City of Cotter

Revenue & Expense
Financial Reporting and Analysis

MAY 2026

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

6/11/2026
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City of Cotter
Income Statement Summary
May 2026

	May 2026 Actuals	Y-T-D Actuals 2026	2026 Variance	Authorized Budgets & Amended Budgets		Bank Status as of 5/31/2026		
Cemetery Fund								
Income	655.88	**6,055.66**	11,852.03	17,907.69		May Stmt	21,567.13	**Stmt Bal**
Expense	899.61	**2,952.93**	14,954.76	17,907.69		Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**(243.73)**	**3,102.73**	**(3,102.73)**	-		**Available**	**21,567.13**	**Book Bal**
General Fund								
Income	60,055.24	**283,334.94**	572,796.69	856,131.63		May Stmt	367,325.38	
Total Transfers and Expenses	58,240.76	**311,059.68**	545,071.95	856,131.63		Outstanding	11,496.34	
Net Profit/Loss From Operations	**1,814.48**	**(27,724.74)**	**27,724.74**	-		**Available**	**355,829.04**	
Street Department Fund								
Total Income and Transfers IN	11,355.41	**43,731.15**	96,152.26	139,883.41		May Stmt	150,347.27	
Expense	10,696.42	**54,509.48**	85,373.93	139,883.41		Outstanding	3,277.69	
Net Profit/Loss From Operations	**658.99**	**(10,778.33)**	**10,778.33**	-		**Available**	**147,069.58**	
Waterworks Revenue Fund								
Income	68,761.62	**594,734.14**	432,172.70	1,026,906.84		May Stmt	241,118.64	
Total Transfers and Expenses	69,249.27	**546,231.41**	480,675.43	1,026,906.84		Outstanding	2,877.18	
Net Profit/Loss From Operations	**(487.65)**	**48,502.73**	**(48,502.73)**	-		**Available**	**238,241.46**	
Summary								
Income	140,828.15	**927,855.89**	1,112,973.68	2,040,829.57		Balance	780,358.42	
Expense	139,086.06	**914,753.50**	1,126,076.07	2,040,829.57		Outstanding	17,651.21	
Net Profit/Loss From Operations	**1,742.09**	**13,102.39**	**(13,102.39)**	-		**Available**	**762,707.21**	
Fire Department Fund								
Income	5,419.13	**19,039.13**	78,835.62	97,874.75		May Stmt	115,999.73	
Total Transfers and Expenses	3,694.49	**237,593.58**	(139,718.83)	97,874.75		Outstanding	448.55	
Net Profit/Loss From Operations	**1,724.64**	**(218,554.45)**	**218,554.45**	-		**Available**	**115,551.18**	

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Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	150.00	3,000.00	(2,850.00)	5.00%
	Total Service Revenue	**$0.00**	**$150.00**	**$3,000.00**	**($2,850.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,157.69	(6,157.69)	0.00%
4952	Cem. Lot Sales	600.00	600.00	1,800.00	(1,200.00)	33.33%
4951	Cem. Perpetual Care Income	0.00	5,056.33	5,000.00	56.33	101.13%
8102	Interest on Checking	55.88	249.33	450.00	(200.67)	55.41%
	Total Other Revenue	**$655.88**	**$5,905.66**	**$13,407.69**	**($7,502.03)**	
	Revenue	**$655.88**	**$6,055.66**	**$16,407.69**	**($10,352.03)**	
	Gross Profit	**$655.88**	**$6,055.66**	**$16,407.69**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	97.99	329.83	1,823.00	(1,493.17)	18.09%
6310	Insurance - Employer	116.59	315.43	0.00	315.43	0.00%
6305	Medicare	8.62	29.13	172.54	(143.41)	16.88%
6301	Salaries	639.57	2,152.92	11,899.47	(9,746.55)	18.09%
6306	Social Security	36.84	124.58	737.77	(613.19)	16.89%
6313	Unemployment Insurance	0.00	1.04	15.40	(14.36)	6.75%
	Total Salaries & Benefits Expense	**$899.61**	**$2,952.93**	**$14,648.18**	**($11,695.25)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	75.00	(75.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	0.00	350.00	(350.00)	0.00%
	Total Fuel Expense	**$0.00**	**$0.00**	**$425.00**	**($425.00)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnance, Equipment	0.00	0.00	1,634.51	(1,634.51)	0.00%
	Total Repair / Maintenance Expense	**$0.00**	**$0.00**	**$2,834.51**	**($2,834.51)**	
	Expenses	**$899.61**	**$2,952.93**	**$17,907.69**	**($14,954.76)**	
	Revenue Less Expenditures	**($243.73)**	**$3,102.73**	**($1,500.00)**	**$0.00**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	0.00	0.00	1,500.00	(1,500.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Other Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Net Change in Fund Balance	**($243.73)**	**$3,102.73**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	21,810.86	18,464.40	0.00	0.00	0.00%
	Net Change in Fund Balance	(243.73)	3,102.73	0.00	0.00	0.00%
	Ending Fund Balance	21,567.13	21,567.13	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 5/1/2026 to 5/31/2026
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
5/31/2026

	Book Value May 2026 Actual	Book Value May 2025 Actual	Book Value May 2024 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	21,567.13	21,811.58	19,039.45
Total Current Assets	**$21,567.13**	**$21,811.58**	**$19,039.45**
Total Assets	**$21,567.13**	**$21,811.58**	**$19,039.45**
Fund Balance			
Current Year Surplus(Deficit)	21,567.13	21,811.58	19,039.45
Total Fund Balance	**$21,567.13**	**$21,811.58**	**$19,039.45**
Total Liabilities and Equity	**$21,567.13**	**$21,811.58**	**$19,039.45**

Statement Date	05/31/2026
Accounts	Cemetery Fund - First Sec. Ban
Companies	Cemetary Fund

Statement Balance:	$21,567.13			
- Outstanding Checks:	$0.00	**Cleared Checks:**	2	$899.61
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$655.88
Reconciled Balance Per Statement:	$21,567.13			
Book Balance:	$21,567.13			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02693	5/18/2026	Payroll Account	25.81
02694	5/22/2026	Payroll Account	873.80
		Cleared Checks Totals	**899.61**
Cleared Deposits			
447264	5/20/2026	Cemetery Plots	600.00
447265	5/29/2026	First Security Bank	55.88
		Cleared Deposits Totals	**655.88**

Cemetary Fund
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			21,810.86
5/18/2026	02693		Payroll Account		25.81	21,785.05
5/20/2026	447264		Cemetery Plots	600.00		22,385.05
5/22/2026	02694		Payroll Account		873.80	21,511.25
5/29/2026	447265		First Security Bank	55.88		21,567.13
			Cemetery Fund - First Sec. Ban Totals	**$655.88**	**$899.61**	**$21,567.13**
			Report Totals	**$655.88**	**$899.61**	**$21,567.13**
			Records included in total = 5			

