

Special School District of Fort Smith 100
 2022-2023 School Year
 Fund Summary Report

May, 2023

	+	+	-	+/-	=
	<u>Beginning Balance</u>	<u>Year to Date</u>		<u>Fund Transfers</u>	<u>Ending Balance</u>
		<u>Revenue</u>	<u>Expenditures</u>		
Fund 2000/2001	10,878,787.98	120,896,098.67	51,370,359.03	(58,650,547.05)	21,753,980.57
Operating Funds	4,344,422.15	16,984,431.27	11,988,920.22	(5,338,770.67)	4,001,162.53
Total Operating Funds	15,223,210.13	137,880,529.94	63,359,279.25	(63,989,317.72)	25,755,143.10
Teachers Salary Fund	-	-	53,545,076.50	53,545,076.50	-
Debt Service Funds	16,019,782.66	1,050,622.76	10,027,577.56	10,444,229.15	17,487,057.01
Legal Fund Balance	31,242,992.79	138,931,152.70	126,931,933.31	(12.07)	43,242,200.11
Capital Projects Funds	11,101,116.96	286,342.44	1,205,084.54	-	10,182,374.86
Federal Funds	4,859,827.46	24,794,420.86	25,324,610.60	12.07	4,329,649.79
Activity Funds	1,582,758.31	2,199,461.62	2,253,698.09	-	1,528,521.84
Child Nutrition Funds	1,225,646.61	9,055,252.79	9,305,028.41	-	975,870.99

**Special School District of Fort Smith 100
2022-2023 School Year
Revenue Report**

May, 2023

	<u>May, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	-	39,209,937.29	39,500,000	290,063
Property Taxes - Jan-Jun	11,692,254.74	16,760,797.63	20,500,000	3,739,202
Property Taxes - Delinquent	238,538.93	2,873,771.84	2,930,000	56,228
Property Taxes - Excess Comm	-	1,742,424.98	1,530,000	(212,425)
Revenues in Lieu of Taxes	-	786,843.23	400,000	(386,843)
Penalties/Interest on Tax	3,749.50	493,574.63	-	(493,575)
Interest Revenue	71,822.53	530,371.51	119,000	(411,372)
Contributions	2,000.00	(78,901.84)	405,000	483,902
Turf Sponsorships	-	-	-	-
Credit Card Rebates	22,373.94	208,896.18	-	(208,896)
Athletic Scoreboards	-	198,000.00	155,000	(43,000)
Sale/Loss Compensation	35,823.42	491,232.30	-	(491,232)
State Foundation Funding	5,119,471.00	56,570,609.00	61,873,250	5,302,641
98% Uniform Rate of Tax	-	-	1,297,000	1,297,000
Other Local Revenue	1,323,275.92	1,341,404.35	263,310	(1,078,095)
Daycare Fees	21,585.00	223,465.00	214,760	(8,705)
Severance Tax	-	1,722.52	2,000	277
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	150,000	150,000
Residential Treatment	189,180.00	429,840.00	725,000	295,160
Professional Development	-	518,193.00	518,193	-
ALE	-	384,425.00	480,531	96,106
ELL	-	1,119,594.00	1,103,124	(16,470)
ESA	987,181.00	9,938,290.69	10,901,541	963,250
Workforce Centers	-	-	-	-
General Facility Funds	-	-	-	-
Debt Service Funds	-	1,084,315.76	1,035,387	(48,929)
National Board Certification	-	-	-	-
Student Growth Fund	-	-	-	-
Declining Enrollement Fund	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	856,882.33	1,421,458.76	530,669	(890,790)
Adult Education	249,152.39	558,646.23	972,500	413,854
State Preschool	30,096.99	272,618.64	303,464	30,845
ABC Grant	-	1,849,622.00	1,849,622	-
Indirect Cost Revenue	-	-	634,198	634,198
Total	<u>20,843,387.69</u>	<u>138,931,152.70</u>	<u>148,393,548</u>	<u>9,462,394</u>

Special School District of Fort Smith 100
 2022-2023 School Year
 Expenditure Report

