

007d

Cash Flow Summary For Period September to September

	Fund - 000	Fund - 001	Fund - 002	Fund - 003	Fund - 004
A. Cash Balance as of 09/01/15	0.00	(7,515,058.11)	22,852,900.11	21,669,180.44	(152,062.45)
B. Revenues (5XXX) :	0.00	823,951.18	714,583.20	6,783.22	743.89
C. Expenses (6XXX) :	0.00	1,743,379.33	2,827,032.31	1,451,814.44	82,276.14
D. Excess Revenue ( B - C ) :	0.00	(919,428.15)	(2,112,449.11)	(1,445,031.22)	(81,532.25)
E. New Cash Balance (A + D) :	0.00	(8,434,486.26)	20,740,451.00	20,224,149.22	(233,594.70)
F. Net Change in Fund Balance (3XXX) :	0.00	(33,800.35)	33,800.35	0.00	0.00
G. Net Change in Other Assets & Liabilities ( 1200 - 2999 ) :	0.00	(437,673.42)	1,270,149.77	0.00	0.00
H. Final Balance as of 09/30/15	0.00	(8,905,960.03)	22,044,401.12	20,224,149.22	(233,594.70)

**Cash Flow Summary For Period September to September**

	Fund - 005	Fund - 006	All Funds
A. Cash Balance as of 09/01/15	902,874.21	92,719.57	37,850,553.77
B. Revenues (5XXX) :	0.00	0.00	1,546,061.49
C. Expenses (6XXX) :	2,437.43	0.00	6,106,939.65
D. Excess Revenue ( B - C ) :	(2,437.43)	0.00	(4,560,878.16)
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E. New Cash Balance (A + D) :	900,436.78	92,719.57	33,289,675.61
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	832,476.35
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H. Final Balance as of 09/30/15	900,436.78	92,719.57	34,122,151.96

**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
	<b>Local Receipts</b>								
001	Current Property Taxes	38,572,480.00	(14,381.20)	18,586,861.20	0.00	0.00	8,586,861.20	-0.04	37,864,619.04
002	Delinquent Taxes	7,000,000.00	193,026.23	506,973.77	0.00	0.00	506,973.77	27.58	602,744.32
003	Financial Institution Tax	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	12,135.55
004	Sales Tax (Proposition C)	2,900,000.00	960,258.02	1,939,741.98	0.00	0.00	1,939,741.98	33.11	3,572,410.78
006	Tuition	650,000.00	156,491.68	493,508.32	0.00	0.00	493,508.32	24.08	678,811.22
007	Earnings on Investments	7,000.00	901.00	6,099.00	0.00	0.00	6,099.00	12.87	11,336.45
008	Community Education	60,000.00	20,727.50	39,272.50	0.00	0.00	39,272.50	34.55	50,900.00
009	Student Activities	1,600,000.00	416,705.51	1,183,294.49	0.00	32,001.30	1,151,293.19	26.04	1,756,699.49
010	Food Service	750,000.00	65,524.69	684,475.31	0.00	0.00	684,475.31	8.74	809,764.64
011	Other Local	2,141,945.00	605,714.34	1,536,230.66	15.05	0.00	1,536,215.61	28.28	2,524,219.95
012	Adventure Club	1,100,000.00	235,690.25	864,309.75	0.00	0.00	864,309.75	21.43	1,157,311.15
	<b>Total for Local Receipts</b>	<b>48,496,425.00</b>	<b>2,640,658.02</b>	<b>15,855,766.98</b>	<b>15.05</b>	<b>32,001.30</b>	<b>5,823,750.63</b>	<b>5.45</b>	<b>49,040,952.59</b>
	<b>County Receipts</b>								
013	Fines and Forfeitures	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00	48,170.56
014	State Assessed Railroad & Utilities	500,000.00	0.00	500,000.00	0.00	0.00	500,000.00	0.00	597,599.51
015	County Stock Insurance Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total for County Receipts</b>	<b>550,000.00</b>	<b>0.00</b>	<b>550,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>550,000.00</b>	<b>0.00</b>	<b>645,770.07</b>
	<b>State Receipts</b>								
016	State Foundation Formula	5,274,747.00	1,318,687.25	3,956,059.75	0.00	0.00	3,956,059.75	25.00	5,857,512.00
017	Fair Share (Cigarette Tax)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018	Transportation	3,900.00	655.00	3,245.00	0.00	0.00	3,245.00	16.79	4,545.00
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	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00	0.00	8,673.58
024	Other State	950,000.00	0.00	950,000.00	0.00	0.00	950,000.00	0.00	985,699.33
	<b>Total for State Receipts</b>	<b>6,236,647.00</b>	<b>1,319,342.25</b>	<b>4,917,304.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,917,304.75</b>	<b>21.15</b>	<b>6,856,429.91</b>
	<b>Federal Receipts</b>								
025	Food Service	425,000.00	1,898.66	423,101.34	0.00	0.00	423,101.34	0.45	422,577.97
026	Title I (Study Skills)	350,000.00	0.00	350,000.00	0.00	0.00	350,000.00	0.00	375,477.96
027	Title VI (Wings)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
028	Other Federal	439,678.00	546,332.22	(106,654.22)	0.00	0.00	(106,654.22)	124.26	143,571.71

