



RUSSELLVILLE BOARD OF EDUCATION

REGULAR BOARD MEETING

Tuesday, April 8, 2025 at 5:00 PM

THE BOARDROOM AT RUSSELLVILLE HIGH SCHOOL

THIS MEETING WILL BE AUDIO RECORDED

The media has been notified of this meeting.

1. CALL TO ORDER

1.1. The meeting will be called to order by Board President Holli Hall.

1.2. Pledge of Allegiance

2. ROLL CALL

2.1. Board Member Roll Call

3. CELEBRATIONS

3.1. RSD Student Celebrations

RSD recognition program based on the Profile of the Graduate.

3.2. I Believe in RSD Staff Recognitions

Staff Recognition: 3 Focuses (Collaboration, Relationships, and Measurement) to ensure the promise of the RSD Graduate.

3.3. PLC Model School

3.4. High Reliability Schools Certification

3.5. AAESP Principal of the Year 2024

4. CONSENT AGENDA

4.1. Consider approving minutes from the March 11, 2025 , Regular Board Meeting.

4.2. Consider approving minutes from the March 18, 2025, Called Board Meeting.

4.3. Consider approving minutes from the March 19, 2025, Called Board Meeting.

4.4. Consider approving minutes from the March 31, 2025, Called Board Meeting.

5. TEACHING AND LEARNING

5.1. Academic Success

5.2. Consider approving RMS Teachers and Staff Laptop Replacements.

6. FINANCE

6.1. Financial Report for Period 9

6.2. Consider approving the Financial Audit Report for the 2023-2024 SY as prepared by Cobb and Suski, Ltd.

7. POLICY

7.1. Consider approving revisions to Policy 3.33.4R, Weighting For Licensed Personnel with Extra Duties for Coaches.

7.2. Consider approving revisions to Policy 3.6, Licensed Personnel Employee Training.

7.3. Consider approving revisions to Policy 8.0R, Classified Personnel Policy Committee.

8. BUILDING AND GROUNDS

8.1. Building and Grounds Update

8.2. Consider approving the purchase of Verkada Vape Sensors.

9. Employee Hearing

10. EXECUTIVE SESSION

Executive sessions are permitted only for:

(1) considering employment, appointment, promotion, demotion, disciplining, or resignation of any public officer or employee;

(2) Pre-litigation discussions;

(3) Litigation updates;

(4) The discussion and consideration of settlement offers;

(5) The discussion and consideration of contract disputes with the superintendent of the school district; and

(6) Discussions pertaining to real property.

The specific purpose of the executive session will be announced in public before going into executive session.

11. PERSONNEL

11.1. Consider Employee Hearing recommendation.

11.2. Consider approving all certified and classified staff resignations, transfers, additional stipends, and employment recommendations.

12. ADJOURNMENT



Regular Board Meeting
Tuesday, March 11, 2025 5:00 PM Central

The Boardroom at Russellville High School
2203 S. Knoxville Ave.
Russellville, AR 72802

- Holli Hall: Present
- Donna Hindsman: Present
- Don Jacimore: Present
- Georganne Rollans: Present
- Joe Sitkowski: Present
- Wesley White: Present
- Janet Winn: Present

Present: 7.

1. Call to Order

1.1. The meeting will be called to order by Board President Holli Hall.
The meeting was called to order by Mrs. Hall at 5:00 p.m.

1.2. Pledge of Allegiance

2. Roll Call

2.1. Board Member Roll Call

All board members were present.

3. Celebrations

3.1. RSD Student Celebrations

Aiden Kriesel, 5th grader at RIS, was nominated by his principal, Laura Binz, as a Responsible Citizen. Aiden was accompanied by his family.
Kenenna Bartholomew III Ilechukwu, 11th grader at RHS, was nominated by his principal, Dr. Nic Mounts, as a Responsible Citizen. Kenenna was accompanied by his family.
Hudson Phelps, 3rd grader at Center Valley Elementary, was nominated by his principal, Megan Strain, as a Critical Thinker. Hudson was accompanied by his family.

3.2. RHS Bowling Boys 5A State Runner-Up

Athletic Director Ben Goodman recognized the RHS Boys Bowling 5A State Runner-Up team. Bowlers present: John Ellington, Landen Foley, Dylan Fry, Caleb Malin, Rodrigo Manrique-Damian, Noah Kelley, Hogan Scott. The team is coached by Rob Elder and Jim Lavendier.

3.3. RHS Girls Bowling (Individual) State Runner-Up

Athletic Director Ben Goodman recognized RHS Lady Cyclone Bowler Abby Quoss for her individual 5A State Runner-Up finish.

3.4. RHS Swim Boys 5A State Runner-Up

Coach Gary Knudsen recognized the RHS Boys 5A State Runner-Up team. Swimmers Present: Joseph Walchshauser, Jacob Hann, Jaxon Vitols, Dautry Renfroe, Gidian Fuller, Lochlan Brown, Cody Polston. The team is coached by Jazz Johnston, Gary Knudsen, John Clements, and Boundy Balenko.

3.5. National Merit Finalist

Dr. Brittany Turner recognized Sarah Shoptaw, Senior, for being named a National Merit Finalist.

4. Academic Success

4.1. Academic Success Report

5. Consent Agenda

To approve all consent agenda items as presented. This motion, made by Georganne Rollans and seconded by Janet Winn, Carried. 5:25 *p.m.*

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea

Yea: 7, Nay: 0

5.1. Consider approving minutes from the February 11, 2025, Regular Board Meeting.

5.2. Consider approving minutes from the February 27, 2025, Called Board Meeting.

5.3. Consider approving the Contract Disclosure Form with Amanda George.

5.4. Consider approving Thrive Pediatrics, Inc. Speech Pathologist for the remainder of the 2024-2025 school year.

5.5. Consider approving the Washington Music Sales Bid for Band Instrument Purchase.

5.6. Consider approving Microsoft Agreement Renewal.

6. Teaching and Learning

7. Finance

7.1. Financial Report for Period 8

8. Policy

To amend Policy 3.7R Licensed Bus Driver Drug testing section A to read 0.00 blood alcohol level instead of 0.04. This motion, made by Donna Hindsman and seconded by Joe Sitkowski, Carried. 5:33 *p.m.*

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea

Yea: 7, Nay: 0

To approve all policy revisions except item #8.5 Policy 1.14 Meeting Agenda. This motion, made by Georganne Rollans and seconded by Donna Hindsman, Carried. 5:38 *p.m.*

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea

Yea: 7, Nay: 0

8.1. Consider approving revisions to Policy 1.1 Legal Status of the Board of Directors.

8.2. Consider approving revisions to Policy 1.2 Board Organization and Vacancies.

8.3. Consider approving revisions to Policy 1.6.1 Attending Meetings Remotely.

8.4. Consider approving revisions to Policy 1.10 Association Memberships.

8.5. Consider approving revisions to Policy 1.14 Meeting Agenda.

8.6. Consider approving revisions to Policy 1.19 Board Member Length of Term and Holdovers.

8.7. Consider approving revisions to Policy 2.1 Duties of the Superintendent.

8.8. Consider approving revisions to Policy 3.2R Licensed Personnel Evaluations.

8.9. Consider approving revisions to Policy 3.36R Licensed Personnel Renewal and Termination.

8.10. Consider approving revisions to Policy 3.43R Duty of Licensed Employees to Maintain License in Good Standing.

8.11. Consider approving revisions to Policy 3.7R Licensed Personnel Bus Driver Drug Testing.

9. Building and Grounds

Mrs. Hindsman requested building and grounds updates for the April board meeting on the clinic, Special Services Building, and fee schedule for The Center for the Arts.

10. Employee Grievance Appeal - Brittany Cunningham

Brittany Cunningham requested a closed hearing. No board members recused themselves from hearing.

The closed hearing began at 5:41 p.m.

The closed hearing ended at 6:56 p.m.

To dismiss the level grievance recommendation of Brittany Cunningham to raise her salary step to 13 and restitution of \$450 for the 2025-2026 school year. This motion, made by Wesley White and seconded by Georganne Rollans, Carried. 8:39 p.m.

Don Jacimore: Nay, Joe Sitkowski: Nay, Holli Hall: Yea, Donna Hindsman: Yea, Georganne Rollans: Yea, Wesley White: Yea, Janet Winn: Yea

Yea: 5, Nay: 2

Don Jacimore: Nay, Joe Sitkowski: Nay

11. Executive Session

The board entered into Executive Session at 6:56 p.m.

The board returned to Open Session at 8:39 p.m.

12. Personnel

12.1. Superintendent Search - Additional Board Member Liaison

To approve Joe Sitkowski as the additional board member liaison for the Superintendent Search. This motion, made by Don Jacimore and seconded by Janet Winn, Carried. 8:42 p.m.

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea

Yea: 7, Nay: 0

12.2. Consider Approving Superintendent Separation Agreement Addendum.

To authorize Board President Holli Hall to negotiate the addendum to the Superintendent Separation Agreement. This motion, made by Wesley White and seconded by Janet Winn, Carried. 8:42 p.m.

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

12.3. Consider approving re-hiring Russellville School District employees for the 2025-2026 school year.

To approve re-hiring Russellville School District Employees for the 2025-2026 school year. This motion, made by Janet Winn and seconded by Georganne Rollans, Carried. 8:43 p.m.

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

12.4. Consider approving all certified and classified staff resignations, transfers, additional stipends, and employment recommendations.

To approve all certified and classified staff resignations, transfers, additional stipends, and employment recommendations. This motion, made by Georganne Rollans and seconded by Wesley White, Carried. 8:44 p.m.

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

13. Adjournment

The meeting adjourned at 8:44 p.m.

Board President

Board Secretary



Called Board Meeting
Tuesday, March 18, 2025 5:00 PM Central

The Boardroom at Russellville High School
2203 S. Knoxville Ave.
Russellville, AR 72802

Holli Hall: Present
Donna Hindsman: Present
Don Jacimore: Present
Georganne Rollans: Present
Joe Sitkowski: Present
Wesley White: Present
Janet Winn: Present
Present: 7.

1. CALL TO ORDER

1.1. The meeting will be called to order by Board President Holli Hall.
The meeting was called to order by Mrs Hall at 5:00 p.m.

2. ROLL CALL

2.1. Board Member Roll Call
All board members were present.

3. Superintendent Search

3.1. Education Partner's Presentation

4. EXECUTIVE SESSION

The board entered into Executive Session to discuss personnel and the Superintendent Search candidates.

*The board entered into Executive Session at 5:32 p.m.
The board returned from Executive Session at 6:49 p.m.*

5. PERSONNEL

To approve the addendum to the Superintendent Separation Agreement. This motion, made by Georganne Rollans and seconded by Janet Winn, Carried. *6:50 p.m.*

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

To approve the employment of Mr. Justin Robertson as the Interim Superintendent until the end of the year. This motion, made by Janet Winn and seconded by Donna Hindsman, Carried. *6:50 p.m.*

Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

6. ADJOURNMENT

The meeting adjourned at 6:51 p.m.

Board President

Board Secretary



Called Board Meeting
Wednesday, March 19, 2025 6:00 PM Central

The Boardroom at Russellville High School
2203 S. Knoxville Ave.
Russellville, AR 72802

1. CALL TO ORDER

- 1.1. The meeting will be called to order by Board President Holli Hall.
The meeting was called to order by Mrs. Hall at 6:00 p.m.

2. ROLL CALL

- 2.1. Board Member Roll Call
All board members were present.

3. Board Discussion with Larry Dugger

4. EXECUTIVE SESSION

- The board entered into Executive Session at 7:06 p.m.*
The board returned from Executive Session at 8:58 p.m.

5. ADJOURNMENT

- The meeting adjourned at 8:58 p.m.*

Board President

Board Secretary



Called Board Meeting
Monday, March 31, 2025 5:00 PM Central

The Boardroom at Russellville High School
2203 S. Knoxville Ave.
Russellville, AR 72802

- Holli Hall: Present
 - Donna Hindsman: Present
 - Don Jacimore: Present
 - Georganne Rollans: Present
 - Joe Sitkowski: Present
 - Wesley White: Present
 - Janet Winn: Present
- Present: 7.

1. Call to Order

1.1. The meeting will be called to order by Board President Holli Hall.
The meeting was called to order at 5:00 p.m.

2. Roll Call

2.1. Board Member Roll Call
All members were present.

3. Superintendent Search

3.1. Education Partners
To follow the process with Education Partners and conduct Superintendent interviews with top finalists Jeff Holt and Luke Lovins. This motion, made by Georganne Rollans and seconded by Janet Winn, Carried. *6:52 p.m.*
Holli Hall: Yea, Donna Hindsman: Yea, Don Jacimore: Yea, Georganne Rollans: Yea, Joe Sitkowski: Yea, Wesley White: Yea, Janet Winn: Yea
Yea: 7, Nay: 0

4. Executive Session

The board entered into Executive Session at 5:03 p.m.
The board returned from Executive Session at 6:51 p.m.

5. Adjournment

The meeting adjourned at 7:12 p.m.

Board President

Board Secretary



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: RMS Teacher/Staff Laptop Replacement

Responsible Administrator: Thomas Rice

Strategic Plan Priority: Academic Success & Financial Stability

Background:

The current RMS teacher and staff laptops were purchased in 2020 and are now due for replacement as part of the district's five-year laptop refresh cycle. This purchase will be made through a TIPS contract (Contract #240101) for \$63,154.00.

Recommended Action:

Approve the attached quote for the replacement of RMS teacher and staff laptops.



Quote

Quote Number: 18916

Payment Terms:
Expiration Date: 04/02/2025

Arkansas K12 Public School Districts See Notice At Bottom of Page

Quote Prepared For

Zach Walker
Russellville School District
 1000 South Arkansas Ave
 Technology Dept.
 Russellville, Arkansas 72801
 United States
 Phone:479-968-1306
 zach.walker@rsdk12.net

Quote Prepared By

Donald Gene Benton
White River Services
 1050 White Drive
 Batesville, AR 72501
 United States
 Phone:8702519100
 Fax:866-908-0221
dbenton@whiteriverservices.com

Item#	Quantity	Item	Unit Price	Adjusted Unit Price	Extended Price
One-Time Items					
1)	80	Dell Laptop Dell Latitude 3550, BTX 13th Gen Intel® Core™ i5-1335U (12 MB cache, 10 cores, 12 threads, up to 4.6 GHz Turbo) Windows 11 Pro, English, Brazilian Portuguese, French, Spanish Activate Your Microsoft 365 For A 30 Day Trial 16 GB: 2 x 8 GB, DDR5, 5600 MT/s (5200 MT/s with 13th Gen Intel® Core™ processors) 256GB, M.2 2230, TLC PCIe Gen 4 NVMe 15.6" FHD (1920x1080) Touch, AG, IPS, 250 nits, FHD IR Cam, WLAN Intel® 13th Generation i5-1335U, Intel® Integrated Iris® Xe or UHD Graphics English US backlit Copilot key keyboard with numeric keypad, 99-key No Mouse Wireless Intel AX211 WLAN Driver MOD-SRV, + Bluetooth Wireless Card Intel Wi-Fi 6E (6 if 6E unavailable) AX211, 2x2, 802.11ax, Bluetooth Wireless Card No Mobile Broadband Card 3- cell, 54Wh Battery, Express Charge, Express Charge Boost capable 65W AC adapter, USB Type-C, EcoDesign Single Pointing Keyboard, No Finger Print Reader, No SIM No anti-virus software OS-Windows Media Not Included E4 Power Cord 1M for US Quick Start Guide for 3550 Safety/Environment and Regulatory Guide (English/French Multi-language) ENERGY STAR Qualified 3550_1HFY25_017/US/BTS Dell Additional Software Min PKG, 65W Typ C Adpt, RPL Intel® Core™ i5 non-vPro Processor Label Smart Selection Shipment (VS) POD Label, 100% tie to L10 BTS & BTP No AutoPilot EPEAT 2018 Registered (Gold) FHD HDR + IR Camera, Facial Recognition, TNR, Camera Shutter, Microphone Latitude 3550 Laptop Bottom Door, Integrated Graphics Intel Rapid Storage Technology Driver 1Y Basic Onsite Service after remote diagnosis with Hardware-Only Support	\$789.43	\$789.43	\$63,154.40
			Item Total		\$63,154.40
Tips/Taps Contract #240101			Subtotal		\$63,154.40
			Taxes		\$0.00

Item#	Quantity	Item	Unit Price	Adjusted Unit Price	Extended Price	
					Final Total	\$63,154.40

Authorizing Signature _____

Date _____



We are grateful for your business, and we plan to exceed your expectations! Equipment quoted is warranted by the manufacturers. Prices contained on this quote are valid for 28 days. Should quoted model become unavailable, a comparable model will be substituted at the customer's request. Returns cannot be guaranteed, so please open and inspect packages immediately upon receipt. Package and product inspection is the customer's responsibility. Should damage or manufacturer default be discovered after 30 days have passed from delivery, a return or exchange is not guaranteed. Any services performed outside the scope of this proposal will be done on a time and material basis and will be billed at an hourly rate.

NOTICE to Arkansas K12 Public School Districts: Per Act 914, as of July 1, 2021, the sales and use tax exemption within Ark. Code § 26-52- 437(a)(1)(D) regarding "instructional materials" purchased by public schools and public school districts has been expanded to include equipment required to make use of technology-based educational materials and electronic software. If your district determines that any equipment on this quote meets this criteria and is exempt from sales tax, please make note of it on your purchase order and sales tax for those items will not be charged. <https://www.dfa.arkansas.gov/images/uploads/exciseTaxOffice/Whatsnew2021.pdf>

Thank you for your business. Have a blessed day!



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: Financial Reports for Period 9

Responsible Administrator: Justin Robertson

Strategic Plan Priority: Financial Stability

Background:

Financial Reports will be information only.

SELECTION CRITERIA: orgn.fund like '[124]%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
1000	TEACHER SALARY FUND	.00	.00	.00	.00	17,909,113.69	-17,909,113.69
1001	OTHER TEACHER SALARY	.00	.00	.00	.00	33,752.97	-33,752.97
1004	PREK SALARY	.00	.00	.00	.00	.00	.00
1005	BETTER BEGINNINGS	.00	.00	.00	.00	.00	.00
1014	PERFM ARTS TCH SALAR	.00	.00	.00	.00	.00	.00
1214	MERIT TEACHER INCENT	.00	.00	.00	.00	.00	.00
1217	STUDENT GROWTH FUND	.00	.00	.00	.00	.00	.00
1218	DECLINING ENROLLMENT	.00	.00	.00	.00	.00	.00
1220	ADE NBC SALARY	.00	.00	.00	.00	.00	.00
1223	PROFESSIONAL DEVELOP	.00	.00	.00	.00	1,234.08	-1,234.08
1227	CCRPP	.00	.00	.00	.00	.00	.00
1229	NAT'L BOARD	.00	.00	.00	.00	.00	.00
1232	AR SCHOOL RECOGNITIO	.00	.00	.00	.00	.00	.00
1240	SUPV GRANT	.00	.00	.00	.00	.00	.00
1244	ESY	.00	.00	.00	.00	1,102.50	-1,102.50
1246	PATHWISE	.00	.00	.00	.00	.00	.00
1260	STATE EARLY CHILD SP	.00	.00	.00	.00	124,677.28	-124,677.28
1262	EIDT TEACHER FUND	.00	.00	.00	.00	51,133.36	-51,133.36
1271	GT - ADVANCED PLACEM	.00	.00	.00	.00	9,069.48	-9,069.48
1275	ALE	.00	.00	.00	.00	183,346.64	-183,346.64
1276	ELL ENG LAN	.00	.00	.00	.00	96,209.79	-96,209.79
1281	ESA	.00	.00	.00	.00	612,140.78	-612,140.78
1282	NSLA MATCH GRANT	.00	.00	.00	.00	26,375.00	-26,375.00
1293	SEC WORKFORCE	.00	.00	.00	.00	.00	.00
1365	ABC	.00	.00	.00	.00	321,745.16	-321,745.16
1382	SMART START - MATH	.00	.00	.00	.00	.00	.00
1941	ADE COMP SCI SALARY	.00	.00	.00	.00	.00	.00
TOTAL	TEACHER SALARY FUND	.00	.00	.00	.00	19,369,900.73	-19,369,900.73
2000	OPERATING FUND	.00	.00	.00	.00	13,273,738.23	-13,273,738.23
2001	OTHER OP FUND	11,999,840.85	43,957,656.02	45,904.44	.00	7,169,273.73	48,834,127.58
2002	ASBOA	.00	.00	.00	.00	.00	.00
2004	QUALITY PRESCHOOL VO	9,434.31	.00	.00	.00	9,434.31	.00
2005	BETTER BEGINNINGS	2,426.45	.00	.00	.00	110.57	2,315.88
2006	PRESCHOOL PRIVATE PA	160,327.68	85,160.00	.00	.00	22,399.78	223,087.90
2007	ABC ENHANCEMENT GRAN	4,924.10	.00	.00	.00	4,318.09	606.01
2008	PRE-K SNACK	.00	.00	.00	.00	.00	.00
2011	SREB GRANT	.00	.00	.00	.00	.00	.00
2014	PERFORMING ARTS CENT	93,422.43	40,285.51	.00	.00	36,707.98	96,999.96
2201	ADULT BASIC EDUCATION	21,999.03	199,622.89	.00	12,560.00	260,002.28	-50,940.36
2202	ADULT GENERAL ED	15,299.93	170,678.36	.00	10,392.79	206,061.28	-30,475.78
2205	OTHER ADULT EDUCATIO	2,892.61	28,991.39	.00	.00	37,374.56	-5,490.56
2214	MERIT INCENTIVE OPER	.00	.00	.00	.00	.00	.00
2217	STUDENT GROWTH FUNDI	.00	20,418.00	.00	.00	.00	20,418.00
2218	DECLINING ENROLLMENT	.00	.00	.00	.00	.00	.00
2220	ADE NBC BENEFITS	.00	.00	.00	.00	.00	.00
2223	PROFESSIONAL DEVELOP	10,000.00	203,281.00	.00	.00	168,110.25	45,170.75
2227	CCRPP	.00	.00	.00	.00	.00	.00
2229	NATIONAL BOARD NBPTS	.00	.00	.00	.00	.00	.00
2232	AR SCHOOL RECOGNITIO	26,368.44	44,306.29	.00	.00	4,301.01	66,373.72

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIODS 1 THROUGH 9 OF 25

SELECTION CRITERIA: orgn.fund like '[124]%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
2234	DISTANCE LEARNING	.00	.00	.00	.00	.00	.00
2239	RISE ACADEMIES	9,337.68	.00	.00	.00	.00	9,337.68
2240	SP ED SUP	38,194.47	.00	.00	.00	.00	38,194.47
2244	ESY	12,029.39	2,812.00	.00	.00	247.27	14,594.12
2246	TRAVELING TEACHER PG	189.51	.00	.00	.00	.00	189.51
2247	PROFESSIONAL LEARNIN	.00	189,077.75	.00	.00	58,600.00	130,477.75
2255	CHILDREN W/ DISABILI	.00	.00	.00	.00	.00	.00
2260	STATE EARLY CHILD SP	144,682.19	121,989.30	.00	.00	58,364.79	208,306.70
2262	EIDT	28,214.95	43,328.10	.00	.00	13,330.48	58,212.57
2265	CATASTROPHIC LOSS FN	368,038.32	.00	.00	.00	107,069.68	260,968.64
2271	GT-ADVANCED PLACEMEN	17,306.22	27,750.00	.00	.00	10,517.93	34,538.29
2272	AP STATISTICS	.00	.00	.00	.00	.00	.00
2275	ALE	25,162.54	278,037.00	.00	.00	63,457.13	239,742.41
2276	ELL	18,628.57	357,216.00	.00	.00	90,054.32	285,790.25
2281	ESA	25,000.00	1,369,456.00	.00	.00	235,045.68	1,159,410.32
2282	NSL MATCH GRANT	91,187.09	91,759.09	.00	.00	46,001.68	136,944.50
2293	SECONDARY WORKFORCE	.00	.00	.00	.00	.00	.00
2340	CAREER NEW PROG STAR	.00	.00	.00	.00	.00	.00
2341	CAREER MODERNIZATION	.00	.00	.00	.00	.00	.00
2365	ABC	.00	799,443.00	.00	.00	254,584.73	544,858.27
2366	CHILDCARE BLOCK GRAN	.00	29,295.00	.00	.00	.00	29,295.00
2382	SMART START - MATH	.00	.00	.00	.00	.00	.00
2390	PHONE FREE SCHOOL	.00	71,469.50	.00	.00	71,469.50	.00
2397	SCHOOL SAFETY GRANT	.00	.00	.00	.00	228.74	-228.74
2398	AR GAME & FISH COMMI	765.38	2,885.00	.00	.00	750.66	2,899.72
2902	RUSSELLVILLE SBHC	.00	5,448.75	.00	.00	27,895.39	-22,446.64
2903	PATHWISE MENTORING G	.00	.00	.00	.00	.00	.00
2931	BROADBAND	.00	.00	.00	.00	.00	.00
2940	CAREER PATHWAY	.00	.00	.00	.00	.00	.00
2941	AP COMPUTER SCIENCE	1,013.64	.00	.00	.00	.00	1,013.64
2946	COMP SCI INITIATI	2,200.00	10,900.00	.00	.00	9,000.00	4,100.00
TOTAL	OPERATING FUND	13,128,885.78	48,151,265.95	45,904.44	22,952.79	22,238,450.05	39,064,653.33
4000	DEBT SERVICE FUND	.00	.00	.00	3,740,000.00	785,741.79	-4,525,741.79
TOTAL	DEBT SERVICE FUND	.00	.00	.00	3,740,000.00	785,741.79	-4,525,741.79
TOTAL		13,128,885.78	48,151,265.95	45,904.44	3,762,952.79	42,394,092.57	15,169,010.81

