

Special School District of Fort Smith 100  
 2017-2018 School Year  
 Fund Summary Report

April, 2018

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	<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>		
<b>Teachers Salary Fund</b>	-	-	46,117,748.59	-	(46,117,748.59)
<b>Operating Fund</b>	14,440,596.60	103,779,882.06	49,353,452.00	(4,318,407.09)	64,548,619.57
<b>Debt Service Funds</b>	8,596,615.19	1,093,655.75	4,773,675.14	5,367,917.64	10,284,513.44
<b>Legal Fund Balance</b>	23,037,211.79	104,873,537.81	100,244,875.73	1,049,510.55	28,715,384.42
<b>Capital Projects Funds</b>	5,076,041.04	221,055.78	729,423.18	(1,294,752.55)	3,272,921.09
<b>Federal Funds</b>	580,851.60	11,194,035.50	12,316,598.29	-	(541,711.19)
<b>Activity Funds</b>	1,273,241.04	2,356,253.13	2,122,249.96	-	1,507,244.21
<b>Child Nutrition Funds</b>	1,510,843.58	7,111,283.79	6,299,560.25	-	2,322,567.12

Special School District of Fort Smith 100  
 2017-2018 School Year  
 Revenue Report

April, 2018

	<u>April, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	-	32,605,613.41	35,421,738	2,816,125
Property Taxes - Jan-Jun	809,677.94	2,985,637.00	15,564,767	12,579,130
Property Taxes - Delinquent	293,197.34	1,849,595.12	2,266,160	416,565
Property Taxes - Excess Comm	-	1,625,092.20	703,731	(921,361)
Revenues in Lieu of Taxes	-	613,670.40	510,000	(103,670)
Penalties/Interest on Tax	2,887.97	22,297.38	-	(22,297)
Interest Revenue	22,628.30	193,280.95	100,000	(93,281)
Contributions	14,261.00	18,688.32	-	(18,688)
Turf Sponsorships	-	55,500.00	-	(55,500)
Sale/Loss Compensation	-	825,932.89	1,444,978	619,045
State Foundation Funding	4,818,476.00	48,335,464.00	58,047,765	9,712,301
98% Uniform Rate of Tax	-	-	883,894	883,894
Other Local Revenue	65,300.19	373,339.87	302,275	(71,065)
Daycare Fees	19,200.00	167,120.00	187,042	19,922
Severance Tax	279.09	1,010.42	1,000	(10)
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	361,260.00	925,000	563,740
Professional Development	-	371,744.00	371,744	-
ALE	-	308,138.00	385,172	77,034
ELL	244,847.00	1,224,236.00	1,374,984	150,748
NSL	985,551.00	8,940,236.72	10,841,065	1,900,828
Workforce Centers	49,088.65	196,354.60	87,229	(109,126)
General Facility Funds	-	-	-	-
Debt Service Funds	-	36,124.00	-	(36,124)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	13,422.18	-	(13,422)
Broadband Match	-	-	-	-
Other State Funds	70,486.50	252,659.50	279,132	26,473
Adult Education	73,959.45	615,970.46	950,000	334,030
State Preschool	26,391.90	209,323.26	260,899	51,576
ABC Grant	155,465.00	1,578,171.38	1,554,650	(23,521)
Indirect Cost Revenue	-	-	230,033	230,033
<b>Total</b>	<u>7,651,697.33</u>	<u>103,779,882.06</u>	<u>132,693,257</u>	<u>28,913,379</u>

Special School District of Fort Smith 100  
 2017-2018 School Year  
 Expenditure Report

April, 2018

	<u>April, 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	3,082,490.97	26,695,590.76	38,026,029	11,330,438
Special Education	478,538.91	3,896,058.82	5,588,965	1,692,907
Vocational Education	208,224.72	1,909,224.81	2,542,697	633,473
Compensatory Education	117,784.43	1,100,905.92	781,942	(318,964)
Other Education	211,243.56	1,750,513.54	2,568,692	818,178
Pupil Services	391,172.91	3,174,266.33	4,354,379	1,180,112
Instructional Staff Services	349,621.14	3,565,215.13	4,960,015	1,394,800
Administrative Services	50,112.22	476,066.09	600,665	124,599
School Admin Services	364,854.53	3,374,403.41	4,259,794	885,391
Central Services	18,176.43	175,503.78	222,109	46,605
Other Services	-	-	-	-
<b>Totals</b>	<u>5,272,219.82</u>	<u>46,117,748.59</u>	<u>63,905,288</u>	<u>17,787,539</u>
<b><u>Operating Fund</u></b>				
Regular Education	1,303,414.73	12,901,389.41	18,239,248	5,337,858
Special Education	318,004.75	2,156,217.34	3,176,095	1,019,878
Vocational Education	83,331.10	614,137.01	837,146	223,009
Compensatory Education	55,369.56	1,012,698.45	959,042	(53,657)
Other Education	143,581.36	1,293,812.96	1,788,285	494,472
Pupil Services	374,607.75	3,454,887.08	4,955,918	1,501,030
Instructional Staff Services	(104,590.35)	4,578,896.77	7,669,508	3,090,611
Administrative Services	71,948.40	855,802.24	1,099,923	244,121
School Admin Services	327,345.15	3,056,504.09	4,086,237	1,029,733
Central Services	259,634.74	3,865,549.78	4,072,895	207,346
Maintenance & Operations	1,091,135.72	11,820,187.34	15,235,462	3,415,274
Pupil Transportation	225,891.35	2,444,067.43	3,407,288	963,221
Other Services	235,112.96	1,299,302.10	3,535,851	2,236,549
<b>Totals</b>	<u>4,384,787.22</u>	<u>49,353,452.00</u>	<u>69,062,898</u>	<u>19,709,445</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	2,819,981.58	2,662,697	(157,285)
Interest	245,115.00	1,888,033.07	2,366,644	478,611
Dues and Fees	100.00	65,660.49	100,000	34,340
<b>Totals</b>	<u>245,215.00</u>	<u>4,773,675.14</u>	<u>5,129,341</u>	<u>355,666</u>

**Special School District of Fort Smith 100  
2017-2018 School Year  
Expenditure Summary of All Funds**

**April, 2018**

	<u><b>April, 2018</b></u>	<u><b>Year to Date</b></u>
Teachers Salary Fund	5,272,219.82	46,117,748.59
Operating Fund	4,384,787.22	49,353,452.00
Debt Service Fund	245,215.00	4,773,675.14
Capital Projects Fund	162,818.83	729,423.18
Federal Funds	1,894,247.02	12,316,598.29
Activity Funds	282,885.84	2,122,249.96
Child Nutrition Funds	665,809.25	6,299,560.25
<b>Total of All Funds</b>	<u><u>12,907,982.98</u></u>	<u><u>121,712,707.41</u></u>