

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK  
DATE: 10/02/2026  
TIME: 11:20:26

SALEM SCHOOL DISTRICT  
DETAILED STATEMENT OF CHANGES IN FUND BALANCES  
FOR PERIOD 3 OF 27

PAGE NUMBER: 1  
MODULE NUM: STATMN9EAR

SELECTION CRITERIA: ALL

| FUND/SF  | FUND TITLE           | BEG BALANCE  | REVENUE    | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE  |
|----------|----------------------|--------------|------------|-------------|------------|--------------|--------------|
| 0001     | DISBURSEMENT FUND    | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL NO | FUND GROUP TITLE     | .00          | .00        | .00         | .00        | .00          | .00          |
| 1000     | TEACHER SALARY FUND  | .00          | .00        | 308,287.87  | .00        | 308,287.87   | .00          |
| 1214     | T/S MERIT BONUS      | .00          | .00        | .00         | .00        | .00          | .00          |
| 1217     | STUD GROWTH T/S      | .00          | .00        | .00         | .00        | .00          | .00          |
| 1218     | DECLINING ENROLLMENT | .00          | .00        | .00         | .00        | .00          | .00          |
| 1220     | NATIONAL BD CERT     | .00          | .00        | .00         | .00        | .00          | .00          |
| 1223     | PROF DEVELOPMENT SAL | .00          | .00        | .00         | .00        | .00          | .00          |
| 1232     | AR SCHOOL RECOGNITIO | .00          | .00        | .00         | .00        | .00          | .00          |
| 1240     | SPEC ED SUPERVISOR   | .00          | .00        | .00         | .00        | .00          | .00          |
| 1244     | SP ED EXTENDED SCHOO | .00          | .00        | .00         | .00        | .00          | .00          |
| 1246     | MENTORING            | .00          | .00        | .00         | .00        | .00          | .00          |
| 1265     | CATASTROPHIC T/S FUN | .00          | .00        | .00         | .00        | .00          | .00          |
| 1275     | ALTERNATIVE LEARNING | .00          | .00        | 5,060.46    | .00        | 5,060.46     | .00          |
| 1281     | NSLA FUNDING T/S     | .00          | .00        | 10,624.80   | .00        | 10,624.80    | .00          |
| 1941     | COMP SCI SAL FUND    | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL    | TEACHER SALARY FUND  | .00          | .00        | 323,973.13  | .00        | 323,973.13   | .00          |
| 2000     | OPERATING FUND       | -34,307.40   | .00        | .00         | 308,287.87 | 282,602.81   | -625,198.08  |
| 2001     | OTHER GEN OPERATING  | 1,704,953.09 | 469,779.86 | .00         | .00        | 780.96       | 2,173,951.99 |
| 2002     | GAME/FISH FUNDS      | 5,563.40     | .00        | .00         | .00        | .00          | 5,563.40     |
| 2214     | MERIT BONUS          | .00          | .00        | .00         | .00        | .00          | .00          |
| 2217     | STUDENT GROWTH       | .00          | .00        | .00         | .00        | .00          | .00          |
