

BUDGET & FINANCE COMMITTEE MEETING
Minutes

Monday, December 8, 2014
1st Floor Community Room, 11:30 am

Attendees: Dave Janak, Brad Berens, Valerie Brablec, Mary Duncan, Dr. Diana Koch, Dr. Tim Mitchell, Teresa Namanny, Janelle Peterson, Devin Pfaff, Dave Davis, Ed McLaughlin, Matt Stephens, Heidi Anderson, Mark Wilson, Deidre Budahl, Sue Podoll, Laura Schad

WDT Update

Enrollment has been down so they've been monitoring it. A few projects will be put off until next year. They've had some very good results from TG, their default management Company. From March through September, 184 students were diverted from becoming delinquent. They are predicting next year's rate at 15% or below.

14-15 Budget Reductions

Discussion was held on the budget reductions. Dr. Mitchell made a presentation to the committee which can be accessed at:

<http://public.rcas.org/administration/SoS/Pages/Super-Presentations.aspx>

Next Meeting

The next Budget & Finance meeting will be held January 12 in the First Floor Community Room.

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
GENERAL FUND									
July	10,093,352	9,614,735	9,640,791	11,031,856	16,082,176	16,950,400	17,567,762	19,776,673	15,996,753
August	13,191,640	13,214,139	11,263,614	11,829,632	17,223,086	18,396,154	19,445,671	21,801,380	18,279,640
September	10,451,812	9,552,735	6,045,639	10,247,018	14,095,367	14,647,114	15,625,175	18,897,679	14,786,729
October	8,432,501	6,648,111	2,705,843	6,743,598	9,666,351	11,169,886	12,273,179	15,149,765	10,307,667
November	17,270,171	15,134,669	12,970,848	15,498,203	20,350,661	22,987,515	22,728,147	22,319,566	0
December	16,298,099	14,516,188	12,954,537	15,732,727	20,163,555	21,945,916	21,245,678	19,704,267	0
January	11,869,405	10,890,140	9,580,864	12,045,602	16,373,816	18,419,716	17,937,464	15,852,547	0
February	9,455,206	8,370,797	7,441,253	10,406,854	14,866,120	16,550,848	15,956,994	14,377,763	0
March	6,213,704	5,078,439	5,229,341	7,148,940	11,139,094	13,015,117	12,803,705	10,601,335	0
April	2,588,395	2,089,165	2,198,645	4,352,157	8,286,940	11,019,240	10,722,242	6,626,592	0
May	13,916,779	11,116,684	11,309,659	16,024,616	18,758,190	21,123,830	20,756,693	17,906,771	0
June	11,577,742	7,887,679	9,726,772	14,887,856	15,251,967	15,711,829	17,510,786	14,444,728	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
CAPITAL OUTLAY									
July	11,023,120	14,915,938	4,042,350	6,930,115	50,613,075	38,900,788	39,295,516	20,088,019	21,008,333
August	10,506,643	11,137,471	2,435,577	4,395,133	48,297,234	33,688,099	34,172,049	18,631,307	20,088,660
September	8,724,918	9,291,159	3,696,826	2,975,607	45,890,170	29,948,545	28,796,976	16,540,587	18,003,309
October	7,345,602	8,768,557	5,218,446	2,697,074	43,313,835	26,260,093	24,804,744	15,151,964	16,366,656
November	10,551,845	10,328,559	5,264,620	8,274,994	50,763,611	42,357,682	28,080,127	16,314,463	0
December	7,775,496	7,241,074	598,052	5,217,983	48,395,280	35,608,446	20,480,550	16,076,587	0
January	6,377,990	6,658,071	431,235	4,316,657	46,874,675	40,984,459	19,199,217	16,720,133	0
February	6,332,080	6,321,133	576,324	3,624,924	46,405,146	38,856,186	16,972,568	16,263,836	0
March	6,076,316	6,118,322	441,790	2,964,903	44,075,249	35,791,437	16,031,667	15,435,047	0
April	5,969,199	6,023,093	905,735	3,376,359	42,048,521	33,374,336	16,052,303	15,601,523	0
May	16,182,590	9,133,668	7,042,641	9,206,480	47,616,150	35,275,196	22,290,669	22,277,881	0
June	16,109,715	4,874,954	7,767,185	10,804,321	43,841,699	44,433,074	21,332,047	22,023,940	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
SPECIAL ED									
July	1,137,417	1,587,879	2,940,760	2,214,801	1,494,796	3,504,388	3,210,883	2,899,917	2,615,829
August	1,796,209	2,118,711	2,308,486	2,784,192	1,751,544	3,912,145	3,562,994	3,328,202	3,038,483
September	1,808,283	1,804,208	2,111,800	2,522,711	1,047,325	3,093,529	2,633,406	2,611,816	2,153,304
October	1,231,603	1,398,641	1,489,707	1,904,198	460,252	2,316,175	1,885,186	1,913,565	1,228,375
November	2,765,600	2,973,331	3,459,746	3,742,287	2,765,828	4,589,258	4,179,610	3,439,455	0
December	2,718,828	2,926,337	3,069,139	3,433,912	2,576,563	4,211,772	3,661,144	2,938,644	0
January	1,900,412	2,159,990	2,391,649	2,969,082	2,431,765	3,312,461	2,862,461	1,981,157	0
February	1,340,972	1,473,415	1,696,713	3,276,906	1,539,902	2,507,426	2,040,504	1,276,811	0
March	714,453	704,194	1,064,757	1,905,373	927,199	1,627,899	1,230,795	309,403	0
April	115,607	17,613	448,195	1,214,413	320,785	897,170	533,497	6,261	0
May	2,084,483	2,031,512	2,727,316	1,775,393	2,946,068	3,222,245	2,951,316	2,136,982	0
June	1,693,466	1,374,983	2,154,672	1,028,756	2,701,065	2,444,488	2,277,635	2,017,954	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
POST SECONDARY									
July	57,718	1,172,734	2,046,743	1,438,214	2,478,461	3,011,638	3,726,174	3,669,265	5,095,216
August	2,195,358	1,838,690	2,403,034	3,551,730	4,791,359	4,562,113	6,197,814	6,272,796	5,811,670
September	1,919,070	2,908,733	3,374,664	3,291,054	4,082,976	4,747,831	5,463,833	5,873,111	5,493,648
October	1,379,026	2,195,080	2,827,823	3,278,384	3,054,220	4,297,685	5,799,939	4,982,315	5,132,483
November	1,741,232	2,496,781	3,145,110	2,597,872	3,871,455	4,424,680	5,228,742	5,389,720	0
December	1,848,614	1,766,855	1,926,883	3,184,284	3,226,182	3,616,486	4,416,446	4,665,423	0
January	2,382,070	3,565,269	3,886,885	4,256,092	4,478,655	5,964,640	6,097,041	6,942,173	0
February	1,808,256	2,966,185	3,227,073	3,828,305	4,729,462	5,374,414	6,094,771	6,273,349	0
March	2,725,142	3,444,688	2,486,143	3,891,772	4,325,649	5,944,060	4,991,124	6,837,351	0
April	1,959,167	2,814,905	2,678,492	3,664,971	3,557,525	5,304,452	5,234,146	6,223,754	0
May	1,519,280	2,788,426	2,206,161	3,422,035	4,011,451	4,772,348	4,873,143	5,356,595	0
June	1,526,902	2,199,924	1,643,798	2,764,329	3,358,820	4,107,596	3,722,399	4,819,254	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
PENSION FUND									
July	39,994	1,481,273	1,171,867	1,285,622	1,212,928	1,071,466	922,265	406,454	75,158
August	57,501	1,227,347	1,176,506	1,261,509	1,242,449	1,067,414	915,204	418,030	79,203
September	50,175	1,241,200	1,168,386	1,268,486	1,227,019	1,043,762	903,199	441,219	88,642
October	89,915	1,285,874	1,207,094	1,306,813	1,265,322	1,085,338	924,250	473,804	132,658
November	549,643	1,787,495	1,803,854	1,881,483	1,875,062	1,742,628	1,604,891	1,135,626	0
December	687,163	1,954,055	1,890,878	2,031,283	2,014,451	1,857,920	1,692,980	1,202,169	0
January	3,880	1,516,468	1,394,755	1,577,654	1,480,436	1,322,481	1,002,962	477,529	0
February	36,454	1,546,319	1,415,960	1,611,023	1,521,664	1,321,722	1,027,730	522,408	0
March	53,918	1,570,241	1,449,272	1,632,501	1,540,161	1,347,593	1,050,445	544,008	0
April	96,051	1,611,627	1,484,126	1,663,648	1,575,641	1,416,654	1,096,466	589,232	0
May	656,829	2,156,174	2,131,613	2,293,010	2,259,777	2,094,801	1,798,197	1,321,854	0
June	1,700,343	1,692,534	1,778,609	1,724,558	1,633,251	1,591,298	1,212,048	665,807	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
FOOD SERVICE									
July	772,671	815,163	609,673	775,267	1,082,918	1,142,689	961,363	737,253	505,630
August	688,248	638,147	360,124	696,107	998,422	1,180,358	1,062,041	720,588	576,038
September	802,570	783,909	454,925	795,323	1,035,893	1,160,521	872,343	550,269	495,927
October	760,210	769,026	568,662	913,557	1,073,522	1,301,610	823,497	667,786	605,270
November	660,429	805,545	606,145	981,867	1,165,539	1,383,056	806,180	126,923	0
December	842,326	765,971	564,740	1,021,727	1,242,875	1,408,228	721,385	143,015	0
January	783,664	680,265	587,260	1,043,276	1,191,121	1,409,454	863,777	498,000	0
February	780,411	666,890	569,665	914,377	1,081,455	1,045,278	537,109	307,600	0
March	868,960	659,851	617,753	1,089,505	1,209,397	1,137,659	644,169	398,899	0
April	903,513	732,233	810,064	1,207,798	1,306,136	1,202,344	753,544	506,209	0
May	971,029	778,123	916,006	1,234,771	1,348,455	1,204,275	705,175	436,881	0
June	875,108	645,969	842,772	1,206,396	1,162,751	1,009,598	790,690	614,497	0

