

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

Assets and Resources

**Assets:**

101	Cash in bank		\$10,903,489.10
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		\$22,808,378.00

Accounts Receivable:

132	Interfund	\$7,310,784.89	
141	Intergovernmental - State	\$33,635,791.15	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,336,740.76	\$42,283,316.80

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	\$70,569,280.00	
302	Less revenues	(\$70,728,635.86)	(\$159,355.86)

**Total assets and resources**

**\$75,838,428.04**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$845,197.72
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$847,081.56**

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

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$50,647,382.61
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	(\$16,098,629.60)		
	Less: Encumbrances	(\$49,594,157.04)	(\$65,692,786.64)	\$9,411,196.33
	Total appropriated			\$62,938,528.19
	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			<b>\$74,991,346.48</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$75,838,428.04</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$65,692,786.64	\$9,411,196.33
Revenues	(\$70,569,280.00)	(\$70,728,635.86)	\$159,355.86
Subtotal	<u>\$4,534,702.97</u>	<u>(\$5,035,849.22)</u>	<u>\$9,570,552.19</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>(\$7,915,798.47)</u>	<u>\$12,450,501.44</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>(\$7,915,798.47)</u>	<u>\$12,450,501.44</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$7,915,798.47)</u>	<u>\$12,450,501.44</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	70,728,636		-159,356
Total		70,569,280	70,728,636		-159,356
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,349,621	3,402,123	14,306,867	640,630
00780	X112__100__ Special Education - Instruction	4,250,908	841,290	3,330,082	79,536
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	56,987	296,190	10,558
00800	X11240100__ Bilingual Education - Instruction	59,996	12,532	45,573	1,891
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	547,431	77,548	354,526	115,357
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,619	202,830	1,260,490	215,299
00840	X114__100__ Other Instructional Programs - Instructi	215,779	37,926	146,592	31,262
00860	X11000100__ Tuition	6,383,943	1,290,932	4,209,958	883,053
00870	X11000211__ Attendance and Social Work Services	124,153	5,000	118,553	600
00880	X11000213__ Health Services	275,957	61,663	183,830	30,464
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	163,511	1,036,609	139,602
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	490,299	1,527,568	110,214
00900	X11000219__ Other Support Services-Students_Special	1,091,539	248,144	804,068	39,327
00910	X11000221__ Improvement of Instructional Services	1,264,949	409,331	826,423	29,195
00920	X11000222__ Educational Media Services-School Librar	1,231,405	494,645	501,880	234,879
00921	X11000223__ Instructional Staff Training Services	189,075	51,231	90,437	47,407
00930	X11000230__ Support Services-General Administration	1,420,226	410,493	468,968	540,765
00940	X11000240__ Support Services-School Administration	2,829,994	881,347	1,870,418	78,229
00942	X1100025__ Central Services & Admin. Information Te	796,600	226,199	514,735	55,666
00950	X1100026__ Operation and Maintenance of Plant Servi	7,568,781	2,177,835	4,184,577	1,206,369
00960	X11000270__ Student Transportation Services	4,722,524	544,910	3,780,110	397,504
00971	X11____2__ Personal Services-Employee Benefits	13,425,454	3,630,291	9,186,707	608,457
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	903,326	344,111	158,689	400,526
01030	X120004__ Facilities Acquisition and Construction	1,161,491	16,421	262,500	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	21,032	127,806	4,038
Total		75,103,983	16,098,630	49,594,157	9,411,196

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$8,279.49
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	\$555,310.00	
142	Intergovernmental - Federal	\$564,367.79	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,119,677.79

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	(\$945,970.00)	\$214,321.00

**Total assets and resources**

**\$1,342,278.28**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$79,750.26
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$322,362.82

**Total liabilities**

**\$402,113.08**

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$976,079.31
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		\$1,646,939.28	
602	Less: Expenditures	(\$483,383.08)		
	Less: Encumbrances	(\$719,154.69)	(\$1,202,537.77)	\$444,401.51
	Total appropriated			\$1,420,480.82
	Unappropriated:			
770	Fund balance, July 1			\$6,332.66
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$486,648.28)
	Total fund balance			\$940,165.20
	<b>Total liabilities and fund equity</b>			<b>\$1,342,278.28</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,646,939.28	\$1,202,537.77	\$444,401.51
Revenues	(\$1,160,291.00)	(\$945,970.00)	(\$214,321.00)
Subtotal	<u>\$486,648.28</u>	<u>\$256,567.77</u>	<u>\$230,080.51</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>\$486,648.28</u>	<u>\$256,567.77</u>	<u>\$230,080.51</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>\$486,648.28</u>	<u>\$256,567.77</u>	<u>\$230,080.51</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,648.28</u>	<u>\$256,567.77</u>	<u>\$230,080.51</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2015 Ending date 10/31/2015 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	945,970	Under	214,321
<b>Total</b>	<b>1,160,291</b>	<b>945,970</b>		<b>214,321</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,646,939	483,383	719,155	444,402
<b>Total</b>	<b>1,646,939</b>	<b>483,383</b>	<b>719,155</b>	<b>444,402</b>

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank		\$441,000.59
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	(\$660.53)	\$2,449,539.47

**Total assets and resources**

**\$12,482,665.06**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$29,898.54
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$6,722,000.00

**Total liabilities**

**\$6,751,898.54**

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$6,723,548.03
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	(\$3,174,029.04)	
	Less: Encumbrances	(\$1,774,778.89)	(\$4,948,807.93)
	Total appropriated		\$6,723,609.24
	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		\$5,730,766.52
	<b>Total liabilities and fund equity</b>		<b>\$12,482,665.06</b>

**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)	(\$660.53)	(\$2,449,539.47)
Subtotal	<u>\$2,498,669.14</u>	<u>\$4,948,147.40</u>	<u>(\$2,449,478.26)</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>\$4,948,147.40</u>	<u>(\$2,449,478.26)</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>\$4,948,147.40</u>	<u>(\$2,449,478.26)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,669.14</u>	<u>\$4,948,147.40</u>	<u>(\$2,449,478.26)</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date



Starting date 7/1/2015 Ending date 10/31/2015 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	661	Under	2,449,539
Total		2,450,200	661		2,449,539
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		4,948,869	3,174,029	1,774,779	61
Total		4,948,869	3,174,029	1,774,779	61

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 40 DEBT SERVICE FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank		\$709,092.84
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		\$1,333,284.32

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**

**\$3,549,792.16**

**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		\$0.00

**Total liabilities**

**\$0.00**

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$3,422,447.50
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	\$0.00		
	Less: Encumbrances	(\$3,422,447.50)	(\$3,422,447.50)	\$0.50
	Total appropriated			\$3,422,448.00
Unappropriated:				
770	Fund balance, July 1			\$127,344.16
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$3,549,792.16</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$3,549,792.16</u></b>

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 10/31/2015 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		3,422,448	3,322,449	Under	99,999
<b>Total</b>		<b>3,422,448</b>	<b>3,322,449</b>		<b>99,999</b>
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		3,422,448	0	3,422,448	1
<b>Total</b>		<b>3,422,448</b>	<b>0</b>	<b>3,422,448</b>	<b>1</b>