

**FINANCIAL STATEMENT
JANUARY 31, 2021**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>JANUARY</u> <u>2021</u>	<u>YEAR TO DATE</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2020-2021</u>
REVENUES				
BALANCE	\$ 4,507,530.59	\$ 9,248,130.22	\$ 4,987,839.03	\$ 4,987,839
PROPERTY TAX-CURRENT	15,194,767.51		9,765,997.31	16,299,120.00
PROPERTY TAX-RELIEF	2,258,799.94	1,336,938.92	1,448,491.99	2,200,000.00
EXCESS COMMISSIONS	114,510.91			100,000
DELINQUENT PERSONAL TAX	1,212,470.42	119,695.84	644,421.12	1,200,000
LAND REDEMPTION	294,804.62	13,234.17	77,357.12	200,000
IN LIEU OF TAXES	28,385.09		25,363.16	28,000
SEVERANCE TAX	6,386.78	1,956.01	5,678.15	6,400
MISCELLANEOUS	995,845.87	35,883.19	382,988.15	913,624
STATE FOUNDATION FUNDING	28,441,813.00	2,339,182.00	16,374,274.00	28,070,188
98% TAX COLLECTION GUARANTEE	135,411.00			
NON TRADITIONAL LICENSING-APPEL	41,846.64			53,776
SPECIAL EDUCATION AID	24,666.11	22,271.54	112,427.39	223,563
SPECIAL EDUCATION-CATASTROPHIC	10,101.47			
DHS-PAT GRANT	105,966.29	9,377.54	42,047.29	111,000
TEACHER LICENSURE	8,925.00			
ADULT EDUCATION	516,431.13	37,331.59	198,016.47	472,165
ALTERNATIVE LEARNING ENVIRONMENT	512,323.00		705,700.00	638,365
ABC GRANT	496,600.00	50,700.00	354,900.00	507,000
VOCATIONAL EDUCATION AID	3,840.00			
SECONDARY WORKFORCE CENTER	69,063.16		51,458.39	
PROFESSIONAL DEVELOPMENT	156,544.00		202,653.00	202,653
ENGLISH LANGUAGE LEARNERS	193,200.00			193,200
ESA (NSL) MATCHING			21,820.25	
ENHANCED STUDENT ACHIEVEMENT (NSL)	1,791,556.00	160,621.00	963,726.00	1,766,834
DECLINING ENROLLMENT	206,386.75	272,455.00	272,455.00	294,826
DEBT SERVICE FUNDING SUPPLEMENT	420,484.00	191,960.00	383,920.00	383,920
NET REMAINING FUNDS		4,907.35	4,907.35	
ADE-WELLNESS CENTERS-TOBACCO TAX	90,000.00			
US TREASURY-INTEREST SUBSIDY	155,617.88		78,230.37	155,618
TRANSFERS	(839,111.89)		(812,761.39)	(1,252,216)
INTEREST	<u>27,860.66</u>	<u>2,965.81</u>	<u>14,453.38</u>	<u>24,000</u>
TOTAL	57,183,025.93	13,847,610.18	36,306,363.53	57,779,876
EXPENDITURES				
TEACHER SALARY	24,062,834.28	1,974,893.66	12,205,413.62	24,693,303
OPERATING SALARY	6,597,044.42	568,350.04	3,587,203.75	7,117,626
EMPLOYEE BENEFITS	7,725,806.79	655,253.97	4,043,824.81	8,138,523
OPERATING EXPENSES	8,695,467.75	790,587.79	5,436,745.14	9,661,014
ADULT EDUCATION	452,873.03	38,465.64	269,441.59	495,491
DEBT SERVICE	<u>4,661,160.63</u>	<u>537,737.65</u>	<u>1,481,413.19</u>	<u>2,866,862</u>
TOTAL	52,195,186.90	4,565,288.75	27,024,042.10	52,972,819
BALANCE	<u>\$ 4,987,839.03</u>	<u>\$ 9,282,321.43</u>	<u>\$ 9,282,321.43</u>	<u>\$ 4,807,057</u>