May, 2023

	<u>May, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<u>Teachers Salary Fund</u>				
Regular Education	3,772,794.47	31,233,173.09	40,123,936	8,890,763
Special Education	552,461.62	4,251,421.87	5,208,895	957,473
Vocational Education	243,977.01	2,399,525.93	2,978,076	578,550
Compensatory Education	136,636.69	1,352,025.96	1,812,759	460,733
Other Education	192,908.14	1,879,216.69	2,382,963	503,746
Pupil Services	424,030.77	3,883,786.78	4,870,499	986,712
Instructional Staff Services	338,224.23	3,641,203.12	4,145,759	504,555
Administrative Services	46,372.26	497,177.30	676,995	179,817
School Admin Services	392,822.26	4,047,366.88	4,652,049	604,682
Central Services	(43,408.80)	360,178.88	190,369	(169,809)
Other Services	-	-	-	-
Totals	<u>6,056,818.65</u>	<u>53,545,076.50</u>	<u>67,042,299</u>	<u>13,497,222</u>
<u>Operating Funds</u>				
Regular Education	1,903,174.60	15,082,182.85	18,038,705	2,956,523
Special Education	279,543.71	2,800,824.01	4,065,776	1,264,952
Vocational Education	75,418.53	884,810.51	1,052,064	167,254
Compensatory Education	77,297.54	822,213.93	748,753	(73,460)
Other Education	183,458.17	1,911,982.90	2,583,010	671,027
Pupil Services	494,889.67	5,048,375.34	6,100,729	1,052,354
Instructional Staff Services	1,060,464.06	5,999,121.39	8,001,565	2,002,444
Administrative Services	54,190.97	667,293.33	1,009,922	342,629
School Admin Services	398,050.31	4,142,447.94	4,765,661	623,214
Central Services	255,351.38	3,807,887.54	5,161,626	1,353,739
Maintenance & Operations	1,309,173.60	15,761,931.49	17,887,109	2,125,178
Pupil Transportation	326,007.16	3,168,566.93	2,608,126	(560,441)
Other Services	243,258.63	3,261,641.09	2,798,694	(462,947)
Totals	<u>6,660,278.33</u>	<u>63,359,279.25</u>	<u>74,821,742</u>	<u>11,462,466</u>
<u>Debt Service Fund</u>				
Principal	-	5,341,787.46	5,341,787	-
Interest	344,898.76	4,673,572.90	4,684,867	11,294
Dues and Fees	862.50	12,217.20	65,000	52,783
Totals	<u>345,761.26</u>	<u>10,027,577.56</u>	<u>10,091,655</u>	<u>64,077</u>
Legal Balance Totals		<u>126,931,933.31</u>	<u>151,955,696.06</u>	

**Special School District of Fort Smith 100
2022-2023 School Year
Expenditure Summary of All Funds**

May, 2023

	<u>May, 2023</u>	<u>Year to Date</u>
Teachers Salary Fund	6,056,818.65	53,545,076.50
Operating Funds (with Fund 2000/2001)	6,660,278.33	63,359,279.25
Debt Service Fund	345,761.26	10,027,577.56
Capital Projects Fund	422,286.03	1,205,084.54
Federal Funds	3,080,696.42	25,324,610.60
Activity Funds	279,500.48	2,253,698.09
Child Nutrition Funds	938,446.03	9,305,028.41
Total of All Funds	<u>17,783,787.20</u>	<u>165,020,354.95</u>

