## Special School District of Fort Smith 100 2015-2016 School Year Fund Summary Report

December, 2015

	+	+	-	+/-	=
	Beginning	Year to Date		Fund	Ending
	<u>Balance</u>	<u>Revenue</u>	Expenditures	<u>Transfers</u>	<u>Balance</u>
Teachers Salary Fund	-	-	24,043,370.21	-	(24,043,370.21)
Operating Fund	15,792,847.74	70,140,998.58	25,688,426.41	(3,468,652.38)	56,776,767.53
Debt Service Funds	5,398,842.06	518,114.33	2,422,125.99	3,297,351.90	6,792,182.30
Legal Fund Balance	21,191,689.80	70,659,112.91	52,153,922.61	(171,300.48)	39,525,579.62
Capital Projects Funds	3,915,032.27	(1,183,261.82)	1,985,632.45	171,300.48	917,438.48
Federal Funds	428,602.02	4,905,960.83	5,975,104.93	-	(640,542.08)
Activity Funds	1,248,800.79	1,563,850.75	1,434,520.93	-	1,378,130.61
Child Nutrition Funds	1,210,041.62	3,762,454.44	3,396,566.71	-	1,575,929.35

## Special School District of Fort Smith 100 2015-2016 School Year Revenue Report

Property Taxes - Jul-Dec         4,696,534.10         33,311,767.09         35,168,314         1,856,547           Property Taxes - Jul-Dec         4,696,534.10         33,311,767.09         35,168,314         1,856,547           Property Taxes - Jelinquent         292,168.45         635,631.20         2,249,298         1,613,676           Property Taxes - Excess Comm         -         -         880,392         880,392           Revenues in Lieu of Taxes         50,465.51         504,655.11         250,000         (254,655           Penalties/Interest on Tax         1,997.23         15,681.83         -         (15,682           Interest Revenue         7,423.08         23,120.64         35,000         11,879           Contributions         -         -         20,225.66         16,25,000           Sale/Loss Compensation         -         20,225.66         -         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         763,869         763,869           Other Local Revenue         23,691,79         280,890,000         189,600         100,570           Special Ed Supervision         -         -         - </th <th>Revenue Report</th> <th></th> <th></th> <th></th> <th>(Excess) or</th>	Revenue Report				(Excess) or
Property Taxes - Jan-Jun         12,975,570         12,975,570           Property Taxes - Delinquent         292,168.45         635,631.20         2,249,298         1,613,667           Property Taxes - Excess Comm         -         880,392         880,392           Revenues in Lieu of Taxes         50,465.51         504,655.11         250,000         (254,655           Penalties/Interest on Tax         1,997.23         15,681.83         -         (15,682           Interest Revenue         7,423.08         23,120.64         35,000         11,879           Contributions         -         52,500.00         -         (52,500           Sale/Loss Compensation         -         20,225.66         -         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         763,869         763,869           Other Local Revenue         23,691,79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371,14         1,000         629           Special Ed Catastrophic         -		December, 2015	Year to Date	<u>Budget</u>	•
Property Taxes - Delinquent         292,168.45         635,631.20         2,249,298         1,613,667           Property Taxes - Excess Comm         -         -         880,392         62,46,655.11         250,000         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,682         (15,500         (15,500         (11,879         (20,226         (20,266         (20,266         (20,266         (20,266         (20,266 <td>Property Taxes - Jul-Dec</td> <td>4,696,534.10</td> <td>33,311,767.09</td> <td>35,168,314</td> <td>1,856,547</td>	Property Taxes - Jul-Dec	4,696,534.10	33,311,767.09	35,168,314	1,856,547
Property Taxes - Excess Comm         880,392         880,392         880,392           Revenues in Lieu of Taxes         50,465.51         504,655.11         250,000         (254,655           Penalties/Interest on Tax         1,997.23         15,681.83         -         (15,682           Interest Revenue         7,423.08         23,120.64         35,000         11,879           Contributions         -         -         -         -         -           Turf Sponsorships         -         52,500.00         -         (52,500           Sale/Loss Compensation         -         20,225.66         -         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         763,869         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -         -         -         -         -	Property Taxes - Jan-Jun	-	-	12,975,570	12,975,570
Revenues in Lieu of Taxes         50,465.51         504,655.11         250,000         (254,655           Penalties/Interest on Tax         1,997.23         15,681.83         -         (15,682           Interest Revenue         7,423.08         23,120.64         35,000         11,879           Contributions         -         -         -         -           Turf Sponsorships         -         52,500.00         -         (52,500           Sale/Loss Compensation         -         20,225.66         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         763,869         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         -         -         -         -           Special Ed Supervision         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Property Taxes - Delinquent	292,168.45	635,631.20	2,249,298	1,613,667
