City of Cotter

Revenue & Expense
Financial Reporting and Analysis

OCTOBER 2025

Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

11/10/2025
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City of Cotter
Income Statement Summary
October 2025

	Sept 2025 Actuals	Oct 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 10/31/2025		
Cemetery Fund								
Income	1,049.56	1,348.25	**9,964.18**	5,442.88	15,407.06	October Stmt	17,677.46	**Stmt Bal**
Expense	1,597.34	561.51	**9,756.63**	5,650.43	15,407.06	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**(547.78)**	**786.74**	**207.55**	**(207.55)**	-	Available	**17,677.46**	**Book Bal**
General Fund								
Income	70,761.94	66,371.72	**619,673.17**	145,074.05	764,747.22	October Stmt	384,877.78	
Total Transfers and Expenses	70,102.02	76,688.54	**644,711.76**	120,035.46	764,747.22	Outstanding	11,717.21	
Net Profit/Loss From Operations	**659.92**	**(10,316.82)**	**(25,038.59)**	**25,038.59**	-	Available	**373,160.57**	
Street Department Fund								
Total Income and Transfers IN	7,631.96	11,718.52	**88,597.56**	34,470.16	123,067.72	October Stmt	150,788.46	
Expense	6,835.86	7,780.36	**84,697.10**	38,370.62	123,067.72	Outstanding	281.03	
Net Profit/Loss From Operations	**796.10**	**3,938.16**	**3,900.46**	**(3,900.46)**	-	Available	**150,507.43**	
Waterworks Revenue Fund								
Income	74,142.92	304,623.79	**1,668,466.21**	(791,018.86)	877,447.35	October Stmt	187,371.12	
Total Transfers and Expenses	72,264.50	291,817.82	**1,643,766.71**	(766,319.36)	877,447.35	Outstanding	8,403.24	
Net Profit/Loss From Operations	**1,878.42**	**12,805.97**	**24,699.50**	**(24,699.50)**	-	Available	**178,967.88**	
Summary								
Income	153,586.38	384,062.28	**2,386,701.12**	(606,031.77)	1,780,669.35	Balance	740,714.82	
Expense	150,799.72	376,848.23	**2,382,932.20**	(602,262.85)	1,780,669.35	Outstanding	20,401.48	
Net Profit/Loss From Operations	**2,786.66**	**7,214.05**	**3,768.92**	**(3,768.92)**	-	Available	**720,313.34**	
Fire Department Fund								
Income	5,182.42	230,946.28	**293,299.50**	(219,807.32)	73,492.18	October Stmt	119,619.66	
Total Transfers and Expenses	9,821.76	236,754.51	**295,786.54**	(222,294.36)	73,492.18	Outstanding	5,410.03	
Net Profit/Loss From Operations	**(4,639.34)**	**(5,808.23)**	**(2,487.04)**	**2,487.04**	-	Available	**114,209.63**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	1,000.00	4,000.00	3,400.00	600.00	117.65%
	Total Service Revenue	**$1,000.00**	**$4,000.00**	**$3,400.00**	**$600.00**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	300.00	300.00	1,800.00	(1,500.00)	16.67%
4951	Cem. Perpetual Care Income	0.00	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	48.25	523.91	300.00	223.91	174.64%
	Total Other Revenue	**$348.25**	**$5,964.18**	**$12,007.06**	**($6,042.88)**	
	Revenue	**$1,348.25**	**$9,964.18**	**$15,407.06**	**($5,442.88)**	
	Gross Profit	**$1,348.25**	**$9,964.18**	**$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	23.36	537.56	1,422.94	(885.38)	37.78%
6310	Insurance - Employer	123.22	551.98	0.00	551.98	0.00%
6305	Medicare	5.36	82.44	134.68	(52.24)	61.21%
6301	Salaries	377.48	6,003.40	9,288.14	(3,284.74)	64.64%
6306	Social Security	22.94	352.49	575.86	(223.37)	61.21%
6313	Unemployment Insurance	0.45	5.29	10.44	(5.15)	50.67%
	Total Salaries & Benefits Expense	**$552.81**	**$7,533.16**	**$11,432.06**	**($3,898.90)**	
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	252.53	500.00	(247.47)	50.51%
	Total Fuel Expense	**$0.00**	**$252.53**	**$575.00**	**($322.47)**	
Repair / Maintenance Expense						
6808	Grave Opening & Closing	0.00	0.00	1,200.00	(1,200.00)	0.00%
6814	Repair & Maintnance, Equipment	8.70	1,643.21	1,000.00	643.21	164.32%
	Total Repair / Maintenance Expense	**$8.70**	**$1,643.21**	**$2,200.00**	**($556.79)**	

Cemetary Fund
Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	327.73	500.00	(172.27)	65.55%
	Total Supplies Expense	**$0.00**	**$327.73**	**$500.00**	**($172.27)**	
	Expenses	**$561.51**	**$9,756.63**	**$15,407.06**	**($5,650.43)**	
	Revenue Less Expenditures	**$786.74**	**$207.55**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**$786.74**	**$207.55**	**$0.00**	**$0.00**	

Fund Balances

	Beginning Fund Balance	16,890.72	17,469.91	0.00	0.00	0.00%
	Net Change in Fund Balance	786.74	207.55	0.00	0.00	0.00%
	Ending Fund Balance	17,677.46	17,677.46	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 10/1/2025 to 10/31/2025
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
10/31/2025

	Book Value Oct 2025 Actual	Book Value Oct 2024 Actual	Book Value Oct 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	17,677.46	16,955.05	17,173.72
Total Current Assets	**$17,677.46**	**$16,955.05**	**$17,173.72**
Total Assets	**$17,677.46**	**$16,955.05**	**$17,173.72**
Fund Balance			
Current Year Surplus(Deficit)	17,677.46	16,955.05	17,173.72
Total Fund Balance	**$17,677.46**	**$16,955.05**	**$17,173.72**
Total Liabilities and Equity	**$17,677.46**	**$16,955.05**	**$17,173.72**

Statement Date 10/31/2025

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	$17,677.46			
- Outstanding Checks:	$0.00	**Cleared Checks:**	3	$561.51
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	3	$1,348.25
Reconciled Balance Per Statement:	$17,677.46			
Book Balance:	$17,677.46			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02680	10/10/2025	Payroll Account	343.48
02681	10/16/2025	Arvest Bank	8.70
02682	10/20/2025	Payroll Account	209.33
		Cleared Checks Totals	**561.51**
Cleared Deposits			
447251	10/1/2025	Kirby & Family Funeral Home	1,000.00
447253	10/21/2025	Cemetery Plots	300.00
447254	10/31/2025	First Security Bank	48.25
		Cleared Deposits Totals	**1,348.25**

Cemetary Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			16,890.72
10/1/2025	447251		Kirby & Family Funeral	1,000.00		17,890.72
10/10/2025	02680		Payroll Account		343.48	17,547.24
10/16/2025	02681		Arvest Bank		8.70	17,538.54
10/20/2025	02682		Payroll Account		209.33	17,329.21
10/21/2025	447253		Cemetery Plots	300.00		17,629.21
10/31/2025	447254		First Security Bank	48.25		17,677.46
			Cemetery Fund - First Sec. Ban Totals	**$1,348.25**	**$561.51**	**$17,677.46**
			Report Totals	**$1,348.25**	**$561.51**	**$17,677.46**
			Records included in total = 7			

Report Options
Trans Date: 10/1/2025 to 10/31/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	5,511.57	23,904.83	14,000.00	9,904.83	170.75%
	Total State Aid	**$5,511.57**	**$23,904.83**	**$14,000.00**	**$9,904.83**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	7,886.44	35,546.75	30,300.00	5,246.75	117.32%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$7,886.44**	**$40,809.90**	**$35,563.00**	**$5,246.90**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
4970	FD Auxilary Donations	0.00	7,950.97	0.00	7,950.97	0.00%
8102	Interest on Checking	454.46	3,289.99	2,100.00	1,189.99	156.67%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$454.46**	**$11,240.96**	**$23,929.18**	**($12,688.22)**	
	Revenue	**$13,852.47**	**$75,955.69**	**$73,492.18**	**$2,463.51**	
	Gross Profit	**$13,852.47**	**$75,955.69**	**$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	2,580.00	2,580.00	2,580.00	0.00	100.00%
6305	Medicare	47.74	347.66	334.40	13.26	103.97%
6304	Meeting/Training Allowance	990.00	4,525.00	0.00	4,525.00	0.00%
6301	Salaries	2,300.00	19,435.00	23,062.00	(3,627.00)	84.27%
6306	Social Security	203.98	1,485.52	1,429.84	55.68	103.89%
6313	Unemployment Insurance	3.69	38.87	69.19	(30.32)	56.18%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$6,125.41**	**$28,412.05**	**$27,875.43**	**$536.62**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	10,209.42	9,811.00	398.42	104.06%
	Total Capital Purchase Expense	**$0.00**	**$10,209.42**	**$9,811.00**	**$398.42**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	1,389.70	2,000.00	(610.30)	69.49%
	Total Dues and Subscriptions Expense	**$53.78**	**$1,389.70**	**$2,000.00**	**($610.30)**	

