

Cash Flow Summary For month of February

	Fund - 000	Fund - 001	Fund - 002	Fund - 003	Fund - 004
A. Cash Balance as of 02/01/15	0.00	7,987,679.96	27,302,006.30	30,313,735.13	(146,067.35)
B. Revenues (5XXX) :	0.00	761,913.47	1,655,327.03	165,337.90	16,277.81
C. Expenses (6XXX) :	0.00	2,615,549.65	2,858,695.07	3,880,239.87	22,905.39
D. Excess Revenue (B - C) :	0.00	(1,853,636.18)	(1,203,368.04)	(3,714,901.97)	(6,627.58)

E. New Cash Balance (A + D) :	0.00	6,134,043.78	26,098,638.26	26,598,833.16	(152,694.93)
F. Net Change in Fund Balance (3XXX) :	0.00	0.00	0.00	0.00	0.00
G. Net Change in Other Assets & Liabilities (1200 - 2999) :	0.00	(4,177,567.38)	(1,133,715.65)	(261,600.00)	0.00

H. Final Balance as of 02/28/15	0.00	1,956,476.40	24,964,922.61	26,337,233.16	(152,694.93)

Cash Flow Summary For month of February

	Fund - 005	Fund - 006	All Funds
A. Cash Balance as of 02/01/15	1,206,136.22	92,380.77	66,755,871.03
B. Revenues (5XXX) :	0.00	0.00	2,598,856.21
C. Expenses (6XXX) :	12,170.00	0.00	9,389,559.98
D. Excess Revenue (B - C) :	(12,170.00)	0.00	(6,790,703.77)
	-----	-----	-----
E. New Cash Balance (A + D) :	1,193,966.22	92,380.77	59,965,167.26
F. Net Change in Fund Balance (3XXX) :	0.00	0.00	0.00
G. Net Change in Other Assets & Liabilities (1200 - 2999) :	0.00	0.00	(5,572,883.03)
	-----	-----	-----
H. Final Balance as of 02/28/15	1,193,966.22	92,380.77	54,392,284.23

**SUMMARY ACTIVITY
 ANALYSIS**

A	B	C	D	E=C-D	F	G	H=E-F-G	I=D/C *100	K
Category ID	Description	Working Budget	YTD Activity	Budget Balance	Open Encumbrance	Next Month Activity	Projected Balance	% Exp	Last Year Activity
	Local Receipts								
001	Current Property Taxes	37,400,000.00	35,035,574.79	2,364,425.21	0.00	0.00	2,364,425.21	93.68	37,541,809.91
002	Delinquent Taxes	875,000.00	641,515.96	233,484.04	0.00	0.00	233,484.04	73.32	1,036,397.64
003	Financial Institution Tax	24,000.00	12,135.58	11,864.42	0.00	0.00	11,864.42	50.56	70,693.67
004	Sales Tax (Proposition C)	2,800,000.00	2,418,091.90	381,908.10	0.00	0.00	381,908.10	86.36	3,369,361.63
006	Tuition	330,000.00	249,438.96	80,561.04	0.00	0.00	80,561.04	75.59	375,603.72
007	Earnings on Investments	8,000.00	6,370.35	1,629.65	0.00	0.00	1,629.65	79.63	8,519.70
008	Community Education	70,000.00	25,907.50	44,092.50	0.00	0.00	44,092.50	37.01	66,969.20
009	Student Activities	1,650,000.00	1,103,992.40	546,007.60	0.00	4,474.78	541,532.82	66.91	1,577,437.80
010	Food Service	766,000.00	328,263.90	437,736.10	0.00	0.00	437,736.10	42.85	740,081.51
011	Other Local	2,153,750.00	1,517,457.30	636,292.70	74.00	0.00	636,218.70	70.46	9,937,747.72
012	Adventure Club	930,000.00	1,012,733.50	(82,733.50)	0.00	0.00	(82,733.50)	108.90	975,463.18
	Total for Local Receipts	47,006,750.00	42,351,482.14	4,655,267.86	74.00	4,474.78	4,650,719.08	90.10	55,700,085.68
	County Receipts								
013	Fines and Forfeitures	52,000.00	48,170.56	3,829.44	0.00	0.00	3,829.44	92.64	86,270.64
014	State Assessed Railroad & Utilities	563,362.67	565,755.74	(2,393.07)	0.00	0.00	(2,393.07)	100.42	563,175.04
015	County Stock Insurance Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total for County Receipts	615,362.67	613,926.30	1,436.37	0.00	0.00	1,436.37	99.77	649,445.68
	State Receipts								
016	State Foundation Formula	4,909,932.00	3,917,203.00	992,729.00	0.00	0.00	992,729.00	79.78	5,151,397.00
017	Fair Share (Cigarette Tax)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018	Transportation	5,000.00	3,069.00	1,931.00	0.00	0.00	1,931.00	61.38	7,041.00
019	Exceptional Pupil--Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
020	Gifted Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
021	Foreign Insurance Tax (Textbook)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
023	Food Service	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	7,853.79
024	Other State	1,700,000.00	875,716.33	824,283.67	0.00	0.00	824,283.67	51.51	974,259.15
	Total for State Receipts	6,619,932.00	4,795,988.33	1,823,943.67	0.00	0.00	1,823,943.67	72.45	6,140,550.94
	Federal Receipts								
025	Food Service	375,000.00	205,963.03	169,036.97	0.00	0.00	169,036.97	54.92	443,273.95
026	Title I (Study Skills)	493,000.00	190,041.09	302,958.91	0.00	0.00	302,958.91	38.55	313,085.14
027	Title VI (Wings)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
028	Other Federal	519,677.57	16,118.40	503,559.17	0.00	0.00	503,559.17	3.10	698,464.74