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 04/02/2025
 TIME: 13:40:04

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIODS 1 THROUGH 9 OF 25

PAGE NUMBER: 1
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '3%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
3000	BUILDING FUND	.00	.00	.00	.00	.00	.00
3001	BUILDING FUND 2	822.79	.00	.00	.00	.00	822.79
3002	BUILDING FUND 3	1,299.10	.00	.00	.00	.00	1,299.10
3003	BUILDING FUND 4	.00	.00	.00	.00	.00	.00
3004	INDOOR PRACTICE FACI	.00	.00	.00	.00	.00	.00
3005	RMS ROOFING PROJECT	.00	.00	.00	.00	.00	.00
3006	BOND ATHLETIC ARENA	1,704.15	.00	.00	.00	.00	1,704.15
3007	BOND SUMMER PROJECTS	.00	.00	.00	.00	.00	.00
3008	FUTURE PROJECTS	4,847,095.24	256,891.91	.00	.00	1,269,090.96	3,834,896.19
3099	QSCB	810,338.03	.00	.00	.00	.00	810,338.03
3198	QSCB	.00	.00	.00	.00	.00	.00
3200	FUTURE PROJECTS	1,378,135.96	.00	.00	.00	1,378,135.96	.00
TOTAL	BUILDING FUND	7,039,395.27	256,891.91	.00	.00	2,647,226.92	4,649,060.26
TOTAL		7,039,395.27	256,891.91	.00	.00	2,647,226.92	4,649,060.26

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIODS 1 THROUGH 9 OF 25

PAGE NUMBER: 1
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '4%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
4000	DEBT SERVICE FUND	.00	.00	.00	3,740,000.00	785,741.79	-4,525,741.79
TOTAL	DEBT SERVICE FUND	.00	.00	.00	3,740,000.00	785,741.79	-4,525,741.79
TOTAL		.00	.00	.00	3,740,000.00	785,741.79	-4,525,741.79

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIODS 1 THROUGH 9 OF 25

PAGE NUMBER: 1
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SELECTION CRITERIA: orgn.fund like '5%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
5000	CAPITAL OUTLAY FUND	1,425,764.08	1,087,230.23	.00	.00	656,753.61	1,856,240.70
TOTAL	CAPITAL OUTLAY FUND	1,425,764.08	1,087,230.23	.00	.00	656,753.61	1,856,240.70
TOTAL		1,425,764.08	1,087,230.23	.00	.00	656,753.61	1,856,240.70

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIODS 1 THROUGH 9 OF 25

PAGE NUMBER: 1
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '6%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
6203	CHILDCARE BLOCK GRAN	.00	208,843.00	.00	.00	.00	208,843.00
6430	JROTC	8,208.30	45,937.45	.00	.00	73,538.86	-19,393.11
6465	FEMA SAFE ROOM PROJE	.00	.00	.00	.00	.00	.00
6467	HURRICAN RELIEF	.00	.00	.00	.00	.00	.00
6501	ESEA TITLE I	.00	695,362.82	.00	.00	928,572.25	-233,209.43
6502	ESEA MIGRANT	5,694.37	.00	.00	.00	13.20	5,681.17
6511	ARRA-ESEA STBL	.00	.00	.00	.00	.00	.00
6516	ARRA/TITE1/A	.00	.00	.00	.00	.00	.00
6519	EDUCATION JOBS FUND	.00	.00	.00	.00	.00	.00
6520	TITLE V	.00	.00	.00	.00	.00	.00
6521	ARRA/IDEA	.00	.00	.00	.00	.00	.00
6522	TITLE VI CSR	.00	.00	.00	.00	.00	.00
6530	HOMELESS CHILDREN	.00	30,509.03	.00	.00	38,104.81	-7,595.78
6535	CHARTER GRANT	.00	.00	.00	.00	.00	.00
6540	JTPA	.00	.00	.00	.00	.00	.00
6556	HEALTHY SCHOOLS	.00	.00	.00	.00	.00	.00
6560	CARES PREK	238,490.77	.00	.00	.00	190,149.11	48,341.66
6562	AR DHS CCD (VOUCHER)	332,656.02	.00	.00	.00	164,505.30	168,150.72
6563	DHS/BETTER BEGINNING	45,750.00	.00	.00	.00	.00	45,750.00
6570	VOC.FEDERAL/CARL PER	.00	50,686.78	.00	.00	62,741.51	-12,054.73
6571	LEADERSHIP PROJECTS	.00	.00	.00	.00	.00	.00
6573	CTE MODERNIZATION GR	.00	13,336.71	.00	.00	13,336.71	.00
6577	CTE CERTIFICATION GR	.00	2,185.00	.00	.00	2,308.27	-123.27
6578	TITLE III GOALS 2000	.00	.00	.00	.00	.00	.00
6595	TITLE IID	.00	.00	.00	.00	.00	.00
6596	ENHANCING ED/TECHNOL	.00	.00	.00	.00	.00	.00
6600	DIRECT & EQUITABLE	6,743.92	88,600.18	.00	6,743.92	105,184.76	-16,584.58
6601	EL/CIVICS AWARD	.00	.00	.00	.00	.00	.00
6606	GEER GRANT	.00	.00	.00	.00	.00	.00
6608	ESSER ADULT ED	.00	.00	.00	.00	.00	.00
6610	CORRECTIONAL AD ED	.00	.00	.00	.00	.00	.00
6630	E & T PROGRAM	.00	.00	.00	.00	.00	.00
6636	ADULT ED EL CIVICS	.00	.00	.00	.00	.00	.00
6700	VI-6 PASSTHROUGH	.00	.00	.00	.00	.00	.00
6701	TITLE VI-B AREA SERV	.00	.00	.00	.00	.00	.00
6702	TITLE VI-B PASSTHROU	.00	629,546.88	.00	.00	824,638.43	-195,091.55
6703	ARP	.00	.00	.00	.00	.00	.00
6704	ARP EARLY CHILDHOOD	.00	.00	.00	.00	.00	.00
6710	FED. EARLY CHILD SPE	.00	51,558.85	.00	.00	58,924.40	-7,365.55
6719	ESSER	.00	.00	.00	.00	.00	.00
6720	SLIVER GRANT	.00	.00	.00	.00	.00	.00
6721	ARRA/IDEA	.00	.00	.00	.00	.00	.00
6722	ARRA/IDEA/CEIS	.00	.00	.00	.00	.00	.00
6750	MEDICAID SP ED	573,781.73	423,301.10	.00	.00	747,571.74	249,511.09
6751	MEDICAID REGULAR	.00	.00	.00	.00	.00	.00
6752	MEDICAID ADMIN CLAIM	672,848.57	94,677.37	.00	.00	209,130.07	558,395.87
6754	IMMIGRANTSUB-GRANT	.00	.00	.00	.00	.00	.00
6755	MATH & SCIENCE EISEN	.00	.00	.00	.00	.00	.00
6756	TITLE IIA IMPR TEACH	.00	156,614.06	.00	.00	217,577.52	-60,963.46
6758	TITLE III SUB GRANT	.00	3,832.58	.00	.00	3,832.58	.00

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIODS 1 THROUGH 9 OF 25

PAGE NUMBER: 2
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '6%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
6761	TITLE III ENG LANGUA	.00	58,042.96	.00	.00	66,200.89	-8,157.93
6765	TITLE III GOALS 2000	.00	.00	.00	.00	.00	.00
6766	SAFE SCH/HEALTHY STU	.00	.00	.00	.00	.00	.00
6767	ALCOHOL ABUSE REDUCT	.00	17,038.44	.00	.00	17,038.44	.00
6768	ARP	.00	29,567.48	.00	.00	32,353.48	-2,786.00
6774	COVID EMERGENCY LEAV	.00	.00	.00	.00	.00	.00
6778	AR AWARE ADVANCED MI	.00	.00	.00	.00	.00	.00
6779	STRONGER CONNECTION	.00	64,534.70	.00	.00	77,310.31	-12,775.61
6780	CARES/ESSER I	.00	.00	.00	.00	.00	.00
6781	CARES/ESSER II	.00	.00	.00	.00	.00	.00
6784	TITLE V	.00	.00	.00	.00	2,000.00	-2,000.00
6786	TITLE IV	.00	80,539.34	.00	.00	91,661.66	-11,122.32
6787	SEL GRANT	.00	.00	.00	.00	.00	.00
6788	PRESCHOOL DEVELOPMEN	.00	215,390.72	.00	.00	174,332.00	41,058.72
6791	S.O.A.R. GRANT	.00	156,673.00	.00	.00	156,673.00	.00
6795	ARP ESSER	.00	507,850.24	.00	.00	553,098.90	-45,248.66
6797	EARLY HEAD START	.00	.00	.00	.00	.00	.00
6802	MODERNIZATION STBL	.00	.00	.00	.00	.00	.00
6803	ARRA/RENOV STBL	.00	.00	.00	.00	.00	.00
6804	ARRA/REPAIR STBL	.00	.00	.00	.00	.00	.00
6805	SOF	.00	24,471.06	.00	.00	25,129.43	-658.37
6807	ARRA/INNV GRTS	.00	.00	.00	.00	.00	.00
6809	ARP ESSER ABC STIPEN	36.75	.00	.00	.00	.00	36.75
6811	ARKANSAS THRIVE	.00	.00	.00	.00	.00	.00
6815	CLEAN DIESEL GNT GO	.00	100,000.00	.00	.00	100,000.00	.00
6819	SCHOOL HEALTH SERVIC	.00	.00	.00	.00	.00	.00
6903	PATHWISE MENTORING G	.00	.00	.00	.00	.00	.00
TOTAL	FEDERAL GRANTS FUND	1,884,210.43	3,749,099.75	.00	6,743.92	4,935,927.63	690,638.63
TOTAL		1,884,210.43	3,749,099.75	.00	6,743.92	4,935,927.63	690,638.63

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIODS 1 THROUGH 9 OF 25

SELECTION CRITERIA: orgn.fund like '8%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
8000	FOOD SERVICE FUND	484,208.83	2,567,276.28	.00	.00	2,099,645.61	951,839.50
8004	SNACK REIMB CACFP	.00	.00	.00	.00	.00	.00
8017	FOOD SERVICE CRAWFOR	.00	.00	.00	.00	.00	.00
8018	FOOD SERVICE DWIGHT	.00	.00	.00	.00	.00	.00
8019	FOOD SERVICE LONDON	.00	.00	.00	.00	.00	.00
8020	FOOD SERVICE OAKLAND	.00	.00	.00	.00	.00	.00
8021	FOOD SERVICE SEQUOYA	.00	.00	.00	.00	.00	.00
8022	FOOD SERVICE RMS	.00	.00	.00	.00	.00	.00
8023	FOOD SERVICE RJHS	.00	.00	.00	.00	.00	.00
8024	FOOD SERVICE RHS	.00	.00	.00	.00	.00	.00
8025	FOOD SERVICE CENTER	.00	.00	.00	.00	.00	.00
8026	FOOD SERVICE UE5	.00	.00	.00	.00	.00	.00
8028	FOOD SERVICE GARDNER	.00	.00	.00	.00	.00	.00
8056	CNU EMERGENCY OPS	.00	.00	.00	.00	.00	.00
8058	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8059	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8060	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8061	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8657	FFVP	2,896.95	36,780.05	.00	.00	14,327.23	25,349.77
8672	ARRA-SCHL LUNCH EQUI	.00	.00	.00	.00	.00	.00
TOTAL	FOOD SERVICE FUND	487,105.78	2,604,056.33	.00	.00	2,113,972.84	977,189.27
TOTAL		487,105.78	2,604,056.33	.00	.00	2,113,972.84	977,189.27

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 04/02/2025
TIME: 13:38:19

RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 9 OF 25

PAGE NUMBER: 1
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund='7998'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
7998	ATHLETIC GATE RECEIP	31,888.01	6,281.13	.00	.00	20,482.04	17,687.10
	TOTAL ACTIVITY FUND	31,888.01	6,281.13	.00	.00	20,482.04	17,687.10
TOTAL		31,888.01	6,281.13	.00	.00	20,482.04	17,687.10

Russellville School District

Legal Balance History: Period 9 (March) of FY 2025

	BALANCE FYE 16	BALANCE FYE 17	BALANCE FYE 18	BALANCE FYE 19	BALANCE FYE 20	BALANCE FYE 21	BALANCE FYE 22	BALANCE FYE 23	BALANCE FYE 24	BALANCE FYE 25	CHANGE 24 TO 25
JULY 31	10,827,183	8,425,570	8,683,139	7,629,703	8,028,707	9,762,524	10,959,660	10,757,691	11,173,371	11,600,578	427,207
AUGUST 31	8,702,596	6,800,605	6,809,166	5,137,094	5,417,502	7,776,115	7,513,485	8,095,979	9,264,004	10,368,115	1,104,111
SEPTEMBER 30	11,989,362	10,456,996	11,525,860	9,726,575	9,941,494	13,045,950	6,357,356	14,096,579	8,016,588	8,847,064	830,475
OCTOBER 31	18,697,406	16,910,866	17,924,127	15,868,798	16,164,844	18,541,533	19,172,024	20,348,128	22,638,203	23,983,774	1,345,571
NOVEMBER 30	17,220,175	15,394,110	15,783,508	14,676,918	14,461,570	17,901,148	17,892,299	18,862,717	21,491,084	22,770,298	1,279,214
DECEMBER 31	16,381,804	13,881,806	14,337,100	12,747,600	13,750,420	16,733,901	17,527,100	18,754,413	21,297,052	24,504,240	3,207,187
JANUARY 31	13,087,934	10,828,400	11,222,263	10,789,860	11,712,743	14,103,208	14,867,061	14,424,247	18,027,040	19,589,992	1,562,951
FEBRUARY 28	11,158,584	9,122,584	9,140,944	8,381,776	9,428,855	12,031,210	12,529,745	11,515,923	15,445,220	16,383,142	937,922
MARCH 31	9,974,849	8,214,661	8,146,344	7,240,019	7,975,333	10,725,528	11,809,981	10,804,614	13,908,285	15,169,011	1,260,726
APRIL 30	14,202,327	11,625,747	10,432,093	9,635,703	13,129,641	17,541,692	18,204,664	17,274,031	20,237,050		
MAY 31	12,901,559	12,019,967	11,874,104	10,577,580	12,623,675	15,809,217	15,944,645	15,137,871	17,276,238		
JUNE 30	10,879,737	11,005,124	8,827,355	8,933,131	10,450,270	11,781,025	13,333,591	13,139,111	13,128,886		
AVERAGE	13,001,960	11,223,870	11,225,500	10,112,063	11,090,421	13,812,754	13,842,634	14,434,275	15,991,918		

SELECTION CRITERIA: exp|edgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61110	SALARY-CERTIFIED	29,367,273.95	2,371,046.62	.00	19,599,194.21	9,768,079.74	66.74
61120	SLRY-CLS	8,622,411.30	770,707.06	.00	6,473,879.04	2,148,532.26	75.08
61210	TEMP-CERTIFIED	.00	.00	.00	.00	.00	.00
61220	TEMP-CLASSIFIED	22,015.33	.00	.00	.00	22,015.33	.00
61320	OVERTIME PAY	188,599.82	22,572.63	.00	119,684.61	68,915.21	63.46
61510	BONUS/CERTIFIED	88,700.00	.00	.00	.00	88,700.00	.00
61520	BONUS/CLASSIFIED	152,500.00	500.00	.00	153,500.00	-1,000.00	100.66
61600	WORKSHOPS	.00	.00	.00	.00	.00	.00
61610	ONSITE DIR STIPEND	.00	.00	.00	.00	.00	.00
61620	WORKSHOPS/CLASSIFIED	.00	.00	.00	.00	.00	.00
61710	SUBSTITUTES-CERTIFIED	.00	.00	.00	.00	.00	.00
61720	SUBSTITUTES-CLASSIFIED	.00	.00	.00	.00	.00	.00
61810	UNUSED SICK-CERTIFIED	.00	.00	.00	.00	.00	.00
61819	CERT UNUSED SICK LV	.00	.00	.00	.00	.00	.00
61820	UNUSED SICK-CLASSIFIED	.00	.00	.00	.00	.00	.00
61829	CLS UNUSED SICK LV	.00	.00	.00	.00	.00	.00
61839	CERT UNUSED VACATION LV	.00	.00	.00	.00	.00	.00
61840	UNUSED VAC PAY CLASS	.00	.00	.00	.00	.00	.00
61849	CLS UNUSED VACATION LV	.00	.00	.00	.00	.00	.00
61960	CRT UNUSED VAC	.00	.00	.00	.00	.00	.00
61961	UNUSED VACATION CLS	.00	.00	.00	.00	.00	.00
62100	GRP INSURANCE	.00	.00	.00	.00	.00	.00
62110	GRP INS-CERTIFIED	33,678.97	380.37	.00	3,065.40	30,613.57	9.10
62120	GRP INS-CLS	4,518.46	196.83	.00	1,561.14	2,957.32	34.55
62200	SOC SEC	.00	.00	.00	.00	.00	.00
62210	SOC SEC-CERTIFIED	1,801,743.70	139,350.08	.00	1,151,037.94	650,705.76	63.88
62220	SOC SEC-CLS	553,504.00	47,444.34	.00	402,702.74	150,801.26	72.76
62260	MEDICARE-CERTIFIED	430,632.28	32,589.88	.00	269,914.22	160,718.06	62.68
62270	MEDCARE-CLS	128,480.04	11,095.90	.00	94,180.11	34,299.93	73.30
62310	TCH RET CONT-CERTIFIED	4,387,912.14	353,577.87	.00	2,928,167.30	1,459,744.84	66.73
62320	TCH RET CONT-CLS	1,495,606.97	121,146.66	.00	1,024,534.62	471,072.35	68.50
62321	ATRS SURCHARGE	63,525.10	6,718.65	.00	61,455.56	2,069.54	96.74
62510	UNEMPLY COMP-CERT	217,286.50	.00	.00	.00	217,286.50	.00
62520	UNEMPLY COMP-CLS	383,673.46	305.00	.00	1,142.00	382,531.46	.30
62610	WK'S COMP-CERTIFIED	18,565.12	.00	.00	.00	18,565.12	.00
62620	WK'S COMP-CLS	5,225.96	.00	.00	.00	5,225.96	.00
62710	HLTH BENEF.CERTIFIED	1,055,502.56	83,086.04	.00	660,803.98	394,698.58	62.61
62711	CRT PREMIUM ASSISTNCE EBD	87,671.00	4,915.59	.00	39,832.74	47,838.26	45.43
62720	HLTH BENE.CLS	496,964.48	38,317.34	.00	313,965.10	182,999.38	63.18
62721	CLS PREM ASSISTANCE EBD	23,519.42	1,440.20	.00	11,625.02	11,894.40	49.43
62820	PUB RET.CONTR-CLS	24,860.33	.00	.00	.00	24,860.33	.00
62910	OTHER BENEFITS-CERTIFIED	.00	.00	.00	.00	.00	.00
62920	OTHER BENEFITS-CLASSIFIED	.00	.00	.00	.00	.00	.00
63120	MANAGEMENT SERVICES	.00	.00	.00	.00	.00	.00
63130	BOARD OF ED SERVICES	.00	.00	.00	.00	.00	.00
63200	PROFESSIONAL-EDUCATIONAL	.00	.00	.00	9,000.00	-9,000.00	.00
63210	PS/CONSLT	200,862.17	11,155.00	.00	.00	.00	.00
63220	PUR SERV	985,987.09	48,922.78	.00	74,794.85	126,067.32	37.24
63221	GAE PS GRAD	.00	.00	.00	504,588.37	481,398.72	51.18
63230	COUNSULTING/EDUCATIONAL	9,000.00	-28,900.00	100,400.00	.00	.00	.00
63240	STUDENT ASSESSMENT	6,500.00	.00	.00	131,052.09	-122,052.09	1456.13
63300	OTHER PROFESSIONAL	.00	.00	.00	.00	6,500.00	.00
63310	CERTIFIED	139,345.98	24,853.00	6,770.00	.00	.00	.00
63320	CLASSIFIED	19,020.00	6,990.00	4,520.00	135,731.10	3,614.88	97.41
					17,268.70	1,751.30	90.79

SELECTION CRITERIA: exp|edgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
63410	PUPIL SERVICES	3,300.00	.00	350.00	1,347.50	1,952.50	40.83
63420	ENGINEERING	.00	.00	.00	.00	.00	.00
63430	ACCOUNTING	.00	.00	.00	.00	.00	.00
63431	FINANCIAL AUDITS	15,000.00	10,125.00	.00	12,850.00	2,150.00	85.67
63441	LEGAL-LITIGATION-DEFENSE	10,000.00	.00	.00	.00	10,000.00	.00
63445	LEGAL-RESEARCH/OPINION	65,500.00	5,200.00	.00	19,350.00	46,150.00	29.54
63450	OTHER PROF/MEDICAL	163,900.00	1,227.00	.00	11,964.50	151,935.50	7.30
63470	ARCHITECTURAL	.00	.00	.00	.00	.00	.00
63480	SECURITY	178,600.00	.00	.00	94,811.11	83,788.89	53.09
63490	OTHER PROF SERV	.00	.00	.00	.00	.00	.00
63491	PROFESSIONAL ADVERTISING	.00	.00	.00	.00	.00	.00
63510	DATA ENTRY/PROCESSING	5,500.00	.00	.00	2,234.80	3,265.20	40.63
63511	DOCUMENT SHREDDING	.00	.00	.00	.00	.00	.00
63530	SOFTWARE MAINT & SUPPORT	146,716.00	2,135.29	.00	76,761.57	69,954.43	52.32
63550	SOFTWARE LICENSE RENEWAL	.00	.00	.00	.00	.00	.00
63590	OTHER TECHNICAL SERVICES	.00	.00	.00	.00	.00	.00
63900	OTHER PURC PROF/TECH SVS	34,388.10	850.20	.00	15,419.09	18,969.01	44.84
63902	EVENT SUPPORT	15,000.00	2,375.00	.00	7,625.00	7,375.00	50.83
63903	FMLA ADMINISTRATION	2,400.00	.00	.00	1,200.00	1,200.00	50.00
63910	PROFESSIONAL AND TECHNICAL	127,893.41	5,368.42	1,430.00	162,643.06	-34,749.65	127.17
63911	INSTRUMENT REPAIRS	60,318.00	2,491.51	.00	23,594.29	36,723.71	39.12
64110	WATER/SEWER	122,400.00	11,324.11	.00	110,168.06	12,231.94	90.01
64210	DISPOSAL/SANITATION	.00	.00	.00	1,800.00	-1,800.00	.00
64220	PURCHASE SERV/PROP	.00	.00	.00	.00	.00	.00
64230	CUSTODIAL	.00	.00	.00	.00	.00	.00
64240	LAWN CARE	1,340.00	.00	.00	.00	1,340.00	.00
64300	REPAIR & MAINTENANCE SVS	.00	.00	.00	.00	.00	.00
64310	PUR SVS/PROP	819,651.00	120,407.39	29,166.85	1,174,818.22	-355,167.22	143.33
64320	PUR SVS EQP	12,000.00	.00	3,438.28	39,567.46	-27,567.46	329.73
64400	RENTALS	.00	.00	.00	.00	.00	.00
64410	LND/BDLG RENT	56,460.00	6,400.00	.00	19,647.33	36,812.67	34.80
64420	RENT VEH/EQP	43,136.00	506.00	.00	12,458.61	30,677.39	28.88
64430	RENT TECH RELATED EQUIP	.00	.00	.00	.00	.00	.00
64490	OTHER RENTALS	.00	.00	.00	1,450.97	-1,450.97	.00
64500	CONST SERV/PROPERTY	.00	.00	.00	.00	.00	.00
64900	OTHER PURC PROPERTY SVS	3,979.98	198.49	.00	1,038.63	2,941.35	26.10
65190	FROM OTHER SOURCES	.00	.00	.00	.00	.00	.00
65210	PROPERTY INSURANCE	779,000.00	.00	.00	779,005.20	-5.20	100.00
65220	LIABILITY INSURANCE	38,000.00	.00	.00	.00	38,000.00	.00
65240	FLEET INSURANCE	68,000.00	.00	.00	68,774.10	-774.10	101.14
65250	ACCIDENT INS FOR STUDENTS	28,500.00	.00	.00	.00	28,500.00	.00
65290	OTHER INSURANCE	.00	.00	.00	1,334.50	-1,334.50	.00
65310	TELEPHONE	122,852.32	5,402.30	.00	48,664.91	74,187.41	39.61
65320	POSTAGE	109,687.00	329.52	1,359.00	32,411.89	77,275.11	29.55
65330	NETWORK/INTERNET SERVICES	.00	266.17	.00	2,180.51	-2,180.51	.00
65331	BROADBAND	94,000.00	8,752.72	.00	84,840.07	9,159.93	90.26
65400	ADVERTISING	84,134.08	3,170.12	.00	60,561.41	23,572.67	71.98
65500	PRINTING & BINDING	30,295.16	.00	.00	2,093.89	28,201.27	6.91
65501	PRINTING AND BINDING	.00	.00	.00	.00	.00	.00
65650	INTERM AGENCY-OUT OF STATE	.00	.00	.00	.00	.00	.00
65690	OTHER TUITION	11,000.00	-92,918.16	.00	7,180.00	3,820.00	65.27
65810	TRVL-CERT-IN DISTRICT	24,906.16	1,671.42	.00	11,253.70	13,652.46	45.18
65820	TRVL-CLS IN DISTRICT	12,960.00	445.53	.00	3,694.06	9,265.94	28.50
65830	TRVL CERT-OUT DISTRICT	62,216.00	3,243.06	2,529.14	26,309.17	35,906.83	42.29

