

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending May 31, 2025

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance	Ending Balance Difference FY24/FY25	
Teacher Salary Fund	\$ -	\$ -	\$ 302,285.82	\$ -	\$ 302,285.82	\$ -	\$ -	
Operating Fund	\$ 1,736,043.70	\$ 643,465.97	\$ 264,902.60	\$ 587,397.95	\$ 325,115.08	\$ 1,731,899.24	\$ (353,503.47)	First Security Interest
Building Fund	\$ 54,193.09	\$ -	\$ -	\$ -	\$ -	\$ 54,193.09	\$ (2,278,613.21)	\$474,485.00
Debt Service Fund	\$ (200,714.00)	\$ -	\$ -	\$ -	\$ -	\$ (200,714.00)	\$ (8,493.50)	
Federal Funds	\$ (40,811.87)	\$ 71,203.53	\$ -	\$ -	\$ 76,254.59	\$ (45,862.93)	\$ (42,977.53)	FY25 Interest
Activity Funds	\$ 211,965.01	\$ 27,597.21	\$ 1,100.00	\$ 1,100.00	\$ 48,653.94	\$ 190,908.28	\$ 6,471.46	\$85,524.98
Food Service Funds	\$ (80,542.03)	\$ 53,032.97	\$ -	\$ -	\$ 44,254.59	\$ (71,763.65)	\$ (176,999.86)	
	\$ 1,680,133.90	\$ 795,299.68	\$ 568,288.42	\$ 588,497.95	\$ 796,564.02	\$ 1,658,660.03	\$ (2,854,116.11)	

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending May 31, 2024

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance
Teacher Salary Fund	\$ -	\$ -	\$ 264,509.51	\$ -	\$ 264,509.51	\$ -
Operating Fund	\$ 1,840,821.19	\$ 774,847.48	\$ 338,623.29	\$ 527,625.74	\$ 341,263.51	\$ 2,085,402.71
Building Fund	\$ 2,704,049.96	\$ 117,883.82	\$ -	\$ -	\$ 489,127.48	\$ 2,332,806.30
Debt Service Fund	\$ (192,220.50)	\$ -	\$ -	\$ -	\$ -	\$ (192,220.50)
Federal Funds	\$ 60,307.23	\$ 50,910.40	\$ -	\$ -	\$ 114,103.03	\$ (2,885.40)
Activity Funds	\$ 202,068.71	\$ 24,251.24	\$ 15.00	\$ 15.00	\$ 41,883.13	\$ 184,436.82
Food Service Funds	\$ 108,691.82	\$ 46,054.10	\$ -	\$ -	\$ 49,509.71	\$ 105,236.21
	\$ 4,723,718.41	\$ 1,013,947.04	\$ 603,147.80	\$ 527,640.74	\$ 1,300,396.37	\$ 4,512,776.14

