City of Cotter

Revenue & Expense
Financial Reporting and Analysis

SEPTEMBER 2026



Cemetery Fund

Fire Department Fund

General Fund

Street Department Fund

Water Revenue Fund

10/14/2026
4:22 PM

City of Cotter
Income Statement Summary
September 2026

	August 2026 Actuals	Sept 2026 Actuals	Y-T-D Actuals 2026	2026 Variance	Authorized Budgets & Amended Budgets	Bank Status as of 9/30/2026		
Cemetery Fund								
Income	50.69	47.63	**7,367.08**	10,540.61	17,907.69	September Stmt	17,662.27	**Stmt Bal**
Expense	877.54	546.85	**8,169.21**	9,738.48	17,907.69	Outstanding	-	**O/S cks**
Net Profit/Loss From Operations	**(826.85)**	**(499.22)**	**(802.13)**	**802.13**	-	**Available**	**17,662.27**	**Book Bal**
General Fund								
Income	101,611.67	58,112.42	**580,658.66**	335,152.79	915,811.45	September Stmt	378,397.12	
Total Transfers and Expenses	75,236.81	52,372.50	**593,881.16**	321,930.29	915,811.45	Outstanding	8,065.84	
Net Profit/Loss From Operations	**26,374.86**	**5,739.92**	**(13,222.50)**	**13,222.50**	-	**Available**	**370,331.28**	
Street Department Fund								
Total Income and Transfers IN	7,677.88	7,828.46	**86,625.11**	64,258.30	150,883.41	September Stmt	138,646.69	
Expense	9,987.83	17,638.10	**105,846.97**	45,036.44	150,883.41	Outstanding	20.64	
Net Profit/Loss From Operations	**(2,309.95)**	**(9,809.64)**	**(19,221.86)**	**19,221.86**	-	**Available**	**138,626.05**	
Waterworks Revenue Fund								
Income	105,751.13	74,490.39	**1,273,699.54**	(235,443.70)	1,038,255.84	September Stmt	268,084.29	
Total Transfers and Expenses	91,649.83	69,897.98	**1,187,686.77**	(149,430.93)	1,038,255.84	Outstanding	587.68	
Net Profit/Loss From Operations	**14,101.30**	**4,592.41**	**86,012.77**	**(86,012.77)**	-	**Available**	**267,496.61**	
Summary								
Income	215,091.37	140,478.90	**1,948,350.39**	174,508.00	2,122,858.39	Balance	802,790.37	
Expense	177,752.01	140,455.43	**1,895,584.11**	227,274.28	2,122,858.39	Outstanding	8,674.16	
Net Profit/Loss From Operations	**37,339.36**	**23.47**	**52,766.28**	**(52,766.28)**	-	**Available**	**794,116.21**	
Fire Department Fund								
Income	2,355.04	22,018.17	**51,424.33**	61,450.42	112,874.75	September Stmt	115,747.11	
Total Transfers and Expenses	5,130.30	24,527.33	**284,801.93**	(156,482.18)	112,874.75	Outstanding	19.08	
Net Profit/Loss From Operations	**(2,775.26)**	**(2,509.16)**	**(233,377.60)**	**217,932.60**	-	**Available**	**115,728.03**	

Cemetery Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Service Revenue						
4752	Cem. Grave Opening/Closing	0.00	1,250.00	3,000.00	(1,750.00)	41.67%
	Total Service Revenue	**$0.00**	**$1,250.00**	**$3,000.00**	**($1,750.00)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	6,157.69	(6,157.69)	0.00%
4952	Cem. Lot Sales	0.00	600.00	1,800.00	(1,200.00)	33.33%
4951	Cem. Perpetual Care Income	0.00	5,056.33	5,000.00	56.33	101.13%
8102	Interest on Checking	47.63	460.75	450.00	10.75	102.39%
	Total Other Revenue	**$47.63**	**$6,117.08**	**$13,407.69**	**($7,290.61)**	
	Revenue	**$47.63**	**$7,367.08**	**$16,407.69**	**($9,040.61)**	
	Gross Profit	**$47.63**	**$7,367.08**	**$16,407.69**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	47.09	854.93	1,823.00	(968.07)	46.90%
6310	Insurance - Employer	41.15	908.55	0.00	908.55	0.00%
6305	Medicare	4.31	75.50	172.54	(97.04)	43.76%
6301	Salaries	307.36	5,580.51	11,899.47	(6,318.96)	46.90%
6306	Social Security	18.42	322.85	737.77	(414.92)	43.76%
6313	Unemployment Insurance	0.00	1.04	15.40	(14.36)	6.75%
	Total Salaries & Benefits Expense	**$418.33**	**$7,743.38**	**$14,648.18**	**($6,904.80)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	72.95	75.00	(2.05)	97.27%
6502	Fuel & Oil (Taxable)	128.52	290.06	350.00	(59.94)	82.87%
	Total Fuel Expense	**$128.52**	**$363.01**	**$425.00**	**($61.99)**	
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	62.82	1,634.51	(1,571.69)	3.84%
	Total Repair / Maintenance Expense	**$0.00**	**$62.82**	**$2,834.51**	**($2,771.69)**	
	Expenses	**$546.85**	**$8,169.21**	**$17,907.69**	**($9,738.48)**	
	Revenue Less Expenditures	**($499.22)**	**($802.13)**	**($1,500.00)**	**$0.00**	

Cemetery Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	0.00	0.00	1,500.00	(1,500.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Other Revenue	**$0.00**	**$0.00**	**$1,500.00**	**($1,500.00)**	
	Net Change in Fund Balance	**($499.22)**	**($802.13)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	18,161.49	18,464.40	0.00	0.00	0.00%
	Net Change in Fund Balance	(499.22)	(802.13)	0.00	0.00	0.00%
	Ending Fund Balance	17,662.27	17,662.27	0.00	0.00	0.00%

Report Options
Fund: Cemetery Fund
Period: 9/1/2026 to 9/30/2026
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Cemetery Fund Budget

Cemetery Fund
Balance Sheet
9/30/2026

	Book Value Sep 2026 Actual	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual
Assets			
Current Assets			
Cemetery Fund - First Sec. Ban	17,662.27	16,890.72	16,865.79
Total Current Assets	**$17,662.27**	**$16,890.72**	**$16,865.79**
Total Assets	**$17,662.27**	**$16,890.72**	**$16,865.79**
Fund Balance			
Current Year Surplus(Deficit)	17,662.27	16,890.72	16,865.79
Total Fund Balance	**$17,662.27**	**$16,890.72**	**$16,865.79**
Total Liabilities and Equity	**$17,662.27**	**$16,890.72**	**$16,865.79**

Statement Date 09/30/2026

Accounts Cemetery Fund - First Sec. Ban

Companies Cemetary Fund

Statement Balance:	$17,662.27			
- Outstanding Checks:	$0.00	**Cleared Checks:**	4	$546.85
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	1	$47.63
Reconciled Balance Per Statement:	$17,662.27			
Book Balance:	$17,662.27			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
02705	9/3/2026	Big Oil LLC	128.52
02706	9/4/2026	Payroll Account	122.07
02707	9/14/2026	Payroll Account	206.49
02708	9/28/2026	Payroll Account	89.77
		Cleared Checks Totals	**546.85**

Cleared Deposits

Ref #	Date	Name	Amount
447271	9/30/2026	First Security Bank	47.63
		Cleared Deposits Totals	**47.63**

Cemetary Fund
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Cemetery Fund - First Sec. Ban						
			Beginning Balance			18,161.49
9/3/2026	02705		Big Oil LLC		128.52	18,032.97
9/4/2026	02706		Payroll Account		122.07	17,910.90
9/14/2026	02707		Payroll Account		206.49	17,704.41
9/28/2026	02708		Payroll Account		89.77	17,614.64
9/30/2026	447271		First Security Bank	47.63		17,662.27
			Cemetery Fund - First Sec. Ban Totals	**$47.63**	**$546.85**	**$17,662.27**
			Report Totals	**$47.63**	**$546.85**	**$17,662.27**
			Records included in total = 6			

Report Options
Trans Date: 9/1/2026 to 9/30/2026
Cash Account: Cemetery Fund - First Sec. Ban
Fund: Cemetary Fund

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Grant Income						
4089	USDA Grant O2 Bottles	0.00	0.00	17,343.75	(17,343.75)	0.00%
4079	USDA Grant O2 Bottles 25% Match	0.00	0.00	5,781.25	(5,781.25)	0.00%
	Total Grant Income	**$0.00**	**$0.00**	**$23,125.00**	**($23,125.00)**	
State Aid						
4101	Act 833	18,845.16	18,845.16	16,000.00	2,845.16	117.78%
	Total State Aid	**$18,845.16**	**$18,845.16**	**$16,000.00**	**$2,845.16**	
Property Taxes						
4302	Baxter Co. Prop. Tax - Fire Po	2,076.92	23,548.98	32,000.00	(8,451.02)	73.59%
4305	County Matching Funds	0.00	5,263.15	5,263.00	0.15	100.00%
	Total Property Taxes	**$2,076.92**	**$28,812.13**	**$37,263.00**	**($8,450.87)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	19,386.75	(19,386.75)	0.00%
8102	Interest on Checking	341.94	3,012.89	2,100.00	912.89	143.47%
4990	Reimbursement	754.15	754.15	0.00	754.15	0.00%
	Total Other Revenue	**$1,096.09**	**$3,767.04**	**$21,486.75**	**($17,719.71)**	
	Revenue	**$22,018.17**	**$51,424.33**	**$97,874.75**	**($46,450.42)**	
	Gross Profit	**$22,018.17**	**$51,424.33**	**$97,874.75**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6325	LOPFI	2,580.00	2,580.00	2,496.00	84.00	103.37%
6305	Medicare	58.01	372.73	350.86	21.87	106.23%
6304	Meeting/Training Allowance	0.00	3,225.00	0.00	3,225.00	0.00%
6301	Salaries	4,000.00	22,470.00	24,197.00	(1,727.00)	92.86%
6306	Social Security	248.00	1,593.09	1,500.21	92.88	106.19%
6313	Unemployment Insurance	5.01	41.66	72.59	(30.93)	57.39%
6314	Workers Compensation	0.00	350.00	400.00	(50.00)	87.50%
	Total Salaries & Benefits Expense	**$6,891.02**	**$30,632.48**	**$29,016.66**	**$1,615.82**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	0.00	8,300.00	(8,300.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$0.00**	**$8,300.00**	**($8,300.00)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	53.78	1,455.92	2,000.00	(544.08)	72.80%
	Total Dues and Subscriptions Expense	**$53.78**	**$1,455.92**	**$2,000.00**	**($544.08)**	

