

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$7,574,660.76
102 - 106	Cash Equivalents		\$2,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$10,173,540.55

Accounts Receivable:

132	Interfund	\$6,567,768.03	
141	Intergovernmental - State	\$11,540,523.84	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$773,703.26	\$18,881,995.13

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

301	Estimated revenues	\$67,327,657.00	
302	Less revenues	(\$64,438,087.74)	\$2,889,569.26

**Total assets and resources**

**\$39,521,865.70**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$308,161.20
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$310,045.04**

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 10 GENERAL FUND

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$21,063,208.35
761	Capital reserve account - July		\$2,879,949.25	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$2,879,949.25
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$68,361,487.25	
602	Less: Expenditures	(\$43,097,296.70)		
	Less: Encumbrances	(\$22,014,624.75)	(\$65,111,921.45)	\$3,249,565.80
	Total appropriated			\$27,192,723.40
	Unappropriated:			
770	Fund balance, July 1			\$8,032,394.94
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$3,986,702.32
	Total fund balance			<b>\$39,211,820.66</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$39,521,865.70</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$65,111,921.45	\$3,249,565.80
Revenues	(\$67,327,657.00)	(\$64,438,087.74)	(\$2,889,569.26)
Subtotal	<u>\$1,033,830.25</u>	<u>\$673,833.71</u>	<u>\$359,996.54</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,879,949.25)	\$2,879,949.25
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,033,830.25</u>	<u>(\$2,206,115.54)</u>	<u>\$3,239,945.79</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,033,830.25</u>	<u>(\$2,206,115.54)</u>	<u>\$3,239,945.79</u>
Less: Adjustment for prior year	(\$5,020,532.57)	(\$5,020,532.57)	\$0.00
Budgeted fund balance	<u>(\$3,986,702.32)</u>	<u>(\$7,226,648.11)</u>	<u>\$3,239,945.79</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	64,438,088	Under	2,889,569
Total		67,327,657	64,438,088		2,889,569
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,136,526	726,651	361,294	48,581
00770	X111__100__ Regular Programs - Instruction	17,709,623	11,267,829	5,963,459	478,335
00780	X112__100__ Special Education - Instruction	4,281,608	2,933,735	1,285,147	62,726
00790	X11230100__ Basic Skills/Remedial - Instruction	359,243	244,533	101,995	12,716
00800	X11240100__ Bilingual Education - Instruction	58,908	38,279	17,172	3,456
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	460,150	348,986	69,980	41,184
00830	X11402100__ School Sponsored Athletics - Instruction	1,662,522	1,093,465	434,701	134,356
00840	X114__100__ Other Instructional Programs - Instructi	216,870	138,357	57,495	21,017
00860	X11000100__ Tuition	6,287,864	3,171,324	3,072,312	44,228
00870	X11000211__ Attendance and Social Work Services	124,000	91,069	30,356	2,575
00880	X11000213__ Health Services	387,609	234,309	114,488	38,813
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,081,445	705,845	363,069	12,531
00890	X11000218__ Other Support Services-Students-Regular	2,228,077	1,428,822	659,717	139,538
00900	X11000219__ Other Support Services-Students_Special	1,067,838	728,269	321,289	18,280
00910	X11000221__ Improvement of Instructional Services	1,200,606	890,830	294,825	14,952
00920	X11000222__ Educational Media Services-School Librar	980,887	705,170	154,908	120,810
00921	X11000223__ Instructional Staff Training Services	159,010	80,472	71,203	7,336
00930	X11000230__ Support Services-General Administration	1,569,485	743,327	152,548	673,610
00940	X11000240__ Support Services-School Administration	2,768,808	1,930,163	647,026	191,619
00942	X1100025__ Central Services & Admin. Information Te	824,368	482,256	217,161	124,950
00950	X1100026__ Operation and Maintenance of Plant Servi	6,250,358	4,001,412	1,955,006	293,940
00960	X11000270__ Student Transportation Services	4,552,544	2,353,591	2,120,791	78,162
00971	X11____2__ Personal Services-Employee Benefits	11,786,279	7,951,646	3,518,557	316,076
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	912,784	607,048	39,037	266,699
01030	X120004__ Facilities Acquisition and Construction	21,000	21,000	0	0
01050	X13422100__ Instruction	5,200	5,101	99	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	167,476	93,947	70,852	2,677
Total		68,361,487	43,017,436	22,094,486	3,249,566

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$649,525.92
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$37,085.00	
142	Intergovernmental - Federal	\$564,367.79	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$601,452.79

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$1,264,520.43)	(\$1,264,520.43)

**Total assets and resources**

**(\$13,541.72)**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$13,146.78
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$822,362.82