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REVENUES

BALANCE

\$

GOOD FAITH DEPOSIT

ACADEMIC FACILITIES PARTNERSI

DEBT SAVINGS TRANSFER

NET REMAINING REFUNDING BONI

INTEREST

DONATIONS-TURF/SCOREBOARD

REFUND PRIOR YEAR EXPENDITURE

TRANSFER-OPERATING

TRANSFERS-TURE

FINA

J

BUILDING

REVENUES

BALANCE³

GENERAL IMPROVE

ENT

JANUARY
2021

Y

UCATION

\$

4,989.10

\$

**FINANCIAL STATEMENT
JANUARY 31, 2021**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>JANUARY</u> <u>2021</u>	<u>YEAR TO DATE</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2020-2021</u>
FEDERAL PROGRAMS				
REVENUES				
BALANCE	\$ 190,486.36	\$ (167,736.03)	\$ 79,897.93	\$ 79,898
TITLE I, ARKANSAS MEDICAID PROGRAM	1,658,127.44	81,296.93	1,560,817.33	2,569,366
TITLE VI-B, IDEA EARLY CHILDHOOD	107,724.60	8,918.14	56,353.85	30,711
ARMAC	1,228,712.98	122,478.99	621,893.80	1,404,351
TITLE I, MIGRANT	275,374.26	4,419.22	22,098.21	59,433
TITLE IIA	121,677.44	82,374.19	263,010.04	268,512
TITLE III	292,649.09	10,037.73	50,008.42	143,339
TITLE IV	64,772.42	183.98	34,123.88	64,861
DHS CHILD CARE	120,951.91		12,000.00	128,430
ADE COVID EMERGENCY LEAVE			269,034.97	
CARES ACT	18,019.97	77,180.86	707,422.68	1,329,498
CARES ACT-SCHOOL MEALS			183,495.24	
ROTC REIMBURSEMENT	30,625.81	4,113.65	22,132.31	41,582
ADULT ED	160,919.83	28,610.74	96,797.30	206,695
TOTAL	4,270,042.11	251,878.40	3,979,085.96	6,566,716
EXPENDITURES				
TITLE I	2,055,616.99	197,157.59	1,733,742.14	2,569,366
ARKANSAS MEDICAID PROGRAM	78,725.03	2,737.98	79,314.03	87,934
ARMAC	386,905.66	15,817.17	166,346.29	291,187
TITLE VI-B	1,256,769.58	120,741.83	722,503.57	1,404,351
IDEA EARLY CHILDHOOD		4,422.77	26,520.98	59,433
TITLE I, MIGRANT	121,677.44	9,935.13	59,943.55	143,339
ADE COVID EMERGENCY LEAVE		23,446.19	269,034.97	
CARES ACT	18,019.97	19,471.67	726,894.35	1,329,498
CARES ACT-SCHOOL MEALS			183,495.24	
ROTC	30,625.81	4,008.12	26,229.71	41,582
ADULT EDUCATION	160,919.83	14,528.72	111,326.02	206,695
DHS CHILD CARE				
TITLE IIA				240,040
TITLE III	64,772.42	34.20	34,158.08	64,861
TITLE IV	16,111.45	-	-	128,430
TOTAL	4,190,144.18	412,301.37	4,139,508.93	6,566,715
BALANCE	\$ 79,897.93	\$ (160,422.97)	\$ (160,422.97)	\$ -

