

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending March 31, 2020

| | Beginning Balance | Revenue | Non-Revenue | Non-Expenditures | Expenditures | Ending Balance | Ending Balance Difference FY19/FY20 | |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|-------------------------------------|-------------------------|
| Teacher Salary Fund | \$ - | | \$ 225,483.34 | | \$ 225,483.34 | \$ - | \$ - | |
| Operating Fund | \$ 1,610,662.47 | \$ 436,594.18 | \$ 141,376.21 | \$ 366,859.55 | \$ 285,773.15 | \$ 1,536,000.16 | \$ 50,132.33 | First Security Interest |
| Building Fund | \$ 1,226,703.66 | \$ 411.80 | \$ - | | | \$ 1,227,115.46 | \$ 411,416.23 | \$56,070.05 |
| Debt Service Fund | \$ (175,626.25) | | | \$ - | \$ - | \$ (175,626.25) | \$ (4,200.00) | |
| Federal Funds | \$ 22,474.66 | \$ 31,004.65 | | | \$ 35,098.48 | \$ 18,380.83 | \$ 35,056.45 | |
| Activity Funds | \$ 175,432.86 | \$ 7,510.94 | | | \$ 8,565.69 | \$ 174,378.11 | \$ 8,430.31 | |
| Food Service Funds | \$ 97,302.73 | \$ 40,790.54 | | | \$ 33,677.13 | \$ 104,416.14 | \$ 43,271.65 | |
| | \$ 2,956,950.13 | \$ 516,312.11 | \$ 366,859.55 | \$ 366,859.55 | \$ 588,597.79 | \$ 2,884,664.45 | \$ 544,106.97 | |

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending March 31, 2019

| | Beginning Balance | Revenue | Non-Revenue | Non-Expenditures | Expenditures | Ending Balance |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|
| Teacher Salary Fund | \$ - | \$ - | \$ 213,158.49 | \$ - | \$ 213,158.49 | \$ - |
| Operating Fund | \$ 1,528,461.32 | \$ 433,544.77 | \$ 205,792.86 | \$ 418,951.35 | \$ 262,979.77 | \$ 1,485,867.83 |
| Building Fund | \$ 815,333.20 | \$ 366.03 | \$ - | | | \$ 815,699.23 |
| Debt Service Fund | \$ (171,426.25) | | | | | \$ (171,426.25) |
| Federal Funds | \$ (7,355.44) | \$ 32,701.51 | \$ - | \$ - | \$ 42,021.69 | \$ (16,675.62) |
| Activity Funds | \$ 169,776.99 | \$ 23,414.71 | | | \$ 27,243.90 | \$ 165,947.80 |
| Food Service Funds | \$ 51,111.80 | \$ 38,299.89 | | | \$ 28,267.20 | \$ 61,144.49 |
| | \$ 2,385,901.62 | \$ 528,326.91 | \$ 418,951.35 | \$ 418,951.35 | \$ 573,671.05 | \$ 2,340,557.48 |