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	191.98	500.00	(308.02)	38.40%
6502	Fuel & Oil (Taxable)	260.82	950.21	1,631.00	(680.79)	58.26%
	Total Fuel Expense	**$260.82**	**$1,142.19**	**$2,131.00**	**($988.81)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	3,928.09	(3,928.09)	0.00%
6552	Insurance - Vehicle	0.00	0.00	2,974.00	(2,974.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$6,902.09**	**($6,902.09)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	6,387.70	4,000.00	2,387.70	159.69%
6812	Repair & Maint - Vehicles	0.00	1,173.15	5,000.00	(3,826.85)	23.46%
6814	Repair & Maintnance, Equipment	134.34	985.15	3,000.00	(2,014.85)	32.84%
	Total Repair / Maintenance Expense	**$134.34**	**$8,546.00**	**$12,000.00**	**($3,454.00)**	
Supplies Expense						
6857	Janitorial Expense	0.00	153.42	650.00	(496.58)	23.60%
6858	Maintenance Supplies	0.00	323.22	250.00	73.22	129.29%
6860	Office Supplies	0.00	2,370.73	900.00	1,470.73	263.41%
6862	Replenishable Equipment	754.15	754.15	2,000.00	(1,245.85)	37.71%
6873	Uniforms/Mats	0.00	246.03	500.00	(253.97)	49.21%
	Total Supplies Expense	**$754.15**	**$3,847.55**	**$4,300.00**	**($452.45)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00	30.00	500.00	(470.00)	6.00%
6903	Travel/Mileage Expense	0.00	715.58	1,000.00	(284.42)	71.56%
	Total Travel & Meeting Expense	**$0.00**	**$745.58**	**$1,500.00**	**($754.42)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	164.23	1,459.97	2,000.00	(540.03)	73.00%
7005	Utilities	823.99	6,563.36	6,100.00	463.36	107.60%
	Total Utilities Expense	**$988.22**	**$8,023.33**	**$8,100.00**	**($76.67)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
7111	Prevention & Safety	0.00	178.60	250.00	(71.40)	71.44%
	Total Professional Services Expense	**$0.00**	**$178.60**	**$500.00**	**($321.40)**	
Other Expense						
7885	Transfer to USDA Accounts	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Other Expense	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
Grant and Special Projects Expense						
8048	ARC USDA Generator-Equipment 2026	0.00	0.00	15,000.00	(15,000.00)	0.00%

Fire Department Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
8047	USDA Oxygen Bottles & Turnouts	0.00	0.00	23,125.00	(23,125.00)	0.00%
	Total Grant and Special Projects Expense	**$0.00**	**$0.00**	**$38,125.00**	**($38,125.00)**	
	Expenses	**$9,082.33**	**$269,356.93**	**$112,874.75**	**$156,482.18**	
	Revenue Less Expenditures	**$12,935.84**	**($217,932.60)**	**($15,000.00)**	**$0.00**	
Other Revenue						
Transfer Revenue						
8310	Transfer from General Fund	0.00	15,000.00	15,000.00	0.00	100.00%
	Total Transfer Revenue	**$0.00**	**$15,000.00**	**$15,000.00**	**$0.00**	
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	214,785.28	0.00	214,785.28	0.00%
	Total Extraordinary Income	**$0.00**	**$214,785.28**	**$0.00**	**$214,785.28**	
	Other Revenue	**$0.00**	**$229,785.28**	**$15,000.00**	**$214,785.28**	
Other Expenses						
Transfer Expense						
9131	Trans to USDA Fire Dept Equipment	15,445.00	15,445.00	0.00	15,445.00	0.00%
	Total Transfer Expense	**$15,445.00**	**$15,445.00**	**$0.00**	**$15,445.00**	
	Other Expenses	**$15,445.00**	**$15,445.00**	**$0.00**	**$15,445.00**	
	Net Change in Fund Balance	**($2,509.16)**	**($3,592.32)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	118,237.19	119,320.35	0.00	0.00	0.00%
	Net Change in Fund Balance	(2,509.16)	(3,592.32)	0.00	0.00	0.00%
	Ending Fund Balance	115,728.03	115,728.03	0.00	0.00	0.00%

Report Options
Fund: Fire Department Fund
Period: 9/1/2026 to 9/30/2026
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Fire Dept Fund Budget

Fire Department Fund
Balance Sheet
9/30/2026

	Book Value Sep 2026 Actual	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual
Assets			
Current Assets			
Fire Dept. - First Sec. Bank	115,728.03	120,017.86	108,779.26
Total Current Assets	**$115,728.03**	**$120,017.86**	**$108,779.26**
Total Assets	**$115,728.03**	**$120,017.86**	**$108,779.26**
Fund Balance			
Current Year Surplus(Deficit)	115,728.03	120,017.86	108,779.26
Total Fund Balance	**$115,728.03**	**$120,017.86**	**$108,779.26**
Total Liabilities and Equity	**$115,728.03**	**$120,017.86**	**$108,779.26**

Statement Date	09/30/2026
Accounts	Fire Dept. - First Sec. Bank
Companies	Fire Department Fund

Statement Balance:	$115,747.11			
- Outstanding Checks:	$19.08	**Cleared Checks:**	10	$24,508.25
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	4	$22,018.17
Reconciled Balance Per Statement:	$115,728.03			
Book Balance:	$115,728.03			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
07090	9/1/2026	Cotter Water & Sewer	53.15
07091	9/3/2026	Big Oil LLC	260.82
07092	9/4/2026	Payroll Account	3,234.52
07093	9/8/2026	Yelcot	218.01
07094	9/9/2026	Ten-8 Fire & Safety, LLC	754.15
07095	9/17/2026	Arvest Bank	134.34
07096	9/21/2026	Payroll Account	1,076.50
07097	9/22/2026	Entergy	751.76
07099	9/28/2026	Lopfi Fund	2,580.00
OL-093026	9/30/2026	USDA Fire Dept Equipment	15,445.00
		Cleared Checks Totals	**24,508.25**

Cleared Deposits

639208	9/10/2026	Cotter Fire Department Auxiliary	754.15
639209	9/11/2026	State of Arkansas	18,845.16
639210	9/11/2026	Baxter County Treasurer	2,076.92
639211	9/30/2026	First Security Bank	341.94
		Cleared Deposits Totals	**22,018.17**

Outstanding Checks

07098	9/24/2026	Black Hills Energy	19.08
		Outstanding Checks Totals	**19.08**

Fire Department Fund
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Fire Dept. - First Sec. Bank						
			Beginning Balance			118,237.19
9/1/2026	07090		Cotter Water & Sewer		53.15	118,184.04
9/3/2026	07091		Big Oil LLC		260.82	117,923.22
9/4/2026	07092		Payroll Account		3,234.52	114,688.70
9/8/2026	07093		Yelcot		218.01	114,470.69
9/9/2026	07094		Ten-8 Fire & Safety, LLC		754.15	113,716.54
9/10/2026	639208		Cotter Fire Department	754.15		114,470.69
9/11/2026	639209		State of Arkansas	18,845.16		133,315.85
9/11/2026	639210		Baxter County Treasurer	2,076.92		135,392.77
9/17/2026	07095		Arvest Bank		134.34	135,258.43
9/21/2026	07096		Payroll Account		1,076.50	134,181.93
9/22/2026	07097		Entergy		751.76	133,430.17
9/24/2026	07098		Black Hills Energy		19.08	133,411.09
9/28/2026	07099		Lopfi Fund		2,580.00	130,831.09
9/30/2026	639211		First Security Bank	341.94		131,173.03
9/30/2026	OL-093026		USDA Fire Dept Equipment		15,445.00	115,728.03
			Fire Dept. - First Sec. Bank Totals	**$22,018.17**	**$24,527.33**	**$115,728.03**
			Report Totals	**$22,018.17**	**$24,527.33**	**$115,728.03**
			Records included in total = 16			

Report Options
Trans Date: 9/1/2026 to 9/30/2026
Cash Account: Fire Dept. - First Sec. Bank
Fund: Fire Department Fund

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
General Revenues						
Grant Income						
4009	ARC Grant Cycle I 2026 CVFD	0.00	15,000.00	15,000.00		100.00%
4108	ARDOT TAP Trails Grant	0.00		105,600.00	(105,600.00)	0.00%
	Total Grant Income	**$0.00**	**$15,000.00**	**$120,600.00**	**($105,600.00)**	
State Aid						
4105	State Turnback	831.55	10,331.49	13,000.00	(2,668.51)	79.47%
	Total State Aid	**$831.55**	**$10,331.49**	**$13,000.00**	**($2,668.51)**	
Property Taxes						
4301	Baxter Co. Prop. Tax - Gen. Po	2,210.65	39,111.99	60,500.00	(21,388.01)	64.65%
	Total Property Taxes	**$2,210.65**	**$39,111.99**	**$60,500.00**	**($21,388.01)**	
Franchise Fees						
4401	Franchise Tax	564.64	45,259.29	55,000.00	(9,740.71)	82.29%
	Total Franchise Fees	**$564.64**	**$45,259.29**	**$55,000.00**	**($9,740.71)**	
Sales Taxes						
4510	City Sales Tax - Ductile Iron	6,702.00	48,540.75	60,900.00	(12,359.25)	79.71%
4502	City Sales Tax - General Porti	13,404.01	97,081.53	121,500.00	(24,418.47)	79.90%
4511	City Sales Tax - Water Imprvmt	6,702.00	48,540.76	60,900.00	(12,359.24)	79.71%
4505	County Sales Tax	22,467.99	182,640.58	230,000.00	(47,359.42)	79.41%
	Total Sales Taxes	**$49,276.00**	**$376,803.62**	**$473,300.00**	**($96,496.38)**	
Fines, Forfeitures, And Costs						
4601	Court Fines	3,076.12	24,190.57	35,000.00	(10,809.43)	69.12%
4602	Jail Fees	110.00	882.50	1,140.00	(257.50)	77.41%
4603	Police Report	0.00	10.00	50.00	(40.00)	20.00%
	Total Fines, Forfeitures, And Costs	**$3,186.12**	**$25,083.07**	**$36,190.00**	**($11,106.93)**	
Sales of Products						
4701	Counter Sales	0.00	150.00	150.00		100.00%
	Total Sales of Products	**$0.00**	**$150.00**	**$150.00**		
Local Fees & Permits						
4813	Alcohol License Permit Fee	175.00	2,475.00	775.00	1,700.00	319.35%
4801	Building Permits	0.00		3,000.00	(3,000.00)	0.00%
4809	Golf Cart Permit	12.00	108.00	200.00	(92.00)	54.00%
4811	Occupation License	150.00	1,300.00	1,500.00	(200.00)	86.67%