SELECTION CRITERIA: exp|edgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65840	TRVL CLS OUT DISTRICT	8,150.00	270.28	.00	1,758.62	6,391.38	21.58
65850	TRVL CERT OUT STATE	27,400.00	1,243.21	2,196.90	26,446.25	953.75	96.52
65860	TRVL CLS OUT STATE	4,000.00	168.36	.00	1,186.41	2,813.59	29.66
65870	NON-EMPLOYEE TRAVEL	69,390.90	.00	.00	474.94	68,915.96	.68
65880	MEALS	38,455.00	1,051.35	1,399.86	15,449.30	23,005.70	40.18
65890	LODGING	132,011.00	22,252.55	30,004.49	128,874.83	3,136.17	97.62
65900	MISC PURC SVS	.00	.00	.00	.00	.00	.00
65910	SVS PURCHASED LOCALLY	.00	.00	.00	.00	.00	.00
65911	SVR PUR FROM ADE	310,000.00	.00	.00	139,006.85	170,993.15	44.84
65920	PURC-OTHER LEA IN STATE	.00	.00	.00	.00	.00	.00
66100	GEN SUPPLIES	3,144,584.67	151,272.12	236,987.12	2,095,690.33	1,048,894.34	66.64
66110	OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
66111	GAE TEACH/SUP	706.37	.00	.00	.00	706.37	.00
66120	GRAD SUP	.00	.00	.00	.00	.00	.00
66160	CUSTODIAL SUPPLY	.00	.00	.00	.00	.00	.00
66210	NAT.GAS	174,700.00	33,579.06	.00	127,666.83	47,033.17	73.08
66220	ELECTRICITY	1,136,984.00	65,979.14	.00	793,283.97	343,700.03	69.77
66230	BOTTLED GAS	.00	.00	.00	.00	.00	.00
66260	GASOLINE/DIESEL	40,000.00	2,664.87	.00	24,403.79	15,596.21	61.01
66261	BUS OIL/FLUIDS	.00	.00	.00	.00	.00	.00
66265	DIESEL FUEL	200,000.00	16,100.54	.00	116,010.31	83,989.69	58.01
66267	NATURAL GAS	.00	1,853.44	.00	16,636.52	-16,636.52	.00
66268	PROPANE	.00	.00	.00	.00	.00	.00
66269	OIL FOR BUSES/VEHICLES	6,000.00	915.60	.00	6,562.91	-562.91	109.38
66410	TEXTBOOKS	62,966.80	.00	3,783.97	26,912.30	36,054.50	42.74
66411	E TEXTBOOKS	.00	.00	.00	.00	.00	.00
66420	LIBRARY BOOKS	79,470.00	13,522.50	19,633.87	76,683.13	2,786.87	96.49
66421	E LIBRARY BOOKS	5,650.00	.00	.00	5,000.00	650.00	88.50
66430	PERIODICALS	700.00	.00	207.73	5,246.47	-4,546.47	749.50
66431	E-PUBLICATIONS	.00	.00	.00	.00	.00	.00
66440	AUDIOVISUAL MATERIALS	.00	.00	.00	.00	.00	.00
66500	TECHNOLOGY SUPPLIES	233,696.68	308.89	1,206.79	81,262.13	152,434.55	34.77
66510	SOFTWARE, LICENSE OR MAIN	869,157.90	40,691.11	38,515.21	816,173.62	52,984.28	93.90
66511	TECHNOLOGY APPS	.00	.00	.00	.00	.00	.00
66512	TABLET COMPUTERS	3,824.37	.00	.00	.00	3,824.37	.00
66520	TECH DEVICE SUPPLIES	36,991.00	.00	.00	805.20	36,185.80	2.18
66521	TED SUPPLY	225,000.00	1,997.50	1,097.50	65,755.69	159,244.31	29.22
66523	NON INSTRUCTIONAL TECH	.00	698.00	698.00	5,106.00	-5,106.00	.00
66527	LOW VALUE TECH SUPPLY	6,000.00	.00	.00	.00	6,000.00	.00
66910	TIRES	.00	.00	.00	.00	.00	.00
67200	BUILDINGS	.00	.00	.00	.00	.00	.00
67211	VO-TECH HSE	.00	.00	.00	.00	.00	.00
67300	EQUIPMENT	.00	.00	.00	.00	.00	.00
67310	MACHINERY	2,500.00	.00	.00	.00	2,500.00	.00
67320	VEHICLES	.00	.00	.00	.00	.00	.00
67330	FURNITURE & FIXTURES	2,500.00	2,876.40	.00	5,241.34	-2,741.34	209.65
67340	SP EQUIP	159,440.00	.00	25,290.12	129,467.07	29,972.93	81.20
67341	HAND-HELD COMPUTING DEVIC	300,000.00	.00	13,346.00	109,008.80	190,991.20	36.34
67343	TLC NON INSTRUCTION	.00	1,392.37	218.00	7,692.57	-7,692.57	.00
67350	TECHNOLOGY SOFTWARE	.00	.00	.00	.00	.00	.00
67360	NON TECHNOLOGY EQUIPMENT	27,570.00	.00	.00	.00	27,570.00	.00
67390	OTHER EQUIPMENT	.00	.00	.00	1,824.99	-1,824.99	.00
68100	DUES AND FEES	173,390.00	21,936.35	7,983.99	192,968.26	-19,578.26	111.29
68101	LICENSE RENEWAL/TEACHERS	3,000.00	75.00	500.00	3,650.00	-650.00	121.67

SELECTION CRITERIA: exp|edgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
68102	CRIMINAL BACKGROUND CHECK	10,300.00	124.50	500.00	4,839.25	5,460.75	46.98
68112	STUDENT DUES & FEES	550.00	.00	.00	.00	550.00	.00
68300	INTEREST/FEES	1,562,524.00	.00	.00	781,261.89	781,262.11	50.00
68610	PENALTY OR INTEREST	.00	.00	.00	.00	.00	.00
68700	OUT OF COURT SETTLEMENT	.00	8,046.00	.00	8,046.00	-8,046.00	.00
68830	PROPERTY TAX	.00	.00	.00	5,494.37	-5,494.37	.00
68900	MISCELLANEOUS EXPENDITURE	.00	.00	.00	.00	.00	.00
68999	ALLOCATED CHARGES	.00	.00	.00	.00	.00	.00
69100	REDEMPTION OF PRINCIPAL	3,802,333.00	.00	.00	3,740,000.00	62,333.00	98.36
69310	TO SALARY FUND	26,921,753.92	.00	.00	.00	26,921,753.92	.00
69314	TRANSFER TO 1000 NBCT	995,139.00	.00	.00	.00	995,139.00	.00
69315	LEARNS TRANSFER TO 1000	1,196,839.00	.00	.00	.00	1,196,839.00	.00
69320	TO OPERATING FUND	.00	.00	.00	.00	.00	.00
69321	TRANSFER TO 2000	42,125,192.22	.00	.00	.00	42,125,192.22	.00
69322	ADDITIONAL TRANS TO 2000	1,459,734.28	.00	.00	.00	1,459,734.28	.00
69324	TRANSFER TO 2000 NBCT	.00	.00	.00	.00	.00	.00
69327	TRANS FOR PROG EXPEND	.00	.00	.00	20,800.00	-20,800.00	.00
69330	TO BUILDING FUND	1,200,000.00	.00	.00	.00	1,200,000.00	.00
69340	TO DEBT SERVICE FUND	5,329,059.00	.00	.00	.00	5,329,059.00	.00
69350	TO CAPITAL OUTLAY FUND	.00	.00	.00	.00	.00	.00
69360	TO FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
69370	TO STUDENT ACTIVITY FUND	.00	.00	.00	.00	.00	.00
69380	TO FOOD SERVICE FUND	.00	.00	.00	.00	.00	.00
69400	PROGRAM FUNDING RETURN	.00	.00	.00	2,152.79	-2,152.79	.00
69401	MEDICAID MATCHING	.00	.00	.00	.00	.00	.00
69690	ADULT/EMPLOYEE MEAL	.00	.00	.00	.00	.00	.00
TOTAL REPORT		146,455,782.45	4,556,402.07	533,532.82	46,690,578.18	99,765,204.27	31.88

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 04/02/2025
 TIME: 13:45:29

RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY EXPENDITURE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: exp|edgr.key_orgn like '3%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
63230	COUNSULTING/EDUCATIONAL	.00	.00	.00	.00	.00	.00
63420	ENGINEERING	.00	.00	.00	.00	.00	.00
63470	ARCHITECTURAL	.00	.00	.00	.00	.00	.00
63490	OTHER PROF SERV	.00	.00	.00	.00	.00	.00
63900	OTHER PURC PROF/TECH SVS	.00	.00	.00	.00	.00	.00
63910	PROFESSIONAL AND TECHNICA	.00	.00	.00	.00	.00	.00
64240	LAWN CARE	.00	.00	.00	.00	.00	.00
64310	PUR SVS/PROP	.00	246,315.66	.00	2,647,226.92	-2,647,226.92	.00
64420	RENT VEH/EQP	.00	.00	.00	.00	.00	.00
64500	CONST SERV/PROPERTY	.00	.00	.00	.00	.00	.00
64901	PRE-DESIGN CONSTR SERV	.00	.00	.00	.00	.00	.00
65210	PROPERTY INSURANCE	.00	.00	.00	.00	.00	.00
65220	LIABILITY INSURANCE	.00	.00	.00	.00	.00	.00
65290	OTHER INSURANCE	.00	.00	.00	.00	.00	.00
65400	ADVERTISING	.00	.00	.00	.00	.00	.00
65500	PRINTING & BINDING	.00	.00	.00	.00	.00	.00
65870	NON-EMPLOYEE TRAVEL	.00	.00	.00	.00	.00	.00
65890	LODGING	.00	.00	.00	.00	.00	.00
66100	GEN SUPPLIES	.00	.00	.00	.00	.00	.00
66500	TECHNOLOGY SUPPLIES	.00	.00	.00	.00	.00	.00
66510	SOFTWARE, LICENSE OR MAIN	.00	.00	.00	.00	.00	.00
66520	TECH DEVICE SUPPLIES	.00	.00	.00	.00	.00	.00
67100	LAND & IMPROVEMENTS	.00	.00	.00	.00	.00	.00
67200	BUILDINGS	.00	.00	.00	.00	.00	.00
67310	MACHINERY	.00	.00	.00	.00	.00	.00
67330	FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
67340	SP EQUIP	.00	.00	.00	.00	.00	.00
67390	OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
68100	DUES AND FEES	.00	.00	.00	.00	.00	.00
68900	MISCELLANEOUS EXPENDITURE	.00	.00	.00	.00	.00	.00
69320	TO OPERATING FUND	.00	.00	.00	.00	.00	.00
69330	TO BUILDING FUND	.00	.00	.00	.00	.00	.00
69340	TO DEBT SERVICE FUND	.00	.00	.00	.00	.00	.00
TOTAL REPORT		.00	246,315.66	.00	2,647,226.92	-2,647,226.92	.00

SELECTION CRITERIA: exp|edgr.key_orgn like '5%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
63470	ARCHITECTURAL	.00	.00	.00	.00	.00	.00
63530	SOFTWARE MAINT & SUPPORT	.00	.00	.00	.00	.00	.00
63900	OTHER PURC PROF/TECH SVS	.00	.00	.00	.00	.00	.00
63910	PROFESSIONAL AND TECHNICA	.00	.00	.00	.00	.00	.00
64240	LAWN CARE	.00	.00	.00	.00	.00	.00
64310	PUR SVS/PROP	.00	.00	.00	.00	.00	.00
64500	CONST SERV/PROPERTY	.00	.00	.00	142,482.82	-142,482.82	.00
64900	OTHER PURC PROPERTY SVS	.00	.00	64,827.44	132,859.10	-132,859.10	.00
65330	NETWORK/INTERNET SERVICES	.00	.00	.00	.00	.00	.00
65400	ADVERTISING	.00	.00	.00	.00	.00	.00
66100	GEN SUPPLIES	1,000.00	.00	.00	.00	.00	.00
66109	EQUIP LESS THAN \$500	.00	.00	105,334.86	147,485.10	-146,485.10	*****
66261	BUS OIL/FLUIDS	.00	.00	.00	.00	.00	.00
66440	AUDIOVISUAL MATERIALS	.00	.00	.00	.00	.00	.00
66500	TECHNOLOGY SUPPLIES	.00	.00	.00	.00	.00	.00
66510	SOFTWARE, LICENSE OR MAIN	.00	.00	.00	.00	.00	.00
66512	TABLET COMPUTERS	.00	.00	.00	.00	.00	.00
66520	TECH DEVICE SUPPLIES	150,000.00	.00	.00	.00	150,000.00	.00
66521	TED SUPPLY	150,000.00	.00	.00	.00	150,000.00	.00
66527	LOW VALUE TECH SUPPLY	.00	.00	.00	.00	.00	.00
67100	LAND & IMPROVEMENTS	.00	.00	.00	.00	.00	.00
67300	EQUIPMENT	.00	.00	.00	.00	.00	.00
67310	MACHINERY	.00	.00	.00	.00	.00	.00
67320	VEHICLES	1,000,000.00	.00	.00	.00	.00	.00
67330	FURNITURE & FIXTURES	573,000.00	.00	533,661.00	788,733.00	211,267.00	78.87
67340	SP EQUIP	29,500.00	1,694.95	72,951.13	82,241.37	490,758.63	14.35
67350	TECHNOLOGY SOFTWARE	.00	.00	.00	21,414.14	8,085.86	72.59
67360	NON TECHNOLOGY EQUIPMENT	700,000.00	3,300.82	.00	.00	.00	.00
67361	MUSICAL INSTRUMENTS	105,000.00	.00	.00	57,755.51	642,244.49	8.25
67390	OTHER EQUIPMENT	.00	.00	.00	60,557.00	44,443.00	57.67
67391	EQUIP OTHER LEAS	.00	.00	.00	.00	.00	.00
TOTAL REPORT		2,708,500.00	4,995.77	776,774.43	1,433,528.04	1,274,971.96	52.93

SELECTION CRITERIA: expledgr.key_orgn like '6%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61100	REG EMPLOYEES	.00	.00	.00	.00	.00	.00
61110	SALARY-CERTIFIED	1,909,741.00	154,221.20	.00	1,348,370.85	561,370.15	70.60
61120	SLRY-CLS	967,931.65	86,060.93	.00	658,315.18	309,616.47	68.01
61210	TEMP-CERTIFIED	.00	.00	.00	.00	.00	.00
61220	TEMP-CLASSIFIED	.00	.00	.00	.00	.00	.00
61510	BONUS/CERTIFIED	.00	.00	.00	.00	.00	.00
61520	BONUS/CLASSIFIED	10,175.00	.00	.00	.00	10,175.00	.00
61610	ONSITE DIR STIPEND	.00	.00	.00	.00	.00	.00
61620	WORKSHOPS/CLASSIFIED	.00	.00	.00	.00	.00	.00
61720	SUBSTITUTES-CLASSIFIED	.00	.00	.00	.00	.00	.00
62110	GRP INS-CERTIFIED	3,236.13	24.38	.00	215.90	3,020.23	6.67
62120	GRP INS-CLS	3,043.58	28.65	.00	209.96	2,833.62	6.90
62210	SOC SEC-CERTIFIED	121,796.32	9,010.90	.00	85,070.55	36,725.77	69.85
62220	SOC SEC-CLS	63,848.79	5,044.14	.00	38,900.45	24,948.34	60.93
62260	MEDICARE-CERTIFIED	28,656.72	2,107.39	.00	18,326.83	10,329.89	63.95
62270	MEDCARE-CLS	15,003.44	1,179.68	.00	9,097.61	5,905.83	60.64
62310	TCH RET CONT-CERTIFIED	285,138.31	23,133.21	.00	201,577.13	83,561.18	70.69
62320	TCH RET CONT-CLS	154,312.51	12,909.23	.00	99,340.54	54,971.97	64.38
62520	UNEMPLY COMP-CLS	.00	.00	.00	.00	.00	.00
62610	WK'S COMP-CERTIFIED	2,960.86	.00	.00	.00	2,960.86	.00
62620	WK'S COMP-CLS	2,489.96	.00	.00	.00	2,489.96	.00
62710	HLTH BENEF.CERTIFIED	81,827.00	5,379.09	.00	45,567.65	36,259.35	55.69
62711	CRT PREMIUM ASSISTNCE EBD	9,621.10	390.02	.00	3,620.20	6,000.90	37.63
62720	HLTH BENE.CLS	79,471.91	5,416.96	.00	38,324.31	41,147.60	48.22
62721	CLS PREM ASSISTANCE EBD	14,423.34	218.84	.00	1,526.24	12,897.10	10.58
62820	PUB RET.CONTR-CLS	.00	.00	.00	.00	.00	.00
63120	MANAGEMENT SERVICES	10,000.00	.00	.00	.00	10,000.00	.00
63210	PS/CONSLT	1,336,138.64	105,338.99	.00	746,689.38	589,449.26	55.88
63220	PUR SERV	127,500.00	2,670.30	.00	39,916.88	87,583.12	31.31
63230	COUNSELLING/EDUCATIONAL	337,000.00	.00	.00	249,413.99	87,586.01	74.01
63240	STUDENT ASSESSMENT	5,419.48	2,268.00	.00	5,928.00	-508.52	109.38
63310	CERTIFIED	284,021.80	17,630.00	61,273.55	251,084.32	32,937.48	88.40
63320	CLASSIFIED	104,700.00	.00	.00	850.00	103,850.00	.81
63420	ENGINEERING	.00	.00	.00	.00	.00	.00
63441	LEGAL-LITIGATION-DEFENSE	.00	.00	.00	.00	.00	.00
63450	OTHER PROF/MEDICAL	4,183.39	.00	.00	478.00	3,705.39	11.43
63480	SECURITY	356,998.81	11,122.32	.00	157,912.19	199,086.62	44.23
63490	OTHER PROF SERV	.00	.00	.00	.00	.00	.00
63491	PROFESSIONAL ADVERTISING	4,400.00	.00	.00	.00	4,400.00	.00
63530	SOFTWARE MAINT & SUPPORT	.00	.00	.00	.00	.00	.00
63900	OTHER PURC PROF/TECH SVS	12,000.00	.00	.00	.00	12,000.00	.00
63910	PROFESSIONAL AND TECHNICA	21,200.00	.00	.00	.00	21,200.00	.00
63915	PROFESSIONAL CATERING SER	.00	.00	.00	.00	.00	.00
64220	PURCHASE SERV/PROP	.00	.00	.00	.00	.00	.00
64310	PUR SVS/PROP	459,621.00	.00	.00	359,538.15	100,082.85	78.22
64410	LND/BDLG RENT	.00	.00	.00	.00	.00	.00
64900	OTHER PURC PROPERTY SVS	.00	.00	.00	.00	.00	.00
65190	FROM OTHER SOURCES	.00	.00	.00	.00	.00	.00
65300	COMMUNICATIONS	.00	.00	.00	.00	.00	.00
65310	TELEPHONE	.00	.00	.00	.00	.00	.00
65320	POSTAGE	3,000.00	146.00	146.00	343.91	2,656.09	11.46
65400	ADVERTISING	2,500.00	.00	.00	75.26	2,424.74	3.01
65500	PRINTING & BINDING	3,000.00	.00	.00	.00	3,000.00	.00
65501	PRINTING AND BINDING	2,000.00	.00	.00	.00	2,000.00	.00

SELECTION CRITERIA: expledgr.key_orgn like '6%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
65810	TRVL-CERT-IN DISTRICT	13,900.00	287.30	.00	2,376.80	11,523.20	17.10
65820	TRVL-CLS IN DISTRICT	6,050.00	90.16	.00	1,342.67	4,707.33	22.19
65830	TRVL CERT-OUT DISTRICT	25,861.84	99.84	.00	5,389.60	20,472.24	20.84
65840	TRVL CLS OUT DISTRICT	9,875.92	.00	.00	463.84	9,412.08	4.70
65850	TRVL CERT OUT STATE	41,300.00	.00	.00	2,107.53	39,192.47	5.10
65870	NON-EMPLOYEE TRAVEL	5,200.00	.00	.00	116.48	5,083.52	2.24
65880	MEALS	19,230.00	.00	.00	2,434.97	16,795.03	12.66
65890	LODGING	64,201.49	.00	2,000.00	17,321.09	46,880.40	26.98
65910	SVS PURCHASED LOCALLY	.00	.00	.00	.00	.00	.00
66100	GEN SUPPLIES	381,327.59	1,788.48	51,445.25	155,731.27	225,596.32	40.84
66107	EQ SUPPLIES	3,300.00	.00	.00	.00	3,300.00	.00
66111	GAE TEACH/SUP	1,130.29	.00	.00	.00	1,130.29	.00
66210	NAT.GAS	.00	.00	.00	.00	.00	.00
66420	LIBRARY BOOKS	.00	.00	598.27	22,830.53	-22,830.53	.00
66500	TECHNOLOGY SUPPLIES	22,300.00	.00	.00	.00	22,300.00	.00
66510	SOFTWARE, LICENSE OR MAIN	117,100.00	6,875.02	65,758.44	290,487.39	-173,387.39	248.07
66511	TECHNOLOGY APPS	.00	.00	.00	.00	.00	.00
66512	TABLET COMPUTERS	1,100.00	.00	.00	.00	1,100.00	.00
66520	TECH DEVICE SUPPLIES	.00	.00	.00	.00	.00	.00
66521	TED SUPPLY	3,500.00	.00	.00	.00	3,500.00	.00
66527	LOW VALUE TECH SUPPLY	13,389.08	.00	.00	.00	13,389.08	.00
66900	OTHER SUPPLIES & MATERIAL	.00	.00	.00	.00	.00	.00
67210	LIBRARY BOOKS-NEW LEBRARY	.00	.00	.00	.00	.00	.00
67211	VO-TECH HSE	.00	.00	.00	.00	.00	.00
67320	VEHICLES	43,495.00	.00	.00	143,495.00	-100,000.00	329.91
67330	FURNITURE & FIXTURES	75,899.99	.00	.00	65,424.08	10,475.91	86.20
67340	SP EQUIP	15,336.71	.00	.00	12,648.36	2,688.35	82.47
67341	HAND-HELD COMPUTING DEVIC	2,000.00	.00	.00	.00	2,000.00	.00
67360	NON TECHNOLOGY EQUIPMENT	62,000.00	7,999.00	.00	31,901.34	30,098.66	51.45
67390	OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
68100	DUES AND FEES	4,500.00	960.00	.00	1,075.00	3,425.00	23.89
68101	LICENSE RENEWAL/TEACHERS	4,000.00	.00	1,000.00	2,171.11	1,828.89	54.28
68102	CRIMINAL BACKGROUND CHECK	500.00	.00	500.00	638.60	-138.60	127.72
68112	STUDENT DUES & FEES	.00	.00	.00	.00	.00	.00
68400	INDIRECT COST	116,000.00	.00	.00	.00	116,000.00	.00
69310	TO SALARY FUND	.00	.00	.00	.00	.00	.00
69320	TO OPERATING FUND	.00	.00	.00	.00	.00	.00
69360	TO FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00
69400	PROGRAM FUNDING RETURN	.00	.00	.00	6,743.92	-6,743.92	.00
TOTAL REPORT		7,879,858.65	462,400.03	182,721.51	5,125,393.06	2,754,465.59	65.04