| 2218     | DECLINING ENROLLMENT | .00          | .00        | .00         | .00        | .00          | .00          |
| 2220     | NATIONAL BD CERT     | .00          | .00        | .00         | .00        | .00          | .00          |
| 2222     | ENHANCED TRANSPORTAT | 25,693.00    | .00        | .00         | .00        | .00          | 25,693.00    |
| 2223     | PROF DEVELOPMENT     | -15,151.18   | 32,852.00  | .00         | .00        | 4,943.34     | 12,757.48    |
| 2232     | AR SCHOOL RECOG PGM  | .00          | 37,950.03  | .00         | .00        | .00          | 37,950.03    |
| 2240     | SPEC ED SUPERVISOR   | .00          | .00        | .00         | .00        | .00          | .00          |
| 2244     | SP ED EXTENDED SCHOO | 7,662.67     | .00        | .00         | .00        | .00          | 7,662.67     |
| 2246     | PATHWISE MENTORING G | .00          | .00        | .00         | .00        | .00          | .00          |
| 2247     | PROF LEARNING GRANT  | 517.71       | .00        | .00         | .00        | .00          | 517.71       |
| 2260     | STATE PRESCHOOL SPED | .01          | .00        | .00         | .00        | .00          | .01          |
| 2262     | SPED EIDT            | .02          | .00        | .00         | .00        | .00          | .02          |
| 2265     | SP ED CATASTROPHIC L | 66,762.60    | .00        | .00         | .00        | .00          | 66,762.60    |
| 2271     | G/T-ADV PLACEMENT    | 687.17       | .00        | .00         | .00        | .00          | 687.17       |
| 2275     | ALTERNATIVE EDUCATIO | -14,926.17   | .00        | .00         | 5,060.46   | 1,539.15     | -21,525.78   |
| 2276     | ENGLISH LANGUAGE LEA | 8,505.27     | .00        | .00         | .00        | .00          | 8,505.27     |
| 2281     | NSLA FUNDING OPERATI | 14,529.35    | 39,498.00  | .00         | 10,624.80  | 12,403.65    | 30,998.90    |
| 2293     | SECONDARY VOC CENTER | .00          | .00        | .00         | .00        | .00          | .00          |
| 2340     | CTE GRANT STARTUP    | .00          | .00        | .00         | .00        | .00          | .00          |
| 2341     | MODERNIZATION GRANT  | .00          | .00        | .00         | .00        | .00          | .00          |
| 2390     | PHONE FREE SCHOOL    | .00          | .00        | .00         | .00        | .00          | .00          |
| 2392     | GENERAL FACILITIES F | .00          | .00        | .00         | .00        | .00          | .00          |
| 2397     | SCHOOL SAFETY GRANT  | .00          | .00        | .00         | .00        | .00          | .00          |
| 2941     | COMP SCIENCE         | .00          | .00        | .00         | .00        | .00          | .00          |
| 2946     | CSA AP INCENTIVE     | 250.00       | .00        | .00         | .00        | .00          | 250.00       |
| TOTAL    | OPERATING FUND       | 1,770,739.54 | 580,079.89 | .00         | 323,973.13 | 302,269.91   | 1,724,576.39 |

