

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$11,680,936.40
102 - 106	Cash Equivalents		\$1,100.00
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		\$17,278,679.50

Accounts Receivable:

132	Interfund	\$3,652,230.34	
141	Intergovernmental - State	\$23,097,022.29	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,183,530.16	\$27,932,782.79

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	\$72,073,371.00	
302	Less revenues	(\$67,006,517.60)	\$5,066,853.40

**Total assets and resources**

**\$61,960,352.09**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$2,706.95
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$4,590.79**

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 10 GENERAL FUND

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$46,188,177.28
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		\$78,513,747.08	
602	Less: Expenditures	(\$30,678,115.78)		
	Less: Encumbrances	(\$37,663,298.23)	(\$68,341,414.01)	\$10,172,333.07
	Total appropriated			\$58,812,439.47
	Unappropriated:			
770	Fund balance, July 1			\$9,583,697.91
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$6,440,376.08)
	Total fund balance			\$61,955,761.30
	<b>Total liabilities and fund equity</b>			<b>\$61,960,352.09</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$78,513,747.08	\$68,341,414.01	\$10,172,333.07
Revenues	(\$72,073,371.00)	(\$67,006,517.60)	(\$5,066,853.40)
Subtotal	<u>\$6,440,376.08</u>	<u>\$1,334,896.41</u>	<u>\$5,105,479.67</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>\$6,440,376.08</u>	<u>(\$1,117,032.71)</u>	<u>\$7,557,408.79</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>\$6,440,376.08</u>	<u>(\$1,117,032.71)</u>	<u>\$7,557,408.79</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$6,440,376.08</u>	<u>(\$1,117,032.71)</u>	<u>\$7,557,408.79</u>

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

Board Secretary

Date

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		72,073,371	67,006,518	Under	5,066,853
	Total	72,073,371	67,006,518		5,066,853
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
00770	X111__100__ Regular Programs - Instruction	18,404,543	7,107,956	10,783,487	513,101
00780	X112__100__ Special Education - Instruction	4,618,426	1,854,392	2,690,203	73,830
00790	X11230100__ Basic Skills/Remedial - Instruction	443,416	190,362	248,786	4,268
00800	X11240100__ Bilingual Education - Instruction	116,336	29,249	84,988	2,100
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	587,361	223,242	240,158	123,961
00830	X11402100__ School Sponsored Athletics - Instruction	1,775,692	684,387	874,029	217,276
00840	X114__100__ Other Instructional Programs - Instructi	240,370	57,527	152,395	30,448
00860	X11000100__ Tuition	6,552,344	2,169,702	3,849,620	533,022
00870	X11000211__ Attendance and Social Work Services	15,695	7,500	7,500	695
00880	X11000213__ Health Services	325,127	113,743	185,130	26,254
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,334,728	362,295	907,271	65,162
00890	X11000218__ Other Support Services-Students-Regular	2,204,073	845,118	1,196,108	162,847
00900	X11000219__ Other Support Services-Students_Special	1,017,312	439,345	550,181	27,787
00910	X11000221__ Improvement of Instructional Services	1,284,095	639,122	607,392	37,580
00920	X11000222__ Educational Media Services-School Librar	1,270,559	648,389	423,372	198,798
00921	X11000223__ Instructional Staff Training Services	213,658	65,787	116,042	31,830
00930	X11000230__ Support Services-General Administration	1,907,633	1,221,878	358,565	327,190
00940	X11000240__ Support Services-School Administration	2,939,363	1,397,923	1,471,626	69,814
00942	X1100025__ Central Services & Admin. Information Te	992,993	412,995	493,719	86,279
00950	X1100026__ Operation and Maintenance of Plant Servi	8,104,607	3,509,074	3,826,142	769,391
00960	X11000270__ Student Transportation Services	4,680,360	1,227,781	2,310,083	1,142,496
00971	X11____2__ Personal Services-Employee Benefits	13,020,183	5,204,174	5,747,420	2,068,589
00980	X11000310__ Food Services	200,000	0	0	200,000
01020	X12____73__ Equipment	2,820,774	2,150,336	421,282	249,155
01030	X120004__ Facilities Acquisition and Construction	3,279,922	63,194	11,893	3,204,835
01230	T2 Total Special Schools	164,177	52,645	105,907	5,625
	Total	78,513,747	30,678,116	37,663,298	10,172,333

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank		(\$87,234.61)
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	\$870,152.00	
142	Intergovernmental - Federal	\$483,042.80	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,353,194.80

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	\$1,292,606.00	
302	Less revenues	(\$1,290,094.00)	\$2,512.00

**Total assets and resources**

**\$1,268,472.19**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank		(\$87,234.61)
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		\$489,026.32

