Starting date 7/1/2015 Ending date 3/31/2016 Fund: 10 GENERAL FUND

B	-		
	Assets:		
101	Cash in bank		\$7,849,655.71
102 - 106	Cash Equivalents		\$500.00
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		\$8,767,355.81
	Accounts Receivable:		
132	Interfund	\$7,779,411.89	
141	Intergovernmental - State	\$11,396,691.44	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$1,319,526.15	\$20,495,629.48
	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	\$70,569,280.00	
302	Less revenues	(\$66,457,715.12)	\$4,111,564.88
	Total assets and resources		<u>\$41,224,705.88</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
411			\$0.00 \$438,567.09
421 431	Accounts payable		\$438,587.09 \$0.00
431	Contracts payable		Φ 0.00

1	Loans payable
1	Deferred revenues
	Other current liabilities

\$440,450.93

\$0.00

\$0.00 \$1,883.84

Total liabilities

451

481

Plus - Increase in reserve

Subtotal

Budgeted fund balance

Prepared and submitted by :

Less - Withdrawal from reserve

Less: Adjustment for prior year

Fund Balance:

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 10 GENERAL FUND

Арр	ropriated:				
753,754	Reserve for encumbrances			\$26,015,440.69	
761	Capital reserve account - July		\$2,451,929.12		
604	Add: Increase in capital reserve	•	\$0.00		
307	Less: Bud. w/d cap. reserve eliç	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$2,451,929.12	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance r	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	·	\$0.00		
609	Add: Increase in waiver offset re	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$72,676,185.97		
602	Less: Expenditures	(\$43,772,894.57)			
	Less: Encumbrances	(\$23,930,937.72)	(\$67,703,832.29)	\$4,972,353.68	
	Total appropriated			\$33,439,723.49	
Una	ppropriated:				
770	Fund balance, July 1			\$9,451,437.43	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$2,106,905.97)	
	Total fund balance				\$40,784,254.95
	Total liabilities and fund	equity			<u>\$41,224,705.88</u>
Rec	apitulation of Budgeted Fund Ba	lance:			
			Budgeted	Actual	<u>Variance</u>
Арр	ropriations		\$72,676,185.97	\$67,703,832.29	\$4,972,353.68
Rev	enues		(\$70,569,280.00)	(\$66,457,715.12)	(\$4,111,564.88)
Sub	total		<u>\$2,106,905.97</u>	<u>\$1,246,117.17</u>	<u>\$860,788.80</u>
Cha	nge in capital reserve account:				
	Plus - Increase in reserve		\$0.00	(\$2,451,929.12)	\$2,451,929.12
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Sub	total		<u>\$2,106,905.97</u>	<u>(\$1,205,811.95)</u>	<u>\$3,312,717.92</u>
Cha	nge in waiver offset reserve accou	nt:			
			\$ 0.55	\$ 2.25	\$ \$\$

Board Secretary

\$0.00

\$0.00

\$0.00

\$2,106,905.97

\$2,106,905.97

Date

\$0.00

\$0.00

\$0.00

<u>(\$1,205,811.95)</u>

(\$1,205,811.95)

