City of Cotter

Revenue & Expense
Financial Reporting and Analysis

May 2025

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

6/11/2025
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City of Cotter
Income Statement Summary
May 2025

	May 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 5/31/2025		
Cemetery Fund							
Income	61.34	**7,411.87**	7,995.19	15,407.06	May Stmt	21,811.58	**Stmt Bal**
Expense	2,161.07	**3,070.20**	12,336.86	15,407.06	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**(2,099.73)**	**4,341.67**	**(4,341.67)**	-	**Available**	**21,811.58**	**Book Bal**
General Fund							
Income	53,056.71	**284,670.59**	480,076.63	764,747.22	May Stmt	357,455.06	
Total Transfers and Expenses	68,057.86	**333,511.19**	431,236.03	764,747.22	Outstanding	752.75	
Net Profit/Loss From Operations	**(15,001.15)**	**(48,840.60)**	**48,840.60**	-	**Available**	**356,702.31**	
Street Department Fund							
Total Income and Transfers IN	9,479.58	**43,646.12**	79,421.60	123,067.72	May Stmt	147,951.21	
Expense	8,016.84	**42,301.55**	80,766.17	123,067.72	Outstanding	-	
Net Profit/Loss From Operations	**1,462.74**	**1,344.57**	**(1,344.57)**	-	**Available**	**147,951.21**	
Waterworks Revenue Fund							
Income	265,155.73	**853,545.81**	23,901.54	877,447.35	May Stmt	168,326.70	
Total Transfers and Expenses	269,483.19	**848,888.26**	28,559.09	877,447.35	Outstanding	1,275.49	
Net Profit/Loss From Operations	**(4,327.46)**	**4,657.55**	**(4,657.55)**	-	**Available**	**167,051.21**	
Summary							
Income	327,753.36	**1,189,274.39**	591,394.96	1,780,669.35	Balance	695,544.55	
Expense	347,718.96	**1,227,771.20**	552,898.15	1,780,669.35	Outstanding	2,028.24	
Net Profit/Loss From Operations	**(19,965.60)**	**(38,496.81)**	**38,496.81**	-	**Available**	**693,516.31**	
Fire Department Fund							
Income	10,778.87	**24,670.22**	48,821.96	73,492.18	May Stmt	116,770.90	
Total Transfers and Expenses	4,108.48	**21,916.20**	51,575.98	73,492.18	Outstanding	(2,679.79)	
Net Profit/Loss From Operations	**6,670.39**	**2,754.02**	**(2,754.02)**	-	**Available**	**119,450.69**	

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Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	2,000.00	3,400.00	(1,400.00)	58.82%
	Total Service Revenue	**$0.00**	**$2,000.00**	**$3,400.00**	**($1,400.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	0.00	0.00	1,800.00	(1,800.00)	0.00%
4951	Cem. Perpetual Care Income	0.00	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	61.34	271.60	300.00	(28.40)	90.53%
	Total Other Revenue	**$61.34**	**$5,411.87**	**$12,007.06**	**($6,595.19)**	
	Revenue	**$61.34**	**$7,411.87**	**$15,407.06**	**($7,995.19)**	
	Gross Profit	**$61.34**	**$7,411.87**	**$15,407.06**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	300.00	(300.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$300.00**	**($300.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	143.05	202.54	1,422.94	(1,220.40)	14.23%
6310	Insurance - Employer	124.46	145.48	0.00	145.48	0.00%
6305	Medicare	24.11	30.91	134.68	(103.77)	22.95%
6301	Salaries	1,764.72	2,249.00	9,288.14	(7,039.14)	24.21%
6306	Social Security	103.07	132.19	575.86	(443.67)	22.96%
6313	Unemployment Insurance	1.66	2.16	10.44	(8.28)	20.69%
	Total Salaries & Benefits Expense	**$2,161.07**	**$2,762.28**	**$11,432.06**	**($8,669.78)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	400.00	(400.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$400.00**	**($400.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	500.00	(500.00)	0.00%
	Total Fuel Expense	**$0.00**	**$0.00**	**$575.00**	**($575.00)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnance, Equipment	0.00	0.00	1,000.00	(1,000.00)	0.00%
	Total Repair / Maintenance Expense	**$0.00**	**$0.00**	**$2,200.00**	**($2,200.00)**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Supplies Expense						
6866	Supplies - Gen. (Cleaning, Par	0.00	307.92	500.00	(192.08)	61.58%
	Total Supplies Expense	**$0.00**	**$307.92**	**$500.00**	**($192.08)**	
	Expenses	**$2,161.07**	**$3,070.20**	**$15,407.06**	**($12,336.86)**	
	Revenue Less Expenditures	**($2,099.73)**	**$4,341.67**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**($2,099.73)**	**$4,341.67**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	23,911.31	17,469.91	0.00	0.00	0.00%
	Net Change in Fund Balance	(2,099.73)	4,341.67	0.00	0.00	0.00%
	Ending Fund Balance	21,811.58	21,811.58	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 5/1/2025 to 5/31/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Cemetery Fund Budget

Cemetary Fund
Balance Sheet
5/31/2025

	Book Value May 2025 Actual	Book Value May 2024 Actual	Book Value May 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	21,811.58	19,039.45	19,541.41
Total Current Assets	**$21,811.58**	**$19,039.45**	**$19,541.41**
Total Assets	**$21,811.58**	**$19,039.45**	**$19,541.41**
Fund Balance			
Current Year Surplus(Deficit)	21,811.58	19,039.45	19,541.41
Total Fund Balance	**$21,811.58**	**$19,039.45**	**$19,541.41**
Total Liabilities and Equity	**$21,811.58**	**$19,039.45**	**$19,541.41**

Statement Date	05/31/2025
Accounts	Cemetery Fund - First Sec. Ban
Companies	Cemetary Fund

Statement Balance:	$21,811.58			
- Outstanding Checks:	$0.00	**Cleared Checks:**	4	$2,161.07
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	1	$61.34
Reconciled Balance Per Statement:	$21,811.58			
Book Balance:	$21,811.58			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02660	5/5/2025	Payroll Account	304.13
02661	5/12/2025	Payroll Account	424.92
02662	5/19/2025	Payroll Account	239.44
02663	5/23/2025	Payroll Account	1,192.58
		Cleared Checks Totals	**2,161.07**
Cleared Deposits			
447246	5/30/2025	First Security Bank	61.34
		Cleared Deposits Totals	**61.34**

Cemetary Fund
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			23,911.31
5/5/2025	02660		Payroll Account		304.13	23,607.18
5/12/2025	02661		Payroll Account		424.92	23,182.26
5/19/2025	02662		Payroll Account		239.44	22,942.82
5/23/2025	02663		Payroll Account		1,192.58	21,750.24
5/30/2025	447246		First Security Bank	61.34		21,811.58
			Cemetery Fund - First Sec. Ban Totals	**$61.34**	**$2,161.07**	**$21,811.58**
			Report Totals	**$61.34**	**$2,161.07**	**$21,811.58**
			Records included in total = 6			

