

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

April, 2023

	+	+	-	+/-	=
	<u>Beginning</u> <u>Balance</u>	<u>Year to Date</u>		<u>Fund</u> <u>Transfers</u>	<u>Ending</u> <u>Balance</u>
		<u>Revenue</u>	<u>Expenditures</u>		
Fund 2000/2001	10,878,787.98	103,681,121.51	46,046,929.90	(53,587,607.12)	14,925,372.47
Operating Funds	4,344,422.15	14,678,746.31	10,643,607.08	(4,292,762.62)	4,086,798.76
Total Operating Funds	15,223,210.13	118,359,867.82	56,690,536.98	(57,880,369.74)	19,012,171.23
Teachers Salary Fund	-	-	47,488,257.85	47,488,257.85	-
Debt Service Funds	16,019,782.66	818,407.30	9,681,816.30	10,392,099.82	17,548,473.48
Legal Fund Balance	31,242,992.79	119,178,275.12	113,860,611.13	(12.07)	36,560,644.71
Capital Projects Funds	11,101,116.96	244,545.84	782,798.51	-	10,562,864.29
Federal Funds	4,859,827.46	20,997,343.59	22,232,922.26	12.07	3,624,260.86
Activity Funds	1,582,758.31	1,943,523.18	1,974,197.61	-	1,552,083.88
Child Nutrition Funds	1,225,646.61	8,072,281.75	8,366,582.38	-	931,345.98

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

April, 2023

	<u>April, 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	1,467,744.61	5,068,542.89	20,500,000	15,431,457
Property Taxes - Delinquent	498,317.93	2,635,232.91	2,930,000	294,767
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	5,106.68	489,825.13	-	(489,825)
Interest Revenue	56,850.03	458,548.98	119,000	(339,549)
Contributions	-	(80,901.84)	405,000	485,902
Turf Sponsorships	-	-	-	-
Credit Card Rebates	19,178.05	186,522.24	-	(186,522)
Athletic Scoreboards	-	198,000.00	155,000	(43,000)
Sale/Loss Compensation	2,487.38	455,408.88	-	(455,409)
State Foundation Funding	5,119,470.00	51,451,138.00	61,873,250	10,422,112
98% Uniform Rate of Tax	-	-	1,297,000	1,297,000
Other Local Revenue	1,271,868.88	1,289,997.31	263,310	(1,026,688)
Daycare Fees	24,795.00	201,880.00	214,760	12,880
Severance Tax	364.76	1,722.52	2,000	277
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	8,951,109.69	10,901,541	1,950,431
Workforce Centers	-	-	-	-
General Facility Funds	-	-	-	-
Debt Service Funds	-	852,100.30	1,035,387	183,287
National Board Certification	-	-	-	-
Student Growth Fund	-	-	-	-
Declining Enrollement Fund	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	99,946.27	615,433.12	530,669	(84,764)
Adult Education	1,738.34	309,493.84	972,500	663,006
State Preschool	30,096.99	242,521.65	303,464	60,942
ABC Grant	184,962.20	1,849,622.00	1,849,622	-
Indirect Cost Revenue	-	-	634,198	634,198
Total	<u>9,770,108.12</u>	<u>119,178,275.12</u>	<u>148,393,548</u>	<u>29,215,273</u>