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 20

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|----------|----------------------|---------------|------------|-------------|------------|--------------|---------------|
| 0001 | DISBURSEMENT FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL NO | FUND GROUP TITLE | .00 | .00 | .00 | .00 | .00 | .00 |
| 1000 | TEACHER SALARY FUND | .00 | .00 | 212,569.71 | .00 | 212,569.71 | .00 |
| 1232 | AR SCHOOL OF RECOGNI | .00 | .00 | .00 | .00 | .00 | .00 |
| 1240 | LEA SP ED SUPERVISOR | .00 | .00 | .00 | .00 | .00 | .00 |
| 1244 | SP ED EXTENDED SCHOO | .00 | .00 | .00 | .00 | .00 | .00 |
| 1246 | MENTORING | .00 | .00 | .00 | .00 | .00 | .00 |
| 1275 | ALE | .00 | .00 | 2,560.70 | .00 | 2,560.70 | .00 |
| 1281 | ESA- SALARIES | .00 | .00 | 10,352.93 | .00 | 10,352.93 | .00 |
| 1282 | ESA MATCHING GRANT S | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | TEACHER SALARY FUND | .00 | .00 | 225,483.34 | .00 | 225,483.34 | .00 |
| 2000 | OPERATING FUND | -1,559,749.00 | .00 | 141,376.21 | 138,815.51 | 260,772.66 | -1,817,960.96 |
| 2001 | OTHER OP FUND | 2,763,278.29 | 359,459.18 | .00 | 215,130.41 | .00 | 2,907,607.06 |
| 2030 | APSRC DIGITAL GRANT | 600.73 | .00 | .00 | .00 | .00 | 600.73 |
| 2050 | VERIZON GRANT | 839.56 | .00 | .00 | .00 | .00 | 839.56 |
| 2060 | GAME & FISH FINES | 14,368.17 | .00 | .00 | .00 | .00 | 14,368.17 |
| 2061 | NATIONAL FFA GRANT | 76.54 | .00 | .00 | .00 | .00 | 76.54 |
| 2062 | FOOD FOR ALL GRANT | .00 | .00 | .00 | .00 | .00 | .00 |
| 2217 | STUDENT GROWTH | 267,488.10 | 27,165.00 | .00 | .00 | 6,102.65 | 288,550.45 |
| 2218 | DECLINING ENROLLMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 2223 | PROF DVLP FUND | 7,463.24 | .00 | .00 | .00 | 203.23 | 7,260.01 |
| 2232 | AR SCHOOL OF RECOGNI | .00 | .00 | .00 | .00 | .00 | .00 |
| 2240 | LEA SP ED SUPERVISOR | 303.71 | .00 | .00 | .00 | .00 | 303.71 |
| 2244 | SPED EXTENDED YEAR | .00 | .00 | .00 | .00 | .00 | .00 |
| 2246 | MENTORING | .00 | .00 | .00 | .00 | .00 | .00 |
| 2250 | SPED W/O DISA-RES TR | .00 | .00 | .00 | .00 | .00 | .00 |
| 2255 | SPED W/DISA -RES TRE | 2,820.00 | .00 | .00 | .00 | .00 | 2,820.00 |
| 2265 | SPED CATASTROPHIC OC | -24,000.00 | .00 | .00 | .00 | .00 | -24,000.00 |
| 2270 | GT- AEGIS PROGRAM | .00 | .00 | .00 | .00 | .00 | .00 |
| 2271 | G & T - ADV PLACEMEN | -778.97 | .00 | .00 | .00 | .00 | -778.97 |
| 2275 | ALTERNATIVE LEARN EN | -24,853.91 | .00 | .00 | 2,560.70 | 748.52 | -28,163.13 |
| 2276 | ENGLISH LANGUAGE LEA | 1,380.00 | .00 | .00 | .00 | .00 | 1,380.00 |
| 2281 | ENHANCED STUDENT ACH | 139,726.31 | 49,970.00 | .00 | 10,352.93 | 17,845.80 | 161,497.58 |
| 2282 | ESA MATCH GRANT | 2,590.27 | .00 | .00 | .00 | 100.29 | 2,489.98 |
| 2292 | Q ZAB | .00 | .00 | .00 | .00 | .00 | .00 |
| 2293 | SECONDARY WORKFORCE | 16,657.49 | .00 | .00 | .00 | .00 | 16,657.49 |
| 2340 | CAREER NEW PROGRAM - | .00 | .00 | .00 | .00 | .00 | .00 |
| 2370 | K-3 AT RISK | .00 | .00 | .00 | .00 | .00 | .00 |
| 2392 | GEN FAC FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| 2393 | GROWTH FAC | .00 | .00 | .00 | .00 | .00 | .00 |
| 2394 | DEBT SERVICE | .00 | .00 | .00 | .00 | .00 | .00 |
| 2398 | PROJECT WILD SCHOOL | 2,451.94 | .00 | .00 | .00 | .00 | 2,451.94 |
| 2780 | DRUG ED | .00 | .00 | .00 | .00 | .00 | .00 |
| 2931 | BROADBAND PROJECT | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | OPERATING FUND | 1,610,662.47 | 436,594.18 | 141,376.21 | 366,859.55 | 285,773.15 | 1,536,000.16 |
| 3000 | BUILDING FUND | 903,465.86 | .00 | .00 | .00 | .00 | 903,465.86 |
| 3001 | BLDG RESTRICTED (QZA | .00 | .00 | .00 | .00 | .00 | .00 |