Report Options
Trans Date: 5/1/2025 to 5/31/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4101	Act 833	0.00	0.00	14,000.00	(14,000.00)	0.00%
	Total State Aid	**$0.00**	**$0.00**	**$14,000.00**	**($14,000.00)**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	7,527.86	14,951.84	30,300.00	(15,348.16)	49.35%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$7,527.86**	**$20,214.99**	**$35,563.00**	**($15,348.01)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
4970	FD Auxilary Donations	2,940.34	2,940.34	0.00	2,940.34	0.00%
8102	Interest on Checking	310.67	1,514.89	2,100.00	(585.11)	72.14%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$3,251.01**	**$4,455.23**	**$23,929.18**	**($19,473.95)**	
	Revenue	**$10,778.87**	**$24,670.22**	**$73,492.18**	**($48,821.96)**	
	Gross Profit	**$10,778.87**	**$24,670.22**	**$73,492.18**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	325.00	(325.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$325.00**	**($325.00)**	
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,580.00	(2,580.00)	0.00%
6305	Medicare	30.10	179.07	334.40	(155.33)	53.55%
6304	Meeting/Training Allowance	0.00	2,230.00	0.00	2,230.00	0.00%
6301	Salaries	2,075.00	10,110.00	23,062.00	(12,952.00)	43.84%
6306	Social Security	128.65	765.08	1,429.84	(664.76)	53.51%
6313	Unemployment Insurance	4.15	25.94	69.19	(43.25)	37.49%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$2,237.90**	**$13,310.09**	**$27,875.43**	**($14,565.34)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	9,811.00	(9,811.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$9,811.00**	**($9,811.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	395.50	2,000.00	(1,604.50)	19.78%
	Total Dues and Subscriptions Expense	**$117.08**	**$395.50**	**$2,000.00**	**($1,604.50)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	347.33	1,000.00	(652.67)	34.73%
6502	Fuel & Oil (Taxable)	0.00	619.52	1,081.75	(462.23)	57.27%
	Total Fuel Expense	**$0.00**	**$966.85**	**$2,081.75**	**($1,114.90)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,794.00	(2,794.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,305.00	(2,305.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$5,099.00**	**($5,099.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	310.87	651.10	4,500.00	(3,848.90)	14.47%
6812	Repair & Maint - Vehicles	163.60	554.00	5,000.00	(4,446.00)	11.08%
6814	Repair & Maintnance, Equipment	424.91	1,144.29	3,000.00	(1,855.71)	38.14%
	Total Repair / Maintenance Expense	**$899.38**	**$2,349.39**	**$12,500.00**	**($10,150.61)**	
Supplies Expense						
6857	Janitorial Expense	0.00	270.56	500.00	(229.44)	54.11%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	0.00	503.48	800.00	(296.52)	62.94%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	70.23	322.90	500.00	(177.10)	64.58%
	Total Supplies Expense	**$70.23**	**$1,096.94**	**$4,050.00**	**($2,953.06)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	0.00	500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	355.60	355.60	500.00	(144.40)	71.12%
	Total Travel & Meeting Expense	**$355.60**	**$355.60**	**$1,000.00**	**($644.40)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	161.46	807.15	2,000.00	(1,192.85)	40.36%
7005	Utilities	266.83	2,634.68	6,000.00	(3,365.32)	43.91%
	Total Utilities Expense	**$428.29**	**$3,441.83**	**$8,000.00**	**($4,558.17)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
General & Administrative Expense						
7302	Advertising	0.00	0.00	150.00	(150.00)	0.00%
	Total General & Administrative Expense	**$0.00**	**$0.00**	**$150.00**	**($150.00)**	
	Expenses	**$4,108.48**	**$21,916.20**	**$73,492.18**	**($51,575.98)**	
	Revenue Less Expenditures	**$6,670.39**	**$2,754.02**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$6,670.39**	**$2,754.02**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	112,780.30	116,696.67	0.00	0.00	0.00%
Net Change in Fund Balance	6,670.39	2,754.02	0.00	0.00	0.00%
Ending Fund Balance	119,450.69	119,450.69	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 5/1/2025 to 5/31/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Fire Dept Fund Budget

Fire Department Fund
Balance Sheet
5/31/2025

	Book Value May 2025 Actual	Book Value May 2024 Actual	Book Value May 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	119,450.69	96,388.42	86,529.92
Total Current Assets	**$119,450.69**	**$96,388.42**	**$86,529.92**
Total Assets	**$119,450.69**	**$96,388.42**	**$86,529.92**
Fund Balance			
Current Year Surplus(Deficit)	119,450.69	96,388.42	86,529.92
Total Fund Balance	**$119,450.69**	**$96,388.42**	**$86,529.92**
Total Liabilities and Equity	**$119,450.69**	**$96,388.42**	**$86,529.92**

Statement Date	05/31/2025
Accounts	Fire Dept. - First Sec. Bank
Companies	Fire Department Fund

Statement Balance:	$116,770.90			
- Outstanding Checks:	$0.00	**Cleared Checks:**	12	$4,420.16
+ Outstanding Deposits:	$2,679.79	**Cleared Deposits:**	3	$8,099.08
Reconciled Balance Per Statement:	$119,450.69			
Book Balance:	$119,450.69			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06900	4/29/2025	Fire Master Fire Equipment Inc	239.38
06901	4/29/2025	Big Oil LLC	72.30
06902	5/1/2025	Cotter Water & Sewer	48.42
06903	5/5/2025	Payroll Account	1,213.32
06904	5/5/2025	Sharon Kaster	355.60
06905	5/6/2025	Yelcot	53.78
06906	5/6/2025	Yelcot	224.76
06907	5/13/2025	Arvest Bank	658.74
06908	5/15/2025	Entergy	193.07
06909	5/20/2025	Marmic Fire & Safety	310.87
06910	5/21/2025	Black Hills Energy	25.34
06911	5/23/2025	Payroll Account	1,024.58
		Cleared Checks Totals	**4,420.16**
Cleared Deposits			
607358	5/9/2025	Baxter County Treasurer	7,527.86
607359	5/22/2025	Cotter Fire Department Auxiliary	260.55
607361	5/30/2025	First Security Bank	310.67
		Cleared Deposits Totals	**8,099.08**
Outstanding Deposits			
607360	5/30/2025	Cotter Fire Department Auxiliary	2,679.79
		Outstanding Deposits Totals	**2,679.79**

Fire Department Fund
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			112,780.30
5/1/2025	06902		Cotter Water & Sewer		48.42	112,731.88
5/5/2025	06903		Payroll Account		1,213.32	111,518.56
5/5/2025	06904		Sharon Kaster		355.60	111,162.96
5/6/2025	06905		Yelcot		53.78	111,109.18
5/6/2025	06906		Yelcot		224.76	110,884.42
5/9/2025	607358		Baxter County Treasurer	7,527.86		118,412.28
5/13/2025	06907		Arvest Bank		658.74	117,753.54
5/15/2025	06908		Entergy		193.07	117,560.47
5/20/2025	06909		Marmic Fire & Safety		310.87	117,249.60
5/21/2025	06910		Black Hills Energy		25.34	117,224.26
5/22/2025	607359		Cotter Fire Department	260.55		117,484.81
5/23/2025	06911		Payroll Account		1,024.58	116,460.23
5/30/2025	607360		Cotter Fire Department	2,679.79		119,140.02
5/30/2025	607361		First Security Bank	310.67		119,450.69
			Fire Dept. - First Sec. Bank Totals	**$10,778.87**	**$4,108.48**	**$119,450.69**
			Report Totals	**$10,778.87**	**$4,108.48**	**$119,450.69**
			Records included in total = 15			

Report Options
Trans Date: 5/1/2025 to 5/31/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,328.96	30,669.05	71,012.00	(40,342.95)	43.19%
	Total State Aid	**$6,328.96**	**$30,669.05**	**$71,012.00**	**($40,342.95)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	2,752.24	10,991.15	21,172.00	(10,180.85)	51.91%
	Total Property Taxes	**$2,752.24**	**$10,991.15**	**$21,172.00**	**($10,180.85)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	398.38	1,985.92	3,732.00	(1,746.08)	53.21%
	Total Other Revenue	**$398.38**	**$1,985.92**	**$30,883.72**	**($28,897.80)**	
	Revenue	**$9,479.58**	**$43,646.12**	**$123,067.72**	**($79,421.60)**	
	Gross Profit	**$9,479.58**	**$43,646.12**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	580.51	3,015.05	7,323.34	(4,308.29)	41.17%
6310	Insurance - Employer	466.31	2,592.84	7,917.59	(5,324.75)	32.75%
6305	Medicare	55.69	264.09	693.14	(429.05)	38.10%
6301	Salaries	4,251.03	20,141.77	47,802.45	(27,660.68)	42.14%
6306	Social Security	238.11	1,129.19	2,963.75	(1,834.56)	38.10%
6313	Unemployment Insurance	0.93	22.45	45.45	(23.00)	49.39%
	Total Salaries & Benefits Expense	**$5,592.58**	**$27,165.39**	**$66,745.72**	**($39,580.33)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	700.00	3,500.00	(2,800.00)	20.00%
	Total Capital Purchase Expense	**$0.00**	**$700.00**	**$3,500.00**	**($2,800.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	486.23	940.00	(453.77)	51.73%
	Total Dues and Subscriptions Expense	**$0.00**	**$486.23**	**$940.00**	**($453.77)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	859.94	2,500.00	(1,640.06)	34.40%
6502	Fuel & Oil (Taxable)	0.00	737.40	2,000.00	(1,262.60)	36.87%
	Total Fuel Expense	**$0.00**	**$1,597.34**	**$4,500.00**	**($2,902.66)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	345.00	(345.00)	0.00%

