

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

Assets and Resources

Assets:

101	Cash in bank		\$11,000,531.41
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		\$32,252,474.00

Accounts Receivable:

132	Interfund	\$3,531,601.15	
141	Intergovernmental - State	\$33,812,452.47	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,411,850.20	\$38,755,903.82

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	(\$63,876,096.13)	\$6,693,183.87

Total assets and resources

\$88,704,693.10

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$91,115.64
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$92,999.48

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$54,490,210.93
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	(\$2,478,282.46)		
	Less: Encumbrances	(\$53,436,985.36)	(\$55,915,267.82)	\$19,188,715.15
	Total appropriated			\$76,558,875.33
	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			\$88,611,693.62
	Total liabilities and fund equity			<u>\$88,704,693.10</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$55,915,267.82	\$19,188,715.15
Revenues	(\$70,569,280.00)	(\$63,876,096.13)	(\$6,693,183.87)
Subtotal	<u>\$4,534,702.97</u>	<u>(\$7,960,828.31)</u>	<u>\$12,495,531.28</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>(\$10,840,777.56)</u>	<u>\$15,375,480.53</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>(\$10,840,777.56)</u>	<u>\$15,375,480.53</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$10,840,777.56)</u>	<u>\$15,375,480.53</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	63,876,096	Under	6,693,184
Total		70,569,280	63,876,096		6,693,184
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,350,588	59,294	16,581,024	1,710,270
00780	X112__100__ Special Education - Instruction	4,250,908	7,211	4,149,959	93,738
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	3,519	342,571	17,645
00800	X11240100__ Bilingual Education - Instruction	59,996	0	57,147	2,849
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	548,056	9,837	377,233	160,986
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,869	44,008	1,263,136	371,726
00840	X114__100__ Other Instructional Programs - Instructi	215,779	0	182,149	33,630
00860	X11000100__ Tuition	6,383,943	199,828	2,424,605	3,759,509
00870	X11000211__ Attendance and Social Work Services	124,153	1,250	122,303	600
00880	X11000213__ Health Services	275,957	326	190,480	85,151
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	12,637	987,885	339,200
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	59,247	1,875,799	193,035
00900	X11000219__ Other Support Services-Students_Special	1,091,539	35,732	1,011,866	43,941
00910	X11000221__ Improvement of Instructional Services	1,264,949	110,094	1,114,079	40,776
00920	X11000222__ Educational Media Services-School Librar	1,231,405	163,659	746,771	320,976
00921	X11000223__ Instructional Staff Training Services	189,075	0	135,075	54,000
00930	X11000230__ Support Services-General Administration	1,420,226	177,085	510,580	732,561
00940	X11000240__ Support Services-School Administration	2,829,994	227,839	2,455,953	146,202
00942	X1100025__ Central Services & Admin. Information Te	794,758	57,639	665,443	71,676
00950	X1100026__ Operation and Maintenance of Plant Servi	7,568,781	396,385	5,095,655	2,076,742
00960	X11000270__ Student Transportation Services	4,918,024	-68,658	1,279,044	3,707,639
00971	X11____2__ Personal Services-Employee Benefits	13,425,454	970,108	11,300,498	1,154,849
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	970,326	11,245	402,584	556,497
01030	X120004__ Facilities Acquisition and Construction	898,991	0	16,421	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	0	148,726	4,150
Total		75,103,983	2,478,282	53,436,985	19,188,715

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

Assets and Resources

Assets:

101	Cash in bank		\$311,320.65
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

\$1,645,319.44

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$7,352.86
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$322,362.82

Total liabilities

\$329,715.68

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,108,187.73
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		\$1,479,789.88	
602	Less: Expenditures	(\$107,944.52)		
	Less: Encumbrances	(\$851,263.11)	(\$959,207.63)	\$520,582.25
	Total appropriated			\$1,628,769.98
Unappropriated:				
770	Fund balance, July 1			\$6,332.66
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$319,498.88)
	Total fund balance			\$1,315,603.76
	Total liabilities and fund equity			<u>\$1,645,319.44</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,479,789.88	\$959,207.63	\$520,582.25
Revenues	(\$1,160,291.00)	(\$945,970.00)	(\$214,321.00)
Subtotal	<u>\$319,498.88</u>	<u>\$13,237.63</u>	<u>\$306,261.25</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>\$319,498.88</u>	<u>\$13,237.63</u>	<u>\$306,261.25</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>\$319,498.88</u>	<u>\$13,237.63</u>	<u>\$306,261.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$319,498.88</u>	<u>\$13,237.63</u>	<u>\$306,261.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 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
Total	1,160,291	945,970		214,321