Fire Department Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	1,124.76	1,081.75	43.01	103.98%
	Total Fuel Expense	**$0.00**	**$1,472.09**	**$2,081.75**	**($609.66)**	
Insurance Expense						
6551	Insurance - Property	3,928.09	3,928.09	2,794.00	1,134.09	140.59%
6552	Insurance - Vehicle	2,863.99	2,863.99	2,305.00	558.99	124.25%
	Total Insurance Expense	**$6,792.08**	**$6,792.08**	**$5,099.00**	**$1,693.08**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	3,841.93	10,153.10	4,500.00	5,653.10	225.62%
6812	Repair & Maint - Vehicles	1,481.94	5,448.15	5,000.00	448.15	108.96%
6814	Repair & Maintnance, Equipment	0.00	3,947.94	3,000.00	947.94	131.60%
	Total Repair / Maintenance Expense	**$5,323.87**	**$19,549.19**	**$12,500.00**	**$7,049.19**	
Supplies Expense						
6857	Janitorial Expense	0.00	421.53	500.00	(78.47)	84.31%
6858	Maintenance Supplies	0.00	32.55	250.00	(217.45)	13.02%
6860	Office Supplies	0.00	824.04	800.00	24.04	103.01%
6862	Replenishable Equipment	686.87	1,748.27	2,000.00	(251.73)	87.41%
6873	Uniforms/Mats	0.00	377.49	500.00	(122.51)	75.50%
	Total Supplies Expense	**$686.87**	**$3,403.88**	**$4,050.00**	**($646.12)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	520.55	500.00	20.55	104.11%
6903	Travel/Mileage Expense	161.00	516.60	500.00	16.60	103.32%
	Total Travel & Meeting Expense	**$161.00**	**$1,037.15**	**$1,000.00**	**$37.15**	
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	161.70	1,614.39	2,000.00	(385.61)	80.72%
7005	Utilities	355.99	4,812.78	6,000.00	(1,187.22)	80.21%
	Total Utilities Expense	**$517.69**	**$6,427.17**	**$8,000.00**	**($1,572.83)**	
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 Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Other Expense						
7885	Transfer to USDA Accounts	217,093.81	217,093.81	0.00	217,093.81	0.00%
	Total Other Expense	**$217,093.81**	**$217,093.81**	**$0.00**	**$217,093.81**	
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	**$236,754.51**	**$295,786.54**	**$73,492.18**	**$222,294.36**	
	Revenue Less Expenditures	**($222,902.04)**	**($219,830.85)**	**$0.00**	**$0.00**	
Other Revenue						
Sale of Assets						
8405	Sale of Equipment	0.00	250.00	0.00	250.00	0.00%
	Total Sale of Assets	**$0.00**	**$250.00**	**$0.00**	**$250.00**	
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	217,093.81	217,093.81	0.00	217,093.81	0.00%
	Total Extraordinary Income	**$217,093.81**	**$217,093.81**	**$0.00**	**$217,093.81**	
	Other Revenue	**$217,093.81**	**$217,343.81**	**$0.00**	**$217,343.81**	
	Net Change in Fund Balance	**($5,808.23)**	**($2,487.04)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	120,017.86	116,696.67	0.00	0.00	0.00%
	Net Change in Fund Balance	(5,808.23)	(2,487.04)	0.00	0.00	0.00%
	Ending Fund Balance	114,209.63	114,209.63	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 10/1/2025 to 10/31/2025
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
10/31/2025

	Book Value Oct 2025 Actual	Book Value Oct 2024 Actual	Book Value Oct 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	114,209.63	113,408.21	93,185.30
Total Current Assets	**$114,209.63**	**$113,408.21**	**$93,185.30**
Total Assets	**$114,209.63**	**$113,408.21**	**$93,185.30**
Fund Balance			
Current Year Surplus(Deficit)	114,209.63	113,408.21	93,185.30
Total Fund Balance	**$114,209.63**	**$113,408.21**	**$93,185.30**
Total Liabilities and Equity	**$114,209.63**	**$113,408.21**	**$93,185.30**

Statement Date 10/31/2025

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance:	$119,619.66			
- Outstanding Checks:	$5,410.03	**Cleared Checks:**	20	$233,243.99
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	5	$230,946.28
Reconciled Balance Per Statement:	$114,209.63			
Book Balance:	$114,209.63			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06963	9/26/2025	Entergy	361.19
06964	9/26/2025	Black Hills Energy	19.32
06965	9/29/2025	Knox Company	1,519.00
06966	10/6/2025	Payroll Account	2,522.73
06967	10/6/2025	Fire Master Fire Equipment Inc	656.87
06968	10/6/2025	Construction Acct PH2-B #1102	217,093.81
06969	10/8/2025	Cotter Water & Sewer	49.49
06970	10/15/2025	Miller Service Co., Inc.	3,561.39
06971	10/15/2025	Steve's Termite & Pest Control	208.53
06972	10/15/2025	Banner Fire Equipment	30.00
06973	10/20/2025	Payroll Account	1,022.68
06974	10/21/2025	Municipal Vehicle Program	2,863.99
06975	10/21/2025	Yelcot	0.00
06976	10/21/2025	Yelcot	161.70
06977	10/21/2025	Yelcot	53.78
06978	10/22/2025	Entergy	287.18
06979	10/23/2025	Kasinger Mechanical Inc	72.01
06980	10/24/2025	Black Hills Energy	19.32
06981	10/24/2025	Sharon Kaster	161.00
06982	10/28/2025	Lopfi Fund	2,580.00
		Cleared Checks Totals	**233,243.99**
Cleared Deposits			
607375	10/2/2025	USDA RD Grant Fund	159,367.19
607376	10/2/2025	USDA RD Grant Fund	57,726.62
607377	10/14/2025	Baxter County Treasurer	7,886.44
607378	10/22/2025	State of Arkansas	5,511.57
607379	10/31/2025	First Security Bank	454.46
		Cleared Deposits Totals	**230,946.28**
Outstanding Checks			
06983	10/29/2025	Still Fire Services, LLC	555.74
06984	10/29/2025	The Flippin Diesel Shop	525.20
06985	10/29/2025	Dijohn Designs Inc.	401.00
06986	10/29/2025	Municipal Property Program	3,928.09
		Outstanding Checks Totals	**5,410.03**

Fire Department Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			120,017.86
10/2/2025	607375		USDA RD Grant Fund	159,367.19		279,385.05
10/2/2025	607376		USDA RD Grant Fund	57,726.62		337,111.67
10/6/2025	06966		Payroll Account		2,522.73	334,588.94
10/6/2025	06967		Fire Master Fire Equipment		656.87	333,932.07
10/6/2025	06968		Construction Acct PH2-B		217,093.81	116,838.26
10/8/2025	06969		Cotter Water & Sewer		49.49	116,788.77
10/14/2025	607377		Baxter County Treasurer	7,886.44		124,675.21
10/15/2025	06970		Miller Service Co., Inc.		3,561.39	121,113.82
10/15/2025	06971		Steve's Termite & Pest		208.53	120,905.29
10/15/2025	06972		Banner Fire Equipment		30.00	120,875.29
10/20/2025	06973		Payroll Account		1,022.68	119,852.61
10/21/2025	06974		Municipal Vehicle Program		2,863.99	116,988.62
10/21/2025	06976		Yelcot		161.70	116,826.92
10/21/2025	06977		Yelcot		53.78	116,773.14
10/22/2025	06978		Entergy		287.18	116,485.96
10/22/2025	607378		State of Arkansas	5,511.57		121,997.53
10/23/2025	06979		Kasinger Mechanical Inc		72.01	121,925.52
10/24/2025	06980		Black Hills Energy		19.32	121,906.20
10/24/2025	06981		Sharon Kaster		161.00	121,745.20
10/28/2025	06982		Lopfi Fund		2,580.00	119,165.20
10/29/2025	06983		Still Fire Services, LLC		555.74	118,609.46
10/29/2025	06984		The Flippin Diesel Shop		525.20	118,084.26
10/29/2025	06985		Dijohn Designs Inc.		401.00	117,683.26
10/29/2025	06986		Municipal Property Program		3,928.09	113,755.17
10/31/2025	607379		First Security Bank	454.46		114,209.63
			Fire Dept. - First Sec. Bank Totals	**$230,946.28**	**$236,754.51**	**$114,209.63**
			Report Totals	**$230,946.28**	**$236,754.51**	**$114,209.63**
			Records included in total = 26			