**SUMMARY ACTIVITY
 ANALYSIS**

A	B	C	D	E=C-D	F	G	H=E-F-G	I=D/C *100	K
Category ID	Description	Working Budget	YTD Activity	Budget Balance	Open Encumbrance	Next Month Activity	Projected Balance	% Exp	Last Year Activity
030	Stock Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Total for</i> Federal Receipts	1,387,677.57	412,122.52	975,555.05	0.00	0.00	975,555.05	29.70	1,454,823.83
	<i>Debt Service Receipts</i>								
031	Current Property Tax	3,960,001.00	3,695,634.50	264,366.50	0.00	0.00	264,366.50	93.32	3,971,526.91
032	Delinquent Taxes	90,000.00	67,930.53	22,069.47	0.00	0.00	22,069.47	75.48	117,814.70
033	Financial Institution Tax	500.00	0.00	500.00	0.00	0.00	500.00	0.00	7,627.91
034	Interest Earned	500.00	157.46	342.54	0.00	0.00	342.54	31.49	903.02
035	State Assessed Utilities	95,103.78	95,507.76	(403.98)	0.00	0.00	(403.98)	100.42	99,627.88
	<i>Total for</i> Debt Service Receipts	4,146,104.78	3,859,230.25	286,874.53	0.00	0.00	286,874.53	93.08	4,197,500.42
	Total for All Categories :	59,775,827.02	52,032,749.54	7,743,077.48	74.00	4,474.78	7,738,528.70		68,142,406.55