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
4805	Permits	0.00		250.00	(250.00)	0.00%
	Total Local Fees & Permits	**$337.00**	**$3,883.00**	**$5,725.00**	**($1,842.00)**	
Other Revenue						
4954	Animal Licenses	5.00	146.00	200.00	(54.00)	73.00%
8910	Carryover from Previous Years	0.00		65,266.63	(65,266.63)	0.00%
4957	Donations	0.00	1,660.00		1,660.00	0.00%
8102	Interest on Checking	1,024.89	8,889.80	12,300.00	(3,410.20)	72.27%
4960	Misc Income	0.00	106.89		106.89	0.00%
4975	ML Property Program Settlement	0.00	50,011.73	44,679.82	5,331.91	111.93%
4964	Rebate	26.57	283.50	300.00	(16.50)	94.50%
4990	Reimbursement	0.00	1,453.08		1,453.08	0.00%
	Total Other Revenue	**$1,056.46**	**$62,551.00**	**$122,746.45**	**($60,195.45)**	
	General Revenues Totals	**$57,462.42**	**$578,173.46**	**$887,211.45**	**($309,037.99)**	
	Revenue	**$57,462.42**	**$578,173.46**	**$887,211.45**	**($309,037.99)**	
	Gross Profit	**$57,462.42**	**$578,173.46**	**$887,211.45**		
Expenses						
City						
Labor Expense						
6001	Contract Labor	0.00		900.00	(900.00)	0.00%
	Total Labor Expense	**$0.00**		**$900.00**	**($900.00)**	
Salaries & Benefits Expense						
6307	APERS Expense	1,206.53	14,236.26	18,526.82	(4,290.56)	76.84%
6310	Insurance - Employer	446.77	8,219.84	7,272.96	946.88	113.02%
6305	Medicare	117.71	1,362.56	1,577.43	(214.87)	86.38%
6301	Salaries	8,116.46	95,575.45	112,688.44	(17,112.99)	84.81%
6306	Social Security	503.22	5,825.35	6,744.88	(919.53)	86.37%
6313	Unemployment Insurance	0.00	26.09	9.90	16.19	263.54%
6314	Workers Compensation	0.00	103.78	158.00	(54.22)	65.68%
	Total Salaries & Benefits Expense	**$10,390.69**	**$125,349.33**	**$146,978.43**	**($21,629.10)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	6,033.46	5,000.00	1,033.46	120.67%
	Total Capital Purchase Expense	**$0.00**	**$6,033.46**	**$5,000.00**	**$1,033.46**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	476.20	13,356.02	13,648.00	(291.98)	97.86%
	Total Dues and Subscriptions Expense	**$476.20**	**$13,356.02**	**$13,648.00**	**($291.98)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	111.35		111.35	0.00%
6502	Fuel & Oil (Taxable)	328.80	664.31	600.00	64.31	110.72%
	Total Fuel Expense	**$328.80**	**$775.66**	**$600.00**	**$175.66**	
Insurance Expense						
6551	Insurance - Property	0.00		9,353.89	(9,353.89)	0.00%
6552	Insurance - Vehicle	0.00		399.00	(399.00)	0.00%
	Total Insurance Expense	**$0.00**		**$9,752.89**	**($9,752.89)**	
Repair / Maintenance Expense						
6823	Christmas in Cotter	1,564.27	1,878.93	3,000.00	(1,121.07)	62.63%
6810	Repair & Maint - Buildings	3,186.59	4,945.45	5,000.00	(54.55)	98.91%
6814	Repair & Maintnance, Equipment	0.00	849.23	5,500.00	(4,650.77)	15.44%
	Total Repair / Maintenance Expense	**$4,750.86**	**$7,673.61**	**$13,500.00**	**($5,826.39)**	
Supplies Expense						
6857	Janitorial Expense	669.01	3,451.00	3,000.00	451.00	115.03%
6860	Office Supplies	318.82	6,276.98	5,500.00	776.98	114.13%
6866	Supplies - Gen. (Cleaning, Par	112.19	2,904.15	5,600.00	(2,695.85)	51.86%
6873	Uniforms/Mats	0.00		500.00	(500.00)	0.00%
	Total Supplies Expense	**$1,100.02**	**$12,632.13**	**$14,600.00**	**($1,967.87)**	
Travel & Meeting Expense						
6901	Meeting/Training - School	0.00	500.00		500.00	0.00%
6902	Meeting/Training Expense	0.00		1,000.00	(1,000.00)	0.00%
6903	Travel/Mileage Expense	71.78	1,087.41	1,400.00	(312.59)	77.67%
	Total Travel & Meeting Expense	**$71.78**	**$1,587.41**	**$2,400.00**	**($812.59)**	
Postage Expense						
6951	Postage	70.28	728.68	1,400.00	(671.32)	52.05%
	Total Postage Expense	**$70.28**	**$728.68**	**$1,400.00**	**($671.32)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	381.11	3,654.54	5,000.00	(1,345.46)	73.09%
7005	Utilities	1,167.44	11,252.31	12,600.00	(1,347.69)	89.30%
	Total Utilities Expense	**$1,548.55**	**$14,906.85**	**$17,600.00**	**($2,693.15)**	
Professional Services Expense						
7102	Audit Expenses	0.00		8,500.00	(8,500.00)	0.00%
7105	Cotter City Zoning & Plat Maps	5.17	461.53	500.00	(38.47)	92.31%
7107	Legal Expense	19.81	4,619.87	12,000.00	(7,380.13)	38.50%
7110	Maintenance Fees	233.73	2,340.49	6,584.00	(4,243.51)	35.55%
	Total Professional Services Expense	**$258.71**	**$7,421.89**	**$27,584.00**	**($20,162.11)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Rent / Lease Expense						
7151	City Sign Expense	0.00	603.39	1,200.00	(596.61)	50.28%
7152	Lease Expense	0.00		100.00	(100.00)	0.00%
	Total Rent / Lease Expense	**$0.00**	**$603.39**	**$1,300.00**	**($696.61)**	
Grant and Special Projects Expense						
8037	AR Rec Trail Project (RTP)	1,145.00	17,246.67	132,000.00	(114,753.33)	13.07%
8005	City Hall Garden/Landscape	0.00	500.00	500.00		100.00%
	Total Grant and Special Projects Expense	**$1,145.00**	**$17,746.67**	**$132,500.00**	**($114,753.33)**	
General & Administrative Expense						
7302	Advertising	0.00	125.00	325.00	(200.00)	38.46%
7303	Animal Control	1,000.00	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		730.00	(730.00)	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	20.72	20.72	15.00	5.72	138.13%
7314	State Bond	0.00	500.00	500.00		100.00%
	Total General & Administrative Expense	**$1,470.72**	**$6,245.72**	**$8,970.00**	**($2,724.28)**	
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	**$21,661.61**	**$215,510.82**	**$397,333.32**	**($181,822.50)**	
Park Dept						
Salaries & Benefits Expense						
6307	APERS Expense	94.69	2,263.30	3,009.67	(746.37)	75.20%
6310	Insurance - Employer	89.11	2,267.09	6,531.35	(4,264.26)	34.71%
6305	Medicare	8.55	200.63	284.86	(84.23)	70.43%
6301	Salaries	618.10	14,773.13	19,645.37	(4,872.24)	75.20%
6306	Social Security	36.52	857.61	1,218.00	(360.39)	70.41%
6313	Unemployment Insurance	0.00	2.76	26.93	(24.17)	10.25%
6314	Workers Compensation	0.00		859.97	(859.97)	0.00%
	Total Salaries & Benefits Expense	**$846.97**	**$20,364.52**	**$31,576.15**	**($11,211.63)**	
Supplies Expense						
6851	Bridge Lights	0.00	24,549.80	47,679.82	(23,130.02)	51.49%
	Total Supplies Expense	**$0.00**	**$24,549.80**	**$47,679.82**	**($23,130.02)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Rent / Lease Expense						
7153	Park Sign Expense	0.00	696.52	500.00	196.52	139.30%
	Total Rent / Lease Expense	**$0.00**	**$696.52**	**$500.00**	**$196.52**	
Grant and Special Projects Expense						
8025	Parkside Improvements	0.00	266.01	1,000.00	(733.99)	26.60%
7284	Spring Park Improvements	144.67	18,432.63	20,000.00	(1,567.37)	92.16%
8028	Tree Advisory Board Projects	0.00		500.00	(500.00)	0.00%
	Total Grant and Special Projects Expense	**$144.67**	**$18,698.64**	**$21,500.00**	**($2,801.36)**	
	Park Dept Totals	**$991.64**	**$64,309.48**	**$101,255.97**	**($36,946.49)**	
Police Dept						
Law Enforcement Expense						
6103	Court Fees Dist.	0.00		945.00	(945.00)	0.00%
6106	Operational Supplies	24.66	438.76	2,200.00	(1,761.24)	19.94%
	Total Law Enforcement Expense	**$24.66**	**$438.76**	**$3,145.00**	**($2,706.24)**	
Salaries & Benefits Expense						
6310	Insurance - Employer	1,234.29	15,186.60	19,748.88	(4,562.28)	76.90%
6308	LOPFI Expense	0.00	16,109.16	27,182.64	(11,073.48)	59.26%
6305	Medicare	171.36	1,655.81	2,330.43	(674.62)	71.05%
6301	Salaries	12,343.40	120,656.54	160,719.60	(40,063.06)	75.07%
6306	Social Security	732.64	7,079.23	9,964.62	(2,885.39)	71.04%
6313	Unemployment Insurance	0.38	58.46	90.00	(31.54)	64.96%
6314	Workers Compensation	0.00	1,931.22	2,784.00	(852.78)	69.37%
	Total Salaries & Benefits Expense	**$14,482.07**	**$162,677.02**	**$222,820.17**	**($60,143.15)**	
Capital Purchase Expense						
6409	Equipment Purchase	0.00	274.05	2,000.00	(1,725.95)	13.70%
6422	Police Unit - Newer	0.00	5,798.79	7,731.72	(1,932.93)	75.00%
	Total Capital Purchase Expense	**$0.00**	**$6,072.84**	**$9,731.72**	**($3,658.88)**	
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	23.04	400.00	(376.96)	5.76%
6502	Fuel & Oil (Taxable)	1,801.27	6,473.37	11,385.00	(4,911.63)	56.86%
	Total Fuel Expense	**$1,801.27**	**$6,496.41**	**$11,785.00**	**($5,288.59)**	

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Insurance Expense						
6552	Insurance - Vehicle	0.00		1,075.27	(1,075.27)	0.00%
	Total Insurance Expense	**$0.00**		**$1,075.27**	**($1,075.27)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	292.19		292.19	0.00%
6812	Repair & Maint - Vehicles	628.12	3,030.82	6,000.00	(2,969.18)	50.51%
6814	Repair & Maintnance, Equipment	0.00	200.85	1,200.00	(999.15)	16.74%
	Total Repair / Maintenance Expense	**$628.12**	**$3,523.86**	**$7,200.00**	**($3,676.14)**	
Supplies Expense						
6856	Clothing Allowance	0.00	357.47	3,000.00	(2,642.53)	11.92%
6860	Office Supplies	0.00	1,337.14	960.00	377.14	139.29%
	Total Supplies Expense	**$0.00**	**$1,694.61**	**$3,960.00**	**($2,265.39)**	
Travel & Meeting Expense						
6902	Meeting/Training Expense	0.00		500.00	(500.00)	0.00%
6903	Travel/Mileage Expense	0.00		200.00	(200.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**		**$700.00**	**($700.00)**	
Postage Expense						
6951	Postage	0.00		100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**		**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	310.77	2,778.51	4,200.00	(1,421.49)	66.16%
	Total Utilities Expense	**$310.77**	**$2,778.51**	**$4,200.00**	**($1,421.49)**	
Professional Services Expense						
7110	Maintenance Fees	60.00	534.76	600.00	(65.24)	89.13%
7111	Prevention & Safety	0.00		450.00	(450.00)	0.00%
	Total Professional Services Expense	**$60.00**	**$534.76**	**$1,050.00**	**($515.24)**	
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	**$17,306.89**	**$184,591.77**	**$273,922.16**	**($89,330.39)**	
	Expenses	**$39,960.14**	**$464,412.07**	**$772,511.45**	**($308,099.38)**	
	Revenue Less Expenditures	**$17,502.28**	**$113,761.39**	**$114,700.00**		

General Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
General Revenues						
Gross Rents						
8202	Park Revenue	650.00	2,425.00	1,700.00	725.00	142.65%
	Total Gross Rents	**$650.00**	**$2,425.00**	**$1,700.00**	**$725.00**	
	General Revenues Totals	**$650.00**	**$2,425.00**	**$1,700.00**	**$725.00**	
Transfers between Funds						
Transfer Revenue						
8304	Transfer from City Court Fund	0.00	30.10		30.10	0.00%
8311	Transfer from General Savings	0.00		26,400.00	(26,400.00)	0.00%
8313	Transfer from Payroll Fund	0.00		500.00	(500.00)	0.00%
	Total Transfer Revenue	**$0.00**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Transfers between Funds Totals	**$0.00**	**$30.10**	**$26,900.00**	**($26,869.90)**	
	Other Revenue	**$650.00**	**$2,455.10**	**$28,600.00**	**($26,144.90)**	
Other Expenses						
Transfers between Funds						
Transfer Expense						
9129	Trans to Ductile Iron Cap Rsv	6,702.00	53,984.55	60,900.00	(6,915.45)	88.64%
9105	Transfer to Court Automation F	0.00	6,500.00	6,500.00		100.00%
9107	Transfer to Fire Department Fu	0.00	15,000.00	15,000.00		100.00%
9116	Transfer to Water Improvement	6,702.00	53,984.54	60,900.00	(6,915.46)	88.64%
	Total Transfer Expense	**$13,404.00**	**$129,469.09**	**$143,300.00**	**($13,830.91)**	
	Transfers between Funds Totals	**$13,404.00**	**$129,469.09**	**$143,300.00**	**($13,830.91)**	
	Other Expenses	**$13,404.00**	**$129,469.09**	**$143,300.00**	**($13,830.91)**	
	Net Change in Fund Balance	**$4,748.28**	**($13,252.60)**			
Fund Balances						
	Beginning Fund Balance	365,641.99	383,642.87			0.00%
	Net Change in Fund Balance	4,748.28	(13,252.60)			0.00%
	Ending Fund Balance	370,390.27	370,390.27			0.00%

General Fund
Balance Sheet
9/30/2026

	Book Value Sep 2026 Actual	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual
Assets			
Current Assets			
General Fund - First Sec. Bank	370,331.28	383,477.39	381,800.32
Total Current Assets	**$370,331.28**	**$383,477.39**	**$381,800.32**
Total Assets	**$370,331.28**	**$383,477.39**	**$381,800.32**
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)	370,390.27	383,536.38	381,859.31
Total Fund Balance	**$370,390.27**	**$383,536.38**	**$381,859.31**
Total Liabilities and Equity	**$370,331.28**	**$383,477.39**	**$381,800.32**

Statement Date 09/30/2026

Accounts General Fund - First Sec. Bank

Companies General Fund

Statement Balance:	$378,397.12			
- Outstanding Checks:	$8,065.84	**Cleared Checks:**	39	$69,066.81
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	32	$58,112.42
Reconciled Balance Per Statement:	$370,331.28			
Book Balance:	$370,331.28			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10476	8/19/2026	VISA	99.35
10486	8/21/2026	O'Reilly Automotive, Inc	61.84
10492	8/26/2026	2BDeezFX LLC c/o Michael Haygood	22,339.91
10493	8/28/2026	O'Reilly Automotive, Inc	17.33
10494	8/28/2026	Miller True Value	530.77
10496	8/31/2026	Lindsey Harris	75.00
10497	8/31/2026	First Security Bank	644.31
10498	9/1/2026	Mac Caradine	71.78
10499	9/1/2026	Cotter Water & Sewer	53.40
10500	9/3/2026	Big Oil LLC	2,019.07
10501	9/3/2026	North Arkansas Youth Center	450.00
10502	9/4/2026	Payroll Account	6,281.78
10503	9/8/2026	Lindsey Harris	75.00
10504	9/8/2026	Yelcot	815.21
10505	9/8/2026	Baxter Co. Sheriffs Office	1,000.00
10506	9/9/2026	Good Impressions Printing	5.17
10507	9/9/2026	White River Materials, Inc.	947.25
10508	9/9/2026	Linda Collier	278.60
10509	9/10/2026	Baxter County Treasurer	18.41
10510	9/10/2026	Mountain Home City Treasure	1.40
10511	9/10/2026	Linda Collier	342.24
10513	9/14/2026	Payroll Account	6,302.86
10514	9/15/2026	Lindsey Harris	75.00
10515	9/15/2026	Linda Collier	542.00
10516	9/16/2026	Clark Office Products	244.82
10517	9/16/2026	Verizon	199.33
10518	9/17/2026	Arvest Bank	1,259.22
10519	9/18/2026	Dewey & Sons Plumbing Inc	788.69
10520	9/18/2026	Annette's Flowers	80.21
10521	9/21/2026	Payroll Account	6,470.47
10523	9/21/2026	Lowes Business Acct/SYNCB	773.40
10525	9/21/2026	Linda Collier	401.43
10526	9/21/2026	Dominator Websites	145.00
10527	9/21/2026	Strider Consulting, Inc.	1,145.00
10528	9/23/2026	Entergy	280.79
10529	9/23/2026	Entergy	814.15
10533	9/28/2026	Payroll Account	6,664.62
10536	9/30/2026	Water Improvement Fund	6,702.00

Ref #	Date	Name	Amount
Cleared Checks			
OL-091126	9/11/2026	First Security Bank	50.00
		Cleared Checks Totals	**69,066.81**
Cleared Deposits			
488123	9/2/2026	CSC Holdings LLC	185.12
488124	9/2/2026	City Court Fund	3,202.23
488125	9/4/2026	Permits	12.00
488126	9/9/2026	Animal License	5.00
488127	9/16/2026	Pavilion	50.00
488128	9/16/2026	Pavilion	50.00
488129	9/16/2026	Pavilion	50.00
488130	9/16/2026	Pavilion	50.00
488131	9/16/2026	Pavilion	50.00
488132	9/16/2026	Pavilion	50.00
488133	9/16/2026	Pavilion	50.00
488134	9/16/2026	Pavilion	50.00
488135	9/16/2026	Pavilion	50.00
488136	9/16/2026	Pavilion	50.00
488137	9/16/2026	Pavilion	50.00
488138	9/16/2026	Pavilion	50.00
488139	9/16/2026	Pavilion	50.00
488140	9/21/2026	BH Energy Arkansas Inc.	379.52
488141	9/23/2026	Occupational Lic	25.00
488142	9/23/2026	Occupational Lic	25.00
488143	9/23/2026	Occupational Lic	25.00
488144	9/23/2026	Occupational Lic	25.00
488145	9/23/2026	Occupational Lic	25.00
488146	9/24/2026	Occupational Lic	175.00
488147	9/24/2026	Occupational Lic	25.00
488148	9/21/2026	Arvest Bank	26.57
488149	9/11/2026	Baxter County Treasurer	2,210.65
488150	9/24/2026	State of Arkansas	22,467.99
488151	9/10/2026	State of Arkansas	831.55
488152	9/24/2026	State of Arkansas	13,404.01
488153	9/24/2026	State of Arkansas	13,404.00
488155	9/30/2026	First Security Bank	1,008.78
		Cleared Deposits Totals	**58,112.42**
Outstanding Checks			
10512	9/11/2026	Pittman, Thomas C	20.72
10522	9/21/2026	VISA	521.24
10524	9/21/2026	Lindsey Harris	75.00
10530	9/24/2026	Black Hills Energy	19.10
10531	9/25/2026	Schroder Tire Co.	628.12
10532	9/25/2026	Arkansas Crime Information Center	24.66
10534	9/28/2026	Lindsey Harris	75.00
10535	9/30/2026	Ductile Iron Capital Reserve Fund	6,702.00
		Outstanding Checks Totals	**8,065.84**

General Fund
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
General Fund - First Sec. Bank						
			Beginning Balance			365,583.00
9/1/2026	10498		Mac Caradine		71.78	365,511.22
9/1/2026	10499		Cotter Water & Sewer		53.40	365,457.82
9/2/2026	488123		CSC Holdings LLC	185.12		365,642.94
9/2/2026	488124		City Court Fund	3,202.23		368,845.17
9/3/2026	10500		Big Oil LLC		2,019.07	366,826.10
9/3/2026	10501		North Arkansas Youth		450.00	366,376.10
9/4/2026	10502		Payroll Account		6,281.78	360,094.32
9/4/2026	488125		Permits	12.00		360,106.32
9/8/2026	10503		Lindsey Harris		75.00	360,031.32
9/8/2026	10504		Yelcot		815.21	359,216.11
9/8/2026	10505		Baxter Co. Sheriffs Office		1,000.00	358,216.11
9/9/2026	10506		Good Impressions Printing		5.17	358,210.94
9/9/2026	10507		White River Materials, Inc.		947.25	357,263.69
9/9/2026	10508		Linda Collier		278.60	356,985.09
9/9/2026	488126		Animal License	5.00		356,990.09
9/10/2026	10509		Baxter County Treasurer		18.41	356,971.68
9/10/2026	10510		Mountain Home City		1.40	356,970.28
9/10/2026	10511		Linda Collier		342.24	356,628.04
9/10/2026	488151		State of Arkansas	831.55		357,459.59
9/11/2026	10512		Thomas C Pittman		20.72	357,438.87
9/11/2026	488149		Baxter County Treasurer	2,210.65		359,649.52
9/11/2026	OL-091126		First Security Bank		50.00	359,599.52
9/14/2026	10513		Payroll Account		6,302.86	353,296.66
9/15/2026	10514		Lindsey Harris		75.00	353,221.66
9/15/2026	10515		Linda Collier		542.00	352,679.66
9/16/2026	10516		Clark Office Products		244.82	352,434.84
9/16/2026	10517		Verizon		199.33	352,235.51
9/16/2026	488127		Pavilion	50.00		352,285.51
9/16/2026	488128		Pavilion	50.00		352,335.51
9/16/2026	488129		Pavilion	50.00		352,385.51
9/16/2026	488130		Pavilion	50.00		352,435.51
9/16/2026	488131		Pavilion	50.00		352,485.51
9/16/2026	488132		Pavilion	50.00		352,535.51
9/16/2026	488133		Pavilion	50.00		352,585.51
9/16/2026	488134		Pavilion	50.00		352,635.51
9/16/2026	488135		Pavilion	50.00		352,685.51
9/16/2026	488136		Pavilion	50.00		352,735.51
9/16/2026	488137		Pavilion	50.00		352,785.51
9/16/2026	488138		Pavilion	50.00		352,835.51
9/16/2026	488139		Pavilion	50.00		352,885.51
9/17/2026	10518		Arvest Bank		1,259.22	351,626.29
9/18/2026	10519		Dewey & Sons Plumbing		788.69	350,837.60
9/18/2026	10520		Annette's Flowers		80.21	350,757.39
9/21/2026	10521		Payroll Account		6,470.47	344,286.92
9/21/2026	10522		VISA		521.24	343,765.68
9/21/2026	10523		Lowes Business		773.40	342,992.28
9/21/2026	10524		Lindsey Harris		75.00	342,917.28
9/21/2026	10525		Linda Collier		401.43	342,515.85
9/21/2026	10526		Dominator Websites		145.00	342,370.85
9/21/2026	10527		Strider Consulting, Inc.		1,145.00	341,225.85