**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 Federal Receipts</i>	1,214,678.00	548,230.88	666,447.12	0.00	0.00	666,447.12	45.13	941,627.64
	<b><i>Debt Service Receipts</i></b>								
031	Current Property Tax	4,232,017.00	(1,516.97)	4,233,533.97	0.00	0.00	4,233,533.97	-0.04	3,994,048.68
032	Delinquent Taxes	75,000.00	20,360.86	54,639.14	0.00	0.00	54,639.14	27.15	63,840.79
033	Financial Institution Tax	100.00	0.00	100.00	0.00	0.00	100.00	0.00	0.00
034	Interest Earned	250.00	41.81	208.19	0.00	0.00	208.19	16.72	58,980.40
035	State Assessed Utilities	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00	100,882.71
	<i>Total for Debt Service Receipts</i>	4,392,367.00	18,885.70	4,373,481.30	0.00	0.00	4,373,481.30	0.43	4,217,752.58
	<b>Total for All Categories :</b>	60,890,117.00	4,527,116.85	6,363,000.15	15.05	32,001.30	56,330,983.80		61,702,532.79

**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
	<b>General Fund Expenses</b>								
036	Support Staff	1,981,097.00	347,375.06	1,633,721.94	0.00	0.00	1,633,721.94	17.53	2,172,388.50
037	Teacher Aides	1,221,723.00	149,259.30	1,072,463.70	0.00	0.00	1,072,463.70	12.22	1,411,425.82
039	Secretarial Staff	1,066,869.00	206,784.12	860,084.88	0.00	0.00	860,084.88	19.38	1,077,511.19
040	Custodial Staff	1,647,963.00	404,528.21	1,243,434.79	0.00	0.00	1,243,434.79	24.55	1,658,543.80
041	Federal Programs	355,626.68	(18,995.14)	374,621.82	9,489.79	0.00	365,347.03	-5.34	258,683.56
042	Retirement Benefits	5,631,307.00	839,356.04	4,791,950.96	16,468.83	0.00	4,775,482.13	14.91	5,653,518.87
043	Health Insurance	1,041,789.00	205,789.46	835,999.54	0.00	0.00	835,999.54	19.75	1,040,124.25
044	Unemployment Benefits	25,000.00	3,404.74	21,595.26	0.00	0.00	21,595.26	13.62	20,196.02
045	New Employee Hiring	25,000.00	6,150.00	18,850.00	11,500.00	0.00	7,350.00	24.60	5,829.43
046	Audit by CPA Firm	25,000.00	11,000.00	14,000.00	1,000.00	0.00	13,000.00	44.00	13,000.00
047	Payroll Services	119,675.00	41,334.10	78,340.90	96,665.90	0.00	(18,325.00)	34.54	117,326.66
048	Legal Counsel	60,000.00	9,350.00	50,650.00	53,845.00	0.00	(3,000.00)	15.58	83,687.97
049	Medical	7,500.00	0.00	7,500.00	4,216.98	0.00	3,283.02	0.00	10,102.59
