

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

B5

Assets and Resources

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**

**\$41,224,705.88**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$438,567.09
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$440,450.93**

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

Fund Balance:

Appropriated:

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 eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$2,451,929.12
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		\$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
	Unappropriated:			
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			<b>\$40,784,254.95</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$41,224,705.88</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$72,676,185.97	\$67,703,832.29	\$4,972,353.68
Revenues	(\$70,569,280.00)	(\$66,457,715.12)	(\$4,111,564.88)
Subtotal	<u>\$2,106,905.97</u>	<u>\$1,246,117.17</u>	<u>\$860,788.80</u>
Change 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
Subtotal	<u>\$2,106,905.97</u>	<u>(\$1,205,811.95)</u>	<u>\$3,312,717.92</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>\$2,106,905.97</u>	<u>(\$1,205,811.95)</u>	<u>\$3,312,717.92</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,106,905.97</u>	<u>(\$1,205,811.95)</u>	<u>\$3,312,717.92</u>

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

Board Secretary

Date

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	X11____2__ 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	X12____73__ 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**

**\$942,052.80**

Liabilities and Fund Equity

**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**

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

**Fund Balance:**

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 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		\$1,646,940.88	
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			<b>\$236,836.68</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$942,052.80</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<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 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>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,649.88</u>	<u>\$169,092.18</u>	<u>\$317,557.70</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 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>
	1,160,291	1,274,039		-113,748
<b>Total</b>	<b>1,160,291</b>	<b>1,274,039</b>		<b>-113,748</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,646,941	990,444	452,687	203,810
<b>Total</b>	<b>1,646,941</b>	<b>990,444</b>	<b>452,687</b>	<b>203,810</b>

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

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**

**\$11,309,579.54**

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		\$3,955,000.00

**Total liabilities**

**\$3,955,000.00**

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 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		\$7,376,666.14	
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
	<b>Total liabilities and fund equity</b>			<b><u>\$11,309,579.54</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
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>	<u>\$4,940,901.46</u>	<u>(\$2,442,232.32)</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>\$2,498,669.14</u>	<u>\$4,940,901.46</u>	<u>(\$2,442,232.32)</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>\$2,498,669.14</u>	<u>\$4,940,901.46</u>	<u>(\$2,442,232.32)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,940,901.46</u>	<u>(\$2,442,232.32)</u>

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

Board Secretary

Date



Starting date 7/1/2015 Ending date 3/31/2016 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>
	4,877,997	6,529	Under	4,871,468
<b>Total</b>	<b>4,877,997</b>	<b>6,529</b>		<b>4,871,468</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	7,376,666	3,969,424	978,006	2,429,236
<b>Total</b>	<b>7,376,666</b>	<b>3,969,424</b>	<b>978,006</b>	<b>2,429,236</b>

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**

**\$2,855,890.46**

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		\$2,500,000.00

**Total liabilities**

**\$2,500,000.00**

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

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$226,523.75
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		\$3,422,448.00	
602	Less: Expenditures	(\$3,195,923.75)		
	Less: Encumbrances	(\$226,523.75)	(\$3,422,447.50)	\$0.50
	Total appropriated			\$226,524.25
Unappropriated:				
770	Fund balance, July 1			\$129,366.21
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$355,890.46</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$2,855,890.46</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,422,448.00	\$3,422,447.50	\$0.50
Revenues	(\$3,422,448.00)	(\$3,322,448.00)	(\$100,000.00)
Subtotal	<u>\$0.00</u>	<u>\$99,999.50</u>	<u>(\$99,999.50)</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>\$99,999.50</u>	<u>(\$99,999.50)</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>\$99,999.50</u>	<u>(\$99,999.50)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$99,999.50</u>	<u>(\$99,999.50)</u>

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

Board Secretary

Date

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

**Revenues:**

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	3,422,448	3,322,448	Under	100,000
<b>Total</b>	<b>3,422,448</b>	<b>3,322,448</b>		<b>100,000</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	3,422,448	3,195,924	226,524	1
<b>Total</b>	<b>3,422,448</b>	<b>3,195,924</b>	<b>226,524</b>	<b>1</b>