SELECTION CRITERIA: expledgr.key_orgn like '8%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61110	SALARY-CERTIFIED	.00	.00	.00	.00	.00	.00
61120	SLRY-CLS	40,000.00	3,348.00	.00	30,132.00	9,868.00	75.33
61220	TEMP-CLASSIFIED	.00	.00	.00	.00	.00	.00
61320	OVERTIME PAY	.00	.00	.00	.00	.00	.00
61520	BONUS/CLASSIFIED	.00	.00	.00	500.00	-500.00	.00
61720	SUBSTITUTES-CLASSIFIED	.00	.00	.00	.00	.00	.00
61820	UNUSED SICK-CLASSIFIED	.00	.00	.00	.00	.00	.00
61840	UNUSED VAC PAY CLASS	.00	.00	.00	.00	.00	.00
62110	GRP INS-CERTIFIED	.00	.00	.00	.00	.00	.00
62120	GRP INS-CLS	11.00	.85	.00	7.65	3.35	69.55
62210	SOC SEC-CERTIFIED	.00	.00	.00	.00	.00	.00
62220	SOC SEC-CLS	2,240.00	186.82	.00	1,712.38	527.62	76.45
62260	MEDICARE-CERTIFIED	.00	.00	.00	.00	.00	.00
62270	MEDCARE-CLS	530.00	43.69	.00	400.46	129.54	75.56
62310	TCH RET CONT-CERTIFIED	.00	.00	.00	.00	.00	.00
62320	TCH RET CONT-CLS	6,000.00	502.20	.00	4,594.80	1,405.20	76.58
62321	ATRS SURCHARGE	.00	.00	.00	.00	.00	.00
62610	WK'S COMP-CERTIFIED	.00	.00	.00	.00	.00	.00
62620	WK'S COMP-CLS	.00	.00	.00	.00	.00	.00
62700	HLT BENEFITS	.00	.00	.00	.00	.00	.00
62720	HLTH BENE.CLS	2,850.00	234.50	.00	2,110.50	739.50	74.05
62721	CLS PREM ASSISTANCE EBD	.00	6.76	.00	60.84	-60.84	.00
62820	PUB RET.CONTR-CLS	70.00	.00	.00	.00	70.00	.00
63220	PUR SERV	.00	.00	.00	.00	.00	.00
63310	CERTIFIED	.00	.00	.00	.00	.00	.00
63320	CLASSIFIED	1,043.00	.00	.00	.00	1,043.00	.00
63470	ARCHITECTURAL	.00	.00	.00	.00	.00	.00
63530	SOFTWARE MAINT & SUPPORT	.00	.00	.00	.00	.00	.00
63540	CAFE NON-EMPLOYEE SUB	.00	.00	.00	.00	.00	.00
63900	OTHER PURC PROF/TECH SVS	.00	.00	.00	.00	.00	.00
63910	PROFESSIONAL AND TECHNICA	10,000.00	1,068.21	.00	15,398.77	-5,398.77	153.99
64210	DISPOSAL/SANITATION	.00	.00	.00	.00	.00	.00
64310	PUR SVS/PROP	.00	.00	.00	3,317.63	-3,317.63	.00
65310	TELEPHONE	756.00	73.29	.00	657.66	98.34	86.99
65320	POSTAGE	.00	.00	.00	.00	.00	.00
65400	ADVERTISING	.00	.00	.00	.00	.00	.00
65500	PRINTING & BINDING	.00	.00	.00	.00	.00	.00
65700	FOOD SVS MANAGEMENT	.00	.00	.00	.00	.00	.00
65710	FSMC - FOOD	1,500,000.00	.00	.00	947,532.59	552,467.41	63.17
65720	FSMC - LABOR	1,400,000.00	.00	.00	875,129.80	524,870.20	62.51
65730	FSMC - SUPPLIES & EQUIP	462,000.00	.00	.00	74,264.77	387,735.23	16.07
65780	FSM - DUES & FEES	55,000.00	.00	.00	149,457.80	-94,457.80	271.74
65810	TRVL-CERT-IN DISTRICT	.00	.00	.00	.00	.00	.00
65820	TRVL-CLS IN DISTRICT	.00	.00	.00	48.20	-48.20	.00
65830	TRVL CERT-OUT DISTRICT	.00	.00	.00	.00	.00	.00
65840	TRVL CLS OUT DISTRICT	500.00	.00	195.52	466.96	33.04	93.39
65880	MEALS	500.00	.00	.00	90.00	410.00	18.00
65890	LODGING	500.00	.00	.00	381.30	118.70	76.26
66100	GEN SUPPLIES	35,000.00	.00	1,400.00	5,914.25	29,085.75	16.90
66300	FOOD	.00	.00	.00	.00	.00	.00
66500	TECHNOLOGY SUPPLIES	.00	.00	.00	.00	.00	.00
66520	TECH DEVICE SUPPLIES	.00	.00	.00	3,390.00	-3,390.00	.00
66523	NON INSTRUCTIONAL TECH	.00	.00	.00	.00	.00	.00
67310	MACHINERY	.00	.00	.00	.00	.00	.00

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 04/02/2025
 TIME: 13:46:34

RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY EXPENDITURE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 2
 EXPSTA11

SELECTION CRITERIA: exp!edgr.key_orgn like '8%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
67330	FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
67340	SP EQUIP	.00	.00	.00	.00	.00	.00
67360	NON TECHNOLOGY EQUIPMENT	.00	.00	7,224.77	7,224.77	-7,224.77	.00
67390	OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
68100	DUES AND FEES	.00	.00	.00	.00	.00	.00
68400	INDIRECT COST	100,000.00	.00	.00	.00	100,000.00	.00
69380	TO FOOD SERVICE FUND	.00	.00	.00	.00	.00	.00
TOTAL REPORT		3,617,000.00	5,464.32	8,820.29	2,122,793.13	1,494,206.87	58.69

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 04/02/2025
TIME: 13:38:37

RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 9 OF 25

PAGE NUMBER: 1
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund='7999'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
7999	ATH ACCT	9,356.59	7,366.26	.00	.00	5,226.97	11,495.88
	TOTAL ACTIVITY FUND	9,356.59	7,366.26	.00	.00	5,226.97	11,495.88
	TOTAL	9,356.59	7,366.26	.00	.00	5,226.97	11,495.88

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 04/02/2025
TIME: 13:38:00

RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 9 OF 25

PAGE NUMBER: 1
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund='2014'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
2014	PERFORMING ARTS CENT	95,823.33	10,378.60	.00	.00	9,201.97	96,999.96
	TOTAL OPERATING FUND	95,823.33	10,378.60	.00	.00	9,201.97	96,999.96
	TOTAL	95,823.33	10,378.60	.00	.00	9,201.97	96,999.96

SELECTION CRITERIA: rev\ledgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-CURRENT	25,250,000.00	.00	.00	25,316,689.47	-66,689.47	100.26
11115	PROPERTY TAX RELIEF	30,000.00	.00	.00	47,652.75	-17,652.75	158.84
11120	PROPERTY TAX-JAN-JUNE	17,500,000.00	1,683,450.20	.00	1,696,425.58	15,803,574.42	9.69
11125	TAX RELIEF - JAN-JUNE	2,750,000.00	.00	.00	2,714,942.60	35,057.40	98.73
11140	PROPERTY TAXES DELINQUENT	700,000.00	109,215.92	.00	623,769.13	76,230.87	89.11
11150	EXCESS COMMISSION	1,600,000.00	.00	.00	1,672,112.55	-72,112.55	104.51
11160	LAND REDEMP-IN STATE SALE	30,000.00	11,390.46	.00	62,290.67	-32,290.67	207.64
11200	SALES AND USE TAX	.00	.00	.00	.00	.00	.00
11500	INT ON PROPERTY TAXES	80,000.00	.00	.00	85,651.11	-5,651.11	107.06
12800	REV IN LIEU OF TAXES	45,000.00	.00	.00	84,291.33	-39,291.33	187.31
13100	FROM INDIVIDUALS	.00	.00	.00	.00	.00	.00
13110	REGULAR DAY SCHOOL	.00	.00	.00	.00	.00	.00
13120	SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
13140	PRE-K PRIVATE PAY	60,000.00	10,880.00	.00	85,160.00	-25,160.00	141.93
13211	TUITION-LEAS VOC.CENTER	.00	.00	.00	.00	.00	.00
13220	SUMMER SCHOOL OTHER LEA	.00	.00	.00	.00	.00	.00
13290	OTHER PROGRAMS	.00	.00	.00	.00	.00	.00
14110	REGULAR DAY SCHOOLS	.00	.00	.00	6,327.31	-6,327.31	.00
14211	TRANS - LEAS VOC	.00	.00	.00	.00	.00	.00
14290	OTHER PROGRAMS	.00	.00	.00	.00	.00	.00
14900	TRANS FEES-OTHER SOURCES	.00	.00	.00	.00	.00	.00
15100	INTEREST ON INVESTMENTS	542,000.00	71,077.81	.00	710,383.36	-168,383.36	131.07
15901	SALE OF EQUIP	.00	.00	.00	.00	.00	.00
15902	SALE OF VEHICLES	.00	.00	.00	.00	.00	.00
17120	OTHER SCH SPONSORED EVENT	.00	.00	.00	.00	.00	.00
19120	OTHER RENT-LAND OWNED LEA	.00	.00	.00	.00	.00	.00
19130	LEA BULDGS & FACILITIES	110,000.00	11,625.00	.00	74,182.81	35,817.19	67.44
19140	RENTAL EQUIP & VEHICLES	3,000.00	.00	.00	2,365.00	635.00	78.83
19200	PRIVATE CONTRIBUTIONS	.00	.00	.00	100.00	-100.00	.00
19201	*GRANTS - ARCH FORD	.00	.00	.00	.00	.00	.00
19202	*GRANTS - AR COMMUNITY FO	.00	.00	.00	.00	.00	.00
19203	*GRANTS -ENTERGY COMMUNIT	.00	.00	.00	.00	.00	.00
19204	AR HUMANITIES	.00	.00	.00	.00	.00	.00
19205	*JUNIOR AUXILIARY	.00	.00	.00	.00	.00	.00
19207	*AASCD/LEADERSHIP	.00	.00	.00	.00	.00	.00
19208	*GR INTERNATIONAL PAPER	.00	.00	.00	.00	.00	.00
19209	EXXONMOBIL FOUNDATION	.00	.00	.00	.00	.00	.00
19210	*GRANT-WAL MART	.00	.00	.00	.00	.00	.00
19211	*ASBOA	.00	.00	.00	.00	.00	.00
19212	GRANT-PARENT INSTITUTE	.00	.00	.00	.00	.00	.00
19213	*GRANT-REGION 5 CAREER	.00	.00	.00	.00	.00	.00
19300	GAIN/LOSS SALE CAP ASSEST	.00	.00	.00	.00	.00	.00
19510	OTHER LEA WITHIN STATE	.00	.00	.00	.00	.00	.00
19511	TEST SCORING	.00	.00	.00	.00	.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	30,000.00	.00	.00	36,703.41	-6,703.41	122.34
19900	MISC REV FR LOCAL SOURCES	20,000.00	591.20	.00	11,849.67	8,150.33	59.25
19910	SALE OF MISC ITEMS	1,000.00	.00	.00	2,577.75	-1,577.75	257.78
19911	PARA TEST/BACKGROUND CHKS	.00	.00	.00	110.00	-110.00	.00
19912	FUEL REIMBURSEMENT	.00	.00	.00	.00	.00	.00
19913	PURCHASING REWARDS	7,000.00	625.91	.00	4,791.42	2,208.58	68.45
21100	CNTY GENERAL APPORTIONMNT	.00	.00	.00	.00	.00	.00
21200	SEVERANCE TAX	2,500.00	.00	.00	2,287.96	212.04	91.52
21900	OTHER REV FR COUNTY	.00	.00	.00	.00	.00	.00
22000	RESTRICTED GRANTS	.00	.00	.00	.00	.00	.00

SELECTION CRITERIA: revledgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
31101	STATE FOUNDATION FUNDS	11,863,015.00	988,146.00	.00	8,896,387.00	2,966,628.00	74.99
31102	ENHANCED EDUC FUNDING	.00	.00	.00	.00	.00	.00
31103	98% GUARANTEE	.00	.00	.00	.00	.00	.00
31450	STUDENT GROWTH	20,418.00	.00	.00	20,418.00	.00	100.00
31460	DECLINING ENROLLMENT FUND	.00	.00	.00	.00	.00	.00
31600	INCENTIVE FUNDING	.00	.00	.00	.00	.00	.00
31900	OTHER STATE REVENUE	.00	.00	.00	.00	.00	.00
32110	ABE ADULT BASIC EDUCATION	334,720.00	55,443.24	.00	199,622.89	135,097.11	59.64
32120	ADULT GENERAL EDUCATION	256,864.00	47,322.11	.00	170,578.36	86,285.64	66.41
32140	ADULT ED SPECIAL PROJECTS	48,356.00	4,117.31	.00	28,991.39	19,364.61	59.95
32204	TEACHER SAL EQUALIZATION	995,139.00	82,928.00	.00	746,352.00	248,787.00	75.00
32205	LEARNS TCHR SAL/RAISE FN	1,196,839.00	.00	.00	1,196,839.00	.00	100.00
32211	READING PROGRAMS	.00	.00	.00	.00	.00	.00
32214	MERIT TEACHER INCENTIVE	.00	.00	.00	.00	.00	.00
32220	NBC ADE/SUPPLEMENTAL SAL	104,000.00	.00	.00	.00	104,000.00	.00
32221	CS INITIATIVE SUPPORT	2,000.00	.00	.00	.00	2,000.00	.00
32227	CS SPECIALIST FUNDING	.00	.00	.00	.00	.00	.00
32229	CS INTIATIVE STU SUPPORT	3,000.00	.00	.00	10,900.00	-7,900.00	363.33
32232	AR SCHOOL RECOGNITION PRO	.00	.00	.00	44,306.29	-44,306.29	.00
32234	DISTANCE LEARNING	.00	.00	.00	.00	.00	.00
32239	RISE ACADEMIES	.00	.00	.00	.00	.00	.00
32250	PROF QUALITY ENHANCEMENT	.00	.00	.00	.00	.00	.00
32251	PROFESSIONAL LEARNING GNT	.00	.00	.00	189,077.75	-189,077.75	.00
32253	INVESTING & SECURITIES	.00	.00	.00	.00	.00	.00
32256	PROFESSIONAL DEVELOPMENT	203,281.00	.00	.00	203,281.00	.00	100.00
32260	AR GAME & FISH	.00	.00	.00	.00	.00	.00
32290	OTHER GRANTS AND AID	.00	.00	.00	.00	.00	.00
32310	CHILDREN W/ DISABILITIES	20,000.00	.00	.00	.00	20,000.00	.00
32314	SPED EXTENDED SCHOOL YEAR	3,760.61	.00	.00	2,812.00	948.61	74.78
32330	CHILDREN W/OUT DISABILITY	.00	.00	.00	.00	.00	.00
32340	CWD RESIDENT TREATMENT	.00	.00	.00	.00	.00	.00
32350	EARLY CHILDHOOD SPED	203,315.53	.00	.00	121,989.30	81,326.23	60.00
32351	YOUTH SHELTER STUDENTS	.00	.00	.00	.00	.00	.00
32352	EIDT	72,213.50	.00	.00	43,328.10	28,885.40	60.00
32355	SPEC ED CATASTROPHIC LOSS	275,000.00	.00	.00	.00	275,000.00	.00
32360	G&T AEGIS/GOVENORS	.00	.00	.00	.00	.00	.00
32361	G&T ADVANCED PLACEMENT	19,000.00	.00	.00	27,750.00	-8,750.00	146.05
32370	ALE ALTERNATIVE LEARN ENV	347,546.00	.00	.00	278,037.00	69,509.00	80.00
32371	ELL ENGLISH LANGUAGE LEAR	343,674.00	.00	.00	357,216.00	-13,542.00	103.94
32381	ESA ENHANCED STU ACHIEVE	1,883,000.00	171,182.00	.00	1,369,456.00	513,544.00	72.73
32382	ESA MATCH GRANT	68,000.00	.00	.00	91,759.09	-23,759.09	134.94
32410	CTE COORDINATORS	.00	.00	.00	.00	.00	.00
32415	SECONDARY CAREER CENTERS	.00	.00	.00	.00	.00	.00
32420	CAREER COACHES	.00	.00	.00	.00	.00	.00
32430	COORDINATED CAREER ED SER	.00	.00	.00	.00	.00	.00
32445	WORKPLACE READINESS	.00	.00	.00	.00	.00	.00
32450	WORKFORCE COUNSELING	.00	.00	.00	.00	.00	.00
32460	YOUTH APPRENTICESHIP	.00	.00	.00	.00	.00	.00
32470	TRADITIONAL APPRENTICESHIP	.00	.00	.00	.00	.00	.00
32480	DCTE CAREER NEW PRO START	.00	.00	.00	.00	.00	.00
32481	CAREER MODERNIZATION GRNT	.00	.00	.00	.00	.00	.00
32611	COOP DISTANCE LEARN OP GR	.00	.00	.00	.00	.00	.00
32710	AR BETTER CHANCE(ABC)GRNT	888,270.00	88,827.00	.00	799,443.00	88,827.00	90.00
32711	ADE CHILDCARE BLOCK GRNT	.00	.00	.00	29,295.00	-29,295.00	.00

SELECTION CRITERIA: rev\ledgr.key_orgn like '[124]%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
32715	POVERTY INDEX GRANT	.00	.00	.00	.00	.00	.00
32720	K-3 AT RISK	.00	.00	.00	.00	.00	.00
32725	K-3 MATH/SCIENCE	.00	.00	.00	.00	.00	.00
32735	*GR PARENT INVOLVEMENT	.00	.00	.00	.00	.00	.00
32750	SMART START - MATH	.00	.00	.00	.00	.00	.00
32755	SMART START LITERACY	.00	.00	.00	.00	.00	.00
32790	OTHER (PRESCHOOL)	.00	.00	.00	.00	.00	.00
32902	RUSSELLVILLE SBHC	.00	5,448.75	.00	5,448.75	-5,448.75	.00
32906	PHONE FREE SCHOOL	113,100.00	.00	.00	71,469.50	41,630.50	63.19
32907	STATE SCHOOL SAFETY GRANT	.00	.00	.00	.00	.00	.00
32910	WORKER'S COMP INSURANCE	.00	.00	.00	.00	.00	.00
32913	GROWTH FACILITIES FUNDING	.00	.00	.00	.00	.00	.00
32916	DHS HUMAN SVC. WORKER	.00	.00	.00	.00	.00	.00
32920	AR GAME & FISH COMMISSION	.00	.00	.00	2,885.00	-2,885.00	.00
32931	BROADBAND PROJECT	.00	.00	.00	.00	.00	.00
32940	BLOOMBOARD TRAININGS	.00	.00	.00	.00	.00	.00
32941	GOVERNOR'S COMP SCI GRANT	.00	.00	.00	.00	.00	.00
32950	PROPERTY INS PRE OFFSET	.00	.00	.00	.00	.00	.00
32990	OTHER STATE AID	.00	.00	.00	.00	.00	.00
41300	REV IN LIEU OF TAXES	.00	.00	.00	.00	.00	.00
42200	FLOOD CONTROL	2,000.00	.00	.00	2,959.65	-959.65	147.98
42300	MINERAL LEASES	.00	.00	.00	.00	.00	.00
43980	INTEREST REBATE	43,298.00	.00	.00	.00	43,298.00	.00
45541	SNACK REIMB CACFP	.00	.00	.00	.00	.00	.00
51800	REFUNDING SAVINGS	.00	.00	.00	.00	.00	.00
51999	AUDIT ADJUSTMENT PRIOR YE	.00	.00	.00	.00	.00	.00
52100	TRANS FROM SALARY FUND	.00	.00	.00	.00	.00	.00
52200	TRANS FROM OPERATING FUND	32,250,812.92	.00	.00	.00	32,250,812.92	.00
52201	TRANSFER FROM 2001	42,125,192.22	.00	.00	.00	42,125,192.22	.00
52202	TRANS INTO 2000 FROM 2001	1,459,734.28	.00	.00	.00	1,459,734.28	.00
52204	TRANSFER ADE BONUS SAL	995,139.00	.00	.00	.00	995,139.00	.00
52205	LEARNS TRANSFER FROM 2001	1,196,839.00	.00	.00	.00	1,196,839.00	.00
52207	TRANS IN FROM PROG	.00	.00	.00	20,800.00	-20,800.00	.00
52208	TRANSFER ADE NBC BENEFITS	.00	.00	.00	.00	.00	.00
52300	TRANS FROM BUILDING FUND	.00	.00	.00	.00	.00	.00
52600	TRANS FROM FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
52700	TRANS FROM STUDENT ACTVTY	.00	.00	.00	467.39	-467.39	.00
52900	INDIRECT COST REIMB	210,000.00	.00	.00	.00	210,000.00	.00
53100	SALE OF EQUIPMENT	.00	.00	.00	.00	.00	.00
53200	SALE OF BUILD & GROUNDS	.00	.00	.00	.00	.00	.00
53400	COMPEN-LOSS FIXED ASSETS	.00	.00	.00	7,567.18	-7,567.18	.00
56400	EXTRAORDINARY ITEM	.00	.00	.00	17,069.87	-17,069.87	.00
TOTAL REPORT		146,308,027.06	3,342,270.91	.00	48,197,170.39	98,110,856.67	32.94

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1
 REVSTA11

SELECTION CRITERIA: revledgr.key_orgn like '3%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/BUD
15100	INTEREST ON INVESTMENTS	200,000.00	19,474.45	.00	216,891.91	-16,891.91	108.45
19200	PRIVATE CONTRIBUTIONS	.00	.00	.00	40,000.00	-40,000.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	.00	.00	.00	.00	.00	.00
19900	MISC REV FR LOCAL SOURCES	.00	.00	.00	.00	.00	.00
32990	OTHER STATE AID	.00	.00	.00	.00	.00	.00
51100	BONDED INDEBTEDNESS	.00	.00	.00	.00	.00	.00
51102	GOOD FAITH/BONDED INDEBT	.00	.00	.00	.00	.00	.00
52200	TRANS FROM OPERATING FUND	1,200,000.00	.00	.00	.00	1,200,000.00	.00
52300	TRANS FROM BUILDING FUND	.00	.00	.00	.00	.00	.00
52400	TRANS FROM DEBT SERV FUND	.00	.00	.00	.00	.00	.00
TOTAL REPORT		1,400,000.00	19,474.45	.00	256,891.91	1,143,108.09	18.35

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RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1
 REVSTALL

SELECTION CRITERIA: rev\edgr.key_orgn like '5%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-CURRENT	890,000.00	.00	.00	877,117.76	12,882.24	98.55
11115	PROPERTY TAX RELIEF	1,000.00	.00	.00	1,694.06	-694.06	169.41
11120	PROPERTY TAX-JAN-JUNE	635,000.00	59,818.05	.00	82,276.15	552,723.85	12.96
11125	TAX RELIEF - JAN-JUNE	98,000.00	.00	.00	96,472.78	1,527.22	98.44
11140	PROPERTY TAXES DELINQUENT	25,000.00	3,891.63	.00	22,187.72	2,812.28	88.75
11150	EXCESS COMMISSION	60,000.00	.00	.00	.00	60,000.00	.00
11160	LAND REDEMP-IN STATE SALE	2,000.00	398.61	.00	2,190.52	-190.52	109.53
11500	INT ON PROPERTY TAXES	3,000.00	.00	.00	3,043.44	-43.44	101.45
11900	OTHER TAXES	.00	.00	.00	.00	.00	.00
12800	REV IN LIEU OF TAXES	1,000.00	.00	.00	2,247.80	-1,247.80	224.78
15100	INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00	.00
19200	PRIVATE CONTRIBUTIONS	.00	.00	.00	.00	.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	.00	.00	.00	.00	.00	.00
19900	MISC REV FR LOCAL SOURCES	.00	.00	.00	.00	.00	.00
TOTAL REPORT		1,715,000.00	64,108.29	.00	1,087,230.23	627,769.77	63.40

SELECTION CRITERIA: rev\ledgr.key_orgn like '6%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
19510	OTHER LEA WITHIN STATE	.00	.00	.00	.00	.00	.00
32253	INVESTING & SECURITIES	.00	.00	.00	.00	.00	.00
43160	ROTC	60,000.00	6,562.49	.00	45,937.45	14,062.55	76.56
43920	FEMA STORM SHELTER PROJEC	.00	.00	.00	.00	.00	.00
43921	HURRICANE RELIEF	.00	.00	.00	.00	.00	.00
43922	HOMELESS YOUTH	.00	.00	.00	.00	.00	.00
45110	ESEA CH1 COMP(R) 100-297	1,872,934.00	.00	.00	695,362.82	1,177,571.18	37.13
45111	ESEA CH1 MIGNT-MOBILE LIF	.00	.00	.00	.00	.00	.00
45113	ESEA CH1 STATE PGM IMPROV	.00	.00	.00	.00	.00	.00
45129	EJFP	.00	.00	.00	.00	.00	.00
45140	SBMHAA HOMELESS ASSIS ACT	71,526.78	.00	.00	30,509.03	41,017.75	42.65
45166	PROMOTING ADOLESCENT HEAL	.00	.00	.00	.00	.00	.00
45170	DHS/BETTER BEGINNINGS	.00	.00	.00	.00	.00	.00
45172	AR DHS ECE GRANT	.00	.00	.00	.00	.00	.00
45173	DHS/BETTER BEGINNINGS	.00	.00	.00	.00	.00	.00
45310	CARL PERKINS	124,526.00	4,422.89	.00	50,686.78	73,839.22	40.70
45311	VOC-LEADERSHIP PROJECT	.00	.00	.00	.00	.00	.00
45313	VOC-SEX EQUITY	.00	.00	.00	13,336.71	-13,336.71	.00
45317	VOC-TECH PREP ED	.00	2,185.00	.00	2,185.00	-2,185.00	.00
45318	VOC-SUPP GRNTS-IMPROV ACT	.00	.00	.00	.00	.00	.00
45325	TITLE IID	.00	.00	.00	.00	.00	.00
45326	ENHANCING ED/TECHNOLOGY	.00	.00	.00	.00	.00	.00
45406	GEER GRANT	.00	.00	.00	.00	.00	.00
45410	DIRECT & EQUIT-SECT 322A	151,011.00	11,741.88	.00	88,600.18	62,410.82	58.67
45411	EL CIVICS GRANT	.00	.00	.00	.00	.00	.00
45430	CORRECTIONAL ADULT ED PGN	.00	.00	.00	.00	.00	.00
45470	ADULT BASIC EDUCATION	.00	.00	.00	.00	.00	.00
45591	S.O.A.R.	.00	.00	.00	.00	.00	.00
45603	ARP IDEA PART B	.00	.00	.00	.00	.00	.00
45604	ARP IDEA PART B	.00	.00	.00	.00	.00	.00
45612	TITLE VI-B AREA SERVICES	.00	.00	.00	.00	.00	.00
45613	TITLE VIB PASSTHROUGH	1,605,945.91	.00	.00	629,546.88	976,399.03	39.20
45630	EARLY CHILD-DISAD INDIVID	90,680.95	7,365.55	.00	51,558.85	39,122.10	56.86
45650	MEDICAID	600,000.00	55,578.94	.00	423,301.10	176,698.90	70.55
45703	CHILDCARE DIRECT SERVICES	245,000.00	29,720.00	.00	208,843.00	36,157.00	85.24
45802	ARRA/MODERN STAB	.00	.00	.00	.00	.00	.00
45805	ARRA/EDU FOR HOMELESS CHL	.00	.00	.00	24,471.06	-24,471.06	.00
45809	ABC STIPENDS INCENTIVE	.00	.00	.00	.00	.00	.00
45812	ARKANSAS THRIVE	.00	.00	.00	.00	.00	.00
45815	CLEAN DIESEL GNT GO RED	.00	.00	.00	100,000.00	-100,000.00	.00
45819	SCHOOL HEALTH SERVICES	.00	.00	.00	.00	.00	.00
45910	MEDICARE CATASTROPHIC COV	.00	.00	.00	.00	.00	.00
45911	MEDICAID/DISTRICT	.00	.00	.00	.00	.00	.00
45913	ARMAC	300,000.00	.00	.00	94,677.37	205,322.63	31.56
45914	TITLE III SUB GRANT	.00	.00	.00	.00	.00	.00
45916	MEDICAID/PERSONAL CARE	2,000.00	.00	.00	.00	2,000.00	.00
45917	MEDICAID VISION & HEARING	3,000.00	.00	.00	.00	3,000.00	.00
45920	EISENHOWER MATH/SCI PROJ	.00	.00	.00	.00	.00	.00
45925	TEACHER/PRIN TRA	377,470.00	.00	.00	156,614.06	220,855.94	41.49
45928	TITLE III SUB GRANT	.00	.00	.00	.00	.00	.00
45935	TITLE III ENG LANGUAGE	109,613.96	8,626.94	.00	58,042.96	51,571.00	52.95
45938	AWARE ARKNASAS	.00	.00	.00	.00	.00	.00
45945	SAFE SCH/HEALTHY STUDENTS	.00	.00	.00	.00	.00	.00
45946	ALCOHOL ABUSE REDUCTION	.00	.00	.00	.00	.00	.00

