



experience 

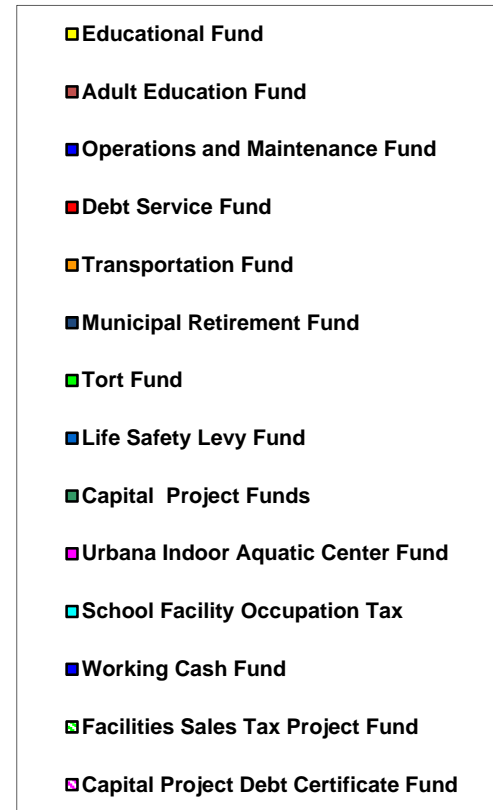
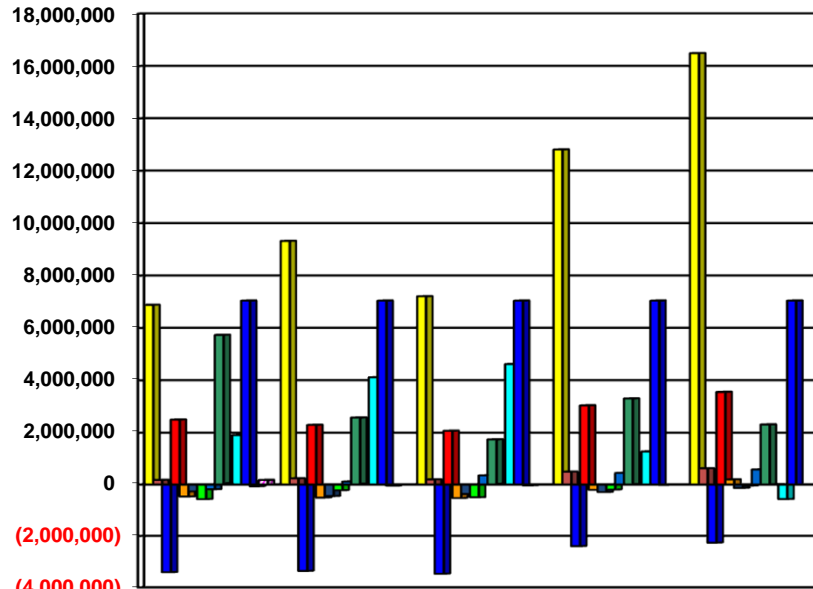


## CPAs & ADVISORS

URBANA SCHOOL DISTRICT

October 17, 2017

# FUND BALANCES

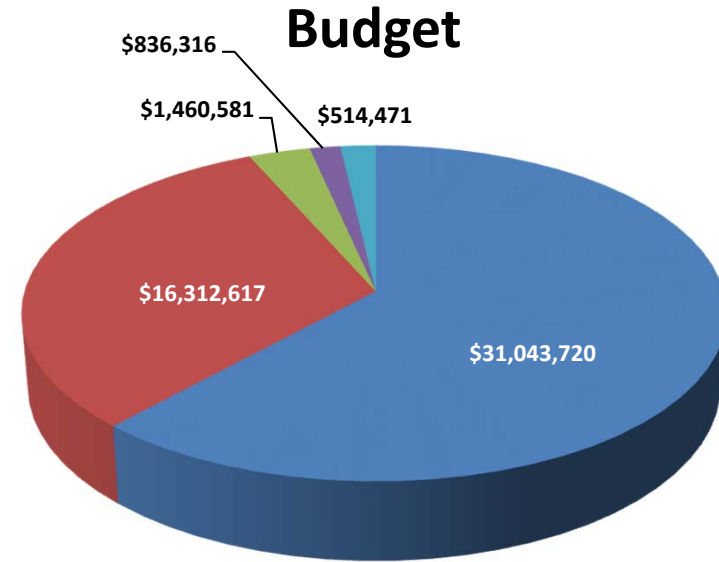
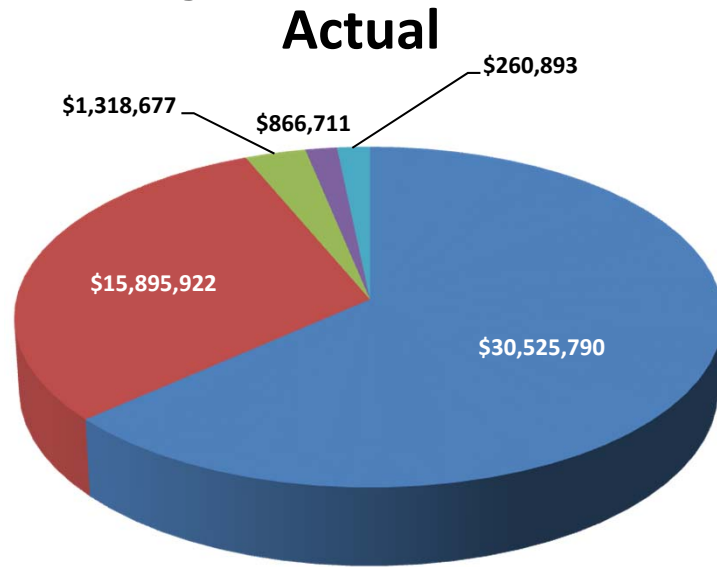


