

# SHIRLEY PUBLIC SCHOOLS

**Board Members:**

Samantha Shull

Lacey Sneed

Robert Lanier

Callie Davidson

Phone: 501-723-8191

Fax: 501-723-4020

199 School Drive

Shirley, Arkansas 72153

Tyrene Gardner, Superintendent

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September 14, 2021

Dear State Board of Education,

This letter is to address the requirements set forth in Arkansas Code Title 6 Education §6-13-1613 – Minimum School District Size Waiver.

(1) Shirley School District respectfully requests to petition a waiver from the average daily membership requirement of three hundred fifty (350) students. Please find attached a Resolution of the Shirley School District Board of Directors, dated September 27, 2021

(2) In Commissioner's Memo - COM-21-005 - dated September 9, 2021, the Shirley School District was placed on the Administrative Consolidation List by the Department of Elementary and Secondary Education under §6-13-1613(2). This request is being made prior to the thirty (30) day limit.

(3) A. The average daily membership of Shirley School District:

2019-2020ADM (Qtrs. 1-3) 340.95

2020-21 ADM (Qtrs. 1-3) 323.36

2020-21 ADM (1<sup>st</sup> Qtr) 323.23

2020-21 ADM (2nd Qtr.) 327.96

2020-21 ADM (3rd Qtr.) 232.13

2020-2021 ADM (4<sup>th</sup> Qtr.) 329.77

Sept. 14, 2021 339

(3) B. As of June 30, 2021, Shirley School District was not in probationary status for any violation of the Standards for Accreditation of Arkansas Public School and School Districts.

(3) C. Please find attached a copy of:

a. Annual Financial Report and Budget Level I

b. Budget Summary

c. Fiscal Audits

i. June, 2019

ii. June 25, 2020

(3) D. Shirley School District is not currently classified in academic distress, fiscal Distress or facilities distress. Please find attached a statement of assurance from

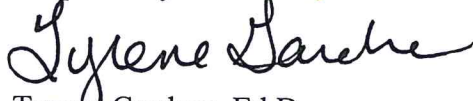
a. Tyrene Gardner – Superintendent

b. Tracy Webb-- - Fiscal Services and Support

c. Murray Britton – Assistant Director, Arkansas Division of Public School  
Academic Facilities and Transportation

Thank you for your consideration regarding our petition to request a waiver from the average daily membership requirement of three hundred fifty (350) students. Should any further documents be required, please feel free to contact me.

Respectfully Submitted,



Tyrene Gardner, Ed.D

Superintendent

Shirley School District

[tyrene.gardner@shirley.k12.ar.us](mailto:tyrene.gardner@shirley.k12.ar.us)

(501)723-8191 office

(501)253-8198 cell

Shirley School District Board Resolution

Petition to Request a Waiver from Minimum School District Size

**Whereas:** The Shirley School District (DISTRICT) has been notified by the Arkansas Division of Elementary and Secondary Education (DESE) that pursuant to Ark. Code Ann. § 6-13-1602(2), the District has been placed on the list of all school districts with fewer than three hundred fifty (350) students according to the school district average daily membership in each of the two school years immediately preceding the current school year and

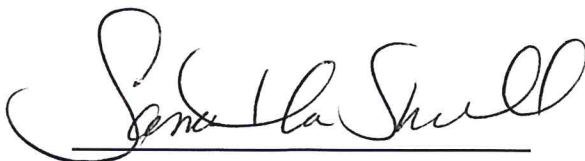
**Whereas:** Pursuant to Ark. Code Ann. §6-13-1603, school districts appearing on this list must be administratively consolidated with or annexed to another school district or districts unless the school district has been granted a waiver under Ark Code Ann §6-13-1613. Therefore, the DISTRICT is requesting a waiver from the average daily membership requirements of three hundred fifty (350) students, with proof that the DISTRICT meets criteria and submits the information set forth in the statute;

**Whereas:** The DISTRICT Board of Directors finds that it is in the best interest of the students in the DISTRICT to keep the school open due to the length of potential time spent on the bus by a student traveling to and from school should the DISTRICT be administratively reorganized, as assured by the DISTRICT Board of Directors, and therefore wishes to submit the waiver request to the Arkansas State Board of Education.

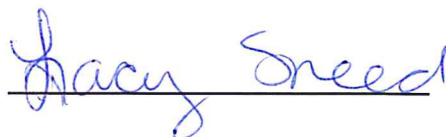
**NOW, THEREFORE, LET IT BE RESOLVED BY THE DISTRICT BOARD OF DIRECTORS THAT:**

**Section 1.** The District wishes to petition the Arkansas State Board of Education to grant the waiver from the average daily membership requirement of three hundred fifty (350) students.

**Section 2.** The DISTRICT voted to approve this Resolution on September 27, 2021, during an open, specially called meeting and further authorized the Superintendent to take such actions necessary to submit a copy of this Resolution along with supporting documentation to the Arkansas State Board of Education pursuant to Ark. Code Ann. § 6-13-1613



**Board President, Samantha Shull**



**Board Secretary, Lacey Sneed**



LEA: 7104  
County: VAN BUREN  
District: SHIRLEY

Preliminary  
State Aid Notice 2021-2022  
July 28, 2021

Refer to corresponding Commissioner's  
Memo for additional information.

DATA							
1.	2020 Real Assessment	\$	60,179,258	15.	Initial Per-Student Revenue	\$	5,825.77
2.	2020 Personal Assessment	\$	13,013,345	16.	Initial Per-Student Foundation Funding Amount	\$	7,182.00
3.	2020 Utility Assessment	\$	3,490,275	17.	Initial Per-Student State Foundation Funding Aid	\$	1,356.23
4.	2020 Total Assessment	\$	76,682,878	18.	PY ALE FTEs (Qtrs. 1-4)		0.750000
5.	98% of URT X Assessment	\$	1,878,730.51	19.	CY English Language Learner Students		
6.	Net Revenues	\$		20.	PY ESA Students (NSL Free and Reduced)		272
7.	2020 Calendar Year Calc. Misc. Funds <sup>1</sup> - R	\$	5,091	21.	Adjusted 1/1/05 Scheduled Debt Payment	\$	0.00
8.	2021 Calendar Year Calc. Misc. Funds <sup>1</sup> - R	\$		22.	State Wealth Index for Bonded Debt Assistance		0.00000
9.	2019-20 ADM (Qtrs. 1-3 Avg.)		340.95	23.	PY ADM of Isolated School Area		
10.	2020-21 ADM (Qtrs. 1-3 Avg.)		323.36	24.	Isolated Funding Amount Per Student 6-20-603	\$	0
11.	2020-21 ADM (Qtr. 4) for SGF		329.77	25.	District Square Miles		93.40
12.	2021-22 ADM (Qtr. 1) for SGF			26.	District Total Millage Rate in effect as of 1/1/20		35.50
13.	2021-22 ADM (Qtr. 2) for SGF			27.	District Total Millage Rate in effect as of 1/1/21		35.50
14.	2021-22 ADM (Qtr. 3) for SGF						

