

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

May, 2015

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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	-	-	49,660,154.52	-	(49,660,154.52)
Operating Fund	15,169,732.19	110,140,715.24	49,926,081.84	(5,700,654.66)	69,683,710.93
Debt Service Funds	3,800,064.55	1,081,073.10	5,234,781.03	5,700,654.66	5,347,011.28
Legal Fund Balance	18,969,796.74	111,221,788.34	104,821,017.39	-	25,370,567.69
Capital Projects Funds	12,947,406.72	266,347.41	9,587,070.36	-	3,626,683.77
Federal Funds	326,193.69	9,275,209.65	9,706,934.92	-	(105,531.58)
Activity Funds	1,272,789.35	2,665,499.09	2,561,320.67	-	1,376,967.77
Child Nutrition Funds	1,085,020.01	7,289,286.08	6,381,449.46	-	1,992,856.63

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

**May, 2015**

	<u><b>May, 2015</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	-	33,033,176.54	34,944,106	1,910,929
Property Taxes - Jan-Jun	3,727,014.02	5,437,770.09	13,165,332	7,727,562
Property Taxes - Delinquent	180,417.95	1,984,815.33	2,139,465	154,650
Property Taxes - Excess Comm	-	878,684.71	1,064,960	186,275
Revenues in Lieu of Taxes	-	264,010.96	150,000	(114,011)
Penalties/Interest on Tax	1,862.74	32,859.83	-	(32,860)
Interest Revenue	2,782.82	33,757.89	45,000	11,242
Contributions	-	-	-	-
Turf Sponsorships	-	105,000.00	-	(105,000)
Sale/Loss Compensation	593.75	46,994.76	-	(46,995)
State Foundation Funding	5,148,792.00	51,531,607.00	56,705,358	5,173,751
98% Uniform Rate of Tax	-	-	698,142	698,142
Other Local Revenue	59,629.81	336,897.91	258,000	(78,898)
Daycare Fees	13,145.00	166,996.00	166,118	(878)
Severance Tax	-	1,083.42	1,000	(83)
Special Ed Supervision	-	55,943.68	-	(55,944)
Special Ed Catastrophic	-	-	-	-
Residential Treatment	-	573,180.00	785,138	211,958
Professional Development	-	379,215.00	379,215	-
ALE	-	296,463.00	370,579	74,116
ELL	-	1,177,021.00	1,153,246	(23,775)
NSL	963,977.00	9,639,770.00	10,603,745	963,975
Workforce Centers	-	256,750.00	255,125	(1,625)
General Facility Funds	-	16,236.00	-	(16,236)
Debt Service Funds	-	38,435.00	-	(38,435)
Student Growth Funds	-	172,448.00	-	(172,448)
College & Career Readiness	-	216,302.12	-	(216,302)
Broadband Match	-	77,924.97	-	(77,925)
Other State Funds	-	608,131.63	401,840	(206,292)
Adult Education	202,472.17	1,029,225.83	1,233,102	203,876
State Preschool	32,935.34	296,150.57	299,150	2,999
ABC Grant	148,760.00	1,453,864.00	1,457,850	3,986
Indirect Cost Revenue	-	-	207,726	207,726
<b>Total</b>	<u><u>10,482,382.60</u></u>	<u><u>110,140,715.24</u></u>	<u><u>126,484,197</u></u>	<u><u>16,343,480</u></u>

