

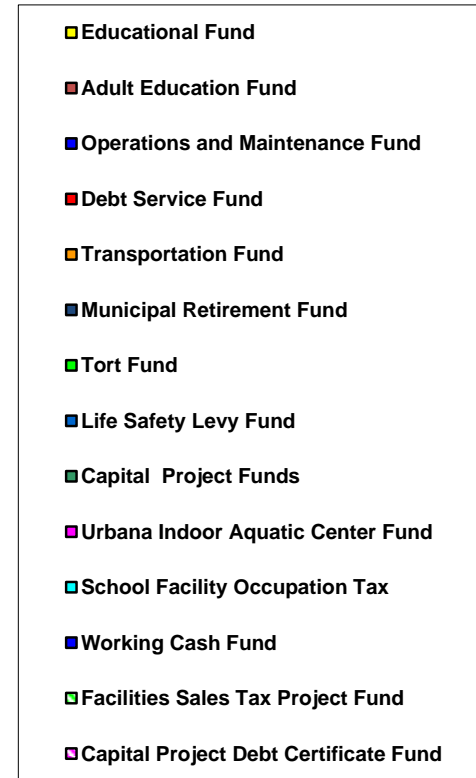
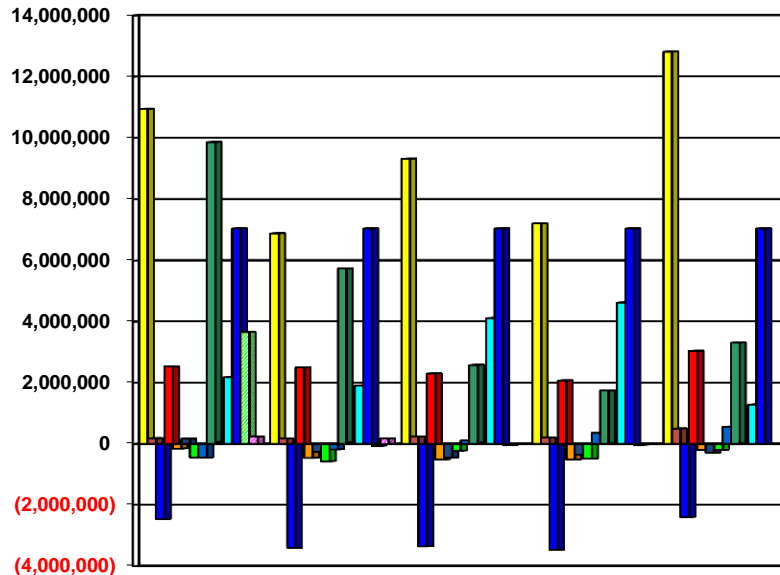


CPAs & ADVISORS

URBANA SCHOOL DISTRICT

October 18, 2016

FUND BALANCES

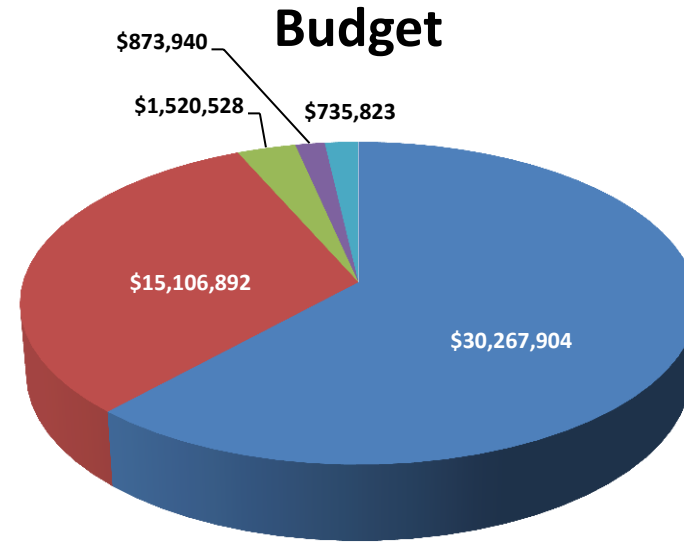
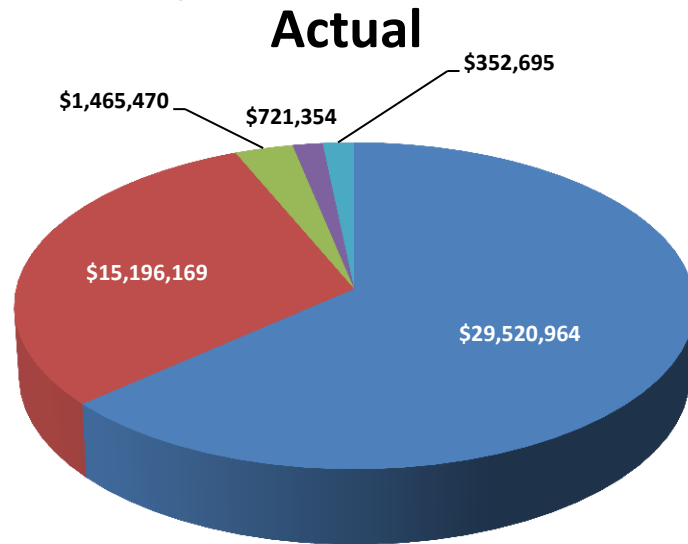


