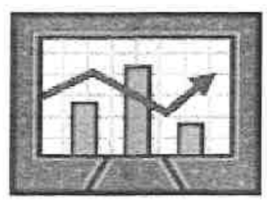
City of Cotter

Revenue & Expense
Financial Reporting and Analysis

September 2025



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

10/16/2025
11:59 AM

City of Cotter
Income Statement Summary
September 2025

	Sept 2025 Actuals	Y-T-D Actuals 2025	2025 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 9/30/2025		
Cemetery Fund							
Income	1,049.56	**8,615.93**	6,791.13	15,407.06	September Stmt	16,890.72	**Stmt Bal**
Expense	1,597.34	**9,195.12**	6,211.94	15,407.06	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**(547.78)**	**(579.19)**	**579.19**	-	Available	**16,890.72**	**Book Bal**
General Fund							
Income	70,761.94	**553,301.45**	211,445.77	764,747.22	September Stmt	384,664.28	
Total Transfers and Expenses	70,102.02	**568,023.22**	196,724.00	764,747.22	Outstanding	1,186.89	
Net Profit/Loss From Operations	**659.92**	**(14,721.77)**	**14,721.77**	-	Available	**383,477.39**	
Street Department Fund							
Total Income and Transfers IN	7,631.96	**76,879.04**	46,188.68	123,067.72	September Stmt	148,824.00	
Expense	6,835.86	**76,916.74**	46,150.98	123,067.72	Outstanding	2,254.73	
Net Profit/Loss From Operations	**796.10**	**(37.70)**	**37.70**	-	Available	**146,569.27**	
Waterworks Revenue Fund							
Income	74,142.92	**1,363,842.42**	(486,395.07)	877,447.35	September Stmt	168,987.21	
Total Transfers and Expenses	72,264.50	**1,353,646.18**	(476,198.83)	877,447.35	Outstanding	2,414.19	
Net Profit/Loss From Operations	**1,878.42**	**10,196.24**	**(10,196.24)**	-	Available	**166,573.02**	
Summary							
Income	153,586.38	**2,002,638.84**	(221,969.49)	1,780,669.35	Balance	719,366.21	
Expense	150,799.72	**2,007,781.26**	(227,111.91)	1,780,669.35	Outstanding	5,855.81	
Net Profit/Loss From Operations	**2,786.66**	**(5,142.42)**	**5,142.42**	-	Available	**713,510.40**	
Fire Department Fund							
Income	5,182.42	**62,353.22**	11,138.96	73,492.18	September Stmt	121,917.37	
Total Transfers and Expenses	9,821.76	**59,032.03**	14,460.15	73,492.18	Outstanding	1,899.51	
Net Profit/Loss From Operations	**(4,639.34)**	**3,321.19**	**(3,321.19)**	-	Available	**120,017.86**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	3,000.00	3,400.00	(400.00)	88.24%
	Total Service Revenue	**$1,000.00**	**$3,000.00**	**$3,400.00**	**($400.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,107.06	(6,107.06)	0.00%
4952	Cem. Lot Sales	0.00	0.00	1,800.00	(1,800.00)	0.00%
4951	Cem. Perpetual Care Income	0.00	5,140.27	3,800.00	1,340.27	135.27%
8102	Interest on Checking	49.56	475.66	300.00	175.66	158.55%
	Total Other Revenue	**$49.56**	**$5,615.93**	**$12,007.06**	**($6,391.13)**	
	Revenue	**$1,049.56**	**$8,615.93**	**$15,407.06**	**($6,791.13)**	
	Gross Profit	**$1,049.56**	**$8,615.93**	**$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	141.96	514.20	1,422.94	(908.74)	36.14%
6310	Insurance - Employer	127.08	428.76	0.00	428.76	0.00%
6305	Medicare	15.50	77.08	134.68	(57.60)	57.23%
6301	Salaries	1,144.14	5,625.92	9,288.14	(3,662.22)	60.57%
6306	Social Security	66.28	329.55	575.86	(246.31)	57.23%
6313	Unemployment Insurance	0.44	4.84	10.44	(5.60)	46.36%
	Total Salaries & Benefits Expense	**$1,495.40**	**$6,980.35**	**$11,432.06**	**($4,451.71)**	
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)	101.94	252.53	500.00	(247.47)	50.51%
	Total Fuel Expense	**$101.94**	**$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	0.00	1,634.51	1,000.00	634.51	163.45%
	Total Repair / Maintenance Expense	**$0.00**	**$1,634.51**	**$2,200.00**	**($565.49)**	

Cemetary Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	**$1,597.34**	**$9,195.12**	**$15,407.06**	**($6,211.94)**	
	Revenue Less Expenditures	**($547.78)**	**($579.19)**	**$0.00**	**$0.00**	
	Net Change in Fund Balance	**($547.78)**	**($579.19)**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	17,438.50	17,469.91	0.00	0.00	0.00%
Net Change in Fund Balance	(547.78)	(579.19)	0.00	0.00	0.00%
Ending Fund Balance	16,890.72	16,890.72	0.00	0.00	0.00%

Report Options
Fund: Cemetary Fund
Period: 9/1/2025 to 9/30/2025
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
9/30/2025

	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual	Book Value Sep 2023 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	16,890.72	16,865.79	17,287.44
Total Current Assets	**$16,890.72**	**$16,865.79**	**$17,287.44**
Total Assets	**$16,890.72**	**$16,865.79**	**$17,287.44**
Fund Balance			
Current Year Surplus(Deficit)	16,890.72	16,865.79	17,287.44
Total Fund Balance	**$16,890.72**	**$16,865.79**	**$17,287.44**
Total Liabilities and Equity	**$16,890.72**	**$16,865.79**	**$17,287.44**

Statement Date 09/30/2025

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	$16,890.72			
- Outstanding Checks:	$0.00	**Cleared Checks:**	3	$1,597.34
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	2	$1,049.56
Reconciled Balance Per Statement:	$16,890.72			
Book Balance:	$16,890.72			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
02677	9/8/2025	Payroll Account	915.18
02678	9/23/2025	Big Oil LLC	101.94
02679	9/29/2025	Payroll Account	580.22
		Cleared Checks Totals	**1,597.34**
Cleared Deposits			
447250	9/8/2025	Roller Funeral Home	1,000.00
447252	9/30/2025	First Security Bank	49.56
		Cleared Deposits Totals	**1,049.56**

Cemetary Fund
Bank Register
9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			17,438.50
9/8/2025	02677		Payroll Account		915.18	16,523.32
9/8/2025	447250		Roller Funeral Home	1,000.00		17,523.32
9/23/2025	02678		Big Oil LLC		101.94	17,421.38
9/29/2025	02679		Payroll Account		580.22	16,841.16
9/30/2025	447252		First Security Bank	49.56		16,890.72
			Cemetery Fund - First Sec. Ban Totals	**$1,049.56**	**$1,597.34**	**$16,890.72**
			Report Totals	**$1,049.56**	**$1,597.34**	**$16,890.72**
			Records included in total = 6			

Report Options
Trans Date: 9/1/2025 to 9/30/2025
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4101	Act 833	0.00	18,393.26	14,000.00	4,393.26	131.38%
	Total State Aid	**$0.00**	**$18,393.26**	**$14,000.00**	**$4,393.26**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	1,444.70	27,660.31	30,300.00	(2,639.69)	91.29%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$1,444.70**	**$32,923.46**	**$35,563.00**	**($2,639.54)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	21,579.18	(21,579.18)	0.00%
4970	FD Auxilary Donations	3,381.00	7,950.97	0.00	7,950.97	0.00%
8102	Interest on Checking	356.72	2,835.53	2,100.00	735.53	135.03%
4990	Reimbursement	0.00	0.00	250.00	(250.00)	0.00%
	Total Other Revenue	**$3,737.72**	**$10,786.50**	**$23,929.18**	**($13,142.68)**	
	Revenue	**$5,182.42**	**$62,103.22**	**$73,492.18**	**($11,388.96)**	
	Gross Profit	**$5,182.42**	**$62,103.22**	**$73,492.18**	**$0.00**	
Expenses						
Labor Expense						
6001	Contract Labor	0.00	0.00	325.00	(325.00)	0.00%
	Total Labor Expense	**$0.00**	**$0.00**	**$325.00**	**($325.00)**	
Salaries & Benefits Expense						
6325	LOPFI	0.00	0.00	2,580.00	(2,580.00)	0.00%
6305	Medicare	23.57	299.92	334.40	(34.48)	89.69%
6304	Meeting/Training Allowance	0.00	3,535.00	0.00	3,535.00	0.00%
6301	Salaries	1,625.00	17,135.00	23,062.00	(5,927.00)	74.30%
6306	Social Security	100.75	1,281.54	1,429.84	(148.30)	89.63%
6313	Unemployment Insurance	1.02	35.18	69.19	(34.01)	50.85%
6314	Workers Compensation	0.00	0.00	400.00	(400.00)	0.00%
	Total Salaries & Benefits Expense	**$1,750.34**	**$22,286.64**	**$27,875.43**	**($5,588.79)**	
Capital Purchase Expense						
6410	Equipment Purchases	5,900.00	10,209.42	9,811.00	398.42	104.06%
	Total Capital Purchase Expense	**$5,900.00**	**$10,209.42**	**$9,811.00**	**$398.42**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	1,335.92	2,000.00	(664.08)	66.80%
	Total Dues and Subscriptions Expense	**$53.78**	**$1,335.92**	**$2,000.00**	**($664.08)**	

