

Joint Adequacy Evaluation Oversight
Subcommittee of House and Senate Interim
Committees on Education

Discussion
Interim Study 2007-011
Reporting Requirements
Fund Balances

October 10, 2007



Arkansas. COMMISSIONER'S COMMUNICATION

DEPARTMENT OF EDUCATION

4 State Capitol Mall Little Rock, Arkansas 72201-1071 (501) 682-4475
Dr. Kenneth James, Commissioner

Memo Number : COM-08-019

Date Created : 08/29/2007

Attention:

Type of Memo: Regulatory

Superintendents
Co-op Directors
other: SIS Coordinators; General Business
Managers

Response Required: Yes

Section: APSCN - Bill Goff, Director

Subject:
Fund Balance Report

Contact Person:
Kathleen Crain

Regulatory Authority:
Ark. Code Ann. § 6-20-2202(d)(1) as amended
by Act 28 of the First Extraordinary Session of
2006

Phone Number:
501-682-4887

E-mail:
kathleen.crain@arkansas.gov

Act 28 of the First Extraordinary Session of 2006 requires the following information to be reported to the Arkansas Department of Education (ADE) by September 15th of each year, beginning this year:

1. Sources of the funds maintained as fund balances, to the extent practicable;
2. Reasons for maintaining, instead of spending, the fund balances;
3. Amount of funds transferred between various funds during the year;
4. Amount of fund balances dedicated for the construction, maintenance, or repair of academic or athletic facilities.

The attached spreadsheet and instructions have been prepared for the purpose of complying with numbers 1, 2 and 4 listed above. Though some of this information could be gathered at the state level from Cycle 1 submitted data, it would still be necessary for districts to give "reasons for maintaining, instead of spending, the fund balance." Therefore, the decision was made to require districts, cooperatives, and charter schools to complete the fund balance portion of the report in its entirety. A Cognos report has been created to assist in the reporting of information required by number 3 above, transfers between funds. The instructions provide specific directions as to how the numeric information can be obtained using both FinancePlus and Cognos. In order to complete this report the user must have access to Cognos 8 as referred to in Commissioner's Memo number COM-08-011, dated August 1, 2007. A completed spreadsheet, to be used as an example, is attached to this memo and is also posted on the APSCN web site at www.k12.ar.us.

Once all transactions and journal entries relating to Fiscal Year 2006-2007 have been entered, please complete the attached spreadsheet, print the Cognos report pertaining to Transfers, and mail the required documents as specified in the Instructions. Mailing instructions are included in the Instructions and are also on page 4 of the Fund Balance Report. September 15th falls on a weekend

this year; therefore, the report must be in the mail and postmarked by September 17. If there are questions, contact the district's Arkansas Public School Computer Network (APSCN) Financial Field Support representative or the APSCN Help Desk at 800-435-7989.

Attachments:

- **Act 28 Report Example**
 - **Act 28 Report Instructions**
 - **Report Form Act. 28**
-

~~ADD~~

		Annual Report on Fund Balances Required by Act 28 of First Extraordinary Session of 2006						
		Balances as of June 30, 2007-EXAMPLE						
		Fund 1	Fund 2	Fund 3	Fund 4	Fund 5-Capital Outlay/ Dedicated M&O	Fund 8	Total -All Funds (Except Fed & Activity)
		Teacher Salary	Operating	Building	Debt Service		Food Service	
			2,654,700.03		133,999.00		92,000.00	2,860,699.03
SOF Code	Description							
1.	Total Fund Balances- All Sources of Funds							
2.	Restricted Funds Included in Fund Balance							
	201 Adult Basic Education	-	-	-	-	-	-	-
	202 Adult General Education	-	-	-	-	-	-	-
	203 Workplace Adult Education	-	-	-	-	-	-	-
	205 Other Adult Education	-	-	-	-	-	-	-
	212 Isolated Funding	-	-	-	-	-	-	-
	223 Professional Development	-	18,186.65	-	-	-	-	18,186.65
	275 Alternative Learning Environment	-	2,150.22	-	-	-	-	2,150.22
	276 English Language Learners	-	2,985.94	-	-	-	-	2,985.94
	281 National School Lunch Act	-	44,329.72	-	-	-	-	44,329.72
	293 Secondary Workforce Centers	-	-	-	-	-	-	-
	320 Adult Center Support	-	-	-	-	-	-	-
	323 Short-term Adult Skill Training	-	-	-	-	-	-	-
	386 Pulaski County Magnet School	-	-	-	-	-	-	-
	387 M-to-M Revenue	-	-	-	-	-	-	-
	388 Magent & M-to-M Transportation	-	-	-	-	-	-	-
	391 Public School Facilities Escrow	-	-	-	-	-	-	-
	401 Academic Facilities-Immed Rep	-	-	-	-	-	-	-
	402 Academic Facilities-Catastrophic	-	-	-	-	-	-	-
	403 Academic Facilities- Transitional	-	-	-	-	-	-	-
	404 Academic Facilities-Partnership	-	-	-	-	-	-	-
3.	Deposits-Paying Agents(OZAB)	-	67,652.53	-	-	-	-	67,652.53
	Total Restricted Balances	-	2,587,047.50	-	133,999.00	-	92,000.00	2,813,046.50
	Total Unrestricted Balances	-	-	-	-	-	-	-
4.	Encumbrances	-	-	-	-	-	-	-