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

April, 2023

	<u>April, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<u>Teachers Salary Fund</u>				
Regular Education	3,153,146.25	27,460,378.62	40,123,936	12,663,557
Special Education	465,382.86	3,700,960.25	5,208,895	1,507,934
Vocational Education	250,333.85	2,153,548.92	2,978,076	824,527
Compensatory Education	144,182.04	1,215,389.27	1,812,759	597,370
Other Education	189,106.47	1,686,308.55	2,382,963	696,655
Pupil Services	406,710.67	3,459,756.01	4,870,499	1,410,743
Instructional Staff Services	442,460.41	3,302,978.89	4,145,759	842,780
Administrative Services	56,640.83	450,805.04	676,995	226,190
School Admin Services	395,698.86	3,654,544.62	4,652,049	997,504
Central Services	65,238.70	403,587.68	190,369	(213,218)
Other Services	-	-	-	-
Totals	<u>5,568,900.94</u>	<u>47,488,257.85</u>	<u>67,042,299</u>	<u>19,554,042</u>
<u>Operating Funds</u>				
Regular Education	1,722,771.13	13,179,008.25	18,038,705	4,859,697
Special Education	324,717.08	2,521,280.30	4,065,776	1,544,495
Vocational Education	86,808.33	809,391.98	1,052,064	242,672
Compensatory Education	49,063.85	744,916.39	748,753	3,837
Other Education	228,153.63	1,728,524.73	2,583,010	854,485
Pupil Services	499,519.70	4,553,485.67	6,100,729	1,547,243
Instructional Staff Services	698,198.15	4,938,657.33	8,001,565	3,062,908
Administrative Services	58,949.41	613,102.36	1,009,922	396,820
School Admin Services	397,566.40	3,744,397.63	4,765,661	1,021,264
Central Services	317,730.17	3,544,860.02	5,161,626	1,616,766
Maintenance & Operations	1,247,004.37	14,452,757.89	17,887,109	3,434,352
Pupil Transportation	303,245.98	2,842,559.77	2,608,126	(234,434)
Other Services	207,102.09	3,017,594.66	2,798,694	(218,901)
Totals	<u>6,140,830.29</u>	<u>56,690,536.98</u>	<u>74,821,742</u>	<u>18,131,204</u>
<u>Debt Service Fund</u>				
Principal	-	5,341,787.46	5,341,787	-
Interest	245,115.00	4,328,674.14	4,684,867	356,193
Dues and Fees	100.00	11,354.70	65,000	53,645
Totals	<u>245,215.00</u>	<u>9,681,816.30</u>	<u>10,091,655</u>	<u>409,838</u>
Legal Balance Totals		<u>113,860,611.13</u>	<u>151,955,696.06</u>	

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

April, 2023

	<u>April, 2023</u>	<u>Year to Date</u>
Teachers Salary Fund	5,568,900.94	47,488,257.85
Operating Funds (with Fund 2000/2001)	6,140,830.29	56,690,536.98
Debt Service Fund	245,215.00	9,681,816.30
Capital Projects Fund	249,028.48	782,798.51
Federal Funds	2,246,311.02	22,232,922.26
Activity Funds	219,428.26	1,974,197.61
Child Nutrition Funds	945,837.71	8,366,582.38
Total of All Funds	<u>15,615,551.70</u>	<u>147,217,111.89</u>