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PAGE NUMBER: 2  
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SELECTION CRITERIA: ALL

| FUND/SF | FUND TITLE           | BEG BALANCE  | REVENUE    | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE  |
|---------|----------------------|--------------|------------|-------------|------------|--------------|--------------|
| 3000    | BUILDING FUND        | 2,309,274.29 | 5,325.17   | .00         | .00        | -359,100.28  | 2,673,699.74 |
| 3404    | ACADEMIC FAC PARTNER | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | BUILDING FUND        | 2,309,274.29 | 5,325.17   | .00         | .00        | -359,100.28  | 2,673,699.74 |
| 4000    | DEBT SERVICE FUND    | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | DEBT SERVICE FUND    | .00          | .00        | .00         | .00        | .00          | .00          |
| 6468    | AR SERVERE WINTER-FE | .00          | .00        | .00         | .00        | .00          | .00          |
| 6497    | FARM TO SCHOOL GRANT | .00          | .00        | .00         | .00        | .00          | .00          |
| 6501    | TITLE I              | -117,853.24  | 137,160.27 | .00         | .00        | 19,719.53    | -412.50      |
| 6531    | FOSTER CARE RECOVERY | .00          | .00        | .00         | .00        | .00          | .00          |
| 6573    | CTE-ARP ESSER OFFICE | .00          | .00        | .00         | .00        | .00          | .00          |
| 6702    | VIB PASS THRU FUNDS  | -23,671.92   | 39,417.09  | .00         | .00        | 19,830.17    | -4,085.00    |
| 6703    | ARP-IDEA SECT 611    | .00          | .00        | .00         | .00        | .00          | .00          |
| 6704    | ARP-IDEA SECT 619    | .00          | .00        | .00         | .00        | .00          | .00          |
| 6710    | FEDERAL PRESCHOOL SP | .00          | .00        | .00         | .00        | .00          | .00          |
| 6719    | ESSER DISABILITES    | .00          | .00        | .00         | .00        | .00          | .00          |
| 6750    | MEDICAID             | 26,638.97    | .00        | .00         | .00        | .00          | 26,638.97    |
| 6752    | MEDICAID ADM CLAIM A | 62,657.74    | 7,761.66   | .00         | .00        | .00          | 70,419.40    |
| 6756    | TIT IIA IMP TEA QUAL | .00          | .00        | .00         | .00        | .00          | .00          |
| 6767    | ARP HOMELESS II      | .00          | .00        | .00         | .00        | .00          | .00          |
| 6774    | COVID EMERGENCY LEAV | .00          | .00        | .00         | .00        | .00          | .00          |
| 6776    | COVID LEAVE          | .00          | .00        | .00         | .00        | .00          | .00          |
| 6780    | ESSER CARES ACT      | .00          | .00        | .00         | .00        | .00          | .00          |
| 6781    | ESSER II CARES ACT   | .00          | .00        | .00         | .00        | .00          | .00          |
| 6784    | TITLE V - REAP       | -1,905.56    | 1,862.05   | .00         | .00        | .00          | -43.51       |
| 6786    | STUDENT SUPP & ACAD  | .00          | .00        | .00         | .00        | .00          | .00          |
| 6795    | ARP ESSER III        | .00          | .00        | .00         | .00        | .00          | .00          |
| 6804    | ELC GRANT            | .00          | .00        | .00         | .00        | .00          | .00          |
| 6809    |                      | .00          | .00        | .00         | .00        | .00          | .00          |
| 6819    | SCHOOL HEALTH PROFIL | 300.00       | .00        | .00         | .00        | .00          | 300.00       |
| 6834    | PHONE FREE GRANT     | 23.72        | .00        | .00         | .00        | .00          | 23.72        |
| TOTAL   | FEDERAL FUNDS        | -53,810.29   | 186,201.07 | .00         | .00        | 39,549.70    | 92,841.08    |
| 7400    | DONATION FUND        | 23,614.90    | .00        | .00         | .00        | .00          | 23,614.90    |
| 7501    | ES GENERAL           | 917.51       | .00        | .00         | .00        | .00          | 917.51       |
| 7502    | ES LIBRARY           | 3,272.57     | .00        | .00         | .00        | 672.03       | 2,600.54     |
| 7503    | ES RENAISSANCE       | .00          | .00        | .00         | .00        | .00          | .00          |
| 7504    | ELEM BOXTOP \$       | 126.39       | .00        | .00         | .00        | .00          | 126.39       |
| 7505    | BACKPACK PROG        | 1,250.00     | .00        | .00         | .00        | .00          | 1,250.00     |
| 7599    | ATHLETIC GATE RECEIP | 6,500.83     | 7,995.00   | .00         | .00        | 7,610.00     | 6,885.83     |
| 7600    | HS ATHLETICS         | -39,610.02   | 16,149.00  | .00         | .00        | 24,208.37    | -47,669.39   |
| 7601    | BAND                 | 238.76       | .00        | .00         | .00        | .00          | 238.76       |
| 7602    | BETA CLUB            | 13,204.28    | 1,667.00   | .00         | .00        | 208.14       | 14,663.14    |
| 7603    | HS GENERAL           | 1,309.98     | 100.00     | .00         | .00        | .00          | 1,409.98     |
| 7604    | FBLA                 | 2,882.87     | 5,135.00   | .00         | .00        | 3,715.00     | 4,302.87     |
| 7605    | FCCLA                | 2,961.84     | 2,085.00   | .00         | .00        | .00          | 5,046.84     |
| 7606    | FFA                  | 16,328.87    | 620.00     | .00         | .00        | .00          | 16,948.87    |
| 7607    | CREATIVE ARTS CLUB   | 324.00       | .00        | .00         | .00        | .00          | 324.00       |
| 7608    | MISCELLANEOUS        | 616.94       | .00        | .00         | .00        | .00          | 616.94       |