General Fund
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
9/21/2026	488140		BH Energy Arkansas Inc.	379.52		341,605.37
9/21/2026	488148		Arvest Bank	26.57		341,631.94
9/23/2026	10528		Entergy		280.79	341,351.15
9/23/2026	10529		Entergy		814.15	340,537.00
9/23/2026	488141		Occupational Lic	25.00		340,562.00
9/23/2026	488142		Occupational Lic	25.00		340,587.00
9/23/2026	488143		Occupational Lic	25.00		340,612.00
9/23/2026	488144		Occupational Lic	25.00		340,637.00
9/23/2026	488145		Occupational Lic	25.00		340,662.00
9/24/2026	10530		Black Hills Energy		19.10	340,642.90
9/24/2026	488146		Occupational Lic	175.00		340,817.90
9/24/2026	488147		Occupational Lic	25.00		340,842.90
9/24/2026	488150		State of Arkansas	22,467.99		363,310.89
9/24/2026	488152		State of Arkansas	13,404.01		376,714.90
9/24/2026	488153		State of Arkansas	13,404.00		390,118.90
9/25/2026	10531		Schroder Tire Co.		628.12	389,490.78
9/25/2026	10532		Arkansas Crime		24.66	389,466.12
9/28/2026	10533		Payroll Account		6,664.62	382,801.50
9/28/2026	10534		Lindsey Harris		75.00	382,726.50
9/30/2026	10535		Ductile Iron Capital Reserve		6,702.00	376,024.50
9/30/2026	10536		Water Improvement Fund		6,702.00	369,322.50
9/30/2026	488155		First Security Bank	1,008.78		370,331.28
			General Fund - First Sec. Bank Totals	**$58,112.42**	**$53,364.14**	**$370,331.28**
			Report Totals	**$58,112.42**	**$53,364.14**	**$370,331.28**
			Records included in total = 73			

Report Options
Trans Date: 9/1/2026 to 9/30/2026
Cash Account: General Fund - First Sec. Bank
Fund: General Fund

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
State Aid						
4107	Street State Turnback	6,547.51	56,166.71	75,000.00	(18,833.29)	74.89%
	Total State Aid	**$6,547.51**	**$56,166.71**	**$75,000.00**	**($18,833.29)**	
Property Taxes						
4303	Baxter Co. Prop. Tax - Street	895.30	15,840.96	22,161.00	(6,320.04)	71.48%
	Total Property Taxes	**$895.30**	**$15,840.96**	**$22,161.00**	**($6,320.04)**	
Other Revenue						
8910	Carryover from Previous Years	0.00	0.00	37,893.41	(37,893.41)	0.00%
8102	Interest on Checking	385.65	3,617.44	4,829.00	(1,211.56)	74.91%
	Total Other Revenue	**$385.65**	**$3,617.44**	**$42,722.41**	**($39,104.97)**	
	Revenue	**$7,828.46**	**$75,625.11**	**$139,883.41**	**($64,258.30)**	
	Gross Profit	**$7,828.46**	**$75,625.11**	**$139,883.41**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6307	APERS Expense	780.60	6,583.18	7,378.75	(795.57)	89.22%
6310	Insurance - Employer	731.99	7,276.09	12,217.48	(4,941.39)	59.55%
6305	Medicare	68.44	572.27	698.38	(126.11)	81.94%
6301	Salaries	5,095.09	42,971.20	48,164.19	(5,192.99)	89.22%
6306	Social Security	292.59	2,446.81	2,986.18	(539.37)	81.94%
6313	Unemployment Insurance	0.00	25.75	64.18	(38.43)	40.12%
	Total Salaries & Benefits Expense	**$6,968.71**	**$59,875.30**	**$71,509.16**	**($11,633.86)**	
Capital Purchase Expense						
6409	Equipment Purchase	940.70	3,957.44	12,500.00	(8,542.56)	31.66%
	Total Capital Purchase Expense	**$940.70**	**$3,957.44**	**$12,500.00**	**($8,542.56)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	0.00	508.38	648.00	(139.62)	78.45%
	Total Dues and Subscriptions Expense	**$0.00**	**$508.38**	**$648.00**	**($139.62)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	819.36	1,200.00	(380.64)	68.28%
6502	Fuel & Oil (Taxable)	136.34	414.41	2,000.00	(1,585.59)	20.72%
	Total Fuel Expense	**$136.34**	**$1,233.77**	**$3,200.00**	**($1,966.23)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	500.00	(500.00)	0.00%

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6552	Insurance - Vehicle	0.00	0.00	926.25	(926.25)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$1,426.25**	**($1,426.25)**	
Repair / Maintenance Expense						
6810	Repair & Maint - Buildings	0.00	480.01	800.00	(319.99)	60.00%
6812	Repair & Maint - Vehicles	0.00	2,061.90	1,800.00	261.90	114.55%
6814	Repair & Maintnance, Equipment	0.00	3,371.20	7,500.00	(4,128.80)	44.95%
6825	Street Crosswalks	3,495.00	3,495.00	0.00	3,495.00	0.00%
6819	Street Material	4,576.19	6,027.66	5,200.00	827.66	115.92%
6820	Street Repairs	0.00	0.00	11,000.00	(11,000.00)	0.00%
6824	Tree Removal Expense	0.00	3,200.00	4,500.00	(1,300.00)	71.11%
	Total Repair / Maintenance Expense	**$8,071.19**	**$18,635.77**	**$30,800.00**	**($12,164.23)**	
Supplies Expense						
6856	Clothing Allowance	0.00	310.30	1,800.00	(1,489.70)	17.24%
6858	Maintenance Supplies	0.00	2,223.97	1,500.00	723.97	148.26%
6860	Office Supplies	0.00	0.00	350.00	(350.00)	0.00%
6864	Street Signs	26.00	436.50	600.00	(163.50)	72.75%
6868	Supplies Inven. - Culverts etc	0.00	43.90	2,500.00	(2,456.10)	1.76%
6871	Supplies Shop Tools	0.00	59.76	1,800.00	(1,740.24)	3.32%
	Total Supplies Expense	**$26.00**	**$3,074.43**	**$8,550.00**	**($5,475.57)**	
Travel & Meeting Expense						
6903	Travel/Mileage Expense	0.00	0.00	100.00	(100.00)	0.00%
	Total Travel & Meeting Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Postage Expense						
6951	Postage	0.00	0.00	100.00	(100.00)	0.00%
	Total Postage Expense	**$0.00**	**$0.00**	**$100.00**	**($100.00)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	25.02	224.80	300.00	(75.20)	74.93%
7006	Utilities - Shop	117.03	1,206.54	1,500.00	(293.46)	80.44%
7007	Utilities Street Lights	1,353.11	13,130.54	14,000.00	(869.46)	93.79%
	Total Utilities Expense	**$1,495.16**	**$14,561.88**	**$15,800.00**	**($1,238.12)**	
Professional Services Expense						
7109	License Fees	0.00	0.00	250.00	(250.00)	0.00%
	Total Professional Services Expense	**$0.00**	**$0.00**	**$250.00**	**($250.00)**	
	Expenses	**$17,638.10**	**$101,846.97**	**$144,883.41**	**($43,036.44)**	
	Revenue Less Expenditures	**($9,809.64)**	**($26,221.86)**	**($5,000.00)**	**$0.00**	

Street Department
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Other Revenue						
Transfer Revenue						
8323	Transfer from Street Capital R	11,000.00	11,000.00	11,000.00	0.00	100.00%
	Total Transfer Revenue	**$11,000.00**	**$11,000.00**	**$11,000.00**	**$0.00**	
	Other Revenue	**$11,000.00**	**$11,000.00**	**$11,000.00**	**$0.00**	
Other Expenses						
Transfer Expense						
9124	Transfer to Street Capital Res	0.00	4,000.00	6,000.00	(2,000.00)	66.67%
	Total Transfer Expense	**$0.00**	**$4,000.00**	**$6,000.00**	**($2,000.00)**	
	Other Expenses	**$0.00**	**$4,000.00**	**$6,000.00**	**($2,000.00)**	
	Net Change in Fund Balance	**$1,190.36**	**($19,221.86)**	**$0.00**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	137,435.69	157,847.91	0.00	0.00	0.00%
	Net Change in Fund Balance	1,190.36	(19,221.86)	0.00	0.00	0.00%
	Ending Fund Balance	138,626.05	138,626.05	0.00	0.00	0.00%

Report Options
Fund: Street Department
Period: 9/1/2026 to 9/30/2026
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Street Fund Budget

Street Department
Balance Sheet
9/30/2026

	Book Value Sep 2026 Actual	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual
Assets			
Current Assets			
Street Dept. - First Sec. Bank	138,626.05	146,569.27	139,501.31
Total Current Assets	**$138,626.05**	**$146,569.27**	**$139,501.31**
Total Assets	**$138,626.05**	**$146,569.27**	**$139,501.31**
Fund Balance			
Current Year Surplus(Deficit)	138,626.05	146,569.27	139,501.31
Total Fund Balance	**$138,626.05**	**$146,569.27**	**$139,501.31**
Total Liabilities and Equity	**$138,626.05**	**$146,569.27**	**$139,501.31**

Statement Date 09/30/2026

Accounts Street Dept. - First Sec. Bank

Companies Street Department

Statement Balance:	$138,646.69			
- Outstanding Checks:	$20.64	**Cleared Checks:**	18	$18,366.26
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	7	$18,828.46
Reconciled Balance Per Statement:	$138,626.05			
Book Balance:	$138,626.05			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
04408	8/24/2026	Baxter County Road & Bridge	250.00
04410	8/28/2026	Baxter County Road & Bridge	160.50
04411	8/28/2026	Miller True Value	338.30
04413	9/3/2026	Bryeans Sealcoating & Striping	2,500.00
04414	9/3/2026	Bryeans Sealcoating & Striping	3,495.00
04415	9/3/2026	Big Oil LLC	136.34
04416	9/4/2026	Payroll Account	2,010.05
04417	9/10/2026	Baxter County Road & Bridge	26.00
04418	9/11/2026	North Arkansas Electric Cooperative,	64.36
04419	9/14/2026	Payroll Account	2,406.63
04420	9/16/2026	Verizon	25.02
04421	9/17/2026	Arvest Bank	781.19
04422	9/18/2026	Miller True Value	940.70
04423	9/21/2026	Payroll Account	1,658.39
04424	9/21/2026	Bryeans Sealcoating & Striping	1,295.00
04425	9/22/2026	Entergy	1,288.75
04426	9/23/2026	Entergy	96.39
04428	9/28/2026	Payroll Account	893.64
		Cleared Checks Totals	**18,366.26**

Cleared Deposits

447910	9/1/2026	Street Dept Capital Reserve Fund	11,000.00
447912	9/11/2026	Baxter County Treasurer	895.30
447913	9/10/2026	State of Arkansas	43.08
447914	9/10/2026	State of Arkansas	85.72
447915	9/10/2026	State of Arkansas	5,906.87
447916	9/10/2026	State of Arkansas	511.84
447917	9/30/2026	First Security Bank	385.65
		Cleared Deposits Totals	**18,828.46**

