

COTTER SCHOOL DISTRICT  
FINANCIAL REPORT  
Month Ending April 30, 2021

|                     | Beginning Balance | Revenue       | Non-Revenue   | Non-Expenditures | Expenditures  | Ending Balance  | Ending Balance Difference FY20/FY21 |                         |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|-------------------------------------|-------------------------|
| Teacher Salary Fund | \$ -              |               | \$ 232,031.99 |                  | \$ 232,031.99 | \$ -            | \$ -                                |                         |
| Operating Fund      | \$ 1,765,185.36   | \$ 583,776.25 | \$ 311,547.22 | \$ 453,619.21    | \$ 338,785.81 | \$ 1,868,103.81 | \$ 268,957.67                       | First Security Interest |
| Building Fund       | \$ 1,180,613.36   | \$ -          | \$ -          | \$ -             | \$ -          | \$ 1,180,613.36 | \$ (46,901.12)                      | \$130,545.11            |
| Debt Service Fund   | \$ (174,677.50)   | \$ -          | \$ -          | \$ -             | \$ -          | \$ (174,677.50) | \$ 948.75                           |                         |
| Federal Funds       | \$ (8,516.99)     | \$ 129,710.41 | \$ 46,321.00  | \$ 46,321.00     | \$ 54,854.94  | \$ 66,338.48    | \$ 53,859.92                        |                         |
| Activity Funds      | \$ 181,112.15     | \$ 18,095.04  | \$ 1,000.00   | \$ 1,000.00      | \$ 13,757.10  | \$ 185,450.09   | \$ 12,262.70                        |                         |
| Food Service Funds  | \$ 111,983.74     | \$ 77,270.63  | \$ -          | \$ -             | \$ 33,559.26  | \$ 155,695.11   | \$ 49,919.16                        |                         |
|                     | \$ 3,055,700.12   | \$ 808,852.33 | \$ 590,900.21 | \$ 500,940.21    | \$ 672,989.10 | \$ 3,281,523.35 | \$ 339,047.08                       |                         |

COTTER SCHOOL DISTRICT  
FINANCIAL REPORT  
Month Ending April 30, 2020

|                     | Beginning Balance | Revenue       | Non-Revenue   | Non-Expenditures | Expenditures  | Ending Balance  |
|---------------------|-------------------|---------------|---------------|------------------|---------------|-----------------|
| Teacher Salary Fund | \$ -              |               | \$ 257,954.96 |                  | \$ 257,954.96 | \$ -            |
| Operating Fund      | \$ 1,536,000.16   | \$ 569,172.71 | \$ 213,592.03 | \$ 471,546.99    | \$ 248,071.77 | \$ 1,599,146.14 |
| Building Fund       | \$ 1,227,115.46   | \$ 399.02     | \$ -          | \$ -             | \$ -          | \$ 1,227,514.48 |
| Debt Service Fund   | \$ (175,626.25)   | \$ -          | \$ -          | \$ -             | \$ -          | \$ (175,626.25) |
| Federal Funds       | \$ 18,380.83      | \$ 24,622.52  | \$ -          | \$ -             | \$ 30,524.79  | \$ 12,478.56    |
| Activity Funds      | \$ 174,378.11     | \$ 2,984.84   | \$ -          | \$ -             | \$ 4,175.56   | \$ 173,187.39   |
| Food Service Funds  | \$ 104,416.14     | \$ 30,213.12  | \$ -          | \$ -             | \$ 28,853.31  | \$ 105,775.95   |
|                     | \$ 2,884,664.45   | \$ 627,392.21 | \$ 471,546.99 | \$ 471,546.99    | \$ 569,580.39 | \$ 2,942,476.27 |