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,479,790	107,945	851,263	520,582
Total	1,479,790	107,945	851,263	520,582

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

Assets and Resources

Assets:

101	Cash in bank		\$4,777.10
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	(\$166.38)	\$2,450,033.62

Total assets and resources

\$12,046,935.72

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		\$3,172,000.00

Total liabilities

\$3,172,000.00

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$9,865,663.44
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	\$4,948,769.14	
602	Less: Expenditures	(\$29,859.84)	
	Less: Encumbrances	(\$4,916,894.30)	(\$4,946,754.14)
	Total appropriated		\$9,867,678.44
	Unappropriated:		
770	Fund balance, July 1		\$1,505,826.42
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2,498,569.14)
	Total fund balance		\$8,874,935.72
	Total liabilities and fund equity		<u>\$12,046,935.72</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,948,769.14	\$4,946,754.14	\$2,015.00
Revenues	(\$2,450,200.00)	(\$166.38)	(\$2,450,033.62)
Subtotal	<u>\$2,498,569.14</u>	<u>\$4,946,587.76</u>	<u>(\$2,448,018.62)</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>\$2,498,569.14</u>	<u>\$4,946,587.76</u>	<u>(\$2,448,018.62)</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>\$2,498,569.14</u>	<u>\$4,946,587.76</u>	<u>(\$2,448,018.62)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,569.14</u>	<u>\$4,946,587.76</u>	<u>(\$2,448,018.62)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 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	166	Under	2,450,034
Total	2,450,200	166		2,450,034

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	4,948,769	29,860	4,916,894	2,015
Total	4,948,769	29,860	4,916,894	2,015

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

Assets and Resources

Assets:

101	Cash in bank		\$127,344.16
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		\$1,915,033.00

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 7/31/2015 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			\$3,549,792.16
	Total liabilities and fund equity			<u>\$3,549,792.16</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 7/31/2015 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	3,322,449	Under	99,999
Total	3,422,448	3,322,449		99,999

Expenditures:

No State Line Number Assigned

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

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$9,900,947.88
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		\$29,891,450.00

Accounts Receivable:

132	Interfund	\$4,601,305.61	
141	Intergovernmental - State	\$33,812,456.56	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,336,740.76	\$39,750,502.93

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	(\$63,976,457.20)	\$6,592,822.80

Total assets and resources

\$86,138,323.61

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$14,133.01
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$16,016.85

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$52,654,469.15
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	(\$4,967,669.32)		
	Less: Encumbrances	(\$51,601,243.58)	(\$56,568,912.90)	\$18,535,070.07
	Total appropriated			\$74,069,488.47
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			\$86,122,306.76
	Total liabilities and fund equity			<u>\$86,138,323.61</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,103,982.97	\$56,568,912.90	\$18,535,070.07
Revenues	(\$70,569,280.00)	(\$63,976,457.20)	(\$6,592,822.80)
Subtotal	<u>\$4,534,702.97</u>	<u>(\$7,407,544.30)</u>	<u>\$11,942,247.27</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>(\$10,287,493.55)</u>	<u>\$14,822,196.52</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>(\$10,287,493.55)</u>	<u>\$14,822,196.52</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,534,702.97</u>	<u>(\$10,287,493.55)</u>	<u>\$14,822,196.52</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		70,569,280	63,976,457	Under	6,592,823
	Total	70,569,280	63,976,457		6,592,823
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,350,588	98,242	16,620,618	1,631,727
00780	X112__100__ Special Education - Instruction	4,250,908	9,251	4,152,687	88,969
00790	X11230100__ Basic Skills/Remedial - Instruction	363,735	3,519	342,571	17,645
00800	X11240100__ Bilingual Education - Instruction	59,996	0	57,147	2,849
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	548,056	24,407	369,425	154,224
00830	X11402100__ School Sponsored Athletics - Instruction	1,678,869	53,515	1,265,121	360,233
00840	X114__100__ Other Instructional Programs - Instructi	215,779	0	183,421	32,358
00860	X11000100__ Tuition	6,383,943	329,579	2,380,022	3,674,342
00870	X11000211__ Attendance and Social Work Services	124,153	2,500	121,053	600
00880	X11000213__ Health Services	275,957	326	190,480	85,151
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,339,722	19,075	1,072,847	247,800
00890	X11000218__ Other Support Services-Students-Regular	2,128,081	118,675	1,818,012	191,394
00900	X11000219__ Other Support Services-Students_Special	1,091,539	57,098	992,359	42,083
00910	X11000221__ Improvement of Instructional Services	1,264,949	206,161	1,020,119	38,669
00920	X11000222__ Educational Media Services-School Librar	1,231,405	251,998	660,892	318,515
00921	X11000223__ Instructional Staff Training Services	189,075	49,737	85,898	53,441
00930	X11000230__ Support Services-General Administration	1,420,226	223,450	614,089	582,687
00940	X11000240__ Support Services-School Administration	2,829,994	428,884	2,273,520	127,589
00942	X1100025__ Central Services & Admin. Information Te	794,758	111,391	615,659	67,708
00950	X1100026__ Operation and Maintenance of Plant Servi	7,568,781	932,450	4,775,091	1,861,241
00960	X11000270__ Student Transportation Services	4,918,024	40,758	1,170,069	3,707,197
00971	X11____2__ Personal Services-Employee Benefits	13,425,454	1,910,150	10,327,479	1,187,825
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	970,326	94,653	329,368	546,305
01030	X120004__ Facilities Acquisition and Construction	898,991	0	16,421	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	1,850	146,876	4,150
	Total	75,103,983	4,967,669	51,601,244	18,535,070