FUNDING							
Funding Category		Amount		Statutory Code/Acts of 2021		Restricted	Fund/SOF
							Code
28.	State Foundation Funding Aid (\$7,182)	\$	438,550.00	6-20-2303, 6-20-2305, 6-20-2308, Act 614		No	31101
29.	98% of URT X Assessment less Net Revenues <sup>2</sup>	\$		6-20-2303, 6-20-2305		No	31103
30.	Educational Excellence Trust Fund <sup>3</sup> - R	\$	167,550.00	6-5-301 et seq.		Yes	
31.	Alternative Learning Environment (\$4,794) - R	\$	3,596.00	6-20-2303, 6-20-2305, Act 614		Yes	32370
32.	English Language Learners (\$359) - R	\$		6-20-2303, 6-20-2305, Act 614		Yes	32371
33.	ESA Funding <sup>4</sup> (\$532/\$1,063/\$1,594) - R	\$	289,136.00	6-20-2303, 6-20-2305, Act 614		Yes	32381
34.	ESA Transitional Funding <sup>4</sup> (Rate Varies) - R	\$	0.00	6-20-2305		Yes	32381
35.	ESA Funding Withholding <sup>4</sup>	\$		6-20-2305			
36.	ESA Growth Funding <sup>4</sup> - R	\$	0.00	6-20-2305		Yes	32381
37.	Professional Development (\$36.00) - R	\$	11,641.00	6-20-2303, 6-20-2305, Act 614		Yes	32256
38.	Bonded Debt Assistance (\$18.03) - R	\$	0.00	6-20-2303, 6-20-2305, Act 614		Yes	32915
39.	Isolated Funding	\$		6-20-2503		Yes	31500
40.	Special Needs Isolated Funding <sup>5</sup>	\$		6-20-601, 6-20-603		Yes	31500
41.	Special Needs Small District Funding <sup>5</sup>	\$		6-20-604 (c), (d) & (e)		Yes	31500
42.	Special Needs Isolated Transportation <sup>5</sup>	\$		6-20-604 (f)		No	32249
43.	Declining Enrollment Funding <sup>5</sup> - R	\$		6-20-604 (h)		Yes	32248
44.	Declining Enrollment Adequacy	\$	63,166.00	6-20-2305, Act 909		No	31460
45.	Student Growth - PYQtr. 4 + CYQtrs. 1, 2 & 3 <sup>5</sup> - R	\$		6-20-2305		No	31460
46.	Enhanced Transportation Funding	\$	12,569.00	6-20-2303 & 2305		No	31450
47.	Teacher Salary Equalization Funding (\$185)	\$	0.00	6-20-2309, Act 400		No	31400
				Act 680		Yes	32204
							2001

ACA-Arkansas code annotated, ADM-average daily membership, ALE-alternative learning environment, Avg.-average, Calc.-calculated, CY-current year, ESA-enhanced student achievement, FTE-full-time equivalent, FY-fiscal year, LEA-local education agency, Misc.-miscellaneous, NSL-national school lunch, PY-prior year, Qtr-quarter, R-state board rule, SFFA-state foundation funding aid, SGF-student growth funding, SOF-source of fund, URT-uniform rate of tax

- 1) Miscellaneous funds are defined and calculated as per ACA § 6-20-2303 (12), ACA § 6-20-2308, and ACA § 6-20-2503 (a) (3).
  - 2) Negative funding amounts for 98% of URT X assessment less net revenues indicate funds owed to the state. For those districts receiving SFFA, the negative amount is deducted from SFFA.
  - 3) Educational excellence trust funds are included in foundation funding and are restricted pursuant to ACA § 6-5-307.
  - 4) The combination of ESA (plus), ESA transitional (plus or minus), ESA withholding (minus), and ESA growth funding (plus) equals the total net ESA funding received by a school district.
  - 5) Eligible school districts shall receive the higher of student growth funding or declining enrollment funding. No school district shall receive both declining enrollment funding and student growth funding.
- The initial state aid notice provides declining enrollment funding that has not been compared to student growth funding.



## Shirley School District (7104000)

154 School Drive , Shirley, AR 72153

<http://shirley.k12.ar.us/>

<b>Superintendent</b>	Tyrene J Gardner
<b>Email</b>	tyrene.gardner@shirley.k12.ar.us
<b>Phone</b>	(501) 723-8191

<b>District Accreditation Status</b>
Accredited

<b>District Information</b>
<b>Total Enrollment</b>
326

FTE Information	
Superintendent	Assistant Superintendent
0.99	

### ADE Standards Specialist(s)

Tim Johnston

tim.johnston@arkansas.gov

501-682-4423

### School Accreditation Status

7104014 Shirley Elementary School  
 7104015 Shirley High School

### Status

Accredited

Accredited

**Shirley Elementary School (7104014)**

1302 Hwy 9e , Shirley, AR 72153

<b>Principal</b>	Michael P Bramlett
<b>Email</b>	michael.bramlett@shirley.k12.ar.us
<b>Phone</b>	(501) 723-8193

<b>School Accreditation Status</b>
Accredited

<b>School Information</b>			
<b>Grades Served</b>	<b>Total Enrollment</b>	<b>Expenditure Media Center</b>	<b>Total Book Volume</b>
K - 06	180	1470.61	5032

<b>FTE Information</b>			
<b>Counselor</b>	<b>Principal</b>	<b>Assistant Principal</b>	<b>Library / Media Specialist</b>
0.45	0.50		0.50

**Shirley High School (7104015)**

201 Blue Devil Dr , Shirley, AR 72153

<b>Principal</b>	Michael Bramlett
<b>Email</b>	michael.bramlett@shirley.k12.ar.us
<b>Phone</b>	(501) 723-8192

<b>School Accreditation Status</b>
Accredited

<b>School Information</b>			
<b>Grades Served</b>	<b>Total Enrollment</b>	<b>Expenditure Media Center</b>	<b>Total Book Volume</b>
07 - 12	146	522.39	6653

<b>FTE Information</b>			
<b>Counselor</b>	<b>Principal</b>	<b>Assistant Principal</b>	<b>Library / Media Specialist</b>
0.43	0.50		0.50