Cash Balances								2013-2014	2014-2015	
OTHER ENTERPRISE FUND-PRESCHOOL										
July								0	6,991	43,047
August								0	7,108	43,051
September								3,075	30,581	62,578
October								4,300	45,306	64,002
November								4,652	84,901	0
December								5,450	16,292	0
January								6,880	16,575	0
February								8,339	20,703	0
March								8,735	69,940	0
April								8,392	76,816	0
May								11,036	77,656	0
June								6,991	44,868	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
HEALTH INS FUND									
July	4,819,811	3,711,402	3,710,128	2,864,931	2,885,859	1,990,872	3,383,861	6,018,074	8,738,713
August	3,699,554	2,351,007	1,740,915	2,215,359	1,688,044	(166,251)	2,266,366	4,599,513	8,061,728
September	3,080,229	1,745,994	1,651,914	2,340,380	1,183,664	297,517	2,819,776	6,159,351	8,584,022
October	3,062,923	1,542,583	1,348,666	2,458,222	1,409,336	762,068	3,350,761	6,508,198	9,449,064
November	3,196,155	1,536,377	2,643,309	2,667,657	1,426,501	1,046,911	3,888,446	6,366,384	0
December	3,098,431	1,746,845	2,376,742	2,577,666	1,731,994	1,229,716	4,501,520	6,271,057	0
January	3,177,126	1,699,899	2,195,058	2,802,751	1,819,200	1,261,372	4,767,065	6,586,146	0
February	3,072,747	2,019,058	2,699,521	3,017,034	2,037,685	1,604,915	5,393,565	7,113,896	0
March	2,884,046	2,499,771	3,120,598	3,162,777	2,035,000	1,923,092	6,178,191	7,721,412	0
April	3,101,206	2,577,311	3,244,314	3,392,169	1,823,539	2,222,566	6,562,316	8,414,532	0
May	2,902,738	2,598,945	3,401,007	3,711,586	1,709,987	2,275,053	7,370,462	9,129,295	0
June	3,711,402	3,710,128	3,644,222	3,447,040	2,613,965	4,241,019	7,732,334	9,429,735	0

