

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

May, 2017

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	<u>Beginning Balance</u>	<u>Year to Date</u>		<u>Fund Transfers</u>	<u>Ending Balance</u>
		<u>Revenue</u>	<u>Expenditures</u>		
<b>Teachers Salary Fund</b>	-	-	50,643,324.53	-	(50,643,324.53)
<b>Operating Fund</b>	16,395,049.92	116,362,409.02	53,713,478.84	(3,653,391.64)	75,390,588.46
<b>Debt Service Funds</b>	7,044,208.53	1,036,547.90	5,037,713.47	5,381,497.04	8,424,540.00
<b>Legal Fund Balance</b>	23,439,258.45	117,398,956.92	109,394,516.84	1,728,105.40	33,171,803.93
<b>Capital Projects Funds</b>	5,460,382.27	42,122.08	1,224,268.66	(1,728,146.13)	2,550,089.56
<b>Federal Funds</b>	462,089.55	11,581,738.77	12,618,859.25	40.73	(574,990.20)
<b>Activity Funds</b>	1,457,613.06	2,536,735.39	2,627,073.42	-	1,367,275.03
<b>Child Nutrition Funds</b>	1,386,015.68	7,613,962.61	6,622,958.66	-	2,377,019.63

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

May, 2017

	<u>May, 2017</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	(32,977,549.66)	32,977,549.66	33,679,250	701,700
Property Taxes - Jan-Jun	(2,654,508.59)	10,260,659.50	13,880,823	3,620,164
Property Taxes - Delinquent	(1,629,180.05)	1,901,464.46	2,308,150	406,686
Property Taxes - Excess Comm	(703,731.44)	703,731.44	1,007,165	303,434
Revenues in Lieu of Taxes	(506,664.97)	506,664.97	504,655	(2,010)
Penalties/Interest on Tax	(31,472.54)	34,332.66	-	(34,333)
Interest Revenue	(78,517.96)	89,155.25	50,000	(39,155)
Contributions	(48,843.29)	48,843.29	-	(48,843)
Turf Sponsorships	(71,000.00)	71,000.00	-	(71,000)
Sale/Loss Compensation	(50,020.65)	74,498.65	-	(74,499)
State Foundation Funding	(46,912,308.00)	52,125,128.00	57,335,434	5,210,306
98% Uniform Rate of Tax	-	-	1,285,968	1,285,968
Other Local Revenue	63,407.38	439,360.89	390,000	(49,361)
Daycare Fees	13,522.00	175,046.00	191,122	16,076
Severance Tax	-	1,256.51	1,000	(257)
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	260,880.00	632,280.00	803,420	171,140
Professional Development	-	371,213.00	371,213	-
ALE	-	346,952.00	433,690	86,738
ELL	-	1,346,508.00	1,264,089	(82,419)
NSL	996,825.00	9,968,257.00	10,965,083	996,826
Workforce Centers	-	353,437.52	352,625	(813)
General Facility Funds	-	-	-	-
Debt Service Funds	-	36,149.00	-	(36,149)
Student Growth Funds	21,315.00	262,451.00	-	(262,451)
College & Career Readiness	-	180,356.08	261,956	81,600
Broadband Match	-	-	-	-
Other State Funds	125,383.00	752,043.43	556,877	(195,166)
Adult Education	285,709.39	1,039,775.54	1,141,755	101,979
State Preschool	22,525.37	206,845.17	231,160	24,314
ABC Grant	-	1,457,450.00	1,457,850	400
Indirect Cost Revenue	-	-	184,298	184,298
<b>Total</b>	<u>(83,874,230.01)</u>	<u>116,362,409.02</u>	<u>128,657,581</u>	<u>12,295,173</u>

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

May, 2017

	<u>May, 2017</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	3,086,321.85	29,593,040.76	37,505,115	7,912,074
Special Education	439,544.58	4,310,697.61	5,288,252	977,554
Vocational Education	205,761.32	1,928,124.09	2,353,166	425,042
Compensatory Education	75,129.92	797,570.00	1,028,486	230,916
Other Education	195,804.98	1,859,996.14	2,364,303	504,307
Pupil Services	353,722.53	3,431,757.08	4,270,578	838,821
Instructional Staff Services	436,017.38	4,466,522.91	5,527,442	1,060,919
Administrative Services	44,462.68	349,028.99	319,123	(29,906)
School Admin Services	360,517.04	3,702,379.15	4,387,427	685,048
Central Services	19,443.60	204,157.80	233,323	29,165
Other Services	-	50.00	-	(50)
<b>Totals</b>	<u>5,216,725.88</u>	<u>50,643,324.53</u>	<u>63,277,215</u>	<u>12,633,890</u>
<b><u>Operating Fund</u></b>				
Regular Education	2,069,676.64	14,407,344.31	18,225,790	3,818,446
Special Education	201,507.09	2,274,906.11	2,864,174	589,268
Vocational Education	82,249.53	685,219.62	830,251	145,031
Compensatory Education	37,363.45	1,022,992.37	1,078,153	55,161
Other Education	267,952.76	1,380,089.22	2,024,137	644,048
Pupil Services	398,617.21	3,746,025.85	4,700,283	954,257
Instructional Staff Services	641,357.37	5,862,459.72	6,894,897	1,032,437
Administrative Services	34,276.98	530,025.65	646,315	116,290
School Admin Services	341,749.26	3,402,469.51	4,074,234	671,764
Central Services	393,334.50	3,359,712.43	3,496,819	137,107
Maintenance & Operations	1,038,689.68	12,476,257.50	15,003,336	2,527,079
Pupil Transportation	247,674.99	2,807,114.10	3,647,487	840,373
Other Services	124,151.54	1,758,862.45	2,367,788	608,925
<b>Totals</b>	<u>5,878,601.00</u>	<u>53,713,478.84</u>	<u>65,853,665</u>	<u>12,140,186</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	2,662,696.92	2,662,697	-
Interest	419,912.21	2,366,595.36	2,366,644	49
Dues and Fees	862.50	8,421.19	100,000	91,579
<b>Totals</b>	<u>420,774.71</u>	<u>5,037,713.47</u>	<u>5,129,341</u>	<u>91,628</u>

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

**May, 2017**

	<u>May, 2017</u>	<u>Year to Date</u>
Teachers Salary Fund	5,216,725.88	50,643,324.53
Operating Fund	5,878,601.00	53,713,478.84
Debt Service Fund	420,774.71	5,037,713.47
Capital Projects Fund	20,615.15	1,224,268.66
Federal Funds	1,247,835.02	12,618,859.25
Activity Funds	418,488.40	2,627,073.42
Child Nutrition Funds	579,278.45	6,622,958.66
<b>Total of All Funds</b>	<u>13,782,318.61</u>	<u>132,487,676.83</u>