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 06/04/2025
 TIME: 14:23:01

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 11 OF 25

PAGE NUMBER: 1
 MODULE NUM: STATMN9EAR

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	273,504.26	.00	273,504.26	.00
1214	MERIT TCHR INCENTIVE	.00	.00	.00	.00	.00	.00
1220	NATIONAL BOARD SUPPL	.00	.00	20,000.00	.00	20,000.00	.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	2,538.34	.00	2,538.34	.00
1281	ESA- SALARIES	.00	.00	6,243.22	.00	6,243.22	.00
1282	ESA MATCHING GRANT S	.00	.00	.00	.00	.00	.00
TOTAL	TEACHER SALARY FUND	.00	.00	302,285.82	.00	302,285.82	.00
2000	OPERATING FUND	-2,376,920.37	.00	264,902.60	262,364.26	253,599.55	-2,627,981.58
2001	OTHER OP FUND	3,530,742.05	617,957.31	.00	296,252.13	5,859.59	3,846,587.64
2060	GAME & FISH FINES	.00	.00	.00	.00	.00	.00
2214	MERIT TCHR INCENTIVE	.00	.00	.00	.00	.00	.00
2216	HIGH IMPACT TUTORING	.00	.00	.00	.00	.00	.00
2217	STUDENT GROWTH	122,356.05	.00	.00	.00	10,777.36	111,578.69
2218	DECLINING ENROLLMENT	283,307.95	.00	.00	.00	.00	283,307.95
2220	NATIONAL BOARD CERT	24,530.00	.00	.00	20,000.00	4,530.00	.00
2222	ENHANCED TRANSPORTAT	952.35	.00	.00	.00	.00	952.35
2223	PROF DVLP FUND	27,106.10	.00	.00	.00	1,514.09	25,592.01
2232	AR SCHOOL OF RECOGNI	.00	.00	.00	.00	.00	.00
2240	LEA SP ED SUPERVISOR	3,165.15	.00	.00	.00	.00	3,165.15
2244	SPED EXTENDED YEAR	.00	.00	.00	.00	.00	.00
2246	MENTORING	.00	.00	.00	.00	.00	.00
2247	PROF LRNG GRANT	23,425.70	.00	.00	.00	.00	23,425.70
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	-3,237.59	1,633.41	.00	.00	.00	-1,604.18
2262	EARLY INTERVENTION T	-1,149.93	580.16	.00	.00	.00	-569.77
2265	SPED CATASTROPHIC OC	3,322.54	.00	.00	.00	2,681.42	641.12
2270	GT- AEGIS PROGRAM	1,586.16	.00	.00	.00	.00	1,586.16
2271	G & T - ADV PLACEMEN	3,229.37	.00	.00	.00	.00	3,229.37
2275	ALTERNATIVE LEARN EN	-3,876.60	.00	.00	2,538.34	737.15	-7,152.09
2276	ENGLISH LANGUAGE LEA	2,830.00	.00	.00	.00	.00	2,830.00
2281	ENHANCED STUDENT ACH	89,157.01	22,889.00	.00	6,243.22	24,822.87	80,979.92
2282	ESA MATCH GRANT	2,697.76	.00	.00	.00	.00	2,697.76
2293	SECONDARY WORKFORCE	.00	.00	.00	.00	.00	.00
2390	PHONE FREE SCHOOL	.00	.00	.00	.00	.00	.00
2397	SCHOOL SAFETY GRANT	.00	406.09	.00	.00	20,593.05	-20,186.96
TOTAL	OPERATING FUND	1,736,043.70	643,465.97	264,902.60	587,397.95	325,115.08	1,731,899.24
3000	BUILDING FUND	54,193.09	.00	.00	.00	.00	54,193.09
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