Restricted Cash									
10		485,923	425,699	236,860	213,788	227,992	272,793	272,793	288,624
21		1,293,777	0	0	27,651,206	23,179,814	0	0	0

54,584,931 06/13
53,602,646 07/13
55,778,922 08/13
51,104,613 09/13
44,892,702 10/13
55,177,037 11/13
51,017,455 12/13
49,074,259 01/14
46,156,367 02/14
41,917,394 03/14
38,044,919 04/14
58,643,915 05/14
54,060,784 06/14
54,078,679 07/14
55,978,473 08/14
49,668,159 09/14
43,286,175 10/14

Three Year Revenue Comparison October

	2014-15 <u>Revised Budget</u>	2014-15 <u>FYTD Revenue</u>	2014-15 <u>FYTD %</u>	2013-14 <u>FYTD Revenue</u>	2013-14 <u>FYTD %</u>	2012-13 <u>FYTD Revenue</u>	2012-13 <u>FYTD %</u>
10 1--- Revenue-Local Sources	40,358,350	3,865,092	9.58	4,307,666	11.15	4,052,985	10.47
10 2--- Revenue Intermediate Sources	1,125,000	475,147	42.24	396,227	29.90	385,704	30.25
10 3--- Revenue from State Sources	29,966,552	9,717,448	32.43	9,699,234	31.51	8,428,916	29.39
10 4--- Revenue from Federal Sources	7,538,626	268,116	3.56	304,924	3.82	1,083,743	12.31
10 5--- Other Sources	5,775,421	-	-	-	-	-	-
10 ---- GENERAL FUND	84,763,949	14,325,803	16.90	14,708,052	17.81	13,951,348	17.34
21 1--- Revenue-Local Sources	18,312,827	1,619,216	8.84	1,668,733	9.34	2,416,835	13.08
21 2--- Revenue Intermediate Sources	25,000	34,179	136.72	5,705	7.61	3,561	35.61
21 5--- Other Sources	649,339	-	-	3,300	0.11	-	-
21 ---- CAPITAL OUTLAY FUND	18,987,166	1,653,395	8.71	1,677,738	8.02	2,420,395	6.44
22 1--- Revenue-Local Sources	9,315,930	578,674	6.21	624,790	7.06	504,175	5.71
22 2--- Revenue Intermediate Sources	20,000	18,240	91.20	2,808	9.36	1,733	86.65
22 3--- Revenue from State Sources	6,088,202	1,904,722	31.29	2,081,656	38.58	1,863,192	31.84
22 4--- Revenue from Federal Sources	3,185,715	347,719	10.91	302,886	9.51	400,810	12.58
22 5--- Other Sources	232,971	-	-	-	-	-	-
22 ---- SPECIAL EDUCATION FUND	18,842,818	2,849,355	15.12	3,012,140	16.18	2,769,910	15.29
23 1--- Revenue-Local Sources	7,134,250	2,917,143	40.89	3,488,194	50.71	3,131,978	44.85
23 3--- Revenue from State Sources	6,499,911	3,455,485	53.16	945,247	21.63	1,800,771	49.27
23 4--- Revenue from Federal Sources	9,748,226	3,976,482	40.79	4,073,301	46.62	3,773,309	38.67
23 5--- Other Sources	2,475,000	2,400	0.10	-	-	-	-
23 ---- POST SECONDARY FUND	25,857,387	10,351,510	40.03	8,506,742	42.23	8,706,058	40.48
24 1--- Revenue-Local Sources	1,783,282	108,137	6.06	116,794	6.72	95,626	5.42
24 2--- Revenue Intermediate Sources	-	3,418	-	570	-	356	-
24 5--- Other Sources	500,000	250,000	50.00	-	-	-	-
24 ---- PENSION FUND	2,283,282	361,555	15.83	117,364	5.13	95,982	4.36
31 1--- Revenue-Local Sources	150	33	21.97	61	40.85	-	-
31 5--- Other Sources	374,110	-	-	-	-	187,055	50.00
31 ---- CO CERTS DEBT SERVICE FUND	374,260	33	0.01	61	0.02	187,055	50.00
41 1--- Revenue-Local Sources	-	-	-	-	-	(116)	-
41 3--- Revenue from State Sources	-	-	-	-	-	2,686,805	67.17
41 5--- Other Sources	-	-	-	-	-	60,505	3.09
41 ---- CAPITAL PROJECTS FUND	-	-	-	-	-	2,747,194	46.09
51 1--- Revenue-Local Sources	2,051,811	581,209	28.33	518,842	25.31	721,099	34.54
51 4--- Revenue from Federal Sources	4,005,161	791,558	19.76	648,380	16.04	141,085	3.90
51 5--- Other Sources	233,953	-	-	9,400	2.23	-	-
51 ---- FOOD SERVICE FUND	6,290,925	1,372,766	21.82	1,176,622	17.99	862,183	14.33
54 1--- Revenue-Local Sources	431,469	95,897	22.23	44,142	11.11	7,675	17.36
54 ---- PRESCHOOL ENTERPRISE FUND	431,469	95,897	22.23	44,142	11.11	7,675	17.36
57 1--- Revenue-Local Sources	18,440,000	3,829,861	20.77	4,765,740	26.22	3,473,479	19.57
57 ---- HEALTH INSURANCE FUND	18,440,000	3,829,861	20.77	4,765,740	26.22	3,473,479	19.57
65 1--- Revenue-Local Sources	50,000	7,012	14.02	14,758	29.52	12,697	25.39
65 ---- UNEMPLOYMENT INSURANCE FUND	50,000	7,012	14.02	14,758	29.52	12,697	25.39
Grand Revenue Totals	176,321,256	34,847,187	19.76	34,023,359	20.00	35,233,978	18.53