LEA : 7104000 Annual Financial Report and Budget - Level I

Run : 9/13/2021

District : SHIRLEY SCHOOL DISTRICT

12:08:11 PM

County :VAN BUREN

		Actual FY 20-21
<b>FUND 1 - Teacher Salary</b>		
	Beginning Balance	0.00
	Total Revenues	0.00
	Total Expenditures	1,384,655.71
	Total Transfers	1,384,655.71
	Ending Balance	0.00
<b>FUND 2 - Operating</b>		
	Beginning Balance	1,322,181.57
	Total Revenues	4,239,686.69
	Total Expenditures	1,852,482.07
	Total Transfers	-2,706,060.89
	Ending Balance	1,003,325.30
<b>FUND 3 - Building</b>		
	Beginning Balance	2,892,382.32
	Total Revenues	0.00
	Total Expenditures	0.00
	Total Transfers	1,255,904.07
	Ending Balance	4,148,286.39
<b>FUND 4 - Debt Service</b>		
	Beginning Balance	0.00
	Total Revenues	1,930.89
	Total Expenditures	67,432.00
	Total Transfers	65,501.11
	Ending Balance	0.00
<b>FUND 5 - Capital Outlay</b>		
	Beginning Balance	0.00
	Total Revenues	0.00
	Total Expenditures	0.00
	Total Transfers	0.00
	Ending Balance	0.00
<b>FUND 6 - Federal Grants</b>		
	Beginning Balance	19,690.43
	Total Revenues	578,652.81
	Total Expenditures	576,702.19
	Total Transfers	0.00
	Ending Balance	21,641.05

<b>FUND 7 - Activity</b>		
	Beginning Balance	112,061.16
	Total Revenues	33,922.41
	Total Expenditures	30,754.61
	Total Transfers	0.00
	Ending Balance	115,228.96
<b>FUND 8 - Food Service</b>		
	Beginning Balance	46,639.26
	Total Revenues	216,054.05
	Total Expenditures	247,768.54
	Total Transfers	0.00
	Ending Balance	14,924.77
<b>FUND 9 - Fixed Asset</b>		
	Beginning Balance	2,699,731.60
	Total Revenues	0.00
	Total Expenditures	0.00
	Total Transfers	0.00
	Ending Balance	2,699,731.60

**Budget Summary**  
**SHIRLEY SCHOOL DISTRICT(7104000)**

Period: 3

FY22 as of 2021-09-13

<b>Beginning Balance</b>		<b>Ending Balance</b>
<u>7/1/2021</u>		<u>9/30/2021</u>

	<b>Revenue</b>	<b>Expenditures</b>
1,197,195.76	359,847.63	419,360.25

1,137,683.14

FY22 Budget

<b>Beginning Balance</b>		<b>Projected Balance</b>
<u>7/1/2021</u>		<u>9/30/2021</u>

	<b>Revenue</b>	<b>Expenditures</b>
771,158.98	0	0

771,158.98

FY21

<b>Beginning Balance</b>		<b>Ending Balance</b>
<u>7/1/2020</u>		<u>9/30/2020</u>

	<b>Revenue</b>	<b>Expenditures</b>
1,178,566.16	472,565.33	453,935.73

1,197,195.76

FY20

<b>Beginning Balance</b>		<b>Ending Balance</b>
<u>7/1/2019</u>		<u>9/30/2019</u>

	<b>Revenue</b>	<b>Expenditures</b>
726,915.11	422,557.79	533,950.13

615,522.77

FY19

<b>Beginning Balance</b>		<b>Ending Balance</b>
<u>7/1/2018</u>		<u>9/30/2018</u>

	<b>Revenue</b>	<b>Expenditures</b>
690,622.17	529,996.14	508,305.74

712,312.57

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Sep 13, 2021



**Revenue**  
**SHIRLEY PUBLIC SCHOOLS**  
Period 13

**Unrestricted Funds**

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

10000:51999|52300-52399|52500:59999

Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-13	FY22 Budget	Variance in FY22 Budget and FY22 YTD
11110	PROPERTY TAXES-CURRENT	1,583,759.32	1,389,065.63	1,368,409.92	143,155.63	0.00	143,155.63
11115	PROPERTY TAX RELIEF	0.00	20,519.12	183.78	3,193.70	0.00	3,193.70
11120	PROPERTY TAX-40% BY 6/30	916,752.84	975,603.46	685,627.30	0.00	0.00	0.00
11125	PROP TAX REL 40% PULLBACK	0.00	0.00	368,187.30	0.00	0.00	0.00
11140	PROPERTY TAX-DELINQUENT	140,646.52	137,691.63	167,402.00	9,805.61	0.00	9,805.61
11150	EXCESS COMMISSION	3,038.78	3,485.30	18,998.11	0.00	0.00	0.00
11160	LAND REDEMP-IN STATE SALE	14,543.23	19,526.09	43,498.62	0.00	0.00	0.00
11400	PENALTIES/INTEREST ON TAX	0.00	0.00	391.40	0.00	0.00	0.00
15100	INTEREST ON INVESTMENTS	86,444.01	90,806.62	108,565.86	19,625.59	0.00	19,625.59
19200	PRIVATE CONTRIBUTIONS	0.00	24,983.00	133,168.45	0.00	0.00	0.00
19510	OTHER LEA WITHIN STATE	0.00	160.00	0.00	0.00	0.00	0.00
19800	REFUNDS OF PRIOR YR EXPEN	5,309.90	18,422.09	7,496.44	0.00	0.00	0.00
19900	MISC REV FR LOCAL SOURCES	8,162.64	3,666.63	41,781.55	450.00	0.00	450.00
31101	FOUNDATION FUNDING	527,294.00	604,046.00	556,916.00	73,092.00	0.00	73,092.00
31103	98% COLLECTION RATE GUARA	74,790.00	74,703.00	7,988.00	0.00	0.00	0.00
31400	TRANSPORTATION AID	23,041.00	54,906.00	54,906.00	12,569.00	0.00	12,569.00
31450	STUDENT GROWTH FUNDING	0.00	11,539.00	0.00	0.00	0.00	0.00
31460	DECLINING ENROLLMENT	80,999.00	0.00	41,862.00	0.00	0.00	0.00
32219	EISENHOWER MATH/SCIENCE	0.00	44,460.00	44,460.00	97,812.00	0.00	97,812.00
32226	HIGH PRIORITY BONUS	80,174.77	79,112.30	55,840.74	0.00	0.00	0.00
32232	AR SCHOOL RECOGNITION	8,279.86	0.00	0.00	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,557.89	1,500.57	1,735.51	0.00	0.00	0.00
32350	EARLY CHLD/MEDICAID MATCH	0.00	0.00	29,499.21	0.00	0.00	0.00
32352	32350	0.00	0.00	10,474.38	0.00	0.00	0.00
32355	EARLY CHILD PILOT PARENT	31,892.49	39,777.95	42,813.30	0.00	0.00	0.00
32361	INCENTIVE FUND	0.00	100.00	0.00	0.00	0.00	0.00
32382	NSL MATCHING GRANT	6,250.64	37,000.95	25,141.20	0.00	0.00	0.00
32480	VOC NEW PGM START-UP	38,199.66	25,111.75	25,739.38	0.00	0.00	0.00
32901	JUA MINI GRANT	0.00	0.00	7,500.00	0.00	0.00	0.00
32920	GAME & FISH GRANT	0.00	1,788.31	0.00	0.00	0.00	0.00
42200	FLOOD CONTROL	6,209.40	7,062.54	6,950.33	0.00	0.00	0.00
42300	MINERAL LEASES	479.70	397.41	258.11	144.10	0.00	144.10
45586	ARRA-SCHOOL LUNCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
51100	BONDED INDEBTEDNESS	0.00	0.00	1,078.37	0.00	0.00	0.00
53100	SALE OF EQUIPMENT	625.00	2,101.00	0.00	0.00	0.00	0.00
53400	COMPEN-LOSS FIXED ASSETS	0.00	0.00	50,176.39	0.00	0.00	0.00
53500	REV NON FIXED ASSETS	0.00	5,364.75	1,099.93	0.00	0.00	0.00
<b>Total Revenue</b>		<b>3,638,450.65</b>	<b>3,672,901.10</b>	<b>3,908,149.58</b>	<b>359,847.63</b>	<b>0.00</b>	<b>359,847.63</b>