Report Options
Trans Date: 5/1/2026 to 5/31/2026
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4089	USDA Grant O2 Bottles	0.00	0.00	17,343.75	(17,343.75)	0.00%
4079	USDA Grant O2 Bottles 25% Match	0.00	0.00	5,781.25	(5,781.25)	0.00%
	Total Grant Income	**$0.00**	**$0.00**	**$23,125.00**	**($23,125.00)**	
State Aid						
4101	Act 833	0.00	0.00	16,000.00	(16,000.00)	0.00%
	Total State Aid	**$0.00**	**$0.00**	**$16,000.00**	**($16,000.00)**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	5,121.06	12,060.84	32,000.00	(19,939.16)	37.69%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$5,121.06**	**$17,323.99**	**$37,263.00**	**($19,939.01)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	19,386.75	(19,386.75)	0.00%
8102	Interest on Checking	298.07	1,715.14	2,100.00	(384.86)	81.67%
	Total Other Revenue	**$298.07**	**$1,715.14**	**$21,486.75**	**($19,771.61)**	
	Revenue	**$5,419.13**	**$19,039.13**	**$97,874.75**	**($78,835.62)**	
	Gross Profit	**$5,419.13**	**$19,039.13**	**$97,874.75**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,496.00	(2,496.00)	0.00%
6305	Medicare	27.13	171.33	350.86	(179.53)	48.83%
6304	Meeting/Training Allowance	0.00	1,410.00	0.00	1,410.00	0.00%
6301	Salaries	1,870.00	10,400.00	24,197.00	(13,797.00)	42.98%
6306	Social Security	115.94	732.22	1,500.21	(767.99)	48.81%
6313	Unemployment Insurance	3.74	23.62	72.59	(48.97)	32.54%
6314	Workers Compensation	0.00	350.00	400.00	(50.00)	87.50%
	Total Salaries & Benefits Expense	**$2,016.81**	**$13,087.17**	**$29,016.66**	**($15,929.49)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	8,300.00	(8,300.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$8,300.00**	**($8,300.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	117.08	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 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	500.00	(500.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	385.16	1,631.00	(1,245.84)	23.61%
	Total Fuel Expense	**$0.00**	**$385.16**	**$2,131.00**	**($1,745.84)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	3,928.09	(3,928.09)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,974.00	(2,974.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$6,902.09**	**($6,902.09)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	448.55	1,002.95	4,000.00	(2,997.05)	25.07%
6812	Repair & Maint - Vehicles	0.00	1,087.13	5,000.00	(3,912.87)	21.74%
6814	Repair & Maintnance, Equipment	0.00	0.00	3,000.00	(3,000.00)	0.00%
	Total Repair / Maintenance Expense	**$448.55**	**$2,090.08**	**$12,000.00**	**($9,909.92)**	
Supplies Expense						
6857	Janitorial Expense	131.52	153.42	650.00	(496.58)	23.60%
6858	Maintenance Supplies	0.00	0.00	250.00	(250.00)	0.00%
6860	Office Supplies	165.80	688.38	900.00	(211.62)	76.49%
6862	Replenishable Equipment	0.00	0.00	2,000.00	(2,000.00)	0.00%
6873	Uniforms/Mats	0.00	147.14	500.00	(352.86)	29.43%
	Total Supplies Expense	**$297.32**	**$988.94**	**$4,300.00**	**($3,311.06)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	30.00	500.00	(470.00)	6.00%
6903	Travel/Mileage Expense	367.58	715.58	1,000.00	(284.42)	71.56%
	Total Travel & Meeting Expense	**$367.58**	**$745.58**	**$1,500.00**	**($754.42)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	161.86	809.60	2,000.00	(1,190.40)	40.48%
7005	Utilities	285.29	4,127.67	6,100.00	(1,972.33)	67.67%
	Total Utilities Expense	**$447.15**	**$4,937.27**	**$8,100.00**	**($3,162.73)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	178.60	250.00	(71.40)	71.44%
	Total Professional Services Expense	**$0.00**	**$178.60**	**$500.00**	**($321.40)**	
Other Expense						
7885	Transfer to USDA Accounts	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Other Expense	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Grant and Special Projects Expense						
8047	USDA Oxygen Bottles & Turnouts	0.00	0.00	23,125.00	(23,125.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$0.00**	**$23,125.00**	**($23,125.00)**	
	Expenses	**$3,694.49**	**$237,593.58**	**$97,874.75**	**$139,718.83**	
	Revenue Less Expenditures	**$1,724.64**	**($218,554.45)**	**$0.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Extraordinary Income	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
	Other Revenue	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
	Net Change in Fund Balance	**$1,724.64**	**($3,769.17)**	**$0.00**	**$0.00**	

Fund Balances

	Current Period	Year-To-Date	Annual Budget	Variance	Percent of Budget
Beginning Fund Balance	113,826.54	119,320.35	0.00	0.00	0.00%
Net Change in Fund Balance	1,724.64	(3,769.17)	0.00	0.00	0.00%
Ending Fund Balance	115,551.18	115,551.18	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 5/1/2026 to 5/31/2026
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
5/31/2026

	Book Value May 2026 Actual	Book Value May 2025 Actual	Book Value May 2024 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	115,551.18	119,450.69	96,388.42
Total Current Assets	**$115,551.18**	**$119,450.69**	**$96,388.42**
Total Assets	**$115,551.18**	**$119,450.69**	**$96,388.42**
Fund Balance			
Current Year Surplus(Deficit)	115,551.18	119,450.69	96,388.42
Total Fund Balance	**$115,551.18**	**$119,450.69**	**$96,388.42**
Total Liabilities and Equity	**$115,551.18**	**$119,450.69**	**$96,388.42**

Statement Date 05/31/2026

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance:	$115,999.73			
- Outstanding Checks:	$448.55	**Cleared Checks:**	10	$3,368.40
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$5,419.13
Reconciled Balance Per Statement:	$115,551.18			
Book Balance:	$115,551.18			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
07049	4/24/2026	Big Oil LLC	122.46
07050	5/4/2026	Payroll Account	938.31
07051	5/5/2026	Cotter Water & Sewer	50.68
07052	5/7/2026	Sharon Kaster	367.58
07053	5/11/2026	Yelcot	278.94
07054	5/14/2026	Arvest Bank	198.32
07055	5/15/2026	VISA	99.00
07056	5/18/2026	Entergy	197.26
07057	5/19/2026	Black Hills Energy	37.35
07058	5/22/2026	Payroll Account	1,078.50
		Cleared Checks Totals	**3,368.40**
Cleared Deposits			
607394	5/29/2026	First Security Bank	298.07
607395	5/12/2026	Baxter County Treasurer	5,121.06
		Cleared Deposits Totals	**5,419.13**
Outstanding Checks			
07060	5/29/2026	Marmic Fire & Safety	448.55
		Outstanding Checks Totals	**448.55**

Fire Department Fund
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			113,826.54
5/4/2026	07050		Payroll Account		938.31	112,888.23
5/5/2026	07051		Cotter Water & Sewer		50.68	112,837.55
5/7/2026	07052		Sharon Kaster		367.58	112,469.97
5/11/2026	07053		Yelcot		278.94	112,191.03
5/12/2026	607395		Baxter County Treasurer	5,121.06		117,312.09
5/14/2026	07054		Arvest Bank		198.32	117,113.77
5/15/2026	07055		VISA		99.00	117,014.77
5/18/2026	07056		Entergy		197.26	116,817.51
5/19/2026	07057		Black Hills Energy		37.35	116,780.16
5/22/2026	07058		Payroll Account		1,078.50	115,701.66
5/29/2026	07060		Marmic Fire & Safety		448.55	115,253.11
5/29/2026	607394		First Security Bank	298.07		115,551.18
			Fire Dept. - First Sec. Bank Totals	**$5,419.13**	**$3,694.49**	**$115,551.18**
			Report Totals	**$5,419.13**	**$3,694.49**	**$115,551.18**
			Records included in total = 13			