\$0.00

\$0.00

\$0.00

\$3,312,717.92

\$3,312,717.92

Report of the Secretary to the Board of Education Black Horse Pike Regional BOE

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 10 GENERAL FUND

Revenues:	Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned	70,569,280	66,457,715	Under	4,111,565
Total	70,569,280	66,457,715		4,111,565
Expenditures:	Appropriations	Expenditures	Encumbrances	Available
00770 X111_100 Regular Programs - Instruction	18,209,621	11,922,695	5,680,262	606,664
00780 X112_100 Special Education - Instruction	4,390,908	2,940,377	1,404,112	46,419
00790 X11230100 Basic Skills/Remedial - Instruction	363,735	198,241	154,453	11,040
00800 X11240100 Bilingual Education - Instruction	59,996	41,497	16,570	1,929
00820 X11401100 School-Spon. Co/Extra-curricular Activit	546,731	402,072	77,680	66,979
00830 X11402100 School Sponsored Athletics - Instruction	1,704,619	1,139,337	447,908	117,374
00840 X114_100 Other Instructional Programs - Instructi	227,779	146,682	63,079	18,018
00860 X11000100 Tuition	6,383,943	3,471,672	2,658,194	254,077
00870 X11000211 Attendance and Social Work Services	15,600	11,250	3,750	600
00880 X11000213 Health Services	310,957	217,335	80,243	13,379
00881 X1100021[6-7] Other Supp Serv-Stds-Related & Extraordi	1,292,122	760,530	407,203	124,389
00890 X11000218 Other Support Services-Students-Regular	2,232,681	1,469,704	654,713	108,263
00900 X11000219 Other Support Services-Students_Special	1,091,539	735,954	323,341	32,244
00910 X11000221 Improvement of Instructional Services	1,279,949	922,799	325,040	32,110
00920 X11000222 Educational Media Services-School Librar	1,224,405	818,107	203,138	203,160
00921 X11000223 Instructional Staff Training Services	211,075	59,951	105,053	46,072
00930 X11000230 Support Services-General Administration	1,561,576	768,144	185,508	607,925
00940 X11000240 Support Services-School Administration	3,106,644	1,996,593	771,355	338,696
00942 X1100025 Central Services & Admin. Information Te	871,600	524,811	230,906	115,883
00950 X1100026 Operation and Maintenance of Plant Servi	7,479,281	4,698,034	2,165,978	615,270
00960 X11000270 Student Transportation Services	4,742,724	1,588,491	2,716,366	437,868
00971 X112 Personal Services-Employee Benefits	12,742,454	8,195,285	3,877,266	669,903
00980 X11000310 Food Services	200,000	0	0	200,000
01020 X1273_ Equipment	1,994,449	436,976	1,256,988	300,485
01030 X120004 Facilities Acquisition and Construction	278,921	204,875	74,046	0
01230 T2 Total Special Schools	152,876	101,481	47,785	3,609
Total	72,676,186	43,772,895	23,930,938	4,972,354

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

	Assets:		
101	Cash in bank		\$508,863.00
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	\$63,895.00	
142	Intergovernmental - Federal	\$483,042.80	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$546,937.80
	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	\$1,160,291.00	
302	Less revenues	(\$1,274,039.00)	(\$113,748.00)
	Total assets and resources		<u>\$942,052.80</u>
	Liabilities and Fund Equit	ty	
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$5,394.80
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$699,821.32
	Total liabilities		\$705,216.12

Plus - Increase in reserve

Subtotal

Budgeted fund balance

Prepared and submitted by :

Less - Withdrawal from reserve

Less: Adjustment for prior year

Fund Balance:

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

	Appropriated:				
753,754	Reserve for encumbrances			\$519,676.86	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset rea	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	t reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,646,940.88		
602	Less: Expenditures	(\$990,443.97)			
	Less: Encumbrances	(\$452,687.21)	(\$1,443,131.18)	\$203,809.70	
	Total appropriated			\$723,486.56	
	Unappropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$486,649.88)	
	Total fund balance				\$236,836.68
	Total liabilities and fund e	equity			<u>\$942,052.80</u>
	Recapitulation of Budgeted Fund Bala	ance:			
			Budgeted	Actual	<u>Variance</u>
	Appropriations		\$1,646,940.88	\$1,443,131.18	\$203,809.70
	Revenues		(\$1,160,291.00)	(\$1,274,039.00)	\$113,748.00
	Subtotal		<u>\$486,649.88</u>	<u>\$169,092.18</u>	<u>\$317,557.70</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>\$486,649.88</u>	<u>\$169,092.18</u>	<u>\$317,557.70</u>
	Change in waiver offset reserve accoun	t:			

Board Secretary

\$0.00

\$0.00

\$0.00

\$486,649.88

\$486,649.88

Date

\$0.00

\$0.00

\$0.00

\$169,092.18

\$169,092.18

\$0.00

\$0.00

\$0.00

\$317,557.70

\$317,557.70

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		1,160,291	1,274,039		-113,748
	Total	1,160,291	1,274,039		-113,748
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,646,941	990,444	452,687	203,810
	Total	1,646,941	990,444	452,687	203,810

\$3,955,000.00

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

	Assets and Resources		
	Assets:		
101	Cash in bank		\$2,212,577.41
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	\$4,225,534.10	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$4,225,534.10
	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	\$4,877,997.00	
302	Less revenues	(\$6,528.97)	\$4,871,468.03
	Total assets and resources		<u>\$11,309,579.54</u>
	Liabilities and Fund Equity		
	Liabilities:		
			* 0.00
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$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	\$3,955,000.00

