

Special School District of Fort Smith 100
 2014-2015 School Year
 Fund Summary Report

December, 2014

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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>		
Teachers Salary Fund	-	-	24,055,627.85	-	(24,055,627.85)
Operating Fund	15,169,732.19	69,446,402.99	25,593,138.47	(3,540,613.94)	55,482,382.77
Debt Service Funds	3,800,064.55	515,979.35	2,370,259.14	3,540,613.94	5,486,398.70
Legal Fund Balance	18,969,796.74	69,962,382.34	52,019,025.46	-	36,913,153.62
Capital Projects Funds	12,947,406.72	52,164.77	5,846,119.60	-	7,153,451.89
Federal Funds	326,193.69	4,153,580.42	4,880,408.85	-	(400,634.74)
Activity Funds	1,272,789.35	1,559,664.80	1,261,277.95	-	1,571,176.20
Child Nutrition Funds	1,085,020.01	3,653,500.76	3,298,260.35	-	1,440,260.42

**Special School District of Fort Smith 100
2014-2015 School Year
Revenue Report**

December, 2014

	<u>December, 2014</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	4,018,076.32	33,033,176.54	34,944,106	1,910,929
Property Taxes - Jan-Jun	-	-	13,165,332	13,165,332
Property Taxes - Delinquent	372,582.60	747,916.51	2,139,465	1,391,548
Property Taxes - Excess Comm	-	-	1,064,960	1,064,960
Revenues in Lieu of Taxes	26,401.09	264,010.96	150,000	(114,011)
Penalties/Interest on Tax	2,280.58	15,761.78	-	(15,762)
Interest Revenue	5,452.53	13,713.80	45,000	31,286
Contributions	-	-	-	-
Turf Sponsorships	-	88,000.00	-	(88,000)
Sale/Loss Compensation	-	14,244.31	-	(14,244)
State Foundation Funding	5,155,033.00	25,775,165.00	56,705,358	30,930,193
98% Uniform Rate of Tax	-	-	698,142	698,142
Other Local Revenue	9,346.88	199,126.34	258,000	58,874
Daycare Fees	21,300.00	86,545.00	166,118	79,573
Severance Tax	-	-	1,000	1,000
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	205,080.00	205,080.00	785,138	580,058
Professional Development	-	379,215.00	379,215	-
ALE	-	296,463.00	370,579	74,116
ELL	1,177,021.00	1,177,021.00	1,153,246	(23,775)
NSL	963,977.00	4,819,885.00	10,603,745	5,783,860
Workforce Centers	-	128,375.00	255,125	126,750
General Facility Funds	-	8,118.00	-	(8,118)
Debt Service Funds	-	19,218.00	-	(19,218)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	216,302.12	-	(216,302)
Broadband Match	-	77,924.97	-	(77,925)
Other State Funds	350,510.91	457,940.91	401,840	(56,101)
Adult Education	89,838.13	423,401.71	1,233,102	809,700
State Preschool	32,890.76	131,563.04	299,150	167,587
ABC Grant	147,535.00	868,235.00	1,457,850	589,615
Indirect Cost Revenue	-	-	207,726	207,726
Total	<u>12,577,325.80</u>	<u>69,446,402.99</u>	<u>126,484,197</u>	<u>57,037,793</u>