(Excluding transfers from 52000-52299 and 52400-52499)

Sep 13, 2021



**EXPENDITURES**  
SHIRLEY PUBLIC SCHOOLS  
Period 13

**Unrestricted Funds**

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999  
Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999  
Fund/SOF 4000:4999

**Object Detail for Account**

61000:69299|69330:69339|69350:69999

	Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-13	FY22 Budget	Variance in FY22 Budget and FY22
Salaries & Benefits Totals	61110	CERT SALARY	1,364,267.85	1,289,128.04	1,236,491.59	137,413.81	0.00	137,413.81
	61120	CLS SALARY	458,750.61	477,898.49	430,855.46	81,466.52	0.00	81,466.52
	61320	CLASS OVERTIME	5,343.69	2,055.35	2,392.28	254.34	0.00	254.34
	61510	BONUS/ADDITIONAL COMPEN	118,119.46	106,161.53	89,701.63	0.00	0.00	0.00
	61520	BONUS - CLASSIFIED	17,500.00	17,500.00	16,500.00	0.00	0.00	0.00
	61710	CERT SUBSTITUTES	4,095.00	4,487.35	0.00	0.00	0.00	0.00
	61720	CLS SUBSTITUTES	3,599.63	1,892.65	2,840.00	480.00	0.00	480.00
	61819	CERT UNUSED SICK LEAVE	0.00	0.00	2,075.00	0.00	0.00	0.00
	61849	CLASS UNUSED VAC LEAVE	498.75	0.00	0.00	0.00	0.00	0.00
	62210	CERT SOC SEC	83,667.00	83,813.30	74,687.53	7,876.59	0.00	7,876.59
	62220	CLS SOC SEC	28,532.25	29,237.78	27,488.35	5,194.25	0.00	5,194.25
	62260	CERT MEDICARE	19,567.32	19,601.31	17,467.42	1,842.10	0.00	1,842.10
	62270	CLS MEDICARE	6,672.98	6,837.97	6,428.72	1,214.78	0.00	1,214.78
	62310	CERT TCH RET-CONT	197,594.60	199,548.99	174,239.55	19,165.02	0.00	19,165.02
	62320	CLS TCH RET - CONT	67,277.89	71,075.94	75,887.68	13,228.16	0.00	13,228.16
	62520	CLS UNEMPLOY COMP	12,165.00	0.00	317.20	0.00	0.00	0.00
	62610	CERT WKR'S COMP	3,417.00	3,701.50	3,289.00	0.00	0.00	0.00
	62620	CLS WKR'S COMP	3,417.00	3,701.50	3,289.00	0.00	0.00	0.00
	62710	CERT HEALTH BENEFITS	38,757.18	37,126.18	36,702.11	3,601.94	0.00	3,601.94
	62711	CRT PREMIUM ASSISTNCE E	2,042.38	1,764.94	1,884.46	261.53	0.00	261.53
	62720	CLS HEALTH BENEFITS	21,872.52	16,584.72	17,036.53	3,599.47	0.00	3,599.47
	62721	CLS PREM ASSISTANCE EBD	628.17	581.52	493.49	88.25	0.00	88.25
	Salaries & Benefits Totals		2,457,786.28	2,372,699.06	2,220,067.00	275,686.76	0.00	275,686.76
Other	63130	BOARD OF ED SERVICES	388.98	0.00	0.00	0.00	0.00	0.00

Expenditure  
Totals

63310	PUPIL SERVICES	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00
63320		90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63440	LEGAL								717.50
63450	MEDICAL	9,831.96	432.00	961.50	717.50	0.00	0.00	0.00	0.00
63480	SECURITY	202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63490	OTHER PROF SVC	0.00	0.00	784.14	0.00	0.00	0.00	0.00	0.00
63490	OTHER PROF SVC	1,174.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63530	SOFTWARE MAINT SUPPORT	0.00	428.75	549.85	0.00	0.00	0.00	0.00	0.00
63550	NOVELL LICENSE RENEWALS	2,850.00	0.00	5,274.65	6,308.50	0.00	0.00	0.00	6,308.50
63590	LICENSE	1,600.00	6,394.75	0.00	0.00	0.00	0.00	0.00	0.00
63900	OTHER PURC PROF/TECH SV	113,780.46	49,359.14	189,414.31	19,259.75	0.00	0.00	0.00	19,259.75
64110	WATER/SEWER	7,803.22	6,917.05	5,851.03	1,279.76	0.00	0.00	0.00	1,279.76
64210	DISPOSAL/SANATATION	12,540.97	11,554.79	9,789.32	1,664.40	0.00	0.00	0.00	1,664.40
64310	BLDG & GROUNDS	8,345.28	33,958.27	24,735.81	586.32	0.00	0.00	0.00	586.32
64410	LAND & BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64420	EQUIP & VEHICLES	28,498.59	23,455.08	18,651.23	3,924.51	0.00	0.00	0.00	3,924.51
64500	CONSTRUCTION SERVICES	98,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65210	PROPERTY INSURANCE	41,421.09	41,421.09	0.00	43,492.14	0.00	0.00	0.00	43,492.14
65220	LIABILITY INSURANCE	6,670.00	6,943.50	7,424.00	0.00	0.00	0.00	0.00	0.00
65240	FLEET INSURANCE	6,761.41	5,749.12	5,563.59	116.57	0.00	0.00	0.00	116.57
65250	ACCIDENT INS FOR STUDENT	2,668.00	2,668.00	2,668.00	2,668.00	0.00	0.00	0.00	2,668.00
65290	OTHER INSURANCE	317.00	338.00	327.50	0.00	0.00	0.00	0.00	0.00
65310	TELEPHONE	15,095.32	15,561.01	18,041.08	4,052.22	0.00	0.00	0.00	4,052.22
65320	POSTAGE	2,919.61	1,911.66	1,680.55	0.00	0.00	0.00	0.00	0.00
65340	NETWORK/INTERNET	0.00	0.00	3,800.00	3,625.21	0.00	0.00	0.00	3,625.21
65400	ADVERTISING	946.08	654.90	747.75	159.50	0.00	0.00	0.00	159.50
65610	TO LEA'S WITHIN STATE	0.00	11,960.00	5,048.50	0.00	0.00	0.00	0.00	0.00
65810	TRVL-CERT-IN DISTRICT	1,078.20	1,890.97	667.99	379.30	0.00	0.00	0.00	379.30
65820	TRVL-CLS IN DISTRICT	605.88	459.09	1,164.60	11.25	0.00	0.00	0.00	11.25
65870	NON-EMP TRAVEL	603.99	1,812.72	9,244.99	397.32	0.00	0.00	0.00	397.32
65910	SVS PURCHASED LOCALLY	66,711.90	59,420.53	80,402.16	0.00	0.00	0.00	0.00	0.00
65920	PURC-OTHER LEA IN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66100	GEN SUPPLIES	160,909.06	102,812.96	129,821.97	20,748.78	0.00	0.00	0.00	20,748.78
66107	EQUIP-LOW VALUE	0.00	20,027.00	0.00	0.00	0.00	0.00	0.00	0.00
66220	ELECTRICITY	109,896.62	97,814.67	96,808.08	29,822.90	0.00	0.00	0.00	29,822.90
66230	BOTTLED GAS	19,606.87	12,671.40	16,334.05	0.00	0.00	0.00	0.00	0.00