5. Transfers Between Funds:						
<i>Transfers Out and Transfer In must be equal. Attach Cognos report as designated in instructions.</i>						
6. Legal Balance-Unrestricted						
Fund 1-Teacher Salary Fund						
Fund 2-Operating Fund	2,587,047.50					
Fund 4-Debt Service Fund	133,999.00					
Total Unrestricted Legal Balance	2,721,046.50					
7. Total Exp./Transfers Out						
All Expenditures						
(6,100-6999 69400-69999)						
Fund 1-Teacher Salary Fund	6,590,387.55					
Fund 2-Operating Fund	13,057,769.92					
Fund 4-Debt Service Fund	713,104.05					
Total	20,361,261.52					
Total Unrestricted Legal Balance as Percent of Annual Expenditures (excluding transfers out)						13.36%
8. Reasons for Maintaining, Instead of Spending, the Unrestricted Legal Balance:						
Reason #						Reason
1	District will receive very little local revenue and no state revenue until late August.					
2	July and August payroll cost equals \$3,000,000					
3	August 1st Debt Service equals \$2,000,000					
4	New school buses received July cost \$300,000					
5	Facilities repair and renovation during July and August cost \$2,000,000					
6	Interest earned on investments and cash balances provides additional revenue					

9. Reasons for Maintaining, Instead of Spending, the following Restricted Fund Balances: If Balance at June 30, 2007 is more than 25% of the following Restricted Annual Revenue, Provide Reasons Below			
SOF	Balance in Funds 1&2	Annual Revenue	Balance As Percent of Annual Revenue
223-Prof DEV	18,186.65	70000	25.98%
To cover Professional Development scheduled in early August, before new state funds will be received.			
275-ALE	2,150.22	50000	4.30%
276-ELL	2,985.94	25000	11.94%
281-NSLA	44,329.72	100000	44.33%
Funds will be spent during July and August on salaries and benefits and on start-up supplies and equipment for new programs being offered in 2007-2008.			

Fund/SOE	Description	Amount						
10. Amount of Fund Balances Dedicated for the Construction, Maintenance, or Repair of Academic or Athletic Facilities:								
3???	Building Fund	-						
2401	Academic Facilities-Immed Rep	-						
2402	Academic Facilities-Catastrophic	-						
2403	Academic Facilities-Transitional	-						
2404	Academic Facilities-Partnership	-						
2391	Public School Facilities Escrow	-						
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Note: Be certain to fill in the LEA number and contact information in the upper left corner of the Report

Page 1 of Act 28 Report Worksheet

1. Total Fund Balance – All Sources of Funds

Enter balances from Board Report (Finance Plus> Reports >Fund Accounting >Custom Reports>Board Report).

