

**FINANCIAL STATEMENT  
OCTOBER 31, 2020**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>OCTOBER</u> <u>2020</u>	<u>YEAR TO DATE</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2020-2021</u>
<b>REVENUES</b>				
BALANCE	\$ 4,507,530.59	\$ 3,962,603.70	\$ 4,987,839.03	\$ 4,987,839
PROPERTY TAX-CURRENT	15,194,767.51	1,667,004.75	2,937,696.18	16,299,120.00
PROPERTY TAX-RELIEF	2,258,799.94		7,423.34	2,200,000.00
EXCESS COMMISSIONS	114,510.91			100,000
DELINQUENT PERSONAL TAX	1,212,470.42	43,741.38	159,723.13	1,200,000
LAND REDEMPTION	294,804.62	16,572.75	30,462.63	200,000
IN LIEU OF TAXES	28,385.09			28,000
SEVERANCE TAX	6,386.78	1,905.96	3,722.14	6,400
MISCELLANEOUS	995,845.87	25,674.26	105,519.76	913,624
STATE FOUNDATION FUNDING	28,441,813.00	2,339,182.00	9,356,728.00	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	45,612.77	223,563
SPECIAL EDUCATION-CATASTROPHIC	10,101.47			
DHS-PAT GRANT	105,966.29	10,027.10	14,463.16	111,000
TEACHER LICENSURE	8,925.00			
ADULT EDUCATION	516,431.13	34,957.66	87,055.05	472,165
ALTERNATIVE LEARNING ENVIRONMENT	512,323.00	510,692.00	510,692.00	638,365
ABC GRANT	496,600.00	50,700.00	202,800.00	507,000
VOCATIONAL EDUCATION AID	3,840.00			
SECONDARY WORKFORCE CENTER	69,063.16			
PROFESSIONAL DEVELOPMENT	156,544.00		202,653.00	202,653
ENGLISH LANGUAGE LEARNERS	193,200.00			193,200
ESA (NSL) MATCHING				
ENHANCED STUDENT ACHIEVEMENT (NSL)	1,791,556.00	160,621.00	481,863.00	1,766,834
DECLINING ENROLLMENT	206,386.75			294,826
DEBT SERVICE FUNDING SUPPLEMENT	420,484.00		191,960.00	383,920
ADE-WELLNESS CENTERS-TOBACCO TAX	90,000.00			
US TREASURY-INTEREST SUBSIDY	155,617.88			155,618
TRANSFERS	(839,111.89)	(139,314.97)	(139,314.97)	(1,252,216)
INTEREST	<u>27,860.66</u>	<u>1,494.31</u>	<u>7,165.31</u>	<u>24,000</u>
TOTAL	57,183,025.93	8,708,133.44	19,194,063.53	57,779,876
<b>EXPENDITURES</b>				
TEACHER SALARY	24,062,834.28	1,991,692.37	6,333,761.04	24,693,303
OPERATING SALARY	6,597,044.42	574,323.96	1,873,035.09	7,117,626
EMPLOYEE BENEFITS	7,725,806.79	656,023.37	2,092,778.05	8,138,523
OPERATING EXPENSES	8,695,467.75	1,293,284.50	3,732,067.79	9,661,014
ADULT EDUCATION	452,873.03	51,924.51	160,848.79	495,491
DEBT SERVICE	<u>4,661,160.63</u>	<u>82,987.50</u>	<u>943,675.54</u>	<u>2,866,862</u>
TOTAL	52,195,186.90	4,650,236.21	15,136,166.30	52,972,819
<b>BALANCE</b>	<u>\$ 4,987,839.03</u>	<u>\$ 4,057,897.23</u>	<u>\$ 4,057,897.23</u>	<u>\$ 4,807,057</u>