Penalties/Interest on Tax	Property Taxes - Excess Comm	-	-	880,392	880,392
Interest Revenue	Revenues in Lieu of Taxes	50,465.51	504,655.11	250,000	(254,655)
Contributions         -         <	Penalties/Interest on Tax	1,997.23	15,681.83	-	(15,682)
Turf Sponsorships         -         52,500.00         -         (52,500           Sale/Loss Compensation         -         20,225.66         -         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,889           Professional Development         -         371,236.00         371,236         -           ALE         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         -	Interest Revenue	7,423.08	23,120.64	35,000	11,879
Sale/Loss Compensation         -         20,225.66         -         (20,226           State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         -         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,579           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         <	Contributions	-	-	-	-
State Foundation Funding         5,249,940.00         26,249,697.00         57,749,334         31,499,637           98% Uniform Rate of Tax         -         -         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953	Turf Sponsorships	-	52,500.00	-	(52,500)
98% Uniform Rate of Tax         -         -         763,869         763,869           Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953.00         -         (19,953 <td>Sale/Loss Compensation</td> <td>-</td> <td>20,225.66</td> <td>-</td> <td>(20,226)</td>	Sale/Loss Compensation	-	20,225.66	-	(20,226)
Other Local Revenue         23,691.79         226,588.18         250,000         23,412           Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953.00         -         (19,953           Student Growth Funds         -         -         -         -	State Foundation Funding	5,249,940.00	26,249,697.00	57,749,334	31,499,637
Daycare Fees         24,055.00         89,030.00         189,600         100,570           Severance Tax         -         371.14         1,000         629           Special Ed Supervision         -         -         -         -           Special Ed Catastrophic         -         -         -         -           Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953.00         -         (19,953           Student Growth Funds         -         -         -         -           College & Career Readiness         -         180,187.25         -         (180,187 <tr< td=""><td>98% Uniform Rate of Tax</td><td>-</td><td>-</td><td>763,869</td><td>763,869</td></tr<>	98% Uniform Rate of Tax	-	-	763,869	763,869
Severance Tax         -         371.14         1,000         629           Special Ed Supervision         - </td <td>Other Local Revenue</td> <td>23,691.79</td> <td>226,588.18</td> <td>250,000</td> <td>23,412</td>	Other Local Revenue	23,691.79	226,588.18	250,000	23,412
Special Ed Supervision         -	Daycare Fees	24,055.00	89,030.00	189,600	100,570
Special Ed Catastrophic         -	Severance Tax	-	371.14	1,000	629
Residential Treatment         237,540.00         237,540.00         803,420         565,880           Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953.00         -         (19,953           Student Growth Funds         -         19,953.00         -         (19,953           College & Career Readiness         -         180,187.25         -         (180,187           Broadband Match         -         -         -         -         -           Other State Funds         39,100.00         192,738.67         409,360         216,621           Adult Education         86,928.50         423,571.73         1,228,502         804,931           State Preschool         25,216.52         100,866.	Special Ed Supervision	-	-	-	-
Professional Development         -         371,236.00         371,236         -           ALE         -         353,385.00         441,731         88,346           ELL         1,237,356.00         1,237,356.00         1,203,012         (34,344           NSL         964,987.00         4,824,935.00         10,614,854         5,789,919           Workforce Centers         -         172,250.00         344,500         172,250           General Facility Funds         -         -         -         -           Debt Service Funds         -         19,953.00         -         (19,953           Student Growth Funds         -         -         -         -         -           College & Career Readiness         -         180,187.25         -         (180,187           Broadband Match         -         -         -         -         -           Other State Funds         39,100.00         192,738.67         409,360         216,621           Adult Education         86,928.50         423,571.73         1,228,502         804,931           State Preschool         25,216.52         100,866.08         252,165         151,299           ABC Grant         314,572.00         897,712.00	Special Ed Catastrophic	-	-	-	-