COTTER PUBLIC SCHOOL DISTRICT  
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES  
 FOR PERIOD 10 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        | 218,733.05  | .00        | 218,733.05   | .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 SCHO  | .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        | 10,444.77   | .00        | 10,444.77    | .00           |
| 1282     | ESA MATCHING GRANT S | .00           | .00        | .00         | .00        | .00          | .00           |
| TOTAL    | TEACHER SALARY FUND  | .00           | .00        | 232,031.99  | .00        | 232,031.99   | .00           |
| 2000     | OPERATING FUND       | -1,860,551.24 | .00        | 221,587.22  | 218,733.05 | 284,972.50   | -2,142,669.57 |
| 2001     | OTHER OP FUND        | 3,026,571.39  | 528,192.52 | 89,960.00   | 221,587.22 | .00          | 3,423,136.69  |
| 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    | 2,730.89      | .00        | .00         | .00        | .00          | 2,730.89      |
| 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        | 10,779.53    | 375,242.70    |
| 2218     | DECLINING ENROLLMENT | .00           | .00        | .00         | .00        | .00          | .00           |
| 2223     | PROF DVLP FUND       | 31,778.80     | .00        | .00         | .00        | 537.00       | 31,241.80     |
| 2232     | AR SCHOOL OF RECOGNI | .00           | .00        | .00         | .00        | .00          | .00           |
| 2240     | LEA SP ED SUPERVISOR | 7,552.28      | .00        | .00         | .00        | .00          | 7,552.28      |
| 2244     | SPEL EXTENDED YEAR   | .00           | .00        | .00         | .00        | .00          | .00           |
| 2246     | MENTORING            | .00           | .00        | .00         | .00        | .00          | .00           |
| 2250     | SPEL W/O DISA-RES TR | .00           | .00        | .00         | .00        | .00          | .00           |
| 2255     | SPEL W/DISA -RES TRE | 2,820.00      | .00        | .00         | .00        | .00          | 2,820.00      |
| 2260     | EARLY CHILDHOOD SPEL | -25,302.80    | 2,558.33   | .00         | .00        | .00          | -22,744.47    |
| 2262     | EARLY INTERVENTION T | 6,382.95      | 908.40     | .00         | .00        | .00          | 7,291.35      |
| 2265     | SPEL CATASTROPHIC OC | -6,109.48     | .00        | .00         | .00        | .00          | -6,109.48     |
| 2270     | GT- AEGIS PROGRAM    | .00           | .00        | .00         | .00        | .00          | .00           |
| 2271     | G & T - ADV PLACEMEN | -275.83       | 1,000.00   | .00         | .00        | .00          | 724.17        |
| 2275     | ALTERNATIVE LEARN EN | -26,212.04    | .00        | .00         | 2,854.17   | 11,322.71    | -40,388.92    |
| 2276     | ENGLISH LANGUAGE LEA | 1,732.00      | .00        | .00         | .00        | .00          | 1,732.00      |
| 2281     | ENHANCED STUDENT ACH | 179,343.82    | 51,117.00  | .00         | 10,444.77  | 31,023.31    | 188,992.74    |
| 2282     | ESA MATCH GRANT      | 3,509.15      | .00        | .00         | .00        | 150.76       | 3,358.39      |
| 2292     | Q ZAB                | .00           | .00        | .00         | .00        | .00          | .00           |
| 2293     | SECONDARY WORKFORCE  | 31,224.47     | .00        | .00         | .00        | .00          | 31,224.47     |
| 2340     | CAREER NEW PROGRAM - | .00           | .00        | .00         | .00        | .00          | .00           |
| 2370     | K-3 AT RISK          | .00           | .00        | .00         | .00        | .00          | .00           |
| 2393     | GROWTH FAC           | .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       | 1,765,185.36  | 583,776.25 | 311,547.22  | 453,619.21 | 338,785.81   | 1,868,103.81  |
| 3000     | BUILDING FUND        | 1,180,613.36  | .00        | .00         | .00        | .00          | 1,180,613.36  |
| 3001     | BLDG RESTRICTED (QZA | .00           | .00        | .00         | .00        | .00          | .00           |

