

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

September, 2018

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	<u>Beginning</u>	<u>Year to Date</u>		<u>Fund</u>	<u>Ending</u>
	<u>Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Balance</u>
<b>Fund 2000/2001</b>	12,426,056.82	16,906,600.89	10,941,312.01	190,188.63	18,581,534.33
<b>Operating Funds</b>	1,581,948.67	3,023,368.86	1,598,307.67	-	3,007,009.86
<b>Total Operating Funds</b>	14,008,005.49	19,929,969.75	12,539,619.68	190,188.63	21,588,544.19
<b>Teachers Salary Fund</b>	-	-	8,824,589.76	-	(8,824,589.76)
<b>Debt Service Funds</b>	10,255,417.04	329,732.94	2,576,175.96	2,748,869.27	10,757,843.29
<b>Legal Fund Balance</b>	24,263,422.53	20,259,702.69	23,940,385.40	2,939,057.90	23,521,797.72
<b>Capital Projects Funds</b>	6,451,576.58	90,083,576.36	-	(2,939,057.90)	93,596,095.04
<b>Federal Funds</b>	478,756.17	1,156,314.55	2,225,365.76	-	(590,295.04)
<b>Activity Funds</b>	1,378,173.68	742,561.31	433,166.44	-	1,687,568.55
<b>Child Nutrition Funds</b>	1,616,619.68	1,476,911.55	1,425,057.41	-	1,668,473.82

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

**September, 2018**

	<u>September, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	1,069,456.24	2,185,792.44	35,111,180	32,925,388
Property Taxes - Jan-Jun	-	-	17,716,322	17,716,322
Property Taxes - Delinquent	58,471.60	121,325.59	2,300,000	2,178,674
Property Taxes - Excess Comm	-	-	1,625,092	1,625,092
Revenues in Lieu of Taxes	-	-	600,000	600,000
Penalties/Interest on Tax	1,336.72	3,083.10	-	(3,083)
Interest Revenue	21,769.47	59,544.93	350,000	290,455
Contributions	-	4,000.00	100,000	96,000
Turf Sponsorships	-	6,500.00	-	(6,500)
Sale/Loss Compensation	-	-	-	-
State Foundation Funding	4,812,827.00	14,438,481.00	57,752,417	43,313,936
98% Uniform Rate of Tax	-	-	1,002,384	1,002,384
Other Local Revenue	26,145.75	78,503.20	237,193	158,690
Daycare Fees	5,320.00	33,820.00	187,042	153,222
Severance Tax	-	-	1,000	1,000
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	-	1,100,000	1,100,000
Professional Development	388,548.00	388,548.00	388,548	-
ALE	-	-	388,231	388,231
ELL	-	-	1,224,236	1,224,236
NSL	971,602.00	1,943,204.00	10,757,897	8,814,693
Workforce Centers	60,124.92	60,124.92	131,104	70,979
General Facility Funds	-	-	-	-
Debt Service Funds	(17,116.00)	17,116.00	-	(17,116)
Student Growth Funds	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	-	20,610.00	333,966	313,356
Adult Education	60,741.72	79,204.57	996,947	917,742
State Preschool	23,717.00	23,717.00	237,170	213,453
ABC Grant	155,465.00	466,395.00	1,554,650	1,088,255
Indirect Cost Revenue	-	-	284,815	284,815
<b>Total</b>	<u>7,638,409.42</u>	<u>19,929,969.75</u>	<u>134,380,193</u>	<u>114,450,224</u>

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

September, 2018

	<u>September, 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	3,117,325.36	4,950,937.61	38,247,776	33,296,839
Special Education	484,867.06	725,140.14	6,052,864	5,327,723
Vocational Education	208,352.29	329,995.77	2,542,376	2,212,381
Compensatory Education	154,561.41	228,164.63	1,994,940	1,766,775
Other Education	198,393.05	300,575.17	2,519,136	2,218,561
Pupil Services	370,976.47	643,922.43	4,441,624	3,797,702
Instructional Staff Services	319,903.81	640,193.12	3,902,307	3,262,114
Administrative Services	39,629.22	99,073.05	475,551	376,478
School Admin Services	377,296.97	847,478.84	4,594,229	3,746,750
Central Services	19,893.60	59,109.00	238,723	179,614
Other Services	-	-	-	-
<b>Totals</b>	<u>5,291,199.24</u>	<u>8,824,589.76</u>	<u>65,009,526</u>	<u>56,184,937</u>
<b><u>Operating Funds</u></b>				
Regular Education	1,618,922.86	3,651,156.42	18,087,492	14,436,336
Special Education	227,075.09	341,993.20	3,465,369	3,123,376
Vocational Education	105,323.36	147,971.60	969,119	821,147
Compensatory Education	47,321.54	70,724.66	956,353	885,628
Other Education	128,370.41	215,628.93	1,879,930	1,664,301
Pupil Services	412,410.03	730,552.63	5,095,445	4,364,892
Instructional Staff Services	659,607.13	1,238,620.45	7,027,139	5,788,518
Administrative Services	75,120.14	172,104.01	771,977	599,873
School Admin Services	344,085.57	747,360.71	4,402,974	3,655,613
Central Services	279,931.05	706,168.54	3,297,036	2,590,867
Maintenance & Operations	1,119,874.93	3,829,685.30	14,981,300	11,151,615
Pupil Transportation	267,369.89	485,939.28	3,307,541	2,821,601
Other Services	109,919.66	201,713.95	2,176,246	1,974,532
<b>Totals</b>	<u>5,395,331.66</u>	<u>12,539,619.68</u>	<u>66,417,921</u>	<u>53,878,299</u>
<b><u>Debt Service Fund</u></b>				
Principal	212,291.38	677,291.38	3,136,391	2,459,100
Interest	119,853.87	1,896,239.58	3,677,983	1,781,743
Dues and Fees	600.00	2,645.00	1,778,970	1,776,325
<b>Totals</b>	<u>332,745.25</u>	<u>2,576,175.96</u>	<u>8,593,344</u>	<u>6,017,168</u>

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

**September, 2018**

	<u>September, 2018</u>	<u>Year to Date</u>
Teachers Salary Fund	5,291,199.24	8,824,589.76
Operating Funds (with Fund 2000/2001)	5,395,331.66	12,539,619.68
Debt Service Fund	332,745.25	2,576,175.96
Capital Projects Fund	-	-
Federal Funds	1,157,184.73	2,225,365.76
Activity Funds	204,097.93	433,166.44
Child Nutrition Funds	727,180.73	1,425,057.41
<b>Total of All Funds</b>	<u>13,107,739.54</u>	<u>28,023,975.01</u>