

Special School District of Fort Smith 100
 2017-2018 School Year
 Fund Summary Report

June, 2018

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	<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>		
Fund 2000/2001	12,284,184.44	117,749,334.33	52,353,096.67	(65,254,365.28)	12,426,056.82
Operating Funds	2,156,412.16	18,048,238.05	12,393,329.00	(6,229,372.54)	1,581,948.67
Total Operating Funds	<u>14,440,596.60</u>	<u>135,797,572.38</u>	<u>64,746,425.67</u>	<u>(71,483,737.82)</u>	<u>14,008,005.49</u>
Teachers Salary Fund	-	-	63,827,426.95	63,827,426.95	-
Debt Service Funds	8,596,615.19	1,238,315.73	5,208,915.30	5,629,401.42	10,255,417.04
Legal Fund Balance	<u>23,037,211.79</u>	<u>137,035,888.11</u>	<u>133,782,767.92</u>	<u>(2,026,909.45)</u>	<u>24,263,422.53</u>
Capital Projects Funds	5,076,041.04	223,064.76	874,411.67	2,026,882.45	6,451,576.58
Federal Funds	580,851.60	16,547,147.41	16,649,269.84	27.00	478,756.17
Activity Funds	1,273,241.04	3,150,826.59	3,045,893.95	-	1,378,173.68
Child Nutrition Funds	1,510,843.58	7,969,840.17	7,864,064.07	-	1,616,619.68

**Special School District of Fort Smith 100
2017-2018 School Year
Revenue Report**

June, 2018

	<u>June, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	1,374,644.52	33,980,257.93	35,421,738	1,441,480
Property Taxes - Jan-Jun	5,691,564.64	16,730,104.32	15,564,767	(1,165,337)
Property Taxes - Delinquent	167,785.58	2,294,917.01	2,266,160	(28,757)
Property Taxes - Excess Comm	-	1,625,092.20	703,731	(921,361)
Revenues in Lieu of Taxes	-	613,670.40	510,000	(103,670)
Penalties/Interest on Tax	3,790.43	30,332.44	-	(30,332)
Interest Revenue	23,781.54	241,315.51	100,000	(141,316)
Contributions	-	18,688.32	-	(18,688)
Turf Sponsorships	21,000.00	76,500.00	-	(76,500)
Sale/Loss Compensation	18,484.91	1,920,006.67	1,444,978	(475,029)
State Foundation Funding	4,818,476.00	57,972,416.00	58,047,765	75,349
98% Uniform Rate of Tax	1,621,793.00	1,621,793.00	883,894	(737,899)
Other Local Revenue	14,188.17	454,690.88	302,275	(152,416)
Daycare Fees	-	183,305.00	187,042	3,737
Severance Tax	478.03	1,488.45	1,000	(488)
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	184,987.79	184,987.79	-	(184,988)
Residential Treatment	280,266.36	871,086.36	925,000	53,914
Professional Development	-	371,744.00	371,744	-
ALE	77,034.00	385,172.00	385,172	-
ELL	-	1,224,236.00	1,374,984	150,748
NSL	985,555.00	10,911,342.72	10,841,065	(70,278)
Workforce Centers	-	196,354.60	87,229	(109,126)
General Facility Funds	-	-	-	-
Debt Service Funds	-	36,124.00	-	(36,124)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	13,422.18	-	(13,422)
Broadband Match	-	-	-	-
Other State Funds	93,087.22	668,074.88	279,132	(388,943)
Adult Education	254,512.11	987,416.30	950,000	(37,416)
State Preschool	26,988.51	262,703.67	260,899	(1,805)
ABC Grant	60,000.00	1,671,171.38	1,554,650	(116,521)
Indirect Cost Revenue	249,158.37	249,158.37	230,033	(19,126)
Total	<u>15,967,576.18</u>	<u>135,797,572.38</u>	<u>132,693,257</u>	<u>(3,104,314)</u>

**Special School District of Fort Smith 100
2017-2018 School Year
Expenditure Report**

June, 2018

	<u>June, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<u>Teachers Salary Fund</u>				
Regular Education	7,409,269.57	37,227,485.83	38,026,029	798,543
Special Education	1,242,693.86	5,621,167.93	5,588,965	(32,203)
Vocational Education	504,241.03	2,622,770.70	2,542,697	(80,073)
Compensatory Education	269,309.27	1,486,553.53	781,942	(704,611)
Other Education	491,946.18	2,458,325.71	2,568,692	110,366
Pupil Services	847,339.45	4,413,193.31	4,354,379	(58,815)
Instructional Staff Services	807,169.70	4,730,278.21	4,960,015	229,737
Administrative Services	104,576.28	630,754.59	600,665	(30,090)
School Admin Services	668,015.49	4,407,340.45	4,259,794	(147,546)
Central Services	35,211.14	229,556.69	222,109	(7,448)
Other Services	-	-	-	-
Totals	<u>12,379,771.97</u>	<u>63,827,426.95</u>	<u>63,905,288</u>	<u>77,860</u>
<u>Operating Funds</u>				
Regular Education	2,293,697.85	17,775,706.67	18,239,248	463,541
Special Education	689,958.18	3,061,580.62	3,176,095	114,514
Vocational Education	147,280.80	828,438.59	837,146	8,708
Compensatory Education	79,729.79	1,152,451.98	959,042	(193,410)
Other Education	309,034.14	1,752,773.63	1,788,285	35,511
Pupil Services	803,019.93	4,672,400.34	4,955,918	283,517
Instructional Staff Services	616,320.23	5,957,698.94	7,669,508	1,711,809
Administrative Services	172,329.62	1,100,321.06	1,099,923	(398)
School Admin Services	634,661.16	4,027,923.34	4,086,237	58,314
Central Services	376,117.71	4,556,206.41	4,072,895	(483,311)
Maintenance & Operations	1,651,784.83	14,714,354.81	15,235,462	521,107
Pupil Transportation	408,011.96	3,120,960.60	3,407,288	286,328
Other Services	530,309.26	2,025,608.68	3,535,851	1,510,243
Totals	<u>8,712,255.46</u>	<u>64,746,425.67</u>	<u>69,062,898</u>	<u>4,316,473</u>
<u>Debt Service Fund</u>				
Principal	-	2,819,981.58	2,662,697	(157,285)
Interest	-	2,322,410.73	2,366,644	44,234
Dues and Fees	-	66,522.99	100,000	33,477
Totals	<u>-</u>	<u>5,208,915.30</u>	<u>5,129,341</u>	<u>(79,574)</u>

**Special School District of Fort Smith 100
2017-2018 School Year
Expenditure Summary of All Funds**

June, 2018

	<u>June, 2018</u>	<u>Year to Date</u>
Teachers Salary Fund	12,379,771.97	63,827,426.95
Operating Funds (with Fund 2000/2001)	8,712,255.46	64,746,425.67
Debt Service Fund	-	5,208,915.30
Capital Projects Fund	144,120.50	874,411.67
Federal Funds	2,793,389.41	16,649,269.84
Activity Funds	595,368.28	3,045,893.95
Child Nutrition Funds	828,215.17	7,864,064.07
Total of All Funds	<u>25,453,120.79</u>	<u>162,216,407.45</u>