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	1,387.00	(1,387.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,732.00**	**($1,732.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	23.97	56.88	500.00	(443.12)	11.38%
6812	Repair & Maint - Vehicles	249.53	1,132.32	1,650.00	(517.68)	68.63%
6814	Repair & Maintnance, Equipment	548.31	700.21	5,000.00	(4,299.79)	14.00%
6819	Street Material	0.00	530.44	4,000.00	(3,469.56)	13.26%
6824	Tree Removal Expense	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	**$821.81**	**$2,419.85**	**$14,150.00**	**($11,730.15)**	
Supplies Expense						
6856	Clothing Allowance	0.00	15.34	1,800.00	(1,784.66)	0.85%
6858	Maintenance Supplies	132.30	132.30	1,100.00	(967.70)	12.03%
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	210.70	1,800.00	(1,589.30)	11.71%
	Total Supplies Expense	**$132.30**	**$358.34**	**$8,150.00**	**($7,791.66)**	
Travel & Meeting Expense						
6903	Travel/Mileage Expense	0.00	40.76	100.00	(59.24)	40.76%
	Total Travel & Meeting Expense	**$0.00**	**$40.76**	**$100.00**	**($59.24)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	24.94	124.72	300.00	(175.28)	41.57%
7006	Utilities - Shop	61.84	627.76	1,500.00	(872.24)	41.85%
7007	Utilities Street Lights	1,258.37	6,156.16	15,000.00	(8,843.84)	41.04%
	Total Utilities Expense	**$1,345.15**	**$6,908.64**	**$16,800.00**	**($9,891.36)**	
Professional Services Expense						
7109	License Fees	125.00	125.00	250.00	(125.00)	50.00%
	Total Professional Services Expense	**$125.00**	**$125.00**	**$250.00**	**($125.00)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
	Expenses	**$8,016.84**	**$39,801.55**	**$117,067.72**	**($77,266.17)**	
	Revenue Less Expenditures	**$1,462.74**	**$3,844.57**	**$6,000.00**	**$0.00**	

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	2,500.00	6,000.00	(3,500.00)	41.67%
	Total Transfer Expense	**$500.00**	**$2,500.00**	**$6,000.00**	**($3,500.00)**	
	Other Expenses	**$500.00**	**$2,500.00**	**$6,000.00**	**($3,500.00)**	
	Net Change in Fund Balance	**$962.74**	**$1,344.57**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	146,988.47	146,606.64	0.00	0.00	0.00%
	Net Change in Fund Balance	962.74	1,344.57	0.00	0.00	0.00%
	Ending Fund Balance	147,951.21	147,951.21	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 5/1/2025 to 5/31/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Street Fund Budget

Street Department
Balance Sheet
5/31/2025

	Book Value May 2025 Actual	Book Value May 2024 Actual	Book Value May 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	147,951.21	137,503.27	117,981.80
Total Current Assets	**$147,951.21**	**$137,503.27**	**$117,981.80**
Total Assets	**$147,951.21**	**$137,503.27**	**$117,981.80**
Fund Balance			
Current Year Surplus(Deficit)	147,951.21	137,503.27	117,981.80
Total Fund Balance	**$147,951.21**	**$137,503.27**	**$117,981.80**
Total Liabilities and Equity	**$147,951.21**	**$137,503.27**	**$117,981.80**

Statement Date	05/31/2025
Accounts	Street Dept. - First Sec. Bank
Companies	Street Department

Statement Balance:	$147,951.21			
- Outstanding Checks:	$0.00	**Cleared Checks:**	16	$9,177.64
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$9,479.58
Reconciled Balance Per Statement:	$147,951.21			
Book Balance:	$147,951.21			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04155	4/29/2025	Big Oil LLC	660.80
04156	5/2/2025	Street Dept Capital Reserve Fund	500.00
04157	5/5/2025	Payroll Account	1,140.66
04158	5/5/2025	North Arkansas Electric Cooperative,	64.07
04159	5/6/2025	O'Reilly Automotive, Inc	367.42
04160	5/6/2025	Crow-Burlingame Co	184.75
04161	5/6/2025	Miller True Value	377.97
04162	5/12/2025	Payroll Account	2,866.01
04163	5/13/2025	Arvest Bank	125.00
04164	5/15/2025	Verizon	24.94
04165	5/15/2025	Entergy	33.56
04166	5/15/2025	Entergy	1,194.30
04167	5/19/2025	Payroll Account	517.56
04168	5/20/2025	Marmic Fire & Safety	23.97
04169	5/21/2025	Black Hills Energy	28.28
04170	5/23/2025	Payroll Account	1,068.35
		Cleared Checks Totals	**9,177.64**
Cleared Deposits			
447813	5/9/2025	Baxter County Treasurer	2,752.24
447814	5/9/2025	State of Arkansas	25.18
447815	5/9/2025	State of Arkansas	137.47
447816	5/9/2025	State of Arkansas	5,663.93
447817	5/9/2025	State of Arkansas	502.38
447818	5/30/2025	First Security Bank	398.38
		Cleared Deposits Totals	**9,479.58**

Street Department
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			146,988.47
5/2/2025	04156		Street Dept Capital Reserve		500.00	146,488.47
5/5/2025	04157		Payroll Account		1,140.66	145,347.81
5/5/2025	04158		North Arkansas Electric		64.07	145,283.74
5/6/2025	04159		O'Reilly Automotive, Inc		367.42	144,916.32
5/6/2025	04160		Crow-Burlingame Co		184.75	144,731.57
5/6/2025	04161		Miller True Value		377.97	144,353.60
5/9/2025	447813		Baxter County Treasurer	2,752.24		147,105.84
5/9/2025	447814		State of Arkansas	25.18		147,131.02
5/9/2025	447815		State of Arkansas	137.47		147,268.49
5/9/2025	447816		State of Arkansas	5,663.93		152,932.42
5/9/2025	447817		State of Arkansas	502.38		153,434.80
5/12/2025	04162		Payroll Account		2,866.01	150,568.79
5/13/2025	04163		Arvest Bank		125.00	150,443.79
5/15/2025	04164		Verizon		24.94	150,418.85
5/15/2025	04165		Entergy		33.56	150,385.29
5/15/2025	04166		Entergy		1,194.30	149,190.99
5/19/2025	04167		Payroll Account		517.56	148,673.43
5/20/2025	04168		Marmic Fire & Safety		23.97	148,649.46
5/21/2025	04169		Black Hills Energy		28.28	148,621.18
5/23/2025	04170		Payroll Account		1,068.35	147,552.83
5/30/2025	447818		First Security Bank	398.38		147,951.21
			Street Dept. - First Sec. Bank Totals	**$9,479.58**	**$8,516.84**	**$147,951.21**
			Report Totals	**$9,479.58**	**$8,516.84**	**$147,951.21**
			Records included in total = 22			