Fort Smith Public Schools
Summary of Funds
As of 5/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			4/30/2023	May, 2023	May, 2023	5/31/2023
2000	Operating Fund	8	(86,845,858.86)	-	9,534,557.59	(96,380,416.45)
2001	Operating Other	9	101,771,231.33	17,214,977.16	851,811.47	118,134,397.02
2002	Extended Learning Opportunities	10	(501.39)	-	-	(501.39)
2003	Peak - OGE (Was Haas)	11	94,865.74	-	-	94,865.74
2004	Peak - Foundation Grants	12	(222,095.18)	-	787.80	(222,882.98)
2005	Peak - Mercy/Baptist Health	13	(560,457.21)	-	3,150.00	(563,607.21)
2006	Peak - ArcBest Room	14	(195,684.24)	-	98,586.90	(294,271.14)
2007	Peak - Cox Career Center	15	49,515.46	-	-	49,515.46
1000	Teacher Salary Fund	16	-	4,996,543.24	4,996,543.24	-
1001	Teacher Salary - Other	17	-	14,267.36	14,267.36	-
1002	Teacher Salary - ELO	18	-	-	-	-
1201	Teacher Salary - ADED ABE	19	-	11,314.96	11,314.96	-
1202	Teacher Salary - ADED GAE	20	-	15,242.50	15,242.50	-
1220	TS - National Board Certification	21	-	585,000.00	585,000.00	-
1223	TS - Professional Development	22	-	30,885.21	30,885.21	-
1232	TS - Arkansas School Recognition	23	-	-	-	-
1240	TS - SPED LEA Supervisor	24	-	-	-	-
1244	TS - SPED Extended School Year	25	-	-	-	-
1246	TS - Professional Quality Enhancement	26	-	(922.70)	(922.70)	-
1260	TS - State Preschool	27	-	5,422.92	5,422.92	-
1265	TS - SPED Catastrophic	28	-	-	-	-
1275	TS - ALE	29	-	102,953.92	102,953.92	-
1276	TS - ELL	30	-	38,025.50	38,025.50	-
1277	TS - JDC	31	-	3,477.56	3,477.56	-
1281	TS - ESA	32	-	181,691.18	181,691.18	-
1282	TS - ESA Match	33	-	-	-	-
1365	TS - ABC	34	-	70,465.70	70,465.70	-
1374	TS - Parents as Teachers	35	-	451.30	451.30	-
1941	TS - Governors Computer Science	36	-	2,000.00	2,000.00	-
2012	Credit Card Rebates	37	535,187.18	22,373.94	-	557,561.12
2020	Athletic Scoreboards	38	422,000.00	-	-	422,000.00
2050	Local Spice	39	139,445.93	21,585.00	22,274.00	138,756.93
2201	Adult Basic Education	40	(221,150.71)	137,904.28	31,683.25	(114,929.68)
2202	Adult General Education	41	(124,783.88)	111,248.11	28,862.42	(42,398.19)
2217	Student Growth Fund	42	-	-	-	-
2218	Declining Enrollment Fund	43	29,707.92	-	-	29,707.92
2220	National Board Certification	44	717,502.50	-	717,502.50	-
2223	Professional Development	45	(323,431.89)	-	110,475.76	(433,907.65)
2232	Arkansas School Recognition	46	308,481.12	-	7,707.98	300,773.14
2240	Special ED LEA Supervisor	47	-	-	-	-
2244	Special Ed Extended School	48	16.26	-	-	16.26
2246	Professional Quality Enhancement	49	(1,134.09)	-	(1,134.09)	-
2250	Children Without Disabilities	50	(121,260.00)	121,260.00	-	-
2255	Children With Disabilities	51	(67,920.00)	67,920.00	-	-
2260	Preschool - State	52	62,120.14	30,096.99	16,456.00	75,761.13
2261	Youth Shelters	53	-	-	-	-
2262	Early Intervention Day Treatment	54	(21,638.90)	10,686.64	(265.63)	(10,686.63)
2265	Special Ed Catastrophic	55	455,321.49	-	4,434.49	450,887.00
2271	Gifted & Talented Advance Placement	56	22,283.28	-	10,988.51	11,294.77
2275	Alternative ED	57	(1,094,794.75)	-	174,197.06	(1,268,991.81)
2276	English Language Learning	58	(4,939.63)	-	125,459.32	(130,398.95)
2277	Juvenile Detention Center	59	17,936.73	77,836.50	4,808.37	90,964.86

