maintenance Expense</b>    | <b>\$0.00</b>  | <b>\$0.00</b>     | <b>\$2,200.00</b>  | <b>(\$2,200.00)</b>  |            |

## Statement of Revenue and Expenditures

| Account Number          |                                   | Current Period | Year-To-Date      | Annual Budget      | Annual Budget        | Jan 2025          |
|-------------------------|-----------------------------------|----------------|-------------------|--------------------|----------------------|-------------------|
|                         |                                   | Mar 2025       | Jan 2025          | Jan 2025           | Jan 2025             | Dec 2025          |
|                         |                                   | Mar 2025       | Mar 2025          | Dec 2025           | Dec 2025             | Percent of Budget |
|                         |                                   | Actual         | Actual            |                    | Variance             |                   |
| <b>Supplies Expense</b> |                                   |                |                   |                    |                      |                   |
| 6866                    | Supplies - Gen. (Cleaning, Par    | 0.00           | 0.00              | 500.00             | (500.00)             | 0.00%             |
|                         | <b>Total Supplies Expense</b>     | <b>\$0.00</b>  | <b>\$0.00</b>     | <b>\$500.00</b>    | <b>(\$500.00)</b>    |                   |
|                         | <b>Expenses</b>                   | <b>\$0.00</b>  | <b>\$211.61</b>   | <b>\$15,407.06</b> | <b>(\$15,195.45)</b> |                   |
|                         | <b>Revenue Less Expenditures</b>  | <b>\$53.42</b> | <b>\$1,937.66</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |                   |
|                         | <b>Net Change in Fund Balance</b> | <b>\$53.42</b> | <b>\$1,937.66</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |                   |

## Fund Balances

|                            |           |           |      |      |       |
|----------------------------|-----------|-----------|------|------|-------|
| Beginning Fund Balance     | 19,354.15 | 17,469.91 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | 53.42     | 1,937.66  | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 19,407.57 | 19,407.57 | 0.00 | 0.00 | 0.00% |

### Report Options

Fund: Cemetery Fund

Period: 3/1/2025 to 3/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

**Cemetery Fund**  
**Balance Sheet**  
**3/31/2025**

|                                     | Book Value<br>Mar 2025<br>Actual | Book Value<br>Mar 2024<br>Actual | Book Value<br>Mar 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Cemetery Fund - First Sec. Ban      | 19,407.57                        | 16,796.30                        | 15,763.66                        |
| <b>Total Current Assets</b>         | <b>\$19,407.57</b>               | <b>\$16,796.30</b>               | <b>\$15,763.66</b>               |
| <b>Total Assets</b>                 | <b>\$19,407.57</b>               | <b>\$16,796.30</b>               | <b>\$15,763.66</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 19,407.57                        | 16,796.30                        | 15,763.66                        |
| <b>Total Fund Balance</b>           | <b>\$19,407.57</b>               | <b>\$16,796.30</b>               | <b>\$15,763.66</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$19,407.57</b>               | <b>\$16,796.30</b>               | <b>\$15,763.66</b>               |

**Statement Date** 03/31/2025  
**Accounts** Cemetery Fund - First Sec. Ban  
**Companies** Cemetary Fund

|                                          |             |                          |           |
|------------------------------------------|-------------|--------------------------|-----------|
| <b>Statement Balance:</b>                | \$19,407.57 |                          |           |
| <b>- Outstanding Checks:</b>             | \$0.00      | <b>Cleared Checks:</b>   | 0 \$0.00  |
| <b>+ Outstanding Deposits:</b>           | \$0.00      | <b>Cleared Deposits:</b> | 1 \$53.42 |
| <hr/>                                    |             |                          |           |
| <b>Reconciled Balance Per Statement:</b> | \$19,407.57 |                          |           |
| <b>Book Balance:</b>                     | \$19,407.57 |                          |           |
| <hr/>                                    |             |                          |           |
| <b>Difference</b>                        | \$0.00      |                          |           |
| <hr/>                                    |             |                          |           |

| Ref #                          | Date      | Name                | Amount       |
|--------------------------------|-----------|---------------------|--------------|
| <b>Cleared Deposits</b>        |           |                     |              |
| 447243                         | 3/31/2025 | First Security Bank | 53.42        |
| <b>Cleared Deposits Totals</b> |           |                     | <b>53.42</b> |

4/8/2025  
10:56 AM

**Cemetery Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

Page 1 of 1

| Trans.<br>Date                               | Trans.<br>Number | Dep<br># | Name / Description  | Receipts<br>& Credits | Checks &<br>Payments | Balance            |
|----------------------------------------------|------------------|----------|---------------------|-----------------------|----------------------|--------------------|
| <b>Cemetery Fund - First Sec. Ban</b>        |                  |          |                     |                       |                      |                    |
|                                              |                  |          | Beginning Balance   |                       |                      | 19,354.15          |
| 3/31/2025                                    | 447243           |          | First Security Bank | 53.42                 |                      | 19,407.57          |
| <b>Cemetery Fund - First Sec. Ban Totals</b> |                  |          |                     | <b>\$53.42</b>        |                      | <b>\$19,407.57</b> |
| <b>Report Totals</b>                         |                  |          |                     | <b>\$53.42</b>        |                      | <b>\$19,407.57</b> |
| <b>Records included in total = 2</b>         |                  |          |                     |                       |                      |                    |

*Report Options*

Trans Date: 3/1/2025 to 3/31/2025

Cash Account: Cemetery Fund - First Sec. Ban

Fund: Cemetery Fund

## Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>State Aid</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4101                                         | Act 833                        | 0.00                                             | 0.00                                           | 14,000.00                             | (14,000.00)                                       | 0.00%                                        |
| <b>Total State Aid</b>                       |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$14,000.00</b>                    | <b>(\$14,000.00)</b>                              |                                              |
| <b>Property Taxes</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4302                                         | Baxter Co. Prop. Tax - Fire Po | 2,180.98                                         | 3,352.76                                       | 30,300.00                             | (26,947.24)                                       | 11.07%                                       |
| 4305                                         | County Matching Funds          | 5,263.15                                         | 5,263.15                                       | 5,263.00                              | 0.15                                              | 100.00%                                      |
| <b>Total Property Taxes</b>                  |                                | <b>\$7,444.13</b>                                | <b>\$8,615.91</b>                              | <b>\$35,563.00</b>                    | <b>(\$26,947.09)</b>                              |                                              |
| <b>Other Revenue</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                         | Carryover from Previous Years  | 0.00                                             | 0.00                                           | 21,579.18                             | (21,579.18)                                       | 0.00%                                        |
| 8102                                         | Interest on Checking           | 310.44                                           | 902.94                                         | 2,100.00                              | (1,197.06)                                        | 43.00%                                       |
| 4990                                         | Reimbursement                  | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| <b>Total Other Revenue</b>                   |                                | <b>\$310.44</b>                                  | <b>\$902.94</b>                                | <b>\$23,929.18</b>                    | <b>(\$23,026.24)</b>                              |                                              |
| <b>Revenue</b>                               |                                | <b>\$7,754.57</b>                                | <b>\$9,518.85</b>                              | <b>\$73,492.18</b>                    | <b>(\$63,973.33)</b>                              |                                              |
| <b>Gross Profit</b>                          |                                | <b>\$7,754.57</b>                                | <b>\$9,518.85</b>                              | <b>\$73,492.18</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Labor Expense</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6001                                         | Contract Labor                 | 0.00                                             | 0.00                                           | 325.00                                | (325.00)                                          | 0.00%                                        |
| <b>Total Labor Expense</b>                   |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$325.00</b>                       | <b>(\$325.00)</b>                                 |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6325                                         | LOPFI                          | 0.00                                             | 0.00                                           | 2,580.00                              | (2,580.00)                                        | 0.00%                                        |
| 6305                                         | Medicare                       | 63.63                                            | 135.19                                         | 334.40                                | (199.21)                                          | 40.43%                                       |
| 6304                                         | Meeting/Training Allowance     | 1,110.00                                         | 2,230.00                                       | 0.00                                  | 2,230.00                                          | 0.00%                                        |
| 6301                                         | Salaries                       | 3,275.00                                         | 7,085.00                                       | 23,062.00                             | (15,977.00)                                       | 30.72%                                       |
| 6306                                         | Social Security                | 271.87                                           | 577.53                                         | 1,429.84                              | (852.31)                                          | 40.39%                                       |
| 6313                                         | Unemployment Insurance         | 8.77                                             | 19.89                                          | 69.19                                 | (49.30)                                           | 28.75%                                       |
| 6314                                         | Workers Compensation           | 0.00                                             | 0.00                                           | 400.00                                | (400.00)                                          | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$4,729.27</b>                                | <b>\$10,047.61</b>                             | <b>\$27,875.43</b>                    | <b>(\$17,827.82)</b>                              |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6410                                         | Equipment Purchases            | 0.00                                             | 0.00                                           | 9,811.00                              | (9,811.00)                                        | 0.00%                                        |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$9,811.00</b>                     | <b>(\$9,811.00)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 53.78                                            | 224.64                                         | 2,000.00                              | (1,775.36)                                        | 11.23%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$53.78</b>                                   | <b>\$224.64</b>                                | <b>\$2,000.00</b>                     | <b>(\$1,775.36)</b>                               |                                              |

## Statement of Revenue and Expenditures

| Account Number                             |                                 | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Fuel Expense</b>                        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                       | Fuel & Oil (Non-taxable)        | 0.00                                             | 275.03                                         | 1,000.00                              | (724.97)                                          | 27.50%                                       |
| 6502                                       | Fuel & Oil (Taxable)            | 233.93                                           | 619.52                                         | 1,081.75                              | (462.23)                                          | 57.27%                                       |
| <b>Total Fuel Expense</b>                  |                                 | <b>\$233.93</b>                                  | <b>\$894.55</b>                                | <b>\$2,081.75</b>                     | <b>(\$1,187.20)</b>                               |                                              |
| <b>Insurance Expense</b>                   |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                       | Insurance - Property            | 0.00                                             | 0.00                                           | 2,794.00                              | (2,794.00)                                        | 0.00%                                        |
| 6552                                       | Insurance - Vehicle             | 0.00                                             | 0.00                                           | 2,305.00                              | (2,305.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>             |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$5,099.00</b>                     | <b>(\$5,099.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                       | Repair & Maint - Buildings      | 10.83                                            | 340.23                                         | 4,500.00                              | (4,159.77)                                        | 7.56%                                        |
| 6812                                       | Repair & Maint - Vehicles       | 0.00                                             | 115.40                                         | 5,000.00                              | (4,884.60)                                        | 2.31%                                        |
| 6814                                       | Repair & Maintenance, Equipment | 0.00                                             | 0.00                                           | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| <b>Total Repair / Maintenance Expense</b>  |                                 | <b>\$10.83</b>                                   | <b>\$455.63</b>                                | <b>\$12,500.00</b>                    | <b>(\$12,044.37)</b>                              |                                              |
| <b>Supplies Expense</b>                    |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6857                                       | Janitorial Expense              | 270.56                                           | 270.56                                         | 500.00                                | (229.44)                                          | 54.11%                                       |
| 6858                                       | Maintenance Supplies            | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| 6860                                       | Office Supplies                 | 242.25                                           | 503.48                                         | 800.00                                | (296.52)                                          | 62.94%                                       |
| 6862                                       | Replenishable Equipment         | 0.00                                             | 0.00                                           | 2,000.00                              | (2,000.00)                                        | 0.00%                                        |
| 6873                                       | Uniforms/Mats                   | 0.00                                             | 252.67                                         | 500.00                                | (247.33)                                          | 50.53%                                       |
| <b>Total Supplies Expense</b>              |                                 | <b>\$512.81</b>                                  | <b>\$1,026.71</b>                              | <b>\$4,050.00</b>                     | <b>(\$3,023.29)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                       | Meeting/Training Expense        | 0.00                                             | 0.00                                           | 500.00                                | (500.00)                                          | 0.00%                                        |
| 6903                                       | Travel/Mileage Expense          | 0.00                                             | 0.00                                           | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Travel &amp; Meeting Expense</b>  |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$1,000.00</b>                     | <b>(\$1,000.00)</b>                               |                                              |
| <b>Postage Expense</b>                     |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                         | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Postage Expense</b>               |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Utilities Expense</b>                   |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense  | 161.41                                           | 484.23                                         | 2,000.00                              | (1,515.77)                                        | 24.21%                                       |
| 7005                                       | Utilities                       | 757.47                                           | 2,284.27                                       | 6,000.00                              | (3,715.73)                                        | 38.07%                                       |
| <b>Total Utilities Expense</b>             |                                 | <b>\$918.88</b>                                  | <b>\$2,768.50</b>                              | <b>\$8,000.00</b>                     | <b>(\$5,231.50)</b>                               |                                              |
| <b>Professional Services Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7109                                       | License Fees                    | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| 7111                                       | Prevention & Safety             | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b> |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$500.00</b>                       | <b>(\$500.00)</b>                                 |                                              |

## Statement of Revenue and Expenditures

| Account Number                                    |             | Current Period    | Year-To-Date        | Annual Budget      | Annual Budget        | Jan 2025   |
|---------------------------------------------------|-------------|-------------------|---------------------|--------------------|----------------------|------------|
|                                                   |             | Mar 2025          | Jan 2025            | Jan 2025           | Jan 2025             | Dec 2025   |
|                                                   |             | Mar 2025          | Mar 2025            | Dec 2025           | Dec 2025             | Percent of |
|                                                   |             | Actual            | Actual              |                    | Variance             | Budget     |
| <b>General &amp; Administrative Expense</b>       |             |                   |                     |                    |                      |            |
| 7302                                              | Advertising | 0.00              | 0.00                | 150.00             | (150.00)             | 0.00%      |
| <b>Total General &amp; Administrative Expense</b> |             | <b>\$0.00</b>     | <b>\$0.00</b>       | <b>\$150.00</b>    | <b>(\$150.00)</b>    |            |
| <b>Expenses</b>                                   |             | <b>\$6,459.50</b> | <b>\$15,417.64</b>  | <b>\$73,492.18</b> | <b>(\$58,074.54)</b> |            |
| <b>Revenue Less Expenditures</b>                  |             | <b>\$1,295.07</b> | <b>(\$5,898.79)</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |            |
| <b>Net Change in Fund Balance</b>                 |             | <b>\$1,295.07</b> | <b>(\$5,898.79)</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |            |

## Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 109,502.81 | 116,696.67 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | 1,295.07   | (5,898.79) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 110,797.88 | 110,797.88 | 0.00 | 0.00 | 0.00% |

### Report Options

Fund: Fire Department Fund

Period: 3/1/2025 to 3/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Fire Dept Fund Budget

**Fire Department Fund**  
**Balance Sheet**  
**3/31/2025**

|                                     | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> | <b>Book Value<br/>Mar 2023<br/>Actual</b> |
|-------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>Assets</b>                       |                                           |                                           |                                           |
| <b>Current Assets</b>               |                                           |                                           |                                           |
| Fire Dept. - First Sec. Bank        | 110,797.88                                | 78,964.85                                 | 80,065.79                                 |
| <b>Total Current Assets</b>         | <b>\$110,797.88</b>                       | <b>\$78,964.85</b>                        | <b>\$80,065.79</b>                        |
| <b>Total Assets</b>                 | <b>\$110,797.88</b>                       | <b>\$78,964.85</b>                        | <b>\$80,065.79</b>                        |
| <b>Fund Balance</b>                 |                                           |                                           |                                           |
| Current Year Surplus(Deficit)       | 110,797.88                                | 78,964.85                                 | 80,065.79                                 |
| <b>Total Fund Balance</b>           | <b>\$110,797.88</b>                       | <b>\$78,964.85</b>                        | <b>\$80,065.79</b>                        |
| <b>Total Liabilities and Equity</b> | <b>\$110,797.88</b>                       | <b>\$78,964.85</b>                        | <b>\$80,065.79</b>                        |