Fort Smith Public Schools
Summary of Funds
As of 4/30/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			3/31/2023	April, 2023	April, 2023	4/30/2023
2000	Operating Fund	8	(77,225,065.52)	-	9,620,793.34	(86,845,858.86)
2001	Operating Other	9	95,138,728.87	7,191,435.21	558,932.75	101,771,231.33
2002	Extended Learning Opportunities	10	(591.39)	-	-	(591.39)
2003	Peak - OGE (Was Haas)	11	94,865.74	-	-	94,865.74
2004	Peak - Foundation Grants	12	(221,070.15)	-	1,025.03	(222,095.18)
2005	Peak - Mercy/Baptist Health	13	(560,457.21)	-	-	(560,457.21)
2006	Peak - ArcBest Room	14	(191,979.72)	-	3,704.52	(195,684.24)
2007	Peak - Cox Career Center	15	49,515.46	-	-	49,515.46
1000	Teacher Salary Fund	16	-	4,963,333.02	4,963,333.02	-
1001	Teacher Salary - Other	17	-	14,267.36	14,267.36	-
1002	Teacher Salary - ELO	18	-	-	-	-
1201	Teacher Salary - ADED ABE	19	-	8,231.46	8,231.46	-
1202	Teacher Salary - ADED GAE	20	-	15,542.50	15,542.50	-
1220	TS - National Board Certification	21	-	-	-	-
1223	TS - Professional Development	22	-	134,170.70	134,170.70	-
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	-	965.00	965.00	-
1260	TS - State Preschool	27	-	29,230.66	29,230.66	-
1265	TS - SPED Catastrophic	28	-	-	-	-
1275	TS - ALE	29	-	102,166.21	102,166.21	-
1276	TS - ELL	30	-	39,073.15	39,073.15	-
1277	TS - JDC	31	-	3,502.56	3,502.56	-
1281	TS - ESA	32	-	188,193.36	188,193.36	-
1282	TS - ESA Match	33	-	-	-	-
1365	TS - ABC	34	-	69,773.66	69,773.66	-
1374	TS - Parents as Teachers	35	-	451.30	451.30	-
1941	TS - Governors Computer Science	36	-	-	-	-
2012	Credit Card Rebates	37	516,009.13	19,178.05	-	535,187.18
2020	Athletic Scoreboards	38	422,000.00	-	-	422,000.00
2050	Local Spice	39	132,180.79	24,795.00	17,529.86	139,445.93
2201	Adult Basic Education	40	(172,596.69)	-	48,554.02	(221,150.71)
2202	Adult General Education	41	(85,032.09)	1,738.34	41,490.13	(124,783.88)
2217	Student Growth Fund	42	-	-	-	-
2218	Declining Enrollment Fund	43	29,707.92	-	-	29,707.92
2220	National Board Certification	44	-	-	-	-
2223	Professional Development	45	(114,974.23)	-	208,457.66	(323,431.89)
2232	Arkansas School Recognition	46	309,208.19	-	727.07	308,481.12
2240	Special ED LEA Supervisor	47	-	-	-	-
2244	Special Ed Extended School	48	16.26	-	-	16.26
2246	Professional Quality Enhancement	49	(8,048.12)	8,100.00	1,185.97	(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	77,810.69	30,096.99	45,787.54	62,120.14
2261	Youth Shelters	53	-	-	-	-
2262	Early Intervention Day Treatment	54	(32,325.54)	10,686.64	-	(21,638.90)
2265	Special Ed Catastrophic	55	459,687.23	-	4,365.74	455,321.49
2271	Gifted & Talented Advance Placement	56	24,232.77	-	1,949.49	22,283.28
2275	Alternative ED	57	(915,481.98)	-	179,312.77	(1,094,794.75)
2276	English Language Learning	58	159,647.43	-	164,587.06	(4,939.63)
2277	Juvenile Detention Center	59	22,776.10	-	4,839.37	17,936.73

Fort Smith Public Schools
Summary of Funds
As of 4/30/2023

Fund	Name	Page#	Prior Month	Receipts	Disbursements	Balance at
			3/31/2023	April, 2023	April, 2023	4/30/2023
2281	Enhanced Student Achievement	60	4,001,109.13	987,181.00	650,773.02	4,337,517.11
2282	ESA Match Grant	61	66,480.69	-	40,470.00	26,010.69
2340	Vocational Education Start Up	62	-	-	-	-
2365	ABC	63	473,809.18	160,719.00	178,120.98	456,407.20
2374	Parent as Teachers	64	82,759.26	24,243.20	14,786.57	92,215.89
2902	School Based Health Centers	65	(23,493.75)	27,849.94	9,223.78	(4,867.59)
2941	Computer Science Initiative Support	66	-	2,453.00	-	2,453.00
2946	Computer Science Initiative Student	67	237.67	-	174.59	63.08
2953	ASD Investor Education	68	-	-	-	-
3000	Capital Projects Fund	69	5,492,664.13	20,593.59	249,028.48	5,264,229.24
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	5,279,671.63	18,963.42	-	5,298,635.05
3404	Capital Projects - AFPP	74	-	-	-	-
4050	Debt Service	75	-	538,846.93	245,215.00	293,631.93
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
6420	Lead The Way	82	-	-	301,367.00	(301,367.00)
6430	ROTC	83	3,115.42	11,109.25	12,811.10	1,413.57
6449	Title VII - Indian Education	84	(6,957.24)	20,276.21	13,318.97	-
6463	EDA Grant - Peak	85	-	-	-	-
6466	Emergency Connectivity	86	(111,428.50)	-	19,082.58	(130,511.08)
6501	Title I	87	(211,822.34)	242,324.99	433,961.47	(403,458.82)
6502	Title I - Migratory Students	88	(2,463.36)	2,463.36	5,105.19	(5,105.19)
6505	Title I - School Improvement	89	(12,025.26)	12,892.40	6,642.36	(5,775.22)
6506	Title I - School Improvement YR 1	90	(30,395.18)	32,313.03	8,905.48	(6,987.63)
6508	Title I - School Improvement 1003 YR-3	91	-	-	-	-
6510	Title I - N&D Shelter	92	(2,574.11)	3,538.33	10,022.08	(9,057.86)
6530	SBM Homeless	93	(846.10)	846.10	5,172.05	(5,172.05)
6552	DHS Sustainability	94	1,177,721.16	169,500.00	2,392.25	1,344,828.91
6560	Federal Spice	95	-	-	-	-
6562	Child Care & Development	96	752,050.40	59,541.00	87,970.63	723,620.77
6563	Child Care Quality Approved	97	14,366.55	23,000.00	1,118.28	36,248.27
6564	ECE ARP Operational	98	217,305.54	-	(55,363.47)	272,669.01
6565	ECE ARP Quality	99	653,122.12	-	20,117.06	633,005.06
6567	DHS Cares Act Funds	100	47,628.34	-	1,176.41	46,451.93
6569	DHS Expansion Grant	101	3,652.88	-	3,656.27	(3.39)
6570	Vocational Education	102	(21,586.43)	21,960.94	31,786.76	(31,412.25)
6571	Carl Perkins Leadership Project	103	-	-	-	-
6600	Adult Ed - Direct & Equitable	104	(78,425.70)	-	18,608.88	(97,034.58)
6606	Adult Ed - GEER	105	-	-	-	-
6610	Adult Education Correctional	106	(11,533.51)	-	1,542.39	(13,075.90)
6636	Adult Education IEL-CE	107	(5,905.10)	-	1,181.02	(7,086.12)
6637	Adult Education TANF	108	(355,365.68)	17,647.44	36,828.22	(374,546.46)
6702	Title VI - Part B Pass Through	109	(229,423.58)	229,423.58	310,505.42	(310,505.42)
6703	ARP IDEA	110	(9,748.03)	10,679.35	14,459.84	(13,528.52)
6704	ARP IDEA Preschool	111	-	-	-	-

