

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

March, 2023

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	<u>Beginning</u>	<u>Year to Date</u>		<u>Fund</u>	<u>Ending</u>
	<u>Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Balance</u>
<b>Fund 2000/2001</b>	10,878,787.98	96,519,686.30	41,090,019.19	(48,394,791.74)	17,913,663.35
<b>Operating Funds</b>	4,344,422.15	13,381,705.15	9,433,543.48	(3,671,462.06)	4,621,121.76
<b>Total Operating Funds</b>	15,223,210.13	109,901,391.45	50,523,562.67	(52,066,253.80)	22,534,785.11
<b>Teachers Salary Fund</b>	-	-	41,919,356.91	41,919,356.91	-
<b>Debt Service Funds</b>	16,019,782.66	524,775.37	9,436,601.30	10,146,884.82	17,254,841.55
<b>Legal Fund Balance</b>	31,242,992.79	110,426,166.82	101,879,520.88	(12.07)	39,789,626.66
<b>Capital Projects Funds</b>	11,101,116.96	204,988.83	533,770.03	-	10,772,335.76
<b>Federal Funds</b>	4,859,827.46	19,648,798.07	19,980,562.72	12.07	4,528,074.88
<b>Activity Funds</b>	1,582,758.31	1,718,348.85	1,754,769.35	-	1,546,337.81
<b>Child Nutrition Funds</b>	1,225,646.61	7,104,529.44	7,420,744.67	-	909,431.38

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

**March, 2023**

	<u>March, 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	524,536.97	3,600,798.28	20,500,000	16,899,202
Property Taxes - Delinquent	-	2,136,914.98	2,930,000	793,085
Property Taxes - Excess Comm	1,371,451.69	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	457,235.00	484,718.45	-	(484,718)
Interest Revenue	70,269.16	401,698.95	119,000	(282,699)
Contributions	1,949.70	(80,901.84)	405,000	485,902
Turf Sponsorships	-	-	-	-
Credit Card Rebates	16,718.33	167,344.19	-	(167,344)
Athletic Scoreboards	25,000.00	198,000.00	155,000	(43,000)
Sale/Loss Compensation	5,518.30	452,921.50	-	(452,922)
State Foundation Funding	5,119,470.00	46,331,668.00	61,873,250	15,541,582
98% Uniform Rate of Tax	-	-	1,297,000	1,297,000
Other Local Revenue	1,271,396.99	1,278,903.49	263,310	(1,015,594)
Daycare Fees	25,635.00	177,085.00	214,760	37,675
Severance Tax	-	1,357.76	2,000	642
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	150,000	150,000
Residential Treatment	-	240,660.00	725,000	484,340
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	7,963,928.69	10,901,541	2,937,612
Workforce Centers	-	-	-	-
General Facility Funds	-	-	-	-
Debt Service Funds	-	558,468.37	1,035,387	476,919
National Board Certification	-	-	-	-
Student Growth Fund	-	-	-	-
Declining Enrollement Fund	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	61,631.88	566,343.54	530,669	(35,674)
Adult Education	1,738.34	307,755.50	972,500	664,745
State Preschool	30,346.38	212,424.66	303,464	91,039
ABC Grant	184,962.20	1,664,659.80	1,849,622	184,962
Indirect Cost Revenue	-	-	634,198	634,198
<b>Total</b>	<u>10,155,040.94</u>	<u>110,426,166.82</u>	<u>148,393,548</u>	<u>37,967,383</u>