Report Options
Trans Date: 10/1/2025 to 10/31/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	11,350.31	12,500.00	(1,149.69)	90.80%
	Total State Aid	**$906.97**	**$11,350.31**	**$12,500.00**	**($1,149.69)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	9,559.51	50,598.26	60,884.00	(10,285.74)	83.11%
	Total Property Taxes	**$9,559.51**	**$50,598.26**	**$60,884.00**	**($10,285.74)**	
Franchise Fees						
4401	Franchise Tax	10,524.39	54,300.32	55,000.00	(699.68)	98.73%
	Total Franchise Fees	**$10,524.39**	**$54,300.32**	**$55,000.00**	**($699.68)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	4,774.54	50,472.28	57,069.00	(6,596.72)	88.44%
4502	City Sales Tax - General Porti	9,549.09	100,944.54	125,600.00	(24,655.46)	80.37%
4511	City Sales Tax - Water Imprvmt	4,774.55	50,472.28	57,069.00	(6,596.72)	88.44%
4505	County Sales Tax	20,717.14	194,635.59	228,334.00	(33,698.41)	85.24%
	Total Sales Taxes	**$39,815.32**	**$396,524.69**	**$468,072.00**	**($71,547.31)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	2,715.52	25,447.37	39,388.00	(13,940.63)	64.61%
4602	Jail Fees	90.00	950.00	1,990.00	(1,040.00)	47.74%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$2,805.52**	**$26,417.37**	**$41,498.00**	**($15,080.63)**	
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	175.00	950.00	(775.00)	18.42%
4801	Building Permits	0.00	100.00		100.00	0.00%
4811	Occupation License	325.00	1,475.00	1,775.00	(300.00)	83.10%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$325.00**	**$1,750.00**	**$2,975.00**	**($1,225.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	5.00	113.00	215.00	(102.00)	52.56%
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4957	Donations	1.70	7,501.70		7,501.70	0.00%
4959	Donations - Police	0.00	133.00		133.00	0.00%
8102	Interest on Checking	1,042.32	10,382.82	9,680.00	702.82	107.26%
4976	Municipal Vehicle Program	0.00	6,212.48		6,212.48	0.00%
4964	Rebate	19.59	329.29	230.00	99.29	143.17%
4990	Reimbursement	76.16	8,298.67		8,298.67	0.00%
	Total Other Revenue	**$1,144.77**	**$32,970.96**	**$92,218.22**	**($59,247.26)**	
	General Revenues Totals	**$65,081.48**	**$589,061.91**	**$748,297.22**	**($159,235.31)**	
City						
Local Fees & Permits						
4809	Golf Cart Permit	36.00	210.00		210.00	0.00%
	Total Local Fees & Permits	**$36.00**	**$210.00**		**$210.00**	
	City Totals	**$36.00**	**$210.00**		**$210.00**	
Police Dept						
Grant Income						
4059	STEP Grant Reimbursement	1,054.24	2,039.88		2,039.88	0.00%
	Total Grant Income	**$1,054.24**	**$2,039.88**		**$2,039.88**	
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	**$1,054.24**	**$3,983.06**		**$3,983.06**	
Unallocated						
Other Revenue						
4975	ML Property Program Settlement	0.00	23,734.36		23,734.36	0.00%
	Total Other Revenue	**$0.00**	**$23,734.36**		**$23,734.36**	
	Unallocated Totals	**$0.00**	**$23,734.36**		**$23,734.36**	
	Revenue	**$66,171.72**	**$616,989.33**	**$748,297.22**	**($131,307.89)**	
	Gross Profit	**$66,171.72**	**$616,989.33**	**$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)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Salaries & Benefits Expense						
6307	APERS Expense	1,486.25	18,088.62	23,997.77	(5,909.15)	75.38%
6310	Insurance - Employer	676.86	9,383.93	12,687.66	(3,303.73)	73.96%
6305	Medicare	149.15	1,734.95	2,322.28	(587.33)	74.71%
6301	Salaries	10,392.47	121,390.35	160,157.12	(38,766.77)	75.79%
6306	Social Security	637.58	7,417.40	9,929.74	(2,512.34)	74.70%
6313	Unemployment Insurance	0.86	36.32	88.44	(52.12)	41.07%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$13,343.17**	**$158,051.57**	**$209,865.01**	**($51,813.44)**	
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	12,534.69	13,950.00	(1,415.31)	89.85%
	Total Dues and Subscriptions Expense	**$323.65**	**$12,534.69**	**$13,950.00**	**($1,415.31)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	0.00	385.44	1,000.00	(614.56)	38.54%
	Total Fuel Expense	**$0.00**	**$385.44**	**$1,250.00**	**($864.56)**	
Insurance Expense						
6551	Insurance - Property	8,875.75	8,875.75	7,604.00	1,271.75	116.72%
6552	Insurance - Vehicle	399.12	399.12		399.12	0.00%
	Total Insurance Expense	**$9,274.87**	**$9,274.87**	**$7,604.00**	**$1,670.87**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00		3,000.00	(3,000.00)	0.00%
6810	Repair & Maint - Buildings	1,154.25	28,761.32	13,824.92	14,936.40	208.04%
6814	Repair & Maintnance, Equipment	0.00	829.48	5,500.00	(4,670.52)	15.08%
	Total Repair / Maintenance Expense	**$1,154.25**	**$29,590.80**	**$22,324.92**	**$7,265.88**	
Supplies Expense						
6851	Bridge Lights	0.00	281.07	4,269.14	(3,988.07)	6.58%
6857	Janitorial Expense	527.84	3,043.38	1,600.00	1,443.38	190.21%
6860	Office Supplies	337.49	4,172.89	5,000.00	(827.11)	83.46%
6866	Supplies - Gen. (Cleaning, Par	0.00	3,769.50	6,000.00	(2,230.50)	62.83%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$865.33**	**$11,266.84**	**$17,369.14**	**($6,102.30)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	711.59	1,000.00	(288.41)	71.16%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6903	Travel/Mileage Expense	75.60	1,112.16	1,000.00	112.16	111.22%
	Total Travel & Meeting Expense	**$75.60**	**$1,823.75**	**$2,000.00**	**($176.25)**	
Postage Expense						
6951	Postage	0.00	765.80	2,000.00	(1,234.20)	38.29%
	Total Postage Expense	**$0.00**	**$765.80**	**$2,000.00**	**($1,234.20)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	444.93	4,051.14	4,800.00	(748.86)	84.40%
7005	Utilities	884.00	10,276.75	11,332.00	(1,055.25)	90.69%
	Total Utilities Expense	**$1,328.93**	**$14,327.89**	**$16,132.00**	**($1,804.11)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00		7,000.00	0.00%
7105	Cotter City Zoning & Plat Maps	0.00	119.63		119.63	0.00%
7107	Legal Expense	1,037.50	6,447.02	12,000.00	(5,552.98)	53.73%
7110	Maintenance Fees	1,979.02	5,292.71	6,206.00	(913.29)	85.28%
	Total Professional Services Expense	**$3,016.52**	**$18,859.36**	**$18,206.00**	**$653.36**	
Rent / Lease Expense						
7151	City Sign Expense	306.03	1,556.03	900.00	656.03	172.89%
7152	Lease Expense	0.00	100.00		100.00	0.00%
7153	Park Sign Expense	0.00		500.00	(500.00)	0.00%
	Total Rent / Lease Expense	**$306.03**	**$1,656.03**	**$1,400.00**	**$256.03**	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	0.00	2,237.83		2,237.83	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	78.60	383.60	500.00	(116.40)	76.72%
8025	Parkside Improvements	69.27	69.27	1,000.00	(930.73)	6.93%
7284	Spring Park Improvements	387.43	4,291.38	4,305.75	(14.37)	99.67%
8028	Tree Advisory Board Projects	82.81	82.81	500.00	(417.19)	16.56%
	Total Grant and Special Projects Expense	**$618.11**	**$45,785.68**	**$49,805.75**	**($4,020.07)**	
General & Administrative Expense						
7302	Advertising	0.00	402.26	250.00	152.26	160.90%
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	4,500.00	6,000.00	(1,500.00)	75.00%
7311	Reimbursements	0.00	11.57		11.57	0.00%

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$450.00**	**$6,513.83**	**$8,880.73**	**($2,366.90)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	500.00	600.00	(100.00)	83.33%
	Total Indirect Expenses	**$50.00**	**$500.00**	**$600.00**	**($100.00)**	
	City Totals	**$30,806.46**	**$311,336.55**	**$378,887.55**	**($67,551.00)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	271.84	1,325.67		1,325.67	0.00%
6310	Insurance - Employer	311.46	1,127.29		1,127.29	0.00%
6305	Medicare	33.32	146.03		146.03	0.00%
6301	Salaries	2,464.48	10,825.50		10,825.50	0.00%
6306	Social Security	142.37	624.51		624.51	0.00%
6313	Unemployment Insurance	1.38	4.96		4.96	0.00%
	Total Salaries & Benefits Expense	**$3,224.85**	**$14,053.96**		**$14,053.96**	
	Park Dept Totals	**$3,224.85**	**$14,053.96**		**$14,053.96**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	0.00	1,602.85	750.00	852.85	213.71%
	Total Law Enforcement Expense	**$0.00**	**$1,602.85**	**$750.00**	**$852.85**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	953.10	12,289.40	15,248.88	(2,959.48)	80.59%
6308	LOPFI Expense	3,685.12	14,734.11	26,398.70	(11,664.59)	55.81%
6305	Medicare	163.03	1,755.58	2,366.45	(610.87)	74.19%
6301	Salaries	11,652.40	123,614.05	163,203.24	(39,589.19)	75.74%
6319	Salaries - Police STEP Grant	0.00	2,356.72		2,356.72	0.00%
6306	Social Security	697.01	7,506.25	10,118.60	(2,612.35)	74.18%
6313	Unemployment Insurance	0.14	63.19	90.00	(26.81)	70.21%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$17,150.80**	**$162,331.58**	**$218,670.87**	**($56,339.29)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	7,770.64	2,000.00	5,770.64	388.53%
6422	Police Unit - Newer	1,288.62	6,443.10	7,855.80	(1,412.70)	82.02%
	Total Capital Purchase Expense	**$1,288.62**	**$14,213.74**	**$9,855.80**	**$4,357.94**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
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	8,696.70	9,000.00	(303.30)	96.63%
	Total Fuel Expense	**$0.00**	**$8,696.70**	**$9,400.00**	**($703.30)**	
Insurance Expense						
6552	Insurance - Vehicle	1,075.27	1,268.00	1,835.00	(567.00)	69.10%
	Total Insurance Expense	**$1,075.27**	**$1,268.00**	**$1,835.00**	**($567.00)**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	487.83	7,168.26	4,450.00	2,718.26	161.08%
6814	Repair & Maintnance, Equipment	0.00	700.96	1,500.00	(799.04)	46.73%
	Total Repair / Maintenance Expense	**$487.83**	**$7,869.22**	**$5,950.00**	**$1,919.22**	
Supplies Expense						
6856	Clothing Allowance	237.00	1,544.29	4,020.00	(2,475.71)	38.42%
6860	Office Supplies	322.60	709.14	960.00	(250.86)	73.87%
	Total Supplies Expense	**$559.60**	**$2,253.43**	**$4,980.00**	**($2,726.57)**	
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	18.29	75.00	(56.71)	24.39%
	Total Postage Expense	**$0.00**	**$18.29**	**$75.00**	**($56.71)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	308.12	3,359.73	3,600.00	(240.27)	93.33%
	Total Utilities Expense	**$308.12**	**$3,359.73**	**$3,600.00**	**($240.27)**	
Professional Services Expense						
7110	Maintenance Fees	74.31	532.60	600.00	(67.40)	88.77%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$74.31**	**$532.60**	**$1,050.00**	**($517.40)**	
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	**$20,944.55**	**$202,598.99**	**$266,221.67**	**($63,622.68)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Unallocated						
Law Enforcement Expense						
6103	Court Fees Dist.	195.00	1,140.00		1,140.00	0.00%
	Total Law Enforcement Expense	**$195.00**	**$1,140.00**		**$1,140.00**	
	Unallocated Totals	**$195.00**	**$1,140.00**		**$1,140.00**	
	Expenses	**$55,170.86**	**$529,129.50**	**$645,109.22**	**($115,979.72)**	
	Revenue Less Expenditures	**$11,000.86**	**$87,859.83**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	200.00	1,875.00	1,200.00	675.00	156.25%
	Total Gross Rents	**$200.00**	**$1,875.00**	**$1,200.00**	**$675.00**	
	General Revenues Totals	**$200.00**	**$1,875.00**	**$1,200.00**	**$675.00**	
Transfers between Funds						
Transfer Revenue						
8311	Transfer from General Savings	0.00		15,000.00	(15,000.00)	0.00%
8313	Transfer from Payroll Fund	0.00	404.42	250.00	154.42	161.77%
	Total Transfer Revenue	**$0.00**	**$404.42**	**$15,250.00**	**($14,845.58)**	
	Transfers between Funds Totals	**$0.00**	**$404.42**	**$15,250.00**	**($14,845.58)**	
	Other Revenue	**$200.00**	**$2,279.42**	**$16,450.00**	**($14,170.58)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	10,758.84	54,991.13	57,069.00	(2,077.87)	96.36%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	10,758.84	54,991.13	57,069.00	(2,077.87)	96.36%
9119	Transfer to Waterworks Revenue	0.00	100.00		100.00	0.00%
	Total Transfer Expense	**$21,517.68**	**$115,582.26**	**$119,638.00**	**($4,055.74)**	
	Transfers between Funds Totals	**$21,517.68**	**$115,582.26**	**$119,638.00**	**($4,055.74)**	
	Other Expenses	**$21,517.68**	**$115,582.26**	**$119,638.00**	**($4,055.74)**	
	Net Change in Fund Balance	**($10,316.82)**	**($25,443.01)**			
Fund Balances						
	Beginning Fund Balance	383,536.38	398,662.57			0.00%
	Net Change in Fund Balance	(10,316.82)	(25,443.01)			0.00%
	Ending Fund Balance	373,219.56	373,219.56			0.00%