Run report with following criteria (After all fiscal year 2007 transactions have been posted)

Fund Selection = [123458]*

Starting Period =1

Ending Period =13

Year = 2007

Print Section 1 Only – check box

Click OK

The screenshot shows a window titled "Board Report" with a menu bar (File, Edit, Favorites, Help). The main area contains the following fields and options:

- Date: 08/06/2007 Period: 2/08
- Report Information: This option will create the Board Report. (Buttons: OK, Back)
- Fund Selection: Fund [123458]*
- Report Criteria:
 - Starting Period *: 1
 - Ending Period *: 13
 - Year *: 2007
 - Reserve For Encumbrance Accounts:
 - Print Section 1 Only:
 - Section 1 Criteria:
 - Single Columns:
 - Section 3 Criteria:
 - Eliminate Empty Lines:
 - Eliminate Page Break on Funds:

At the bottom, there is a note: "Check to print section 1 only; otherwise all sections will print" and a label "OVR".

Enter the "Ending Balance" amount from Board Report for total fund amounts for Fund 1, 2, 3, 4, 5 and 8 to "Total Fund Balance – All Sources of Funds" row. The report worksheet will total all funds in the last column. This worksheet row should equal your Board Report's total Ending Balance.

2. Restricted Funds Included in Fund Balance

Enter "Fund/SOF" ending balance amounts from Board Report in the "Restricted Funds Included in Fund Balance" row for each restricted SOF for funds 1, 2, 3, 4, 5 and 8. The report will total all SOF amounts in the last column. If there are restricted balances other than what are identified with the source of fund codes listed on the spreadsheet identify those restricted funds on page 2, line 8, under "reasons for maintaining, instead of spending, the Unrestricted Legal Balance."

3. Bal Sheet 01915

Print consolidated balance sheet for Deposits-Paying Agents (QZAB) as follows:

Print Consolidated Balance Sheet

File Edit Favorites Help

Date: 08/06/2007 Period: 2/08

Report Information

This report will print a consolidated balance sheet.

OK Back

Report Criteria

Fund [123458]

Account 01915

Additional Criteria

Year 2007

Period 13

Control Accounts

Enter period OVR

Enter fund amount from Consolidated Balance Sheet to "Bal Sheet 01915" line.

The worksheet will total each fund row listing Total Restricted and Total Unrestricted balances based on information entered in above steps # 1, 2 and 3.

4. Encumbrances

Enter total amount of "Next Year PO Encumbrances" (FY 08) by fund as of June 30, 2007. If encumbrance amount as of June 30, 2007, is unknown then leave blank.