Total liabilities

Fund Balance:

Subtotal

Subtotal

Budgeted fund balance

Prepared and submitted by :

Change in waiver offset reserve account: Plus - Increase in reserve

Less - Withdrawal from reserve

Less: Adjustment for prior year

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances			\$5,926,775.45	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligil	ole costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance rea	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset res	erve	\$0.00		
314	Less: Bud. w/d from waiver offset	reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X Other reserves			\$0.00	
601	Appropriations		\$7,376,666.14		
602	Less: Expenditures	(\$3,969,424.12)			
	Less: Encumbrances	(\$978,006.31)	(\$4,947,430.43)	\$2,429,235.71	
	Total appropriated			\$8,356,011.16	
	Unappropriated:				
770	Fund balance, July 1			\$1,497,237.52	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$2,498,669.14)	
	Total fund balance				\$7,354,579.54
	Total liabilities and fund e	quity			<u>\$11,309,579.54</u>
	Recapitulation of Budgeted Fund Bala	nce.			
	Recapitulation of Budgeteu Fund Ball		Budgeted	Actual	Variance
	Appropriations		\$7,376,666.14	\$4,947,430.43	\$2,429,235.71
	Revenues		(\$4,877,997.00)	(\$6,528.97)	(\$4,871,468.03)
	Subtotal		<u>\$2,498,669.14</u>	\$4,940,901.4 <u>6</u>	(\$2,442,232.32)
	Change in capital reserve account:		<u>w_, 100,000.14</u>	<u>\u03c01001.+0</u>	<u></u>
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Cubtotol		¢0.00	\$4.040.001.46	(\$2,442,222,22)

Board Secretary

\$2,498,669.14

\$2,498,669.14

\$2,498,669.14

\$0.00

\$0.00

\$0.00

Date

\$4,940,901.46

\$4,940,901.46

\$4,940,901.46

\$0.00

\$0.00

\$0.00

,579.54 <u>,579.54</u>

\$0.00

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\$0.00

(\$2,442,232.32)

(\$2,442,232.32)

(\$2,442,232.32)

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		4,877,997	6,529	Under	4,871,468
	Total	4,877,997	6,529		4,871,468
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		7,376,666	3,969,424	978,006	2,429,236
	Total	7,376,666	3,969,424	978,006	2,429,236

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

	Assets:		
101	Cash in bank		\$2,122,675.47
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		\$540,061.99
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$93,153.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$93,153.00
	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	\$3,422,448.00	
302	Less revenues	(\$3,322,448.00)	\$100,000.00
	Total assets and resources		<u>\$2,855,890.46</u>
	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
481	Deferred revenues
	Other current liabilities