**Total liabilities**

**\$489,026.32**

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$811,065.20
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		\$1,705,880.68	
602	Less: Expenditures	(\$698,565.17)		
	Less: Encumbrances	(\$600,746.08)	(\$1,299,311.25)	\$406,569.43
	Total appropriated			\$1,217,634.63
Unappropriated:				
770	Fund balance, July 1			(\$24,914.08)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$413,274.68)
	Total fund balance			<b>\$779,445.87</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$1,268,472.19</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,705,880.68	\$1,299,311.25	\$406,569.43
Revenues	(\$1,292,606.00)	(\$1,290,094.00)	(\$2,512.00)
Subtotal	<u>\$413,274.68</u>	<u>\$9,217.25</u>	<u>\$404,057.43</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>\$413,274.68</u>	<u>\$9,217.25</u>	<u>\$404,057.43</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>\$413,274.68</u>	<u>\$9,217.25</u>	<u>\$404,057.43</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$413,274.68</u>	<u>\$9,217.25</u>	<u>\$404,057.43</u>

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

Board Secretary

Date

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		1,292,606	1,290,094	Under	2,512
Total		1,292,606	1,290,094		2,512
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,701,881	698,565	596,746	406,569
01250	X20_____ Local Projects	4,000	0	4,000	0
Total		1,705,881	698,565	600,746	406,569

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank			(\$2,315,361.36)
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		\$300.00	
302	Less revenues		(\$11.35)	\$288.65

**Total assets and resources**

**\$1,910,461.39**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank			(\$2,315,361.36)
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			\$2,661,015.00

**Total liabilities**

**\$2,661,015.00**

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$5,786,289.28
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		\$3,291,947.66	
602	Less: Expenditures	(\$2,444,553.16)		
	Less: Encumbrances	(\$748,065.67)	(\$3,192,618.83)	\$99,328.83
	Total appropriated			\$5,885,618.11
	Unappropriated:			
770	Fund balance, July 1			(\$3,344,524.06)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$3,291,647.66)
	Total fund balance			(\$750,553.61)
	<b>Total liabilities and fund equity</b>			<b><u>\$1,910,461.39</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,291,947.66	\$3,192,618.83	\$99,328.83
Revenues	(\$300.00)	(\$11.35)	(\$288.65)
Subtotal	<u>\$3,291,647.66</u>	<u>\$3,192,607.48</u>	<u>\$99,040.18</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>\$3,291,647.66</u>	<u>\$3,192,607.48</u>	<u>\$99,040.18</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>\$3,291,647.66</u>	<u>\$3,192,607.48</u>	<u>\$99,040.18</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$3,291,647.66</u>	<u>\$3,192,607.48</u>	<u>\$99,040.18</u>

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

Board Secretary

Date



Starting date 7/1/2016 Ending date 12/31/2016 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>
	300	11	Under	289
<b>Total</b>	<b>300</b>	<b>11</b>		<b>289</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	3,291,948	2,444,553	748,066	99,329
<b>Total</b>	<b>3,291,948</b>	<b>2,444,553</b>	<b>748,066</b>	<b>99,329</b>

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 40 DEBT SERVICE FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank			(\$911,951.06)
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			\$1,045,574.02

Accounts Receivable:

132	Interfund	\$0.00		
141	Intergovernmental - State	\$77,718.00		
142	Intergovernmental - Federal	\$0.00		
143	Intergovernmental - Other	\$0.00		
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$77,718.00

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	\$3,378,498.00		
302	Less revenues	(\$3,378,498.00)		\$0.00

**Total assets and resources**

**\$211,340.96**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank			(\$911,951.06)
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 7/1/2016 Ending date 12/31/2016 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		\$3,378,498.00	
602	Less: Expenditures	(\$3,196,523.75)		
	Less: Encumbrances	\$0.00	(\$3,196,523.75)	\$181,974.25
	Total appropriated			\$181,974.25
Unappropriated:				
770	Fund balance, July 1			\$29,366.71
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$211,340.96</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$211,340.96</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,378,498.00	\$3,196,523.75	\$181,974.25
Revenues	(\$3,378,498.00)	(\$3,378,498.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$181,974.25)</u>	<u>\$181,974.25</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>\$0.00</u>	<u>(\$181,974.25)</u>	<u>\$181,974.25</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>\$0.00</u>	<u>(\$181,974.25)</u>	<u>\$181,974.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$181,974.25)</u>	<u>\$181,974.25</u>

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

Board Secretary

Date

Starting date 7/1/2016 Ending date 12/31/2016 Fund: 40 DEBT SERVICE FUNDS

<b>Revenues:</b>		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		3,378,498	3,378,498		0
<b>Total</b>		<b>3,378,498</b>	<b>3,378,498</b>		<b>0</b>

  

<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,378,498	3,196,524	0	181,974
<b>Total</b>		<b>3,378,498</b>	<b>3,196,524</b>	<b>0</b>	<b>181,974</b>