**Statement Date** 03/31/2025

**Accounts** Fire Dept. - First Sec. Bank

**Companies** Fire Department Fund

**Statement Balance:** \$111,325.38

**- Outstanding Checks:** \$527.50

**+ Outstanding Deposits:** \$0.00

**Reconciled Balance Per Statement:** \$110,797.88

**Book Balance:** \$110,797.88

**Difference** \$0.00

**Cleared Checks:** 12 \$6,678.97

**Cleared Deposits:** 3 \$7,754.57

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

### Cleared Checks

|          |           |                      |          |
|----------|-----------|----------------------|----------|
| 06879    | 2/21/2025 | Black Hills Energy   | 479.56   |
| 06881    | 2/28/2025 | VISA                 | 107.81   |
| 06882    | 3/3/2025  | Cotter Water & Sewer | 58.95    |
| 06883    | 3/3/2025  | Payroll Account      | 970.67   |
| 06884    | 3/11/2025 | Yelcot               | 161.41   |
| 06885    | 3/11/2025 | Yelcot               | 53.78    |
| 06886    | 3/13/2025 | Arvest Bank          | 523.64   |
| 06887    | 3/21/2025 | Big Oil, LLC         | 233.93   |
| 06889    | 3/21/2025 | Entergy              | 169.42   |
| 06890    | 3/24/2025 | Payroll Account      | 1,024.58 |
| 06891    | 3/31/2025 | Payroll Account      | 2,734.02 |
| OL031025 | 3/10/2025 | Entergy              | 161.20   |

**Cleared Checks Totals** 6,678.97

### Cleared Deposits

|        |           |                         |          |
|--------|-----------|-------------------------|----------|
| 607353 | 3/12/2025 | Baxter County Treasurer | 5,263.15 |
| 607354 | 3/12/2025 | Baxter County Treasurer | 2,180.98 |
| 607355 | 3/31/2025 | First Security Bank     | 310.44   |

**Cleared Deposits Totals** 7,754.57

### Outstanding Checks

|       |           |                    |        |
|-------|-----------|--------------------|--------|
| 06878 | 2/21/2025 | Entergy            | 159.60 |
| 06888 | 3/21/2025 | Black Hills Energy | 367.90 |

**Outstanding Checks Totals** 527.50

4/8/2025  
11:30 AM

**Fire Department Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

Page 1 of 1

| Trans.<br>Date                             | Trans.<br>Number | Dep<br># | Name / Description      | Receipts<br>& Credits | Checks &<br>Payments | Balance             |
|--------------------------------------------|------------------|----------|-------------------------|-----------------------|----------------------|---------------------|
| <b>Fire Dept. - First Sec. Bank</b>        |                  |          |                         |                       |                      |                     |
|                                            |                  |          | Beginning Balance       |                       |                      | 109,502.81          |
| 3/3/2025                                   | 06882            |          | Cotter Water & Sewer    |                       | 58.95                | 109,443.86          |
| 3/3/2025                                   | 06883            |          | Payroll Account         |                       | 970.67               | 108,473.19          |
| 3/10/2025                                  | OL031025         |          | Entergy                 |                       | 161.20               | 108,311.99          |
| 3/11/2025                                  | 06884            |          | Yelcot                  |                       | 161.41               | 108,150.58          |
| 3/11/2025                                  | 06885            |          | Yelcot                  |                       | 53.78                | 108,096.80          |
| 3/12/2025                                  | 607353           |          | Baxter County Treasurer | 5,263.15              |                      | 113,359.95          |
| 3/12/2025                                  | 607354           |          | Baxter County Treasurer | 2,180.98              |                      | 115,540.93          |
| 3/13/2025                                  | 06886            |          | Arvest Bank             |                       | 523.64               | 115,017.29          |
| 3/21/2025                                  | 06887            |          | Big Oil, LLC            |                       | 233.93               | 114,783.36          |
| 3/21/2025                                  | 06888            |          | Black Hills Energy      |                       | 367.90               | 114,415.46          |
| 3/21/2025                                  | 06889            |          | Entergy                 |                       | 169.42               | 114,246.04          |
| 3/24/2025                                  | 06890            |          | Payroll Account         |                       | 1,024.58             | 113,221.46          |
| 3/31/2025                                  | 06891            |          | Payroll Account         |                       | 2,734.02             | 110,487.44          |
| 3/31/2025                                  | 607355           |          | First Security Bank     | 310.44                |                      | 110,797.88          |
| <b>Fire Dept. - First Sec. Bank Totals</b> |                  |          |                         | <b>\$7,754.57</b>     | <b>\$6,459.50</b>    | <b>\$110,797.88</b> |
| <b>Report Totals</b>                       |                  |          |                         | <b>\$7,754.57</b>     | <b>\$6,459.50</b>    | <b>\$110,797.88</b> |
| <b>Records included in total = 15</b>      |                  |          |                         |                       |                      |                     |

*Report Options*

Trans Date: 3/1/2025 to 3/31/2025

Cash Account: Fire Dept. - First Sec. Bank

Fund: Fire Department Fund

## Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>State Aid</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4107                                         | Street State Turnback          | 5,328.06                                         | 18,138.48                                      | 71,012.00                             | (52,873.52)                                       | 25.54%                                       |
| <b>Total State Aid</b>                       |                                | <b>\$5,328.06</b>                                | <b>\$18,138.48</b>                             | <b>\$71,012.00</b>                    | <b>(\$52,873.52)</b>                              |                                              |
| <b>Property Taxes</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4303                                         | Baxter Co. Prop. Tax - Street  | 846.30                                           | 5,602.50                                       | 21,172.00                             | (15,569.50)                                       | 26.46%                                       |
| <b>Total Property Taxes</b>                  |                                | <b>\$846.30</b>                                  | <b>\$5,602.50</b>                              | <b>\$21,172.00</b>                    | <b>(\$15,569.50)</b>                              |                                              |
| <b>Other Revenue</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                         | Carryover from Previous Years  | 0.00                                             | 0.00                                           | 27,151.72                             | (27,151.72)                                       | 0.00%                                        |
| 8102                                         | Interest on Checking           | 406.31                                           | 1,191.93                                       | 3,732.00                              | (2,540.07)                                        | 31.94%                                       |
| <b>Total Other Revenue</b>                   |                                | <b>\$406.31</b>                                  | <b>\$1,191.93</b>                              | <b>\$30,883.72</b>                    | <b>(\$29,691.79)</b>                              |                                              |
| <b>Revenue</b>                               |                                | <b>\$6,580.67</b>                                | <b>\$24,932.91</b>                             | <b>\$123,067.72</b>                   | <b>(\$98,134.81)</b>                              |                                              |
| <b>Gross Profit</b>                          |                                | <b>\$6,580.67</b>                                | <b>\$24,932.91</b>                             | <b>\$123,067.72</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                  | 499.26                                           | 1,975.26                                       | 7,323.34                              | (5,348.08)                                        | 26.97%                                       |
| 6310                                         | Insurance - Employer           | 443.12                                           | 1,749.32                                       | 7,917.59                              | (6,168.27)                                        | 22.09%                                       |
| 6305                                         | Medicare                       | 42.94                                            | 168.30                                         | 693.14                                | (524.84)                                          | 24.28%                                       |
| 6301                                         | Salaries                       | 3,258.46                                         | 12,892.88                                      | 47,802.45                             | (34,909.57)                                       | 26.97%                                       |
| 6306                                         | Social Security                | 183.60                                           | 719.61                                         | 2,963.75                              | (2,244.14)                                        | 24.28%                                       |
| 6313                                         | Unemployment Insurance         | 2.06                                             | 21.52                                          | 45.45                                 | (23.93)                                           | 47.35%                                       |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$4,429.44</b>                                | <b>\$17,526.89</b>                             | <b>\$66,745.72</b>                    | <b>(\$49,218.83)</b>                              |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6409                                         | Equipment Purchase             | 0.00                                             | 700.00                                         | 3,500.00                              | (2,800.00)                                        | 20.00%                                       |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$700.00</b>                                | <b>\$3,500.00</b>                     | <b>(\$2,800.00)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 0.00                                             | 486.23                                         | 940.00                                | (453.77)                                          | 51.73%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$486.23</b>                                | <b>\$940.00</b>                       | <b>(\$453.77)</b>                                 |                                              |
| <b>Fuel Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)       | 0.00                                             | 547.12                                         | 2,500.00                              | (1,952.88)                                        | 21.88%                                       |
| 6502                                         | Fuel & Oil (Taxable)           | 134.50                                           | 389.42                                         | 2,000.00                              | (1,610.58)                                        | 19.47%                                       |
| <b>Total Fuel Expense</b>                    |                                | <b>\$134.50</b>                                  | <b>\$936.54</b>                                | <b>\$4,500.00</b>                     | <b>(\$3,563.46)</b>                               |                                              |
| <b>Insurance Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                         | Insurance - Property           | 0.00                                             | 0.00                                           | 345.00                                | (345.00)                                          | 0.00%                                        |

## Statement of Revenue and Expenditures

| Account Number                             |                                 | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| 6552                                       | Insurance - Vehicle             | 0.00                                             | 0.00                                           | 1,387.00                              | (1,387.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>             |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$1,732.00</b>                     | <b>(\$1,732.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                       | Repair & Maint - Buildings      | 0.00                                             | 32.91                                          | 500.00                                | (467.09)                                          | 6.58%                                        |
| 6812                                       | Repair & Maint - Vehicles       | 104.31                                           | 173.67                                         | 1,650.00                              | (1,476.33)                                        | 10.53%                                       |
| 6814                                       | Repair & Maintenance, Equipment | 124.11                                           | 124.11                                         | 5,000.00                              | (4,875.89)                                        | 2.48%                                        |
| 6819                                       | Street Material                 | 0.00                                             | 346.54                                         | 4,000.00                              | (3,653.46)                                        | 8.66%                                        |
| 6824                                       | Tree Removal Expense            | 0.00                                             | 0.00                                           | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| <b>Total Repair / Maintenance Expense</b>  |                                 | <b>\$228.42</b>                                  | <b>\$677.23</b>                                | <b>\$14,150.00</b>                    | <b>(\$13,472.77)</b>                              |                                              |
| <b>Supplies Expense</b>                    |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6856                                       | Clothing Allowance              | 15.34                                            | 15.34                                          | 1,800.00                              | (1,784.66)                                        | 0.85%                                        |
| 6858                                       | Maintenance Supplies            | 0.00                                             | 0.00                                           | 1,100.00                              | (1,100.00)                                        | 0.00%                                        |
| 6860                                       | Office Supplies                 | 0.00                                             | 0.00                                           | 350.00                                | (350.00)                                          | 0.00%                                        |
| 6864                                       | Street Signs                    | 0.00                                             | 0.00                                           | 600.00                                | (600.00)                                          | 0.00%                                        |
| 6868                                       | Supplies Inven. - Culverts etc  | 0.00                                             | 0.00                                           | 2,500.00                              | (2,500.00)                                        | 0.00%                                        |
| 6871                                       | Supplies Shop Tools             | 72.49                                            | 184.52                                         | 1,800.00                              | (1,615.48)                                        | 10.25%                                       |
| <b>Total Supplies Expense</b>              |                                 | <b>\$87.83</b>                                   | <b>\$199.86</b>                                | <b>\$8,150.00</b>                     | <b>(\$7,950.14)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6903                                       | Travel/Mileage Expense          | 40.76                                            | 40.76                                          | 100.00                                | (59.24)                                           | 40.76%                                       |
| <b>Total Travel &amp; Meeting Expense</b>  |                                 | <b>\$40.76</b>                                   | <b>\$40.76</b>                                 | <b>\$100.00</b>                       | <b>(\$59.24)</b>                                  |                                              |
| <b>Postage Expense</b>                     |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                         | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Postage Expense</b>               |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Utilities Expense</b>                   |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense  | 24.95                                            | 74.84                                          | 300.00                                | (225.16)                                          | 24.95%                                       |
| 7006                                       | Utilities - Shop                | 168.58                                           | 489.70                                         | 1,500.00                              | (1,010.30)                                        | 32.65%                                       |
| 7007                                       | Utilities Street Lights         | 1,214.23                                         | 3,641.91                                       | 15,000.00                             | (11,358.09)                                       | 24.28%                                       |
| <b>Total Utilities Expense</b>             |                                 | <b>\$1,407.76</b>                                | <b>\$4,206.45</b>                              | <b>\$16,800.00</b>                    | <b>(\$12,593.55)</b>                              |                                              |
| <b>Professional Services Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7109                                       | License Fees                    | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b> |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$250.00</b>                       | <b>(\$250.00)</b>                                 |                                              |
| <b>Rent / Lease Expense</b>                |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7152                                       | Lease Expense                   | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Rent / Lease Expense</b>          |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Expenses</b>                            |                                 | <b>\$6,328.71</b>                                | <b>\$24,773.96</b>                             | <b>\$117,067.72</b>                   | <b>(\$92,293.76)</b>                              |                                              |
| <b>Revenue Less Expenditures</b>           |                                 | <b>\$251.96</b>                                  | <b>\$158.95</b>                                | <b>\$6,000.00</b>                     | <b>\$0.00</b>                                     |                                              |

## Street Department

### Statement of Revenue and Expenditures

|                            |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget | Jan 2025   |
|----------------------------|--------------------------------|----------------|--------------|---------------|---------------|------------|
|                            |                                | Mar 2025       | Jan 2025     | Jan 2025      | Jan 2025      | Dec 2025   |
|                            |                                | Mar 2025       | Mar 2025     | Dec 2025      | Dec 2025      | Percent of |
| Account Number             |                                | Actual         | Actual       |               | Variance      | Budget     |
| Other Expenses             |                                |                |              |               |               |            |
| Transfer Expense           |                                |                |              |               |               |            |
| 9124                       | Transfer to Street Capital Res | 500.00         | 1,500.00     | 6,000.00      | (4,500.00)    | 25.00%     |
| Total Transfer Expense     |                                | \$500.00       | \$1,500.00   | \$6,000.00    | (\$4,500.00)  |            |
| Other Expenses             |                                | \$500.00       | \$1,500.00   | \$6,000.00    | (\$4,500.00)  |            |
| Net Change in Fund Balance |                                | (\$248.04)     | (\$1,341.05) | \$0.00        | \$0.00        |            |

### Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 145,513.63 | 146,606.64 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (248.04)   | (1,341.05) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 145,265.59 | 145,265.59 | 0.00 | 0.00 | 0.00% |

#### Report Options

Fund: Street Department

Period: 3/1/2025 to 3/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

**Street Department**  
**Balance Sheet**  
**3/31/2025**

|                                     | Book Value<br>Mar 2025<br>Actual | Book Value<br>Mar 2024<br>Actual | Book Value<br>Mar 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Street Dept. - First Sec. Bank      | 145,265.59                       | 127,465.56                       | 117,148.01                       |
| <b>Total Current Assets</b>         | <b>\$145,265.59</b>              | <b>\$127,465.56</b>              | <b>\$117,148.01</b>              |
| <b>Total Assets</b>                 | <b>\$145,265.59</b>              | <b>\$127,465.56</b>              | <b>\$117,148.01</b>              |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 145,265.59                       | 127,465.56                       | 117,148.01                       |
| <b>Total Fund Balance</b>           | <b>\$145,265.59</b>              | <b>\$127,465.56</b>              | <b>\$117,148.01</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$145,265.59</b>              | <b>\$127,465.56</b>              | <b>\$117,148.01</b>              |

