

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

October, 2017

	+	+	-	+/-	=
	<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>	-	-	14,094,892.25	-	(14,094,892.25)
<b>Operating Fund</b>	14,440,596.60	34,328,430.42	19,389,438.36	(1,477,046.28)	27,902,542.38
<b>Debt Service Funds</b>	8,596,615.19	328,673.84	1,682,842.25	2,771,771.83	10,014,218.61
<b>Legal Fund Balance</b>	23,037,211.79	34,657,104.26	35,167,172.86	1,294,725.55	23,821,868.74
<b>Capital Projects Funds</b>	5,076,041.04	214,880.50	79,745.16	(1,294,752.55)	3,916,423.83
<b>Federal Funds</b>	580,851.60	2,928,242.98	4,044,112.97	-	(535,018.39)
<b>Activity Funds</b>	1,273,241.04	1,126,429.22	779,437.19	-	1,620,233.07
<b>Child Nutrition Funds</b>	1,510,843.58	2,389,973.64	2,100,266.44	-	1,800,550.78

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

October, 2017

	<u>October, 2017</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	6,370,023.03	8,962,566.44	35,421,738	26,459,172
Property Taxes - Jan-Jun	-	-	15,564,767	15,564,767
Property Taxes - Delinquent	49,322.89	206,510.51	2,266,160	2,059,649
Property Taxes - Excess Comm	-	-	703,731	703,731
Revenues in Lieu of Taxes	-	-	510,000	510,000
Penalties/Interest on Tax	1,208.40	5,149.55	-	(5,150)
Interest Revenue	6,888.55	25,332.62	100,000	74,667
Contributions	4,427.32	4,427.32	-	(4,427)
Turf Sponsorships	-	46,000.00	-	(46,000)
Sale/Loss Compensation	5,110.12	765,200.56	1,444,978	679,777
State Foundation Funding	4,837,314.00	19,349,256.00	58,047,765	38,698,509
98% Uniform Rate of Tax	-	-	883,894	883,894
Other Local Revenue	128,932.89	253,088.58	302,275	49,186
Daycare Fees	19,650.00	52,025.00	187,042	135,017
Severance Tax	409.52	409.52	1,000	590
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	-	925,000	925,000
Professional Development	-	371,744.00	371,744	-
ALE	308,138.00	308,138.00	385,172	77,034
ELL	-	-	1,374,984	1,374,984
NSL	1,055,828.72	3,026,930.72	10,841,065	7,814,134
Workforce Centers	49,088.65	98,177.30	87,229	(10,948)
General Facility Funds	-	-	-	-
Debt Service Funds	-	18,062.00	-	(18,062)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	13,422.18	-	(13,422)
Broadband Match	-	-	-	-
Other State Funds	-	-	279,132	279,132
Adult Education	71,078.06	147,950.30	950,000	802,050
State Preschool	26,089.91	52,179.82	260,899	208,719
ABC Grant	155,465.00	621,860.00	1,554,650	932,790
Indirect Cost Revenue	-	-	230,033	230,033
<b>Total</b>	<u>13,088,975.06</u>	<u>34,328,430.42</u>	<u>132,693,257</u>	<u>98,364,826</u>

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

October, 2017

	<u>October, 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	3,138,586.06	8,033,235.12	38,026,029	29,992,794
Special Education	483,329.40	969,487.39	5,588,965	4,619,478
Vocational Education	207,193.93	654,713.03	2,542,697	1,887,984
Compensatory Education	65,152.26	265,654.85	781,942	516,287
Other Education	214,999.73	506,145.43	2,568,692	2,062,546
Pupil Services	360,521.73	980,134.95	4,354,379	3,374,244
Instructional Staff Services	403,018.78	1,260,371.43	4,960,015	3,699,644
Administrative Services	56,699.42	181,979.97	600,665	418,685
School Admin Services	358,066.71	1,178,388.23	4,259,794	3,081,406
Central Services	18,509.10	64,781.85	222,109	157,327
Other Services	-	-	-	-
<b>Totals</b>	<u>5,306,077.12</u>	<u>14,094,892.25</u>	<u>63,905,288</u>	<u>49,810,395</u>
<b><u>Operating Fund</u></b>				
Regular Education	1,247,322.50	4,801,939.87	18,239,248	13,437,308
Special Education	218,614.34	551,660.08	3,176,095	2,624,435
Vocational Education	101,507.14	222,718.33	837,146	614,428
Compensatory Education	31,273.42	400,506.03	959,042	558,536
Other Education	226,284.36	412,120.40	1,788,285	1,376,165
Pupil Services	409,196.34	1,134,775.26	4,955,918	3,821,142
Instructional Staff Services	772,722.79	2,267,890.47	7,669,508	5,401,617
Administrative Services	67,781.73	229,162.85	1,099,923	870,760
School Admin Services	336,732.32	1,086,945.93	4,086,237	2,999,291
Central Services	524,628.86	2,227,657.54	4,072,895	1,845,238
Maintenance & Operations	1,200,115.34	4,974,173.13	15,235,462	10,261,288
Pupil Transportation	279,723.12	736,056.03	3,407,288	2,671,232
Other Services	100,829.07	343,832.44	3,535,851	3,192,019
<b>Totals</b>	<u>5,516,731.33</u>	<u>19,389,438.36</u>	<u>69,062,898</u>	<u>49,673,459</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	669,981.58	2,662,697	1,992,715
Interest	356,327.50	949,846.18	2,366,644	1,416,798
Dues and Fees	1,687.19	63,014.49	100,000	36,986
<b>Totals</b>	<u>358,014.69</u>	<u>1,682,842.25</u>	<u>5,129,341</u>	<u>3,446,499</u>

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

October, 2017

	<u>October, 2017</u>	<u>Year to Date</u>
Teachers Salary Fund	5,306,077.12	14,094,892.25
Operating Fund	5,516,731.33	19,389,438.36
Debt Service Fund	358,014.69	1,682,842.25
Capital Projects Fund	43,778.31	79,745.16
Federal Funds	1,416,026.50	4,044,112.97
Activity Funds	319,107.75	779,437.19
Child Nutrition Funds	751,270.78	2,100,266.44
<b>Total of All Funds</b>	<u>13,711,006.48</u>	<u>42,170,734.62</u>