	2012	2013	2014	2015	2016
Educational Fund	10,952,339	6,885,862	9,325,102	7,210,223	12,813,777
Adult Education Fund	184,942	180,212	243,682	202,894	502,203
Operations and Maintenance Fund	(2,458,450)	(3,407,463)	(3,357,477)	(3,468,529)	(2,394,021)
Debt Service Fund	2,529,368	2,505,786	2,302,631	2,077,228	3,049,019
Transportation Fund	(153,464)	(463,920)	(505,657)	(521,734)	(202,487)
Municipal Retirement Fund	166,849	(265,689)	(445,827)	(364,231)	(291,161)
Tort Fund	(441,230)	(565,876)	(220,530)	(491,609)	(195,233)
Life Safety Levy Fund	(445,693)	(181,895)	116,819	355,537	560,232
Capital Project Funds	9,864,684	5,739,751	2,582,817	1,748,173	3,310,904
Urbana Indoor Aquatic Center Fund	63,283	51,510	37,098	29,488	16,465
School Facility Occupation Tax	2,178,523	1,914,491	4,120,821	4,627,452	1,289,288
Working Cash Fund	7,045,873	7,045,763	7,045,791	7,045,808	7,045,824
Facilities Sales Tax Project Fund	3,657,710	(63,211)	(43,628)	(31,371)	(11,597)
Capital Project Debt Certificate Fund	244,830	178,579	0	0	0

EDUCATIONAL FUND EXPENDITURES



Actual vs. Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>	
Instruction	\$29,520,964	\$30,267,904	\$ 746,940 ⁽¹⁾	(1) Under budget in regular and special program areas
Support Services	15,196,169	15,106,892	(89,277)	
Community Services	1,465,470	1,520,528	55,058	(2) Under budget in capital outlay
Non-programmed Charges	721,354	873,940	152,586	
Capital Outlay	352,695	735,823	383,128 ⁽²⁾	
Total *	\$47,256,652	\$48,505,087	\$ 1,248,435	

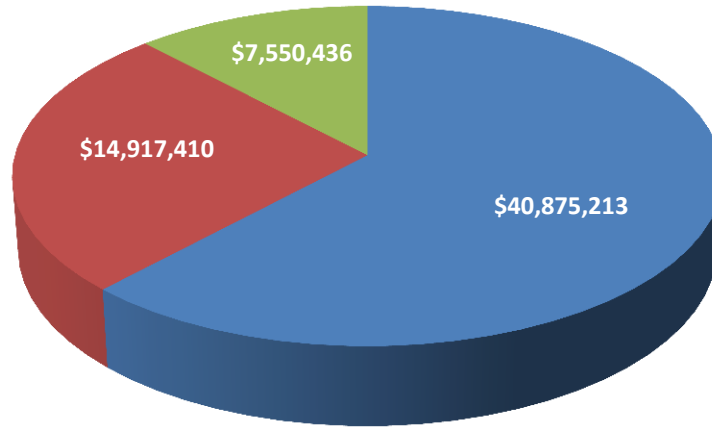
* Does not include on-behalf disbursements