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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)	169.24	1,124.76	1,081.75	43.01	103.98%
	Total Fuel Expense	**$169.24**	**$1,472.09**	**$2,081.75**	**($609.66)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,794.00	(2,794.00)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,305.00	(2,305.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$5,099.00**	**($5,099.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	6,311.17	4,500.00	1,811.17	140.25%
6812	Repair & Maint - Vehicles	689.01	3,966.21	5,000.00	(1,033.79)	79.32%
6814	Repair & Maintnance, Equipment	247.32	3,947.94	3,000.00	947.94	131.60%
	Total Repair / Maintenance Expense	**$936.33**	**$14,225.32**	**$12,500.00**	**$1,725.32**	
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	220.71	824.04	800.00	24.04	103.01%
6862	Replenishable Equipment	0.00	1,061.40	2,000.00	(938.60)	53.07%
6873	Uniforms/Mats	0.00	377.49	500.00	(122.51)	75.50%
	Total Supplies Expense	**$220.71**	**$2,717.01**	**$4,050.00**	**($1,332.99)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	200.00	520.55	500.00	20.55	104.11%
6903	Travel/Mileage Expense	0.00	355.60	500.00	(144.40)	71.12%
	Total Travel & Meeting Expense	**$200.00**	**$876.15**	**$1,000.00**	**($123.85)**	
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	161.36	1,452.69	2,000.00	(547.31)	72.63%
7005	Utilities	430.00	4,456.79	6,000.00	(1,543.21)	74.28%
	Total Utilities Expense	**$591.36**	**$5,909.48**	**$8,000.00**	**($2,090.52)**	
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 Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
General & Administrative Expense						
7302	Advertising	0.00	0.00	150.00	(150.00)	0.00%
	Total General & Administrative Expense	**$0.00**	**$0.00**	**$150.00**	**($150.00)**	
	Expenses	**$9,821.76**	**$59,032.03**	**$73,492.18**	**($14,460.15)**	
	Revenue Less Expenditures	**($4,639.34)**	**$3,071.19**	**$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**	
	Other Revenue	**$0.00**	**$250.00**	**$0.00**	**$250.00**	
	Net Change in Fund Balance	**($4,639.34)**	**$3,321.19**	**$0.00**	**$0.00**	

Fund Balances

Beginning Fund Balance	124,657.20	116,696.67	0.00	0.00	0.00%
Net Change in Fund Balance	(4,639.34)	3,321.19	0.00	0.00	0.00%
Ending Fund Balance	120,017.86	120,017.86	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 9/1/2025 to 9/30/2025
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
9/30/2025

	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual	Book Value Sep 2023 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	120,017.86	108,779.26	91,043.15
Total Current Assets	**$120,017.86**	**$108,779.26**	**$91,043.15**
Total Assets	**$120,017.86**	**$108,779.26**	**$91,043.15**
Fund Balance			
Current Year Surplus(Deficit)	120,017.86	108,779.26	91,043.15
Total Fund Balance	**$120,017.86**	**$108,779.26**	**$91,043.15**
Total Liabilities and Equity	**$120,017.86**	**$108,779.26**	**$91,043.15**

Statement Date 09/30/2025

Accounts Fire Dept. - First Sec. Bank

Companies Fire Department Fund

Statement Balance:	$121,917.37			
- Outstanding Checks:	$1,899.51	**Cleared Checks:**	15	$8,511.88
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	4	$5,182.42
Reconciled Balance Per Statement:	$120,017.86			
Book Balance:	$120,017.86			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
06939	7/28/2025	Baxter County Fire Chiefs Association	50.00
06949	8/26/2025	Mower Warehouse	539.63
06950	9/2/2025	White River Marine Center	550.18
06951	9/4/2025	Cotter Water & Sewer	49.49
06952	9/5/2025	Culligan of Mountain Home	2,380.00
06953	9/8/2025	Payroll Account	727.66
06954	9/12/2025	Yelcot Communications	148.15
06955	9/16/2025	Yelcot	0.00
06956	9/16/2025	Yelcot	53.78
06957	9/16/2025	Yelcot	161.36
06958	9/17/2025	Arvest Bank	458.71
06959	9/22/2025	Payroll Account	1,022.68
06960	9/23/2025	Big Oil LLC	169.24
06961	9/23/2025	Cheri Smith	200.00
06962	9/25/2025	Mountain Home Fire Department	2,001.00
		Cleared Checks Totals	**8,511.88**
Cleared Deposits			
607371	9/4/2025	Cotter Fire Department Auxiliary	2,380.00
607372	9/24/2025	Cotter Fire Department Auxiliary	1,001.00
607373	9/10/2025	Baxter County Treasurer	1,444.70
607374	9/30/2025	First Security Bank	356.72
		Cleared Deposits Totals	**5,182.42**
Outstanding 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
		Outstanding Checks Totals	**1,899.51**

Fire Department Fund

Bank Register

9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			124,657.20
9/2/2025	06950		White River Marine Center		550.18	124,107.02
9/4/2025	06951		Cotter Water & Sewer		49.49	124,057.53
9/4/2025	607371		Cotter Fire Department	2,380.00		126,437.53
9/5/2025	06952		Culligan of Mountain Home		2,380.00	124,057.53
9/8/2025	06953		Payroll Account		727.66	123,329.87
9/10/2025	607373		Baxter County Treasurer	1,444.70		124,774.57
9/12/2025	06954		Yelcot Communications		148.15	124,626.42
9/16/2025	06956		Yelcot		53.78	124,572.64
9/16/2025	06957		Yelcot		161.36	124,411.28
9/17/2025	06958		Arvest Bank		458.71	123,952.57
9/22/2025	06959		Payroll Account		1,022.68	122,929.89
9/23/2025	06960		Big Oil LLC		169.24	122,760.65
9/23/2025	06961		Cheri Smith		200.00	122,560.65
9/24/2025	607372		Cotter Fire Department	1,001.00		123,561.65
9/25/2025	06962		Mountain Home Fire		2,001.00	121,560.65
9/26/2025	06963		Entergy		361.19	121,199.46
9/26/2025	06964		Black Hills Energy		19.32	121,180.14
9/29/2025	06965		Knox Company		1,519.00	119,661.14
9/30/2025	607374		First Security Bank	356.72		120,017.86
			Fire Dept. - First Sec. Bank Totals	**$5,182.42**	**$9,821.76**	**$120,017.86**
			Report Totals	**$5,182.42**	**$9,821.76**	**$120,017.86**
			Records included in total = 20			

Report Options
Trans Date: 9/1/2025 to 9/30/2025
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	10,443.34	12,500.00	(2,056.66)	83.55%
	Total State Aid	**$906.97**	**$10,443.34**	**$12,500.00**	**($2,056.66)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	1,397.21	41,038.75	60,884.00	(19,845.25)	67.40%
	Total Property Taxes	**$1,397.21**	**$41,038.75**	**$60,884.00**	**($19,845.25)**	
Franchise Fees						
4401	Franchise Tax	616.45	43,775.93	55,000.00	(11,224.07)	79.59%
	Total Franchise Fees	**$616.45**	**$43,775.93**	**$55,000.00**	**($11,224.07)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	5,984.30	45,697.74	57,069.00	(11,371.26)	80.07%
4502	City Sales Tax - General Porti	11,968.59	91,395.45	125,600.00	(34,204.55)	72.77%
4511	City Sales Tax - Water Imprvmt	5,984.29	45,697.73	57,069.00	(11,371.27)	80.07%
4505	County Sales Tax	21,356.12	173,918.45	228,334.00	(54,415.55)	76.17%
	Total Sales Taxes	**$45,293.30**	**$356,709.37**	**$468,072.00**	**($111,362.63)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	2,520.00	22,731.85	39,388.00	(16,656.15)	57.71%
4602	Jail Fees	100.00	860.00	1,990.00	(1,130.00)	43.22%
4603	Police Report	0.00	20.00	120.00	(100.00)	16.67%
	Total Fines, Forfeitures, And Costs	**$2,620.00**	**$23,611.85**	**$41,498.00**	**($17,886.15)**	
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	1,150.00	1,775.00	(625.00)	64.79%
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$325.00**	**$1,425.00**	**$2,975.00**	**($1,550.00)**	

General Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	20.00	108.00	215.00	(107.00)	50.23%
8910	Carryover from Previous Years	0.00		82,093.22	(82,093.22)	0.00%
4957	Donations	0.00	7,500.00		7,500.00	0.00%
4959	Donations - Police	0.00	133.00		133.00	0.00%
8102	Interest on Checking	1,089.27	9,340.50	9,680.00	(339.50)	96.49%
4976	Municipal Vehicle Program	6,212.48	6,212.48		6,212.48	0.00%
4964	Rebate	18.46	309.70	230.00	79.70	134.65%
4990	Reimbursement	62.86	8,222.51		8,222.51	0.00%
	Total Other Revenue	**$7,403.07**	**$31,826.19**	**$92,218.22**	**($60,392.03)**	
	General Revenues Totals	**$58,562.00**	**$523,980.43**	**$748,297.22**	**($224,316.79)**	
City						
Local Fees & Permits						
4809	Golf Cart Permit	12.00	174.00		174.00	0.00%
	Total Local Fees & Permits	**$12.00**	**$174.00**		**$174.00**	
	City Totals	**$12.00**	**$174.00**		**$174.00**	
Police Dept						
Grant Income						
4059	STEP Grant Reimbursement	0.00	985.64		985.64	0.00%
	Total Grant Income	**$0.00**	**$985.64**		**$985.64**	
Other Revenue						
4971	FSB Police Car Loan Proceeds	0.00	1,943.18		1,943.18	0.00%
	Total Other Revenue	**$0.00**	**$1,943.18**		**$1,943.18**	
	Police Dept Totals	**$0.00**	**$2,928.82**		**$2,928.82**	
Unallocated						
Other Revenue						
4975	ML Property Program Settlement	11,887.94	23,734.36		23,734.36	0.00%
	Total Other Revenue	**$11,887.94**	**$23,734.36**		**$23,734.36**	
	Unallocated Totals	**$11,887.94**	**$23,734.36**		**$23,734.36**	
	Revenue	**$70,461.94**	**$550,817.61**	**$748,297.22**	**($197,479.61)**	
	Gross Profit	**$70,461.94**	**$550,817.61**	**$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 Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	1,555.13	16,602.37	23,997.77	(7,395.40)	69.18%
6310	Insurance - Employer	823.36	8,707.07	12,687.66	(3,980.59)	68.63%
6305	Medicare	157.44	1,585.80	2,322.28	(736.48)	68.29%
6301	Salaries	11,059.42	110,997.88	160,157.12	(49,159.24)	69.31%
6306	Social Security	673.11	6,779.82	9,929.74	(3,149.92)	68.28%
6313	Unemployment Insurance	1.34	35.46	88.44	(52.98)	40.09%
6314	Workers Compensation	0.00		682.00	(682.00)	0.00%
	Total Salaries & Benefits Expense	**$14,269.80**	**$144,708.40**	**$209,865.01**	**($65,156.61)**	
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	476.20	12,211.04	13,950.00	(1,738.96)	87.53%
	Total Dues and Subscriptions Expense	**$476.20**	**$12,211.04**	**$13,950.00**	**($1,738.96)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00		250.00	(250.00)	0.00%
6502	Fuel & Oil (Taxable)	95.35	385.44	1,000.00	(614.56)	38.54%
	Total Fuel Expense	**$95.35**	**$385.44**	**$1,250.00**	**($864.56)**	
Insurance Expense						
6551	Insurance - Property	0.00		7,604.00	(7,604.00)	0.00%
	Total Insurance Expense	**$0.00**		**$7,604.00**	**($7,604.00)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	0.00		3,000.00	(3,000.00)	0.00%
6810	Repair & Maint - Buildings	27,139.09	27,607.07	13,824.92	13,782.15	199.69%
6814	Repair & Maintnance, Equipment	21.79	829.48	5,500.00	(4,670.52)	15.08%
	Total Repair / Maintenance Expense	**$27,160.88**	**$28,436.55**	**$22,324.92**	**$6,111.63**	
Supplies Expense						
6851	Bridge Lights	0.00	281.07	4,269.14	(3,988.07)	6.58%
6857	Janitorial Expense	743.24	2,515.54	1,600.00	915.54	157.22%
6860	Office Supplies	187.94	3,835.40	5,000.00	(1,164.60)	76.71%
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	**$931.18**	**$10,401.51**	**$17,369.14**	**($6,967.63)**	
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 Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	85.40	1,036.56	1,000.00	36.56	103.66%
	Total Travel & Meeting Expense	**$85.40**	**$1,748.15**	**$2,000.00**	**($251.85)**	
Postage Expense						
6951	Postage	3.80	765.80	2,000.00	(1,234.20)	38.29%
	Total Postage Expense	**$3.80**	**$765.80**	**$2,000.00**	**($1,234.20)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	375.50	3,606.21	4,800.00	(1,193.79)	75.13%
7005	Utilities	1,438.94	9,392.75	11,332.00	(1,939.25)	82.89%
	Total Utilities Expense	**$1,814.44**	**$12,998.96**	**$16,132.00**	**($3,133.04)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00		7,000.00	0.00%
7105	Cotter City Zoning & Plat Maps	28.28	119.63		119.63	0.00%
7107	Legal Expense	335.00	5,409.52	12,000.00	(6,590.48)	45.08%
7110	Maintenance Fees	186.49	3,313.69	6,206.00	(2,892.31)	53.39%
	Total Professional Services Expense	**$549.77**	**$15,842.84**	**$18,206.00**	**($2,363.16)**	
Rent / Lease Expense						
7151	City Sign Expense	0.00	1,250.00	900.00	350.00	138.89%
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	**$0.00**	**$1,350.00**	**$1,400.00**	**($50.00)**	
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	0.00	305.00	500.00	(195.00)	61.00%
8025	Parkside Improvements	0.00		1,000.00	(1,000.00)	0.00%
7284	Spring Park Improvements	0.00	3,903.95	4,305.75	(401.80)	90.67%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$45,167.57**	**$49,805.75**	**($4,638.18)**	
General & Administrative Expense						
7302	Advertising	67.00	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	4,050.00	6,000.00	(1,950.00)	67.50%
7311	Reimbursements	0.00	11.57		11.57	0.00%

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	**$517.00**	**$6,063.83**	**$8,880.73**	**($2,816.90)**	
Indirect Expenses						
7803	Bank Service Charge	50.00	450.00	600.00	(150.00)	75.00%
	Total Indirect Expenses	**$50.00**	**$450.00**	**$600.00**	**($150.00)**	
	City Totals	**$45,953.82**	**$280,530.09**	**$378,887.55**	**($98,357.46)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	108.86	1,053.83		1,053.83	0.00%
6310	Insurance - Employer	97.83	815.83		815.83	0.00%
6305	Medicare	11.11	112.71		112.71	0.00%
6301	Salaries	830.58	8,361.02		8,361.02	0.00%
6306	Social Security	47.46	482.14		482.14	0.00%
6313	Unemployment Insurance	0.23	3.58		3.58	0.00%
	Total Salaries & Benefits Expense	**$1,096.07**	**$10,829.11**		**$10,829.11**	
	Park Dept Totals	**$1,096.07**	**$10,829.11**		**$10,829.11**	
Police Dept						
Law Enforcement Expense						
6106	Operational Supplies	29.19	1,602.85	750.00	852.85	213.71%
	Total Law Enforcement Expense	**$29.19**	**$1,602.85**	**$750.00**	**$852.85**	
Salaries & Benefits Expense						
6307	APERS Expense	0.00	12.28		12.28	0.00%
6310	Insurance - Employer	1,270.68	11,336.30	15,248.88	(3,912.58)	74.34%
6308	LOPFI Expense	0.00	11,048.99	26,398.70	(15,349.71)	41.85%
6305	Medicare	162.01	1,592.55	2,366.45	(773.90)	67.30%
6301	Salaries	11,719.74	111,961.65	163,203.24	(51,241.59)	68.60%
6319	Salaries - Police STEP Grant	0.00	2,356.72		2,356.72	0.00%
6306	Social Security	692.69	6,809.24	10,118.60	(3,309.36)	67.29%
6313	Unemployment Insurance	0.00	63.05	90.00	(26.95)	70.06%
6314	Workers Compensation	0.00		1,245.00	(1,245.00)	0.00%
	Total Salaries & Benefits Expense	**$13,845.12**	**$145,180.78**	**$218,670.87**	**($73,490.09)**	
Capital Purchase Expense						
6409	Equipment Purchase	7,511.54	7,770.64	2,000.00	5,770.64	388.53%
6422	Police Unit - Newer	0.00	5,154.48	7,855.80	(2,701.32)	65.61%
	Total Capital Purchase Expense	**$7,511.54**	**$12,925.12**	**$9,855.80**	**$3,069.32**	

