

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending August 31, 2026

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance	Ending Balance Difference FY26/FY27	
Teacher Salary Fund	\$ -	\$ -	\$ 287,083.99	\$ -	\$ 287,083.99	\$ -	\$ (149,718.57)	
Operating Fund	\$ 1,008,495.66	\$ 770,262.23	\$ 266,809.64	\$ 558,817.38	\$ 338,790.61	\$1,147,959.54	\$ (83,465.53)	First Security
Building Fund	\$ 156,926.26	\$ -	\$ -	\$ -	\$ -	\$ 156,926.26	\$ -	Interest FY27
Debt Service Fund	\$ (65,881.25)	\$ -	\$ -	\$ -	\$ -	\$ (65,881.25)	\$ 962.50	\$7,145.39
Federal Funds	\$ (3,230.03)	\$ -	\$ -	\$ -	\$ 30,992.15	\$ (34,222.18)	\$ 65,574.50	
Activity Funds	\$ 175,892.40	\$ 9,669.89	\$ -	\$ -	\$ 5,849.23	\$ 179,713.06	\$ 6,185.82	
Food Service Funds	\$ 680.68	\$ 2,018.36	\$ -	\$ -	\$ 15,696.60	\$ (12,997.56)	\$ 7,939.45	
	\$ 1,272,883.72	\$ 781,950.48	\$ 553,893.63	\$ 558,817.38	\$ 678,412.58	\$1,371,497.87	\$ (152,521.83)	

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Month Ending August 31, 2025

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance
Teacher Salary Fund	\$ -	\$ -	\$ 431,323.72	\$ -	\$ 281,605.15	\$ 149,718.57
Operating Fund	\$ 1,266,992.89	\$ 790,495.06	\$ -	\$ 435,985.32	\$ 390,077.56	\$1,231,425.07
Building Fund	\$ 54,193.09	\$ 102,733.17	\$ -	\$ -	\$ -	\$ 156,926.26
Debt Service Fund	\$ (66,843.75)	\$ -	\$ -	\$ -	\$ -	\$ (66,843.75)
Federal Funds	\$ (49,221.98)	\$ -	\$ -	\$ -	\$ 50,574.70	\$ (99,796.68)
Activity Funds	\$ 174,624.51	\$ 9,467.00	\$ -	\$ -	\$ 10,564.27	\$ 173,527.24
Food Service Funds	\$ (4,454.87)	\$ 136.00	\$ -	\$ -	\$ 16,618.14	\$ (20,937.01)
	\$ 1,375,289.89	\$ 902,831.23	\$ 431,323.72	\$ 435,985.32	\$ 749,439.82	\$1,524,019.70

Notes August 2026

Teacher Salary Fund

The reason it looks like there is a decrease in the salary fund from this year to last year, is that last year we received the LEARNS act funding in August. This will correct itself in September when I make the journal entry to LEARNS funding.

Operating Fund

Concession stand project cost so far 29,000. There are still more invoices to come.

Gym LED sign cost 39,784.38. This is complete.

We received 7,228 in Enhanced Transportation Funding for this year.

This will be used for a bus repair.

Building Fund

-No change

Debt Service

-No change

Federal Funds

ARMAC 4th quarter payment should be received in September to relieve fund 6752.

Stronger Connections Grant should be paid by the end of September.

Activity Funds

Elementary General is negative. I will move money from fall festival to cover it.

Food Service