66260	GASOLINE/DIESEL	19,658.75	2,784.80	1,391.90	575.20	0.00	575.20
66261	FUEL ADDITIVES	0.00	0.00	261.86	0.00	0.00	0.00
66265	DIESEL FUEL	0.00	19,570.80	16,708.15	0.00	0.00	0.00
66266	DIESEL FUEL ADDITIVES	0.00	364.20	0.00	0.00	0.00	0.00
66269	OIL FOR BUSES	0.00	0.00	1,255.00	626.08	0.00	626.08
66410	TEXTBOOKS	12,907.36	6,555.55	0.00	0.00	0.00	0.00
66420	LIBRARY BOOKS	2,551.48	1,955.66	1,993.00	110.78	0.00	110.78
66430	PERIODICALS	124.69	34.00	45.00	0.00	0.00	0.00
66500	TECHN SUPPLIES	1,314.00	0.00	533.81	0.00	0.00	0.00
66510	SOFTWARE	0.00	486.00	0.00	0.00	0.00	0.00
66512	TABLET COMPUTERS	0.00	8,821.93	0.00	0.00	0.00	0.00
67320	VEHICLES	16,000.00	50,000.00	109,000.00	0.00	0.00	0.00
67340	TECH RELATED HARDWARE	5,194.00	0.00	0.00	0.00	0.00	0.00
67390	OTHER EQUIPMENT	19,670.48	44,800.85	0.00	0.00	0.00	0.00
68100	DUES AND FEES	15,071.43	10,744.10	5,487.82	3,147.50	0.00	3,147.50
68300	INTEREST	61,772.50	60,210.00	46,802.50	0.00	0.00	0.00
69100	REDEMPTION OF PRINCIPAL	125,000.00	125,000.00	20,000.00	0.00	0.00	0.00
69330	TO BUILDING FUND	143,340.42	0.00	1,255,904.07	0.00	0.00	0.00
69400		0.00	606.65	0.00	0.00	0.00	0.00
Other Expenditure Totals		1,144,371.43	848,550.99	2,095,489.76	143,673.49	0.00	143,673.49
Overall Expenditure Totals		3,602,157.71	3,221,250.05	4,315,556.76	419,360.25	0.00	419,360.25

(Excluding transfers to funds 1, 2 and 4 which is 69310-69329 abd 69340-69349)

Sep 13, 2021



Sen. Jason Rapert  
Senate Chair  
Sen. Eddie Cheatham  
Senate Vice Chair



Rep. Richard Womack  
House Chair  
Rep. DeAnn Vaught  
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

June 25, 2020

To the Superintendent and School Board Members  
Shirley School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and have issued our report thereon dated May 5, 2020. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated March 17, 2020. Professional standards also require that we provide you with the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the audit year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the Management Representation Letter dated May 5, 2020.



*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship.

*Other Matters*

We were not engaged to report on the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

*Restriction on Use*

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor



# Arkansas



Sen. Ronald Caldwell  
Senate Chair  
Sen. Gary Stubblefield  
Senate Vice Chair

Rep. Richard Womack  
House Chair  
Rep. Nelda Speaks  
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

May 28, 2021

To the Superintendent and School Board Members  
Shirley School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and have issued our report thereon dated May 11, 2021. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated March 18, 2021. Professional standards also require that we provide you with the following information related to our audit.

### Significant Audit Findings

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The financial statement disclosures are neutral, consistent, and clear.

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We encountered no significant difficulties in dealing with management in performing and completing our audit.

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In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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*Other Audit Findings or Issues*

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*Restriction on Use*

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor



# SHIRLEY PUBLIC SCHOOLS

Board Members:

Robert Lanier  
Samantha Shull  
Lacey Mitchell  
Callie Davidson

Phone: 501-723-8191  
Fax: 501-723-4020

199 School Drive  
Shirley, Arkansas 72153  
Tyrene Gardner, Superintendent

---

September 14, 2021

Dear State Board of Education,

On September 9, 2021 Shirley School District was placed on the Administrative Consolidation List published by the Department of Elementary and Secondary Education under §6-13-1602(2). As per §6-13-1613, Shirley School District has submitted a petition for a waiver from the minimum school district size.

As part of the requirements set forth in §6-13-1613, this letter is to serve as a Statement of Assurance that Shirley School District is not currently classified in academic distress. This letter is also to assure that it is in the best interest of the students in Shirley School District to keep our district open due to the length of potential time spent on the bus by students traveling to and from school should our school district be administratively reorganized.

Shirley School students have always performed well on the ACT/Aspire tests. Students have shown growth as well as performance in all areas. The 2020-2021 school year did show a setback due to COVID and the fact that students spent several days in quarantine or just chose not to come to school. We are back on campus. All students have a Chromebook and the District is working hard to ensure that all students have access to internet or hotspots so that they can work from home when the need arises. We are working hard to implement Professional Learning Communities as well as Positive Behavior Intervention Supports. The District is encouraging weekly lessons in social emotional learning for all students. Along with the Arch Ford Coop the District is implementing a school wide literacy initiative to improve reading performance for all students.

In 2020-2021, our district also began working intensively on improving our school culture by raising staff salaries to reward current employees and attract future applicants; replacing outdated floors with stained and polished concrete floors; improving the elementary school playground and revamping the District website to include an app in order to improve communication with parents and community members. In the past, we have replaced the lighting on campus with LED lights. Our bus fleet is in good shape. We have dependable route busses, activity busses, and spare busses. The Shirley School District truly is working diligently to become a "school of choice" for students in Van Buren County. We respectfully request the State Board of Education grant our petition for a waiver from the minimum school district size. Thank you for your consideration in this matter.

