

# City of Cotter

## Revenue & Expense Financial Reporting and Analysis

**MARCH 2026**



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

**City of Cotter**  
Income Statement Summary  
March 2026

|                                       | Mar 2026 Actuals | Y-T-D Actuals 2026 | 2026 Variance | Authorized Budgets & Amended Budgets | Bank Status as of 3/31/2026 |                                 |
|---------------------------------------|------------------|--------------------|---------------|--------------------------------------|-----------------------------|---------------------------------|
| <b><u>Cemetery Fund</u></b>           |                  |                    |               |                                      |                             |                                 |
| Income                                | 200.85           | 295.69             | 17,612.00     | 17,907.69                            | March Stmt                  | 17,573.41                       |
| Expense                               | 812.73           | 1,186.68           | 16,721.01     | 17,907.69                            | Outstanding                 | -                               |
| Net Profit/Loss From Operations       | (611.88)         | (890.99)           | 890.99        | -                                    | Available                   | 17,573.41                       |
|                                       |                  |                    |               |                                      |                             | Stmt Bal<br>O/S cks<br>Book Bal |
| <b><u>General Fund</u></b>            |                  |                    |               |                                      |                             |                                 |
| Income                                | 48,891.95        | 163,656.12         | 692,475.51    | 856,131.63                           | March Stmt                  | 365,745.95                      |
| Total Transfers and Expenses          | 58,841.22        | 183,040.71         | 673,090.92    | 856,131.63                           | Outstanding                 | 1,546.66                        |
| Net Profit/Loss From Operations       | (9,949.27)       | (19,384.59)        | 19,384.59     | -                                    | Available                   | 364,199.29                      |
| <b><u>Street Department Fund</u></b>  |                  |                    |               |                                      |                             |                                 |
| Total Income and Transfers IN         | 6,492.19         | 23,736.65          | 116,146.76    | 139,883.41                           | March Stmt                  | 147,305.60                      |
| Expense                               | 10,282.78        | 35,103.71          | 104,779.70    | 139,883.41                           | Outstanding                 | 824.75                          |
| Net Profit/Loss From Operations       | (3,790.59)       | (11,367.06)        | 11,367.06     | -                                    | Available                   | 146,480.85                      |
| <b><u>Waterworks Revenue Fund</u></b> |                  |                    |               |                                      |                             |                                 |
| Income                                | 73,460.74        | 239,423.22         | 787,483.62    | 1,026,906.84                         | March Stmt                  | 231,973.05                      |
| Total Transfers and Expenses          | 75,918.27        | 203,677.76         | 823,229.08    | 1,026,906.84                         | Outstanding                 | 2,443.65                        |
| Net Profit/Loss From Operations       | (2,457.53)       | 35,745.46          | (35,745.46)   | -                                    | Available                   | 229,529.40                      |
| <b><u>Summary</u></b>                 |                  |                    |               |                                      |                             |                                 |
| Income                                | 129,045.73       | 427,111.68         | 1,613,717.89  | 2,040,829.57                         | Balance                     | 762,598.01                      |
| Expense                               | 145,855.00       | 423,008.86         | 1,617,820.71  | 2,040,829.57                         | Outstanding                 | 4,815.06                        |
| Net Profit/Loss From Operations       | (16,809.27)      | 4,102.82           | (4,102.82)    | -                                    | Available                   | 757,782.95                      |
| <b><u>Fire Department Fund</u></b>    |                  |                    |               |                                      |                             |                                 |
| Income                                | 7,868.98         | 9,161.78           | 88,712.97     | 97,874.75                            | March Stmt                  | 115,241.30                      |
| Total Transfers and Expenses          | 5,224.29         | 13,645.07          | 84,229.68     | 97,874.75                            | Outstanding                 | 404.24                          |
| Net Profit/Loss From Operations       | 2,644.69         | (4,483.29)         | 4,483.29      | -                                    | Available                   | 114,837.06                      |

## Cemetery Fund Statement of Revenue and Expenditures

| Account Number                         |  | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--|--|--|--|---------------------------------------|---|--|
| <b>Revenue &amp; Expenditures</b>      |  |  |  |                                       |   |  |
| <b>Revenue</b>                         |  |  |  |                                       |   |  |
| <b>Service Revenue</b>                 |  |  |  |                                       |   |  |
| 4752                                   | Cem. Grave Opening/Closing                   | 150.00   | 150.00   | 3,000.00                              | (2,850.00)  | 5.00%  |
|  | <b>Total Service Revenue</b>                 | <b>\$150.00</b>                                  | <b>\$150.00</b>                                | <b>\$3,000.00</b>                     | <b>(\$2,850.00)</b>                               |  |
| <b>Other Revenue</b>                   |  |  |  |                                       |   |  |
| 8910                                   | Carryover from Previous Years                | 0.00   | 0.00   | 6,157.69                              | (6,157.69)  | 0.00%  |
| 4952                                   | Cem. Lot Sales                               | 0.00   | 0.00   | 1,800.00                              | (1,800.00)  | 0.00%  |
| 4951                                   | Cem. Perpetual Care Income                   | 0.00   | 0.00   | 5,000.00                              | (5,000.00)  | 0.00%  |
| 8102                                   | Interest on Checking                         | 50.85  | 145.69   | 450.00                                | (304.31)  | 32.38%                                       |
|  | <b>Total Other Revenue</b>                   | <b>\$50.85</b>                                   | <b>\$145.69</b>                                | <b>\$13,407.69</b>                    | <b>(\$13,262.00)</b>                              |  |
|  | <b>Revenue</b>                               | <b>\$200.85</b>                                  | <b>\$295.69</b>                                | <b>\$16,407.69</b>                    | <b>(\$16,112.00)</b>                              |  |
|  | <b>Gross Profit</b>                          | <b>\$200.85</b>                                  | <b>\$295.69</b>                                | <b>\$16,407.69</b>                    | <b>\$0.00</b>                                     |  |
| <b>Expenses</b>                        |  |  |  |                                       |   |  |
| <b>Salaries &amp; Benefits Expense</b> |  |  |  |                                       |   |  |
| 6307                                   | APERS Expense                                | 88.47  | 129.19   | 1,823.00                              | (1,693.81)  | 7.09%  |
| 6310                                   | Insurance - Employer                         | 106.28   | 154.26   | 0.00                                  | 154.26  | 0.00%  |
| 6305                                   | Medicare                                     | 7.57   | 11.16  | 172.54                                | (161.38)  | 6.47%  |
| 6301                                   | Salaries                                     | 577.47   | 843.24   | 11,899.47                             | (11,056.23)                                       | 7.09%  |
| 6306                                   | Social Security                              | 32.40  | 47.79  | 737.77                                | (689.98)  | 6.48%  |
| 6313                                   | Unemployment Insurance                       | 0.54   | 1.04   | 15.40                                 | (14.36)   | 6.75%  |
|  | <b>Total Salaries &amp; Benefits Expense</b> | <b>\$812.73</b>                                  | <b>\$1,186.68</b>                              | <b>\$14,648.18</b>                    | <b>(\$13,461.50)</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   | 350.00                                | (350.00)  | 0.00%  |
|  | <b>Total Fuel Expense</b>                    | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$425.00</b>                       | <b>(\$425.00)</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   | 1,634.51                              | (1,634.51)  | 0.00%  |
|  | <b>Total Repair / Maintenance Expense</b>    | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$2,834.51</b>                     | <b>(\$2,834.51)</b>                               |  |
|  | <b>Expenses</b>                              | <b>\$812.73</b>                                  | <b>\$1,186.68</b>                              | <b>\$17,907.69</b>                    | <b>(\$16,721.01)</b>                              |  |
|  | <b>Revenue Less Expenditures</b>             | <b>(\$611.88)</b>                                | <b>(\$890.99)</b>                              | <b>(\$1,500.00)</b>                   | <b>\$0.00</b>                                     |  |

## Cemetary Fund Statement of Revenue and Expenditures

| Account Number                    | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |       |
|-----------------------------------|--|--|---------------------------------------|---|--|-------|
| <b>Other Revenue</b>              |  |  |                                       |   |  |       |
| <b>Transfer Revenue</b>           |  |  |                                       |   |  |       |
| 8310                              | Transfer from General Fund                       | 0.00   | 0.00                                  | 1,500.00  | (1,500.00)                                   | 0.00% |
| <b>Total Transfer Revenue</b>     |  | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$1,500.00</b>                                 | <b>(\$1,500.00)</b>                          |       |
| <b>Other Revenue</b>              |  | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$1,500.00</b>                                 | <b>(\$1,500.00)</b>                          |       |
| <b>Net Change in Fund Balance</b> |  | <b>(\$611.88)</b>                              | <b>(\$890.99)</b>                     | <b>\$0.00</b>                                     | <b>\$0.00</b>                                |       |

### Fund Balances

|                            |           |           |      |      |       |
|----------------------------|-----------|-----------|------|------|-------|
| Beginning Fund Balance     | 18,185.29 | 18,464.40 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (611.88)  | (890.99)  | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 17,573.41 | 17,573.41 | 0.00 | 0.00 | 0.00% |

*Report Options*

Fund: Cemetary Fund  
 Period: 3/1/2026 to 3/31/2026  
 Detail Level: Level 1 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget  
 Budget: Cemetery Fund Budget

**Cemetary Fund**  
**Balance Sheet**  
**3/31/2026**

|                                     | <b>Book Value<br/>Mar 2026<br/>Actual</b> | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> |
|-------------------------------------|---|---|---|
| <b>Assets</b>                       |   |   |   |
| <b>Current Assets</b>               |   |   |   |
| Cemetery Fund - First Sec. Ban      | 17,573.41                                 | 19,407.57                                 | 16,796.30                                 |
| <b>Total Current Assets</b>         | <b>\$17,573.41</b>                        | <b>\$19,407.57</b>                        | <b>\$16,796.30</b>                        |
| <b>Total Assets</b>                 | <b>\$17,573.41</b>                        | <b>\$19,407.57</b>                        | <b>\$16,796.30</b>                        |
| <b>Fund Balance</b>                 |   |   |   |
| Current Year Surplus(Deficit)       | 17,573.41                                 | 19,407.57                                 | 16,796.30                                 |
| <b>Total Fund Balance</b>           | <b>\$17,573.41</b>                        | <b>\$19,407.57</b>                        | <b>\$16,796.30</b>                        |
| <b>Total Liabilities and Equity</b> | <b>\$17,573.41</b>                        | <b>\$19,407.57</b>                        | <b>\$16,796.30</b>                        |

**Statement Date** 03/31/2026  
**Accounts** Cemetery Fund - First Sec. Ban  
**Companies** ~~Waterworks Customer Deposits~~ Cemetery Fund

|  |             |                          |            |
|--|-------------|--------------------------|------------|
| <b>Statement Balance:</b>                | \$17,573.41 |                          |            |
| <b>- Outstanding Checks:</b>             | \$0.00      | <b>Cleared Checks:</b>   | 4 \$812.73 |
| <b>+ Outstanding Deposits:</b>           | \$0.00      | <b>Cleared Deposits:</b> | 2 \$200.85 |
| <hr/>                                    |             |                          |            |
| <b>Reconciled Balance Per Statement:</b> | \$17,573.41 |                          |            |
| <b>Book Balance:</b>                     | \$17,573.41 |                          |            |
| <hr/>                                    |             |                          |            |
| <b>Difference</b>                        | \$0.00      |                          |            |
| <hr/>                                    |             |                          |            |

| Ref #                   | Date      | Name                           | Amount        |
|-------------------------|-----------|--------------------------------|---------------|
| <b>Cleared Checks</b>   |           |                                |               |
| 02687                   | 3/2/2026  | Payroll Account                | 249.21        |
| 02688                   | 3/9/2026  | Payroll Account                | 149.54        |
| 02689                   | 3/23/2026 | Payroll Account                | 57.94         |
| 02690                   | 3/30/2026 | Payroll Account                | 356.04        |
|                         |           | <b>Cleared Checks Totals</b>   | <b>812.73</b> |
| <b>Cleared Deposits</b> |           |                                |               |
| 447260                  | 3/19/2026 | Grave Opening & Closing        | 150.00        |
| 447261                  | 3/31/2026 | First Security Bank            | 50.85         |
|                         |           | <b>Cleared Deposits Totals</b> | <b>200.85</b> |

**Cemetery Fund**  
**Bank Register**  
**3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                           | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b> | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b>     |
|--|----------------------|--------------|---------------------------|-------------------------------|------------------------------|--------------------|
| <b>Cemetery Fund - First Sec. Ban</b>        |                      |              |                           |                               |                              |                    |
|  |                      |              | Beginning Balance         |                               |                              | 18,185.29          |
| 3/2/2026                                     | 02687                |              | Payroll Account           |                               | 249.21                       | 17,936.08          |
| 3/9/2026                                     | 02688                |              | Payroll Account           |                               | 149.54                       | 17,786.54          |
| 3/19/2026                                    | 447260               |              | Grave Opening & Closing   | 150.00                        |                              | 17,936.54          |
| 3/23/2026                                    | 02689                |              | Payroll Account           |                               | 57.94                        | 17,878.60          |
| 3/30/2026                                    | 02690                |              | Payroll Account           |                               | 356.04                       | 17,522.56          |
| 3/31/2026                                    | 447261               |              | First Security Bank       | 50.85                         |                              | 17,573.41          |
| <b>Cemetery Fund - First Sec. Ban Totals</b> |                      |              |                           | <b>\$200.85</b>               | <b>\$812.73</b>              | <b>\$17,573.41</b> |
| <b>Report Totals</b>                         |                      |              |                           | <b>\$200.85</b>               | <b>\$812.73</b>              | <b>\$17,573.41</b> |
| <b>Records included in total = 7</b>         |                      |              |                           |                               |                              |                    |

*Report Options*

Trans Date: 3/1/2026 to 3/31/2026

Cash Account: Cemetery Fund - First Sec. Ban

Fund: Cemetery Fund

## Fire Department Fund Statement of Revenue and Expenditures

| Account Number                         | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--|--|--|---------------------------------------|---|--|
| <b>Revenue &amp; Expenditures</b>      |  |  |                                       |   |  |
| <b>Revenue</b>                         |  |  |                                       |   |  |
| <b>Grant Income</b>                    |  |  |                                       |   |  |
| 4089                                   | USDA Grant O2 Bottles                            | 0.00   | 0.00                                  | 17,343.75   | (17,343.75) 0.00%                            |
| 4079                                   | USDA Grant O2 Bottles 25% Match                  | 0.00   | 0.00                                  | 5,781.25  | (5,781.25) 0.00%                             |
|  | <b>Total Grant Income</b>                        | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$23,125.00</b>                                | <b>(\$23,125.00)</b>                         |
| <b>State Aid</b>                       |  |  |                                       |   |  |
| 4101                                   | Act 833  | 0.00   | 0.00                                  | 16,000.00   | (16,000.00) 0.00%                            |
|  | <b>Total State Aid</b>                           | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$16,000.00</b>                                | <b>(\$16,000.00)</b>                         |
| <b>Property Taxes</b>                  |  |  |                                       |   |  |
| 4302                                   | Baxter Co. Prop. Tax - Fire Po                   | 2,287.07                                       | 2,977.32                              | 32,000.00   | (29,022.68) 9.30%                            |
| 4305                                   | County Matching Funds                            | 5,263.15                                       | 5,263.15                              | 5,263.00  | 0.15 100.00%                                 |
|  | <b>Total Property Taxes</b>                      | <b>\$7,550.22</b>                              | <b>\$8,240.47</b>                     | <b>\$37,263.00</b>                                | <b>(\$29,022.53)</b>                         |
| <b>Other Revenue</b>                   |  |  |                                       |   |  |
| 8910                                   | Carryover from Previous Years                    | 0.00   | 0.00                                  | 19,386.75   | (19,386.75) 0.00%                            |
| 8102                                   | Interest on Checking                             | 318.76   | 921.31                                | 2,100.00  | (1,178.69) 43.87%                            |
|  | <b>Total Other Revenue</b>                       | <b>\$318.76</b>                                | <b>\$921.31</b>                       | <b>\$21,486.75</b>                                | <b>(\$20,565.44)</b>                         |
|  | <b>Revenue</b>                                   | <b>\$7,868.98</b>                              | <b>\$9,161.78</b>                     | <b>\$97,874.75</b>                                | <b>(\$88,712.97)</b>                         |
|  | <b>Gross Profit</b>                              | <b>\$7,868.98</b>                              | <b>\$9,161.78</b>                     | <b>\$97,874.75</b>                                | <b>\$0.00</b>                                |
| <b>Expenses</b>                        |  |  |                                       |   |  |
| <b>Salaries &amp; Benefits Expense</b> |  |  |                                       |   |  |
| 6325                                   | LOPFI  | 0.00   | 0.00                                  | 2,496.00  | (2,496.00) 0.00%                             |
| 6305                                   | Medicare   | 37.80  | 94.23                                 | 350.86  | (256.63) 26.86%                              |
| 6304                                   | Meeting/Training Allowance                       | 75.00  | 75.00                                 | 0.00  | 75.00 0.00%                                  |
| 6301                                   | Salaries   | 2,530.00                                       | 6,420.00                              | 24,197.00   | (17,777.00) 26.53%                           |
| 6306                                   | Social Security                                  | 161.51   | 402.69                                | 1,500.21  | (1,097.52) 26.84%                            |
| 6313                                   | Unemployment Insurance                           | 5.21   | 12.99                                 | 72.59   | (59.60) 17.90%                               |
| 6314                                   | Workers Compensation                             | 0.00   | 350.00                                | 400.00  | (50.00) 87.50%                               |
|  | <b>Total Salaries &amp; Benefits Expense</b>     | <b>\$2,809.52</b>                              | <b>\$7,354.91</b>                     | <b>\$29,016.66</b>                                | <b>(\$21,661.75)</b>                         |
| <b>Capital Purchase Expense</b>        |  |  |                                       |   |  |
| 6410                                   | Equipment Purchases                              | 0.00   | 0.00                                  | 8,300.00  | (8,300.00) 0.00%                             |
|  | <b>Total Capital Purchase Expense</b>            | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$8,300.00</b>                                 | <b>(\$8,300.00)</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>                          |

