

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending September 30, 2026

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance	Ending Balance Difference FY26/FY27	
Teacher Salary Fund	\$ -	\$ -	\$ 483,464.02	\$ -	\$ 290,200.14	\$ 193,263.88	\$ 193,263.88	
Operating Fund	\$ 1,147,959.54	\$ 402,621.38	\$ 4,166.67	\$ 492,660.32	\$ 310,810.34	\$ 751,276.93	\$ (515,217.16)	First Security
Building Fund	\$ 156,926.26	\$ -	\$ -	\$ -	\$ -	\$ 156,926.26	\$ -	Interest FY27
Debt Service Fund	\$ (65,881.25)	\$ -	\$ -	\$ -	\$ -	\$ (65,881.25)	\$ 962.50	\$10,709.02
Federal Funds	\$ (34,222.18)	\$ 66,697.39	\$ -	\$ -	\$ 69,851.65	\$ (37,376.44)	\$ (4,858.29)	
Activity Funds	\$ 179,713.06	\$ 20,588.34	\$ -	\$ -	\$ 9,922.51	\$ 190,378.89	\$ 17,826.06	
Food Service Funds	\$ (12,997.56)	\$ 32,501.67	\$ -	\$ -	\$ 35,549.07	\$ (16,044.96)	\$ 42,759.32	
	\$ 1,371,497.87	\$ 522,408.78	\$ 487,630.69	\$ 492,660.32	\$ 716,333.71	\$1,172,543.31	\$ (265,263.69)	

Cash in bank

COTTER SCHOOL DISTRICT
FINANCIAL REPORT
Month Ending September 30, 2025

	Beginning Balance	Revenue	Non-Revenue	Non-Expenditures	Expenditures	Ending Balance
Teacher Salary Fund	\$ 149,718.57	\$ -	\$ 132,775.25	\$ -	\$ 282,493.82	\$ -
Operating Fund	\$ 1,231,425.07	\$ 428,581.63	\$ 115,672.53	\$ 253,222.56	\$ 255,962.58	\$1,266,494.09
Building Fund	\$ 156,926.26	\$ -	\$ -	\$ -	\$ -	\$ 156,926.26
Debt Service Fund	\$ (66,843.75)	\$ -	\$ -	\$ -	\$ -	\$ (66,843.75)
Federal Funds	\$ (99,796.68)	\$ 129,428.77	\$ -	\$ -	\$ 62,150.24	\$ (32,518.15)
Activity Funds	\$ 173,527.24	\$ 9,627.00	\$ 3,691.00	\$ 3,691.00	\$ 10,601.41	\$ 172,552.83
Food Service Funds	\$ (20,937.01)	\$ 367.77	\$ -	\$ -	\$ 38,235.04	\$ (58,804.28)
	\$ 1,524,019.70	\$ 568,005.17	\$ 252,138.78	\$ 256,913.56	\$ 649,443.09	\$1,437,807.00

