

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

December, 2015

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

**December, 2015**

	<u>December, 2015</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	4,696,534.10	33,311,767.09	35,168,314	1,856,547
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	-	-	-	-
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	565,880
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)
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
<b>Total</b>	<u>13,251,975.18</u>	<u>70,140,998.58</u>	<u>127,841,884</u>	<u>57,700,886</u>

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

December, 2015

	<u>December, 2015</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	3,055,010.17	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)
<b>Totals</b>	<u>5,201,010.72</u>	<u>24,043,370.21</u>	<u>62,204,696</u>	<u>38,161,327</u>
<b><u>Operating Fund</u></b>				
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
<b>Totals</b>	<u>4,403,724.54</u>	<u>25,688,426.41</u>	<u>62,257,582</u>	<u>36,569,156</u>
<b><u>Debt Service Fund</u></b>				
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
<b>Totals</b>	<u>-</u>	<u>2,422,125.99</u>	<u>5,032,103</u>	<u>2,609,978</u>

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

December, 2015

	<u>December, 2015</u>	<u>Year to Date</u>
Teachers Salary Fund	5,201,010.72	24,043,370.21
Operating Fund	4,403,724.54	25,688,426.41
Debt Service Fund	-	2,422,125.99
Capital Projects Fund	33,576.89	1,985,632.45
Federal Funds	1,442,729.97	5,975,104.93
Activity Funds	176,012.57	1,434,520.93
Child Nutrition Funds	672,246.30	3,396,566.71
<b>Total of All Funds</b>	<u>11,929,300.99</u>	<u>64,945,747.63</u>