

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending January 31, 2026

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance	Ending Balance Difference FY25/FY26	
Teacher Salary Fund	\$ -	\$ -	\$ 289,296.41	\$ -	\$ 289,296.41	\$ -	\$ -	
Operating Fund	\$ 1,783,305.75	\$ 739,112.94	\$ 271,676.69	\$ 570,624.31	\$ 278,864.17	\$ 1,944,606.90	\$ (300,836.50)	First Security Interest FY26
Building Fund	\$ 156,926.26	\$ -	\$ -	\$ -	\$ -	\$ 156,926.26	\$ (3,931.74)	\$32,596.70
Debt Service Fund	\$ (203,929.50)	\$ -	\$ -	\$ -	\$ -	\$ (203,929.50)	\$ (3,215.50)	
Federal Funds	\$ 3,114.78	\$ 15,326.06	\$ -	\$ -	\$ 62,569.56	\$ (44,128.72)	\$ (24,888.91)	
Activity Funds	\$ 198,757.84	\$ 10,494.62	\$ 60.00	\$ 60.00	\$ 20,842.97	\$ 188,409.49	\$ 2,184.12	
Food Service Funds	\$ (9,785.00)	\$ 34,627.41	\$ -	\$ -	\$ 32,490.66	\$ (7,648.25)	\$ 4,511.88	
	\$ 1,928,390.13	\$ 799,561.03	\$ 561,033.10	\$ 570,684.31	\$ 684,063.77	\$ 2,034,236.18	\$ (326,176.65)	

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending January 31, 2025

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance
Teacher Salary Fund	\$ -	\$ -	\$ 281,597.26	\$ -	\$ 281,597.26	\$ -
Operating Fund	\$ 2,018,289.59	\$ 743,044.67	\$ 279,666.54	\$ 555,048.80	\$ 240,508.60	\$ 2,245,443.40
Building Fund	\$ 1,040,763.11	\$ -	\$ -	\$ -	\$ 879,905.11	\$ 160,858.00
Debt Service Fund	\$ (67,737.50)	\$ -	\$ -	\$ 65,000.00	\$ 67,976.50	\$ (200,714.00)
Federal Funds	\$ (84,595.52)	\$ 123,496.14	\$ 50,301.11	\$ 50,301.11	\$ 58,140.43	\$ (19,239.81)
Activity Funds	\$ 183,592.22	\$ 16,594.61	\$ -	\$ -	\$ 13,961.46	\$ 186,225.37
Food Service Funds	\$ (22,832.49)	\$ 53,352.19	\$ -	\$ -	\$ 42,679.83	\$ (12,160.13)
	\$ 3,067,479.41	\$ 936,487.61	\$ 611,564.91	\$ 670,349.91	\$ 1,584,769.19	\$ 2,360,412.83

