

ESTIMATED CHANGE IN FUND BALANCE
06-30-2015 TO 06-30-2016

<u>FUND</u>	<u>ACT FUND BALANCE 6-30-15</u>	<u>ADD: REVENUE</u>	<u>DEDUCT: EXPENDITURES</u>	<u>REVENUE OVER EXPENDITURE</u>	<u>EST. FUND BALANCE 6-30-16</u>
GENERAL FUND					
NON-SPENDABLE					
Prepaid/Inventory	88,795				88,795
RESTRICTED					
Gifted & Talented	23,353				23,353
Teacher Evaluation	30,981		30,981	(30,981)	0
Safe Schools	13,894				13,894
COMMITTED					
Severance	208,857				208,857
ASSIGNED					
Staff Development	41,378				41,378
Staff Dev Curr.	22,132				22,132
Targeted Services	54,113				54,113
3rd Party Revenue	43,814				43,814
Activities	209,290				209,290
Supplies	0	30,000		30,000	30,000
Technology		26,000		26,000	26,000
Repair and Maint.	32,826				32,826
UNASSIGNED	877,755	18,471,745	18,377,362	94,383	972,138
FOOD SERVICE					
NON-SPENDABLE					
	26,829				26,829
RESTRICTED					
	238,011	1,338,500	1,338,500	0	238,011
TRANSPORTATION					
	0	1,206,640	1,206,640	0	0
COMMUNITY ED					
RESTRICTED					
Community Ed	0	208,701	263,286	(54,585)	(54,585)
ECFE	(1,026)	119,869	75,840	44,029	43,003
School Readiness	16,588	146,887	165,440	(18,553)	(1,965)
ABE	5,449	8,275	8,275	0	5,449
UNASSIGNED	(9,875)	59,171	62,375	(3,204)	(13,079)
CAPITAL OUTLAY					
NON-SPENDABLE					
	37,126				37,126
RESTRICTED					
Operating Capital	466,571	486,429	615,800	(129,371)	337,200
Health & Safety	36,241	114,381	114,381	0	36,241
Deferred Maint.	145,360	120,830	113,748	7,082	152,442
DEBT SERVICE					
RESTRICTED					
	0	2,149,175	50,610	2,098,565	2,098,565
General	484,500	2,494,392	2,491,895	2,497	486,997
OPEB	82,328	405,617	403,438	2,179	84,507
TOTAL ALL FUNDS	3,175,290	27,386,612	25,318,571	2,068,041	5,243,331

2015-2016 FUNDS SUMMARY
EXPENDITURES/REVENUES

		2015-2016 PRELIM	2015-2016 REVISED	
<u>GENERAL FUND</u>				
REVENUES	Levy	1,941,840	1,941,840	
	Education Aids	13,618,096	13,794,013	
	Local Revenues	179,000	223,000	
	Categorical State Aids	1,952,150	2,076,892	
	Federal Programs	492,000	492,000	
	TOTAL REVENUES	18,183,086	18,527,745	
EXPENDITURES	District Wide	1,665,520	1,787,069	
	Cold Spring Elementary	3,703,941	3,828,711	
	Rockville Elementary	965,234	931,352	
	Richmond Elementary	1,007,584	971,017	
	ROCORI Middle School	2,845,960	2,850,815	
	ROCORI High School	4,836,579	4,664,736	
	Special Education	567,595	536,799	
	Other Programs	1,939,089	2,298,365	
	Net Activities	493,184	539,479	
		18,024,686	18,408,343	
	CHANGE IN FUND BALANCE	158,400	119,402	

<u>FOOD SERVICE</u>				
REVENUES	Lunch	1,038,000	1,088,000	
	Breakfast	97,000	97,000	
	Ala Carte/Other	153,500	153,500	
	TOTAL REVENUES	1,288,500	1,338,500	
EXPENDITURES	Lunch	1,135,300	1,176,300	
	Breakfast	88,200	90,200	
	Ala Carte/Other	65,000	72,000	
	TOTAL EXPENDITURES	1,288,500	1,338,500	
	CHANGE IN FUND BALANCE	0	0	

<u>TRANSPORTATION</u>				
REVENUES	State Aid	1,033,067	1,036,293	
	Transfer from General Fund	165,699	170,347	
	TOTAL REVENUES	1,198,766	1,206,640	
EXPENDITURES	Transportation	1,198,766	1,206,640	
	TOTAL EXPENDITURES	1,198,766	1,206,640	
	CHANGE IN FUND BALANCE	0	0	

2015-2016 FUNDS SUMMARY
EXPENDITURES/REVENUES

	2015-2016 PRELIM	2015-2016 REVISED	
<u>COMMUNITY ED</u>			
REVENUES			
Levy	149,348	149,661	
Education Aid	155,636	180,642	
Fees	187,600	187,600	
Misc grants, fund balance	25,000	25,000	
TOTAL REVENUES		517,584	542,903
EXPENDITURES			
Administration	146,475	121,018	
Custodian	53,281	53,164	
Adult Basic Education	8,275	8,275	
Adult Education	18,600	18,600	
Winter/Summer Rec	70,104	70,104	
Preschool Services	287,417	254,534	
Special Projects	400	400	
Parochaid Health/Textbooks	49,121	49,121	
TOTAL EXPENDITURES		633,673	575,216
CHANGE IN FUND BALANCE		(116,089)	(32,313)