Statement Date 03/31/2025

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance: \$145,477.94

- Outstanding Checks: \$212.35

+ Outstanding Deposits: \$0.00

Reconciled Balance Per Statement: \$145,265.59

Book Balance: \$145,265.59

Difference \$0.00

Cleared Checks: 18 \$6,797.93

Cleared Deposits: 6 \$6,580.67

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

### Cleared Checks

|       |           |                                      |          |
|-------|-----------|--------------------------------------|----------|
| 04112 | 2/7/2025  | O'Reilly Automotive, Inc             | 40.33    |
| 04121 | 2/21/2025 | Black Hills Energy                   | 141.24   |
| 04123 | 3/3/2025  | Payroll Account                      | 892.31   |
| 04124 | 3/5/2025  | Street Dept Capital Reserve Fund     | 500.00   |
| 04125 | 3/10/2025 | Payroll Account                      | 832.55   |
| 04126 | 3/11/2025 | O'Reilly Automotive, Inc             | 17.57    |
| 04127 | 3/11/2025 | North Arkansas Electric Cooperative, | 60.27    |
| 04128 | 3/11/2025 | Verizon                              | 24.95    |
| 04129 | 3/11/2025 | Mountain Home Steel Supply           | 73.31    |
| 04130 | 3/11/2025 | Crow-Burlingame Co                   | 65.63    |
| 04131 | 3/13/2025 | Mountain Home Steel Supply           | 11.30    |
| 04132 | 3/13/2025 | Arvest Bank                          | 111.02   |
| 04133 | 3/17/2025 | Payroll Account                      | 571.30   |
| 04134 | 3/21/2025 | Big Oil, LLC                         | 134.50   |
| 04136 | 3/21/2025 | Entergy                              | 34.41    |
| 04137 | 3/21/2025 | Entergy                              | 1,153.96 |
| 04138 | 3/24/2025 | Payroll Account                      | 769.77   |
| 04141 | 3/31/2025 | Payroll Account                      | 1,363.51 |

Cleared Checks Totals 6,797.93

### Cleared Deposits

|        |           |                         |          |
|--------|-----------|-------------------------|----------|
| 447801 | 3/10/2025 | State of Arkansas       | 21.34    |
| 447802 | 3/10/2025 | State of Arkansas       | 145.77   |
| 447803 | 3/10/2025 | State of Arkansas       | 4,704.70 |
| 447804 | 3/10/2025 | State of Arkansas       | 456.25   |
| 447805 | 3/12/2025 | Baxter County Treasurer | 846.30   |
| 447806 | 3/31/2025 | First Security Bank     | 406.31   |

Cleared Deposits Totals 6,580.67

### Outstanding Checks

|       |           |                    |        |
|-------|-----------|--------------------|--------|
| 04135 | 3/21/2025 | Black Hills Energy | 134.17 |
| 04139 | 3/27/2025 | Crow-Burlingame Co | 58.48  |
| 04140 | 3/31/2025 | Miller True Value  | 19.70  |

Outstanding Checks Totals 212.35

**Street Department**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

| Trans.<br>Date                               | Trans.<br>Number | Dep<br># | Name / Description          | Receipts<br>& Credits | Checks &<br>Payments | Balance             |
|----------------------------------------------|------------------|----------|-----------------------------|-----------------------|----------------------|---------------------|
| <b>Street Dept. - First Sec. Bank</b>        |                  |          |                             |                       |                      |                     |
|                                              |                  |          | Beginning Balance           |                       |                      | 145,513.63          |
| 3/3/2025                                     | 04123            |          | Payroll Account             |                       | 892.31               | 144,621.32          |
| 3/5/2025                                     | 04124            |          | Street Dept Capital Reserve |                       | 500.00               | 144,121.32          |
| 3/10/2025                                    | 04125            |          | Payroll Account             |                       | 832.55               | 143,288.77          |
| 3/10/2025                                    | 447801           |          | State of Arkansas           | 21.34                 |                      | 143,310.11          |
| 3/10/2025                                    | 447802           |          | State of Arkansas           | 145.77                |                      | 143,455.88          |
| 3/10/2025                                    | 447803           |          | State of Arkansas           | 4,704.70              |                      | 148,160.58          |
| 3/10/2025                                    | 447804           |          | State of Arkansas           | 456.25                |                      | 148,616.83          |
| 3/11/2025                                    | 04126            |          | O'Reilly Automotive, Inc    |                       | 17.57                | 148,599.26          |
| 3/11/2025                                    | 04127            |          | North Arkansas Electric     |                       | 60.27                | 148,538.99          |
| 3/11/2025                                    | 04128            |          | Verizon                     |                       | 24.95                | 148,514.04          |
| 3/11/2025                                    | 04129            |          | Mountain Home Steel         |                       | 73.31                | 148,440.73          |
| 3/11/2025                                    | 04130            |          | Crow-Burlingame Co          |                       | 65.63                | 148,375.10          |
| 3/12/2025                                    | 447805           |          | Baxter County Treasurer     | 846.30                |                      | 149,221.40          |
| 3/13/2025                                    | 04131            |          | Mountain Home Steel         |                       | 11.30                | 149,210.10          |
| 3/13/2025                                    | 04132            |          | Arvest Bank                 |                       | 111.02               | 149,099.08          |
| 3/17/2025                                    | 04133            |          | Payroll Account             |                       | 571.30               | 148,527.78          |
| 3/21/2025                                    | 04134            |          | Big Oil, LLC                |                       | 134.50               | 148,393.28          |
| 3/21/2025                                    | 04135            |          | Black Hills Energy          |                       | 134.17               | 148,259.11          |
| 3/21/2025                                    | 04136            |          | Entergy                     |                       | 34.41                | 148,224.70          |
| 3/21/2025                                    | 04137            |          | Entergy                     |                       | 1,153.96             | 147,070.74          |
| 3/24/2025                                    | 04138            |          | Payroll Account             |                       | 769.77               | 146,300.97          |
| 3/27/2025                                    | 04139            |          | Crow-Burlingame Co          |                       | 58.48                | 146,242.49          |
| 3/31/2025                                    | 04140            |          | Miller True Value           |                       | 19.70                | 146,222.79          |
| 3/31/2025                                    | 04141            |          | Payroll Account             |                       | 1,363.51             | 144,859.28          |
| 3/31/2025                                    | 447806           |          | First Security Bank         | 406.31                |                      | 145,265.59          |
| <b>Street Dept. - First Sec. Bank Totals</b> |                  |          |                             | <b>\$6,580.67</b>     | <b>\$6,828.71</b>    | <b>\$145,265.59</b> |
| <b>Report Totals</b>                         |                  |          |                             | <b>\$6,580.67</b>     | <b>\$6,828.71</b>    | <b>\$145,265.59</b> |
| <b>Records included in total = 26</b>        |                  |          |                             |                       |                      |                     |

*Report Options*

Trans Date: 3/1/2025 to 3/31/2025

Cash Account: Street Dept. - First Sec. Bank

Fund: Street Department

## Statement of Revenue and Expenditures

| Account Number                       |                                            | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>    |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                       |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>General Revenues</b>              |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Grant Income</b>                  |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4099                                 | Comm Development Park Grant                | 0.00                                             | 15,000.00                                      | 15,000.00                             |                                                   | 100.00%                                      |
|                                      | <b>Total Grant Income</b>                  | <b>\$0.00</b>                                    | <b>\$15,000.00</b>                             | <b>\$15,000.00</b>                    |                                                   |                                              |
| <b>State Aid</b>                     |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4105                                 | State Turnback                             | 907.57                                           | 3,606.20                                       | 12,500.00                             | (8,893.80)                                        | 28.85%                                       |
|                                      | <b>Total State Aid</b>                     | <b>\$907.57</b>                                  | <b>\$3,606.20</b>                              | <b>\$12,500.00</b>                    | <b>(\$8,893.80)</b>                               |                                              |
| <b>Property Taxes</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4301                                 | Baxter Co. Prop. Tax - Gen. Po             | 2,089.59                                         | 13,833.29                                      | 60,884.00                             | (47,050.71)                                       | 22.72%                                       |
|                                      | <b>Total Property Taxes</b>                | <b>\$2,089.59</b>                                | <b>\$13,833.29</b>                             | <b>\$60,884.00</b>                    | <b>(\$47,050.71)</b>                              |                                              |
| <b>Franchise Fees</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4401                                 | Franchise Tax                              | 2,865.44                                         | 17,620.62                                      | 55,000.00                             | (37,379.38)                                       | 32.04%                                       |
|                                      | <b>Total Franchise Fees</b>                | <b>\$2,865.44</b>                                | <b>\$17,620.62</b>                             | <b>\$55,000.00</b>                    | <b>(\$37,379.38)</b>                              |                                              |
| <b>Sales Taxes</b>                   |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4510                                 | City Sales Tax - Ductile Iron              | 3,965.26                                         | 13,743.35                                      | 57,069.00                             | (43,325.65)                                       | 24.08%                                       |
| 4502                                 | City Sales Tax - General Porti             | 7,930.52                                         | 27,486.69                                      | 125,600.00                            | (98,113.31)                                       | 21.88%                                       |
| 4511                                 | City Sales Tax - Water Imprvmt             | 3,965.26                                         | 13,743.35                                      | 57,069.00                             | (43,325.65)                                       | 24.08%                                       |
| 4505                                 | County Sales Tax                           | 16,475.51                                        | 55,281.26                                      | 228,334.00                            | (173,052.74)                                      | 24.21%                                       |
|                                      | <b>Total Sales Taxes</b>                   | <b>\$32,336.55</b>                               | <b>\$110,254.65</b>                            | <b>\$468,072.00</b>                   | <b>(\$357,817.35)</b>                             |                                              |
| <b>Fines, Forfeitures, And Costs</b> |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4601                                 | Court Fines                                | 2,470.64                                         | 8,800.92                                       | 39,388.00                             | (30,587.08)                                       | 22.34%                                       |
| 4602                                 | Jail Fees                                  | 40.00                                            | 235.00                                         | 1,990.00                              | (1,755.00)                                        | 11.81%                                       |
| 4603                                 | Police Report                              | 0.00                                             | 20.00                                          | 120.00                                | (100.00)                                          | 16.67%                                       |
|                                      | <b>Total Fines, Forfeitures, And Costs</b> | <b>\$2,510.64</b>                                | <b>\$9,055.92</b>                              | <b>\$41,498.00</b>                    | <b>(\$32,442.08)</b>                              |                                              |
| <b>Sales of Products</b>             |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4701                                 | Counter Sales                              | 0.00                                             | 150.00                                         | 150.00                                |                                                   | 100.00%                                      |
|                                      | <b>Total Sales of Products</b>             | <b>\$0.00</b>                                    | <b>\$150.00</b>                                | <b>\$150.00</b>                       |                                                   |                                              |
| <b>Local Fees &amp; Permits</b>      |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4813                                 | Alcohol License Permit Fee                 | 0.00                                             |                                                | 950.00                                | (950.00)                                          | 0.00%                                        |
| 4811                                 | Occupation License                         | 75.00                                            | 75.00                                          | 1,775.00                              | (1,700.00)                                        | 4.23%                                        |
| 4805                                 | Permits                                    | 0.00                                             |                                                | 250.00                                | (250.00)                                          | 0.00%                                        |
|                                      | <b>Total Local Fees &amp; Permits</b>      | <b>\$75.00</b>                                   | <b>\$75.00</b>                                 | <b>\$2,975.00</b>                     | <b>(\$2,900.00)</b>                               |                                              |
| <b>Other Revenue</b>                 |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4954                                 | Animal Licenses                            | 0.00                                             |                                                | 215.00                                | (215.00)                                          | 0.00%                                        |

## Statement of Revenue and Expenditures

|                                        |                                | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| Account Number                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                   | Carryover from Previous Years  | 0.00                                             |                                                | 82,093.22                             | (82,093.22)                                       | 0.00%                                        |
| 8102                                   | Interest on Checking           | 1,147.93                                         | 3,286.60                                       | 9,680.00                              | (6,393.40)                                        | 33.95%                                       |
| 4964                                   | Rebate                         | 15.83                                            | 153.60                                         | 230.00                                | (76.40)                                           | 66.78%                                       |
| Total Other Revenue                    |                                | \$1,163.76                                       | \$3,440.20                                     | \$92,218.22                           | (\$88,778.02)                                     |                                              |
| General Revenues Totals                |                                | \$41,948.55                                      | \$173,035.88                                   | \$748,297.22                          | (\$575,261.34)                                    |                                              |
| <b>Police Dept</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Other Revenue</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4971                                   | FSB Police Car Loan Proceeds   | 0.00                                             | 1,943.18                                       |                                       | 1,943.18                                          | 0.00%                                        |
| Total Other Revenue                    |                                | \$0.00                                           | \$1,943.18                                     |                                       | \$1,943.18                                        |                                              |
| Police Dept Totals                     |                                | \$0.00                                           | \$1,943.18                                     |                                       | \$1,943.18                                        |                                              |
| Revenue                                |                                | \$41,948.55                                      | \$174,979.06                                   | \$748,297.22                          | (\$573,318.16)                                    |                                              |
| Gross Profit                           |                                | \$41,948.55                                      | \$174,979.06                                   | \$748,297.22                          |                                                   |                                              |
| <b>Expenses</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>City</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Labor Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6001                                   | Contract Labor                 | 0.00                                             |                                                | 2,500.00                              | (2,500.00)                                        | 0.00%                                        |
| Total Labor Expense                    |                                | \$0.00                                           |                                                | \$2,500.00                            | (\$2,500.00)                                      |                                              |
| <b>Salaries &amp; Benefits Expense</b> |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                   | APERS Expense                  | 2,187.32                                         | 5,418.25                                       | 23,997.77                             | (18,579.52)                                       | 22.58%                                       |
| 6310                                   | Insurance - Employer           | 1,269.13                                         | 2,996.75                                       | 12,687.66                             | (9,690.91)                                        | 23.62%                                       |
| 6305                                   | Medicare                       | 211.82                                           | 510.41                                         | 2,322.28                              | (1,811.87)                                        | 21.98%                                       |
| 6301                                   | Salaries                       | 14,878.59                                        | 35,649.94                                      | 160,157.12                            | (124,507.18)                                      | 22.26%                                       |
| 6306                                   | Social Security                | 905.54                                           | 2,182.07                                       | 9,929.74                              | (7,747.67)                                        | 21.98%                                       |
| 6313                                   | Unemployment Insurance         | 3.51                                             | 32.70                                          | 88.44                                 | (55.74)                                           | 36.97%                                       |
| 6314                                   | Workers Compensation           | 0.00                                             |                                                | 682.00                                | (682.00)                                          | 0.00%                                        |
| Total Salaries & Benefits Expense      |                                | \$19,455.91                                      | \$46,790.12                                    | \$209,865.01                          | (\$163,074.89)                                    |                                              |
| <b>Capital Purchase Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 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)                                      |                                              |
| <b>Dues and Subscriptions Expense</b>  |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                   | Dues, Subscriptions, & Members | 4,579.66                                         | 8,621.75                                       | 13,950.00                             | (5,328.25)                                        | 61.80%                                       |
| Total Dues and Subscriptions Expense   |                                | \$4,579.66                                       | \$8,621.75                                     | \$13,950.00                           | (\$5,328.25)                                      |                                              |
| <b>Fuel Expense</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                   | Fuel & Oil (Non-taxable)       | 0.00                                             |                                                | 250.00                                | (250.00)                                          | 0.00%                                        |
| 6502                                   | Fuel & Oil (Taxable)           | 0.00                                             |                                                | 1,000.00                              | (1,000.00)                                        | 0.00%                                        |
| Total Fuel Expense                     |                                | \$0.00                                           |                                                | \$1,250.00                            | (\$1,250.00)                                      |                                              |

