

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$8,504,754.84
102 - 106	Cash Equivalents		\$2,600.00
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		\$20,447,354.00

Accounts Receivable:

132	Interfund	\$10,362,933.78	
141	Intergovernmental - State	\$33,635,301.75	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,336,740.76	\$45,334,976.29

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	(\$75,278,889.88)	(\$4,709,609.88)

Total assets and resources

\$69,580,075.25

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$276,969.46
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$278,853.30

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$45,741,284.99
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		\$75,103,982.97	
602	Less: Expenditures	(\$21,788,754.13)		
	Less: Encumbrances	(\$44,688,059.42)	(\$66,476,813.55)	\$8,627,169.42
	Total appropriated			\$57,248,403.66
	Unappropriated:			
770	Fund balance, July 1			\$16,587,521.26
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$4,534,702.97)
	Total fund balance			\$69,301,221.95
	Total liabilities and fund equity			<u>\$69,580,075.25</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$66,476,813.55	\$8,627,169.42
Revenues	(\$70,569,280.00)	(\$75,278,889.88)	\$4,709,609.88
Subtotal	<u>\$4,534,702.97</u>	<u>(\$8,802,076.33)</u>	<u>\$13,336,779.30</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>\$4,534,702.97</u>	<u>(\$11,682,025.58)</u>	<u>\$16,216,728.55</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>\$4,534,702.97</u>	<u>(\$11,682,025.58)</u>	<u>\$16,216,728.55</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$11,682,025.58)</u>	<u>\$16,216,728.55</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	75,278,890		-4,709,610
Total		70,569,280	75,278,890		-4,709,610
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,349,621	5,008,290	12,748,499	592,832
00780	X112__100__ Special Education - Instruction	4,250,908	1,250,895	2,927,883	72,130
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	84,587	268,107	11,040
00800	X11240100__ Bilingual Education - Instruction	59,996	18,894	39,174	1,929
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	547,431	201,413	240,033	105,984
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,619	610,023	871,519	197,077
00840	X114__100__ Other Instructional Programs - Instructi	215,779	57,055	137,090	21,634
00860	X11000100__ Tuition	6,383,943	1,685,048	4,050,521	648,374
00870	X11000211__ Attendance and Social Work Services	124,153	6,250	117,303	600
00880	X11000213__ Health Services	275,957	92,073	162,550	21,334
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	294,860	916,144	128,718
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	680,588	1,337,788	109,705
00900	X11000219__ Other Support Services-Students_Special	1,091,539	347,704	704,427	39,408
00910	X11000221__ Improvement of Instructional Services	1,264,949	511,742	726,604	26,604
00920	X11000222__ Educational Media Services-School Librar	1,231,405	582,965	423,627	224,813
00921	X11000223__ Instructional Staff Training Services	189,075	55,266	87,438	46,371
00930	X11000230__ Support Services-General Administration	1,420,226	479,082	403,300	537,845
00940	X11000240__ Support Services-School Administration	2,829,994	1,126,264	1,629,038	74,692
00942	X1100025__ Central Services & Admin. Information Te	796,600	298,407	448,627	49,566
00950	X1100026__ Operation and Maintenance of Plant Servi	7,568,781	2,702,507	3,750,047	1,116,227
00960	X11000270__ Student Transportation Services	4,722,524	846,308	3,500,126	376,090
00971	X11____2__ Personal Services-Employee Benefits	13,425,454	4,313,328	8,801,863	310,263
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	903,326	376,048	127,721	399,557
01030	X120004__ Facilities Acquisition and Construction	1,161,491	118,728	160,193	882,570
01035	X12000400931 Capital Reserve - Transfer to Capital Pr	2,427,797	0	0	2,427,797
01230	T2 Total Special Schools	152,876	40,429	108,439	4,008
Total		75,103,983	21,788,754	44,688,059	8,627,169

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$8,733.32
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	\$0.00	
141	Intergovernmental - State	\$542,034.00	
142	Intergovernmental - Federal	\$564,367.79	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,106,401.79

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	\$1,160,291.00	
302	Less revenues	(\$1,012,913.00)	\$147,378.00

Total assets and resources

\$1,262,513.11

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$11,938.44
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$397,362.82

Total liabilities

\$409,301.26

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,069,940.56
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	(\$570,336.43)		
	Less: Encumbrances	(\$813,015.94)	(\$1,383,352.37)	\$263,588.51
	Total appropriated			\$1,333,529.07
	Unappropriated:			
770	Fund balance, July 1			\$6,332.66
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$486,649.88)
	Total fund balance			\$853,211.85
	Total liabilities and fund equity			<u>\$1,262,513.11</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,646,940.88	\$1,383,352.37	\$263,588.51
Revenues	(\$1,160,291.00)	(\$1,012,913.00)	(\$147,378.00)
Subtotal	<u>\$486,649.88</u>	<u>\$370,439.37</u>	<u>\$116,210.51</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>\$370,439.37</u>	<u>\$116,210.51</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>\$370,439.37</u>	<u>\$116,210.51</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,649.88</u>	<u>\$370,439.37</u>	<u>\$116,210.51</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 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		1,160,291	1,012,913	Under	147,378
Total		1,160,291	1,012,913		147,378

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,646,941	570,336	813,016	263,589
Total		1,646,941	570,336	813,016	263,589

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$868.23
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	\$4,184,185.00	
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	\$9,592,125.00

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	\$2,450,200.00	
302	Less revenues	(\$821.79)	\$2,449,378.21

Total assets and resources

\$12,042,371.44

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		\$7,107,000.00

Total liabilities

\$7,107,000.00

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$5,928,152.95
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		\$4,948,869.14	
602	Less: Expenditures	(\$3,969,424.12)		
	Less: Encumbrances	(\$979,383.81)	(\$4,948,807.93)	\$61.21
	Total appropriated			\$5,928,214.16
	Unappropriated:			
770	Fund balance, July 1			\$1,505,826.42
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,498,669.14)
	Total fund balance			\$4,935,371.44
	Total liabilities and fund equity			<u>\$12,042,371.44</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,948,869.14	\$4,948,807.93	\$61.21
Revenues	(\$2,450,200.00)	(\$821.79)	(\$2,449,378.21)
Subtotal	<u>\$2,498,669.14</u>	<u>\$4,947,986.14</u>	<u>(\$2,449,317.00)</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>\$4,947,986.14</u>	<u>(\$2,449,317.00)</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>\$4,947,986.14</u>	<u>(\$2,449,317.00)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,947,986.14</u>	<u>(\$2,449,317.00)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 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		2,450,200	822	Under	2,449,378
Total		2,450,200	822		2,449,378
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		4,948,869	3,969,424	979,384	61
Total		4,948,869	3,969,424	979,384	61

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$158,606.26
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		\$1,187,847.15

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,407,416.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,407,416.00

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	(\$3,322,449.00)	\$99,999.00

Total assets and resources

\$2,853,868.41

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 11/30/2015 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			\$127,344.16
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$353,868.41
	Total liabilities and fund equity			<u>\$2,853,868.41</u>

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)	(\$3,322,449.00)	(\$99,999.00)
Subtotal	<u>\$0.00</u>	<u>\$99,998.50</u>	<u>(\$99,998.50)</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>\$99,998.50</u>	<u>(\$99,998.50)</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>\$99,998.50</u>	<u>(\$99,998.50)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$99,998.50</u>	<u>(\$99,998.50)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 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		3,422,448	3,322,449	Under	99,999
Total		3,422,448	3,322,449		99,999
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,422,448	3,195,924	226,524	1
Total		3,422,448	3,195,924	226,524	1