Three Year Expense Comparison October

	2014-15 <u>Revised Budget</u>	2014-15 <u>FYTD Expensed</u>	2014-15 <u>FYTD %</u>	2013-14 <u>FYTD Expensed</u>	2013-14 <u>FYTD %</u>	2012-13 <u>FYTD Expensed</u>	2012-13 <u>FYTD %</u>
10 1--- Salaries	55,581,125	12,035,225	21.65	11,174,067	20.64	12,038,339	22.46
10 2--- Employee Benefits	17,446,247	4,029,413	23.10	3,936,604	23.09	3,903,057	22.46
10 3--- Purchased Services	7,054,713	1,770,384	25.10	1,754,697	26.86	1,276,148	23.90
10 4--- Supplies & Materials	3,251,051	943,172	29.01	939,610	28.73	1,005,105	28.16
10 5--- Capital Acquisitions	-	12,953	-	4,381	21.90	27,407	86.99
10 6--- Other Objects	930,813	912,635	98.05	581,150	100.66	544,592	97.13
10 9--- Contingency/Depreciation	500,000	250,000	50.00	-	-	-	-
10 ---- GENERAL FUND	84,763,949	19,953,782	23.54	18,390,509	22.27	18,794,648	23.35
21 3--- Purchased Services	3,096,963	1,803,579	58.24	3,319,082	39.78	5,758,843	44.51
21 4--- Supplies & Materials	2,831,774	1,565,419	55.28	1,745,127	49.46	1,351,288	48.25
21 5--- Capital Acquisitions	5,828,890	1,490,704	25.57	509,980	33.14	8,773,343	59.18
21 6--- Other Objects	6,855,428	321,634	4.69	902,590	12.64	957,069	14.35
21 9--- Contingency/Depreciation	374,111	582,055	155.58	-	-	187,055	50.00
21 ---- CAPITAL OUTLAY FUND	18,987,166	5,763,392	30.35	6,476,779	30.95	17,027,598	45.27
22 1--- Salaries	12,987,247	2,710,405	20.87	2,457,123	19.02	2,674,050	21.39
22 2--- Employee Benefits	4,727,706	965,874	20.43	964,190	20.43	897,312	18.93
22 3--- Purchased Services	815,585	113,296	13.89	141,850	21.33	122,671	21.92
22 4--- Supplies & Materials	277,997	55,444	19.94	40,564	13.83	54,816	18.66
22 6--- Other Objects	34,283	27,750	80.95	20,593	91.64	12,900	79.51
22 ---- SPECIAL EDUCATION FUND	18,842,818	3,872,769	20.55	3,624,320	19.47	3,761,749	20.77
23 1--- Salaries	4,636,962	1,105,540	23.84	965,747	23.15	1,077,601	25.04
23 2--- Employee Benefits	1,267,922	318,978	25.16	294,857	26.14	310,470	25.67
23 3--- Purchased Services	4,103,232	752,606	18.34	578,587	25.24	440,470	17.71
23 4--- Supplies & Materials	2,471,190	1,318,264	53.35	749,412	32.08	667,088	43.75
23 5--- Capital Acquisitions	3,797,575	1,490,050	39.24	197,674	23.02	72,217	15.90
23 6--- Other Objects	9,580,506	3,762,497	39.27	4,496,004	48.04	4,106,167	39.84
23 ---- POST SECONDARY FUND	25,857,387	8,747,934	33.83	7,282,282	36.15	6,674,013	31.03
24 1--- Salaries	553,282	834,443	150.82	752,527	94.07	738,240	92.28
24 2--- Employee Benefits	1,730,000	508	0.03	316	0.02	212	0.02
24 ---- PENSION FUND	2,283,282	834,951	36.57	752,843	32.88	738,452	33.57
31 6--- Other Objects	374,260	-	-	-	-	-	-
31 ---- CO CERTS DEBT SERVICE FUND	374,260	-	-	-	-	-	-
41 5--- Capital Acquisitions	-	-	-	-	-	2,074,233	34.80
41 ---- CAPITAL PROJECTS FUND	-	-	-	-	-	2,074,233	34.80
51 1--- Salaries	1,721,626	311,527	18.09	317,099	18.79	314,031	18.89
51 2--- Employee Benefits	1,054,280	278,737	26.44	285,759	27.79	234,473	21.01
51 3--- Purchased Services	115,146	27,356	23.76	31,948	21.83	19,314	19.71
51 4--- Supplies & Materials	3,328,612	986,655	29.64	882,338	26.08	759,858	25.39
51 5--- Capital Acquisitions	20,000	-	-	-	-	-	-
51 6--- Other Objects	700	65	9.29	123,865	83.69	-	-
51 9--- Contingency/Depreciation	50,561	5,101	10.09	5,618	5.84	8,972	9.48
51 ---- FOOD SERVICE FUND	6,290,925	1,609,441	25.58	1,646,627	25.18	1,336,648	22.22
54 1--- Salaries	286,747	56,508	19.71	2,781	1.05	2,499	14.31
54 2--- Employee Benefits	137,722	22,181	16.11	2,637	2.10	1,054	9.46
54 4--- Supplies & Materials	7,000	3,556	50.81	2,065	29.50	-	-
54 ---- PRESCHOOL ENTERPRISE FUND	431,469	82,245	19.06	7,483	1.88	3,553	8.04
57 3--- Purchased Services	1,374,250	138,487	10.08	906,158	65.94	412,934	41.29
57 6--- Other Objects	17,065,750	2,479,730	14.53	3,800,219	22.62	2,199,189	13.13
57 ---- HEALTH INSURANCE FUND	18,440,000	2,618,217	14.20	4,706,377	25.89	2,612,123	14.72
65 2--- Employee Benefits	50,000	6,992	13.98	14,738	29.48	12,685	25.37
65 ---- UNEMPLOYMENT INSURANCE FUND	50,000	6,992	13.98	14,738	29.48	12,685	25.37
Grand Expense Totals	176,321,256	43,489,724	24.67	42,901,957	25.22	53,035,703	27.90

