

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending December 31, 2020

| | Beginning Balance | Revenue | Non-Revenue | Non-Expenditures | Expenditures | Ending Balance | Ending Balance Difference FY20/FY21 | |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|-------------------------------------|-------------------------|
| Teacher Salary Fund | \$ - | | \$ 227,773.07 | | \$ 227,773.07 | \$ - | \$ - | |
| Operating Fund | \$ 1,838,241.97 | \$ 489,201.92 | \$ 217,636.30 | \$ 445,409.37 | \$ 371,051.12 | \$ 1,728,619.70 | \$ 217,398.61 | First Security Interest |
| Building Fund | \$ 1,178,465.86 | \$ - | \$ - | \$ - | | \$ 1,178,465.86 | \$ (46,994.75) | \$113,419.67 |
| Debt Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,626.25 | |
| Federal Funds | \$ 41,759.25 | \$ 53,270.29 | \$ - | \$ - | \$ 43,264.86 | \$ 51,764.68 | \$ 25,234.91 | |
| Activity Funds | \$ 173,771.99 | \$ 4,194.00 | \$ - | \$ - | \$ 8,850.12 | \$ 169,115.87 | \$ (556.71) | |
| Food Service Funds | \$ 60,056.14 | \$ 80,371.86 | \$ - | \$ - | \$ 31,446.00 | \$ 108,982.00 | \$ 24,476.82 | |
| | \$ 3,292,295.21 | \$ 627,038.07 | \$ 445,409.37 | \$ 445,409.37 | \$ 682,385.17 | \$ 3,236,948.11 | \$ 395,185.13 | |

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending December 31, 2019

| | Beginning Balance | Revenue | Non-Revenue | Non-Expenditures | Expenditures | Ending Balance |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|
| Teacher Salary Fund | \$ - | | \$ 225,843.11 | | \$ 225,843.11 | \$ - |
| Operating Fund | \$ 1,472,809.07 | \$ 478,103.66 | \$ 216,216.02 | \$ 442,059.13 | \$ 213,848.53 | \$ 1,511,221.09 |
| Building Fund | \$ 1,225,050.35 | \$ 410.26 | \$ - | \$ - | | \$ 1,225,460.61 |
| Debt Service Fund | \$ - | \$ - | \$ - | \$ 165,000.00 | \$ 10,626.25 | \$ (175,626.25) |
| Federal Funds | \$ 37,263.48 | \$ 32,058.27 | \$ - | \$ - | \$ 42,791.98 | \$ 26,529.77 |
| Activity Funds | \$ 164,924.11 | \$ 20,249.10 | \$ - | \$ - | \$ 15,500.63 | \$ 169,672.58 |
| Food Service Funds | \$ 73,394.88 | \$ 45,978.44 | \$ - | \$ - | \$ 34,868.14 | \$ 84,505.18 |
| | \$ 2,973,441.89 | \$ 576,799.73 | \$ 442,059.13 | \$ 607,059.13 | \$ 543,478.64 | \$ 2,841,762.98 |

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 6 OF 21

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 | 214,782.13 | .00 | 214,782.13 | .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 | 2,854.17 | .00 | 2,854.17 | .00 |
| 1281 | ESA- SALARIES | .00 | .00 | 10,136.77 | .00 | 10,136.77 | .00 |
| 1282 | ESA MATCHING GRANT S | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | TEACHER SALARY FUND | .00 | .00 | 227,773.07 | .00 | 227,773.07 | .00 |
| 2000 | OPERATING FUND | -957,796.46 | .00 | 217,636.30 | 214,782.13 | 300,666.54 | -1,255,608.83 |
| 2001 | OTHER OP FUND | 2,169,896.87 | 434,253.00 | .00 | 217,636.30 | .00 | 2,386,513.57 |
| 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 | 6,174.46 | .00 | .00 | .00 | .00 | 6,174.46 |
| 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 | 386,022.23 | .00 | .00 | .00 | .00 | 386,022.23 |
| 2218 | DECLINING ENROLLMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 2223 | PROF DVLP FUND | 37,488.42 | .00 | .00 | .00 | 339.00 | 37,149.42 |
| 2232 | AR SCHOOL OF RECOGNI | .00 | .00 | .00 | .00 | .00 | .00 |
| 2240 | LEA SP ED SUPERVISOR | 3,584.63 | .00 | .00 | .00 | .00 | 3,584.63 |
| 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 |
| 2260 | EARLY CHILDHOOD SPED | -13,935.44 | 2,568.07 | .00 | .00 | .00 | -11,367.37 |
| 2262 | EARLY INTERVENTION T | 2,735.55 | 911.85 | .00 | .00 | .00 | 3,647.40 |
| 2265 | SPED CATASTROPHIC OC | 27,415.55 | .00 | .00 | .00 | 33,525.03 | -6,109.48 |
| 2270 | GT- AEGIS PROGRAM | .00 | .00 | .00 | .00 | .00 | .00 |
| 2271 | G & T - ADV PLACEMEN | 221.03 | .00 | .00 | .00 | .00 | 221.03 |
| 2275 | ALTERNATIVE LEARN EN | 10,573.86 | .00 | .00 | 2,854.17 | 12,954.18 | -5,234.49 |
| 2276 | ENGLISH LANGUAGE LEA | 1,380.00 | 352.00 | .00 | .00 | .00 | 1,732.00 |
| 2281 | ENHANCED STUDENT ACH | 120,316.73 | 51,117.00 | .00 | 10,136.77 | 21,326.24 | 139,970.72 |
| 2282 | ESA MATCH GRANT | 4,061.93 | .00 | .00 | .00 | 150.76 | 3,911.17 |
| 2292 | Q ZAB | .00 | .00 | .00 | .00 | .00 | .00 |
| 2293 | SECONDARY WORKFORCE | 33,313.84 | .00 | .00 | .00 | 2,089.37 | 31,224.47 |
| 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 | 1,838,241.97 | 489,201.92 | 217,636.30 | 445,409.37 | 371,051.12 | 1,728,619.70 |