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REVENUES

BALANCE

\$

LUNCH & BREAKFAST SALES

REIMBURSEMENT

LUNCH CHARGES

OTHER INCOME

TOTAL

EXPENDITURES

6

SALARIES

BENEFITS

FINAN
JA

SCHOOL

REVENUES

BALANCE

\$

ADMISSIONS

SCHOOL SPONSORED SALES

STUDENT SPONSORED SALES

OTHER STUDENT ACTIVITIES

OTHER COMMUNITY SERVICES

PRIVATE CONTRIBUTIONS

MISCELLANEOUS₇

TOTAL

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CHECKING ACCOUI

7

CITIZENS B

JAN

\$

7

**MISCELLANEOUS INCOME
ACCOUNT ANALYSIS
JANUARY 2021**

<u>OPERATING FUNDS</u>	<u>JANUARY</u>	<u>YEAR TO DATE</u>
G/T ADVANCED PLACEMENT	12,200.00	12,700.00
ARVEST GRANT -BASEBALL		
NBC STATE BONUS PASS THRU		
ADE COMPUTER SCIENCE BONUS PASS THRU		1,038.28
PRIVATE DONATIONS		20.25
POINTER PLACE REIMBURSEMENT		6,000.00
BASKETBALL REIMBURSE SCORING TABLE		
EARLY CARE & EDUCATION GRANT		
AR SCHOOL RECOGNITION		
GENERAL IMPROVEMENT FUND GRANT-ADULT ED		
NEW CTE PROGRAM START UP GRANTS		20,120.56
FACILITIES & TRANSPORTATION REIMBURSEMENT		96.63
PERCENTAGE THEATER ADMISSIONS		
MASCOT ROYALTIES	97.79	537.00
HALL OF HONOR		
REIMBURSEMENT FEES		95.84
PRIOR YEAR LUNCH CHARGES		275.55
GAME & FISH GRANT	22,939.41	22,939.41
REFUND PRIOR YEAR EXPENSES	236.53	25,469.76
CAREER NEW PROGRAM START UP		
EMPLOYEE JURY/SUBPOENA FEES		
HANNA OIL-GAS & ROYALTY		
STEPHENS PRODUCTION-GAS ROYALTIES		78.42
WAELDER OIL & GAS-GAS ROYALTIES	2.06	2.06
XTO ENERGY-GAS ROYALTY		
MERIT ENERGY-GAS ROYALTY	262.40	1,229.57
SALE OF FIXED ASSETS & SUPPLIES		19,564.00
REBATE		5,539.87
ATU-REIMBURSEMENT CONCURRENT CREDIT		215,064.00
JATC-FEES		
PAYROLL REIMBURSEMENT-TRANSFER		10,749.29
FEDERAL FLOOD CONTROL		92.92
FEDERAL MINERAL LEASE		5.80
PROPERTY DAMAGES REIMBURSEMENTS	145.00	27,373.94
ETS HONORARIUM		
USAC E-RATE		
BLUEBIRD WNC445 SPECTRUM LEASE		13,995.00
PHOTOGRAPHY	-	-
TOTAL	<u>\$ 35,883.19</u>	<u>\$ 382,988.15</u>