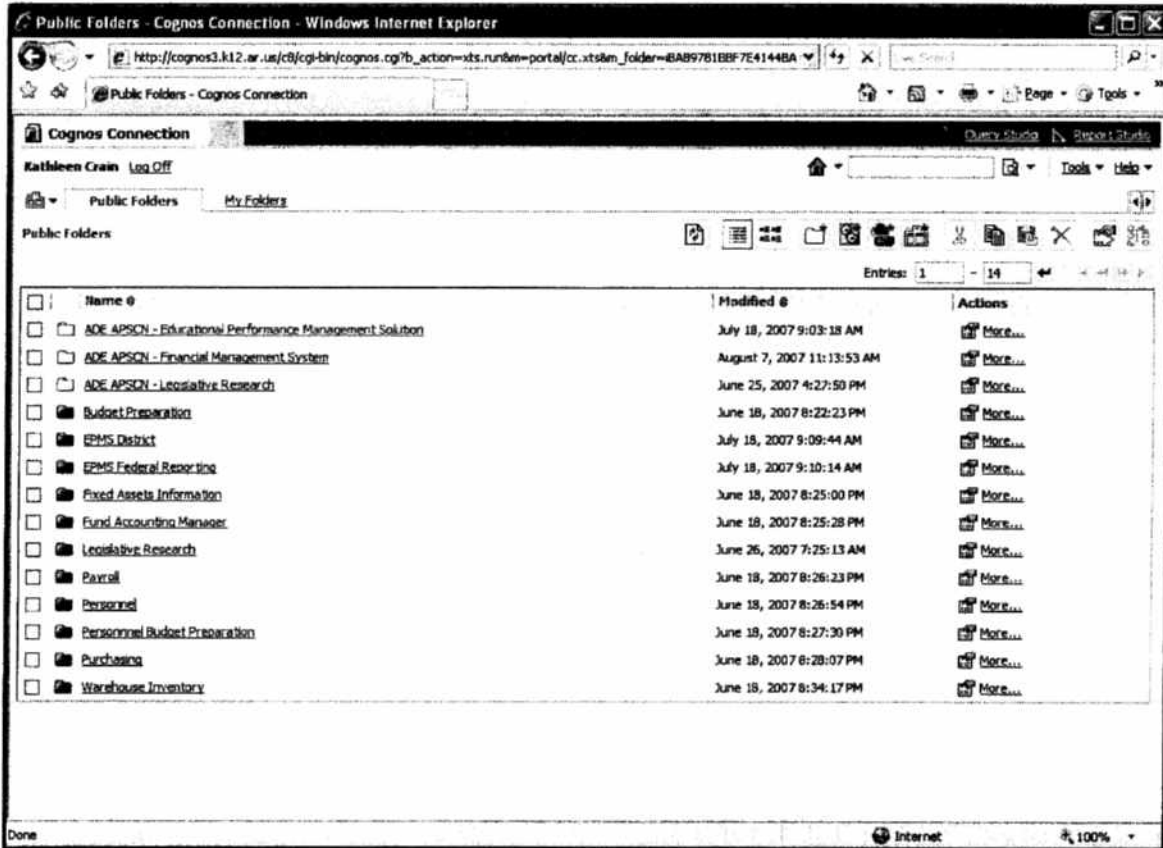
Page 2 of Act 28 Report

5. Transfers Between Funds

Run Cognos Report:

Log in Cognos 8 from APSCN web site <http://www.k12.ar.us/>

Select ADE APSCN – Financial Management System folder





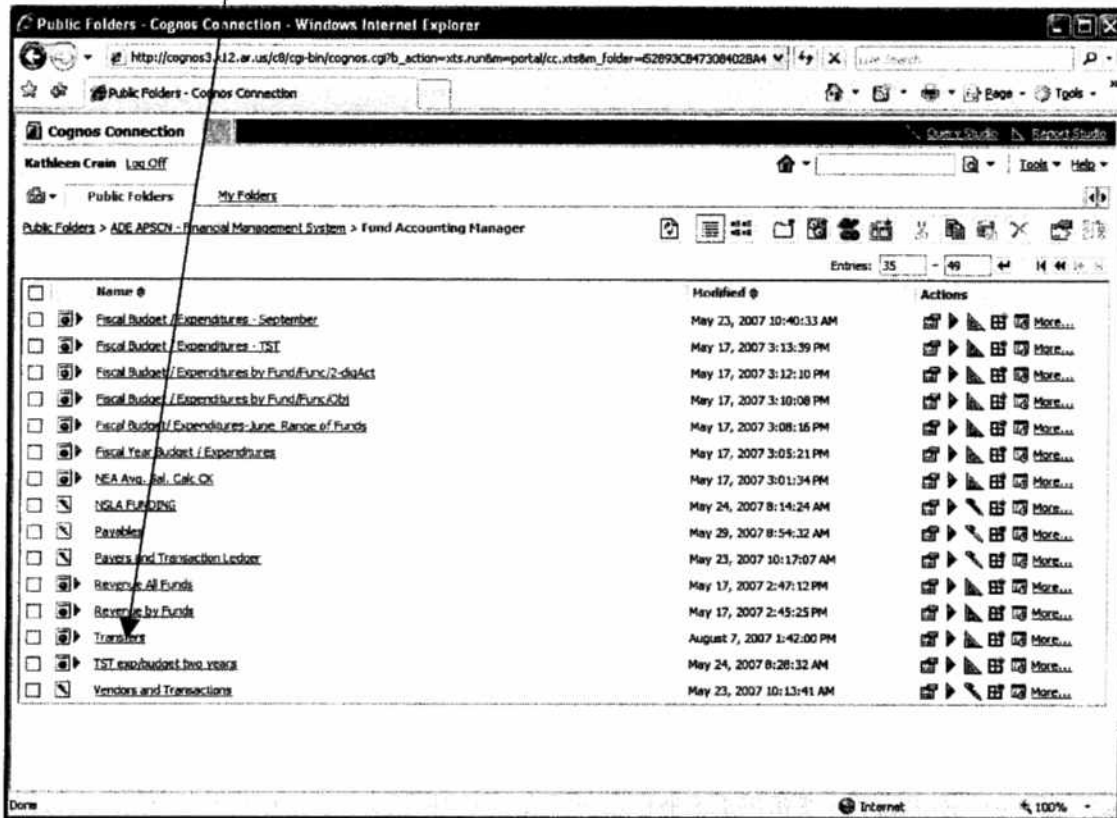
Select Fund Accounting Manager folder and
 Go to last page