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
GENERAL FUND									
July	10,093,352	9,614,735	9,640,791	11,031,856	16,082,176	16,950,400	17,567,762	19,776,673	15,996,753
August	13,191,640	13,214,139	11,263,614	11,829,632	17,223,086	18,396,154	19,445,671	21,801,380	18,279,640
September	10,451,812	9,552,735	6,045,639	10,247,018	14,095,367	14,647,114	15,625,175	18,897,679	14,786,729
October	8,432,501	6,648,111	2,705,843	6,743,598	9,666,351	11,169,886	12,273,179	15,149,765	10,307,667
November	17,270,171	15,134,669	12,970,848	15,498,203	20,350,661	22,987,515	22,728,147	22,319,566	20,261,704
December	16,298,099	14,516,188	12,954,537	15,732,727	20,163,555	21,945,916	21,245,678	19,704,267	0
January	11,869,405	10,890,140	9,580,864	12,045,602	16,373,816	18,419,716	17,937,464	15,852,547	0
February	9,455,206	8,370,797	7,441,253	10,406,854	14,866,120	16,550,848	15,956,994	14,377,763	0
March	6,213,704	5,078,439	5,229,341	7,148,940	11,139,094	13,015,117	12,803,705	10,601,335	0
April	2,588,395	2,089,165	2,198,645	4,352,157	8,286,940	11,019,240	10,722,242	6,626,592	0
May	13,916,779	11,116,684	11,309,659	16,024,616	18,758,190	21,123,830	20,756,693	17,906,771	0
June	11,577,742	7,887,679	9,726,772	14,887,856	15,251,967	15,711,829	17,510,786	14,444,728	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
CAPITAL OUTLAY									
July	11,023,120	14,915,938	4,042,350	6,930,115	50,613,075	38,900,788	39,295,516	20,088,019	21,008,333
August	10,506,643	11,137,471	2,435,577	4,395,133	48,297,234	33,688,099	34,172,049	18,631,307	20,088,660
September	8,724,918	9,291,159	3,696,826	2,975,607	45,890,170	29,948,545	28,796,976	16,540,587	18,003,309
October	7,345,602	8,768,557	5,218,446	2,697,074	43,313,835	26,260,093	24,804,744	15,151,964	16,366,656
November	10,551,845	10,328,559	5,264,620	8,274,994	50,763,611	42,357,682	28,080,127	16,314,463	20,044,961
December	7,775,496	7,241,074	598,052	5,217,983	48,395,280	35,608,446	20,480,550	16,076,587	0
January	6,377,990	6,658,071	431,235	4,316,657	46,874,675	40,984,459	19,199,217	16,720,133	0
February	6,332,080	6,321,133	576,324	3,624,924	46,405,146	38,856,186	16,972,568	16,263,836	0
March	6,076,316	6,118,322	441,790	2,964,903	44,075,249	35,791,437	16,031,667	15,435,047	0
April	5,969,199	6,023,093	905,735	3,376,359	42,048,521	33,374,336	16,052,303	15,601,523	0
May	16,182,590	9,133,668	7,042,641	9,206,480	47,616,150	35,275,196	22,290,669	22,277,881	0
June	16,109,715	4,874,954	7,767,185	10,804,321	43,841,699	44,433,074	21,332,047	22,023,940	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
SPECIAL ED									
July	1,137,417	1,587,879	2,940,760	2,214,801	1,494,796	3,504,388	3,210,883	2,899,917	2,615,829
August	1,796,209	2,118,711	2,308,486	2,784,192	1,751,544	3,912,145	3,562,994	3,328,202	3,038,483
September	1,808,283	1,804,208	2,111,800	2,522,711	1,047,325	3,093,529	2,633,406	2,611,816	2,153,304
October	1,231,603	1,398,641	1,489,707	1,904,198	460,252	2,316,175	1,885,186	1,913,565	1,228,375
November	2,765,600	2,973,331	3,459,746	3,742,287	2,765,828	4,589,258	4,179,610	3,439,455	3,608,447
December	2,718,828	2,926,337	3,069,139	3,433,912	2,576,563	4,211,772	3,661,144	2,938,644	0
January	1,900,412	2,159,990	2,391,649	2,969,082	2,431,765	3,312,461	2,862,461	1,981,157	0
February	1,340,972	1,473,415	1,696,713	2,276,906	1,539,902	2,507,426	2,040,504	1,276,811	0
March	714,453	704,194	1,064,757	1,905,373	927,199	1,627,899	1,230,795	309,403	0
April	115,607	17,613	448,195	1,214,413	320,785	897,170	533,497	6,261	0
May	2,084,483	2,031,512	2,727,316	1,775,393	2,946,068	3,222,245	2,951,316	2,136,982	0
June	1,693,466	1,374,983	2,154,672	1,028,756	2,701,065	2,444,488	2,277,635	2,017,954	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
POST SECONDARY									
July	57,718	1,172,734	2,046,743	1,438,214	2,478,461	3,011,638	3,726,174	3,669,265	5,095,216
August	2,195,358	1,838,690	2,403,034	3,551,730	4,791,359	4,562,113	6,197,814	6,272,796	5,811,670
September	1,919,070	2,908,733	3,374,664	3,291,054	4,082,976	4,747,831	5,463,833	5,873,111	5,493,648
October	1,379,026	2,195,080	2,827,823	3,278,384	3,054,220	4,297,685	5,799,939	4,982,315	5,132,483
November	1,741,232	2,496,781	3,145,110	2,597,872	3,871,455	4,424,680	5,228,742	5,389,720	5,450,390
December	1,848,614	1,766,855	1,926,883	3,184,284	3,226,182	3,616,486	4,416,446	4,665,423	0
January	2,382,070	3,565,269	3,886,885	4,256,092	4,478,655	5,964,640	6,097,041	6,942,173	0
February	1,808,256	2,966,185	3,227,073	3,828,305	4,729,462	5,374,414	6,094,771	6,273,349	0
March	2,725,142	3,444,688	2,486,143	3,891,772	4,325,649	5,944,060	4,991,124	6,837,351	0
April	1,959,167	2,814,905	2,678,492	3,664,971	3,557,525	5,304,452	5,234,146	6,223,754	0
May	1,519,280	2,788,426	2,206,161	3,422,035	4,011,451	4,772,348	4,873,143	5,356,595	0
June	1,526,902	2,199,924	1,643,798	2,764,329	3,358,820	4,107,596	3,722,399	4,819,254	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
PENSION FUND									
July	39,994	1,481,273	1,171,867	1,285,622	1,212,928	1,071,466	922,265	406,454	75,158
August	57,501	1,227,347	1,176,506	1,261,509	1,242,449	1,067,414	915,204	418,030	79,203
September	50,175	1,241,200	1,168,386	1,268,486	1,227,019	1,043,762	903,199	441,219	88,642
October	89,915	1,285,874	1,207,094	1,306,813	1,265,322	1,085,338	924,250	473,804	132,658
November	549,643	1,787,495	1,803,854	1,881,483	1,875,062	1,742,628	1,604,891	1,135,626	813,776
December	687,163	1,954,055	1,890,878	2,031,283	2,014,451	1,857,920	1,692,980	1,202,169	0
January	3,880	1,516,468	1,394,755	1,577,654	1,480,436	1,322,481	1,002,962	477,529	0
February	36,454	1,546,319	1,415,960	1,611,023	1,521,664	1,321,722	1,027,730	522,408	0
March	53,918	1,570,241	1,449,272	1,632,501	1,540,161	1,347,593	1,050,445	544,008	0
April	96,051	1,611,627	1,484,126	1,663,648	1,575,641	1,416,654	1,096,466	589,232	0
May	656,829	2,156,174	2,131,613	2,293,010	2,259,777	2,094,801	1,798,197	1,321,854	0
June	1,700,343	1,692,534	1,778,609	1,724,558	1,633,251	1,591,298	1,212,048	665,807	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
FOOD SERVICE									
July	772,671	815,163	609,673	775,267	1,082,918	1,142,689	961,363	737,253	505,630
August	688,248	638,147	360,124	696,107	998,422	1,180,358	1,062,041	720,588	576,038
September	802,570	783,909	454,925	795,323	1,035,893	1,160,521	872,343	550,269	495,927
October	760,210	769,026	568,662	913,557	1,073,522	1,301,610	823,497	667,786	605,270
November	660,429	805,545	606,145	981,867	1,165,539	1,383,056	806,180	126,923	734,064
December	842,326	765,971	564,740	1,021,727	1,242,875	1,408,228	721,385	143,015	0
January	783,664	680,265	587,260	1,043,276	1,191,121	1,409,454	863,777	498,000	0
February	780,411	666,890	569,665	914,377	1,081,455	1,045,278	537,109	307,600	0
March	868,960	659,851	617,753	1,089,505	1,209,397	1,137,659	644,169	398,899	0
April	903,513	732,233	810,064	1,207,798	1,306,136	1,202,344	753,544	506,209	0
May	971,029	778,123	916,006	1,234,771	1,348,455	1,204,275	705,175	436,881	0
June	875,108	645,969	842,772	1,206,396	1,162,751	1,009,598	790,690	614,497	0