FINAN  
OC

B

**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**  
**O**

**BUILDING**

**REVENUES**

**BALANCE<sup>3</sup>**

**GENERAL IMPROVE**

ENT  
D

OCTOBER  
2020

Y

UCATION

\$ 4,989.10 \$

**FINANCIAL STATEMENT  
OCTOBER 31, 2020**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>OCTOBER</u> <u>2020</u>	<u>YEAR TO DATE</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2020-2021</u>
<b>FEDERAL PROGRAMS</b>				
<b>REVENUES</b>				
BALANCE	\$ 190,486.36	\$ (409,268.52)	\$ 79,897.93	\$ 79,898
TITLE I,	1,658,127.44	255,427.54	744,366.17	2,569,366
ARKANSAS MEDICAID PROGRAM	107,724.60	12,374.44	15,461.80	30,711
TITLE VI-B,	1,228,712.98	105,277.58	201,205.27	1,404,351
IDEA EARLY CHILDHOOD		4,420.27	8,839.54	59,433
ARMAC	275,374.26	100,571.75	180,635.85	268,512
TITLE I, MIGRANT	121,677.44	10,279.49	20,204.41	143,339
TITLE IIA	292,649.09			240,040
TITLE III	64,772.42	27,012.91	27,012.91	64,861
TITLE IV	120,951.91			128,430
DHS CHILD CARE			12,000.00	
ADE COVID EMERGENCY LEAVE		21,551.02	38,895.15	
CARES ACT	18,019.97	65,730.03	142,127.91	1,329,498
ROTC REIMBURSEMENT	30,625.81	6,143.12	9,702.36	41,582
ADULT ED	160,919.83	14,465.33	51,531.80	206,695
TOTAL	<u>4,270,042.11</u>	<u>213,984.96</u>	<u>1,531,881.10</u>	<u>6,566,716</u>
<b>EXPENDITURES</b>				
TITLE I	2,055,616.99	230,683.46	957,908.41	2,569,366
ARKANSAS MEDICAID PROGRAM	78,725.03	11,447.15	63,007.50	87,934
ARMAC	386,905.66	19,587.99	99,652.28	291,187
TITLE VI-B	1,256,769.58	132,000.00	327,985.75	1,404,351
IDEA EARLY CHILDHOOD		4,419.86	13,259.40	59,433
TITLE I, MIGRANT	121,677.44	9,653.34	29,857.75	143,339
ADE COVID EMERGENCY LEAVE		21,289.19	38,264.05	
CARES ACT	18,019.97	490,232.98	618,587.84	1,329,498
ROTC	30,625.81	4,008.12	14,205.36	41,582
ADULT EDUCATION	160,919.83	16,654.76	68,186.56	206,695
DHS CHILD CARE				
TITLE IIA				240,040
TITLE III	64,772.42	661.92	27,620.01	64,861
TITLE IV	16,111.45	-	-	128,430
TOTAL	<u>4,190,144.18</u>	<u>940,638.77</u>	<u>2,258,534.91</u>	<u>6,566,715</u>
<b>BALANCE</b>	<u>\$ 79,897.93</u>	<u>\$ (726,653.81)</u>	<u>\$ (726,653.81)</u>	<u>\$ -</u>

