

**To: Board of Education**

**From: Sharon Raschke**

*Sharon Raschke*

**Date: September 8, 2015**

**RE: Financial Results - Fiscal Year End 2014-15**

Enclosed are the financial results for the 2014-15 fiscal year ending June 30, 2015.  
Included are the following reports for your information and reference:

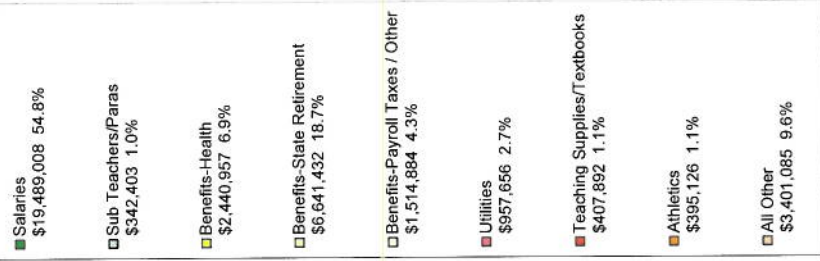
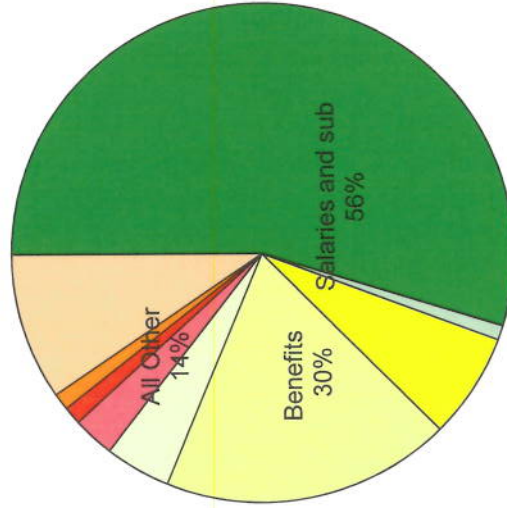
1. Financial Dashboard
2. Financial Results – A summary of the financial results for all District Funds, including General Fund, Community Services Fund, School Lunch Fund, Debt Retirement Fund, and 2008 Capital Projects Fund. Included are the original adopted budget (June 2014), final amended budget (June 2015), fiscal year to date actual, variance of final budget versus actual, percentage revenue received/expenditures spent, and 2013-14 prior year actual financial results.
3. Budget Analysis – A reconciliation of the operational results after considering expenditures the Board planned using Fund Balance.
4. Variance Analysis –General Fund revenues were unfavorable to budget by 1.6%. General Fund expenses were favorable to budget by 4.0%. The operational variances are identified in detail for your information.
5. Board Monthly Financial Report - The monthly report provided to the Board that summarizes the revenue and expenditures of the General Fund, Community Services Fund, and Food Services Fund to the functional level, consistent with the actual Board adopted budget.
6. Expenses by Building/Program – The report provided to the Board with the Financial Updates in November, March, and May that provides additional detail by building and function. It is the summary referenced by the administrators and managers when summarizing their assessment of financial performance. The June monthly report includes the 2014-15 fiscal year end results.
7. Interfund Subsidy and Indirect Transfers – A summary of the transfer received from the School Lunch Fund, and the funding provided to the Community Services Fund including the Athletics Program, Pools, CPAs, and Community Education.
8. The 2008 Capital Projects Fund activity project to date.

If you have any questions, please ask.

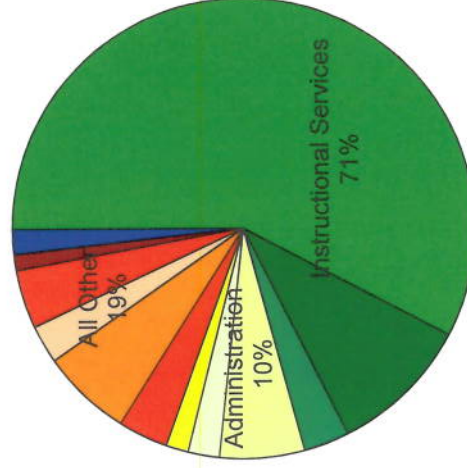
# Dexter Community Schools Financial Dashboard 2014-15 Actual

| 2013-14 Actual                                                   |                |                    |                |                     |                            |
|------------------------------------------------------------------|----------------|--------------------|----------------|---------------------|----------------------------|
| Student Count                                                    | Total Revenues | Total Expenditures | Excess Rev/Exp | Ending Fund Balance | %                          |
| 3,550                                                            | \$33,470,762   | \$33,860,867       | (\$390,105)    | \$6,183,339         | 18.3%                      |
| Peer Group Ranking from most recent Bulletin 1014 (2013-14 data) |                |                    |                |                     |                            |
|                                                                  |                |                    |                |                     | 6th out of 30              |
|                                                                  |                |                    |                |                     | 14 <sup>th</sup> out of 30 |
| 2014-15 Actual                                                   |                |                    |                |                     |                            |
| 3,540                                                            | \$35,537,573   | \$35,590,443       | (\$52,869)     | \$6,130,470         | 17.2%                      |
| 2015-16 Budget                                                   |                |                    |                |                     |                            |
| 3,522                                                            | \$35,787,094   | \$36,404,978       | (\$617,884)    | \$5,264,125         | 14.5%                      |
|                                                                  |                |                    |                |                     | \$7,519                    |
|                                                                  |                |                    |                |                     | \$7,569                    |
|                                                                  |                |                    |                |                     | \$7,693                    |

## Expenses-Type



## Expenses-Program





# Dexter Community Schools Financial Results - 2014-15 Year End

Fiscal Year to Date 06/30/15

| Account Type                                            | Original Adopted Budget | Final Amended Budget  | FYTD Actual             | Variance (Budget - Actual) | % Received / % Spent | Prior Year Actual       |
|---------------------------------------------------------|-------------------------|-----------------------|-------------------------|----------------------------|----------------------|-------------------------|
| <b>Fund(COA) 11 - General Fund</b>                      |                         |                       |                         |                            |                      |                         |
| Revenue                                                 | 34,794,969.00           | 36,097,828.00         | 35,537,573.22           | 560,254.78                 | 98                   | 33,470,762.45           |
| Expense                                                 | 35,417,368.00           | 37,075,561.00         | 35,590,442.59           | 1,485,118.41               | 96                   | 33,860,866.63           |
| <b>Fund(COA) 11 - General Fund Totals</b>               | <b>(\$622,399.00)</b>   | <b>(\$977,733.00)</b> | <b>(\$52,869.37)</b>    | <b>(\$924,863.63)</b>      | <b>5 %</b>           | <b>(\$390,104.18)</b>   |
| <b>Fund(COA) 23 - Community Service Fund</b>            |                         |                       |                         |                            |                      |                         |
| Revenue                                                 | 2,753,620.00            | 3,033,093.00          | 3,103,117.43            | (70,024.43)                | 102                  | 2,101,488.63            |
| Expense                                                 | 2,753,420.00            | 2,757,133.00          | 3,094,860.43            | (337,727.43)               | 112                  | 2,088,253.48            |
| <b>Fund(COA) 23 - Community Service Fund Totals</b>     | <b>\$200.00</b>         | <b>\$275,960.00</b>   | <b>\$8,257.00</b>       | <b>\$267,703.00</b>        | <b>3 %</b>           | <b>\$13,235.15</b>      |
| <b>Fund(COA) 25 - School Lunch Fund</b>                 |                         |                       |                         |                            |                      |                         |
| Revenue                                                 | 1,769,150.00            | 1,943,462.00          | 1,797,272.04            | 146,189.96                 | 92                   | 1,643,128.18            |
| Expense                                                 | 1,741,819.00            | 1,929,615.00          | 1,884,298.08            | 45,316.92                  | 98                   | 1,601,838.93            |
| <b>Fund(COA) 25 - School Lunch Fund Totals</b>          | <b>\$27,331.00</b>      | <b>\$13,847.00</b>    | <b>(\$87,026.04)</b>    | <b>\$100,873.04</b>        | <b>-628 %</b>        | <b>\$41,289.25</b>      |
| <b>Fund(COA) 30 - Debt Retirement Fund</b>              |                         |                       |                         |                            |                      |                         |
| Revenue                                                 | 15,587,683.00           | 15,527,683.00         | 15,575,026.32           | (47,343.32)                | 100                  | 14,934,296.29           |
| Expense                                                 | 15,587,683.00           | 15,587,683.00         | 15,562,674.57           | 25,008.43                  | 100                  | 14,905,855.54           |
| <b>Fund(COA) 30 - Debt Retirement Fund Totals</b>       | <b>\$0.00</b>           | <b>(\$60,000.00)</b>  | <b>\$12,351.75</b>      | <b>(\$72,351.75)</b>       | <b>-21 %</b>         | <b>\$28,440.75</b>      |
| <b>Fund(COA) 48 - 2008 Capital Projects Fund</b>        |                         |                       |                         |                            |                      |                         |
| Revenue                                                 | 50,353,606.00           | 50,353,606.00         | 943.65                  | 50,352,662.35              | 0                    | 1,832.56                |
| Expense                                                 | 50,353,606.00           | 50,353,606.00         | 2,148,919.55            | 48,204,686.45              | 4                    | 2,860,770.81            |
| <b>Fund(COA) 48 - 2008 Capital Projects Fund Totals</b> | <b>\$0.00</b>           | <b>\$0.00</b>         | <b>(\$2,147,975.90)</b> | <b>\$2,147,975.90</b>      | <b>+++</b>           | <b>(\$2,858,938.25)</b> |
| <b>Grand Totals</b>                                     | <b>(\$594,868.00)</b>   | <b>(\$747,926.00)</b> | <b>(\$2,267,262.56)</b> | <b>\$1,519,336.56</b>      | <b>303 %</b>         | <b>(\$3,166,077.28)</b> |



**Dexter Community Schools  
2014-15 Budget Analysis**

| Budget Analysis Operational vs. Audit          | Budget        |               |               | Actual        |
|------------------------------------------------|---------------|---------------|---------------|---------------|
|                                                | June 2014     | November 2014 | June 2015     | 2014-15       |
| Revenue                                        | \$ 34,794,969 | \$ 35,986,285 | \$ 36,097,828 | \$ 35,537,573 |
| Expenses                                       | \$ 35,417,368 | \$ 36,287,588 | \$ 37,075,561 | \$ 35,590,443 |
| Revenue over Expenses (Budget/Audit)           | \$ (622,399)  | \$ (301,303)  | \$ (977,733)  | \$ (52,869)   |
| Prior year (revenue) from property taxes       |               |               |               | \$ (190,724)  |
| Prepaid Expenditures                           |               | \$ 71,855     | \$ 71,855     | \$ 71,855     |
| All Day K implementation                       | \$ 83,334     | \$ 83,334     | \$ 83,334     | \$ 83,334     |
| Teaching supply reserves (from 13-14)          |               | \$ 108,301    | \$ 108,301    | \$ 108,301    |
| Teaching supply unspent (carryover into 15-16) |               |               |               | \$ (70,062)   |
| Fund Balance to be used for expenditures       |               | \$ 263,490    | \$ 263,490    | \$ 2,704      |
| Revenue over Expenses (Operational)            | \$ (539,065)  | \$ (37,813)   |               | \$ (50,165)   |

**Dexter Community Schools  
2014-15 Variance Analysis**

| <b>Revenue variance</b>                               | <b>Variance-<br/>Favorable<br/>(Unfavorable)</b> |       |
|-------------------------------------------------------|--------------------------------------------------|-------|
| <b>Actual vs. Budget</b>                              | \$ (560,255)                                     | -1.6% |
| Incoming from Community Education                     | \$ 12,581                                        |       |
| F&N revenue transfer reclassified to direct expense   | \$ (59,603)                                      |       |
| WISD Special Ed on reduced costs                      | \$ (253,400)                                     |       |
| MPERS (UAAL additional rate not expensed or received) | \$ (227,849)                                     |       |
| Misc other variances                                  | \$ (31,983)                                      |       |

| <b>Expenses variance</b>                                                   | <b>Variance-<br/>Favorable<br/>(Unfavorable)</b> |      |
|----------------------------------------------------------------------------|--------------------------------------------------|------|
| <b>Actual vs. Budget</b>                                                   | \$ 1,485,118                                     | 4.0% |
| F&N revenue transfer reclassified to direct expense                        | \$ 59,603                                        |      |
| MPERS (UAAL additional rate not expensed or received)                      | \$ 227,849                                       |      |
| MPERS Retirement rate variance (blended budget 34.35% actual 34.31%)       | 8,430                                            |      |
| Health benefits (all buildings/all programs)                               | 503,192                                          |      |
| Special Education and tuition (excludes health/UAAL)                       | 160,136                                          |      |
| Teaching supplies unspent to carryforward                                  | 70,062                                           |      |
| Buildings (excludes health, UAAL, special ed, teaching supplies carryover) | 66,856                                           |      |
| Board of Education (consultants/workshop/elections/supplies/dues)          | 9,513                                            |      |
| Executive Administration (excludes health/UAAL)                            | 14,966                                           |      |
| Improvement of Instruction (excludes health/UAAL)                          | (17,420)                                         |      |
| Business Office (excludes health/UAAL)                                     | 20,188                                           |      |
| Business Services (tax refunds/SBL insurance)                              | 1,956                                            |      |
| Utilities telephone                                                        | (2,657)                                          |      |
| Utilities water/trash                                                      | 16,090                                           |      |
| Utilities gas                                                              | 9,375                                            |      |
| Utilities electric                                                         | 77,054                                           |      |
| Energy Manager and energy budget                                           | 7,426                                            |      |
| Property/Casualty Insurance                                                | -                                                |      |
| Communications (excludes health/UAAL)                                      | (5,039)                                          |      |
| Personnel (excludes health/UAAL)                                           | 55,977                                           |      |
| Building & Grounds (excludes health/UAAL)                                  | (35,595)                                         |      |
| Transportation (excludes health/UAAL/bus fuel)                             | 73,180                                           |      |
| Bus Fuel (54,995 gallons * \$2.333 avg)                                    | 75,663                                           |      |
| Technology (excludes health/UAAL)                                          | 13,761                                           |      |
| Transfer to Community Services - \$755,344                                 |                                                  |      |
| Athletics (\$395,126)                                                      |                                                  |      |
| Community Ed (\$261,441)                                                   |                                                  |      |
| Pools (\$76,461)                                                           |                                                  |      |
| CPAs (\$22,315)                                                            | 90,364                                           |      |
| Misc other variances                                                       | (15,814)                                         |      |



# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                             | Amended Budget  | Current Month Actual | Actual FYTD     | Encumbrances | Budget - Actual | Prior Year FYTD | % Rec'd/Spent |
|---------------------------------------------------------------|-----------------|----------------------|-----------------|--------------|-----------------|-----------------|---------------|
| <b>Funct(COA) 11 - General Fund</b>                           |                 |                      |                 |              |                 |                 |               |
| <b>Account Type: Revenue</b>                                  |                 |                      |                 |              |                 |                 |               |
| Function Code R100 - Local Sources - 100                      | 4,536,524.00    | 483,200.79           | 4,529,288.79    | .00          | 7,235.21        | 4,144,429.63    | 100 %         |
| Function Code R100 - Local Sources - 100 Totals               | \$4,536,524.00  | \$483,200.79         | \$4,529,288.79  | \$0.00       | \$7,235.21      | \$4,144,429.63  | 100 %         |
| Function Code R200 - Non-Education Sources - 200              | 3,461.00        | .00                  | 5,388.35        | .00          | (1,927.35)      | 3,460.00        | 156 %         |
| Function Code R200 - Non-Education Sources - 200 Totals       | \$3,461.00      | \$0.00               | \$5,388.35      | \$0.00       | (\$1,927.35)    | \$3,460.00      | 156 %         |
| Function Code R300 - State Sources - 300                      | 27,314,840.00   | 7,272,525.12         | 26,889,385.25   | .00          | 425,454.75      | 25,710,970.92   | 98 %          |
| Function Code R300 - State Sources - 300 Totals               | \$27,314,840.00 | \$7,272,525.12       | \$26,889,385.25 | \$0.00       | \$425,454.75    | \$25,710,970.92 | 98 %          |
| Function Code R400 - Federal Sources - 400                    | 859,064.00      | 715,772.23           | 859,064.00      | .00          | .00             | 838,492.00      | 100 %         |
| Function Code R400 - Federal Sources - 400 Totals             | \$859,064.00    | \$715,772.23         | \$859,064.00    | \$0.00       | \$0.00          | \$838,492.00    | 100 %         |
| Function Code R500 - ISD / Other Sources - 500                | 3,123,924.00    | 760,956.61           | 3,045,573.47    | .00          | 78,350.53       | 2,685,360.15    | 97 %          |
| Function Code R500 - ISD / Other Sources - 500 Totals         | \$3,123,924.00  | \$760,956.61         | \$3,045,573.47  | \$0.00       | \$78,350.53     | \$2,685,360.15  | 97 %          |
| Function Code R600 - In from other Funds - 600                | 260,015.00      | 28,108.08            | 208,873.36      | .00          | 51,141.64       | 88,049.75       | 80 %          |
| Function Code R600 - In from other Funds - 600 Totals         | \$260,015.00    | \$28,108.08          | \$208,873.36    | \$0.00       | \$51,141.64     | \$88,049.75     | 80 %          |
| Account Type: Expense                                         | \$36,097,828.00 | \$9,260,562.83       | \$35,537,573.22 | \$0.00       | \$560,254.78    | \$33,470,762.45 | 98 %          |
| Function Code <N/A> - <No Function defined>                   | .00             | .00                  | .00             | .00          | .00             | .00             | +++           |
| Function Code <N/A> - <No Function defined> Totals            | \$0.00          | \$0.00               | \$0.00          | \$0.00       | \$0.00          | \$0.00          | +++           |
| Function Code 100 - Instruction                               | 17,731,260.00   | 3,249,785.63         | 17,191,002.52   | .00          | 540,257.48      | 17,006,774.02   | 97 %          |
| Sub Function Code 110 - Basic Functions - 110                 | 3,477,781.00    | 720,839.99           | 3,357,987.98    | .00          | 119,793.02      | 2,990,717.40    | 97 %          |
| Function Code 100 - Instruction Totals                        | \$21,209,041.00 | \$3,970,625.62       | \$20,548,990.50 | \$0.00       | \$660,050.50    | \$19,997,491.42 | 97 %          |
| Function Code 200 - Supporting Services                       | 3,711,293.00    | 655,599.39           | 3,517,834.42    | .00          | 193,458.58      | 3,401,751.64    | 95 %          |
| Sub Function Code 210 - Support Services-Pupil - 210          | 2,406,008.00    | 508,201.34           | 2,374,196.51    | .00          | 31,811.49       | 1,649,275.53    | 99 %          |
| Sub Function Code 220 - Support Services-Instructional - 220  | 817,073.00      | 80,273.23            | 780,784.33      | .00          | 36,288.67       | 686,289.15      | 96 %          |
| Sub Function Code 230 - Support Services-Administration - 230 | 2,191,366.00    | 175,556.46           | 2,109,754.85    | .00          | 81,611.15       | 2,065,679.54    | 96 %          |
| Sub Function Code 240 - Support Services-School Admin - 240   | 591,642.00      | 61,086.63            | 559,898.81      | .00          | 31,743.19       | 544,830.01      | 95 %          |
| Sub Function Code 250 - Support Services-Business - 250       | 3,342,372.00    | 315,255.48           | 3,212,120.67    | .00          | 130,251.33      | 3,308,015.02    | 96 %          |
| Sub Function Code 260 - Operations and Maintenance - 260      | 1,644,240.00    | 131,861.80           | 1,471,154.41    | .00          | 173,085.59      | 1,505,769.45    | 89 %          |
| Sub Function Code 270 - Pupil Transportation - 270            | 176,666.00      | 12,292.31            | 121,294.34      | .00          | 55,371.66       | 68,167.53       | 69 %          |
| Function Code 200 - Supporting Services Totals                | \$14,880,660.00 | \$1,940,126.64       | \$14,147,038.34 | \$0.00       | \$733,621.66    | \$13,229,777.87 | 95 %          |
| Function Code 300 - Community Services                        | 1,480.00        | 1,480.00             | 1,480.00        | .00          | .00             | .00             | 100 %         |
| Sub Function Code 330 - Community Activities - 330            | .00             | .00                  | .00             | .00          | .00             | .00             | +++           |
| Sub Function Code 350 - Care of Children - 350                | 1,827.00        | .00                  | 745.00          | .00          | 1,082.00        | 1,853.28        | 41 %          |
| Sub Function Code 370 - Non Public School Pupils - 370        | .00             | .00                  | .00             | .00          | .00             | .00             | +++           |
| Function Code 300 - Community Services Totals                 | \$3,307.00      | \$1,480.00           | \$2,225.00      | \$0.00       | \$1,082.00      | \$1,853.28      | 67 %          |
| Function Code 400 - Government Agencies & Prior Period        | 136,845.00      | 54,736.91            | 136,844.72      | .00          | .28             | 1.00            | 100 %         |
| Sub Function Code 400 - Other Government Agencies - 400       | \$136,845.00    | \$54,736.91          | \$136,844.72    | \$0.00       | \$0.28          | \$1.00          | 100 %         |
| Function Code 400 - Government Agencies & Prior Period Totals |                 |                      |                 |              |                 |                 |               |



# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                    | Amended Budget  | Current Month Actual | Actual FYTD     | Encumbrances | Budget - Actual | Prior Year FYTD | % Rec'd/Spent |
|------------------------------------------------------|-----------------|----------------------|-----------------|--------------|-----------------|-----------------|---------------|
| <b>Education Code 500-600 - Other Financing Uses</b> |                 |                      |                 |              |                 |                 |               |
| Sub Function Code 600 - Fund Modifications - 600     | 845,708.00      | 222,637.97           | 755,344.03      | .00          | 90,363.97       | 631,743.06      | 89            |
| Function Code 500-600 - Other Financing Uses         | \$845,708.00    | \$222,637.97         | \$755,344.03    | \$0.00       | \$90,363.97     | \$631,743.06    | 89 %          |
| Account Type Expense Totals                          | \$37,075,561.00 | \$6,189,607.14       | \$35,590,442.59 | \$0.00       | \$1,485,118.41  | \$33,860,866.63 | 96 %          |
| Fund(COA) 11 - General Fund Totals                   | (\$977,733.00)  | \$3,070,955.69       | (\$52,869.37)   | \$0.00       | (\$924,863.63)  | (\$390,104.18)  | 5 %           |





# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                            | Amended Budget | Current Month Actual | Actual FYTD    | Encumbrances | Budget - Actual | Prior Year FYTD | % Rec'd/Spent |
|--------------------------------------------------------------|----------------|----------------------|----------------|--------------|-----------------|-----------------|---------------|
| <b>Function Code 23 - Community Service Fund</b>             |                |                      |                |              |                 |                 |               |
| <b>Account Type Revenue</b>                                  |                |                      |                |              |                 |                 |               |
| Function Code R100 - Local Sources - 100                     | 1,985,104.00   | 191,510.39           | 2,210,308.43   | .00          | (225,204.43)    | 1,362,083.07    | 111 %         |
| Function Code R100 - Local Sources - 100 Totals              | \$1,985,104.00 | \$191,510.39         | \$2,210,308.43 | \$0.00       | (\$225,204.43)  | \$1,362,083.07  | 111 %         |
| Function Code R300 - State Sources - 300                     | 77,281.00      | 77,280.00            | 77,280.00      | .00          | 1.00            | 107,662.50      | 100 %         |
| Function Code R300 - State Sources - 300 Totals              | \$77,281.00    | \$77,280.00          | \$77,280.00    | \$0.00       | \$1.00          | \$107,662.50    | 100 %         |
| Function Code R400 - Federal Sources - 400                   | 125,000.00     | 28,599.20            | 60,184.97      | .00          | 64,815.03       | .00             | 48 %          |
| Function Code R400 - Federal Sources - 400 Totals            | \$125,000.00   | \$28,599.20          | \$60,184.97    | \$0.00       | \$64,815.03     | \$0.00          | 48 %          |
| Function Code R500 - ISD / Other Sources - 500               | .00            | .00                  | .00            | .00          | .00             | .00             | +++           |
| Function Code R500 - ISD / Other Sources - 500 Totals        | \$0.00         | \$0.00               | \$0.00         | \$0.00       | \$0.00          | \$0.00          | +++           |
| Function Code R600 - In from other Funds - 600               | 845,708.00     | 222,637.97           | 755,344.03     | .00          | 90,363.97       | 631,743.06      | 89 %          |
| Function Code R600 - In from other Funds - 600 Totals        | \$845,708.00   | \$222,637.97         | \$755,344.03   | \$0.00       | \$90,363.97     | \$631,743.06    | 89 %          |
| Account Type Revenue                                         | \$3,033,093.00 | \$520,027.56         | \$3,103,117.43 | \$0.00       | (\$70,024.43)   | \$2,101,488.63  | 102 %         |
| <b>Account Type Expense</b>                                  |                |                      |                |              |                 |                 |               |
| Function Code <N/A> - <No Function defined>                  | .00            | .00                  | .00            | .00          | .00             | .00             | +++           |
| Function Code <N/A> - <No Function defined> Totals           | \$0.00         | \$0.00               | \$0.00         | \$0.00       | \$0.00          | \$0.00          | +++           |
| Function Code 100 - Instruction                              | 145,646.00     | 31,995.05            | 230,215.44     | .00          | (84,569.44)     | 185,933.08      | 158 %         |
| Function Code 100 - Instruction Totals                       | \$145,646.00   | \$31,995.05          | \$230,215.44   | \$0.00       | (\$84,569.44)   | \$185,933.08    | 158 %         |
| Function Code 200 - Supporting Services                      | 5,274.00       | 1,059.56             | 2,011.94       | .00          | 3,262.06        | 9,669.41        | 38 %          |
| Sub Function Code 220 - Support Services-Instructional - 220 | .00            | .00                  | .00            | .00          | .00             | 4,700.00        | +++           |
| Sub Function Code 250 - Support Services-Business - 250      | 187,750.00     | 31,653.29            | 198,877.96     | .00          | (11,127.96)     | 134,689.13      | 106 %         |
| Sub Function Code 260 - Operations and Maintenance - 260     | 75,000.00      | 30,736.30            | 79,656.62      | .00          | (4,656.62)      | 78,874.35       | 106 %         |
| Sub Function Code 270 - Pupil Transportation - 270           | 641,606.00     | 84,638.08            | 750,599.04     | .00          | (108,993.04)    | 715,590.89      | 117 %         |
| Sub Function Code 290 - Support Services-Other - 290         | \$909,630.00   | \$148,087.23         | \$1,031,145.56 | \$0.00       | (\$121,515.56)  | \$943,523.78    | 113 %         |
| Function Code 300 - Community Services                       | 290,783.00     | 38,387.16            | 319,684.92     | .00          | (28,901.92)     | 282,005.37      | 110 %         |
| Sub Function Code 310 - Community Services Direction - 310   | 295,089.00     | 62,572.84            | 433,321.49     | .00          | (138,232.49)    | 455,552.16      | 147 %         |
| Sub Function Code 320 - Community Recreation - 320           | 892,793.00     | 72,539.44            | 922,508.98     | .00          | (29,715.98)     | 221,239.09      | 103 %         |
| Sub Function Code 350 - Care of Children - 350               | 138,596.00     | 27,416.24            | 60,807.02      | .00          | 77,788.98       | .00             | 44 %          |
| Sub Function Code 390 - Other Community Services - 390       | \$1,617,261.00 | \$200,915.68         | \$1,736,322.41 | \$0.00       | (\$119,061.41)  | \$958,796.62    | 107 %         |
| Function Code 500-600 - Other Financing Uses                 | 84,596.00      | 13,155.76            | 97,177.02      | .00          | (12,581.02)     | .00             | 115 %         |
| Sub Function Code 600 - Fund Modifications - 600             | \$84,596.00    | \$13,155.76          | \$97,177.02    | \$0.00       | (\$12,581.02)   | \$0.00          | 115 %         |
| Function Code 500-600 - Other Financing Uses                 | \$2,757,133.00 | \$394,153.72         | \$3,094,860.43 | \$0.00       | (\$337,727.43)  | \$2,088,253.48  | 112 %         |
| Account Type Expense                                         | \$275,960.00   | \$125,873.84         | \$8,257.00     | \$0.00       | \$267,703.00    | \$13,236.15     | 3 %           |
| Function Code 23 - Community Service Fund                    |                |                      |                |              |                 |                 |               |





# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                        | Amended Budget | Current Month Actual | Actual FYTD    | Encumbrances | Budget - Actual | Prior Year FYTD | % Rec'd/Spent |
|----------------------------------------------------------|----------------|----------------------|----------------|--------------|-----------------|-----------------|---------------|
| <b>Fund(COA) 25 - School Lunch Fund</b>                  |                |                      |                |              |                 |                 |               |
| <b>Account Type Revenue</b>                              |                |                      |                |              |                 |                 |               |
| Function Code R100 - Local Sources - 100 Totals          | 1,399,125.00   | 209,824.63           | 1,269,374.40   | .00          | 129,750.60      | 1,120,549.35    | 91 %          |
|                                                          | \$1,399,125.00 | \$209,824.63         | \$1,269,374.40 | \$0.00       | \$129,750.60    | \$1,120,549.35  | 91 %          |
| <b>Function Code R300 - State Sources - 300</b>          |                |                      |                |              |                 |                 |               |
|                                                          | 60,837.00      | 21,925.02            | 60,233.06      | .00          | 603.94          | 58,708.86       | 99 %          |
|                                                          | \$60,837.00    | \$21,925.02          | \$60,233.06    | \$0.00       | \$603.94        | \$58,708.86     | 99 %          |
| <b>Function Code R400 - Federal Sources - 400</b>        |                |                      |                |              |                 |                 |               |
|                                                          | 308,500.00     | 116,298.22           | 277,914.10     | .00          | 30,585.90       | 304,000.48      | 90 %          |
|                                                          | \$308,500.00   | \$116,298.22         | \$277,914.10   | \$0.00       | \$30,585.90     | \$304,000.48    | 90 %          |
| <b>Function Code R500 - ISD / Other Sources - 500</b>    |                |                      |                |              |                 |                 |               |
|                                                          | 175,000.00     | 98,051.60            | 189,750.48     | .00          | (14,750.48)     | 159,869.49      | 108 %         |
|                                                          | \$175,000.00   | \$98,051.60          | \$189,750.48   | \$0.00       | (\$14,750.48)   | \$159,869.49    | 108 %         |
|                                                          | \$1,943,462.00 | \$446,099.47         | \$1,797,272.04 | \$0.00       | \$146,189.96    | \$1,643,128.18  | 92 %          |
| <b>Account Type Expense</b>                              |                |                      |                |              |                 |                 |               |
| <b>Function Code 200 - Supporting Services</b>           |                |                      |                |              |                 |                 |               |
| Sub Function Code 210 - Support Services-Pupil - 210     | .00            | 59,694.99            | 59,694.99      | .00          | (59,694.99)     | 57,627.25       | +++           |
| Sub Function Code 260 - Operations and Maintenance - 260 | 10,974.00      | 2,089.06             | 5,067.75       | .00          | 5,906.25        | 2,619.33        | 46 %          |
| Sub Function Code 290 - Support Services-Other - 290     | 1,743,222.00   | 199,560.68           | 1,707,838.99   | .00          | 35,383.01       | 1,453,542.60    | 98 %          |
|                                                          | \$1,754,196.00 | \$261,344.73         | \$1,772,601.73 | \$0.00       | (\$18,405.73)   | \$1,513,789.18  | 101 %         |
| <b>Function Code 500-600 - Other Financing Uses</b>      |                |                      |                |              |                 |                 |               |
| Sub Function Code 600 - Fund Modifications - 600         | 175,419.00     | (2,844.95)           | 111,696.35     | .00          | 63,722.65       | 88,049.75       | 64 %          |
|                                                          | \$175,419.00   | (\$2,844.95)         | \$111,696.35   | \$0.00       | \$63,722.65     | \$88,049.75     | 64 %          |
| <b>Account Type Expense</b>                              |                |                      |                |              |                 |                 |               |
| Sub Function Code 25 - School Lunch Fund                 | \$1,929,615.00 | \$258,499.78         | \$1,884,298.08 | \$0.00       | \$45,316.92     | \$1,601,838.93  | 98 %          |
|                                                          | \$13,847.00    | \$187,599.69         | (\$87,026.04)  | \$0.00       | \$100,873.04    | \$41,289.25     | -628 %        |



# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                     | Amended Budget  | Current Month Actual | Actual FYTD     | Encumbrances | Budget - Actual | Prior Year FYTD | % Rec'd/Spent |
|-------------------------------------------------------|-----------------|----------------------|-----------------|--------------|-----------------|-----------------|---------------|
| <b>Fund(COA) 30 - Debt Retirement Fund</b>            |                 |                      |                 |              |                 |                 |               |
| <b>Account Type Revenue</b>                           |                 |                      |                 |              |                 |                 |               |
| <b>Function Code R100 - Local Sources - 100</b>       |                 |                      |                 |              |                 |                 |               |
| Function Code R100 - Local Sources - 100 Totals       | 9,883,871.00    | 441,715.36           | 9,886,202.32    | .00          | (2,331.32)      | 9,579,279.29    | 100 %         |
|                                                       | \$9,883,871.00  | \$441,715.36         | \$9,886,202.32  | \$0.00       | (\$2,331.32)    | \$9,579,279.29  | 100 %         |
| <b>Function Code R500 - ISD / Other Sources - 500</b> |                 |                      |                 |              |                 |                 |               |
| Function Code R500 - ISD / Other Sources - 500 Totals | 5,643,812.00    | .00                  | 5,688,824.00    | .00          | (45,012.00)     | 5,355,017.00    | 101 %         |
|                                                       | \$5,643,812.00  | \$0.00               | \$5,688,824.00  | \$0.00       | (\$45,012.00)   | \$5,355,017.00  | 101 %         |
| <b>Function Code R600 - In from other Funds - 600</b> |                 |                      |                 |              |                 |                 |               |
| Function Code R600 - In from other Funds - 600 Totals | .00             | .00                  | .00             | .00          | .00             | .00             | +++           |
|                                                       | \$0.00          | \$0.00               | \$0.00          | \$0.00       | \$0.00          | \$0.00          | +++           |
| <b>Account Type Revenue</b>                           | \$15,527,683.00 | \$441,715.36         | \$15,575,026.32 | \$0.00       | (\$47,343.32)   | \$14,934,296.29 | 100 %         |
| <b>Sub Function Code 200 - Supporting Services</b>    |                 |                      |                 |              |                 |                 |               |
| Function Code 200 - Supporting Services Totals        | 51,000.00       | 3,383.96             | 25,991.81       | .00          | 25,008.19       | 30,720.28       | 51 %          |
|                                                       | \$51,000.00     | \$3,383.96           | \$25,991.81     | \$0.00       | \$25,008.19     | \$30,720.28     | 51 %          |
| <b>Function Code 500-600 - Other Financing Uses</b>   |                 |                      |                 |              |                 |                 |               |
| Function Code 500 - Debt Service - 500 Totals         | 15,536,683.00   | .00                  | 15,536,682.76   | .00          | .24             | 14,875,135.26   | 100 %         |
|                                                       | \$15,536,683.00 | \$0.00               | \$15,536,682.76 | \$0.00       | \$0.24          | \$14,875,135.26 | 100 %         |
| <b>Account Type Expense</b>                           |                 |                      |                 |              |                 |                 |               |
| Function Code 500-600 - Other Financing Uses Totals   | \$15,587,683.00 | \$3,383.96           | \$15,562,674.57 | \$0.00       | \$25,008.43     | \$14,905,855.54 | 100 %         |
|                                                       | (\$60,000.00)   | \$438,331.40         | \$12,351.75     | \$0.00       | (\$72,351.75)   | \$28,440.75     | -21 %         |
| <b>Fund(COA) 30 - Debt Retirement Fund Totals</b>     |                 |                      |                 |              |                 |                 |               |



# Board Monthly Financial Report

Fiscal Year to Date 06/30/15

| Sub Function Code                                                 | Amended Budget  | Current Month Actual | Actual FYTD      | Encumbrances | Budget - Actual | Prior Year FYTD  | % Rec'd/Spent |
|-------------------------------------------------------------------|-----------------|----------------------|------------------|--------------|-----------------|------------------|---------------|
| <b>Fund(COA) 48 - 2008 Capital Projects Fund</b>                  |                 |                      |                  |              |                 |                  |               |
| <b>Account Type Revenue</b>                                       |                 |                      |                  |              |                 |                  |               |
| <b>Function Code R100 - Local Sources - 100</b>                   |                 |                      |                  |              |                 |                  |               |
| Function Code R100 - Local Sources - 100 Totals                   | 2,463,606.00    | 106.33               | 943.65           | .00          | 2,462,662.35    | 1,832.56         | 0             |
| Function Code R100 - Local Sources - 100                          | \$2,463,606.00  | \$106.33             | \$943.65         | \$0.00       | \$2,462,662.35  | \$1,832.56       | 0 %           |
| <b>Function Code R500 - ISD / Other Sources - 500</b>             |                 |                      |                  |              |                 |                  |               |
| Function Code R500 - ISD / Other Sources - 500 Totals             | 47,890,000.00   | .00                  | .00              | .00          | 47,890,000.00   | .00              | 0             |
| Function Code R500 - ISD / Other Sources - 500                    | \$47,890,000.00 | \$0.00               | \$0.00           | \$0.00       | \$47,890,000.00 | \$0.00           | 0 %           |
| Function Code R500 - ISD / Other Sources - 500                    | \$50,353,606.00 | \$106.33             | \$943.65         | \$0.00       | \$50,352,662.35 | \$1,832.56       | 0 %           |
| <b>Account Type Expense</b>                                       |                 |                      |                  |              |                 |                  |               |
| <b>Function Code 200 - Supporting Services</b>                    |                 |                      |                  |              |                 |                  |               |
| Sub Function Code 200 - Supporting Services                       | 441,844.00      | .00                  | .00              | .00          | 441,844.00      | .00              | 0             |
| Sub Function Code 250 - Support Services-Business - 250           | .00             | .00                  | .00              | .00          | .00             | .00              | +++           |
| Sub Function Code 260 - Operations and Maintenance - 260          | 6,162,000.00    | .00                  | 353,898.00       | .00          | 5,808,102.00    | 615,667.00       | 6             |
| Sub Function Code 270 - Pupil Transportation - 270                | 10,219,490.00   | .00                  | 1,307,908.96     | .00          | 8,911,581.04    | 110,799.70       | 13            |
| Sub Function Code 280 - Support Services-Central - 280            | 16,823,334.00   | \$0.00               | \$1,661,806.96   | \$0.00       | \$15,161,527.04 | \$726,466.70     | 10 %          |
| Function Code 200 - Supporting Services Totals                    | \$16,823,334.00 | \$0.00               | \$1,661,806.96   | \$0.00       | \$15,161,527.04 | \$726,466.70     | 10 %          |
| <b>Function Code 400 - Government Agencies &amp; Prior Period</b> |                 |                      |                  |              |                 |                  |               |
| Sub Function Code 400 - Government Agencies & Prior Period        | 33,254,447.00   | 499.60               | 487,112.59       | .00          | 32,767,334.41   | 2,134,304.11     | 1             |
| Function Code 400 - Government Agencies & Prior Period Totals     | \$33,254,447.00 | \$499.60             | \$487,112.59     | \$0.00       | \$32,767,334.41 | \$2,134,304.11   | 1 %           |
| <b>Function Code 500-600 - Other Financing Uses</b>               |                 |                      |                  |              |                 |                  |               |
| Sub Function Code 500 - Debt Service - 500                        | 275,825.00      | .00                  | .00              | .00          | 275,825.00      | .00              | 0             |
| Function Code 500-600 - Other Financing Uses Totals               | \$275,825.00    | \$0.00               | \$0.00           | \$0.00       | \$275,825.00    | \$0.00           | 0 %           |
| Function Code 500-600 - Other Financing Uses                      | \$50,353,606.00 | \$499.60             | \$2,148,919.55   | \$0.00       | \$48,204,686.45 | \$2,860,770.81   | 4 %           |
| Function Code 500-600 - Other Financing Uses                      | \$0.00          | (\$393.27)           | (\$2,147,975.90) | \$0.00       | \$2,147,975.90  | (\$2,858,938.25) | +++           |
| Grand Totals                                                      | (\$747,926.00)  | \$3,822,367.35       | (\$2,267,262.56) | \$0.00       | \$1,519,336.56  | (\$3,166,077.28) | 303 %         |





