

Special School District of Fort Smith 100  
 2018-2019 School Year  
 Fund Summary Report

December, 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	62,767,160.31	22,737,373.73	(1,950,504.09)	50,505,339.31
<b>Operating Funds</b>	1,581,948.67	8,977,008.03	4,667,954.19	-	5,891,002.51
<b>Total Operating Funds</b>	14,008,005.49	71,744,168.34	27,405,327.92	(1,950,504.09)	56,396,341.82
<b>Teachers Salary Fund</b>	-	-	24,955,693.53	-	(24,955,693.53)
<b>Debt Service Funds</b>	10,255,417.04	520,580.76	3,754,914.39	4,889,561.99	11,910,645.40
<b>Legal Fund Balance</b>	24,263,422.53	72,264,749.10	56,115,935.84	2,939,057.90	43,351,293.69
<b>Capital Projects Funds</b>	6,451,576.58	90,110,764.54	454,613.21	(2,939,057.90)	93,168,670.01
<b>Federal Funds</b>	478,756.17	4,530,141.95	6,151,445.09	-	(1,142,546.97)
<b>Activity Funds</b>	1,378,173.68	1,420,932.42	1,158,195.12	-	1,640,910.98
<b>Child Nutrition Funds</b>	1,616,619.68	3,996,568.31	3,776,490.61	-	1,836,697.38

**Special School District of Fort Smith 100  
2018-2019 School Year  
Revenue Report**

**December, 2018**

	<u>December, 2018</u>	<u>Year to Date</u>	<u>Budget</u>	<u>(Excess) or Short of Funds</u>
Property Taxes - Jul-Dec	4,685,959.06	32,184,150.55	35,111,180	2,927,029
Property Taxes - Jan-Jun	-	-	17,716,322	17,716,322
Property Taxes - Delinquent	366,565.06	626,732.24	2,300,000	1,673,268
Property Taxes - Excess Comm	-	-	1,625,092	1,625,092
Revenues in Lieu of Taxes	58,673.76	586,737.74	600,000	13,262
Penalties/Interest on Tax	2,097.14	11,730.01	-	(11,730)
Interest Revenue	63,444.65	201,975.20	350,000	148,025
Contributions	-	83,000.00	100,000	17,000
Turf Sponsorships	6,500.00	32,500.00	-	(32,500)
Sale/Loss Compensation	-	-	-	-
State Foundation Funding	4,812,827.00	28,876,962.00	57,752,417	28,875,455
98% Uniform Rate of Tax	-	-	1,002,384	1,002,384
Other Local Revenue	154,489.38	160,751.94	237,193	76,441
Daycare Fees	20,500.00	98,635.00	187,042	88,407
Severance Tax	-	-	1,000	1,000
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	191,100.00	191,100.00	1,100,000	908,900
Professional Development	-	388,548.00	388,548	-
ALE	-	310,585.00	388,231	77,646
ELL	1,103,570.00	1,103,570.00	1,224,236	120,666
NSL	971,602.00	4,892,417.73	10,757,897	5,865,479
Workforce Centers	-	120,249.84	131,104	10,854
General Facility Funds	-	-	-	-
Debt Service Funds	-	17,116.00	-	(17,116)
Student Growth Funds	-	-	-	-
Declining Enrollement Funds	-	-	-	-
College & Career Readiness	-	-	-	-
Broadband Match	-	-	-	-
Other State Funds	49,350.00	567,982.78	333,966	(234,017)
Adult Education	1,260.00	261,766.31	996,947	735,181
State Preschool	23,717.00	94,868.00	237,170	142,302
ABC Grant	155,465.00	932,790.00	1,554,650	621,860
Indirect Cost Revenue	-	-	284,815	284,815
<b>Total</b>	<u>12,667,120.05</u>	<u>71,744,168.34</u>	<u>134,380,193</u>	<u>62,636,025</u>

Special School District of Fort Smith 100  
 2018-2019 School Year  
 Expenditure Report

December, 2018

	<u>December, 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	3,107,062.29	14,359,104.84	38,247,776	23,888,671
Special Education	492,714.02	2,200,872.46	6,052,864	3,851,991
Vocational Education	230,424.81	998,593.55	2,542,376	1,543,783
Compensatory Education	158,932.86	702,561.96	1,994,940	1,292,378
Other Education	219,294.10	960,857.83	2,519,136	1,558,278
Pupil Services	379,304.62	1,772,511.80	4,441,624	2,669,112
Instructional Staff Services	327,614.79	1,643,134.20	3,902,307	2,259,173
Administrative Services	39,629.22	217,960.71	475,551	257,590
School Admin Services	376,770.13	1,981,231.38	4,594,229	2,612,998
Central Services	19,968.60	118,864.80	238,723	119,858
Other Services	-	-	-	-
<b>Totals</b>	<u>5,351,715.44</u>	<u>24,955,693.53</u>	<u>65,009,526</u>	<u>40,053,832</u>
<b><u>Operating Funds</u></b>				
Regular Education	1,324,425.97	7,212,571.48	18,087,492	10,874,921
Special Education	230,169.02	1,121,375.69	3,465,369	2,343,994
Vocational Education	71,672.37	362,558.75	969,119	606,560
Compensatory Education	48,405.22	422,643.84	956,353	533,709
Other Education	127,897.12	733,026.49	1,882,786	1,149,760
Pupil Services	401,325.88	1,941,613.71	5,095,445	3,153,831
Instructional Staff Services	466,380.48	2,756,476.36	7,027,139	4,270,663
Administrative Services	71,407.71	324,973.96	771,977	447,004
School Admin Services	341,065.09	1,778,916.81	4,402,974	2,624,057
Central Services	239,019.73	1,557,387.13	3,297,036	1,739,649
Maintenance & Operations	889,871.93	6,999,347.38	14,981,300	7,981,953
Pupil Transportation	283,804.30	1,536,278.43	3,307,541	1,771,262
Other Services	107,252.50	658,157.89	2,176,246	1,518,088
<b>Totals</b>	<u>4,602,697.32</u>	<u>27,405,327.92</u>	<u>66,420,777</u>	<u>39,015,451</u>
<b><u>Debt Service Fund</u></b>				
Principal	-	1,172,291.38	3,136,391	1,964,100
Interest	-	2,577,183.32	3,677,983	1,100,799
Dues and Fees	-	5,439.69	1,778,970	1,773,530
<b>Totals</b>	<u>-</u>	<u>3,754,914.39</u>	<u>8,593,344</u>	<u>4,838,429</u>

**Special School District of Fort Smith 100  
2018-2019 School Year  
Expenditure Summary of All Funds**

**December, 2018**

	<u><b>December, 2018</b></u>	<u><b>Year to Date</b></u>
Teachers Salary Fund	5,351,715.44	24,955,693.53
Operating Funds (with Fund 2000/2001)	4,602,697.32	27,405,327.92
Debt Service Fund	-	3,754,914.39
Capital Projects Fund	194,740.13	454,613.21
Federal Funds	1,509,381.27	6,151,445.09
Activity Funds	156,328.19	1,158,195.12
Child Nutrition Funds	665,242.75	3,776,490.61
<b>Total of All Funds</b>	<u><u>12,480,105.10</u></u>	<u><u>67,656,679.87</u></u>