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 6 OF 21

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|---------|----------------------|--------------|-----------|-------------|------------|--------------|--------------|
| 3000 | BUILDING FUND | 1,178,465.86 | .00 | .00 | .00 | .00 | 1,178,465.86 |
| 3001 | BLDG RESTRICTED (QZA | .00 | .00 | .00 | .00 | .00 | .00 |
| 3002 | QSCB | .00 | .00 | .00 | .00 | .00 | .00 |
| 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 | 1,178,465.86 | .00 | .00 | .00 | .00 | 1,178,465.86 |
| 4000 | DEBT SERVICE FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| 4002 | QSCB CONSTRUCTION | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL | DEBT SERVICE FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| 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) | -19,524.78 | 19,524.78 | .00 | .00 | 21,700.07 | -21,700.07 |
| 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 | -13,533.85 | 13,533.85 | .00 | .00 | 13,654.95 | -13,654.95 |
| 6710 | IDEA EARLY CHILDHOOD | .00 | .00 | .00 | .00 | .00 | .00 |
| 6750 | MEDICAID CAT. COVER. | 71,217.55 | 6,326.56 | .00 | .00 | 4,215.15 | 73,328.96 |
| 6752 | MEDICAID ADM (ARMAC) | 13,309.04 | .00 | .00 | .00 | .00 | 13,309.04 |
| 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 |
| 6776 | COVID EMERGENCY LEAV | 17.84 | 6,696.61 | .00 | .00 | .00 | 6,714.45 |
| 6780 | CARES ACT | -7,204.75 | 5,929.46 | .00 | .00 | 2,434.14 | -3,709.43 |
| 6781 | TITLE IV PART A SUBP | .00 | .00 | .00 | .00 | .00 | .00 |
| 6784 | TITLE V-RLIS | -2,521.80 | 1,259.03 | .00 | .00 | 1,260.55 | -2,523.32 |
| 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 | 41,759.25 | 53,270.29 | .00 | .00 | 43,264.86 | 51,764.68 |
| 7015 | DISTRICT | 61.56 | .00 | .00 | .00 | .00 | 61.56 |
| 7020 | OFFICER HARRIS FUNDR | .00 | .00 | .00 | .00 | .00 | .00 |
| 7040 | ROBOTICS | 741.47 | .00 | .00 | .00 | .00 | 741.47 |
| 7080 | HS INTERACT CLUB | 1,306.14 | .00 | .00 | .00 | 110.88 | 1,195.26 |
| 7090 | 2-AA ATHLETIC CONFER | .00 | .00 | .00 | .00 | .00 | .00 |
| 7091 | BASEBALL FIELD SIGNS | 825.70 | .00 | .00 | .00 | .00 | 825.70 |
| 7110 | GREAT SNACKS | 4,077.56 | .00 | .00 | .00 | .00 | 4,077.56 |
| 7120 | TORNADO RELIEF FUND | 448.76 | .00 | .00 | .00 | .00 | 448.76 |
| 7130 | ELEM ATH | 10,536.84 | .00 | .00 | .00 | 74.61 | 10,462.23 |
| 7135 | ELEMENTARY CONCESSIO | 7,804.11 | .00 | .00 | .00 | .00 | 7,804.11 |
| 7150 | ELEM FALL FESTIVAL | 6,092.22 | .00 | .00 | .00 | 102.70 | 5,989.52 |