# Expenses by Building/Program

Fiscal Year to Date 06/30/15

| Function(COA) Code                                                                 | Amended Budget        | Current Month Actual  | Actual FYTD           | Encumbrances  | Budget - Actual     | % Received / % Spent | Prior Year Total      | Facility(COA) Code                                                                 |
|------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------|---------------------|----------------------|-----------------------|------------------------------------------------------------------------------------|
| <b>Function(COA) 11 - General Fund</b>                                             |                       |                       |                       |               |                     |                      |                       |                                                                                    |
| <b>Facility(COA) 00000 - District</b>                                              |                       |                       |                       |               |                     |                      |                       |                                                                                    |
| Function(COA) 1122 - Special Education Instruction                                 | 186,789.00            | 112,785.00            | 112,785.00            | .00           | 74,004.00           | 0                    | 133,806.00            | Function(COA) 1122 - Special Education Instruction                                 |
| Function(COA) 1125 - Compensatory Education                                        | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1125 - Compensatory Education                                        |
| Function(COA) 1127 - Career Education                                              | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1127 - Career Education                                              |
| Function(COA) 1213 - Health Services                                               | 75,623.00             | 12,798.26             | 76,301.53             | .00           | (678.53)            | 0                    | 66,912.83             | Function(COA) 1213 - Health Services                                               |
| Function(COA) 1219 - Other Pupil Support                                           | .00                   | (28,980.57)           | (59,603.49)           | .00           | 59,603.49           | -79                  | (57,665.38)           | Function(COA) 1219 - Other Pupil Support                                           |
| Function(COA) 1221 - Improvement of Instruction                                    | 415,178.00            | 154,462.67            | 431,150.48            | .00           | (15,972.48)         | 0                    | 311,762.99            | Function(COA) 1221 - Improvement of Instruction                                    |
| Function(COA) 1225 - Technology                                                    | 1,153,123.00          | 244,719.76            | 1,126,572.61          | .00           | 26,550.39           | 271                  | 571,276.18            | Function(COA) 1225 - Technology                                                    |
| Function(COA) 1226 - Program Direction/Sp Ed                                       | 195,503.00            | 15,627.07             | 190,917.19            | .00           | 4,585.81            | 17                   | 196,991.56            | Function(COA) 1226 - Program Direction/Sp Ed                                       |
| Function(COA) 1227 - Academic Student Assessment                                   | 5,000.00              | .00                   | 5,000.00              | .00           | .00                 | 3                    | 27,819.80             | Function(COA) 1227 - Academic Student Assessment                                   |
| Function(COA) 1229 - Other Programs/Consortium                                     | 59,706.00             | 3,514.91              | 56,016.28             | .00           | 3,689.72            | 1,120                | 60,039.83             | Function(COA) 1229 - Other Programs/Consortium                                     |
| Function(COA) 1231 - Board of Education                                            | 126,041.00            | 3,974.19              | 116,527.67            | .00           | 9,513.33            | 195                  | 105,429.19            | Function(COA) 1231 - Board of Education                                            |
| Function(COA) 1232 - Executive Administration                                      | 691,032.00            | 76,299.04             | 664,256.66            | .00           | 26,775.34           | 527                  | 580,859.96            | Function(COA) 1232 - Executive Administration                                      |
| Function(COA) 1252 - Fiscal Services                                               | 559,279.00            | 61,453.27             | 529,491.91            | .00           | 29,787.09           | 77                   | 524,630.99            | Function(COA) 1252 - Fiscal Services                                               |
| Function(COA) 1259 - Other Business Services                                       | 32,363.00             | (366.64)              | 30,406.90             | .00           | 1,956.10            | 5                    | 20,199.02             | Function(COA) 1259 - Other Business Services                                       |
| Function(COA) 1261 - Operating Buildings Services                                  | 964,239.00            | 91,537.70             | 855,402.72            | .00           | 108,836.28          | 2,643                | 1,039,790.25          | Function(COA) 1261 - Operating Buildings Services                                  |
| Function(COA) 1266 - Security Services                                             | 92,195.00             | 23,089.75             | 90,312.35             | .00           | 1,882.65            | 9                    | 92,485.27             | Function(COA) 1266 - Security Services                                             |
| Function(COA) 1282 - Communication Services                                        | 29,397.00             | 19,414.87             | 33,532.76             | .00           | (4,135.76)          | 36                   | 2,231.91              | Function(COA) 1282 - Communication Services                                        |
| Function(COA) 1283 - Staff/Personnel Services                                      | 147,269.00            | (7,122.56)            | 87,761.58             | .00           | 59,507.42           | 299                  | 65,935.62             | Function(COA) 1283 - Staff/Personnel Services                                      |
| Function(COA) 1284 - Non-Instructional Technology Services                         | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1284 - Non-Instructional Technology Services                         |
| Function(COA) 1371 - Non-Public School Pupils                                      | 1,827.00              | .00                   | 745.00                | .00           | 1,082.00            | 0                    | 1,853.28              | Function(COA) 1371 - Non-Public School Pupils                                      |
| Function(COA) 1391 - Other Community Services                                      | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1391 - Other Community Services                                      |
| Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan |
| Function(COA) 1455 - Building Acquisition                                          | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | 1.00                  | Function(COA) 1455 - Building Acquisition                                          |
| Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts                  | 136,845.00            | 54,736.91             | 136,844.72            | .00           | .28                 | 0                    | .00                   | Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts                  |
| Function(COA) 1611 - Transfer Out to GF                                            | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1611 - Transfer Out to GF                                            |
| Function(COA) 1623 - Transfer to Ath/Comm Ed                                       | 845,708.00            | 222,637.97            | 755,344.03            | .00           | 90,363.97           | 0                    | 631,743.06            | Function(COA) 1623 - Transfer to Ath/Comm Ed                                       |
| <b>Facility(COA) 00000 - District Totals</b>                                       | <b>\$5,717,117.00</b> | <b>\$1,060,581.60</b> | <b>\$5,239,765.90</b> | <b>\$0.00</b> | <b>\$477,351.10</b> | <b>92 %</b>          | <b>\$4,376,103.36</b> |                                                                                    |
| <b>Facility(COA) 00214 - Wylie</b>                                                 |                       |                       |                       |               |                     |                      |                       |                                                                                    |
| Function(COA) 1111 - Elementary Instruction                                        | 2,248,124.00          | 416,450.81            | 2,147,968.57          | .00           | 100,155.43          | 38                   | 2,319,467.95          | Function(COA) 1111 - Elementary Instruction                                        |
| Function(COA) 1122 - Special Education Instruction                                 | 461,089.00            | 70,491.92             | 446,877.64            | .00           | 14,211.36           | 20                   | 397,264.94            | Function(COA) 1122 - Special Education Instruction                                 |
| Function(COA) 1125 - Compensatory Education                                        | 83,493.00             | 15,693.19             | 66,381.92             | .00           | 17,111.08           | 14                   | 60,978.43             | Function(COA) 1125 - Compensatory Education                                        |
| Function(COA) 1212 - Guidance Services                                             | 116,361.00            | 24,613.04             | 113,618.56            | .00           | 2,742.44            | 136                  | 110,183.25            | Function(COA) 1212 - Guidance Services                                             |
| Function(COA) 1214 - Psychological Services                                        | 65,457.00             | 14,032.53             | 64,047.79             | .00           | 1,409.21            | 55                   | 62,593.56             | Function(COA) 1214 - Psychological Services                                        |
| Function(COA) 1215 - Speech Services                                               | 112,705.00            | 23,759.82             | 109,672.76            | .00           | 3,032.24            | 168                  | 107,489.63            | Function(COA) 1215 - Speech Services                                               |
| Function(COA) 1216 - Social Work Services                                          | 53,936.00             | 10,389.73             | 49,761.77             | .00           | 4,174.23            | 44                   | 33,404.98             | Function(COA) 1216 - Social Work Services                                          |
| Function(COA) 1218 - Teacher Consultant                                            | 35,626.00             | 7,836.15              | 36,705.82             | .00           | (1,079.82)          | 68                   | 78,426.50             | Function(COA) 1218 - Teacher Consultant                                            |
| Function(COA) 1219 - Other Pupil Support                                           | 16,033.00             | 990.37                | 13,212.04             | .00           | 2,820.96            | 37                   | 13,264.52             | Function(COA) 1219 - Other Pupil Support                                           |
| Function(COA) 1221 - Improvement of Instruction                                    | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1221 - Improvement of Instruction                                    |
| Function(COA) 1222 - Educational Media Services                                    | 75,228.00             | 14,851.92             | 72,805.44             | .00           | 2,422.56            | 0                    | 68,259.33             | Function(COA) 1222 - Educational Media Services                                    |





# Expenses by Building/Program

Fiscal Year to Date 06/30/15

| Function(COA) Code                                 | Amended Budget        | Current Month Actual  | Actual FYTD           | Encumbrances  | Budget - Actual     | % Received / % Spent | Prior Year Total      | Facility(COA) Code                                 |
|----------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------|---------------------|----------------------|-----------------------|----------------------------------------------------|
| Function(COA) 1241 - Office of the Principal       | 266,357.00            | 17,909.43             | 259,153.29            | .00           | 7,203.71            | 344                  | 244,211.87            | Function(COA) 1241 - Office of the Principal       |
| Function(COA) 1331 - Community Activities          | 680.00                | 680.00                | 680.00                | .00           | .00                 | 0                    | .00                   | Function(COA) 1331 - Community Activities          |
| <b>Facility(COA) 00214 - Wylie Totals</b>          | <b>\$3,535,089.00</b> | <b>\$617,696.71</b>   | <b>\$3,380,885.60</b> | <b>\$0.00</b> | <b>\$154,203.40</b> | <b>96 %</b>          | <b>\$3,495,544.96</b> |                                                    |
| <b>Facility(COA) 00913 - High School</b>           |                       |                       |                       |               |                     |                      |                       |                                                    |
| Function(COA) 1113 - High School Instruction       | 5,938,106.00          | 1,039,567.42          | 5,830,897.96          | .00           | 107,208.04          | 165                  | 5,858,296.32          | Function(COA) 1113 - High School Instruction       |
| Function(COA) 1119 - Summer School Instruction     | 526.00                | (28.50)               | .00                   | .00           | 526.00              | 0                    | 18.24                 | Function(COA) 1119 - Summer School Instruction     |
| Function(COA) 1122 - Special Education Instruction | 625,610.00            | 91,953.52             | 608,991.20            | .00           | 16,618.80           | 115,778              | 552,032.60            | Function(COA) 1122 - Special Education Instruction |
| Function(COA) 1125 - Compensatory Education        | 2,624.00              | 15,068.48             | 17,371.23             | .00           | (14,747.23)         | 3                    | 2,621.81              | Function(COA) 1125 - Compensatory Education        |
| Function(COA) 1127 - Career Education              | 285,615.00            | 99,337.81             | 282,684.70            | .00           | 2,930.30            | 10,773               | 213,364.11            | Function(COA) 1127 - Career Education              |
| Function(COA) 1212 - Guidance Services             | 410,383.00            | 85,952.31             | 398,062.67            | .00           | 12,320.33           | 139                  | 331,006.70            | Function(COA) 1212 - Guidance Services             |
| Function(COA) 1213 - Health Services               | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1213 - Health Services               |
| Function(COA) 1214 - Psychological Services        | 59,772.00             | 12,832.03             | 59,127.27             | .00           | 644.73              | 0                    | 57,168.15             | Function(COA) 1214 - Psychological Services        |
| Function(COA) 1215 - Speech Services               | 55,016.00             | 11,567.83             | 53,824.75             | .00           | 1,191.25            | 90                   | 50,160.63             | Function(COA) 1215 - Speech Services               |
| Function(COA) 1216 - Social Work Services          | 116,198.00            | 24,593.30             | 113,680.83            | .00           | 2,517.17            | 207                  | 111,118.65            | Function(COA) 1216 - Social Work Services          |
| Function(COA) 1218 - Teacher Consultant            | 418,888.00            | 72,381.59             | 408,488.74            | .00           | 10,429.26           | 352                  | 474,174.97            | Function(COA) 1218 - Teacher Consultant            |
| Function(COA) 1219 - Other Pupil Support           | 42,840.00             | 3,050.95              | 40,749.42             | .00           | 2,090.58            | 10                   | 39,279.15             | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1221 - Improvement of Instruction    | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1222 - Educational Media Services    | 60,922.00             | 2,831.33              | 52,749.20             | .00           | 8,172.80            | 0                    | 52,079.25             | Function(COA) 1222 - Educational Media Services    |
| Function(COA) 1241 - Office of the Principal       | 701,560.00            | 58,737.30             | 677,883.12            | .00           | 23,676.88           | 1,113                | 680,706.49            | Function(COA) 1241 - Office of the Principal       |
| Function(COA) 1249 - Other School Admin            | 5,993.00              | 2,466.64              | 7,592.16              | .00           | (1,599.16)          | 1                    | 2,944.43              | Function(COA) 1249 - Other School Admin            |
| Function(COA) 1271 - Pupil Transportation Services | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1271 - Pupil Transportation Services |
| <b>Facility(COA) 00913 - High School Totals</b>    | <b>\$8,724,053.00</b> | <b>\$1,520,312.01</b> | <b>\$8,552,073.25</b> | <b>\$0.00</b> | <b>\$171,979.75</b> | <b>98 %</b>          | <b>\$8,424,971.50</b> |                                                    |
| <b>Facility(COA) 04609 - Creekside</b>             |                       |                       |                       |               |                     |                      |                       |                                                    |
| Function(COA) 1111 - Elementary Instruction        | 2,805,516.00          | 519,469.66            | 2,698,393.13          | .00           | 107,122.87          | 31                   | 2,369,744.13          | Function(COA) 1111 - Elementary Instruction        |
| Function(COA) 1122 - Special Education Instruction | 386,898.00            | 55,570.14             | 368,411.60            | .00           | 18,486.40           | 13                   | 289,327.56            | Function(COA) 1122 - Special Education Instruction |
| Function(COA) 1125 - Compensatory Education        | .00                   | 34,205.79             | 34,205.79             | .00           | (34,205.79)         | 9                    | 95,864.00             | Function(COA) 1125 - Compensatory Education        |
| Function(COA) 1212 - Guidance Services             | 91,972.00             | 18,745.52             | 88,837.21             | .00           | 3,134.79            | 0                    | 83,403.72             | Function(COA) 1212 - Guidance Services             |
| Function(COA) 1214 - Psychological Services        | 23,269.00             | 4,631.24              | 22,616.45             | .00           | 652.55              | 25                   | 28,565.40             | Function(COA) 1214 - Psychological Services        |
| Function(COA) 1215 - Speech Services               | 95,227.00             | 4,042.27              | 93,020.07             | .00           | 2,206.93            | 400                  | 91,003.29             | Function(COA) 1215 - Speech Services               |
| Function(COA) 1216 - Social Work Services          | 113,741.00            | 23,997.26             | 111,107.35            | .00           | 2,633.65            | 117                  | 33,405.27             | Function(COA) 1216 - Social Work Services          |
| Function(COA) 1218 - Teacher Consultant            | 160,421.00            | 33,566.00             | 158,536.90            | .00           | 1,884.10            | 139                  | 130,536.35            | Function(COA) 1218 - Teacher Consultant            |
| Function(COA) 1219 - Other Pupil Support           | 12,304.00             | 858.22                | 12,404.87             | .00           | (100.87)            | 8                    | 10,714.51             | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1221 - Improvement of Instruction    | .00                   | .00                   | .00                   | .00           | .00                 | 0                    | .00                   | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1222 - Educational Media Services    | 76,897.00             | 15,272.25             | 74,787.81             | .00           | 2,109.19            | 0                    | 89,233.67             | Function(COA) 1222 - Educational Media Services    |
| Function(COA) 1241 - Office of the Principal       | 263,283.00            | 20,407.73             | 250,141.93            | .00           | 13,141.07           | 325                  | 244,255.95            | Function(COA) 1241 - Office of the Principal       |
| <b>Facility(COA) 04609 - Creekside Totals</b>      | <b>\$4,029,528.00</b> | <b>\$730,766.08</b>   | <b>\$3,912,463.11</b> | <b>\$0.00</b> | <b>\$117,064.89</b> | <b>97 %</b>          | <b>\$3,466,053.85</b> |                                                    |
| <b>Facility(COA) 08039 - Mill Creek</b>            |                       |                       |                       |               |                     |                      |                       |                                                    |
| Function(COA) 1112 - Middle School Instruction     | 2,765,840.00          | 513,309.38            | 2,645,804.94          | .00           | 120,035.06          | 66                   | 2,581,482.77          | Function(COA) 1112 - Middle School Instruction     |
| Function(COA) 1122 - Special Education Instruction | 387,881.00            | 65,551.41             | 376,886.03            | .00           | 10,994.97           | 14                   | 349,559.40            | Function(COA) 1122 - Special Education Instruction |
| Function(COA) 1125 - Compensatory Education        | .00                   | 6,509.65              | 14,731.28             | .00           | (14,731.28)         | 4                    | (440.36)              | Function(COA) 1125 - Compensatory Education        |
| Function(COA) 1212 - Guidance Services             | 114,396.00            | 4,775.60              | 111,759.77            | .00           | 2,636.23            | 0                    | 109,490.61            | Function(COA) 1212 - Guidance Services             |
| Function(COA) 1214 - Psychological Services        | 59,708.00             | 12,832.04             | 59,127.33             | .00           | 580.67              | 52                   | 57,168.12             | Function(COA) 1214 - Psychological Services        |
| Function(COA) 1215 - Speech Services               | 78,823.00             | 12,578.40             | 77,079.65             | .00           | 1,743.35            | 129                  | 72,912.61             | Function(COA) 1215 - Speech Services               |





