

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$5,933,987.79 |
| 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 | | \$2,553,822.00 |

Accounts Receivable:

| | | | |
|----------|---|----------------|-----------------|
| 132 | Interfund | \$7,698,932.10 | |
| 141 | Intergovernmental - State | \$5,180,760.01 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$765,740.76 | \$13,645,432.87 |

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 | (\$67,328,143.10) | (\$486.10) |

Total assets and resources

\$22,134,856.56

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 | | \$1,883.84 |

Total liabilities

\$1,883.84

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|-------------------|-------------------|-------------------------------|
| 753,754 | Reserve for encumbrances | | | \$3,150,516.89 |
| 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 | (\$60,176,144.64) | | |
| | Less: Encumbrances | (\$4,101,933.29) | (\$64,278,077.93) | \$4,083,409.32 |
| | Total appropriated | | | \$10,113,875.46 |
| | 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 | | | \$22,132,972.72 |
| | Total liabilities and fund equity | | | <u>\$22,134,856.56</u> |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|--------------------------|-----------------------|
| Appropriations | \$68,361,487.25 | \$64,278,077.93 | \$4,083,409.32 |
| Revenues | (\$67,327,657.00) | (\$67,328,143.10) | \$486.10 |
| Subtotal | <u>\$1,033,830.25</u> | <u>(\$3,050,065.17)</u> | <u>\$4,083,895.42</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>(\$5,930,014.42)</u> | <u>\$6,963,844.67</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>(\$5,930,014.42)</u> | <u>\$6,963,844.67</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>(\$10,950,546.99)</u> | <u>\$6,963,844.67</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 10 GENERAL FUND

| Revenues: | | Bud Estimated | Actual | Over/Under | Unrealized |
|-------------------------------|--|----------------|--------------|--------------|------------|
| No State Line Number Assigned | | 67,327,657 | 67,328,143 | | -486 |
| Total | | 67,327,657 | 67,328,143 | | -486 |
| Expenditures: | | Appropriations | Expenditures | Encumbrances | Available |
| No State Line Number Assigned | | 28,730 | 21,398 | 884 | 6,448 |
| 00770 | X111__100__ Regular Programs - Instruction | 17,734,653 | 16,035,957 | 297,332 | 1,401,365 |
| 00780 | X112__100__ Special Education - Instruction | 4,316,608 | 4,155,678 | 138,212 | 22,719 |
| 00790 | X11230100__ Basic Skills/Remedial - Instruction | 359,243 | 345,689 | 336 | 13,219 |
| 00800 | X11240100__ Bilingual Education - Instruction | 58,908 | 55,452 | 0 | 3,456 |
| 00820 | X11401100__ School-Spon. Co/Extra-curricular Activit | 559,400 | 486,433 | 36,954 | 36,013 |
| 00830 | X11402100__ School Sponsored Athletics - Instruction | 1,662,522 | 1,520,680 | 61,281 | 80,561 |
| 00840 | X114__100__ Other Instructional Programs - Instructi | 216,870 | 201,903 | 1,675 | 13,291 |
| 00860 | X11000100__ Tuition | 6,302,864 | 4,458,628 | 1,569,768 | 274,469 |
| 00870 | X11000211__ Attendance and Social Work Services | 124,000 | 121,425 | 0 | 2,575 |
| 00880 | X11000213__ Health Services | 363,639 | 324,919 | 28,408 | 10,312 |
| 00881 | X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi | 1,086,845 | 1,050,161 | 36,057 | 627 |
| 00890 | X11000218__ Other Support Services-Students-Regular | 2,177,977 | 2,074,332 | 12,047 | 91,598 |
| 00900 | X11000219__ Other Support Services-Students_Special | 1,067,838 | 1,021,187 | 36,680 | 9,971 |
| 00910 | X11000221__ Improvement of Instructional Services | 1,200,606 | 1,158,306 | 27,481 | 14,819 |
| 00920 | X11000222__ Educational Media Services-School Librar | 1,035,751 | 907,540 | 30,736 | 97,475 |
| 00921 | X11000223__ Instructional Staff Training Services | 159,010 | 86,256 | 70,075 | 2,679 |
| 00930 | X11000230__ Support Services-General Administration | 1,400,685 | 925,263 | 59,211 | 416,211 |
| 00940 | X11000240__ Support Services-School Administration | 2,671,464 | 2,530,083 | 57,292 | 84,088 |
| 00942 | X1100025__ Central Services & Admin. Information Te | 824,368 | 659,327 | 16,082 | 148,959 |
| 00950 | X1100026__ Operation and Maintenance of Plant Servi | 7,029,146 | 6,149,630 | 697,156 | 182,359 |
| 00960 | X11000270__ Student Transportation Services | 4,522,564 | 4,020,539 | 14,058 | 487,967 |
| 00971 | X11____2__ Personal Services-Employee Benefits | 11,219,333 | 10,274,321 | 528,955 | 416,058 |
| 00980 | X11000310__ Food Services | 100,000 | 0 | 0 | 100,000 |
| 01020 | X12____73__ Equipment | 1,841,363 | 1,343,588 | 421,758 | 76,016 |
| 01030 | X120004__ Facilities Acquisition and Construction | 123,325 | 21,000 | 15,325 | 87,000 |
| 01050 | X13422100__ Instruction | 5,200 | 5,101 | 99 | 0 |
| 01080 | X134__100__ Instruction | 400 | 0 | 0 | 400 |
| 01230 | T2 Total Special Schools | 168,176 | 141,489 | 23,932 | 2,755 |
| Total | | 68,361,487 | 60,096,284 | 4,181,794 | 4,083,409 |