Cash Balances								2013-2014	2014-2015	
OTHER ENTERPRISE FUND-PRESCHOOL										
July								0	6,991	43,047
August								0	7,108	43,051
September								3,075	30,581	62,578
October								4,300	45,306	64,002
November								4,652	84,901	65,101
December								5,450	16,292	0
January								6,880	16,575	0
February								8,339	20,703	0
March								8,735	69,940	0
April								8,392	76,816	0
May								11,036	77,656	0
June								6,991	44,868	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
HEALTH INS FUND									
July	4,819,811	3,711,402	3,710,128	2,864,931	2,885,859	1,990,872	3,383,861	6,018,074	8,738,713
August	3,699,554	2,351,007	1,740,915	2,215,359	1,688,044	(166,251)	2,266,366	4,599,513	8,061,728
September	3,080,229	1,745,994	1,651,914	2,340,380	1,183,664	297,517	2,819,776	6,159,351	8,584,022
October	3,062,923	1,542,583	1,348,666	2,458,222	1,409,336	762,068	3,350,761	6,508,198	9,449,064
November	3,196,155	1,536,377	2,643,309	2,667,657	1,426,501	1,046,911	3,888,446	6,366,384	10,298,977
December	3,098,431	1,746,845	2,376,742	2,577,666	1,731,994	1,229,716	4,501,520	6,271,057	0
January	3,177,126	1,699,899	2,195,058	2,802,751	1,819,200	1,261,372	4,767,065	6,586,146	0
February	3,072,747	2,019,058	2,699,521	3,017,034	2,037,685	1,604,915	5,393,565	7,113,896	0
March	2,884,046	2,499,771	3,120,598	3,162,777	2,035,000	1,923,092	6,178,191	7,721,412	0
April	3,101,206	2,577,311	3,244,314	3,392,169	1,823,539	2,222,566	6,562,316	8,414,532	0
May	2,902,738	2,598,945	3,401,007	3,711,586	1,709,987	2,275,053	7,370,462	9,129,295	0
June	3,711,402	3,710,128	3,644,222	3,447,040	2,613,965	4,241,019	7,732,334	9,429,735	0

Restricted Cash									
10		485,923	425,699	236,860	213,788	227,992	272,793	272,793	288,624
21		1,293,777	0	0	27,651,206	23,179,814	0	0	0