## Fire Department Fund Statement of Revenue and Expenditures

| Account Number                                  | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|---|--|--|---------------------------------------|---|--|
| <b>Fuel Expense</b>                             |  |  |                                       |   |  |
| 6501  | 0.00   | 0.00   | 500.00                                | (500.00)  | 0.00%  |
| 6502  | 209.70   | 262.70   | 1,631.00                              | (1,368.30)  | 16.11%                                       |
| <b>Total Fuel Expense</b>                       | <b>\$209.70</b>                                  | <b>\$262.70</b>                                | <b>\$2,131.00</b>                     | <b>(\$1,868.30)</b>                               |  |
| <b>Insurance Expense</b>                        |  |  |                                       |   |  |
| 6551  | 0.00   | 0.00   | 3,928.09                              | (3,928.09)  | 0.00%  |
| 6552  | 0.00   | 0.00   | 2,974.00                              | (2,974.00)  | 0.00%  |
| <b>Total Insurance Expense</b>                  | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$6,902.09</b>                     | <b>(\$6,902.09)</b>                               |  |
| <b>Repair / Maintenance Expense</b>             |  |  |                                       |   |  |
| 6810  | 432.72   | 507.72   | 4,000.00                              | (3,492.28)  | 12.69%                                       |
| 6812  | 300.00   | 464.63   | 5,000.00                              | (4,535.37)  | 9.29%  |
| 6814  | 0.00   | 0.00   | 3,000.00                              | (3,000.00)  | 0.00%  |
| <b>Total Repair / Maintenance Expense</b>       | <b>\$732.72</b>                                  | <b>\$972.35</b>                                | <b>\$12,000.00</b>                    | <b>(\$11,027.65)</b>                              |  |
| <b>Supplies Expense</b>                         |  |  |                                       |   |  |
| 6857  | 21.90  | 21.90  | 650.00                                | (628.10)  | 3.37%  |
| 6858  | 0.00   | 0.00   | 250.00                                | (250.00)  | 0.00%  |
| 6860  | 176.31   | 265.32   | 900.00                                | (634.68)  | 29.48%                                       |
| 6862  | 0.00   | 0.00   | 2,000.00                              | (2,000.00)  | 0.00%  |
| 6873  | 51.61  | 51.61  | 500.00                                | (448.39)  | 10.32%                                       |
| <b>Total Supplies Expense</b>                   | <b>\$249.82</b>                                  | <b>\$338.83</b>                                | <b>\$4,300.00</b>                     | <b>(\$3,961.17)</b>                               |  |
| <b>Travel &amp; Meeting Expense</b>             |  |  |                                       |   |  |
| 6902  | 0.00   | 30.00  | 500.00                                | (470.00)  | 6.00%  |
| 6903  | 348.00   | 348.00   | 1,000.00                              | (652.00)  | 34.80%                                       |
| <b>Total Travel &amp; Meeting Expense</b>       | <b>\$348.00</b>                                  | <b>\$378.00</b>                                | <b>\$1,500.00</b>                     | <b>(\$1,122.00)</b>                               |  |
| <b>Utilities Expense</b>                        |  |  |                                       |   |  |
| 7001  | 161.96   | 485.88   | 2,000.00                              | (1,514.12)  | 24.29%                                       |
| 7005  | 658.79   | 3,449.16                                       | 6,100.00                              | (2,650.84)  | 56.54%                                       |
| <b>Total Utilities Expense</b>                  | <b>\$820.75</b>                                  | <b>\$3,935.04</b>                              | <b>\$8,100.00</b>                     | <b>(\$4,164.96)</b>                               |  |
| <b>Professional Services Expense</b>            |  |  |                                       |   |  |
| 7109  | 0.00   | 0.00   | 250.00                                | (250.00)  | 0.00%  |
| 7111  | 0.00   | 178.60   | 250.00                                | (71.40)   | 71.44%                                       |
| <b>Total Professional Services Expense</b>      | <b>\$0.00</b>                                    | <b>\$178.60</b>                                | <b>\$500.00</b>                       | <b>(\$321.40)</b>                                 |  |
| <b>Grant and Special Projects Expense</b>       |  |  |                                       |   |  |
| 8047  | 0.00   | 0.00   | 23,125.00                             | (23,125.00)                                       | 0.00%  |
| <b>Total Grant and Special Projects Expense</b> | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$23,125.00</b>                    | <b>(\$23,125.00)</b>                              |  |
| <b>Expenses</b>                                 | <b>\$5,224.29</b>                                | <b>\$13,645.07</b>                             | <b>\$97,874.75</b>                    | <b>(\$84,229.68)</b>                              |  |
| <b>Revenue Less Expenditures</b>                | <b>\$2,644.69</b>                                | <b>(\$4,483.29)</b>                            | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |  |

## Fire Department Fund Statement of Revenue and Expenditures

| Account Number                    | Current Period<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|-----------------------------------|--------------------------------------|------------------------------------|---------------------------------------|---|--|
| <b>Net Change in Fund Balance</b> | <b>\$2,644.69</b>                    | <b>(\$4,483.29)</b>                | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |  |
| <b>Fund Balances</b>              |                                      |                                    |                                       |   |  |
| Beginning Fund Balance            | 112,192.37                           | 119,320.35                         | 0.00                                  | 0.00  | 0.00%  |
| Net Change in Fund Balance        | 2,644.69                             | (4,483.29)                         | 0.00                                  | 0.00  | 0.00%  |
| Ending Fund Balance               | 114,837.06                           | 114,837.06                         | 0.00                                  | 0.00  | 0.00%  |

*Report Options*

Fund: Fire Department Fund

Period: 3/1/2026 to 3/31/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Fire Dept Fund Budget

**Fire Department Fund**  
**Balance Sheet**  
**3/31/2026**

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|                                     | <b>Book Value<br/>Mar 2026<br/>Actual</b> | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> |
|-------------------------------------|---|---|---|
| <b>Assets</b>                       |   |   |   |
| <b>Current Assets</b>               |   |   |   |
| Fire Dept. - First Sec. Bank        | 114,837.06                                | 110,957.48                                | 78,964.85                                 |
| <b>Total Current Assets</b>         | <b>\$114,837.06</b>                       | <b>\$110,957.48</b>                       | <b>\$78,964.85</b>                        |
| <b>Total Assets</b>                 | <b>\$114,837.06</b>                       | <b>\$110,957.48</b>                       | <b>\$78,964.85</b>                        |
| <b>Fund Balance</b>                 |   |   |   |
| Current Year Surplus(Deficit)       | 114,837.06                                | 110,957.48                                | 78,964.85                                 |
| <b>Total Fund Balance</b>           | <b>\$114,837.06</b>                       | <b>\$110,957.48</b>                       | <b>\$78,964.85</b>                        |
| <b>Total Liabilities and Equity</b> | <b>\$114,837.06</b>                       | <b>\$110,957.48</b>                       | <b>\$78,964.85</b>                        |

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**Statement Date** 03/31/2026  
**Accounts** Fire Dept. - First Sec. Bank  
**Companies** ~~Waterworks Customer Deposit~~; Fire Department Fund

|  |               |                          |               |
|--|---------------|--------------------------|---------------|
| <b>Statement Balance:</b>                | \$115,241.30  |                          |               |
| <b>- Outstanding Checks:</b>             | \$404.24      | <b>Cleared Checks:</b>   | 14 \$6,201.95 |
| <b>+ Outstanding Deposits:</b>           | \$0.00        | <b>Cleared Deposits:</b> | 3 \$7,868.98  |
| <b>Reconciled Balance Per Statement:</b> | \$114,837.06  |                          |               |
| <b>Book Balance:</b>                     | \$114,837.06  |                          |               |
| <b>Difference</b>                        | <b>\$0.00</b> |                          |               |

| Ref #                     | Date      | Name                             | Amount          |
|---------------------------|-----------|----------------------------------|-----------------|
| <b>Cleared Checks</b>     |           |                                  |                 |
| 07023                     | 2/25/2026 | Entergy                          | 191.57          |
| 07024                     | 2/25/2026 | Black Hills Energy               | 1,025.70        |
| 07025                     | 2/26/2026 | Crawford Electric Inc            | 164.63          |
| 07026                     | 3/2/2026  | Payroll Account                  | 1,731.02        |
| 07027                     | 3/3/2026  | Big Oil LLC                      | 209.70          |
| 07028                     | 3/6/2026  | Cotter Water & Sewer             | 56.16           |
| 07029                     | 3/6/2026  | Yelcot                           | 215.74          |
| 07030                     | 3/9/2026  | Sharon Kaster                    | 348.00          |
| 07031                     | 3/10/2026 | Yelcot Communications            | 76.81           |
| 07032                     | 3/13/2026 | Arvest Bank                      | 200.58          |
| 07033                     | 3/17/2026 | Hydroclean                       | 405.15          |
| 07034                     | 3/18/2026 | Still Fire Services, LLC         | 300.00          |
| 07035                     | 3/19/2026 | Entergy                          | 198.39          |
| 07037                     | 3/23/2026 | Payroll Account                  | 1,078.50        |
|                           |           | <b>Cleared Checks Totals</b>     | <b>6,201.95</b> |
| <b>Cleared Deposits</b>   |           |                                  |                 |
| 607388                    | 3/16/2026 | Baxter County Treasurer          | 2,287.07        |
| 607389                    | 3/23/2026 | Baxter County Treasurer          | 5,263.15        |
| 607390                    | 3/31/2026 | First Security Bank              | 318.76          |
|                           |           | <b>Cleared Deposits Totals</b>   | <b>7,868.98</b> |
| <b>Outstanding Checks</b> |           |                                  |                 |
| 07036                     | 3/20/2026 | Black Hills Energy               | 404.24          |
|                           |           | <b>Outstanding Checks Totals</b> | <b>404.24</b>   |

**Fire Department Fund  
Bank Register  
3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                         | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b> | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b>      |
|--|----------------------|--------------|---------------------------|-------------------------------|------------------------------|---------------------|
| <b>Fire Dept. - First Sec. Bank</b>        |                      |              |                           |                               |                              |                     |
|  |                      |              | Beginning Balance         |                               |                              | 112,192.37          |
| 3/2/2026                                   | 07026                |              | Payroll Account           |                               | 1,731.02                     | 110,461.35          |
| 3/3/2026                                   | 07027                |              | Big Oil LLC               |                               | 209.70                       | 110,251.65          |
| 3/6/2026                                   | 07028                |              | Cotter Water & Sewer      |                               | 56.16                        | 110,195.49          |
| 3/6/2026                                   | 07029                |              | Yelcot                    |                               | 215.74                       | 109,979.75          |
| 3/9/2026                                   | 07030                |              | Sharon Kaster             |                               | 348.00                       | 109,631.75          |
| 3/10/2026                                  | 07031                |              | Yelcot Communications     |                               | 76.81                        | 109,554.94          |
| 3/13/2026                                  | 07032                |              | Arvest Bank               |                               | 200.58                       | 109,354.36          |
| 3/16/2026                                  | 607388               |              | Baxter County Treasurer   | 2,287.07                      |                              | 111,641.43          |
| 3/17/2026                                  | 07033                |              | Hydroclean                |                               | 405.15                       | 111,236.28          |
| 3/18/2026                                  | 07034                |              | Still Fire Services, LLC  |                               | 300.00                       | 110,936.28          |
| 3/19/2026                                  | 07035                |              | Entergy                   |                               | 198.39                       | 110,737.89          |
| 3/20/2026                                  | 07036                |              | Black Hills Energy        |                               | 404.24                       | 110,333.65          |
| 3/23/2026                                  | 07037                |              | Payroll Account           |                               | 1,078.50                     | 109,255.15          |
| 3/23/2026                                  | 607389               |              | Baxter County Treasurer   | 5,263.15                      |                              | 114,518.30          |
| 3/31/2026                                  | 607390               |              | First Security Bank       | 318.76                        |                              | 114,837.06          |
| <b>Fire Dept. - First Sec. Bank Totals</b> |                      |              |                           | <b>\$7,868.98</b>             | <b>\$5,224.29</b>            | <b>\$114,837.06</b> |
| <b>Report Totals</b>                       |                      |              |                           | <b>\$7,868.98</b>             | <b>\$5,224.29</b>            | <b>\$114,837.06</b> |
| <b>Records included in total = 16</b>      |                      |              |                           |                               |                              |                     |

*Report Options*

Trans Date: 3/1/2026 to 3/31/2026  
Cash Account: Fire Dept. - First Sec. Bank  
Fund: Fire Department Fund

## General Fund Statement of Revenue and Expenditures

| Account Number                       | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--------------------------------------|--|--|---------------------------------------|---|--|
| <b>Revenue &amp; Expenditures</b>    |  |  |                                       |   |  |
| <b>Revenue</b>                       |  |  |                                       |   |  |
| <b>General Revenues</b>              |  |  |                                       |   |  |
| <b>Grant Income</b>                  |  |  |                                       |   |  |
| 4108                                 | ARDOT TAP Trails Grant                           | 0.00   |                                       | 105,600.00 (105,600.00)                           | 0.00%  |
|                                      | <b>Total Grant Income</b>                        | <b>\$0.00</b>                                  |                                       | <b>\$105,600.00 (\$105,600.00)</b>                |  |
| <b>State Aid</b>                     |  |  |                                       |   |  |
| 4105                                 | State Turnback                                   | 906.59   | 3,602.25                              | 13,000.00 (9,397.75)                              | 27.71%                                       |
|                                      | <b>Total State Aid</b>                           | <b>\$906.59</b>                                | <b>\$3,602.25</b>                     | <b>\$13,000.00 (\$9,397.75)</b>                   |  |
| <b>Property Taxes</b>                |  |  |                                       |   |  |
| 4301                                 | Baxter Co. Prop. Tax - Gen. Po                   | 2,115.10                                       | 14,067.67                             | 60,500.00 (46,432.33)                             | 23.25%                                       |
|                                      | <b>Total Property Taxes</b>                      | <b>\$2,115.10</b>                              | <b>\$14,067.67</b>                    | <b>\$60,500.00 (\$46,432.33)</b>                  |  |
| <b>Franchise Fees</b>                |  |  |                                       |   |  |
| 4401                                 | Franchise Tax                                    | 3,100.07                                       | 18,440.09                             | 55,000.00 (36,559.91)                             | 33.53%                                       |
|                                      | <b>Total Franchise Fees</b>                      | <b>\$3,100.07</b>                              | <b>\$18,440.09</b>                    | <b>\$55,000.00 (\$36,559.91)</b>                  |  |
| <b>Sales Taxes</b>                   |  |  |                                       |   |  |
| 4510                                 | City Sales Tax - Ductile Iron                    | 4,383.39                                       | 13,608.60                             | 60,900.00 (47,291.40)                             | 22.35%                                       |
| 4502                                 | City Sales Tax - General Porti                   | 8,766.77                                       | 27,217.20                             | 121,500.00 (94,282.80)                            | 22.40%                                       |
| 4511                                 | City Sales Tax - Water Imprvmt                   | 4,383.39                                       | 13,608.61                             | 60,900.00 (47,291.39)                             | 22.35%                                       |
| 4505                                 | County Sales Tax                                 | 17,535.23                                      | 58,931.16                             | 230,000.00 (171,068.84)                           | 25.62%                                       |
|                                      | <b>Total Sales Taxes</b>                         | <b>\$35,068.78</b>                             | <b>\$113,365.57</b>                   | <b>\$473,300.00 (\$359,934.43)</b>                |  |
| <b>Fines, Forfeitures, And Costs</b> |  |  |                                       |   |  |
| 4601                                 | Court Fines                                      | 1,044.45                                       | 3,703.20                              | 35,000.00 (31,296.80)                             | 10.58%                                       |
| 4602                                 | Jail Fees  | 57.50  | 122.50                                | 1,140.00 (1,017.50)                               | 10.75%                                       |
| 4603                                 | Police Report                                    | 0.00   |                                       | 50.00 (50.00)                                     | 0.00%  |
|                                      | <b>Total Fines, Forfeitures, And Costs</b>       | <b>\$1,101.95</b>                              | <b>\$3,825.70</b>                     | <b>\$36,190.00 (\$32,364.30)</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   |                                       | 775.00 (775.00)                                   | 0.00%  |
| 4801                                 | Building Permits                                 | 0.00   |                                       | 3,000.00 (3,000.00)                               | 0.00%  |
| 4809                                 | Golf Cart Permit                                 | 12.00  | 36.00                                 | 200.00 (164.00)                                   | 18.00%                                       |
| 4811                                 | Occupation License                               | 100.00   | 100.00                                | 1,500.00 (1,400.00)                               | 6.67%  |
| 4805                                 | Permits  | 0.00   |                                       | 250.00 (250.00)                                   | 0.00%  |
|                                      | <b>Total Local Fees &amp; Permits</b>            | <b>\$112.00</b>                                | <b>\$136.00</b>                       | <b>\$5,725.00 (\$5,589.00)</b>                    |  |