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$168,949.07
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

\$1,502,947.86

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$7,352.86
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$322,362.82

Total liabilities

\$329,715.68

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$967,141.15
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		\$1,479,789.88	
602	Less: Expenditures	(\$250,316.10)		
	Less: Encumbrances	(\$710,216.53)	(\$960,532.63)	\$519,257.25
	Total appropriated			\$1,486,398.40
Unappropriated:				
770	Fund balance, July 1			\$6,332.66
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$319,498.88)
	Total fund balance			\$1,173,232.18
	Total liabilities and fund equity			<u>\$1,502,947.86</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,479,789.88	\$960,532.63	\$519,257.25
Revenues	(\$1,160,291.00)	(\$945,970.00)	(\$214,321.00)
Subtotal	<u>\$319,498.88</u>	<u>\$14,562.63</u>	<u>\$304,936.25</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>\$319,498.88</u>	<u>\$14,562.63</u>	<u>\$304,936.25</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>\$319,498.88</u>	<u>\$14,562.63</u>	<u>\$304,936.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$319,498.88</u>	<u>\$14,562.63</u>	<u>\$304,936.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 8/31/2015 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
Total	1,160,291	945,970		214,321

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,479,790	250,316	710,217	519,257
Total	1,479,790	250,316	710,217	519,257

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$3,210.07
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	(\$332.82)	\$2,449,867.18

Total assets and resources

\$12,045,202.25

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		\$4,222,000.00

Total liabilities

\$4,222,000.00

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$8,815,944.97
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	\$4,948,769.14	
602	Less: Expenditures	(\$1,081,593.31)	
	Less: Encumbrances	(\$3,867,175.83)	(\$4,948,769.14)
	Total appropriated		\$8,815,944.97
	Unappropriated:		
770	Fund balance, July 1		\$1,505,826.42
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2,498,569.14)
	Total fund balance		\$7,823,202.25
	Total liabilities and fund equity		<u>\$12,045,202.25</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,948,769.14	\$4,948,769.14	\$0.00
Revenues	(\$2,450,200.00)	(\$332.82)	(\$2,449,867.18)
Subtotal	<u>\$2,498,569.14</u>	<u>\$4,948,436.32</u>	<u>(\$2,449,867.18)</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>\$2,498,569.14</u>	<u>\$4,948,436.32</u>	<u>(\$2,449,867.18)</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>\$2,498,569.14</u>	<u>\$4,948,436.32</u>	<u>(\$2,449,867.18)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,498,569.14</u>	<u>\$4,948,436.32</u>	<u>(\$2,449,867.18)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 8/31/2015 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	333	Under	2,449,867
Total	2,450,200	333		2,449,867

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	4,948,769	1,081,593	3,867,176	0
Total	4,948,769	1,081,593	3,867,176	0

Starting date 7/1/2015 Ending date 8/31/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$272,781.33
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		\$1,769,595.83

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 8/31/2015 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			\$3,549,792.16
	Total liabilities and fund equity			<u>\$3,549,792.16</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 8/31/2015 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	3,322,449	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	0	3,422,448	1
Total		3,422,448	0	3,422,448	1