The screenshot shows a web browser window titled 'Public Folders - Cognos Connection - Windows Internet Explorer'. The address bar contains the URL: http://cognos3.k12.ar.us/c8/cg-bin/cognos.cg?b_action=fts.run&portal/cc.xts&folder=452693C847308402BA4. The browser shows a directory listing for 'Public Folders > ADE APSON - Financial Management System > Fund Accounting Manager'. The listing includes a table of files and folders with columns for Name, Modified, and Actions.

Name	Modified	Actions
05 EXP/BUDGET	May 22, 2007 9:57:43 AM	More...
AASBO TEST Bal	May 17, 2007 4:44:43 PM	More...
Accounts Folder joined to GenLedger (General Ledger OS)	May 22, 2007 9:53:06 AM	More...
ATH CRT SAL/BEN/TOTAL CRT SAL & BEN	June 5, 2007 10:13:29 AM	More...
Athletic Expenditures	June 5, 2007 8:18:26 AM	More...
Available Cash Bal. by Fund/SOE	May 22, 2007 10:00:22 AM	More...
Budget/Enc/Expense by 1 digit Fund	May 22, 2007 10:03:03 AM	More...
Budget/Expenditure/Remaining Balance	May 29, 2007 8:08:59 AM	More...
Budget Cur Exp YTD Exp Bal %used Range Summary Jan	May 17, 2007 4:57:08 PM	More...
Budget Cur Exp YTD Exp Bal %used UNREST Sum Jan	May 23, 2007 11:13:03 AM	More...
Bud Cur Exp YTD Exp Bal %used Promot Funds Sum MAY	May 11, 2007 12:24:34 PM	More...
Bud Cur Exp YTD Exp Bal %used UNREST Sum May	June 5, 2007 9:57:42 PM	More...
Chart of Ledger Accounts	May 17, 2007 4:04:44 PM	More...
Check Sheet for NEA Cr1 Salaries	May 17, 2007 4:01:16 PM	More...
Cross Tab -Acct Col, Func, Rows Bud/Exp	May 29, 2007 8:29:55 AM	More...