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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)	1,105.93	8,696.70	9,000.00	(303.30)	96.63%
	Total Fuel Expense	**$1,105.93**	**$8,696.70**	**$9,400.00**	**($703.30)**	
Insurance Expense						
6552	Insurance - Vehicle	0.00	192.73	1,835.00	(1,642.27)	10.50%
	Total Insurance Expense	**$0.00**	**$192.73**	**$1,835.00**	**($1,642.27)**	
Repair / Maintenance Expense						
6812	Repair & Maint - Vehicles	21.51	6,680.43	4,450.00	2,230.43	150.12%
6814	Repair & Maintnance, Equipment	0.00	700.96	1,500.00	(799.04)	46.73%
	Total Repair / Maintenance Expense	**$21.51**	**$7,381.39**	**$5,950.00**	**$1,431.39**	
Supplies Expense						
6856	Clothing Allowance	0.00	1,307.29	4,020.00	(2,712.71)	32.52%
6860	Office Supplies	158.02	386.54	960.00	(573.46)	40.26%
	Total Supplies Expense	**$158.02**	**$1,693.83**	**$4,980.00**	**($3,286.17)**	
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	10.50	18.29	75.00	(56.71)	24.39%
	Total Postage Expense	**$10.50**	**$18.29**	**$75.00**	**($56.71)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	307.78	3,051.61	3,600.00	(548.39)	84.77%
	Total Utilities Expense	**$307.78**	**$3,051.61**	**$3,600.00**	**($548.39)**	
Professional Services Expense						
7110	Maintenance Fees	62.54	458.29	600.00	(141.71)	76.38%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$62.54**	**$458.29**	**$1,050.00**	**($591.71)**	
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	**$23,052.13**	**$181,654.44**	**$266,221.67**	**($84,567.23)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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.	0.00	945.00		945.00	0.00%
	Total Law Enforcement Expense	**$0.00**	**$945.00**		**$945.00**	
	Unallocated Totals	**$0.00**	**$945.00**		**$945.00**	
	Expenses	**$70,102.02**	**$473,958.64**	**$645,109.22**	**($171,150.58)**	
	Revenue Less Expenditures	**$359.92**	**$76,858.97**	**$103,188.00**		
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	300.00	1,675.00	1,200.00	475.00	139.58%
	Total Gross Rents	**$300.00**	**$1,675.00**	**$1,200.00**	**$475.00**	
	General Revenues Totals	**$300.00**	**$1,675.00**	**$1,200.00**	**$475.00**	
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	**$300.00**	**$2,079.42**	**$16,450.00**	**($14,370.58)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	0.00	44,232.29	57,069.00	(12,836.71)	77.51%
9105	Transfer to Court Automation F	0.00	5,500.00	5,500.00		100.00%
9116	Transfer to Water Improvement	0.00	44,232.29	57,069.00	(12,836.71)	77.51%
9119	Transfer to Waterworks Revenue	0.00	100.00		100.00	0.00%
	Total Transfer Expense	**$0.00**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Transfers between Funds Totals	**$0.00**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Other Expenses	**$0.00**	**$94,064.58**	**$119,638.00**	**($25,573.42)**	
	Net Change in Fund Balance	**$659.92**	**($15,126.19)**			
Fund Balances						
	Beginning Fund Balance	382,876.46	398,662.57			0.00%
	Net Change in Fund Balance	659.92	(15,126.19)			0.00%
	Ending Fund Balance	383,536.38	383,536.38			0.00%

General Fund
Balance Sheet
9/30/2025

	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual	Book Value Sep 2023 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	383,477.39	381,800.32	301,408.80
Total Current Assets	**$383,477.39**	**$381,800.32**	**$301,408.80**
Total Assets	**$383,477.39**	**$381,800.32**	**$301,408.80**
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)	383,536.38	381,859.31	301,467.79
Total Fund Balance	**$383,536.38**	**$381,859.31**	**$301,467.79**
Total Liabilities and Equity	**$383,477.39**	**$381,800.32**	**$301,408.80**

Statement Date 09/30/2025

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$384,664.28			
- Outstanding Checks:	$1,186.89	**Cleared Checks:**	36	$70,305.92
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	27	$70,761.94
Reconciled Balance Per Statement:	$383,477.39			
Book Balance:	$383,477.39			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10004	8/20/2025	ACCRTA	50.00
10014	8/26/2025	Lindsey Harris	75.00
10016	8/28/2025	Good Impressions Printing	91.35
10018	8/29/2025	Sanders, Morgan, Clarke & Floyd, PLLC	250.00
10019	8/29/2025	First Security Bank	644.31
10020	9/2/2025	Miller True Value	21.79
10021	9/3/2025	Lindsey Harris	75.00
10022	9/3/2025	Baker, Kevin	138.50
10023	9/4/2025	Cotter Water & Sewer	575.67
10024	9/8/2025	Payroll Account	6,293.64
10025	9/8/2025	Ultimate Chrysler Dodge Ram Jeep	7,511.54
10026	9/8/2025	Mac Caradine	85.40
10027	9/8/2025	Lindsey Harris	75.00
10028	9/9/2025	Good Impressions Printing	0.00
10029	9/9/2025	North Arkansas Youth Center	450.00
10030	9/12/2025	Baxter County & Circuit Clerks	35.00
10031	9/12/2025	O'Reilly Automotive, Inc	21.51
10032	9/15/2025	Payroll Account	6,768.09
10033	9/15/2025	Verizon	199.22
10034	9/16/2025	Good Impressions Printing	28.28
10035	9/16/2025	Yelcot	322.66
10036	9/16/2025	Yelcot	399.06
10037	9/16/2025	Yelcot	85.00
10038	9/17/2025	Arvest Bank	1,144.79
10039	9/17/2025	Baxter Bulletin	67.00
10040	9/17/2025	Paragon Roofing Contractors LLC	26,723.11
10041	9/17/2025	Lindsey Harris	75.00
10042	9/19/2025	Lowes Business Acct/SYNCB	25.99
10043	9/22/2025	Payroll Account	7,527.55
10044	9/23/2025	Big Oil LLC	1,201.28
10045	9/23/2025	Lindsey Harris	75.00
10046	9/23/2025	Friend Law Office	300.00
10047	9/23/2025	Clark Office Products	187.94
10048	9/23/2025	Clark Office Products	110.53
10053	9/29/2025	Payroll Account	8,621.71
OL-091125	9/11/2025	First Security Bank	50.00
		Cleared Checks Totals	**70,305.92**

Ref #	Date	Name	Amount

Cleared Deposits

Ref #	Date	Name	Amount
487824	9/3/2025	Permits	12.00
487825	9/4/2025	CSC Holdings LLC	210.94
487826	9/4/2025	Animal License	5.00
487827	9/4/2025	Municipal Vehicle Program	6,212.48
487828	9/4/2025	Occupational Lic	150.00
487829	9/4/2025	Occupational Lic	75.00
487830	9/4/2025	Occupational Lic	100.00
487831	9/5/2025	City Court Fund	2,631.24
487832	9/24/2025	David Bowman	62.86
487833	9/24/2025	BH Energy Arkansas Inc.	405.51
487834	9/17/2025	Arvest Bank	18.46
487835	9/25/2025	Pavilion	50.00
487836	9/25/2025	Pavilion	50.00
487837	9/25/2025	Pavilion	50.00
487838	9/25/2025	Pavilion	50.00
487839	9/25/2025	Pavilion	50.00
487840	9/25/2025	Pavilion	50.00
487841	9/30/2025	Animal License	15.00
487842	9/30/2025	Municipal Property Program	11,887.94
487843	9/10/2025	State of Arkansas	906.97
487844	9/25/2025	State of Arkansas	21,356.12
487845	9/10/2025	Baxter County Treasurer	1,304.67
487846	9/25/2025	State of Arkansas	11,968.59
487847	9/25/2025	State of Arkansas	11,968.59
487848	9/29/2025	Baxter County Treasurer	92.54
487849	9/29/2025	VOIDED	0.00
487850	9/30/2025	First Security Bank	1,078.03
		Cleared Deposits Totals	**70,761.94**

Outstanding Checks

Ref #	Date	Name	Amount
08740	10/24/2022	Baker, Kevin	141.63
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
		Outstanding Checks Totals	**1,186.89**