General Fund
Balance Sheet
10/31/2025

	Book Value Oct 2025 Actual	Book Value Oct 2024 Actual	Book Value Oct 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	373,160.57	396,170.93	280,002.12
Total Current Assets	**$373,160.57**	**$396,170.93**	**$280,002.12**
Total Assets	**$373,160.57**	**$396,170.93**	**$280,002.12**
Liabilities			
Current Liabilities			
APERS	(58.99)	(58.99)	(58.99)
Total Current Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Total Liabilities	**($58.99)**	**($58.99)**	**($58.99)**
Fund Balance			
Current Year Surplus(Deficit)	373,219.56	396,229.92	280,061.11
Total Fund Balance	**$373,219.56**	**$396,229.92**	**$280,061.11**
Total Liabilities and Equity	**$373,160.57**	**$396,170.93**	**$280,002.12**

Statement Date 10/31/2025

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$384,877.78			
- Outstanding Checks:	$11,722.21	**Cleared Checks:**	47	$66,153.22
+ Outstanding Deposits:	$5.00	**Cleared Deposits:**	31	$66,366.72
Reconciled Balance Per Statement:	$373,160.57			
Book Balance:	$373,160.57			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
09985	8/7/2025	Baker, Kevin	138.50
10049	9/26/2025	Entergy	42.73
10050	9/26/2025	Entergy	602.34
10051	9/26/2025	Entergy	198.49
10052	9/26/2025	Black Hills Energy	19.71
10054	9/29/2025	Arkansas Crime Information Center	29.19
10055	9/29/2025	VISA	14.30
10056	10/2/2025	Emily Kaitz Gardening Services	60.00
10057	10/3/2025	Lindsey Harris	75.00
10058	10/3/2025	Ductile Iron Capital Reserve Fund	5,984.29
10059	10/3/2025	Water Improvement Fund	5,984.30
10060	10/3/2025	First Security Bank	644.31
10061	10/6/2025	Payroll Account	10,126.22
10062	10/6/2025	Baker, Kevin	138.50
10063	10/6/2025	Mac Caradine	75.60
10064	10/6/2025	Ozark Poster	150.00
10065	10/6/2025	Kelley Thomas	82.81
10066	10/8/2025	Lindsey Harris	75.00
10067	10/8/2025	Cotter Water & Sewer	61.90
10068	10/10/2025	Payroll Account	8,467.07
10069	10/15/2025	Steve's Termite & Pest Control	164.63
10070	10/15/2025	Schroder Tire Co.	128.44
10071	10/16/2025	Arvest Bank	144.75
10072	10/16/2025	Arvest Bank	171.44
10073	10/16/2025	Arvest Bank	708.23
10074	10/17/2025	Lindsey Harris	75.00
10075	10/17/2025	Lowes Business Acct/SYNCB	1,074.63
10077	10/20/2025	Payroll Account	7,427.79
10078	10/21/2025	VISA	30.98
10079	10/21/2025	Woods Wrecker Service 2	359.39
10080	10/21/2025	Friend Law Office	300.00
10081	10/21/2025	Lindsey Harris	75.00
10082	10/21/2025	Municipal Vehicle Program	1,474.39
10083	10/21/2025	Jackson Rentals & Supplies Inc.	177.40
10084	10/21/2025	VOIDED	0.00
10085	10/21/2025	Yelcot	468.63
10086	10/21/2025	Yelcot	85.18
10087	10/21/2025	Yelcot	322.66

Ref #	Date	Name	Amount
Cleared Checks			
10088	10/22/2025	Entergy	635.20
10089	10/22/2025	Entergy	167.19
10091	10/23/2025	Kasinger Mechanical Inc	110.49
10092	10/24/2025	Black Hills Energy	19.71
10095	10/27/2025	Payroll Account	7,697.74
10096	10/28/2025	Ductile Iron Capital Reserve Fund	4,774.55
10097	10/28/2025	Water Improvement Fund	4,774.54
10098	10/29/2025	Dominator Websites	1,765.00
OI-101325	10/13/2025	First Security Bank	50.00
		Cleared Checks Totals	**66,153.22**
Cleared Deposits			
487851	10/3/2025	Permits	12.00
487852	10/3/2025	CSC Holdings LLC	232.73
487853	10/3/2025	State of Arkansas	1,054.24
487854	10/3/2025	WRLV, LLC	62.86
487855	10/7/2025	City Court Fund	2,816.74
487856	10/14/2025	Permits	12.00
487857	10/17/2025	Permits	12.00
487858	10/19/2025	Occupational Lic	25.00
487859	10/19/2025	Occupational Lic	25.00
487860	10/19/2025	Occupational Lic	50.00
487861	10/19/2025	Occupational Lic	25.00
487862	10/19/2025	Occupational Lic	50.00
487863	10/19/2025	Occupational Lic	25.00
487864	10/19/2025	Occupational Lic	25.00
487865	10/19/2025	Occupational Lic	25.00
487866	10/19/2025	Occupational Lic	25.00
487867	10/19/2025	Occupational Lic	25.00
487868	10/19/2025	Occupational Lic	25.00
487869	10/24/2025	Pavilion	50.00
487870	10/24/2025	BH Energy Arkansas Inc.	402.07
487871	10/24/2025	Entergy	9,889.59
487872	10/28/2025	Arvest Bank	19.59
487873	10/14/2025	Baxter County Treasurer	9,559.51
487874	10/23/2025	State of Arkansas	20,717.14
487875	10/10/2025	State of Arkansas	906.97
487876	10/23/2025	State of Arkansas	9,549.09
487877	10/23/2025	State of Arkansas	9,549.09
487878	10/29/2025	Sara Moody	15.00
487879	10/30/2025	Pavilion	50.00
487880	10/30/2025	Pavilion	100.00
487885	10/31/2025	First Security Bank	1,031.10
		Cleared Deposits Totals	**66,366.72**
Outstanding Checks			
08740	10/24/2022	Baker, Kevin	141.63
10076	10/17/2025	Dept of Fin. & Adm.	195.00
10090	10/23/2025	Verizon	199.24
10093	10/24/2025	Sanders, Morgan, Clarke & Floyd, PLLC	737.50
10094	10/24/2025	North Arkansas Youth Center	450.00
10099	10/29/2025	Lindsey Harris	75.00
10100	10/29/2025	Yelcot Communications	152.50
10101	10/29/2025	Municipal Property Program	8,875.75
10102	10/30/2025	First Security Bank	644.31
10103	10/31/2025	Miller True Value	2.60

Ref #	Date	Name	Amount
Outstanding Checks			
10104	10/31/2025	Clark Office Products	248.68
		Outstanding Checks Totals	**11,722.21**
Outstanding Deposits			
487881	10/30/2025	Animal License	5.00
		Outstanding Deposits Totals	**5.00**

General Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			383,477.39
10/2/2025	10056		Emily Kaitz Gardening		60.00	383,417.39
10/3/2025	10057		Lindsey Harris		75.00	383,342.39
10/3/2025	10058		Ductile Iron Capital Reserve		5,984.29	377,358.10
10/3/2025	10059		Water Improvement Fund		5,984.30	371,373.80
10/3/2025	10060		First Security Bank		644.31	370,729.49
10/3/2025	487851		Permits	12.00		370,741.49
10/3/2025	487852		CSC Holdings LLC	232.73		370,974.22
10/3/2025	487853		State of Arkansas	1,054.24		372,028.46
10/3/2025	487854		WRLV, LLC	62.86		372,091.32
10/6/2025	10061		Payroll Account		10,126.22	361,965.10
10/6/2025	10062		Kevin Baker		138.50	361,826.60
10/6/2025	10063		Mac Caradine		75.60	361,751.00
10/6/2025	10064		Ozark Poster		150.00	361,601.00
10/6/2025	10065		Kelley Thomas		82.81	361,518.19
10/7/2025	487855		City Court Fund	2,816.74		364,334.93
10/8/2025	10066		Lindsey Harris		75.00	364,259.93
10/8/2025	10067		Cotter Water & Sewer		61.90	364,198.03
10/10/2025	10068		Payroll Account		8,467.07	355,730.96
10/10/2025	487875		State of Arkansas	906.97		356,637.93
10/13/2025	OI-101325		First Security Bank		50.00	356,587.93
10/14/2025	487856		Permits	12.00		356,599.93
10/14/2025	487873		Baxter County Treasurer	9,559.51		366,159.44
10/15/2025	10069		Steve's Termite & Pest		164.63	365,994.81
10/15/2025	10070		Schroder Tire Co.		128.44	365,866.37
10/16/2025	10071		Arvest Bank		144.75	365,721.62
10/16/2025	10072		Arvest Bank		171.44	365,550.18
10/16/2025	10073		Arvest Bank		708.23	364,841.95
10/17/2025	10074		Lindsey Harris		75.00	364,766.95
10/17/2025	10075		Lowes Business		1,074.63	363,692.32
10/17/2025	10076		Dept of Fin. & Adm.		195.00	363,497.32
10/17/2025	487857		Permits	12.00		363,509.32
10/19/2025	487858		Occupational Lic	25.00		363,534.32
10/19/2025	487859		Occupational Lic	25.00		363,559.32
10/19/2025	487860		Occupational Lic	50.00		363,609.32
10/19/2025	487861		Occupational Lic	25.00		363,634.32
10/19/2025	487862		Occupational Lic	50.00		363,684.32
10/19/2025	487863		Occupational Lic	25.00		363,709.32
10/19/2025	487864		Occupational Lic	25.00		363,734.32
10/19/2025	487865		Occupational Lic	25.00		363,759.32
10/19/2025	487866		Occupational Lic	25.00		363,784.32
10/19/2025	487867		Occupational Lic	25.00		363,809.32
10/19/2025	487868		Occupational Lic	25.00		363,834.32
10/20/2025	10077		Payroll Account		7,427.79	356,406.53
10/21/2025	10078		VISA		30.98	356,375.55
10/21/2025	10079		Woods Wrecker Service 2		359.39	356,016.16
10/21/2025	10080		Friend Law Office		300.00	355,716.16
10/21/2025	10081		Lindsey Harris		75.00	355,641.16
10/21/2025	10082		Municipal Vehicle Program		1,474.39	354,166.77
10/21/2025	10083		Jackson Rentals & Supplies		177.40	353,989.37
10/21/2025	10084		VOIDED			353,989.37

General Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
10/21/2025	10085		Yelcot		468.63	353,520.74
10/21/2025	10086		Yelcot		85.18	353,435.56
10/21/2025	10087		Yelcot		322.66	353,112.90
10/22/2025	10088		Entergy		635.20	352,477.70
10/22/2025	10089		Entergy		167.19	352,310.51
10/23/2025	10090		Verizon		199.24	352,111.27
10/23/2025	10091		Kasinger Mechanical Inc		110.49	352,000.78
10/23/2025	487874		State of Arkansas	20,717.14		372,717.92
10/23/2025	487876		State of Arkansas	9,549.09		382,267.01
10/23/2025	487877		State of Arkansas	9,549.09		391,816.10
10/24/2025	10092		Black Hills Energy		19.71	391,796.39
10/24/2025	10093		Sanders, Morgan, Clarke &		737.50	391,058.89
10/24/2025	10094		North Arkansas Youth		450.00	390,608.89
10/24/2025	487869		Pavilion	50.00		390,658.89
10/24/2025	487870		BH Energy Arkansas Inc.	402.07		391,060.96
10/24/2025	487871		Entergy	9,889.59		400,950.55
10/27/2025	10095		Payroll Account		7,697.74	393,252.81
10/28/2025	10096		Ductile Iron Capital Reserve		4,774.55	388,478.26
10/28/2025	10097		Water Improvement Fund		4,774.54	383,703.72
10/28/2025	487872		Arvest Bank	19.59		383,723.31
10/29/2025	10098		Dominator Websites		1,765.00	381,958.31
10/29/2025	10099		Lindsey Harris		75.00	381,883.31
10/29/2025	10100		Yelcot Communications		152.50	381,730.81
10/29/2025	10101		Municipal Property Program		8,875.75	372,855.06
10/29/2025	487878		Sara Moody	15.00		372,870.06
10/30/2025	10102		First Security Bank		644.31	372,225.75
10/30/2025	487879		Pavilion	50.00		372,275.75
10/30/2025	487880		Pavilion	100.00		372,375.75
10/30/2025	487881		Animal License	5.00		372,380.75
10/31/2025	10103		Miller True Value		2.60	372,378.15
10/31/2025	10104		Clark Office Products		248.68	372,129.47
10/31/2025	487885		First Security Bank	1,031.10		373,160.57
			General Fund - First Sec. Bank Totals	**$66,371.72**	**$76,688.54**	**$373,160.57**
			Report Totals	**$66,371.72**	**$76,688.54**	**$373,160.57**
			Records included in total = 83			

Report Options
Trans Date: 10/1/2025 to 10/31/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	6,174.07	62,809.11	71,012.00	(8,202.89)	88.45%
	Total State Aid	**$6,174.07**	**$62,809.11**	**$71,012.00**	**($8,202.89)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	3,871.59	20,492.65	21,172.00	(679.35)	96.79%
	Total Property Taxes	**$3,871.59**	**$20,492.65**	**$21,172.00**	**($679.35)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	420.78	4,043.72	3,732.00	311.72	108.35%
4990	Reimbursement	1,252.08	1,252.08	0.00	1,252.08	0.00%
	Total Other Revenue	**$1,672.86**	**$5,295.80**	**$30,883.72**	**($25,587.92)**	
	Revenue	**$11,718.52**	**$88,597.56**	**$123,067.72**	**($34,470.16)**	
	Gross Profit	**$11,718.52**	**$88,597.56**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	386.32	4,897.24	7,323.34	(2,426.10)	66.87%
6310	Insurance - Employer	282.74	4,183.29	7,917.59	(3,734.30)	52.84%
6305	Medicare	42.21	463.17	693.14	(229.97)	66.82%
6301	Salaries	3,076.68	34,982.93	47,802.45	(12,819.52)	73.18%
6306	Social Security	180.60	1,980.70	2,963.75	(983.05)	66.83%
6313	Unemployment Insurance	1.02	27.49	45.45	(17.96)	60.48%
	Total Salaries & Benefits Expense	**$3,969.57**	**$46,534.82**	**$66,745.72**	**($20,210.90)**	
Capital Purchase Expense						
6409	Equipment Purchase	163.91	863.91	3,500.00	(2,636.09)	24.68%
	Total Capital Purchase Expense	**$163.91**	**$863.91**	**$3,500.00**	**($2,636.09)**	
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	1,428.18	2,000.00	(571.82)	71.41%
	Total Fuel Expense	**$0.00**	**$2,288.12**	**$4,500.00**	**($2,211.88)**	
Insurance Expense						
6551	Insurance - Property	239.07	239.07	345.00	(105.93)	69.30%

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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	926.25	926.25	1,387.00	(460.75)	66.78%
	Total Insurance Expense	**$1,165.32**	**$1,165.32**	**$1,732.00**	**($566.68)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	56.88	500.00	(443.12)	11.38%
6812	Repair & Maint - Vehicles	0.00	1,307.12	1,650.00	(342.88)	79.22%
6814	Repair & Maintnance, Equipment	73.23	6,851.15	5,000.00	1,851.15	137.02%
6819	Street Material	122.19	1,187.28	4,000.00	(2,812.72)	29.68%
6824	Tree Removal Expense	0.00	1,500.00	3,000.00	(1,500.00)	50.00%
	Total Repair / Maintenance Expense	**$195.42**	**$10,902.43**	**$14,150.00**	**($3,247.57)**	
Supplies Expense						
6856	Clothing Allowance	0.00	43.94	1,800.00	(1,756.06)	2.44%
6858	Maintenance Supplies	0.00	1,093.14	1,100.00	(6.86)	99.38%
6860	Office Supplies	0.00	19.04	350.00	(330.96)	5.44%
6864	Street Signs	289.36	1,794.42	600.00	1,194.42	299.07%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6869	Supplies Inventory Parts	0.00	57.29	0.00	57.29	0.00%
6871	Supplies Shop Tools	0.00	463.94	1,800.00	(1,336.06)	25.77%
	Total Supplies Expense	**$289.36**	**$3,471.77**	**$8,150.00**	**($4,678.23)**	
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	24.96	249.46	300.00	(50.54)	83.15%
7006	Utilities - Shop	60.60	977.88	1,500.00	(522.12)	65.19%
7007	Utilities Street Lights	1,258.67	12,438.52	15,000.00	(2,561.48)	82.92%
	Total Utilities Expense	**$1,344.23**	**$13,665.86**	**$16,800.00**	**($3,134.14)**	
Professional Services Expense						
7109	License Fees	0.00	125.00	250.00	(125.00)	50.00%
	Total Professional Services Expense	**$0.00**	**$125.00**	**$250.00**	**($125.00)**	
Rent / Lease Expense						
7152	Lease Expense	152.55	152.55	100.00	52.55	152.55%
	Total Rent / Lease Expense	**$152.55**	**$152.55**	**$100.00**	**$52.55**	
	Expenses	**$7,280.36**	**$79,696.77**	**$117,067.72**	**($37,370.95)**	