Report Options
Trans Date: 5/1/2025 to 5/31/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4099	Comm Development Park Grant	0.00	15,000.00	15,000.00		100.00%
	Total Grant Income	**$0.00**	**$15,000.00**	**$15,000.00**		
State Aid						
4105	State Turnback	906.97	5,420.57	12,500.00	(7,079.43)	43.36%
	Total State Aid	**$906.97**	**$5,420.57**	**$12,500.00**	**($7,079.43)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	6,795.61	27,138.56	60,884.00	(33,745.44)	44.57%
	Total Property Taxes	**$6,795.61**	**$27,138.56**	**$60,884.00**	**($33,745.44)**	
Franchise Fees						
4401	Franchise Tax	1,482.00	31,401.06	55,000.00	(23,598.94)	57.09%
	Total Franchise Fees	**$1,482.00**	**$31,401.06**	**$55,000.00**	**($23,598.94)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	6,939.33	24,723.02	57,069.00	(32,345.98)	43.32%
4502	City Sales Tax - General Porti	13,878.65	49,446.01	125,600.00	(76,153.99)	39.37%
4511	City Sales Tax - Water Imprvmt	6,939.33	24,723.02	57,069.00	(32,345.98)	43.32%
4505	County Sales Tax	19,811.61	91,754.85	228,334.00	(136,579.15)	40.18%
	Total Sales Taxes	**$47,568.92**	**$190,646.90**	**$468,072.00**	**($277,425.10)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	1,689.14	11,963.93	39,388.00	(27,424.07)	30.37%
4602	Jail Fees	85.00	410.00	1,990.00	(1,580.00)	20.60%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$1,774.14**	**$12,393.93**	**$41,498.00**	**($29,104.07)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	**$0.00**	**$150.00**	**$150.00**		
Local Fees & Permits						
4813	Alcohol License Permit Fee	175.00	175.00	950.00	(775.00)	18.42%
4801	Building Permits	100.00	100.00		100.00	0.00%
4811	Occupation License	150.00	225.00	1,775.00	(1,550.00)	12.68%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$425.00**	**$500.00**	**$2,975.00**	**($2,475.00)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Revenue						
4954	Animal Licenses	10.00	20.00	215.00	(195.00)	9.30%
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4959	Donations - Police	0.00	100.00		100.00	0.00%
8102	Interest on Checking	968.42	5,242.20	9,680.00	(4,437.80)	54.15%
4964	Rebate	64.98	230.97	230.00	0.97	100.42%
4990	Reimbursement	0.00	1,159.65		1,159.65	0.00%
	Total Other Revenue	**$1,043.40**	**$6,752.82**	**$92,218.22**	**($85,465.40)**	
	General Revenues Totals	**$59,996.04**	**$289,403.84**	**$748,297.22**	**($458,893.38)**	
Police Dept						
Other Revenue						
4971	FSB Police Car Loan Proceeds	0.00	1,943.18		1,943.18	0.00%
	Total Other Revenue	**$0.00**	**$1,943.18**		**$1,943.18**	
	Police Dept Totals	**$0.00**	**$1,943.18**		**$1,943.18**	
	Revenue	**$59,996.04**	**$291,347.02**	**$748,297.22**	**($456,950.20)**	
	Gross Profit	**$59,996.04**	**$291,347.02**	**$748,297.22**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		2,500.00	(2,500.00)	0.00%
	Total Labor Expense	**$0.00**		**$2,500.00**	**($2,500.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,726.61	9,110.26	23,997.77	(14,887.51)	37.96%
6310	Insurance - Employer	990.24	4,870.72	12,687.66	(7,816.94)	38.39%
6305	Medicare	167.09	856.47	2,322.28	(1,465.81)	36.88%
6301	Salaries	11,707.19	59,927.14	160,157.12	(100,229.98)	37.42%
6306	Social Security	714.33	3,661.58	9,929.74	(6,268.16)	36.87%
6313	Unemployment Insurance	0.19	32.89	88.44	(55.55)	37.19%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$15,305.65**	**$78,459.06**	**$209,865.01**	**($131,405.95)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00		5,000.00	(5,000.00)	0.00%
	Total Capital Purchase Expense	**$0.00**		**$5,000.00**	**($5,000.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	339.11	9,413.51	13,950.00	(4,536.49)	67.48%
	Total Dues and Subscriptions Expense	**$339.11**	**$9,413.51**	**$13,950.00**	**($4,536.49)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	77.68	1,000.00	(922.32)	7.77%
	Total Fuel Expense	**$0.00**	**$77.68**	**$1,250.00**	**($1,172.32)**	
Insurance Expense						
6551	Insurance - Property	0.00		7,604.00	(7,604.00)	0.00%
	Total Insurance Expense	**$0.00**		**$7,604.00**	**($7,604.00)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00		3,000.00	(3,000.00)	0.00%
6810	Repair & Maint - Buildings	102.97	452.17	13,824.92	(13,372.75)	3.27%
6814	Repair & Maintnance, Equipment	361.74	361.74	5,500.00	(5,138.26)	6.58%
	Total Repair / Maintenance Expense	**$464.71**	**$813.91**	**$22,324.92**	**($21,511.01)**	
Supplies Expense						
6851	Bridge Lights	250.00	281.07	4,269.14	(3,988.07)	6.58%
6857	Janitorial Expense	0.00	1,473.30	1,600.00	(126.70)	92.08%
6860	Office Supplies	392.25	2,769.69	5,000.00	(2,230.31)	55.39%
6866	Supplies - Gen. (Cleaning, Par	2,307.86	2,758.82	6,000.00	(3,241.18)	45.98%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$2,950.11**	**$7,282.88**	**$17,369.14**	**($10,086.26)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	282.92	632.92	1,000.00	(367.08)	63.29%
6903	Travel/Mileage Expense	283.50	621.46	1,000.00	(378.54)	62.15%
	Total Travel & Meeting Expense	**$566.42**	**$1,254.38**	**$2,000.00**	**($745.62)**	
Postage Expense						
6951	Postage	2.04	18.00	2,000.00	(1,982.00)	0.90%
	Total Postage Expense	**$2.04**	**$18.00**	**$2,000.00**	**($1,982.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	377.92	2,028.23	4,800.00	(2,771.77)	42.25%
7005	Utilities	923.48	5,258.65	11,332.00	(6,073.35)	46.41%
	Total Utilities Expense	**$1,301.40**	**$7,286.88**	**$16,132.00**	**($8,845.12)**	
Professional Services Expense						
7102	Audit Expenses	7,000.00	7,000.00		7,000.00	0.00%
7107	Legal Expense	874.00	3,170.00	12,000.00	(8,830.00)	26.42%
7110	Maintenance Fees	174.72	2,502.62	6,206.00	(3,703.38)	40.33%
	Total Professional Services Expense	**$8,048.72**	**$12,672.62**	**$18,206.00**	**($5,533.38)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	300.00	900.00	(600.00)	33.33%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$300.00**	**$1,400.00**	**($1,100.00)**	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00	1,800.00		1,800.00	0.00%
8043	AR Rural Co Gr Prog SdWk Light	0.00	38,720.79	43,500.00	(4,779.21)	89.01%
8005	City Hall Garden/Landscape	0.00		500.00	(500.00)	0.00%
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	2,269.50	3,603.95	4,305.75	(701.80)	83.70%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$2,269.50**	**$44,124.74**	**$49,805.75**	**($5,681.01)**	
General & Administrative Expense						
7302	Advertising	0.00	301.26	250.00	51.26	120.50%
7303	Animal Control	0.00	1,000.00	1,000.00		100.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.73	(730.73)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	2,250.00	6,000.00	(3,750.00)	37.50%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$450.00**	**$4,151.26**	**$8,880.73**	**($4,729.47)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	250.00	600.00	(350.00)	41.67%
	Total Indirect Expenses	**$50.00**	**$250.00**	**$600.00**	**($350.00)**	
	City Totals	**$31,747.66**	**$166,104.92**	**$378,887.55**	**($212,782.63)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	227.09	429.43		429.43	0.00%
6310	Insurance - Employer	202.08	344.96		344.96	0.00%
6305	Medicare	27.24	47.34		47.34	0.00%
6301	Salaries	1,989.32	3,502.14		3,502.14	0.00%
6306	Social Security	116.57	202.55		202.55	0.00%
6313	Unemployment Insurance	1.02	2.03		2.03	0.00%
	Total Salaries & Benefits Expense	**$2,563.32**	**$4,528.45**		**$4,528.45**	
	Park Dept Totals	**$2,563.32**	**$4,528.45**		**$4,528.45**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	40.50	192.96	750.00	(557.04)	25.73%
	Total Law Enforcement Expense	**$40.50**	**$192.96**	**$750.00**	**($557.04)**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	1,270.80	5,935.76	15,248.88	(9,313.12)	38.93%
6308	LOPFI Expense	2,466.95	8,480.24	26,398.70	(17,918.46)	32.12%
6305	Medicare	170.87	856.15	2,366.45	(1,510.30)	36.18%
6301	Salaries	11,738.57	59,869.06	163,203.24	(103,334.18)	36.68%
6319	Salaries - Police STEP Grant	591.48	1,340.12		1,340.12	0.00%
6306	Social Security	730.55	3,660.69	10,118.60	(6,457.91)	36.18%
6313	Unemployment Insurance	3.55	62.21	90.00	(27.79)	69.12%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$16,972.77**	**$80,216.51**	**$218,670.87**	**($138,454.36)**	
Capital Purchase Expense						
6409	Equipment Purchase	259.10	259.10	2,000.00	(1,740.90)	12.96%
6422	Police Unit - Newer	644.31	2,577.24	7,855.80	(5,278.56)	32.81%
	Total Capital Purchase Expense	**$903.41**	**$2,836.34**	**$9,855.80**	**($7,019.46)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	75.00	6,757.00	(6,682.00)	1.11%
	Total Dues and Subscriptions Expense	**$0.00**	**$75.00**	**$6,757.00**	**($6,682.00)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		400.00	(400.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	4,713.01	9,000.00	(4,286.99)	52.37%
	Total Fuel Expense	**$0.00**	**$4,713.01**	**$9,400.00**	**($4,686.99)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00	192.73	1,835.00	(1,642.27)	10.50%
	Total Insurance Expense	**$0.00**	**$192.73**	**$1,835.00**	**($1,642.27)**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	432.61	5,318.98	4,450.00	868.98	119.53%
6814	Repair & Maintnance, Equipment	0.00	600.07	1,500.00	(899.93)	40.00%
	Total Repair / Maintenance Expense	**$432.61**	**$5,919.05**	**$5,950.00**	**($30.95)**	
Supplies Expense						
6856	Clothing Allowance	869.97	952.57	4,020.00	(3,067.43)	23.70%
6860	Office Supplies	0.00	228.52	960.00	(731.48)	23.80%
	Total Supplies Expense	**$869.97**	**$1,181.09**	**$4,980.00**	**($3,798.91)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	77.85	1,500.00	(1,422.15)	5.19%
6903	Travel/Mileage Expense	0.00		400.00	(400.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$77.85**	**$1,900.00**	**($1,822.15)**	
Postage Expense						
6951	Postage	0.00	7.79	75.00	(67.21)	10.39%
	Total Postage Expense	**$0.00**	**$7.79**	**$75.00**	**($67.21)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	499.88	1,886.18	3,600.00	(1,713.82)	52.39%
	Total Utilities Expense	**$499.88**	**$1,886.18**	**$3,600.00**	**($1,713.82)**	
Professional Services Expense						
7110	Maintenance Fees	49.08	250.57	600.00	(349.43)	41.76%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$49.08**	**$250.57**	**$1,050.00**	**($799.43)**	
Rent / Lease Expense						
7152	Lease Expense	0.00	300.00	1,398.00	(1,098.00)	21.46%
	Total Rent / Lease Expense	**$0.00**	**$300.00**	**$1,398.00**	**($1,098.00)**	
	Police Dept Totals	**$19,768.22**	**$97,849.08**	**$266,221.67**	**($168,372.59)**	
Unallocated						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00	945.00		945.00	0.00%
	Total Law Enforcement Expense	**$0.00**	**$945.00**		**$945.00**	
	Unallocated Totals	**$0.00**	**$945.00**		**$945.00**	
	Expenses	**$54,079.20**	**$269,427.45**	**$645,109.22**	**($375,681.77)**	
	Revenue Less Expenditures	**$5,916.84**	**$21,919.57**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	0.00	125.00	1,200.00	(1,075.00)	10.42%
	Total Gross Rents	**$0.00**	**$125.00**	**$1,200.00**	**($1,075.00)**	
	General Revenues Totals	**$0.00**	**$125.00**	**$1,200.00**	**($1,075.00)**	
Transfers between Funds						
Transfer Revenue						
8311	Transfer from General Savings	0.00		15,000.00	(15,000.00)	0.00%