Fort Smith Public Schools
 Summary of Funds
 As of 5/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			4/30/2023	May, 2023	May, 2023	5/31/2023
2281	Enhanced Student Achievement	60	4,337,517.11	987,181.00	874,593.59	4,450,104.52
2282	ESA Match Grant	61	26,010.69	-	-	26,010.69
2340	Vocational Education Start Up	62	-	-	-	-
2365	ABC	63	456,407.20	-	130,033.65	326,373.55
2374	Parent as Teachers	64	92,215.89	-	13,314.71	78,901.18
2397	School Safety Grant	65	-	-	7,676.14	(7,676.14)
2902	School Based Health Centers	66	(4,867.59)	-	7,212.38	(12,079.97)
2941	Computer Science Initiative Support	67	2,453.00	-	2,453.00	-
2946	Computer Science Initiative Student	68	63.08	-	63.08	-
2953	ASD Investor Education	69	-	-	-	-
3000	Capital Projects Fund	70	5,264,229.24	22,130.68	422,286.03	4,864,073.89
3001	Vision 2023 - 2018 90M Bond Issue	71	-	-	-	-
3002	Vision 2023 - 2020 31M Bond Issue	72	-	-	-	-
3003	Vision 2023 - Extra Funding	73	-	-	-	-
3004	Capital Projects New Mills	74	5,298,635.05	19,665.92	-	5,318,300.97
3404	Capital Projects - AFPP	75	-	-	-	-
4050	Debt Service	76	293,631.93	284,344.79	345,761.26	232,215.46
4210	Sinking Fund QZAB 2012	77	5,456,550.07	-	-	5,456,550.07
4220	Sinking Fund QSCB 2011	78	677,186.87	-	-	677,186.87
4230	Sinking Fund QZAB 2005	79	-	-	-	-
4240	Sinking Fund QSCB 2009	80	3,825,603.17	-	-	3,825,603.17
4250	Sinking Fund QSCB 2010	81	4,935,988.95	-	-	4,935,988.95
4260	Sinking Fund QZAB 2011	82	2,359,512.49	-	-	2,359,512.49
6420	Lead The Way	83	(301,367.00)	301,367.00	102,082.92	(102,082.92)
6430	ROTC	84	1,413.57	11,109.25	12,846.11	(323.29)
6449	Title VII - Indian Education	85	(0.00)	-	18,261.82	(18,261.82)
6463	EDA Grant - Peak	86	-	-	-	-
6466	Emergency Connectivity	87	(130,511.08)	-	19,082.58	(149,593.66)
6501	Title I	88	(403,458.82)	600,723.81	422,790.33	(225,525.34)
6502	Title I - Migratory Students	89	(5,105.19)	49,942.36	47,331.96	(2,494.79)
6505	Title I - School Improvement	90	(5,775.22)	7,079.93	1,304.71	-
6506	Title I - School Improvement YR 1	91	(6,987.63)	11,063.37	4,129.74	(54.00)
6508	Title I - School Improvement 1003 YR-3	92	-	-	-	-
6510	Title I - N&D Shelter	93	(9,057.86)	9,978.26	920.40	-
6530	SBM Homeless	94	(5,172.05)	7,549.90	3,388.85	(1,011.00)
6552	DHS Sustainability	95	1,344,828.91	-	7,342.05	1,337,486.86
6560	Federal Spice	96	-	-	-	-
6562	Child Care & Development	97	723,620.77	197,485.00	131,262.23	789,843.54
6563	Child Care Quality Approved	98	36,248.27	-	125.90	36,122.37
6564	ECE ARP Operational	99	272,669.01	-	7,315.35	265,353.66
6565	ECE ARP Quality	100	633,005.06	-	22,860.99	610,144.07
6567	DHS Cares Act Funds	101	46,451.93	-	1,395.81	45,056.12
6569	DHS Expansion Grant	102	(3.39)	-	(3.39)	-
6570	Vocational Education	103	(31,412.25)	42,683.48	56,242.33	(44,971.10)
6571	Carl Perkins Leadership Project	104	-	-	-	-
6600	Adult Ed - Direct & Equitable	105	(97,034.58)	60,978.08	16,521.59	(52,578.09)
6606	Adult Ed - GEER	106	-	-	-	-
6610	Adult Education Correctional	107	(13,075.90)	6,951.25	2,253.98	(8,378.63)
6636	Adult Education IEL-CE	108	(7,086.12)	3,543.06	1,181.02	(4,724.08)
6637	Adult Education TANF	109	(374,546.46)	171,210.92	37,006.00	(240,341.54)
6702	Title VI - Part B Pass Through	110	(310,505.42)	489,852.29	358,318.55	(178,971.68)
6703	ARP IDEA	111	(13,528.52)	32,254.77	28,670.84	(9,944.59)
6704	ARP IDEA Preschool	112	-	-	-	-

Fort Smith Public Schools
Summary of Funds
As of 5/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			4/30/2023	May, 2023	May, 2023	5/31/2023
6710	Preschool - Federal	113	(14,059.05)	18,638.80	9,159.50	(4,579.75)
6750	Medicaid	114	524,336.37	59,834.67	16,096.14	568,074.90
6751	Medicaid - SBMH	115	22,422.58	1,995.02	179.93	24,237.67
6752	ARMAC	116	2,194,336.53	372,991.44	189,210.29	2,378,117.68
6756	Title II - Part A ESEA	117	335,837.40	-	25,294.62	310,542.78
6761	Title III - ELL	118	(13,435.27)	20,153.35	13,526.36	(6,808.28)
6767	ARPA-HCY II	119	(571.12)	22,217.27	21,608.70	37.45
6768	ARPA-HCY I	120	-	-	-	-
6780	ESSER	121	-	-	-	-
6781	ESSER II	122	(340,486.22)	549,021.01	307,578.96	(99,044.17)
6786	Title IV SSAE	123	-	-	-	-
6795	ARP (ESSER III)	124	(419,685.72)	736,755.05	1,192,533.44	(875,464.11)
6799	MIECHV	125	(10,040.87)	11,697.93	7,980.42	(6,323.36)
6804	ELC RE-Opening of Schools	126	-	-	-	-
6809	ARP ESSER ABC	127	-	-	-	-
6810	ARP PLCP	128	-	-	-	-
6811	Arkansas Thrive	129	-	-	-	-
6815	State Clean Diesel Grant Program	130	-	-	-	-
6819	School Health Services Surveillance	131	-	-	-	-
6817	ARP MIECHV ACH	132	(1,657.06)	-	2,234.05	(3,891.11)
8000	Child Nutrition	133	929,467.60	970,723.95	926,198.94	973,992.61
8056	CNP Emergency Operations	134	-	-	-	-
8057	CACFP Emergency Cost	135	-	-	-	-
8058	USDA Supply Chain	136	-	-	-	-
8059	USDA Supply Chain FY 23	137	-	-	-	-
8060	USDA Supply Chain 3	138	-	-	-	-
8657	Fresh Fruits and Vegetables	139	1,878.38	12,247.09	12,247.09	1,878.38