## Statement of Revenue and Expenditures

| Account Number                             |                                 | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Insurance Expense</b>                   |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                       | Insurance - Property            | 0.00                                             |                                                | 7,604.00                              | (7,604.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>             |                                 | <b>\$0.00</b>                                    |                                                | <b>\$7,604.00</b>                     | <b>(\$7,604.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6823                                       | Christmas in Cotter             | 0.00                                             |                                                | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| 6810                                       | Repair & Maint - Buildings      | 0.00                                             | 238.70                                         | 13,824.92                             | (13,586.22)                                       | 1.73%                                        |
| 6814                                       | Repair & Maintenance, Equipment | 0.00                                             |                                                | 5,500.00                              | (5,500.00)                                        | 0.00%                                        |
| <b>Total Repair / Maintenance Expense</b>  |                                 | <b>\$0.00</b>                                    | <b>\$238.70</b>                                | <b>\$22,324.92</b>                    | <b>(\$22,086.22)</b>                              |                                              |
| <b>Supplies Expense</b>                    |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6851                                       | Bridge Lights                   | 0.00                                             |                                                | 4,269.14                              | (4,269.14)                                        | 0.00%                                        |
| 6857                                       | Janitorial Expense              | 89.18                                            | 1,473.30                                       | 1,600.00                              | (126.70)                                          | 92.08%                                       |
| 6860                                       | Office Supplies                 | 84.40                                            | 1,876.00                                       | 5,000.00                              | (3,124.00)                                        | 37.52%                                       |
| 6866                                       | Supplies - Gen. (Cleaning, Par  | 0.00                                             | 18.25                                          | 6,000.00                              | (5,981.75)                                        | 0.30%                                        |
| 6873                                       | Uniforms/Mats                   | 0.00                                             |                                                | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Supplies Expense</b>              |                                 | <b>\$173.58</b>                                  | <b>\$3,367.55</b>                              | <b>\$17,369.14</b>                    | <b>(\$14,001.59)</b>                              |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                       | Meeting/Training Expense        | 0.00                                             |                                                | 1,000.00                              | (1,000.00)                                        | 0.00%                                        |
| 6903                                       | Travel/Mileage Expense          | 147.00                                           | 312.76                                         | 1,000.00                              | (687.24)                                          | 31.28%                                       |
| <b>Total Travel &amp; Meeting Expense</b>  |                                 | <b>\$147.00</b>                                  | <b>\$312.76</b>                                | <b>\$2,000.00</b>                     | <b>(\$1,687.24)</b>                               |                                              |
| <b>Postage Expense</b>                     |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                         | 0.00                                             | 9.96                                           | 2,000.00                              | (1,990.04)                                        | 0.50%                                        |
| <b>Total Postage Expense</b>               |                                 | <b>\$0.00</b>                                    | <b>\$9.96</b>                                  | <b>\$2,000.00</b>                     | <b>(\$1,990.04)</b>                               |                                              |
| <b>Utilities Expense</b>                   |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense  | 377.81                                           | 1,202.92                                       | 4,800.00                              | (3,597.08)                                        | 25.06%                                       |
| 7005                                       | Utilities                       | 1,038.17                                         | 3,340.09                                       | 11,332.00                             | (7,991.91)                                        | 29.47%                                       |
| <b>Total Utilities Expense</b>             |                                 | <b>\$1,415.98</b>                                | <b>\$4,543.01</b>                              | <b>\$16,132.00</b>                    | <b>(\$11,588.99)</b>                              |                                              |
| <b>Professional Services Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7107                                       | Legal Expense                   | 574.00                                           | 1,422.00                                       | 12,000.00                             | (10,578.00)                                       | 11.85%                                       |
| 7110                                       | Maintenance Fees                | 234.36                                           | 703.18                                         | 6,206.00                              | (5,502.82)                                        | 11.33%                                       |
| <b>Total Professional Services Expense</b> |                                 | <b>\$808.36</b>                                  | <b>\$2,125.18</b>                              | <b>\$18,206.00</b>                    | <b>(\$16,080.82)</b>                              |                                              |
| <b>Rent / Lease Expense</b>                |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 7151                                       | City Sign Expense               | 150.00                                           | 300.00                                         | 900.00                                | (600.00)                                          | 33.33%                                       |
| 7153                                       | Park Sign Expense               | 0.00                                             |                                                | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Rent / Lease Expense</b>          |                                 | <b>\$150.00</b>                                  | <b>\$300.00</b>                                | <b>\$1,400.00</b>                     | <b>(\$1,100.00)</b>                               |                                              |
| <b>Grant and Special Projects Expense</b>  |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 8043                                       | AR Rural Co Gr Prog SdWk Light  | 38,205.56                                        | 38,205.56                                      | 43,500.00                             | (5,294.44)                                        | 87.83%                                       |

## Statement of Revenue and Expenditures

|                                                   |                              | Current Period     | Year-To-Date        | Annual Budget       | Annual Budget         | Jan 2025   |
|---------------------------------------------------|------------------------------|--------------------|---------------------|---------------------|-----------------------|------------|
|                                                   |                              | Mar 2025           | Jan 2025            | Jan 2025            | Jan 2025              | Dec 2025   |
|                                                   |                              | Mar 2025           | Mar 2025            | Dec 2025            | Dec 2025              | Percent of |
| Account Number                                    |                              | Actual             | Actual              |                     | Variance              | Budget     |
| 8005                                              | City Hall Garden/Landscape   | 0.00               |                     | 500.00              | (500.00)              | 0.00%      |
| 8025                                              | Parkside Improvements        | 0.00               |                     | 1,000.00            | (1,000.00)            | 0.00%      |
| 7284                                              | Spring Park Improvements     | 1,074.45           | 1,334.45            | 4,305.75            | (2,971.30)            | 30.99%     |
| 8028                                              | Tree Advisory Board Projects | 0.00               |                     | 500.00              | (500.00)              | 0.00%      |
| <b>Total Grant and Special Projects Expense</b>   |                              | <b>\$39,280.01</b> | <b>\$39,540.01</b>  | <b>\$49,805.75</b>  | <b>(\$10,265.74)</b>  |            |
| <b>General &amp; Administrative Expense</b>       |                              |                    |                     |                     |                       |            |
| 7302                                              | Advertising                  | 0.00               | 301.26              | 250.00              | 51.26                 | 120.50%    |
| 7303                                              | Animal Control               | 1,000.00           | 1,000.00            | 1,000.00            |                       | 100.00%    |
| 7305                                              | Economic Devel. Donation     | 0.00               | 100.00              | 100.00              |                       | 100.00%    |
| 7306                                              | Election Costs               | 0.00               |                     | 730.73              | (730.73)              | 0.00%      |
| 7309                                              | Municipal Code Books         | 0.00               |                     | 300.00              | (300.00)              | 0.00%      |
| 7310                                              | North Arkansas Youth Center  | 450.00             | 1,350.00            | 6,000.00            | (4,650.00)            | 22.50%     |
| 7314                                              | State Bond                   | 0.00               | 500.00              | 500.00              |                       | 100.00%    |
| <b>Total General &amp; Administrative Expense</b> |                              | <b>\$1,450.00</b>  | <b>\$3,251.26</b>   | <b>\$8,880.73</b>   | <b>(\$5,629.47)</b>   |            |
| <b>Indirect Expenses</b>                          |                              |                    |                     |                     |                       |            |
| 7803                                              | Bank Service Charge          | 50.00              | 150.00              | 600.00              | (450.00)              | 25.00%     |
| <b>Total Indirect Expenses</b>                    |                              | <b>\$50.00</b>     | <b>\$150.00</b>     | <b>\$600.00</b>     | <b>(\$450.00)</b>     |            |
| <b>City Totals</b>                                |                              | <b>\$67,510.50</b> | <b>\$109,250.30</b> | <b>\$378,887.55</b> | <b>(\$269,637.25)</b> |            |
| <b>Park Dept</b>                                  |                              |                    |                     |                     |                       |            |
| <b>Salaries &amp; Benefits Expense</b>            |                              |                    |                     |                     |                       |            |
| 6307                                              | APERS Expense                | 61.35              | 105.30              |                     | 105.30                | 0.00%      |
| 6310                                              | Insurance - Employer         | 55.54              | 95.23               |                     | 95.23                 | 0.00%      |
| 6305                                              | Medicare                     | 5.08               | 9.02                |                     | 9.02                  | 0.00%      |
| 6301                                              | Salaries                     | 400.50             | 687.38              |                     | 687.38                | 0.00%      |
| 6306                                              | Social Security              | 21.79              | 38.63               |                     | 38.63                 | 0.00%      |
| 6313                                              | Unemployment Insurance       | 0.02               | 0.63                |                     | 0.63                  | 0.00%      |
| <b>Total Salaries &amp; Benefits Expense</b>      |                              | <b>\$544.28</b>    | <b>\$936.19</b>     |                     | <b>\$936.19</b>       |            |
| <b>Park Dept Totals</b>                           |                              | <b>\$544.28</b>    | <b>\$936.19</b>     |                     | <b>\$936.19</b>       |            |
| <b>Police Dept</b>                                |                              |                    |                     |                     |                       |            |
| <b>Law Enforcement Expense</b>                    |                              |                    |                     |                     |                       |            |
| 6106                                              | Operational Supplies         | 24.71              | 119.35              | 750.00              | (630.65)              | 15.91%     |
| <b>Total Law Enforcement Expense</b>              |                              | <b>\$24.71</b>     | <b>\$119.35</b>     | <b>\$750.00</b>     | <b>(\$630.65)</b>     |            |
| <b>Salaries &amp; Benefits Expense</b>            |                              |                    |                     |                     |                       |            |
| 6307                                              | APERS Expense                | 0.00               | 12.28               |                     | 12.28                 | 0.00%      |
| 6310                                              | Insurance - Employer         | 1,588.28           | 3,711.86            | 15,248.88           | (11,537.02)           | 24.34%     |
| 6308                                              | LOPFI Expense                | 2,564.18           | 3,601.47            | 26,398.70           | (22,797.23)           | 13.64%     |
| 6305                                              | Medicare                     | 194.53             | 518.46              | 2,366.45            | (1,847.99)            | 21.91%     |

## Statement of Revenue and Expenditures

|                                              |                                 | Current Period     | Year-To-Date       | Annual Budget       | Annual Budget         | Jan 2025   |
|----------------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|------------|
|                                              |                                 | Mar 2025           | Jan 2025           | Jan 2025            | Jan 2025              | Dec 2025   |
|                                              |                                 | Mar 2025           | Mar 2025           | Dec 2025            | Dec 2025              | Percent of |
| Account Number                               |                                 | Actual             | Actual             |                     | Variance              | Budget     |
| 6301                                         | Salaries                        | 13,658.96          | 36,523.71          | 163,203.24          | (126,679.53)          | 22.38%     |
| 6319                                         | Salaries - Police STEP Grant    | 440.76             | 440.76             |                     | 440.76                | 0.00%      |
| 6306                                         | Social Security                 | 831.78             | 2,216.86           | 10,118.60           | (7,901.74)            | 21.91%     |
| 6313                                         | Unemployment Insurance          | 5.36               | 55.54              | 90.00               | (34.46)               | 61.71%     |
| 6314                                         | Workers Compensation            | 0.00               |                    | 1,245.00            | (1,245.00)            | 0.00%      |
| <b>Total Salaries &amp; Benefits Expense</b> |                                 | <b>\$19,283.85</b> | <b>\$47,080.94</b> | <b>\$218,670.87</b> | <b>(\$171,589.93)</b> |            |
| <b>Capital Purchase Expense</b>              |                                 |                    |                    |                     |                       |            |
| 6409                                         | Equipment Purchase              | 0.00               |                    | 2,000.00            | (2,000.00)            | 0.00%      |
| 6422                                         | Police Unit - Newer             | 0.00               | 1,288.62           | 7,855.80            | (6,567.18)            | 16.40%     |
| <b>Total Capital Purchase Expense</b>        |                                 | <b>\$0.00</b>      | <b>\$1,288.62</b>  | <b>\$9,855.80</b>   | <b>(\$8,567.18)</b>   |            |
| <b>Dues and Subscriptions Expense</b>        |                                 |                    |                    |                     |                       |            |
| 6451                                         | Dues, Subscriptions, & Members  | 0.00               | 75.00              | 6,757.00            | (6,682.00)            | 1.11%      |
| <b>Total Dues and Subscriptions Expense</b>  |                                 | <b>\$0.00</b>      | <b>\$75.00</b>     | <b>\$6,757.00</b>   | <b>(\$6,682.00)</b>   |            |
| <b>Fuel Expense</b>                          |                                 |                    |                    |                     |                       |            |
| 6501                                         | Fuel & Oil (Non-taxable)        | 0.00               |                    | 400.00              | (400.00)              | 0.00%      |
| 6502                                         | Fuel & Oil (Taxable)            | 2,133.33           | 3,562.00           | 9,000.00            | (5,438.00)            | 39.58%     |
| <b>Total Fuel Expense</b>                    |                                 | <b>\$2,133.33</b>  | <b>\$3,562.00</b>  | <b>\$9,400.00</b>   | <b>(\$5,838.00)</b>   |            |
| <b>Insurance Expense</b>                     |                                 |                    |                    |                     |                       |            |
| 6552                                         | Insurance - Vehicle             | 192.73             | 192.73             | 1,835.00            | (1,642.27)            | 10.50%     |
| <b>Total Insurance Expense</b>               |                                 | <b>\$192.73</b>    | <b>\$192.73</b>    | <b>\$1,835.00</b>   | <b>(\$1,642.27)</b>   |            |
| <b>Repair / Maintenance Expense</b>          |                                 |                    |                    |                     |                       |            |
| 6812                                         | Repair & Maint - Vehicles       | 69.47              | 4,284.41           | 4,450.00            | (165.59)              | 96.28%     |
| 6814                                         | Repair & Maintenance, Equipment | 167.34             | 375.07             | 1,500.00            | (1,124.93)            | 25.00%     |
| <b>Total Repair / Maintenance Expense</b>    |                                 | <b>\$236.81</b>    | <b>\$4,659.48</b>  | <b>\$5,950.00</b>   | <b>(\$1,290.52)</b>   |            |
| <b>Supplies Expense</b>                      |                                 |                    |                    |                     |                       |            |
| 6856                                         | Clothing Allowance              | 0.00               | 82.60              | 4,020.00            | (3,937.40)            | 2.05%      |
| 6860                                         | Office Supplies                 | 0.00               | 228.52             | 960.00              | (731.48)              | 23.80%     |
| <b>Total Supplies Expense</b>                |                                 | <b>\$0.00</b>      | <b>\$311.12</b>    | <b>\$4,980.00</b>   | <b>(\$4,668.88)</b>   |            |
| <b>Travel &amp; Meeting Expense</b>          |                                 |                    |                    |                     |                       |            |
| 6902                                         | Meeting/Training Expense        | 43.07              | 43.07              | 1,500.00            | (1,456.93)            | 2.87%      |
| 6903                                         | Travel/Mileage Expense          | 0.00               |                    | 400.00              | (400.00)              | 0.00%      |
| <b>Total Travel &amp; Meeting Expense</b>    |                                 | <b>\$43.07</b>     | <b>\$43.07</b>     | <b>\$1,900.00</b>   | <b>(\$1,856.93)</b>   |            |
| <b>Postage Expense</b>                       |                                 |                    |                    |                     |                       |            |
| 6951                                         | Postage                         | 7.79               | 7.79               | 75.00               | (67.21)               | 10.39%     |
| <b>Total Postage Expense</b>                 |                                 | <b>\$7.79</b>      | <b>\$7.79</b>      | <b>\$75.00</b>      | <b>(\$67.21)</b>      |            |