	2013	2014	2015	2016	2017
Educational Fund	6,885,862	9,325,102	7,210,223	12,813,777	16,492,820
Adult Education Fund	180,212	243,682	202,894	502,203	635,637
Operations and Maintenance Fund	(3,407,463)	(3,357,477)	(3,468,529)	(2,394,021)	(2,258,311)
Debt Service Fund	2,505,786	2,302,631	2,077,228	3,049,019	3,561,167
Transportation Fund	(463,920)	(505,657)	(521,734)	(202,487)	200,678
Municipal Retirement Fund	(265,689)	(445,827)	(364,231)	(291,161)	(128,630)
Tort Fund	(565,876)	(220,530)	(491,609)	(195,233)	(39,297)
Life Safety Levy Fund	(181,895)	116,819	355,537	452,085	585,047
Capital Project Funds	5,739,751	2,582,817	1,748,173	3,310,904	2,319,545
Urbana Indoor Aquatic Center Fund	51,510	37,098	29,488	16,465	9,707
School Facility Occupation Tax	1,914,491	4,120,821	4,627,452	1,289,288	(562,224)
Working Cash Fund	7,045,763	7,045,791	7,045,808	7,045,824	7,045,826
Facilities Sales Tax Project Fund	(63,211)	(43,628)	(31,371)	(11,597)	(6,709)
Capital Project Debt Certificate Fund	178,579	0	0	0	0

# EDUCATIONAL FUND EXPENDITURES



## Actual vs. Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>	
Instruction	\$30,525,790	\$31,043,720	\$ 517,930 <sup>(1)</sup>	(1) Under budget in regular and special program areas
Support Services	15,895,922	16,312,617	416,695 <sup>(2)</sup>	(2) Under budget in capital outlay
Community Services	1,318,677	1,460,581	141,904	
Non-programmed Charges	866,711	836,316	(30,395)	
Capital Outlay	260,893	514,471	253,578 <sup>(3)</sup>	(3) Under budget in instructional staff and other support services
<b>Total *</b>	<b><u>\$48,867,993</u></b>	<b><u>\$50,167,705</u></b>	<b><u>\$ 1,299,712</u></b>	

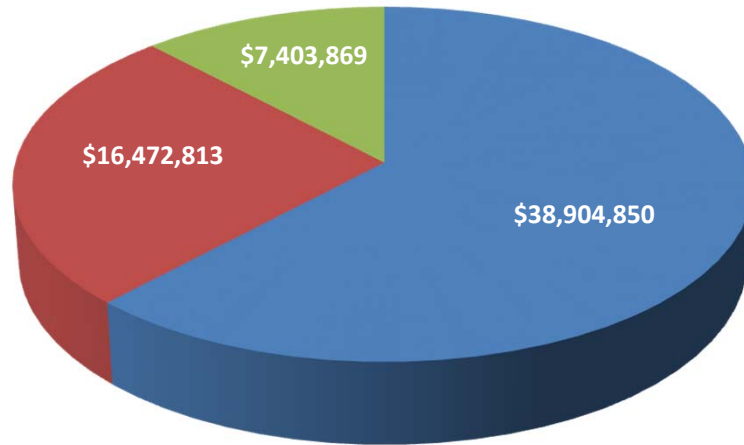
\* Does not include on-behalf disbursements