Total liabilities

\$2,500,000.00

\$2,500,000.00

\$0.00 \$0.00

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 40 DEBT SERVICE FUNDS

753,754 Resrve for encumbrances 5226,523.75 761 Capital reserve account - July \$0.00 604 Add: Increase in capital reserve \$0.00 307 Less: Bud. wid cap. reserve eligible costs \$0.00 764 Maintenance reserve account - July \$0.00 766 Add: Increase in maintenance reserve \$0.00 767 Less: Bud. wid cap. reserve eligible costs \$0.00 768 Maintenance reserve account - July \$0.00 769 Less: Bud. wid rom maintenance reserve \$0.00 760 Less: Bud. wid from maintenance reserve \$0.00 761 Add: Increase in waiver offset reserve \$0.00 762 Addut education programs \$0.00 763 Addut education programs \$0.00 764 Aptorpointons \$3.422,445.00 765 Less: Expenditures \$3.422,445.00 760 Fuch appropriations \$3.422,445.00 761 Aptorporiations \$3.422,445.00 762 Less: Expenditures \$3.55.800.61 763 Fuch appropriations \$3.422,445.00		Fund Balance:								
761 Capital reserve account - July 気 0.00 604 Add: Increase in capital reserve 気 0.00 307 Less: Bud. w/d cap. reserve eligible costs 気 0.00 309 Less: Bud. w/d cap. reserve excess costs 気 0.00 606 Add: Increase in maintenance reserve 気 0.00 606 Add: Increase in maintenance reserve 気 0.00 768 Waiver offset reserve - July 1, 2 気 0.00 609 Add: Increase in waiver offset reserve 気 0.00 764 Less: Bud. w/d from waiver offset reserve 気 0.00 768 Waiver offset reserve - July 1, 2 気 0.00 769 Adu! teducation programs 気 0.00 760 Adu! education programs § 3,422,448.00 601 Appropriations § 3,422,448.00 702 Less: Encumbrances § 226,523.75) (\$ 3,422,448.00 703 Fund balance, July 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Appropriated:								
ни ни ни ни ни 307 Less: Bud. w/d cap. reserve eligible costs \$0.00 \$0.00 309 Less: Bud. w/d cap. reserve excess costs \$0.00 \$0.00 764 Maintenance reserve account - July \$0.00 \$0.00 766 Add: Increase in maintenance reserve \$0.00 \$0.00 768 Waiver offset reserve - \$0.00 \$0.00 \$0.00 769 Add: Increase in waiver offset reserve \$0.00 \$0.00 768 Waiver offset reserve - \$0.00 \$0.00 \$0.00 769 Add: Increase in waiver offset reserve \$0.00 \$0.00 761 Less: Bud. w/d from waiver offset reserve \$0.00 \$0.00 762 Aduit education programs \$0.00 \$0.00 763 Less: Expenditures \$3.422,448.00 \$0.00 601 Appropriated \$2.265.23.75) \$3.422,447.50 \$0.50 602 Less: Expenditures \$\$2.265.23.75) \$3.422,447.50 \$3.55,890.46 771 Designated fund balance	753,754	Reserve for encumbrances			\$226,523.75					
977Less: Bud. w/d cap. reserve eligible costs\$ 0,00309Less: Bud. w/d cap. reserve excess costs\$ 0,00764Maintenance reserve account - July\$ 0,00766Add: Increase in maintenance reserve\$ 0,00768Maintenance reserve\$ 0,00769Add: Increase in maintenance reserve\$ 0,00769Add: Increase in waiver offset reserve\$ 0,00761Less: Bud. w/d from waiver offset reserve\$ 0,00762Add: Increase in waiver offset reserve\$ 0,00763Add: Increase in waiver offset reserve\$ 0,00764Less: Bud. w/d from waiver offset reserve\$ 0,00765Add: Increase in waiver offset reserve\$ 0,00766Add: Increase in waiver offset reserve\$ 0,00767Appropriations\$ 3,422,448.00768Appropriations\$ (\$ 3,195,923,75)Less: Encumbrances(\$ 3,195,923,75)\$ 226,524.25Less: Encumbrances\$ 226,524.25770Fund balance, July 1\$ 129,366.21771Designated fund balance\$ 0,00303Budgeted fund balance\$ 0,00303Budgeted fund balance\$ 0,00304Indegrated fund balance\$ 2,855,890,46Total fund balanceEutomot Fund BalanceEutomot Fund BalanceEutomot Fund BalanceEutomot Fund BalanceSi 3,422,448.00Si 3,422,448.00 <td col<="" td=""><td>761</td><td>Capital reserve account - July</td><td colspan="2">Capital reserve account - July</td><td></td><td></td></td>	<td>761</td> <td>Capital reserve account - July</td> <td colspan="2">Capital reserve account - July</td> <td></td> <td></td>	761	Capital reserve account - July	Capital reserve account - July						