<u>CAPITAL OUTLAY</u>			
REVENUES			
Health And Safety	114,381	114,381	
Operating Capital	486,429	486,429	
Deferred Maintenance	120,830	120,830	
TOTAL REVENUES		721,640	721,640
EXPENDITURES			
Cold Spring Elementary	70,000	70,000	
Rockville Elementary	12,500	12,500	
Richmond Elementary	23,500	23,500	
Secondary School	96,800	96,800	
Operations	163,748	207,748	
Curriculum	150,000	150,000	
Technology	100,000	150,000	
Activities	4,000	4,000	
Soccer - Start Up Expenses	0	0	
District	15,000	15,000	
Health And Safety	114,381	114,381	
TOTAL EXPENDITURES		749,929	843,929
CHANGE IN FUND BALANCE		(28,289)	(122,289)

2015-2016 FUNDS SUMMARY
EXPENDITURES/REVENUES

2015-2016
PRELIM

2015-2016
REVISED

<u>DEBT SERVICE</u>				
REVENUES				
	Levy	2,895,589		2,895,589
	State Aid	4,650		4,420
	Interest Earnings	0		0
	Refunding Issuance	0		2,149,175
	TOTAL REVENUES		2,900,239	5,049,184
EXPENDITURES				
	Bond Payment	2,889,948		2,889,948
	Other Debt Service Expense	3,000		55,995
	TOTAL EXPENDITURES		2,892,948	2,945,943
	CHANGE IN FUND BALANCE		7,291	2,103,241

<u>OPEB IRREVOCABLE TRUST</u>				
REVENUES				
	Interest	16,000		16,000
	TOTAL REVENUES		16,000	16,000
EXPENDITURES				
	Retiree Benefit Expenses	300,000		300,000
	TOTAL EXPENDITURES		300,000	300,000
	CHANGE IN FUND BALANCE		(284,000)	(284,000)

GENERAL FUND BUDGET SUMMARY
EXPENDITURES/REVENUES

		2015-2016 Prelim	2015-2016 Revised	
REVENUES	Levy	1,941,840	1,941,840	
	Education Aids	13,748,617	13,794,013	
	Local Revenues	179,000	223,000	
	Categorical State Aids	1,821,629	2,076,892	
	Federal Programs	492,000	492,000	
	TOTAL REVENUES	18,183,086	18,527,745	
EXPENDITURES				
DISTRICT WIDE	Board of Education	90,633	90,633	
	Office of Superintendent	276,103	284,220	
	Business Services	435,161	472,658	
	School Elections	8,500	8,500	
	Operations Maintenance	397,635	455,373	
	Severance	91,838	91,838	
	Short Term Debt	6,000	6,000	
	Workers Comp	80,000	80,000	
	Unemployment	5,000	5,000	
	Insurance	100,000	100,000	
	Real Estate Taxes	22,500	22,500	
	Permanent Transfers	152,150	170,347	
	TOTAL	1,665,520	1,787,069	
COLD SPRING ELEMENTARY	Administration	249,547	283,005	
	Elementary Services	2,107,009	2,098,591	
	Special Education	942,672	1,043,705	
	Staff Development	4,868	4,868	
	Counseling	77,894	75,728	
	Operations and Maintenance	321,951	322,814	
	TOTAL	3,703,941	3,828,711	
ROCKVILLE ELEMENTARY	Administration	113,620	108,896	
	Elementary Services	617,621	592,652	
	Special Education	106,028	99,766	
	Staff Development	1,493	1,493	
	Counseling	15,260	15,649	
	Operations and Maintenance	111,212	112,896	
	TOTAL	965,234	931,352	
RICHMOND ELEMENTARY	Administration	117,057	124,451	
	Elementary Services	584,952	570,058	
	Special Education	162,572	134,781	
	Staff Development	1,535	1,535	
	Counseling	15,260	15,649	
	Operations and Maintenance	126,208	124,543	
	TOTAL	1,007,584	971,017	

GENERAL FUND BUDGET SUMMARY
EXPENDITURES/REVENUES

		2015-2016 Prelim	2015-2016 Revised
ROCORI MIDDLE SCHOOL	Administration	253,137	252,699
	Secondary Services	1,725,148	1,733,345
	Special Education	415,058	405,495
	Staff Development	5,404	5,404
	Counseling	92,996	96,317
	Health Service	8,286	8,644
	Operations and Maintenance	345,931	348,911
	TOTAL	2,845,960	2,850,815
ROCORI HIGH SCHOOL	Administration	319,150	333,042
	Secondary Services	3,158,441	2,988,862
	Special Education	660,205	644,950
	Staff Development	8,096	8,096
	Counseling	205,876	210,956
	Operations and Maintenance	484,811	478,830
	TOTAL	4,836,579	4,664,736
MISC. PROGRAMS	Special Ed	567,595	536,799
	Shared Time	138,481	127,096
	94-142 Federal Special Ed	201,000	201,000
	Staff Development	27,604	27,604
	Targeted Services	100,000	110,000
	District Media	33,772	34,414
	Technology	182,496	439,282
	Other Programs	322,217	230,313
	Academic Structure/Title/ADSSIS	933,519	1,128,656
ACTIVITIES	Activities Net Expenditures	493,184	539,479
	TOTAL EXPENDITURES	18,024,686	18,408,343
	CHANGE IN FUND BALANCE	158,400	119,402