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 7 OF 26

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	278,650.02	.00	278,650.02	.00
1214	MERIT TCHR INCENTIVE	.00	.00	.00	.00	.00	.00
1220	NATIONAL BOARD SUPPL	.00	.00	.00	.00	.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	4,166.67	.00	4,166.67	.00
1281	ESA- SALARIES	.00	.00	6,479.72	.00	6,479.72	.00
1282	ESA MATCHING GRANT S	.00	.00	.00	.00	.00	.00
TOTAL	TEACHER SALARY FUND	.00	.00	289,296.41	.00	289,296.41	.00
2000	OPERATING FUND	-1,406,151.07	.00	271,676.69	269,303.09	247,022.98	-1,650,800.45
2001	OTHER OP FUND	2,739,643.34	712,234.61	.00	287,585.45	2,769.30	3,161,523.20
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	30,555.09	.00	.00	.00	.00	30,555.09
2218	DECLINING ENROLLMENT	288,366.09	.00	.00	.00	.00	288,366.09
2220	NATIONAL BOARD CERT	.00	.00	.00	.00	.00	.00
2222	ENHANCED TRANSPORTAT	3,193.86	.00	.00	3,089.38	104.48	.00
2223	PROF DVLP FUND	35,240.83	.00	.00	.00	325.00	34,915.83
2232	AR SCHOOL OF RECOGNI	14,955.85	.00	.00	.00	.00	14,955.85
2240	LEA SP ED SUPERVISOR	544.52	.00	.00	.00	394.77	149.75
2244	SPED EXTENDED YEAR	.00	.00	.00	.00	.00	.00
2246	MENTORING	.00	.00	.00	.00	.00	.00
2247	PROF LRNG GRANT	12,175.70	.00	.00	.00	.00	12,175.70
2250	SPED W/O DISA-RES TR	.00	.00	.00	.00	.00	.00
2255	SPED W/DISA -RES TRE	.00	.00	.00	.00	.00	.00
2260	EARLY CHILDHOOD SPED	-3,207.12	3,236.33	.00	.00	.00	29.21
2262	EARLY INTERVENTION T	10.38	.00	.00	.00	.00	10.38
2265	SPED CATASTROPHIC OC	3,334.09	.00	.00	.00	17,975.67	-14,641.58
2270	GT- AEGIS PROGRAM	750.21	.00	.00	.00	.00	750.21
2271	G & T - ADV PLACEMEN	2,149.37	700.00	.00	.00	.00	2,849.37
2275	ALTERNATIVE LEARN EN	7,439.78	.00	.00	4,166.67	1,325.51	1,947.60
2276	ENGLISH LANGUAGE LEA	3,580.00	.00	.00	.00	.00	3,580.00
2281	ENHANCED STUDENT ACH	48,300.53	22,942.00	.00	6,479.72	9,942.58	54,820.23
2282	ESA MATCH GRANT	3,473.91	.00	.00	.00	53.49	3,420.42
2293	SECONDARY WORKFORCE	.00	.00	.00	.00	.00	.00
2390	PHONE FREE SCHOOL	.00	.00	.00	.00	.00	.00
2397	SCHOOL SAFETY GRANT	-1,049.61	.00	.00	.00	-1,049.61	.00
TOTAL	OPERATING FUND	1,783,305.75	739,112.94	271,676.69	570,624.31	278,864.17	1,944,606.90
3000	BUILDING FUND	156,926.26	.00	.00	.00	.00	156,926.26
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

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 7 OF 26

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	156,926.26	.00	.00	.00	.00	156,926.26
4000	DEBT SERVICE FUND	-203,929.50	.00	.00	.00	.00	-203,929.50
4002	QSCB CONSTRUCTION	.00	.00	.00	.00	.00	.00
TOTAL	DEBT SERVICE FUND	-203,929.50	.00	.00	.00	.00	-203,929.50
6000	FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
6501	TITLE I (CHAP I)	.00	.00	.00	.00	18,497.42	-18,497.42
6530	S MCKINNEY HOMELESS	.00	.00	.00	.00	.00	.00
6570	CARL PERKINS	.00	.00	.00	.00	.00	.00
6702	TITLE VIB PASS THRU	.00	.00	.00	.00	24,225.35	-24,225.35
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.	12,446.66	15,326.06	.00	.00	.00	27,772.72
6752	MEDICAID ADM (ARMAC)	-9,331.88	.00	.00	.00	2,350.57	-11,682.45
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	687.04	-687.04
6781	ESSER II	.00	.00	.00	.00	.00	.00
6784	TITLE V-RLIS	.00	.00	.00	.00	1,723.42	-1,723.42
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	.00	.00	.00	.00	15,085.76	-15,085.76
6834	PHONE FREE SCHOOLS	.00	.00	.00	.00	.00	.00
TOTAL	FEDERAL GRANTS FUND	3,114.78	15,326.06	.00	.00	62,569.56	-44,128.72
7015	DISTRICT	61.56	.00	.00	.00	.00	61.56
7040	ROBOTICS	132.78	.00	.00	.00	57.58	75.20
7080	HS INTERACT CLUB	1,219.80	.00	.00	.00	.00	1,219.80
7091	SR HIGH BASEBALL	3,122.75	350.00	.00	.00	1,188.50	2,284.25
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	6,985.03	.00	.00	.00	1,542.28	5,442.75
7120	TORNADO RELIEF FUND	.00	.00	.00	.00	.00	.00
7130	ELEM ATH	10,439.03	.00	.00	.00	342.81	10,096.22
7135	ELEMENTARY CONCESSIO	10,012.85	.00	.00	.00	.00	10,012.85
7150	ELEM FALL FESTIVAL	22,522.89	.00	.00	.00	312.05	22,210.84
7175	ELEM GENL	18.37	763.10	.00	.00	.00	781.47
7201	ELEM LIBRARY	11.46	.00	.00	.00	.00	11.46
7202	HS BENEVOLENCE	2,485.42	.00	.00	.00	.00	2,485.42
7230	TEACHER APPRECIATION	.00	.00	.00	.00	.00	.00
7240	COTTER CONCESSION ST	16,675.11	5,117.00	.00	.00	4,693.87	17,098.24
7245	ELEMENTARY MUSIC	.00	.00	.00	.00	.00	.00