COTTER PUBLIC SCHOOL DISTRICT  
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES  
 FOR PERIOD 10 OF 21

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE           | BEG BALANCE  | REVENUE    | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE  |
|---------|----------------------|--------------|------------|-------------|------------|--------------|--------------|
| 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          |
| 3393    | GROWTH FAC           | .00          | .00        | .00         | .00        | .00          | .00          |
| 3404    | FACILITIES PARTNERSH | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | BUILDING FUND        | 1,180,613.36 | .00        | .00         | .00        | .00          | 1,180,613.36 |
| 4000    | DEBT SERVICE FUND    | -174,677.50  | .00        | .00         | .00        | .00          | -174,677.50  |
| 4002    | QSCB CONSTRUCTION    | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | DEBT SERVICE FUND    | -174,677.50  | .00        | .00         | .00        | .00          | -174,677.50  |
| 6000    | FEDERAL GRANTS FUND  | .00          | .00        | .00         | .00        | .00          | .00          |
| 6501    | TITLE I (CHAP I)     | -30,369.22   | 30,369.22  | 46,321.00   | .00        | 15,542.52    | 30,778.48    |
| 6570    | CARL PERKINS         | .00          | .00        | .00         | .00        | .00          | .00          |
| 6702    | TITLE VIB PASS THRU  | -11,390.96   | 11,390.96  | .00         | .00        | 13,540.82    | -13,540.82   |
| 6710    | IDEA EARLY CHILDHOOD | .00          | .00        | .00         | .00        | .00          | .00          |
| 6719    | ESSER SPED DIGITAL L | .00          | 1,860.11   | .00         | .00        | 1,860.11     | .00          |
| 6750    | MEDICAID CAT. COVER. | 69,232.13    | 4,213.53   | .00         | .00        | 6,257.83     | 67,187.83    |
| 6752    | MEDICAID ADM (ARMAC) | 23,448.70    | 8,488.95   | .00         | .00        | .00          | 31,937.65    |
| 6756    | TITLE II PART A      | .00          | .00        | .00         | 32,998.00  | .00          | -32,998.00   |
| 6774    | COVID EMR LV PART II | .00          | .00        | .00         | .00        | .00          | .00          |
| 6776    | COVID EMERGENCY LEAV | .00          | .00        | .00         | .00        | .00          | .00          |
| 6780    | CARES ACT            | -2,443.11    | 2,443.11   | .00         | .00        | 1,104.44     | -1,104.44    |
| 6781    | ESSER II             | -54,473.43   | 68,423.43  | .00         | .00        | 15,288.67    | -1,338.67    |
| 6784    | TITLE V-RLIS         | -2,521.10    | 2,521.10   | .00         | .00        | 1,260.55     | -1,260.55    |
| 6786    | TITLE IV-S SUP/ACAD  | .00          | .00        | .00         | 13,323.00  | .00          | -13,323.00   |
| TOTAL   | FEDERAL GRANTS FUND  | -8,516.99    | 129,710.41 | 46,321.00   | 46,321.00  | 54,854.94    | 66,338.48    |
| 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     | 1,195.26     | .00        | .00         | .00        | .00          | 1,195.26     |
| 7090    | 2-AA ATHLETIC CONFER | .00          | .00        | .00         | .00        | .00          | .00          |
| 7091    | BASEBALL FIELD SIGNS | 1,698.23     | 1,280.00   | .00         | .00        | 718.37       | 2,259.86     |
| 7095    | BABE RUTH BASEBALL   | .00          | 140.00     | .00         | .00        | .00          | 140.00       |
| 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             | 10,880.17    | 425.00     | .00         | .00        | 372.11       | 10,933.06    |
| 7135    | ELEMENTARY CONCESSIO | 10,408.56    | 947.80     | .00         | .00        | -53.35       | 11,409.71    |
| 7150    | ELEM FALL FESTIVAL   | 5,922.42     | .00        | .00         | .00        | .00          | 5,922.42     |
| 7175    | ELEM GENL            | 11,939.62    | 589.12     | .00         | .00        | 2,036.01     | 10,492.73    |
| 7201    | ELEM LIBRARY         | 65.29        | .00        | .00         | .00        | .00          | 65.29        |
| 7202    | HS BENEVOLENCE       | 811.51       | .00        | .00         | .00        | .00          | 811.51       |
| 7230    | TEACHER APPRECIATION | 35.00        | .00        | .00         | .00        | .00          | 35.00        |
| 7240    | COTTER CONCESSION ST | 13,746.73    | 1,203.86   | .00         | .00        | 4,986.23     | 9,964.36     |
| 7245    | ELEMENTARY MUSIC     | .00          | .00        | .00         | .00        | .00          | .00          |
| 7255    | GIFTED & TALENTED    | 10,465.83    | .00        | 250.00      | .00        | .00          | 10,715.83    |
| 7280    | RIF                  | 631.26       | .00        | .00         | .00        | .00          | 631.26       |
| 7291    | SHOOTING SPORTS      | 20,574.19    | .00        | .00         | .00        | 137.19       | 20,437.00    |
| 7302    | STREAM TEAM          | 1,726.64     | .00        | .00         | .00        | .00          | 1,726.64     |