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Revenue Less Expenditures	**$4,438.16**	**$8,900.79**	**$6,000.00**	**$0.00**	
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	5,000.00	6,000.00	(1,000.00)	83.33%
	Total Transfer Expense	**$500.00**	**$5,000.00**	**$6,000.00**	**($1,000.00)**	
	Other Expenses	**$500.00**	**$5,000.00**	**$6,000.00**	**($1,000.00)**	
	Net Change in Fund Balance	**$3,938.16**	**$3,900.79**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	146,569.27	146,606.64	0.00	0.00	0.00%
	Net Change in Fund Balance	3,938.16	3,900.79	0.00	0.00	0.00%
	Ending Fund Balance	150,507.43	150,507.43	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 10/1/2025 to 10/31/2025
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
10/31/2025

	Book Value Oct 2025 Actual	Book Value Oct 2024 Actual	Book Value Oct 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	150,507.43	185,959.19	124,485.26
Total Current Assets	**$150,507.43**	**$185,959.19**	**$124,485.26**
Total Assets	**$150,507.43**	**$185,959.19**	**$124,485.26**
Fund Balance			
Current Year Surplus(Deficit)	150,507.43	185,959.19	124,485.26
Total Fund Balance	**$150,507.43**	**$185,959.19**	**$124,485.26**
Total Liabilities and Equity	**$150,507.43**	**$185,959.19**	**$124,485.26**

Statement Date 10/31/2025

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$150,788.46			
- Outstanding Checks:	$281.03	**Cleared Checks:**	19	$9,754.06
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	7	$11,718.52
Reconciled Balance Per Statement:	$150,507.43			
Book Balance:	$150,507.43			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04232	9/26/2025	Entergy	1,194.30
04233	9/26/2025	Entergy	58.46
04234	9/26/2025	Black Hills Energy	22.25
04236	9/29/2025	VISA	979.72
04238	10/6/2025	Payroll Account	653.34
04239	10/10/2025	Payroll Account	333.28
04240	10/15/2025	Mountain Home Materials	122.19
04241	10/17/2025	Lowes Business Acct/SYNCB	163.91
04242	10/20/2025	Payroll Account	1,688.32
04243	10/21/2025	O'Reilly Automotive, Inc	73.23
04244	10/21/2025	VISA	272.36
04245	10/21/2025	North Arkansas Electric Cooperative,	64.37
04246	10/21/2025	Municipal Vehicle Program	926.25
04247	10/22/2025	Entergy	1,194.30
04248	10/22/2025	Entergy	38.99
04250	10/24/2025	Airgas USA, LLC	152.55
04251	10/24/2025	Black Hills Energy	21.61
04252	10/27/2025	Payroll Account	1,294.63
04253	10/28/2025	Street Dept Capital Reserve Fund	500.00
		Cleared Checks Totals	**9,754.06**
Cleared Deposits			
447844	10/3/2025	Cotter/Gassville Chamber of Commerc	1,252.08
447845	10/14/2025	Baxter County Treasurer	3,871.59
447846	10/10/2025	State of Arkansas	28.11
447847	10/10/2025	State of Arkansas	115.22
447848	10/10/2025	State of Arkansas	5,529.55
447849	10/10/2025	State of Arkansas	501.19
447850	10/31/2025	First Security Bank	420.78
		Cleared Deposits Totals	**11,718.52**
Outstanding Checks			
04249	10/23/2025	Verizon	24.96
04254	10/29/2025	Baxter County Road & Bridge	17.00
04255	10/29/2025	Municipal Property Program	239.07
		Outstanding Checks Totals	**281.03**

Street Department
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			146,569.27
10/3/2025	447844		Cotter/Gassville Chamber	1,252.08		147,821.35
10/6/2025	04238		Payroll Account		653.34	147,168.01
10/10/2025	04239		Payroll Account		333.28	146,834.73
10/10/2025	447846		State of Arkansas	28.11		146,862.84
10/10/2025	447847		State of Arkansas	115.22		146,978.06
10/10/2025	447848		State of Arkansas	5,529.55		152,507.61
10/10/2025	447849		State of Arkansas	501.19		153,008.80
10/14/2025	447845		Baxter County Treasurer	3,871.59		156,880.39
10/15/2025	04240		Mountain Home Materials		122.19	156,758.20
10/17/2025	04241		Lowes Business		163.91	156,594.29
10/20/2025	04242		Payroll Account		1,688.32	154,905.97
10/21/2025	04243		O'Reilly Automotive, Inc		73.23	154,832.74
10/21/2025	04244		VISA		272.36	154,560.38
10/21/2025	04245		North Arkansas Electric		64.37	154,496.01
10/21/2025	04246		Municipal Vehicle Program		926.25	153,569.76
10/22/2025	04247		Entergy		1,194.30	152,375.46
10/22/2025	04248		Entergy		38.99	152,336.47
10/23/2025	04249		Verizon		24.96	152,311.51
10/24/2025	04250		Airgas USA, LLC		152.55	152,158.96
10/24/2025	04251		Black Hills Energy		21.61	152,137.35
10/27/2025	04252		Payroll Account		1,294.63	150,842.72
10/28/2025	04253		Street Dept Capital Reserve		500.00	150,342.72
10/29/2025	04254		Baxter County Road &		17.00	150,325.72
10/29/2025	04255		Municipal Property Program		239.07	150,086.65
10/31/2025	447850		First Security Bank	420.78		150,507.43
			Street Dept. - First Sec. Bank Totals	**$11,718.52**	**$7,780.36**	**$150,507.43**
			Report Totals	**$11,718.52**	**$7,780.36**	**$150,507.43**
			Records included in total = 26			

Report Options
Trans Date: 10/1/2025 to 10/31/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 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						
Grant Income						
4059	STEP Grant Reimbursement	0.00	405.32	0.00	405.32	0.00%
	Total Grant Income	**$0.00**	**$405.32**	**$0.00**	**$405.32**	
Sales Taxes						
4506	Sales Tax	4,828.32	38,883.46	36,787.65	2,095.81	105.70%
	Total Sales Taxes	**$4,828.32**	**$38,883.46**	**$36,787.65**	**$2,095.81**	
Local Fees & Permits						
4803	Fee & Permit Income	150.00	7,489.76	2,174.93	5,314.83	344.37%
4806	SDWA Fees	186.00	1,820.24	1,986.71	(166.47)	91.62%
4807	Service Fees	250.00	967.49	1,032.78	(65.29)	93.68%
	Total Local Fees & Permits	**$586.00**	**$10,277.49**	**$5,194.42**	**$5,083.07**	
Sanitation Fees						
4901	Sanitation Fees	7,329.47	69,540.22	60,462.78	9,077.44	115.01%
	Total Sanitation Fees	**$7,329.47**	**$69,540.22**	**$60,462.78**	**$9,077.44**	
Sewer Fees						
4911	Sewer Fees	14,888.71	117,171.30	164,933.00	(47,761.70)	71.04%
	Total Sewer Fees	**$14,888.71**	**$117,171.30**	**$164,933.00**	**($47,761.70)**	
Water Sales						
4925	Customer Daily Deposits	42,497.56	330,121.48	342,000.00	(11,878.52)	96.53%
	Total Water Sales	**$42,497.56**	**$330,121.48**	**$342,000.00**	**($11,878.52)**	
Other Revenue						
4987	New Meters (Taps)	0.00	2,250.00	2,500.00	(250.00)	90.00%
4988	Penalties/Late Charges	528.06	4,132.56	5,000.00	(867.44)	82.65%
4990	Reimbursement	2,815.61	2,895.44	3,500.00	(604.56)	82.73%
5000	Refund	0.00	6,624.68	0.00	6,624.68	0.00%
8102	Interest on Checking	843.09	6,568.77	8,984.89	(2,416.12)	73.11%
8306	Transf from Customer Deposit	102.16	1,683.60	2,000.00	(316.40)	84.18%
8317	Transfer from Waterline Replac	0.00	22,000.00	47,000.00	(25,000.00)	46.81%
8327	Trans from Ductile Iron CapRsv	13,111.00	131,110.00	135,672.00	(4,562.00)	96.64%
8331	Transfer from Constr PH2 #2825	0.00	59.60	0.00	59.60	0.00%
8332	Transfer fr Constr PH2B #1102	0.00	1,620.09	0.00	1,620.09	0.00%
8910	Carryover from Previous Years	0.00	0.00	63,412.61	(63,412.61)	0.00%
	Total Other Revenue	**$17,399.92**	**$178,944.74**	**$268,069.50**	**($89,124.76)**	
	Revenue	**$87,529.98**	**$745,344.01**	**$877,447.35**	**($132,103.34)**	