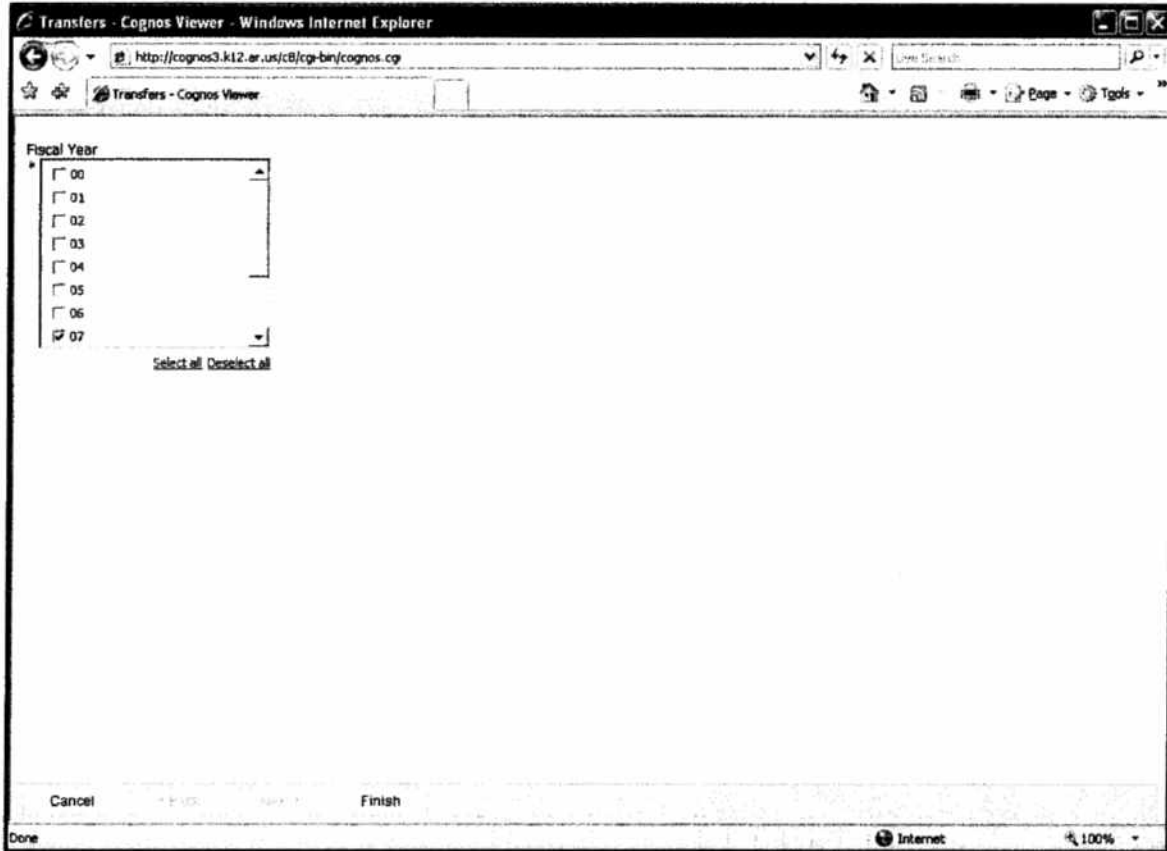


Click on "Transfers" to run the report:



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Report will prompt you to select Fiscal Year. Select FY 07 and Click FINISH



ACT 28 OF 2006

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Report will display.
Click the Printer Icon and select Print.

Fiscal Year	Fund	Fund Title	Account Code	Account Title	Fiscal Year Expense Amount	YTD Receipt Amount
07	2000	OPERATING FUND	69340	TO DEBT SERVICE FUND	611,781.74	0
07	3001	BOND INVESTMENT	69330	TO BUILDING FUND	3,133,518.94	0
07	2950	CD'S	69320	TO OPERATING FUND	900,000.00	0
07	2900	MONEY MARKET	69320	TO OPERATING FUND	4,783.56	0
07	2000	OPERATING FUND	69320	TO OPERATING FUND	83,574.76	0
07	2281	NATL SCHOOL LUNCH FUNDING	69310	TO SALARY FUND	275,346.62	0
07	2000	OPERATING FUND	69310	TO SALARY FUND	5,859,354.12	0
07	3000	BUILDING FUND	52300	TRANS FROM BUILDING FUND	0.00	3,133,518.94
07	4000	DEBT SERVICE FUND	52200	TRANS FROM OPERATING FUND	0.00	611,781.74
07	2383	SMART START LITERACY	52200	TRANS FROM OPERATING FUND	0.00	53,486.03
07	2246	MENTORING	52200	TRANS FROM OPERATING FUND	0.00	911.49
07	2235	EAST LAB	52200	TRANS FROM OPERATING FUND	0.00	29,177.24
07	2000	OPERATING FUND	52200	TRANS FROM OPERATING FUND	0.00	904,783.56
07	1281	NATL SCHOOL LUNCH FUNDING	52200	TRANS FROM OPERATING FUND	0.00	275,346.62
07	1000	TEACHER SALARY FUND	52200	TRANS FROM OPERATING FUND	0.00	5,859,354.12
Summary					10,868,359.74	10,868,359.74

Note: Exp. Amt. column (transfers out) should equal Receipt Amt. column (transfers in).

For "Transfers between Funds" (page 2 of the Act 28 excel worksheet), please remit this Cognos report with Act 28 spreadsheet.

6. Legal Balance-Unrestricted

Amounts will populate from data entered on Page #1 of worksheet based on formula.

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7. Total Expenditures-Funds 1, 2 & 4

A. Fund – 1

Enter the Total Teacher Salary Fund “Expenditures” amount from the Board Report to the “All Expenditures” line on spreadsheet.

B. Fund – 2 & 4

Print the Summary Expenditure Status Report (Reports>Fund Accounting>Financial Statements>Expenditure Status Reports>Summary expenditures Status Report) for Fund 2 and 4.