309 Less: Bud. w/d cp. reserve accoss costs \$0.00 \$0.00 764 Maintenance reserve account - July \$0.00 666 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. w/d from maintenance reserve \$0.00 768 Waiver offset reserve - July 1, 2 \$0.00 609 Add: Increase in waiver offset reserve \$0.00 614 Less: Bud. w/d from waiver offset reserve \$0.00 762 Adult education programs \$0.00 763 Unter reserves \$0.00 764 Appropriations \$3,422,448.00 602 Less: Expenditures (\$3,195,923.75) Less: Expenditures (\$226,523.75) \$3,422,448.00 602 Less: Expenditures \$129,366.21 770 Fund balance \$0.00 303 Budgeted fund balance \$0.00 303 Budgeted fund balance \$0.00 303 Budgeted fund balance \$2.855,890.46 32.855,890.46 \$2.855,890.46 32.855,890.46 \$2.855,890.46 </td <td>604</td> <td>Add: Increase in capital reserve</td> <td colspan="2">Add: Increase in capital reserve</td> <td></td> <td></td>	604	Add: Increase in capital reserve	Add: Increase in capital reserve							
764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. w/d from maintenance reserve \$0.00 768 Waiver offset reserve - July 1, 2 \$0.00 609 Add: Increase in waiver offset reserve \$0.00 610 Add: Increase in waiver offset reserve \$0.00 762 Adult education programs \$0.00 763 Other reserves \$0.00 764 Appropriations \$3,422,448.00 601 Appropriated \$226,523.75) Less: Encumbrances (\$226,523.75) \$226,524.25 700 Fund balance, July 1 \$129,366.21 711 Designated fund balance \$0.00 303 Budgeted fund balance \$0.00 304 Budgeted fund balance \$0.00 305 Total labilities and fund equity \$235,890.46	307	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00						
606 Add: Increase in maintenance reserve 第0.00 310 Less: Bud. w/d from maintenance reserve 第0.00 768 Waiver offset reserve - July 1, 2 第0.00 609 Add: Increase in waiver offset reserve \$0.00 314 Less: Bud. w/d from waiver offset reserve \$0.00 762 Adult education programs \$0.00 762 Adult education programs \$0.00 760 Cher reserves \$0.00 601 Appropriations \$3,422,448.00 602 Less: Expenditures (\$3,195,923.75) Less: Encumbrances (\$3,226,523.75) \$0.50 602 Less: Encumbrances (\$226,523.75) \$0.50 770 Fund balance, July 1 \$129,366.21 771 Designated fund balance \$0.00 303 Budgeted fund balance \$0.00 303 Budgeted fund balance \$2,355,890.46 72.2.5.5.5.80.45 Total fund balance \$2,355,890.46 72.2.5.5.5.80.45 Total fund balance \$2,355,890.46 7.6	309	Less: Bud. w/d cap. reserve exce	Less: Bud. w/d cap. reserve excess costs		\$0.00					
10 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 \$0.00 514 Less: Bud. w/d from waiver offset reserve \$0.00 762 Adult education programs \$0.00 763 Other reserves \$0.00 764 Less: Bud. w/d from waiver offset reserve \$0.00 765 Adult education programs \$0.00 760 Other reserves \$0.00 601 Appropriations \$3,422,448.00 \$0.00 602 Less: Expenditures (\$226,523.75) \$0.50 \$0.50 602 Less: Encumbrances (\$226,523.75) \$0.50 \$0.50 602 Less: Encumbrances \$226,524.25 \$0.00 700 Fund balance, July 1 \$129,366.21 \$0.00 710 Designated fund balance \$0.00 \$0.00 703 Budgeted fund balance \$0.00 \$0.00 704 Total liabilities and fund equity \$28,55,890.46 \$28,55,890.46 52,855,890.46	764	Maintenance reserve account -	luly	\$0.00						
768 Waiver offset reserve - July 1, 2	606	Add: Increase in maintenance re	Add: Increase in maintenance reserve							
609 Add: Increase in waiver offset reserve \$0,00 314 Less: Bud. w/d from waiver offset reserve \$0,00 762 Adult education programs \$0,00 762 Adult education programs \$0,00 750-752,76x Other reserves \$0,00 601 Appropriations \$3,422,448.00 602 Less: Expenditures (\$3,195,923.75) Less: Encumbrances (\$226,523.75) \$(\$3,422,447.50) 700 Fund balance, July 1 \$226,524.25 Total appropriated 770 Fund balance, July 1 711 Designated fund balance \$0,00 303 Budgeted fund balance \$0,00 Statistion of Budgeted Fund Balance: Total liabilities and fund equity Eudgeted Budgeted Statistion of Budgeted Fund Balance: Budgeted \$2,422,448.00 Statistion of Budgeted Fund Balance:	310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00					
