



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

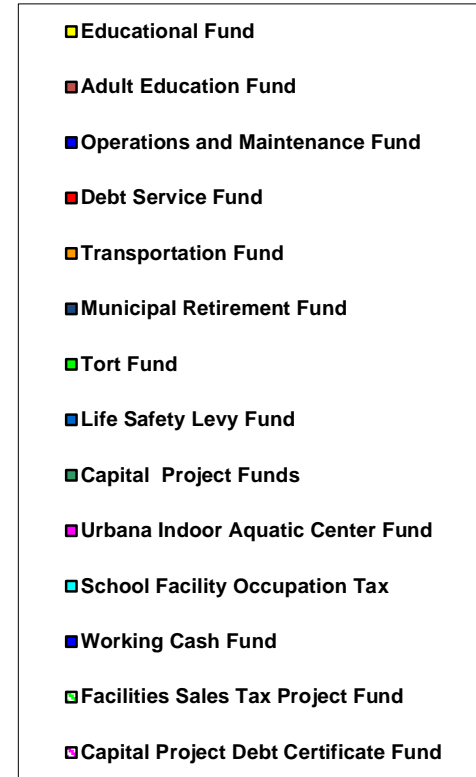
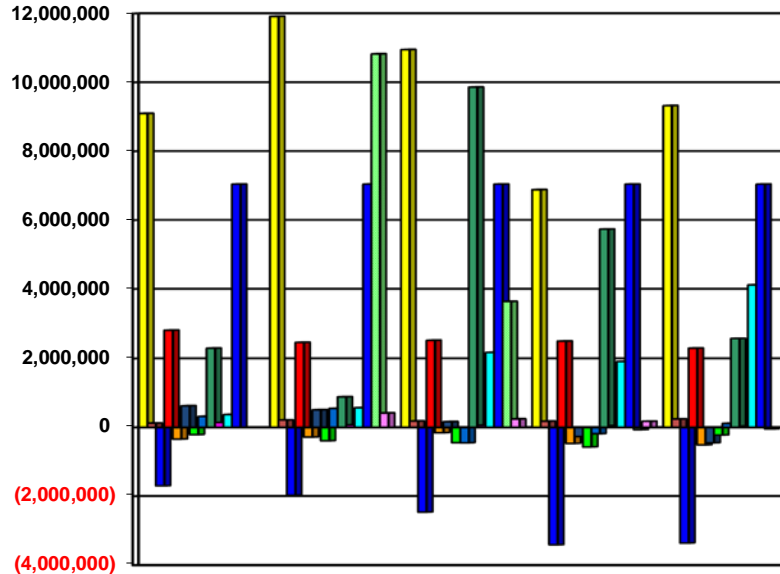


CPAs & ADVISORS

URBANA SCHOOL DISTRICT

October 21, 2014

FUND BALANCES



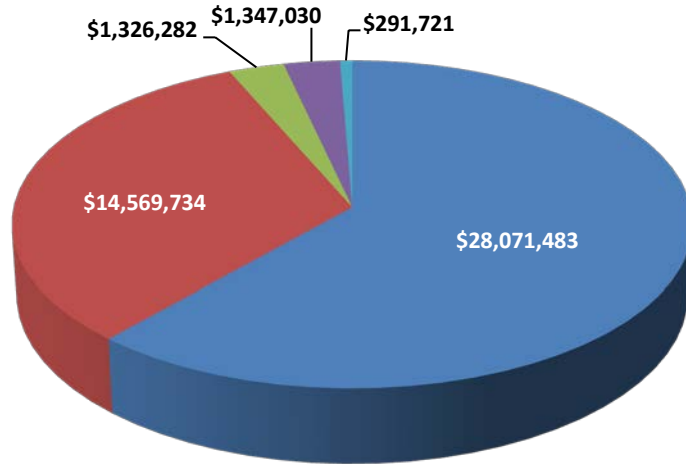
	2010	2011	2012	2013	2014
Educational Fund	9,099,427	11,917,393	10,952,339	6,885,862	9,325,102
Adult Education Fund	123,613	216,644	184,942	180,212	243,682
Operations and Maintenance Fund	(1,694,766)	(1,970,363)	(2,458,450)	(3,407,463)	(3,357,477)
Debt Service Fund	2,822,315	2,468,090	2,529,368	2,505,786	2,302,631
Transportation Fund	(337,863)	(279,680)	(153,464)	(463,920)	(505,657)
Municipal Retirement Fund	626,699	511,082	166,849	(265,689)	(445,827)
Tort Fund	(208,973)	(386,165)	(441,230)	(565,876)	(220,530)
Life Safety Levy Fund	320,956	551,937	(445,693)	(181,895)	116,819
Capital Project Funds	2,300,717	888,974	9,864,684	5,739,751	2,582,817
Urbana Indoor Aquatic Center Fund	141,818	72,586	63,283	51,510	37,098
School Facility Occupation Tax	374,427	572,362	2,178,523	1,914,491	4,120,821
Working Cash Fund	7,045,827	7,045,853	7,045,873	7,045,763	7,045,791
Facilities Sales Tax Project Fund	0	10,828,446	3,657,710	(63,211)	(43,628)
Capital Project Debt Certificate Fund	0	418,488	244,830	178,579	0