The summary expenditure status report for each fund should be run as follows:

Fund 2, Account - 61000:69299

The screenshot shows a software window titled "Summary Expenditure Status Report". The window has a menu bar with "File", "Edit", "Favorites", and "Help". The main area contains the following fields and controls:

- Date:** 08/10/2007 **Period:** 2/08
- Report Information:** A message box with an information icon stating "This report will print a summary of expenditure status information by fund." To the right are "OK" and "Back" buttons.
- Report Type:** Includes a "Change Report Type" button, a checked "Standard" radio button, and an unchecked "Board Format" radio button.
- Report Criteria:**
 - Fund:** Text box containing "2"
 - BUDGET UNIT:** Text box with a search icon
 - Account:** Text box containing "61000:69299" with a search icon
 - Advanced:** A button with a gear icon and the text "Advanced"
- Additional Criteria:**
 - Year:** Dropdown menu showing "2007"
 - Period:** Dropdown menu showing "13"
- Enter period:** A text input field at the bottom left.
- OVR:** A button at the bottom right.


Fund - 2, Account - 69400:69999

f Summary Expenditure Status Report [min] [max] [close]

File Edit Favorites Help

Date: 08/10/2007 Period: 2/08

Report Information

 This report will print a summary of expenditure status information by fund.

OK
 Back

Report Type

Standard Board Format

Report Criteria

Fund:

BUDGET UNIT:

Account:

Advanced

Additional Criteria

Year:

Period:

Enter period OVR

16


Fund - 4, Account - 61000:69299

f Summary Expenditure Status Report [Min] [Max] [Close]

File Edit Favorites Help

Date: 08/10/2007 Period: 2/08

Report Information


 This report will print a summary of expenditure status information by fund. OK


Report Type

Standard Board Format

Report Criteria


Fund


BUDGET UNIT 

Account 

Advanced

Additional Criteria

Year 

Period 

Enter period

17

Fund – 4, Account – 69400:69999

The screenshot shows a web browser window titled "Summary Expenditure Status Report". The window has a menu bar with "File", "Edit", "Favorites", and "Help". The main content area displays the following information:

- Date: 08/10/2007 Period: 2/08
- Report Information: A message box with an information icon stating "This report will print a summary of expenditure status information by fund." To the right are "OK" and "Back" buttons.
- Report Type: A "Change Report Type" button, a checked "Standard" radio button, and an unchecked "Board Format" radio button.
- Report Criteria: Fields for "Fund" (containing "4*"), "BUDGET UNIT" (with a search icon), and "Account" (containing "69400:69999" and a search icon). Below these is a "Advanced" button.
- Additional Criteria: "Year" dropdown set to "2007" and "Period" dropdown set to "13".
- At the bottom left is the text "Enter period" and at the bottom right is "OVR".

Add Fund 2, 61000:69299 and 69400:69999 reports together and enter on "All Expenditures" line.

Add Fund 4, 61000:69299 and 69400:69999 reports together and enter on "All Expenditures" line.

The worksheet will total the expenditures columns.

The "Total Unrestricted Legal Balance as a Percent of Annual Expenditures will populate based on the formula, Total Unrestricted Legal Balance /Total All Expenditures.

8. Reasons for Maintaining, Instead of Spending, the Unrestricted Legal Balance

Give detailed explanation of unrestricted balances.

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Page 3 of Act 28 Report

9. Reasons for Maintaining, Instead of Spending, the following Restricted Fund Balance

The "Balance in Funds 1 & 2" for each SOF will populate from data entered on page #1. Enter categorical fund revenue received in "Annual Revenue" column for each SOF. If the "Balance as Percent of Annual Revenue" populates to more than 25% then provide a detailed explanation of unspent restricted fund balances.

Page 4 of Act 28 Report

10. Amount of Fund Balances Dedicated for the Construction, Maintenance, or Repair of Academic or Athletic Facilities

The "Fund/SOF" amounts and "Total" amount will populate from data entered on page #1.

After worksheet has been completed send all of the following to:

APSCN

Attn: Jill Davidson

101 East Capitol, Suite 101

Little Rock, AR 72201

1. Act 28 of 2006 completed Excel Worksheet
2. 2007 Board Report (Periods 1 through 13, 2007)
3. Cognos "Transfers" Report

Questions regarding help with the instructions or completion of worksheet should be directed to APSCN financial field support or APSCN FMS Help Desk at 1-800-435-7989 or 501-682-HELP (4357).