COTTER PUBLIC SCHOOL DISTRICT  
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES  
 FOR PERIOD 10 OF 21

SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE           | BEG BALANCE  | REVENUE    | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE  |
|---------|----------------------|--------------|------------|-------------|------------|--------------|--------------|
| 7325    | SUMMER PROGRAMS      | 4,692.13     | 1,645.00   | .00         | .00        | .00          | 6,337.13     |
| 7400    | WARRIORS FOR CHRIST  | 93.70        | .00        | .00         | .00        | .00          | 93.70        |
| 7601    | ANNUAL               | 5,288.81     | 385.00     | .00         | .00        | .00          | 5,673.81     |
| 7615    | H S ATH              | 1,875.28     | 310.50     | .00         | .00        | 56.91        | 2,128.87     |
| 7620    | GIRLS BASKETBALL ATH | 335.41       | .00        | 250.00      | .00        | .00          | 585.41       |
| 7621    | HS BOYS BASKETBALL   | 3,122.83     | 5,141.00   | 250.00      | .00        | 575.00       | 7,938.83     |
| 7622    | HS VOLLEYBALL        | 1,589.48     | 810.00     | 250.00      | .00        | .00          | 2,649.48     |
| 7623    | GOLF                 | 1,199.44     | .00        | .00         | .00        | .00          | 1,199.44     |
| 7625    | SOFTBALL             | 1,756.36     | .00        | .00         | .00        | 272.80       | 1,483.56     |
| 7628    | BAND                 | 1,928.17     | .00        | .00         | .00        | .00          | 1,928.17     |
| 7645    | CERAMICS             | 447.52       | .00        | .00         | .00        | .00          | 447.52       |
| 7658    | FBLA- MID LEVEL      | 345.51       | .00        | .00         | .00        | .00          | 345.51       |
| 7660    | CHEERLEADERS         | 2,807.20     | 3,005.00   | .00         | .00        | 150.00       | 5,662.20     |
| 7668    | HIGH SCHOOL CHOIR    | 2,195.29     | .00        | .00         | .00        | .00          | 2,195.29     |
| 7678    | JR HIGH CHOIR        | .00          | .00        | .00         | .00        | .00          | .00          |
| 7690    | FBLA                 | 6,008.83     | 60.00      | .00         | .00        | .00          | 6,068.83     |
| 7691    | FBLA SCHOLARSHIP     | .00          | .00        | .00         | .00        | .00          | .00          |
| 7707    | FCCLA                | 5,568.71     | .00        | .00         | .00        | .00          | 5,568.71     |
| 7710    | FFA                  | 324.36       | 1,200.00   | .00         | .00        | 1,274.97     | 249.39       |
| 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          | 489.49       | 28.00      | .00         | .00        | .00          | 517.49       |
| 7744    | H S LIBRARY          | 4,599.42     | 105.00     | .00         | .00        | .00          | 4,704.42     |
| 7746    | CHROMEBOOK INSURANCE | 4,303.43     | 19.00      | .00         | .00        | .00          | 4,322.43     |
| 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         | .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  | 15,522.25    | 800.76     | .00         | 1,000.00   | 3,230.86     | 12,092.15    |
| TOTAL   | ACTIVITY FUND        | 181,112.15   | 18,095.04  | 1,000.00    | 1,000.00   | 13,757.10    | 185,450.09   |
| 8000    | FOOD SERVICE FUND    | 111,983.74   | 77,270.63  | .00         | .00        | 33,559.26    | 155,695.11   |
| 8004    | NO KID HUNGRY GRANT  | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | FOOD SERVICE FUND    | 111,983.74   | 77,270.63  | .00         | .00        | 33,559.26    | 155,695.11   |
| TOTAL   |                      | 3,055,700.12 | 808,852.33 | 590,900.21  | 500,940.21 | 672,989.10   | 3,281,523.35 |