Fort Smith Public Schools
 Summary of Funds
 As of 4/30/2023

<u>Fund</u>	<u>Name</u>	<u>Page#</u>	<u>Prior Month</u> <u>3/31/2023</u>	<u>Receipts</u> <u>April, 2023</u>	<u>Disbursements</u> <u>April, 2023</u>	<u>Balance at</u> <u>4/30/2023</u>
6710	Preschool - Federal	112	24,481.67	-	38,540.72	(14,059.05)
6750	Medicaid	113	518,363.99	23,619.93	17,647.55	524,336.37
6751	Medicaid - SBMH	114	19,992.14	2,610.83	180.39	22,422.58
6752	ARMAC	115	2,265,476.53	-	71,140.00	2,194,336.53
6756	Title II - Part A ESEA	116	357,805.95	-	21,968.55	335,837.40
6761	Title III - ELL	117	(9,607.16)	9,607.16	13,435.27	(13,435.27)
6767	ARPA-HCY II	118	-	-	571.12	(571.12)
6768	ARPA-HCY I	119	-	-	-	-
6780	ESSER	120	-	-	-	-
6781	ESSER II	121	(320,290.15)	322,350.15	342,546.22	(340,486.22)
6786	Title IV SSAE	122	-	-	-	-
6795	ARP (ESSER III)	123	(100,642.16)	123,219.99	442,263.55	(419,685.72)
6799	MIECHV	124	(5,920.43)	5,920.43	10,040.87	(10,040.87)
6804	ELC RE-Opening of Schools	125	-	-	-	-
6810	ARP PLCP	126	(47.79)	3,701.05	-	3,653.26
6811	Arkansas Thrive	127	-	-	-	-
6815	State Clean Diesel Grant Program	128	-	-	-	-
6819	School Health Services Surveillance	129	-	-	-	-
6817	ARP MIECHV ACH	130	-	-	1,657.06	(1,657.06)
8000	Child Nutrition	131	907,553.00	961,957.91	940,043.31	929,467.60
8056	CNP Emergency Operations	132	-	-	-	-
8057	CACFP Emergency Cost	133	-	-	-	-
8058	USDA Supply Chain	134	-	-	-	-
8059	USDA Supply Chain FY 23	135	-	-	-	-
8060	USDA Supply Chain 3	136	-	-	-	-
8657	Fresh Fruits and Vegetables	137	1,878.38	5,794.40	5,794.40	1,878.38