**Total liabilities**

**\$835,509.60**

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$602,171.34
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$1,802,631.13	
602	Less: Expenditures	(\$1,157,639.00)		
	Less: Encumbrances	(\$463,754.37)	(\$1,621,393.37)	\$181,237.76
	Total appropriated			\$783,409.10
Unappropriated:				
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,632,460.42)
	Total fund balance			(\$849,051.32)
	<b>Total liabilities and fund equity</b>			<b>(\$13,541.72)</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,802,631.13	\$1,621,393.37	\$181,237.76
Revenues	\$0.00	(\$1,264,520.43)	\$1,264,520.43
Subtotal	<u>\$1,802,631.13</u>	<u>\$356,872.94</u>	<u>\$1,445,758.19</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,802,631.13</u>	<u>\$356,872.94</u>	<u>\$1,445,758.19</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,802,631.13</u>	<u>\$356,872.94</u>	<u>\$1,445,758.19</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,632,460.42</u>	<u>\$186,702.23</u>	<u>\$1,445,758.19</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

**Revenues:**

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	1,264,520		-1,264,520
<b>Total</b>	<b>0</b>	<b>1,264,520</b>		<b>-1,264,520</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,802,631	1,250,730	439,324	112,577
<b>Total</b>	<b>1,802,631</b>	<b>1,250,730</b>	<b>439,324</b>	<b>112,577</b>

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$1,468.93
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	(\$622,000.00)	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	(\$622,000.00)

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

301	Estimated revenues	\$2,664,175.00	
302	Less revenues	(\$275.14)	\$2,663,899.86

**Total assets and resources**

**\$2,043,368.79**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,700,000.00

**Total liabilities**

**\$1,700,000.00**

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$372,313.75
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$2,712,675.00	
602	Less: Expenditures	(\$2,327,952.21)		
	Less: Encumbrances	(\$372,313.75)	(\$2,700,265.96)	\$12,409.04
	Total appropriated			\$384,722.79
Unappropriated:				
770	Fund balance, July 1			\$7,146.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$48,500.00)
	Total fund balance			\$343,368.79
	<b>Total liabilities and fund equity</b>			<b>\$2,043,368.79</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,712,675.00	\$2,700,265.96	\$12,409.04
Revenues	(\$2,664,175.00)	(\$275.14)	(\$2,663,899.86)
Subtotal	<u>\$48,500.00</u>	<u>\$2,699,990.82</u>	<u>(\$2,651,490.82)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$48,500.00</u>	<u>\$2,699,990.82</u>	<u>(\$2,651,490.82)</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$48,500.00</u>	<u>\$2,699,990.82</u>	<u>(\$2,651,490.82)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$48,500.00</u>	<u>\$2,699,990.82</u>	<u>(\$2,651,490.82)</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

**Revenues:**

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	2,664,175	275	Under	2,663,900
<b>Total</b>	<b>2,664,175</b>	<b>275</b>		<b>2,663,900</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	2,712,675	2,327,952	372,314	12,409
<b>Total</b>	<b>2,712,675</b>	<b>2,327,952</b>	<b>372,314</b>	<b>12,409</b>

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 40 DEBT SERVICE FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank		\$2,223,817.88
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$725,906.03

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$133,548.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$133,548.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

301	Estimated revenues	\$3,629,969.00	
302	Less revenues	(\$3,629,969.00)	\$0.00

**Total assets and resources**

**\$3,083,271.91**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$2,700,000.00

**Total liabilities**

**\$2,700,000.00**

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 40 DEBT SERVICE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$255,711.75
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____	\$0.00	
609	Add: Increase in waiver offset reserve	\$0.00	
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$7,296,212.76	
602	Less: Expenditures	\$419,540.06	
	Less: Encumbrances	(\$255,711.75)	\$163,828.31
	Total appropriated		\$7,715,752.82
Unappropriated:			
770	Fund balance, July 1		(\$7,332,478.91)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2.00)
	Total fund balance		\$383,271.91
	<b>Total liabilities and fund equity</b>		<b>\$3,083,271.91</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$7,296,212.76	(\$163,828.31)	\$7,460,041.07
Revenues	(\$3,629,969.00)	(\$3,629,969.00)	\$0.00
Subtotal	<u>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</u>
Less: Adjustment for prior year	(\$3,666,241.76)	(\$3,666,241.76)	\$0.00
Budgeted fund balance	<u>\$2.00</u>	<u>(\$7,460,039.07)</u>	<u>\$7,460,041.07</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2014 Ending date 3/31/2015 Fund: 40 DEBT SERVICE FUNDS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		3,629,969	3,629,969		0
<b>Total</b>		<b>3,629,969</b>	<b>3,629,969</b>		<b>0</b>

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,629,969	3,246,704	255,712	127,554
<b>Total</b>		<b>3,629,969</b>	<b>3,246,704</b>	<b>255,712</b>	<b>127,554</b>