Report Options
Trans Date: 5/1/2026 to 5/31/2026
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4108	ARDOT TAP Trails Grant	0.00		105,600.00	(105,600.00)	0.00%
	Total Grant Income	**$0.00**		**$105,600.00**	**($105,600.00)**	
State Aid						
4105	State Turnback	906.60	5,415.45	13,000.00	(7,584.55)	41.66%
	Total State Aid	**$906.60**	**$5,415.45**	**$13,000.00**	**($7,584.55)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	10,328.97	28,647.27	60,500.00	(31,852.73)	47.35%
	Total Property Taxes	**$10,328.97**	**$28,647.27**	**$60,500.00**	**($31,852.73)**	
Franchise Fees						
4401	Franchise Tax	1,178.77	32,140.93	55,000.00	(22,859.07)	58.44%
	Total Franchise Fees	**$1,178.77**	**$32,140.93**	**$55,000.00**	**($22,859.07)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	5,604.41	23,838.27	60,900.00	(37,061.73)	39.14%
4502	City Sales Tax - General Porti	11,208.83	47,676.55	121,500.00	(73,823.45)	39.24%
4511	City Sales Tax - Water Imprvmt	5,604.41	23,838.28	60,900.00	(37,061.72)	39.14%
4505	County Sales Tax	20,748.62	97,512.08	230,000.00	(132,487.92)	42.40%
	Total Sales Taxes	**$43,166.27**	**$192,865.18**	**$473,300.00**	**($280,434.82)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	2,840.75	9,441.45	35,000.00	(25,558.55)	26.98%
4602	Jail Fees	95.00	357.50	1,140.00	(782.50)	31.36%
4603	Police Report	10.00	10.00	50.00	(40.00)	20.00%
	Total Fines, Forfeitures, And Costs	**$2,945.75**	**$9,808.95**	**$36,190.00**	**($26,381.05)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	**$0.00**	**$150.00**	**$150.00**		
Local Fees & Permits						
4813	Alcohol License Permit Fee	0.00		775.00	(775.00)	0.00%
4801	Building Permits	0.00		3,000.00	(3,000.00)	0.00%
4809	Golf Cart Permit	24.00	60.00	200.00	(140.00)	30.00%
4811	Occupation License	0.00	100.00	1,500.00	(1,400.00)	6.67%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$24.00**	**$160.00**	**$5,725.00**	**($5,565.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
4954	Animal Licenses	35.00	72.00	200.00	(128.00)	36.00%
8910	Carryover from Previous Years	0.00		65,266.63	(65,266.63)	0.00%
4957	Donations	0.00	1,660.00		1,660.00	0.00%
8102	Interest on Checking	911.04	4,805.23	12,300.00	(7,494.77)	39.07%
4960	Misc Income	8.40	73.40		73.40	0.00%
4975	ML Property Program Settlement	0.00	5,331.91		5,331.91	0.00%
4964	Rebate	90.24	191.34	300.00	(108.66)	63.78%
4990	Reimbursement	0.00	1,453.08		1,453.08	0.00%
	Total Other Revenue	**$1,044.68**	**$13,586.96**	**$78,066.63**	**($64,479.67)**	
	General Revenues Totals	**$59,595.04**	**$282,774.74**	**$827,531.63**	**($544,756.89)**	
	Revenue	**$59,595.04**	**$282,774.74**	**$827,531.63**	**($544,756.89)**	
	Gross Profit	**$59,595.04**	**$282,774.74**	**$827,531.63**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		900.00	(900.00)	0.00%
	Total Labor Expense	**$0.00**		**$900.00**	**($900.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,664.38	8,209.05	18,526.82	(10,317.77)	44.31%
6310	Insurance - Employer	1,098.77	5,268.02	7,272.96	(2,004.94)	72.43%
6305	Medicare	144.47	765.62	1,577.43	(811.81)	48.54%
6301	Salaries	10,305.01	54,049.33	112,688.44	(58,639.11)	47.96%
6306	Social Security	617.76	3,273.36	6,744.88	(3,471.52)	48.53%
6313	Unemployment Insurance	0.00	26.09	9.90	16.19	263.54%
6314	Workers Compensation	0.00	103.78	158.00	(54.22)	65.68%
	Total Salaries & Benefits Expense	**$13,830.39**	**$71,695.25**	**$146,978.43**	**($75,283.18)**	
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	323.65	9,067.88	13,648.00	(4,580.12)	66.44%
	Total Dues and Subscriptions Expense	**$323.65**	**$9,067.88**	**$13,648.00**	**($4,580.12)**	
Fuel Expense						
6502	Fuel & Oil (Taxable)	0.00		600.00	(600.00)	0.00%
	Total Fuel Expense	**$0.00**		**$600.00**	**($600.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Insurance Expense						
6551	Insurance - Property	0.00		9,353.89	(9,353.89)	0.00%
6552	Insurance - Vehicle	0.00		399.00	(399.00)	0.00%
	Total Insurance Expense	**$0.00**		**$9,752.89**	**($9,752.89)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00	314.66	3,000.00	(2,685.34)	10.49%
6810	Repair & Maint - Buildings	172.73	1,146.78	5,000.00	(3,853.22)	22.94%
6814	Repair & Maintnance, Equipment	0.00	521.29	5,500.00	(4,978.71)	9.48%
	Total Repair / Maintenance Expense	**$172.73**	**$1,982.73**	**$13,500.00**	**($11,517.27)**	
Supplies Expense						
6857	Janitorial Expense	300.00	1,637.95	3,000.00	(1,362.05)	54.60%
6860	Office Supplies	237.85	3,409.16	5,500.00	(2,090.84)	61.98%
6866	Supplies - Gen. (Cleaning, Par	0.00	2,386.96	5,600.00	(3,213.04)	42.62%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$537.85**	**$7,434.07**	**$14,600.00**	**($7,165.93)**	
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	500.00		500.00	0.00%
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	71.78	682.19	1,400.00	(717.81)	48.73%
	Total Travel & Meeting Expense	**$71.78**	**$1,182.19**	**$2,400.00**	**($1,217.81)**	
Postage Expense						
6951	Postage	0.00	22.68	1,400.00	(1,377.32)	1.62%
	Total Postage Expense	**$0.00**	**$22.68**	**$1,400.00**	**($1,377.32)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	376.49	2,074.82	5,000.00	(2,925.18)	41.50%
7005	Utilities	1,185.07	6,862.60	12,600.00	(5,737.40)	54.47%
	Total Utilities Expense	**$1,561.56**	**$8,937.42**	**$17,600.00**	**($8,662.58)**	
Professional Services Expense						
7102	Audit Expenses	0.00		8,500.00	(8,500.00)	0.00%
7105	Cotter City Zoning & Plat Maps	132.25	132.25	500.00	(367.75)	26.45%
7107	Legal Expense	969.81	3,265.63	12,000.00	(8,734.37)	27.21%
7110	Maintenance Fees	192.99	1,432.07	6,584.00	(5,151.93)	21.75%
	Total Professional Services Expense	**$1,295.05**	**$4,829.95**	**$27,584.00**	**($22,754.05)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	453.39	1,200.00	(746.61)	37.78%
7152	Lease Expense	0.00		100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$453.39**	**$1,300.00**	**($846.61)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00		132,000.00	(132,000.00)	0.00%
8005	City Hall Garden/Landscape	160.00	450.00	500.00	(50.00)	90.00%
	Total Grant and Special Projects Expense	**$160.00**	**$450.00**	**$132,500.00**	**($132,050.00)**	
General & Administrative Expense						
7302	Advertising	0.00	125.00	325.00	(200.00)	38.46%
7303	Animal Control	0.00		1,000.00	(1,000.00)	0.00%
7305	Economic Devel. Donation	0.00	100.00	100.00		100.00%
7306	Election Costs	0.00		730.00	(730.00)	0.00%
7309	Municipal Code Books	0.00		300.00	(300.00)	0.00%
7310	North Arkansas Youth Center	450.00	2,700.00	6,000.00	(3,300.00)	45.00%
7311	Reimbursements	0.00		15.00	(15.00)	0.00%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$450.00**	**$3,425.00**	**$8,970.00**	**($5,545.00)**	
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	**$18,453.01**	**$109,730.56**	**$397,333.32**	**($287,602.76)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	271.36	1,119.80	3,009.67	(1,889.87)	37.21%
6310	Insurance - Employer	301.70	1,011.24	6,531.35	(5,520.11)	15.48%
6305	Medicare	23.56	99.12	284.86	(185.74)	34.80%
6301	Salaries	1,771.22	7,309.37	19,645.37	(12,336.00)	37.21%
6306	Social Security	100.67	423.71	1,218.00	(794.29)	34.79%
6313	Unemployment Insurance	0.00	2.76	26.93	(24.17)	10.25%
6314	Workers Compensation	0.00		859.97	(859.97)	0.00%
	Total Salaries & Benefits Expense	**$2,468.51**	**$9,966.00**	**$31,576.15**	**($21,610.15)**	
Supplies Expense						
6851	Bridge Lights	1,117.49	1,151.38	3,000.00	(1,848.62)	38.38%
	Total Supplies Expense	**$1,117.49**	**$1,151.38**	**$3,000.00**	**($1,848.62)**	
Rent / Lease Expense						
7153	Park Sign Expense	53.08	129.58	500.00	(370.42)	25.92%
	Total Rent / Lease Expense	**$53.08**	**$129.58**	**$500.00**	**($370.42)**	
Grant and Special Projects Expense						
8025	Parkside Improvements	0.00	266.01	1,000.00	(733.99)	26.60%
7284	Spring Park Improvements	1,015.65	17,597.15	20,000.00	(2,402.85)	87.99%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$1,015.65**	**$17,863.16**	**$21,500.00**	**($3,636.84)**	
	Park Dept Totals	**$4,654.73**	**$29,110.12**	**$56,576.15**	**($27,466.03)**	
Police Dept						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00		945.00	(945.00)	0.00%
6106	Operational Supplies	16.64	76.69	2,200.00	(2,123.31)	3.49%
	Total Law Enforcement Expense	**$16.64**	**$76.69**	**$3,145.00**	**($3,068.31)**	
Salaries & Benefits Expense						
6310	Insurance - Employer	1,645.80	8,603.70	19,748.88	(11,145.18)	43.57%
6308	LOPFI Expense	2,555.39	13,559.62	27,182.64	(13,623.02)	49.88%
6305	Medicare	170.04	893.49	2,330.43	(1,436.94)	38.34%
6301	Salaries	12,428.18	65,280.07	160,719.60	(95,439.53)	40.62%
6306	Social Security	727.00	3,820.03	9,964.62	(6,144.59)	38.34%
6313	Unemployment Insurance	0.44	57.25	90.00	(32.75)	63.61%
6314	Workers Compensation	0.00	1,931.22	2,784.00	(852.78)	69.37%
	Total Salaries & Benefits Expense	**$17,526.85**	**$94,145.38**	**$222,820.17**	**($128,674.79)**	
Capital Purchase Expense						
6409	Equipment Purchase	274.05	274.05	2,000.00	(1,725.95)	13.70%
6422	Police Unit - Newer	644.31	3,221.55	7,731.72	(4,510.17)	41.67%
	Total Capital Purchase Expense	**$918.36**	**$3,495.60**	**$9,731.72**	**($6,236.12)**	
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	3,031.23	11,385.00	(8,353.77)	26.62%
	Total Fuel Expense	**$0.00**	**$3,031.23**	**$11,785.00**	**($8,753.77)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00		1,075.27	(1,075.27)	0.00%
	Total Insurance Expense	**$0.00**		**$1,075.27**	**($1,075.27)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	250.45		250.45	0.00%
6812	Repair & Maint - Vehicles	151.05	2,323.53	6,000.00	(3,676.47)	38.73%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6814	Repair & Maintnance, Equipment	0.00	180.00	1,200.00	(1,020.00)	15.00%
	Total Repair / Maintenance Expense	**$151.05**	**$2,753.98**	**$7,200.00**	**($4,446.02)**	
Supplies Expense						
6856	Clothing Allowance	0.00	302.29	3,000.00	(2,697.71)	10.08%
6860	Office Supplies	352.34	1,145.68	960.00	185.68	119.34%
	Total Supplies Expense	**$352.34**	**$1,447.97**	**$3,960.00**	**($2,512.03)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00		200.00	(200.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**		**$700.00**	**($700.00)**	
Postage Expense						
6951	Postage	0.00		100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**		**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	308.36	1,542.10	4,200.00	(2,657.90)	36.72%
	Total Utilities Expense	**$308.36**	**$1,542.10**	**$4,200.00**	**($2,657.90)**	
Professional Services Expense						
7110	Maintenance Fees	54.81	286.92	600.00	(313.08)	47.82%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$54.81**	**$286.92**	**$1,050.00**	**($763.08)**	
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	**$19,328.41**	**$107,154.87**	**$273,922.16**	**($166,767.29)**	
	Expenses	**$42,436.15**	**$245,995.55**	**$727,831.63**	**($481,836.08)**	
	Revenue Less Expenditures	**$17,158.89**	**$36,779.19**	**$99,700.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	400.00	500.00	1,700.00	(1,200.00)	29.41%
	Total Gross Rents	**$400.00**	**$500.00**	**$1,700.00**	**($1,200.00)**	
	General Revenues Totals	**$400.00**	**$500.00**	**$1,700.00**	**($1,200.00)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Transfers between Funds						
Transfer Revenue						
8304	Transfer from City Court Fund	30.10	30.10		30.10	0.00%
8311	Transfer from General Savings	0.00		26,400.00	(26,400.00)	0.00%
8313	Transfer from Payroll Fund	0.00		500.00	(500.00)	0.00%
	Total Transfer Revenue	**$30.10**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Transfers between Funds Totals	**$30.10**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Other Revenue	**$430.10**	**$530.10**	**$28,600.00**	**($28,069.90)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	10,229.67	29,282.07	60,900.00	(31,617.93)	48.08%
9105	Transfer to Court Automation F	0.00	6,500.00	6,500.00		100.00%
9116	Transfer to Water Improvement	10,229.67	29,282.06	60,900.00	(31,617.94)	48.08%
	Total Transfer Expense	**$20,459.34**	**$65,064.13**	**$128,300.00**	**($63,235.87)**	
	Transfers between Funds Totals	**$20,459.34**	**$65,064.13**	**$128,300.00**	**($63,235.87)**	
	Other Expenses	**$20,459.34**	**$65,064.13**	**$128,300.00**	**($63,235.87)**	
	Net Change in Fund Balance	**($2,870.35)**	**($27,754.84)**			
Fund Balances						
	Beginning Fund Balance	358,758.38	383,642.87			0.00%
	Net Change in Fund Balance	(2,870.35)	(27,754.84)			0.00%
	Ending Fund Balance	355,888.03	355,888.03			0.00%