Respectfully Submitted,

  
Tyrene Gardner, Superintendent



## Arkansas Department of Education

Four Capitol Mall • Little Rock, Arkansas • 72201-1030 • (501) 682-4475 • Fax (501) 682-1079

Asa Hutchinson  
Governor

Johnny Key  
Secretary

September 13, 2021

Ms. Tyrene Gardner, Superintendent  
Shirley School District  
199 School Drive  
Shirley, AR 72153

Dear Ms. Gardner:

During the 2020-2021 school year, the Shirley School District was part of the DESE Fiscal Services and Support fiscal monitoring program due to having an Average Daily Membership (ADM) of less than 350 students during the previous year. The district is currently in good financial standing and in compliance with all financial reporting. Fund balance reports are included for review. Please let me know if additional information is needed.

Thank you,

A handwritten signature in blue ink that reads "Tracy Webb". The signature is written in a cursive, flowing style.

Tracy Webb  
Coordinator of Fiscal Services and Support  
501-683-0737





**Arkansas**  
**Division of Public School Academic Facilities & Transportation**

One Capitol Mall, Suite 4D-200, Little Rock, AR 72201

**FACILITIES**  
Telephone (501) 682-4261  
Fax (501) 683-1200

**TRANSPORTATION**  
Telephone (501) 682-4264  
Fax (501) 682-6308

[www.ArkansasFacilities.Arkansas.gov](http://www.ArkansasFacilities.Arkansas.gov)

September 16, 2021

RECEIVED SEP 20 2021

Ms. Tyrene Gardner  
Superintendent  
Shirley School District  
199 School Drive  
Shirley, AR 72153

RE: Response to District's request dated September 10, 2021

Dear Ms. Gardner:

The Shirley School District (*District*) facility condition survey indicated academic building systems were generally in good to poor. The January 22, 2020, on-site inspection of District's academic facilities did not reveal any serious adequacy issues, the District had no indicators of facilities distress for the last two years, and the District was not in Level 5 support for facility issues or facilities distress.

The District has not applied for Partnership Program funding in the current cycle.

Please contact your Area Project Manager-Planning and Construction if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Britton", with a long horizontal flourish extending to the right.

Murray Britton  
Assistant Director

MB/cb

**Budget Summary**  
**SHIRLEY SCHOOL DISTRICT(7104000)**

Period: 3

FY22 as of 2021-09-13			
<b>Beginning Balance</b> <u>7/1/2021</u>			<b>Ending Balance</b> <u>9/30/2021</u>
	<b>Revenue</b>	<b>Expenditures</b>	
1,197,195.76	359,847.63	419,360.25	1,137,683.14
FY22 Budget			
<b>Beginning Balance</b> <u>7/1/2021</u>			<b>Projected Balance</b> <u>9/30/2021</u>
	<b>Revenue</b>	<b>Expenditures</b>	
771,158.98	0	0	771,158.98
FY21			
<b>Beginning Balance</b> <u>7/1/2020</u>			<b>Ending Balance</b> <u>9/30/2020</u>
	<b>Revenue</b>	<b>Expenditures</b>	
1,178,566.16	472,565.33	453,935.73	1,197,195.76
FY20			
<b>Beginning Balance</b> <u>7/1/2019</u>			<b>Ending Balance</b> <u>9/30/2019</u>
	<b>Revenue</b>	<b>Expenditures</b>	
726,915.11	422,557.79	533,950.13	615,522.77
FY19			
<b>Beginning Balance</b> <u>7/1/2018</u>			<b>Ending Balance</b> <u>9/30/2018</u>
	<b>Revenue</b>	<b>Expenditures</b>	
690,622.17	529,996.14	508,305.74	712,312.57

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Sep 13, 2021



**Revenue**  
SHIRLEY PUBLIC SCHOOLS  
Period 13

**Unrestricted Funds**

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

10000:51999|52300-52399|52500:59999

Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-13	FY22 Budget	Variance in FY22 Budget and FY22 YTD
11110	PROPERTY TAXES-CURRENT	1,583,759.32	1,389,065.63	1,368,409.92	143,155.63	0.00	143,155.63
11115	PROPERTY TAX RELIEF	0.00	20,519.12	183.78	3,193.70	0.00	3,193.70
11120	PROPERTY TAX-40% BY 6/30	916,752.84	975,603.46	685,627.30	0.00	0.00	0.00
11125	PROP TAX REL 40% PULLBACK	0.00	0.00	368,187.30	0.00	0.00	0.00
11140	PROPERTY TAX-DELINQUENT	140,646.52	137,691.63	167,402.00	9,805.61	0.00	9,805.61
11150	EXCESS COMMISSION	3,038.78	3,485.30	18,998.11	0.00	0.00	0.00
11160	LAND REDEMP-IN STATE SALE	14,543.23	19,526.09	43,498.62	0.00	0.00	0.00
11400	PENALTIES/INTEREST ON TAX	0.00	0.00	391.40	0.00	0.00	0.00
15100	INTEREST ON INVESTMENTS	86,444.01	90,806.62	108,565.86	19,625.59	0.00	19,625.59
19200	PRIVATE CONTRIBUTIONS	0.00	24,983.00	133,168.45	0.00	0.00	0.00
19510	OTHER LEA WITHIN STATE	0.00	160.00	0.00	0.00	0.00	0.00
19800	REFUNDS OF PRIOR YR EXPEN	5,309.90	18,422.09	7,496.44	0.00	0.00	0.00
19900	MISC REV FR LOCAL SOURCES	8,162.64	3,666.63	41,781.55	450.00	0.00	450.00
31101	FOUNDATION FUNDING	527,294.00	604,046.00	556,916.00	73,092.00	0.00	73,092.00
31103	98% COLLECTION RATE GUARA	74,790.00	74,703.00	7,988.00	0.00	0.00	0.00
31400	TRANSPORTATION AID	23,041.00	54,906.00	54,906.00	12,569.00	0.00	12,569.00
31450	STUDENT GROWTH FUNDING	0.00	11,539.00	0.00	0.00	0.00	0.00
31460	DECLINING ENROLLMENT	80,999.00	0.00	41,862.00	0.00	0.00	0.00
32219	EISENHOWER MATH/SCIENCE	0.00	44,460.00	44,460.00	97,812.00	0.00	97,812.00
32226	HIGH PRIORITY BONUS	80,174.77	79,112.30	55,840.74	0.00	0.00	0.00
32232	AR SCHOOL RECOGNITION	8,279.86	0.00	0.00	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,557.89	1,500.57	1,735.51	0.00	0.00	0.00
32350	EARLY CHLD/MEDICAID MATCH	0.00	0.00	29,499.21	0.00	0.00	0.00
32352	32350	0.00	0.00	10,474.38	0.00	0.00	0.00
32355	EARLY CHILD PILOT PARENT	31,892.49	39,777.95	42,813.30	0.00	0.00	0.00
32361	INCENTIVE FUND	0.00	100.00	0.00	0.00	0.00	0.00
32382	NSL MATCHING GRANT	6,250.64	37,000.95	25,141.20	0.00	0.00	0.00
32480	VOC NEW PGM START-UP	38,199.66	25,111.75	25,739.38	0.00	0.00	0.00
32901	JUA MINI GRANT	0.00	0.00	7,500.00	0.00	0.00	0.00
32920	GAME & FISH GRANT	0.00	1,788.31	0.00	0.00	0.00	0.00
42200	FLOOD CONTROL	6,209.40	7,062.54	6,950.33	0.00	0.00	0.00
42300	MINERAL LEASES	479.70	397.41	258.11	144.10	0.00	144.10
45586	ARRA-SCHOOL LUNCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
51100	BONDED INDEBTEDNESS	0.00	0.00	1,078.37	0.00	0.00	0.00
53100	SALE OF EQUIPMENT	625.00	2,101.00	0.00	0.00	0.00	0.00
53400	COMPEN-LOSS FIXED ASSETS	0.00	0.00	50,176.39	0.00	0.00	0.00
53500	REV NON FIXED ASSETS	0.00	5,364.75	1,099.93	0.00	0.00	0.00
<b>Total Revenue</b>		<b>3,638,450.65</b>	<b>3,672,901.10</b>	<b>3,908,149.58</b>	<b>359,847.63</b>	<b>0.00</b>	<b>359,847.63</b>