Outstanding Checks

04427	9/24/2026	Black Hills Energy	20.64
		Outstanding Checks Totals	**20.64**

Street Department
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
Street Dept. - First Sec. Bank						
			Beginning Balance			137,435.69
9/1/2026	447910		Street Dept Capital Reserve	11,000.00		148,435.69
9/3/2026	04413		Bryeans Sealcoating &		2,500.00	145,935.69
9/3/2026	04414		Bryeans Sealcoating &		3,495.00	142,440.69
9/3/2026	04415		Big Oil LLC		136.34	142,304.35
9/4/2026	04416		Payroll Account		2,010.05	140,294.30
9/10/2026	04417		Baxter County Road &		26.00	140,268.30
9/10/2026	447913		State of Arkansas	43.08		140,311.38
9/10/2026	447914		State of Arkansas	85.72		140,397.10
9/10/2026	447915		State of Arkansas	5,906.87		146,303.97
9/10/2026	447916		State of Arkansas	511.84		146,815.81
9/11/2026	04418		North Arkansas Electric		64.36	146,751.45
9/11/2026	447912		Baxter County Treasurer	895.30		147,646.75
9/14/2026	04419		Payroll Account		2,406.63	145,240.12
9/16/2026	04420		Verizon		25.02	145,215.10
9/17/2026	04421		Arvest Bank		781.19	144,433.91
9/18/2026	04422		Miller True Value		940.70	143,493.21
9/21/2026	04423		Payroll Account		1,658.39	141,834.82
9/21/2026	04424		Bryeans Sealcoating &		1,295.00	140,539.82
9/22/2026	04425		Entergy		1,288.75	139,251.07
9/23/2026	04426		Entergy		96.39	139,154.68
9/24/2026	04427		Black Hills Energy		20.64	139,134.04
9/28/2026	04428		Payroll Account		893.64	138,240.40
9/30/2026	447917		First Security Bank	385.65		138,626.05
			Street Dept. - First Sec. Bank Totals	**$18,828.46**	**$17,638.10**	**$138,626.05**
			Report Totals	**$18,828.46**	**$17,638.10**	**$138,626.05**
			Records included in total = 24			

Report Options
Trans Date: 9/1/2026 to 9/30/2026
Cash Account: Street Dept. - First Sec. Bank
Fund: Street Department

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Revenue & Expenditures						
Revenue						
Sales Taxes						
4506	Sales Tax	4,924.26	37,206.17	45,500.00	(8,293.83)	81.77%
	Total Sales Taxes	**$4,924.26**	**$37,206.17**	**$45,500.00**	**($8,293.83)**	
Local Fees & Permits						
4803	Fee & Permit Income	912.40	7,249.94	6,500.00	749.94	111.54%
4806	SDWA Fees	185.08	1,673.48	2,200.00	(526.52)	76.07%
4807	Service Fees	200.00	1,304.49	717.00	587.49	181.94%
	Total Local Fees & Permits	**$1,297.48**	**$10,227.91**	**$9,417.00**	**$810.91**	
Sanitation Fees						
4901	Sanitation Fees	8,249.68	69,087.79	83,000.00	(13,912.21)	83.24%
	Total Sanitation Fees	**$8,249.68**	**$69,087.79**	**$83,000.00**	**($13,912.21)**	
Sewer Fees						
4911	Sewer Fees	14,679.78	109,664.27	142,000.00	(32,335.73)	77.23%
	Total Sewer Fees	**$14,679.78**	**$109,664.27**	**$142,000.00**	**($32,335.73)**	
Water Sales						
4925	Customer Daily Deposits	43,578.55	313,575.95	383,000.00	(69,424.05)	81.87%
	Total Water Sales	**$43,578.55**	**$313,575.95**	**$383,000.00**	**($69,424.05)**	
Other Revenue						
4987	New Meters (Taps)	0.00	18,128.34	2,250.00	15,878.34	805.70%
4988	Penalties/Late Charges	652.53	3,828.74	5,000.00	(1,171.26)	76.57%
4990	Reimbursement	39.52	961.42	500.00	461.42	192.28%
5000	Refund	0.00	0.00	7,000.00	(7,000.00)	0.00%
8102	Interest on Checking	940.80	8,012.92	7,630.00	382.92	105.02%
8306	Transf from Customer Deposit	127.79	1,078.65	2,500.00	(1,421.35)	43.15%
8316	Transfer from Water Improvemen	0.00	0.00	125,000.00	(125,000.00)	0.00%
8327	Trans from Ductile Iron CapRsv	0.00	129,305.00	135,672.00	(6,367.00)	95.31%
8334	WWTF Capital Improvements	0.00	11,349.00	11,349.00	0.00	100.00%
8910	Carryover from Previous Years	0.00	0.00	78,437.84	(78,437.84)	0.00%
	Total Other Revenue	**$1,760.64**	**$172,664.07**	**$375,338.84**	**($202,674.77)**	
	Revenue	**$74,490.39**	**$712,426.16**	**$1,038,255.84**	**($325,829.68)**	
	Gross Profit	**$74,490.39**	**$712,426.16**	**$1,038,255.84**	**$0.00**	
Expenses						
Salaries & Benefits Expense						
6301	Salaries	12,087.68	97,481.15	157,182.92	(59,701.77)	62.02%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6302	Salaries - Office	3,922.98	33,844.26	53,824.76	(19,980.50)	62.88%
6305	Medicare	218.30	1,757.65	3,059.61	(1,301.96)	57.45%
6306	Social Security	933.36	7,515.30	13,082.48	(5,567.18)	57.45%
6307	APERS Expense	2,452.81	20,119.08	31,689.06	(11,569.98)	63.49%
6310	Insurance - Employer	1,612.24	17,258.83	22,382.07	(5,123.24)	77.11%
6313	Unemployment Insurance	0.00	42.34	157.10	(114.76)	26.95%
6314	Workers Compensation	0.00	2,631.62	1,420.37	1,211.25	185.28%
	Total Salaries & Benefits Expense	**$21,227.37**	**$180,650.23**	**$282,798.37**	**($102,148.14)**	
Capital Purchase Expense						
6410	Equipment Purchases	0.00	3,016.73	5,000.00	(1,983.27)	60.33%
6413	Generator Purchase	0.00	0.00	1,550.00	(1,550.00)	0.00%
	Total Capital Purchase Expense	**$0.00**	**$3,016.73**	**$6,550.00**	**($3,533.27)**	
Dues and Subscriptions Expense						
6451	Dues, Subscriptions, & Members	182.46	6,708.98	12,283.83	(5,574.85)	54.62%
	Total Dues and Subscriptions Expense	**$182.46**	**$6,708.98**	**$12,283.83**	**($5,574.85)**	
Fuel Expense						
6501	Fuel & Oil (Non-taxable)	0.00	572.09	1,800.00	(1,227.91)	31.78%
6502	Fuel & Oil (Taxable)	1,002.27	3,145.06	3,000.00	145.06	104.84%
	Total Fuel Expense	**$1,002.27**	**$3,717.15**	**$4,800.00**	**($1,082.85)**	
Insurance Expense						
6551	Insurance - Property	0.00	0.00	2,205.64	(2,205.64)	0.00%
6552	Insurance - Vehicle	0.00	0.00	1,536.00	(1,536.00)	0.00%
	Total Insurance Expense	**$0.00**	**$0.00**	**$3,741.64**	**($3,741.64)**	
Repair / Maintenance Expense						
6805	Chemical Expense	39.52	1,512.40	4,000.00	(2,487.60)	37.81%
6810	Repair & Maint - Buildings	0.00	3,206.29	2,300.00	906.29	139.40%
6812	Repair & Maint - Vehicles	0.00	1,984.09	3,700.00	(1,715.91)	53.62%
6814	Repair & Maintnance, Equipment	0.00	2,184.28	10,000.00	(7,815.72)	21.84%
6819	Street Material	0.00	0.00	5,000.00	(5,000.00)	0.00%
6820	Street Repairs	0.00	0.00	5,000.00	(5,000.00)	0.00%
	Total Repair / Maintenance Expense	**$39.52**	**$8,887.06**	**$30,000.00**	**($21,112.94)**	
Supplies Expense						
6856	Clothing Allowance	0.00	310.30	1,800.00	(1,489.70)	17.24%
6858	Maintenance Supplies	0.00	572.90	1,800.00	(1,227.10)	31.83%
6860	Office Supplies	250.35	2,208.59	800.00	1,408.59	276.07%
6869	Supplies Inventory Parts	218.17	27,295.39	22,000.00	5,295.39	124.07%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
6871	Supplies Shop Tools	823.84	3,295.75	3,000.00	295.75	109.86%
	Total Supplies Expense	**$1,292.36**	**$33,682.93**	**$29,400.00**	**$4,282.93**	
Travel & Meeting Expense						
6901	Meeting/Training - School	443.18	2,176.97	2,000.00	176.97	108.85%
	Total Travel & Meeting Expense	**$443.18**	**$2,176.97**	**$2,000.00**	**$176.97**	
Postage Expense						
6951	Postage	264.55	3,046.71	4,000.00	(953.29)	76.17%
	Total Postage Expense	**$264.55**	**$3,046.71**	**$4,000.00**	**($953.29)**	
Utilities Expense						
7001	Telephone/Fax/Internet Expense	262.01	2,331.64	3,350.00	(1,018.36)	69.60%
7005	Utilities	2,507.36	23,922.17	24,000.00	(77.83)	99.68%
7006	Utilities - Shop	0.00	130.68	0.00	130.68	0.00%
	Total Utilities Expense	**$2,769.37**	**$26,384.49**	**$27,350.00**	**($965.51)**	
Professional Services Expense						
7102	Audit Expenses	0.00	0.00	16,000.00	(16,000.00)	0.00%
7109	License Fees	0.00	229.03	400.00	(170.97)	57.26%
7111	Prevention & Safety	127.24	337.71	325.00	12.71	103.91%
7114	Engineering Fees	0.00	146,639.00	0.00	146,639.00	0.00%
	Total Professional Services Expense	**$127.24**	**$147,205.74**	**$16,725.00**	**$130,480.74**	
Other Expense						
7203	Refunds	0.00	0.00	1,000.00	(1,000.00)	0.00%
7205	Water Purchased	0.00	0.00	21,000.00	(21,000.00)	0.00%
7220	CSLC Acct. #61531	6,639.73	53,527.22	65,266.00	(11,738.78)	82.01%
7225	WWTF #12726	11,033.65	61,271.83	86,000.00	(24,728.17)	71.25%
7226	WWTF Capital Improvement	0.00	11,349.00	11,349.00	0.00	100.00%
9228	Transfer to Act 605/925 Sewer	0.00	4,668.40	8,000.00	(3,331.60)	58.36%
9229	Transfer to Act 605 Water	0.00	13,152.70	18,500.00	(5,347.30)	71.10%
	Total Other Expense	**$17,673.38**	**$143,969.15**	**$211,115.00**	**($67,145.85)**	
Grant and Special Projects Expense						
7271	Lift Station	0.00	666.55	2,400.00	(1,733.45)	27.77%
7275	Paint Tanks	0.00	0.00	125,000.00	(125,000.00)	0.00%
8040	Fire Hydrants & Mntnance Prog	0.00	3,540.00	8,500.00	(4,960.00)	41.65%
	Total Grant and Special Projects Expense	**$0.00**	**$4,206.55**	**$135,900.00**	**($131,693.45)**	
General & Administrative Expense						
7301	Act 474 - Building Permits	0.00	612.75	0.00	612.75	0.00%
7302	Advertising	0.00	310.86	0.00	310.86	0.00%