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 2
 REVSTA11

SELECTION CRITERIA: rev\edgr.key_orgn like '6%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
45958	TITLE III SUB GRANT	3,832.58	.00	.00	3,832.58	.00	100.00
45967	ARP HOMELESS II	17,039.00	.00	.00	17,038.44	.56	100.00
45968	ARP HOMELESS	32,916.00	.00	.00	29,567.48	3,348.52	89.83
45971	TITLE IVA SAFE & DRUG FRE	.00	.00	.00	.00	.00	.00
45974	COVID EMERGENCY LEAVE P2	.00	.00	.00	.00	.00	.00
45977	REAP	.00	.00	.00	.00	.00	.00
45979	TITLE IV STRONGER CNCTNS	240,998.81	.00	.00	64,534.70	176,464.11	26.78
45980	AIDS EDUCATION ACT	.00	.00	.00	.00	.00	.00
45981	ESSER II	.00	.00	.00	.00	.00	.00
45986	TITLE IV	165,797.16	.00	.00	80,539.34	85,257.82	48.58
45987	SEL / COVID SUPP	.00	.00	.00	.00	.00	.00
45988	PRESCHOOL DEV GRANT	265,390.72	.00	.00	215,390.72	50,000.00	81.16
45991	AR COMP LITERACY GRANT	50,000.00	.00	.00	156,673.00	-106,673.00	313.35
45995	CONNECTED MATH PROJECT	636,621.00	.00	.00	507,850.24	128,770.76	79.77
52200	TRANS FROM OPERATING FUND	.00	.00	.00	.00	.00	.00
52600	TRANS FROM FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
52930	GRANT REV PASS THRU	.00	.00	.00	.00	.00	.00
TOTAL REPORT		7,026,303.87	126,203.69	.00	3,749,099.75	3,277,204.12	53.36

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
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RUSSELLVILLE SCHOOL DISTRICT
 SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1
 REVSTA11

SELECTION CRITERIA: revledgr.key_orgn like '8%'
 ACCOUNTING PERIOD: 9/25

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
15100	INTEREST ON INVESTMENTS	6,100.00	3,281.75	.00	18,530.62	-12,430.62	303.78
16210	STUDENT	40,300.00	3,265.05	.00	29,377.05	10,922.95	72.90
16215	A LA CARTE INCOME	21,400.00	1,062.15	.00	17,700.46	3,699.54	82.71
16220	ADULT	24,300.00	1,447.55	.00	21,946.05	2,353.95	90.31
16400	6 CENT REIMBURSEMENT	.00	.00	.00	.00	.00	.00
16900	OTHER FOOD SVS REVENUE	382,700.00	33,448.31	.00	295,959.41	86,740.59	77.33
19200	PRIVATE CONTRIBUTIONS	7,500.00	.00	.00	.00	7,500.00	.00
32520	MATCHING (STATE)	18,600.00	.00	.00	18,772.39	-172.39	100.93
32530	ST FUND COPAY REDUCE MEAL	40,600.00	.00	.00	41,069.80	-469.80	101.16
43974	COMMODITIES	.00	.00	.00	.00	.00	.00
45500	FEDERAL REIMBURSEMENT	.00	.00	.00	.00	.00	.00
45510	REIMB LUNCH	1,924,800.00	180,125.10	.00	1,381,977.55	542,822.45	71.80
45512	8 CENT REIMBURSEMENT	44,900.00	4,620.33	.00	34,889.40	10,010.60	77.70
45519	SN LUNCH	9,000.00	.00	.00	.00	9,000.00	.00
45520	REIMB BREAKFAST	1,039,000.00	91,838.57	.00	706,717.17	332,282.83	68.02
45529	SEV BRKFST	108,900.00	.00	.00	.00	108,900.00	.00
45540	REIMB SNACK	4,500.00	26.62	.00	336.38	4,163.62	7.48
45541	SNACK REIMB CACFP	.00	.00	.00	.00	.00	.00
45542	FFV GRANT	66,300.00	6,830.50	.00	36,780.05	29,519.95	55.48
45549	SUPPLY CHAIN ASSISTANCE 3	.00	.00	.00	.00	.00	.00
45554	SUPPLY CHAIN ASSISTANCE 4	.00	.00	.00	.00	.00	.00
45556	CNU EMERGENCY OPS	.00	.00	.00	.00	.00	.00
45558	SUPPLY CHAIN ASSISTANCE	.00	.00	.00	.00	.00	.00
45559	SUPPLY CHAIN ASSISTANCE 2	.00	.00	.00	.00	.00	.00
45561	REG COMM (THROUGH DHS)	.00	.00	.00	.00	.00	.00
45562	FFV	.00	.00	.00	.00	.00	.00
45586	ARRA EQUIPMENT GRANT	.00	.00	.00	.00	.00	.00
52200	TRANS FROM OPERATING FUND	.00	.00	.00	.00	.00	.00
52700	TRANS FROM STUDENT ACTVTY	.00	.00	.00	.00	.00	.00
52800	TRANS FROM FOOD SERVICE	.00	.00	.00	.00	.00	.00
TOTAL REPORT		3,738,900.00	325,945.93	.00	2,604,056.33	1,134,843.67	69.65

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

SELECTION CRITERIA: orgn.fund like '[124]%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
1000	TEACHER SALARY FUND	-15,749,032.93	.00	.00	.00	2,160,080.76	-17,909,113.69
1001	OTHER TEACHER SALARY	-30,002.64	.00	.00	.00	3,750.33	-33,752.97
1004	PREK SALARY	.00	.00	.00	.00	.00	.00
1005	BETTER BEGINNINGS	.00	.00	.00	.00	.00	.00
1014	PERFM ARTS TCH SALAR	.00	.00	.00	.00	.00	.00
1214	MERIT TEACHER INCENT	.00	.00	.00	.00	.00	.00
1217	STUDENT GROWTH FUND	.00	.00	.00	.00	.00	.00
1218	DECLINING ENROLLMENT	.00	.00	.00	.00	.00	.00
1220	ADE NBC SALARY	.00	.00	.00	.00	.00	.00
1223	PROFESSIONAL DEVELOP	-1,234.08	.00	.00	.00	.00	-1,234.08
1227	CCRPP	.00	.00	.00	.00	.00	.00
1229	NAT'L BOARD	.00	.00	.00	.00	.00	.00
1232	AR SCHOOL RECOGNITIO	.00	.00	.00	.00	.00	.00
1240	SUPV GRANT	.00	.00	.00	.00	.00	.00
1244	ESY	-1,102.50	.00	.00	.00	.00	-1,102.50
1246	PATHWISE	.00	.00	.00	.00	.00	.00
1260	STATE EARLY CHILD SP	-109,092.62	.00	.00	.00	15,584.66	-124,677.28
1262	EIDT TEACHER FUND	-44,741.69	.00	.00	.00	6,391.67	-51,133.36
1271	GT - ADVANCED PLACEM	-9,069.48	.00	.00	.00	.00	-9,069.48
1275	ALE	-161,675.81	.00	.00	.00	21,670.83	-183,346.64
1276	ELL ENG LAN	-83,807.03	.00	.00	.00	12,402.76	-96,209.79
1281	ESA	-533,891.18	.00	.00	.00	78,249.60	-612,140.78
1282	NSLA MATCH GRANT	-21,100.00	.00	.00	.00	5,275.00	-26,375.00
1293	SEC WORKFORCE	.00	.00	.00	.00	.00	.00
1365	ABC	-279,535.53	.00	.00	.00	42,209.63	-321,745.16
1382	SMART START - MATH	.00	.00	.00	.00	.00	.00
1941	ADE COMP SCI SALARY	.00	.00	.00	.00	.00	.00
TOTAL	TEACHER SALARY FUND	-17,024,285.49	.00	.00	.00	2,345,615.24	-19,369,900.73
2000	OPERATING FUND	-11,745,566.12	.00	.00	.00	1,528,172.11	-13,273,738.23
2001	OTHER OP FUND	46,353,345.28	2,948,671.90	.00	.00	467,889.60	48,834,127.58
2002	ASBOA	.00	.00	.00	.00	.00	.00
2004	QUALITY PRESCHOOL VO	.00	.00	.00	.00	.00	.00
2005	BETTER BEGINNINGS	2,315.88	.00	.00	.00	.00	2,315.88
2006	PRESCHOOL PRIVATE PA	216,423.78	10,880.00	.00	.00	4,215.88	223,087.90
2007	ABC ENHANCEMENT GRAN	606.01	.00	.00	.00	.00	606.01
2008	PRE-K SNACK	.00	.00	.00	.00	.00	.00
2011	SREB GRANT	.00	.00	.00	.00	.00	.00
2014	PERFORMING ARTS CENT	95,823.33	10,378.60	.00	.00	9,201.97	96,999.96
2201	ADULT BASIC EDUCATION	-72,827.67	55,443.24	.00	.00	33,555.93	-50,940.36
2202	ADULT GENERAL ED	-56,969.62	47,322.11	.00	.00	20,828.27	-30,475.78
2205	OTHER ADULT EDUCATIO	-5,490.56	4,117.31	.00	.00	4,117.31	-5,490.56
2214	MERIT INCENTIVE OPER	.00	.00	.00	.00	.00	.00
2217	STUDENT GROWTH FUNDI	20,418.00	.00	.00	.00	.00	20,418.00
2218	DECLINING ENROLLMENT	.00	.00	.00	.00	.00	.00
2220	ADE NBC BENEFITS	.00	.00	.00	.00	.00	.00
2223	PROFESSIONAL DEVELOP	60,178.32	.00	.00	.00	15,007.57	45,170.75
2227	CCRPP	.00	.00	.00	.00	.00	.00
2229	NATIONAL BOARD NBPTS	.00	.00	.00	.00	.00	.00
2232	AR SCHOOL RECOGNITIO	66,373.72	.00	.00	.00	.00	66,373.72

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

SELECTION CRITERIA: orgn.fund like '[124]%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
2234	DISTANCE LEARNING	.00	.00	.00	.00	.00	.00
2239	RISE ACADEMIES	9,337.68	.00	.00	.00	.00	9,337.68
2240	SP ED SUP	38,194.47	.00	.00	.00	.00	38,194.47
2244	ESY	14,594.12	.00	.00	.00	.00	14,594.12
2246	TRAVELING TEACHER PG	189.51	.00	.00	.00	.00	189.51
2247	PROFESSIONAL LEARNIN	130,477.75	.00	.00	.00	.00	130,477.75
2255	CHILDREN W/ DISABILI	.00	.00	.00	.00	.00	.00
2260	STATE EARLY CHILD SP	216,173.70	.00	.00	.00	7,867.00	208,306.70
2262	EIDT	59,878.88	.00	.00	.00	1,666.31	58,212.57
2265	CATASTROPHIC LOSS FN	276,716.89	.00	.00	.00	15,748.25	260,968.64
2271	GT-ADVANCED PLACEMEN	34,639.88	.00	.00	.00	101.59	34,538.29
2272	AP STATISTICS	.00	.00	.00	.00	.00	.00
2275	ALE	247,691.28	.00	.00	.00	7,948.87	239,742.41
2276	ELL	299,173.93	.00	.00	.00	13,383.68	285,790.25
2281	ESA	1,008,894.59	171,182.00	.00	.00	20,666.27	1,159,410.32
2282	NSL MATCH GRANT	145,018.48	.00	.00	.00	8,073.98	136,944.50
2293	SECONDARY WORKFORCE	.00	.00	.00	.00	.00	.00
2340	CAREER NEW PROG STAR	.00	.00	.00	.00	.00	.00
2341	CAREER MODERNIZATION	.00	.00	.00	.00	.00	.00
2365	ABC	491,692.20	88,827.00	.00	.00	35,660.93	544,858.27
2366	CHILDCARE BLOCK GRAN	29,295.00	.00	.00	.00	.00	29,295.00
2382	SMART START - MATH	.00	.00	.00	.00	.00	.00
2390	PHONE FREE SCHOOL	.00	.00	.00	.00	.00	.00
2397	SCHOOL SAFETY GRANT	.00	.00	.00	.00	228.74	-228.74
2398	AR GAME & FISH COMMI	2,899.72	.00	.00	.00	.00	2,899.72
2902	RUSSELLVILLE SBHC	-11,442.82	5,448.75	.00	.00	16,452.57	-22,446.64
2903	PATHWISE MENTORING G	.00	.00	.00	.00	.00	.00
2931	BROADBAND	.00	.00	.00	.00	.00	.00
2940	CAREER PATHWAY	.00	.00	.00	.00	.00	.00
2941	AP COMPUTER SCIENCE	1,013.64	.00	.00	.00	.00	1,013.64
2946	COMP SCI INITIATI	4,100.00	.00	.00	.00	.00	4,100.00
TOTAL	OPERATING FUND	37,933,169.25	3,342,270.91	.00	.00	2,210,786.83	39,064,653.33
4000	DEBT SERVICE FUND	-4,525,741.79	.00	.00	.00	.00	-4,525,741.79
TOTAL	DEBT SERVICE FUND	-4,525,741.79	.00	.00	.00	.00	-4,525,741.79
TOTAL		16,383,141.97	3,342,270.91	.00	.00	4,556,402.07	15,169,010.81

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 04/02/2025
 TIME: 13:36:17

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

PAGE NUMBER: 1
 MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '3%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
3000	BUILDING FUND	.00	.00	.00	.00	.00	.00
3001	BUILDING FUND 2	822.79	.00	.00	.00	.00	822.79
3002	BUILDING FUND 3	1,299.10	.00	.00	.00	.00	1,299.10
3003	BUILDING FUND 4	.00	.00	.00	.00	.00	.00
3004	INDOOR PRACTICE FACI	.00	.00	.00	.00	.00	.00
3005	RMS ROOFING PROJECT	.00	.00	.00	.00	.00	.00
3006	BOND ATHLETIC ARENA	1,704.15	.00	.00	.00	.00	1,704.15
3007	BOND SUMMER PROJECTS	.00	.00	.00	.00	.00	.00
3008	FUTURE PROJECTS	4,061,737.40	19,474.45	.00	.00	246,315.66	3,834,896.19
3099	QSCB	810,338.03	.00	.00	.00	.00	810,338.03
3198	QSCB	.00	.00	.00	.00	.00	.00
3200	FUTURE PROJECTS	.00	.00	.00	.00	.00	.00
TOTAL	BUILDING FUND	4,875,901.47	19,474.45	.00	.00	246,315.66	4,649,060.26
TOTAL		4,875,901.47	19,474.45	.00	.00	246,315.66	4,649,060.26

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
DATE: 04/02/2025
TIME: 13:36:35

RUSSELLVILLE SCHOOL DISTRICT
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
FOR PERIOD 9 OF 25

PAGE NUMBER: 1
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: orgn.fund like '5%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
5000	CAPITAL OUTLAY FUND	1,797,128.18	64,108.29	.00	.00	4,995.77	1,856,240.70
TOTAL	CAPITAL OUTLAY FUND	1,797,128.18	64,108.29	.00	.00	4,995.77	1,856,240.70
TOTAL		1,797,128.18	64,108.29	.00	.00	4,995.77	1,856,240.70

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

SELECTION CRITERIA: orgn.fund like '6%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
6203	CHILDCARE BLOCK GRAN	179,123.00	29,720.00	.00	.00	.00	208,843.00
6430	JROTC	-17,279.63	6,562.49	.00	.00	8,675.97	-19,393.11
6465	FEMA SAFE ROOM PROJE	.00	.00	.00	.00	.00	.00
6467	HURRICAN RELIEF	.00	.00	.00	.00	.00	.00
6501	ESEA TITLE I	-116,909.02	.00	.00	.00	116,300.41	-233,209.43
6502	ESEA MIGRANT	5,681.17	.00	.00	.00	.00	5,681.17
6511	ARRA-ESEA STBL	.00	.00	.00	.00	.00	.00
6516	ARRA/TITE1/A	.00	.00	.00	.00	.00	.00
6519	EDUCATION JOBS FUND	.00	.00	.00	.00	.00	.00
6520	TITLE V	.00	.00	.00	.00	.00	.00
6521	ARRA/IDEA	.00	.00	.00	.00	.00	.00
6522	TITLE VI CSR	.00	.00	.00	.00	.00	.00
6530	HOMELESS CHILDREN	-3,837.35	.00	.00	.00	3,758.43	-7,595.78
6535	CHARTER GRANT	.00	.00	.00	.00	.00	.00
6540	JTPA	.00	.00	.00	.00	.00	.00
6556	HEALTHY SCHOOLS	.00	.00	.00	.00	.00	.00
6560	CARES PREK	48,341.66	.00	.00	.00	.00	48,341.66
6562	AR DHS CCD (VOUCHER)	184,939.89	.00	.00	.00	16,789.17	168,150.72
6563	DHS/BETTER BEGINNING	45,750.00	.00	.00	.00	.00	45,750.00
6570	VOC.FEDERAL/CARL PER	-4,422.89	4,422.89	.00	.00	12,054.73	-12,054.73
6571	LEADERSHIP PROJECTS	.00	.00	.00	.00	.00	.00
6573	CTE MODERNIZATION GR	.00	.00	.00	.00	.00	.00
6577	CTE CERTIFICATION GR	-2,185.00	2,185.00	.00	.00	123.27	-123.27
6578	TITLE III GOALS 2000	.00	.00	.00	.00	.00	.00
6595	TITLE IID	.00	.00	.00	.00	.00	.00
6596	ENHANCING ED/TECHNOL	.00	.00	.00	.00	.00	.00
6600	DIRECT & EQUITABLE	-16,662.21	11,741.88	.00	.00	11,664.25	-16,584.58
6601	EL/CIVICS AWARD	.00	.00	.00	.00	.00	.00
6606	GEER GRANT	.00	.00	.00	.00	.00	.00
6608	ESSER ADULT ED	.00	.00	.00	.00	.00	.00
6610	CORRECTIONAL AD ED	.00	.00	.00	.00	.00	.00
6630	E & T PROGRAM	.00	.00	.00	.00	.00	.00
6636	ADULT ED EL CIVICS	.00	.00	.00	.00	.00	.00
6700	VI-6 PASSTHROUGH	.00	.00	.00	.00	.00	.00
6701	TITLE VI-B AREA SERV	.00	.00	.00	.00	.00	.00
6702	TITLE VI-B PASSTHROU	-94,898.40	.00	.00	.00	100,193.15	-195,091.55
6703	ARP	.00	.00	.00	.00	.00	.00
6704	ARP EARLY CHILDHOOD	.00	.00	.00	.00	.00	.00
6710	FED. EARLY CHILD SPE	-7,365.55	7,365.55	.00	.00	7,365.55	-7,365.55
6719	ESSER	.00	.00	.00	.00	.00	.00
6720	SLIVER GRANT	.00	.00	.00	.00	.00	.00
6721	ARRA/IDEA	.00	.00	.00	.00	.00	.00
6722	ARRA/IDEA/CEIS	.00	.00	.00	.00	.00	.00
6750	MEDICAID SP ED	298,092.55	55,578.94	.00	.00	104,160.40	249,511.09
6751	MEDICAID REGULAR	.00	.00	.00	.00	.00	.00
6752	MEDICAID ADMIN CLAIM	581,616.74	.00	.00	.00	23,220.87	558,395.87
6754	IMMIGRANTSUB-GRANT	.00	.00	.00	.00	.00	.00
6755	MATH & SCIENCE EISEN	.00	.00	.00	.00	.00	.00
6756	TITLE IIA IMPR TEACH	-20,164.85	.00	.00	.00	40,798.61	-60,963.46
6758	TITLE III SUB GRANT	.00	.00	.00	.00	.00	.00

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

SELECTION CRITERIA: orgn.fund like '6%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
6761	TITLE III ENG LANGUA	-8,626.93	8,626.94	.00	.00	8,157.94	-8,157.93
6765	TITLE III GOALS 2000	.00	.00	.00	.00	.00	.00
6766	SAFE SCH/HEALTHY STU	.00	.00	.00	.00	.00	.00
6767	ALCOHOL ABUSE REDUCT	.00	.00	.00	.00	.00	.00
6768	ARP	-2,401.00	.00	.00	.00	385.00	-2,786.00
6774	COVID EMERGENCY LEAV	.00	.00	.00	.00	.00	.00
6778	AR AWARE ADVANCED MI	.00	.00	.00	.00	.00	.00
6779	STRONGER CONNECTION	-12,775.61	.00	.00	.00	.00	-12,775.61
6780	CARES/ESSER I	.00	.00	.00	.00	.00	.00
6781	CARES/ESSER II	.00	.00	.00	.00	.00	.00
6784	TITLE V	-22,528.70	.00	.00	.00	-20,528.70	-2,000.00
6786	TITLE IV	.00	.00	.00	.00	11,122.32	-11,122.32
6787	SEL GRANT	.00	.00	.00	.00	.00	.00
6788	PRESCHOOL DEVELOPMEN	47,967.38	.00	.00	.00	6,908.66	41,058.72
6791	S.O.A.R. GRANT	.00	.00	.00	.00	.00	.00
6795	ARP ESSER	-33,998.66	.00	.00	.00	11,250.00	-45,248.66
6797	EARLY HEAD START	.00	.00	.00	.00	.00	.00
6802	MODERNIZATION STBL	.00	.00	.00	.00	.00	.00
6803	ARRA/RENOV STBL	.00	.00	.00	.00	.00	.00
6804	ARRA/REPAIR STBL	.00	.00	.00	.00	.00	.00
6805	SOF	-658.37	.00	.00	.00	.00	-658.37
6807	ARRA/INNV GRTS	.00	.00	.00	.00	.00	.00
6809	ARP ESSER ABC STIPEN	36.75	.00	.00	.00	.00	36.75
6811	ARKANSAS THRIVE	.00	.00	.00	.00	.00	.00
6815	CLEAN DIESEL GNT GO	.00	.00	.00	.00	.00	.00
6819	SCHOOL HEALTH SERVIC	.00	.00	.00	.00	.00	.00
6903	PATHWISE MENTORING G	.00	.00	.00	.00	.00	.00
TOTAL	FEDERAL GRANTS FUND	1,026,834.97	126,203.69	.00	.00	462,400.03	690,638.63
TOTAL		1,026,834.97	126,203.69	.00	.00	462,400.03	690,638.63

RUSSELLVILLE SCHOOL DISTRICT
 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
 FOR PERIOD 9 OF 25

SELECTION CRITERIA: orgn.fund like '8%'

FUND/SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
8000	FOOD SERVICE FUND	638,188.39	319,115.43	.00	.00	5,464.32	951,839.50
8004	SNACK REIMB CACFP	.00	.00	.00	.00	.00	.00
8017	FOOD SERVICE CRAWFOR	.00	.00	.00	.00	.00	.00
8018	FOOD SERVICE DWIGHT	.00	.00	.00	.00	.00	.00
8019	FOOD SERVICE LONDON	.00	.00	.00	.00	.00	.00
8020	FOOD SERVICE OAKLAND	.00	.00	.00	.00	.00	.00
8021	FOOD SERVICE SEQUOYA	.00	.00	.00	.00	.00	.00
8022	FOOD SERVICE RMS	.00	.00	.00	.00	.00	.00
8023	FOOD SERVICE RJHS	.00	.00	.00	.00	.00	.00
8024	FOOD SERVICE RHS	.00	.00	.00	.00	.00	.00
8025	FOOD SERVICE CENTER	.00	.00	.00	.00	.00	.00
8026	FOOD SERVICE UE5	.00	.00	.00	.00	.00	.00
8028	FOOD SERVICE GARDNER	.00	.00	.00	.00	.00	.00
8056	CNU EMERGENCY OPS	.00	.00	.00	.00	.00	.00
8058	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8059	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8060	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8061	SUPPLY CHAIN ASSISTA	.00	.00	.00	.00	.00	.00
8657	FFVP	18,519.27	6,830.50	.00	.00	.00	25,349.77
8672	ARRA-SCHL LUNCH EQUI	.00	.00	.00	.00	.00	.00
TOTAL	FOOD SERVICE FUND	656,707.66	325,945.93	.00	.00	5,464.32	977,189.27
TOTAL		656,707.66	325,945.93	.00	.00	5,464.32	977,189.27



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: 2023-2024 Audit Report

Responsible Administrator: Justin Robertson

Strategic Plan Priority: Financial Stability

Background:

The District engaged Cobb and Suski, Ltd., Certified Public Accountants to perform the required financial audit for the 2023-24 school year. The audit was finalized on March 3, 2025, and the District was presented with a report where no audit findings were noted.