## General Fund Statement of Revenue and Expenditures

| Account Number                         | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |         |
|--|--|--|---------------------------------------|---|--|---------|
| <b>Other Revenue</b>                   |  |  |                                       |   |  |         |
| 4954                                   | Animal Licenses                                  | 22.00  | 32.00                                 | 200.00  | (168.00)                                     | 16.00%  |
| 8910                                   | Carryover from Previous Years                    | 0.00   |                                       | 65,266.63   | (65,266.63)                                  | 0.00%   |
| 4957                                   | Donations  | 0.00   | 1,610.00                              |   | 1,610.00                                     | 0.00%   |
| 8102                                   | Interest on Checking                             | 1,038.28                                       | 2,941.19                              | 12,300.00   | (9,358.81)                                   | 23.91%  |
| 4960                                   | Misc Income                                      | 0.00   | 20.00                                 |   | 20.00  | 0.00%   |
| 4975                                   | ML Property Program Settlement                   | 5,331.91                                       | 5,331.91                              |   | 5,331.91                                     | 0.00%   |
| 4964                                   | Rebate   | 51.77  | 90.24                                 | 300.00  | (209.76)                                     | 30.08%  |
| 4990                                   | Reimbursement                                    | 43.50  | 43.50                                 |   | 43.50  | 0.00%   |
|  | <b>Total Other Revenue</b>                       | <b>\$6,487.46</b>                              | <b>\$10,068.84</b>                    | <b>\$78,066.63</b>                                | <b>(\$67,997.79)</b>                         |         |
|  | <b>General Revenues Totals</b>                   | <b>\$48,891.95</b>                             | <b>\$163,656.12</b>                   | <b>\$827,531.63</b>                               | <b>(\$663,875.51)</b>                        |         |
|  | <b>Revenue</b>                                   | <b>\$48,891.95</b>                             | <b>\$163,656.12</b>                   | <b>\$827,531.63</b>                               | <b>(\$663,875.51)</b>                        |         |
|  | <b>Gross Profit</b>                              | <b>\$48,891.95</b>                             | <b>\$163,656.12</b>                   | <b>\$827,531.63</b>                               |  |         |
| <b>Expenses</b>                        |  |  |                                       |   |  |         |
| <b>City</b>                            |  |  |                                       |   |  |         |
| <b>Labor Expense</b>                   |  |  |                                       |   |  |         |
| 6001                                   | Contract Labor                                   | 0.00   |                                       | 900.00  | (900.00)                                     | 0.00%   |
|  | <b>Total Labor Expense</b>                       | <b>\$0.00</b>                                  |                                       | <b>\$900.00</b>                                   | <b>(\$900.00)</b>                            |         |
| <b>Salaries &amp; Benefits Expense</b> |  |  |                                       |   |  |         |
| 6307                                   | APERS Expense                                    | 1,944.50                                       | 5,136.94                              | 18,526.82   | (13,389.88)                                  | 27.73%  |
| 6310                                   | Insurance - Employer                             | 1,231.06                                       | 3,498.78                              | 7,272.96  | (3,774.18)                                   | 48.11%  |
| 6305                                   | Medicare   | 194.28   | 484.73                                | 1,577.43  | (1,092.70)                                   | 30.73%  |
| 6301                                   | Salaries   | 13,693.70                                      | 34,214.58                             | 112,688.44  | (78,473.86)                                  | 30.36%  |
| 6306                                   | Social Security                                  | 830.66   | 2,072.30                              | 6,744.88  | (4,672.58)                                   | 30.72%  |
| 6313                                   | Unemployment Insurance                           | 2.52   | 26.09                                 | 9.90  | 16.19  | 263.54% |
| 6314                                   | Workers Compensation                             | 0.00   | 103.78                                | 158.00  | (54.22)                                      | 65.68%  |
|  | <b>Total Salaries &amp; Benefits Expense</b>     | <b>\$17,896.72</b>                             | <b>\$45,537.20</b>                    | <b>\$146,978.43</b>                               | <b>(\$101,441.23)</b>                        |         |
| <b>Capital Purchase Expense</b>        |  |  |                                       |   |  |         |
| 6410                                   | Equipment Purchases                              | 0.00   |                                       | 5,000.00  | (5,000.00)                                   | 0.00%   |
|  | <b>Total Capital Purchase Expense</b>            | <b>\$0.00</b>                                  |                                       | <b>\$5,000.00</b>                                 | <b>(\$5,000.00)</b>                          |         |
| <b>Dues and Subscriptions Expense</b>  |  |  |                                       |   |  |         |
| 6451                                   | Dues, Subscriptions, & Members                   | 323.65   | 8,421.57                              | 13,648.00   | (5,226.43)                                   | 61.71%  |
|  | <b>Total Dues and Subscriptions Expense</b>      | <b>\$323.65</b>                                | <b>\$8,421.57</b>                     | <b>\$13,648.00</b>                                | <b>(\$5,226.43)</b>                          |         |
| <b>Fuel Expense</b>                    |  |  |                                       |   |  |         |
| 6502                                   | Fuel & Oil (Taxable)                             | 0.00   |                                       | 600.00  | (600.00)                                     | 0.00%   |
|  | <b>Total Fuel Expense</b>                        | <b>\$0.00</b>                                  |                                       | <b>\$600.00</b>                                   | <b>(\$600.00)</b>                            |         |

## General Fund Statement of Revenue and Expenditures

| Account Number                             | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--|--|--|---------------------------------------|---|--|
| <b>Insurance Expense</b>                   |  |  |                                       |   |  |
| 6551 Insurance - Property                  | 0.00   |  | 9,353.89                              | (9,353.89)  | 0.00%  |
| 6552 Insurance - Vehicle                   | 0.00   |  | 399.00                                | (399.00)  | 0.00%  |
| <b>Total Insurance Expense</b>             | <b>\$0.00</b>                                    |  | <b>\$9,752.89</b>                     | <b>(\$9,752.89)</b>                               |  |
| <b>Repair / Maintenance Expense</b>        |  |  |                                       |   |  |
| 6823 Christmas in Cotter                   | 0.00   | 314.66   | 3,000.00                              | (2,685.34)  | 10.49%                                       |
| 6810 Repair & Maint - Buildings            | 517.91   | 589.25   | 5,000.00                              | (4,410.75)  | 11.79%                                       |
| 6814 Repair & Maintnace, Equipment         | 0.00   | 521.29   | 5,500.00                              | (4,978.71)  | 9.48%  |
| <b>Total Repair / Maintenance Expense</b>  | <b>\$517.91</b>                                  | <b>\$1,425.20</b>                              | <b>\$13,500.00</b>                    | <b>(\$12,074.80)</b>                              |  |
| <b>Supplies Expense</b>                    |  |  |                                       |   |  |
| 6857 Janitorial Expense                    | 391.39   | 1,031.39                                       | 3,000.00                              | (1,968.61)  | 34.38%                                       |
| 6860 Office Supplies                       | 1,042.18   | 2,163.64                                       | 5,500.00                              | (3,336.36)  | 39.34%                                       |
| 6866 Supplies - Gen. (Cleaning, Par        | 1,160.00   | 2,386.96                                       | 5,600.00                              | (3,213.04)  | 42.62%                                       |
| 6873 Uniforms/Mats                         | 0.00   |  | 500.00                                | (500.00)  | 0.00%  |
| <b>Total Supplies Expense</b>              | <b>\$2,593.57</b>                                | <b>\$5,581.99</b>                              | <b>\$14,600.00</b>                    | <b>(\$9,018.01)</b>                               |  |
| <b>Travel &amp; Meeting Expense</b>        |  |  |                                       |   |  |
| 6901 Meeting/Training - School             | 0.00   | 500.00   |                                       | 500.00  | 0.00%  |
| 6902 Meeting/Training Expense              | 0.00   |  | 1,000.00                              | (1,000.00)  | 0.00%  |
| 6903 Travel/Mileage Expense                | 84.83  | 435.68   | 1,400.00                              | (964.32)  | 31.12%                                       |
| <b>Total Travel &amp; Meeting Expense</b>  | <b>\$84.83</b>                                   | <b>\$935.68</b>                                | <b>\$2,400.00</b>                     | <b>(\$1,464.32)</b>                               |  |
| <b>Postage Expense</b>                     |  |  |                                       |   |  |
| 6951 Postage                               | 10.48  | 22.68  | 1,400.00                              | (1,377.32)  | 1.62%  |
| <b>Total Postage Expense</b>               | <b>\$10.48</b>                                   | <b>\$22.68</b>                                 | <b>\$1,400.00</b>                     | <b>(\$1,377.32)</b>                               |  |
| <b>Utilities Expense</b>                   |  |  |                                       |   |  |
| 7001 Telephone/Fax/Internet Expense        | 376.20   | 1,252.93                                       | 5,000.00                              | (3,747.07)  | 25.06%                                       |
| 7005 Utilities                             | 1,102.18   | 4,701.49                                       | 12,600.00                             | (7,898.51)  | 37.31%                                       |
| <b>Total Utilities Expense</b>             | <b>\$1,478.38</b>                                | <b>\$5,954.42</b>                              | <b>\$17,600.00</b>                    | <b>(\$11,645.58)</b>                              |  |
| <b>Professional Services Expense</b>       |  |  |                                       |   |  |
| 7102 Audit Expenses                        | 0.00   |  | 8,500.00                              | (8,500.00)  | 0.00%  |
| 7105 Cotter City Zoning & Plat Maps        | 0.00   |  | 500.00                                | (500.00)  | 0.00%  |
| 7107 Legal Expense                         | 869.81   | 1,976.01                                       | 12,000.00                             | (10,023.99)                                       | 16.47%                                       |
| 7110 Maintenance Fees                      | 423.59   | 1,021.64                                       | 6,584.00                              | (5,562.36)  | 15.52%                                       |
| <b>Total Professional Services Expense</b> | <b>\$1,293.40</b>                                | <b>\$2,997.65</b>                              | <b>\$27,584.00</b>                    | <b>(\$24,586.35)</b>                              |  |
| <b>Rent / Lease Expense</b>                |  |  |                                       |   |  |
| 7151 City Sign Expense                     | 0.00   | 303.39   | 1,200.00                              | (896.61)  | 25.28%                                       |
| 7152 Lease Expense                         | 0.00   |  | 100.00                                | (100.00)  | 0.00%  |
| <b>Total Rent / Lease Expense</b>          | <b>\$0.00</b>                                    | <b>\$303.39</b>                                | <b>\$1,300.00</b>                     | <b>(\$996.61)</b>                                 |  |

## General Fund Statement of Revenue and Expenditures

| Account Number                                    | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|---|--|--|---------------------------------------|---|--|
| <b>Grant and Special Projects Expense</b>         |  |  |                                       |   |  |
| 8037  | 0.00   |  | 132,000.00                            | (132,000.00)                                      | 0.00%  |
| 8005  | 90.00  | 90.00  | 500.00                                | (410.00)  | 18.00%                                       |
| <b>Total Grant and Special Projects Expense</b>   | <b>\$90.00</b>                                   | <b>\$90.00</b>                                 | <b>\$132,500.00</b>                   | <b>(\$132,410.00)</b>                             |  |
| <b>General &amp; Administrative Expense</b>       |  |  |                                       |   |  |
| 7302  | 98.00  | 98.00  | 325.00                                | (227.00)  | 30.15%                                       |
| 7303  | 0.00   |  | 1,000.00                              | (1,000.00)  | 0.00%  |
| 7305  | 0.00   | 100.00   | 100.00                                |   | 100.00%                                      |
| 7306  | 0.00   |  | 730.00                                | (730.00)  | 0.00%  |
| 7309  | 0.00   |  | 300.00                                | (300.00)  | 0.00%  |
| 7310  | 0.00   | 1,350.00                                       | 6,000.00                              | (4,650.00)  | 22.50%                                       |
| 7311  | 0.00   |  | 15.00                                 | (15.00)   | 0.00%  |
| 7314  | 0.00   | 500.00   | 500.00                                |   | 100.00%                                      |
| <b>Total General &amp; Administrative Expense</b> | <b>\$98.00</b>                                   | <b>\$2,048.00</b>                              | <b>\$8,970.00</b>                     | <b>(\$6,922.00)</b>                               |  |
| <b>Indirect Expenses</b>                          |  |  |                                       |   |  |
| 7803  | 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>\$24,436.94</b>                               | <b>\$73,467.78</b>                             | <b>\$397,333.32</b>                   | <b>(\$323,865.54)</b>                             |  |
| <b>Park Dept</b>                                  |  |  |                                       |   |  |
| <b>Salaries &amp; Benefits Expense</b>            |  |  |                                       |   |  |
| 6307  | 267.82   | 423.51   | 3,009.67                              | (2,586.16)  | 14.07%                                       |
| 6310  | 301.63   | 469.57   | 6,531.35                              | (6,061.78)  | 7.19%  |
| 6305  | 23.01  | 36.58  | 284.86                                | (248.28)  | 12.84%                                       |
| 6301  | 1,748.18   | 2,764.48                                       | 19,645.37                             | (16,880.89)                                       | 14.07%                                       |
| 6306  | 98.31  | 156.37   | 1,218.00                              | (1,061.63)  | 12.84%                                       |
| 6313  | 0.89   | 2.76   | 26.93                                 | (24.17)   | 10.25%                                       |
| 6314  | 0.00   |  | 859.97                                | (859.97)  | 0.00%  |
| <b>Total Salaries &amp; Benefits Expense</b>      | <b>\$2,439.84</b>                                | <b>\$3,853.27</b>                              | <b>\$31,576.15</b>                    | <b>(\$27,722.88)</b>                              |  |
| <b>Supplies Expense</b>                           |  |  |                                       |   |  |
| 6851  | 0.00   |  | 3,000.00                              | (3,000.00)  | 0.00%  |
| <b>Total Supplies Expense</b>                     | <b>\$0.00</b>                                    |  | <b>\$3,000.00</b>                     | <b>(\$3,000.00)</b>                               |  |
| <b>Rent / Lease Expense</b>                       |  |  |                                       |   |  |
| 7153  | 0.00   | 76.50  | 500.00                                | (423.50)  | 15.30%                                       |
| <b>Total Rent / Lease Expense</b>                 | <b>\$0.00</b>                                    | <b>\$76.50</b>                                 | <b>\$500.00</b>                       | <b>(\$423.50)</b>                                 |  |
| <b>Grant and Special Projects Expense</b>         |  |  |                                       |   |  |
| 8025  | 266.01   | 266.01   | 1,000.00                              | (733.99)  | 26.60%                                       |
| 7284  | 1,610.00   | 1,610.00                                       | 20,000.00                             | (18,390.00)                                       | 8.05%  |

## General Fund Statement of Revenue and Expenditures

| Account Number                         |   | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--|---|--|--|---------------------------------------|---------------------------------------|--|
| 8028                                   | Tree Advisory Board Projects                    | 0.00   |  | 500.00                                | (500.00)                              | 0.00%  |
|  | <b>Total Grant and Special Projects Expense</b> | <b>\$1,876.01</b>                                | <b>\$1,876.01</b>                              | <b>\$21,500.00</b>                    | <b>(\$19,623.99)</b>                  |  |
|  | <b>Park Dept Totals</b>                         | <b>\$4,315.85</b>                                | <b>\$5,805.78</b>                              | <b>\$56,576.15</b>                    | <b>(\$50,770.37)</b>                  |  |
| <b>Police Dept</b>                     |   |  |  |                                       |                                       |  |
| <b>Law Enforcement Expense</b>         |   |  |  |                                       |                                       |  |
| 6103                                   | Court Fees Dist.                                | 0.00   |  | 945.00                                | (945.00)                              | 0.00%  |
| 6106                                   | Operational Supplies                            | 15.81  | 38.85  | 2,200.00                              | (2,161.15)                            | 1.77%  |
|  | <b>Total Law Enforcement Expense</b>            | <b>\$15.81</b>                                   | <b>\$38.85</b>                                 | <b>\$3,145.00</b>                     | <b>(\$3,106.15)</b>                   |  |
| <b>Salaries &amp; Benefits Expense</b> |   |  |  |                                       |                                       |  |
| 6310                                   | Insurance - Employer                            | 2,057.13   | 5,723.55                                       | 19,748.88                             | (14,025.33)                           | 28.98%                                       |
| 6308                                   | LOPFI Expense                                   | 3,223.91   | 8,431.28                                       | 27,182.64                             | (18,751.36)                           | 31.02%                                       |
| 6305                                   | Medicare  | 212.45   | 551.98   | 2,330.43                              | (1,778.45)                            | 23.69%                                       |
| 6301                                   | Salaries  | 15,526.99  | 40,500.04                                      | 160,719.60                            | (120,219.56)                          | 25.20%                                       |
| 6306                                   | Social Security                                 | 908.25   | 2,359.88                                       | 9,964.62                              | (7,604.74)                            | 23.68%                                       |
| 6313                                   | Unemployment Insurance                          | 7.36   | 54.20  | 90.00                                 | (35.80)                               | 60.22%                                       |
| 6314                                   | Workers Compensation                            | 0.00   | 1,931.22                                       | 2,784.00                              | (852.78)                              | 69.37%                                       |
|  | <b>Total Salaries &amp; Benefits Expense</b>    | <b>\$21,936.09</b>                               | <b>\$59,552.15</b>                             | <b>\$222,820.17</b>                   | <b>(\$163,268.02)</b>                 |  |
| <b>Capital Purchase Expense</b>        |   |  |  |                                       |                                       |  |
| 6409                                   | Equipment Purchase                              | 0.00   |  | 2,000.00                              | (2,000.00)                            | 0.00%  |
| 6422                                   | Police Unit - Newer                             | 1,288.62   | 2,577.24                                       | 7,731.72                              | (5,154.48)                            | 33.33%                                       |
|  | <b>Total Capital Purchase Expense</b>           | <b>\$1,288.62</b>                                | <b>\$2,577.24</b>                              | <b>\$9,731.72</b>                     | <b>(\$7,154.48)</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)                            | 1,166.36   | 1,166.36                                       | 11,385.00                             | (10,218.64)                           | 10.24%                                       |
|  | <b>Total Fuel Expense</b>                       | <b>\$1,166.36</b>                                | <b>\$1,166.36</b>                              | <b>\$11,785.00</b>                    | <b>(\$10,618.64)</b>                  |  |
| <b>Insurance Expense</b>               |   |  |  |                                       |                                       |  |
| 6552                                   | Insurance - Vehicle                             | 0.00   |  | 1,075.27                              | (1,075.27)                            | 0.00%  |
|  | <b>Total Insurance Expense</b>                  | <b>\$0.00</b>                                    |  | <b>\$1,075.27</b>                     | <b>(\$1,075.27)</b>                   |  |
| <b>Repair / Maintenance Expense</b>    |   |  |  |                                       |                                       |  |
| 6810                                   | Repair & Maint - Buildings                      | 77.58  | 77.58  |                                       | 77.58                                 | 0.00%  |
| 6812                                   | Repair & Maint - Vehicles                       | 197.33   | 1,766.25                                       | 6,000.00                              | (4,233.75)                            | 29.44%                                       |