050	Elections	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	19,622.80
051	Gas/Electric/Water	1,232,772.00	348,076.38	884,695.62	1,208,552.52	0.00	(323,448.98)	28.24	1,285,057.40
052	Curriculum/Staff Development	187,223.45	65,709.40	121,514.05	6,280.70	0.00	115,430.85	35.10	225,845.37
053	Tuition Reimbursement	0.00	1,125.00	(1,125.00)	570.00	0.00	(1,695.00)	0.00	59,099.63
054	Commencement/Accreditation	15,000.00	750.00	14,250.00	0.00	0.00	14,250.00	5.00	7,064.55
055	Contracted Transportation	271,436.00	18,634.17	252,801.83	251,365.83	0.00	1,436.00	6.87	264,815.89
056	A+ Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
057	District Travel	16,114.00	7,103.35	9,010.65	3,337.66	0.00	5,672.99	44.08	25,678.19
058	Professional Conferences	44,711.00	11,826.22	32,884.78	6,654.00	0.00	26,289.78	26.45	45,517.72
059	Insurance	737,500.00	0.00	737,500.00	0.00	0.00	737,500.00	0.00	706,801.00
060	Telephone/Postage	250,000.00	108,342.21	141,657.79	185,710.58	0.00	(43,655.80)	43.34	228,850.99
061	Printing	25,000.00	7,073.80	17,926.20	2,942.20	0.00	14,984.00	28.30	14,364.72
062	Safety and Security	80,000.00	22,495.68	57,504.32	1,855.90	0.00	55,648.42	28.12	80,915.66
063	Instructional Supplies	549,032.07	186,561.51	362,470.56	182,103.46	0.00	205,472.76	33.98	801,780.20
064	Fifth Grade Camp	22,000.00	22,050.00	(50.00)	51,450.00	0.00	(51,500.00)	100.23	19,612.39
065	Guidance/Testing Supplies	57,665.00	8,190.96	49,474.04	2,685.20	0.00	46,858.84	14.20	39,685.02
066	Administrative Supplies	106,000.00	25,423.63	80,576.37	64,528.52	0.00	16,060.13	23.98	56,143.67
067	Custodial Supplies	160,000.00	71,854.18	88,145.82	5,675.13	0.00	82,516.66	44.91	164,762.22
068	Music Supplies	17,446.50	1,446.40	16,000.10	5,510.66	0.00	11,586.50	8.29	20,287.21
069	Student Activities	1,650,000.00	332,551.98	1,317,448.02	169,065.88	0.00	1,171,715.70	20.15	1,666,370.82
070	Development Fund	275,000.00	155,949.70	119,050.30	139,912.59	0.00	(15,500.94)	56.71	276,719.02
071	Textbooks	272,406.60	65,602.04	206,804.56	28,164.45	0.00	189,807.70	24.08	159,210.07
072	Coop Dues/Services	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00	0.00	39,526.00

