



experience **BKD**^{US}
CPAs & Advisors

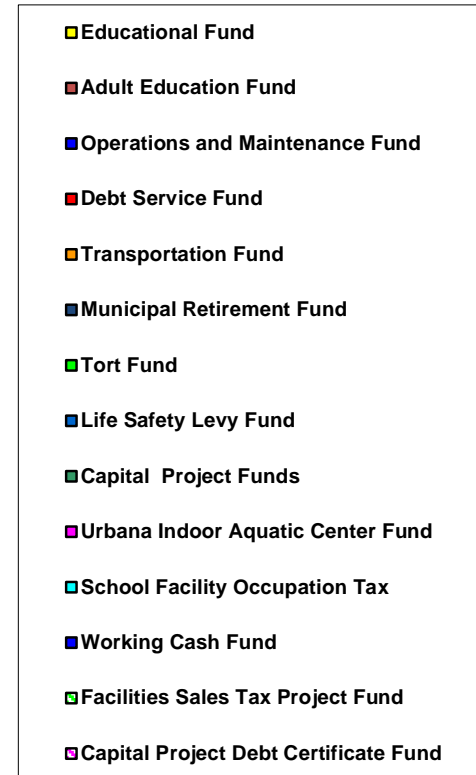
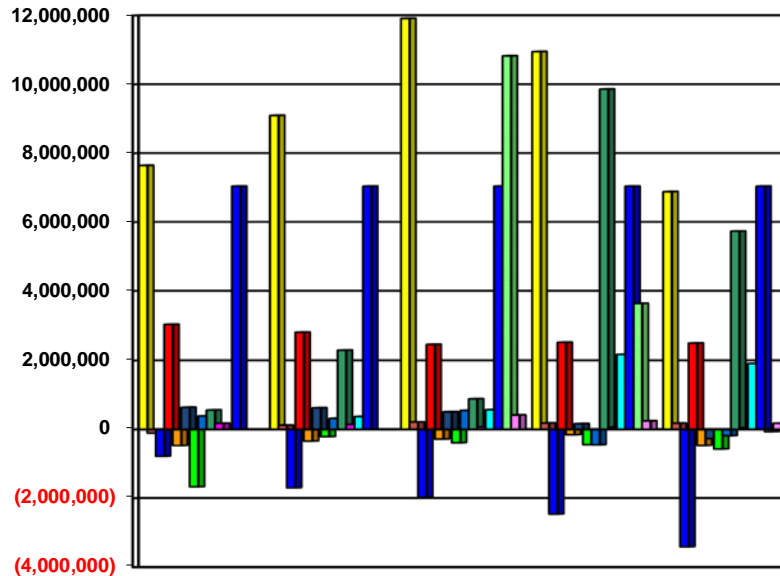


CPAs & ADVISORS

URBANA SCHOOL DISTRICT

November 19, 2013

FUND BALANCES



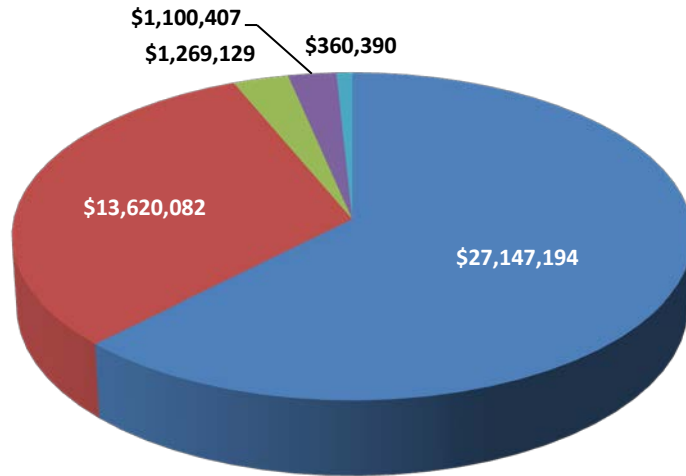
	2009	2010	2011	2012	2013
Educational Fund	7,646,563	9,099,427	11,917,393	10,952,339	6,885,862
Adult Education Fund	(107,275)	123,613	216,644	184,942	180,212
Operations and Maintenance Fund	(778,522)	(1,694,766)	(1,970,363)	(2,458,450)	(3,407,463)
Debt Service Fund	3,049,961	2,822,315	2,468,090	2,529,368	2,505,786
Transportation Fund	(466,925)	(337,863)	(279,680)	(153,464)	(463,920)
Municipal Retirement Fund	640,216	626,699	511,082	166,849	(265,689)
Tort Fund	(1,665,332)	(208,973)	(386,165)	(441,230)	(565,876)
Life Safety Levy Fund	388,772	320,956	551,937	(445,693)	(181,895)
Capital Project Funds	562,231	2,300,717	888,974	9,864,684	5,739,751
Urbana Indoor Aquatic Center Fund	177,697	141,818	72,586	63,283	51,510
School Facility Occupation Tax	0	374,427	572,362	2,178,523	1,914,491
Working Cash Fund	7,045,809	7,045,827	7,045,853	7,045,873	7,045,763
Facilities Sales Tax Project Fund	0	0	10,828,446	3,657,710	(63,211)
Capital Project Debt Certificate Fund	0	0	418,488	244,830	178,579