**Special School District of Fort Smith 100
2014-2015 School Year
Expenditure Report**

December, 2014

	<u>December, 2014</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Overage) or Left to Spent</u>
<u>Teachers Salary Fund</u>				
Regular Education	3,054,499.86	13,934,749.67	37,412,927	23,478,177
Special Education	440,189.12	1,952,141.18	5,357,887	3,405,745
Vocational Education	190,266.19	865,862.48	2,264,005	1,398,142
Compensatory Education	63,793.34	302,187.52	975,700	673,513
Other Education	197,237.85	869,869.38	2,371,488	1,501,618
Pupil Services	358,860.77	1,689,590.33	4,285,653	2,596,063
Instructional Staff Services	474,060.05	2,312,237.51	5,413,075	3,100,838
Administrative Services	38,248.50	210,366.74	458,982	248,616
School Admin Services	350,436.67	1,860,300.05	4,002,248	2,141,948
Central Services	10,604.18	58,322.99	127,250	68,927
Other Services	-	-	-	-
Totals	<u>5,178,196.53</u>	<u>24,055,627.85</u>	<u>62,669,215</u>	<u>38,613,587</u>
<u>Operating Fund</u>				
Regular Education	1,315,428.17	6,139,479.43	14,822,467	8,682,987
Special Education	202,833.52	1,123,805.26	3,322,750	2,198,945
Vocational Education	55,278.48	280,969.09	709,732	428,763
Compensatory Education	60,599.32	342,309.51	584,575	242,266
Other Education	118,434.43	706,039.69	1,930,198	1,224,159
Pupil Services	347,591.53	1,753,448.41	4,333,877	2,580,428
Instructional Staff Services	493,949.32	2,715,272.04	6,703,020	3,987,748
Administrative Services	71,786.36	344,764.58	728,162	383,398
School Admin Services	324,882.26	1,738,015.34	3,990,381	2,252,366
Central Services	229,326.87	1,356,778.66	3,603,733	2,246,954
Maintenance & Operations	996,666.34	7,067,402.23	15,199,062	8,131,660
Pupil Transportation	231,366.69	1,246,181.67	3,156,230	1,910,048
Other Services	142,240.95	778,672.56	1,751,779	973,107
Totals	<u>4,590,384.24</u>	<u>25,593,138.47</u>	<u>60,835,966</u>	<u>35,242,829</u>
<u>Debt Service Fund</u>				
Principal	-	978,201.89	2,618,202	1,640,000
Interest	-	1,386,113.47	2,607,893	1,221,779
Dues and Fees	-	5,943.78	25,000	19,056
Totals	<u>-</u>	<u>2,370,259.14</u>	<u>5,251,095</u>	<u>2,880,835</u>

**Special School District of Fort Smith 100
2014-2015 School Year
Expenditure Summary of All Funds**

December, 2014

	<u>December, 2014</u>	<u>Year to Date</u>
Teachers Salary Fund	5,178,196.53	24,055,627.85
Operating Fund	4,590,384.24	25,593,138.47
Debt Service Fund	-	2,370,259.14
Capital Projects Fund	959,185.52	5,846,119.60
Federal Funds	1,165,910.08	4,880,408.85
Activity Funds	189,949.03	1,261,277.95
Child Nutrition Funds	609,180.06	3,298,260.35
Total of All Funds	<u>12,692,805.46</u>	<u>67,305,092.21</u>

**2014-2015 School Year
Expenditure Summary of NSL Funds**

	<u>Annual Budget</u>	<u>December, 2014</u>	<u>Year to Date</u>
Instruction Initiatives	546,500.00	139,475.18	462,876.27
Before/After School Tutors	179,247.00	4,892.86	43,429.66
Literacy Initiatives	318,675.50	36,923.05	196,735.51
Interventionists - Literacy	486,004.42	40,818.28	180,453.97
Interventionists - Math	491,301.74	41,758.47	186,216.19
Facilitators - Literacy	299,224.02	24,719.95	110,846.80
Facilitators - Math	819,467.14	56,652.84	251,871.86
Facilitators - Science	143,031.09	11,916.63	53,534.02
Counselors	164,184.73	7,238.68	35,536.08
Social Workers	352,614.04	29,400.32	135,855.15
Nurses	773,931.84	68,217.77	310,957.18
Parent Involvement	37,467.00	3,144.69	30,771.47
Rogers Center - Technology	345,000.00	9,454.83	13,739.36
Subject Coordinators	580,658.87	56,824.97	279,713.81
Staff Development	532,088.54	16,161.58	130,274.41
Dues & Fees	173,000.00	-	-
Instruction - District Staff	394,507.92	27,182.29	148,532.98
Categorical Fund Transfers	3,281,363.60	-	-
Total	<u>9,918,267.45</u>	<u>574,782.39</u>	<u>2,571,344.72</u>