## Statement of Revenue and Expenditures

| Account Number                             |                                | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Utilities Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense | 307.83                                           | 1,078.43                                       | 3,600.00                              | (2,521.57)                                        | 29.96%                                       |
| <b>Total Utilities Expense</b>             |                                | <b>\$307.83</b>                                  | <b>\$1,078.43</b>                              | <b>\$3,600.00</b>                     | <b>(\$2,521.57)</b>                               |                                              |
| <b>Professional Services Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7110                                       | Maintenance Fees               | 43.34                                            | 144.63                                         | 600.00                                | (455.37)                                          | 24.11%                                       |
| 7111                                       | Prevention & Safety            | 0.00                                             |                                                | 450.00                                | (450.00)                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b> |                                | <b>\$43.34</b>                                   | <b>\$144.63</b>                                | <b>\$1,050.00</b>                     | <b>(\$905.37)</b>                                 |                                              |
| <b>Rent / Lease Expense</b>                |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7152                                       | Lease Expense                  | 0.00                                             | 300.00                                         | 1,398.00                              | (1,098.00)                                        | 21.46%                                       |
| <b>Total Rent / Lease Expense</b>          |                                | <b>\$0.00</b>                                    | <b>\$300.00</b>                                | <b>\$1,398.00</b>                     | <b>(\$1,098.00)</b>                               |                                              |
| <b>Police Dept Totals</b>                  |                                | <b>\$22,273.46</b>                               | <b>\$58,863.16</b>                             | <b>\$266,221.67</b>                   | <b>(\$207,358.51)</b>                             |                                              |
| <b>Unallocated</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Law Enforcement Expense</b>             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6103                                       | Court Fees Dist.               | 945.00                                           | 945.00                                         |                                       | 945.00                                            | 0.00%                                        |
| <b>Total Law Enforcement Expense</b>       |                                | <b>\$945.00</b>                                  | <b>\$945.00</b>                                |                                       | <b>\$945.00</b>                                   |                                              |
| <b>Unallocated Totals</b>                  |                                | <b>\$945.00</b>                                  | <b>\$945.00</b>                                |                                       | <b>\$945.00</b>                                   |                                              |
| <b>Expenses</b>                            |                                | <b>\$91,273.24</b>                               | <b>\$169,994.65</b>                            | <b>\$645,109.22</b>                   | <b>(\$475,114.57)</b>                             |                                              |
| <b>Revenue Less Expenditures</b>           |                                | <b>(\$49,324.69)</b>                             | <b>\$4,984.41</b>                              | <b>\$103,188.00</b>                   |                                                   |                                              |
| <b>Other Revenue</b>                       |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>General Revenues</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Gross Rents</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8202                                       | Park Revenue                   | 25.00                                            | 25.00                                          | 1,200.00                              | (1,175.00)                                        | 2.08%                                        |
| <b>Total Gross Rents</b>                   |                                | <b>\$25.00</b>                                   | <b>\$25.00</b>                                 | <b>\$1,200.00</b>                     | <b>(\$1,175.00)</b>                               |                                              |
| <b>General Revenues Totals</b>             |                                | <b>\$25.00</b>                                   | <b>\$25.00</b>                                 | <b>\$1,200.00</b>                     | <b>(\$1,175.00)</b>                               |                                              |
| <b>Transfers between Funds</b>             |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfer Revenue</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8311                                       | Transfer from General Savings  | 0.00                                             |                                                | 15,000.00                             | (15,000.00)                                       | 0.00%                                        |
| 8313                                       | Transfer from Payroll Fund     | 0.00                                             | 137.90                                         | 250.00                                | (112.10)                                          | 55.16%                                       |
| <b>Total Transfer Revenue</b>              |                                | <b>\$0.00</b>                                    | <b>\$137.90</b>                                | <b>\$15,250.00</b>                    | <b>(\$15,112.10)</b>                              |                                              |
| <b>Transfers between Funds Totals</b>      |                                | <b>\$0.00</b>                                    | <b>\$137.90</b>                                | <b>\$15,250.00</b>                    | <b>(\$15,112.10)</b>                              |                                              |
| <b>Other Revenue</b>                       |                                | <b>\$25.00</b>                                   | <b>\$162.90</b>                                | <b>\$16,450.00</b>                    | <b>(\$16,287.10)</b>                              |                                              |

## Statement of Revenue and Expenditures

| Account Number                 |                                | Current Period | Year-To-Date  | Annual Budget | Annual Budget | Jan 2025   |
|--------------------------------|--------------------------------|----------------|---------------|---------------|---------------|------------|
|                                |                                | Mar 2025       | Jan 2025      | Jan 2025      | Jan 2025      | Dec 2025   |
|                                |                                | Mar 2025       | Mar 2025      | Dec 2025      | Dec 2025      | Percent of |
|                                |                                | Actual         | Actual        |               | Variance      | Budget     |
| Other Expenses                 |                                |                |               |               |               |            |
| Transfers between Funds        |                                |                |               |               |               |            |
| Transfer Expense               |                                |                |               |               |               |            |
| 9129                           | Trans to Ductile Iron Cap Rsv  | 3,965.26       | 18,262.20     | 57,069.00     | (38,806.80)   | 32.00%     |
| 9105                           | Transfer to Court Automation F | 0.00           | 5,500.00      | 5,500.00      |               | 100.00%    |
| 9116                           | Transfer to Water Improvement  | 3,965.26       | 18,262.20     | 57,069.00     | (38,806.80)   | 32.00%     |
| Total Transfer Expense         |                                | \$7,930.52     | \$42,024.40   | \$119,638.00  | (\$77,613.60) |            |
| Transfers between Funds Totals |                                | \$7,930.52     | \$42,024.40   | \$119,638.00  | (\$77,613.60) |            |
| Other Expenses                 |                                | \$7,930.52     | \$42,024.40   | \$119,638.00  | (\$77,613.60) |            |
| Net Change in Fund Balance     |                                | (\$57,230.21)  | (\$36,877.09) |               |               |            |

## Fund Balances

|                            |             |             |       |
|----------------------------|-------------|-------------|-------|
| Beginning Fund Balance     | 418,455.69  | 398,102.57  | 0.00% |
| Net Change in Fund Balance | (57,230.21) | (36,877.09) | 0.00% |
| Ending Fund Balance        | 361,225.48  | 361,225.48  | 0.00% |

**General Fund**  
**Balance Sheet**  
**3/31/2025**

|                                     | Book Value<br>Mar 2025<br>Actual | Book Value<br>Mar 2024<br>Actual | Book Value<br>Mar 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| General Fund - First Sec. Bank      | 361,166.49                       | 329,581.68                       | 359,617.97                       |
| <b>Total Current Assets</b>         | <b>\$361,166.49</b>              | <b>\$329,581.68</b>              | <b>\$359,617.97</b>              |
| <b>Total Assets</b>                 | <b>\$361,166.49</b>              | <b>\$329,581.68</b>              | <b>\$359,617.97</b>              |
| <b>Liabilities</b>                  |                                  |                                  |                                  |
| <b>Current Liabilities</b>          |                                  |                                  |                                  |
| APERS                               | (58.99)                          | (58.99)                          |                                  |
| <b>Total Current Liabilities</b>    | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 |                                  |
| <b>Total Liabilities</b>            | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 |                                  |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 361,225.48                       | 329,640.67                       | 359,617.97                       |
| <b>Total Fund Balance</b>           | <b>\$361,225.48</b>              | <b>\$329,640.67</b>              | <b>\$359,617.97</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$361,166.49</b>              | <b>\$329,581.68</b>              | <b>\$359,617.97</b>              |

Statement Date 03/31/2025

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance: \$400,982.46

- Outstanding Checks: \$39,815.97

+ Outstanding Deposits: \$0.00

Reconciled Balance Per Statement: \$361,166.49

Book Balance: \$361,166.49

Difference \$0.00

Cleared Checks: 36 \$62,637.12

Cleared Deposits: 14 \$41,973.55

| Ref #                        | Date      | Name                              | Amount           |
|------------------------------|-----------|-----------------------------------|------------------|
| <b>Cleared Checks</b>        |           |                                   |                  |
| 09767                        | 2/7/2025  | O'Reilly Automotive, Inc          | 84.85            |
| 09784                        | 2/21/2025 | Black Hills Energy                | 322.05           |
| 09790                        | 2/28/2025 | CSA Software Solutions            | 442.99           |
| 09791                        | 2/28/2025 | VISA                              | 978.50           |
| 09792                        | 2/28/2025 | First Security Bank               | 644.31           |
| 09793                        | 3/3/2025  | Cotter Water & Sewer              | 77.72            |
| 09794                        | 3/3/2025  | Department of Finance & Adm.      | 274.00           |
| 09795                        | 3/3/2025  | North Arkansas Youth Center       | 450.00           |
| 09796                        | 3/3/2025  | Payroll Account                   | 6,835.11         |
| 09797                        | 3/10/2025 | Payroll Account                   | 8,253.46         |
| 09798                        | 3/11/2025 | Baxter Co. Sheriffs Office        | 1,000.00         |
| 09799                        | 3/11/2025 | Mac Caradine                      | 11.50            |
| 09800                        | 3/11/2025 | Yelcot                            | 398.36           |
| 09801                        | 3/11/2025 | Yelcot                            | 85.03            |
| 09802                        | 3/11/2025 | Yelcot                            | 322.66           |
| 09803                        | 3/11/2025 | Verizon                           | 202.25           |
| 09804                        | 3/11/2025 | Baxter County                     | 4,257.00         |
| 09805                        | 3/11/2025 | Baker, Kevin                      | 138.50           |
| 09806                        | 3/11/2025 | Yelcot Communications             | 156.39           |
| 09808                        | 3/13/2025 | Yelcot Communications             | 1,074.45         |
| 09809                        | 3/13/2025 | Good Impressions Printing         | 21.75            |
| 09810                        | 3/13/2025 | Arvest Bank                       | 189.22           |
| 09811                        | 3/13/2025 | Arkansas Crime Information Center | 24.71            |
| 09812                        | 3/17/2025 | Payroll Account                   | 8,127.72         |
| 09813                        | 3/20/2025 | City Court Fund                   | 945.00           |
| 09814                        | 3/21/2025 | Clark Office Products             | 139.20           |
| 09815                        | 3/21/2025 | Friend Law Office                 | 300.00           |
| 09816                        | 3/21/2025 | Big Oil, LLC                      | 2,081.33         |
| 09818                        | 3/21/2025 | Entergy                           | 574.58           |
| 09819                        | 3/21/2025 | Entergy                           | 131.00           |
| 09820                        | 3/21/2025 | Clark Office Products             | 45.21            |
| 09821                        | 3/24/2025 | Payroll Account                   | 7,009.12         |
| 09824                        | 3/27/2025 | Ductile Iron Capital Reserve Fund | 3,965.26         |
| 09825                        | 3/27/2025 | Water Improvement Fund            | 3,965.26         |
| 09830                        | 3/31/2025 | Payroll Account                   | 9,058.63         |
| OL-031125                    | 3/11/2025 | First Security Bank               | 50.00            |
| <b>Cleared Checks Totals</b> |           |                                   | <b>62,637.12</b> |

| Ref #                          | Date      | Name                    | Amount           |
|--------------------------------|-----------|-------------------------|------------------|
| <b>Cleared Deposits</b>        |           |                         |                  |
| 450874                         | 3/4/2025  | City Court Fund         | 2,525.19         |
| 450875                         | 3/4/2025  | CSC Holdings LLC        | 243.80           |
| 450876                         | 3/10/2025 | BH Energy Arkansas Inc. | 2,621.64         |
| 450877                         | 3/10/2025 | State of Arkansas       | 907.57           |
| 450878                         | 3/12/2025 | Baxter County Treasurer | 2,089.59         |
| 450879                         | 3/17/2025 | Pavilion                | 25.00            |
| 450880                         | 3/17/2025 | Arvest Bank             | 15.83            |
| 450881                         | 3/24/2025 | Occupational Lic        | 25.00            |
| 450882                         | 3/24/2025 | Occupational Lic        | 25.00            |
| 450883                         | 3/24/2025 | Occupational Lic        | 25.00            |
| 450884                         | 3/27/2025 | State of Arkansas       | 16,475.51        |
| 450885                         | 3/25/2025 | State of Arkansas       | 7,930.52         |
| 450886                         | 3/25/2025 | State of Arkansas       | 7,930.52         |
| 450887                         | 3/31/2025 | First Security Bank     | 1,133.38         |
| <b>Cleared Deposits Totals</b> |           |                         | <b>41,973.55</b> |

### Outstanding Checks

|                                  |            |                                       |                  |
|----------------------------------|------------|---------------------------------------|------------------|
| 08740                            | 10/24/2022 | Baker, Kevin                          | 141.63           |
| 09027                            | 6/16/2023  | Friend Law Office                     | 300.00           |
| 09531                            | 7/25/2024  | Strider Consulting, Inc.              | 260.00           |
| 09749                            | 1/27/2025  | Arkansas District Court Clerks Assoc. | 75.00            |
| 09807                            | 3/11/2025  | Municipal Vehicle Program             | 192.73           |
| 09817                            | 3/21/2025  | Black Hills Energy                    | 254.87           |
| 09822                            | 3/27/2025  | VISA                                  | 45.28            |
| 09823                            | 3/27/2025  | Hydroclean                            | 43.90            |
| 09826                            | 3/27/2025  | Gregg Farm Services Inc               | 895.56           |
| 09827                            | 3/28/2025  | Ozark Poster                          | 150.00           |
| 09828                            | 3/31/2025  | Mac Caradine                          | 147.00           |
| 09829                            | 3/31/2025  | Crawford Electric Inc                 | 37,310.00        |
| <b>Outstanding Checks Totals</b> |            |                                       | <b>39,815.97</b> |

**General Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

| Trans.<br>Date                        | Trans.<br>Number | Dep<br># | Name / Description         | Receipts<br>& Credits | Checks &<br>Payments | Balance    |
|---------------------------------------|------------------|----------|----------------------------|-----------------------|----------------------|------------|
| <b>General Fund - First Sec. Bank</b> |                  |          |                            |                       |                      |            |
|                                       |                  |          | Beginning Balance          |                       |                      | 418,396.70 |
| 3/3/2025                              | 09793            |          | Cotter Water & Sewer       |                       | 77.72                | 418,318.98 |
| 3/3/2025                              | 09794            |          | Department of Finance &    |                       | 274.00               | 418,044.98 |
| 3/3/2025                              | 09795            |          | North Arkansas Youth       |                       | 450.00               | 417,594.98 |
| 3/3/2025                              | 09796            |          | Payroll Account            |                       | 6,835.11             | 410,759.87 |
| 3/4/2025                              | 450874           |          | City Court Fund            | 2,525.19              |                      | 413,285.06 |
| 3/4/2025                              | 450875           |          | CSC Holdings LLC           | 243.80                |                      | 413,528.86 |
| 3/10/2025                             | 09797            |          | Payroll Account            |                       | 8,253.46             | 405,275.40 |
| 3/10/2025                             | 450876           |          | BH Energy Arkansas Inc.    | 2,621.64              |                      | 407,897.04 |
| 3/10/2025                             | 450877           |          | State of Arkansas          | 907.57                |                      | 408,804.61 |
| 3/11/2025                             | 09798            |          | Baxter Co. Sheriffs Office |                       | 1,000.00             | 407,804.61 |
| 3/11/2025                             | 09799            |          | Mac Caradine               |                       | 11.50                | 407,793.11 |
| 3/11/2025                             | 09800            |          | Yelcot                     |                       | 398.36               | 407,394.75 |
| 3/11/2025                             | 09801            |          | Yelcot                     |                       | 85.03                | 407,309.72 |
| 3/11/2025                             | 09802            |          | Yelcot                     |                       | 322.66               | 406,987.06 |
| 3/11/2025                             | 09803            |          | Verizon                    |                       | 202.25               | 406,784.81 |
| 3/11/2025                             | 09804            |          | Baxter County              |                       | 4,257.00             | 402,527.81 |
| 3/11/2025                             | 09805            |          | Kevin Baker                |                       | 138.50               | 402,389.31 |
| 3/11/2025                             | 09806            |          | Yelcot Communications      |                       | 156.39               | 402,232.92 |
| 3/11/2025                             | 09807            |          | Municipal Vehicle Program  |                       | 192.73               | 402,040.19 |
| 3/11/2025                             | OL-031125        |          | First Security Bank        |                       | 50.00                | 401,990.19 |
| 3/12/2025                             | 450878           |          | Baxter County Treasurer    | 2,089.59              |                      | 404,079.78 |
| 3/13/2025                             | 09808            |          | Yelcot Communications      |                       | 1,074.45             | 403,005.33 |
| 3/13/2025                             | 09809            |          | Good Impressions Printing  |                       | 21.75                | 402,983.58 |
| 3/13/2025                             | 09810            |          | Arvest Bank                |                       | 189.22               | 402,794.36 |
| 3/13/2025                             | 09811            |          | Arkansas Crime             |                       | 24.71                | 402,769.65 |
| 3/17/2025                             | 09812            |          | Payroll Account            |                       | 8,127.72             | 394,641.93 |
| 3/17/2025                             | 450879           |          | Pavilion                   | 25.00                 |                      | 394,666.93 |
| 3/17/2025                             | 450880           |          | Arvest Bank                | 15.83                 |                      | 394,682.76 |
| 3/20/2025                             | 09813            |          | City Court Fund            |                       | 945.00               | 393,737.76 |
| 3/21/2025                             | 09814            |          | Clark Office Products      |                       | 139.20               | 393,598.56 |
| 3/21/2025                             | 09815            |          | Friend Law Office          |                       | 300.00               | 393,298.56 |
| 3/21/2025                             | 09816            |          | Big Oil, LLC               |                       | 2,081.33             | 391,217.23 |
| 3/21/2025                             | 09817            |          | Black Hills Energy         |                       | 254.87               | 390,962.36 |
| 3/21/2025                             | 09818            |          | Entergy                    |                       | 574.58               | 390,387.78 |
| 3/21/2025                             | 09819            |          | Entergy                    |                       | 131.00               | 390,256.78 |
| 3/21/2025                             | 09820            |          | Clark Office Products      |                       | 45.21                | 390,211.57 |
| 3/24/2025                             | 09821            |          | Payroll Account            |                       | 7,009.12             | 383,202.45 |
| 3/24/2025                             | 450881           |          | Occupational Lic           | 25.00                 |                      | 383,227.45 |
| 3/24/2025                             | 450882           |          | Occupational Lic           | 25.00                 |                      | 383,252.45 |
| 3/24/2025                             | 450883           |          | Occupational Lic           | 25.00                 |                      | 383,277.45 |
| 3/25/2025                             | 450885           |          | State of Arkansas          | 7,930.52              |                      | 391,207.97 |
| 3/25/2025                             | 450886           |          | State of Arkansas          | 7,930.52              |                      | 399,138.49 |