General Fund
Balance Sheet
5/31/2026

	Book Value May 2026 Actual	Book Value May 2025 Actual	Book Value May 2024 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	355,829.04	356,702.31	355,711.55
Total Current Assets	**$355,829.04**	**$356,702.31**	**$355,711.55**
Total Assets	**$355,829.04**	**$356,702.31**	**$355,711.55**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	(58.99)
Total Current Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Total Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Fund Balance			
Current Year Surplus(Deficit)	355,888.03	356,761.30	355,770.54
Total Fund Balance	**$355,888.03**	**$356,761.30**	**$355,770.54**
Total Liabilities and Equity	**$355,829.04**	**$356,702.31**	**$355,711.55**

Statement Date 05/31/2026

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$367,325.38			
- Outstanding Checks:	$11,544.84	**Cleared Checks:**	43	$54,196.77
+ Outstanding Deposits:	$48.50	**Cleared Deposits:**	24	$59,976.64
Reconciled Balance Per Statement:	$355,829.04			
Book Balance:	$355,829.04			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10315	4/14/2026	Ozark Poster	150.00
10328	4/21/2026	Dominator Websites	145.00
10330	4/23/2026	Black Hills Energy	66.79
10331	4/23/2026	870 AUTO LLC	329.79
10332	4/24/2026	Big Oil LLC	1,864.87
10334	4/27/2026	Lindsey Harris	75.00
10335	4/28/2026	Miller True Value	8.38
10336	4/28/2026	Clark Office Products	129.85
10338	4/28/2026	O'Reilly Automotive, Inc	76.44
10339	5/1/2026	First Security Bank	644.31
10340	5/1/2026	Emily Kaitz	90.00
10341	5/4/2026	Payroll Account	8,785.47
10342	5/4/2026	Lindsey Harris	75.00
10343	5/5/2026	Cotter Water & Sewer	56.14
10344	5/5/2026	North Arkansas Youth Center	450.00
10345	5/7/2026	Ductile Iron Capital Reserve Fund	4,625.26
10346	5/7/2026	Water Improvement Fund	4,625.26
10347	5/7/2026	Mac Caradine	71.78
10348	5/11/2026	Payroll Account	8,931.90
10349	5/11/2026	Lindsey Harris	75.00
10350	5/11/2026	Yelcot	808.26
10351	5/13/2026	Marmic Fire & Safety	135.24
10352	5/13/2026	O'Reilly Automotive, Inc	35.03
10353	5/13/2026	Mountain Home City Treasure	1.40
10354	5/13/2026	Baxter County Treasurer	18.41
10355	5/14/2026	Arvest Bank	1,637.72
10356	5/15/2026	Arkansas Crime Information Center	16.64
10357	5/15/2026	Verizon	199.25
10358	5/15/2026	VISA	477.25
10359	5/18/2026	Payroll Account	8,042.44
10360	5/18/2026	Yelcot Communications	104.26
10361	5/18/2026	Lowes Business Acct/SYNCB	966.12
10362	5/18/2026	Lindsey Harris	75.00
10363	5/18/2026	Emily Kaitz	70.00
10364	5/18/2026	Miller True Value	35.84
10365	5/18/2026	Entergy	972.91
10366	5/18/2026	Entergy	135.75
10367	5/19/2026	Black Hills Energy	20.27

Ref #	Date	Name	Amount
Cleared Checks			
10369	5/21/2026	Clark Office Products	102.80
10370	5/21/2026	Friend Law Office	300.00
10371	5/22/2026	Payroll Account	8,065.94
10373	5/26/2026	Sanders, Morgan, Clarke & Floyd, PLLC	650.00
OL-051126	5/11/2026	First Security Bank	50.00
		Cleared Checks Totals	**54,196.77**
Cleared Deposits			
487974	5/1/2026	VOIDED	0.00
487980	5/5/2026	City Court Fund	2,949.70
487984	5/7/2026	CSC Holdings LLC	196.43
487985	5/13/2026	Animal License	5.00
487986	5/13/2026	BH Energy Arkansas Inc.	982.34
487987	5/13/2026	Animal License	10.00
487988	5/13/2026	Lexis Nexis	10.00
487989	5/13/2026	Pavilion	50.00
487990	5/13/2026	Pavilion	50.00
487991	5/13/2026	Pavilion	50.00
487992	5/13/2026	Pavilion	50.00
487993	5/13/2026	Pavilion	50.00
487994	5/13/2026	Pavilion	50.00
487995	5/13/2026	Pavilion	100.00
487996	5/8/2026	State of Arkansas	906.60
487997	5/18/2026	Permits	12.00
487998	5/20/2026	Animal License	10.00
487999	5/19/2026	Arvest Bank	90.24
488000	5/22/2026	Permits	12.00
488004	5/26/2026	State of Arkansas	20,748.62
488005	5/26/2026	State of Arkansas	11,208.83
488006	5/26/2026	State of Arkansas	11,208.82
488007	5/29/2026	First Security Bank	897.09
488016	5/12/2026	Baxter County Treasurer	10,328.97
		Cleared Deposits Totals	**59,976.64**
Outstanding Checks			
10368	5/20/2026	Dominator Websites	145.00
10372	5/26/2026	Lindsey Harris	75.00
10374	5/27/2026	O'Reilly Automotive, Inc	116.02
10376	5/29/2026	Ductile Iron Capital Reserve Fund	5,604.41
10377	5/29/2026	Water Improvement Fund	5,604.41
		Outstanding Checks Totals	**11,544.84**
Outstanding Deposits			
488001	5/28/2026	City Court Fund	30.10
488002	5/29/2026	Jason Nazarenko	8.40
488003	5/29/2026	Animal License	10.00
		Outstanding Deposits Totals	**48.50**

