

Special School District of Fort Smith 100  
 2018-2019 School Year  
 Fund Summary Report

October, 2018

	+	+	-	+/-	=
	<u>Beginning</u>	<u>Year to Date</u>		<u>Fund</u>	<u>Ending</u>
	<u>Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Balance</u>
<b>Fund 2000/2001</b>	12,426,056.82	27,778,855.23	14,857,482.53	(746,440.37)	24,600,989.15
<b>Operating Funds</b>	1,581,948.67	4,773,686.77	2,632,497.94	-	3,723,137.50
<b>Total Operating Funds</b>	14,008,005.49	32,552,542.00	17,489,980.47	(746,440.37)	28,324,126.65
<b>Teachers Salary Fund</b>	-	-	14,207,999.23	-	(14,207,999.23)
<b>Debt Service Funds</b>	10,255,417.04	329,732.94	2,875,908.13	3,685,498.27	11,394,740.12
<b>Legal Fund Balance</b>	24,263,422.53	32,882,274.94	34,573,887.83	2,939,057.90	25,510,867.54
<b>Capital Projects Funds</b>	6,451,576.58	90,093,175.29	129,936.54	(2,939,057.90)	93,475,757.43
<b>Federal Funds</b>	478,756.17	2,391,535.99	3,447,229.68	-	(576,937.52)
<b>Activity Funds</b>	1,378,173.68	1,034,663.39	743,815.01	-	1,669,022.06
<b>Child Nutrition Funds</b>	1,616,619.68	2,458,396.88	2,238,694.90	-	1,836,321.66

**Special School District of Fort Smith 100  
2018-2019 School Year  
Revenue Report**

**October, 2018**

	<u>October, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	5,743,120.88	7,928,913.32	35,111,180	27,182,267
Property Taxes - Jan-Jun	-	-	17,716,322	17,716,322
Property Taxes - Delinquent	50,823.41	172,149.00	2,300,000	2,127,851
Property Taxes - Excess Comm	-	-	1,625,092	1,625,092
Revenues in Lieu of Taxes	173,368.56	173,368.56	600,000	426,631
Penalties/Interest on Tax	1,717.92	4,801.02	-	(4,801)
Interest Revenue	26,036.65	85,581.58	350,000	264,418
Contributions	-	4,000.00	100,000	96,000
Turf Sponsorships	19,500.00	26,000.00	-	(26,000)
Sale/Loss Compensation	-	-	-	-
State Foundation Funding	4,812,827.00	19,251,308.00	57,752,417	38,501,109
98% Uniform Rate of Tax	-	-	1,002,384	1,002,384
Other Local Revenue	124,912.34	127,038.12	237,193	110,155
Daycare Fees	22,155.00	55,975.00	187,042	131,067
Severance Tax	-	-	1,000	1,000
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	-	1,100,000	1,100,000
Professional Development	-	388,548.00	388,548	-
ALE	310,585.00	310,585.00	388,231	77,646
ELL	-	-	1,224,236	1,224,236
NSL	1,006,009.73	2,949,213.73	10,757,897	7,808,683
Workforce Centers	60,124.92	120,249.84	131,104	10,854
General Facility Funds	-	-	-	-
Debt Service Funds	-	17,116.00	-	(17,116)
Student Growth Funds	-	-	-	-
Declining Enrollement Funds	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	94,150.50	114,760.50	333,966	219,206
Adult Education	74,435.76	153,640.33	996,947	843,307
State Preschool	23,717.00	47,434.00	237,170	189,736
ABC Grant	155,465.00	621,860.00	1,554,650	932,790
Indirect Cost Revenue	-	-	284,815	284,815
<b>Total</b>	<u>12,698,949.67</u>	<u>32,552,542.00</u>	<u>134,380,193</u>	<u>101,827,652</u>

Special School District of Fort Smith 100  
 2018-2019 School Year  
 Expenditure Report

October, 2018

	<u>October, 2018</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	3,155,422.67	8,106,360.28	38,247,776	30,141,416
Special Education	489,248.19	1,214,388.33	6,052,864	4,838,475
Vocational Education	219,754.51	549,750.28	2,542,376	1,992,626
Compensatory Education	157,001.61	385,166.24	1,994,940	1,609,773
Other Education	219,118.87	519,694.04	2,519,136	1,999,442
Pupil Services	372,976.54	1,016,898.97	4,441,624	3,424,725
Instructional Staff Services	333,301.78	973,494.90	3,902,307	2,928,812
Administrative Services	39,629.22	138,702.27	475,551	336,848
School Admin Services	377,062.48	1,224,541.32	4,594,229	3,369,688
Central Services	19,893.60	79,002.60	238,723	159,721
Other Services	-	-	-	-
<b>Totals</b>	<b><u>5,383,409.47</u></b>	<b><u>14,207,999.23</u></b>	<b><u>65,009,526</u></b>	<b><u>50,801,526</u></b>
<b><u>Operating Funds</u></b>				
Regular Education	884,941.74	4,536,098.16	18,087,492	13,551,394
Special Education	225,391.10	567,384.30	3,465,369	2,897,985
Vocational Education	74,695.94	222,667.54	969,119	746,451
Compensatory Education	56,781.14	160,332.37	956,353	796,020
Other Education	151,998.96	367,627.89	1,882,786	1,515,158
Pupil Services	405,616.99	1,136,169.62	5,095,445	3,959,275
Instructional Staff Services	541,801.43	1,780,421.88	7,027,139	5,246,717
Administrative Services	46,133.18	218,237.19	771,977	553,740
School Admin Services	346,372.33	1,093,733.04	4,402,974	3,309,241
Central Services	146,121.24	1,067,531.78	3,297,036	2,229,504
Maintenance & Operations	1,192,119.35	5,021,804.65	14,981,300	9,959,496
Pupil Transportation	484,873.87	970,813.15	3,307,541	2,336,728
Other Services	126,694.95	347,158.90	2,176,246	1,829,087
<b>Totals</b>	<b><u>4,683,542.22</u></b>	<b><u>17,489,980.47</u></b>	<b><u>66,420,777</u></b>	<b><u>48,930,796</u></b>
<b><u>Debt Service Fund</u></b>				
Principal	-	677,291.38	3,136,391	2,459,100
Interest	298,044.98	2,194,284.56	3,677,983	1,483,698
Dues and Fees	1,687.19	4,332.19	1,778,970	1,774,638
<b>Totals</b>	<b><u>299,732.17</u></b>	<b><u>2,875,908.13</u></b>	<b><u>8,593,344</u></b>	<b><u>5,717,436</u></b>

Special School District of Fort Smith 100  
2018-2019 School Year  
Expenditure Summary of All Funds

October, 2018

	<u>October, 2018</u>	<u>Year to Date</u>
Teachers Salary Fund	5,383,409.47	14,207,999.23
Operating Funds (with Fund 2000/2001)	4,683,542.22	17,489,980.47
Debt Service Fund	299,732.17	2,875,908.13
Capital Projects Fund	129,936.54	129,936.54
Federal Funds	1,221,863.92	3,447,229.68
Activity Funds	310,648.57	743,815.01
Child Nutrition Funds	813,637.49	2,238,694.90
<b>Total of All Funds</b>	<u>12,842,770.38</u>	<u>41,133,563.96</u>