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
8313	Transfer from Payroll Fund	0.00	137.90	250.00	(112.10)	55.16%
	Total Transfer Revenue	**$0.00**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Transfers between Funds Totals	**$0.00**	**$137.90**	**$15,250.00**	**($15,112.10)**	
	Other Revenue	**$0.00**	**$262.90**	**$16,450.00**	**($16,187.10)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	6,939.33	29,241.87	57,069.00	(27,827.13)	51.24%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	6,939.33	29,241.87	57,069.00	(27,827.13)	51.24%
9119	Transfer to Waterworks Revenue	100.00	100.00		100.00	0.00%
	Total Transfer Expense	**$13,978.66**	**$64,083.74**	**$119,638.00**	**($55,554.26)**	
	Transfers between Funds Totals	**$13,978.66**	**$64,083.74**	**$119,638.00**	**($55,554.26)**	
	Other Expenses	**$13,978.66**	**$64,083.74**	**$119,638.00**	**($55,554.26)**	
	Net Change in Fund Balance	**($8,061.82)**	**($41,901.27)**			
Fund Balances						
	Beginning Fund Balance	364,823.12	398,662.57			0.00%
	Net Change in Fund Balance	(8,061.82)	(41,901.27)			0.00%
	Ending Fund Balance	356,761.30	356,761.30			0.00%

General Fund
Balance Sheet
5/31/2025

	Book Value May 2025 Actual	Book Value May 2024 Actual	Book Value May 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	356,702.31	355,711.55	351,847.24
Total Current Assets	**$356,702.31**	**$355,711.55**	**$351,847.24**
Total Assets	**$356,702.31**	**$355,711.55**	**$351,847.24**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	
Total Current Liabilities	**($58.99)**	**($58.99)**	
Total Liabilities	**($58.99)**	**($58.99)**	
Fund Balance			
Current Year Surplus(Deficit)	356,761.30	355,770.54	351,847.24
Total Fund Balance	**$356,761.30**	**$355,770.54**	**$351,847.24**
Total Liabilities and Equity	**$356,702.31**	**$355,711.55**	**$351,847.24**

Statement Date	05/31/2025
Accounts	General Fund - First Sec. Bank
Companies	General Fund

Statement Balance:	$357,455.06			
- Outstanding Checks:	$988.16	**Cleared Checks:**	42	$68,991.70
+ Outstanding Deposits:	$235.41	**Cleared Deposits:**	15	$59,760.63
Reconciled Balance Per Statement:	$356,702.31			
Book Balance:	$356,702.31			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
09027	6/16/2023	Friend Law Office	0.00
09749	1/27/2025	Arkansas District Court Clerks Assoc.	75.00
09861	4/23/2025	Sanders, Morgan, Clarke & Floyd, PLLC	300.00
09866	4/29/2025	Clark Office Products	93.08
09867	4/29/2025	A.L.E.R.T.	225.00
09868	4/29/2025	Big Oil LLC	1,087.29
09869	5/1/2025	Cotter Water & Sewer	48.74
09870	5/1/2025	North Arkansas Youth Center	450.00
09871	5/1/2025	Department of Finanace & Adm.	274.00
09872	5/2/2025	First Security Bank	644.31
09873	5/5/2025	Payroll Account	8,961.47
09874	5/5/2025	Mac Caradine	109.20
09875	5/5/2025	Pam Milton	174.30
09876	5/6/2025	Yelcot	398.50
09877	5/6/2025	Yelcot	85.05
09878	5/6/2025	Yelcot	322.66
09879	5/6/2025	O'Reilly Automotive, Inc	233.23
09880	5/6/2025	Jones Glass Co Inc	333.98
09881	5/7/2025	Moranz Lawn & Garden Equipment INC	56.03
09882	5/7/2025	Baker, Kevin	138.50
09883	5/7/2025	Clear Creek Golf Car	1,060.00
09884	5/7/2025	Gregg Farm Services Inc	69.50
09885	5/8/2025	Friend Law Office	300.00
09886	5/12/2025	Payroll Account	8,671.35
09887	5/13/2025	Arvest Bank	1,417.47
09888	5/13/2025	Arvest Bank	1,227.70
09889	5/15/2025	Verizon	394.25
09890	5/15/2025	Entergy	115.39
09891	5/15/2025	Entergy	732.98
09892	5/19/2025	Clean Cut Tree Service, Inc.	2,200.00
09893	5/19/2025	Arkansas Crime Information Center	40.50
09894	5/19/2025	Marmic Fire & Safety	102.97
09895	5/19/2025	Payroll Account	8,151.38
09896	5/20/2025	Hubbs & Whitehead CPA	7,000.00
09897	5/21/2025	Black Hills Energy	26.37
09898	5/22/2025	Waterworks Revenue Fund	100.00
09899	5/22/2025	Friend Law Office	300.00
09900	5/23/2025	Ductile Iron Capital Reserve Fund	6,939.33

Ref #	Date	Name	Amount
Cleared Checks			
09901	5/23/2025	Water Improvement Fund	6,939.33
09902	5/23/2025	Clark Office Products	85.30
09903	5/23/2025	Payroll Account	9,057.54
OL-051225	5/12/2025	First Security Bank	50.00
		Cleared Checks Totals	**68,991.70**
Cleared Deposits			
450903	5/1/2025	Animal License	10.00
450904	5/2/2025	City Court Fund	1,786.15
450905	5/5/2025	CSC Holdings LLC	210.69
450906	5/12/2025	BH Energy Arkansas Inc.	1,035.90
450907	5/9/2025	Baxter County Treasurer	6,795.61
450908	5/9/2025	State of Arkansas	906.97
450909	5/16/2025	Arvest Bank	64.98
450910	5/21/2025	Occupational Lic	25.00
450911	5/21/2025	Occupational Lic	25.00
450912	5/21/2025	Occupational Lic	50.00
450913	5/21/2025	Occupational Lic	325.00
450914	5/23/2025	State of Arkansas	19,811.61
450915	5/23/2025	State of Arkansas	13,878.66
450916	5/23/2025	State of Arkansas	13,878.65
450918	5/30/2025	First Security Bank	956.41
		Cleared Deposits Totals	**59,760.63**
Outstanding Checks			
08740	10/24/2022	Baker, Kevin	141.63
09904	5/29/2025	VISA	846.53
		Outstanding Checks Totals	**988.16**
Outstanding Deposits			
450917	5/28/2025	CSC Holdings LLC	235.41
		Outstanding Deposits Totals	**235.41**