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|---------|----------------------|-------------|----------|-------------|------------|--------------|-------------|
| 7175 | ELEM GENL | 12,403.08 | 175.00 | .00 | .00 | 237.68 | 12,340.40 |
| 7201 | ELEM LIBRARY | 110.29 | .00 | .00 | .00 | .00 | 110.29 |
| 7202 | HS BENEVOLENCE | 811.51 | .00 | .00 | .00 | .00 | 811.51 |
| 7230 | TEACHER APPRECIATION | .00 | .00 | .00 | .00 | 75.00 | -75.00 |
| 7240 | COTTER CONCESSION ST | 15,806.02 | 1,369.00 | .00 | .00 | 2,374.13 | 14,800.89 |
| 7245 | ELEMENTARY MUSIC | .00 | .00 | .00 | .00 | .00 | .00 |
| 7255 | GIFTED & TALENTED | 10,295.83 | .00 | .00 | .00 | .00 | 10,295.83 |
| 7280 | RIF | 631.26 | .00 | .00 | .00 | .00 | 631.26 |
| 7291 | SHOOTING SPORTS | 20,574.19 | .00 | .00 | .00 | .00 | 20,574.19 |
| 7302 | STREAM TEAM | 1,726.64 | .00 | .00 | .00 | .00 | 1,726.64 |
| 7325 | SUMMER PROGRAMS | 2,587.13 | .00 | .00 | .00 | .00 | 2,587.13 |
| 7400 | WARRIORS FOR CHRIST | 93.70 | .00 | .00 | .00 | .00 | 93.70 |
| 7601 | ANNUAL | 2,273.81 | 1,175.00 | .00 | .00 | .00 | 3,448.81 |
| 7615 | H S ATH | 3,115.15 | 813.00 | .00 | .00 | 1,730.77 | 2,197.38 |
| 7620 | GIRLS BASKETBALL ATH | 879.41 | .00 | .00 | .00 | .00 | 879.41 |
| 7621 | HS BOYS BASKETBALL | 3,725.27 | .00 | .00 | .00 | .00 | 3,725.27 |
| 7622 | HS VOLLEYBALL | 55.73 | 43.00 | .00 | .00 | -1,606.52 | 1,705.25 |
| 7623 | GOLF | 699.44 | .00 | .00 | .00 | .00 | 699.44 |
| 7625 | SOFTBALL | 256.36 | .00 | .00 | .00 | .00 | 256.36 |
| 7628 | BAND | 4,452.50 | 85.00 | .00 | .00 | 2,758.20 | 1,779.30 |
| 7645 | CERAMICS | 447.52 | .00 | .00 | .00 | .00 | 447.52 |
| 7658 | FBLA- MID LEVEL | 345.51 | .00 | .00 | .00 | .00 | 345.51 |
| 7660 | CHEERLEADERS | 1,942.35 | .00 | .00 | .00 | .00 | 1,942.35 |
| 7668 | HIGH SCHOOL CHOIR | 4,500.51 | .00 | .00 | .00 | 2,455.22 | 2,045.29 |
| 7678 | JR HIGH CHOIR | .00 | .00 | .00 | .00 | .00 | .00 |
| 7690 | FBLA | 5,704.04 | .00 | .00 | .00 | 18.00 | 5,686.04 |
| 7691 | FBLA SCHOLARSHIP | .00 | .00 | .00 | .00 | .00 | .00 |
| 7707 | FCCLA | 5,568.71 | .00 | .00 | .00 | .00 | 5,568.71 |
| 7710 | FFA | 1,581.65 | .00 | .00 | .00 | .00 | 1,581.65 |
| 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 | 469.49 | .00 | .00 | .00 | .00 | 469.49 |
| 7744 | H S LIBRARY | 4,405.42 | 41.00 | .00 | .00 | .00 | 4,446.42 |
| 7746 | CHROMEBOOK INSURANCE | 4,282.07 | 25.00 | .00 | .00 | .00 | 4,307.07 |
| 7750 | DRAMA | 1,409.34 | .00 | .00 | .00 | .00 | 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 | 1,603.74 | .00 | .00 | .00 | .00 | 1,603.74 |
| 7806 | SENIOR CLASS | 3.26 | 468.00 | .00 | .00 | 468.00 | 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 |

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 01/11/2021
 TIME: 10:07:21

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 6 OF 21

PAGE NUMBER: 4
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE | BEG BALANCE | REVENUE | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE |
|---------|---------------------------|--------------|------------|-------------|------------|--------------|--------------|
| 7950 | WARRIOR PRIDE | .00 | .00 | .00 | .00 | .00 | .00 |
| 7995 | SOFT DRINK CONTRACT | 10,944.57 | .00 | .00 | .00 | 51.45 | 10,893.12 |
| | TOTAL ACTIVITY FUND | 173,771.99 | 4,194.00 | .00 | .00 | 8,850.12 | 169,115.87 |
| 8000 | FOOD SERVICE FUND | 60,056.14 | 80,371.86 | .00 | .00 | 31,446.00 | 108,982.00 |
| 8004 | NO KID HUNGRY GRANT | .00 | .00 | .00 | .00 | .00 | .00 |
| | TOTAL FOOD SERVICE FUND | 60,056.14 | 80,371.86 | .00 | .00 | 31,446.00 | 108,982.00 |
| 9001 | FIXED ASSETS | .00 | .00 | .00 | .00 | .00 | .00 |
| | TOTAL NO FUND GROUP TITLE | .00 | .00 | .00 | .00 | .00 | .00 |
| | TOTAL | 3,292,295.21 | 627,038.07 | 445,409.37 | 445,409.37 | 682,385.17 | 3,236,948.11 |