

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 10 GENERAL FUND

B5

Assets and Resources

Assets:

101	Cash in bank		\$7,853,821.50
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		\$16,922,446.00

Accounts Receivable:

132	Interfund	\$7,505,962.20	
141	Intergovernmental - State	\$30,380,381.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,327,488.65	\$39,213,831.85

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	(\$76,778,622.10)	(\$6,209,342.10)

Total assets and resources

\$57,781,257.25

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$232,377.04
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$234,260.88

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$41,644,076.01
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	(\$27,010,153.15)		
	Less: Encumbrances	(\$39,559,573.04)	(\$66,569,726.19)	\$8,534,256.78
	Total appropriated			\$52,630,261.91
	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			\$57,546,996.37
	Total liabilities and fund equity			\$57,781,257.25

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$66,569,726.19	\$8,534,256.78
Revenues	(\$70,569,280.00)	(\$76,778,622.10)	\$6,209,342.10
Subtotal	<u>\$4,534,702.97</u>	<u>(\$10,208,895.91)</u>	<u>\$14,743,598.88</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>(\$12,660,825.03)</u>	<u>\$17,195,528.00</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>\$4,534,702.97</u>	<u>(\$12,660,825.03)</u>	<u>\$17,195,528.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$12,660,825.03)</u>	<u>\$17,195,528.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	76,778,622		-6,209,342
Total		70,569,280	76,778,622		-6,209,342
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,200	120	0	1,080
00770	X111__100__ Regular Programs - Instruction	18,349,621	6,754,827	11,006,386	588,408
00780	X112__100__ Special Education - Instruction	4,250,908	1,692,695	2,487,458	70,754
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	116,678	236,017	11,040
00800	X11240100__ Bilingual Education - Instruction	59,996	24,814	33,253	1,929
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	547,431	238,451	213,599	95,380
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,619	687,769	798,487	192,363
00840	X114__100__ Other Instructional Programs - Instructi	215,779	81,920	112,335	21,524
00860	X11000100__ Tuition	6,383,943	2,070,535	3,969,158	344,250
00870	X11000211__ Attendance and Social Work Services	124,153	7,500	116,053	600
00880	X11000213__ Health Services	275,957	122,638	134,967	18,352
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	428,383	783,561	127,778
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	887,686	1,130,804	109,591
00900	X11000219__ Other Support Services-Students_Special	1,091,539	458,444	593,773	39,323
00910	X11000221__ Improvement of Instructional Services	1,264,949	617,713	623,988	23,248
00920	X11000222__ Educational Media Services-School Librar	1,231,405	659,820	347,698	223,887
00921	X11000223__ Instructional Staff Training Services	189,075	58,901	83,803	46,371
00930	X11000230__ Support Services-General Administration	1,560,226	535,025	354,206	670,996
00940	X11000240__ Support Services-School Administration	3,107,994	1,349,054	1,407,746	351,195
00942	X1100025__ Central Services & Admin. Information Te	871,600	355,313	392,455	123,832
00950	X1100026__ Operation and Maintenance of Plant Servi	7,567,581	3,287,784	3,335,735	944,062
00960	X11000270__ Student Transportation Services	4,722,524	935,314	3,273,062	514,148
00971	X11____2__ Personal Services-Employee Benefits	12,932,454	4,999,145	7,812,715	120,594
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	903,326	378,769	145,389	379,168
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	55,979	92,880	4,018
Total		75,103,983	27,010,153	39,559,573	8,534,257

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,500.17
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	\$532,197.00	
142	Intergovernmental - Federal	\$483,042.80	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,015,239.80

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	(\$1,012,913.00)	\$147,378.00

Total assets and resources

\$1,165,117.97

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		\$629,821.32

Total liabilities

\$629,821.32

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$769,154.83
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	(\$691,984.00)		
	Less: Encumbrances	(\$702,165.18)	(\$1,394,149.18)	\$252,791.70
	Total appropriated			\$1,021,946.53
Unappropriated:				
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$486,649.88)
	Total fund balance			\$535,296.65
	Total liabilities and fund equity			<u>\$1,165,117.97</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,646,940.88	\$1,394,149.18	\$252,791.70
Revenues	(\$1,160,291.00)	(\$1,012,913.00)	(\$147,378.00)
Subtotal	<u>\$486,649.88</u>	<u>\$381,236.18</u>	<u>\$105,413.70</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>\$381,236.18</u>	<u>\$105,413.70</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>\$381,236.18</u>	<u>\$105,413.70</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,649.88</u>	<u>\$381,236.18</u>	<u>\$105,413.70</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 12/31/2015 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>
	1,160,291	1,012,913	Under	147,378
Total	1,160,291	1,012,913		147,378

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,646,941	691,984	702,165	252,792
Total	1,646,941	691,984	702,165	252,792

Starting date 7/1/2015 Ending date 12/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$943,631.03
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	\$5,488,940.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$5,488,940.00

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	(\$988.49)	\$2,449,211.51

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 12/31/2015 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			\$1,497,237.52
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)	(\$988.49)	(\$2,449,211.51)
Subtotal	<u>\$2,498,669.14</u>	<u>\$4,947,819.44</u>	<u>(\$2,449,150.30)</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>\$4,947,819.44</u>	<u>(\$2,449,150.30)</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>\$4,947,819.44</u>	<u>(\$2,449,150.30)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,947,819.44</u>	<u>(\$2,449,150.30)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 12/31/2015 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	988	Under	2,449,212
Total	2,450,200	988		2,449,212

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 12/31/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,620,328.48
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		\$1,042,408.98

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 12/31/2015 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			\$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 12/31/2015 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	3,322,448	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