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
7312	Sanitation Fees Paid	8,024.08	66,870.72	83,000.00	(16,129.28)	80.57%
7313	SDWA	607.20	1,790.40	2,200.00	(409.60)	81.38%
7315	State Sales Tax	4,916.00	37,790.00	49,920.00	(12,130.00)	75.70%
	Total General & Administrative Expense	**$13,547.28**	**$107,374.73**	**$135,120.00**	**($27,745.27)**	
Indirect Expenses						
7803	Bank Service Charge	23.00	207.00	300.00	(93.00)	69.00%
	Total Indirect Expenses	**$23.00**	**$207.00**	**$300.00**	**($93.00)**	
	Expenses	**$58,591.98**	**$671,234.42**	**$902,083.84**	**($230,849.42)**	
	Revenue Less Expenditures	**$15,898.41**	**$41,191.74**	**$136,172.00**	**$0.00**	
Other Revenue						
Extraordinary Income						
4985	USDA Const Loan Hld Acct PH2-B	0.00	561,273.38	0.00	561,273.38	0.00%
	Total Extraordinary Income	**$0.00**	**$561,273.38**	**$0.00**	**$561,273.38**	
	Other Revenue	**$0.00**	**$561,273.38**	**$0.00**	**$561,273.38**	
Other Expenses						
Transfer Expense						
9106	Transfer to Customer Deposit	0.00	0.00	500.00	(500.00)	0.00%
	Total Transfer Expense	**$0.00**	**$0.00**	**$500.00**	**($500.00)**	
Extraordinary Expense						
6607	Construction Loan Pymt PH2-B	0.00	414,698.35	0.00	414,698.35	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**	**$516,452.35**	**$135,672.00**	**$380,780.35**	
	Other Expenses	**$11,306.00**	**$516,452.35**	**$136,172.00**	**$380,280.35**	
	Net Change in Fund Balance	**$4,592.41**	**$86,012.77**	**$0.00**	**$0.00**	

Waterworks Rev. Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jan 2026 Sep 2026 Actual	Annual Budget Jan 2026 Dec 2026	Annual Budget Jan 2026 Dec 2026 Variance	Jan 2026 Dec 2026 Percent of Budget
Fund Balances						
	Beginning Fund Balance	347,886.39	266,466.03	0.00	0.00	0.00%
	Net Change in Fund Balance	4,592.41	86,012.77	0.00	0.00	0.00%
	Ending Fund Balance	352,478.80	352,478.80	0.00	0.00	0.00%

Report Options
Fund: Waterworks Rev. Fund
Period: 9/1/2026 to 9/30/2026
Detail Level: Level 1 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget
Budget: Waterworks Revenue Budget

Waterworks Rev. Fund
Balance Sheet
9/30/2026

	Book Value Sep 2026 Actual	Book Value Sep 2025 Actual	Book Value Sep 2024 Actual
Assets			
Current Assets			
Construction Account #2825			58.19
Construction Acct PH2-B #1102	377.91		339.92
USDA Debt Srvc Rsrv Acct #2868	16,467.83	10,631.91	4,985.62
USDA DebtSrvRsvAcct PH2-B 1137	19,791.63	11,123.74	2,735.20
USDA Loan Account #2833	9,299.30	4,603.66	4,529.14
USDA Loan Account PH2-B #1110	14,380.37	7,125.85	6,872.88
USDA Short-Lived Asset Account	24,665.15	15,924.22	7,467.34
Waterworks Rev - First Sec. Ba	267,496.61	166,573.02	246,939.83
Total Current Assets	**$352,478.80**	**$215,982.40**	**$273,928.12**
Total Assets	**$352,478.80**	**$215,982.40**	**$273,928.12**
Fund Balance			
Current Year Surplus(Deficit)	352,478.80	215,982.40	273,928.12
Total Fund Balance	**$352,478.80**	**$215,982.40**	**$273,928.12**
Total Liabilities and Equity	**$352,478.80**	**$215,982.40**	**$273,928.12**

Statement Date	09/30/2026
Accounts	Waterworks Rev - First Sec. Ba
Companies	Waterworks Rev. Fund

Statement Balance:	$268,084.29			
- Outstanding Checks:	$587.68	**Cleared Checks:**	29	$72,839.33
+ Outstanding Deposits:	$0.00	**Cleared Deposits:**	14	$74,244.47
Reconciled Balance Per Statement:	$267,496.61			
Book Balance:	$267,496.61			
Difference	$0.00			

Cleared Checks

Ref #	Date	Name	Amount
10453	8/21/2026	O'Reilly Automotive, Inc	213.49
10456	8/27/2026	Core & Main, LP	1,630.26
10457	8/27/2026	Winwater Company	760.15
10458	8/27/2026	Henard Utility Products, Inc.	618.88
10461	8/28/2026	Postmaster	263.25
10462	8/28/2026	WWTF-Gassville	11,349.00
10464	9/3/2026	Big Oil LLC	1,002.27
10465	9/3/2026	WWTF-Gassville	6,855.06
10466	9/3/2026	CSLC - Gassville	4,465.33
10467	9/3/2026	Methvin Sanitation - WCN of Arkansas	8,024.08
10468	9/3/2026	Dept of Fin. & Adm.	4,916.00
10469	9/4/2026	Payroll Account	5,239.84
10470	9/4/2026	ADH	607.20
10471	9/8/2026	Intedata Systems, Inc.	74.90
10472	9/8/2026	Yelcot	344.55
10473	9/10/2026	Core & Main, LP	915.88
10474	9/11/2026	North Arkansas Electric Cooperative,	38.85
10475	9/14/2026	Payroll Account	4,825.40
10476	9/16/2026	WWTF-Gassville	4,178.59
10477	9/16/2026	CSLC - Gassville	2,174.40
10478	9/16/2026	Verizon	25.02
10479	9/17/2026	Arvest Bank	482.70
10480	9/21/2026	Payroll Account	5,513.77
10481	9/21/2026	Lowes Business Acct/SYNCB	253.37
10482	9/23/2026	Entergy	96.39
10483	9/23/2026	Entergy	280.79
10484	9/23/2026	Entergy	2,018.55
10486	9/28/2026	Payroll Account	5,648.36
OL-090126	9/1/2026	First Security Bank	23.00
		Cleared Checks Totals	**72,839.33**

Cleared Deposits

927027	9/4/2026	Waterworks Customer Deposit	127.79
927029	9/9/2026	Permits	512.40
927030	9/10/2026	Town of Pyatt - Rural Water System	39.52
927031	9/14/2026	Permits	50.00
927032	9/14/2026	Permits	200.00
927033	9/21/2026	Permits	100.00

Ref #	Date	Name	Amount
Cleared Deposits			
927034	9/24/2026	Permits	50.00
927035	9/30/2026	First Security Bank	694.88
OL-093026A	9/30/2026	Water Sales	43,578.55
OL-093026B	9/30/2026	Sewer Fees	14,679.78
OL-093026C	9/30/2026	Sanitation	8,249.68
OL-093026D	9/30/2026	Sales Tax	4,924.26
OL-093026E	9/30/2026	SDWA	185.08
OL-093026F	9/30/2026	Penalties/Late Charges	852.53
		Cleared Deposits Totals	**74,244.47**
Outstanding Checks			
10485	9/24/2026	Black Hills Energy	72.78
10487	9/28/2026	Postmaster	264.55
10488	9/28/2026	Intedata Systems, Inc.	250.35
		Outstanding Checks Totals	**587.68**

Waterworks Rev. Fund
Bank Register
9/1/2026 to 9/30/2026

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
1020 Waterworks Rev - First Sec. Ba						
			Beginning Balance			251,844.12
9/1/2026	OL-090126		First Security Bank		23.00	251,821.12
9/3/2026	10464		Big Oil LLC		1,002.27	250,818.85
9/3/2026	10465		WWTF-Gassville		6,855.06	243,963.79
9/3/2026	10466		CSLC - Gassville		4,465.33	239,498.46
9/3/2026	10467		Methvin Sanitation - WCN		8,024.08	231,474.38
9/3/2026	10468		Dept of Fin. & Adm.		4,916.00	226,558.38
9/4/2026	10469		Payroll Account		5,239.84	221,318.54
9/4/2026	10470		ADH		607.20	220,711.34
9/4/2026	927027		Waterworks Customer	127.79		220,839.13
9/8/2026	10471		Intedata Systems, Inc.		74.90	220,764.23
9/8/2026	10472		Yelcot		344.55	220,419.68
9/9/2026	927029		Permits	512.40		220,932.08
9/10/2026	10473		Core & Main, LP		915.88	220,016.20
9/10/2026	927030		Town of Pyatt - Rural	39.52		220,055.72
9/11/2026	10474		North Arkansas Electric		38.85	220,016.87
9/14/2026	10475		Payroll Account		4,825.40	215,191.47
9/14/2026	927031		Permits	50.00		215,241.47
9/14/2026	927032		Permits	200.00		215,441.47
9/16/2026	10476		WWTF-Gassville		4,178.59	211,262.88
9/16/2026	10477		CSLC - Gassville		2,174.40	209,088.48
9/16/2026	10478		Verizon		25.02	209,063.46
9/17/2026	10479		Arvest Bank		482.70	208,580.76
9/21/2026	10480		Payroll Account		5,513.77	203,066.99
9/21/2026	10481		Lowes Business		253.37	202,813.62
9/21/2026	927033		Permits	100.00		202,913.62
9/23/2026	10482		Entergy		96.39	202,817.23
9/23/2026	10483		Entergy		280.79	202,536.44
9/23/2026	10484		Entergy		2,018.55	200,517.89
9/24/2026	10485		Black Hills Energy		72.78	200,445.11
9/24/2026	927034		Permits	50.00		200,495.11
9/28/2026	10486		Payroll Account		5,648.36	194,846.75
9/28/2026	10487		Postmaster		264.55	194,582.20
9/28/2026	10488		Intedata Systems, Inc.		250.35	194,331.85
9/30/2026	927035		First Security Bank	694.88		195,026.73
9/30/2026	OL-093026A		Water Sales	43,578.55		238,605.28
9/30/2026	OL-093026B		Sewer Fees	14,679.78		253,285.06
9/30/2026	OL-093026C		Sanitation	8,249.68		261,534.74
9/30/2026	OL-093026D		Sales Tax	4,924.26		266,459.00
9/30/2026	OL-093026E		SDWA	185.08		266,644.08
9/30/2026	OL-093026F		Penalties/Late Charges	852.53		267,496.61
			1020 Waterworks Rev - First Sec. Ba Totals	**$74,244.47**	**$58,591.98**	**$267,496.61**
			Report Totals	**$74,244.47**	**$58,591.98**	**$267,496.61**
			Records included in total = 41			

Report Options
Trans Date: 9/1/2026 to 9/30/2026
Cash Account: Waterworks Rev - First Sec. Ba
Fund: Waterworks Rev. Fund