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 7 OF 26

SELECTION CRITERIA: ALL

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
7255	GIFTED & TALENTED	4,670.27	35.00	.00	.00	552.06	4,153.21
7268	THE TRIBE PEP CLUB	28.12	.00	.00	.00	.00	28.12
7280	RIF	.00	.00	.00	.00	.00	.00
7291	SHOOTING SPORTS	21,882.68	.00	.00	.00	.00	21,882.68
7300	ESPORTS	.00	.00	.00	.00	.00	.00
7302	STREAM TEAM	.00	.00	.00	.00	.00	.00
7325	SUMMER PROGRAMS	3,515.46	.00	.00	.00	.00	3,515.46
7400	WARRIORS FOR CHRIST	.00	.00	.00	.00	.00	.00
7601	ANNUAL	6,521.86	.00	60.00	.00	6,884.99	-303.13
7615	H S ATH	11,120.56	2,970.02	.00	.00	3,492.88	10,597.70
7620	GIRLS BASKETBALL ATH	-59.98	60.00	.00	.00	.00	.02
7621	HS BOYS BASKETBALL	1,665.52	.00	.00	.00	.00	1,665.52
7622	HS VOLLEYBALL	1,548.49	50.00	.00	.00	103.76	1,494.73
7623	GOLF	.00	.00	.00	.00	.00	.00
7625	SOFTBALL	1,310.01	.00	.00	.00	.00	1,310.01
7626	TRACK	340.00	.00	.00	.00	.00	340.00
7628	BAND	2,535.06	50.00	.00	.00	.00	2,585.06
7645	CERAMICS	447.52	.00	.00	.00	.00	447.52
7658	FBLA- MID LEVEL	1,751.29	.00	.00	.00	.00	1,751.29
7660	CHEERLEADERS	2,838.87	.00	.00	.00	.00	2,838.87
7668	HIGH SCHOOL CHOIR	3,228.68	110.00	.00	.00	180.10	3,158.58
7690	FBLA	5,267.98	.00	.00	.00	.00	5,267.98
7691	FBLA SCHOLARSHIP	.00	.00	.00	.00	.00	.00
7707	FCCLA	5,232.52	437.00	.00	.00	301.37	5,368.15
7710	FFA	63.79	.00	.00	.00	.00	63.79
7717	BAND UNIFORMS	.00	.00	.00	.00	.00	.00
7723	FCA	124.91	.00	.00	.00	.00	124.91
7738	H S GENERAL	2,021.40	.00	.00	.00	.00	2,021.40
7744	H S LIBRARY	5,904.39	.00	.00	60.00	.00	5,844.39
7746	CHROMEBOOK INSURANCE	6,248.49	.00	.00	.00	.00	6,248.49
7750	DRAMA	2,344.27	.00	.00	.00	.00	2,344.27
7755	MUSIC GRANT - NIKE	.00	.00	.00	.00	.00	.00
7760	JR BETA	519.31	.00	.00	.00	.00	519.31
7765	HS FUNDRAISING COMMI	.00	.00	.00	.00	.00	.00
7775	FFA SHOW TEAM	146.52	.00	.00	.00	.00	146.52
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	4,322.84	552.50	.00	.00	377.52	4,497.82
7806	SENIOR CLASS	4.26	.00	.00	.00	.00	4.26
7807	EXCEPTIONAL ATHLETIC	798.54	.00	.00	.00	.00	798.54
7835	SPANISH	96.85	.00	.00	.00	.00	96.85
7850	ST COUN	2,094.69	.00	.00	.00	112.09	1,982.60
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	10,277.60	.00	.00	.00	701.11	9,576.49
TOTAL	ACTIVITY FUND	198,757.84	10,494.62	60.00	60.00	20,842.97	188,409.49
8000	FOOD SERVICE FUND	-9,785.00	34,627.41	.00	.00	32,490.66	-7,648.25
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: 02/06/2026
TIME: 09:15:22

COTTER PUBLIC SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 7 OF 26

PAGE NUMBER: 4
MODULE NUM: STATMN9EAR

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	-9,785.00	34,627.41	.00	.00	32,490.66	-7,648.25
TOTAL		1,928,390.13	799,561.03	561,033.10	570,684.31	684,063.77	2,034,236.18