**General Fund**  
**Statement of Revenue and Expenditures**

| Account Number                       |  | Current Period      | Year-To-Date        | Annual Budget       | Annual Budget         | Jan 2026          |
|--------------------------------------|--|---------------------|---------------------|---------------------|-----------------------|-------------------|
|                                      |  | Mar 2026            | Jan 2026            | Jan 2026            | Jan 2026              | Dec 2026          |
|                                      |  | Actual              | Actual              | Dec 2026            | Variance              | Percent of Budget |
| 6814                                 | Repair & Maintenance, Equipment            | 180.00              | 180.00              | 1,200.00            | (1,020.00)            | 15.00%            |
|                                      | <b>Total Repair / Maintenance Expense</b>  | <b>\$454.91</b>     | <b>\$2,023.83</b>   | <b>\$7,200.00</b>   | <b>(\$5,176.17)</b>   |                   |
| <b>Supplies Expense</b>              |  |                     |                     |                     |                       |                   |
| 6856                                 | Clothing Allowance                         | 36.21               | 302.29              | 3,000.00            | (2,697.71)            | 10.08%            |
| 6860                                 | Office Supplies                            | 274.36              | 793.34              | 960.00              | (166.66)              | 82.64%            |
|                                      | <b>Total Supplies Expense</b>              | <b>\$310.57</b>     | <b>\$1,095.63</b>   | <b>\$3,960.00</b>   | <b>(\$2,864.37)</b>   |                   |
| <b>Travel &amp; Meeting Expense</b>  |  |                     |                     |                     |                       |                   |
| 6902                                 | Meeting/Training Expense                   | 0.00                |                     | 500.00              | (500.00)              | 0.00%             |
| 6903                                 | Travel/Mileage Expense                     | 0.00                |                     | 200.00              | (200.00)              | 0.00%             |
|                                      | <b>Total Travel &amp; Meeting Expense</b>  | <b>\$0.00</b>       |                     | <b>\$700.00</b>     | <b>(\$700.00)</b>     |                   |
| <b>Postage Expense</b>               |  |                     |                     |                     |                       |                   |
| 6951                                 | Postage                                    | 0.00                |                     | 100.00              | (100.00)              | 0.00%             |
|                                      | <b>Total Postage Expense</b>               | <b>\$0.00</b>       |                     | <b>\$100.00</b>     | <b>(\$100.00)</b>     |                   |
| <b>Utilities Expense</b>             |  |                     |                     |                     |                       |                   |
| 7001                                 | Telephone/Fax/Internet Expense             | 308.46              | 925.38              | 4,200.00            | (3,274.62)            | 22.03%            |
|                                      | <b>Total Utilities Expense</b>             | <b>\$308.46</b>     | <b>\$925.38</b>     | <b>\$4,200.00</b>   | <b>(\$3,274.62)</b>   |                   |
| <b>Professional Services Expense</b> |  |                     |                     |                     |                       |                   |
| 7110                                 | Maintenance Fees                           | 57.29               | 174.70              | 600.00              | (425.30)              | 29.12%            |
| 7111                                 | Prevention & Safety                        | 0.00                |                     | 450.00              | (450.00)              | 0.00%             |
|                                      | <b>Total Professional Services Expense</b> | <b>\$57.29</b>      | <b>\$174.70</b>     | <b>\$1,050.00</b>   | <b>(\$875.30)</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>\$25,538.11</b>  | <b>\$67,929.14</b>  | <b>\$273,922.16</b> | <b>(\$205,993.02)</b> |                   |
|                                      | <b>Expenses</b>                            | <b>\$54,290.90</b>  | <b>\$147,202.70</b> | <b>\$727,831.63</b> | <b>(\$580,628.93)</b> |                   |
|                                      | <b>Revenue Less Expenditures</b>           | <b>(\$5,398.95)</b> | <b>\$16,453.42</b>  | <b>\$99,700.00</b>  |                       |                   |
| <b>Other Revenue</b>                 |  |                     |                     |                     |                       |                   |
| <b>General Revenues</b>              |  |                     |                     |                     |                       |                   |
| <b>Gross Rents</b>                   |  |                     |                     |                     |                       |                   |
| 8202                                 | Park Revenue                               | 0.00                |                     | 1,700.00            | (1,700.00)            | 0.00%             |
|                                      | <b>Total Gross Rents</b>                   | <b>\$0.00</b>       |                     | <b>\$1,700.00</b>   | <b>(\$1,700.00)</b>   |                   |
|                                      | <b>General Revenues Totals</b>             | <b>\$0.00</b>       |                     | <b>\$1,700.00</b>   | <b>(\$1,700.00)</b>   |                   |

**General Fund**  
**Statement of Revenue and Expenditures**

| Account Number                 |                                       | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--------------------------------|---------------------------------------|--|--|---------------------------------------|---|--|
| <b>Transfers between Funds</b> |                                       |  |  |                                       |   |  |
| <b>Transfer Revenue</b>        |                                       |  |  |                                       |   |  |
| 8311                           | Transfer from General Savings         | 0.00   |  | 26,400.00                             | (26,400.00)                                       | 0.00%  |
| 8313                           | Transfer from Payroll Fund            | 0.00   |  | 500.00                                | (500.00)  | 0.00%  |
|                                | <b>Total Transfer Revenue</b>         | <b>\$0.00</b>                                    |  | <b>\$26,900.00</b>                    | <b>(\$26,900.00)</b>                              |  |
|                                | <b>Transfers between Funds Totals</b> | <b>\$0.00</b>                                    |  | <b>\$26,900.00</b>                    | <b>(\$26,900.00)</b>                              |  |
|                                | <b>Other Revenue</b>                  | <b>\$0.00</b>                                    |  | <b>\$28,600.00</b>                    | <b>(\$28,600.00)</b>                              |  |
| <b>Other Expenses</b>          |                                       |  |  |                                       |   |  |
| <b>Transfers between Funds</b> |                                       |  |  |                                       |   |  |
| <b>Transfer Expense</b>        |                                       |  |  |                                       |   |  |
| 9129                           | Trans to Ductile Iron Cap Rsv         | 4,433.09   | 14,669.01                                      | 60,900.00                             | (46,230.99)                                       | 24.09%                                       |
| 9105                           | Transfer to Court Automation F        | 0.00   | 6,500.00                                       | 6,500.00                              |   | 100.00%                                      |
| 9116                           | Transfer to Water Improvement         | 4,433.08   | 14,669.00                                      | 60,900.00                             | (46,231.00)                                       | 24.09%                                       |
|                                | <b>Total Transfer Expense</b>         | <b>\$8,866.17</b>                                | <b>\$35,838.01</b>                             | <b>\$128,300.00</b>                   | <b>(\$92,461.99)</b>                              |  |
|                                | <b>Transfers between Funds Totals</b> | <b>\$8,866.17</b>                                | <b>\$35,838.01</b>                             | <b>\$128,300.00</b>                   | <b>(\$92,461.99)</b>                              |  |
|                                | <b>Other Expenses</b>                 | <b>\$8,866.17</b>                                | <b>\$35,838.01</b>                             | <b>\$128,300.00</b>                   | <b>(\$92,461.99)</b>                              |  |
|                                | <b>Net Change in Fund Balance</b>     | <b>(\$14,265.12)</b>                             | <b>(\$19,384.59)</b>                           |                                       |   |  |
| <b>Fund Balances</b>           |                                       |  |  |                                       |   |  |
|                                | Beginning Fund Balance                | 378,523.40                                       | 383,642.87                                     |                                       |   | 0.00%  |
|                                | Net Change in Fund Balance            | (14,265.12)                                      | (19,384.59)                                    |                                       |   | 0.00%  |
|                                | Ending Fund Balance                   | 364,258.28                                       | 364,258.28                                     |                                       |   | 0.00%  |

**General Fund  
Balance Sheet  
3/31/2026**

|                                     | <b>Book Value<br/>Mar 2026<br/>Actual</b> | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> |
|-------------------------------------|---|---|---|
| <b>Assets</b>                       |   |   |   |
| <b>Current Assets</b>               |   |   |   |
| General Fund - First Sec. Bank      | 364,199.29                                | 361,726.49                                | 329,881.68                                |
| <b>Total Current Assets</b>         | <b>\$364,199.29</b>                       | <b>\$361,726.49</b>                       | <b>\$329,881.68</b>                       |
| <b>Total Assets</b>                 | <b>\$364,199.29</b>                       | <b>\$361,726.49</b>                       | <b>\$329,881.68</b>                       |
| <b>Liabilities</b>                  |   |   |   |
| <b>Current Liabilities</b>          |   |   |   |
| APERS                               | (58.99)                                   | (58.99)                                   | (58.99)                                   |
| <b>Total Current Liabilities</b>    | <b>(\$58.99)</b>                          | <b>(\$58.99)</b>                          | <b>(\$58.99)</b>                          |
| <b>Total Liabilities</b>            | <b>(\$58.99)</b>                          | <b>(\$58.99)</b>                          | <b>(\$58.99)</b>                          |
| <b>Fund Balance</b>                 |   |   |   |
| Current Year Surplus(Deficit)       | 364,258.28                                | 361,785.48                                | 329,940.67                                |
| <b>Total Fund Balance</b>           | <b>\$364,258.28</b>                       | <b>\$361,785.48</b>                       | <b>\$329,940.67</b>                       |
| <b>Total Liabilities and Equity</b> | <b>\$364,199.29</b>                       | <b>\$361,726.49</b>                       | <b>\$329,881.68</b>                       |

**Statement Date** 03/31/2026  
**Accounts** General Fund - First Sec. Bank  
**Companies** ~~Waterworks Customer Deposit~~, General Fund

|  |              |                          |                |
|--|--------------|--------------------------|----------------|
| <b>Statement Balance:</b>                | \$365,745.95 |                          |                |
| <b>- Outstanding Checks:</b>             | \$1,665.66   | <b>Cleared Checks:</b>   | 56 \$65,048.15 |
| <b>+ Outstanding Deposits:</b>           | \$119.00     | <b>Cleared Deposits:</b> | 14 \$48,772.95 |
| <b>Reconciled Balance Per Statement:</b> | \$364,199.29 |                          |                |
| <b>Book Balance:</b>                     | \$364,199.29 |                          |                |
| <b>Difference</b>                        | \$0.00       |                          |                |

| Ref #                 | Date      | Name                              | Amount   |
|-----------------------|-----------|-----------------------------------|----------|
| <b>Cleared Checks</b> |           |                                   |          |
| 10231                 | 2/19/2026 | Baxter County                     | 300.00   |
| 10234                 | 2/23/2026 | VISA                              | 339.39   |
| 10235                 | 2/23/2026 | Verizon                           | 199.28   |
| 10236                 | 2/23/2026 | Arkansas Crime Information Center | 11.59    |
| 10237                 | 2/23/2026 | Lindsey Harris                    | 75.00    |
| 10238                 | 2/25/2026 | Entergy                           | 677.34   |
| 10239                 | 2/25/2026 | Entergy                           | 155.73   |
| 10240                 | 2/25/2026 | Good Impressions Printing         | 139.20   |
| 10241                 | 2/25/2026 | Baxter County Road & Bridge       | 76.50    |
| 10242                 | 2/25/2026 | Black Hills Energy                | 383.14   |
| 10243                 | 2/26/2026 | Yelcot Communications             | 71.34    |
| 10244                 | 2/26/2026 | CSA Software Solutions            | 445.91   |
| 10245                 | 2/26/2026 | Friend Law Office                 | 300.00   |
| 10246                 | 2/26/2026 | Dominator Websites                | 145.00   |
| 10247                 | 2/27/2026 | Clark Office Products             | 172.38   |
| 10248                 | 2/27/2026 | O'Reilly Automotive, Inc          | 64.94    |
| 10249                 | 3/2/2026  | Payroll Account                   | 9,281.09 |
| 10250                 | 3/3/2026  | Big Oil LLC                       | 1,166.36 |
| 10251                 | 3/4/2026  | Lindsey Harris                    | 75.00    |
| 10252                 | 3/5/2026  | Ductile Iron Capital Reserve Fund | 4,433.09 |
| 10253                 | 3/5/2026  | Water Improvement Fund            | 4,433.08 |
| 10254                 | 3/6/2026  | Cotter Water & Sewer              | 132.82   |
| 10255                 | 3/6/2026  | Mac Caradine                      | 84.83    |
| 10256                 | 3/6/2026  | First Security Bank               | 644.31   |
| 10257                 | 3/6/2026  | Yelcot                            | 808.04   |
| 10258                 | 3/9/2026  | Payroll Account                   | 8,019.72 |
| 10259                 | 3/9/2026  | Lindsey Harris                    | 75.00    |
| 10260                 | 3/9/2026  | Good Impressions Printing         | 108.75   |
| 10261                 | 3/10/2026 | Lowes Business Acct/SYNCB         | 266.01   |
| 10262                 | 3/11/2026 | Baxter County Treasurer           | 18.41    |
| 10263                 | 3/11/2026 | Mountain Home City Treasure       | 1.40     |
| 10264                 | 3/11/2026 | North Arkansas Youth Center       | 0.00     |
| 10265                 | 3/12/2026 | Heartland Group                   | 43.50    |
| 10266                 | 3/12/2026 | O'Reilly Automotive, Inc          | 197.33   |
| 10267                 | 3/12/2026 | VISA                              | 451.24   |
| 10268                 | 3/13/2026 | Arvest Bank                       | 2,398.99 |
| 10269                 | 3/16/2026 | Payroll Account                   | 8,286.77 |
| 10270                 | 3/17/2026 | Verizon                           | 199.28   |

| Ref #                              | Date      | Name                                  | Amount           |
|------------------------------------|-----------|---------------------------------------|------------------|
| <b>Cleared Checks</b>              |           |                                       |                  |
| 10271                              | 3/17/2026 | Lindsey Harris                        | 75.00            |
| 10272                              | 3/17/2026 | Clear Creek Golf Car                  | 1,160.00         |
| 10273                              | 3/17/2026 | Dominator Websites                    | 200.00           |
| 10274                              | 3/18/2026 | Arkansas Crime Information Center     | 15.81            |
| 10275                              | 3/18/2026 | A.L.E.R.T.                            | 180.00           |
| 10276                              | 3/19/2026 | Tim Rails                             | 50.00            |
| 10277                              | 3/19/2026 | Entergy                               | 666.59           |
| 10278                              | 3/19/2026 | Entergy                               | 142.11           |
| 10279                              | 3/20/2026 | Clark Office Products                 | 78.74            |
| 10280                              | 3/20/2026 | Emily Kaitz                           | 90.00            |
| 10281                              | 3/20/2026 | Friend Law Office                     | 300.00           |
| 10283                              | 3/23/2026 | Payroll Account                       | 7,684.62         |
| 10284                              | 3/23/2026 | Lindsey Harris                        | 75.00            |
| 10286                              | 3/23/2026 | Clark Office Products                 | 135.88           |
| 10287                              | 3/24/2026 | Good Impressions Printing             | 217.50           |
| 10288                              | 3/24/2026 | Good Impressions Printing             | 244.69           |
| 10290                              | 3/30/2026 | Payroll Account                       | 9,000.45         |
| OL-031126                          | 3/11/2026 | First Security Bank                   | 50.00            |
| <b>Cleared Checks Totals</b>       |           |                                       | <b>65,048.15</b> |
| <b>Cleared Deposits</b>            |           |                                       |                  |
| 487934                             | 3/3/2026  | Potter Block Properties, LLC          | 43.50            |
| 487935                             | 3/3/2026  | Animal License                        | 5.00             |
| 487937                             | 3/3/2026  | Municipal Property Program            | 5,331.91         |
| 487944                             | 3/6/2026  | City Court Fund                       | 1,107.33         |
| 487945                             | 3/19/2026 | BH Energy Arkansas Inc.               | 2,896.81         |
| 487946                             | 3/19/2026 | CSC Holdings LLC                      | 203.26           |
| 487947                             | 3/18/2026 | Arvest Bank                           | 51.77            |
| 487948                             | 3/10/2026 | State of Arkansas                     | 906.59           |
| 487949                             | 3/16/2026 | Baxter County Treasurer               | 2,115.10         |
| 487950                             | 3/23/2026 | Animal License                        | 10.00            |
| 487960                             | 3/31/2026 | First Security Bank                   | 1,032.90         |
| 487964                             | 3/25/2026 | State of Arkansas                     | 17,535.23        |
| 487965                             | 3/25/2026 | State of Arkansas                     | 8,766.78         |
| 487966                             | 3/25/2026 | State of Arkansas                     | 8,766.77         |
| <b>Cleared Deposits Totals</b>     |           |                                       | <b>48,772.95</b> |
| <b>Outstanding Checks</b>          |           |                                       |                  |
| 10282                              | 3/20/2026 | Black Hills Energy                    | 160.66           |
| 10285                              | 3/23/2026 | Dominator Websites                    | 145.00           |
| 10289                              | 3/25/2026 | Sanders, Morgan, Clarke & Floyd, PLLC | 550.00           |
| 10291                              | 3/30/2026 | Lindsey Harris                        | 75.00            |
| 10292                              | 3/30/2026 | Baxter Bulletin                       | 54.50            |
| 10293                              | 3/30/2026 | Clark Office Products                 | 36.19            |
| 10294                              | 3/31/2026 | First Security Bank                   | 644.31           |
| <b>Outstanding Checks Totals</b>   |           |                                       | <b>1,665.66</b>  |
| <b>Outstanding Deposits</b>        |           |                                       |                  |
| 487951                             | 3/26/2026 | Occupational Lic                      | 25.00            |
| 487952                             | 3/26/2026 | Occupational Lic                      | 25.00            |
| 487953                             | 3/26/2026 | Occupational Lic                      | 25.00            |
| 487954                             | 3/26/2026 | Occupational Lic                      | 25.00            |
| 487955                             | 3/27/2026 | Permits                               | 12.00            |
| 487956                             | 3/31/2026 | Animal License                        | 7.00             |
| <b>Outstanding Deposits Totals</b> |           |                                       | <b>119.00</b>    |