(Excluding transfers from 52000-52299 and 52400-52499)

Sep 13, 2021



**EXPENDITURES**  
SHIRLEY PUBLIC SCHOOLS  
Period 13

**Unrestricted Funds**

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999  
Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999  
Fund/SOF 4000:4999

**Object Detail for Account**

6100:69299|69330:69339|69350:69999

Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-13	FY22 Budget	Variance in FY22 Budget and FY22
Salaries & Benefits Totals							
61110	CERT SALARY	1,364,267.85	1,289,128.04	1,236,491.59	137,413.81	0.00	137,413.81
61120	CLS SALARY	458,750.61	477,898.49	430,855.46	81,466.52	0.00	81,466.52
61320	CLASS OVERTIME	5,343.69	2,055.35	2,392.28	254.34	0.00	254.34
61510	BONUS/ADDITIONAL COMPEN	118,119.46	106,161.53	89,701.63	0.00	0.00	0.00
61520	BONUS - CLASSIFIED	17,500.00	17,500.00	16,500.00	0.00	0.00	0.00
61710	CERT SUBSTITUTES	4,095.00	4,487.35	0.00	0.00	0.00	0.00
61720	CLS SUBSTITUTES	3,599.63	1,892.65	2,840.00	480.00	0.00	480.00
61819	CERT UNUSED SICK LEAVE	0.00	0.00	2,075.00	0.00	0.00	0.00
61849	CLASS UNUSED VAC LEAVE	498.75	0.00	0.00	0.00	0.00	0.00
62210	CERT SOC SEC	83,667.00	83,813.30	74,687.53	7,876.59	0.00	7,876.59
62220	CLS SOC SEC	28,532.25	29,237.78	27,488.35	5,194.25	0.00	5,194.25
62260	CERT MEDICARE	19,567.32	19,601.31	17,467.42	1,842.10	0.00	1,842.10
62270	CLS MEDICARE	6,672.98	6,837.97	6,428.72	1,214.78	0.00	1,214.78
62310	CERT TCH RET-CONT	197,594.60	199,548.99	174,239.55	19,165.02	0.00	19,165.02
62320	CLS TCH RET - CONT	67,277.89	71,075.94	75,887.68	13,228.16	0.00	13,228.16
62520	CLS UNEMPLOY COMP	12,165.00	0.00	317.20	0.00	0.00	0.00
62610	CERT WKR'S COMP	3,417.00	3,701.50	3,289.00	0.00	0.00	0.00
62620	CLS WKR'S COMP	3,417.00	3,701.50	3,289.00	0.00	0.00	0.00
62710	CERT HEALTH BENEFITS	38,757.18	37,126.18	36,702.11	3,601.94	0.00	3,601.94
62711	CRT PREMIUM ASSISTNCE E	2,042.38	1,764.94	1,884.46	261.53	0.00	261.53
62720	CLS HEALTH BENEFITS	21,872.52	16,584.72	17,036.53	3,599.47	0.00	3,599.47
62721	CLS PREM ASSISTANCE EBD	628.17	581.52	493.49	88.25	0.00	88.25
Salaries & Benefits Totals		2,457,786.28	2,372,699.06	2,220,067.00	275,686.76	0.00	275,686.76
Other	63130 BOARD OF ED SERVICES	388.98	0.00	0.00	0.00	0.00	0.00

Expenditure  
Totals

63310	PUPIL SERVICES	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00
63320		90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63440	LEGAL	9,831.96	432.00	961.50	717.50	0.00	0.00	0.00	717.50
63450	MEDICAL	202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63480	SECURITY	0.00	0.00	784.14	0.00	0.00	0.00	0.00	0.00
63490	OTHER PROF SVC	1,174.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63530	SOFTWARE MAINT SUPPORT	0.00	428.75	549.85	0.00	0.00	0.00	0.00	0.00
63550	NOVELL LICENSE RENEWALS	2,850.00	0.00	5,274.65	6,308.50	0.00	0.00	0.00	6,308.50
63590	LICENSE	1,600.00	6,394.75	0.00	0.00	0.00	0.00	0.00	0.00
63900	OTHER PURC PROF/TECH SV	113,780.46	49,359.14	189,414.31	19,259.75	0.00	0.00	0.00	19,259.75
64110	WATER/SEWER	7,803.22	6,917.05	5,851.03	1,279.76	0.00	0.00	0.00	1,279.76
64210	DISPOSAL/SANATATION	12,540.97	11,554.79	9,789.32	1,664.40	0.00	0.00	0.00	1,664.40
64310	BLDG & GROUNDS	8,345.28	33,958.27	24,735.81	586.32	0.00	0.00	0.00	586.32
64410	LAND & BLDGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64420	EQUIP & VEHICLES	28,498.59	23,455.08	18,651.23	3,924.51	0.00	0.00	0.00	3,924.51
64500	CONSTRUCTION SERVICES	98,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65210	PROPERTY INSURANCE	41,421.09	41,421.09	0.00	43,492.14	0.00	0.00	0.00	43,492.14
65220	LIABILITY INSURANCE	6,670.00	6,943.50	7,424.00	0.00	0.00	0.00	0.00	0.00
65240	FLEET INSURANCE	6,761.41	5,749.12	5,563.59	116.57	0.00	0.00	0.00	116.57
65250	ACCIDENT INS FOR STUDENT	2,668.00	2,668.00	2,668.00	2,668.00	0.00	0.00	0.00	2,668.00
65290	OTHER INSURANCE	317.00	338.00	327.50	0.00	0.00	0.00	0.00	0.00
65310	TELEPHONE	15,095.32	15,561.01	18,041.08	4,052.22	0.00	0.00	0.00	4,052.22
65320	POSTAGE	2,919.61	1,911.66	1,680.55	0.00	0.00	0.00	0.00	0.00
65340	NETWORK/INTERNET	0.00	0.00	3,800.00	3,625.21	0.00	0.00	0.00	3,625.21
65400	ADVERTISING	946.08	654.90	747.75	159.50	0.00	0.00	0.00	159.50
65610	TO LEA'S WITHIN STATE	0.00	11,960.00	5,048.50	0.00	0.00	0.00	0.00	0.00
65810	TRVL-CERT-IN DISTRICT	1,078.20	1,890.97	667.99	379.30	0.00	0.00	0.00	379.30
65820	TRVL-CLS IN DISTRICT	605.88	459.09	1,164.60	11.25	0.00	0.00	0.00	11.25
65870	NON-EMP TRAVEL	603.99	1,812.72	9,244.99	397.32	0.00	0.00	0.00	397.32
65910	SVS PURCHASED LOCALLY	66,711.90	59,420.53	80,402.16	0.00	0.00	0.00	0.00	0.00
65920	PURC-OTHER LEA IN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66100	GEN SUPPLIES	160,909.06	102,812.96	129,821.97	20,748.78	0.00	0.00	0.00	20,748.78
66107	EQUIP-LOW VALUE	0.00	20,027.00	0.00	0.00	0.00	0.00	0.00	0.00
66220	ELECTRICITY	109,896.62	97,814.67	96,808.08	29,822.90	0.00	0.00	0.00	29,822.90
66230	BOTTLED GAS	19,606.87	12,671.40	16,334.05	0.00	0.00	0.00	0.00	0.00



