

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

Assets and Resources

Assets:

101	Cash in bank		\$7,787,116.91
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		\$13,489,403.81

Accounts Receivable:

132	Interfund	\$7,667,327.53	
141	Intergovernmental - State	\$17,813,171.33	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,327,488.65	\$26,807,987.51

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	(\$66,176,010.11)	\$4,393,269.89

Total assets and resources

\$52,478,278.12

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$330,446.73
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$332,330.57

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$36,132,384.10
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		\$75,103,982.97	
602	Less: Expenditures	(\$32,411,201.97)		
	Less: Encumbrances	(\$34,047,881.13)	(\$66,459,083.10)	\$8,644,899.87
	Total appropriated			\$47,229,213.09
	Unappropriated:			
770	Fund balance, July 1			\$9,451,437.43
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$4,534,702.97)
	Total fund balance			\$52,145,947.55
	Total liabilities and fund equity			<u>\$52,478,278.12</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$66,459,083.10	\$8,644,899.87
Revenues	(\$70,569,280.00)	(\$66,176,010.11)	(\$4,393,269.89)
Subtotal	<u>\$4,534,702.97</u>	<u>\$283,072.99</u>	<u>\$4,251,629.98</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>\$4,534,702.97</u>	<u>(\$2,168,856.13)</u>	<u>\$6,703,559.10</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>(\$2,168,856.13)</u>	<u>\$6,703,559.10</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$2,168,856.13)</u>	<u>\$6,703,559.10</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	66,176,010	Under	4,393,270
Total		70,569,280	66,176,010		4,393,270
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,200	199	0	1,001
00770	X111__100__ Regular Programs - Instruction	18,349,621	8,478,086	9,284,754	586,781
00780	X112__100__ Special Education - Instruction	4,250,908	2,101,883	2,080,184	68,840
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	144,084	208,611	11,040
00800	X11240100__ Bilingual Education - Instruction	59,996	30,375	27,692	1,929
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	546,431	248,659	215,501	82,271
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,619	754,111	759,514	164,994
00840	X114__100__ Other Instructional Programs - Instructi	215,779	102,701	93,620	19,459
00860	X11000100__ Tuition	6,383,943	2,437,707	3,478,573	467,663
00870	X11000211__ Attendance and Social Work Services	124,153	8,750	114,803	600
00880	X11000213__ Health Services	275,957	159,068	101,471	15,418
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	522,152	692,428	125,142
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	1,072,568	945,428	110,084
00900	X11000219__ Other Support Services-Students_Special	1,091,539	551,216	501,507	38,816
00910	X11000221__ Improvement of Instructional Services	1,264,949	718,856	526,906	19,186
00920	X11000222__ Educational Media Services-School Librar	1,231,405	714,197	293,310	223,899
00921	X11000223__ Instructional Staff Training Services	189,075	59,351	83,353	46,371
00930	X11000230__ Support Services-General Administration	1,560,226	632,979	296,015	631,233
00940	X11000240__ Support Services-School Administration	3,107,994	1,573,837	1,186,298	347,860
00942	X1100025__ Central Services & Admin. Information Te	871,600	411,595	336,508	123,498
00950	X1100026__ Operation and Maintenance of Plant Servi	7,567,581	3,731,256	2,943,174	893,152
00960	X11000270__ Student Transportation Services	4,723,524	1,284,314	2,966,109	473,101
00971	X11____2__ Personal Services-Employee Benefits	12,932,454	5,967,479	6,665,652	299,323
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	903,326	429,629	94,434	379,263
01030	X120004__ Facilities Acquisition and Construction	1,161,491	204,875	74,046	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	71,274	77,992	3,609
Total		75,103,983	32,411,202	34,047,881	8,644,900

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

Assets and Resources

Assets:

101	Cash in bank		\$2,651.98
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	\$532,297.00	
142	Intergovernmental - Federal	\$483,042.80	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,015,339.80

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	(\$1,024,322.00)	\$135,969.00

Total assets and resources

\$1,153,960.78

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$9,495.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$699,821.32

Total liabilities

\$709,316.32

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$727,337.64
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	(\$782,636.19)		
	Less: Encumbrances	(\$660,347.99)	(\$1,442,984.18)	\$203,956.70
	Total appropriated			\$931,294.34
Unappropriated:				
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$486,649.88)
	Total fund balance			\$444,644.46
	Total liabilities and fund equity			\$1,153,960.78

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,646,940.88	\$1,442,984.18	\$203,956.70
Revenues	(\$1,160,291.00)	(\$1,024,322.00)	(\$135,969.00)
Subtotal	<u>\$486,649.88</u>	<u>\$418,662.18</u>	<u>\$67,987.70</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>\$418,662.18</u>	<u>\$67,987.70</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>\$418,662.18</u>	<u>\$67,987.70</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,649.88</u>	<u>\$418,662.18</u>	<u>\$67,987.70</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 1/31/2016 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	1,024,322	Under	135,969
Total	1,160,291	1,024,322		135,969

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,646,941	782,636	660,348	203,957
Total	1,646,941	782,636	660,348	203,957

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

Assets and Resources

Assets:

101	Cash in bank		\$2,212,555.12
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	\$2,450,200.00	
302	Less revenues	(\$6,506.68)	\$2,443,693.32

Total assets and resources

\$8,881,782.54

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 1/31/2016 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			\$1,497,237.52
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,498,669.14)
	Total fund balance			\$4,926,782.54
	Total liabilities and fund equity			<u>\$8,881,782.54</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)	(\$6,506.68)	(\$2,443,693.32)
Subtotal	<u>\$2,498,669.14</u>	<u>\$4,942,301.25</u>	<u>(\$2,443,632.11)</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>\$4,942,301.25</u>	<u>(\$2,443,632.11)</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>\$4,942,301.25</u>	<u>(\$2,443,632.11)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,942,301.25</u>	<u>(\$2,443,632.11)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 1/31/2016 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>
	2,450,200	6,507	Under	2,443,693
Total	2,450,200	6,507		2,443,693

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	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 1/31/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,831,801.13
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		\$830,936.33

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 1/31/2016 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			\$355,890.46
	Total liabilities and fund equity			<u>\$2,855,890.46</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)	(\$3,322,448.00)	(\$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 1/31/2016 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	3,322,448	Under	100,000
Total		3,422,448	3,322,448		100,000

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