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

March, 2023

	<u>March, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<b><u>Teachers Salary Fund</u></b>				
Regular Education	3,152,057.62	24,307,232.37	40,123,936	15,816,703
Special Education	426,255.04	3,235,577.39	5,208,895	1,973,317
Vocational Education	243,287.04	1,903,215.07	2,978,076	1,074,861
Compensatory Education	143,874.33	1,071,207.23	1,812,759	741,552
Other Education	195,083.89	1,497,202.08	2,382,963	885,761
Pupil Services	386,969.13	3,053,045.34	4,870,499	1,817,454
Instructional Staff Services	350,886.51	2,860,518.48	4,145,759	1,285,240
Administrative Services	46,372.26	394,164.21	676,995	282,830
School Admin Services	397,661.18	3,258,845.76	4,652,049	1,393,203
Central Services	59,376.20	338,348.98	190,369	(147,980)
Other Services	-	-	-	-
<b>Totals</b>	<u>5,401,823.20</u>	<u>41,919,356.91</u>	<u>67,042,299</u>	<u>25,122,941</u>
<b><u>Operating Funds</u></b>				
Regular Education	1,562,240.25	11,456,237.12	18,038,705	6,582,468
Special Education	254,179.38	2,196,563.22	4,065,776	1,869,213
Vocational Education	103,160.67	722,583.65	1,052,064	329,481
Compensatory Education	51,256.73	695,852.54	748,753	52,901
Other Education	185,652.45	1,500,371.10	2,583,010	1,082,639
Pupil Services	522,427.81	4,053,965.97	6,100,729	2,046,763
Instructional Staff Services	487,820.70	4,239,585.37	8,001,565	3,761,980
Administrative Services	50,395.84	554,152.95	1,009,922	455,769
School Admin Services	405,671.94	3,346,831.23	4,765,661	1,418,830
Central Services	313,660.99	3,202,884.67	5,161,626	1,958,742
Maintenance & Operations	1,507,159.68	13,205,753.52	17,887,109	4,681,356
Pupil Transportation	316,006.72	2,539,313.79	2,608,126	68,812
Other Services	95,326.13	2,809,467.54	2,798,694	(10,773)
<b>Totals</b>	<u>5,854,959.29</u>	<u>50,523,562.67</u>	<u>74,821,742</u>	<u>24,298,181</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	5,341,787.46	5,341,787	-
Interest	107,918.13	4,083,559.14	4,684,867	601,308
Dues and Fees	200.00	11,254.70	65,000	53,745
<b>Totals</b>	<u>108,118.13</u>	<u>9,436,601.30</u>	<u>10,091,655</u>	<u>655,053</u>
<b>Legal Balance Totals</b>		<u>101,879,520.88</u>	<u>151,955,696.06</u>	

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

**March, 2023**

	<u><b>March, 2023</b></u>	<u><b>Year to Date</b></u>
Teachers Salary Fund	5,401,823.20	41,919,356.91
Operating Funds (with Fund 2000/2001)	5,854,959.29	50,523,562.67
Debt Service Fund	108,118.13	9,436,601.30
Capital Projects Fund	119,722.88	533,770.03
Federal Funds	2,021,459.70	19,980,562.72
Activity Funds	209,818.39	1,754,769.35
Child Nutrition Funds	924,357.36	7,420,744.67
<b>Total of All Funds</b>	<u>14,640,258.95</u>	<u>131,569,367.65</u>

Fort Smith Public Schools  
 Summary of Funds  
 As of 3/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			2/28/2023	March, 2023	March, 2023	3/31/2023
2000	Operating Fund	8	(67,596,252.52)	-	9,628,813.00	(77,225,065.52)
2001	Operating Other	9	88,101,653.21	7,570,054.96	532,979.30	95,138,728.87
2002	Extended Learning Opportunities	10	(591.39)	-	-	(591.39)
2003	Peak - OGE (Was Haas)	11	95,739.55	-	-	95,739.55
2004	Peak - Foundation Grants	12	(211,221.50)	-	9,848.65	(221,070.15)
2005	Peak - Mercy/Baptist Health	13	(560,457.21)	-	-	(560,457.21)
2006	Peak - ArcBest Room	14	(191,112.48)	-	867.24	(191,979.72)
2007	Peak - Cox Career Center	15	49,515.46	-	-	49,515.46
1000	Teacher Salary Fund	16	-	4,945,854.01	4,945,854.01	-
1001	Teacher Salary - Other	17	-	14,267.36	14,267.36	-
1002	Teacher Salary - ELO	18	-	-	-	-
1201	Teacher Salary - ADED ABE	19	-	11,537.81	11,537.81	-
1202	Teacher Salary - ADED GAE	20	-	16,442.50	16,442.50	-
1220	TS - National Board Certification	21	-	-	-	-
1223	TS - Professional Development	22	-	35,173.20	35,173.20	-
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	-	6,552.50	6,552.50	-
1260	TS - State Preschool	27	-	(32,537.52)	(32,537.52)	-
1265	TS - SPED Catastrophic	28	-	-	-	-
1275	TS - ALE	29	-	103,213.55	103,213.55	-
1276	TS - ELL	30	-	39,477.83	39,477.83	-
1277	TS - JDC	31	-	3,427.56	3,427.56	-
1281	TS - ESA	32	-	188,313.82	188,313.82	-
1282	TS - ESA Match	33	-	-	-	-
1365	TS - ABC	34	-	69,649.28	69,649.28	-
1374	TS - Parents as Teachers	35	-	451.30	451.30	-
1941	TS - Governors Computer Science	36	-	-	-	-
2012	Credit Card Rebates	37	499,290.80	16,718.33	-	516,009.13
2020	Athletic Scoreboards	38	397,000.00	25,000.00	-	422,000.00
2050	Local Spice	39	130,503.26	25,635.00	23,957.47	132,180.79
2201	Adult Basic Education	40	(140,934.99)	-	31,661.70	(172,596.69)
2202	Adult General Education	41	(57,439.44)	1,738.34	29,330.99	(85,032.09)
2217	Student Growth Fund	42	-	-	-	-
2218	Declining Enrollment Fund	43	53,953.10	-	-	53,953.10
2220	National Board Certification	44	-	-	-	-
2223	Professional Development	45	(50,074.28)	-	64,899.95	(114,974.23)
2232	Arkansas School Recognition	46	318,813.27	-	9,605.08	309,208.19
2240	Special ED LEA Supervisor	47	-	-	-	-
2244	Special Ed Extended School	48	16.26	-	-	16.26
2246	Professional Quality Enhancement	49	0.00	-	8,048.12	(8,048.12)
2250	Children Without Disabilities	50	-	-	-	-
2255	Children With Disabilities	51	-	-	-	-
2260	Preschool - State	52	16,974.42	30,346.38	(30,489.89)	77,810.69
2261	Youth Shelters	53	-	-	-	-
2262	Early Intervention Day Treatment	54	(43,100.73)	10,775.19	-	(32,325.54)
2265	Special Ed Catastrophic	55	464,261.97	-	4,574.74	459,687.23
2271	Gifted & Talented Advance Placement	56	26,576.76	-	2,343.99	24,232.77
2275	Alternative ED	57	(742,139.83)	-	173,342.15	(915,481.98)
2276	English Language Learning	58	306,321.13	-	146,673.70	159,647.43
2277	Juvenile Detention Center	59	27,523.53	-	4,747.43	22,776.10