**General Fund  
Bank Register  
3/1/2026 to 3/31/2026**

| Trans. Date                           | Trans. Number | Dep # | Name / Description           | Receipts & Credits | Checks & Payments | Balance    |
|---------------------------------------|---------------|-------|------------------------------|--------------------|-------------------|------------|
| <b>General Fund - First Sec. Bank</b> |               |       |                              |                    |                   |            |
|                                       |               |       | Beginning Balance            |                    |                   | 378,464.41 |
| 3/2/2026                              | 10249         |       | Payroll Account              |                    | 9,281.09          | 369,183.32 |
| 3/3/2026                              | 10250         |       | Big Oil LLC                  |                    | 1,166.36          | 368,016.96 |
| 3/3/2026                              | 487934        |       | Potter Block Properties, LLC | 43.50              |                   | 368,060.46 |
| 3/3/2026                              | 487935        |       | Animal License               | 5.00               |                   | 368,065.46 |
| 3/3/2026                              | 487937        |       | Municipal Property Program   | 5,331.91           |                   | 373,397.37 |
| 3/4/2026                              | 10251         |       | Lindsey Harris               |                    | 75.00             | 373,322.37 |
| 3/5/2026                              | 10252         |       | Ductile Iron Capital Reserve |                    | 4,433.09          | 368,889.28 |
| 3/5/2026                              | 10253         |       | Water Improvement Fund       |                    | 4,433.08          | 364,456.20 |
| 3/6/2026                              | 10254         |       | Cotter Water & Sewer         |                    | 132.82            | 364,323.38 |
| 3/6/2026                              | 10255         |       | Mac Caradine                 |                    | 84.83             | 364,238.55 |
| 3/6/2026                              | 10256         |       | First Security Bank          |                    | 644.31            | 363,594.24 |
| 3/6/2026                              | 10257         |       | Yelcot                       |                    | 808.04            | 362,786.20 |
| 3/6/2026                              | 487944        |       | City Court Fund              | 1,107.33           |                   | 363,893.53 |
| 3/9/2026                              | 10258         |       | Payroll Account              |                    | 8,019.72          | 355,873.81 |
| 3/9/2026                              | 10259         |       | Lindsey Harris               |                    | 75.00             | 355,798.81 |
| 3/9/2026                              | 10260         |       | Good Impressions Printing    |                    | 108.75            | 355,690.06 |
| 3/10/2026                             | 10261         |       | Lowes Business               |                    | 266.01            | 355,424.05 |
| 3/10/2026                             | 487948        |       | State of Arkansas            | 906.59             |                   | 356,330.64 |
| 3/11/2026                             | 10262         |       | Baxter County Treasurer      |                    | 18.41             | 356,312.23 |
| 3/11/2026                             | 10263         |       | Mountain Home City           |                    | 1.40              | 356,310.83 |
| 3/11/2026                             | OL-031126     |       | First Security Bank          |                    | 50.00             | 356,260.83 |
| 3/12/2026                             | 10265         |       | Heartland Group              |                    | 43.50             | 356,217.33 |
| 3/12/2026                             | 10266         |       | O'Reilly Automotive, Inc     |                    | 197.33            | 356,020.00 |
| 3/12/2026                             | 10267         |       | VISA                         |                    | 451.24            | 355,568.76 |
| 3/13/2026                             | 10268         |       | Arvest Bank                  |                    | 2,398.99          | 353,169.77 |
| 3/16/2026                             | 10269         |       | Payroll Account              |                    | 8,286.77          | 344,883.00 |
| 3/16/2026                             | 487949        |       | Baxter County Treasurer      | 2,115.10           |                   | 346,998.10 |
| 3/17/2026                             | 10270         |       | Verizon                      |                    | 199.28            | 346,798.82 |
| 3/17/2026                             | 10271         |       | Lindsey Harris               |                    | 75.00             | 346,723.82 |
| 3/17/2026                             | 10272         |       | Clear Creek Golf Car         |                    | 1,160.00          | 345,563.82 |
| 3/17/2026                             | 10273         |       | Dominator Websites           |                    | 200.00            | 345,363.82 |
| 3/18/2026                             | 10274         |       | Arkansas Crime               |                    | 15.81             | 345,348.01 |
| 3/18/2026                             | 10275         |       | A.L.E.R.T.                   |                    | 180.00            | 345,168.01 |
| 3/18/2026                             | 487947        |       | Arvest Bank                  | 51.77              |                   | 345,219.78 |
| 3/19/2026                             | 10276         |       | Tim Rails                    |                    | 50.00             | 345,169.78 |
| 3/19/2026                             | 10277         |       | Entergy                      |                    | 666.59            | 344,503.19 |
| 3/19/2026                             | 10278         |       | Entergy                      |                    | 142.11            | 344,361.08 |
| 3/19/2026                             | 487945        |       | BH Energy Arkansas Inc.      | 2,896.81           |                   | 347,257.89 |
| 3/19/2026                             | 487946        |       | CSC Holdings LLC             | 203.26             |                   | 347,461.15 |
| 3/20/2026                             | 10279         |       | Clark Office Products        |                    | 78.74             | 347,382.41 |
| 3/20/2026                             | 10280         |       | Emily Kaitz                  |                    | 90.00             | 347,292.41 |
| 3/20/2026                             | 10281         |       | Friend Law Office            |                    | 300.00            | 346,992.41 |
| 3/20/2026                             | 10282         |       | Black Hills Energy           |                    | 160.66            | 346,831.75 |
| 3/23/2026                             | 10283         |       | Payroll Account              |                    | 7,684.62          | 339,147.13 |
| 3/23/2026                             | 10284         |       | Lindsey Harris               |                    | 75.00             | 339,072.13 |
| 3/23/2026                             | 10285         |       | Dominator Websites           |                    | 145.00            | 338,927.13 |
| 3/23/2026                             | 10286         |       | Clark Office Products        |                    | 135.88            | 338,791.25 |
| 3/23/2026                             | 487950        |       | Animal License               | 10.00              |                   | 338,801.25 |
| 3/24/2026                             | 10287         |       | Good Impressions Printing    |                    | 217.50            | 338,583.75 |
| 3/24/2026                             | 10288         |       | Good Impressions Printing    |                    | 244.69            | 338,339.06 |

**General Fund  
Bank Register  
3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                           | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b> | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b>      |
|--|----------------------|--------------|---------------------------|-------------------------------|------------------------------|---------------------|
| 3/25/2026                                    | 10289                |              | Sanders, Morgan, Clarke & |                               | 550.00                       | 337,789.06          |
| 3/25/2026                                    | 487964               |              | State of Arkansas         | 17,535.23                     |                              | 355,324.29          |
| 3/25/2026                                    | 487965               |              | State of Arkansas         | 8,766.78                      |                              | 364,091.07          |
| 3/25/2026                                    | 487966               |              | State of Arkansas         | 8,766.77                      |                              | 372,857.84          |
| 3/26/2026                                    | 487951               |              | Occupational Lic          | 25.00                         |                              | 372,882.84          |
| 3/26/2026                                    | 487952               |              | Occupational Lic          | 25.00                         |                              | 372,907.84          |
| 3/26/2026                                    | 487953               |              | Occupational Lic          | 25.00                         |                              | 372,932.84          |
| 3/26/2026                                    | 487954               |              | Occupational Lic          | 25.00                         |                              | 372,957.84          |
| 3/27/2026                                    | 487955               |              | Permits                   | 12.00                         |                              | 372,969.84          |
| 3/30/2026                                    | 10290                |              | Payroll Account           |                               | 9,000.45                     | 363,969.39          |
| 3/30/2026                                    | 10291                |              | Lindsey Harris            |                               | 75.00                        | 363,894.39          |
| 3/30/2026                                    | 10292                |              | Baxter Bulletin           |                               | 54.50                        | 363,839.89          |
| 3/30/2026                                    | 10293                |              | Clark Office Products     |                               | 36.19                        | 363,803.70          |
| 3/31/2026                                    | 10294                |              | First Security Bank       |                               | 644.31                       | 363,159.39          |
| 3/31/2026                                    | 487956               |              | Animal License            | 7.00                          |                              | 363,166.39          |
| 3/31/2026                                    | 487960               |              | First Security Bank       | 1,032.90                      |                              | 364,199.29          |
| <b>General Fund - First Sec. Bank Totals</b> |                      |              |                           | <b>\$48,891.95</b>            | <b>\$63,157.07</b>           | <b>\$364,199.29</b> |
| <b>Report Totals</b>                         |                      |              |                           | <b>\$48,891.95</b>            | <b>\$63,157.07</b>           | <b>\$364,199.29</b> |

**Records included in total = 67**

*Report Options*

Trans Date: 3/1/2026 to 3/31/2026

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

## Street Department Statement of Revenue and Expenditures

| Account Number                         | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |        |
|--|--|--|---------------------------------------|---|--|--------|
| <b>Revenue &amp; Expenditures</b>      |  |  |                                       |   |  |        |
| <b>Revenue</b>                         |  |  |                                       |   |  |        |
| <b>State Aid</b>                       |  |  |                                       |   |  |        |
| 4107                                   | Street State Turnback                            | 5,206.23                                       | 16,809.67                             | 75,000.00   | (58,190.33)                                  | 22.41% |
|  | <b>Total State Aid</b>                           | <b>\$5,206.23</b>                              | <b>\$16,809.67</b>                    | <b>\$75,000.00</b>                                | <b>(\$58,190.33)</b>                         |        |
| <b>Property Taxes</b>                  |  |  |                                       |   |  |        |
| 4303                                   | Baxter Co. Prop. Tax - Street                    | 857.10   | 5,697.93                              | 22,161.00   | (16,463.07)                                  | 25.71% |
|  | <b>Total Property Taxes</b>                      | <b>\$857.10</b>                                | <b>\$5,697.93</b>                     | <b>\$22,161.00</b>                                | <b>(\$16,463.07)</b>                         |        |
| <b>Other Revenue</b>                   |  |  |                                       |   |  |        |
| 8910                                   | Carryover from Previous Years                    | 0.00   | 0.00                                  | 37,893.41   | (37,893.41)                                  | 0.00%  |
| 8102                                   | Interest on Checking                             | 428.86   | 1,229.05                              | 4,829.00  | (3,599.95)                                   | 25.45% |
|  | <b>Total Other Revenue</b>                       | <b>\$428.86</b>                                | <b>\$1,229.05</b>                     | <b>\$42,722.41</b>                                | <b>(\$41,493.36)</b>                         |        |
|  | <b>Revenue</b>                                   | <b>\$6,492.19</b>                              | <b>\$23,736.65</b>                    | <b>\$139,883.41</b>                               | <b>(\$116,146.76)</b>                        |        |
|  | <b>Gross Profit</b>                              | <b>\$6,492.19</b>                              | <b>\$23,736.65</b>                    | <b>\$139,883.41</b>                               | <b>\$0.00</b>                                |        |
| <b>Expenses</b>                        |  |  |                                       |   |  |        |
| <b>Salaries &amp; Benefits Expense</b> |  |  |                                       |   |  |        |
| 6307                                   | APERS Expense                                    | 759.80   | 2,657.96                              | 7,378.75  | (4,720.79)                                   | 36.02% |
| 6310                                   | Insurance - Employer                             | 860.61   | 3,457.12                              | 12,217.48   | (8,760.36)                                   | 28.30% |
| 6305                                   | Medicare   | 65.80  | 230.31                                | 698.38  | (468.07)                                     | 32.98% |
| 6301                                   | Salaries   | 4,959.75                                       | 17,349.91                             | 48,164.19   | (30,814.28)                                  | 36.02% |
| 6306                                   | Social Security                                  | 281.36   | 984.86                                | 2,986.18  | (2,001.32)                                   | 32.98% |
| 6313                                   | Unemployment Insurance                           | 3.06   | 25.75                                 | 64.18   | (38.43)                                      | 40.12% |
|  | <b>Total Salaries &amp; Benefits Expense</b>     | <b>\$6,930.38</b>                              | <b>\$24,705.91</b>                    | <b>\$71,509.16</b>                                | <b>(\$46,803.25)</b>                         |        |
| <b>Capital Purchase Expense</b>        |  |  |                                       |   |  |        |
| 6409                                   | Equipment Purchase                               | 0.00   | 0.00                                  | 12,500.00   | (12,500.00)                                  | 0.00%  |
|  | <b>Total Capital Purchase Expense</b>            | <b>\$0.00</b>                                  | <b>\$0.00</b>                         | <b>\$12,500.00</b>                                | <b>(\$12,500.00)</b>                         |        |
| <b>Dues and Subscriptions Expense</b>  |  |  |                                       |   |  |        |
| 6451                                   | Dues, Subscriptions, & Members                   | 0.00   | 508.38                                | 648.00  | (139.62)                                     | 78.45% |
|  | <b>Total Dues and Subscriptions Expense</b>      | <b>\$0.00</b>                                  | <b>\$508.38</b>                       | <b>\$648.00</b>                                   | <b>(\$139.62)</b>                            |        |
| <b>Fuel Expense</b>                    |  |  |                                       |   |  |        |
| 6501                                   | Fuel & Oil (Non-taxable)                         | 0.00   | 0.00                                  | 1,200.00  | (1,200.00)                                   | 0.00%  |
| 6502                                   | Fuel & Oil (Taxable)                             | 167.73   | 167.73                                | 2,000.00  | (1,832.27)                                   | 8.39%  |
|  | <b>Total Fuel Expense</b>                        | <b>\$167.73</b>                                | <b>\$167.73</b>                       | <b>\$3,200.00</b>                                 | <b>(\$3,032.27)</b>                          |        |
| <b>Insurance Expense</b>               |  |  |                                       |   |  |        |
| 6551                                   | Insurance - Property                             | 0.00   | 0.00                                  | 500.00  | (500.00)                                     | 0.00%  |

## Street Department Statement of Revenue and Expenditures

| Account Number |  | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|----------------|--|--|--|---------------------------------------|---|--|
| 6552           | Insurance - Vehicle                        | 0.00   | 0.00   | 926.25                                | (926.25)  | 0.00%  |
|                | <b>Total Insurance Expense</b>             | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$1,426.25</b>                     | <b>(\$1,426.25)</b>                               |  |
|                | <b>Repair / Maintenance Expense</b>        |  |  |                                       |   |  |
| 6810           | Repair & Maint - Buildings                 | 0.00   | 66.62  | 800.00                                | (733.38)  | 8.33%  |
| 6812           | Repair & Maint - Vehicles                  | 730.42   | 1,068.92                                       | 1,800.00                              | (731.08)  | 59.38%                                       |
| 6814           | Repair & Maintenance, Equipment            | 436.32   | 848.81   | 7,500.00                              | (6,651.19)  | 11.32%                                       |
| 6819           | Street Material                            | 0.00   | 0.00   | 5,200.00                              | (5,200.00)  | 0.00%  |
| 6824           | Tree Removal Expense                       | 0.00   | 0.00   | 4,500.00                              | (4,500.00)  | 0.00%  |
|                | <b>Total Repair / Maintenance Expense</b>  | <b>\$1,166.74</b>                                | <b>\$1,984.35</b>                              | <b>\$19,800.00</b>                    | <b>(\$17,815.65)</b>                              |  |
|                | <b>Supplies Expense</b>                    |  |  |                                       |   |  |
| 6856           | Clothing Allowance                         | 0.00   | 145.50   | 1,800.00                              | (1,654.50)  | 8.08%  |
| 6858           | Maintenance Supplies                       | 62.48  | 244.84   | 1,500.00                              | (1,255.16)  | 16.32%                                       |
| 6860           | Office Supplies                            | 0.00   | 0.00   | 350.00                                | (350.00)  | 0.00%  |
| 6864           | Street Signs                               | 0.00   | 0.00   | 600.00                                | (600.00)  | 0.00%  |
| 6868           | Supplies Inven. - Culverts etc             | 0.00   | 0.00   | 2,500.00                              | (2,500.00)  | 0.00%  |
| 6871           | Supplies Shop Tools                        | 0.00   | 0.00   | 1,800.00                              | (1,800.00)  | 0.00%  |
|                | <b>Total Supplies Expense</b>              | <b>\$62.48</b>                                   | <b>\$390.34</b>                                | <b>\$8,550.00</b>                     | <b>(\$8,159.66)</b>                               |  |
|                | <b>Travel &amp; Meeting Expense</b>        |  |  |                                       |   |  |
| 6903           | Travel/Mileage Expense                     | 0.00   | 0.00   | 100.00                                | (100.00)  | 0.00%  |
|                | <b>Total Travel &amp; Meeting Expense</b>  | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</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             | 24.98  | 74.94  | 300.00                                | (225.06)  | 24.98%                                       |
| 7006           | Utilities - Shop                           | 127.53   | 663.59   | 1,500.00                              | (836.41)  | 44.24%                                       |
| 7007           | Utilities Street Lights                    | 1,302.94   | 5,108.47                                       | 14,000.00                             | (8,891.53)  | 36.49%                                       |
|                | <b>Total Utilities Expense</b>             | <b>\$1,455.45</b>                                | <b>\$5,847.00</b>                              | <b>\$15,800.00</b>                    | <b>(\$9,953.00)</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>Expenses</b>                            | <b>\$9,782.78</b>                                | <b>\$33,603.71</b>                             | <b>\$133,883.41</b>                   | <b>(\$100,279.70)</b>                             |  |
|                | <b>Revenue Less Expenditures</b>           | <b>(\$3,290.59)</b>                              | <b>(\$9,867.06)</b>                            | <b>\$6,000.00</b>                     | <b>\$0.00</b>                                     |  |

## Street Department Statement of Revenue and Expenditures

| Account Number          | Current Period<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|-------------------------|--------------------------------------|------------------------------------|---------------------------------------|---|--|
| <b>Other Expenses</b>   |                                      |                                    |                                       |   |  |
| <b>Transfer Expense</b> |                                      |                                    |                                       |   |  |
| 9124                    | Transfer to Street Capital Res       |                                    |                                       |   |  |
|                         | 500.00                               | 1,500.00                           | 6,000.00                              | (4,500.00)  | 25.00%                                       |
|                         | <b>\$500.00</b>                      | <b>\$1,500.00</b>                  | <b>\$6,000.00</b>                     | <b>(\$4,500.00)</b>                               |  |
|                         | <b>\$500.00</b>                      | <b>\$1,500.00</b>                  | <b>\$6,000.00</b>                     | <b>(\$4,500.00)</b>                               |  |
|                         | <b>Net Change in Fund Balance</b>    | <b>(\$3,790.59)</b>                | <b>(\$11,367.06)</b>                  | <b>\$0.00</b>                                     | <b>\$0.00</b>                                |
| <b>Fund Balances</b>    |                                      |                                    |                                       |   |  |
|                         | Beginning Fund Balance               | 150,271.44                         | 157,847.91                            | 0.00  | 0.00   |
|                         | Net Change in Fund Balance           | (3,790.59)                         | (11,367.06)                           | 0.00  | 0.00   |
|                         | Ending Fund Balance                  | 146,480.85                         | 146,480.85                            | 0.00  | 0.00   |

*Report Options*

Fund: Street Department

Period: 3/1/2026 to 3/31/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

**Street Department**  
**Balance Sheet**  
**3/31/2026**

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|                                     | <b>Book Value<br/>Mar 2026<br/>Actual</b> | <b>Book Value<br/>Mar 2025<br/>Actual</b> | <b>Book Value<br/>Mar 2024<br/>Actual</b> |
|-------------------------------------|---|---|---|
| <b>Assets</b>                       |   |   |   |
| <b>Current Assets</b>               |   |   |   |
| Street Dept. - First Sec. Bank      | 146,480.85                                | 145,265.59                                | 127,465.56                                |
| <b>Total Current Assets</b>         | <b>\$146,480.85</b>                       | <b>\$145,265.59</b>                       | <b>\$127,465.56</b>                       |
| <b>Total Assets</b>                 | <b>\$146,480.85</b>                       | <b>\$145,265.59</b>                       | <b>\$127,465.56</b>                       |
| <b>Fund Balance</b>                 |   |   |   |
| Current Year Surplus(Deficit)       | 146,480.85                                | 145,265.59                                | 127,465.56                                |
| <b>Total Fund Balance</b>           | <b>\$146,480.85</b>                       | <b>\$145,265.59</b>                       | <b>\$127,465.56</b>                       |
| <b>Total Liabilities and Equity</b> | <b>\$146,480.85</b>                       | <b>\$145,265.59</b>                       | <b>\$127,465.56</b>                       |