FINAN  
OC

SCHOO

**REVENUES**

BALANCE

\$

LUNCH & BREAKFAST SALES

REIMBURSEMENT

LUNCH CHARGES

OTHER INCOME

TOTAL

**EXPENDITURES**

6

SALARIES

BENEFITS

FINAN  
OC

SCHOOL

**REVENUES**

BALANCE

\$

ADMISSIONS

SCHOOL SPONSORED SALES

STUDENT SPONSORED SALES

OTHER STUDENT ACTIVITIES

OTHER COMMUNITY SERVICES

PRIVATE CONTRIBUTIONS

MISCELLANEOUS<sub>7</sub>

TOTAL

—

CHECKING ACCOUI

7



# CITIZENS B

## OCT

\$

7

**MISCELLANEOUS INCOME  
ACCOUNT ANALYSIS  
OCTOBER 2020**

<b><u>OPERATING FUNDS</u></b>	<b><u>OCTOBER</u></b>	<b><u>YEAR TO DATE</u></b>
G/T ADVANCED PLACEMENT	500.00	500.00
ARVEST GRANT -BASEBALL		
NBC STATE BONUS PASS THRU		
ADE COMPUTER SCIENCE BONUS PASS THRU		1,038.28
PRIVATE DONATIONS		20.25
POINTER PLACE REIMBURSEMENT		
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	20,120.56
FACILITIES & TRANSPORTATION REIMBURSEMENT		1.00
PERCENTAGE THEATER ADMISSIONS		
MASCOT ROYALTIES	354.76	422.23
HALL OF HONOR		
REIMBURSEMENT FEES		95.84
PRIOR YEAR LUNCH CHARGES		275.55
GAME & FISH GRANT		
REFUND PRIOR YEAR EXPENSES	3,388.12	23,789.33
CAREER NEW PROGRAM START UP		
EMPLOYEE JURY/SUBPOENA FEES		
HANNA OIL-GAS & ROYALTY		
STEPHENS PRODUCTION-GAS ROYALTIES		78.42
WAELDER OIL & GAS-GAS ROYALTIES		
XTO ENERGY-GAS ROYALTY		
MERIT ENERGY-GAS ROYALTY	183.82	623.77
SALE OF FIXED ASSETS & SUPPLIES	507.00	11,982.00
REBATE		5,539.87
ATU-REIMBURSEMENT CONCURRENT CREDIT		
JATC-FEES		
PAYROLL REIMBURSEMENT-TRANSFER		
FEDERAL FLOOD CONTROL		92.92
FEDERAL MINERAL LEASE		5.80
PROPERTY DAMAGES REIMBURSEMENTS	620.00	26,938.94
ETS HONORARIUM		
USAC E-RATE		
BLUEBIRD WNC445 SPECTRUM LEASE		13,995.00
PHOTOGRAPHY	-	-
<b>TOTAL</b>	<b><u>\$ 25,674.26</u></b>	<b><u>\$ 105,519.76</u></b>

															LOCAL TAX COLLECTIONS															
															Federal	Federal	Excess			Excess										
															Flood	Mineral	Commission	Severance	Property Tax	from Property	Total									
															Control	Leasing	Treasurer	Tax	Relief	Tax Relief	Revenues									
															Unused TC	Fine														
															Coll Unapp- Operating	Coll Unapp Debt Service	Delinquent Personal	Delinquent Land	State Land Sales	Refund of Unused TC	Forrestry Fine	Flood Control	Mineral Leasing	Commission Treasurer	Severance Tax	Property Tax Relief	from Property Tax Relief	Total Revenues		
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												
<b>Total FY2019</b>	<b>\$</b>	<b>14,720,695.87</b>	<b>\$ -</b>	<b>\$ 638,295.17</b>	<b>\$ 446,506.98</b>	<b>\$ 177,059.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92.15</b>	<b>\$ 27,517.38</b>	<b>\$ 5,739.11</b>	<b>\$ 2,365,598.45</b>	<b>\$ 87,168.96</b>				<b>18,468,673.77</b>												
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												
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												
<b>Total FY2020</b>	<b>\$</b>	<b>15,194,767.51</b>	<b>\$ -</b>	<b>\$ 632,545.61</b>	<b>\$ 579,924.81</b>	<b>\$ 294,804.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98.53</b>	<b>\$ 28,401.12</b>	<b>\$ 6,386.78</b>	<b>\$ 2,258,799.94</b>	<b>\$ 86,109.79</b>				<b>19,081,838.71</b>												
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																		-												
Dec-20																		-												
Jan-21																		-												
Feb-21																		-												
Mar-21																		-												
Apr-21																		-												
May-21																		-												
Jun-21																		-												
<b>Total FY2021</b>	<b>\$</b>	<b>2,937,696.18</b>	<b>\$ -</b>	<b>\$ 83,709.77</b>	<b>\$ 76,013.36</b>	<b>\$ 30,462.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92.92</b>	<b>\$ 5.80</b>	<b>\$ -</b>	<b>\$ 3,722.14</b>	<b>\$ 7,423.34</b>	<b>\$ -</b>				<b>3,139,126.14</b>												