General Fund
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			364,764.13
5/1/2025	09869		Cotter Water & Sewer		48.74	364,715.39
5/1/2025	09870		North Arkansas Youth		450.00	364,265.39
5/1/2025	09871		Department of Finanace &		274.00	363,991.39
5/1/2025	450903		Animal License	10.00		364,001.39
5/2/2025	09872		First Security Bank		644.31	363,357.08
5/2/2025	450904		City Court Fund	1,786.15		365,143.23
5/5/2025	09873		Payroll Account		8,961.47	356,181.76
5/5/2025	09874		Mac Caradine		109.20	356,072.56
5/5/2025	09875		Pam Milton		174.30	355,898.26
5/5/2025	450905		CSC Holdings LLC	210.69		356,108.95
5/6/2025	09876		Yelcot		398.50	355,710.45
5/6/2025	09877		Yelcot		85.05	355,625.40
5/6/2025	09878		Yelcot		322.66	355,302.74
5/6/2025	09879		O'Reilly Automotive, Inc		233.23	355,069.51
5/6/2025	09880		Jones Glass Co Inc		333.98	354,735.53
5/7/2025	09881		Moranz Lawn & Garden		56.03	354,679.50
5/7/2025	09882		Kevin Baker		138.50	354,541.00
5/7/2025	09883		Clear Creek Golf Car		1,060.00	353,481.00
5/7/2025	09884		Gregg Farm Services Inc		69.50	353,411.50
5/8/2025	09885		Friend Law Office		300.00	353,111.50
5/9/2025	450907		Baxter County Treasurer	6,795.61		359,907.11
5/9/2025	450908		State of Arkansas	906.97		360,814.08
5/12/2025	09886		Payroll Account		8,671.35	352,142.73
5/12/2025	450906		BH Energy Arkansas Inc.	1,035.90		353,178.63
5/12/2025	OL-051225		First Security Bank		50.00	353,128.63
5/13/2025	09887		Arvest Bank		1,417.47	351,711.16
5/13/2025	09888		Arvest Bank		1,227.70	350,483.46
5/15/2025	09889		Verizon		394.25	350,089.21
5/15/2025	09890		Entergy		115.39	349,973.82
5/15/2025	09891		Entergy		732.98	349,240.84
5/16/2025	450909		Arvest Bank	64.98		349,305.82
5/19/2025	09892		Clean Cut Tree Service, Inc.		2,200.00	347,105.82
5/19/2025	09893		Arkansas Crime		40.50	347,065.32
5/19/2025	09894		Marmic Fire & Safety		102.97	346,962.35
5/19/2025	09895		Payroll Account		8,151.38	338,810.97
5/20/2025	09896		Hubbs & Whitehead CPA		7,000.00	331,810.97
5/21/2025	09897		Black Hills Energy		26.37	331,784.60
5/21/2025	450910		Occupational Lic	25.00		331,809.60
5/21/2025	450911		Occupational Lic	25.00		331,834.60
5/21/2025	450912		Occupational Lic	50.00		331,884.60
5/21/2025	450913		Occupational Lic	325.00		332,209.60
5/22/2025	09898		Waterworks Revenue Fund		100.00	332,109.60

General Fund
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
5/22/2025	09899		Friend Law Office		300.00	331,809.60
5/23/2025	09900		Ductile Iron Capital Reserve		6,939.33	324,870.27
5/23/2025	09901		Water Improvement Fund		6,939.33	317,930.94
5/23/2025	09902		Clark Office Products		85.30	317,845.64
5/23/2025	09903		Payroll Account		9,057.54	308,788.10
5/23/2025	450914		State of Arkansas	19,811.61		328,599.71
5/23/2025	450915		State of Arkansas	13,878.66		342,478.37
5/23/2025	450916		State of Arkansas	13,878.65		356,357.02
5/28/2025	450917		CSC Holdings LLC	235.41		356,592.43
5/29/2025	09904		VISA		846.53	355,745.90
5/30/2025	450918		First Security Bank	956.41		356,702.31
			General Fund - First Sec. Bank Totals	**$59,996.04**	**$68,057.86**	**$356,702.31**
			Report Totals	**$59,996.04**	**$68,057.86**	**$356,702.31**
			Records included in total = 54			

Report Options
Trans Date: 5/1/2025 to 5/31/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	3,724.15	18,139.78	36,787.65	(18,647.87)	49.31%
	Total Sales Taxes	**$3,724.15**	**$18,139.78**	**$36,787.65**	**($18,647.87)**	
Local Fees & Permits						
4803	Fee & Permit Income	200.00	4,680.76	2,174.93	2,505.83	215.21%
4806	SDWA Fees	180.81	908.64	1,986.71	(1,078.07)	45.74%
4807	Service Fees	30.00	568.00	1,032.78	(464.78)	55.00%
	Total Local Fees & Permits	**$410.81**	**$6,157.40**	**$5,194.42**	**$962.98**	
Sanitation Fees						
4901	Sanitation Fees	6,709.36	33,929.92	60,462.78	(26,532.86)	56.12%
	Total Sanitation Fees	**$6,709.36**	**$33,929.92**	**$60,462.78**	**($26,532.86)**	
Sewer Fees						
4911	Sewer Fees	11,166.12	54,660.70	164,933.00	(110,272.30)	33.14%
	Total Sewer Fees	**$11,166.12**	**$54,660.70**	**$164,933.00**	**($110,272.30)**	
Water Sales						
4925	Customer Daily Deposits	30,277.48	152,927.85	342,000.00	(189,072.15)	44.72%
	Total Water Sales	**$30,277.48**	**$152,927.85**	**$342,000.00**	**($189,072.15)**	
Other Revenue						
4987	New Meters (Taps)	0.00	0.00	2,500.00	(2,500.00)	0.00%
4988	Penalties/Late Charges	508.38	2,341.46	5,000.00	(2,658.54)	46.83%
4990	Reimbursement	0.00	70.00	3,500.00	(3,430.00)	2.00%
8102	Interest on Checking	609.68	3,279.81	8,984.89	(5,705.08)	36.50%
8306	Transf from Customer Deposit	50.00	495.50	2,000.00	(1,504.50)	24.78%
8317	Transfer from Waterline Replac	22,000.00	22,000.00	47,000.00	(25,000.00)	46.81%
8327	Trans from Ductile Iron CapRsv	13,111.00	65,555.00	135,672.00	(70,117.00)	48.32%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	**$36,279.06**	**$93,741.77**	**$268,069.50**	**($174,327.73)**	
	Revenue	**$88,566.98**	**$359,557.42**	**$877,447.35**	**($517,889.93)**	
	Gross Profit	**$88,566.98**	**$359,557.42**	**$877,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	5,971.06	40,765.41	106,758.76	(65,993.35)	38.18%
6302	Salaries - Office	4,666.97	23,203.49	63,572.98	(40,369.49)	36.50%
6305	Medicare	145.74	873.24	2,469.81	(1,596.57)	35.36%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6306	Social Security	623.13	3,733.82	10,560.57	(6,826.75)	35.36%
6307	APERS Expense	1,629.74	9,799.99	26,094.82	(16,294.83)	37.56%
6310	Insurance - Employer	1,237.11	7,085.88	16,235.47	(9,149.59)	43.64%
6313	Unemployment Insurance	0.00	53.86	111.54	(57.68)	48.29%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$14,273.75**	**$85,515.69**	**$227,319.95**	**($141,804.26)**	
Capital Purchase Expense						
6402	Booster Pump System Project	5,000.00	17,653.68	25,000.00	(7,346.32)	70.61%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
	Total Capital Purchase Expense	**$5,000.00**	**$17,653.68**	**$35,609.23**	**($17,955.55)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	894.56	8,478.17	10,980.00	(2,501.83)	77.21%
	Total Dues and Subscriptions Expense	**$894.56**	**$8,478.17**	**$10,980.00**	**($2,501.83)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	908.96	1,800.00	(891.04)	50.50%
6502	Fuel & Oil (Taxable)	0.00	890.33	3,417.00	(2,526.67)	26.06%
	Total Fuel Expense	**$0.00**	**$1,799.29**	**$5,217.00**	**($3,417.71)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,844.00	(2,844.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,040.00	(1,040.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,884.00**	**($3,884.00)**	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	400.92	6,906.80	(6,505.88)	5.80%
6810	Repair & Maint - Buildings	344.73	1,782.19	2,300.00	(517.81)	77.49%
6812	Repair & Maint - Vehicles	0.00	78.58	3,500.00	(3,421.42)	2.25%
6814	Repair & Maintnance, Equipment	2,780.58	2,969.97	8,000.00	(5,030.03)	37.12%
6820	Street Repairs	16,500.00	17,213.94	27,000.00	(9,786.06)	63.76%
	Total Repair / Maintenance Expense	**$19,625.31**	**$22,445.60**	**$47,706.80**	**($25,261.20)**	
Supplies Expense						
6856	Clothing Allowance	0.00	225.49	1,800.00	(1,574.51)	12.53%
6858	Maintenance Supplies	27.29	1,191.84	500.00	691.84	238.37%
6860	Office Supplies	0.00	380.86	1,000.00	(619.14)	38.09%
6869	Supplies Inventory Parts	2,023.62	7,997.41	13,144.00	(5,146.59)	60.84%
6871	Supplies Shop Tools	520.21	585.33	2,500.00	(1,914.67)	23.41%
	Total Supplies Expense	**$2,571.12**	**$10,380.93**	**$18,944.00**	**($8,563.07)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$3,000.00**	**($3,000.00)**	
Postage Expense						
6951	Postage	227.92	1,818.96	3,859.00	(2,040.04)	47.14%
	Total Postage Expense	**$227.92**	**$1,818.96**	**$3,859.00**	**($2,040.04)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	257.84	1,288.97	3,100.00	(1,811.03)	41.58%
7005	Utilities	1,644.38	10,014.12	26,000.00	(15,985.88)	38.52%
	Total Utilities Expense	**$1,902.22**	**$11,303.09**	**$29,100.00**	**($17,796.91)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	23,500.00	(23,500.00)	0.00%
7109	License Fees	105.00	209.03	400.00	(190.97)	52.26%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	4,125.00	0.00	4,125.00	0.00%
	Total Professional Services Expense	**$105.00**	**$4,334.03**	**$24,225.00**	**($19,890.97)**	
Other Expense						
7203	Refunds	0.00	0.00	100.00	(100.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	7,717.38	31,755.47	83,323.00	(51,567.53)	38.11%
7225	WWTF #12726	10,827.45	35,571.09	81,610.00	(46,038.91)	43.59%
9228	Transfer to Act 605 Sewer	604.73	2,735.49	7,386.55	(4,651.06)	37.03%
9229	Transfer to Act 605 Water	1,627.88	7,533.16	17,100.00	(9,566.84)	44.05%
	Total Other Expense	**$20,777.44**	**$77,595.21**	**$210,519.55**	**($132,924.34)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	261.82	2,400.00	(2,138.18)	10.91%
8040	Fire Hydrants & Mntnance Prog	1,860.00	1,860.00	10,500.00	(8,640.00)	17.71%
	Total Grant and Special Projects Expense	**$1,860.00**	**$2,121.82**	**$12,900.00**	**($10,778.18)**	
General & Administrative Expense						
7312	Sanitation Fees Paid	6,534.00	32,670.00	66,084.48	(33,414.48)	49.44%
7313	SDWA	0.00	578.40	2,278.00	(1,699.60)	25.39%
7315	State Sales Tax	5,532.00	21,560.00	39,904.00	(18,344.00)	54.03%
	Total General & Administrative Expense	**$12,066.00**	**$54,808.40**	**$108,266.48**	**($53,458.08)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	115.00	244.34	(129.34)	47.07%
	Total Indirect Expenses	**$23.00**	**$115.00**	**$244.34**	**($129.34)**	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jan 2025 May 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Expenses	**$79,326.32**	**$298,369.87**	**$741,775.35**	**($443,405.48)**	
	Revenue Less Expenditures	**$9,240.66**	**$61,187.55**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	176,588.75	493,988.39	0.00	493,988.39	0.00%
	Total Extraordinary Income	**$176,588.75**	**$493,988.39**	**$0.00**	**$493,988.39**	
	Other Revenue	**$176,588.75**	**$493,988.39**	**$0.00**	**$493,988.39**	
Other Expenses						
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	176,588.75	493,988.39	0.00	493,988.39	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	22,490.00	53,976.00	(31,486.00)	41.67%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	34,040.00	81,696.00	(47,656.00)	41.67%
	Total Extraordinary Expense	**$187,894.75**	**$550,518.39**	**$135,672.00**	**$414,846.39**	
	Other Expenses	**$187,894.75**	**$550,518.39**	**$135,672.00**	**$414,846.39**	
	Net Change in Fund Balance	**($2,065.34)**	**$4,657.55**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	212,509.05	205,786.16	0.00	0.00	0.00%
	Net Change in Fund Balance	(2,065.34)	4,657.55	0.00	0.00	0.00%
	Ending Fund Balance	210,443.71	210,443.71	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 5/1/2025 to 5/31/2025
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Waterworks Revenue Budget