Recommended Action:

Approve the financial audit report for the 2023-2024 SY as prepared by Cobb and Suski, Ltd.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
Russellville, Arkansas

REGULATORY BASIS FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2024

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COBB AND SUSKIE, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

650 S. Shackelford Road • Suite 400 • P. O. Box 21675 • Little Rock, Arkansas 72221-1675
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Michael L. Cobb

Anne Suskie Pinyan

Independent Auditors' Report

The Board of Education
Russellville School District No. 14
Russellville, Arkansas

Report on the Financial Statements

Opinions

We have audited the financial statements of each major governmental fund and the aggregate remaining fund information of the Russellville School District No. 14 (the “District”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s regulatory basis financial statements as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2024, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended in accordance with financial reporting provisions of Ark. Code Ann. § 10-4-413 (c) as provided in Act 2201 of 2005 described in Note 1.

Adverse opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with accounting standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit for the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, of the financial statements, the financial statements are prepared by District on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-413 (c) as provided in Act 2201 of 2005, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Arkansas. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of § 10-4-413 (c) as provided in Act 2201 of 2005, as described in Note 1, to meet the requirements of the State of Arkansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the presentation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expensing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise District's regulatory basis financial statements. The Schedule of Expenditures of Federal Awards as required by title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole.

Other Information

Management is responsible for the other information included in the report. The other information comprises the Schedule of Capital Assets and the Schedule of Billable Units but does not include the regulatory basis financial statements, supplementary information, and our auditors' report thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

The Board of Education
Russellville School District No. 14
Page Four

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the regulatory basis financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2025, on our consideration of District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an internal part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Cobb and Suskie, Ltd.

Certified Public Accountants
March 3, 2025

RUSSELLVILLE SCHOOL DISTRICT NO. 14
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Other Governmental Funds</u>
ASSETS			
Cash	\$ 13,346,284	\$ 1,322,982	\$ 7,654,821
Investments	-	-	-
Accounts Receivable	144,974	1,048,334	-
Deposit with Paying Agent	<u>-</u>	<u>-</u>	<u>810,338</u>
TOTAL ASSETS	<u>\$ 13,491,258</u>	<u>\$ 2,371,316</u>	<u>\$ 8,465,159</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Due to Student Groups	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balances:			
Unreserved	13,491,258	-	-
Reserved	<u>-</u>	<u>2,371,316</u>	<u>8,465,159</u>
Total Fund Balances	<u>13,491,258</u>	<u>2,371,316</u>	<u>8,465,159</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 13,491,258</u>	 <u>\$ 2,371,316</u>	 <u>\$ 8,465,159</u>

The accompanying notes are an integral part of these financial statements.

Total Governmental <u>Funds</u>	Fiduciary Fund <u>Types</u>
\$ 22,324,087	\$ 300,055
-	-
1,193,308	-
<u>810,338</u>	<u>-</u>
<u>\$ 24,327,733</u>	<u>\$ 300,055</u>
\$ -	\$ -
<u>-</u>	<u>157,804</u>
<u>-</u>	<u>157,804</u>
13,491,258	-
<u>10,836,475</u>	<u>142,251</u>
<u>24,327,733</u>	<u>142,251</u>
<u>\$ 24,327,733</u>	<u>\$ 300,055</u>

RUSSELLVILLE SCHOOL DISTRICT NO. 14
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Local Property Taxes	\$ 46,764,234	\$ -	\$ 1,661,487	\$ 48,425,721
State Sources	19,859,484	72,192	-	19,931,676
Federal Sources	-	10,807,436	-	10,807,436
Food Services	-	469,542	-	469,542
Other Sources	95,532	7,500	86,987	190,019
Student Activities	518,670	-	-	518,670
Interest	142,805	6,054	76,566	225,425
Total Revenues	<u>67,380,725</u>	<u>11,362,724</u>	<u>1,825,040</u>	<u>80,568,489</u>
EXPENDITURES:				
<u>Instruction</u>				
Regular Instruction	24,828,167	518,811	16,206	25,363,184
Special Instruction	4,097,654	1,336,680	-	5,434,334
Vocational Instruction	635,114	93,708	-	728,822
Adult/Continuing Education Instruction	545,266	161,045	-	706,311
Compensatory Instruction	361,684	1,387,102	-	1,748,786
Other Instruction	3,238,910	166,509	10,800	3,416,219
Total Instruction	<u>33,706,795</u>	<u>3,663,855</u>	<u>27,006</u>	<u>37,397,656</u>
<u>Support Services</u>				
Student Support Services	2,414,872	942,576	-	3,357,448
Instructional Support Services	3,502,369	869,453	17,307	4,389,129
General Administration Services	986,998	51,846	4,067	1,042,911
School Administration Services	3,866,217	-	11,922	3,878,139
Business Support Services	2,529,486	39,209	-	2,568,695
Other Support Services	189,920	-	-	189,920
Operations and Maintenance	8,333,656	1,839,576	908,310	11,081,542
Pupil Transportation Services	2,991,357	74	180,053	3,171,484
Non Program Services	26,150	4,727	-	30,877
Food Services	37,339	3,672,842	-	3,710,181
Community Services	396,183	100,423	-	496,606
Debt Service - Principal	-	-	3,645,000	3,645,000
Debt Service - Interest	-	-	1,606,834	1,606,834
Activity Expenditures	482,218	-	-	482,218
Capital Outlays	567,140	185,904	2,228,862	2,981,906
Building Acquisitions/Services	4,400	-	100,476	104,876
Total Support Services	<u>26,328,305</u>	<u>7,706,630</u>	<u>8,702,831</u>	<u>42,737,766</u>
Total Expenditures	<u>60,035,100</u>	<u>11,370,485</u>	<u>8,729,837</u>	<u>80,135,422</u>

The accompanying notes are an integral part of these financial statements.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS - REGULATORY BASIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Excess of Revenues Over (Under) Expenditures	\$ 7,345,625	\$ (7,761)	\$ (6,904,797)	\$ 433,067
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Property	722,103	-	-	722,103
Transfers In	-	-	7,633,593	7,633,593
Transfers Out	<u>(7,089,078)</u>	<u>(544,515)</u>	<u>-</u>	<u>(7,633,593)</u>
Total Other Financing Sources (Uses)	<u>(6,366,975)</u>	<u>(544,515)</u>	<u>7,633,593</u>	<u>722,103</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	978,650	(552,276)	728,796	1,155,170
Fund Balances, Beginning of Year	<u>12,512,608</u>	<u>2,923,592</u>	<u>7,736,363</u>	<u>23,172,563</u>
Fund Balances, End of Year	<u>\$ 13,491,258</u>	<u>\$ 2,371,316</u>	<u>\$ 8,465,159</u>	<u>\$ 24,327,733</u>

The accompanying notes are an integral part of these financial statements.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL
AND SPECIAL REVENUE FUNDS- REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property Taxes	\$ 45,903,000	\$ 46,764,234	\$ 861,234
Federal Sources	2,000	-	(2,000)
State Sources	19,010,175	19,859,484	849,309
Other Local Sources	-	-	-
Intermediate Sources	-	-	-
Food Services	-	-	-
Other Sources	416,500	95,532	(320,968)
Student Activities	-	518,670	518,670
Interest	100,500	142,805	42,305
Total Revenues	<u>65,432,175</u>	<u>67,380,725</u>	<u>1,948,550</u>
Expenditures:			
Instruction:			
Regular Instruction	26,364,968	24,828,167	1,536,801
Special Instruction	4,892,685	4,097,654	795,031
Vocational Instruction	530,627	635,114	(104,487)
Adult Continuing Education Instruction	564,692	545,266	19,426
Compensatory Instruction	408,500	361,684	46,816
Other Instruction	3,403,538	3,238,910	164,628
Total Instruction	<u>36,165,010</u>	<u>33,706,795</u>	<u>2,458,215</u>
Support Services:			
Student Support Services	2,708,772	2,414,872	293,900
Instructional Staff Services	3,603,432	3,502,369	101,063
General Administration Services	917,591	986,998	(69,407)
School Administration Services	3,377,129	3,866,217	(489,088)
Business Support Services	2,829,790	2,529,486	300,304
Other Support Services	171,553	189,920	(18,367)
Operations and Maintenance	7,483,044	8,333,656	(850,612)
Pupil Transportation Services	2,829,203	2,991,357	(162,154)
Non Program Services	-	26,150	(26,150)
Food Services	52,039	37,339	14,700
Community Services	353,042	396,183	(43,141)
Debt Service	-	-	-
Activity Expenditures	-	482,218	(482,218)
Capital Outlays	446,600	567,140	(120,540)
Building Acquisition/Services	13,834	4,400	9,434
Total Support Services	<u>24,786,029</u>	<u>26,328,305</u>	<u>(1,542,276)</u>
Total Expenditures	<u>60,951,039</u>	<u>60,035,100</u>	<u>915,939</u>
Excess of Revenues Over (Under) Expenditures	<u>4,481,136</u>	<u>7,345,625</u>	<u>2,864,489</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Property	-	722,103	722,103
Transfers In	-	-	-
Transfers Out	(4,590,402)	(7,089,078)	(2,498,676)
Total Other Financing Sources (Uses)	<u>(4,590,402)</u>	<u>(6,366,975)</u>	<u>(1,776,573)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(109,266)	978,650	1,087,916
Fund Balance - Beginning of Year	12,175,384	12,512,608	337,224
Fund Balance - End of Year	<u>\$ 12,066,118</u>	<u>\$ 13,491,258</u>	<u>\$ 1,425,140</u>

The accompanying notes are an integral part of these financial statements.

SPECIAL REVENUE FUND

<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -
11,471,553	10,807,436	(664,117)
-	72,192	72,192
-	-	-
-	-	-
623,000	469,542	(153,458)
-	7,500	7,500
-	-	-
5,000	6,054	1,054
<u>12,099,553</u>	<u>11,362,724</u>	<u>(736,829)</u>
510,647	518,811	(8,164)
1,460,149	1,336,680	123,469
78,955	93,708	(14,753)
167,789	161,045	6,744
1,552,754	1,387,102	165,652
112,519	166,509	(53,990)
<u>3,882,813</u>	<u>3,663,855</u>	<u>218,958</u>
1,251,260	942,576	308,684
1,632,100	869,453	762,647
68,173	51,846	16,327
-	-	-
-	39,209	(39,209)
-	-	-
1,875,277	1,839,576	35,701
14,870	74	14,796
230,000	4,727	225,273
3,158,500	3,672,842	(514,342)
174,639	100,423	74,216
-	-	-
-	-	-
83,327	185,904	(102,577)
-	-	-
<u>8,488,146</u>	<u>7,706,630</u>	<u>781,516</u>
<u>12,370,959</u>	<u>11,370,485</u>	<u>1,000,474</u>
<u>(271,406)</u>	<u>(7,761)</u>	<u>263,645</u>
-	-	-
-	-	-
-	(544,515)	(544,515)
-	(544,515)	(544,515)
(271,406)	(552,276)	(280,870)
2,923,590	2,923,592	2
<u>\$ 2,652,184</u>	<u>\$ 2,371,316</u>	<u>\$ (280,868)</u>

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Board of Education, a group of seven (7) permanent members, is the level of government which has governing responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Russellville School District No. 14 (the District). The Board receives funding from local, state, and federal government sources and must comply with the concomitant requirements of these funding source entities. However, the Board of Education is not included in any other governmental "reporting entity", since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

Only the accounts of the Russellville School District No. 14 are included in these statements, and there are no component units that are or should be included in the District's reporting entity.

B. Basis of Presentation

(1) Regulatory Basis of Presentation

The financial statements are prepared in accordance with a regulatory basis of accounting. This basis of accounting is prescribed by Arkansas Code Annotated 10-4-413(c), as provided in Act 2201 of 2005, and requires that financial statements be presented on a fund basis with, at a minimum, the general fund and special revenue fund presented separately, and all other funds included in the audit presented in the aggregate. The law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general fund and special revenue funds of the entity; notes to the financial statements; and a supplemental schedule of capital assets, including land, buildings, and equipment. The law further stipulates that the State Board of Education shall promulgate the rules necessary to administer the regulatory basis of presentation.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

(1) Regulatory Basis of Presentation (Continued)

The regulatory basis of accounting differs from the accounting principles generally accepted in the United States of America (GAAP). GAAP requires that basic financial statements, in addition to presenting entity-wide financial statements, incorporate the following: Management's Discussion and Analysis, separate financial statements for fiduciary fund types, separate identification of special and extraordinary items, capital assets, other non-financial assets and long-term liabilities, specific procedures for the identification of major governmental funds and applicable note disclosures. The prescribed regulatory basis does not require these statements and concepts, nor does it generally adhere to or address pronouncements of the Governmental Accounting Standards Board (GASB).

The accompanying financial statements are presented on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for purposes of recording specific activities or attaining certain objectives. Revenues are reported by major sources and expenditures are reported by major function. Other transactions, which are not reported as revenues or expenditures, are reported as other financial sources and uses.

C. Fund Accounting

Fund accounting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds as prescribed under the regulatory basis:

(1) General Fund

The General Fund is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Arkansas.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Fund Accounting (Continued)

(2) Special Revenue Fund

The Special Revenue Fund is used to account for specific revenue sources which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounted for in separate funds.

(3) Other Governmental Funds

Other governmental funds consist of the Debt Service Fund and the Capital Projects Fund. The Debt Service Fund is used for accumulation of resources for payment of principal, interest, and related costs on general long-term debt. Payments for retirement of principal and interest are remitted to independent fiscal paying agents. The Capital Projects Fund is used to account for financial resources that will be expended for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments).

(4) Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is made up of agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurements of results of operations. The District's agency fund accounts for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

D. Regulatory Basis of Accounting / Measurement Focus

Basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Governmental funds use the modified accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Regulatory Basis of Accounting / Measurement Focus (Continued)

The regulatory basis financial statements are prepared using a current financial resources measurement focus and the modified accrual basis of accounting, with some exceptions. With the exception of property taxes, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

With the exception of property taxes, the District considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. State and federal grants and interest associated with the current fiscal period are all considered to be susceptible to accrual.

(1) Revenue-Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on an accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations.

Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from the non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, grants, and student fees.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Regulatory Basis of Accounting / Measurement Focus (Continued)

(2) Deferred Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, there is no deferred revenue.

(3) Expenses/Expenditures

Expenditures are recorded when the liability is incurred, except for claims, compensated absences, and interest on long-term debt, which are not recorded until paid. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid.

E. Investments

The District's investments consist solely of certificates of deposit reported at historical cost, which approximates fair value.

F. Property Taxes

Property taxes are levied in November based on property assessments made between January 1st and May 31st and are an enforceable lien on January 1st for real property and June 1st for personal property. The taxes are payable between January and October 15th of the following year and are considered delinquent after October 15th.

Property taxes shall be accrued or deferred, as applicable, in accordance with guidelines issued by the Arkansas Department of Education (ADE). Arkansas law defines revenue receipts of a school district as actual proceeds of local taxes collected during the current fiscal year.

Amendment No. 74 to the Arkansas Constitution established a uniform minimum property tax millage rate of 25 mills for maintenance and operation of public schools. Arkansas Code Annotated § 26-80-101 provides the uniform rate of tax (URT) shall be assessed and collected in the same manner as other school property taxes, but the net revenues from the URT shall be remitted to the State Treasurer and distributed by the State to the county treasurer of each county for distribution to the school districts in that county. For report purposes, URT revenues are considered property taxes.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

H. Capital Assets

Capital asset purchases are recorded as expenditures at the time of purchase and depreciation is not recognized. Information on capital assets and related depreciation is reported in the schedule of capital assets. For this schedule, capital assets are capitalized at historical cost or estimated historical cost.

I. Accounts Payable and Long-term Obligations

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds. However, compensated absences, interest, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year.

J. Fund Balance Reserves

The District reserves those portions of fund equity which are legally segregated for a specific future use, or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Reserved fund balances represent that portion of the fund balance which is not appropriable for expenditure or is legally segregated for a specific future use.

K. Fund Designations

Fund balance designations may be established to indicate tentative planned expenditures of financial resources. The designation reflects the District's intentions and is subject to change. Designations are reported as part of unreserved fund balance. Designations represent amounts set-aside for budget stabilization which exceeds the statutory required amount.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

M. Estimates

The preparation of the financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

N. Budget and Budgetary Accounting

The District is required by Arkansas State Law to prepare an annual budget approved by the School Board and submitted to the Arkansas Department of Education by September 15 of the current fiscal year. The annual budget is prepared on the regulatory basis of accounting. The District does not prepare and submit amended budgets during the fiscal year to the Department of Education.

NOTE 2: CASH AND INVESTMENTS

Arkansas statutes allow each local district the right to determine the depositories in which to deposit District funds and the amounts and type of investments in which to invest District funds, provided, however, that investments are limited specifically to bonds or notes of the United States of America, general obligation bonds of the State of Arkansas, or bank certificates of deposit. At June 30, 2024, the District's cash consisted of demand deposits at two local depository banks.

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law. Arkansas law requires collateralization of all deposits with federal depository insurance (FDIC); a surety bond; U.S. Treasury and U.S. agencies and instrumentalities bonds or other obligations; and the bonds of the State of Arkansas or by bonds of a political subdivision thereof which has never defaulted on any of its obligations, in an amount at least equal to the amount of such deposit or by a bond executed by a surety company authorized to do business in the State of Arkansas.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

The carrying amount of total deposits, amount of the total bank balances, and the custodial credit risk at June 30, 2024, are summarized as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Insured (FDIC) and Collateralized	\$ 22,624,142	\$ 24,555,552
Uninsured, Uncollateralized	-	-
TOTAL	<u>\$ 22,624,142</u>	<u>\$ 24,555,552</u>

The carrying value of the above-mentioned cash deposits at June 30, 2024, is included in the accompanying financial statements as follows:

Total Governmental Funds	\$ 22,324,087
Fiduciary Fund Types	<u>300,055</u>
Total	<u>\$ 22,624,142</u>

NOTE 3: ACCOUNTS RECEIVABLE

The accounts receivable balance of \$1,193,308 at June 30, 2024, consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Federal Sources	\$ -	\$ 1,048,334	\$ 1,048,334
Local Sources	<u>144,974</u>	<u>-</u>	<u>144,974</u>
Totals	<u>\$ 144,974</u>	<u>\$ 1,048,334</u>	<u>\$ 1,193,308</u>

NOTE 4: BONDED AND NON-BONDED DEBT

A. Debt Descriptions

Ark. Code Ann. §6-20-1204 specifies procedures to be followed if a school district is delinquent in a payment to the paying agent for bonded debt. As additional security, any delinquent payment for bonded debt will be satisfied by the Arkansas Department of Education (ADE). Depending on the date of the bond issue, ADE will recover the full amount of any delinquency payment through the withholding of a school district's state funding or a direct payment from the school district. There were no delinquent bond payments incurred by the District during the audit period.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4: BONDED AND NON-BONDED DEBT (CONTINUED)

B. Long-term Debt Details at June 30, 2024

<u>Date of Issue</u>	<u>Date of Final Maturities</u>	<u>Interest Rate Percent</u>	<u>Amount of Original Issue</u>	<u>Total Retired Debt at June 30, 2024</u>	<u>Debt Outstanding June 30, 2024</u>
06/01/2011	06/01/2026	4.90%	935,000	-	935,000
12/01/2014	02/01/2038	0.85-3.50%	2,400,000	780,000	1,620,000
06/01/2015	02/01/2038	0.40-3.37%	6,695,000	2,180,000	4,515,000
08/01/2015	02/01/2038	2.00-3.50%	1,815,000	585,000	1,230,000
04/03/2017	02/01/2038	1.20-3.00%	2,585,000	725,000	1,860,000
12/05/2017	02/01/2038	1.40-3.25%	6,365,000	1,590,000	4,775,000
11/06/2018	02/01/2038	2.10-3.25%	9,115,000	2,015,000	7,100,000
05/30/2019	02/01/2038	2.20-2.95%	28,430,000	5,885,000	22,545,000
11/05/2019	06/30/2038	2.00-2.80%	9,450,000	1,945,000	7,505,000
07/01/2020	06/30/2038	1.25-1.90%	1,825,000	270,000	1,555,000
11/04/2021	06/30/2038	0.45-1.40%	1,785,000	230,000	1,555,000
11/04/2021	06/30/2038	0.45-1.40%	2,900,000	385,000	2,515,000
11/04/2021	06/30/2038	0.45-1.40%	2,515,000	275,000	2,240,000
02/01/2023	08/04/2038	0.90-1.85%	5,000,000	580,000	4,420,000
Total Bonded Debt			<u>\$ 81,815,000</u>	<u>\$ 17,445,000</u>	<u>\$ 64,370,000</u>

C. Long-term Debt Change for the Year Ended June 30, 2024

	<u>Balance June 30, 2023</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
Bonds Payable	\$ 68,195,000	\$ -	\$ 3,825,000	\$ 64,370,000	\$ 3,895,000
TOTAL	<u>\$ 68,195,000</u>	<u>\$ -</u>	<u>\$ 3,825,000</u>	<u>\$ 64,370,000</u>	<u>\$ 3,895,000</u>

D. Principal and Interest Payments for Years Subsequent to June 30, 2024

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 3,895,000	\$ 1,662,086	\$ 5,557,086
2026	4,915,000	1,582,351	6,497,351
2027	4,050,000	1,452,169	5,502,169
2028	4,140,000	1,363,668	5,503,668
2029	4,230,000	1,268,907	5,498,907
2030-2034	22,755,000	4,711,498	27,466,498
2035-2038	20,385,000	1,459,760	21,844,760
	<u>\$ 64,370,000</u>	<u>\$ 13,500,439</u>	<u>\$ 77,870,439</u>

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5: RETIREMENT PLANS

A. Arkansas Teacher Retirement System

(1) Plan Description

The District contributes to the Arkansas Teacher Retirement System (ATRS), a cost-sharing multiple-employer defined benefit pension plan that covers all Arkansas public school employees, except certain nonteachers hired prior to July 1, 1989. ATRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit and contribution provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Teacher Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to ATRS, 1400 West Third Street, Little Rock, Arkansas 72201 or by calling 1-800-666-2877.

(2) Funding Policy

ATRS has contributory and non-contributory plans. Contributory members are required by code to contribute 7% of their salaries. Each participating employer is required by code to contribute at a rate established by the Arkansas General Assembly. The current employer rate is 15% of covered salaries.

The employer contribution was paid by the Arkansas Department of Education from the public-school fund, except for those employees paid from federal funding. Employer contributions for those employees were paid by the District. Beginning July 1, 1993, the employer contribution for nonfederally funded members became the lesser of the result of multiplying the applicable percent of active member payroll for the fiscal year by the total covered reported salaries of the previous fiscal year, including any prior year reported salaries, or the amount appropriated by the Arkansas General Assembly. The amount appropriated is limited to the amount funded. The Department of Education determines the amount funded.

The District's contributions to ATRS for the years ended June 30, 2024, 2023, and 2022 were approximately \$5,213,038, \$5,005,798 and \$4,446,476 respectively, equal to the required contributions for each year.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5: RETIREMENT PLANS (CONTINUED)

A. Arkansas Teacher Retirement System (Continued)

(3) Net Pension Liability

The Arkansas Department of Education has stipulated that under the regulatory basis of accounting, the requirements of Governmental Accounting Standards Board (GASB) Statement No. 68 are limited to disclosure of the District's proportionate share of the collective net pension liability. The District's proportionate share of the collective net pension liability at June 30, 2023 (actuarial valuation date and measurement date) was \$58,666,430.

B. Arkansas Public Employees Retirement System

(1) Plan Description

The District contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan that covers certain non-teaching Arkansas public school employees hired before July 1, 1989. APERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit and contribution provisions are established by State law and can be amended only by the Arkansas General Assembly.

The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to APERS, 1400 West Third Street, Little Rock, Arkansas 72201 or by calling 1-800-682-7377.

(2) Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by code to contribute 6% of their salaries. Each participating employer is required by code to contribute at a rate established by the Arkansas General Assembly.

The current statutory employer rate is 4% of the annual covered payroll. The District's contributions to APERS for the years ended June 30, 2024, 2023, and 2022 were \$0, \$0, and \$1,135, respectively, equal to the required contributions for each year.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5: RETIREMENT PLANS (CONTINUED)

B. Arkansas Public Employees Retirement System (Continued)

(3) Net Pension Liability (Continued)

The Arkansas Department of Education has stipulated that under the regulatory basis of accounting, the requirements of Governmental Accounting Standards Board (GASB) Statement No. 68 are limited to disclosure of the District's proportionate share of the collective net pension liability. The District's proportionate share of the collective net pension liability at June 30, 2023 (actuarial valuation date and measurement date) was \$515.