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**General Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

| Trans.<br>Date                               | Trans.<br>Number | Dep<br># | Name / Description           | Receipts<br>& Credits | Checks &<br>Payments | Balance             |
|----------------------------------------------|------------------|----------|------------------------------|-----------------------|----------------------|---------------------|
| 3/27/2025                                    | 09822            |          | VISA                         |                       | 45.28                | 399,093.21          |
| 3/27/2025                                    | 09823            |          | Hydroclean                   |                       | 43.90                | 399,049.31          |
| 3/27/2025                                    | 09824            |          | Ductile Iron Capital Reserve |                       | 3,965.26             | 395,084.05          |
| 3/27/2025                                    | 09825            |          | Water Improvement Fund       |                       | 3,965.26             | 391,118.79          |
| 3/27/2025                                    | 09826            |          | Gregg Farm Services Inc      |                       | 895.56               | 390,223.23          |
| 3/27/2025                                    | 450884           |          | State of Arkansas            | 16,475.51             |                      | 406,698.74          |
| 3/28/2025                                    | 09827            |          | Ozark Poster                 |                       | 150.00               | 406,548.74          |
| 3/31/2025                                    | 09828            |          | Mac Caradine                 |                       | 147.00               | 406,401.74          |
| 3/31/2025                                    | 09829            |          | Crawford Electric Inc        |                       | 37,310.00            | 369,091.74          |
| 3/31/2025                                    | 09830            |          | Payroll Account              |                       | 9,058.63             | 360,033.11          |
| 3/31/2025                                    | 450887           |          | First Security Bank          | 1,133.38              |                      | 361,166.49          |
| <b>General Fund - First Sec. Bank Totals</b> |                  |          |                              | <b>\$41,973.55</b>    | <b>\$99,203.76</b>   | <b>\$361,166.49</b> |
| <b>Report Totals</b>                         |                  |          |                              | <b>\$41,973.55</b>    | <b>\$99,203.76</b>   | <b>\$361,166.49</b> |
| <b>Records included in total = 54</b>        |                  |          |                              |                       |                      |                     |

*Report Options*

Trans Date: 3/1/2025 to 3/31/2025

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

## Statement of Revenue and Expenditures

| Account Number              |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget  | Jan 2025   |
|-----------------------------|--------------------------------|----------------|--------------|---------------|----------------|------------|
|                             |                                | Mar 2025       | Jan 2025     | Jan 2025      | Jan 2025       | Dec 2025   |
|                             |                                | Mar 2025       | Mar 2025     | Dec 2025      | Dec 2025       | Percent of |
|                             |                                | Actual         | Actual       |               | Variance       | Budget     |
| Revenue & Expenditures      |                                |                |              |               |                |            |
| Revenue                     |                                |                |              |               |                |            |
| Sales Taxes                 |                                |                |              |               |                |            |
| 4506                        | Sales Tax                      | 3,571.21       | 10,528.72    | 36,787.65     | (26,258.93)    | 28.62%     |
| Total Sales Taxes           |                                | \$3,571.21     | \$10,528.72  | \$36,787.65   | (\$26,258.93)  |            |
| Local Fees & Permits        |                                |                |              |               |                |            |
| 4803                        | Fee & Permit Income            | 0.00           | 3,230.76     | 2,174.93      | 1,055.83       | 148.55%    |
| 4806                        | SDWA Fees                      | 176.00         | 540.64       | 1,986.71      | (1,446.07)     | 27.21%     |
| 4807                        | Service Fees                   | 58.00          | 208.00       | 1,032.78      | (824.78)       | 20.14%     |
| Total Local Fees & Permits  |                                | \$234.00       | \$3,979.40   | \$5,194.42    | (\$1,215.02)   |            |
| Sanitation Fees             |                                |                |              |               |                |            |
| 4901                        | Sanitation Fees                | 6,536.58       | 20,211.64    | 60,462.78     | (40,251.14)    | 33.43%     |
| Total Sanitation Fees       |                                | \$6,536.58     | \$20,211.64  | \$60,462.78   | (\$40,251.14)  |            |
| Sewer Fees                  |                                |                |              |               |                |            |
| 4911                        | Sewer Fees                     | 10,738.88      | 31,399.89    | 164,933.00    | (133,533.11)   | 19.04%     |
| Total Sewer Fees            |                                | \$10,738.88    | \$31,399.89  | \$164,933.00  | (\$133,533.11) |            |
| Water Sales                 |                                |                |              |               |                |            |
| 4925                        | Customer Daily Deposits        | 31,395.05      | 90,407.92    | 342,000.00    | (251,592.08)   | 26.44%     |
| Total Water Sales           |                                | \$31,395.05    | \$90,407.92  | \$342,000.00  | (\$251,592.08) |            |
| Other Revenue               |                                |                |              |               |                |            |
| 4987                        | New Meters (Taps)              | 0.00           | 0.00         | 2,500.00      | (2,500.00)     | 0.00%      |
| 4988                        | Penalties/Late Charges         | 331.07         | 1,244.89     | 5,000.00      | (3,755.11)     | 24.90%     |
| 4990                        | Reimbursement                  | 0.00           | 70.00        | 3,500.00      | (3,430.00)     | 2.00%      |
| 8102                        | Interest on Checking           | 584.38         | 1,859.86     | 8,984.89      | (7,125.03)     | 20.70%     |
| 8306                        | Transf from Customer Deposit   | 20.00          | 397.08       | 2,000.00      | (1,602.92)     | 19.85%     |
| 8317                        | Transfer from Waterline Replac | 0.00           | 0.00         | 25,000.00     | (25,000.00)    | 0.00%      |
| 8327                        | Trans from Ductile Iron CapRsv | 13,111.00      | 39,333.00    | 135,672.00    | (96,339.00)    | 28.99%     |
| 8910                        | Carryover from Previous Years  | 0.00           | 0.00         | 63,412.61     | (63,412.61)    | 0.00%      |
| Total Other Revenue         |                                | \$14,046.45    | \$42,904.83  | \$246,069.50  | (\$203,164.67) |            |
| Revenue                     |                                | \$66,522.17    | \$199,432.40 | \$855,447.35  | (\$656,014.95) |            |
| Gross Profit                |                                | \$66,522.17    | \$199,432.40 | \$855,447.35  | \$0.00         |            |
| Expenses                    |                                |                |              |               |                |            |
| Salaries & Benefits Expense |                                |                |              |               |                |            |
| 6301                        | Salaries                       | 11,933.87      | 28,018.40    | 106,758.76    | (78,740.36)    | 26.24%     |
| 6302                        | Salaries - Office              | 5,185.87       | 13,941.52    | 63,572.98     | (49,631.46)    | 21.93%     |
| 6305                        | Medicare                       | 231.93         | 570.22       | 2,469.81      | (1,899.59)     | 23.09%     |

## Statement of Revenue and Expenditures

|                                              |                                 | Current Period     | Year-To-Date       | Annual Budget       | Annual Budget         | Jan 2025   |
|----------------------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|------------|
|                                              |                                 | Mar 2025           | Jan 2025           | Jan 2025            | Jan 2025              | Dec 2025   |
|                                              |                                 | Mar 2025           | Mar 2025           | Dec 2025            | Dec 2025              | Percent of |
| Account Number                               |                                 | Actual             | Actual             |                     | Variance              | Budget     |
| 6306                                         | Social Security                 | 991.68             | 2,438.20           | 10,560.57           | (8,122.37)            | 23.09%     |
| 6307                                         | APERS Expense                   | 2,622.72           | 6,428.20           | 26,094.82           | (19,666.62)           | 24.63%     |
| 6310                                         | Insurance - Employer            | 2,006.92           | 4,892.21           | 16,235.47           | (11,343.26)           | 30.13%     |
| 6313                                         | Unemployment Insurance          | 3.66               | 53.86              | 111.54              | (57.68)               | 48.29%     |
| 6314                                         | Workers Compensation            | 0.00               | 0.00               | 1,516.00            | (1,516.00)            | 0.00%      |
| <b>Total Salaries &amp; Benefits Expense</b> |                                 | <b>\$22,976.65</b> | <b>\$56,342.61</b> | <b>\$227,319.95</b> | <b>(\$170,977.34)</b> |            |
| <b>Capital Purchase Expense</b>              |                                 |                    |                    |                     |                       |            |
| 6402                                         | Booster Pump System Project     | 11,721.30          | 12,653.68          | 25,000.00           | (12,346.32)           | 50.61%     |
| 6410                                         | Equipment Purchases             | 0.00               | 0.00               | 10,609.23           | (10,609.23)           | 0.00%      |
| <b>Total Capital Purchase Expense</b>        |                                 | <b>\$11,721.30</b> | <b>\$12,653.68</b> | <b>\$35,609.23</b>  | <b>(\$22,955.55)</b>  |            |
| <b>Dues and Subscriptions Expense</b>        |                                 |                    |                    |                     |                       |            |
| 6451                                         | Dues, Subscriptions, & Members  | 195.06             | 7,389.55           | 10,980.00           | (3,590.45)            | 67.30%     |
| <b>Total Dues and Subscriptions Expense</b>  |                                 | <b>\$195.06</b>    | <b>\$7,389.55</b>  | <b>\$10,980.00</b>  | <b>(\$3,590.45)</b>   |            |
| <b>Fuel Expense</b>                          |                                 |                    |                    |                     |                       |            |
| 6501                                         | Fuel & Oil (Non-taxable)        | 0.00               | 637.85             | 1,800.00            | (1,162.15)            | 35.44%     |
| 6502                                         | Fuel & Oil (Taxable)            | 0.00               | 759.84             | 3,417.00            | (2,657.16)            | 22.24%     |
| <b>Total Fuel Expense</b>                    |                                 | <b>\$0.00</b>      | <b>\$1,397.69</b>  | <b>\$5,217.00</b>   | <b>(\$3,819.31)</b>   |            |
| <b>Insurance Expense</b>                     |                                 |                    |                    |                     |                       |            |
| 6551                                         | Insurance - Property            | 0.00               | 0.00               | 2,844.00            | (2,844.00)            | 0.00%      |
| 6552                                         | Insurance - Vehicle             | 0.00               | 0.00               | 1,040.00            | (1,040.00)            | 0.00%      |
| <b>Total Insurance Expense</b>               |                                 | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$3,884.00</b>   | <b>(\$3,884.00)</b>   |            |
| <b>Repair / Maintenance Expense</b>          |                                 |                    |                    |                     |                       |            |
| 6805                                         | Chemical Expense                | 197.44             | 400.92             | 6,906.80            | (6,505.88)            | 5.80%      |
| 6810                                         | Repair & Maint - Buildings      | 668.59             | 1,437.46           | 2,300.00            | (862.54)              | 62.50%     |
| 6812                                         | Repair & Maint - Vehicles       | 0.00               | 47.71              | 3,500.00            | (3,452.29)            | 1.36%      |
| 6814                                         | Repair & Maintenance, Equipment | 0.00               | 189.39             | 8,000.00            | (7,810.61)            | 2.37%      |
| 6820                                         | Street Repairs                  | 0.00               | 713.94             | 5,000.00            | (4,286.06)            | 14.28%     |
| <b>Total Repair / Maintenance Expense</b>    |                                 | <b>\$866.03</b>    | <b>\$2,789.42</b>  | <b>\$25,706.80</b>  | <b>(\$22,917.38)</b>  |            |
| <b>Supplies Expense</b>                      |                                 |                    |                    |                     |                       |            |
| 6856                                         | Clothing Allowance              | 0.00               | 0.00               | 1,800.00            | (1,800.00)            | 0.00%      |
| 6858                                         | Maintenance Supplies            | 1,080.99           | 1,164.55           | 500.00              | 664.55                | 232.91%    |
| 6860                                         | Office Supplies                 | 156.29             | 380.86             | 1,000.00            | (619.14)              | 38.09%     |
| 6869                                         | Supplies Inventory Parts        | 277.87             | 4,048.51           | 13,144.00           | (9,095.49)            | 30.80%     |
| 6871                                         | Supplies Shop Tools             | 32.95              | 65.12              | 2,500.00            | (2,434.88)            | 2.60%      |
| <b>Total Supplies Expense</b>                |                                 | <b>\$1,548.10</b>  | <b>\$5,659.04</b>  | <b>\$18,944.00</b>  | <b>(\$13,284.96)</b>  |            |

