

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$9,811,905.07
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		\$6,103,236.06

Accounts Receivable:

132	Interfund	\$6,647,776.72	
141	Intergovernmental - State	\$8,357,293.35	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$773,703.26	\$15,778,773.33

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	(\$64,498,734.66)	\$2,828,922.34

Total assets and resources

\$34,524,936.80

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$346,131.69
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$348,015.53

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$16,117,372.62
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	(\$48,132,196.09)		
	Less: Encumbrances	(\$17,068,789.02)	(\$65,200,985.11)	\$3,160,502.14
	Total appropriated			\$22,157,824.01
	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			\$34,176,921.27
	Total liabilities and fund equity			<u>\$34,524,936.80</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$65,200,985.11	\$3,160,502.14
Revenues	(\$67,327,657.00)	(\$64,498,734.66)	(\$2,828,922.34)
Subtotal	<u>\$1,033,830.25</u>	<u>\$702,250.45</u>	<u>\$331,579.80</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>(\$2,177,698.80)</u>	<u>\$3,211,529.05</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>(\$2,177,698.80)</u>	<u>\$3,211,529.05</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>(\$7,198,231.37)</u>	<u>\$3,211,529.05</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	64,498,735	Under	2,828,922
Total		67,327,657	64,498,735		2,828,922
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	17,734,653	12,809,803	4,447,127	477,723
00780	X112__100__ Special Education - Instruction	4,281,608	3,327,789	892,866	60,953
00790	X11230100__ Basic Skills/Remedial - Instruction	359,243	278,844	67,684	12,716
00800	X11240100__ Bilingual Education - Instruction	58,908	43,720	11,732	3,456
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	464,900	359,147	72,715	33,037
00830	X11402100__ School Sponsored Athletics - Instruction	1,662,522	1,167,801	384,256	110,466
00840	X114__100__ Other Instructional Programs - Instructi	216,870	157,012	39,576	20,282
00860	X11000100__ Tuition	6,302,864	3,682,684	2,527,328	92,853
00870	X11000211__ Attendance and Social Work Services	124,000	101,187	20,238	2,575
00880	X11000213__ Health Services	387,639	262,408	86,374	38,857
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,081,445	800,230	268,684	12,531
00890	X11000218__ Other Support Services-Students-Regular	2,228,077	1,607,572	480,967	139,538
00900	X11000219__ Other Support Services-Students_Special	1,067,838	824,623	226,407	16,807
00910	X11000221__ Improvement of Instructional Services	1,200,606	983,888	201,812	14,906
00920	X11000222__ Educational Media Services-School Librar	1,035,051	800,517	109,268	125,265
00921	X11000223__ Instructional Staff Training Services	159,010	80,472	72,859	5,679
00930	X11000230__ Support Services-General Administration	1,570,485	797,386	124,310	648,788
00940	X11000240__ Support Services-School Administration	2,769,864	2,128,923	455,563	185,378
00942	X1100025__ Central Services & Admin. Information Te	824,368	537,073	166,709	120,586
00950	X1100026__ Operation and Maintenance of Plant Servi	6,893,946	4,978,438	1,658,391	257,116
00960	X11000270__ Student Transportation Services	4,552,794	2,589,186	1,889,597	74,012
00971	X11____2__ Personal Services-Employee Benefits	11,720,879	8,769,969	2,561,331	389,579
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	1,369,842	832,751	322,769	214,321
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	104,811	59,987	2,677
Total		68,361,487	48,052,335	17,148,650	3,160,502

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$841,616.33
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	\$9,837.00	
142	Intergovernmental - Federal	\$564,367.79	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$574,204.79

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	(\$1,542,859.43)	(\$1,542,859.43)

Total assets and resources

(\$127,038.31)

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$14,233.14
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$822,362.82

Total liabilities

\$836,595.96

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$497,338.64
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	(\$1,272,221.95)		
	Less: Encumbrances	(\$358,921.67)	(\$1,631,143.62)	\$171,487.51
	Total appropriated			\$668,826.15
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			(\$963,634.27)
	Total liabilities and fund equity			(\$127,038.31)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,802,631.13	\$1,631,143.62	\$171,487.51
Revenues	\$0.00	(\$1,542,859.43)	\$1,542,859.43
Subtotal	<u>\$1,802,631.13</u>	<u>\$88,284.19</u>	<u>\$1,714,346.94</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>\$88,284.19</u>	<u>\$1,714,346.94</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>\$88,284.19</u>	<u>\$1,714,346.94</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,632,460.42</u>	<u>(\$81,886.52)</u>	<u>\$1,714,346.94</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 4/30/2015 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	1,542,859		-1,542,859
Total	0	1,542,859		-1,542,859

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,802,631	1,365,313	334,492	102,827
Total	1,802,631	1,365,313	334,492	102,827

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,498.43
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	(\$304.64)	\$2,663,870.36

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 4/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$348,113.75
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	(\$348,113.75)	(\$2,676,065.96)	\$36,609.04
	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
	Total liabilities and fund equity			<u>\$2,043,368.79</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,712,675.00	\$2,676,065.96	\$36,609.04
Revenues	(\$2,664,175.00)	(\$304.64)	(\$2,663,870.36)
Subtotal	<u>\$48,500.00</u>	<u>\$2,675,761.32</u>	<u>(\$2,627,261.32)</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>\$2,675,761.32</u>	<u>(\$2,627,261.32)</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>\$2,675,761.32</u>	<u>(\$2,627,261.32)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$48,500.00</u>	<u>\$2,675,761.32</u>	<u>(\$2,627,261.32)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 4/30/2015 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	305	Under	2,663,870
Total	2,664,175	305		2,663,870

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	2,712,675	2,327,952	348,114	36,609
Total	2,712,675	2,327,952	348,114	36,609

Starting date 7/1/2014 Ending date 4/30/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,514,542.96
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		\$435,180.95

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 4/30/2015 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
	Total liabilities and fund equity		\$3,083,271.91

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 4/30/2015 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
Total	3,629,969	3,629,969		0

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
Total	3,629,969	3,246,704	255,712	127,554