General Fund
Bank Register
9/1/2025 to 9/30/2025

General Fund - First Sec. Bank

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
			Beginning Balance			382,817.47
9/2/2025	10020		Miller True Value		21.79	382,795.68
9/3/2025	10021		Lindsey Harris		75.00	382,720.68
9/3/2025	10022		Kevin Baker		138.50	382,582.18
9/3/2025	487824		Permits	12.00		382,594.18
9/4/2025	10023		Cotter Water & Sewer		575.67	382,018.51
9/4/2025	487825		CSC Holdings LLC	210.94		382,229.45
9/4/2025	487826		Animal License	5.00		382,234.45
9/4/2025	487827		Municipal Vehicle Program	6,212.48		388,446.93
9/4/2025	487828		Occupational Lic	150.00		388,596.93
9/4/2025	487829		Occupational Lic	75.00		388,671.93
9/4/2025	487830		Occupational Lic	100.00		388,771.93
9/5/2025	487831		City Court Fund	2,631.24		391,403.17
9/8/2025	10024		Payroll Account		6,293.64	385,109.53
9/8/2025	10025		Ultimate Chrysler Dodge		7,511.54	377,597.99
9/8/2025	10026		Mac Caradine		85.40	377,512.59
9/8/2025	10027		Lindsey Harris		75.00	377,437.59
9/9/2025	10029		North Arkansas Youth		450.00	376,987.59
9/10/2025	487843		State of Arkansas	906.97		377,894.56
9/10/2025	487845		Baxter County Treasurer	1,304.67		379,199.23
9/11/2025	OL-091125		First Security Bank		50.00	379,149.23
9/12/2025	10030		Baxter County & Circuit		35.00	379,114.23
9/12/2025	10031		O'Reilly Automotive, Inc		21.51	379,092.72
9/15/2025	10032		Payroll Account		6,768.09	372,324.63
9/15/2025	10033		Verizon		199.22	372,125.41
9/16/2025	10034		Good Impressions Printing		28.28	372,097.13
9/16/2025	10035		Yelcot		322.66	371,774.47
9/16/2025	10036		Yelcot		399.06	371,375.41
9/16/2025	10037		Yelcot		85.00	371,290.41
9/17/2025	10038		Arvest Bank		1,144.79	370,145.62
9/17/2025	10039		Baxter Bulletin		67.00	370,078.62
9/17/2025	10040		Paragon Roofing		26,723.11	343,355.51
9/17/2025	10041		Lindsey Harris		75.00	343,280.51
9/17/2025	487834		Arvest Bank	18.46		343,298.97
9/19/2025	10042		Lowes Business		25.99	343,272.98
9/22/2025	10043		Payroll Account		7,527.55	335,745.43
9/23/2025	10044		Big Oil LLC		1,201.28	334,544.15
9/23/2025	10045		Lindsey Harris		75.00	334,469.15
9/23/2025	10046		Friend Law Office		300.00	334,169.15
9/23/2025	10047		Clark Office Products		187.94	333,981.21
9/23/2025	10048		Clark Office Products		110.53	333,870.68
9/24/2025	487832		David Bowman	62.86		333,933.54
9/24/2025	487833		BH Energy Arkansas Inc.	405.51		334,339.05
9/25/2025	487835		Pavilion	50.00		334,389.05
9/25/2025	487836		Pavilion	50.00		334,439.05
9/25/2025	487837		Pavilion	50.00		334,489.05
9/25/2025	487838		Pavilion	50.00		334,539.05
9/25/2025	487839		Pavilion	50.00		334,589.05
9/25/2025	487840		Pavilion	50.00		334,639.05
9/25/2025	487844		State of Arkansas	21,356.12		355,995.17
9/25/2025	487846		State of Arkansas	11,968.59		367,963.76

General Fund
Bank Register
9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
9/25/2025	487847		State of Arkansas	11,968.59		379,932.35
9/26/2025	10049		Entergy		42.73	379,889.62
9/26/2025	10050		Entergy		602.34	379,287.28
9/26/2025	10051		Entergy		198.49	379,088.79
9/26/2025	10052		Black Hills Energy		19.71	379,069.08
9/29/2025	10053		Payroll Account		8,621.71	370,447.37
9/29/2025	10054		Arkansas Crime		29.19	370,418.18
9/29/2025	10055		VISA		14.30	370,403.88
9/29/2025	487848		Baxter County Treasurer	92.54		370,496.42
9/29/2025	487849		VOIDED			370,496.42
9/30/2025	487841		Animal License	15.00		370,511.42
9/30/2025	487842		Municipal Property Program	11,887.94		382,399.36
9/30/2025	487850		First Security Bank	1,078.03		383,477.39
			General Fund - First Sec. Bank Totals	**$70,761.94**	**$70,102.02**	**$383,477.39**
			Report Totals	**$70,761.94**	**$70,102.02**	**$383,477.39**
			Records included in total = 64			

Report Options
Trans Date: 9/1/2025 to 9/30/2025
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	6,641.48	56,635.04	71,012.00	(14,376.96)	79.75%
	Total State Aid	**$6,641.48**	**$56,635.04**	**$71,012.00**	**($14,376.96)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	565.88	16,621.06	21,172.00	(4,550.94)	78.50%
	Total Property Taxes	**$565.88**	**$16,621.06**	**$21,172.00**	**($4,550.94)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	27,151.72	(27,151.72)	0.00%
8102	Interest on Checking	424.60	3,622.94	3,732.00	(109.06)	97.08%
	Total Other Revenue	**$424.60**	**$3,622.94**	**$30,883.72**	**($27,260.78)**	
	Revenue	**$7,631.96**	**$76,879.04**	**$123,067.72**	**($46,188.68)**	
	Gross Profit	**$7,631.96**	**$76,879.04**	**$123,067.72**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	236.82	4,510.92	7,323.34	(2,812.42)	61.60%
6310	Insurance - Employer	207.82	3,900.55	7,917.59	(4,017.04)	49.26%
6305	Medicare	27.42	420.96	693.14	(272.18)	60.73%
6301	Salaries	2,070.69	31,906.25	47,802.45	(15,896.20)	66.75%
6306	Social Security	117.30	1,800.10	2,963.75	(1,163.65)	60.74%
6313	Unemployment Insurance	1.05	26.47	45.45	(18.98)	58.24%
	Total Salaries & Benefits Expense	**$2,661.10**	**$42,565.25**	**$66,745.72**	**($24,180.47)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	700.00	3,500.00	(2,800.00)	20.00%
	Total Capital Purchase Expense	**$0.00**	**$700.00**	**$3,500.00**	**($2,800.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	486.23	940.00	(453.77)	51.73%
	Total Dues and Subscriptions Expense	**$0.00**	**$486.23**	**$940.00**	**($453.77)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	859.94	2,500.00	(1,640.06)	34.40%
6502	Fuel & Oil (Taxable)	205.70	1,428.18	2,000.00	(571.82)	71.41%
	Total Fuel Expense	**$205.70**	**$2,288.12**	**$4,500.00**	**($2,211.88)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	345.00	(345.00)	0.00%

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	1,387.00	(1,387.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,732.00**	**($1,732.00)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	56.88	500.00	(443.12)	11.38%
6812	Repair & Maint - Vehicles	151.41	1,307.12	1,650.00	(342.88)	79.22%
6814	Repair & Maintnance, Equipment	93.21	6,777.92	5,000.00	1,777.92	135.56%
6819	Street Material	534.65	1,065.09	4,000.00	(2,934.91)	26.63%
6824	Tree Removal Expense	0.00	1,500.00	3,000.00	(1,500.00)	50.00%
	Total Repair / Maintenance Expense	**$779.27**	**$10,707.01**	**$14,150.00**	**($3,442.99)**	
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	1,079.22	1,505.06	600.00	905.06	250.84%
6868	Supplies Inven. - Culverts etc	0.00	0.00	2,500.00	(2,500.00)	0.00%
6869	Supplies Inventory Parts	57.29	57.29	0.00	57.29	0.00%
6871	Supplies Shop Tools	189.71	463.94	1,800.00	(1,336.06)	25.77%
	Total Supplies Expense	**$1,326.22**	**$3,182.41**	**$8,150.00**	**($4,967.59)**	
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	224.50	300.00	(75.50)	74.83%
7006	Utilities - Shop	80.71	917.28	1,500.00	(582.72)	61.15%
7007	Utilities Street Lights	1,257.57	11,179.85	15,000.00	(3,820.15)	74.53%
	Total Utilities Expense	**$1,363.24**	**$12,321.63**	**$16,800.00**	**($4,478.37)**	
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	0.00	0.00	100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
	Expenses	**$6,335.53**	**$72,416.41**	**$117,067.72**	**($44,651.31)**	

Street Department

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	**$1,296.43**	**$4,462.63**	**$6,000.00**	**$0.00**	
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	500.00	4,500.00	6,000.00	(1,500.00)	75.00%
	Total Transfer Expense	**$500.00**	**$4,500.00**	**$6,000.00**	**($1,500.00)**	
	Other Expenses	**$500.00**	**$4,500.00**	**$6,000.00**	**($1,500.00)**	
	Net Change in Fund Balance	**$796.43**	**($37.37)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	145,772.84	146,606.64	0.00	0.00	0.00%
	Net Change in Fund Balance	796.43	(37.37)	0.00	0.00	0.00%
	Ending Fund Balance	146,569.27	146,569.27	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 9/1/2025 to 9/30/2025
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
9/30/2025