# Expenses by Building/Program

Fiscal Year to Date 06/30/15

| Function(COA) Code                                 | Amended Budget | Current Month Actual | Actual FYTD    | Encumbrances | Budget - Actual | % Received / % Spent | Prior Year Total | Facility(COA) Code                                 |
|----------------------------------------------------|----------------|----------------------|----------------|--------------|-----------------|----------------------|------------------|----------------------------------------------------|
| Function(COA) 1216 - Social Work Services          | 119,417.00     | 25,362.53            | 116,965.53     | .00          | 2,451.47        | 148                  | 91,582.23        | Function(COA) 1216 - Social Work Services          |
| Function(COA) 1218 - Teacher Consultant            | 155,861.00     | 32,502.58            | 152,276.68     | .00          | 3,584.32        | 128                  | 123,220.81       | Function(COA) 1218 - Teacher Consultant            |
| Function(COA) 1219 - Other Pupil Support           | 21,426.00      | 1,846.70             | 25,356.12      | .00          | (3,930.12)      | 16                   | 23,820.60        | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1221 - Improvement of Instruction    | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1222 - Educational Media Services    | 17,892.00      | 1,413.26             | 19,004.22      | .00          | (1,112.22)      | 0                    | 79,499.67        | Function(COA) 1222 - Educational Media Services    |
| Function(COA) 1241 - Office of the Principal       | 421,004.00     | 33,207.13            | 402,961.13     | .00          | 18,042.87       | 2,252                | 385,912.94       | Function(COA) 1241 - Office of the Principal       |
| Facility(COA) 08039 - Mill Creek Totals            | \$4,142,248.00 | \$709,888.68         | \$4,001,952.68 | \$0.00       | \$140,295.32    | 97 %                 | \$3,874,209.40   |                                                    |
| Facility(COA) 08040 - Cornerstone                  |                |                      |                |              |                 |                      |                  |                                                    |
| Function(COA) 1111 - Elementary Instruction        | 2,202,728.00   | 421,617.54           | 2,128,228.56   | .00          | 74,499.44       | 51                   | 2,191,821.19     | Function(COA) 1111 - Elementary Instruction        |
| Function(COA) 1122 - Special Education             | 676,014.00     | 104,864.98           | 634,584.95     | .00          | 41,429.05       | 29                   | 621,191.60       | Function(COA) 1122 - Special Education             |
| Function(COA) 1125 - Compensatory Education        | 59,253.00      | (8,193.21)           | 63,059.94      | .00          | (3,806.94)      | 9                    | 53,573.80        | Function(COA) 1125 - Compensatory Education        |
| Function(COA) 1212 - Guidance Services             | 11,200.00      | (11,807.04)          | .00            | .00          | 11,200.00       | 0                    | 11,200.00        | Function(COA) 1212 - Guidance Services             |
| Function(COA) 1213 - Health Services               | 172,463.00     | 30,973.37            | 168,738.50     | .00          | 3,724.50        | 1,507                | 157,262.12       | Function(COA) 1213 - Health Services               |
| Function(COA) 1214 - Psychological Services        | 71,227.00      | 14,032.58            | 66,148.14      | .00          | 5,078.86        | 38                   | 63,120.45        | Function(COA) 1214 - Psychological Services        |
| Function(COA) 1215 - Speech Services               | 329,961.00     | 82,892.94            | 338,779.32     | .00          | (8,818.32)      | 476                  | 332,005.59       | Function(COA) 1215 - Speech Services               |
| Function(COA) 1216 - Social Work Services          | 68,661.00      | 13,001.03            | 65,656.98      | .00          | 3,004.02        | 20                   | 110,606.27       | Function(COA) 1216 - Social Work Services          |
| Function(COA) 1218 - Teacher Consultant            | 180,544.00     | 24,393.53            | 125,077.19     | .00          | 55,466.81       | 182                  | 113,094.73       | Function(COA) 1218 - Teacher Consultant            |
| Function(COA) 1219 - Other Pupil Support           | 6,666.00       | 480.03               | 5,326.49       | .00          | 1,339.51        | 3                    | 6,446.00         | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1221 - Improvement of Instruction    | 6,000.00       | 477.74               | 12,758.83      | .00          | (6,758.83)      | 191                  | 4,629.05         | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1222 - Educational Media Services    | 124,997.00     | 26,681.09            | 122,412.01     | .00          | 2,584.99        | 2,040                | 116,503.26       | Function(COA) 1222 - Educational Media Services    |
| Function(COA) 1225 - Technology                    | 116,031.00     | 14,963.26            | 115,132.59     | .00          | 898.41          | 92                   | .00              | Function(COA) 1225 - Technology                    |
| Function(COA) 1227 - Academic Student Assessment   | 30,000.00      | .00                  | 26,706.29      | .00          | 3,293.71        | 23                   | 7,134.14         | Function(COA) 1227 - Academic Student Assessment   |
| Function(COA) 1241 - Office of the Principal       | 280,224.00     | 23,017.62            | 268,932.99     | .00          | 11,291.01       | 896                  | 263,336.81       | Function(COA) 1241 - Office of the Principal       |
| Function(COA) 1331 - Community Activities          | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1331 - Community Activities          |
| Function(COA) 1351 - Care of Children              | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1351 - Care of Children              |
| Function(COA) 1391 - Other Community Services      | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1391 - Other Community Services      |
| Facility(COA) 08040 - Cornerstone Totals           | \$4,335,969.00 | \$737,395.46         | \$4,141,542.78 | \$0.00       | \$194,426.22    | 96 %                 | \$4,051,925.01   |                                                    |
| Facility(COA) 08989 - Bates                        |                |                      |                |              |                 |                      |                  |                                                    |
| Function(COA) 1111 - Elementary Instruction        | 1,770,420.00   | 339,399.32           | 1,739,709.36   | .00          | 30,710.64       | 40                   | 1,685,943.42     | Function(COA) 1111 - Elementary Instruction        |
| Function(COA) 1122 - Special Education             | 252,245.00     | 26,145.93            | 248,230.13     | .00          | 4,014.87        | 14                   | 160,537.12       | Function(COA) 1122 - Special Education             |
| Function(COA) 1125 - Compensatory Education        | 70,270.00      | 30,855.38            | 82,786.57      | .00          | (12,516.57)     | 33                   | 61,036.39        | Function(COA) 1125 - Compensatory Education        |
| Function(COA) 1212 - Guidance Services             | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1212 - Guidance Services             |
| Function(COA) 1214 - Psychological Services        | 23,269.00      | 4,631.29             | 22,616.31      | .00          | 652.69          | 0                    | 28,565.80        | Function(COA) 1214 - Psychological Services        |
| Function(COA) 1215 - Speech Services               | 102,834.00     | 21,632.75            | 101,480.60     | .00          | 1,353.40        | 436                  | 76,309.39        | Function(COA) 1215 - Speech Services               |
| Function(COA) 1216 - Social Work Services          | 112,705.00     | 23,769.72            | 110,247.87     | .00          | 2,457.13        | 107                  | 107,627.83       | Function(COA) 1216 - Social Work Services          |
| Function(COA) 1218 - Teacher Consultant            | .00            | 14.64                | .00            | .00          | .00             | 0                    | 56,501.77        | Function(COA) 1218 - Teacher Consultant            |
| Function(COA) 1219 - Other Pupil Support           | 6,360.00       | 29.05                | 7,054.63       | .00          | (694.63)        | 0                    | 5,670.03         | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1221 - Improvement of Instruction    | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1222 - Educational Media Services    | 69,531.00      | 13,386.08            | 68,183.56      | .00          | 1,347.44        | 0                    | 64,046.80        | Function(COA) 1222 - Educational Media Services    |
| Function(COA) 1241 - Office of the Principal       | 252,945.00     | 19,810.61            | 243,090.23     | .00          | 9,854.77        | 350                  | 244,311.05       | Function(COA) 1241 - Office of the Principal       |
| Function(COA) 1271 - Pupil Transportation Services | 3,200.00       | 5,501.77             | 5,501.77       | .00          | (2,301.77)      | 2                    | .00              | Function(COA) 1271 - Pupil Transportation Services |
| Function(COA) 1331 - Community Activities          | 800.00         | 800.00               | 800.00         | .00          | .00             | 25                   | .00              | Function(COA) 1331 - Community Activities          |
| Function(COA) 1351 - Care of Children              | .00            | .00                  | .00            | .00          | .00             | 0                    | .00              | Function(COA) 1351 - Care of Children              |
| Facility(COA) 08989 - Bates Totals                 | \$2,664,579.00 | \$485,976.54         | \$2,629,701.03 | \$0.00       | \$34,877.97     | 99 %                 | \$2,490,549.60   |                                                    |