Waterworks Rev. Fund
Balance Sheet
5/31/2025

	Book Value May 2025 Actual	Book Value May 2024 Actual	Book Value May 2023 Actual
Assets			
Current Assets			
Construction Account #2825	59.44	57.71	
Construction Acct PH2-B #1102	1,615.63		
USDA Debt Srvc Rsrv Acct #2868	8,727.70	3,151.37	
USDA DebtSrvRsvAcct PH2-B 1137	8,296.05		
USDA Loan Account #2833	4,579.84	4,500.81	
USDA Loan Account PH2-B #1110	7,041.70		
USDA Short-Lived Asset Account	13,072.14	4,720.04	
Waterworks Rev - First Sec. Ba	167,051.21	391,199.16	121,597.46
Total Current Assets	**$210,443.71**	**$403,629.09**	**$121,597.46**
Total Assets	**$210,443.71**	**$403,629.09**	**$121,597.46**
Fund Balance			
Current Year Surplus(Deficit)	210,443.71	403,629.09	121,597.46
Total Fund Balance	**$210,443.71**	**$403,629.09**	**$121,597.46**
Total Liabilities and Equity	**$210,443.71**	**$403,629.09**	**$121,597.46**

Statement Date	05/31/2025
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$168,326.70			
- Outstanding Checks:	$1,275.49	**Cleared Checks:**	43	$78,682.59
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	12	$75,296.13
Reconciled Balance Per Statement:	$167,051.21			
Book Balance:	$167,051.21			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
08970	4/28/2025	Postmaster	230.16
08971	4/29/2025	Big Oil LLC	401.60
08972	5/1/2025	CSLC - Gassville	2,525.43
08973	5/1/2025	WWTF-Gassville	3,642.67
08974	5/1/2025	Dept of Fin. & Adm.	5,532.00
08975	5/2/2025	Act 605 Sewer Replacement	604.73
08976	5/2/2025	Act 605 Water Replacement	1,627.88
08977	5/5/2025	Payroll Account	3,625.45
08978	5/5/2025	North Arkansas Electric Cooperative,	37.32
08979	5/5/2025	Methvin Sanitation - WCN of Arkansas	6,534.00
08980	5/6/2025	Yelcot	85.06
08981	5/6/2025	Yelcot	107.56
08982	5/6/2025	Yelcot	147.84
08983	5/6/2025	NWAEDD	5,000.00
08984	5/7/2025	Bell Construction	1,860.00
08985	5/7/2025	Winwater Company	669.69
08986	5/7/2025	Intedata Systems, Inc.	87.00
08987	5/7/2025	Plumlee Tire	462.64
08988	5/7/2025	Core & Main, LP	681.29
08990	5/9/2025	Arkansas Dept. of Health	10.00
08991	5/9/2025	Arkansas Dept. of Health	10.00
08992	5/9/2025	Arkansas Dept. of Health	10.00
08993	5/9/2025	Arlynd Mallett Excavating Inc	16,500.00
08994	5/9/2025	Lowes Business Acct/SYNCB	154.99
08995	5/12/2025	Payroll Account	1,897.82
08996	5/13/2025	Arvest Bank	3,068.81
08997	5/15/2025	Verizon	24.94
08998	5/15/2025	Entergy	33.56
08999	5/15/2025	Entergy	115.39
09000	5/15/2025	Entergy	1,276.97
09001	5/15/2025	WWTF-Gassville	2,764.85
09002	5/15/2025	CSLC - Gassville	2,231.23
09003	5/19/2025	Payroll Account	4,713.29
09004	5/20/2025	Gassville Auto Parts	14.42
09005	5/20/2025	Marmic Fire & Safety	344.73
09006	5/20/2025	Gassville Auto Parts	27.29
09007	5/21/2025	Black Hills Energy	26.37
09008	5/21/2025	Black Hills Energy	28.28

Ref #	Date	Name	Amount

Cleared Checks

Ref #	Date	Name	Amount
09009	5/21/2025	Black Hills Energy	126.49
09011	5/23/2025	Payroll Account	4,037.19
09019	5/29/2025	CSLC - Gassville	2,960.72
09020	5/29/2025	WWTF-Gassville	4,419.93
OL-050125	5/1/2025	First Security Bank	23.00
		Cleared Checks Totals	**78,682.59**

Cleared Deposits

Ref #	Date	Name	Amount
814318	5/2/2025	Waterworks Customer Deposit	50.00
814319	5/12/2025	Permits	50.00
814320	5/22/2025	Permits	100.00
814321	5/23/2025	Permits	50.00
814322	5/23/2025	Waterline Replacement Fund	22,000.00
814323	5/30/2025	First Security Bank	449.83
OL-053125A	5/31/2025	Water Sales	30,277.48
OL-053125B	5/31/2025	Sewer Fees	11,166.12
OL-053125C	5/31/2025	Sanitation	6,709.36
OL-053125D	5/31/2025	Sales Tax	3,724.15
OL-053125E	5/31/2025	SDWA	180.81
OL-053125F	5/31/2025	Penalties/Late Charges	538.38
		Cleared Deposits Totals	**75,296.13**