General Fund

Bank Register

5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			358,699.39
5/1/2026	10339		First Security Bank		644.31	358,055.08
5/1/2026	10340		Emily Kaitz		90.00	357,965.08
5/1/2026	487974		VOIDED			357,965.08
5/4/2026	10341		Payroll Account		8,785.47	349,179.61
5/4/2026	10342		Lindsey Harris		75.00	349,104.61
5/5/2026	10343		Cotter Water & Sewer		56.14	349,048.47
5/5/2026	10344		North Arkansas Youth		450.00	348,598.47
5/5/2026	487980		City Court Fund	2,949.70		351,548.17
5/7/2026	10345		Ductile Iron Capital Reserve		4,625.26	346,922.91
5/7/2026	10346		Water Improvement Fund		4,625.26	342,297.65
5/7/2026	10347		Mac Caradine		71.78	342,225.87
5/7/2026	487984		CSC Holdings LLC	196.43		342,422.30
5/8/2026	487996		State of Arkansas	906.60		343,328.90
5/11/2026	10348		Payroll Account		8,931.90	334,397.00
5/11/2026	10349		Lindsey Harris		75.00	334,322.00
5/11/2026	10350		Yelcot		808.26	333,513.74
5/11/2026	OL-051126		First Security Bank		50.00	333,463.74
5/12/2026	488016		Baxter County Treasurer	10,328.97		343,792.71
5/13/2026	10351		Marmic Fire & Safety		135.24	343,657.47
5/13/2026	10352		O'Reilly Automotive, Inc		35.03	343,622.44
5/13/2026	10353		Mountain Home City		1.40	343,621.04
5/13/2026	10354		Baxter County Treasurer		18.41	343,602.63
5/13/2026	487985		Animal License	5.00		343,607.63
5/13/2026	487986		BH Energy Arkansas Inc.	982.34		344,589.97
5/13/2026	487987		Animal License	10.00		344,599.97
5/13/2026	487988		Lexis Nexis	10.00		344,609.97
5/13/2026	487989		Pavilion	50.00		344,659.97
5/13/2026	487990		Pavilion	50.00		344,709.97
5/13/2026	487991		Pavilion	50.00		344,759.97
5/13/2026	487992		Pavilion	50.00		344,809.97
5/13/2026	487993		Pavilion	50.00		344,859.97
5/13/2026	487994		Pavilion	50.00		344,909.97
5/13/2026	487995		Pavilion	100.00		345,009.97
5/14/2026	10355		Arvest Bank		1,637.72	343,372.25
5/15/2026	10356		Arkansas Crime		16.64	343,355.61
5/15/2026	10357		Verizon		199.25	343,156.36
5/15/2026	10358		VISA		477.25	342,679.11
5/18/2026	10359		Payroll Account		8,042.44	334,636.67
5/18/2026	10360		Yelcot Communications		104.26	334,532.41
5/18/2026	10361		Lowes Business		966.12	333,566.29
5/18/2026	10362		Lindsey Harris		75.00	333,491.29
5/18/2026	10363		Emily Kaitz		70.00	333,421.29
5/18/2026	10364		Miller True Value		35.84	333,385.45
5/18/2026	10365		Entergy		972.91	332,412.54
5/18/2026	10366		Entergy		135.75	332,276.79
5/18/2026	487997		Permits	12.00		332,288.79
5/19/2026	10367		Black Hills Energy		20.27	332,268.52
5/19/2026	487999		Arvest Bank	90.24		332,358.76
5/20/2026	10368		Dominator Websites		145.00	332,213.76
5/20/2026	487998		Animal License	10.00		332,223.76

General Fund
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
5/21/2026	10369		Clark Office Products		102.80	332,120.96
5/21/2026	10370		Friend Law Office		300.00	331,820.96
5/22/2026	10371		Payroll Account		8,065.94	323,755.02
5/22/2026	488000		Permits	12.00		323,767.02
5/26/2026	10372		Lindsey Harris		75.00	323,692.02
5/26/2026	10373		Sanders, Morgan, Clarke &		650.00	323,042.02
5/26/2026	488004		State of Arkansas	20,748.62		343,790.64
5/26/2026	488005		State of Arkansas	11,208.83		354,999.47
5/26/2026	488006		State of Arkansas	11,208.82		366,208.29
5/27/2026	10374		O'Reilly Automotive, Inc		116.02	366,092.27
5/28/2026	488001		City Court Fund	30.10		366,122.37
5/29/2026	10376		Ductile Iron Capital Reserve		5,604.41	360,517.96
5/29/2026	10377		Water Improvement Fund		5,604.41	354,913.55
5/29/2026	488002		Jason Nazarenko	8.40		354,921.95
5/29/2026	488003		Animal License	10.00		354,931.95
5/29/2026	488007		First Security Bank	897.09		355,829.04
			General Fund - First Sec. Bank Totals	**$60,025.14**	**$62,895.49**	**$355,829.04**
			Report Totals	**$60,025.14**	**$62,895.49**	**$355,829.04**
			Records included in total = 67			

Report Options
Trans Date: 5/1/2026 to 5/31/2026
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,781.01	30,111.59	75,000.00	(44,888.41)	40.15%
	Total State Aid	**$6,781.01**	**$30,111.59**	**$75,000.00**	**($44,888.41)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	4,183.23	11,602.68	22,161.00	(10,558.32)	52.36%
	Total Property Taxes	**$4,183.23**	**$11,602.68**	**$22,161.00**	**($10,558.32)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	37,893.41	(37,893.41)	0.00%
8102	Interest on Checking	391.17	2,016.88	4,829.00	(2,812.12)	41.77%
	Total Other Revenue	**$391.17**	**$2,016.88**	**$42,722.41**	**($40,705.53)**	
	Revenue	**$11,355.41**	**$43,731.15**	**$139,883.41**	**($96,152.26)**	
	Gross Profit	**$11,355.41**	**$43,731.15**	**$139,883.41**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	559.73	3,850.57	7,378.75	(3,528.18)	52.18%
6310	Insurance - Employer	624.00	4,660.58	12,217.48	(7,556.90)	38.15%
6305	Medicare	48.64	333.81	698.38	(364.57)	47.80%
6301	Salaries	3,653.61	25,134.55	48,164.19	(23,029.64)	52.19%
6306	Social Security	207.94	1,427.32	2,986.18	(1,558.86)	47.80%
6313	Unemployment Insurance	0.00	25.75	64.18	(38.43)	40.12%
	Total Salaries & Benefits Expense	**$5,093.92**	**$35,432.58**	**$71,509.16**	**($36,076.58)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	0.00	12,500.00	(12,500.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$12,500.00**	**($12,500.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	508.38	648.00	(139.62)	78.45%
	Total Dues and Subscriptions Expense	**$0.00**	**$508.38**	**$648.00**	**($139.62)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	1,200.00	(1,200.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	224.51	2,000.00	(1,775.49)	11.23%
	Total Fuel Expense	**$0.00**	**$224.51**	**$3,200.00**	**($2,975.49)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	500.00	(500.00)	0.00%

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	926.25	(926.25)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,426.25**	**($1,426.25)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	85.60	152.22	800.00	(647.78)	19.03%
6812	Repair & Maint - Vehicles	901.75	2,011.31	1,800.00	211.31	111.74%
6814	Repair & Maintnance, Equipment	0.00	1,216.87	7,500.00	(6,283.13)	16.22%
6819	Street Material	0.00	0.00	5,200.00	(5,200.00)	0.00%
6824	Tree Removal Expense	3,200.00	3,200.00	4,500.00	(1,300.00)	71.11%
	Total Repair / Maintenance Expense	**$4,187.35**	**$6,580.40**	**$19,800.00**	**($13,219.60)**	
Supplies Expense						
6856	Clothing Allowance	0.00	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	0.00	434.64	1,500.00	(1,065.36)	28.98%
6860	Office Supplies	0.00	0.00	350.00	(350.00)	0.00%
6864	Street Signs	0.00	0.00	600.00	(600.00)	0.00%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6871	Supplies Shop Tools	0.00	0.00	1,800.00	(1,800.00)	0.00%
	Total Supplies Expense	**$0.00**	**$580.14**	**$8,550.00**	**($7,969.86)**	
Travel & Meeting Expense						
6903	Travel/Mileage Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	24.97	124.87	300.00	(175.13)	41.62%
7006	Utilities - Shop	63.36	806.08	1,500.00	(693.92)	53.74%
7007	Utilities Street Lights	1,326.82	7,752.52	14,000.00	(6,247.48)	55.38%
	Total Utilities Expense	**$1,415.15**	**$8,683.47**	**$15,800.00**	**($7,116.53)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**	
	Expenses	**$10,696.42**	**$52,009.48**	**$133,883.41**	**($81,873.93)**	
	Revenue Less Expenditures	**$658.99**	**($8,278.33)**	**$6,000.00**	**$0.00**	

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	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	**$158.99**	**($10,778.33)**	**$0.00**	**$0.00**	

Fund Balances

	Current Period	Year-To-Date	Annual Budget	Variance	Percent of Budget
Beginning Fund Balance	146,910.59	157,847.91	0.00	0.00	0.00%
Net Change in Fund Balance	158.99	(10,778.33)	0.00	0.00	0.00%
Ending Fund Balance	147,069.58	147,069.58	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 5/1/2026 to 5/31/2026
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
5/31/2026

	Book Value May 2026 Actual	Book Value May 2025 Actual	Book Value May 2024 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	147,069.58	147,951.21	137,503.27
Total Current Assets	**$147,069.58**	**$147,951.21**	**$137,503.27**
Total Assets	**$147,069.58**	**$147,951.21**	**$137,503.27**
Fund Balance			
Current Year Surplus(Deficit)	147,069.58	147,951.21	137,503.27
Total Fund Balance	**$147,069.58**	**$147,951.21**	**$137,503.27**
Total Liabilities and Equity	**$147,069.58**	**$147,951.21**	**$137,503.27**

