

Special School District of Fort Smith 100
 2019-2020 School Year
 Fund Summary Report

April, 2020

| | + | + | - | +/- | = |
|-------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|---------------------------------|
| | <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 | 10,489,171.29 | 98,625,917.90 | 39,163,837.81 | (54,927,197.92) | 15,024,053.46 |
| Operating Funds | 1,507,647.04 | 14,798,908.19 | 8,411,548.17 | (4,413,887.86) | 3,481,119.20 |
| Total Operating Funds | 11,996,818.33 | 113,424,826.09 | 47,575,385.98 | (59,341,085.78) | 18,505,172.66 |
| Teachers Salary Fund | - | - | 47,970,983.95 | 47,970,983.95 | - |
| Debt Service Funds | 11,908,335.22 | 854,807.45 | 13,643,263.27 | 14,077,503.30 | 13,197,382.70 |
| Legal Fund Balance | 23,905,153.55 | 114,279,633.54 | 109,189,633.20 | 2,707,401.47 | 31,702,555.36 |
| Capital Projects Funds | 93,990,544.26 | 826,435.93 | 9,718,003.13 | (2,708,711.34) | 82,390,265.72 |
| Federal Funds | 876,521.52 | 10,612,916.17 | 11,523,325.65 | 1,309.87 | (32,578.09) |
| Activity Funds | 1,445,321.93 | 1,782,706.31 | 1,699,499.82 | - | 1,528,528.42 |
| Child Nutrition Funds | 1,538,043.19 | 6,918,455.75 | 6,618,961.98 | - | 1,837,536.96 |

Special School District of Fort Smith 100
 2019-2020 School Year
 Revenue Report

April, 2020

| | <u>April, 2020</u> | <u>Year to Date</u> | <u>Budget</u> | <u>(Excess) or Short of Funds</u> |
|------------------------------|---------------------|-----------------------|--------------------|---------------------------------------|
| Property Taxes - Jul-Dec | - | 38,591,702.09 | 39,000,000 | 408,298 |
| Property Taxes - Jan-Jun | 1,312,822.37 | 4,781,656.76 | 20,000,000 | 15,218,343 |
| Property Taxes - Delinquent | 244,312.31 | 2,154,213.46 | 2,200,000 | 45,787 |
| Property Taxes - Excess Comm | - | 2,206,866.77 | 1,800,000 | (406,867) |
| Revenues in Lieu of Taxes | - | 688,820.51 | 500,000 | (188,821) |
| Penalties/Interest on Tax | 2,892.31 | 33,758.11 | - | (33,758) |
| Interest Revenue | 29,317.62 | 388,834.88 | 450,000 | 61,165 |
| Contributions | (1,000.00) | 269,000.00 | - | (269,000) |
| Turf Sponsorships | - | 36,803.10 | 100,000 | 63,197 |
| Sale/Loss Compensation | 3,745.71 | 47,198.44 | - | (47,198) |
| State Foundation Funding | 4,823,875.00 | 48,249,795.00 | 57,905,435 | 9,655,640 |
| 98% Uniform Rate of Tax | - | - | 1,000,000 | 1,000,000 |
| Other Local Revenue | 17,751.39 | 343,932.18 | 197,050 | (146,882) |
| Daycare Fees | 180.00 | 201,675.40 | 196,080 | (5,595) |
| Severance Tax | 371.43 | 1,564.72 | 1,000 | (565) |
| Special Ed Supervision | - | - | - | - |
| Special Ed Catastrophic | - | - | 170,000 | 170,000 |
| Residential Treatment | - | 314,820.00 | 736,000 | 421,180 |
| Professional Development | - | 384,684.00 | 384,684 | - |
| ALE | - | 332,183.00 | 415,229 | 83,046 |
| ELL | - | 1,065,015.00 | 1,126,425 | 61,410 |
| NSL | 975,424.00 | 8,790,365.77 | 10,729,659 | 1,939,293 |
| Workforce Centers | - | 148,484.46 | 88,583 | (59,901) |
| General Facility Funds | - | - | - | - |
| Debt Service Funds | - | 32,915.00 | 32,915 | - |
| National Board Certification | 1,069,673.00 | 1,069,673.00 | - | (1,069,673) |
| Student Growth Funds | - | - | - | - |
| Declining Enrollement Funds | - | 486,414.00 | - | (486,414) |
| College & Career Readiness | - | - | - | - |
| Broadband Match | - | - | - | - |
| Other State Funds | 9,999.96 | 297,525.28 | 309,758 | 12,233 |
| Adult Education | 78,941.97 | 653,727.21 | 950,000 | 296,273 |
| State Preschool | 59,269.08 | 104,927.95 | 217,525 | 112,597 |
| ABC Grant | 172,827.00 | 1,748,270.00 | 1,748,270 | - |
| Indirect Cost Revenue | - | - | 259,899 | 259,899 |
| Total | <u>8,800,403.15</u> | <u>113,424,826.09</u> | <u>140,518,512</u> | <u>27,093,687</u> |