**Statement Date** 03/31/2026  
**Accounts** Street Dept. - First Sec. Bank  
**Companies** ~~Waterworks Customer Deposit~~, Street Department

|  |              |                          |                |
|--|--------------|--------------------------|----------------|
| <b>Statement Balance:</b>                | \$147,305.60 |                          |                |
| <b>- Outstanding Checks:</b>             | \$824.75     | <b>Cleared Checks:</b>   | 22 \$11,205.33 |
| <b>+ Outstanding Deposits:</b>           | \$0.00       | <b>Cleared Deposits:</b> | 6 \$6,492.19   |
| <hr/>                                    |              |                          |                |
| <b>Reconciled Balance Per Statement:</b> | \$146,480.85 |                          |                |
| <b>Book Balance:</b>                     | \$146,480.85 |                          |                |
| <hr/>                                    |              |                          |                |
| <b>Difference</b>                        | \$0.00       |                          |                |
| <hr/>                                    |              |                          |                |

| Ref #                     | Date      | Name                                 | Amount           |
|---------------------------|-----------|--------------------------------------|------------------|
| <b>Cleared Checks</b>     |           |                                      |                  |
| 04306                     | 2/23/2026 | Verizon                              | 24.98            |
| 04307                     | 2/25/2026 | Entergy                              | 1,236.44         |
| 04308                     | 2/25/2026 | Entergy                              | 32.70            |
| 04309                     | 2/25/2026 | Plumlee Tire                         | 32.00            |
| 04310                     | 2/25/2026 | Lowes Business Acct/SYNCB            | 40.25            |
| 04311                     | 2/25/2026 | Black Hills Energy                   | 170.22           |
| 04312                     | 2/27/2026 | Gassville Auto Parts                 | 25.06            |
| 04313                     | 2/27/2026 | O'Reilly Automotive, Inc             | 185.65           |
| 04314                     | 3/2/2026  | Payroll Account                      | 1,307.35         |
| 04315                     | 3/3/2026  | Big Oil LLC                          | 167.73           |
| 04316                     | 3/9/2026  | Payroll Account                      | 1,362.58         |
| 04317                     | 3/10/2026 | North Arkansas Electric Cooperative, | 66.49            |
| 04318                     | 3/10/2026 | Lowes Business Acct/SYNCB            | 157.30           |
| 04319                     | 3/11/2026 | Street Dept Capital Reserve Fund     | 500.00           |
| 04320                     | 3/13/2026 | Arvest Bank                          | 75.50            |
| 04321                     | 3/16/2026 | Payroll Account                      | 1,043.30         |
| 04322                     | 3/17/2026 | Verizon                              | 24.98            |
| 04323                     | 3/19/2026 | Entergy                              | 1,236.45         |
| 04324                     | 3/19/2026 | Entergy                              | 33.20            |
| 04326                     | 3/23/2026 | Payroll Account                      | 1,580.67         |
| 04328                     | 3/24/2026 | Consolidated Traffic Controls, Inc.  | 266.00           |
| 04329                     | 3/30/2026 | Payroll Account                      | 1,636.48         |
|                           |           | <b>Cleared Checks Totals</b>         | <b>11,205.33</b> |
| <b>Cleared Deposits</b>   |           |                                      |                  |
| 447875                    | 3/10/2026 | State of Arkansas                    | 26.49            |
| 447876                    | 3/10/2026 | State of Arkansas                    | 187.97           |
| 447877                    | 3/10/2026 | State of Arkansas                    | 4,608.02         |
| 447878                    | 3/10/2026 | State of Arkansas                    | 383.75           |
| 447879                    | 3/16/2026 | Baxter County Treasurer              | 857.10           |
| 447880                    | 3/31/2026 | First Security Bank                  | 428.86           |
|                           |           | <b>Cleared Deposits Totals</b>       | <b>6,492.19</b>  |
| <b>Outstanding Checks</b> |           |                                      |                  |
| 04325                     | 3/20/2026 | Black Hills Energy                   | 94.33            |
| 04327                     | 3/23/2026 | O'Reilly Automotive, Inc             | 730.42           |
|                           |           | <b>Outstanding Checks Totals</b>     | <b>824.75</b>    |

**Street Department  
Bank Register  
3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                           | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b>   | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b>      |
|--|----------------------|--------------|-----------------------------|-------------------------------|------------------------------|---------------------|
| <b>Street Dept. - First Sec. Bank</b>        |                      |              |                             |                               |                              |                     |
|  |                      |              | Beginning Balance           |                               |                              | 150,271.44          |
| 3/2/2026                                     | 04314                |              | Payroll Account             |                               | 1,307.35                     | 148,964.09          |
| 3/3/2026                                     | 04315                |              | Big Oil LLC                 |                               | 167.73                       | 148,796.36          |
| 3/9/2026                                     | 04316                |              | Payroll Account             |                               | 1,362.58                     | 147,433.78          |
| 3/10/2026                                    | 04317                |              | North Arkansas Electric     |                               | 66.49                        | 147,367.29          |
| 3/10/2026                                    | 04318                |              | Lowes Business              |                               | 157.30                       | 147,209.99          |
| 3/10/2026                                    | 447875               |              | State of Arkansas           | 26.49                         |                              | 147,236.48          |
| 3/10/2026                                    | 447876               |              | State of Arkansas           | 187.97                        |                              | 147,424.45          |
| 3/10/2026                                    | 447877               |              | State of Arkansas           | 4,608.02                      |                              | 152,032.47          |
| 3/10/2026                                    | 447878               |              | State of Arkansas           | 383.75                        |                              | 152,416.22          |
| 3/11/2026                                    | 04319                |              | Street Dept Capital Reserve |                               | 500.00                       | 151,916.22          |
| 3/13/2026                                    | 04320                |              | Arvest Bank                 |                               | 75.50                        | 151,840.72          |
| 3/16/2026                                    | 04321                |              | Payroll Account             |                               | 1,043.30                     | 150,797.42          |
| 3/16/2026                                    | 447879               |              | Baxter County Treasurer     | 857.10                        |                              | 151,654.52          |
| 3/17/2026                                    | 04322                |              | Verizon                     |                               | 24.98                        | 151,629.54          |
| 3/19/2026                                    | 04323                |              | Entergy                     |                               | 1,236.45                     | 150,393.09          |
| 3/19/2026                                    | 04324                |              | Entergy                     |                               | 33.20                        | 150,359.89          |
| 3/20/2026                                    | 04325                |              | Black Hills Energy          |                               | 94.33                        | 150,265.56          |
| 3/23/2026                                    | 04326                |              | Payroll Account             |                               | 1,580.67                     | 148,684.89          |
| 3/23/2026                                    | 04327                |              | O'Reilly Automotive, Inc    |                               | 730.42                       | 147,954.47          |
| 3/24/2026                                    | 04328                |              | Consolidated Traffic        |                               | 266.00                       | 147,688.47          |
| 3/30/2026                                    | 04329                |              | Payroll Account             |                               | 1,636.48                     | 146,051.99          |
| 3/31/2026                                    | 447880               |              | First Security Bank         | 428.86                        |                              | 146,480.85          |
| <b>Street Dept. - First Sec. Bank Totals</b> |                      |              |                             | <b>\$6,492.19</b>             | <b>\$10,282.78</b>           | <b>\$146,480.85</b> |
| <b>Report Totals</b>                         |                      |              |                             | <b>\$6,492.19</b>             | <b>\$10,282.78</b>           | <b>\$146,480.85</b> |
| <b>Records included in total = 23</b>        |                      |              |                             |                               |                              |                     |

*Report Options*

Trans Date: 3/1/2026 to 3/31/2026

Cash Account: Street Dept. - First Sec. Bank

Fund: Street Department

## Waterworks Rev. Fund Statement of Revenue and Expenditures

| Account Number                         |                                       | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|--|---------------------------------------|--|--|---------------------------------------|---|--|
| <b>Revenue &amp; Expenditures</b>      |                                       |  |  |                                       |   |  |
| <b>Revenue</b>                         |                                       |  |  |                                       |   |  |
| <b>Sales Taxes</b>                     |                                       |  |  |                                       |   |  |
| 4506                                   | Sales Tax                             | 3,982.81   | 11,516.41                                      | 45,500.00                             | (33,983.59)                                       | 25.31%                                       |
|  | <b>Total Sales Taxes</b>              | <b>\$3,982.81</b>                                | <b>\$11,516.41</b>                             | <b>\$45,500.00</b>                    | <b>(\$33,983.59)</b>                              |  |
| <b>Local Fees &amp; Permits</b>        |                                       |  |  |                                       |   |  |
| 4803                                   | Fee & Permit Income                   | 470.00   | 5,467.54                                       | 6,500.00                              | (1,032.46)  | 84.12%                                       |
| 4806                                   | SDWA Fees                             | 186.40   | 558.37   | 2,200.00                              | (1,641.63)  | 25.38%                                       |
| 4807                                   | Service Fees                          | 99.49  | 499.49   | 717.00                                | (217.51)  | 69.66%                                       |
|  | <b>Total Local Fees &amp; Permits</b> | <b>\$755.89</b>                                  | <b>\$6,525.40</b>                              | <b>\$9,417.00</b>                     | <b>(\$2,891.60)</b>                               |  |
| <b>Sanitation Fees</b>                 |                                       |  |  |                                       |   |  |
| 4901                                   | Sanitation Fees                       | 7,399.78   | 22,080.87                                      | 83,000.00                             | (60,919.13)                                       | 26.60%                                       |
|  | <b>Total Sanitation Fees</b>          | <b>\$7,399.78</b>                                | <b>\$22,080.87</b>                             | <b>\$83,000.00</b>                    | <b>(\$60,919.13)</b>                              |  |
| <b>Sewer Fees</b>                      |                                       |  |  |                                       |   |  |
| 4911                                   | Sewer Fees                            | 12,112.35  | 33,710.81                                      | 142,000.00                            | (108,289.19)                                      | 23.74%                                       |
|  | <b>Total Sewer Fees</b>               | <b>\$12,112.35</b>                               | <b>\$33,710.81</b>                             | <b>\$142,000.00</b>                   | <b>(\$108,289.19)</b>                             |  |
| <b>Water Sales</b>                     |                                       |  |  |                                       |   |  |
| 4925                                   | Customer Daily Deposits               | 33,675.22  | 95,517.93                                      | 383,000.00                            | (287,482.07)                                      | 24.94%                                       |
|  | <b>Total Water Sales</b>              | <b>\$33,675.22</b>                               | <b>\$95,517.93</b>                             | <b>\$383,000.00</b>                   | <b>(\$287,482.07)</b>                             |  |
| <b>Other Revenue</b>                   |                                       |  |  |                                       |   |  |
| 4987                                   | New Meters (Taps)                     | 0.00   | 14,278.34                                      | 2,250.00                              | 12,028.34   | 634.59%                                      |
| 4988                                   | Penalties/Late Charges                | 422.85   | 1,255.78                                       | 5,000.00                              | (3,744.22)  | 25.12%                                       |
| 4990                                   | Reimbursement                         | 921.90   | 921.90   | 500.00                                | 421.90  | 184.38%                                      |
| 5000                                   | Refund                                | 0.00   | 0.00   | 7,000.00                              | (7,000.00)  | 0.00%  |
| 8102                                   | Interest on Checking                  | 883.76   | 2,376.60                                       | 7,630.00                              | (5,253.40)  | 31.15%                                       |
| 8306                                   | Transf from Customer Deposit          | 195.18   | 600.18   | 2,500.00                              | (1,899.82)  | 24.01%                                       |
| 8316                                   | Transfer from Water Improvemen        | 0.00   | 0.00   | 125,000.00                            | (125,000.00)                                      | 0.00%  |
| 8327                                   | Trans from Ductile Iron CapRsv        | 13,111.00  | 50,639.00                                      | 135,672.00                            | (85,033.00)                                       | 37.32%                                       |
| 8910                                   | Carryover from Previous Years         | 0.00   | 0.00   | 78,437.84                             | (78,437.84)                                       | 0.00%  |
|  | <b>Total Other Revenue</b>            | <b>\$15,534.69</b>                               | <b>\$70,071.80</b>                             | <b>\$363,989.84</b>                   | <b>(\$293,918.04)</b>                             |  |
|  | <b>Revenue</b>                        | <b>\$73,460.74</b>                               | <b>\$239,423.22</b>                            | <b>\$1,026,906.84</b>                 | <b>(\$787,483.62)</b>                             |  |
|  | <b>Gross Profit</b>                   | <b>\$73,460.74</b>                               | <b>\$239,423.22</b>                            | <b>\$1,026,906.84</b>                 | <b>\$0.00</b>                                     |  |
| <b>Expenses</b>                        |                                       |  |  |                                       |   |  |
| <b>Salaries &amp; Benefits Expense</b> |                                       |  |  |                                       |   |  |
| 6301                                   | Salaries                              | 12,650.50  | 28,710.27                                      | 157,182.92                            | (128,472.65)                                      | 18.27%                                       |
| 6302                                   | Salaries - Office                     | 4,084.71   | 11,448.75                                      | 53,824.76                             | (42,376.01)                                       | 21.27%                                       |

## Waterworks Rev. Fund Statement of Revenue and Expenditures

| Account Number |  | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|----------------|--|--|--|---------------------------------------|---|--|
| 6305           | Medicare                                     | 222.89   | 532.31   | 3,059.61                              | (2,527.30)  | 17.40%                                       |
| 6306           | Social Security                              | 953.08   | 2,276.09                                       | 13,082.48                             | (10,806.39)                                       | 17.40%                                       |
| 6307           | APERS Expense                                | 2,563.85   | 6,152.42                                       | 31,689.06                             | (25,536.64)                                       | 19.41%                                       |
| 6310           | Insurance - Employer                         | 2,369.14   | 5,953.97                                       | 22,382.07                             | (16,428.10)                                       | 26.60%                                       |
| 6313           | Unemployment Insurance                       | 2.66   | 42.34  | 157.10                                | (114.76)  | 26.95%                                       |
| 6314           | Workers Compensation                         | 0.00   | 2,631.62                                       | 1,420.37                              | 1,211.25  | 185.28%                                      |
|                | <b>Total Salaries &amp; Benefits Expense</b> | <b>\$22,846.83</b>                               | <b>\$57,747.77</b>                             | <b>\$282,798.37</b>                   | <b>(\$225,050.60)</b>                             |  |
|                | <b>Capital Purchase Expense</b>              |  |  |                                       |   |  |
| 6410           | Equipment Purchases                          | 0.00   | 0.00   | 5,000.00                              | (5,000.00)  | 0.00%  |
| 6413           | Generator Purchase                           | 0.00   | 0.00   | 1,550.00                              | (1,550.00)  | 0.00%  |
|                | <b>Total Capital Purchase Expense</b>        | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$6,550.00</b>                     | <b>(\$6,550.00)</b>                               |  |
|                | <b>Dues and Subscriptions Expense</b>        |  |  |                                       |   |  |
| 6451           | Dues, Subscriptions, & Members               | 653.33   | 4,862.92                                       | 12,283.83                             | (7,420.91)  | 39.59%                                       |
|                | <b>Total Dues and Subscriptions Expense</b>  | <b>\$653.33</b>                                  | <b>\$4,862.92</b>                              | <b>\$12,283.83</b>                    | <b>(\$7,420.91)</b>                               |  |
|                | <b>Fuel Expense</b>                          |  |  |                                       |   |  |
| 6501           | Fuel & Oil (Non-taxable)                     | 0.00   | 0.00   | 1,800.00                              | (1,800.00)  | 0.00%  |
| 6502           | Fuel & Oil (Taxable)                         | 594.05   | 594.05   | 3,000.00                              | (2,405.95)  | 19.80%                                       |
|                | <b>Total Fuel Expense</b>                    | <b>\$594.05</b>                                  | <b>\$594.05</b>                                | <b>\$4,800.00</b>                     | <b>(\$4,205.95)</b>                               |  |
|                | <b>Insurance Expense</b>                     |  |  |                                       |   |  |
| 6551           | Insurance - Property                         | 0.00   | 0.00   | 2,205.64                              | (2,205.64)  | 0.00%  |
| 6552           | Insurance - Vehicle                          | 0.00   | 0.00   | 1,536.00                              | (1,536.00)  | 0.00%  |
|                | <b>Total Insurance Expense</b>               | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$3,741.64</b>                     | <b>(\$3,741.64)</b>                               |  |
|                | <b>Repair / Maintenance Expense</b>          |  |  |                                       |   |  |
| 6805           | Chemical Expense                             | 205.32   | 451.07   | 4,000.00                              | (3,548.93)  | 11.28%                                       |
| 6810           | Repair & Maint - Buildings                   | 35.83  | 3,168.91                                       | 2,300.00                              | 868.91  | 137.78%                                      |
| 6812           | Repair & Maint - Vehicles                    | 0.00   | 1,189.31                                       | 3,700.00                              | (2,510.69)  | 32.14%                                       |
| 6814           | Repair & Maintenance, Equipment              | 0.00   | 1,355.34                                       | 10,000.00                             | (8,644.66)  | 13.55%                                       |
| 6819           | Street Material                              | 0.00   | 0.00   | 5,000.00                              | (5,000.00)  | 0.00%  |
| 6820           | Street Repairs                               | 0.00   | 0.00   | 5,000.00                              | (5,000.00)  | 0.00%  |
|                | <b>Total Repair / Maintenance Expense</b>    | <b>\$241.15</b>                                  | <b>\$6,164.63</b>                              | <b>\$30,000.00</b>                    | <b>(\$23,835.37)</b>                              |  |
|                | <b>Supplies Expense</b>                      |  |  |                                       |   |  |
| 6856           | Clothing Allowance                           | 0.00   | 145.50   | 1,800.00                              | (1,654.50)  | 8.08%  |
| 6858           | Maintenance Supplies                         | 75.00  | 516.12   | 1,800.00                              | (1,283.88)  | 28.67%                                       |
| 6860           | Office Supplies                              | 239.68   | 583.06   | 800.00                                | (216.94)  | 72.88%                                       |
| 6869           | Supplies Inventory Parts                     | 5,745.34   | 6,451.39                                       | 22,000.00                             | (15,548.61)                                       | 29.32%                                       |
| 6871           | Supplies Shop Tools                          | 111.81   | 289.45   | 3,000.00                              | (2,710.55)  | 9.65%  |
|                | <b>Total Supplies Expense</b>                | <b>\$6,171.83</b>                                | <b>\$7,985.52</b>                              | <b>\$29,400.00</b>                    | <b>(\$21,414.48)</b>                              |  |