EDUCATIONAL FUND EXPENDITURES

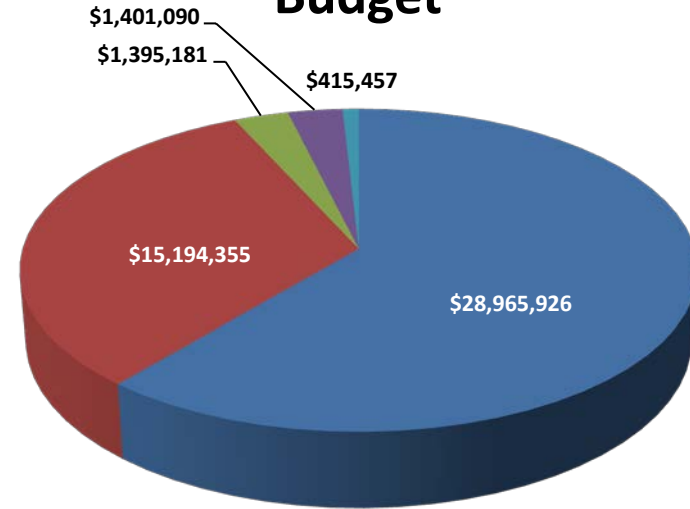


Actual vs. Budget

Actual



Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>	
Instruction	\$28,071,483	\$28,965,926	\$ 894,443 ⁽¹⁾	(1) Under budget in regular and special program areas
Support Services	14,569,734	15,194,355	624,621 ⁽²⁾	(2) Under budget in instructional staff area as well as business and other support services
Community Services	1,326,282	1,395,181	68,899	
Non-programmed Charges	1,347,030	1,401,090	54,060	
Capital Outlay	291,721	415,457	123,736	
Total *	<u>\$45,606,250</u>	<u>\$47,372,009</u>	<u>\$ 1,765,759</u>	

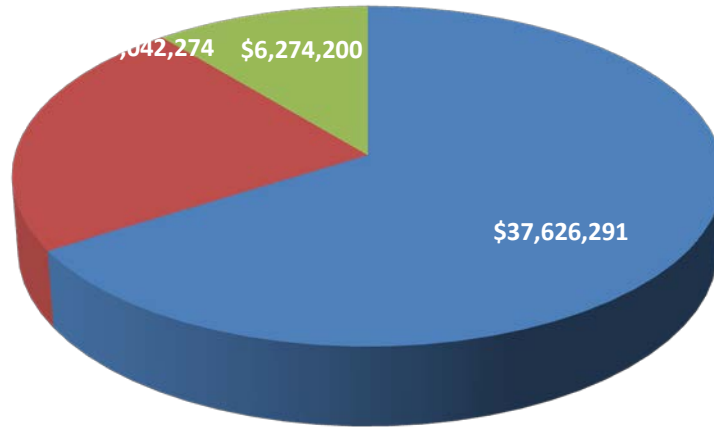
* Does not include on-behalf disbursements