## Statement of Revenue and Expenditures

| Account Number                                    |                                | Current Period<br>Mar 2025<br>Mar 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Mar 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|---------------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Travel &amp; Meeting Expense</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6901                                              | Meeting/Training - School      | 0.00                                             | 0.00                                           | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| <b>Total Travel &amp; Meeting Expense</b>         |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$3,000.00</b>                     | <b>(\$3,000.00)</b>                               |                                              |
| <b>Postage Expense</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                              | Postage                        | 892.72                                           | 1,360.88                                       | 3,859.00                              | (2,498.12)                                        | 35.27%                                       |
| <b>Total Postage Expense</b>                      |                                | <b>\$892.72</b>                                  | <b>\$1,360.88</b>                              | <b>\$3,859.00</b>                     | <b>(\$2,498.12)</b>                               |                                              |
| <b>Utilities Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                              | Telephone/Fax/Internet Expense | 257.76                                           | 773.29                                         | 3,100.00                              | (2,326.71)                                        | 24.94%                                       |
| 7005                                              | Utilities                      | 2,124.74                                         | 6,582.69                                       | 26,000.00                             | (19,417.31)                                       | 25.32%                                       |
| <b>Total Utilities Expense</b>                    |                                | <b>\$2,382.50</b>                                | <b>\$7,355.98</b>                              | <b>\$29,100.00</b>                    | <b>(\$21,744.02)</b>                              |                                              |
| <b>Professional Services Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7102                                              | Audit Expenses                 | 0.00                                             | 0.00                                           | 23,500.00                             | (23,500.00)                                       | 0.00%                                        |
| 7109                                              | License Fees                   | 0.00                                             | 104.03                                         | 400.00                                | (295.97)                                          | 26.01%                                       |
| 7111                                              | Prevention & Safety            | 0.00                                             | 0.00                                           | 325.00                                | (325.00)                                          | 0.00%                                        |
| 7114                                              | Engineering Fees               | 0.00                                             | 4,125.00                                       | 0.00                                  | 4,125.00                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$4,229.03</b>                              | <b>\$24,225.00</b>                    | <b>(\$19,995.97)</b>                              |                                              |
| <b>Other Expense</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7203                                              | Refunds                        | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| 7205                                              | Water Purchased                | 0.00                                             | 0.00                                           | 21,000.00                             | (21,000.00)                                       | 0.00%                                        |
| 7220                                              | CSLC Acct. #61531              | 6,878.26                                         | 21,322.51                                      | 83,323.00                             | (62,000.49)                                       | 25.59%                                       |
| 7225                                              | WWTF #12726                    | 9,033.89                                         | 21,931.75                                      | 81,610.00                             | (59,678.25)                                       | 26.87%                                       |
| 9228                                              | Transfer to Act 605 Sewer      | 559.43                                           | 1,593.82                                       | 7,386.55                              | (5,792.73)                                        | 21.58%                                       |
| 9229                                              | Transfer to Act 605 Water      | 1,541.59                                         | 4,413.17                                       | 17,100.00                             | (12,686.83)                                       | 25.81%                                       |
| <b>Total Other Expense</b>                        |                                | <b>\$18,013.17</b>                               | <b>\$49,261.25</b>                             | <b>\$210,519.55</b>                   | <b>(\$161,258.30)</b>                             |                                              |
| <b>Grant and Special Projects Expense</b>         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7271                                              | Lift Station                   | 261.82                                           | 261.82                                         | 2,400.00                              | (2,138.18)                                        | 10.91%                                       |
| 8040                                              | Fire Hydrants & Mntnace Prog   | 0.00                                             | 0.00                                           | 10,500.00                             | (10,500.00)                                       | 0.00%                                        |
| <b>Total Grant and Special Projects Expense</b>   |                                | <b>\$261.82</b>                                  | <b>\$261.82</b>                                | <b>\$12,900.00</b>                    | <b>(\$12,638.18)</b>                              |                                              |
| <b>General &amp; Administrative Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7312                                              | Sanitation Fees Paid           | 6,534.00                                         | 19,602.00                                      | 66,084.48                             | (46,482.48)                                       | 29.66%                                       |
| 7313                                              | SDWA                           | 578.40                                           | 578.40                                         | 2,278.00                              | (1,699.60)                                        | 25.39%                                       |
| 7315                                              | State Sales Tax                | 3,623.00                                         | 10,527.00                                      | 39,904.00                             | (29,377.00)                                       | 26.38%                                       |
| <b>Total General &amp; Administrative Expense</b> |                                | <b>\$10,735.40</b>                               | <b>\$30,707.40</b>                             | <b>\$108,266.48</b>                   | <b>(\$77,559.08)</b>                              |                                              |
| <b>Indirect Expenses</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7803                                              | Bank Service Charge            | 23.00                                            | 69.00                                          | 244.34                                | (175.34)                                          | 28.24%                                       |
| <b>Total Indirect Expenses</b>                    |                                | <b>\$23.00</b>                                   | <b>\$69.00</b>                                 | <b>\$244.34</b>                       | <b>(\$175.34)</b>                                 |                                              |

## Statement of Revenue and Expenditures

| Account Number               |                                    | Current Period       | Year-To-Date         | Annual Budget       | Annual Budget        | Jan 2025   |
|------------------------------|------------------------------------|----------------------|----------------------|---------------------|----------------------|------------|
|                              |                                    | Mar 2025             | Jan 2025             | Jan 2025            | Jan 2025             | Dec 2025   |
|                              |                                    | Mar 2025             | Mar 2025             | Dec 2025            | Dec 2025             | Percent of |
|                              |                                    | Actual               | Actual               |                     | Variance             | Budget     |
|                              | Expenses                           | \$69,615.75          | \$179,477.35         | \$719,775.35        | (\$540,298.00)       |            |
|                              | Revenue Less Expenditures          | (\$3,093.58)         | \$19,955.05          | \$135,672.00        | \$0.00               |            |
| <b>Other Revenue</b>         |                                    |                      |                      |                     |                      |            |
| <b>Extraordinary Income</b>  |                                    |                      |                      |                     |                      |            |
| 4985                         | USDA Const Loan Hld Acct PH2-B     | 0.00                 | 66,434.84            | 0.00                | 66,434.84            | 0.00%      |
|                              | <b>Total Extraordinary Income</b>  | <b>\$0.00</b>        | <b>\$66,434.84</b>   | <b>\$0.00</b>       | <b>\$66,434.84</b>   |            |
|                              | <b>Other Revenue</b>               | <b>\$0.00</b>        | <b>\$66,434.84</b>   | <b>\$0.00</b>       | <b>\$66,434.84</b>   |            |
| <b>Other Expenses</b>        |                                    |                      |                      |                     |                      |            |
| <b>Extraordinary Expense</b> |                                    |                      |                      |                     |                      |            |
| 6607                         | Construction Loan Pymt PH2-B       | 0.00                 | 66,434.84            | 0.00                | 66,434.84            | 0.00%      |
| 6609                         | Ph2 Sewer USDA Loan Pymt           | 4,498.00             | 13,494.00            | 53,976.00           | (40,482.00)          | 25.00%     |
| 6612                         | Ph2-B Sewer USDA Loan Pymt         | 13,616.00            | 20,424.00            | 81,696.00           | (61,272.00)          | 25.00%     |
|                              | <b>Total Extraordinary Expense</b> | <b>\$18,114.00</b>   | <b>\$100,352.84</b>  | <b>\$135,672.00</b> | <b>(\$35,319.16)</b> |            |
|                              | <b>Other Expenses</b>              | <b>\$18,114.00</b>   | <b>\$100,352.84</b>  | <b>\$135,672.00</b> | <b>(\$35,319.16)</b> |            |
|                              | <b>Net Change in Fund Balance</b>  | <b>(\$21,207.58)</b> | <b>(\$13,962.95)</b> | <b>\$0.00</b>       | <b>\$0.00</b>        |            |
| <b>Fund Balances</b>         |                                    |                      |                      |                     |                      |            |
|                              | Beginning Fund Balance             | 213,030.79           | 205,786.16           | 0.00                | 0.00                 | 0.00%      |
|                              | Net Change in Fund Balance         | (21,207.58)          | (13,962.95)          | 0.00                | 0.00                 | 0.00%      |
|                              | Ending Fund Balance                | 191,823.21           | 191,823.21           | 0.00                | 0.00                 | 0.00%      |

### Report Options

Fund: Waterworks Rev. Fund

Period: 3/1/2025 to 3/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Waterworks Revenue Budget

**Balance Sheet**

**3/31/2025**

|                                     | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> | <b>Book Value<br/>Mar 2023<br/>Actual</b> |
|-------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>Assets</b>                       |                                           |                                           |                                           |
| <b>Current Assets</b>               |                                           |                                           |                                           |
| Construction Account #2825          | 59.12                                     | 53.58                                     |                                           |
| Construction Acct PH2-B #1102       | 1,312.84                                  |                                           |                                           |
| USDA Debt Svc Rsrv Acct #2868       | 7,784.22                                  | 2,250.68                                  |                                           |
| USDA DebtSrvRsvAcct PH2-B 1137      | 6,894.38                                  |                                           |                                           |
| USDA Loan Account #2833             | 4,566.64                                  | 4,499.98                                  |                                           |
| USDA Loan Account PH2-B #1110       | 6,998.19                                  |                                           |                                           |
| USDA Short-Lived Asset Account      | 11,659.01                                 | 3,371.01                                  |                                           |
| Waterworks Rev - First Sec. Ba      | 152,548.81                                | 421,026.18                                | 120,676.55                                |
| <b>Total Current Assets</b>         | <b>\$191,823.21</b>                       | <b>\$431,201.43</b>                       | <b>\$120,676.55</b>                       |
| <b>Total Assets</b>                 | <b>\$191,823.21</b>                       | <b>\$431,201.43</b>                       | <b>\$120,676.55</b>                       |
| <b>Fund Balance</b>                 |                                           |                                           |                                           |
| Current Year Surplus(Deficit)       | 191,823.21                                | 431,201.43                                | 120,676.55                                |
| <b>Total Fund Balance</b>           | <b>\$191,823.21</b>                       | <b>\$431,201.43</b>                       | <b>\$120,676.55</b>                       |
| <b>Total Liabilities and Equity</b> | <b>\$191,823.21</b>                       | <b>\$431,201.43</b>                       | <b>\$120,676.55</b>                       |

**Statement Date** 03/31/2025

**Accounts** Waterworks Rev - First Sec. Ba

**Companies** Waterworks Rev. Fund

|                                          |              |                          |                |
|------------------------------------------|--------------|--------------------------|----------------|
| <b>Statement Balance:</b>                | \$153,639.14 |                          |                |
| <b>- Outstanding Checks:</b>             | \$1,090.33   | <b>Cleared Checks:</b>   | 44 \$70,726.59 |
| <b>+ Outstanding Deposits:</b>           | \$0.00       | <b>Cleared Deposits:</b> | 9 \$84,806.01  |
| <hr/>                                    |              |                          |                |
| <b>Reconciled Balance Per Statement:</b> | \$152,548.81 |                          |                |
| <b>Book Balance:</b>                     | \$152,548.81 |                          |                |
| <hr/>                                    |              |                          |                |
| <b>Difference</b>                        | \$0.00       |                          |                |

| Ref #                 | Date      | Name                                 | Amount   |
|-----------------------|-----------|--------------------------------------|----------|
| <b>Cleared Checks</b> |           |                                      |          |
| 08877                 | 2/7/2025  | O'Reilly Automotive, Inc             | 119.04   |
| 08893                 | 2/21/2025 | Black Hills Energy                   | 231.01   |
| 08894                 | 2/21/2025 | Black Hills Energy                   | 322.06   |
| 08895                 | 2/21/2025 | Black Hills Energy                   | 141.25   |
| 08896                 | 2/21/2025 | Intedata Systems, Inc.               | 197.55   |
| 08898                 | 2/27/2025 | Postmaster                           | 232.40   |
| 08899                 | 2/28/2025 | Winwater Company                     | 935.95   |
| 08900                 | 2/28/2025 | VISA                                 | 21.91    |
| 08901                 | 3/3/2025  | Payroll Account                      | 4,887.55 |
| 08902                 | 3/4/2025  | WWTF-Gassville                       | 2,725.15 |
| 08903                 | 3/4/2025  | CSLC - Gassville                     | 2,335.09 |
| 08904                 | 3/5/2025  | Act 605 Sewer Replacement            | 559.43   |
| 08905                 | 3/5/2025  | Act 605 Water Replacement            | 1,541.59 |
| 08906                 | 3/5/2025  | Dept of Fin. & Adm.                  | 3,623.00 |
| 08907                 | 3/5/2025  | ADH                                  | 578.40   |
| 08908                 | 3/7/2025  | Methvin Sanitation - WCN of Arkansas | 6,534.00 |
| 08909                 | 3/10/2025 | Payroll Account                      | 4,177.27 |
| 08910                 | 3/11/2025 | O'Reilly Automotive, Inc             | 230.64   |
| 08911                 | 3/11/2025 | Lowes Business Acct/SYNCB            | 82.36    |
| 08912                 | 3/11/2025 | North Arkansas Electric Cooperative, | 33.61    |
| 08913                 | 3/11/2025 | Yelcot                               | 85.03    |
| 08914                 | 3/11/2025 | Yelcot                               | 147.79   |
| 08915                 | 3/11/2025 | Yelcot                               | 107.56   |
| 08916                 | 3/11/2025 | Verizon                              | 24.94    |
| 08917                 | 3/11/2025 | Bertrem Products Inc                 | 1,004.21 |
| 08918                 | 3/11/2025 | Bertrem Products Inc                 | 9,872.01 |
| 08919                 | 3/11/2025 | Core & Main, LP                      | 1,069.19 |
| 08920                 | 3/11/2025 | Intedata Systems, Inc.               | 87.50    |
| 08921                 | 3/13/2025 | Postmaster                           | 662.00   |
| 08922                 | 3/13/2025 | Arvest Bank                          | 759.00   |
| 08923                 | 3/17/2025 | Payroll Account                      | 4,524.21 |
| 08924                 | 3/19/2025 | WWTF-Gassville                       | 2,631.79 |
| 08925                 | 3/19/2025 | CSLC - Gassville                     | 1,692.19 |
| 08929                 | 3/21/2025 | Entergy                              | 1,339.05 |
| 08930                 | 3/21/2025 | Entergy                              | 0.00     |
| 08931                 | 3/21/2025 | Entergy                              | 34.41    |
| 08932                 | 3/21/2025 | Entergy                              | 131.00   |
| 08933                 | 3/21/2025 | Washington Pump Co. Inc.             | 261.82   |

| Ref #                            | Date      | Name                        | Amount           |
|----------------------------------|-----------|-----------------------------|------------------|
| <b>Cleared Checks</b>            |           |                             |                  |
| 08934                            | 3/21/2025 | Bertrem Products Inc        | 845.08           |
| 08935                            | 3/24/2025 | Payroll Account             | 5,503.17         |
| 08937                            | 3/27/2025 | CSLC - Gassville            | 2,850.98         |
| 08938                            | 3/27/2025 | WWTF-Gassville              | 3,676.95         |
| 08941                            | 3/31/2025 | Payroll Account             | 3,884.45         |
| OL-030325                        | 3/3/2025  | First Security Bank         | 23.00            |
| <b>Cleared Checks Totals</b>     |           |                             | <b>70,726.59</b> |
| <b>Cleared Deposits</b>          |           |                             |                  |
| 814310                           | 3/4/2025  | Waterworks Customer Deposit | 20.00            |
| 814311                           | 3/31/2025 | First Security Bank         | 484.25           |
| OL-022825A                       | 2/28/2025 | Water Sales                 | 31,494.97        |
| OL-033125A                       | 3/31/2025 | Water Sales                 | 31,395.05        |
| OL-033125B                       | 3/31/2025 | Sewer Fees                  | 10,738.88        |
| OL-033125C                       | 3/31/2025 | Sanitation                  | 6,536.58         |
| OL-033125D                       | 3/31/2025 | Sales Tax                   | 3,571.21         |
| OL-033125E                       | 3/31/2025 | SDWA                        | 176.00           |
| OL-033125F                       | 3/31/2025 | Penalties/Late Charges      | 389.07           |
| <b>Cleared Deposits Totals</b>   |           |                             | <b>84,806.01</b> |
| <b>Outstanding Checks</b>        |           |                             |                  |
| 08926                            | 3/21/2025 | Black Hills Energy          | 134.17           |
| 08927                            | 3/21/2025 | Black Hills Energy          | 197.62           |
| 08928                            | 3/21/2025 | Black Hills Energy          | 254.88           |
| 08936                            | 3/26/2025 | Postmaster                  | 230.72           |
| 08939                            | 3/27/2025 | Americhemm LLC              | 197.44           |
| 08940                            | 3/31/2025 | Miller True Value           | 75.50            |
| <b>Outstanding Checks Totals</b> |           |                             | <b>1,090.33</b>  |

