

Special School District of Fort Smith 100  
 2016-2017 School Year  
 Fund Summary Report

December, 2016

	+	+	-	+/-	=
	<u>Beginning</u> <u>Balance</u>	<u>Year to Date</u>		<u>Fund</u> <u>Transfers</u>	<u>Ending</u> <u>Balance</u>
		<u>Revenue</u>	<u>Expenditures</u>		
<b>Teachers Salary Fund</b>	-	-	24,443,405.62	-	(24,443,405.62)
<b>Operating Fund</b>	16,395,049.92	68,616,867.58	27,743,889.54	(1,431,998.56)	55,836,029.40
<b>Debt Service Funds</b>	7,044,208.53	518,450.47	2,108,799.37	3,160,103.96	8,613,963.59
<b>Legal Fund Balance</b>	23,439,258.45	69,135,318.05	54,296,094.53	1,728,105.40	40,006,587.37
<b>Capital Projects Funds</b>	5,460,382.27	37,957.32	1,068,756.51	(1,728,146.13)	2,701,436.95
<b>Federal Funds</b>	462,089.55	5,132,481.81	6,397,763.67	40.73	(803,151.58)
<b>Activity Funds</b>	1,457,613.06	1,471,416.64	1,271,340.27	-	1,657,689.43
<b>Child Nutrition Funds</b>	1,386,015.68	3,833,408.35	3,497,747.77	-	1,721,676.26

**Special School District of Fort Smith 100  
2016-2017 School Year  
Revenue Report**

**December, 2016**

	<u>December, 2016</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	4,732,742.87	32,977,549.66	33,679,250	701,700
Property Taxes - Jan-Jun	-	-	13,880,823	13,880,823
Property Taxes - Delinquent	323,730.14	709,746.93	2,308,150	1,598,403
Property Taxes - Excess Comm	-	-	1,007,165	1,007,165
Revenues in Lieu of Taxes	50,666.51	506,664.97	504,655	(2,010)
Penalties/Interest on Tax	2,428.53	19,757.60	-	(19,758)
Interest Revenue	12,097.52	39,191.01	50,000	10,809
Contributions	10,595.29	41,595.29	-	(41,595)
Turf Sponsorships	-	71,000.00	-	(71,000)
Sale/Loss Compensation	1,699.78	12,954.65	-	(12,955)
State Foundation Funding	5,212,308.00	26,061,540.00	57,335,434	31,273,894
98% Uniform Rate of Tax	-	-	1,285,968	1,285,968
Other Local Revenue	25,485.62	238,092.09	390,000	151,908
Daycare Fees	19,595.00	88,476.00	191,122	102,646
Severance Tax	-	437.72	1,000	562
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	247,980.00	247,980.00	803,420	555,440
Professional Development	-	371,213.00	371,213	-
ALE	-	346,952.00	433,690	86,738
ELL	-	-	1,264,089	1,264,089
NSL	996,826.00	4,984,130.00	10,965,083	5,980,953
Workforce Centers	-	176,718.76	352,625	175,906
General Facility Funds	-	-	-	-
Debt Service Funds	-	18,075.00	-	(18,075)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	180,356.08	261,956	81,600
Broadband Match	-	-	-	-
Other State Funds	-	250,711.67	556,877	306,166
Adult Education	-	306,801.19	1,141,755	834,954
State Preschool	23,113.49	92,453.96	231,160	138,706
ABC Grant	145,745.00	874,470.00	1,457,850	583,380
Indirect Cost Revenue	-	-	184,298	184,298
<b>Total</b>	<u>11,805,013.75</u>	<u>68,616,867.58</u>	<u>128,657,581</u>	<u>60,040,715</u>

Special School District of Fort Smith 100  
 2016-2017 School Year  
 Expenditure Report

December, 2016

	<u>December, 2016</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<b><u>Teachers Salary Fund</u></b>				
Regular Education	3,105,071.06	14,161,456.88	37,505,115	23,343,658
Special Education	456,527.74	2,055,320.82	5,288,252	3,232,931
Vocational Education	198,760.17	918,911.14	2,353,166	1,434,255
Compensatory Education	101,729.71	346,960.50	1,028,486	681,526
Other Education	204,846.73	880,114.46	2,364,303	1,484,188
Pupil Services	353,543.19	1,666,725.38	4,270,578	2,603,853
Instructional Staff Services	452,493.58	2,260,868.00	5,527,442	3,266,574
Administrative Services	26,593.58	146,264.69	319,123	172,858
School Admin Services	360,517.04	1,899,793.95	4,387,427	2,487,633
Central Services	19,443.60	106,939.80	233,323	126,383
Other Services	-	50.00	-	(50)
<b>Totals</b>	<u>5,279,526.40</u>	<u>24,443,405.62</u>	<u>63,277,215</u>	<u>38,833,809</u>
<b><u>Operating Fund</u></b>				
Regular Education	1,066,255.00	7,405,712.65	18,225,790	10,820,078
Special Education	205,386.01	1,084,498.35	2,864,174	1,779,676
Vocational Education	57,452.70	338,749.81	830,251	491,501
Compensatory Education	75,307.84	556,852.31	1,078,153	521,301
Other Education	116,933.08	718,698.72	2,024,137	1,305,438
Pupil Services	366,161.75	1,810,322.28	4,700,283	2,889,961
Instructional Staff Services	427,332.19	2,943,701.45	6,894,897	3,951,195
Administrative Services	81,811.75	285,302.19	646,315	361,013
School Admin Services	325,277.75	1,758,285.93	4,074,234	2,315,948
Central Services	242,422.56	1,531,458.74	3,496,819	1,965,360
Maintenance & Operations	875,116.38	6,826,425.48	15,003,336	8,176,911
Pupil Transportation	233,922.91	1,632,542.86	3,647,487	2,014,945
Other Services	138,118.94	851,338.77	2,367,788	1,516,449
<b>Totals</b>	<u>4,211,498.86</u>	<u>27,743,889.54</u>	<u>65,853,665</u>	<u>38,109,776</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	842,696.92	2,662,697	1,820,000
Interest	-	1,260,408.76	2,366,644	1,106,236
Dues and Fees	-	5,693.69	100,000	94,306
<b>Totals</b>	<u>-</u>	<u>2,108,799.37</u>	<u>5,129,341</u>	<u>3,020,542</u>

Special School District of Fort Smith 100  
2016-2017 School Year  
Expenditure Summary of All Funds

December, 2016

	<u>December, 2016</u>	<u>Year to Date</u>
Teachers Salary Fund	5,279,526.40	24,443,405.62
Operating Fund	4,211,498.86	27,743,889.54
Debt Service Fund	-	2,108,799.37
Capital Projects Fund	113,330.72	1,068,756.51
Federal Funds	1,526,515.73	6,397,763.67
Activity Funds	135,547.34	1,271,340.27
Child Nutrition Funds	649,482.90	3,497,747.77
<b>Total of All Funds</b>	<u>11,915,901.95</u>	<u>66,531,702.75</u>