## Waterworks Rev. Fund Statement of Revenue and Expenditures

| Account Number                                    | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|---|--|--|---------------------------------------|---|--|
| <b>Travel &amp; Meeting Expense</b>               |  |  |                                       |   |  |
| 6901 Meeting/Training - School                    | 0.00   | 13.17  | 2,000.00                              | (1,986.83)  | 0.66%  |
| <b>Total Travel &amp; Meeting Expense</b>         | <b>\$0.00</b>                                    | <b>\$13.17</b>                                 | <b>\$2,000.00</b>                     | <b>(\$1,986.83)</b>                               |  |
| <b>Postage Expense</b>                            |  |  |                                       |   |  |
| 6951 Postage                                      | 245.22   | 742.37   | 4,000.00                              | (3,257.63)  | 18.56%                                       |
| <b>Total Postage Expense</b>                      | <b>\$245.22</b>                                  | <b>\$742.37</b>                                | <b>\$4,000.00</b>                     | <b>(\$3,257.63)</b>                               |  |
| <b>Utilities Expense</b>                          |  |  |                                       |   |  |
| 7001 Telephone/Fax/Internet Expense               | 258.70   | 776.10   | 3,350.00                              | (2,573.90)  | 23.17%                                       |
| 7005 Utilities                                    | 2,480.99   | 9,864.87                                       | 24,000.00                             | (14,135.13)                                       | 41.10%                                       |
| <b>Total Utilities Expense</b>                    | <b>\$2,739.69</b>                                | <b>\$10,640.97</b>                             | <b>\$27,350.00</b>                    | <b>(\$16,709.03)</b>                              |  |
| <b>Professional Services Expense</b>              |  |  |                                       |   |  |
| 7102 Audit Expenses                               | 0.00   | 0.00   | 16,000.00                             | (16,000.00)                                       | 0.00%  |
| 7109 License Fees                                 | 25.00  | 129.03   | 400.00                                | (270.97)  | 32.26%                                       |
| 7111 Prevention & Safety                          | 0.00   | 0.00   | 325.00                                | (325.00)  | 0.00%  |
| <b>Total Professional Services Expense</b>        | <b>\$25.00</b>                                   | <b>\$129.03</b>                                | <b>\$16,725.00</b>                    | <b>(\$16,595.97)</b>                              |  |
| <b>Other Expense</b>                              |  |  |                                       |   |  |
| 7203 Refunds                                      | 0.00   | 0.00   | 1,000.00                              | (1,000.00)  | 0.00%  |
| 7205 Water Purchased                              | 0.00   | 0.00   | 21,000.00                             | (21,000.00)                                       | 0.00%  |
| 7220 CSLC Acct. #61531                            | 4,748.76   | 18,208.89                                      | 65,266.00                             | (47,057.11)                                       | 27.90%                                       |
| 7225 WWTF #12726                                  | 6,377.52   | 19,491.73                                      | 86,000.00                             | (66,508.27)                                       | 22.66%                                       |
| 9228 Transfer to Act 605 Sewer                    | 518.07   | 1,664.33                                       | 8,000.00                              | (6,335.67)  | 20.80%                                       |
| 9229 Transfer to Act 605 Water                    | 1,462.26   | 4,700.98                                       | 18,500.00                             | (13,799.02)                                       | 25.41%                                       |
| <b>Total Other Expense</b>                        | <b>\$13,106.61</b>                               | <b>\$44,065.93</b>                             | <b>\$199,766.00</b>                   | <b>(\$155,700.07)</b>                             |  |
| <b>Grant and Special Projects Expense</b>         |  |  |                                       |   |  |
| 7271 Lift Station                                 | 0.00   | 0.00   | 2,400.00                              | (2,400.00)  | 0.00%  |
| 7275 Paint Tanks                                  | 0.00   | 0.00   | 125,000.00                            | (125,000.00)                                      | 0.00%  |
| 7284 Spring Park Improvements                     | 43.95  | 43.95  | 0.00                                  | 43.95   | 0.00%  |
| 8040 Fire Hydrants & Mntnace Prog                 | 0.00   | 1,860.00                                       | 8,500.00                              | (6,640.00)  | 21.88%                                       |
| <b>Total Grant and Special Projects Expense</b>   | <b>\$43.95</b>                                   | <b>\$1,903.95</b>                              | <b>\$135,900.00</b>                   | <b>(\$133,996.05)</b>                             |  |
| <b>General &amp; Administrative Expense</b>       |  |  |                                       |   |  |
| 7301 Act 474 - Building Permits                   | 0.00   | 612.75   | 0.00                                  | 612.75  | 0.00%  |
| 7302 Advertising                                  | 0.00   | 310.86   | 0.00                                  | 310.86  | 0.00%  |
| 7312 Sanitation Fees Paid                         | 7,133.08   | 21,399.24                                      | 83,000.00                             | (61,600.76)                                       | 25.78%                                       |
| 7313 SDWA   | 591.60   | 591.60   | 2,200.00                              | (1,608.40)  | 26.89%                                       |
| 7315 State Sales Tax                              | 3,907.00   | 11,926.00                                      | 49,920.00                             | (37,994.00)                                       | 23.89%                                       |
| <b>Total General &amp; Administrative Expense</b> | <b>\$11,631.68</b>                               | <b>\$34,840.45</b>                             | <b>\$135,120.00</b>                   | <b>(\$100,279.55)</b>                             |  |

## Waterworks Rev. Fund Statement of Revenue and Expenditures

| Account Number               |                                    | Current Period<br>Mar 2026<br>Mar 2026<br>Actual | Year-To-Date<br>Jan 2026<br>Mar 2026<br>Actual | Annual Budget<br>Jan 2026<br>Dec 2026 | Annual Budget<br>Jan 2026<br>Dec 2026<br>Variance | Jan 2026<br>Dec 2026<br>Percent of<br>Budget |
|------------------------------|------------------------------------|--|--|---------------------------------------|---|--|
| <b>Indirect Expenses</b>     |                                    |  |  |                                       |   |  |
| 7803                         | Bank Service Charge                | 23.00  | 69.00  | 300.00                                | (231.00)  | 23.00%                                       |
|                              | <b>Total Indirect Expenses</b>     | <b>\$23.00</b>                                   | <b>\$69.00</b>                                 | <b>\$300.00</b>                       | <b>(\$231.00)</b>                                 |  |
|                              | <b>Expenses</b>                    | <b>\$58,322.34</b>                               | <b>\$169,759.76</b>                            | <b>\$890,734.84</b>                   | <b>(\$720,975.08)</b>                             |  |
|                              | <b>Revenue Less Expenditures</b>   | <b>\$15,138.40</b>                               | <b>\$69,663.46</b>                             | <b>\$136,172.00</b>                   | <b>\$0.00</b>                                     |  |
| <b>Other Expenses</b>        |                                    |  |  |                                       |   |  |
| <b>Transfer Expense</b>      |                                    |  |  |                                       |   |  |
| 9106                         | Transfer to Customer Deposit       | 0.00   | 0.00   | 500.00                                | (500.00)  | 0.00%  |
|                              | <b>Total Transfer Expense</b>      | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$500.00</b>                       | <b>(\$500.00)</b>                                 |  |
| <b>Extraordinary Expense</b> |                                    |  |  |                                       |   |  |
| 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>\$33,918.00</b>                             | <b>\$135,672.00</b>                   | <b>(\$101,754.00)</b>                             |  |
|                              | <b>Other Expenses</b>              | <b>\$18,114.00</b>                               | <b>\$33,918.00</b>                             | <b>\$136,172.00</b>                   | <b>(\$102,254.00)</b>                             |  |
|                              | <b>Net Change in Fund Balance</b>  | <b>(\$2,975.60)</b>                              | <b>\$35,745.46</b>                             | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |  |
| <b>Fund Balances</b>         |                                    |  |  |                                       |   |  |
|                              | Beginning Fund Balance             | 305,187.09                                       | 266,466.03                                     | 0.00                                  | 0.00  | 0.00%  |
|                              | Net Change in Fund Balance         | (2,975.60)                                       | 35,745.46                                      | 0.00                                  | 0.00  | 0.00%  |
|                              | Ending Fund Balance                | 302,211.49                                       | 302,211.49                                     | 0.00                                  | 0.00  | 0.00%  |

*Report Options*

Fund: Waterworks Rev. Fund

Period: 3/1/2026 to 3/31/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Waterworks Revenue Budget

**Waterworks Rev. Fund**  
**Balance Sheet**  
**3/31/2026**

|                                     | <b>Book Value</b><br><b>Mar 2026</b><br><b>Actual</b> | <b>Book Value</b><br><b>Mar 2025</b><br><b>Actual</b> | <b>Book Value</b><br><b>Mar 2024</b><br><b>Actual</b> |
|-------------------------------------|---|---|---|
| <b>Assets</b>                       |   |   |   |
| <b>Current Assets</b>               |   |   |   |
| Construction Account #2825          |   | 59.12   | 53.58   |
| Construction Acct PH2-B #1102       | 176.32  | 1,312.84  |   |
| USDA Debt Srv Rsv Acct #2868        | 13,525.23   | 7,784.22  | 2,250.68  |
| USDA DebtSrvRsvAcct PH2-B 1137      | 15,421.29   | 6,894.38  |   |
| USDA Loan Account #2833             | 9,177.79  | 4,566.64  | 4,499.98  |
| USDA Loan Account PH2-B #1110       | 14,123.66   | 6,998.19  |   |
| USDA Short-Lived Asset Account      | 20,257.80   | 11,659.01   | 3,371.01  |
| Waterworks Rev - First Sec. Ba      | 229,529.40  | 152,548.81  | 421,026.18  |
| <b>Total Current Assets</b>         | <b>\$302,211.49</b>                                   | <b>\$191,823.21</b>                                   | <b>\$431,201.43</b>                                   |
| <b>Total Assets</b>                 | <b>\$302,211.49</b>                                   | <b>\$191,823.21</b>                                   | <b>\$431,201.43</b>                                   |
| <b>Fund Balance</b>                 |   |   |   |
| Current Year Surplus(Deficit)       | 302,211.49  | 191,823.21  | 431,201.43  |
| <b>Total Fund Balance</b>           | <b>\$302,211.49</b>                                   | <b>\$191,823.21</b>                                   | <b>\$431,201.43</b>                                   |
| <b>Total Liabilities and Equity</b> | <b>\$302,211.49</b>                                   | <b>\$191,823.21</b>                                   | <b>\$431,201.43</b>                                   |

**Statement Date** 03/31/2026  
**Accounts** Waterworks Rev - First Sec. Ba  
**Companies** Waterworks Rev. Fund

|  |              |                          |             |
|--|--------------|--------------------------|-------------|
| <b>Statement Balance:</b>                | \$231,973.05 |                          |             |
| <b>- Outstanding Checks:</b>             | \$2,493.65   | <b>Cleared Checks:</b>   | 45          |
| <b>+ Outstanding Deposits:</b>           | \$50.00      | <b>Cleared Deposits:</b> | 13          |
|  |              |                          | \$59,727.93 |
|  |              |                          | \$60,086.03 |
| <b>Reconciled Balance Per Statement:</b> | \$229,529.40 |                          |             |
| <b>Book Balance:</b>                     | \$229,529.40 |                          |             |
| <b>Difference</b>                        | \$0.00       |                          |             |

| Ref #                 | Date      | Name                                 | Amount   |
|-----------------------|-----------|--------------------------------------|----------|
| <b>Cleared Checks</b> |           |                                      |          |
| 10239                 | 2/23/2026 | Verizon                              | 24.98    |
| 10240                 | 2/23/2026 | Gassville Auto Parts                 | 58.68    |
| 10241                 | 2/25/2026 | Entergy                              | 1,779.17 |
| 10242                 | 2/25/2026 | Postmaster                           | 246.44   |
| 10243                 | 2/25/2026 | Entergy                              | 155.74   |
| 10244                 | 2/25/2026 | Entergy                              | 32.69    |
| 10245                 | 2/25/2026 | O'Reilly Automotive, Inc             | 51.86    |
| 10246                 | 2/25/2026 | Lowe's Business Acct/SYNCB           | 25.02    |
| 10247                 | 2/25/2026 | Black Hills Energy                   | 775.38   |
| 10250                 | 2/26/2026 | Intedata Systems, Inc.               | 85.00    |
| 10251                 | 2/26/2026 | Miller True Value                    | 12.55    |
| 10252                 | 2/27/2026 | Clark Office Products                | 39.27    |
| 10253                 | 2/27/2026 | Dept. of Finance & Administration    | 494.00   |
| 10254                 | 2/27/2026 | O'Reilly Automotive, Inc             | 118.46   |
| 10255                 | 3/2/2026  | Payroll Account                      | 4,158.60 |
| 10256                 | 3/3/2026  | Big Oil LLC                          | 594.05   |
| 10257                 | 3/4/2026  | WWTF-Gassville                       | 3,294.98 |
| 10258                 | 3/4/2026  | CSLC - Gassville                     | 2,523.91 |
| 10259                 | 3/6/2026  | Methvin Sanitation - WCN of Arkansas | 7,133.08 |
| 10260                 | 3/6/2026  | Yelcot                               | 341.28   |
| 10261                 | 3/9/2026  | Payroll Account                      | 4,563.17 |
| 10262                 | 3/9/2026  | Core & Main, LP                      | 2,094.67 |
| 10263                 | 3/9/2026  | Dept of Fin. & Adm.                  | 3,907.00 |
| 10264                 | 3/10/2026 | North Arkansas Electric Cooperative, | 36.69    |
| 10265                 | 3/10/2026 | Intedata Systems, Inc.               | 2.90     |
| 10266                 | 3/10/2026 | Lowe's Business Acct/SYNCB           | 0.00     |
| 10267                 | 3/10/2026 | Lowe's Business Acct/SYNCB           | 53.11    |
| 10268                 | 3/11/2026 | ADH                                  | 591.60   |
| 10269                 | 3/11/2026 | Act 605 Water Replacement            | 1,462.26 |
| 10270                 | 3/11/2026 | Act 605 Sewer Replacement            | 518.07   |
| 10271                 | 3/12/2026 | VISA                                 | 348.35   |
| 10272                 | 3/13/2026 | Arkansas Department of Health        | 25.00    |
| 10273                 | 3/13/2026 | O'Reilly Automotive, Inc             | 111.81   |
| 10274                 | 3/13/2026 | Arvest Bank                          | 2,501.47 |
| 10275                 | 3/16/2026 | Payroll Account                      | 4,893.73 |
| 10276                 | 3/16/2026 | CSLC - Gassville                     | 2,224.85 |
| 10277                 | 3/16/2026 | WWTF-Gassville                       | 3,082.54 |
| 10278                 | 3/17/2026 | Verizon                              | 24.98    |

| Ref #                              | Date      | Name                               | Amount           |
|------------------------------------|-----------|------------------------------------|------------------|
| <b>Cleared Checks</b>              |           |                                    |                  |
| 10279                              | 3/19/2026 | Entergy                            | 33.20            |
| 10280                              | 3/19/2026 | Entergy                            | 1,805.87         |
| 10281                              | 3/19/2026 | Entergy                            | 142.12           |
| 10283                              | 3/20/2026 | Clark Office Products              | 105.07           |
| 10285                              | 3/23/2026 | Payroll Account                    | 4,996.25         |
| 10287                              | 3/30/2026 | Payroll Account                    | 4,235.08         |
| OL-030226                          | 3/2/2026  | First Security Bank                | 23.00            |
| <b>Cleared Checks Totals</b>       |           |                                    | <b>59,727.93</b> |
| <b>Cleared Deposits</b>            |           |                                    |                  |
| 814394                             | 3/3/2026  | Town of Pyatt - Rural Water System | 921.90           |
| 814395                             | 3/10/2026 | Permits                            | 100.00           |
| 814396                             | 3/10/2026 | Waterworks Customer Deposit        | 195.18           |
| 814398                             | 3/17/2026 | Permits                            | 220.00           |
| 814399                             | 3/25/2026 | Permits                            | 50.00            |
| 814400                             | 3/27/2026 | Permits                            | 50.00            |
| 927001                             | 3/31/2026 | First Security Bank                | 670.05           |
| OL-033126A                         | 3/31/2026 | Water Sales                        | 33,675.22        |
| OL-033126B                         | 3/31/2026 | Sewer Fees                         | 12,112.35        |
| OL-033126C                         | 3/31/2026 | Sanitation                         | 7,399.78         |
| OL-033126D                         | 3/31/2026 | Sales Tax                          | 3,982.81         |
| OL-033126E                         | 3/31/2026 | SDWA                               | 186.40           |
| OL-033126F                         | 3/31/2026 | Penalties/Late Charges             | 522.34           |
| <b>Cleared Deposits Totals</b>     |           |                                    | <b>60,086.03</b> |
| <b>Outstanding Checks</b>          |           |                                    |                  |
| 10282                              | 3/19/2026 | Winwater Company                   | 636.55           |
| 10284                              | 3/20/2026 | Black Hills Energy                 | 463.11           |
| 10286                              | 3/25/2026 | Postmaster                         | 245.22           |
| 10288                              | 3/30/2026 | Core & Main, LP                    | 907.26           |
| 10289                              | 3/30/2026 | Clark Office Products              | 36.19            |
| 10290                              | 3/30/2026 | Americhemm LLC                     | 205.32           |
| <b>Outstanding Checks Totals</b>   |           |                                    | <b>2,493.65</b>  |
| <b>Outstanding Deposits</b>        |           |                                    |                  |
| 814397                             | 3/10/2026 | Permits                            | 50.00            |
| <b>Outstanding Deposits Totals</b> |           |                                    | <b>50.00</b>     |