														LOCAL TAX COLLECTIONS										
														Federal	Federal	Excess			Excess					
														Flood	Mineral	Commission	Severance	Property Tax	Commission					
														Control	Leasing	Treasurer	Tax	Relief	from Property	Total				
														Unused TC	Fine				Tax Relief	Revenues				
														Coll Unapp- Operating	Coll Unapp- Debt Service	Delinquent Personal	Delinquent Land	State Land Sales						
July-18	\$	512,072.07		\$ 30,564.83	\$ 18,199.64	\$ 12,387.10					\$ 5.87		\$ 1,490.33	\$ 207,578.92				782,298.76						
August-18		430,722.83		19,076.61	8,483.77	8,849.82					85.97			171,653.14				638,872.14						
September-18		363,537.81		22,566.71	12,962.67	942.86												400,010.05						
October-18		1,342,283.85		8,957.83	10,179.62	8,971.63							1,550.73					1,371,943.66						
November-18		5,944,625.25		13,538.28	26,132.89	2,189.82												5,986,486.24						
December-18		970,241.46		163,374.33	68,360.38	9,813.96								3,298.65	87,168.96			1,302,257.74						
January-19				61,012.44	49,207.03	1,722.10							1,505.88	1,000,391.69				1,113,839.14						
February-19				78,981.93	48,718.15	5,076.71							27,517.38	204,619.83				364,914.00						
March-19				83,733.36	87,636.98	43,484.33								182,552.28				397,406.95						
April-19		150,841.55		66,026.17	27,859.27	52,002.35				0.31			1,192.17	196,583.43				494,505.25						
May-19		4,139,593.67		56,629.62	72,814.68	9,009.54								193,781.27				4,471,828.78						
June-19		866,777.38		33,833.06	15,951.90	22,609.48								205,139.24				1,144,311.06						
Total FY2019	\$	14,720,695.87	\$ -	\$ 638,295.17	\$ 446,506.98	\$ 177,059.70	\$ -	\$ -	\$ -	\$ 92.15	\$ 27,517.38	\$ 5,739.11	\$ 2,365,598.45	\$ 87,168.96				18,468,673.77						
July-19	\$	418,407.43		\$ 34,549.28	\$ 5,333.35	\$ 4,813.95					\$ 5.90		\$ 1,715.63	\$ 63,837.82				528,663.36						
Aug-19		282,541.28		18,085.59	12,903.42	50,366.53								12,642.28				376,539.10						
Sep-19		393,953.19		19,103.90	8,472.24	8,181.49				92.63								429,803.45						
Oct-19		2,112,683.41		18,806.70	15,868.54	122,181.77							1,637.36					2,271,177.78						
Nov-19		5,444,341.84		18,900.86	111,236.22	11,076.38												5,585,555.30						
Dec-19		1,017,550.01		81,636.03	68,775.23	1,063.98								7,087.11	86,109.79			1,262,222.15						
Jan-20		14,624.98		130,762.36	103,998.66							1,588.67	1,234,812.40					1,485,787.07	11,939,748.21					
Feb-20		22,218.37		62,057.11	58,187.76							28,401.12	217,832.56					388,696.92						
Mar-20				76,994.43	34,406.80	16,967.37								188,319.47				316,688.07						
Apr-20		363,852.87		61,224.94	61,065.02	30,665.26							1,445.12	203,204.20				721,457.41						
May-20		4,589,935.18		60,447.06	79,652.85	15,452.02								189,323.20				4,934,810.31						
Jun-20		534,658.95		49,977.35	20,024.72	34,035.87								141,740.90				780,437.79						
Total FY2020	\$	15,194,767.51	\$ -	\$ 632,545.61	\$ 579,924.81	\$ 294,804.62	\$ -	\$ -	\$ -	\$ 98.53	\$ 28,401.12	\$ 6,386.78	\$ 2,258,799.94	\$ 86,109.79				19,081,838.71						
July-20	\$	607,845.28		\$ 26,857.10	\$ 25,824.45	\$ 2,416.01					\$ 5.80		\$ 1,816.18					664,764.82						
Aug-20		306,828.81		19,574.00	18,257.59	7,304.00								7,423.34				359,387.74						
Sep-20		356,017.34		14,775.66	10,692.95	4,169.87			92.92									385,748.74						
Oct-20		1,667,004.75		22,503.01	21,238.37	16,572.75							1,905.96					1,729,224.84						
Nov-20		5,804,939.75		36,568.48	34,483.92	11,040.97												5,887,033.12						
Dec-20		1,023,361.38		177,195.68	116,754.07	22,619.35								12,658.30	91,471.43			1,444,060.21						
Jan-21				64,296.56	55,399.28	13,234.17							1,956.01	1,336,938.92				1,471,824.94						
Feb-21																		-						
Mar-21																		-						
Apr-21																		-						
May-21																		-						
Jun-21																		-						
Total FY2021	\$	9,765,997.31	\$ -	\$ 361,770.49	\$ 282,650.63	\$ 77,357.12	\$ -	\$ -	\$ 92.92	\$ 5.80	\$ -	\$ 5,678.15	\$ 1,357,020.56	\$ 91,471.43				11,942,044.41						