

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 10 GENERAL FUND

**Assets and Resources**

**Assets:**

101	Cash in bank		\$8,019,099.69
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		\$12,366,202.96

Accounts Receivable:

132	Interfund	\$6,492,907.67	
141	Intergovernmental - State	\$14,725,417.43	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$773,703.26	\$21,992,028.36

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	(\$64,307,337.97)	\$3,020,319.03

**Total assets and resources**

**\$45,399,750.04**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$3,210.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$5,093.84**

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$27,314,232.28
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	(\$36,914,461.16)		
	Less: Encumbrances	(\$28,265,648.68)	(\$65,180,109.84)	\$3,181,377.41
	Total appropriated			\$33,375,558.94
	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>\$45,394,656.20</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$45,399,750.04</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$65,180,109.84	\$3,181,377.41
Revenues	(\$67,327,657.00)	(\$64,307,337.97)	(\$3,020,319.03)
Subtotal	<u>\$1,033,830.25</u>	<u>\$872,771.87</u>	<u>\$161,058.38</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>(\$2,007,177.38)</u>	<u>\$3,041,007.63</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>(\$2,007,177.38)</u>	<u>\$3,041,007.63</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>(\$7,027,709.95)</u>	<u>\$3,041,007.63</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	64,307,338	Under	3,020,319
Total		67,327,657	64,307,338		3,020,319
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,121,526	665,758	413,851	41,916
00770	X111__100__ Regular Programs - Instruction	17,710,123	9,689,162	7,524,431	496,529
00780	X112__100__ Special Education - Instruction	4,281,608	2,514,491	1,702,829	64,289
00790	X11230100__ Basic Skills/Remedial - Instruction	359,243	210,850	135,678	12,716
00800	X11240100__ Bilingual Education - Instruction	58,908	32,839	21,763	4,306
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	460,150	228,614	176,960	54,576
00830	X11402100__ School Sponsored Athletics - Instruction	1,662,522	776,820	719,322	166,381
00840	X114__100__ Other Instructional Programs - Instructi	216,870	116,664	78,395	21,811
00860	X11000100__ Tuition	6,302,864	2,750,533	3,548,389	3,942
00870	X11000211__ Attendance and Social Work Services	124,000	80,950	40,475	2,575
00880	X11000213__ Health Services	387,609	206,019	142,805	38,785
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,081,445	582,396	486,518	12,531
00890	X11000218__ Other Support Services-Students-Regular	2,228,077	1,241,381	847,158	139,538
00900	X11000219__ Other Support Services-Students_Special	1,067,838	632,431	415,682	19,726
00910	X11000221__ Improvement of Instructional Services	1,200,606	795,428	390,119	15,059
00920	X11000222__ Educational Media Services-School Librar	980,887	629,890	215,721	135,277
00921	X11000223__ Instructional Staff Training Services	157,010	78,409	73,266	5,336
00930	X11000230__ Support Services-General Administration	1,570,985	677,141	216,794	677,050
00940	X11000240__ Support Services-School Administration	2,768,808	1,718,813	855,874	194,121
00942	X1100025__ Central Services & Admin. Information Te	824,368	427,334	271,245	125,789
00950	X1100026__ Operation and Maintenance of Plant Servi	6,250,358	3,657,843	2,261,339	331,176
00960	X11000270__ Student Transportation Services	4,552,544	1,970,590	2,506,261	75,694
00971	X11____2__ Personal Services-Employee Benefits	11,786,279	6,435,368	5,175,677	175,234
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	912,784	607,048	41,911	263,825
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	81,727	82,950	2,799
Total		68,361,487	36,834,600	28,345,510	3,181,377

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$765,971.81
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**

**\$102,904.17**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$7,352.86
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$822,362.82

**Total liabilities**

**\$829,715.68**

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$687,214.95
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	(\$1,035,399.19)		
	Less: Encumbrances	(\$548,797.98)	(\$1,584,197.17)	\$218,433.96
	Total appropriated			\$905,648.91
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			(\$726,811.51)
	<b>Total liabilities and fund equity</b>			<b><u>\$102,904.17</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,802,631.13	\$1,584,197.17	\$218,433.96
Revenues	\$0.00	(\$1,264,520.43)	\$1,264,520.43
Subtotal	<u>\$1,802,631.13</u>	<u>\$319,676.74</u>	<u>\$1,482,954.39</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>\$319,676.74</u>	<u>\$1,482,954.39</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>\$319,676.74</u>	<u>\$1,482,954.39</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,632,460.42</u>	<u>\$149,506.03</u>	<u>\$1,482,954.39</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 20 SPECIAL REVENUE FUNDS

**Revenues:**

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	0	1,264,520		-1,264,520
<b>Total</b>	<b>0</b>	<b>1,264,520</b>		<b>-1,264,520</b>

**Expenditures:**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	1,802,631	1,128,490	524,368	149,773
<b>Total</b>	<b>1,802,631</b>	<b>1,128,490</b>	<b>524,368</b>	<b>149,773</b>

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$59,626.32
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	(\$600,000.00)	
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	(\$600,000.00)

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	(\$245.64)	\$2,663,929.36

**Total assets and resources**

**\$2,123,555.68**

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 2/28/2015 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$416,409.68
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		\$2,664,175.00	
602	Less: Expenditures	(\$2,247,765.32)		
	Less: Encumbrances	(\$416,409.68)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$416,409.68
Unappropriated:				
770	Fund balance, July 1			\$7,146.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$423,555.68</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$2,123,555.68</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,664,175.00	\$2,664,175.00	\$0.00
Revenues	(\$2,664,175.00)	(\$245.64)	(\$2,663,929.36)
Subtotal	<u>\$0.00</u>	<u>\$2,663,929.36</u>	<u>(\$2,663,929.36)</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>\$0.00</u>	<u>\$2,663,929.36</u>	<u>(\$2,663,929.36)</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>\$0.00</u>	<u>\$2,663,929.36</u>	<u>(\$2,663,929.36)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,663,929.36</u>	<u>(\$2,663,929.36)</u>

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

Board Secretary

Date



Starting date 7/1/2014 Ending date 2/28/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		2,664,175	246	Under	2,663,929
<b>Total</b>		<b>2,664,175</b>	<b>246</b>		<b>2,663,929</b>
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		2,664,175	2,247,765	416,410	0
<b>Total</b>		<b>2,664,175</b>	<b>2,247,765</b>	<b>416,410</b>	<b>0</b>

Starting date 7/1/2014 Ending date 2/28/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$2,067,205.05
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		\$882,518.86

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 2/28/2015 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		\$7,460,041.07
			\$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 2/28/2015 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