**SUMMARY ACTIVITY
 ANALYSIS**

A	B	C	D	E=C-D	F	G	H=E-F-G	I=D/C *100	K
Category ID	Description	Working Budget	YTD Activity	Budget Balance	Open Encumbrance	Next Month Activity	Projected Balance	% Exp	Last Year Activity
	<i>General Fund Expenses</i>								
036	Support Staff	1,958,988.00	1,132,289.33	826,698.67	102,820.00	0.00	723,878.67	57.80	1,920,530.15
037	Teacher Aides	1,504,567.00	772,301.18	732,265.82	0.00	0.00	732,265.82	51.33	1,396,904.71
039	Secretarial Staff	1,124,164.00	663,946.46	460,217.54	0.00	0.00	460,217.54	59.06	1,055,877.61
040	Custodial Staff	1,683,228.00	1,110,669.57	572,558.43	0.00	0.00	572,558.43	65.98	1,624,196.14
041	Federal Programs	291,011.00	196,844.76	94,166.24	2,716.20	0.00	91,597.04	67.64	246,378.07
042	Retirement Benefits	5,415,747.89	3,024,966.00	2,390,781.89	0.00	0.00	2,390,781.89	55.86	5,147,288.93
043	Health Insurance	993,135.00	630,456.93	362,678.07	0.00	0.00	362,678.07	63.48	779,051.17
044	Unemployment Benefits	25,000.00	13,107.64	11,892.36	0.00	0.00	11,892.36	52.43	14,185.52
045	New Employee Hiring	25,000.00	1,768.53	23,231.47	5,591.18	0.00	17,640.29	7.07	8,108.03
046	Audit by CPA Firm	25,000.00	13,000.00	12,000.00	12,000.00	0.00	0.00	52.00	13,000.00
047	Payroll Services	117,426.00	79,292.79	38,133.21	58,707.21	0.00	(20,574.00)	67.53	114,006.14
048	Legal Counsel	60,000.00	51,262.12	8,737.88	5,489.00	0.00	3,248.88	85.44	42,664.55
049	Medical	7,500.00	8,789.83	(1,289.83)	275.42	0.00	(1,565.25)	117.20	4,630.65
050	Elections	11,100.00	0.00	11,100.00	19,754.34	0.00	(8,654.34)	0.00	15,075.79
051	Gas/Electric/Water	1,171,732.00	920,136.71	251,595.29	719,854.93	0.00	(468,192.46)	78.53	1,115,827.28
052	Curriculum/Staff Development	176,829.25	129,746.54	47,082.71	6,189.14	0.00	41,053.57	73.37	199,225.64
053	Tuition Reimbursement	60,000.00	39,095.26	20,904.74	8,373.47	0.00	12,531.27	65.16	52,351.65
054	Commencement/Accreditation	15,000.00	510.00	14,490.00	3,500.00	0.00	10,990.00	3.40	7,610.99
055	Contracted Transportation	247,758.00	168,704.66	79,053.34	119,295.34	0.00	(40,242.00)	68.09	242,001.98
056	A+ Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
057	District Travel	43,893.59	15,944.64	27,948.95	947.78	0.00	27,001.17	36.33	37,688.90
058	Professional Conferences	59,606.41	28,921.44	30,684.97	6,524.98	0.00	24,159.99	48.52	47,117.10
059	Insurance	702,112.00	702,112.00	0.00	0.00	0.00	0.00	100.00	596,101.00
060	Telephone/Postage	250,000.00	145,588.07	104,411.93	130,526.15	0.00	(25,717.23)	58.24	178,969.45
061	Printing	25,000.00	9,529.12	15,470.88	5,409.38	0.00	10,061.50	38.12	29,367.22
062	Safety and Security	80,000.00	50,986.29	29,013.71	0.00	0.00	29,013.71	63.73	109,246.05
063	Instructional Supplies	1,137,381.78	577,031.49	560,350.29	365,750.66	0.00	205,137.45	50.73	1,016,262.58
064	Fifth Grade Camp	24,500.00	19,612.39	4,887.61	50,138.24	0.00	(45,250.63)	80.05	257.00
065	Guidance/Testing Supplies	60,700.00	29,526.24	31,173.76	9,100.00	0.00	22,073.76	48.64	26,657.62
066	Administrative Supplies	95,000.00	9,398.86	85,601.14	32,492.32	0.00	53,108.82	9.89	150,419.48
067	Custodial Supplies	160,000.00	117,098.50	42,901.50	15,384.67	0.00	27,516.83	73.19	162,782.63
068	Music Supplies	37,389.00	14,360.39	23,028.61	5,176.18	0.00	17,852.43	38.41	16,173.77
069	Student Activities	1,650,000.00	1,108,854.58	541,145.42	164,610.50	200.00	429,902.05	67.20	1,542,188.25
070	Development Fund	275,000.00	247,740.03	27,259.97	27,770.81	0.00	(510.84)	90.09	273,300.60
071	Textbooks	160,582.53	97,751.45	62,831.08	6,529.24	0.00	56,849.37	60.87	137,472.75
072	Coop Dues/Services	55,000.00	39,526.00	15,474.00	18,423.00	0.00	(2,949.00)	71.87	44,165.00