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 11 OF 25

PAGE NUMBER: 2
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: ALL

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
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	54,193.09	.00	.00	.00	.00	54,193.09
4000	DEBT SERVICE FUND	-200,714.00	.00	.00	.00	.00	-200,714.00
4002	QSCB CONSTRUCTION	.00	.00	.00	.00	.00	.00
TOTAL	DEBT SERVICE FUND	-200,714.00	.00	.00	.00	.00	-200,714.00
6000	FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
6501	TITLE I (CHAP I)	-26,288.29	26,288.29	.00	.00	25,784.78	-25,784.78
6530	S MCKINNEY HOMELESS	-113.91	892.49	.00	.00	3,294.34	-2,515.76
6570	CARL PERKINS	.00	.00	.00	.00	.00	.00
6702	TITLE VIB PASS THRU	-13,191.11	13,742.21	.00	.00	13,742.21	-13,191.11
6703	ARP SPED SCHOOL AGE	.00	.00	.00	.00	.00	.00
6704	ARP SPED EARLY CHILD	.00	.00	.00	.00	.00	.00
6710	IDEA EARLY CHILDHOOD	.00	.00	.00	.00	.00	.00
6719	ESSER SPED DIGITAL L	.00	.00	.00	.00	.00	.00
6750	MEDICAID CAT. COVER.	31,828.60	14,545.98	.00	.00	25,213.79	21,160.79
6752	MEDICAID ADM (ARMAC)	-15,943.70	.00	.00	.00	5,455.16	-21,398.86
6756	TITLE II PART A	.00	.00	.00	.00	.00	.00
6767	ARP HOMELESS II	.00	.00	.00	.00	.00	.00
6779	STRONGER CONNECTIONS	.00	.00	.00	.00	2,438.65	-2,438.65
6781	ESSER II	.00	.00	.00	.00	.00	.00
6784	TITLE V-RLIS	.00	.00	.00	.00	.00	.00
6786	TITLE IV-S SUP/ACAD	.00	.00	.00	.00	.00	.00
6795	ARP ESSER III	.00	.00	.00	.00	.00	.00
6804	ADH-EPIDEMIOLOGY/LAB	.00	.00	.00	.00	.00	.00
6830	HIGH IMPACT TUTORING	.00	.00	.00	.00	.00	.00
6832	HG IMP TUTRG-PART 2	-1,694.56	1,694.56	.00	.00	1,694.56	-1,694.56
6834	PHONE FREE SCHOOLS	-15,408.90	14,040.00	.00	.00	-1,368.90	.00
TOTAL	FEDERAL GRANTS FUND	-40,811.87	71,203.53	.00	.00	76,254.59	-45,862.93
7015	DISTRICT	61.56	.00	.00	.00	.00	61.56
7040	ROBOTICS	728.32	150.00	.00	.00	955.54	-77.22
7080	HS INTERACT CLUB	1,219.80	.00	.00	.00	.00	1,219.80
7091	SR HIGH BASEBALL	5,519.59	500.00	.00	.00	1,206.80	4,812.79
7092	JR HIGH BASEBALL	1,930.37	.00	.00	.00	.00	1,930.37
7095	BABE RUTH BASEBALL	185.61	.00	.00	.00	.00	185.61
7110	GREAT SNACKS	4,006.98	500.00	.00	.00	.00	4,506.98
7120	TORNADO RELIEF FUND	448.76	.00	.00	.00	.00	448.76
7130	ELEM ATH	11,331.81	.00	.00	.00	846.82	10,484.99
7135	ELEMENTARY CONCESSIO	17,334.22	.00	.00	.00	1,344.45	15,989.77
7150	ELEM FALL FESTIVAL	11,239.55	.00	.00	.00	546.98	10,692.57
7175	ELEM GENL	9,804.46	1,293.90	.00	.00	7,017.55	4,080.81
7201	ELEM LIBRARY	11.46	.00	.00	.00	.00	11.46
7202	HS BENEVOLENCE	1,189.17	500.00	.00	.00	.00	1,689.17
7230	TEACHER APPRECIATION	.00	.00	.00	.00	.00	.00
7240	COTTER CONCESSION ST	7,218.99	871.75	.00	.00	2,619.18	5,471.56
7245	ELEMENTARY MUSIC	.00	.00	.00	.00	.00	.00

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COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 11 OF 25

PAGE NUMBER: 3
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SELECTION CRITERIA: ALL