GENERAL & SPECIAL REVENUE FUNDS REVENUE

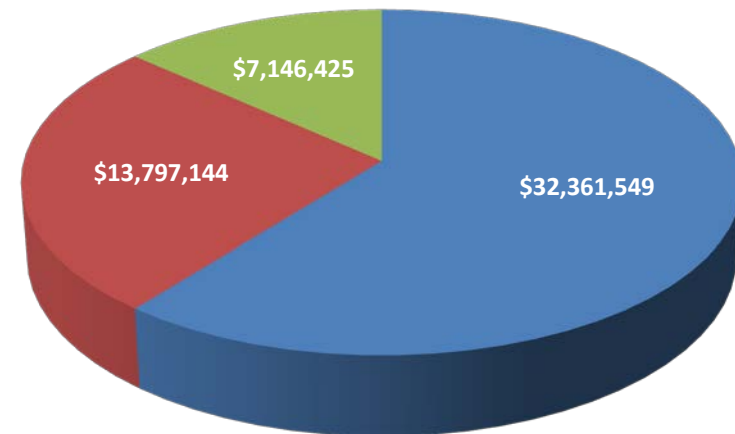


Actual vs. Budget

Actual



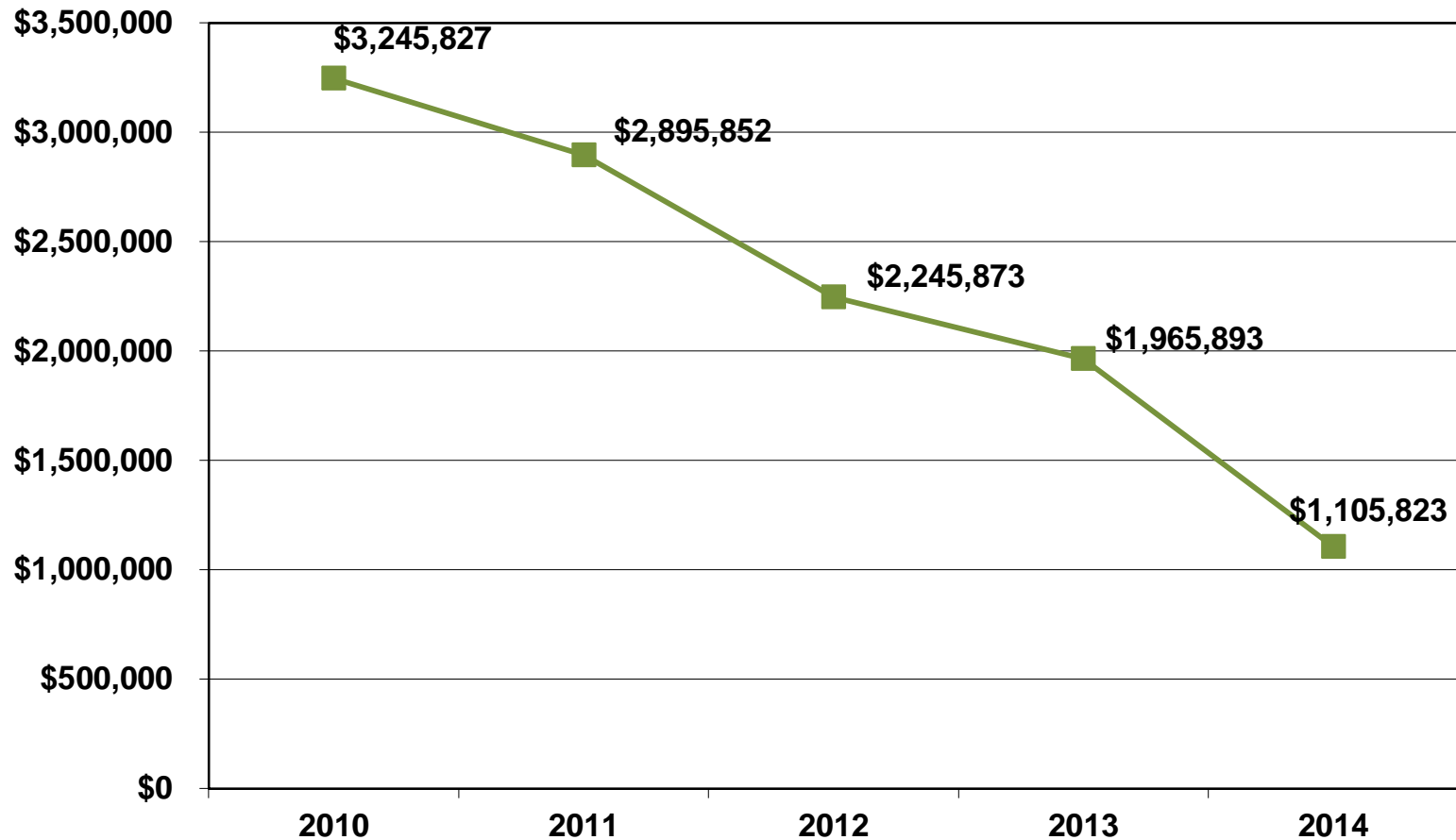
Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Local Sources	\$ 37,626,291	\$ 32,361,549	\$ 5,264,742 ⁽¹⁾
State Sources	13,042,274	13,797,144	(754,870) ⁽²⁾
Federal Sources	6,274,200	7,146,425	(872,225) ⁽²⁾
Total	\$ 56,942,765	\$ 53,305,118	\$ 3,637,647

- (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 or contact:

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