NOTE 6: INTERFUND TRANSFERS

Interfund transfers consist primarily of transfers from the General Fund to the Debt Service Fund for the payment of scheduled debt service expenditures. Interfund transfers for the year ended June 30, 2024, are summarized as follows:

<u>Transfer From</u>	<u>General</u>	<u>Other</u>	<u>Total</u>
	<u>Fund</u>	<u>Governmental</u>	<u>Funds</u>
General Fund	\$ -	\$ 7,633,593	\$ 7,633,593
Special Revenue	544,515	-	544,515
	<u>\$ 544,515</u>	<u>\$ 7,633,593</u>	<u>\$ 8,178,108</u>

NOTE 7: COMMITMENTS

The District was contractually obligated for the following at June 30, 2024.

Construction Contracts

<u>Project</u>	<u>Architect Contracts</u>	<u>to Date</u>	<u>Balance</u>
RSD ATCC Roof Replacement	\$ 335,735	\$ 323,636	\$ 12,099
RHS Stadium Bleacher Renovations	806,114	765,924	40,190
RSD Sequohay Parking Lot	325,846	307,661	18,185
RHS Stadium Improvements	2,032,366	1,845,755	186,611
Totals	<u>\$ 3,500,061</u>	<u>\$ 3,242,976</u>	<u>\$ 257,085</u>

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8: CONCENTRATIONS

Food Service Contract Management Company

The District contracted with a Food Service Management Company (FSMC) to operate the food services of the District for the year ending June 30, 2024. The cost associated with this program was \$3,409,480.

NOTE 9: ON-BEHALF PAYMENTS

The allocation of the health insurance premiums paid by the Arkansas Department of Education to the Employee Benefits Division, on-behalf of the District's employees, totaled \$1,582,875 for the year ended June 30, 2024.

NOTE 10: RISK MANAGEMENT

The District is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The District has joined with other school districts to form the Arkansas School Board Association Self-Insurance Program, a public entity risk pool currently operating as a common risk management and insurance program for its members. The District pays an annual premium to the Pool for its property insurance. The Pool's governing agreement specifies that the Pool will be self-sustaining through member premiums and will reinsure through commercial carriers for claims in excess of specified stop loss amounts.

NOTE 11: SUBSEQUENT EVENTS

Except as noted above, Russellville School District No. 14 did not have any recognized or nonrecognized subsequent events occur after June 30, 2024, the date of the balance sheet. Subsequent events have been evaluated through March 3, 2025, the date the financial statements were available to be issued.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
 SCHEDULE OF CAPITAL ASSETS
 JUNE 30, 2024

	Balance <u>June 30, 2024</u>
Nondepreciable Capital Assets:	
Land	\$ 2,068,049
Total Nondepreciable	<u>2,068,049</u>
 Depreciable Capital Assets	
Buildings	132,488,337
Site Improvements	7,348,119
Equipment	<u>20,857,741</u>
Total Depreciable Capital Assets	<u>160,694,197</u>
 Less Accumulated Depreciation	 <u>67,680,694</u>
 Total Depreciable Capital Assets, Net	 <u>93,013,503</u>
 Capital Assets, Net	 <u><u>\$ 95,081,552</u></u>

See independent auditors' report on supplementary schedules.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
 NOTES TO SCHEDULE OF CAPITAL ASSETS (SCHEDULE 1)
 FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: CAPITAL ASSETS

Capital assets generally result from expenditures in the governmental funds. These assets are not reported in the fund financial statement balance sheet – regulatory basis.

Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The District maintains a threshold level of \$1,000 for capitalizing equipment. Library holdings are not capitalized. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the assets or materially extend an asset’s life are not capitalized. Interest incurred during construction is not capitalized.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets not being depreciated include land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for immaterial amounts when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated useful life of the assets. The District has established capitalization thresholds and estimated useful lives as follows:

<u>Description</u>	<u>Capitalization Threshold</u>	<u>Estimated Useful Lives in Years</u>
Land	All	-
Construction in Progress	All	-
Buildings	All	50
Vehicles	\$1,000	8
Equipment	\$1,000	5-20

RUSSELLVILLE SCHOOL DISTRICT NO. 61
SCHEDULE OF BILLABLE UNITS (SCHEDULE 2)
SCHOOL BREAKFAST PROGRAM AND NATIONAL SCHOOL LUNCH PROGRAM
FOR THE YEAR ENDED JUNE 30, 2024

<u>Description</u>	<u>Number of Units</u>	<u>Rate</u>	<u>Total Income</u>
Meals Rendered in Accordance with U.S. Department of Agriculture Child Nutrition Program:			
Breakfast			
Free	297,835	\$ 2.73	\$ 813,090
Free	76,022	2.43	184,733
Paid	132,680	0.38	50,418
Total Breakfast	<u>506,537</u>		<u>1,048,241</u>
Lunch			
Free	364,871	4.27	1,557,999
Reduced	94,574	3.87	366,001
Paid	113,443	0.42	47,646
Total Lunch	<u>572,888</u>		<u>1,971,646</u>
Snacks			
Free	3,838	1.17	4,490
Total Snacks	<u>3,838</u>		<u>4,490</u>
Total	<u>1,083,263</u>		3,024,377
Performance Based Reimbursement (1)			<u>45,831</u>
Total Revenue			<u>\$ 3,070,208</u>

(1) Performance Based Reimbursement is based on total lunch units less July and August Free units at \$0.08.

See independent auditors' report on supplementary schedules.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SCHEDULE 3)
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Total Disbursements/ Expenditures
<u>U.S. Department of Education:</u>		
Passed-Through Arkansas Department of Education:		
Title I	84.010	\$ 1,500,385
Title I Migrant Education	84.011	882
Education for Homeless Children and Youth	84.196	31,225
Arkansas Comprehensive Literacy	84.371	104,684
Title III, Recent Immigrant	84.365	146,551
Title II Part A Improving Teacher Quality	84.367	180,581
Carl Perkins	84.048	161,045
Direct & Equitable	84.002	101,627
Title IV	84.424A	163,178
		2,390,158
Special Education Cluster:		
Special Education, IDEA, Part B	84.027	1,427,333
IDEA Title VI B Early Child	84.173	88,963
Total Special Education Cluster		1,516,296
ESSER Cluster:		
American Rescue Plan Homeless Children & Youth	84.425W	16,428
Total ESSER Cluster		16,428
Total U.S. Department of Education		3,922,882
<u>U.S. Department of Agriculture</u>		
Child Nutrition Cluster:		
Passed-Through the Arkansas Department of Education:		
School Breakfast Program	10.553	1,048,241
National School Lunch Program	10.555	2,021,967
Total U.S. Department of Agriculture		3,070,208
Passed-Through the State Department of Human Services:		
Food Distribution	10.555	274,461
Total Child Nutrition Cluster		3,344,669
Total U.S. Department of Agriculture		3,344,669

See independent auditors' report on supplementary schedules.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SCHEDULE 3 CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Total Disbursements/ Expenditures
<u>U.S. Department of Defense</u>		
ROTC	12.100	64,476
TOTAL		\$ 7,332,027

See independent auditors' report on supplementary schedules.

RUSSELLVILLE SCHOOL DISTRICT NO. 14
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is a summary of the activity of the District's federal awards program and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (OMB Uniform Guidance). This schedule has been prepared on the modified accrual basis of accounting. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the presentation of the basic financial statements.

The District did not elect to use the 10% de minimis indirect cost rate as permitted by OMB Uniform Guidance.

NOTE 2: NUTRITION CLUSTER

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. For the year ended June 30, 2024, the District received \$274,461 in food commodities.

NOTE 3: MEDICAID

During the year ended June 30, 2024, the District received Medicaid funding of \$623,569 from the State Department of Human Services as well as \$414,834 of ARMAC Medicaid Administrative Claiming funds. Such payments are not considered federal awards expended; therefore, they are not included in the Schedule of Expenditures of Federal Awards.

COBB AND SUSKIE, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

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Michael L. Cobb

Anne Suskie Pinyan

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Education
Russellville School District No. 14
Russellville, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major governmental fund, and the aggregate remaining fund information of Russellville School District No. 14, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Russellville School District No. 14's regulatory basis financial statements, and have issued our report thereon dated March 3, 2025. We issued an adverse opinion because the District prepared the financial statements on the basis of the financial reporting provisions of Arkansas Code Section 10-4-413(c), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive. However, the financial statements present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2024, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended, on the basis of accounting described in Note 1.

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory basis financial statements, we considered Russellville School District No. 14's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Russellville School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of Russellville School District No. 14's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Russellville School District No. 14's regulatory basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cobb and Susbie, Ltd.

Certified Public Accountants
March 3, 2025

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Michael L. Cobb

Anne Suskie Pinyan

Independent Auditors' Report on Compliance for Each Major Program And on Internal Control over Compliance Required by the Uniform Guidance

The Board of Education
Russellville School District No. 14
Russellville, Arkansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Russellville School District No. 14's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Russellville School District No. 14's major federal programs for the year ended June 30, 2024. Russellville School District No. 14's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of title 2 U.S. *Code of Federal regulations* part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts of grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with the GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cobb and Suskie, Ltd.

Certified Public Accountants
March 3, 2025

RUSSELLVILLE SCHOOL DISTRICT NO. 14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
IN ACCORDANCE WITH OMB UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I: SUMMARY OF AUDITORS' RESULTS

1. Type of Report Issued, Financial Statements
The independent auditors' report expresses an unqualified opinion on the basic financial statements.
2. Significant Deficiencies, Financial Statements
No significant deficiencies were disclosed during the audit of the basic financial statements.
3. Material Noncompliance, Financial Statements
No instances of noncompliance material to the financial statements were disclosed during the audit.
4. Significant Deficiencies, Major Programs
No significant deficiencies were disclosed during the audit of the major federal award programs.
5. Type of Report Issued, Compliance
The auditors' report on compliance for the major federal award programs expresses an unqualified opinion.
6. Audit Findings Under Section 510(a)
As reported below, there were no audit findings relative to the major federal award programs.
7. Major Programs
Child Nutrition Cluster, FAL Numbers 10.553/10.555
8. Threshold between Type A and Type B Programs
The threshold for distinguishing Type A and B programs was \$750,000.
9. Type of Auditee
Russellville School District No. 14 did not qualify as a low-risk auditee as that term is defined by OMB Uniform Guidance.

Section II: FINANCIAL STATEMENT FINDINGS

1. Significant Deficiencies
None
2. Significant Deficiencies – Prior Year
None

Section III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. Significant Deficiencies
None
2. Significant Deficiencies – Prior Year
None

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Independent Auditors' Report on Compliance With Arkansas State Requirements

The Board of Education
Russellville School District No. 14
Russellville, Arkansas

We have examined management's assertions that Russellville School District No. 14 substantially complied with the requirements of Arkansas Code Annotated 6-1-101 and applicable laws and regulations including those listed in the accompanying schedule of statutes required to be addressed by the Arkansas Department of Education during the year ended June 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, Russellville School District No. 14 complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2024.

This report is intended solely for the information and use of the School Board, and the Arkansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Cobb and Suskie, Ltd.

Certified Public Accountants
March 3, 2025

RUSSELLVILLE SCHOOL DISTRICT NO. 14
 SCHEDULE OF STATUTES REQUIRED BY ARKANSAS DEPARTMENT OF EDUCATION
 TO BE ADRESSED IN INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 FOR THE YEAR ENDED JUNE 30, 2024

DESCRIPTIONS

STATUTES

Bidding & Purchasing Commodities	6-21-301 – 6-21-305; 6-13-628
Ethical Guidelines and Prohibitions	6-24-101 et seq.
Collateralization & Investment of Funds	6-20-222; 19-1-504
Deposit of Funds	19-8-104; 19-8-106
District Finances	
• Bonded & Non-bonded Debt	6-20-402
• District School Bonds	6-20-1201 – 6-20-1208; 6-20-1210
• Petty Cash	6-20-409
• Investment of Funds	19-1-504
Management of Schools	
• Board of Directors	6-13-608; 6-13-611 – 6-13-613; 6-13-617 – 6-13-620; 6-13-622
• District Treasurer	6-13-701
• Warrants/checks	6-17-918 – 6-17-919; 6-20-403
Management Letter for Audit	14-75-101 – 14-75-104
Nonrecurring Salary Payments	6-20-412
Revolving Loan Fund	6-19-114; 6-20-801 et seq.
Salary Laws - Classified	6-17-2201 et seq.; 6-17-2301 et seq.
School Elections	6-13-630; 6-13-634; 6-14-106; 6-14-109; 6-14-118
Teachers and Employees	
• Personnel Policies	6-17-201 et seq., 6-17-2301 et seq.
• Employment and Assignment	6-17-301 et seq.
• Teacher's License Requirement	6-17-401 et seq.
• Contracts	6-17-801 et seq.
• Sick Leave Policies	6-17-1201 et seq.; 6-17-1301 et seq.
• Minimum Wage Act	11-4-213, 11-4-218, 11-4-403, 11-4-405
Teacher Salaries and Foundation Funding Aid	6-17-803; 6-17-907 – 6-17-908; 6-17-911 – 6-17-913; 6-17-918 – 6-17-919; 6-17-2401 et seq.
Trust Funds (Education Excellence)	6-5-307
Use of Contractors, Improvement Contracts	22-9-201 – 22-9-205
Use of DM&O Millage	26-80-110
On Behalf Payments	The amount of funds paid by the Arkansas Department of Education to the Employee Benefits Division on-behalf of District employees
Regulatory Basis of Accounting	10-4-413(c)
Real Estate and Personal Property Tax Appeals	26-35-802
Arkansas Procurement Law	6-21-301 et seq.
Fiscal Accountability	6-20-1901 et. Seq.
Enhanced Student Achievement Funding ESA	6-20-2305 (B)(4)(F)(I)
Limitation of Fund Balances	6-20-2210 (Waived for 2019-2020 only)
CARES Act (COVID-19) Education Funding	Commissioner's Memo LS-20-089



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: Updated District Policies

Responsible Administrator: Mary Beth Cox

Strategic Plan Priority: Academic Excellence

Background:

The following policies have been updated to reflect the Department of Elementary and Secondary (DESE) Rules. The new language has been recommended by legal counsel and the Arkansas School Board Association. The policies have been adopted by the CPPC and PPC: Policy 3.33.4 R Weighting For Licensed Personnel with Extra Duties for Coaches has been modified to correct an error in an existing policy.

Policy 3.6 Licensed Personnel Employee Training has been updated to more closely align with the updated Professional Development Rules. (Due to the number of changes, ASBA released this as if it were a new policy).

Policy 8.0R Classified Personnel Policy Committee. The CPPC added the section regarding run-offs.

Everything new in the policies is in red and underlined. The blue text with strikethroughs are the areas of the policy being removed.

Recommended Action:

To approve policies 3.334R Weighting for Licensed Personnel with Extra Duties for Coaches; 3.6 Licensed Personnel Employee Training; and 8.0R Classified Personnel Policy Committee



Policy 3.33.4R

**WEIGHTING FOR LICENSED PERSONNEL WITH
EXTRA DUTIES FOR COACHES**

Effective: 7/1/2024

<u>Position</u>	<u># Days Contracted</u>	<u>Amount</u>
High School Athletic Coordinator	240	\$12,150
High School Head FB Coach	240	\$11,700
High School FB Offensive Coordinator	205	\$2,250
High School Football Defensive Coordinator	205	\$2,250
High School Football Strength Coach/Off-Season	205	\$2,250
Off-Season	197	\$2,250
High School Assistant Football Coach	197	\$8,100
High School Head Basketball Coach	240	\$11,700
High School Assistant Basketball Coach	197	\$8,100
High School Head Track Coach	197	\$8,100
High School Assistant Track Coach	197	\$4,500
High School Head Cross Country Coach	197	\$5,850
High School Assistant Cross Country Coach	197	\$2,700
High School Head Volleyball Coach	197	\$8,100
High School Assistant Volleyball Coach	197	\$4,500
High School Head Softball Coach	197	\$8,100
High School Assistant Softball Coach	197	\$4,500
High School Head Tennis Coach	197	\$2,250
High School Assistant Tennis Coach	197	\$1,350
High School Head Baseball Coach	197	\$8,100
High School Assistant Baseball Coach	197	\$4,500
High School Golf Coach	197	\$2,250
High School Head Swim Coach	197	\$8,100
High School Assistant Swim Coach	197	\$4,500
High School Head Wrestling Coach	197	\$8,100
High School Assistant Wrestling Coach	197	\$4,500
High School Head Cross Country Coach	197	\$3,600
High School Assistant Cross Country Coach	197	\$2,700
High School Head Soccer Coach	197	\$8,100
High School Assistant Soccer Coach	197	\$4,500
High School Cheer Coach	197	\$8,100
High School Dance Coach	197	\$6,750
High School Bowling Coach	197	\$2,250
Junior High Head Football Coach	197	\$6,750
Junior High Assistant Football Coach	197	\$4,050
Junior High Head Basketball Coach	197	\$6,750

Junior High Assistant Basketball Coach	197	\$4,050
Junior High Head Cross Country Coach	197	\$2,250
Junior High Head Track Coach	197	\$5,400
Junior High Assistant Track Coach	197	\$3,150
Junior High Head Volleyball Coach	197	\$6,300
Junior High Assistant Volleyball Coach	197	\$3,150
Junior High Cheer Coach	197	\$4,050
Junior High Dance Coach	197	\$4,050
Middle School Head Football Coach	197	\$4,500
Middle School Assistant Football Coach	197	\$2,250
Middle School Head Basketball Coach	197	\$4,500
Middle School Assistant Basketball Coach	197	\$2,250
Middle School Head Volleyball Coach	197	\$4,050
Middle School Assistant Volleyball Coach	197	\$1,800
Middle School Head Track Coach	197	\$3,600
Middle School Assistant Track Coach	197	\$1,350
Middle School Head Cross Country Coach	197	\$1,800
Middle School Assistant Cross Country Coach	197	\$1,350
Middle School Spirit Coach	197	\$4,050

Former Policy Number: GBA-4, 07.27
 Adopted: 6/21/1988
 History PPC: 5/2/2012
 History BOE: 6/20/1989, 3/1991, 4/1994, 5/17/1994, 5/22/1995, 6/20/1995, 7/18/1995, 5/19/1998, 5/18/1999, 9/19/2000, 6/21/2005, 3/15/2011, 5/15/2012, 4/21/2014, 12/30/2014, 5/19/2020, 3/28/2024
 Revised: 6/20/1989, 3/1991, 4/1994, 5/17/1994, 5/22/1995, 6/20/1995, 7/18/1995, 5/19/1998, 5/18/1999, 9/19/2000, 6/21/2005, 3/15/2011, 3/15/2012 (wording, "licensed"), 5/15/2012, 4/21/2014, 12/30/2014, 5/19/2020 3/28/2024; **4/08/2025**



Definitions

“Flexible PD hours (flex hours)” means PD hours that an employee is allowed to substitute as PD activities, different than those offered by the District, but are still aligned to the employee’s professional growth plan (PGP), the employee’s school’s school-level improvement plan (SLIP), or the District’s professional development plan (PDP).

“Immediate family member” means the same as in Policy 3.8—LICENSED PERSONNEL SICK LEAVE.

“Professional development (PD)” means a set of coordinated, planned learning activities for District employees who are required to hold a current license issued by the State Board of Education as a condition of employment¹ that:

- Is required by statute or the Division of Elementary and Secondary Education (DESE); or
- Meets the following criteria:
 - Is part of the professional development hours or professional learning credits, as determined by DESE, required by law or by DESE;
 - Improves the knowledge, skills, and effectiveness of teachers;
 - Improves the knowledge and skills of administrators and paraprofessionals concerning effective instructional strategies and methods;
 - Leads to improved student academic achievement; and
 - Is researched-based and standards-based; or
- May incorporate educational technology as a component of the professional development, including without limitation taking or teaching an online or blended course.

As part of the District’s School District Support Plan (SDSP), the District shall develop and implement a PDP for its licensed employees. The District’s PDP shall, in part, align District resources to address the PD activities identified in each school’s SLIP and incorporate the licensed employee’s PGP. The PDP shall describe how the District’s categorical funds will be used to address deficiencies in student performance and any identified academic achievement gaps between groups of students. At the end of each school year, the District shall evaluate the PD activities’ effectiveness at improving student performance and closing achievement gaps.

The goal of all PD activities shall be improved knowledge and skills to facilitate individual, team, school-wide, and District-wide improvement designed to ensure that all students demonstrate proficiency on the state’s academic standards. The PDP shall be research-based and standards-based and in alignment with applicable DESE Rules and/or Arkansas code.

Teachers, administrators, and paraprofessionals shall be involved in the design, implementation, and evaluation of the plan for their own PD offerings. The results of the evaluation made by the participants in each program shall be used to continuously improve PD offerings and to revise the PDP.

Each licensed employee shall receive a minimum of thirty-six (36) hours of PD annually to be fulfilled between July 1 and June 30.² A licensed employee may be required to receive more PD than the minimum when necessary to complete the licensed employee's PGP, but not to exceed sixty (60) total hours of PD.³ All licensed employees are required to obtain thirty-six (36) hours of approved PD each year over a five-year period as part of their licensure renewal requirements. PD hours earned in excess of each licensed employee's required number of hours in the designated year cannot be carried over to the next year.

All employees shall attend all local PD training sessions as directed by the employee's supervisor. The District shall determine on an annual basis how many, if any, flex hours of PD it will allow to be substituted for District scheduled PD offerings. The determination may be made at an individual building, a grade, or by subject basis. The District administration and the building principal have the authority to require attendance at specific PD activities. Employees must receive advance approval from the building principal for activities they wish to have qualify for flex PD hours. To the fullest extent possible, PD activities are to be scheduled and attended such that teachers do not miss their regular teaching assignments. Six (6) approved flex hours credited toward fulfilling the licensed employee's required hours shall equal one (1) contract day. Hours of PD earned by an employee that are in excess of the employee's required hours but are either not at the request of the District or not pre-approved by the building principal, shall not be credited toward fulfilling the required number of contract days for that employee.⁴ Hours earned that count toward the licensed employee's required hours also count toward the required number of contract days for that employee. Employees shall be paid their daily rate of pay for PD hours earned at the request of the District that necessitate the employee work more than the number of days required by their contract.⁵

Approved PD activities that occur during the instructional day or outside the licensed employee's annual contract days may apply toward the annual minimum PD requirement.

Teachers and administrators who, for any reason, miss part or all of any scheduled PD activity they were required to attend, must make up the required hours in comparable activities, which are to be pre-approved by the employee's appropriate supervisor. The PD to be made up may be obtained by any method, online or otherwise, approved by DESE. Licensed employees who are prevented from obtaining the required PD hours due to their illness or the illness of an immediate family member have until the end of the following school year to make up the deficient hours. This time extension does not absolve the employee from also obtaining the following year's required hours of PD.

To receive credit for a PD activity, each employee is responsible for obtaining and submitting documents of attendance, or completion for each PD activity the employee attends. Documentation is to be submitted to the building principal or the building principal's designee.

The District shall maintain all documents submitted by its employees that reflect completion of PD programs, whether such programs were provided by the District or an outside organization.

Employees who do not receive or furnish documentation of the required annual PD jeopardize the accreditation of their school and academic achievement of their students. Failure of an employee to receive required annual hours of PD in any given year, unless due to illness as permitted by law, DESE Rule, and this policy, shall be grounds for discipline, up to and including termination.

Teachers' PD shall meet the requirements prescribed under the Teacher Excellence and Support System (TESS).

All District teachers that are in their first year of employment as a teacher shall receive the following PD to the extent the PD was not received as part of the teacher's licensure program:

1. Two (2) hours of PD on:
 - A. Child maltreatment and mandated reporters;
 - B. Parent, family, and community engagement;
 - C. Mental health awareness and teen suicide awareness and prevention;
 - D. For educators providing instruction in Arkansas history, Arkansas history; and
 - E. Bullying prevention that includes a Recognition of the relationship between incidents of bullying and the risk of suicide;
2. Thirty (30) minutes of professional development in human trafficking prevention; and
3. Dyslexia professional awareness.⁶

The District shall provide PD for one (1) of the prescribed pathways to obtaining a proficiency credential in knowledge and practices in scientific reading instruction for teachers in:

- Kindergarten through sixth grade (K-6) who are teaching:
 - o Math;
 - o Science;
 - o Social studies; and
 - o English language arts; and
- Kindergarten through twelfth grade (K-12) who are:
 - o In special education resource teaching English language arts; and
 - o reading specialists.

The District shall provide PD for one (1) of the prescribed pathways to obtaining an awareness credential in knowledge and practices of scientific reading instruction for all other teachers. A teacher shall demonstrate proficiency or awareness in knowledge and practices in scientific reading instruction as is applicable to their teaching position by completing the prescribed proficiency or awareness in knowledge and practices of the scientific reading instruction credential Either:

1. By the 2023-2024 school year; or
2. Within one (1) year if the teacher is:
 - A. Already licensed with an awareness credential and is moving to a position that requires a proficiency credential; or
 - B. Employed under a waiver from licensure.

A teacher who fails to demonstrate proficiency within the time provided may be afforded an opportunity to demonstrate proficiency by being placed in intensive support status. The District Shall document each teacher that has not demonstrated either proficiency or awareness as part of the District's PD reporting.