# Expenses by Building/Program

Fiscal Year to Date 06/30/15

| Function(COA) Code                                      | Amended Budget         | Current Month Actual  | Actual FYTD            | Encumbrances  | Budget - Actual       | % Received / % Spent | Prior Year Total       | Facility(COA) Code                                 |
|---------------------------------------------------------|------------------------|-----------------------|------------------------|---------------|-----------------------|----------------------|------------------------|----------------------------------------------------|
| <b>09078 - Transportation</b>                           |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1261 - Operating Buildings Services       | 12,312.00              | 741.21                | 11,940.97              | .00           | 371.03                | 0                    | 14,117.66              | Function(COA) 1261 - Operating Buildings Services  |
| Function(COA) 1271 - Pupil Transportation Services      | 1,641,040.00           | 126,360.03            | 1,465,652.64           | .00           | 175,387.36            | 11,904               | 1,505,769.45           | Function(COA) 1271 - Pupil Transportation Services |
| <b>Function(COA) 09078 - Transportation Totals</b>      | <b>\$1,653,352.00</b>  | <b>\$127,101.24</b>   | <b>\$1,477,593.61</b>  | <b>\$0.00</b> | <b>\$175,758.39</b>   | <b>89 %</b>          | <b>\$1,519,887.11</b>  |                                                    |
| <b>09079 - B&amp;G</b>                                  |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1261 - Operating Buildings Services       | 2,273,626.00           | 199,886.82            | 2,254,464.63           | .00           | 19,161.37             | 136                  | 2,161,621.84           | Function(COA) 1261 - Operating Buildings Services  |
| <b>Function(COA) 09079 - B&amp;G Totals</b>             | <b>\$2,273,626.00</b>  | <b>\$199,886.82</b>   | <b>\$2,254,464.63</b>  | <b>\$0.00</b> | <b>\$19,161.37</b>    | <b>99 %</b>          | <b>\$2,161,621.84</b>  |                                                    |
| <b>11 - General Fund</b>                                |                        |                       |                        |               |                       |                      |                        |                                                    |
| <b>Function(COA) 11 - General Fund Totals</b>           | <b>\$37,075,561.00</b> | <b>\$6,189,607.14</b> | <b>\$35,590,442.59</b> | <b>\$0.00</b> | <b>\$1,485,118.41</b> | <b>96 %</b>          | <b>\$33,860,866.63</b> |                                                    |
| <b>23 - Community Service Fund</b>                      |                        |                       |                        |               |                       |                      |                        |                                                    |
| <b>Function(COA) 23 - Community Service Fund Totals</b> | <b>.00</b>             | <b>.00</b>            | <b>.00</b>             | <b>.00</b>    | <b>.00</b>            | <b>0</b>             | <b>.00</b>             |                                                    |
| <b>00000 - District</b>                                 |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1118 - Pre-Kindergarten Instruction       | 145,646.00             | 31,995.05             | 230,215.44             | .00           | (84,569.44)           | 0                    | 185,933.08             | Function(COA) 1118 - Pre-Kindergarten Instruction  |
| Function(COA) 1221 - Improvement of Instruction         | 500.00                 | 219.09                | 917.88                 | .00           | (417.88)              | 1                    | 360.00                 | Function(COA) 1221 - Improvement of Instruction    |
| Function(COA) 1226 - Program Direction/Sp Ed            | 4,774.00               | 840.47                | 1,094.06               | .00           | 3,679.94              | 219                  | 9,309.41               | Function(COA) 1226 - Program Direction/Sp Ed       |
| Function(COA) 1257 - Internal Services                  | .00                    | .00                   | .00                    | .00           | .00                   | 0                    | 4,700.00               | Function(COA) 1257 - Internal Services             |
| Function(COA) 1261 - Operating Buildings Services       | 35,250.00              | 6,412.98              | 29,145.12              | .00           | 6,104.88              | 0                    | 23,853.16              | Function(COA) 1261 - Operating Buildings Services  |
| Function(COA) 1271 - Pupil Transportation Services      | 75,000.00              | 30,736.30             | 79,656.62              | .00           | (4,656.62)            | 226                  | 78,874.35              | Function(COA) 1271 - Pupil Transportation Services |
| Function(COA) 1291 - Pupil Activities/Athletics         | 641,606.00             | 84,638.08             | 750,599.04             | .00           | (108,993.04)          | 1,001                | 715,590.89             | Function(COA) 1291 - Pupil Activities/Athletics    |
| Function(COA) 1311 - Community Services Direction       | 290,783.00             | 38,387.16             | 319,684.92             | .00           | (28,901.92)           | 50                   | 282,005.37             | Function(COA) 1311 - Community Services Direction  |
| Function(COA) 1321 - Community Recreation               | 295,089.00             | 62,572.84             | 433,321.49             | .00           | (138,232.49)          | 149                  | 455,552.16             | Function(COA) 1321 - Community Recreation          |
| Function(COA) 1351 - Care of Children                   | 892,793.00             | 72,539.44             | 922,508.98             | .00           | (29,715.98)           | 313                  | 221,239.09             | Function(COA) 1351 - Care of Children              |
| Function(COA) 1391 - Other Community Services           | 138,596.00             | 27,416.24             | 60,807.02              | .00           | 77,788.98             | 7                    | .00                    | Function(COA) 1391 - Other Community Services      |
| <b>Function(COA) 00000 - District Totals</b>            | <b>\$2,604,633.00</b>  | <b>\$368,913.41</b>   | <b>\$2,925,127.59</b>  | <b>\$0.00</b> | <b>(\$320,494.59)</b> | <b>112 %</b>         | <b>\$1,977,417.51</b>  |                                                    |
| <b>00214 - Wylie</b>                                    |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1261 - Operating Buildings Services       | 67,500.00              | 8,944.99              | 82,523.02              | .00           | (15,023.02)           | 3                    | 65,916.91              | Function(COA) 1261 - Operating Buildings Services  |
| <b>Function(COA) 00214 - Wylie Totals</b>               | <b>\$67,500.00</b>     | <b>\$8,944.99</b>     | <b>\$82,523.02</b>     | <b>\$0.00</b> | <b>(\$15,023.02)</b>  | <b>122 %</b>         | <b>\$65,916.91</b>     |                                                    |
| <b>00913 - High School</b>                              |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1261 - Operating Buildings Services       | 45,000.00              | 2,981.74              | 29,744.87              | .00           | 15,255.13             | 44                   | 44,919.06              | Function(COA) 1261 - Operating Buildings Services  |
| <b>Function(COA) 00913 - High School Totals</b>         | <b>\$45,000.00</b>     | <b>\$2,981.74</b>     | <b>\$29,744.87</b>     | <b>\$0.00</b> | <b>\$15,255.13</b>    | <b>66 %</b>          | <b>\$44,919.06</b>     |                                                    |
| <b>02362 - Jenkins</b>                                  |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1261 - Operating Buildings Services       | 40,000.00              | 13,313.58             | 57,464.95              | .00           | (17,464.95)           | 128                  | .00                    | Function(COA) 1261 - Operating Buildings Services  |
| <b>Function(COA) 02362 - Jenkins Totals</b>             | <b>\$40,000.00</b>     | <b>\$13,313.58</b>    | <b>\$57,464.95</b>     | <b>\$0.00</b> | <b>(\$17,464.95)</b>  | <b>144 %</b>         | <b>\$0.00</b>          |                                                    |
| <b>23 - Community Service Fund</b>                      |                        |                       |                        |               |                       |                      |                        |                                                    |
| <b>Function(COA) 23 - Community Service Fund Totals</b> | <b>\$2,757,133.00</b>  | <b>\$394,153.72</b>   | <b>\$3,094,860.43</b>  | <b>\$0.00</b> | <b>(\$337,727.43)</b> | <b>112 %</b>         | <b>\$2,088,253.48</b>  |                                                    |
| <b>25 - School Lunch Fund</b>                           |                        |                       |                        |               |                       |                      |                        |                                                    |
| <b>Function(COA) 25 - School Lunch Fund Totals</b>      | <b>.00</b>             | <b>.00</b>            | <b>.00</b>             | <b>.00</b>    | <b>.00</b>            | <b>2</b>             | <b>57,627.25</b>       |                                                    |
| <b>00000 - District</b>                                 |                        |                       |                        |               |                       |                      |                        |                                                    |
| Function(COA) 1219 - Other Pupil Support                | .00                    | 59,694.99             | 59,694.99              | .00           | (59,694.99)           | 0                    | 2,619.33               | Function(COA) 1219 - Other Pupil Support           |
| Function(COA) 1261 - Operating Buildings Services       | 10,974.00              | 2,089.06              | 5,067.75               | .00           | 5,906.25              | 0                    | 2,619.33               | Function(COA) 1261 - Operating Buildings Services  |



# Expenses by Building/Program

Fiscal Year to Date 06/30/15

| Function(COA) Code                                          | Amended Budget  | Current Month Actual | Actual FYTD     | Encumbrances | Budget - Actual | % Received / % Spent | Prior Year Total | Facility(COA) Code                                          |
|-------------------------------------------------------------|-----------------|----------------------|-----------------|--------------|-----------------|----------------------|------------------|-------------------------------------------------------------|
| Function(COA) 1297 - Food Services                          | 788,886.00      | 139,858.75           | 776,097.61      | .00          | 12,788.39       | 7,072                | 541,511.97       | Function(COA) 1297 - Food Services                          |
| Function(COA) 1611 - Transfer Out to GF                     | 175,419.00      | (2,844.95)           | 111,696.35      | .00          | 63,722.65       | 14                   | 88,049.75        | Function(COA) 1611 - Transfer Out to GF                     |
| Function(COA) 00000 - District Totals                       | \$975,279.00    | \$198,797.85         | \$952,556.70    | \$0.00       | \$22,722.30     | 98 %                 | \$689,808.30     |                                                             |
| Function(COA) 00214 - Wylie                                 |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 126,062.00      | 6,507.84             | 126,039.06      | .00          | 22.94           | 13                   | 129,053.31       | Function(COA) 1297 - Food Services                          |
| Function(COA) 00214 - Wylie Totals                          | \$126,062.00    | \$6,507.84           | \$126,039.06    | \$0.00       | \$22.94         | 100 %                | \$129,053.31     |                                                             |
| Function(COA) 00913 - High School                           |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 339,721.00      | 14,738.02            | 315,112.51      | .00          | 24,608.49       | 250                  | 320,954.34       | Function(COA) 1297 - Food Services                          |
| Function(COA) 00913 - High School Totals                    | \$339,721.00    | \$14,738.02          | \$315,112.51    | \$0.00       | \$24,608.49     | 93 %                 | \$320,954.34     |                                                             |
| Function(COA) 04609 - Creekside                             |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 145,770.00      | 9,462.17             | 162,134.27      | .00          | (16,364.27)     | 48                   | 138,911.18       | Function(COA) 1297 - Food Services                          |
| Function(COA) 04609 - Creekside Totals                      | \$145,770.00    | \$9,462.17           | \$162,134.27    | \$0.00       | (\$16,364.27)   | 111 %                | \$138,911.18     |                                                             |
| Function(COA) 08039 - Mill Creek                            |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 157,432.00      | 18,600.92            | 155,407.99      | .00          | 2,024.01        | 107                  | 151,857.31       | Function(COA) 1297 - Food Services                          |
| Function(COA) 08039 - Mill Creek Totals                     | \$157,432.00    | \$18,600.92          | \$155,407.99    | \$0.00       | \$2,024.01      | 99 %                 | \$151,857.31     |                                                             |
| Function(COA) 08040 - Cornerstone                           |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 92,392.00       | 4,498.05             | 88,094.32       | .00          | 4,297.68        | 56                   | 92,308.65        | Function(COA) 1297 - Food Services                          |
| Function(COA) 08040 - Cornerstone Totals                    | \$92,392.00     | \$4,498.05           | \$88,094.32     | \$0.00       | \$4,297.68      | 95 %                 | \$92,308.65      |                                                             |
| Function(COA) 08989 - Bates                                 |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1297 - Food Services                          | 92,959.00       | 5,894.93             | 84,953.23       | .00          | 8,005.77        | 92                   | 78,945.84        | Function(COA) 1297 - Food Services                          |
| Function(COA) 08989 - Bates Totals                          | \$92,959.00     | \$5,894.93           | \$84,953.23     | \$0.00       | \$8,005.77      | 91 %                 | \$78,945.84      |                                                             |
| Function(COA) 25 - School Lunch Fund                        |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 25 - School Lunch Fund Totals                 | \$1,929,615.00  | \$258,499.78         | \$1,894,298.08  | \$0.00       | \$45,316.92     | 98 %                 | \$1,601,838.93   |                                                             |
| Function(COA) 30 - Debt Retirement Fund                     |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 00000 - District                              |                 |                      |                 |              |                 |                      |                  |                                                             |
| Function(COA) 1259 - Other Business Services                | 51,000.00       | 3,383.96             | 25,991.81       | .00          | 25,008.19       | 1                    | 30,720.28        | Function(COA) 1259 - Other Business Services                |
| Function(COA) 1511 - Debt Service - Principal               | 15,536,683.00   | .00                  | 15,536,682.76   | .00          | .24             | 30,464               | 14,875,135.26    | Function(COA) 1511 - Debt Service - Principal               |
| Function(COA) 1512 - Debt Service - Payment to Escrow Agent | .00             | .00                  | .00             | .00          | .00             | 0                    | .00              | Function(COA) 1512 - Debt Service - Payment to Escrow Agent |
| Function(COA) 00000 - District Totals                       | \$15,587,683.00 | \$3,383.96           | \$15,562,674.57 | \$0.00       | \$25,008.43     | 100 %                | \$14,905,855.54  |                                                             |
| Function(COA) 30 - Debt Retirement Fund Totals              | \$15,587,683.00 | \$3,383.96           | \$15,562,674.57 | \$0.00       | \$25,008.43     | 100 %                | \$14,905,855.54  |                                                             |
| Grand Totals                                                | \$57,349,992.00 | \$6,845,644.60       | \$56,132,275.67 | \$0.00       | \$1,217,716.33  | 98 %                 | \$52,456,814.58  |                                                             |

**Dexter Community Schools**  
Interfund Transfers  
Subsidy and Indirect Transfers  
2014-15

| INTERFUND TRANSFERS<br>(object code 8110) | Transfer From: |                |                    |
|-------------------------------------------|----------------|----------------|--------------------|
|                                           | General        |                |                    |
| Transfer To: General Fund                 |                | **Food Service | Community Services |
|                                           |                | \$111,604.84   |                    |
| Transfer To: Food Service                 | \$             |                |                    |
|                                           |                | -              |                    |
| Transfer: To Comm. Service                | \$             | 755,344.03     |                    |
|                                           | \$             | 755,344.03     | \$ -               |

|                                                | Food Service Note |                      | Community Services Note |
|------------------------------------------------|-------------------|----------------------|-------------------------|
| Direct Cost to Lunch Prg (monitors \$59,694.99 |                   | Athletics Subsidy    | \$ 395,126.05           |
| Indirect Cost (9990)                           | \$111,604.84      | Pool Subsidy         | \$ 76,461.47            |
| *                                              |                   | CPA/Facility Subsidy | \$ 22,315.30            |
|                                                |                   | Community Ed Subsidy | \$ 261,441.21           |
|                                                | \$171,299.83      |                      | \$ 755,344.03           |