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$518,768.17 |
| 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

(\$449,886.47)

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 6/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-----------------|--|------------------|------------------|-----------------------|
| 753,754 | Reserve for encumbrances | | | \$259,467.82 |
| 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 | | \$1,814,057.09 | |
| 602 | Less: Expenditures | (\$1,588,189.83) | | |
| | Less: Encumbrances | (\$121,050.85) | (\$1,709,240.68) | \$104,816.41 |
| | Total appropriated | | | \$364,284.23 |
| Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$0.00 |
| 771 | Designated fund balance | | | \$0.00 |
| 303 | Budgeted fund balance | | | (\$1,643,886.38) |
| | Total fund balance | | | (\$1,279,602.15) |
| | Total liabilities and fund equity | | | (\$449,886.47) |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|---------------------|-----------------------|
| Appropriations | \$1,814,057.09 | \$1,709,240.68 | \$104,816.41 |
| Revenues | \$0.00 | (\$1,542,859.43) | \$1,542,859.43 |
| Subtotal | <u>\$1,814,057.09</u> | <u>\$166,381.25</u> | <u>\$1,647,675.84</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>\$1,814,057.09</u> | <u>\$166,381.25</u> | <u>\$1,647,675.84</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>\$1,814,057.09</u> | <u>\$166,381.25</u> | <u>\$1,647,675.84</u> |
| Less: Adjustment for prior year | (\$170,170.71) | (\$170,170.71) | \$0.00 |
| Budgeted fund balance | <u>\$1,643,886.38</u> | <u>(\$3,789.46)</u> | <u>\$1,647,675.84</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 6/30/2015 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> |
|--------------|-----------------------|---------------------|---------------------|------------------|
| | 1,814,057 | 1,681,281 | 96,621 | 36,155 |
| Total | 1,814,057 | 1,681,281 | 96,621 | 36,155 |

DRAFT

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-------------|
| 101 | Cash in bank | | \$17,404.08 |
| 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 | \$3,562,185.00 | |
| 141 | Intergovernmental - State | \$5,407,940.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$8,970,125.00 |

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 | \$0.00 | |
| 302 | Less revenues | (\$2,196.42) | (\$2,196.42) |