Statement Date 05/31/2026

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$150,347.27			
- Outstanding Checks:	$3,277.69	**Cleared Checks:**	17	$8,148.08
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	6	$11,355.41
Reconciled Balance Per Statement:	$147,069.58			
Book Balance:	$147,069.58			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04341	4/23/2026	Black Hills Energy	47.28
04342	4/24/2026	Big Oil LLC	56.78
04344	4/28/2026	Miller True Value	123.42
04345	4/28/2026	O'Reilly Automotive, Inc	1.87
04346	5/4/2026	Payroll Account	1,286.44
04347	5/6/2026	North Arkansas Electric Cooperative,	64.62
04348	5/11/2026	Payroll Account	173.81
04349	5/13/2026	Marmic Fire & Safety	85.60
04350	5/13/2026	Ozarks Farm & Lawn	0.00
04351	5/13/2026	Street Dept Capital Reserve Fund	500.00
04352	5/14/2026	Arvest Bank	824.06
04353	5/15/2026	Verizon	24.97
04354	5/18/2026	Payroll Account	2,299.00
04355	5/18/2026	Entergy	1,262.20
04356	5/18/2026	Entergy	39.96
04357	5/19/2026	Black Hills Energy	23.40
04359	5/22/2026	Payroll Account	1,334.67
		Cleared Checks Totals	**8,148.08**
Cleared Deposits			
447887	5/8/2026	State of Arkansas	37.59
447888	5/8/2026	State of Arkansas	305.70
447889	5/8/2026	State of Arkansas	5,940.11
447890	5/8/2026	State of Arkansas	497.61
447891	5/29/2026	First Security Bank	391.17
447892	5/12/2026	Baxter County Treasurer	4,183.23
		Cleared Deposits Totals	**11,355.41**
Outstanding Checks			
04358	5/21/2026	Clean Cut Tree Service, Inc.	3,200.00
04360	5/26/2026	O'Reilly Automotive, Inc	77.69
		Outstanding Checks Totals	**3,277.69**

Street Department
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			146,910.59
5/4/2026	04346		Payroll Account		1,286.44	145,624.15
5/6/2026	04347		North Arkansas Electric		64.62	145,559.53
5/8/2026	447887		State of Arkansas	37.59		145,597.12
5/8/2026	447888		State of Arkansas	305.70		145,902.82
5/8/2026	447889		State of Arkansas	5,940.11		151,842.93
5/8/2026	447890		State of Arkansas	497.61		152,340.54
5/11/2026	04348		Payroll Account		173.81	152,166.73
5/12/2026	447892		Baxter County Treasurer	4,183.23		156,349.96
5/13/2026	04349		Marmic Fire & Safety		85.60	156,264.36
5/13/2026	04351		Street Dept Capital Reserve		500.00	155,764.36
5/14/2026	04352		Arvest Bank		824.06	154,940.30
5/15/2026	04353		Verizon		24.97	154,915.33
5/18/2026	04354		Payroll Account		2,299.00	152,616.33
5/18/2026	04355		Entergy		1,262.20	151,354.13
5/18/2026	04356		Entergy		39.96	151,314.17
5/19/2026	04357		Black Hills Energy		23.40	151,290.77
5/21/2026	04358		Clean Cut Tree Service, Inc.		3,200.00	148,090.77
5/22/2026	04359		Payroll Account		1,334.67	146,756.10
5/26/2026	04360		O'Reilly Automotive, Inc		77.69	146,678.41
5/29/2026	447891		First Security Bank	391.17		147,069.58
			Street Dept. - First Sec. Bank Totals	**$11,355.41**	**$11,196.42**	**$147,069.58**
			Report Totals	**$11,355.41**	**$11,196.42**	**$147,069.58**
			Records included in total = 21			

Report Options
Trans Date: 5/1/2026 to 5/31/2026
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	3,785.42	19,275.99	45,500.00	(26,224.01)	42.36%
	Total Sales Taxes	**$3,785.42**	**$19,275.99**	**$45,500.00**	**($26,224.01)**	
Local Fees & Permits						
4803	Fee & Permit Income	200.00	5,767.54	6,500.00	(732.46)	88.73%
4806	SDWA Fees	185.91	930.00	2,200.00	(1,270.00)	42.27%
4807	Service Fees	125.00	724.49	717.00	7.49	101.04%
	Total Local Fees & Permits	**$510.91**	**$7,422.03**	**$9,417.00**	**($1,994.97)**	
Sanitation Fees						
4901	Sanitation Fees	7,377.67	36,784.56	83,000.00	(46,215.44)	44.32%
	Total Sanitation Fees	**$7,377.67**	**$36,784.56**	**$83,000.00**	**($46,215.44)**	
Sewer Fees						
4911	Sewer Fees	11,125.07	56,730.19	142,000.00	(85,269.81)	39.95%
	Total Sewer Fees	**$11,125.07**	**$56,730.19**	**$142,000.00**	**($85,269.81)**	
Water Sales						
4925	Customer Daily Deposits	31,570.95	160,869.58	383,000.00	(222,130.42)	42.00%
	Total Water Sales	**$31,570.95**	**$160,869.58**	**$383,000.00**	**($222,130.42)**	
Other Revenue						
4987	New Meters (Taps)	0.00	14,278.34	2,250.00	12,028.34	634.59%
4988	Penalties/Late Charges	395.56	2,015.08	5,000.00	(2,984.92)	40.30%
4990	Reimbursement	0.00	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	835.04	4,090.01	7,630.00	(3,539.99)	53.60%
8306	Transf from Customer Deposit	50.00	700.18	2,500.00	(1,799.82)	28.01%
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	76,861.00	135,672.00	(58,811.00)	56.65%
8910	Carryover from Previous Years	0.00	0.00	78,437.84	(78,437.84)	0.00%
	Total Other Revenue	**$14,391.60**	**$98,866.51**	**$363,989.84**	**($265,123.33)**	
	Revenue	**$68,761.62**	**$379,948.86**	**$1,026,906.84**	**($646,957.98)**	
	Gross Profit	**$68,761.62**	**$379,948.86**	**$1,026,906.84**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	9,589.54	47,932.06	157,182.92	(109,250.86)	30.49%
6302	Salaries - Office	2,868.40	17,363.77	53,824.76	(36,460.99)	32.26%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6305	Medicare	166.06	870.65	3,059.61	(2,188.96)	28.46%
6306	Social Security	710.10	3,722.82	13,082.48	(9,359.66)	28.46%
6307	APERS Expense	1,908.56	10,003.37	31,689.06	(21,685.69)	31.57%
6310	Insurance - Employer	1,754.14	9,095.03	22,382.07	(13,287.04)	40.64%
6313	Unemployment Insurance	0.00	42.34	157.10	(114.76)	26.95%
6314	Workers Compensation	0.00	2,631.62	1,420.37	1,211.25	185.28%
	Total Salaries & Benefits Expense	**$16,996.80**	**$91,661.66**	**$282,798.37**	**($191,136.71)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	5,000.00	(5,000.00)	0.00%
6413	Generator Purchase	0.00	0.00	1,550.00	(1,550.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$6,550.00**	**($6,550.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	882.46	5,970.14	12,283.83	(6,313.69)	48.60%
	Total Dues and Subscriptions Expense	**$882.46**	**$5,970.14**	**$12,283.83**	**($6,313.69)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	0.00	1,800.00	(1,800.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	1,152.11	3,000.00	(1,847.89)	38.40%
	Total Fuel Expense	**$0.00**	**$1,152.11**	**$4,800.00**	**($3,647.89)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,205.64	(2,205.64)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,536.00	(1,536.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,741.64**	**($3,741.64)**	
Repair / Maintenance Expense						
6805	Chemical Expense	466.33	917.40	4,000.00	(3,082.60)	22.94%
6810	Repair & Maint - Buildings	32.60	3,206.29	2,300.00	906.29	139.40%
6812	Repair & Maint - Vehicles	112.16	1,468.47	3,700.00	(2,231.53)	39.69%
6814	Repair & Maintnance, 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%
	Total Repair / Maintenance Expense	**$611.09**	**$6,947.50**	**$30,000.00**	**($23,052.50)**	
Supplies Expense						
6856	Clothing Allowance	0.00	145.50	1,800.00	(1,654.50)	8.08%
6858	Maintenance Supplies	0.00	553.43	1,800.00	(1,246.57)	30.75%
6860	Office Supplies	274.79	857.85	800.00	57.85	107.23%
6869	Supplies Inventory Parts	5,984.21	13,806.69	22,000.00	(8,193.31)	62.76%
6871	Supplies Shop Tools	718.93	1,424.08	3,000.00	(1,575.92)	47.47%
	Total Supplies Expense	**$6,977.93**	**$16,787.55**	**$29,400.00**	**($12,612.45)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	48.17	2,000.00	(1,951.83)	2.41%
	Total Travel & Meeting Expense	**$0.00**	**$48.17**	**$2,000.00**	**($1,951.83)**	
Postage Expense						
6951	Postage	250.71	1,243.79	4,000.00	(2,756.21)	31.09%
	Total Postage Expense	**$250.71**	**$1,243.79**	**$4,000.00**	**($2,756.21)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	258.54	1,293.17	3,350.00	(2,056.83)	38.60%
7005	Utilities	2,246.02	14,419.77	24,000.00	(9,580.23)	60.08%
7006	Utilities - Shop	39.96	71.81	0.00	71.81	0.00%
	Total Utilities Expense	**$2,544.52**	**$15,784.75**	**$27,350.00**	**($11,565.25)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	16,000.00	(16,000.00)	0.00%
7109	License Fees	100.00	229.03	400.00	(170.97)	57.26%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
	Total Professional Services Expense	**$100.00**	**$229.03**	**$16,725.00**	**($16,495.97)**	
Other Expense						
7203	Refunds	0.00	0.00	1,000.00	(1,000.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	4,822.82	30,404.37	65,266.00	(34,861.63)	46.59%
7225	WWTF #12726	6,241.54	32,761.52	86,000.00	(53,238.48)	38.09%
9228	Transfer to Act 605 Sewer	594.72	2,864.67	8,000.00	(5,135.33)	35.81%
9229	Transfer to Act 605 Water	1,655.02	8,023.66	18,500.00	(10,476.34)	43.37%
	Total Other Expense	**$13,314.10**	**$74,054.22**	**$199,766.00**	**($125,711.78)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	0.00	2,400.00	(2,400.00)	0.00%
7275	Paint Tanks	0.00	0.00	125,000.00	(125,000.00)	0.00%
8040	Fire Hydrants & Mntnance Prog	1,680.00	3,540.00	8,500.00	(4,960.00)	41.65%
	Total Grant and Special Projects Expense	**$1,680.00**	**$3,540.00**	**$135,900.00**	**($132,360.00)**	
General & Administrative Expense						
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	35,665.40	83,000.00	(47,334.60)	42.97%
7313	SDWA	591.60	1,183.20	2,200.00	(1,016.80)	53.78%
7315	State Sales Tax	3,770.00	19,610.00	49,920.00	(30,310.00)	39.28%
	Total General & Administrative Expense	**$11,494.68**	**$57,382.21**	**$135,120.00**	**($77,737.79)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period May 2026 May 2026 Actual	Year-To-Date Jan 2026 May 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Indirect Expenses						
7803	Bank Service Charge	23.00	115.00	300.00	(185.00)	38.33%
	Total Indirect Expenses	**$23.00**	**$115.00**	**$300.00**	**($185.00)**	
	Expenses	**$54,875.29**	**$274,916.13**	**$890,734.84**	**($615,818.71)**	
	Revenue Less Expenditures	**$13,886.33**	**$105,032.73**	**$136,172.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Extraordinary Income	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
	Other Revenue	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	0.00	500.00	(500.00)	0.00%
	Total Transfer Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	214,785.28	0.00	214,785.28	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	**$11,306.00**	**$271,315.28**	**$135,672.00**	**$135,643.28**	
	Other Expenses	**$11,306.00**	**$271,315.28**	**$136,172.00**	**$135,143.28**	
	Net Change in Fund Balance	**$2,580.33**	**$48,502.73**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	312,388.43	266,466.03	0.00	0.00	0.00%
	Net Change in Fund Balance	2,580.33	48,502.73	0.00	0.00	0.00%
	Ending Fund Balance	314,968.76	314,968.76	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 5/1/2026 to 5/31/2026
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
5/31/2026