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| FUND/SF | FUND TITLE           | BEG BALANCE  | REVENUE    | NON-REVENUE | NON-EXPEND | EXPENDITURES | END BALANCE  |
|---------|----------------------|--------------|------------|-------------|------------|--------------|--------------|
| 7609    | GREYHOUND CARE CLOSE | 2,119.92     | .00        | .00         | .00        | 276.32       | 1,843.60     |
| 7610    | DRAMA CLUB           | 2,515.13     | 42.00      | .00         | .00        | 18.45        | 2,538.68     |
| 7611    | ST COUNCIL           | 1,268.63     | .00        | .00         | .00        | 96.64        | 1,171.99     |
| 7612    | MOODY SCHOLARSHIP FU | 2,750.57     | 8.65       | .00         | .00        | .00          | 2,759.22     |
| 7613    | YEARBOOK             | -3,470.00    | 440.00     | .00         | .00        | -4,445.00    | 1,415.00     |
| 7614    | JR/SR PROM           | 9,530.05     | .00        | .00         | .00        | .00          | 9,530.05     |
| 7615    | C/O 2025             | .00          | .00        | .00         | .00        | .00          | .00          |
| 7616    | C/O 2024             | .00          | .00        | .00         | .00        | .00          | .00          |
| 7617    | CHOIR                | 323.40       | .00        | .00         | .00        | .00          | 323.40       |
| 7618    | C/O 2022             | .00          | .00        | .00         | .00        | .00          | .00          |
| 7619    | C/O 2021             | .00          | .00        | .00         | .00        | .00          | .00          |
| 7620    | TECH REBATE PGM      | 23.52        | .00        | .00         | .00        | .00          | 23.52        |
| 7621    | HS LIB ACT           | 646.05       | .00        | .00         | .00        | .00          | 646.05       |
| 7622    | H H HUNT MEMORIAL SC | .00          | .00        | .00         | .00        | .00          | .00          |
| 7623    | SHS ENDOWMENT SCHOLA | .00          | .00        | .00         | .00        | .00          | .00          |
| 7624    | W COOPER SCHOLARSHIP | 803.62       | 4.72       | .00         | .00        | .00          | 808.34       |
| 7625    | D KOELLING SCHOLARSH | 6,398.86     | 170.40     | .00         | .00        | .00          | 6,569.26     |
| 7626    | LITTLE HOUNDS CARE C | 659.56       | .00        | .00         | .00        | .00          | 659.56       |
| 7700    | COKE FUND            | 2.16         | .00        | .00         | .00        | .00          | 2.16         |
| 7995    | EXC RIGHTS CONTRACT- | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | ACTIVITY FUNDS       | 57,511.19    | 34,416.77  | .00         | .00        | 32,359.95    | 59,568.01    |
| 8000    | FOOD SERV FUND       | 93,263.75    | 109,190.48 | .00         | .00        | 52,626.76    | 149,827.47   |
| 8001    | FD SVC ONLINE FEE AC | -115.39      | 21.00      | .00         | .00        | 401.48       | -495.87      |
| 8056    | CNU EMERGENCY OPERAT | .00          | .00        | .00         | .00        | .00          | .00          |
| 8058    | CN SUPPLY CHAIN ASSI | .00          | .00        | .00         | .00        | .00          | .00          |
| 8059    | CN SUPPLY CHAIN ASST | .00          | .00        | .00         | .00        | .00          | .00          |
| 8060    | SUPPLY CHAIN ASST 3  | .00          | .00        | .00         | .00        | .00          | .00          |
| 8061    | SUPPLY CHAIN ASST    | .00          | .00        | .00         | .00        | .00          | .00          |
| TOTAL   | FOOD SERV FUND       | 93,148.36    | 109,211.48 | .00         | .00        | 53,028.24    | 149,331.60   |
| TOTAL   |                      | 4,176,863.09 | 915,234.38 | 323,973.13  | 323,973.13 | 392,080.65   | 4,700,016.82 |