ALE       -       353,385.00       441,731       88,346         ELL       1,237,356.00       1,237,356.00       1,203,012       (34,344         NSL       964,987.00       4,824,935.00       10,614,854       5,789,919         Workforce Centers       -       172,250.00       344,500       172,250         General Facility Funds       -       -       -       -         Debt Service Funds       -       19,953.00       -       (19,953         Student Growth Funds       -       -       -       -         College & Career Readiness       -       180,187.25       -       (180,187         Broadband Match       -       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877       202,877	Residential Treatment	237,540.00	237,540.00	803,420	565,880
ELL       1,237,356.00       1,237,356.00       1,203,012       (34,344)         NSL       964,987.00       4,824,935.00       10,614,854       5,789,919         Workforce Centers       -       172,250.00       344,500       172,250         General Facility Funds       -       -       -       -         Debt Service Funds       -       19,953.00       -       (19,953)         Student Growth Funds       -       -       -       -       -         College & Career Readiness       -       180,187.25       -       (180,187)         Broadband Match       -       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877       202,877	Professional Development	-	371,236.00	371,236	-
NSL       964,987.00       4,824,935.00       10,614,854       5,789,919         Workforce Centers       -       172,250.00       344,500       172,250         General Facility Funds       -       -       -       -         Debt Service Funds       -       19,953.00       -       (19,953         Student Growth Funds       -       -       -       -         College & Career Readiness       -       180,187.25       -       (180,187         Broadband Match       -       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877       202,877	ALE	-	353,385.00	441,731	88,346
Workforce Centers         -         172,250.00         344,500         172,250.00           General Facility Funds         - <td>ELL</td> <td>1,237,356.00</td> <td>1,237,356.00</td> <td>1,203,012</td> <td>(34,344)</td>	ELL	1,237,356.00	1,237,356.00	1,203,012	(34,344)
General Facility Funds       - <td>NSL</td> <td>964,987.00</td> <td>4,824,935.00</td> <td>10,614,854</td> <td>5,789,919</td>	NSL	964,987.00	4,824,935.00	10,614,854	5,789,919
Debt Service Funds       -       19,953.00       -       (19,953.00         Student Growth Funds       -       -       -       -       -         College & Career Readiness       -       180,187.25       -       (180,187.87)         Broadband Match       -       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877	Workforce Centers	-	172,250.00	344,500	172,250
Student Growth Funds       -       -       -       -         College & Career Readiness       -       180,187.25       -       (180,187         Broadband Match       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877	General Facility Funds	-	-	-	-
College & Career Readiness       -       180,187.25       -       (180,187.25         Broadband Match       -       -       -       -       -         Other State Funds       39,100.00       192,738.67       409,360       216,621         Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877       202,877	Debt Service Funds	-	19,953.00	-	(19,953)
Broadband Match         -         -         -         -           Other State Funds         39,100.00         192,738.67         409,360         216,621           Adult Education         86,928.50         423,571.73         1,228,502         804,931           State Preschool         25,216.52         100,866.08         252,165         151,299           ABC Grant         314,572.00         897,712.00         1,457,850         560,138           Indirect Cost Revenue         -         -         -         202,877         202,877	Student Growth Funds	-	-	-	-
Other State Funds         39,100.00         192,738.67         409,360         216,621           Adult Education         86,928.50         423,571.73         1,228,502         804,931           State Preschool         25,216.52         100,866.08         252,165         151,299           ABC Grant         314,572.00         897,712.00         1,457,850         560,138           Indirect Cost Revenue         -         -         -         202,877         202,877	College & Career Readiness	-	180,187.25	-	(180,187)
Adult Education       86,928.50       423,571.73       1,228,502       804,931         State Preschool       25,216.52       100,866.08       252,165       151,299         ABC Grant       314,572.00       897,712.00       1,457,850       560,138         Indirect Cost Revenue       -       -       -       202,877       202,877	Broadband Match	-	-	-	-
State Preschool         25,216.52         100,866.08         252,165         151,299           ABC Grant         314,572.00         897,712.00         1,457,850         560,138           Indirect Cost Revenue         -         -         -         202,877         202,877	Other State Funds	39,100.00	192,738.67	409,360	216,621
ABC Grant 314,572.00 897,712.00 1,457,850 560,138 Indirect Cost Revenue 202,877 202,877	Adult Education	86,928.50	423,571.73	1,228,502	804,931
Indirect Cost Revenue 202,877 202,877	State Preschool	25,216.52	100,866.08	252,165	151,299
	ABC Grant	314,572.00	897,712.00	1,457,850	560,138
Total 13,251,975.18 70,140,998.58 127,841,884 57,700,886	Indirect Cost Revenue	<u> </u>		202,877	202,877
	Total	13,251,975.18	70,140,998.58	127,841,884	57,700,886