	Book Value May 2026 Actual	Book Value May 2025 Actual	Book Value May 2024 Actual
Assets			
Current Assets			
Construction Account #2825		59.44	57.71
Construction Acct PH2-B #1102	215.60	1,615.63	
USDA Debt Srvc Rsrv Acct #2868	14,498.42	8,727.70	3,151.37
USDA DebtSrvRsvAcct PH2-B 1137	16,867.50	8,296.05	
USDA Loan Account #2833	9,219.65	4,579.84	4,500.81
USDA Loan Account PH2-B #1110	14,210.71	7,041.70	
USDA Short-Lived Asset Account	21,715.42	13,072.14	4,720.04
Waterworks Rev - First Sec. Ba	238,241.46	167,357.28	391,199.16
Total Current Assets	**$314,968.76**	**$210,749.78**	**$403,629.09**
Total Assets	**$314,968.76**	**$210,749.78**	**$403,629.09**
Fund Balance			
Current Year Surplus(Deficit)	314,968.76	210,749.78	403,629.09
Total Fund Balance	**$314,968.76**	**$210,749.78**	**$403,629.09**
Total Liabilities and Equity	**$314,968.76**	**$210,749.78**	**$403,629.09**

Statement Date 05/31/2026

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

Statement Balance:	$241,118.64			
- Outstanding Checks:	$2,877.18	**Cleared Checks:**	35	$53,119.56
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	12	$55,453.52
Reconciled Balance Per Statement:	$238,241.46			
Book Balance:	$238,241.46			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
050126	5/1/2026	First Security Bank	23.00
10315	4/23/2026	Black Hills Energy	277.68
10316	4/23/2026	Licensing Office, Slot 29	35.00
10317	4/24/2026	Big Oil LLC	558.06
10321	5/4/2026	Payroll Account	4,178.51
10322	5/6/2026	Dept of Fin. & Adm.	3,770.00
10323	5/6/2026	Methvin Sanitation - WCN of Arkansas	7,133.08
10324	5/6/2026	ADH	591.60
10325	5/6/2026	North Arkansas Electric Cooperative,	38.45
10326	5/6/2026	Intedata Systems, Inc.	74.90
10327	5/7/2026	CSLC - Gassville	2,694.24
10328	5/7/2026	WWTF-Gassville	3,695.08
10329	5/11/2026	Payroll Account	5,058.13
10330	5/11/2026	Yelcot	341.13
10331	5/12/2026	O'Reilly Automotive, Inc	98.88
10332	5/12/2026	Winwater Company	49.83
10333	5/13/2026	Marmic Fire & Safety	32.60
10334	5/13/2026	Gassville Auto Parts	66.18
10335	5/13/2026	Core & Main, LP	645.43
10336	5/14/2026	Arvest Bank	0.00
10337	5/14/2026	Arvest Bank	707.60
10338	5/15/2026	Verizon	24.97
10340	5/18/2026	Payroll Account	3,870.75
10341	5/18/2026	Core & Main, LP	5,937.03
10342	5/18/2026	WWTF-Gassville	2,546.46
10343	5/18/2026	CSLC - Gassville	2,128.58
10344	5/18/2026	Entergy	1,893.65
10345	5/18/2026	Entergy	39.96
10346	5/18/2026	Entergy	135.75
10351	5/19/2026	Black Hills Energy	178.17
10352	5/20/2026	Act 605 Sewer Replacement	594.72
10353	5/20/2026	Act 605 Water Replacement	1,655.02
10354	5/21/2026	Clark Office Products	109.73
10355	5/21/2026	O'Reilly Automotive, Inc	45.98
10356	5/22/2026	Payroll Account	3,889.41
		Cleared Checks Totals	**53,119.56**

Ref #	Date	Name	Amount

Cleared Deposits

Ref #	Date	Name	Amount
927006	5/7/2026	Waterworks Customer Deposit	50.00
927007	5/8/2026	Permits	50.00
927008	5/8/2026	Permits	50.00
927009	5/18/2026	Permits	50.00
927010	5/18/2026	Permits	50.00
927011	5/29/2026	First Security Bank	637.94
OL-053126A	5/31/2026	Water Sales	31,570.95
OL-053126B	5/31/2026	Sewer Fees	11,125.07
OL-053126C	5/31/2026	Sanitation	7,377.67
OL-053126D	5/31/2026	Sales Tax	3,785.42
OL-053126E	5/31/2026	SDWA	185.91
OL-053126F	5/31/2026	Penalties/Late Charges	520.56
		Cleared Deposits Totals	**55,453.52**

Outstanding Checks

Ref #	Date	Name	Amount
10320	4/28/2026	Postmaster	250.71
10339	5/15/2026	Americhemm LLC	416.50
10347	5/19/2026	Arkansas Department of Health	25.00
10348	5/19/2026	Arkansas Department of Health	25.00
10349	5/19/2026	Arkansas Department of Health	25.00
10350	5/19/2026	Arkansas Department of Health	25.00
10357	5/26/2026	Winwater Company	153.99
10358	5/26/2026	Bell Construction	1,680.00
10359	5/26/2026	Postmaster	250.71
10360	5/27/2026	O'Reilly Automotive, Inc	25.27
		Outstanding Checks Totals	**2,877.18**