# GENERAL & SPECIAL REVENUE FUNDS REVENUE

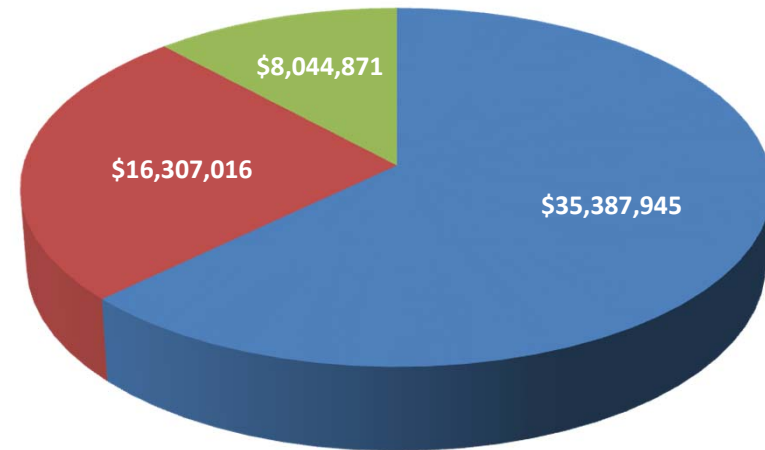


## Actual vs. Budget

### Actual



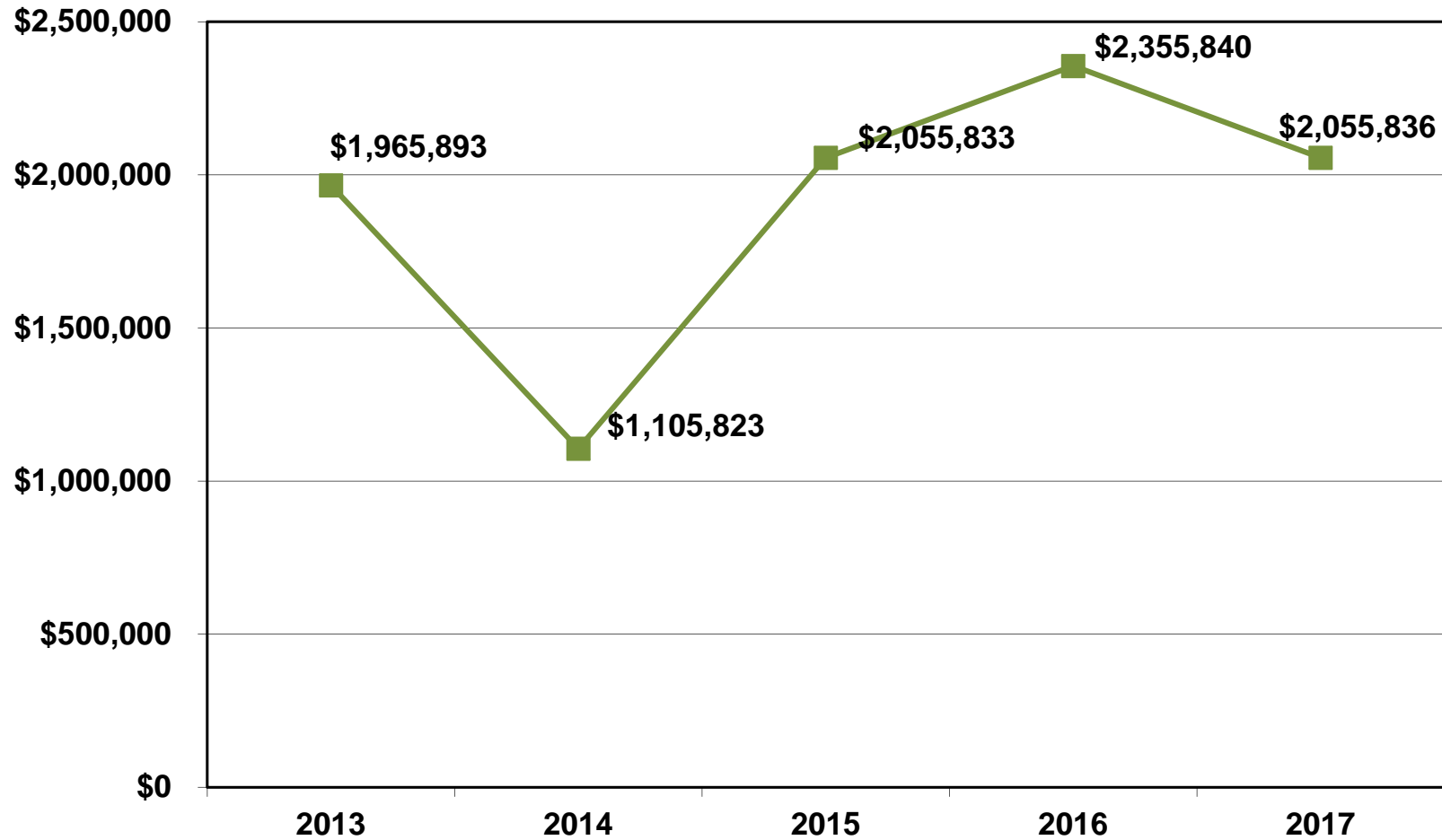
### Budget



	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
<b>Local Sources</b>	<b>\$ 38,904,850</b>	<b>\$ 35,387,945</b>	<b>\$ 3,516,905 <sup>(1)</sup></b>
<b>State Sources</b>	<b>16,472,813</b>	<b>16,307,016</b>	<b>165,797</b>
<b>Federal Sources</b>	<b>7,403,869</b>	<b>8,044,871</b>	<b>(641,002) <sup>(2)</sup></b>
<b>Total</b>	<b>\$ 62,781,532</b>	<b>\$ 59,739,832</b>	<b>\$ 3,041,700</b>

- (1) Local over budget due to timing of when real estate tax payments are received
- (2) 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](http://bkd.com) or contact:

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