Collateralization Statment
for the City of Cotter, Arkansas

#	First Security Bank	Account Name	Account Type & Number	September 30, 2026 Book Balance	September 30, 2026 Bank Balance
	Operating Checking Accounts:				
1	American Rescue Plan Fund		*1872	$ 4.31	$ 4.31
2	Cemetery Fund		*7309	$ 17,662.27	$ 17,662.27
3	City Court Fund		*7333	$ 6,976.54	$ 6,976.54
4	Court Automation Fund		*7234	$ 6,619.86	$ 6,619.86
5	Ductile Iron Cap Rsv #1751-WWTF/CSLC Capital Reserve Fund		*1751	$ 159,402.48	$ 159,402.48
6	Fire Department Fund		*7366	$ 115,728.03	$ 115,747.11
7	Fire Dept Capital Reserve Fund		*9088	$ 70,372.52	$ 70,372.52
8	General Fund		*7374	$ 370,331.28	$ 378,397.12
9	General Savings Fund		*8204	$ 276,984.77	$ 276,984.77
10	LOPFI Fund		*7325	$ 4,240.49	$ 4,240.49
11	Payroll Fund		*7275	$ 8,930.72	$ 20,264.30
12	Street Department Fund		*7358	$ 138,626.05	$ 138,646.69
13	Street Dept Capital Reserve Fund		*9185	$ 19,878.69	$ 19,878.69
14	Waterworks Customer Deposit Fund		*3292	$ 31,623.00	$ 31,778.50
15	Waterworks Revenue Fund		*7291	$ 267,496.61	$ 268,084.29
16	Water Improvement Fund (1/2% CSUT)		*7267	$ 336,704.08	$ 336,704.08
17	Waterline Replacement Fund (Proj. Savings)		*9959	$ 117,349.10	$ 117,349.10
18	Act 605 Water Replacement Fund - Ord #2023-01		*6902	$ 63,836.31	$ 63,836.31
19	Act 605 Sewer Replacement Fund - Act 925 Refurbishment Ord#2023-02		*6872	$ 23,666.11	$ 23,666.11
20	Construction Fund		*2825	$ 0.00	$ 0.00
21	USDA Loan Fund		*2833	$ 9,299.30	$ 9,299.30
22	USDA Short-Lived Asset Fund		*2876	$ 24,665.15	$ 24,665.15
23	USDA Debt Service Rsv Fund		*2868	$ 16,467.83	$ 16,467.83
24	Construction Fund PH2-B		*1102	$ 377.91	$ 377.91
25	USDA Loan Fund PH2-B		*1110	$ 14,380.37	$ 14,380.37
26	USDA Debt Service Rsv Fund PH2-B		*1137	$ 19,791.63	$ 19,791.63
27	Bridge Lights		*8314	$ 9,011.80	$ 9,011.80
28	Economic Development		*8306	$ 10,367.28	$ 10,367.28
29	USDA Fire Dept Equipment		*8233	$ 15,445.00	$ 15,446.38
30	ADECP Cotter NAYC Grant		*8406	$ 0.00	$ 9,508.50
		Totals:		**$ 2,156,239.49**	**$ 2,185,931.69**
	Investment Accounts:				
	Bridge Lights CD		*0695	$ 0.00	$ 0.00
	Economic Development CD		*0691	$ 0.00	$ 0.00
	Water & Sewer CD		*3141	$ 133,984.49	$ 133,984.49
		Totals:		**$ 133,984.49**	**$ 133,984.49**

Securities Pledges*	***Book Balance***	***Par Balance***
*See Attachments-Market Value	$ 5,970,000.00	$ 5,970,000.00
Total Securities Pledged	$ 5,970,000.00	$ 5,970,000.00
Pledged Book Value	$	$
Book Value of Deposit	$ 2,290,223.98	$ 2,319,916.18
Pledged Plus FDIC Coverage	$ 6,220,000.00	$ 6,220,000.00
Coverage +/-	$ 3,929,776.02	$ 3,900,083.82

CSUT = City Sales & Use Tax

City of Cotter
Pledged Securities
First Security Bank

Pledged Securities Issuer	Account No.	Receipt No.	Pledged Face/Par Value	Released Securities Value	Original Issued Date	Maturity Date	Released Date	
FNBS Investment, Inc.	880484290	245003817	$ 0.00	$ 390,000.00	10/1/2007	12/1/2040	5/8/2012	
FNBS Investment, Inc.	880484290	253010072	$ 0.00	$ 100,000.00	5/1/2001	1/1/2021	Matured	No Record
FNBS Investment, Inc.	880484290	253009772	$ 100,000.00	$	10/26/2006	3/1/2037		
First Security Bank - Borrowed	15384290	180032612	$ 0.00	$ 100,000.00	11/10/2004	7/15/2024	5/8/2012	8/13/2015
First Security Bank - Borrowed	15384290	180032673	$ 0.00	$ 95,000.00	5/15/2008	6/1/2023	4/24/2018	Rcpt#48876
First Security Bank - Borrowed	15384290	180032947	$ 0.00	$ 390,000.00	10/1/2007	12/1/2040	12/4/2023	Rcpt#252027083
First Security Bank - Borrowed	15384290	180033166	$ 0.00	$ 100,000.00	3/15/2007	11/1/2022	3/13/2015	
First Security Bank - Borrowed	15384290	180033249	$ 0.00	$ 60,000.00	5/1/2003	2/1/2023	8/8/2013	
First Security Bank - Borrowed	15384290	180033067	$ 0.00	$ 60,000.00	10/19/2011	10/1/2028	5/10/2016	
First Security Bank - Borrowed	15384290	180033633	$ 0.00	$ 200,000.00	6/21/2007	10/1/2025	9/16/2016	
First Security Bank - Borrowed	15384290	242001818	$ 0.00	$ 100,000.00	7/1/2005	7/1/2029	5/2/2019	Rcpt#252035441(Only $100K/$200K released
First Security Bank - Borrowed	15384290	242001806	$ 0.00	$ 100,000.00	5/17/2012	1/15/2029	2/10/2022	Rcpt #252035438
First Security Bank - Borrowed	15384290	245019671	$ 0.00	$ 60,000.00	1/7/2015	7/1/2031	12/2/2022	Rcpt#252038452
First Security Bank - Borrowed	15384290	245023585	$ 200,000.00	$ 200,000.00	1/28/2014	12/15/2023	11/21/2023	Rcpt#252039535
First Security Bank - Borrowed	15384290	180032702	$ 0.00	$ 50,000.00	4/17/2017	7/1/2030	5/28/2020	Rcpt#252027012
First Security Bank - Borrowed	15384290	180033265	$ 0.00	$ 200,000.00	4/28/2017	12/1/2030	11/5/2020	Rcpt#252027153
First Security Bank - Borrowed-Jacksonville FL Economic Dev C	15384290	48847 (Pledge ID: P2359)	$ 0.00	$ 95,000.00	3/1/2005	10/1/2030	3/21/2022	Rcpt#252036132
First Security Bank - Borrowed-Wyandotte Cnty Ks Unif Sch Dist #500	15384290	242006687 - Eff. 05/22/19	$ 0.00	$ 100,000.00	12/20/2016	9/1/2030	1/11/2023	Rcpt#242006687
FSB - Borrowed - Cash Mgmt Searcy, AR Texas St Transprtn Comm TP SYS SER C LFC OPT EXT REDEMP	15384290	252035835	$ 50,000.00	$ 50,000.00	2/4/2015	8/15/2034	7/1/2024	Rcpt #252035835
First Security Bank - Borrowed	15384290	242008707	$ 50,000.00	$ 50,000.00	12/19/2019	12/1/2034	11/21/2023	Rcpt#242008707
First Security Bank - Borrowed	15384290	242007252	$ 100,000.00	$	9/28/2020	7/1/2032		
First Security Bank - Borrowed	15384290	242007744	$ 200,000.00	$ 200,000.00	12/5/2019	7/1/2039	11/21/2023	Rcpt#242007744
First Security Bak - Borrowed (FNBB Capital Markets)	15384290	244001320	$ 100,000.00	$ 100,000.00	6/23/2021	10/15/2036	11/21/2023	Rcpt#244001320
First Security Bank - Borrowed (Capital Management)	15384290	242013675	$ 95,000.00	$	2/16/2022	9/15/2042		
First Security Bank - Borrowed (Cash Management)	15384290	244000884	$ 0.00	$ 200,000.00	10/17/2014	6/15/2029	12/2/2022	Rcpt#244000884
First Security Bank - Borrowed (Cash Management)	15384290	242011734	$ 150,000.00	$	5/25/2021	1/1/2038		
First Security Bank - Borrowed (Cash Management)	15384290	252037842	$ 0.00	$ 150,000.00	4/1/2013	5/15/2030	4/28/2023	Rcpt#252037842
First Security Bank - Borrowed (Cash Management)	15384290	252035439	$ 290,000.00	$	12/13/2007	11/1/2023		
First Security Bank - Borrowed - Florence Cnty SC Hosp Mcleod Regl Med Ctr	15384290	252038092	100,000.00	100,000.00	8/7//2014	11/1/2034	10/29/2024	Rcpt#252038092
First Security Bank - Borrowed - (Cash Management) LWR CO RIVER-A-PREREF	15384290	180066571	0.00	150,000.00	4/1/2013	5/15/2030	5/12/2023	Rcpt#180066571

City of Cotter
Pledged Securities
First Security Bank

First Security Bank - Borrowed - (Cash Management) Denver City & Cnty Hsg Auth Cap Fd Prog Three Towers Short 1st Cpn	15384290	232148231	150,000.00	150,000.00	12/13/2007	11/1/2023	9/20/2023	Rcpt#232148231
First Security Bank - Borrowed - (Cash Mgmt) Kane Cook & Du Page Cntys IL Sch Dist #46 Elgin SFC	15384290	252038359	100,000.00	100,000.00	2/18/2015	1/1/2032	1/5/2024	Rcpt#252038359
First Security Bank - Borrowed - (Cash Mgmt) New York City HSG DEV CORP MULTIFAMILY Rent HSG REV Ocean Gate Dev SER B	15384290	252027147	150,000.00	150,000.00	8/22/2007	6/1/2025	5/20/2025	Rcpt#252027147
FSB - Borrowed - Cash Mgmt Cumberland Cnty PA MU Call Opt Erp Oid @ 98.518	15384290	242008332	1,120,000.00		11/7/2019	11/1/2039		
FSB - Borrowed - Cash Mgmt Fort Pierce FL CAP IMPT REV REF CALL SINK	15384290	242008366	1,050,000.00		7/12/2019	9/1/2038		
FSB - Borrowed - Cash Mgmt Colorado St Cops	15384290	242011326	500,000.00	500,000.00	6/2/2020	12/15/2039	11/21/2023	Rcpt#242011326
FSB - Borrowed - Cash Mgmt Searcy, AR Jones Cnty TX CTFS of Oblig Continuously Callable	15384290	252035805	390,000.00	390,000.00	2/22/2012	9/1/2030	8/24/2026	Rcpt#252035805
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	100,000.00	3/21/2013	8/1/2026	7/27/2026	Rcpt#252035476
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		
FSB - Borrowed - Cash Mgmt PO Box 1009 Searcy, AR 7245 US Johnson City TN Engergy A	15384290	242012069	125,000.00		8/6/2021	5/1/2037		
FSB - Borrowed - Cash Mgmt Searcy, AR Jefferson Cnty KY SD FIN CORP SCH BLDG REV SER B OID@98.585 ST INTERCEPT NON BNK QLFD	15384290	242012634	510,000.00		10/26/2021	12/1/2037		
Totals:	.		$ 5,970,000.00	$ 4,790,000.00				

Last updated 05/29/2025 - SW

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