Waterworks Rev. Fund
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			237,663.23
5/1/2026	050126		First Security Bank		23.00	237,640.23
5/4/2026	10321		Payroll Account		4,178.51	233,461.72
5/6/2026	10322		Dept of Fin. & Adm.		3,770.00	229,691.72
5/6/2026	10323		Methvin Sanitation - WCN		7,133.08	222,558.64
5/6/2026	10324		ADH		591.60	221,967.04
5/6/2026	10325		North Arkansas Electric		38.45	221,928.59
5/6/2026	10326		Intedata Systems, Inc.		74.90	221,853.69
5/7/2026	10327		CSLC - Gassville		2,694.24	219,159.45
5/7/2026	10328		WWTF-Gassville		3,695.08	215,464.37
5/7/2026	927006		Waterworks Customer	50.00		215,514.37
5/8/2026	927007		Permits	50.00		215,564.37
5/8/2026	927008		Permits	50.00		215,614.37
5/11/2026	10329		Payroll Account		5,058.13	210,556.24
5/11/2026	10330		Yelcot		341.13	210,215.11
5/12/2026	10331		O'Reilly Automotive, Inc		98.88	210,116.23
5/12/2026	10332		Winwater Company		49.83	210,066.40
5/13/2026	10333		Marmic Fire & Safety		32.60	210,033.80
5/13/2026	10334		Gassville Auto Parts		66.18	209,967.62
5/13/2026	10335		Core & Main, LP		645.43	209,322.19
5/14/2026	10337		Arvest Bank		707.60	208,614.59
5/15/2026	10338		Verizon		24.97	208,589.62
5/15/2026	10339		Americhemm LLC		416.50	208,173.12
5/18/2026	10340		Payroll Account		3,870.75	204,302.37
5/18/2026	10341		Core & Main, LP		5,937.03	198,365.34
5/18/2026	10342		WWTF-Gassville		2,546.46	195,818.88
5/18/2026	10343		CSLC - Gassville		2,128.58	193,690.30
5/18/2026	10344		Entergy		1,893.65	191,796.65
5/18/2026	10345		Entergy		39.96	191,756.69
5/18/2026	10346		Entergy		135.75	191,620.94
5/18/2026	927009		Permits	50.00		191,670.94
5/18/2026	927010		Permits	50.00		191,720.94
5/19/2026	10347		Arkansas Department of		25.00	191,695.94
5/19/2026	10348		Arkansas Department of		25.00	191,670.94
5/19/2026	10349		Arkansas Department of		25.00	191,645.94
5/19/2026	10350		Arkansas Department of		25.00	191,620.94
5/19/2026	10351		Black Hills Energy		178.17	191,442.77
5/20/2026	10352		Act 605 Sewer		594.72	190,848.05
5/20/2026	10353		Act 605 Water Replacement		1,655.02	189,193.03
5/21/2026	10354		Clark Office Products		109.73	189,083.30
5/21/2026	10355		O'Reilly Automotive, Inc		45.98	189,037.32
5/22/2026	10356		Payroll Account		3,889.41	185,147.91
5/26/2026	10357		Winwater Company		153.99	184,993.92

Waterworks Rev. Fund
Bank Register
5/1/2026 to 5/31/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
5/26/2026	10358		Bell Construction		1,680.00	183,313.92
5/26/2026	10359		Postmaster		250.71	183,063.21
5/27/2026	10360		O'Reilly Automotive, Inc		25.27	183,037.94
5/29/2026	927011		First Security Bank	637.94		183,675.88
5/31/2026	OL-053126A		Water Sales	31,570.95		215,246.83
5/31/2026	OL-053126B		Sewer Fees	11,125.07		226,371.90
5/31/2026	OL-053126C		Sanitation	7,377.67		233,749.57
5/31/2026	OL-053126D		Sales Tax	3,785.42		237,534.99
5/31/2026	OL-053126E		SDWA	185.91		237,720.90
5/31/2026	OL-053126F		Penalties/Late Charges	520.56		238,241.46
	1020 Waterworks Rev - First Sec. Ba Totals			**$55,453.52**	**$54,875.29**	**$238,241.46**
			Report Totals	**$55,453.52**	**$54,875.29**	**$238,241.46**
			Records included in total = 53			

Report Options
Trans Date: 5/1/2026 to 5/31/2026
Cash Account: Waterworks Rev - First Sec. Ba
Fund: Waterworks Rev. Fund

Collateralization Statment
for the City of Cotter, Arkansas

#	First Security Bank Account Name	Account Type & Number	May 31, 2026 Book Balance	May 31, 2026 Bank Balance
	Operating Checking Accounts:			
1	American Rescue Plan Fund	*1872	$ 3.99	$ 1,549.10
2	Cemetery Fund	*7309	$ 21,567.13	$ 21,567.13
3	City Court Fund	*7333	$ 6,847.72	$ 7,227.82
4	Court Automation Fund	*7234	$ 6,993.58	$ 7,456.91
5	Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 162,107.17	$ 156,502.76
6	Fire Department Fund	*7366	$ 115,551.18	$ 115,999.73
7	Fire Dept Capital Reserve Fund	*9088	$ 69,600.87	$ 69,600.87
8	General Fund	*7374	$ 355,829.04	$ 367,325.38
9	General Savings Fund	*8204	$ 273,947.55	$ 273,947.55
10	LOPFI Fund	*7325	$ 2,004.20	$ 2,004.20
11	Payroll Fund	*7275	$ 4,675.63	$ 14,300.00
12	Street Department Fund	*7358	$ 147,069.58	$ 150,347.27
13	Street Dept Capital Reserve Fund	*9185	$ 29,077.18	$ 29,077.18
14	Waterworks Customer Deposit Fund	*3292	$ 30,379.15	$ 30,482.49
15	Waterworks Revenue Fund	*7291	$ 238,241.46	$ 241,118.64
16	Water Improvement Fund (1/2% CSUT)	*7267	$ 308,488.05	$ 301,338.53
17	Waterline Replacement Fund (Proj. Savings)	*9959	$ 116,062.33	$ 116,062.33
18	Act 605 Water Replacement Fund	*6902	$ 58,035.81	$ 58,035.81
19	Act 605 Sewer Replacement Fund	*6872	$ 21,612.81	$ 21,612.81
20	Construction Fund	*2825	$ 0.00	$ 0.00
21	USDA Loan Fund	*2833	$ 9,219.65	$ 9,219.65
22	USDA Short-Lived Asset Fund	*2876	$ 21,715.42	$ 21,715.42
23	USDA Debt Service Rsv Fund	*2868	$ 14,498.42	$ 14,498.42
24	Construction Fund PH2-B	*1102	$ 215.60	$ 215.60
25	USDA Loan Fund PH2-B	*1110	$ 14,210.71	$ 14,210.71
26	USDA Debt Service Rsv Fund PH2-B	*1137	$ 16,867.50	$ 16,867.50
27	Bridge Lights	*8314	$ 22,730.33	$ 22,730.33
28	Economic Development	*8306	$ 10,253.60	$ 10,253.60
	Totals:		**$ 2,067,552.06**	**$ 2,085,014.14**

Collateralization Statment
for the City of Cotter, Arkansas

Investment Accounts:					
Bridge Lights CD	*0695	$	0.00	$	0.00
Economic Development CD	*0691	$	0.00	$	0.00
Water & Sewer CD	*3141	$	132,291.28	$	132,291.28
Totals:		**$**	**132,291.28**	**$**	**132,291.28**
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		$	2,199,843.34	$	2,217,305.42
Pledged Plus FDIC Coverage		$	5,585,000.00	$	5,585,000.00
Coverage +/-		$	3,385,156.66	$	3,367,694.58

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	
First Security Bank - Borrowed	15384290	242001818	$ 0.00	$ 100,000.00	7/1/2005	7/1/2029	5/2/2019	Rcpt#252035441(Only $100K/$200K released
First Security Bank - Borrowed	15384290	242001806	$ 0.00	$ 100,000.00	5/17/2012	1/15/2029	2/10/2022	Rcpt #252035438
First Security Bank - Borrowed	15384290	245019671	$ 0.00	$ 60,000.00	1/7/2015	7/1/2031	12/2/2022	Rcpt#252038452
First Security Bank - Borrowed	15384290	245023585	$ 200,000.00	$ 200,000.00	1/28/2014	12/15/2023	11/21/2023	Rcpt#252039535
First Security Bank - Borrowed	15384290	180032702	$ 0.00	$ 50,000.00	4/17/2017	7/1/2030	5/28/2020	Rcpt#252027012
First Security Bank - Borrowed	15384290	180033265	$ 0.00	$ 200,000.00	4/28/2017	12/1/2030	11/5/2020	Rcpt#252027153
First Security Bank - Borrowed- Jacksonville FL Economic Dev C	15384290	48847 (Pledge ID: P2359)	$ 0.00	$ 95,000.00	3/1/2005	10/1/2030	3/21/2022	Rcpt#252036132
First Security Bank - Borrowed-Wyandotte Cnty Ks Unif Sch Dist #500	15384290	242006687 - Eff. 05/22/19	$ 0.00	$ 100,000.00	12/20/2016	9/1/2030	1/11/2023	Rcpt#242006687
FSB - Borrowed - Cash Mgmt Searcy, AR Texas St 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		
Totals:	.		$ 5,335,000.00	$ 4,300,000.00				

Last updated 05/29/2025 - SW

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