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
7255	GIFTED & TALENTED	7,157.14	.00	.00	.00	518.70	6,638.44
7268	THE TRIBE PEP CLUB	81.86	.00	.00	.00	24.12	57.74
7280	RIF	631.26	.00	.00	.00	.00	631.26
7291	SHOOTING SPORTS	17,815.32	.00	.00	.00	1,238.16	16,577.16
7300	ESPORTS	.00	.00	.00	.00	.00	.00
7302	STREAM TEAM	1,726.64	.00	.00	.00	.00	1,726.64
7325	SUMMER PROGRAMS	12,500.70	80.00	.00	.00	.00	12,580.70
7400	WARRIORS FOR CHRIST	93.70	.00	.00	.00	.00	93.70
7601	ANNUAL	4,418.51	828.35	.00	.00	.00	5,246.86
7615	H S ATH	7,236.03	400.00	.00	.00	4,591.01	3,045.02
7620	GIRLS BASKETBALL ATH	923.86	2,985.00	.00	.00	.00	3,908.86
7621	HS BOYS BASKETBALL	2,167.77	1,027.75	.00	.00	4,080.00	-884.48
7622	HS VOLLEYBALL	4,834.31	400.00	.00	.00	1,197.77	4,036.54
7623	GOLF	364.72	.00	.00	.00	.00	364.72
7625	SOFTBALL	1,654.27	.00	.00	.00	755.70	898.57
7626	TRACK	340.00	.00	.00	.00	.00	340.00
7628	BAND	2,179.71	.00	.00	.00	130.86	2,048.85
7645	CERAMICS	447.52	.00	.00	.00	.00	447.52
7658	FBLA- MID LEVEL	2,089.35	.00	.00	.00	466.50	1,622.85
7660	CHEERLEADERS	5,496.06	2,831.00	.00	.00	7,470.72	856.34
7668	HIGH SCHOOL CHOIR	1,163.61	.00	1,100.00	.00	.00	2,263.61
7690	FBLA	9,104.84	14,571.46	.00	.00	8,881.71	14,794.59
7691	FBLA SCHOLARSHIP	.00	.00	.00	.00	.00	.00
7707	FCCLA	7,355.49	.00	.00	.00	1,351.44	6,004.05
7710	FFA	2,253.08	225.00	.00	.00	1,851.38	626.70
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	1,285.52	.00	.00	.00	.00	1,285.52
7744	H S LIBRARY	5,616.88	270.50	.00	.00	.00	5,887.38
7746	CHROMEBOOK INSURANCE	6,739.62	.00	.00	.00	.00	6,739.62
7750	DRAMA	3,783.86	.00	.00	1,100.00	.00	2,683.86
7755	MUSIC GRANT - NIKE	96.93	.00	.00	.00	.00	96.93
7760	JR BETA	519.31	.00	.00	.00	.00	519.31
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	570.18	162.50	.00	.00	598.15	134.53
7806	SENIOR CLASS	4.26	.00	.00	.00	.00	4.26
7807	EXCEPTIONAL ATHLETIC	1,089.47	.00	.00	.00	290.93	798.54
7835	SPANISH	96.85	.00	.00	.00	.00	96.85
7850	ST COUN	1,772.84	.00	.00	.00	.00	1,772.84
7910	KATHERN PERRIN CD	4,298.40	.00	.00	.00	.00	4,298.40
7921	ROY ADAMS GRANT	352.00	.00	.00	.00	.00	352.00
7995	SOFT DRINK CONTRACT	11,547.07	.00	.00	.00	669.47	10,877.60
TOTAL	ACTIVITY FUND	211,965.01	27,597.21	1,100.00	1,100.00	48,653.94	190,908.28
8000	FOOD SERVICE FUND	-80,542.03	53,032.97	.00	.00	44,254.59	-71,763.65
8002	EMERG FD PANTRY BOX	.00	.00	.00	.00	.00	.00
8004	NO KID HUNGRY GRANT	.00	.00	.00	.00	.00	.00

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 06/04/2025
TIME: 14:23:01

COTTER PUBLIC SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 11 OF 25

PAGE NUMBER: 4
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SELECTION CRITERIA: ALL

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
8056	EMRG OPERATIONAL COS	.00	.00	.00	.00	.00	.00
8058	USDA SUPPLY CHAIN AS	.00	.00	.00	.00	.00	.00
8059	USDA SUPPLY CHAIN AS	.00	.00	.00	.00	.00	.00
8060	USDA SUPPLY CHAIN AS	.00	.00	.00	.00	.00	.00
8061	USDA SUP CHAIN 4	.00	.00	.00	.00	.00	.00
TOTAL	FOOD SERVICE FUND	-80,542.03	53,032.97	.00	.00	44,254.59	-71,763.65
TOTAL		1,680,133.90	795,299.68	568,288.42	588,497.95	796,564.02	1,658,660.03

Move FROM

FUND	TITLE
7120	Tornado Relief Fund
7280	RIF (Reading is fun)
7302	Stream Team
7400	Warriors for Christ
7717	Band Uniforms
7755	Music Grant
7765	HS Fundraising Committee

Move TO

FUND	TITLE	AMT MOVED
7202	HS Benevolence	488.76
7175	Elem General	631.26
7615	HS Athletics	1,726.64
7723	FCA	93.70
7628	Band	41.05
7668	HS Choir	96.93
7738	HS General	115.00

3,193.34

Funds deleted that have a zero balance

2030 APSRC Grant
 2050 Verizon Grant
 2061 National FFA Grant
 2062 Food For all Grant
 2292 QZAB
 2340 Career New Program
 2370 K-3 At Risk
 2393 Growth Fac
 2398 Project Wild School
 2780 Drug Ed
 2931 Broadband Project
 6774 COVID -EMR Leave part II
 6776 COVID -EMR Leave
 6780 CARES Act
 7020 Officer Harris Fundraiser
 7021 Cordell Fundraiser
 7090 2-AA Athletic Conference
 7678 Jr High Choir
 7820 Spanish Honor Society
 7920 HF Palanski CD
 7950 Warrior Pride