314 Less: Bud. w/d from waiver offset reserve \$0.00 \$0.00 762 Adult education programs \$0.00 750-752,76× Other reserves \$0.00 601 Appropriations \$3,422,448.00 602 Less: Expenditures (\$3,195,923.75) 602 Less: Encumbrances (\$226,523.75) 603 Appropriated \$0.50 604 appropriated \$0.00 705 Fund balance, July 1 \$0.50 701 Poingnated fund balance \$0.00 303 Budgeted fund balance \$0.00 304 Futal biabilities and fund equity \$2,855,890.46 Total fund balance Total liabilities and fund equity Eudgeted Fund Balance Sta55,890.46 Sta55,890.46 Sta55,890.46 Sta55,890.46 <td>768</td> <td>Waiver offset reserve - July 1, 2_</td> <td></td> <td>\$0.00</td> <td></td> <td></td>	768	Waiver offset reserve - July 1, 2_		\$0.00						
762 Adult education programs \$0.00 750-752,76X Other reserves \$0.00 601 Appropriations \$3,422,448.00 602 Less: Expenditures (\$3,195,923.75) 603 Less: Encumbrances (\$226,523.75) 604 Appropriated \$0.00 607 Less: Encumbrances (\$226,523.75) 770 Fund balance, July 1 \$226,524.25 Total appropriated Total appropriated Total appropriated \$129,366.21 771 Designated fund balance \$0.00 303 Budgeted fund balance \$0.00 Gata fund balance Total fund balance Total fund balance Total fund balance S2,855,890.46 S2,855,890.45 S2,855,890.45 S2,855,890.45 S2,855,890.45 S2,855,890.45 S2,855,890.45 S2,855,890.45 S2,82,448.00	609	Add: Increase in waiver offset re	serve	\$0.00						
750-752,76xOther reserves\$0.00601Appropriations\$3,422,448.00602Less: Expenditures(\$3,195,923.75)Less: Encumbrances(\$226,523.75)(\$3,422,447.50)50.60Total appropriated\$226,524.25Unappropriated51/2Total appropriated\$226,523.75)(\$129,366.21770Fund balance, July 1\$129,366.21771Designated fund balance\$0.00303Budgeted fund balance\$0.00Total iabilities and fund equity\$355,890.46Total iabilities and fund equity\$355,890.46Eludgeted Fund BalanceEludgeted Fund Balance\$3,422,448.00\$3,422,448.00\$3,422,447.50	314	Less: Bud. w/d from waiver offse	t reserve	\$0.00	\$0.00					
601Appropriations\$3,422,448.00602Less: Expenditures(\$3,195,923.75)Less: Encumbrances(\$226,523.75)(\$3,422,447.50)Cotal appropriated\$226,523.75)(\$3,422,447.50)Total appropriated\$226,523.75)(\$3,422,447.50)VinappropriatedT70Fund balance, July 1\$129,366.21T71Designated fund balance\$0.00303Budgeted fund balance\$0.00Total inbilities and fund equityTotal liabilities and fund equityEudgetedStatistics of Budgeted Fund Balance:LacsAppropriations\$3,422,448.00\$3,422,447.50\$3,422,447.50\$3,52,2447.50	762	Adult education programs			\$0.00					
602Less: Expenditures(\$3,195,923.75)Less: Encumbrances(\$226,523.75)(\$3,422,447.50)\$0.50Total appropriated\$226,524.25Unappropriated:\$226,524.25Unappropriated:\$129,366.21770Fund balance, July 1\$129,366.21771Designated fund balance\$0.00303Budgeted fund balance\$0.00303Budgeted fund balance\$355,890.46Total fund balanceState fund balanceState fund balanceTotal fund balanceState fund fund equityState fund fund equityState for fund fund equityState for fund fund equityState for fund fund fund fund fund fund fund fund	750-752,76	x Other reserves			\$0.00					
Less: Encumbrances (\$226,523.75) (\$3,422,447.50) \$0.50 Total appropriated \$226,524.25 Unappropriated: \$226,524.25 Unappropriated: \$129,366.21 770 Fund balance, July 1 \$0.00 303 Budgeted fund balance \$0.00 303 Budgeted fund balance \$0.00 Total liabilities and fund equity \$2855,890.46 Frecapitulation of Budgeted Fund Balance: Budgeted fund balance Appropriations \$3,422,448.00	601	Appropriations		\$3,422,448.00						