54,584,931	06/13
53,602,646	07/13
55,778,922	08/13
51,104,613	09/13
44,892,702	10/13
55,177,037	11/13
51,017,455	12/13
49,074,259	01/14
46,156,367	02/14
41,917,394	03/14
38,044,919	04/14
58,643,915	05/14
54,060,784	06/14
54,078,679	07/14
55,978,473	08/14
49,668,159	09/14
43,286,175	10/14
61,277,421	11/14

Three Year Revenue Comparison November

	2014-15 <u>Revised Budget</u>	2014-15 <u>FYTD Revenue</u>	2014-15 <u>FYTD %</u>	2013-14 <u>FYTD Revenue</u>	2013-14 <u>FYTD %</u>	2012-13 <u>FYTD Revenue</u>	2012-13 <u>FYTD %</u>
10 1--- Revenue-Local Sources	40,558,583	18,088,324	44.60	17,581,711	45.50	17,523,593	45.29
10 2--- Revenue Intermediate Sources	1,125,000	846,019	75.20	531,950	40.15	723,134	56.72
10 3--- Revenue from State Sources	29,966,552	12,155,479	40.56	12,223,112	39.72	11,549,695	40.27
10 4--- Revenue from Federal Sources	7,648,309	1,613,240	21.09	1,632,263	20.45	1,974,826	22.42
10 5--- Other Sources	5,784,924	5,387	0.09	-	-	13,836	0.46
10 ---- GENERAL FUND	85,083,368	32,708,448	38.44	31,969,035	38.71	31,785,084	39.50
21 1--- Revenue-Local Sources	18,312,827	8,396,096	45.85	8,422,538	47.13	9,346,258	50.59
21 2--- Revenue Intermediate Sources	25,000	137,860	551.44	11,008	14.68	87,979	879.79
21 5--- Other Sources	649,339	-	-	3,300	0.11	-	-
21 ---- CAPITAL OUTLAY FUND	18,987,166	8,533,956	44.95	8,436,846	40.32	9,434,237	25.08
22 1--- Revenue-Local Sources	9,315,930	4,186,215	44.94	3,819,522	43.14	3,775,994	42.80
22 2--- Revenue Intermediate Sources	20,000	73,571	367.86	5,371	17.90	42,817	2,140.83
22 3--- Revenue from State Sources	6,088,202	2,380,903	39.11	2,601,735	48.22	2,328,991	39.80
22 4--- Revenue from Federal Sources	3,185,715	629,769	19.77	585,301	18.37	724,431	22.74
22 5--- Other Sources	232,971	-	-	-	-	-	-
22 ---- SPECIAL EDUCATION FUND	18,842,818	7,270,458	38.58	7,011,928	37.66	6,872,233	37.94
23 1--- Revenue-Local Sources	7,134,250	2,978,055	41.74	3,395,301	49.36	3,165,728	45.33
23 3--- Revenue from State Sources	6,499,911	3,535,921	54.40	1,937,373	44.33	1,874,203	51.28
23 4--- Revenue from Federal Sources	9,748,226	3,964,064	40.66	4,113,052	47.08	3,813,870	39.09
23 5--- Other Sources	2,475,000	148,261	5.99	-	-	5,012	0.45
23 ---- POST SECONDARY FUND	25,857,387	10,626,301	41.10	9,445,726	46.89	8,858,813	41.19
24 1--- Revenue-Local Sources	1,783,282	779,017	43.68	778,189	44.76	767,931	43.54
24 2--- Revenue Intermediate Sources	-	13,786	-	1,101	-	8,798	-
24 5--- Other Sources	500,000	250,000	50.00	-	-	-	-
24 ---- PENSION FUND	2,283,282	1,042,803	45.67	779,290	34.03	776,729	35.31
31 1--- Revenue-Local Sources	150	42	27.93	61	40.85	-	-
31 5--- Other Sources	374,110	187,055	50.00	187,055	50.00	187,055	50.00
31 ---- CO CERTS DEBT SERVICE FUND	374,260	187,097	49.99	187,117	50.00	187,055	50.00
41 1--- Revenue-Local Sources	-	-	-	-	-	21,153	-
41 3--- Revenue from State Sources	-	-	-	-	-	2,729,922	68.25
41 5--- Other Sources	-	-	-	-	-	60,505	3.09
41 ---- CAPITAL PROJECTS FUND	-	-	-	-	-	2,811,580	47.17
51 1--- Revenue-Local Sources	2,051,811	798,325	38.91	722,617	35.25	766,863	36.73
51 4--- Revenue from Federal Sources	4,005,161	1,292,505	32.27	702,139	17.37	627,576	17.33
51 5--- Other Sources	233,953	169,022	72.25	9,400	2.23	567	0.18
51 ---- FOOD SERVICE FUND	6,290,925	2,259,851	35.92	1,434,156	21.93	1,395,006	23.19
54 1--- Revenue-Local Sources	431,469	143,845	33.34	87,880	22.12	10,925	24.72
54 ---- PRESCHOOL ENTERPRISE FUND	431,469	143,845	33.34	87,880	22.12	10,925	24.72
57 1--- Revenue-Local Sources	18,440,000	5,528,110	29.98	6,417,992	35.31	5,142,577	28.97
57 ---- HEALTH INSURANCE FUND	18,440,000	5,528,110	29.98	6,417,992	35.31	5,142,577	28.97
65 1--- Revenue-Local Sources	50,000	7,019	14.04	14,765	29.53	12,704	25.41
65 ---- UNEMPLOYMENT INSURANCE FUND	50,000	7,019	14.04	14,765	29.53	12,704	25.41
Grand Revenue Totals	176,640,675	68,307,888	38.67	65,784,733	38.67	67,286,943	35.40