**Waterworks Rev. Fund  
Bank Register  
3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                         | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b> | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b> |
|--|----------------------|--------------|---------------------------|-------------------------------|------------------------------|----------------|
| <b>1020 Waterworks Rev - First Sec. Ba</b> |                      |              |                           |                               |                              |                |
|  |                      |              | Beginning Balance         |                               |                              | 227,715.71     |
| 3/2/2026                                   | 10255                |              | Payroll Account           |                               | 4,158.60                     | 223,557.11     |
| 3/2/2026                                   | OL-030226            |              | First Security Bank       |                               | 23.00                        | 223,534.11     |
| 3/3/2026                                   | 10256                |              | Big Oil LLC               |                               | 594.05                       | 222,940.06     |
| 3/3/2026                                   | 814394               |              | Town of Pyatt - Rural     | 921.90                        |                              | 223,861.96     |
| 3/4/2026                                   | 10257                |              | WWTF-Gassville            |                               | 3,294.98                     | 220,566.98     |
| 3/4/2026                                   | 10258                |              | CSLC - Gassville          |                               | 2,523.91                     | 218,043.07     |
| 3/6/2026                                   | 10259                |              | Methvin Sanitation - WCN  |                               | 7,133.08                     | 210,909.99     |
| 3/6/2026                                   | 10260                |              | Yelcot                    |                               | 341.28                       | 210,568.71     |
| 3/9/2026                                   | 10261                |              | Payroll Account           |                               | 4,563.17                     | 206,005.54     |
| 3/9/2026                                   | 10262                |              | Core & Main, LP           |                               | 2,094.67                     | 203,910.87     |
| 3/9/2026                                   | 10263                |              | Dept of Fin. & Adm.       |                               | 3,907.00                     | 200,003.87     |
| 3/10/2026                                  | 10264                |              | North Arkansas Electric   |                               | 36.69                        | 199,967.18     |
| 3/10/2026                                  | 10265                |              | Intedata Systems, Inc.    |                               | 2.90                         | 199,964.28     |
| 3/10/2026                                  | 10267                |              | Lowes Business            |                               | 53.11                        | 199,911.17     |
| 3/10/2026                                  | 814395               |              | Permits                   | 100.00                        |                              | 200,011.17     |
| 3/10/2026                                  | 814396               |              | Waterworks Customer       | 195.18                        |                              | 200,206.35     |
| 3/10/2026                                  | 814397               |              | Permits                   | 50.00                         |                              | 200,256.35     |
| 3/11/2026                                  | 10268                |              | ADH                       |                               | 591.60                       | 199,664.75     |
| 3/11/2026                                  | 10269                |              | Act 605 Water Replacement |                               | 1,462.26                     | 198,202.49     |
| 3/11/2026                                  | 10270                |              | Act 605 Sewer             |                               | 518.07                       | 197,684.42     |
| 3/12/2026                                  | 10271                |              | VISA                      |                               | 348.35                       | 197,336.07     |
| 3/13/2026                                  | 10272                |              | Arkansas Department of    |                               | 25.00                        | 197,311.07     |
| 3/13/2026                                  | 10273                |              | O'Reilly Automotive, Inc  |                               | 111.81                       | 197,199.26     |
| 3/13/2026                                  | 10274                |              | Arvest Bank               |                               | 2,501.47                     | 194,697.79     |
| 3/16/2026                                  | 10275                |              | Payroll Account           |                               | 4,893.73                     | 189,804.06     |
| 3/16/2026                                  | 10276                |              | CSLC - Gassville          |                               | 2,224.85                     | 187,579.21     |
| 3/16/2026                                  | 10277                |              | WWTF-Gassville            |                               | 3,082.54                     | 184,496.67     |
| 3/17/2026                                  | 10278                |              | Verizon                   |                               | 24.98                        | 184,471.69     |
| 3/17/2026                                  | 814398               |              | Permits                   | 220.00                        |                              | 184,691.69     |
| 3/19/2026                                  | 10279                |              | Entergy                   |                               | 33.20                        | 184,658.49     |
| 3/19/2026                                  | 10280                |              | Entergy                   |                               | 1,805.87                     | 182,852.62     |
| 3/19/2026                                  | 10281                |              | Entergy                   |                               | 142.12                       | 182,710.50     |
| 3/19/2026                                  | 10282                |              | Winwater Company          |                               | 636.55                       | 182,073.95     |
| 3/20/2026                                  | 10283                |              | Clark Office Products     |                               | 105.07                       | 181,968.88     |
| 3/20/2026                                  | 10284                |              | Black Hills Energy        |                               | 463.11                       | 181,505.77     |
| 3/23/2026                                  | 10285                |              | Payroll Account           |                               | 4,996.25                     | 176,509.52     |
| 3/25/2026                                  | 10286                |              | Postmaster                |                               | 245.22                       | 176,264.30     |
| 3/25/2026                                  | 814399               |              | Permits                   | 50.00                         |                              | 176,314.30     |
| 3/27/2026                                  | 814400               |              | Permits                   | 50.00                         |                              | 176,364.30     |
| 3/30/2026                                  | 10287                |              | Payroll Account           |                               | 4,235.08                     | 172,129.22     |
| 3/30/2026                                  | 10288                |              | Core & Main, LP           |                               | 907.26                       | 171,221.96     |
| 3/30/2026                                  | 10289                |              | Clark Office Products     |                               | 36.19                        | 171,185.77     |

**Waterworks Rev. Fund  
Bank Register  
3/1/2026 to 3/31/2026**

| <b>Trans. Date</b>                                | <b>Trans. Number</b> | <b>Dep #</b> | <b>Name / Description</b> | <b>Receipts &amp; Credits</b> | <b>Checks &amp; Payments</b> | <b>Balance</b>      |
|---|----------------------|--------------|---------------------------|-------------------------------|------------------------------|---------------------|
| 3/30/2026   | 10290                |              | Americhemm LLC            |                               | 205.32                       | 170,980.45          |
| 3/31/2026   | 927001               |              | First Security Bank       | 670.05                        |                              | 171,650.50          |
| 3/31/2026   | OL-033126A           |              | Water Sales               | 33,675.22                     |                              | 205,325.72          |
| 3/31/2026   | OL-033126B           |              | Sewer Fees                | 12,112.35                     |                              | 217,438.07          |
| 3/31/2026   | OL-033126C           |              | Sanitation                | 7,399.78                      |                              | 224,837.85          |
| 3/31/2026   | OL-033126D           |              | Sales Tax                 | 3,982.81                      |                              | 228,820.66          |
| 3/31/2026   | OL-033126E           |              | SDWA                      | 186.40                        |                              | 229,007.06          |
| 3/31/2026   | OL-033126F           |              | Penalties/Late Charges    | 522.34                        |                              | 229,529.40          |
| <b>1020 Waterworks Rev - First Sec. Ba Totals</b> |                      |              |                           | <b>\$60,136.03</b>            | <b>\$58,322.34</b>           | <b>\$229,529.40</b> |
| <b>Report Totals</b>                              |                      |              |                           | <b>\$60,136.03</b>            | <b>\$58,322.34</b>           | <b>\$229,529.40</b> |
| <b>Records included in total = 51</b>             |                      |              |                           |                               |                              |                     |

*Report Options*

Trans Date: 3/1/2026 to 3/31/2026

Cash Account: Waterworks Rev - First Sec. Ba

Fund: Waterworks Rev. Fund

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

| First Security Bank<br>Account Name           | Account Type &<br>Number | March 31, 2026<br>Book Balance | March 31, 2026<br>Bank Balance |
|---|--------------------------|--------------------------------|--------------------------------|
| # <u><b>Operating Checking Accounts:</b></u>  |                          |                                |                                |
| 1 American Rescue Plan Fund                   | *1872                    | \$ 1,540.99                    | \$ 1,540.99                    |
| 2 Cemetery Fund                               | *7309                    | \$ 17,573.41                   | \$ 17,573.41                   |
| 3 City Court Fund                             | *7333                    | \$ 6,158.41                    | \$ 6,158.41                    |
| 4 Court Automation Fund                       | *7234                    | \$ 7,633.10                    | \$ 7,633.10                    |
| 5 Ductile Iron Capital Reserve Fund - Phase 2 | *1751                    | \$ 155,589.51                  | \$ 155,589.51                  |
| 6 Fire Department Fund                        | *7366                    | \$ 114,837.06                  | \$ 115,241.30                  |
| 7 Fire Dept Capital Reserve Fund              | *9088                    | \$ 69,236.66                   | \$ 69,236.66                   |
| 8 General Fund                                | *7374                    | \$ 364,199.29                  | \$ 365,745.95                  |
| 9 General Savings Fund                        | *8204                    | \$ 272,514.04                  | \$ 272,514.04                  |
| 10 LOPFI Fund                                 | *7325                    | \$ 2,382.18                    | \$ 2,590.18                    |
| 11 Payroll Fund                               | *7275                    | \$ 20,717.07                   | \$ 17,876.83                   |
| 12 Street Department Fund                     | *7358                    | \$ 146,480.85                  | \$ 147,305.60                  |
| 13 Street Dept Capital Reserve Fund           | *9185                    | \$ 27,927.65                   | \$ 27,927.65                   |
| 14 Waterworks Customer Deposit Fund           | *3292                    | \$ 29,670.97                   | \$ 29,823.63                   |
| 15 Waterworks Revenue Fund                    | *7291                    | \$ 229,529.40                  | \$ 231,973.05                  |
| 16 Water Improvement Fund (1/2% CSUT)         | *7267                    | \$ 290,770.96                  | \$ 290,770.96                  |
| 17 Waterline Replacement Fund (Proj. Savings) | *9959                    | \$ 115,455.00                  | \$ 115,455.00                  |
| 18 Act 605 Water Replacement Fund             | *6902                    | \$ 54,419.29                   | \$ 54,419.29                   |
| 19 Act 605 Sewer Replacement Fund             | *6872                    | \$ 20,302.92                   | \$ 20,302.92                   |
| 20 Construction Fund                          | *2825                    | \$ 0.00                        | \$ 0.00                        |
| 21 USDA Loan Fund                             | *2833                    | \$ 9,177.79                    | \$ 9,177.79                    |
| 22 USDA Short-Lived Asset Fund                | *2876                    | \$ 20,257.80                   | \$ 20,257.80                   |
| 23 USDA Debt Service Rsv Fund                 | *2868                    | \$ 13,525.23                   | \$ 13,525.23                   |
| 24 Construction Fund PH2-B                    | *1102                    | \$ 176.32                      | \$ 176.32                      |
| 25 USDA Loan Fund PH2-B                       | *1110                    | \$ 14,123.66                   | \$ 14,123.66                   |
| 26 USDA Debt Service Rsv Fund PH2-B           | *1137                    | \$ 15,421.29                   | \$ 15,421.29                   |
| 27 Bridge Lights                              | *8314                    | \$ 22,611.39                   | \$ 22,611.39                   |
| 28 Economic Development                       | *8306                    | \$ 10,199.94                   | \$ 10,199.94                   |
| <b>Totals:</b>                                |                          | \$ <b>2,042,232.24</b>         | \$ <b>2,044,971.96</b>         |

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

| <b><i>Investment Accounts:</i></b> |       |           |                   |                      |
|------------------------------------|-------|-----------|-------------------|----------------------|
| Bridge Lights CD                   | *0695 | \$        | 0.00              | \$ 0.00              |
| Economic Development CD            | *0691 | \$        | 0.00              | \$ 0.00              |
| Water & Sewer CD                   | *3141 | \$        | 131,520.85        | \$ 131,520.85        |
| <b>Totals:</b>                     |       | <b>\$</b> | <b>131,520.85</b> | <b>\$ 131,520.85</b> |

  

| <b><i>Securities Pledges*</i></b> | <b><i>Book Balance</i></b> | <b><i>Par Balance</i></b> |
|-----------------------------------|----------------------------|---------------------------|
| *See Attachments-Market Value     | \$ 5,335,000.00            | \$ 5,335,000.00           |
| Total Securities Pledged          | \$ 5,335,000.00            | \$ 5,335,000.00           |
| Pledged Book Value                | \$                         | \$                        |
| Book Value of Deposit             | \$ 2,173,753.09            | \$ 2,176,492.81           |
| Pledged Plus FDIC Coverage        | \$ 5,585,000.00            | \$ 5,585,000.00           |
| Coverage +/-                      | \$ 3,411,246.91            | \$ 3,408,507.19           |

CSUT = City Sales & Use Tax

City of Cotter  
Pledged Securities  
First Security Bank

| Pledged Securities Issuer   | Account No. | Receipt No.  | Pledged Face/Par Value | Released Securities Value | Original Issued Date | Maturity Date | Released Date |  |
|---|-------------|--|------------------------|---------------------------|----------------------|---------------|---------------|--|
| FNBS Investment, Inc.   | 880484290   | 245003817  | \$ 0.00                | \$ 390,000.00             | 10/1/2007            | 12/1/2040     | 5/8/2012      |  |
| FNBS Investment, Inc.   | 880484290   | 253010072  | \$ 0.00                | \$ 100,000.00             | 5/1/2001             | 1/1/2021      | Matured       | No Record                                  |
| FNBS Investment, Inc.   | 880484290   | 253009772  | \$ 100,000.00          | \$                        | 10/26/2006           | 3/1/2037      |               |  |
| First Security Bank - Borrowed  | 15384290    | 180032612  | \$ 0.00                | \$ 100,000.00             | 11/10/2004           | 7/15/2024     | 5/8/2012      | 8/13/2015                                  |
| First Security Bank - Borrowed  | 15384290    | 180032673  | \$ 0.00                | \$ 95,000.00              | 5/15/2008            | 6/1/2023      | 4/24/2018     | Rcpt#48876                                 |
| First Security Bank - Borrowed  | 15384290    | 180032947  | \$ 0.00                | \$ 390,000.00             | 10/1/2007            | 12/1/2040     | 12/4/2023     | Rcpt#252027083                             |
| First Security Bank - Borrowed  | 15384290    | 180033166  | \$ 0.00                | \$ 100,000.00             | 3/15/2007            | 11/1/2022     | 3/13/2015     |  |
| First Security Bank - Borrowed  | 15384290    | 180033249  | \$ 0.00                | \$ 60,000.00              | 5/1/2003             | 2/1/2023      | 8/8/2013      |  |
| First Security Bank - Borrowed  | 15384290    | 180033067  | \$ 0.00                | \$ 60,000.00              | 10/19/2011           | 10/1/2028     | 5/10/2016     |  |
| First Security Bank - Borrowed  | 15384290    | 180033633  | \$ 0.00                | \$ 200,000.00             | 6/21/2007            | 10/1/2025     | 9/16/2016     |  |
|   |             |  |                        |                           |                      |               |               | Rcpt#252035441(Only \$100K/\$200K released |
| First Security Bank - Borrowed  | 15384290    | 242001818  | \$ 0.00                | \$ 100,000.00             | 7/1/2005             | 7/1/2029      | 5/2/2019      |  |
| First Security Bank - Borrowed  | 15384290    | 242001806  | \$ 0.00                | \$ 100,000.00             | 5/17/2012            | 1/15/2029     | 2/10/2022     | Rcpt #252035438                            |
| First Security Bank - Borrowed  | 15384290    | 245019671  | \$ 0.00                | \$ 60,000.00              | 1/7/2015             | 7/1/2031      | 12/2/2022     | Rcpt#252038452                             |
| First Security Bank - Borrowed  | 15384290    | 245023585  | \$ 200,000.00          | \$ 200,000.00             | 1/28/2014            | 12/15/2023    | 11/21/2023    | Rcpt#252039535                             |
| First Security Bank - Borrowed  | 15384290    | 180032702  | \$ 0.00                | \$ 50,000.00              | 4/17/2017            | 7/1/2030      | 5/28/2020     | Rcpt#252027012                             |
| First Security Bank - Borrowed  | 15384290    | 180033265  | \$ 0.00                | \$ 200,000.00             | 4/28/2017            | 12/1/2030     | 11/5/2020     | Rcpt#252027153                             |
| First Security Bank - Borrowed- Jacksonville FL Economic Dev Cnty Ks Unif Sch Dist #500       | 15384290    | 48847 (Pledge ID: P2359) 242006687 - Eff. 05/22/19 | \$ 0.00                | \$ 95,000.00              | 3/1/2005             | 10/1/2030     | 3/21/2022     | Rcpt#252036132                             |
| FSB - Borrowed - Cash Mgmt Searcy, AR Texas St Transprtn Comm TP SYS SER C LFC OPT EXT REDEMP | 15384290    | 252035835  | \$ 50,000.00           | \$ 50,000.00              | 2/4/2015             | 8/15/2034     | 7/1/2024      | Rcpt #252035835                            |
| First Security Bank - Borrowed  | 15384290    | 242008707  | \$ 50,000.00           | \$ 50,000.00              | 12/19/2019           | 12/1/2034     | 11/21/2023    | Rcpt#242008707                             |
| First Security Bank - Borrowed  | 15384290    | 242007252  | \$ 100,000.00          | \$                        | 9/28/2020            | 7/1/2032      |               |  |
| First Security Bank - Borrowed  | 15384290    | 242007744  | \$ 200,000.00          | \$ 200,000.00             | 12/5/2019            | 7/1/2039      | 11/21/2023    | Rcpt#242007744                             |
| First Security Bak - Borrowed (FNBB Capital Markets)  | 15384290    | 244001320  | \$ 100,000.00          | \$ 100,000.00             | 6/23/2021            | 10/15/2036    | 11/21/2023    | Rcpt#244001320                             |
| First Security Bank - Borrowed (Capital Management)   | 15384290    | 242013675  | \$ 95,000.00           | \$                        | 2/16/2022            | 9/15/2042     |               |  |
| First Security Bank - Borrowed (Cash Management)  | 15384290    | 244000884  | \$ 0.00                | \$ 200,000.00             | 10/17/2014           | 6/15/2029     | 12/2/2022     | Rcpt#244000884                             |
| First Security Bank - Borrowed (Cash Management)  | 15384290    | 242011734  | \$ 150,000.00          | \$                        | 5/25/2021            | 1/1/2038      |               |  |
| First Security Bank - Borrowed (Cash Management)  | 15384290    | 252037842  | \$ 0.00                | \$ 150,000.00             | 4/1/2013             | 5/15/2030     | 4/28/2023     | Rcpt#252037842                             |
| First Security Bank - Borrowed (Cash Management)  | 15384290    | 252035439  | \$ 290,000.00          | \$                        | 12/13/2007           | 11/1/2023     |               |  |
| First Security Bank - Borrowed - Florence Cnty SC Hosp Mcleod Regl Med Ctr                    | 15384290    | 252038092  | 100,000.00             | 100,000.00                | 8/7//2014            | 11/1/2034     | 10/29/2024    | Rcpt#252038092                             |
| First Security Bank - Borrowed - (Cash Management) LWR CO RIVER-A-PREREF                      | 15384290    | 180066571  | 0.00                   | 150,000.00                | 4/1/2013             | 5/15/2030     | 5/12/2023     | Rcpt#180066571                             |

City of Cotter  
Pledged Securities  
First Security Bank

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

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

Last updated 05/29/2025 - SW