**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	54,662.00	22,726.25	31,935.75	7,213.02	0.00	28,243.90	41.58	58,314.04
074	Computer Equipment/Repair	163,492.35	67,498.47	95,993.88	43,070.01	0.00	52,923.87	41.29	229,369.87
075	Food Service	1,156,932.00	127,527.81	1,029,404.19	732,672.19	0.00	296,732.00	11.02	1,123,234.91
076	Public Relations	134,708.00	37,015.40	97,692.60	1,085.68	0.00	96,706.92	27.48	129,780.06
077	Community Education	60,000.00	9,078.64	50,921.36	0.00	0.00	50,921.36	15.13	49,248.68
078	Parents As Teachers	116,050.00	36,128.87	79,921.13	0.00	0.00	79,921.13	31.13	111,896.15
079	Interest	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	10,025.02
080	Maintenance Salaries	937,095.00	255,259.70	681,835.30	0.00	0.00	681,835.30	27.24	1,014,937.56
081	Adventure Club	1,043,000.00	187,216.53	855,783.47	32,719.70	0.00	823,063.77	17.95	843,638.38
082	Head Start	75,950.38	0.00	75,950.38	363.33	0.00	75,950.38	0.00	75,198.40
084	Preschool	1,134,283.13	212,980.76	921,302.37	78,571.44	0.00	842,730.93	18.78	1,234,787.66
085	Maintenance-Htg,Elect, Plumbing	166,250.00	142,950.23	23,299.77	6,327.23	0.00	16,972.54	85.99	293,224.20
086	Building Upkeep	246,500.00	84,089.03	162,410.97	30,993.58	0.00	131,840.19	34.11	242,666.58
087	Care of Grounds	200,000.00	97,558.06	102,441.94	51,963.01	0.00	50,478.93	48.78	159,221.44
088	Care of Vehicles	30,000.00	4,478.55	25,521.45	35,521.45	0.00	(10,000.00)	14.93	28,632.43
100	Energy Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total for General Fund Expenses</b>	<b>24,781,779.16</b>	<b>4,950,610.80</b>	<b>9,831,168.36</b>	<b>3,457,980.24</b>	<b>0.00</b>	<b>6,373,188.12</b>	<b>19.98</b>	<b>25,334,244.58</b>
089	<b>Teachers' Fund Expenses</b>								
	Teacher Salaries	23,063,264.00	2,872,952.22	20,190,311.78	204,153.83	0.00	9,986,157.95	12.46	22,521,912.93
090	Teacher Salaries--Special Programs	1,771,757.00	233,726.53	1,538,030.47	0.00	0.00	1,538,030.47	13.19	1,829,011.76
091	Substitute Teachers	459,196.20	38,369.42	420,826.78	1,269.95	0.00	419,556.83	8.36	453,789.93
092	Administrator Salaries	2,667,319.00	646,086.78	2,021,232.22	0.00	0.00	2,021,232.22	24.22	2,673,961.82
093	Health Insurance	2,279,928.00	304,622.98	1,975,305.02	0.00	0.00	1,975,305.02	13.36	2,315,963.59
094	Federal Program Salaries	343,679.99	51,331.96	292,348.03	0.00	0.00	292,348.03	14.94	287,613.70
	<b>Total for Teachers' Fund Expenses</b>	<b>30,585,144.19</b>	<b>4,147,089.89</b>	<b>16,438,054.30</b>	<b>205,423.78</b>	<b>0.00</b>	<b>6,232,630.52</b>	<b>13.56</b>	<b>30,082,253.73</b>
095	<b>Capital Projects Expenses</b>								
	Instructional/Office Equipment	801,677.35	70,418.63	731,258.72	388,643.72	0.00	358,750.73	8.78	913,647.58
096	Building Improvement	270,000.00	37,105.38	232,894.62	6,323.50	0.00	226,571.12	13.74	261,049.69
097	Maintenance Equipment	49,228.00	6,364.84	42,863.16	188.83	0.00	42,674.33	12.93	51,376.71
098	Furniture	68,975.98	35,170.20	33,805.78	1,766.07	0.00	32,894.90	50.99	25,725.19
	<b>Total for Capital Projects Expenses</b>	<b>1,189,881.33</b>	<b>149,059.05</b>	<b>1,040,822.28</b>	<b>379,931.20</b>	<b>0.00</b>	<b>660,891.08</b>	<b>12.53</b>	<b>1,251,799.17</b>
101	<b>Debt Service Fund Expenses</b>								
	Principal	23,185,000.00	0.00	23,185,000.00	0.00	0.00	3,185,000.00	0.00	2,635,720.00
102	Interest and Fees	3,256,897.50	1,622,770.69	1,634,126.81	0.00	0.00	1,634,126.81	49.83	3,468,159.47

**SUMMARY ACTIVITY  
 ANALYSIS**

A Category ID	B Description	C Working Budget	D YTD Activity	E=C-D Budget Balance	F Open Encumbrance	G Next Month Activity	H=E-F-G Projected Balance	I=D/C *100 % Exp	K Last Year Activity
	<i>Total for</i> Debt Service Fund Expenses	26,441,897.50	1,622,770.69	4,819,126.81	0.00	0.00	4,819,126.81	6.14	6,103,879.47
	<b>Total for All Categories :</b>	82,998,702.18	10,869,530.43	2,129,171.75	4,043,335.22	0.00	68,085,836.53		62,772,176.95