## Special School District of Fort Smith 100 2015-2016 School Year Expenditure Report

Expenditure Report	December, 2015	Year to Date	Budget	(Overage) or Left to Spent
Teachers Salary Fund	<u> </u>			
Regular Education	3,055,010.17	13,907,458.56	36,983,017	23,075,559
Special Education	441,224.17	1,972,744.63	5,266,913	3,294,169
Vocational Education	190,594.08	876,350.47	2,230,379	1,354,028
Compensatory Education	92,661.36	355,553.05	901,477	545,924
Other Education	205,772.85	902,682.44	2,354,377	1,451,694
Pupil Services	348,222.29	1,645,179.56	4,264,908	2,619,729
Instructional Staff Services	460,591.34	2,221,241.72	5,344,449	3,123,207
Administrative Services	38,248.50	210,334.25	458,982	248,648
School Admin Services	356,109.02	1,884,625.12	4,272,944	2,388,319
Central Services	10,604.18	58,322.99	127,250	68,927
Other Services	1,972.76	8,877.42	-	(8,877)
Totals	5,201,010.72	24,043,370.21	62,204,696	38,161,327
Operating Fund				
Regular Education	1,145,232.68	6,203,445.79	16,575,811	10,372,365
Special Education	202,786.41	1,154,333.38	3,326,259	2,171,926
Vocational Education	57,186.85	279,396.90	724,982	445,585
Compensatory Education	78,518.02	449,087.40	796,830	347,743
Other Education	126,489.35	669,926.65	1,768,229	1,098,302
Pupil Services	351,675.78	1,710,861.61	4,441,642	2,730,781
Instructional Staff Services	505,130.14	2,641,207.36	6,514,759	3,873,552
Administrative Services	71,987.08	354,134.27	736,544	382,410
School Admin Services	333,567.59	1,748,908.91	3,992,694	2,243,785
Central Services	240,863.50	1,422,148.59	2,963,551	1,541,402
Maintenance & Operations	900,514.62	7,123,832.64	15,105,865	7,982,033
Pupil Transportation	220,096.32	1,238,440.82	3,516,701	2,278,260
Other Services	169,676.20	692,702.09	1,793,714	1,101,012
Totals	4,403,724.54	25,688,426.41	62,257,582	36,569,156
Debt Service Fund				
Principal	-	995,437.11	2,515,437	1,520,000
Interest	-	1,341,500.42	2,416,666	1,075,166
Dues and Fees		85,188.46	100,000	14,812
Totals	-	2,422,125.99	5,032,103	2,609,978

## Special School District of Fort Smith 100 2015-2016 School Year Expenditure Summary of All Funds

December, 2015	Year to Date
5,201,010.72	24,043,370.21
4,403,724.54	25,688,426.41
-	2,422,125.99
33,576.89	1,985,632.45
1,442,729.97	5,975,104.93
176,012.57	1,434,520.93
672,246.30	3,396,566.71
11,929,300.99	64,945,747.63
	5,201,010.72 4,403,724.54 - 33,576.89 1,442,729.97 176,012.57 672,246.30