	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual	Book Value Sep 2023 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	146,569.27	139,501.31	122,171.96
Total Current Assets	**$146,569.27**	**$139,501.31**	**$122,171.96**
Total Assets	**$146,569.27**	**$139,501.31**	**$122,171.96**
Fund Balance			
Current Year Surplus(Deficit)	146,569.27	139,501.31	122,171.96
Total Fund Balance	**$146,569.27**	**$139,501.31**	**$122,171.96**
Total Liabilities and Equity	**$146,569.27**	**$139,501.31**	**$122,171.96**

Statement Date	09/30/2025
Accounts	Street Dept. - First Sec. Bank
Companies	Street Department

Statement Balance:	$148,824.00			
- Outstanding Checks:	$2,254.73	**Cleared Checks:**	15	$4,604.19
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	7	$7,631.96
Reconciled Balance Per Statement:	$146,569.27			
Book Balance:	$146,569.27			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
04217	8/28/2025	Crow-Burlingame Co	23.39
04220	9/2/2025	VISA	99.50
04221	9/2/2025	Miller True Value	137.73
04222	9/8/2025	Payroll Account	718.86
04223	9/12/2025	North Arkansas Electric Cooperative,	63.27
04224	9/12/2025	O'Reilly Automotive, Inc	151.41
04225	9/15/2025	Payroll Account	979.44
04226	9/15/2025	Verizon	24.96
04227	9/17/2025	Arvest Bank	188.55
04228	9/19/2025	Lowes Business Acct/SYNCB	13.93
04229	9/22/2025	Payroll Account	528.01
04230	9/23/2025	Big Oil LLC	205.70
04231	9/25/2025	Mountain Home Materials	534.65
04235	9/29/2025	Payroll Account	434.79
04237	9/29/2025	Street Dept Capital Reserve Fund	500.00
		Cleared Checks Totals	**4,604.19**
Cleared Deposits			
447837	9/10/2025	State of Arkansas	30.08
447838	9/10/2025	State of Arkansas	111.13
447839	9/10/2025	State of Arkansas	5,960.92
447840	9/10/2025	State of Arkansas	539.35
447841	9/10/2025	Baxter County Treasurer	528.40
447842	9/29/2025	Baxter County Treasurer	37.48
447843	9/30/2025	First Security Bank	424.60
		Cleared Deposits Totals	**7,631.96**
Outstanding 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
		Outstanding Checks Totals	**2,254.73**

Street Department
Bank Register
9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			145,772.84
9/2/2025	04220		VISA		99.50	145,673.34
9/2/2025	04221		Miller True Value		137.73	145,535.61
9/8/2025	04222		Payroll Account		718.86	144,816.75
9/10/2025	447837		State of Arkansas	30.08		144,846.83
9/10/2025	447838		State of Arkansas	111.13		144,957.96
9/10/2025	447839		State of Arkansas	5,960.92		150,918.88
9/10/2025	447840		State of Arkansas	539.35		151,458.23
9/10/2025	447841		Baxter County Treasurer	528.40		151,986.63
9/12/2025	04223		North Arkansas Electric		63.27	151,923.36
9/12/2025	04224		O'Reilly Automotive, Inc		151.41	151,771.95
9/15/2025	04225		Payroll Account		979.44	150,792.51
9/15/2025	04226		Verizon		24.96	150,767.55
9/17/2025	04227		Arvest Bank		188.55	150,579.00
9/19/2025	04228		Lowes Business		13.93	150,565.07
9/22/2025	04229		Payroll Account		528.01	150,037.06
9/23/2025	04230		Big Oil LLC		205.70	149,831.36
9/25/2025	04231		Mountain Home Materials		534.65	149,296.71
9/26/2025	04232		Entergy		1,194.30	148,102.41
9/26/2025	04233		Entergy		58.46	148,043.95
9/26/2025	04234		Black Hills Energy		22.25	148,021.70
9/29/2025	04235		Payroll Account		434.79	147,586.91
9/29/2025	04236		VISA		979.72	146,607.19
9/29/2025	04237		Street Dept Capital Reserve		500.00	146,107.19
9/29/2025	447842		Baxter County Treasurer	37.48		146,144.67
9/30/2025	447843		First Security Bank	424.60		146,569.27
			Street Dept. - First Sec. Bank Totals	**$7,631.96**	**$6,835.53**	**$146,569.27**
			Report Totals	**$7,631.96**	**$6,835.53**	**$146,569.27**
			Records included in total = 26			

Report Options
Trans Date: 9/1/2025 to 9/30/2025
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	4,150.25	34,055.14	36,787.65	(2,732.51)	92.57%
	Total Sales Taxes	**$4,150.25**	**$34,055.14**	**$36,787.65**	**($2,732.51)**	
Local Fees & Permits						
4803	Fee & Permit Income	553.00	7,339.76	2,174.93	5,164.83	337.47%
4806	SDWA Fees	183.20	1,634.24	1,986.71	(352.47)	82.26%
4807	Service Fees	0.00	717.49	1,032.78	(315.29)	69.47%
	Total Local Fees & Permits	**$736.20**	**$9,691.49**	**$5,194.42**	**$4,497.07**	
Sanitation Fees						
4901	Sanitation Fees	7,228.16	62,210.75	60,462.78	1,747.97	102.89%
	Total Sanitation Fees	**$7,228.16**	**$62,210.75**	**$60,462.78**	**$1,747.97**	
Sewer Fees						
4911	Sewer Fees	12,160.19	102,282.59	164,933.00	(62,650.41)	62.01%
	Total Sewer Fees	**$12,160.19**	**$102,282.59**	**$164,933.00**	**($62,650.41)**	
Water Sales						
4925	Customer Daily Deposits	35,782.44	287,623.92	342,000.00	(54,376.08)	84.10%
	Total Water Sales	**$35,782.44**	**$287,623.92**	**$342,000.00**	**($54,376.08)**	
Other Revenue						
4987	New Meters (Taps)	0.00	2,250.00	2,500.00	(250.00)	90.00%
4988	Penalties/Late Charges	277.05	3,604.50	5,000.00	(1,395.50)	72.09%
4990	Reimbursement	9.83	79.83	3,500.00	(3,420.17)	2.28%
5000	Refund	0.00	6,624.68	0.00	6,624.68	0.00%
8102	Interest on Checking	637.80	5,725.68	8,984.89	(3,259.21)	63.73%
8306	Transf from Customer Deposit	50.00	1,581.44	2,000.00	(418.56)	79.07%
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	117,999.00	135,672.00	(17,673.00)	86.97%
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	**$14,085.68**	**$161,544.82**	**$268,069.50**	**($106,524.68)**	
	Revenue	**$74,142.92**	**$657,814.03**	**$877,447.35**	**($219,633.32)**	