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 20

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|---------|----------------------|--------------|-----------|-------------|------------|--------------|--------------|
| 3002 | QSCB | 323,237.80 | 411.80 | .00 | .00 | .00 | 323,649.60 |
| 3200 | BLDG | .00 | .00 | .00 | .00 | .00 | .00 |
| 3300 | BOND REFUNDING SAVIN | .00 | .00 | .00 | .00 | .00 | .00 |
| 3392 | GEN'L FAC BLDG FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| 3393 | GROWTH FAC | .00 | .00 | .00 | .00 | .00 | .00 |
| 3404 | FACILITIES PARTNERSH | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | BUILDING FUND | 1,226,703.66 | 411.80 | .00 | .00 | .00 | 1,227,115.46 |
| 4000 | DEBT SERVICE FUND | -175,626.25 | .00 | .00 | .00 | .00 | -175,626.25 |
| 4002 | QSCB CONSTRUCTION | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | DEBT SERVICE FUND | -175,626.25 | .00 | .00 | .00 | .00 | -175,626.25 |
| 6000 | FEDERAL GRANTS FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| 6441 | TITLE IV PART B | .00 | .00 | .00 | .00 | .00 | .00 |
| 6501 | TITLE I (CHAP I) | -10,861.31 | 10,861.31 | .00 | .00 | 10,519.99 | -10,519.99 |
| 6520 | TITLE V PART A | .00 | .00 | .00 | .00 | .00 | .00 |
| 6523 | TITLE I READING FIRS | .00 | .00 | .00 | .00 | .00 | .00 |
| 6535 | TITLE V PART B | .00 | .00 | .00 | .00 | .00 | .00 |
| 6546 | TITLE V PART D | .00 | .00 | .00 | .00 | .00 | .00 |
| 6570 | CARL PERKINS | .00 | .00 | .00 | .00 | .00 | .00 |
| 6595 | TITLE II PART D | .00 | .00 | .00 | .00 | .00 | .00 |
| 6702 | TITLE VIB PASS THRU | -13,485.41 | 13,485.41 | .00 | .00 | 13,056.38 | -13,056.38 |
| 6750 | MEDICAID CAT. COVER. | 64,396.43 | 5,611.78 | .00 | .00 | 7,638.20 | 62,370.01 |
| 6752 | MEDICAID ADM (ARMAC) | -16,528.90 | .00 | .00 | .00 | 2,837.76 | -19,366.66 |
| 6756 | TITLE II PART A | .00 | .00 | .00 | .00 | .00 | .00 |
| 6761 | TITLE III | .00 | .00 | .00 | .00 | .00 | .00 |
| 6766 | TITLE IV PART A SBUP | .00 | .00 | .00 | .00 | .00 | .00 |
| 6781 | TITLE IV PART A SUBP | .00 | .00 | .00 | .00 | .00 | .00 |
| 6784 | TITLE V-RLIS | -1,046.15 | 1,046.15 | .00 | .00 | 1,046.15 | -1,046.15 |
| 6786 | TITLE IV-S SUP/ACAD | .00 | .00 | .00 | .00 | .00 | .00 |
| 6801 | ARRA NEW CONSTRUCTIO | .00 | .00 | .00 | .00 | .00 | .00 |
| 6802 | ARRA MODERNIZATION | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | FEDERAL GRANTS FUND | 22,474.66 | 31,004.65 | .00 | .00 | 35,098.48 | 18,380.83 |
| 7015 | DISTRICT | 61.56 | .00 | .00 | .00 | .00 | 61.56 |
| 7020 | WHITAKER FUNDRAISER | .00 | 176.00 | .00 | .00 | 99.98 | 76.02 |
| 7040 | ROBOTICS | 741.47 | .00 | .00 | .00 | .00 | 741.47 |
| 7080 | HS INTERACT CLUB | 1,320.73 | .00 | .00 | .00 | 14.59 | 1,306.14 |
| 7090 | 2-AA ATHLETIC CONFER | .00 | .00 | .00 | .00 | .00 | .00 |
| 7091 | BASEBALL FIELD SIGNS | 843.14 | 462.00 | .00 | .00 | 735.35 | 569.79 |
| 7110 | GREAT SNACKS | 2,864.17 | .00 | .00 | .00 | .00 | 2,864.17 |
| 7120 | TORNADO RELIEF FUND | 448.76 | .00 | .00 | .00 | .00 | 448.76 |
| 7130 | ELEM ATH | 11,285.85 | .00 | .00 | .00 | 356.34 | 10,929.51 |
| 7135 | ELEMENTARY CONCESSIO | 7,812.21 | .00 | .00 | .00 | 287.75 | 7,524.46 |
| 7150 | ELEM FALL FESTIVAL | 6,426.17 | .00 | .00 | .00 | .00 | 6,426.17 |
| 7175 | ELEM GENL | 20,822.90 | 60.00 | .00 | .00 | 1,694.80 | 19,188.10 |
| 7201 | ELEM LIBRARY | 110.29 | .00 | .00 | .00 | .00 | 110.29 |
| 7202 | HS BENEVOLENCE | 745.68 | .00 | .00 | .00 | .00 | 745.68 |
| 7240 | COTTER CONCESSION ST | 16,907.86 | 468.05 | .00 | .00 | 1,036.31 | 16,339.60 |
| 7245 | ELEMENTARY MUSIC | .00 | .00 | .00 | .00 | .00 | .00 |