Teachers may be required to receive additional PD designed to enhance their understanding of effective parent, family, and community engagement strategies in accordance with the teacher's PGP. Administrators may be required to receive additional PD designed to enhance their understanding of effective parent, family, and community engagement strategies and the importance of administrative leadership in setting expectations and creating a climate conducive to parent, family, and community participation in accordance with the administrator's PGP.

Beginning in the 2023-24 school-year and every fifth year thereafter, all licensed personnel shall receive two (2) hours of PD in mental health awareness and teen suicide awareness and prevention, which may be obtained by self-review of suitable mental health awareness and suicide prevention materials approved by DESE.

Beginning in the 2024-25 school-year and every fifth year thereafter, all licensed personnel shall receive two (2) hours of training related to bullying prevention and recognition of the relationship between incidents of bullying and the risk of suicide.

Beginning in the 2025-26 school-year and every fifth year thereafter, all District personnel shall receive two (2) hours of PD related to child maltreatment required under A.C.A. § 6-61-133.

By the beginning of the 2024-25 school year and every fourth year thereafter, a school counselor shall receive Youth Mental Health training to learn the risk factors and warning signs of mental health issues in adolescents; the importance of early intervention; and how to help an adolescent who is in crisis or expecting a mental health challenge.

In addition to the mental health training otherwise required by this policy, all district employees shall receive mental health awareness training.

Anticipated rescuers shall receive training in cardiopulmonary resuscitation and the use of automated external defibrillators as required by DESE Rule. Such training shall count toward the required annual hours of PD.

Starting in the 2024-2025 school year and every two (2) years thereafter, principals, guidance counselors, teachers, and other relevant school personnel with direct contact and supervision of students shall receive seventy-five (75) minutes of training, in person or online, on the recognition of signs and symptoms of seizures and the appropriate steps for seizure first aid that is consistent with training programs and guidelines developed by the Epilepsy Foundation of America. In addition, at least two (2) employees at each school shall receive training that is consistent with training programs and guidelines developed by the Epilepsy Foundation of America to:

1. Administer or assist with the self-administration of:

- A seizure rescue medication or medication prescribed to treat seizure disorder symptoms; and
 - A manual dose of prescribed electrical stimulation using a vagus nerve stimulator magnet; and
1. Recognize the signs and symptoms of seizures and the appropriate steps to be taken to respond to these symptoms.

At least once every three (3) years, persons employed as athletic coaches shall receive training related to the recognition and management of concussions, dehydration, or other health emergencies; students' health and safety issues related to environmental issues; communicable diseases; and sudden cardiac arrest. The training may include a component on best practices for a coach to educate parents of students involved in athletics on sports safety.

For each administrator, the thirty six (36) hour PD requirement shall include training in data disaggregation, instructional leadership, and fiscal management. This training may include the Initial, Tier 1, and Tier 2 training required for Superintendents and other designees by DESE's Rules Governing the Arkansas Financial Accounting and Reporting System and Annual Training Requirements.

Building level administrators shall complete the credentialing assessment for the teacher evaluation PD program prior to conducting any summative teacher evaluations.⁷

Teachers required by the superintendent, building principal, or their designee to take approved training related to teaching an advance placement class for a subject covered by the College Board and Educational Testing Service shall receive up to thirty (30) hours of credit toward the hours of PD required annually.

Licensed personnel may earn up to twelve (12) hours of PD for time they are required to spend in their instructional classroom, office or media center prior to the first day of student/teacher interaction **provided** the time is spent in accordance with state law and current DESE rules that deal with PD. Licensed personnel who meet the requirements of this paragraph, the associated statute, and DESE Rules shall be entitled to one (1) hour of PD for each hour of approved preparation.

Licensed personnel shall receive five (5) PD hours for each credit hour of a graduate level college course that meets the criteria identified in law and applicable DESE rules. A maximum of fifteen (15) such hours may be applied toward the thirty six (36) hours of PD required annually for license renewal.⁸

The District shall make available annually to licensed personnel at least thirty (30) minutes of professional development on recognizing the warning signs that a child is a victim of human trafficking and reporting a suspicion that a child is a victim of human trafficking.

In addition to other required PD, personnel of Alternative Learning Environments shall receive PD on classroom management and on the specific needs and characteristics of students in alternative education environments.

District administrators as well as licensed personnel selected by the superintendent or building principal shall receive training on the appropriate use of restraint and seclusion in accordance with DESE's Advisory Guidelines for the Use of Student Restraints in Public School or Educational Settings and is in compliance with the requirements of A.C.A. § 6-18-2409. The names of District staff who have received certified training on the use of physical restraint shall be provided to all District staff at least annually.

As part of the District's implementation of the District's positive behavioral support system, District administrators as well as building personnel selected by the superintendent or building principal shall receive training in the use of positive behavior support for student behavior and in preventive techniques for teaching and motivating prosocial student behavior and conflict de-escalation and resolution techniques to be employed by school personnel to prevent, defuse, evaluate, and debrief a crisis and conflict situation.

Employees who are members of the District's behavioral threat assessment team shall receive basic and advanced behavioral threat assessment training through the Arkansas Center for School Safety of the Criminal Justice Institute or another organization or entity approved by the state board.

The District shall not require a school employee to complete or participate in implicit bias training, which is defined as a training or educational program designed to expose an individual to biases that the training's or educational program's developer or designer presumes the individual to unconsciously or unintentionally possess that predispose the individual to be unfairly prejudiced in favor of or against a thing, person, or group to adjust the individual's pattern of thinking in order to eliminate the individual's unconscious or unintentional bias or prejudice. A District employee may leave a training that the employee is attending if the employee determines that the training addresses implicit biases. The District shall not take adverse employment action against an employee for the employee's failure or refusal to complete or participate in implicit bias training.

The District shall provide ongoing professional development on the effective and ethical use of artificial intelligence (AI) tools that shall include:

- Understanding the capabilities and limitations of AI tools;
- Best practices for integrating AI into daily instructional and administrative duties; and
- Ethical considerations, including appropriate use, transparency, and data privacy.

The following PD shall count toward a licensed employee's required PD hours to the extent the District's PDP or the employee's school's SLIP includes such training, is approved for flex hours, or is part of the employee's PGP and it provides the employee with knowledge and skills for teaching:

- Students with intellectual disabilities, including Autism Spectrum Disorder;
- Students with specific learning disorders, including dyslexia;
- Culturally and linguistically diverse students;
- Gifted Students.

Approved PD activities may include:

- Conferences, workshops, or institutes;
- Mentoring or peer coaching;
- Study groups;
- National Board for Professional Teaching Standards Certification;
- Distance and online learning (including ArkansasIDEAS);
- Internships;

Programs administered by DESE, an education service cooperative, district, or school:

- Approved college/university course work;
- Action research; and
- Individually guided (to be noted in the employee's PGP).

PD activities shall relate to the following areas:

- Content (K-12);
- Instructional strategies;
- Student assessment and data-driven decision making;
- Advocacy, leadership, and fiscal management;
- Systemic change process;
- Standards, frameworks, and curriculum alignment;
- Supervision;
- Mentoring;
- Principles of learning and developmental stages;
- Cognitive research;
- Parent, family, and community engagement and academic planning;
- Collaborative learning community;
- Student health and wellness; and
- The Code of Ethics for Arkansas Educators.

Additional activities eligible for PD credit, as included in the District's PDP, employee's school's SLIP, and licensed employee's PGP, include:

- School Fire Marshall program (A.C.A. § 6-10-110);
- Tornado and earthquake safety (A.C.A. § 6-10-121);
- Literacy assessment, mathematics assessment, or both (A.C.A. § 6-15-2907);
- Assessment security and confidentiality (A.C.A. § 6-15-2907);
- Emergency plans and the emergency communication method with law enforcement (A.C.A. § 6-15-1302);
- Anti-bullying policies (A.C.A. § 6-18-514);
- TESS (A.C.A. § 6-17-2806);
- Student discipline training (A.C.A. § 6-18-502);
- Youth mental health (A.C.A. § 6-18-2004);
- Comprehensive School Counseling Program (A.C.A. § 6-18-2004);
- Training required by DESE under The Arkansas Educational Support and Accountability Act and fiscal and facilities distress statutes and rules; and
- Annual lockdown drills (6-15-1303).²

Notes: There are special rules that apply to part time employees who teach adults or are high school equivalency test examiners. Since such employees apply to very few districts, they are not included in this policy. PD for such employees is covered under 6.04 of the rules and A.C.A. § 6-17-706.

¹ If you have individuals employed as unlicensed teachers or administrators under a waiver, add “or are an unlicensed employee teaching under a waiver of licensure.”

² The rules make July 1 through June 30 the default. Districts can choose June 1 through May 31 but would have to document the choice, which may be done through including language in this policy and also in the District’s PDP.

³ A.C.A. § 6-17-2402(1) defines a "basic contract" as a teacher employment contract for 190 days that includes no less than six (6) days of PD. When calculated with the one hundred seventy-eight (178) mandatory student contact days and the two (2) parent-teacher conference days, this means there are four (4) days unassigned in the basic contract. Districts may use these days as additional student contact days, parent-teacher conferences, for classroom setup, or PD. The use for the days may vary from school to school or even from licensed employee to licensed employee, though days used for additional student contact days should be uniform throughout the district and staff. The use of the four (4) days may be assigned on the school calendar or otherwise accounted for in policy. If districts require employees to use those four (4) days for something other than PD but require the licensed employee to receive more than thirty-six (36) hours of PD, then the district must pay the employee for the additional hours of district mandated PD as set forth in footnote 5. A.C.A. § 6-17-2402(1)(A)(ii) prohibits a district from requiring a teacher to receive more than ten (10) days of PD per contract year.

⁴ The number of contract days may vary between employees, but the concern here is with the number of contract days specified in each individual employee’s contract.

⁵ There is confusion surrounding districts requiring more than the required PD and employees who get more than their required hours, but do so of their own choosing. A.C.A. § 6-17-807(a) requires districts to pay a teacher their daily rate of pay for days worked in excess of the number in their contract. Each six (6) hours of PD equal one (1) day worked. Teachers who are required/requested to attend six (6) more hours than would total the number of days in the employee’s contract have worked an extra day of their contract. This can be addressed by giving the employees a flex PD day off or paying them their daily rate of pay for the extra day worked. Teachers who are so dedicated that, on their own, they get more than their required PD hours do not get credit for a day worked for each six (6) hours of excess PD.

⁶ This is required by A.C.A. § 6-41-608. There is no statutory clarification regarding required hours of training, but teachers will need to be credited toward the required hours of PD for time spent fulfilling the requirement. A.C.A. § 6-41-609 and 1.02.2.2 of the PD Rules delegate future dyslexia training to Higher Education. It is included here to cover

those teachers who are teaching under a waiver or who have become a teacher through a non-traditional pathway and did not receive the training as part of their program.

²This requirement tracks the language in model policy 3.50—ADMINISTRATOR EVALUATOR CERTIFICATION and is based on A.C.A. § 6-15-202(f)(50). A corollary point to this policy's sentence is to make the hiring of any new administrator who will be responsible for conducting TESS summative evaluations contingent upon the new hire's successful credentialing for TESS evaluations. We suggest calling the ASBA staff attorney for language, including required completion dates and employment consequences, for both the hiring motion, and to include on the contract, where it should remain until TESS credentials are successfully obtained.

⁸We suggest reading A.C.A. § 6-15-1004(c). The statute permits the district to require additional hours; however, if you choose to do so and the employee's required PD would total more hours than the number of contract days provided for in the employee's contract, then the employee is due the employee's daily rate of pay for the excess hours. See footnote 5.

²Districts are required to annually provide lockdown drill and school safety assessment training for all employees and, to the extent practicable, students, in collaboration with local law enforcement, fire, and emergency management personnel. Since this is statutorily required training (PD), employees get to count it toward their annual required hours.

Cross References:	3.8—LICENSED PERSONNEL SICK LEAVE 3.50—ADMINISTRATOR EVALUATOR CERTIFICATION 3.58—LICENSED PERSONNEL USE OF ARTIFICIAL INTELLEIGENCE 4.37—EMERGENCY DRILLS 4.60—STUDENT BEHAVIORAL INTERVENTION AND RESTRAINT 5.2—PLANNING FOR EDUCATIONAL IMPROVEMENT
Legal References:	Standards For Accreditation 1-B.4, 3-A.4, 3-B.1, 4-G.1, 4-G.2 DESE Rules Governing Professional Development DESE Rules Governing the Arkansas Educational Support and Accountability Act DESE Rules Governing school-based Automated External Defibrillator (AED) devices and Cardiopulmonary Resuscitation (CPR) programs in Arkansas Public Schools DESE Rules Governing the Arkansas Financial Accounting and Reporting System and Annual Training Requirements DESE Rules Governing the Right to Read Act DESE Rules Governing Student Special Needs Funding DESE Advisory Guidelines for the Use of Student Restraints in Public School or Educational Settings A.C.A. § 6-10-121; A.C.A. § 6-10-122; A.C.A. § 6-10-123; A.C.A. § 6-15-1004(c); A.C.A. § 6-15-1302; A.C.A. § 6-15-1303; A.C.A. § 6-15-1703; A.C.A. § 6-15-2907; A.C.A. § 6-15-2911; A.C.A. § 6-15-2912; A.C.A. § 6-15-2913; A.C.A. § 6-15-2914; A.C.A. § 6-15-2916; A.C.A. § 6-16-1203; A.C.A. § 6-17-124; A.C.A. § 6-17-429; A.C.A. § 6-17-703; A.C.A. § 6-17-704; A.C.A. § 6-17-708; A.C.A. § 6-17-709; A.C.A. § 6-17-710; A.C.A. § 6-17-711; A.C.A. § 6-17-2806; A.C.A. § 6-17-2808; A.C.A. § 6-18-502(f); A.C.A. § 6-18-514(f); A.C.A. § 6-18-708; A.C.A. § 6-18-720; A.C.A. § 6-18-2004; A.C.A. § 6-18-2404; A.C.A. § 6-18-2408; A.C.A. § 6-18-2409; A.C.A. § 6-20-2204; A.C.A. § 6-20-2303 (16); A.C.A. § 6-41-608; A.C.A. § 6-61-133
Date Adopted:	4/08/2025
History PPC::	5/11/2015, 1/8/2020, 5/6/2020, 6/2/2021
History BOE:	5/11/2015, 1/21/2020, 4/30/2020, 6/15/2021
Last Revised:	5/19/2015, 1/21/2020, 4/30/2020, 6/15/2021, 4/08/2025



Membership

The membership of the classified personnel policy committee (CPPC) shall be:

1. At least one (1) nonmanagement classified representative from each of the following classifications:
 - a. Maintenance, operation, and custodians;
 - b. Transportation;
 - c. Technology;
 - d. Secretary and clerk; and
 - e. Aides and paraprofessionals.
2. At least one (1) non-management individual to represent the group of All other job classifications of classified employees not identified in A-E above; and
3. Up to three (3) administrators appointed by the superintendent, which may include the superintendent.

Election of Non-management Members

The non-management members of the CPPC shall be elected as follows:

The election for the non-management members of the CPPC shall be conducted by the CPPC by October 15 of each year. The election shall be conducted with the use of a secret ballot. A non-management employee may cast a ballot to vote for the candidate(s) the non-management employee is eligible to vote for. The candidate who receives the highest number of votes shall be declared the winner. In the event a position up for election only receives one candidate by the date designated for the submission of candidates, the unopposed candidate shall be declared to be elected without the need to hold a full election for the position.

If an election to fill positions on the CPPC is not conducted by October 15, the Board of Directors may appoint an individual to fill the position that was up for election.

Run-Off / Special Elections

In the event of a tie or a clear 51% majority is not achieved in a CPPC Representative election the following procedures shall be enacted.

1. Whomever is conducting the election should immediately notify the CPPC Chairperson.
2. The CPPC Chair shall notify the committee that there has been a tie and he/she will start the process of holding a run-off or special election. If proper procedures

were not followed the Chair may call for a special election. If so the decision must be reached by a majority vote of the committee before the special election can move forward.

- A. A communication will be sent to all voters affected by the election. By email / text.
 - B. Candidates will be notified and asked if they wish to proceed or if they wish to drop out at that time.
 - (1) If either candidate wishes to drop out of the election then the Chair will schedule and conduct a Special Election. (Special elections must be approved by a majority vote of the committee) The Chair will then inform the voters of this development and then schedule and open a nomination period for new nominees.
 - (2) If neither wishes to drop out of the election then the Chair will schedule and conduct a Run-Off.
 - (3) In the case of no candidate receiving 51% or more of the votes then the two (2) candidates with the highest vote count will be chosen for the Run - Off. All parties involved will be notified of the time and place of the Run-Off.
3. It will be up to the Chairperson's discretion as to how the Run-Off Election will be conducted. Paper ballots or by using software approved by the committee will be acceptable.
4. Once polls have closed the counting of the ballots shall be witnessed by at least two (2) additional committee members and the committee secretary for a total of three (3) committee members. The secretary will document the proceedings.
5. Once a winner has been declared the Chair shall immediately notify the winner and all other parties involved.

Length of Term

The length of term for non-management members of the CPPC shall be 3 years. Terms of non-management members shall be staggered so that, to the extent possible, an equal number of non-management members are elected each year. If an election is held due to a vacancy on the CPPC, the individual elected to fill the vacancy shall be elected to the remainder of the unexpired term.

Selection of Officers

The CPPC shall organize itself in the first quarter of each school year and elect a chair and a secretary.

Meetings

The CPPC shall develop a calendar of regularly scheduled meetings throughout the year to review the District's personnel policies in order to:

- I. Determine whether additional policies or amendments to existing policies are needed;
- II. Review any policies or changes to policies proposed by the board of directors;
- III. Propose additional policies or amendments to the board of directors; and
- IV. Review any proposed distribution of a salary underpayment from previous years.

The CPPC shall hold special meetings throughout the year as necessary to review personnel policy proposals from the Board.

A majority of the members of the CPPC shall constitute a quorum for conducting business. The adoption of any motion shall require an affirmative vote by a majority of the members of the CPPC.

The personnel policy review process shall be in accordance with Policy 1.9.

Members of the CPPC are not entitled to and shall not receive additional pay for their service on the CPPC or for attendance at CPPC meetings.

Recording of Meetings

All CPPC meetings shall be audio recorded. The recording may be paused in order to protect confidential employee or student information. The CPPC chair shall announce for the recording the reason the CPPC is pausing the recording prior to pausing the recording.

Information Posted to District Website

The following information shall be posted to the District website:

- Positions that are up for election to the CPPC;
- Names of candidates running for each position;
- Information regarding the conduction of the election;
- Results of the election; and
- Minutes of each CPPC meeting.

Legal Reference: Act 1780 of 2003 Former Policy Number: GCC Adopted: 10/21/2003 History CPPC: 6/1/2015, 12/7/2015, 5/1/2024 History BOE: 10/21/2003, 6/15/2015, 12/16/2015, 6/5/2023, 5/14/2024 Revised: 6/15/2015, 12/16/2015, 10/19/2021 6/5/2023, 5/14/2024, 4/8/2025



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: Verkada Vape Sensors

Responsible Administrator: Jeff Holt, Deputy Superintendent

Strategic Plan Priority: Financial Stability

Background:

To combat the issue of vaping, Russellville School District was allotted a settlement with JUUL in a class-action lawsuit back in 2023. The settlement is intended to help schools address the negative impact of vaping by equipping them with the necessary tools to monitor and deter the behavior.

Mr. Terry Cobb, RSD Security Director, completed a 30 day trial comparison between the two leading vape sensors on the market. The HALO Vape Sensors and Verkada Vape Sensors were tested for functionality, ease of use, and integration into current technology. At the end of the trial period both brands of sensors worked similarly with accurate results. From a technology standpoint, Verkada's cloud integration provided a higher level of functionality with the ease of remote monitoring, management and data storage along with a user-friendly interface. Additionally, the Verkada Vape Sensors were significantly less expensive than the HALO Vape Sensors.

Recommended Action:

To approve the purchase of the Verkada Vape Sensors from Piraino Security Solutions for a cost of \$68,684.17. (Piraino Security Solutions is a member of TIPS.)

Piraino Security Solutions, LLC
 89 Gapview Rd
 Conway, AR 72032
 (501) 504-6652
 AR License: CMPY.0002945
 TX License: B28364501
 OK License: AC441040

Estimate

Date	Estimate #
3/20/2025	543

Russellville School District
 Terry Cobb
 3115 West 2nd Ct
 Russellville, AR 72801

Ship To
Russellville School District Terry Cobb 3115 West 2nd Ct Russellville, AR 72801

Rep	Project
TC	

Item	Description	Qty	Rate	Total
NOTE	This estimate is for the Verkada SV23 vape sensors with installation. Terry Cobb terry.cobb@rsdk12.net 479-857-0202		0.00	0.00T
MISC	High School (Upper and Lower)		0.00	0.00T
SV23-HW	Verkada SV23 Environmental Sensor	22	420.00	9,240.00T
LIC-SV-3Y	3-Year Sensor License	22	216.00	4,752.00T
INSTALL	Install for High School	1	3,828.00	3,828.00T
MISC	Junior High (Bathrooms, Locker rooms, Gym bathrooms, Safe room)		0.00	0.00T
SV23-HW	Verkada SV23 Environmental Sensor	24	420.00	10,080.00T
LIC-SV-3Y	3-Year Sensor License	24	216.00	5,184.00T
INSTALL	Install for Junior High	1	4,176.00	4,176.00T
MISC	Middle School (Bathrooms and Locker rooms)		0.00	0.00T
SV23-HW	Verkada SV23 Environmental Sensor	25	420.00	10,500.00T
LIC-SV-3Y	3-Year Sensor License	25	216.00	5,400.00T
INSTALL	Install for Middle School	1	4,350.00	4,350.00T
INSTALL	SCOPE OF WORK – Russellville Vape Sensors Provide labor for the following Base Bid (HS, JR High & Middle Schools): <ul style="list-style-type: none"> •(4) 24 Port Patch Panels •(71) Cat6 Jack Keystone Black •(71) RJ45 Modular Plugs •(71) Cat6 Patch Cables •(71) Aircraft Cables •(16,000') Cat6 Cable •(71) Test & Label •(1) IT Coordination •(1) Misc. Hardware Exclusions: Materials other than misc. hardware and after-hours & weekend labor	1	0.00	0.00T

Subtotal
Sales Tax (9.0%)
Total

Piraino Security Solutions, LLC
 89 Gapview Rd
 Conway, AR 72032
 (501) 504-6652
 AR License: CMPY.0002945
 TX License: B28364501
 OK License: AC441040

Estimate

Date	Estimate #
3/20/2025	543

Russellville School District
 Terry Cobb
 3115 West 2nd Ct
 Russellville, AR 72801

Ship To
Russellville School District Terry Cobb 3115 West 2nd Ct Russellville, AR 72801

Rep	Project
TC	

Item	Description	Qty	Rate	Total
MISC	Patch Cables, Patch Panels, Keystone Jacks, and Aircraft Cable	1	1,883.00	1,883.00T
CAT6-WHT	23-4P UNS SOL CMR C6 Wht Jkt	16,000	0.22	3,520.00T
Shipping	Shipping for listed equipment		100.00	100.00T

Regulated by:
 Department of Arkansas State Police
 1 State Police Plaza Dr
 Little Rock, AR 72209
 501-618-8600

Subtotal	\$63,013.00
Sales Tax (9.0%)	\$5,671.17
Total	\$68,684.17

This estimate is confidential and shall not be shared with any other vendors. Estimate is valid for 30 days from date provided



RSD Board of Education Agenda Abstract

Abstracts serve to provide background information regarding agenda items.

Board Meeting Date: April 8, 2025

Item Title: Personnel Action

Responsible Administrator: Mary Beth Cox

Strategic Plan Priority: Academic Excellence

Background:

The RSD Board of Education shall approve all certified and employment recommendations, resignations, and transfers since March 11, 2025.

Recommended Action:

To approve all certified employment recommendations, resignations, and transfers.

Russellville School District Board of Education
Personnel Recommendations
April 8, 2025

New Hires/Classified	Location	Position
Bland, Alexis	RJHS	Custodian II
Moss, Jennifer	RMS/CR	Custodian II
Ray, Jamie	RJHS	Custodian II
Trahan, Diana	SEQ	Custodian II

Second Probationary Con	Location	Position
Chavers, Mindy	District	Related Services Supervisor
Navarro, Jennifer	RJHS	Paraprofessional

Additional Stipends	Location	Position
Ludwig, Heather	OHE	2nd Team Lead
Staggs, Casey	RMS	Science Team Lead
Watson, Ashlee	OHE	3rd Team Lead
Youngblood, Lauren	OHE	4th Team Lead

Stipend Resignations	Location	Position
Parker-Mross, Bryce	RMS	Yearbook Co-Sponsor

Transfers	From	Position	To	Position	Effective
Britt, Tommy	RHS/SLC	Assistant Principal	RJHS	Assistant Principal	7/21/2025
Freeman, Candace	RHS	Teacher	RMS	Assistant Principal	7/21/2025
Goss, Anna	SEQ	Teacher	SEQ	Interventionist	8/7/2025

Retirements	Location	Position	Effective
Cothran, Timothy	RJHS	Teacher/Coach	6/3/2025
Harness, Kathryn	RJHS	Teacher	6/3/2025

Resignations/Certified	Location	Position	Effective
Canada, Jersie	CR	Teacher	6/3/2025
Gearhart, Ashlyn	LON	Teacher	6/3/2025

Resignations/Classified	Location	Position	Effective
Bristow, Jessica	SEQ	Clerk	4/11/2025
Errante, Juliana	CR	Paraprofessional	3/28/2025