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 2025 Actual	Annual Budget Jan 2025 Dec 2025	Annual Budget Jan 2025 Dec 2025 Variance	Jan 2025 Dec 2025 Percent of Budget
	Gross Profit	**$74,142.92**	**$657,814.03**	**$877,447.35**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	9,458.33	80,717.65	106,758.76	(26,041.11)	75.61%
6302	Salaries - Office	3,080.27	40,360.51	63,572.98	(23,212.47)	63.49%
6305	Medicare	169.15	1,648.22	2,469.81	(821.59)	66.73%
6306	Social Security	723.23	7,047.23	10,560.57	(3,513.34)	66.73%
6307	APERS Expense	1,806.05	18,338.31	26,094.82	(7,756.51)	70.28%
6310	Insurance - Employer	1,340.27	13,069.62	16,235.47	(3,165.85)	80.50%
6313	Unemployment Insurance	1.50	56.61	111.54	(54.93)	50.75%
6314	Workers Compensation	0.00	0.00	1,516.00	(1,516.00)	0.00%
	Total Salaries & Benefits Expense	**$16,578.80**	**$161,238.15**	**$227,319.95**	**($66,081.80)**	
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	763.14	763.14	0.00	763.14	0.00%
	Total Capital Purchase Expense	**$763.14**	**$24,280.81**	**$35,609.23**	**($11,328.42)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	194.76	9,258.21	10,980.00	(1,721.79)	84.32%
	Total Dues and Subscriptions Expense	**$194.76**	**$9,258.21**	**$10,980.00**	**($1,721.79)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	908.96	1,800.00	(891.04)	50.50%
6502	Fuel & Oil (Taxable)	404.82	1,921.37	3,417.00	(1,495.63)	56.23%
	Total Fuel Expense	**$404.82**	**$2,830.33**	**$5,217.00**	**($2,386.67)**	
Insurance Expense						
6551	Insurance - Property	0.00	371.92	2,844.00	(2,472.08)	13.08%
6552	Insurance - Vehicle	0.00	0.00	1,040.00	(1,040.00)	0.00%
	Total Insurance Expense	**$0.00**	**$371.92**	**$3,884.00**	**($3,512.08)**	
Repair / Maintenance Expense						
6805	Chemical Expense	551.85	2,095.79	6,906.80	(4,811.01)	30.34%
6810	Repair & Maint - Buildings	15.78	1,807.34	2,300.00	(492.66)	78.58%
6812	Repair & Maint - Vehicles	844.15	1,169.11	3,500.00	(2,330.89)	33.40%
6814	Repair & Maintnance, Equipment	0.00	7,487.84	8,000.00	(512.16)	93.60%
6820	Street Repairs	128.22	26,342.16	27,000.00	(657.84)	97.56%
	Total Repair / Maintenance Expense	**$1,540.00**	**$38,902.24**	**$47,706.80**	**($8,804.56)**	
Supplies Expense						
6856	Clothing Allowance	0.00	225.49	1,800.00	(1,574.51)	12.53%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	73.08	492.63	1,000.00	(507.37)	49.26%
6869	Supplies Inventory Parts	814.84	19,210.29	13,144.00	6,066.29	146.15%
6871	Supplies Shop Tools	431.00	1,200.76	2,500.00	(1,299.24)	48.03%
	Total Supplies Expense	**$1,318.92**	**$22,321.01**	**$18,944.00**	**$3,377.01**	
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	309.00	3,000.00	(2,691.00)	10.30%
	Total Travel & Meeting Expense	**$0.00**	**$309.00**	**$3,000.00**	**($2,691.00)**	
Postage Expense						
6951	Postage	253.76	2,922.08	3,859.00	(936.92)	75.72%
	Total Postage Expense	**$253.76**	**$2,922.08**	**$3,859.00**	**($936.92)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	257.71	2,319.90	3,100.00	(780.10)	74.84%
7005	Utilities	1,830.72	16,914.42	26,000.00	(9,085.58)	65.06%
	Total Utilities Expense	**$2,088.43**	**$19,234.32**	**$29,100.00**	**($9,865.68)**	
Professional Services Expense						
7102	Audit Expenses	0.00	7,000.00	23,500.00	(16,500.00)	29.79%
7109	License Fees	25.00	234.03	400.00	(165.97)	58.51%
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	**$25.00**	**$15,371.53**	**$24,225.00**	**($8,853.47)**	
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	10,850.49	55,526.72	83,323.00	(27,796.28)	66.64%
7225	WWTF #12726	12,476.42	68,779.56	81,610.00	(12,830.44)	84.28%
9228	Transfer to Act 605 Sewer	559.62	5,066.89	7,386.55	(2,319.66)	68.60%
9229	Transfer to Act 605 Water	1,586.49	13,898.07	17,100.00	(3,201.93)	81.28%
	Total Other Expense	**$25,473.02**	**$144,021.24**	**$210,519.55**	**($66,498.31)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	371.57	2,400.00	(2,028.43)	15.48%
8040	Fire Hydrants & Mntnance Prog	0.00	1,860.00	10,500.00	(8,640.00)	17.71%
	Total Grant and Special Projects Expense	**$0.00**	**$2,231.57**	**$12,900.00**	**($10,668.43)**	
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	60,671.30	66,084.48	(5,413.18)	91.81%
7313	SDWA	591.60	1,748.40	2,278.00	(529.60)	76.75%

Waterworks Rev. Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	4,122.00	37,402.00	39,904.00	(2,502.00)	93.73%
	Total General & Administrative Expense	**$11,846.68**	**$99,831.20**	**$108,266.48**	**($8,435.28)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	207.00	244.34	(37.34)	84.72%
	Total Indirect Expenses	**$23.00**	**$207.00**	**$244.34**	**($37.34)**	
	Expenses	**$60,510.33**	**$543,330.61**	**$741,775.35**	**($198,444.74)**	
	Revenue Less Expenditures	**$13,632.59**	**$114,483.42**	**$135,672.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	706,028.39	0.00	706,028.39	0.00%
	Total Extraordinary Income	**$0.00**	**$706,028.39**	**$0.00**	**$706,028.39**	
	Other Revenue	**$0.00**	**$706,028.39**	**$0.00**	**$706,028.39**	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	448.17	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	**$448.17**	**$2,533.18**	**$0.00**	**$2,533.18**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	706,028.39	0.00	706,028.39	0.00%
6609	Ph2 Sewer USDA Loan Pymt	4,498.00	40,482.00	53,976.00	(13,494.00)	75.00%
6612	Ph2-B Sewer USDA Loan Pymt	6,808.00	61,272.00	81,696.00	(20,424.00)	75.00%
	Total Extraordinary Expense	**$11,306.00**	**$807,782.39**	**$135,672.00**	**$672,110.39**	
	Other Expenses	**$11,754.17**	**$810,315.57**	**$135,672.00**	**$674,643.57**	
	Net Change in Fund Balance	**$1,878.42**	**$10,196.24**	**$0.00**	**$0.00**	

Statement of Revenue and Expenditures

Account Number	Current Period Sep 2025 Sep 2025 Actual	Year-To-Date Jan 2025 Sep 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	214,103.98	205,786.16	0.00	0.00	0.00%
Net Change in Fund Balance	1,878.42	10,196.24	0.00	0.00	0.00%
Ending Fund Balance	215,982.40	215,982.40	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 9/1/2025 to 9/30/2025
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

9/30/2025

	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual	Book Value Sep 2023 Actual
Assets			
Current Assets			
Construction Account #2825		58.19	
Construction Acct PH2-B #1102		339.92	
USDA Debt Srvc Rsrv Acct #2868	10,631.91	4,985.62	
USDA DebtSrvRsvAcct PH2-B 1137	11,123.74	2,735.20	
USDA Loan Account #2833	4,603.66	4,529.14	
USDA Loan Account PH2-B #1110	7,125.85	6,872.88	
USDA Short-Lived Asset Account	15,924.22	7,467.34	
Waterworks Rev - First Sec. Ba	166,573.02	246,939.83	148,323.99
Total Current Assets	**$215,982.40**	**$273,928.12**	**$148,323.99**
Total Assets	**$215,982.40**	**$273,928.12**	**$148,323.99**
Fund Balance			
Current Year Surplus(Deficit)	215,982.40	273,928.12	148,323.99
Total Fund Balance	**$215,982.40**	**$273,928.12**	**$148,323.99**
Total Liabilities and Equity	**$215,982.40**	**$273,928.12**	**$148,323.99**

Statement Date 09/30/2025

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

Statement Balance:	$168,987.21			
- Outstanding Checks:	$2,414.19	**Cleared Checks:**	39	$61,775.49
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	14	$60,905.50
Reconciled Balance Per Statement:	$166,573.02			
Book Balance:	$166,573.02			
Difference	$0.00			

Ref #	Date	Name	Amount
Cleared Checks			
10033	8/25/2025	Postmaster	250.10
10034	8/28/2025	Act 605 Sewer Replacement	634.71
10035	8/28/2025	Act 605 Water Replacement	1,684.94
10037	8/29/2025	Core & Main, LP	551.68
10038	8/29/2025	Crawford Electric Inc	109.75
10039	9/2/2025	Miller True Value	5.93
10040	9/2/2025	WWTF-Gassville	4,406.65
10041	9/2/2025	CSLC - Gassville	3,642.62
10042	9/3/2025	Intedata Systems, Inc.	87.20
10043	9/8/2025	Payroll Account	4,194.85
10044	9/8/2025	Winwater Company	757.46
10045	9/8/2025	Methvin Sanitation - WCN of Arkansas	7,133.08
10046	9/8/2025	ADH	591.60
10047	9/9/2025	Dept of Fin. & Adm.	4,122.00
10048	9/10/2025	VOIDED	0.00
10049	9/10/2025	Waterworks Customer Deposit	448.17
10050	9/12/2025	North Arkansas Electric Cooperative,	38.26
10051	9/12/2025	Americhemm LLC	208.88
10052	9/12/2025	O'Reilly Automotive, Inc	838.22
10053	9/15/2025	Payroll Account	4,534.02
10054	9/15/2025	Verizon	24.96
10055	9/16/2025	Yelcot	107.56
10056	9/16/2025	Yelcot	147.74
10057	9/16/2025	Yelcot	85.01
10058	9/17/2025	Arvest Bank	54.44
10059	9/17/2025	CSLC - Gassville	2,245.74
10060	9/17/2025	WWTF-Gassville	3,482.99
10061	9/19/2025	Lowes Business Acct/SYNCB	91.80
10062	9/22/2025	Payroll Account	4,196.36
10063	9/23/2025	Big Oil LLC	404.82
10064	9/23/2025	Core & Main, LP	431.00
10065	9/24/2025	Clifford Power Systems Inc	763.14
10068	9/25/2025	Mountain Home Materials	128.22
10069	9/25/2025	CSLC - Gassville	4,962.13
10070	9/25/2025	WWTF-Gassville	4,586.78
10079	9/29/2025	Payroll Account	3,653.57
10080	9/29/2025	Act 605 Water Replacement	1,586.49
10081	9/29/2025	Act 605 Sewer Replacement	559.62

