

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$8,419,637.77
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		\$3,739,175.48

Accounts Receivable:

132	Interfund	\$7,953,635.81	
141	Intergovernmental - State	\$4,984,564.39	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,041,988.65	\$13,980,188.85

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	(\$66,652,694.85)	\$3,916,585.15

Total assets and resources

\$30,056,087.25

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$644,263.25
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$646,147.09

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$14,931,730.50
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	(\$55,147,209.36)		
	Less: Encumbrances	(\$12,847,227.53)	(\$67,994,436.89)	\$4,681,749.08
	Total appropriated			\$22,065,408.70
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			\$29,409,940.16
	Total liabilities and fund equity			<u>\$30,056,087.25</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$72,676,185.97	\$67,994,436.89	\$4,681,749.08
Revenues	(\$70,569,280.00)	(\$66,652,694.85)	(\$3,916,585.15)
Subtotal	<u>\$2,106,905.97</u>	<u>\$1,341,742.04</u>	<u>\$765,163.93</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>(\$1,110,187.08)</u>	<u>\$3,217,093.05</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>(\$1,110,187.08)</u>	<u>\$3,217,093.05</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,106,905.97</u>	<u>(\$1,110,187.08)</u>	<u>\$3,217,093.05</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	66,652,695	Under	3,916,585
Total		70,569,280	66,652,695		3,916,585
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,209,621	15,056,432	2,605,267	547,921
00780	X112__100__ Special Education - Instruction	4,390,908	3,764,435	586,914	39,559
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	250,689	102,006	11,040
00800	X11240100__ Bilingual Education - Instruction	59,996	52,618	5,449	1,929
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	546,731	418,543	82,076	46,112
00830	X11402100__ School Sponsored Athletics - Instruction	1,702,019	1,239,889	390,100	72,031
00840	X114__100__ Other Instructional Programs - Instructi	227,779	188,786	22,153	16,840
00860	X11000100__ Tuition	6,383,943	4,240,798	1,917,753	225,392
00870	X11000211__ Attendance and Social Work Services	15,600	13,750	1,417	433
00880	X11000213__ Health Services	310,957	275,535	23,649	11,773
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,292,122	964,679	202,011	125,431
00890	X11000218__ Other Support Services-Students-Regular	2,232,681	1,861,394	267,366	103,921
00900	X11000219__ Other Support Services-Students_Special	1,091,539	929,875	132,196	29,468
00910	X11000221__ Improvement of Instructional Services	1,279,949	1,123,616	127,174	29,159
00920	X11000222__ Educational Media Services-School Librar	1,224,405	913,143	118,511	192,751
00921	X11000223__ Instructional Staff Training Services	211,075	62,690	102,314	46,072
00930	X11000230__ Support Services-General Administration	1,561,576	902,355	89,676	569,545
00940	X11000240__ Support Services-School Administration	3,106,644	2,418,506	371,164	316,974
00942	X1100025__ Central Services & Admin. Information Te	871,600	636,151	126,709	108,740
00950	X1100026__ Operation and Maintenance of Plant Servi	7,484,281	5,828,993	1,124,291	530,997
00960	X11000270__ Student Transportation Services	4,742,724	2,461,516	2,127,854	153,354
00971	X11____2__ Personal Services-Employee Benefits	12,611,554	10,647,731	855,351	1,108,473
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	2,122,949	556,107	1,376,522	190,321
01030	X120004__ Facilities Acquisition and Construction	278,921	204,875	74,046	0
01230	T2 Total Special Schools	152,876	134,105	15,257	3,514
Total		72,676,186	55,147,209	12,847,228	4,681,749

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$568,759.23
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	\$0.00	
141	Intergovernmental - State	\$13,878.00	
142	Intergovernmental - Federal	\$483,042.80	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$496,920.80

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	(\$1,541,686.00)	(\$381,395.00)

Total assets and resources

\$684,285.03

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$56,889.21
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$699,821.32

Total liabilities

\$756,710.53

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$217,562.00
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		\$1,646,940.88	
602	Less: Expenditures	(\$1,299,706.15)		
	Less: Encumbrances	(\$150,572.35)	(\$1,450,278.50)	\$196,662.38
	Total appropriated			\$414,224.38
Unappropriated:				
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$486,649.88)
	Total fund balance			(\$72,425.50)
	Total liabilities and fund equity			\$684,285.03

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,646,940.88	\$1,450,278.50	\$196,662.38
Revenues	(\$1,160,291.00)	(\$1,541,686.00)	\$381,395.00
Subtotal	<u>\$486,649.88</u>	<u>(\$91,407.50)</u>	<u>\$578,057.38</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>(\$91,407.50)</u>	<u>\$578,057.38</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>(\$91,407.50)</u>	<u>\$578,057.38</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,649.88</u>	<u>(\$91,407.50)</u>	<u>\$578,057.38</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 5/31/2016 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	1,541,686		-381,395
Total		1,160,291	1,541,686		-381,395

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,646,941	1,299,706	150,572	196,662
Total		1,646,941	1,299,706	150,572	196,662

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,468,375.39
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	(\$6,540.31)	\$4,871,456.69

Total assets and resources

\$10,565,366.18

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 5/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$5,176,277.12
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	(\$4,713,637.48)		
	Less: Encumbrances	(\$227,507.98)	(\$4,941,145.46)	\$2,435,520.68
	Total appropriated			\$7,611,797.80
	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			\$6,610,366.18
	Total liabilities and fund equity			<u>\$10,565,366.18</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$7,376,666.14	\$4,941,145.46	\$2,435,520.68
Revenues	(\$4,877,997.00)	(\$6,540.31)	(\$4,871,456.69)
Subtotal	<u>\$2,498,669.14</u>	<u>\$4,934,605.15</u>	<u>(\$2,435,936.01)</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>\$4,934,605.15</u>	<u>(\$2,435,936.01)</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>\$4,934,605.15</u>	<u>(\$2,435,936.01)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,934,605.15</u>	<u>(\$2,435,936.01)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 5/31/2016 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		4,877,997	6,540	Under	4,871,457
Total		4,877,997	6,540		4,871,457

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		7,376,666	4,713,637	227,508	2,435,521
Total		7,376,666	4,713,637	227,508	2,435,521

Starting date 7/1/2015 Ending date 5/31/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,205,883.56
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		\$230,330.15

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

\$2,629,366.71

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 5/31/2016 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		\$3,422,448.00	
602	Less: Expenditures	(\$3,422,447.50)		
	Less: Encumbrances	\$0.00	(\$3,422,447.50)	\$0.50
	Total appropriated			\$0.50
Unappropriated:				
770	Fund balance, July 1			\$129,366.21
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$129,366.71
	Total liabilities and fund equity			<u>\$2,629,366.71</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 5/31/2016 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
Total	3,422,448	3,322,448		100,000

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	3,422,448	3,422,448	0	1
Total	3,422,448	3,422,448	0	1