**Waterworks Rev. Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

| Trans.<br>Date                             | Trans.<br>Number | Dep<br># | Name / Description        | Receipts<br>& Credits | Checks &<br>Payments | Balance    |
|--------------------------------------------|------------------|----------|---------------------------|-----------------------|----------------------|------------|
| <b>1020 Waterworks Rev - First Sec. Ba</b> |                  |          |                           |                       |                      |            |
|                                            |                  |          | Beginning Balance         |                       |                      | 168,853.52 |
| 3/3/2025                                   | 08901            |          | Payroll Account           |                       | 4,887.55             | 163,965.97 |
| 3/3/2025                                   | OL-030325        |          | First Security Bank       |                       | 23.00                | 163,942.97 |
| 3/4/2025                                   | 08902            |          | WWTF-Gassville            |                       | 2,725.15             | 161,217.82 |
| 3/4/2025                                   | 08903            |          | CSLC - Gassville          |                       | 2,335.09             | 158,882.73 |
| 3/4/2025                                   | 814310           |          | Waterworks Customer       | 20.00                 |                      | 158,902.73 |
| 3/5/2025                                   | 08904            |          | Act 605 Sewer             |                       | 559.43               | 158,343.30 |
| 3/5/2025                                   | 08905            |          | Act 605 Water Replacement |                       | 1,541.59             | 156,801.71 |
| 3/5/2025                                   | 08906            |          | Dept of Fin. & Adm.       |                       | 3,623.00             | 153,178.71 |
| 3/5/2025                                   | 08907            |          | ADH                       |                       | 578.40               | 152,600.31 |
| 3/7/2025                                   | 08908            |          | Methvin Sanitation - WCN  |                       | 6,534.00             | 146,066.31 |
| 3/10/2025                                  | 08909            |          | Payroll Account           |                       | 4,177.27             | 141,889.04 |
| 3/11/2025                                  | 08910            |          | O'Reilly Automotive, Inc  |                       | 230.64               | 141,658.40 |
| 3/11/2025                                  | 08911            |          | Lowes Business            |                       | 82.36                | 141,576.04 |
| 3/11/2025                                  | 08912            |          | North Arkansas Electric   |                       | 33.61                | 141,542.43 |
| 3/11/2025                                  | 08913            |          | Yelcot                    |                       | 85.03                | 141,457.40 |
| 3/11/2025                                  | 08914            |          | Yelcot                    |                       | 147.79               | 141,309.61 |
| 3/11/2025                                  | 08915            |          | Yelcot                    |                       | 107.56               | 141,202.05 |
| 3/11/2025                                  | 08916            |          | Verizon                   |                       | 24.94                | 141,177.11 |
| 3/11/2025                                  | 08917            |          | Bertrem Products Inc      |                       | 1,004.21             | 140,172.90 |
| 3/11/2025                                  | 08918            |          | Bertrem Products Inc      |                       | 9,872.01             | 130,300.89 |
| 3/11/2025                                  | 08919            |          | Core & Main, LP           |                       | 1,069.19             | 129,231.70 |
| 3/11/2025                                  | 08920            |          | Intedata Systems, Inc.    |                       | 87.50                | 129,144.20 |
| 3/13/2025                                  | 08921            |          | Postmaster                |                       | 662.00               | 128,482.20 |
| 3/13/2025                                  | 08922            |          | Arvest Bank               |                       | 759.00               | 127,723.20 |
| 3/17/2025                                  | 08923            |          | Payroll Account           |                       | 4,524.21             | 123,198.99 |
| 3/19/2025                                  | 08924            |          | WWTF-Gassville            |                       | 2,631.79             | 120,567.20 |
| 3/19/2025                                  | 08925            |          | CSLC - Gassville          |                       | 1,692.19             | 118,875.01 |
| 3/21/2025                                  | 08926            |          | Black Hills Energy        |                       | 134.17               | 118,740.84 |
| 3/21/2025                                  | 08927            |          | Black Hills Energy        |                       | 197.62               | 118,543.22 |
| 3/21/2025                                  | 08928            |          | Black Hills Energy        |                       | 254.88               | 118,288.34 |
| 3/21/2025                                  | 08929            |          | Entergy                   |                       | 1,339.05             | 116,949.29 |
| 3/21/2025                                  | 08931            |          | Entergy                   |                       | 34.41                | 116,914.88 |
| 3/21/2025                                  | 08932            |          | Entergy                   |                       | 131.00               | 116,783.88 |
| 3/21/2025                                  | 08933            |          | Washington Pump Co. Inc.  |                       | 261.82               | 116,522.06 |
| 3/21/2025                                  | 08934            |          | Bertrem Products Inc      |                       | 845.08               | 115,676.98 |
| 3/24/2025                                  | 08935            |          | Payroll Account           |                       | 5,503.17             | 110,173.81 |
| 3/26/2025                                  | 08936            |          | Postmaster                |                       | 230.72               | 109,943.09 |
| 3/27/2025                                  | 08937            |          | CSLC - Gassville          |                       | 2,850.98             | 107,092.11 |
| 3/27/2025                                  | 08938            |          | WWTF-Gassville            |                       | 3,676.95             | 103,415.16 |
| 3/27/2025                                  | 08939            |          | Americhemm LLC            |                       | 197.44               | 103,217.72 |
| 3/31/2025                                  | 08940            |          | Miller True Value         |                       | 75.50                | 103,142.22 |
| 3/31/2025                                  | 08941            |          | Payroll Account           |                       | 3,884.45             | 99,257.77  |

**Waterworks Rev. Fund**  
**Bank Register**  
**3/1/2025 to 3/31/2025**

| Trans.<br>Date                                    | Trans.<br>Number | Dep<br># | Name / Description     | Receipts<br>& Credits | Checks &<br>Payments | Balance             |
|---------------------------------------------------|------------------|----------|------------------------|-----------------------|----------------------|---------------------|
| 3/31/2025                                         | 814311           |          | First Security Bank    | 484.25                |                      | 99,742.02           |
| 3/31/2025                                         | OL-033125A       |          | Water Sales            | 31,395.05             |                      | 131,137.07          |
| 3/31/2025                                         | OL-033125B       |          | Sewer Fees             | 10,738.88             |                      | 141,875.95          |
| 3/31/2025                                         | OL-033125C       |          | Sanitation             | 6,536.58              |                      | 148,412.53          |
| 3/31/2025                                         | OL-033125D       |          | Sales Tax              | 3,571.21              |                      | 151,983.74          |
| 3/31/2025                                         | OL-033125E       |          | SDWA                   | 176.00                |                      | 152,159.74          |
| 3/31/2025                                         | OL-033125F       |          | Penalties/Late Charges | 389.07                |                      | 152,548.81          |
| <b>1020 Waterworks Rev - First Sec. Ba Totals</b> |                  |          |                        | <b>\$53,311.04</b>    | <b>\$69,615.75</b>   | <b>\$152,548.81</b> |
| <b>Report Totals</b>                              |                  |          |                        | <b>\$53,311.04</b>    | <b>\$69,615.75</b>   | <b>\$152,548.81</b> |
| <b>Records included in total = 50</b>             |                  |          |                        |                       |                      |                     |

*Report Options*

Trans Date: 3/1/2025 to 3/31/2025

Cash Account: Waterworks Rev - First Sec. Ba

Fund: Waterworks Rev. Fund

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

| First Security Bank<br>Account Name         | Account Type &<br>Number | March 31, 2025<br>Book Balance | March 31, 2025<br>Bank Balance |
|---------------------------------------------|--------------------------|--------------------------------|--------------------------------|
| <b><u>Operating Checking Accounts:</u></b>  |                          |                                |                                |
| American Rescue Plan Fund                   | *1872                    | \$ 1,491.78                    | \$ 1,491.78                    |
| Cemetery Fund                               | *7309                    | \$ 19,407.57                   | \$ 19,407.57                   |
| City Court Fund                             | *7333                    | \$ 4,430.42                    | \$ 4,799.00                    |
| Court Automation Fund                       | *7234                    | \$ 5,142.86                    | \$ 5,587.35                    |
| Ductile Iron Capital Reserve Fund - Phase 2 | *1751                    | \$ 157,973.98                  | \$ 157,973.98                  |
| Fire Department Fund                        | *7366                    | \$ 110,797.88                  | \$ 111,325.38                  |
| Fire Dept Capital Reserve Fund              | *9088                    | \$ 60,736.28                   | \$ 60,736.28                   |
| General Fund                                | *7374                    | \$ 361,166.49                  | \$ 400,982.46                  |
| General Savings Fund                        | *8204                    | \$ 263,811.33                  | \$ 263,811.33                  |
| LOPFI Fund                                  | *7325                    | \$ 2,081.09                    | \$ 2,081.09                    |
| Payroll Fund                                | *7275                    | \$ 21,425.03                   | \$ 14,451.61                   |
| Street Department Fund                      | *7358                    | \$ 145,265.59                  | \$ 145,477.94                  |
| Street Dept Capital Reserve Fund            | *9185                    | \$ 21,133.12                   | \$ 21,133.12                   |
| Waterworks Customer Deposit Fund            | *3292                    | \$ 24,675.91                   | \$ 24,946.54                   |
| Waterworks Revenue Fund                     | *7291                    | \$ 152,548.81                  | \$ 153,639.14                  |
| Water Improvement Fund (1/2% CSUT)          | *7267                    | \$ 226,376.71                  | \$ 226,376.71                  |
| Waterline Replacement Fund (Proj. Savings)  | *9959                    | \$ 133,656.72                  | \$ 133,656.72                  |
| Act 605 Water Replacement Fund              | *6902                    | \$ 33,130.04                   | \$ 33,130.04                   |
| Act 605 Sewer Replacement Fund              | *6872                    | \$ 12,607.11                   | \$ 12,607.11                   |
| Construction Fund                           | *2825                    | \$ 59.12                       | \$ 59.12                       |
| USDA Loan Fund                              | *2833                    | \$ 4,566.64                    | \$ 4,566.64                    |
| USDA Short-Lived Asset Fund                 | *2876                    | \$ 11,659.01                   | \$ 11,659.01                   |
| USDA Debt Service Rsv Fund                  | *2868                    | \$ 7,784.22                    | \$ 7,784.22                    |
| Construction Fund PH2-B                     | *1102                    | \$ 1,312.84                    | \$ 1,312.84                    |
| USDA Loan Fund PH2-B                        | *1110                    | \$ 6,998.19                    | \$ 6,998.19                    |
| USDA Debt Service Rsv Fund PH2-B            | *1137                    | \$ 6,894.38                    | \$ 6,894.38                    |
| <b>Totals:</b>                              |                          | <b>\$ 1,797,133.12</b>         | <b>\$ 1,832,889.55</b>         |
| <b><u>Investment Accounts:</u></b>          |                          |                                |                                |
| Bridge Lights CD                            | *0695                    | \$ 21,790.07                   | \$ 21,790.07                   |
| Economic Development CD                     | *0691                    | \$ 9,829.44                    | \$ 9,829.44                    |
| Water & Sewer CD                            | *1812                    | \$ 126,227.32                  | \$ 126,227.32                  |
| <b>Totals:</b>                              |                          | <b>\$ 157,846.83</b>           | <b>\$ 157,846.83</b>           |
| <b><u>Securities Pledges*</u></b>           |                          | <b>Book Balance</b>            | <b>Par Balance</b>             |
| *See Attachments-Market Value               |                          | \$ 5,180,000.00                | \$ 5,180,000.00                |
| Total Securities Pledged                    |                          | \$ 5,180,000.00                | \$ 5,180,000.00                |
| Pledged Book Value                          |                          | \$                             | \$                             |
| Book Value of Deposit                       |                          | \$ 1,954,979.95                | \$ 1,990,736.38                |
| Pledged Plus FDIC Coverage                  |                          | \$ 5,430,000.00                | \$ 5,430,000.00                |
| Coverage +/-                                |                          | \$ 3,475,020.05                | \$ 3,439,263.62                |

City of Cotter  
Pledged Securities  
First Security Bank

| Pledged Securities Issuer                                                                             | Account No. | Receipt No.                  | Pledged<br>Face/Par Value | Released<br>Securities Value | Original Issued<br>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                                            |
| 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                                           |
| First Security Bank - Borrowed                                                                        | 15384290    | 180032673                    | 0.00 \$                   | 95,000.00                    | 5/15/2008               | 6/1/2023      | 4/24/2018<br>Rcpt#48876                            |
| First Security Bank - Borrowed                                                                        | 15384290    | 180032947                    | 0.00 \$                   | 390,000.00                   | 10/1/2007               | 12/1/2040     | 12/4/2023<br>Rcpt#25207083                         |
| 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      | Rcpt#252035441(Onl)<br>Y \$100K/\$200K<br>Released |
| First Security Bank - Borrowed                                                                        | 15384290    | 242001806                    | 0.00 \$                   | 100,000.00                   | 5/17/2012               | 1/15/2029     | 5/2/2019                                           |
| First Security Bank - Borrowed                                                                        | 15384290    | 245019671                    | 0.00 \$                   | 60,000.00                    | 1/7/2015                | 7/1/2031      | 2/10/2022<br>Rcpt #252035438                       |
| First Security Bank - Borrowed                                                                        | 15384290    | 245023585                    | 200,000.00 \$             | 200,000.00                   | 1/28/2014               | 12/15/2023    | 12/2/2022<br>Rcpt#252038452                        |
| First Security Bank - Borrowed                                                                        | 15384290    | 180032702                    | 0.00 \$                   | 50,000.00                    | 4/17/2017               | 7/1/2030      | 11/21/2023<br>Rcpt#252039535                       |
| First Security Bank - Borrowed                                                                        | 15384290    | 180033265                    | 0.00 \$                   | 200,000.00                   | 4/28/2017               | 12/1/2030     | 5/28/2020<br>Rcpt#252027012                        |
| First Security Bank - Borrowed                                                                        | 15384290    | 48847 (Pledge<br>ID: P2359)  | 0.00 \$                   | 95,000.00                    | 3/1/2005                | 10/1/2030     | 11/5/2020<br>Rcpt#252027153                        |
| First Security Bank - Borrowed                                                                        | 15384290    | 242006687 - Eff.<br>05/22/19 | 0.00 \$                   | 100,000.00                   | 12/20/2016              | 9/1/2030      | 3/21/2022<br>Rcpt#252036132                        |
| FSB - Borrowed - Cash Mgmt Searcy, AR Texas St<br>Transprtn Comm TP SYS SER C LFC OPT EXT<br>REDEMP   | 15384290    | 252035835                    | 50,000.00 \$              | 50,000.00                    | 2/4/2015                | 8/15/2034     | 1/11/2023<br>Rcpt#242006687                        |
| First Security Bank - Borrowed                                                                        | 15384290    | 242008707                    | 50,000.00 \$              | 50,000.00                    | 12/19/2019              | 12/1/2034     | 7/1/2024<br>Rcpt #252035835                        |
| First Security Bank - Borrowed                                                                        | 15384290    | 242007252                    | 100,000.00 \$             |                              | 9/28/2020               | 7/1/2032      | 11/21/2023<br>Rcpt#242008707                       |
| First Security Bank - Borrowed                                                                        | 15384290    | 242007744                    | 200,000.00 \$             | 200,000.00                   | 12/5/2019               | 7/1/2039      | 11/21/2023<br>Rcpt#242007744                       |
| First Security Bank - Borrowed (FNBB Capital<br>Markets)                                              | 15384290    | 244001320                    | 100,000.00 \$             | 100,000.00                   | 6/23/2021               | 10/15/2036    | 11/21/2023<br>Rcpt#244001320                       |
| First Security Bank - Borrowed (Capital<br>Management)                                                | 15384290    | 242013675                    | 95,000.00 \$              |                              | 2/16/2022               | 9/15/2042     |                                                    |
| First Security Bank - Borrowed (Cash<br>Management)                                                   | 15384290    | 244000884                    | 0.00 \$                   | 200,000.00                   | 10/17/2014              | 6/15/2029     | 12/2/2022<br>Rcpt#244000884                        |
| First Security Bank - Borrowed (Cash<br>Management)                                                   | 15384290    | 242011734                    | 150,000.00 \$             |                              | 5/25/2021               | 1/1/2038      |                                                    |
| First Security Bank - Borrowed (Cash<br>Management)                                                   | 15384290    | 252037842                    | 0.00 \$                   | 150,000.00                   | 4/1/2013                | 5/15/2030     | 4/28/2023<br>Rcpt#252037842                        |
| First Security Bank - Borrowed (Cash<br>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<br>Rcpt#252038092                       |
| Hosp Mcleod Regl Med Ctr<br>First Security Bank - Borrowed - (Cash<br>Management) LWR CO RIVER-A-PREF | 15384290    | 180066571                    | 0.00                      | 150,000.00                   | 4/1/2013                | 5/15/2030     | 5/12/2023<br>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  | Rept#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   | Rept#252038259 |
| First Security Bank - Borrowed - (Cash Mgmt) New York City HSG DEV CORP MULTIFAMILY Rent HSG REV Ocean Gate Dev SER B | 15384290 | 252027147 | 150,000.00      |                 | 8/22/2007  | 6/1/2025   |            |                |
| FSB - Borrowed - Cash Mgmt Cumberland Cnty PA MU Call Opt Exp 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 | Rept#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   |            |                |
| <b>Totals:</b>                                                                                                        |          |           | \$ 5,180,000.00 | \$ 4,150,000.00 |            |            |            |                |

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

Updated 11/7/2024