SUMMARY ACTIVITY ANALYSIS

A	B	C	D	E=C-D	F	G	H=E-F-G	I=D/C *100	K
Category ID	Description	Working Budget	YTD Activity	Budget Balance	Open Encumbrance	Next Month Activity	Projected Balance	% Exp	Last Year Activity
073	Library Materials	63,919.54	55,143.04	8,776.50	5,167.85	0.00	3,682.65	86.27	50,591.53
074	Computer Equipment/Repair	184,406.65	156,432.30	27,974.35	27,258.52	0.00	1,381.39	84.83	168,835.22
075	Food Service	869,555.00	771,909.49	97,645.51	89,143.51	0.00	8,502.00	88.77	851,473.49
076	Public Relations	141,798.36	86,536.13	55,262.23	1,011.40	0.00	54,250.83	61.03	128,958.22
077	Community Education	60,000.00	31,761.33	28,238.67	0.00	0.00	28,238.67	52.94	47,901.15
078	Parents As Teachers	132,200.00	75,048.21	57,151.79	1,000.00	0.00	56,151.79	56.77	120,981.14
079	Interest	15,000.00	9,334.80	5,665.20	0.00	0.00	5,665.20	62.23	3,000.00
080	Maintenance Salaries	977,576.00	698,815.69	278,760.31	0.00	0.00	278,760.31	71.48	1,024,946.81
081	Adventure Club	925,000.00	509,798.88	415,201.12	44,762.87	0.00	370,438.25	55.11	923,870.78
082	Head Start	81,000.00	0.00	81,000.00	363.33	0.00	81,000.00	0.00	59,867.89
084	Preschool	1,100,000.00	801,358.58	298,641.42	53,597.46	0.00	245,043.96	72.85	1,126,654.73
085	Maintenance-Htg,Elect, Plumbing	175,000.00	229,629.11	(54,629.11)	5,647.43	0.00	(60,276.54)	131.22	220,779.71
086	Building Upkeep	246,500.00	179,747.46	66,752.54	36,440.76	0.00	30,799.48	72.92	247,037.02
087	Care of Grounds	200,000.00	124,104.06	75,895.94	34,706.73	0.00	41,189.21	62.05	202,172.87
088	Care of Vehicles	30,000.00	15,552.60	14,447.40	24,447.40	0.00	(10,000.00)	51.84	48,214.92
100	Energy Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for General Fund Expenses		24,931,307.00	15,916,041.48	9,015,265.52	2,159,883.16	200.00	6,855,182.36	63.84	23,592,369.88
Teachers' Fund Expenses									
089	Teacher Salaries	24,071,272.00	12,003,051.68	2,068,220.32	134,094.35	0.00	1,934,125.97	49.86	23,362,485.99
090	Teacher Salaries--Special Programs	1,786,634.00	1,007,834.19	778,799.81	0.00	0.00	778,799.81	56.41	1,756,158.60
091	Substitute Teachers	436,014.00	264,145.36	171,868.64	0.00	0.00	171,868.64	60.58	412,107.00
092	Administrator Salaries	2,693,045.59	1,790,749.90	902,295.69	0.00	0.00	902,295.69	66.50	2,565,077.47
093	Health Insurance	2,359,375.00	1,275,539.51	1,083,835.49	0.00	0.00	1,083,835.49	54.06	2,225,874.22
094	Federal Program Salaries	193,700.00	107,784.55	85,915.45	0.00	0.00	85,915.45	55.65	235,657.50
Total for Teachers' Fund Expenses		31,540,040.59	16,449,105.19	5,090,935.40	134,094.35	0.00	4,956,841.05	52.15	30,557,360.78
Capital Projects Expenses									
095	Instructional/Office Equipment	1,001,785.22	403,332.96	598,452.26	297,627.59	0.00	302,432.99	40.26	531,507.90
096	Building Improvement	300,000.00	215,695.69	84,304.31	5,749.00	0.00	78,555.31	71.90	355,819.08
097	Maintenance Equipment	55,000.00	43,973.99	11,026.01	107.98	0.00	10,918.03	79.95	71,927.67
098	Furniture	74,097.31	15,179.95	58,917.36	4,478.62	0.00	54,438.74	20.49	20,741.94
Total for Capital Projects Expenses		1,430,882.53	678,182.59	752,699.94	306,354.87	0.00	446,345.07	47.40	979,996.59
Debt Service Fund Expenses									
101	Principal	2,460,000.00	2,460,000.00	0.00	0.00	0.00	0.00	100.00	2,585,000.00
102	Interest and Fees	2,831,174.00	2,962,170.92	(130,996.92)	0.00	0.00	(130,996.92)	104.63	3,280,190.83

**SUMMARY ACTIVITY
 ANALYSIS**

A	B	C	D	E=C-D	F	G	H=E-F-G	I=D/C *100	K
Category ID	Description	Working Budget	YTD Activity	Budget Balance	Open Encumbrance	Next Month Activity	Projected Balance	% Exp	Last Year Activity
	<i>Total for</i> Debt Service Fund Expenses	5,291,174.00	5,422,170.92	(130,996.92)	0.00	0.00	(130,996.92)	102.48	5,865,190.83
	Total for All Categories :	63,193,404.12	38,465,500.18	4,727,903.94	2,600,332.38	200.00	22,127,371.56		60,994,918.08