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 10/07/2026
 TIME: 09:19:07

COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 3 OF 27

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	473,282.00	.00	280,018.12	193,263.88
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	6,015.35	.00	6,015.35	.00
1282	ESA MATCHING GRANT S	.00	.00	.00	.00	.00	.00
TOTAL	TEACHER SALARY FUND	.00	.00	483,464.02	.00	290,200.14	193,263.88
2000	OPERATING FUND	-481,131.65	.00	4,166.67	.00	182,776.51	-659,741.49
2001	OTHER OP FUND	1,209,133.88	340,070.77	.00	482,478.30	2,508.43	1,064,217.92
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	.00	.00	.00	.00	.00	.00
2218	DECLINING ENROLLMENT	292,910.05	.00	.00	.00	96,444.10	196,465.95
2220	NATIONAL BOARD CERT	.00	.00	.00	.00	.00	.00
2222	ENHANCED TRANSPORTAT	7,228.00	.00	.00	.00	.00	7,228.00
2223	PROF DVLP FUND	10,169.13	25,983.00	.00	.00	5,809.80	30,342.33
2232	AR SCHOOL OF RECOGNI	.00	13,453.61	.00	.00	.00	13,453.61
2240	LEA SP ED SUPERVISOR	2,831.44	.00	.00	.00	.00	2,831.44
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	29.23	.00	.00	.00	.00	29.23
2262	EARLY INTERVENTION T	10.38	.00	.00	.00	.00	10.38
2265	SPED CATASTROPHIC OC	37,073.08	.00	.00	.00	.00	37,073.08
2270	GT- AEGIS PROGRAM	750.21	.00	.00	.00	.00	750.21
2271	G & T - ADV PLACEMEN	2,809.37	.00	.00	.00	1,000.00	1,809.37
2275	ALTERNATIVE LEARN EN	.00	.00	.00	4,166.67	975.51	-5,142.18
2276	ENGLISH LANGUAGE LEA	3,580.00	.00	.00	.00	.00	3,580.00
2281	ENHANCED STUDENT ACH	47,264.54	23,114.00	.00	6,015.35	21,295.99	43,067.20
2282	ESA MATCH GRANT	3,126.18	.00	.00	.00	.00	3,126.18
2293	SECONDARY WORKFORCE	.00	.00	.00	.00	.00	.00
2390	PHONE FREE SCHOOL	.00	.00	.00	.00	.00	.00
2397	SCHOOL SAFETY GRANT	.00	.00	.00	.00	.00	.00
TOTAL	OPERATING FUND	1,147,959.54	402,621.38	4,166.67	492,660.32	310,810.34	751,276.93
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

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 10/07/2026
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COTTER PUBLIC SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 3 OF 27

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	156,926.26	.00	.00	.00	.00	156,926.26
4000	DEBT SERVICE FUND	-65,881.25	.00	.00	.00	.00	-65,881.25
4002	QSCB CONSTRUCTION	.00	.00	.00	.00	.00	.00
TOTAL	DEBT SERVICE FUND	-65,881.25	.00	.00	.00	.00	-65,881.25
6000	FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
6501	TITLE I (CHAP I)	-3,793.72	5,177.38	.00	.00	31,590.58	-30,206.92
6530	S MCKINNEY HOMELESS	.00	.00	.00	.00	.00	.00
6570	CARL PERKINS	.00	.00	.00	.00	.00	.00
6702	TITLE VIB PASS THRU	-16,781.67	16,781.67	.00	.00	7,885.52	-7,885.52
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	.23	.00	.00	.00	.00	.23
6750	MEDICAID CAT. COVER.	5,236.19	.00	.00	.00	11,079.77	-5,843.58
6752	MEDICAID ADM (ARMAC)	-348.33	10,692.41	.00	.00	2,000.57	8,343.51
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	15,512.28	.00	.00	15,512.28	.00
6784	TITLE V-RLIS	-3,449.28	3,448.05	.00	.00	1,782.93	-1,784.16
6786	TITLE IV-S SUP/ACAD	.00	.00	.00	.00	.00	.00
6830	HIGH IMPACT TUTORING	.00	.00	.00	.00	.00	.00
6832	HG IMP TUTRG-PART 2	-15,085.60	15,085.60	.00	.00	.00	.00
6834	PHONE FREE SCHOOLS	.00	.00	.00	.00	.00	.00
TOTAL	FEDERAL GRANTS FUND	-34,222.18	66,697.39	.00	.00	69,851.65	-37,376.44
7015	DISTRICT	61.56	.00	.00	.00	.00	61.56
7040	ROBOTICS	.00	.00	.00	.00	.00	.00
7080	HS INTERACT CLUB	1,219.80	.00	.00	.00	.00	1,219.80
7091	SR HIGH BASEBALL	107.46	1,525.00	.00	.00	.00	1,632.46
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	5,417.53	.00	.00	.00	21.83	5,395.70
7130	ELEM ATH	11,643.21	.00	.00	.00	.00	11,643.21
7135	ELEMENTARY CONCESSIO	9,420.43	.00	.00	.00	.00	9,420.43
7150	ELEM FALL FESTIVAL	21,793.81	180.00	.00	.00	608.58	21,365.23
7175	ELEM GENL	-1,624.21	3,594.00	.00	.00	43.66	1,926.13
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	16,109.86	3,764.00	.00	.00	3,278.99	16,594.87
7245	ELEMENTARY MUSIC	.00	.00	.00	.00	.00	.00
7255	GIFTED & TALENTED	3,796.40	.00	.00	.00	65.00	3,731.40
7268	THE TRIBE PEP CLUB	28.12	.00	.00	.00	.00	28.12
7291	SHOOTING SPORTS	21,405.35	.00	.00	.00	.00	21,405.35
7300	ESPORTS	.00	.00	.00	.00	.00	.00
7325	SUMMER PROGRAMS	4,169.87	.00	.00	.00	.00	4,169.87