EDUCATIONAL FUND EXPENDITURES

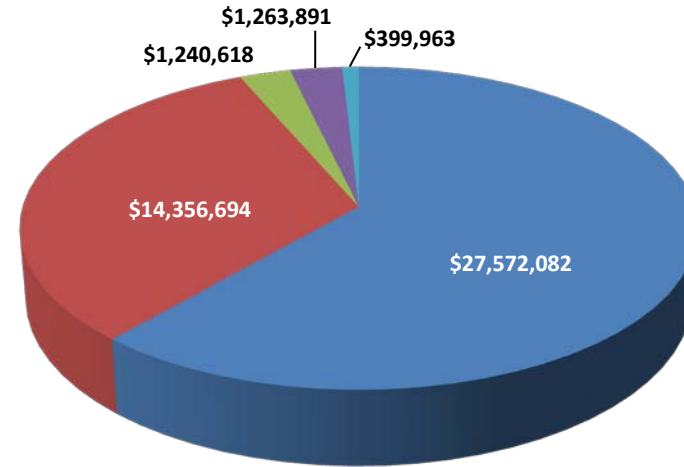


Actual vs. Budget

Actual



Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>	
Instruction	\$27,147,194	\$27,572,082	\$ 424,888 ⁽¹⁾	(1) Under budget in regular and special program areas
Support Services	13,620,082	14,356,694	736,612 ⁽²⁾	(2) Under budget in instructional staff area as well as business and other support services
Community Services	1,269,129	1,240,618	(28,511)	
Non-programmed Charges	1,100,407	1,263,891	163,484	
Capital Outlay	<u>360,390</u>	<u>399,963</u>	<u>39,573</u>	
Total *	<u>\$43,497,202</u>	<u>\$44,833,248</u>	<u>\$ 1,336,046</u>	

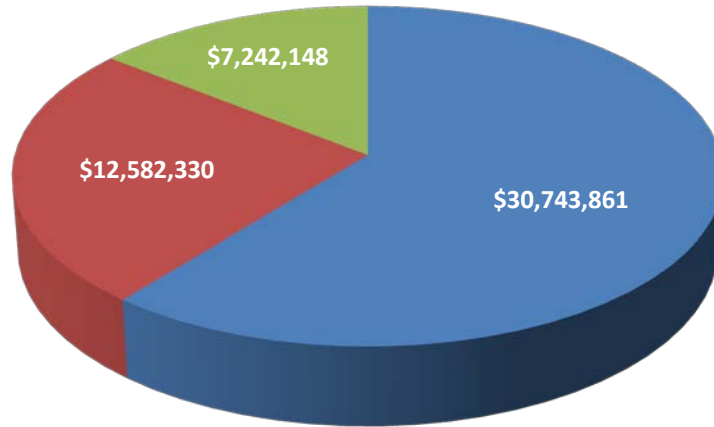
* Does not include property tax settlement or on-behalf disbursements