Outstanding Checks

Ref #	Date	Name	Amount
08989	5/7/2025	Winwater Company	306.07
09010	5/23/2025	Crow-Burlingame Co	37.24
09012	5/27/2025	Postmaster	227.92
09013	5/28/2025	Arkansas Department of Health	25.00
09014	5/28/2025	Arkansas Department of Health	25.00
09015	5/28/2025	Arkansas Department of Health	25.00
09016	5/28/2025	Core & Main, LP	116.37
09017	5/28/2025	Core & Main, LP	306.01
09018	5/28/2025	Core & Main, LP	206.88
		Outstanding Checks Totals	**1,275.49**

Waterworks Rev. Fund
Bank Register
5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			171,081.40
5/1/2025	08972		CSLC - Gassville		2,525.43	168,555.97
5/1/2025	08973		WWTF-Gassville		3,642.67	164,913.30
5/1/2025	08974		Dept of Fin. & Adm.		5,532.00	159,381.30
5/1/2025	OL-050125		First Security Bank		23.00	159,358.30
5/2/2025	08975		Act 605 Sewer		604.73	158,753.57
5/2/2025	08976		Act 605 Water Replacement		1,627.88	157,125.69
5/2/2025	814318		Waterworks Customer	50.00		157,175.69
5/5/2025	08977		Payroll Account		3,625.45	153,550.24
5/5/2025	08978		North Arkansas Electric		37.32	153,512.92
5/5/2025	08979		Methvin Sanitation - WCN		6,534.00	146,978.92
5/6/2025	08980		Yelcot		85.06	146,893.86
5/6/2025	08981		Yelcot		107.56	146,786.30
5/6/2025	08982		Yelcot		147.84	146,638.46
5/6/2025	08983		NWAEDD		5,000.00	141,638.46
5/7/2025	08984		Bell Construction		1,860.00	139,778.46
5/7/2025	08985		Winwater Company		669.69	139,108.77
5/7/2025	08986		Intedata Systems, Inc.		87.00	139,021.77
5/7/2025	08987		Plumlee Tire		462.64	138,559.13
5/7/2025	08988		Core & Main, LP		681.29	137,877.84
5/7/2025	08989		Winwater Company		306.07	137,571.77
5/9/2025	08990		Arkansas Dept. of Health		10.00	137,561.77
5/9/2025	08991		Arkansas Dept. of Health		10.00	137,551.77
5/9/2025	08992		Arkansas Dept. of Health		10.00	137,541.77
5/9/2025	08993		Arlynd Mallett Excavating		16,500.00	121,041.77
5/9/2025	08994		Lowes Business		154.99	120,886.78
5/12/2025	08995		Payroll Account		1,897.82	118,988.96
5/12/2025	814319		Permits	50.00		119,038.96
5/13/2025	08996		Arvest Bank		3,068.81	115,970.15
5/15/2025	08997		Verizon		24.94	115,945.21
5/15/2025	08998		Entergy		33.56	115,911.65
5/15/2025	08999		Entergy		115.39	115,796.26
5/15/2025	09000		Entergy		1,276.97	114,519.29
5/15/2025	09001		WWTF-Gassville		2,764.85	111,754.44
5/15/2025	09002		CSLC - Gassville		2,231.23	109,523.21
5/19/2025	09003		Payroll Account		4,713.29	104,809.92
5/20/2025	09004		Gassville Auto Parts		14.42	104,795.50
5/20/2025	09005		Marmic Fire & Safety		344.73	104,450.77
5/20/2025	09006		Gassville Auto Parts		27.29	104,423.48
5/21/2025	09007		Black Hills Energy		26.37	104,397.11
5/21/2025	09008		Black Hills Energy		28.28	104,368.83
5/21/2025	09009		Black Hills Energy		126.49	104,242.34
5/22/2025	814320		Permits	100.00		104,342.34
5/23/2025	09010		Crow-Burlingame Co		37.24	104,305.10
5/23/2025	09011		Payroll Account		4,037.19	100,267.91
5/23/2025	814321		Permits	50.00		100,317.91
5/23/2025	814322		Waterline Replacement	22,000.00		122,317.91
5/27/2025	09012		Postmaster		227.92	122,089.99
5/28/2025	09013		Arkansas Department of		25.00	122,064.99
5/28/2025	09014		Arkansas Department of		25.00	122,039.99
5/28/2025	09015		Arkansas Department of		25.00	122,014.99

Waterworks Rev. Fund

Bank Register

5/1/2025 to 5/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
5/28/2025	09016		Core & Main, LP		116.37	121,898.62
5/28/2025	09017		Core & Main, LP		306.01	121,592.61
5/28/2025	09018		Core & Main, LP		206.88	121,385.73
5/29/2025	09019		CSLC - Gassville		2,960.72	118,425.01
5/29/2025	09020		WWTF-Gassville		4,419.93	114,005.08
5/30/2025	814323		First Security Bank	449.83		114,454.91
5/31/2025	OL-053125A		Water Sales	30,277.48		144,732.39
5/31/2025	OL-053125B		Sewer Fees	11,166.12		155,898.51
5/31/2025	OL-053125C		Sanitation	6,709.36		162,607.87
5/31/2025	OL-053125D		Sales Tax	3,724.15		166,332.02
5/31/2025	OL-053125E		SDWA	180.81		166,512.83
5/31/2025	OL-053125F		Penalties/Late Charges	538.38		167,051.21
			1020 Waterworks Rev - First Sec. Ba Totals	**$75,296.13**	**$79,326.32**	**$167,051.21**
			Report Totals	**$75,296.13**	**$79,326.32**	**$167,051.21**
			Records included in total = 63			

Report Options
Trans Date: 5/1/2025 to 5/31/2025
Cash Account: Waterworks Rev - First Sec. Ba
Fund: Waterworks Rev. Fund

Collateralization Statment
for the City of Cotter, Arkansas

First Security Bank Account Name	Account Type & Number		May 30, 2025 Book Balance		May 30, 2025 Bank Balance
Operating Checking Accounts:					
American Rescue Plan Fund	*1872	$	1,499.76	$	1,499.76
Cemetery Fund	*7309	$	21,811.58	$	21,811.58
City Court Fund	*7333	$	7,844.45	$	7,913.82
Court Automation Fund	*7234	$	4,395.58	$	4,840.07
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$	161,146.81	$	161,146.81
Fire Department Fund	*7366	$	119,450.69	$	116,770.90
Fire Dept Capital Reserve Fund	*9088	$	61,061.19	$	61,061.19
General Fund	*7374	$	356,702.31	$	357,455.06
General Savings Fund	*8204	$	265,222.61	$	265,222.61
LOPFI Fund	*7325	$	1,717.19	$	1,681.59
Payroll Fund	*7275	$	4,275.88	$	13,177.48
Street Department Fund	*7358	$	147,951.21	$	147,951.21
Street Dept Capital Reserve Fund	*9185	$	22,249.61	$	22,249.61
Waterworks Customer Deposit Fund	*3292	$	25,345.08	$	25,565.71
Waterworks Revenue Fund	*7291	$	167,051.21	$	168,326.70
Water Improvement Fund (1/2% CSUT)	*7267	$	238,585.66	$	238,585.66
Waterline Replacement Fund (Proj. Savings)	*9959	$	112,365.86	$	112,365.86
Act 605 Water Replacement Fund	*6902	$	36,437.82	$	36,437.82
Act 605 Sewer Replacement Fund	*6872	$	13,820.06	$	13,820.06
Construction Fund	*2825	$	59.44	$	59.44
USDA Loan Fund	*2833	$	4,579.84	$	4,579.84
USDA Short-Lived Asset Fund	*2876	$	13,072.14	$	13,072.14
USDA Debt Service Rsv Fund	*2868	$	8,727.70	$	8,727.70
Construction Fund PH2-B	*1102	$	1,615.63	$	1,615.63
USDA Loan Fund PH2-B	*1110	$	7,041.70	$	7,041.70
USDA Debt Service Rsv Fund PH2-B	*1137	$	8,296.05	$	8,296.05
Totals:		**$**	**1,812,327.06**	**$**	**1,821,276.00**
Investment Accounts:					
Bridge Lights CD	*0695	$	21,950.60	$	21,950.60
Economic Development CD	*0691	$	9,901.85	$	9,901.85
Water & Sewer CD	*1812	$	127,157.23	$	127,157.23
Totals:		**$**	**159,009.68**	**$**	**159,009.68**
Securities Pledges*			***Book Balance***		***Par Balance***
*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		$	1,971,336.74	$	1,980,285.68
Pledged Plus FDIC Coverage		$	5,585,000.00	$	5,585,000.00
Coverage +/-		$	3,613,663.26	$	3,604,714.32

Collateralization Statment
for the City of Cotter, Arkansas

CSUT = City Sales & Use Tax