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SELECTION CRITERIA: ALL

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
7601	ANNUAL	3,813.57	1,270.00	.00	.00	.00	5,083.57
7615	H S ATH	2,374.07	3,160.00	.00	.00	1,660.97	3,873.10
7620	GIRLS BASKETBALL ATH	350.02	100.00	.00	.00	185.00	265.02
7621	HS BOYS BASKETBALL	1,288.52	.00	.00	.00	.00	1,288.52
7622	HS VOLLEYBALL	1,201.20	745.00	.00	.00	400.00	1,546.20
7623	GOLF	.00	.00	.00	.00	.00	.00
7625	SOFTBALL	2,407.61	950.00	.00	.00	.00	3,357.61
7626	TRACK	340.00	.00	.00	.00	.00	340.00
7628	BAND	1,628.20	330.00	.00	.00	392.49	1,565.71
7645	CERAMICS	447.52	.00	.00	.00	.00	447.52
7658	FBLA- MID LEVEL	1,707.22	393.40	.00	.00	.00	2,100.62
7660	CHEERLEADERS	2,202.95	.00	.00	.00	.00	2,202.95
7668	HIGH SCHOOL CHOIR	136.98	.00	.00	.00	.00	136.98
7690	FBLA	8,028.68	1,472.50	.00	.00	.00	9,501.18
7691	FBLA SCHOLARSHIP	.00	.00	.00	.00	.00	.00
7707	FCCLA	8,657.39	.00	.00	.00	416.88	8,240.51
7710	FFA	4,850.04	1,250.50	.00	.00	2,699.11	3,401.43
7723	FCA	124.91	.00	.00	.00	.00	124.91
7738	H S GENERAL	426.98	.00	.00	.00	.00	426.98
7744	H S LIBRARY	5,641.02	.00	.00	.00	.00	5,641.02
7746	CHROMEBOOK INSURANCE	6,248.49	.00	.00	.00	.00	6,248.49
7750	DRAMA	2,334.32	.00	.00	.00	.00	2,334.32
7760	JR BETA	519.31	.00	.00	.00	.00	519.31
7775	FFA SHOW TEAM	.00	.00	.00	.00	.00	.00
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	7.42	.00	.00	.00	.00	7.42
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	1,982.60	.00	.00	.00	150.00	1,832.60
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	9,790.30	1,853.94	.00	.00	.00	11,644.24
TOTAL	ACTIVITY FUND	179,713.06	20,588.34	.00	.00	9,922.51	190,378.89
8000	FOOD SERVICE FUND	-12,997.56	32,501.67	.00	.00	35,549.07	-16,044.96
8002	EMERG FD PANTRY BOX	.00	.00	.00	.00	.00	.00
8004	NO KID HUNGRY GRANT	.00	.00	.00	.00	.00	.00
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	-12,997.56	32,501.67	.00	.00	35,549.07	-16,044.96
TOTAL		1,371,497.87	522,408.78	487,630.69	492,660.32	716,333.71	1,172,543.31