GENERAL & SPECIAL REVENUE FUNDS REVENUE

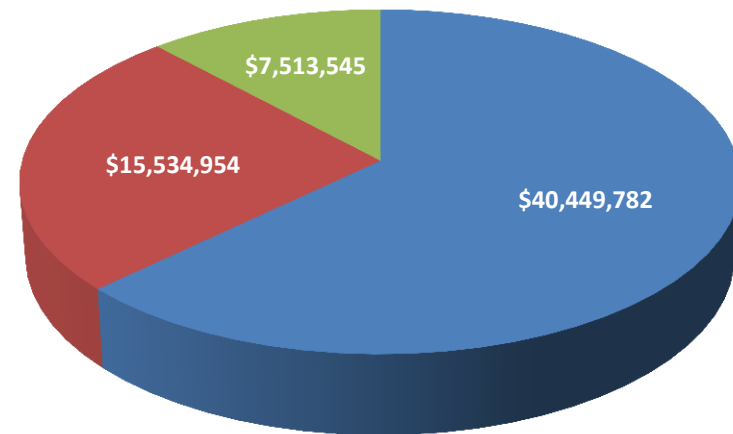


Actual vs. Budget

Actual



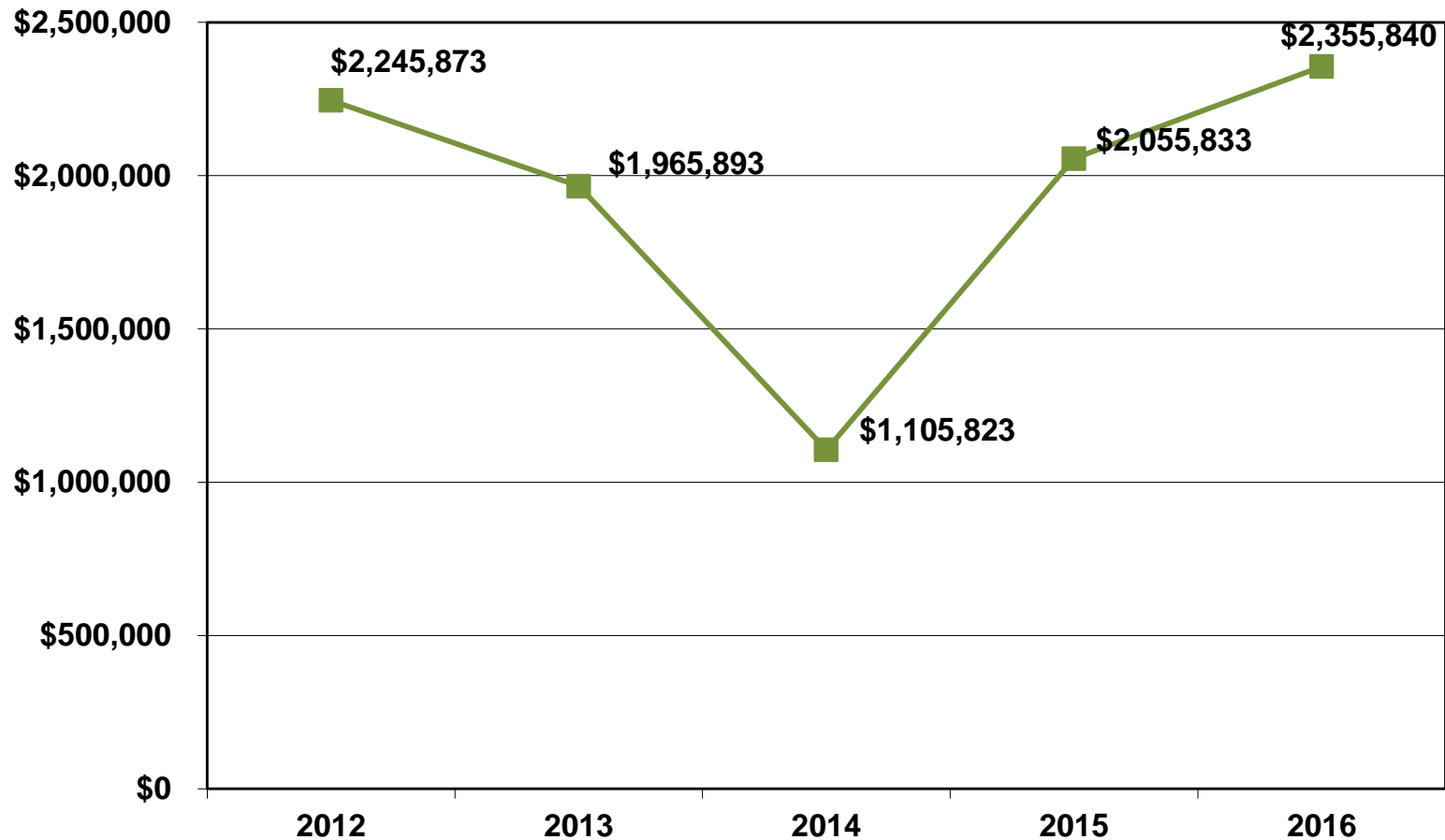
Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Local Sources	\$ 40,875,213	\$ 40,449,782	\$ 425,431 (1)
State Sources	14,917,410	15,534,954	(617,544) (2)
Federal Sources	7,550,436	7,513,545	36,891
Total	\$ 63,343,059	\$ 63,498,281	\$ (155,222)

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

Heather M. Powell, CPA // Managing Director
hpowell@bkd.com // 217.429.2411