Special School District of Fort Smith 100
 2019-2020 School Year
 Expenditure Report

April, 2020

| | <u>April, 2020</u> | <u>Year to Date</u> | <u>Budget</u> | <u>(Overage) or Left to Spent</u> |
|------------------------------------|---------------------|----------------------|-------------------|---------------------------------------|
| <u>Teachers Salary Fund</u> | | | | |
| Regular Education | 3,990,050.67 | 28,101,771.79 | 38,669,235 | 10,567,463 |
| Special Education | 449,985.80 | 4,053,068.07 | 5,997,005 | 1,943,937 |
| Vocational Education | 223,074.92 | 1,999,302.46 | 2,826,036 | 826,734 |
| Compensatory Education | 159,219.77 | 1,471,369.27 | 2,007,802 | 536,432 |
| Other Education | 200,757.70 | 1,594,236.91 | 2,237,384 | 643,147 |
| Pupil Services | 386,021.48 | 3,419,660.92 | 4,760,757 | 1,341,096 |
| Instructional Staff Services | 346,069.78 | 3,247,657.71 | 4,211,179 | 963,521 |
| Administrative Services | 40,359.18 | 383,412.21 | 479,018 | 95,606 |
| School Admin Services | 379,036.20 | 3,508,067.74 | 4,614,230 | 1,106,162 |
| Central Services | 19,515.46 | 192,436.87 | 134,722 | (57,715) |
| Other Services | - | - | - | - |
| Totals | <u>6,194,090.96</u> | <u>47,970,983.95</u> | <u>65,937,368</u> | <u>17,966,383</u> |
| <u>Operating Funds</u> | | | | |
| Regular Education | 1,194,335.57 | 12,108,653.27 | 17,379,811 | 5,271,158 |
| Special Education | 308,514.31 | 2,385,528.06 | 3,483,144 | 1,097,616 |
| Vocational Education | 64,739.84 | 625,846.31 | 924,261 | 298,415 |
| Compensatory Education | 50,906.64 | 579,797.77 | 936,238 | 356,440 |
| Other Education | 175,006.20 | 1,817,752.48 | 2,483,597 | 665,845 |
| Pupil Services | 383,037.05 | 3,657,718.90 | 5,173,245 | 1,515,526 |
| Instructional Staff Services | 355,567.17 | 4,990,536.47 | 7,626,393 | 2,635,857 |
| Administrative Services | 41,917.56 | 580,603.27 | 744,689 | 164,085 |
| School Admin Services | 396,912.04 | 3,395,511.79 | 4,528,511 | 1,132,999 |
| Central Services | 295,778.14 | 2,597,411.65 | 3,910,398 | 1,312,986 |
| Maintenance & Operations | 843,099.80 | 11,294,565.75 | 15,329,469 | 4,034,903 |
| Pupil Transportation | 172,901.64 | 2,706,048.10 | 3,215,756 | 509,708 |
| Other Services | 44,506.41 | 835,412.16 | 1,521,177 | 685,764 |
| Totals | <u>4,327,222.37</u> | <u>47,575,385.98</u> | <u>67,256,688</u> | <u>19,681,302</u> |
| <u>Debt Service Fund</u> | | | | |
| Principal | - | 8,984,939.09 | 8,541,662 | (443,278) |
| Interest | - | 4,646,737.49 | 5,062,407 | 415,669 |
| Dues and Fees | - | 11,586.69 | 8,000 | (3,587) |
| Totals | <u>-</u> | <u>13,643,263.27</u> | <u>13,612,068</u> | <u>(31,196)</u> |

**Special School District of Fort Smith 100
2019-2020 School Year
Expenditure Summary of All Funds**

April, 2020

| | <u>April, 2020</u> | <u>Year to Date</u> |
|---------------------------------------|-----------------------------|------------------------------|
| Teachers Salary Fund | 6,194,090.96 | 47,970,983.95 |
| Operating Funds (with Fund 2000/2001) | 4,327,222.37 | 47,575,385.98 |
| Debt Service Fund | - | 13,643,263.27 |
| Capital Projects Fund | 391,486.81 | 9,718,003.13 |
| Federal Funds | 982,204.55 | 11,523,325.65 |
| Activity Funds | 48,950.78 | 1,699,499.82 |
| Child Nutrition Funds | 544,470.27 | 6,618,961.98 |
| Total of All Funds | <u><u>12,488,425.74</u></u> | <u><u>138,749,423.78</u></u> |