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Gross Profit	**$87,529.98**	**$745,344.01**	**$877,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	8,195.88	88,913.53	106,758.76	(17,845.23)	83.28%
6302	Salaries - Office	3,363.11	43,723.62	63,572.98	(19,849.36)	68.78%
6305	Medicare	158.93	1,807.15	2,469.81	(662.66)	73.17%
6306	Social Security	679.56	7,726.79	10,560.57	(2,833.78)	73.17%
6307	APERS Expense	1,697.29	20,035.60	26,094.82	(6,059.22)	76.78%
6310	Insurance - Employer	966.77	14,036.39	16,235.47	(2,199.08)	86.46%
6313	Unemployment Insurance	0.91	57.52	111.54	(54.02)	51.57%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$15,062.45**	**$176,300.60**	**$227,319.95**	**($51,019.35)**	
Capital Purchase Expense						
6402	Booster Pump System Project	0.00	23,517.67	25,000.00	(1,482.33)	94.07%
6410	Equipment Purchases	0.00	0.00	10,609.23	(10,609.23)	0.00%
6413	Generator Purchase	0.00	763.14	0.00	763.14	0.00%
	Total Capital Purchase Expense	**$0.00**	**$24,280.81**	**$35,609.23**	**($11,328.42)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	192.56	9,450.77	10,980.00	(1,529.23)	86.07%
	Total Dues and Subscriptions Expense	**$192.56**	**$9,450.77**	**$10,980.00**	**($1,529.23)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	908.96	1,800.00	(891.04)	50.50%
6502	Fuel & Oil (Taxable)	0.00	1,921.37	3,417.00	(1,495.63)	56.23%
	Total Fuel Expense	**$0.00**	**$2,830.33**	**$5,217.00**	**($2,386.67)**	
Insurance Expense						
6551	Insurance - Property	6,647.11	7,019.03	2,844.00	4,175.03	246.80%
6552	Insurance - Vehicle	1,535.50	1,535.50	1,040.00	495.50	147.64%
	Total Insurance Expense	**$8,182.61**	**$8,554.53**	**$3,884.00**	**$4,670.53**	
Repair / Maintenance Expense						
6805	Chemical Expense	0.00	2,095.79	6,906.80	(4,811.01)	30.34%
6810	Repair & Maint - Buildings	0.00	1,807.34	2,300.00	(492.66)	78.58%
6812	Repair & Maint - Vehicles	222.22	1,391.33	3,500.00	(2,108.67)	39.75%
6814	Repair & Maintnance, Equipment	390.59	7,878.43	8,000.00	(121.57)	98.48%
6820	Street Repairs	0.00	26,342.16	27,000.00	(657.84)	97.56%
	Total Repair / Maintenance Expense	**$612.81**	**$39,515.05**	**$47,706.80**	**($8,191.75)**	
Supplies Expense						
6856	Clothing Allowance	197.72	423.21	1,800.00	(1,376.79)	23.51%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6858	Maintenance Supplies	0.00	1,191.84	500.00	691.84	238.37%
6860	Office Supplies	219.03	711.66	1,000.00	(288.34)	71.17%
6869	Supplies Inventory Parts	5,039.02	24,249.31	13,144.00	11,105.31	184.49%
6871	Supplies Shop Tools	0.00	1,200.76	2,500.00	(1,299.24)	48.03%
	Total Supplies Expense	**$5,455.77**	**$27,776.78**	**$18,944.00**	**$8,832.78**	
Travel & Meeting Expense						
6901	Meeting/Training - School	694.26	1,003.26	3,000.00	(1,996.74)	33.44%
	Total Travel & Meeting Expense	**$694.26**	**$1,003.26**	**$3,000.00**	**($1,996.74)**	
Postage Expense						
6951	Postage	251.32	3,173.40	3,859.00	(685.60)	82.23%
	Total Postage Expense	**$251.32**	**$3,173.40**	**$3,859.00**	**($685.60)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	258.21	2,578.11	3,100.00	(521.89)	83.16%
7005	Utilities	1,796.49	18,710.91	26,000.00	(7,289.09)	71.97%
	Total Utilities Expense	**$2,054.70**	**$21,289.02**	**$29,100.00**	**($7,810.98)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00	23,500.00	(16,500.00)	29.79%
7109	License Fees	68.00	302.03	400.00	(97.97)	75.51%
7111	Prevention & Safety	0.00	0.00	325.00	(325.00)	0.00%
7114	Engineering Fees	0.00	8,137.50	0.00	8,137.50	0.00%
	Total Professional Services Expense	**$68.00**	**$15,439.53**	**$24,225.00**	**($8,785.47)**	
Other Expense						
7203	Refunds	0.00	750.00	100.00	650.00	750.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	6,903.53	62,430.25	83,323.00	(20,892.75)	74.93%
7225	WWTF #12726	7,720.44	76,500.00	81,610.00	(5,110.00)	93.74%
9228	Transfer to Act 605 Sewer	608.01	5,674.90	7,386.55	(1,711.65)	76.83%
9229	Transfer to Act 605 Water	1,754.70	15,652.77	17,100.00	(1,447.23)	91.54%
	Total Other Expense	**$16,986.68**	**$161,007.92**	**$210,519.55**	**($49,511.63)**	
Grant and Special Projects Expense						
7271	Lift Station	230.48	602.05	2,400.00	(1,797.95)	25.09%
8040	Fire Hydrants & Mntnance Prog	0.00	1,860.00	10,500.00	(8,640.00)	17.71%
	Total Grant and Special Projects Expense	**$230.48**	**$2,462.05**	**$12,900.00**	**($10,437.95)**	
General & Administrative Expense						
7301	Act 474 - Building Permits	0.00	9.50	0.00	9.50	0.00%
7312	Sanitation Fees Paid	7,133.08	67,804.38	66,084.48	1,719.90	102.60%
7313	SDWA	0.00	1,748.40	2,278.00	(529.60)	76.75%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
7315	State Sales Tax	4,773.00	42,175.00	39,904.00	2,271.00	105.69%
	Total General & Administrative Expense	**$11,906.08**	**$111,737.28**	**$108,266.48**	**$3,470.80**	
Indirect Expenses						
7803	Bank Service Charge	23.00	230.00	244.34	(14.34)	94.13%
	Total Indirect Expenses	**$23.00**	**$230.00**	**$244.34**	**($14.34)**	
	Expenses	**$61,720.72**	**$605,051.33**	**$741,775.35**	**($136,724.02)**	
	Revenue Less Expenditures	**$25,809.26**	**$140,292.68**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	217,093.81	923,122.20	0.00	923,122.20	0.00%
	Total Extraordinary Income	**$217,093.81**	**$923,122.20**	**$0.00**	**$923,122.20**	
	Other Revenue	**$217,093.81**	**$923,122.20**	**$0.00**	**$923,122.20**	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	448.17	0.00	448.17	0.00%
9110	Transfer to General Fund	0.00	405.32	0.00	405.32	0.00%
9119	Transfer to Waterworks Revenue	0.00	1,679.69	0.00	1,679.69	0.00%
	Total Transfer Expense	**$0.00**	**$2,533.18**	**$0.00**	**$2,533.18**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	217,093.81	923,122.20	0.00	923,122.20	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	44,980.00	53,976.00	(8,996.00)	83.33%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	68,080.00	81,696.00	(13,616.00)	83.33%
	Total Extraordinary Expense	**$228,399.81**	**$1,036,182.20**	**$135,672.00**	**$900,510.20**	
	Other Expenses	**$228,399.81**	**$1,038,715.38**	**$135,672.00**	**$903,043.38**	
	Net Change in Fund Balance	**$14,503.26**	**$24,699.50**	**$0.00**	**$0.00**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Oct 2025 Oct 2025 Actual	Year-To-Date Jan 2025 Oct 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Fund Balances						
	Beginning Fund Balance	215,982.40	205,786.16	0.00	0.00	0.00%
	Net Change in Fund Balance	14,503.26	24,699.50	0.00	0.00	0.00%
	Ending Fund Balance	230,485.66	230,485.66	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 10/1/2025 to 10/31/2025
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
10/31/2025

	Book Value Oct 2025 Actual	Book Value Oct 2024 Actual	Book Value Oct 2023 Actual
Assets			
Current Assets			
Construction Account #2825		58.33	
Construction Acct PH2-B #1102	173.97	692.21	
USDA Debt Srvc Rsrv Acct #2868	11,111.42	5,447.74	
USDA DebtSrvRsvAcct PH2-B 1137	11,835.69	3,423.34	
USDA Loan Account #2833	4,608.76	4,536.99	
USDA Loan Account PH2-B #1110	7,145.52	6,894.52	
USDA Short-Lived Asset Account	16,642.42	8,159.49	
Waterworks Rev - First Sec. Ba	178,967.88	89,258.08	152,816.02
Total Current Assets	**$230,485.66**	**$118,470.70**	**$152,816.02**
Total Assets	**$230,485.66**	**$118,470.70**	**$152,816.02**
Fund Balance			
Current Year Surplus(Deficit)	230,485.66	118,470.70	152,816.02
Total Fund Balance	**$230,485.66**	**$118,470.70**	**$152,816.02**
Total Liabilities and Equity	**$230,485.66**	**$118,470.70**	**$152,816.02**

Statement Date	10/31/2025
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$187,371.12			
- Outstanding Checks:	$8,403.24	**Cleared Checks:**	45	$55,731.67
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	13	$74,115.58
Reconciled Balance Per Statement:	$178,967.88			
Book Balance:	$178,967.88			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10066	9/25/2025	Americhemm LLC	342.97
10067	9/25/2025	Arkansas Department of Health	25.00
10071	9/25/2025	Postmaster	253.76
10072	9/26/2025	Entergy	111.33
10073	9/26/2025	Entergy	1,349.18
10074	9/26/2025	Entergy	198.49
10075	9/26/2025	Entergy	58.46
10076	9/26/2025	Black Hills Energy	33.05
10077	9/26/2025	Black Hills Energy	22.25
10078	9/26/2025	Black Hills Energy	19.70
10082	10/6/2025	Payroll Account	3,371.74
10083	10/6/2025	Arkansas Department of Health	15.00
10084	10/6/2025	Intedata Systems, Inc.	85.00
10085	10/6/2025	WWTF-Gassville	1,236.66
10086	10/6/2025	CSLC - Gassville	1,248.62
10087	10/10/2025	Payroll Account	4,049.10
10088	10/15/2025	Core & Main, LP	4,353.11
10089	10/15/2025	Methvin Sanitation - WCN of Arkansas	7,133.08
10090	10/15/2025	Dept of Fin. & Adm.	4,773.00
10091	10/16/2025	Arvest Bank	144.76
10092	10/16/2025	Arvest Bank	764.84
10093	10/16/2025	Arvest Bank	16.45
10094	10/17/2025	Lowes Business Acct/SYNCB	70.94
10095	10/20/2025	Payroll Account	3,697.46
10096	10/21/2025	O'Reilly Automotive, Inc	18.65
10097	10/21/2025	North Arkansas Electric Cooperative,	39.82
10098	10/21/2025	WWTF-Gassville	2,243.87
10099	10/21/2025	CSLC - Gassville	2,034.86
10100	10/21/2025	Municipal Vehicle Program	1,535.50
10102	10/21/2025	Hamilton Shoe Repair	197.72
10103	10/21/2025	Yelcot	85.17
10104	10/21/2025	Yelcot	148.08
10105	10/21/2025	Yelcot	107.56
10106	10/22/2025	Entergy	1,476.13
10107	10/22/2025	Entergy	38.98
10108	10/22/2025	Entergy	167.20
10112	10/24/2025	Black Hills Energy	19.70
10113	10/24/2025	Black Hills Energy	21.61