66260	GASOLINE/DIESEL	19,658.75	2,784.80	1,391.90	575.20	0.00	575.20
66261	FUEL ADDITIVES	0.00	0.00	261.86	0.00	0.00	0.00
66265	DIESEL FUEL	0.00	19,570.80	16,708.15	0.00	0.00	0.00
66266	DIESEL FUEL ADDITIVES	0.00	364.20	0.00	0.00	0.00	0.00
66269	OIL FOR BUSES	0.00	0.00	1,255.00	626.08	0.00	626.08
66410	TEXTBOOKS	12,907.36	6,555.55	0.00	0.00	0.00	0.00
66420	LIBRARY BOOKS	2,551.48	1,955.66	1,993.00	110.78	0.00	110.78
66430	PERIODICALS	124.69	34.00	45.00	0.00	0.00	0.00
66500	TECHN SUPPLIES	1,314.00	0.00	533.81	0.00	0.00	0.00
66510	SOFTWARE	0.00	486.00	0.00	0.00	0.00	0.00
66512	TABLET COMPUTERS	0.00	8,821.93	0.00	0.00	0.00	0.00
67320	VEHICLES	16,000.00	50,000.00	109,000.00	0.00	0.00	0.00
67340	TECH RELATED HARDWARE	5,194.00	0.00	0.00	0.00	0.00	0.00
67390	OTHER EQUIPMENT	19,670.48	44,800.85	0.00	0.00	0.00	0.00
68100	DUES AND FEES	15,071.43	10,744.10	5,487.82	3,147.50	0.00	3,147.50
68300	INTEREST	61,772.50	60,210.00	46,802.50	0.00	0.00	0.00
69100	REDEMPTION OF PRINCIPAL	125,000.00	125,000.00	20,000.00	0.00	0.00	0.00
69330	TO BUILDING FUND	143,340.42	0.00	1,255,904.07	0.00	0.00	0.00
69400		0.00	606.65	0.00	0.00	0.00	0.00
Other Expenditure Totals		1,144,371.43	848,550.99	2,095,489.76	143,673.49	0.00	143,673.49
Overall Expenditure Totals		3,602,157.71	3,221,250.05	4,315,556.76	419,360.25	0.00	419,360.25

(Excluding transfers to funds 1, 2 and 4 which is 69310-69329 abd 69340-69349)

Sep 13, 2021



LEA: 7104000  
COUNTY: VAN BUREN  
DISTRICT: SHIRLEY SCHOOL DISTRICT  
SCHOOL:

Annual Financial Report (AFRB) Level I  
SCHOOL YEAR: 2021 - 2022

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RPT510 - SIS UNCERTIFIED  
CYCLE: 1  
RUN: 9/20/2021 8:22:20 AM

	Actual FY 2020 - 2021	Budget FY 2021 - 2022
<b>FUND 1 - Teacher Salary</b>		
Beginning Balance	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00
Total Expenditures	\$1,384,655.71	\$1,355,939.81
Total Transfers	\$1,384,655.71	\$1,355,939.81
Ending Balance	\$0.00	\$0.00
<b>FUND 2 - Operating</b>		
Beginning Balance	\$1,322,181.57	\$1,003,325.30
Total Revenues	\$4,239,686.69	\$3,849,685.00
Total Expenditures	\$1,852,482.07	\$2,471,460.94
Total Transfers	-\$2,706,060.89	-\$1,534,834.81
Ending Balance	\$1,003,325.30	\$846,714.55
<b>FUND 3 - Building</b>		
Beginning Balance	\$2,892,382.32	\$4,148,286.39
Total Revenues	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00
Total Transfers	\$1,255,904.07	\$0.00
Ending Balance	\$4,148,286.39	\$4,148,286.39
<b>FUND 4 - Debt Service</b>		
Beginning Balance	\$0.00	\$0.00
Total Revenues	\$1,930.89	\$0.00
Total Expenditures	\$67,432.00	\$178,895.00
Total Transfers	\$65,501.11	\$178,895.00
Ending Balance	\$0.00	\$0.00

LEA: 7104000  
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Annual Financial Report (AFRB) Level I  
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RPT510 - SIS UNCERTIFIED  
CYCLE: 1  
RUN: 9/20/2021 8:22:20 AM

	Actual FY 2020 - 2021	Budget FY 2021 - 2022
<b>FUND 6 - Federal Grants</b>		
Beginning Balance	\$19,690.43	\$21,641.05
Total Revenues	\$578,652.81	\$2,149,908.80
Total Expenditures	\$576,702.19	\$2,140,212.80
Total Transfers	\$0.00	\$0.00
Ending Balance	\$21,641.05	\$31,337.05
<b>FUND 7 - Activity</b>		
Beginning Balance	\$112,061.16	\$115,228.96
Total Revenues	\$33,922.41	\$0.00
Total Expenditures	\$30,754.61	\$0.00
Total Transfers	\$0.00	\$0.00
Ending Balance	\$115,228.96	\$115,228.96
<b>FUND 8 - Food Service</b>		
Beginning Balance	\$46,639.26	\$14,924.77
Total Revenues	\$216,054.05	\$216,220.54
Total Expenditures	\$247,768.54	\$230,914.57
Total Transfers	\$0.00	\$0.00
Ending Balance	\$14,924.77	\$230.74