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 20

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|---------|----------------------|-------------|-----------|-------------|------------|--------------|-------------|
| 7255 | GIFTED & TALENTED | 1,153.75 | 1,840.00 | .00 | .00 | .00 | 2,993.75 |
| 7280 | RIF | 631.26 | .00 | .00 | .00 | .00 | 631.26 |
| 7291 | SHOOTING SPORTS | 20,427.62 | 500.00 | .00 | .00 | .00 | 20,927.62 |
| 7302 | STREAM TEAM | 1,726.64 | .00 | .00 | .00 | .00 | 1,726.64 |
| 7325 | SUMMER PROGRAMS | 3,167.13 | 2,475.00 | .00 | .00 | .00 | 5,642.13 |
| 7400 | WARRIORS FOR CHRIST | 93.70 | .00 | .00 | .00 | .00 | 93.70 |
| 7601 | ANNUAL | 3,680.91 | .00 | .00 | .00 | .00 | 3,680.91 |
| 7615 | H S ATH | 6,428.76 | 137.00 | .00 | .00 | 1,861.13 | 4,704.63 |
| 7620 | GIRLS BASKETBALL ATH | 732.02 | .00 | .00 | .00 | .00 | 732.02 |
| 7621 | HS BOYS BASKETBALL | 2,433.41 | 480.00 | .00 | .00 | 103.26 | 2,810.15 |
| 7622 | HS VOLLEYBALL | 2,236.44 | .00 | .00 | .00 | 86.00 | 2,150.44 |
| 7623 | GOLF | 1,043.07 | .00 | .00 | .00 | .00 | 1,043.07 |
| 7625 | SOFTBALL | 155.36 | 101.00 | .00 | .00 | .00 | 256.36 |
| 7628 | BAND | 2,211.63 | 50.00 | .00 | .00 | 20.06 | 2,241.57 |
| 7645 | CERAMICS | 447.52 | .00 | .00 | .00 | .00 | 447.52 |
| 7658 | FBLA- MID LEVEL | 345.51 | .00 | .00 | .00 | .00 | 345.51 |
| 7660 | CHEERLEADERS | 1,810.05 | .00 | .00 | .00 | .00 | 1,810.05 |
| 7668 | HIGH SCHOOL CHOIR | 1,326.51 | .00 | .00 | .00 | .00 | 1,326.51 |
| 7678 | JR HIGH CHOIR | .00 | .00 | .00 | .00 | .00 | .00 |
| 7690 | FBLA | 6,153.12 | .00 | .00 | .00 | 1,241.08 | 4,912.04 |
| 7691 | FBLA SCHOLARSHIP | .00 | .00 | .00 | .00 | .00 | .00 |
| 7707 | FCCLA | 5,932.14 | .00 | .00 | .00 | 54.43 | 5,877.71 |
| 7710 | FFA | 199.17 | 497.00 | .00 | .00 | 594.00 | 102.17 |
| 7717 | BAND UNIFORMS | 41.05 | .00 | .00 | .00 | .00 | 41.05 |
| 7723 | FCA | 31.21 | .00 | .00 | .00 | .00 | 31.21 |
| 7738 | H S GENERAL | 470.20 | 5.00 | .00 | .00 | 55.85 | 419.35 |
| 7744 | H S LIBRARY | 4,202.91 | .00 | .00 | .00 | .00 | 4,202.91 |
| 7746 | IPAD INSURANCE | 2,523.94 | 134.00 | .00 | .00 | 21.94 | 2,636.00 |