Three Year Expense Comparison November

	2014-15 <u>Revised Budget</u>	2014-15 <u>FYTD Expensed</u>	2014-15 <u>FYTD %</u>	2013-14 <u>FYTD Expensed</u>	2013-14 <u>FYTD %</u>	2012-13 <u>FYTD Expensed</u>	2012-13 <u>FYTD %</u>
10 1--- Salaries	55,593,258	17,968,271	32.32	18,831,288	34.78	17,137,364	31.98
10 2--- Employee Benefits	17,417,274	5,659,934	32.50	5,887,802	34.53	5,479,301	31.53
10 3--- Purchased Services	7,092,471	2,307,036	32.53	2,319,937	35.51	1,592,786	29.83
10 4--- Supplies & Materials	3,529,778	1,127,773	31.95	1,166,986	35.68	1,232,167	34.52
10 5--- Capital Acquisitions	7,055	18,328	259.78	4,580	22.90	27,704	87.94
10 6--- Other Objects	943,532	916,490	97.13	587,767	101.80	573,448	102.27
10 9--- Contingency/Depreciation	500,000	250,000	50.00	-	-	-	-
10 ---- GENERAL FUND	85,083,368	28,247,830	33.20	28,798,360	34.87	26,042,770	32.36
21 3--- Purchased Services	3,096,963	2,028,519	65.50	3,577,914	42.88	7,854,181	60.70
21 4--- Supplies & Materials	2,831,774	1,606,474	56.73	1,902,444	53.92	1,494,676	53.37
21 5--- Capital Acquisitions	5,828,890	1,369,042	23.49	975,997	63.43	8,863,038	59.78
21 6--- Other Objects	6,855,428	3,568,807	52.06	5,592,222	78.32	957,069	14.35
21 9--- Contingency/Depreciation	374,111	187,055	50.00	187,055	50.00	187,055	50.00
21 ---- CAPITAL OUTLAY FUND	18,987,166	8,759,898	46.14	12,235,633	58.48	19,356,019	51.46
22 1--- Salaries	12,987,247	4,183,012	32.21	4,409,145	34.13	3,957,214	31.65
22 2--- Employee Benefits	4,727,706	1,435,585	30.37	1,532,601	32.47	1,373,707	28.98
22 3--- Purchased Services	815,585	149,983	18.39	193,765	29.13	153,484	27.43
22 4--- Supplies & Materials	277,997	76,882	27.66	64,496	21.98	84,570	28.78
22 6--- Other Objects	34,283	28,173	82.18	20,593	91.64	12,900	79.51
22 ---- SPECIAL EDUCATION FUND	18,842,818	5,873,635	31.17	6,220,601	33.41	5,581,875	30.82
23 1--- Salaries	4,636,962	1,551,744	33.46	1,447,835	34.71	1,496,160	34.76
23 2--- Employee Benefits	1,267,922	422,201	33.30	400,723	35.52	414,202	34.24
23 3--- Purchased Services	4,103,232	1,090,252	26.57	747,958	32.63	531,638	21.38
23 4--- Supplies & Materials	2,471,190	1,421,277	57.51	843,038	36.09	749,827	49.18
23 5--- Capital Acquisitions	3,797,575	1,747,723	46.02	212,105	24.70	173,404	38.17
23 6--- Other Objects	9,580,506	3,710,640	38.73	4,474,578	47.81	4,158,523	40.34
23 ---- POST SECONDARY FUND	25,857,387	9,943,837	38.46	8,126,237	40.34	7,523,753	34.98
24 1--- Salaries	553,282	834,443	150.82	752,527	94.07	738,240	92.28
24 2--- Employee Benefits	1,730,000	630	0.04	316	0.02	424	0.03
24 ---- PENSION FUND	2,283,282	835,073	36.57	752,843	32.88	738,664	33.58
31 6--- Other Objects	374,260	-	-	-	-	-	-
31 ---- CO CERTS DEBT SERVICE FUND	374,260	-	-	-	-	-	-
41 5--- Capital Acquisitions	-	-	-	-	-	2,187,530	36.70
41 ---- CAPITAL PROJECTS FUND	-	-	-	-	-	2,187,530	36.70
51 1--- Salaries	1,721,626	535,035	31.08	630,753	37.37	499,904	30.07
51 2--- Employee Benefits	1,054,280	373,285	35.41	406,664	39.55	343,493	30.77
51 3--- Purchased Services	115,146	42,027	36.50	33,575	22.94	29,042	29.63
51 4--- Supplies & Materials	3,328,612	1,277,578	38.38	1,201,497	35.52	1,120,449	37.43
51 5--- Capital Acquisitions	20,000	-	-	-	-	-	-
51 6--- Other Objects	700	65	9.29	127,151	85.91	-	-
51 9--- Contingency/Depreciation	50,561	11,579	22.90	11,236	11.68	17,920	18.93
51 ---- FOOD SERVICE FUND	6,290,925	2,239,568	35.60	2,410,877	36.87	2,010,808	33.42
54 1--- Salaries	286,747	89,787	31.31	6,066	2.29	4,538	25.99
54 2--- Employee Benefits	137,722	33,848	24.58	3,733	2.97	1,980	17.77
54 4--- Supplies & Materials	7,000	3,632	51.89	2,065	29.50	-	-
54 ---- PRESCHOOL ENTERPRISE FUND	431,469	127,267	29.50	11,863	2.99	6,518	14.75
57 3--- Purchased Services	1,374,250	335,032	24.38	997,193	72.56	501,104	50.11
57 6--- Other Objects	17,065,750	3,239,111	18.98	5,503,250	32.75	3,242,433	19.36
57 ---- HEALTH INSURANCE FUND	18,440,000	3,574,142	19.38	6,500,443	35.76	3,743,537	21.09
65 2--- Employee Benefits	50,000	6,992	13.98	14,738	29.48	12,685	25.37
65 ---- UNEMPLOYMENT INSURANCE FUND	50,000	6,992	13.98	14,738	29.48	12,685	25.37
Grand Expense Totals	176,640,675	59,608,244	33.75	65,071,595	38.25	67,204,160	35.35