Total assets and resources

\$8,985,332.66

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 | | \$2,530,000.00 |

Total liabilities

\$2,530,000.00

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|------------------|------------------|------------------------------|
| 753,754 | Reserve for encumbrances | | | \$4,874,597.66 |
| 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 | | \$8,994,819.50 | |
| 602 | Less: Expenditures | (\$3,143,938.34) | | |
| | Less: Encumbrances | (\$4,874,597.66) | (\$8,018,536.00) | \$976,283.50 |
| | Total appropriated | | | \$5,850,881.16 |
| | Unappropriated: | | | |
| 770 | Fund balance, July 1 | | | \$7,146.00 |
| 771 | Designated fund balance | | | \$0.00 |
| 303 | Budgeted fund balance | | | \$597,305.50 |
| | Total fund balance | | | \$6,455,332.66 |
| | Total liabilities and fund equity | | | <u>\$8,985,332.66</u> |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|-------------------------|---------------------|
| Appropriations | \$8,994,819.50 | \$8,018,536.00 | \$976,283.50 |
| Revenues | \$0.00 | (\$2,196.42) | \$2,196.42 |
| Subtotal | <u>\$8,994,819.50</u> | <u>\$8,016,339.58</u> | <u>\$978,479.92</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>\$8,994,819.50</u> | <u>\$8,016,339.58</u> | <u>\$978,479.92</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>\$8,994,819.50</u> | <u>\$8,016,339.58</u> | <u>\$978,479.92</u> |
| Less: Adjustment for prior year | (\$9,592,125.00) | (\$9,592,125.00) | \$0.00 |
| Budgeted fund balance | <u>(\$597,305.50)</u> | <u>(\$1,575,785.42)</u> | <u>\$978,479.92</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 6/30/2015 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> |
|--------------|----------------------|---------------|-------------------|-------------------|
| | 9,592,125 | 2,196 | Under | 9,589,929 |
| Total | 9,592,125 | 2,196 | | 9,589,929 |

Expenditures:

No State Line Number Assigned

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Encumbrances</u> | <u>Available</u> |
|--------------|-----------------------|---------------------|---------------------|------------------|
| | 8,994,820 | 3,143,938 | 4,874,598 | 976,284 |
| Total | 8,994,820 | 3,143,938 | 4,874,598 | 976,284 |

DRAFT

Starting date 7/1/2014 Ending date 6/30/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$2,828,045.99 |
| 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 | | \$1.00 |

Accounts Receivable:

| | | | |
|----------|---|--------|--------|
| 132 | Interfund | \$0.00 | |
| 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 | \$0.00 |

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 | (\$3,630,667.83) | (\$698.83) |

Total assets and resources

\$2,827,348.16

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 6/30/2015 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-----------------|--|--------------|----------------|-----------------------|
| 753,754 | Reserve for encumbrances | | | \$0.00 |
| 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 | \$163,616.31 | | |
| | Less: Encumbrances | \$0.00 | \$163,616.31 | \$7,459,829.07 |
| | Total appropriated | | | \$7,459,829.07 |
| 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 | | | \$127,348.16 |
| | Total liabilities and fund equity | | | \$2,827,348.16 |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|-------------------------|-----------------------|
| Appropriations | \$7,296,212.76 | (\$163,616.31) | \$7,459,829.07 |
| Revenues | (\$3,629,969.00) | (\$3,630,667.83) | \$698.83 |
| Subtotal | <u>\$3,666,243.76</u> | <u>(\$3,794,284.14)</u> | <u>\$7,460,527.90</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>(\$3,794,284.14)</u> | <u>\$7,460,527.90</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>(\$3,794,284.14)</u> | <u>\$7,460,527.90</u> |
| Less: Adjustment for prior year | (\$3,666,241.76) | (\$3,666,241.76) | \$0.00 |
| Budgeted fund balance | <u>\$2.00</u> | <u>(\$7,460,525.90)</u> | <u>\$7,460,527.90</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 6/30/2015 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> |
|--------------|----------------------|------------------|-------------------|-------------------|
| | 3,629,969 | 3,630,668 | | -699 |
| Total | 3,629,969 | 3,630,668 | | -699 |

Expenditures:

No State Line Number Assigned

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Encumbrances</u> | <u>Available</u> |
|--------------|-----------------------|---------------------|---------------------|------------------|
| | 3,629,969 | 3,502,627 | 0 | 127,342 |
| Total | 3,629,969 | 3,502,627 | 0 | 127,342 |

DRAFT