Total appropriated\$226,524.25Unappropriated:*********************************	602	Less: Expenditures	(\$3,195,923.75)							
Unappropriated: \$129,366.21 770 Fund balance, July 1 \$129,366.21 771 Designated fund balance \$0.00 303 Budgeted fund balance \$0.00 Total fund balance Total fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Budgeted Appropriations Appropriations \$3,422,448.00 \$3,422,447.50		Less: Encumbrances	(\$226,523.75)	(\$3,422,447.50)	\$0.50					
770Fund balance, July 1\$129,366.21771Designated fund balance\$0.00303Budgeted fund balance\$0.00Total fund balanceTotal fund balanceTotal fund balanceTotal fund balanceTotal fund balanceS2,855,890.46Budgeted Fund Balance:Budgeted Mageted Fund Balance:Kecapitulation of Budgeted Fund Balance:AppropriationsS3,422,448.00\$3,422,447.50\$0.50		Total appropriated			\$226,524.25					
771Designated fund balance\$0.00303Budgeted fund balance\$0.00Total fund balance\$0.00Total fund balanceTotal liabilities and fund equity\$2,855,890.46Budgeted Fund Balance:Budgeted Fund Balance:Budgeted ActualAppropriations\$3,422,448.00\$3,422,448.00\$3,422,447.50		Unappropriated:								
303 Budgeted fund balance \$0.00 303 Budgeted fund balance \$355,890.46 Total fund balance \$2,855,890.46 Total liabilities and fund equity \$2,855,890.46 Recapitulation of Budgeted Fund Balance: Budgeted Appropriations \$3,422,448.00 \$3,422,447.50 \$0.50	770	Fund balance, July 1			\$129,366.21					
Total fund balance\$355,890.46Total liabilities and fund equity\$2,855,890.46Recapitulation of Budgeted Fund Balance:EudgetedBudgetedActualAppropriations\$3,422,448.00\$3,422,448.00\$3,422,447.50	771	Designated fund balance			\$0.00					
Total liabilities and fund equity\$2,855,890.46Recapitulation of Budgeted Fund Balance:BudgetedBudgetedActualAppropriations\$3,422,448.00\$3,422,447.50\$0.50	303	Budgeted fund balance			\$0.00					
Budgeted Fund Balance:BudgetedActualVarianceAppropriations\$3,422,448.00\$3,422,447.50\$0.50	Total fund balance					\$355,890.46				
Budgeted Actual Variance Appropriations \$3,422,448.00 \$3,422,447.50 \$0.50		Total liabilities and fund e	equity			<u>\$2,855,890.46</u>				
Appropriations \$3,422,448.00 \$3,422,447.50 \$0.50	Recapitulation of Budgeted Fund Balance:									
				Budgeted	Actual	Variance				
Revenues (\$3,422,448.00) (\$3,322,448.00) (\$100,000.00)		Appropriations		\$3,422,448.00	\$3,422,447.50	\$0.50				
		Revenues	(\$3,422,448.00)	(\$3,322,448.00)	(\$100,000.00)					
Subtotal \$0.00 \$99,999.50 (\$99,999.50)		Subtotal	<u>\$0.00</u>	<u>\$99,999.50</u>	<u>(\$99,999.50)</u>					
Change in capital reserve account:		Change in capital reserve account:								
Plus - Increase in reserve \$0.00 \$0.00 \$0.00		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00				
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00		Less - Withdrawal from reserve		\$0.00 \$0.00		\$0.00				
Subtotal \$0.00 \$99,999.50 (\$99,999.50)		Subtotal		<u>\$0.00</u>	<u>\$99,999.50</u>	<u>(\$99,999.50)</u>				
Change in waiver offset reserve account:		Change in waiver offset reserve accoun	t:							
Plus - Increase in reserve \$0.00 \$0.00 \$0.00		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00				
Less - Withdrawal from reserve\$0.00\$0.00\$0.00		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00				

Prepared and submitted by :

Budgeted fund balance

Less: Adjustment for prior year

Subtotal

Board Secretary

<u>\$0.00</u>

\$0.00

\$0.00

Date

<u>(\$99,999.50)</u>

(\$99,999.50)

\$0.00

<u>\$99,999.50</u>

\$99,999.50

\$0.00

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		3,422,448	3,322,448	Under	100,000
	Total	3,422,448	3,322,448		100,000
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		3,422,448	3,195,924	226,524	1
	Total	3,422,448	3,195,924	226,524	1