| 7750 | DRAMA | 1,482.84 | .00 | .00 | .00 | 73.50 | 1,409.34 |
| 7755 | MUSIC GRANT - NIKE | 96.93 | .00 | .00 | .00 | .00 | 96.93 |
| 7760 | JR BETA | 489.31 | .00 | .00 | .00 | .00 | 489.31 |
| 7765 | HS FUNDRAISING COMMI | 115.00 | .00 | .00 | .00 | .00 | 115.00 |
| 7775 | FFA SHOW TEAM | 246.52 | .00 | .00 | .00 | .00 | 246.52 |
| 7780 | PEER MEDIATORS | 280.49 | .00 | .00 | .00 | .00 | 280.49 |
| 7790 | SCHOLARSHIP | 9,211.15 | .00 | .00 | .00 | .00 | 9,211.15 |
| 7805 | SENIOR BETA | 1,998.84 | .00 | .00 | .00 | .00 | 1,998.84 |
| 7806 | SENIOR CLASS | 3.26 | .00 | .00 | .00 | .00 | 3.26 |
| 7807 | EXCEPTIONAL ATHLETIC | 2,131.18 | .00 | .00 | .00 | .00 | 2,131.18 |
| 7820 | SPANISH HONOR SOCIET | .00 | .00 | .00 | .00 | .00 | .00 |
| 7835 | SPANISH | 96.85 | .00 | .00 | .00 | .00 | 96.85 |
| 7850 | ST COUN | 832.04 | .00 | .00 | .00 | .00 | 832.04 |
| 7910 | KATHERN PERRIN CD | 4,298.40 | .00 | .00 | .00 | .00 | 4,298.40 |
| 7920 | H F PALANSKI CD | .00 | .00 | .00 | .00 | .00 | .00 |
| 7921 | ROY ADAMS GRANT | 302.00 | .00 | .00 | .00 | .00 | 302.00 |
| 7950 | WARRIOR PRIDE | .00 | .00 | .00 | .00 | .00 | .00 |
| 7995 | SOFT DRINK CONTRACT | 13,852.23 | 125.89 | .00 | .00 | 229.32 | 13,748.80 |
| TOTAL | ACTIVITY FUND | 175,432.86 | 7,510.94 | .00 | .00 | 8,565.69 | 174,378.11 |
| 8000 | FOOD SERVICE FUND | 97,302.73 | 40,790.54 | .00 | .00 | 33,677.13 | 104,416.14 |
| 8004 | NO KID HUNGRY GRANT | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | FOOD SERVICE FUND | 97,302.73 | 40,790.54 | .00 | .00 | 33,677.13 | 104,416.14 |

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 04/09/2020
TIME: 12:38:15

COTTER PUBLIC SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 9 OF 20

PAGE NUMBER: 4
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|----------|------------------|--------------|------------|-------------|------------|--------------|--------------|
| 9001 | FIXED ASSETS | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL NO | FUND GROUP TITLE | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | | 2,956,950.13 | 516,312.11 | 366,859.55 | 366,859.55 | 588,597.79 | 2,884,664.45 |