Dexter Community Schools  
Capital Projects Fund Summary

| 2008 Bond Issue                        |                                  |                |                |                  |            |           |           |           |           |          |           |         |
|----------------------------------------|----------------------------------|----------------|----------------|------------------|------------|-----------|-----------|-----------|-----------|----------|-----------|---------|
| Account                                | Description                      | Project Budget | Project Actual | Project Variance | 2008-09    | 2009-10   | 2010-11   | 2011-12   | 2012-13   | 2013-14  | 2014-15   | 2015-16 |
| 480-151-0000                           | CAP PROJ INVESTMENT INTEREST     | 2,463,606      | 432,810        |                  | 343,192    | 54,231    | 18,579    | 7,363     | 6,426     | 1,833    | 944       | 243     |
| 480-591-0000                           | CAP PROJ BOND PRINC PROCEEDS     | 47,890,000     | 46,380,000     | 1,510,000        | 39,770,000 | -         | -         | 6,610,000 | -         | -        | -         | -       |
| 480-591-1000                           | CAP PROJ BOND PREM/DISC ON ISSUE | 1,527,242      | 1,527,242      |                  | 844,162    | -         | -         | 683,081   | -         | -        | -         | -       |
| Total Revenue                          |                                  | 50,353,606     | 48,340,052     | 2,013,554        | 40,957,354 | 54,231    | 18,579    | 7,300,443 | 6,426     | 1,833    | 944       | 243     |
| 481-252-3190-0000-000000-00            | CAP PROJ FINANCIAL ADVISOR       | 58,023         | 50,878         | 7,145            | 37,579     | -         | -         | 13,299    | -         | -        | -         | -       |
| 481-252-3190-0000-000000-00            | CAP PROJ PROF SERV/CREDIT RA     | 44,500         | 54,384         | (9,884)          | 25,613     | -         | -         | 28,771    | -         | -        | -         | -       |
| 481-252-3510-0000-000000-00            | CAP PROJ ADVERTISE/NOTICES       | 15,000         | 11,219         | 3,781            | -          | -         | -         | -         | -         | -        | -         | -       |
| 481-252-4910-0000-000000-00            | CAP PROJ BOND ELECTION           | 20,500         | -              | 20,500           | -          | -         | -         | -         | -         | -        | -         | -       |
| 481-252-7410-0000-000000-00            | CAP PROJ FEES ISSUANCE           | 17,805         | 10,462         | 7,343            | 6,486      | -         | -         | 3,976     | -         | -        | -         | -       |
| FISCAL SERVICES                        |                                  | 155,828        | 119,505        | 36,323           | 73,459     | -         | -         | 46,046    | -         | -        | -         | -       |
| 481-259-3990-0000-000000-00            | CAP PROJ BOND INSURANCE ISSU     | 286,016        | -              | 286,016          | -          | -         | -         | -         | -         | -        | -         | -       |
| OTHER BUSINESS SERVICES                |                                  | 286,016        | -              | 286,016          | -          | -         | -         | -         | -         | -        | -         | -       |
| 481-271-6610-0000-0000-09078-00        | CAP PROJ NEW SCHOOL BUSES        | 6,162,000      | 3,065,342      | 3,096,658        | 632,069    | 537,904   | 505,704   | -         | 420,100   | 615,667  | 353,898   | -       |
| CAPITAL TRANSPORTATION ACQUISITION     |                                  | 6,162,000      | 3,065,342      | 3,096,658        | 632,069    | 537,904   | 505,704   | -         | 420,100   | 615,667  | 353,898   | -       |
| 481-284-3190-0000-000000-00            | CAP PROJ CONSULT TECHNOLOGY      | 310,641        | 294,066        | 16,575           | 97,147     | 96,623    | 42,160    | 52,236    | 5,900     | 8,600    | -         | -       |
| 481-284-3190-0000-000000-01            | CAP PROJ CONSULT SECURITY        | 101,500        | 118,300        | (16,800)         | -          | 89,974    | 10,930    | 596       | 8,200     | -        | -         | -       |
| 481-284-6450-0000-000000-00            | CAP PROJ TECHNOLOGY DISTRICT     | 6,088,936      | 4,947,042      | 1,141,894        | 1,717,242  | 1,726,745 | (117,246) | 227,775   | 34,062    | 55,347   | 1,303,168 | (50)    |
| 481-284-6450-0000-000000-01            | CAP PROJ ADMIN SOFTWARE          | 102,254        | 102,254        | (102,254)        | -          | -         | -         | -         | 102,254   | -        | -         | -       |
| CAPITAL TECHNOLOGY ACQUISITION         |                                  | 6,501,077      | 5,461,662      | 1,039,415        | 1,814,389  | 1,913,341 | (64,156)  | 280,607   | 150,416   | 63,947   | 1,303,168 | (50)    |
| 481-284-6450-0000-0000-00214-00        | CAP PROJ TECHNOLOGY WYLIE        | 652,752        | 155,985        | 496,767          | -          | -         | -         | 21,647    | 11,709    | -        | -         | -       |
| 481-284-6450-0000-0000-00913-00        | CAP PROJ TECHNOLOGY HS           | 1,212,000      | 366,673        | 845,327          | -          | 26,455    | 259,189   | 27,652    | 54,376    | -        | -         | -       |
| 481-284-6450-0000-0000-00609-00        | CAP PROJ TECHNOLOGY CREEKSID     | 485,084        | 517,956        | (32,872)         | -          | 28,723    | 176,354   | 191,758   | 116,469   | 4,653    | -         | -       |
| 481-284-6450-0000-0000-08039-00        | CAP PROJ TECHNOLOGY MCREEK       | 446,144        | 209,434        | 236,710          | -          | -         | 167,570   | 18,115    | 23,749    | -        | -         | -       |
| 481-284-6450-0000-0000-08040-00        | CAP PROJ TECHNOLOGY CSTONE       | 253,200        | 135,104        | 118,096          | -          | 3,060     | 17,628    | 103,811   | 10,606    | -        | -         | -       |
| 481-284-6450-0000-0000-08989-00        | CAP PROJ TECHNOLOGY BATES        | 186,313        | 89,892         | 106,421          | -          | -         | 75,621    | 11,114    | 2,957     | -        | -         | -       |
| 481-284-6450-0000-0000-09078-00        | CAP PROJ TECHNOLOGY BUS GAR      | 208,440        | 188,075        | 22,365           | -          | -         | -         | 120,334   | 18,799    | 42,200   | 4,741     | -       |
| 481-284-6450-0000-0000-09931-00        | CAP PROJ TECHNOLOGY COPELUS      | 264,480        | 107,958        | 156,522          | -          | -         | 4,813     | 3,764     | 2,182     | -        | -         | -       |
| CAPITAL TECHNOLOGY INFRASTRUCTURE      |                                  | 3,718,413      | 1,671,679      | 2,046,734        | -          | 57,238    | 909,988   | 412,012   | 240,847   | 46,653   | 4,741     | -       |
| 481-451-3190-0000-000000-00            | CAP PROJ PROF SERV SITE ACQ      | 25,000         | 19,055         | 5,945            | 16,895     | -         | -         | 2,160     | -         | 8,505    | -         | -       |
| 481-451-6110-0000-0000-00000-00        | CAP PROJ SITE ACQUISITION        | 2,750,000      | 3,101,375      | (349,375)        | 2,361,162  | -         | -         | 528,948   | 6,245     | 205,002  | 18        | -       |
| SITE ACQUISITION SERVICES              |                                  | 2,750,000      | 3,101,375      | (349,375)        | 2,361,162  | -         | -         | 528,948   | 6,245     | 205,002  | 18        | -       |
| 481-452-3190-0000-0000-00214-00        | CAP PROJ ARCHITECT CONNECTRO     | 147,308        | 193,844        | (46,536)         | 109,952    | 51,083    | 1,473     | -         | 31,336    | -        | -         | -       |
| SITE IMPROVEMENT ARCHITECT SERVICES    |                                  | 147,308        | 193,844        | (46,536)         | 109,952    | 51,083    | 1,473     | -         | 31,336    | -        | -         | -       |
| 481-452-6310-0000-0000-00214-00        | CAP PROJ SITE IMPROVE WYLIE      | 1,657,379      | 2,021,791      | (364,412)        | -          | -         | 160,023   | 1,601,535 | 256,083   | 4,150    | -         | -       |
| 481-452-6310-0000-0000-00913-00        | CAP PROJ SITE IMPROVE HS         | 974,006        | 739,830        | 234,176          | -          | -         | 211,163   | 466,593   | 61,134    | 940      | -         | -       |
| 481-452-6310-0000-0000-00913-21        | CAP PROJ SITE IMPROVE HS ATH     | 1,115,252      | 173,239        | (942,013)        | -          | -         | 103,067   | 70,172    | -         | -        | -         | -       |
| 481-452-6310-0000-0000-04609-00        | CAP PROJ SITE IMPROVE CREEKS     | 1,346,078      | (400,478)      | 1,746,556        | -          | -         | 676,119   | 258,464   | 93,322    | 19,558   | 67,789    | -       |
| 481-452-6310-0000-0000-04609-21        | CAP PROJ SITE IMPROVE CS ATH     | 116,973        | 546,467        | (429,494)        | -          | -         | 142,167   | 2,415     | 1,207,416 | (10,125) | 4,205     | -       |
| 481-452-6310-0000-0000-08039-00        | CAP PROJ SITE IMPROVE MCREEK     | 683,440        | 116,973        | 566,467          | -          | -         | 108,994   | 4,579     | 3,400     | -        | -         | -       |
| 481-452-6310-0000-0000-08039-21        | CAP PROJ SITE IMPROVE MC ATH     | 695,090        | 695,090        | -                | -          | -         | 657,643   | 22,019    | 15,428    | -        | -         | -       |
| 481-452-6310-0000-0000-08040-00        | CAP PROJ SITE IMPROVE CSTONE     | 158,585        | 310,549        | (151,964)        | -          | -         | 231,939   | 78,609    | -         | -        | -         | -       |
| 481-452-6310-0000-0000-08989-00        | CAP PROJ SITE IMPROVE BATES      | 76,500         | 109,436        | (32,936)         | -          | -         | 94,811    | -         | 14,625    | -        | -         | -       |
| 481-452-6310-0000-0000-09078-00        | CAP PROJ SITE IMPROVE BUS GA     | 596,000        | 1,227,550      | (631,550)        | -          | -         | 100,000   | 501,779   | 591,818   | 34,153   | -         | -       |
| 481-452-6310-0000-0000-09931-00        | CAP PROJ SITE IMPROVE CPELUS     | 58,000         | 140,788        | (82,788)         | -          | -         | 140,788   | -         | -         | -        | -         | -       |
| SITE IMPROVEMENT CONSTRUCTION SERVICES |                                  | 4,898,684      | 7,996,576      | (3,097,892)      | -          | -         | 2,626,716 | 2,857,384 | 2,391,807 | 46,676   | 71,994    | -       |
| 481-453-3190-0000-0000-00000-00        | CAP PROJ UNALLOC PROF FEES       | 1,308,090      | 123,620        | 1,184,470        | 15,075     | 45,136    | -         | 19,644    | 43,765    | -        | -         | -       |
| 481-453-3190-0000-0000-00000-01        | CAP PROJ ARCHITECT REIMB         | 50,000         | 76,497         | (26,497)         | 19,327     | 55,895    | -         | 22,933    | 8,761     | 1,274    | -         | -       |
| 481-453-3190-0000-0000-00000-02        | CAP PROJ ARCHITECT WYLIE 3-4     | 188,521        | 307,298        | (118,777)        | 35,742     | 109,464   | -         | 430       | 89,759    | 9,968    | 4,049     | -       |
| 481-453-3190-0000-0000-00214-00        | CAP PROJ ARCHITECT WYL ATHP      | 119,018        | 119,018        | 0                | 22,565     | 92,027    | -         | 6,668     | 7,576     | 469      | -         | -       |
| 481-453-3190-0000-0000-00913-00        | CAP PROJ ARCHITECT HS 9-12       | 364,015        | 378,729        | (14,714)         | 273,978    | 92,027    | -         | 13,340    | 99,509    | -        | -         | -       |
| 481-453-3190-0000-0000-00913-21        | CAP PROJ ARCHITECT HS ATHP       | 61,090         | 160,599        | (99,509)         | 38,396     | 9,354     | -         | 25,765    | 25,765    | 9,502    | -         | -       |
| 481-453-3190-0000-0000-04609-00        | CAP PROJ ARCHITECT CREEK 5-6     | 291,641        | 327,908        | (36,267)         | 220,569    | 61,546    | -         | 9,526     | 16,997    | 1,326    | -         | -       |
| 481-453-3190-0000-0000-04609-21        | CAP PROJ ARCHITECT CRK ATH       | 69,748         | 88,071         | (18,323)         | 52,751     | 14,719    | -         | 2,278     | 16,997    | 1,326    | -         | -       |
| 481-453-3190-0000-0000-08039-00        | CAP PROJ ARCHITECT MC 7-8        | 223,464        | 227,347        | (3,883)          | 28,522     | 148,980   | -         | 45,962    | 3,713     | 170      | -         | -       |
| 481-453-3190-0000-0000-08039-21        | CAP PROJ ARCHITECT MC ATH        | 33,332         | 33,332         | (0)              | 2,401      | 22,222    | -         | 8,709     | -         | -        | -         | -       |
| 481-453-3190-0000-0000-08040-00        | CAP PROJ ARCHITECT CSTON K-2     | 97,966         | 97,966         | -                | 18,041     | 58,054    | -         | 21,871    | -         | -        | -         | -       |
| 481-453-3190-0000-0000-08989-00        | CAP PROJ ARCHITECT BATES K-2     | 43,513         | 97,225         | (53,712)         | 8,014      | 27,251    | -         | 8,248     | 47,657    | 6,055    | -         | -       |
| 481-453-3190-0000-0000-09078-00        | CAP PROJ ARCHITECT BUS GARAG     | 212,343        | 281,913        | (69,570)         | 85,999     | 87,379    | -         | 67,356    | 10,478    | 1,427    | -         | -       |
| 481-453-3190-0000-0000-09931-00        | CAP PROJ ARCHITECT CPELUS        | 44,196         | 96,101         | (51,905)         | 2,817      | 31,520    | -         | 9,859     | 10,478    | 1,427    | -         | -       |
| ARCHITECT/ENGINEER SERVICES            |                                  | 3,356,937      | 2,474,786      | 882,151          | 871,142    | 760,043   | -         | 241,661   | 245,186   | 36,891   | 4,049     | -       |
| 481-455-6220-0000-0000-00913-21        | CAP PROJ NEW HS ATHL BLD/FLD     | 366,500        | 703,614        | (337,114)        | -          | 679,470   | -         | 2,875     | -         | -        | -         | -       |
| 481-455-6220-0000-0000-04609-21        | CAP PROJ NEW CRK ATHL BLDG/FLD   | 224,000        | 531,302        | (307,302)        | -          | 907,999   | -         | 2,559     | -         | -        | -         | -       |
| 481-455-6220-0000-0000-08039-21        | CAP PROJ NEW MC ATHL BLDG/FLD    | 224,000        | 180,326        | 43,674           | -          | 154,911   | -         | -         | -         | -        | -         | -       |