Ref #	Date	Name	Amount
Cleared Checks			
10114	10/24/2025	Black Hills Energy	33.05
10115	10/27/2025	Payroll Account	3,944.15
10116	10/28/2025	Act 605 Water Replacement	1,754.70
10117	10/28/2025	Act 605 Sewer Replacement	608.01
10118	10/29/2025	WWTF-Gassville	4,239.91
10119	10/29/2025	CSLC - Gassville	3,620.05
OI-100125	10/1/2025	First Security Bank	23.00
		Cleared Checks Totals	**55,731.67**
Cleared Deposits			
814357	10/6/2025	Permits	50.00
814358	10/1/2025	Permits	50.00
814359	10/10/2025	Permits	50.00
814360	10/14/2025	Waterworks Customer Deposit	102.16
814361	10/20/2025	Professional Credit Mgmt. Inc.	88.53
814362	10/29/2025	City of Gassville	2,815.61
814363	10/31/2025	First Security Bank	539.69
OL-103125A	10/31/2025	Water Sales	42,409.03
OL-103125B	10/31/2025	Sewer Fees	14,888.71
OL-103125C	10/31/2025	Sanitation	7,329.47
OL-103125D	10/31/2025	Sales Tax	4,828.32
OL-103125E	10/31/2025	SDWA	186.00
OL-103125F	10/31/2025	Penalties/Late Charges	778.06
		Cleared Deposits Totals	**74,115.58**
Outstanding Checks			
10101	10/21/2025	Washington Pump Co. Inc.	230.48
10109	10/23/2025	Verizon	24.96
10110	10/24/2025	Luby Equipment Services	196.47
10111	10/24/2025	Core & Main, LP	615.26
10120	10/29/2025	Postmaster	251.32
10121	10/29/2025	Municipal Property Program	6,647.11
10122	10/31/2025	Miller True Value	70.65
10123	10/31/2025	Luby Equipment Services	366.99
		Outstanding Checks Totals	**8,403.24**

Waterworks Rev. Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			166,573.02
10/1/2025	814358		Permits	50.00		166,623.02
10/1/2025	OI-100125		First Security Bank		23.00	166,600.02
10/6/2025	10082		Payroll Account		3,371.74	163,228.28
10/6/2025	10083		Arkansas Department of		15.00	163,213.28
10/6/2025	10084		Intedata Systems, Inc.		85.00	163,128.28
10/6/2025	10085		WWTF-Gassville		1,236.66	161,891.62
10/6/2025	10086		CSLC - Gassville		1,248.62	160,643.00
10/6/2025	814357		Permits	50.00		160,693.00
10/10/2025	10087		Payroll Account		4,049.10	156,643.90
10/10/2025	814359		Permits	50.00		156,693.90
10/14/2025	814360		Waterworks Customer	102.16		156,796.06
10/15/2025	10088		Core & Main, LP		4,353.11	152,442.95
10/15/2025	10089		Methvin Sanitation - WCN		7,133.08	145,309.87
10/15/2025	10090		Dept of Fin. & Adm.		4,773.00	140,536.87
10/16/2025	10091		Arvest Bank		144.76	140,392.11
10/16/2025	10092		Arvest Bank		764.84	139,627.27
10/16/2025	10093		Arvest Bank		16.45	139,610.82
10/17/2025	10094		Lowes Business		70.94	139,539.88
10/20/2025	10095		Payroll Account		3,697.46	135,842.42
10/20/2025	814361		Professional Credit Mgmt.	88.53		135,930.95
10/21/2025	10096		O'Reilly Automotive, Inc		18.65	135,912.30
10/21/2025	10097		North Arkansas Electric		39.82	135,872.48
10/21/2025	10098		WWTF-Gassville		2,243.87	133,628.61
10/21/2025	10099		CSLC - Gassville		2,034.86	131,593.75
10/21/2025	10100		Municipal Vehicle Program		1,535.50	130,058.25
10/21/2025	10101		Washington Pump Co. Inc.		230.48	129,827.77
10/21/2025	10102		Hamilton Shoe Repair		197.72	129,630.05
10/21/2025	10103		Yelcot		85.17	129,544.88
10/21/2025	10104		Yelcot		148.08	129,396.80
10/21/2025	10105		Yelcot		107.56	129,289.24
10/22/2025	10106		Entergy		1,476.13	127,813.11
10/22/2025	10107		Entergy		38.98	127,774.13
10/22/2025	10108		Entergy		167.20	127,606.93
10/23/2025	10109		Verizon		24.96	127,581.97
10/24/2025	10110		Luby Equipment Services		196.47	127,385.50
10/24/2025	10111		Core & Main, LP		615.26	126,770.24
10/24/2025	10112		Black Hills Energy		19.70	126,750.54
10/24/2025	10113		Black Hills Energy		21.61	126,728.93
10/24/2025	10114		Black Hills Energy		33.05	126,695.88
10/27/2025	10115		Payroll Account		3,944.15	122,751.73
10/28/2025	10116		Act 605 Water Replacement		1,754.70	120,997.03
10/28/2025	10117		Act 605 Sewer		608.01	120,389.02
10/29/2025	10118		WWTF-Gassville		4,239.91	116,149.11
10/29/2025	10119		CSLC - Gassville		3,620.05	112,529.06
10/29/2025	10120		Postmaster		251.32	112,277.74
10/29/2025	10121		Municipal Property Program		6,647.11	105,630.63
10/29/2025	814362		City of Gassville	2,815.61		108,446.24
10/31/2025	10122		Miller True Value		70.65	108,375.59
10/31/2025	10123		Luby Equipment Services		366.99	108,008.60
10/31/2025	814363		First Security Bank	539.69		108,548.29

Waterworks Rev. Fund
Bank Register
10/1/2025 to 10/31/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
10/31/2025	OL-103125A		Water Sales	42,409.03		150,957.32
10/31/2025	OL-103125B		Sewer Fees	14,888.71		165,846.03
10/31/2025	OL-103125C		Sanitation	7,329.47		173,175.50
10/31/2025	OL-103125D		Sales Tax	4,828.32		178,003.82
10/31/2025	OL-103125E		SDWA	186.00		178,189.82
10/31/2025	OL-103125F		Penalties/Late Charges	778.06		178,967.88
			1020 Waterworks Rev - First Sec. Ba Totals	**$74,115.58**	**$61,720.72**	**$178,967.88**
			Report Totals	**$74,115.58**	**$61,720.72**	**$178,967.88**
			Records included in total = 57			

Report Options
Trans Date: 10/1/2025 to 10/31/2025
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	October 31, 2025 Book Balance	October 31, 2025 Bank Balance
Operating Checking Accounts:			
American Rescue Plan Fund	*1872	$ 1,520.44	$ 1,520.44
Cemetery Fund	*7309	$ 17,677.46	$ 17,677.46
City Court Fund	*7333	$ 6,388.59	$ 6,457.96
Court Automation Fund	*7234	$ 2,608.62	$ 3,047.04
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 167,525.28	$ 167,525.28
Fire Department Fund	*7366	$ 114,209.63	$ 119,619.66
Fire Dept Capital Reserve Fund	*9088	$ 61,903.09	$ 61,903.09
General Fund	*7374	$ 373,160.57	$ 384,877.78
General Savings Fund	*8204	$ 268,879.43	$ 268,879.43
LOPFI Fund	*7325	$ 3,451.49	$ 3,517.49
Payroll Fund	*7275	$ 3,716.02	$ 10,059.88
Street Department Fund	*7358	$ 150,507.43	$ 150,788.46
Street Dept Capital Reserve Fund	*9185	$ 25,072.47	$ 25,072.47
Waterworks Customer Deposit Fund	*3292	$ 27,273.10	$ 27,561.57
Waterworks Revenue Fund	*7291	$ 178,967.88	$ 187,371.12
Water Improvement Fund (1/2% CSUT)	*7267	$ 267,773.20	$ 267,773.20
Waterline Replacement Fund (Proj. Savings)	*9959	$ 113,915.13	$ 113,915.13
Act 605 Water Replacement Fund	*6902	$ 45,110.44	$ 45,110.44
Act 605 Sewer Replacement Fund	*6872	$ 16,968.65	$ 16,968.65
Construction Fund	*2825	$ 0.00	$ 0.00
USDA Loan Fund	*2833	$ 4,608.76	$ 4,608.76
USDA Short-Lived Asset Fund	*2876	$ 16,642.42	$ 16,642.42
USDA Debt Service Rsv Fund	*2868	$ 11,111.42	$ 11,111.42
Construction Fund PH2-B	*1102	$ 173.97	$ 173.97
USDA Loan Fund PH2-B	*1110	$ 7,145.52	$ 7,145.52
USDA Debt Service Rsv Fund PH2-B	*1137	$ 11,835.69	$ 11,835.69
Bridge Lights	*8314	$ 22,309.82	$ 22,309.82
Economic Development	*8306	$ 10,063.90	$ 10,063.90
Totals:		**$ 1,920,456.52**	**$ 1,953,474.15**
Investment Accounts:			
Bridge Lights CD	*0695	$ 0.00	$ 0.00
Economic Development CD	*0691	$ 0.00	$ 0.00
Water & Sewer CD	*1812	$ 129,471.08	$ 129,471.08
Totals:		**$ 129,471.08**	**$ 129,471.08**
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		$ 2,049,927.60	$ 2,082,945.23
Pledged Plus FDIC Coverage		$ 5,585,000.00	$ 5,585,000.00
Coverage +/-		$ 3,535,072.40	$ 3,502,054.77

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