Fort Smith Public Schools  
Summary of Funds  
As of 3/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			2/28/2023	March, 2023	March, 2023	3/31/2023
2281	Enhanced Student Achievement	60	3,593,334.56	987,181.00	579,406.43	4,001,109.13
2282	ESA Match Grant	61	66,480.69	-	-	66,480.69
2340	Vocational Education Start Up	62	-	-	-	-
2365	ABC	63	441,043.57	160,719.00	127,953.39	473,809.18
2374	Parent as Teachers	64	73,038.12	24,243.20	14,522.06	82,759.26
2902	School Based Health Centers	65	(14,968.58)	-	8,525.17	(23,493.75)
2941	Computer Science Initiative Support	66	-	-	-	-
2946	Computer Science Initiative Student	67	3,376.27	-	3,138.60	237.67
2953	ASD Investor Education	68	-	-	-	-
3000	Capital Projects Fund	69	5,590,620.09	21,766.92	119,722.88	5,492,664.13
3001	Vision 2023 - 2018 90M Bond Issue	70	-	-	-	-
3002	Vision 2023 - 2020 31M Bond Issue	71	-	-	-	-
3003	Vision 2023 - Extra Funding	72	-	-	-	-
3004	Capital Projects New Mills	73	5,260,148.55	19,523.08	-	5,279,671.63
3404	Capital Projects - AFPP	74	-	-	-	-
4050	Debt Service	75	-	108,118.13	108,118.13	-
4210	Sinking Fund QZAB 2012	76	5,456,550.07	-	-	5,456,550.07
4220	Sinking Fund QSCB 2011	77	677,186.87	-	-	677,186.87
4230	Sinking Fund QZAB 2005	78	-	-	-	-
4240	Sinking Fund QSCB 2009	79	3,825,603.17	-	-	3,825,603.17
4250	Sinking Fund QSCB 2010	80	4,935,988.95	-	-	4,935,988.95
4260	Sinking Fund QZAB 2011	81	2,359,512.49	-	-	2,359,512.49
6430	ROTC	82	4,578.99	11,058.92	12,522.49	3,115.42
6449	Title VII - Indian Education	83	(9,945.96)	18,762.96	15,774.24	(6,957.24)
6463	EDA Grant - Peak	84	-	-	-	-
6466	Emergency Connectivity	85	(92,146.52)	-	19,281.98	(111,428.50)
6501	Title I	86	(236,496.76)	457,891.23	433,216.81	(211,822.34)
6502	Title I - Migratory Students	87	(14,138.41)	16,601.77	4,926.72	(2,463.36)
6505	Title I - School Improvement	88	148.57	-	12,173.83	(12,025.26)
6506	Title I - School Improvement YR 1	89	-	-	30,395.18	(30,395.18)
6508	Title I - School Improvement 1003 YR-3	90	-	-	-	-
6510	Title I - N&D Shelter	91	(2,969.61)	4,481.64	4,086.14	(2,574.11)
6530	SBM Homeless	92	(9,084.96)	9,084.96	846.10	(846.10)
6552	DHS Sustainability	93	1,177,721.16	-	-	1,177,721.16
6560	Federal Spice	94	-	-	-	-
6562	Child Care & Development	95	775,109.76	115,354.00	138,413.36	752,050.40
6563	Child Care Quality Approved	96	14,576.74	-	210.19	14,366.55
6564	ECE ARP Operational	97	313,705.28	-	96,399.74	217,305.54
6565	ECE ARP Quality	98	664,027.13	-	10,905.01	653,122.12
6567	DHS Cares Act Funds	99	23,930.11	25,000.00	1,301.77	47,628.34
6569	DHS Expansion Grant	100	16,434.16	-	12,781.28	3,652.88
6570	Vocational Education	101	(16,097.85)	41,204.11	46,692.69	(21,586.43)
6571	Carl Perkins Leadership Project	102	-	-	-	-
6600	Adult Ed - Direct & Equitable	103	(62,125.94)	-	16,299.76	(78,425.70)
6606	Adult Ed - GEER	104	-	-	-	-
6610	Adult Education Correctional	105	(9,176.94)	-	2,356.57	(11,533.51)
6636	Adult Education IEL-CE	106	(4,724.08)	-	1,181.02	(5,905.10)
6637	Adult Education TANF	107	(299,143.02)	-	56,222.66	(355,365.68)
6702	Title VI - Part B Pass Through	108	(145,163.63)	267,137.37	351,397.32	(229,423.58)
6703	ARP IDEA	109	(14,010.85)	15,960.85	11,698.03	(9,748.03)
6704	ARP IDEA Preschool	110	(86,560.97)	86,560.97	-	-