**Dexter Community Schools  
Capital Projects Fund Summary**

**2008 Bond Issue**

| Account                                 | Description                        | Project Budget | Project Actual | Project Variance | 2008-09   | 2009-10    | 2010-11    | 2011-12    | 2012-13   | 2013-14   | 2014-15   | 2015-16   |
|-----------------------------------------|------------------------------------|----------------|----------------|------------------|-----------|------------|------------|------------|-----------|-----------|-----------|-----------|
| BUILDING NEW CONSTRUCTION SERVICES      | Granger Managed                    | 814,500        | 1,415,242      | (600,742)        | -         | 1,742,379  | (332,571)  | 5,434      | -         | -         | -         | -         |
| 481-456-3190-000-0000-0000-00           | CAP PROJ CONSTRUCT MGR FEE         | 730,589        | 755,602        | (25,013)         | 133,245   | 314,785    | 292,236    | -          | -         | 5,929     | 8,512     | 896       |
| 481-456-3190-000-0000-0000-01           | CAP PROJ CONSTRUCT MGR REIMB       | 1,975,552      | 2,414,398      | (438,846)        | 314,498   | 886,425    | 478,140    | 324,438    | 260,613   | 129,635   | 19,961    | 687       |
| 481-456-6220-000-0000-0000-00           | CAP PROJ RENOVATION DISTRICT       | -              | -              | -                | -         | -          | -          | -          | -         | -         | -         | -         |
| 481-456-6220-000-0000-0000-00           | CAP PROJ RENOVATION WYL 3-4        | 1,344,282      | 2,540,665      | (1,196,383)      | -         | 303,553    | 1,375,419  | 73,255     | 189,898   | 446,791   | 131,534   | 20,215    |
| 481-456-6220-000-0000-00214-23          | CAP PROJ RENOVATION WYL POOL       | 2,146,834      | 1,675,147      | 471,687          | -         | -          | 1,598,127  | 70,278     | 9,019     | 97,723    | -         | -         |
| 481-456-6220-000-0000-0000-00           | CAP PROJ RENOVATION HS 9-12        | 4,003,182      | 2,271,065      | 1,732,117        | 397       | 1,938,108  | (104,154)  | 96,921     | 143,344   | 155,183   | 40,519    | 745       |
| 481-456-6220-000-0000-0000-00           | CAP PROJ RENOVATION HS POOL        | 308,000        | 288,263        | 39,737           | -         | -          | 169,209    | 1,331      | -         | 97,723    | -         | -         |
| 481-456-6220-000-0000-00913-23          | CAP PROJ RENOVATION CRK 5-6        | 2,840,770      | 2,308,689      | 532,081          | 252       | 1,730,851  | 2,139      | 115,207    | 265,263   | 192,417   | 1,559     | -         |
| 481-456-6220-000-0000-00609-00          | CAP PROJ RENOVATION CSM 7-8        | 2,596,109      | 2,211,204      | 384,905          | -         | 384,766    | 1,431,654  | 181,838    | 134,678   | 65,557    | 32,711    | -         |
| 481-456-6220-000-0000-00603-00          | CAP PROJ RENOVATION CSM K-2        | 1,206,380      | 1,108,294      | 98,086           | -         | 95,637     | 883,636    | 63,775     | 2,476     | 33,891    | 28,138    | 740       |
| 481-456-6220-000-0000-00804-00          | CAP PROJ RENOVATION BATESK-2       | 537,993        | 1,283,536      | (745,543)        | -         | 31,627     | 597,011    | 19,063     | 460,902   | 174,933   | -         | -         |
| 481-456-6220-000-0000-00898-00          | CAP PROJ RENOVATION BUS GARG       | 1,703,361      | 1,544,841      | 158,520          | -         | -          | -          | 913,870    | 384,326   | 244,322   | 2,323     | -         |
| 481-456-6220-000-0000-00907-00          | CAP PROJ RENOVATION COPELUSR       | 573,861        | 695,959        | (122,098)        | -         | 55,215     | 547,276    | 16,782     | 16,006    | 57,519    | 2,415     | 746       |
| 481-456-6220-000-0000-00931-00          | Granger Managed                    | 19,966,913     | 19,077,664     | 889,249          | 448,392   | 5,720,968  | 7,170,693  | 18,767,759 | 1,866,525 | 1,702,624 | 267,673   | 24,029    |
| BUILDING RENOVATION SERVICES            | Granger Managed                    | -              | 183,346        | (183,346)        | -         | -          | -          | 183,346    | -         | -         | -         | -         |
| 481-456-6450-000-0000-00000-00          | BUILDING RE-EQUIP - GRANGER BUDGET | -              | 183,346        | (183,346)        | -         | -          | -          | 183,346    | -         | -         | -         | -         |
| BUILDING RE-EQUIP - GRANGER BUDGET      | Granger Managed                    | -              | 183,346        | (183,346)        | -         | -          | -          | 183,346    | -         | -         | -         | -         |
| 481-456-6450-000-0000-00000-00          | CAP PROJ RE-EQUIP WYUUE 3-4        | 30,456         | -              | 30,456           | -         | -          | -          | -          | -         | -         | -         | -         |
| 481-456-6450-000-0000-00014-00          | CAP PROJ RE-EQUIP HS 9-12          | 176,791        | 26,567         | 150,224          | -         | -          | 11,012     | -          | -         | (6,886)   | 20,575    | 1,865     |
| 481-456-6450-000-0000-000913-00         | CAP PROJ RE-EQUIP MUSIC            | 615,749        | 410,518        | 205,231          | -         | 2,657      | 192,727    | 104,879    | 17,064    | 16,453    | 54,784    | 21,915    |
| 481-456-6450-000-0000-000913-20         | CAP PROJ RE-EQUIP ATHLETICS        | -              | 120,472        | (120,472)        | -         | -          | 924        | -          | -         | 109,750   | 9,797     | -         |
| 481-456-6450-000-0000-000913-21         | CAP PROJ RE-EQUIP CREEK 5-6        | 98,733         | 74,322         | 24,411           | -         | 32,236     | -          | -          | -         | -         | 42,086    | -         |
| 481-456-6450-000-0000-000609-00         | CAP PROJ RE-EQUIP MC 7-8           | 117,240        | 47,290         | 69,950           | -         | -          | 31,575     | 2,888      | -         | -         | 12,827    | -         |
| 481-456-6450-000-0000-00803-00          | CAP PROJ RE-EQUIP CSTONE K-2       | 24,784         | 35,448         | (10,664)         | -         | -          | 35,448     | -          | -         | -         | -         | -         |
| 481-456-6450-000-0000-00804-00          | CAP PROJ RE-EQUIP BATES K-2        | 33,077         | 5,722          | 27,355           | -         | -          | -          | 5,722      | -         | -         | -         | -         |
| 481-456-6450-000-0000-00898-00          | CAP PROJ RE-EQUIP BUS GARG         | 185            | 2,087          | (1,902)          | -         | -          | -          | 2,087      | -         | -         | 2,949     | -         |
| 481-456-6450-000-0000-00907-00          | CAP PROJ RE-EQUIP COPELUSR         | 10,700         | 5,363          | 5,337            | -         | -          | 2,414      | (39,852)   | -         | 10,617    | -         | -         |
| 481-456-6450-000-0000-00931-00          | CAP PROJ RE-EQUIP B & G            | -              | 41,321         | (41,321)         | -         | -          | 70,557     | -          | -         | -         | -         | -         |
| 481-456-7410-000-0000-00000-00          | District Managed                   | 1,107,715      | 769,111        | 338,604          | -         | 34,893     | 344,657    | 70,001     | 22,776    | 129,975   | 143,029   | 23,780    |
| BUILDING RE-EQUIP                       | District Managed                   | -              | -              | -                | -         | -          | -          | -          | -         | -         | -         | -         |
| 481-459-3170-000-0000-00000-00          | CAP PROJ BOND COUNSEL              | 100,000        | 100,323        | (323)            | 42,884    | 3,864      | 5,845      | 33,708     | 2,535     | 2,632     | 350       | -         |
| 481-459-3170-000-0000-00000-01          | CAP PROJ BOND COUNSEL ISSUNC       | 71,890         | 50,785         | 21,105           | 50,785    | -          | -          | 13,500     | 14,821    | -         | -         | -         |
| 481-459-3180-000-0000-00000-00          | CAP PROJ AUDITOR                   | 10,500         | 29,070         | (18,570)         | -         | 750        | -          | -          | -         | -         | -         | -         |
| OTHER FACILITIES ACQUISITION            | District Managed                   | 182,390        | 180,178        | 2,212            | 93,669    | 4,614      | 5,845      | 47,207     | 17,356    | 2,632     | 350       | -         |
| 481-511-7330-000-0000-00000-00          | CAP PROJ BOND ISSUE DISCOUNT       | 275,825        | -              | 275,825          | -         | -          | -          | -          | -         | -         | -         | -         |
| CAP PROJ BOND ISSUE DISCOUNT            | District Managed                   | 275,825        | -              | 275,825          | -         | -          | -          | -          | -         | -         | -         | -         |
| Total Expenses                          |                                    | 50,353,606     | 45,729,364     | 4,624,242        | 6,421,129 | 10,822,463 | 11,484,165 | 6,551,565  | 5,392,593 | 2,860,771 | 2,148,920 | 47,759    |
| District Managed Project Totals         |                                    | 20,955,096     | 15,384,858     | 5,570,238        | 5,972,737 | 3,301,877  | 1,109,339  | 1,216,631  | 893,414   | 1,082,618 | 1,804,511 | 23,730    |
| Granger Managed Project Totals          |                                    | 29,398,510     | 30,344,506     | (945,996)        | 448,392   | 7,520,586  | 10,374,826 | 5,334,934  | 4,499,179 | 1,795,153 | 344,408   | 24,029.38 |
| 662-431-7810                            | CONSTRUCTION DONATIONS             | 50,353,606     | 45,729,364     | 4,624,242        | 114,000   | 15,000     | -          | 18,950     | -         | -         | -         | -         |
| 662-431-7810                            | CONSTRUCTION COSTS                 | -              | 147,950        | -                | -         | 126,000    | 3,000      | 18,950     | -         | -         | -         | -         |
| Balance                                 |                                    | -              | -              | -                | 114,000   | 3,000      | -          | -          | -         | -         | -         | -         |
| Revenue - Expense (Actual)              |                                    | 2,610,689      | 2,610,689      | (0)              | -         | -          | -          | -          | -         | -         | -         | -         |
| MILAF Bank Statement Balance 07/31/2015 |                                    | 2,610,689      | 2,610,689      | (0)              | -         | -          | -          | -          | -         | -         | -         | -         |
| Variance                                |                                    | -              | -              | -                | -         | -          | -          | -          | -         | -         | -         | -         |

Reconciliation of Granger Managed Project Costs (per spreadsheet) to Granger Invoice

|                                                                     |            |        |         |       |         |           |           |          |
|---------------------------------------------------------------------|------------|--------|---------|-------|---------|-----------|-----------|----------|
| Granger Managed Project Totals                                      | 30,344,506 | 592    | 3,188   | 4,121 | 3,077   | 3,182     | 3,362     | 82       |
| Less: DTE at Granger Trailer costs paid by DCS on behalf of Granger | 17,603     | 20,214 | 23,338  | 4,196 | 2,291   | 1,013,95  | 889,68    | 0.00     |
| Less: Bond Printing Costs (ARC) paid by DCS on behalf of Granger    | 51,943     | 11,480 | 1,725   | 6,141 | 331,917 | 12,782,65 | 13,299,21 | 5,257,88 |
| Less: Other Costs paid by DCS on behalf of Granger                  | 382,603    | -      | -       | -     | -       | -         | -         | -        |
| Add: Costs paid by Granger from other (donated) funding sources     | 129,000    | -      | 126,000 | 3,000 | -       | -         | 0         | 0.00     |
| Granger Managed Project Totals per Granger Invoice                  | 30,021,357 | -      | 126,000 | 3,000 | -       | -         | -         | -        |