

Special School District of Fort Smith 100  
2014-2015 School Year  
Fund Summary Report

August, 2014

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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>
Teachers Salary Fund	-	-	3,479,073.03	-	(3,479,073.03)
Operating Fund	15,169,732.19	8,508,865.18	6,577,186.46	(906,784.14)	16,194,626.77
Debt Service Funds	3,800,064.55	-	876,983.61	906,784.14	3,829,865.08
Legal Fund Balance	18,969,796.74	8,508,865.18	10,933,243.10	-	16,545,418.82
Capital Projects Funds	12,947,406.72	(748,461.57)	1,599,053.34	-	10,599,891.81
Federal Funds	326,193.69	(1,630,083.14)	788,910.36	-	(2,092,799.81)
Activity Funds	1,272,789.35	270,103.68	235,913.89	-	1,306,979.14
Child Nutrition Funds	1,085,020.01	573,276.14	576,140.60	-	1,082,155.55

**Special School District of Fort Smith 100  
2014-2015 School Year  
Revenue Report**

**August, 2014**

	<u><b>August, 2014</b></u>	<u><b>Year to Date</b></u>	<u><b>Budget</b></u>	<u><b>(Excess) or Short of Funds</b></u>
Property Taxes - Jul-Dec	1,371,363.36	1,371,363.36	34,944,106	33,572,743
Property Taxes - Jan-Jun	-	-	13,165,332	13,165,332
Property Taxes - Delinquent	151,132.40	151,132.40	2,139,465	1,988,333
Property Taxes - Excess Comm	-	-	1,064,960	1,064,960
Revenues in Lieu of Taxes	-	-	150,000	150,000
Penalties/Interest on Tax	942.91	942.91	-	(943)
Interest Revenue	3,000.22	3,000.22	45,000	42,000
Contributions	-	-	-	-
Turf Sponsorships	59,000.00	59,000.00	-	(59,000)
Sale/Loss Compensation	-	-	-	-
State Foundation Funding	5,155,033.00	5,155,033.00	56,705,358	51,550,325
98% Uniform Rate of Tax	-	-	698,142	698,142
Other Local Revenue	45,418.35	50,132.95	258,000	207,867
Daycare Fees	23,200.00	23,200.00	166,118	142,918
Severance Tax	-	-	1,000	1,000
Special Ed Supervision	-	-	-	-
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	-	785,138	785,138
Professional Development	-	-	379,215	379,215
ALE	-	-	370,579	370,579
ELL	-	-	1,153,246	1,153,246
NSL	963,977.00	963,977.00	10,603,745	9,639,768
Workforce Centers	64,187.50	64,187.50	255,125	190,938
General Facility Funds	8,118.00	8,118.00	-	(8,118)
Debt Service Funds	19,218.00	19,218.00	-	(19,218)
Student Growth Funds	-	-	-	-
College & Career Readiness	216,302.12	216,302.12	-	(216,302)
Broadband Match	77,924.97	77,924.97	-	(77,925)
Other State Funds	16,872.00	2,220.00	401,840	399,620
Adult Education	28,706.05	51,542.75	1,233,102	1,181,559
State Preschool	-	-	299,150	299,150
ABC Grant	291,570.00	291,570.00	1,457,850	1,166,280
Indirect Cost Revenue	-	-	207,726	207,726
<b>Total</b>	<u><u>8,495,965.88</u></u>	<u><u>8,508,865.18</u></u>	<u><u>126,484,197</u></u>	<u><u>117,975,333</u></u>

**Special School District of Fort Smith 100  
2014-2015 School Year  
Expenditure Report**

**August, 2014**

	<u><b>August, 2014</b></u>	<u><b>Year to Date</b></u>	<u><b>Budget</b></u>	<u><b>(Overage) or Left to Spent</b></u>
<b><u>Teachers Salary Fund</u></b>				
Regular Education	1,642,198.47	1,759,329.17	37,412,927	35,653,598
Special Education	211,402.54	211,402.54	5,357,887	5,146,484
Vocational Education	106,778.94	110,068.18	2,264,005	2,153,937
Compensatory Education	55,435.58	55,435.58	975,700	920,265
Other Education	65,237.10	66,487.10	2,371,488	2,305,000
Pupil Services	244,724.23	260,939.88	4,285,653	4,024,713
Instructional Staff Services	419,403.60	489,454.95	5,413,075	4,923,620
Administrative Services	38,248.50	57,372.74	458,982	401,610
School Admin Services	355,053.30	452,676.62	4,002,248	3,549,571
Central Services	10,604.18	15,906.27	127,250	111,344
Other Services	-	-	-	-
<b>Totals</b>	<u><u>3,149,086.44</u></u>	<u><u>3,479,073.03</u></u>	<u><u>62,669,215</u></u>	<u><u>59,190,142</u></u>
<b><u>Operating Fund</u></b>				
Regular Education	855,100.83	1,374,943.01	14,822,467	13,447,524
Special Education	97,494.96	112,667.69	3,322,750	3,210,083
Vocational Education	38,595.32	42,063.28	709,732	667,669
Compensatory Education	22,269.42	22,814.42	584,575	561,761
Other Education	63,465.97	82,741.39	1,930,198	1,847,457
Pupil Services	297,286.06	316,780.02	4,333,877	4,017,097
Instructional Staff Services	443,230.15	688,483.16	6,703,020	6,014,536
Administrative Services	67,965.15	123,007.34	728,162	605,155
School Admin Services	347,315.63	406,143.46	3,990,381	3,584,237
Central Services	119,936.32	338,798.35	3,603,733	3,264,935
Maintenance & Operations	1,300,909.27	2,539,545.55	15,199,062	12,659,517
Pupil Transportation	124,147.41	296,512.90	3,156,230	2,859,717
Other Services	123,140.74	232,685.89	1,751,779	1,519,093
<b>Totals</b>	<u><u>3,900,857.23</u></u>	<u><u>6,577,186.46</u></u>	<u><u>60,835,966</u></u>	<u><u>54,258,781</u></u>
<b><u>Debt Service Fund</u></b>				
Principal	-	435,000.00	2,618,202	2,183,202
Interest	-	440,142.61	2,607,893	2,167,750
Dues and Fees	-	1,841.00	25,000	23,159
<b>Totals</b>	<u><u>-</u></u>	<u><u>876,983.61</u></u>	<u><u>5,251,095</u></u>	<u><u>4,374,111</u></u>

**Special School District of Fort Smith 100**  
**2014-2015 School Year**  
**Expenditure Summary of All Funds**

**August, 2014**

	<u><b>August, 2014</b></u>	<u><b>Year to Date</b></u>
Teachers Salary Fund	3,149,086.44	3,479,073.03
Operating Fund	3,900,857.23	6,577,186.46
Debt Service Fund	-	876,983.61
Capital Projects Fund	2,045,580.06	1,599,053.34
Federal Funds	682,836.82	788,910.36
Activity Funds	183,460.71	235,913.89
Child Nutrition Funds	404,009.54	576,140.60
<b>Total of All Funds</b>	<u><u>10,365,830.80</u></u>	<u><u>14,133,261.29</u></u>