Ref #	Date	Name	Amount
Cleared Checks			
OL-090225	9/2/2025	First Security Bank	23.00
		Cleared Checks Totals	**61,775.49**
Cleared Deposits			
814348	9/3/2025	Permits	25.00
814350	9/4/2025	Permits	50.00
814351	9/8/2025	City of Gassville	9.83
814352	9/9/2025	Waterworks Customer Deposit	50.00
814353	9/12/2025	Permits	378.00
814354	9/15/2025	Permits	50.00
814355	9/17/2025	Permits	50.00
814356	9/30/2025	First Security Bank	511.38
OL-093025A	9/30/2025	Water Sales	35,782.44
OL-093025B	9/30/2025	Sewer Fees	12,160.19
OL-093025C	9/30/2025	Sanitation	7,228.16
OL-093025D	9/30/2025	Sales Tax	4,150.25
OL-093025E	9/30/2025	SDWA	183.20
OL-093025F	9/30/2025	Penalties/Late Charges	277.05
		Cleared Deposits Totals	**60,905.50**
Outstanding Checks			
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
		Outstanding Checks Totals	**2,414.19**

Waterworks Rev. Fund
Bank Register
9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			166,626.02
9/2/2025	10039		Miller True Value		5.93	166,620.09
9/2/2025	10040		WWTF-Gassville		4,406.65	162,213.44
9/2/2025	10041		CSLC - Gassville		3,642.62	158,570.82
9/2/2025	OL-090225		First Security Bank		23.00	158,547.82
9/3/2025	10042		Intedata Systems, Inc.		87.20	158,460.62
9/3/2025	814348		Permits	25.00		158,485.62
9/4/2025	814350		Permits	50.00		158,535.62
9/8/2025	10043		Payroll Account		4,194.85	154,340.77
9/8/2025	10044		Winwater Company		757.46	153,583.31
9/8/2025	10045		Methvin Sanitation - WCN		7,133.08	146,450.23
9/8/2025	10046		ADH		591.60	145,858.63
9/8/2025	814351		City of Gassville	9.83		145,868.46
9/9/2025	10047		Dept of Fin. & Adm.		4,122.00	141,746.46
9/9/2025	814352		Waterworks Customer	50.00		141,796.46
9/10/2025	10049		Waterworks Customer		448.17	141,348.29
9/12/2025	10050		North Arkansas Electric		38.26	141,310.03
9/12/2025	10051		Americhemm LLC		208.88	141,101.15
9/12/2025	10052		O'Reilly Automotive, Inc		838.22	140,262.93
9/12/2025	814353		Permits	378.00		140,640.93
9/15/2025	10053		Payroll Account		4,534.02	136,106.91
9/15/2025	10054		Verizon		24.96	136,081.95
9/15/2025	814354		Permits	50.00		136,131.95
9/16/2025	10055		Yelcot		107.56	136,024.39
9/16/2025	10056		Yelcot		147.74	135,876.65
9/16/2025	10057		Yelcot		85.01	135,791.64
9/17/2025	10058		Arvest Bank		54.44	135,737.20
9/17/2025	10059		CSLC - Gassville		2,245.74	133,491.46
9/17/2025	10060		WWTF-Gassville		3,482.99	130,008.47
9/17/2025	814355		Permits	50.00		130,058.47
9/19/2025	10061		Lowes Business		91.80	129,966.67
9/22/2025	10062		Payroll Account		4,196.36	125,770.31
9/23/2025	10063		Big Oil LLC		404.82	125,365.49
9/23/2025	10064		Core & Main, LP		431.00	124,934.49
9/24/2025	10065		Clifford Power Systems Inc		763.14	124,171.35
9/25/2025	10066		Americhemm LLC		342.97	123,828.38
9/25/2025	10067		Arkansas Department of		25.00	123,803.38
9/25/2025	10068		Mountain Home Materials		128.22	123,675.16
9/25/2025	10069		CSLC - Gassville		4,962.13	118,713.03
9/25/2025	10070		WWTF-Gassville		4,586.78	114,126.25
9/25/2025	10071		Postmaster		253.76	113,872.49
9/26/2025	10072		Entergy		111.33	113,761.16
9/26/2025	10073		Entergy		1,349.18	112,411.98
9/26/2025	10074		Entergy		198.49	112,213.49
9/26/2025	10075		Entergy		58.46	112,155.03
9/26/2025	10076		Black Hills Energy		33.05	112,121.98
9/26/2025	10077		Black Hills Energy		22.25	112,099.73
9/26/2025	10078		Black Hills Energy		19.70	112,080.03
9/29/2025	10079		Payroll Account		3,653.57	108,426.46
9/29/2025	10080		Act 605 Water Replacement		1,586.49	106,839.97
9/29/2025	10081		Act 605 Sewer		559.62	106,280.35

Waterworks Rev. Fund
Bank Register
9/1/2025 to 9/30/2025

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
9/30/2025	814356		First Security Bank	511.38		106,791.73
9/30/2025	OL-093025A		Water Sales	35,782.44		142,574.17
9/30/2025	OL-093025B		Sewer Fees	12,160.19		154,734.36
9/30/2025	OL-093025C		Sanitation	7,228.16		161,962.52
9/30/2025	OL-093025D		Sales Tax	4,150.25		166,112.77
9/30/2025	OL-093025E		SDWA	183.20		166,295.97
9/30/2025	OL-093025F		Penalties/Late Charges	277.05		166,573.02
			1020 Waterworks Rev - First Sec. Ba Totals	**$60,905.50**	**$60,958.50**	**$166,573.02**
			Report Totals	**$60,905.50**	**$60,958.50**	**$166,573.02**
			Records included in total = 58			

Report Options
Trans Date: 9/1/2025 to 9/30/2025
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	September 30, 2025 Book Balance	September 30, 2025 Bank Balance
Operating Checking Accounts:			
American Rescue Plan Fund	*1872	$ 1,516.25	$ 1,516.25
Cemetery Fund	*7309	$ 16,890.72	$ 16,890.72
City Court Fund	*7333	$ 4,886.22	$ 4,955.59
Court Automation Fund	*7234	$ 2,993.68	$ 2,993.68
Ductile Iron Capital Reserve Fund - Phase 2	*1751	$ 160,631.37	$ 160,631.37
Fire Department Fund	*7366	$ 120,017.86	$ 121,917.37
Fire Dept Capital Reserve Fund	*9088	$ 61,732.69	$ 61,732.69
General Fund	*7374	$ 383,477.39	$ 384,664.28
General Savings Fund	*8204	$ 268,139.29	$ 268,139.29
LOPFI Fund	*7325	$ 1,405.78	$ 1,405.78
Payroll Fund	*7275	$ 17,951.95	$ 18,566.28
Street Department Fund	*7358	$ 146,569.27	$ 148,824.00
Street Dept Capital Reserve Fund	*9185	$ 24,504.65	$ 24,504.65
Waterworks Customer Deposit Fund	*3292	$ 26,817.97	$ 27,138.60
Waterworks Revenue Fund	*7291	$ 166,573.02	$ 168,987.21
Water Improvement Fund (1/2% CSUT)	*7267	$ 256,290.20	$ 256,290.20
Waterline Replacement Fund (Proj. Savings)	*9959	$ 113,601.56	$ 113,601.56
Act 605 Water Replacement Fund	*6902	$ 43,235.77	$ 43,235.77
Act 605 Sewer Replacement Fund	*6872	$ 16,315.39	$ 16,315.39
Construction Fund	*2825	$ 0.00	$ 0.00
USDA Loan Fund	*2833	$ 4,603.66	$ 4,603.66
USDA Short-Lived Asset Fund	*2876	$ 15,924.22	$ 15,924.22
USDA Debt Service Rsv Fund	*2868	$ 10,631.91	$ 10,631.91
Construction Fund PH2-B	*1102	$ 0.00	$ 0.00
USDA Loan Fund PH2-B	*1110	$ 7,125.85	$ 7,125.85
USDA Debt Service Rsv Fund PH2-B	*1137	$ 11,123.74	$ 11,123.74
Bridge Lights	*8314	$ 22,248.41	$ 22,248.41
Economic Development	*8306	$ 10,036.20	$ 10,036.20
Totals:		**$ 1,905,208.82**	**$ 1,913,968.47**
Investment Accounts:			
Bridge Lights CD	*0695	$ 0.00	$ 0.00
Economic Development CD	*0691	$ 0.00	$ 0.00
Water & Sewer CD	*1812	$ 129,020.39	$ 129,020.39
Totals:		**$ 129,020.39**	**$ 129,020.39**
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		$ 2,034,229.21	$ 2,042,988.86
Pledged Plus FDIC Coverage		$ 5,585,000.00	$ 5,585,000.00
Coverage +/-		$ 3,550,770.79	$ 3,542,011.14

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