Fort Smith Public Schools  
 Summary of Funds  
 As of 3/31/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			2/28/2023	March, 2023	March, 2023	3/31/2023
6710	Preschool - Federal	111	(13,685.86)	-	(38,167.53)	24,481.67
6750	Medicaid	112	503,437.39	33,110.28	18,183.68	518,363.99
6751	Medicaid - SBMH	113	17,567.68	2,734.90	310.44	19,992.14
6752	ARMAC	114	2,345,857.18	-	80,380.65	2,265,476.53
6756	Title II - Part A ESEA	115	378,178.94	-	20,372.99	357,805.95
6761	Title III - ELL	116	(20,153.23)	29,171.73	18,625.66	(9,607.16)
6767	ARPA-HCY II	117	-	-	-	-
6768	ARPA-HCY I	118	-	-	-	-
6780	ESSER	119	69.32	-	69.32	-
6781	ESSER II	120	(114,654.77)	228,163.09	433,798.47	(320,290.15)
6786	Title IV SSAE	121	(388,509.81)	388,509.81	-	-
6795	ARP (ESSER III)	122	(527,806.09)	642,827.91	215,663.98	(100,642.16)
6799	MIECHV	123	(14,545.81)	14,545.81	5,920.43	(5,920.43)
6804	ELC RE-Opening of Schools	124	-	-	-	-
6810	ARP PLCP	125	(47.79)	-	-	(47.79)
6811	Arkansas Thrive	126	-	-	-	-
6815	State Clean Diesel Grant Program	127	-	-	-	-
6819	School Health Services Surveillance	128	-	-	-	-
6817	ARP MIECHV ACH	129	-	-	-	-
8000	Child Nutrition	130	899,829.06	886,817.75	879,093.81	907,553.00
8056	CNP Emergency Operations	131	-	-	-	-
8057	CACFP Emergency Cost	132	-	-	-	-
8058	USDA Supply Chain	133	-	-	-	-
8059	USDA Supply Chain FY 23	134	-	-	-	-
8060	USDA Supply Chain 3	135	38,110.91	-	38,110.91	-
8657	Fresh Fruits and Vegetables	136	1,878.38	7,152.64	7,152.64	1,878.38