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

**May, 2015**

	<u><b>May, 2015</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	3,097,086.14	29,210,347.77	37,412,927	8,202,579
Special Education	487,918.16	4,165,569.28	5,357,887	1,192,317
Vocational Education	188,198.99	1,802,705.50	2,264,005	461,299
Compensatory Education	87,119.55	703,336.52	975,700	272,364
Other Education	192,192.93	1,832,009.31	2,371,488	539,478
Pupil Services	272,254.45	3,377,657.58	4,285,653	907,996
Instructional Staff Services	387,122.41	4,417,523.83	5,413,075	995,551
Administrative Services	38,248.50	401,609.24	458,982	57,373
School Admin Services	356,282.02	3,638,051.60	4,002,248	364,196
Central Services	10,604.18	111,343.89	127,250	15,906
Other Services	-	-	-	-
<b>Totals</b>	<u><u>5,117,027.33</u></u>	<u><u>49,660,154.52</u></u>	<u><u>62,669,215</u></u>	<u><u>13,009,059</u></u>
<b><u>Operating Fund</u></b>				
Regular Education	1,064,333.64	11,769,918.44	14,822,467	3,052,548
Special Education	214,317.54	2,509,559.68	3,322,750	813,191
Vocational Education	57,468.53	568,248.96	709,732	141,483
Compensatory Education	68,825.35	857,223.63	584,575	(272,648)
Other Education	208,784.29	1,449,452.16	1,930,198	480,746
Pupil Services	420,183.16	3,547,774.23	4,333,877	786,103
Instructional Staff Services	912,446.55	5,873,042.41	6,703,020	829,977
Administrative Services	53,411.30	571,043.44	728,162	157,119
School Admin Services	324,703.09	3,456,333.70	3,990,381	534,047
Central Services	211,012.02	2,565,719.85	3,603,733	1,038,013
Maintenance & Operations	1,152,981.40	12,891,163.85	15,199,062	2,307,898
Pupil Transportation	237,450.42	2,346,993.58	3,156,230	809,236
Other Services	150,028.79	1,519,607.91	1,751,779	232,171
<b>Totals</b>	<u><u>5,075,946.08</u></u>	<u><u>49,926,081.84</u></u>	<u><u>60,835,966</u></u>	<u><u>10,909,884</u></u>
<b><u>Debt Service Fund</u></b>				
Principal	-	2,618,201.89	2,618,202	-
Interest	457,300.00	2,607,862.86	2,607,893	30
Dues and Fees	487.50	8,716.28	25,000	16,284
<b>Totals</b>	<u><u>457,787.50</u></u>	<u><u>5,234,781.03</u></u>	<u><u>5,251,095</u></u>	<u><u>16,314</u></u>

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

**May, 2015**

	<u><b>May, 2015</b></u>	<u><b>Year to Date</b></u>
Teachers Salary Fund	5,117,027.33	49,660,154.52
Operating Fund	5,075,946.08	49,926,081.84
Debt Service Fund	457,787.50	5,234,781.03
Capital Projects Fund	665,569.24	9,587,070.36
Federal Funds	999,178.80	9,706,934.92
Activity Funds	317,204.10	2,561,320.67
Child Nutrition Funds	573,515.49	6,381,449.46
<b>Total of All Funds</b>	<u><u>13,206,228.54</u></u>	<u><u>133,057,792.80</u></u>

**2014-2015 School Year**  
**Expenditure Summary of NSL Funds**

	<u><b>Annual Budget</b></u>	<u><b>May, 2015</b></u>	<u><b>Year to Date</b></u>
Instruction Initiatives	546,500.00	3,172.51	668,703.51
Before/After School Tutors	179,247.00	36,000.61	192,603.62
Literacy Initiatives	318,675.50	32,004.89	421,653.77
Interventionists - Literacy	486,004.42	39,495.96	375,225.32
Interventionists - Math	491,301.74	48,228.76	362,536.95
Facilitators - Literacy	299,224.02	24,753.92	234,603.73
Facilitators - Math	819,467.14	56,771.73	535,569.97
Facilitators - Science	143,031.09	11,929.35	113,180.27
Counselors	164,184.73	7,247.18	71,779.81
Social Workers	352,614.04	29,477.60	283,243.15
Nurses	773,931.84	65,498.36	638,793.89
Parent Involvement	37,467.00	1,547.46	42,670.68
Rogers Center - Technology	345,000.00	32,673.77	266,688.97
Subject Coordinators	580,658.87	288,125.42	912,902.80
Staff Development	532,088.54	5,027.96	219,922.99
Dues & Fees	173,000.00	21,000.00	21,000.00
Instruction - District Staff	394,507.92	32,879.18	294,278.86
Categorical Fund Transfers	3,281,363.60	-	
<b>Total</b>	<u><u>9,918,267.45</u></u>	<u><u>735,834.66</u></u>	<u><u>5,655,358.29</u></u>