GENERAL & SPECIAL REVENUE FUNDS REVENUE

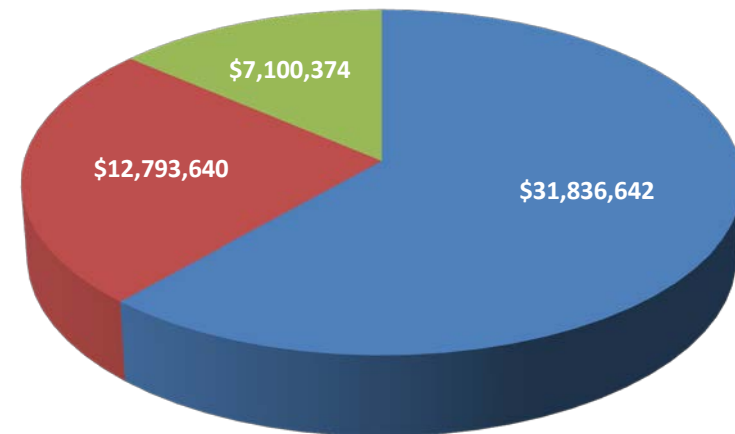


Actual vs. Budget

Actual



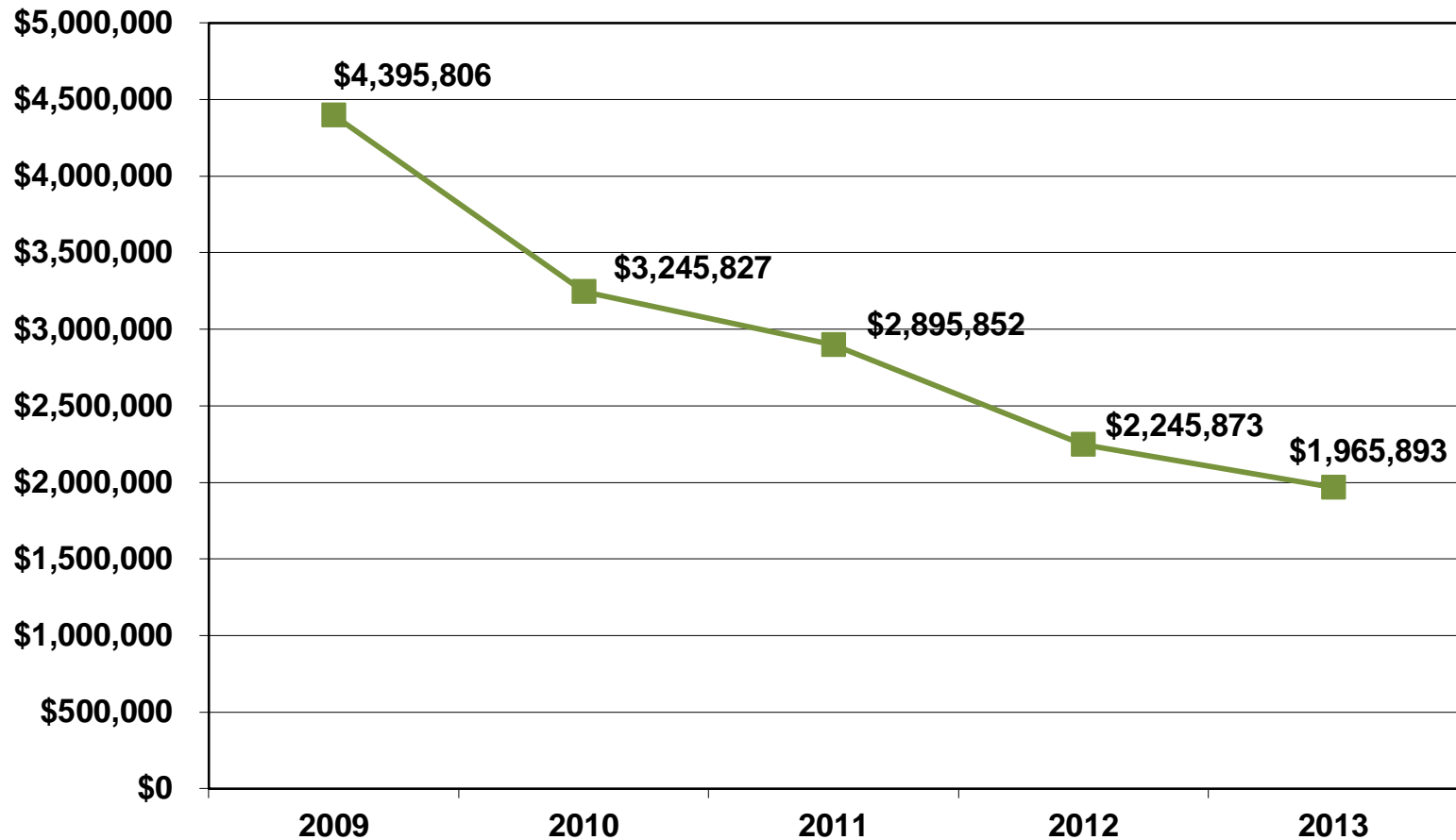
Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Local Sources	\$ 30,743,861	\$ 31,836,642	\$ (1,092,781) ⁽¹⁾
State Sources	12,582,330	12,793,640	(211,310) ⁽²⁾
Federal Sources	7,242,148	7,100,374	141,774 ⁽²⁾
Total	\$ 50,568,339	\$ 51,730,656	\$ (1,162,317)

- (1) Local over budget due to timing of when real estate tax payments are received
- (2) State and federal under budget due to timing of grant payments

WORKING CASH FUND – CASH BALANCE



THANK YOU

FOR MORE INFORMATION // For a complete list of our offices and subsidiaries, visit [bkd.com](https://www.bkd.com) or contact:

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