LEA Number: 406		Annual Report on Fund Balances Required by Act 28 of First Extraordinary Session of 2006 Balances as of June 30, 2007							
District Name: Siloam Springs		Fund 1	Fund 2	Fund 3	Fund 4	Fund 5-Capital Outlay/ Dedicated M&O	Fund 8	Total -All Funds (Except Fed & Activity)	
Contact Name: Quentin Trammell		Teacher Salary	Operating	Building	Debt Service		Food Service		
Contact Phone: 479-524-3191			5,304,456.23	4,674,717.32			132,526.35	10,111,699.90	
Contact Email: quentin.trammell@sssd.k12.ar.us									
1. Total Fund Balance- All Sources of Funds									
2. Restricted Funds Included in Fund Balance									
SOF Code	Description								
201	Adult Basic Education								
202	Adult General Education								
203	Workplace Adult Education								
205	Other Adult Education								
212	Isolated Funding								
223	Professional Development								
275	Alternative Learning Environment		26,496.86					26,496.86	
276	English Language Learners								
281	National School Lunch Act								
293	Secondary Workforce Centers								
320	Adult Center Support		58,640.54					58,640.54	
323	Short-term Adult Skill Training								
386	Pulaski County Magnet School								
387	M-to-M Revenue								
388	Magent & M-to-M Transportation								
391	Public School Facilities Escrow								
401	Academic Facilities-Immed Rep								
402	Academic Facilities-Catastrophic								
403	Academic Facilities-Transitional								
404	Academic Facilities-Partnership								
3. Bal Sheet 01915	Deposits-Paying Agents(OZAB)								
Total Restricted Balances			85,137.40					85,137.40	
Total Unrestricted Balances			5,219,318.83	4,674,717.32			132,526.35	10,026,562.50	
4. Encumbrances			301,655.62					301,655.62	

5. Transfers Between Funds: Transfers Out and Transfer In must be equal. Attach Cognos report as designated in instructions.				
6. Legal Balance-Unrestricted				
Fund 1-Teacher Salary Fund				
Fund 2-Operating Fund	5,219,318.83			
Fund 4-Debt Service Fund				
Total Unrestricted Legal Balance	5,219,318.83			
7. Total Expenditures-Funds 1, 2 & 4:				
Fund 1-Teacher Salary Fund	All Expenditures			
Fund 2-Operating Fund	12,361,806.22			
Fund 4-Debt Service Fund	11,647,290.43			
Total	1,613,907.52			
	25,623,094.17			
Total Unrestricted Legal Balance as Percent of Annual Expenditures (excluding transfers out)			0.2036968	
8. Reasons for Maintaining, Instead of Spending, the Unrestricted Legal Balance:				
Reason #			Reason	
1	District Needs an average of \$3,000,000 for cash flow needs during July and August because the first Foundation installment is not received until the End of August. Additionally, restricted categorical funds and Federal Programs expenses are paid before the first revenue payments are received. These funds typically operate in the "two" until the program funding is received thereby increasing the need for operating carryover.			
2	The District has saved money in its operating fund for the following building projects: A. Purchase land for a new high school for a cost of \$1,200,000 B. Remodel the Alternative School for a cost of \$240,000 C. Remodel Band room at Middle School for a cost of \$56,000 The cost for these capital improvement projects were paid primarily during July and August 2007 and totals \$1,496,000. These cost are in addition to the normal cash flow needs listed above.			
3	District plans to transfer \$240,000 during the 2007-08 school year to the building fund for construction of a new high school. This transfer will come from the District carryover balance.			
4	Carryover balance includes funds not spent from Mentoring and ABC programs totaling \$9,562			

9. Reasons for Maintaining, Instead of Spending, the following Restricted Fund Balances:		If Balance at June 30, 2007 is more than 25% of the following Restricted Annual Revenue, Provide Reasons Below	
SOF	Balance in Funds 182	Annual Revenue	% of Restricted Rev
223-Prof DEV	28,498.86	142,544.00	18.59%
275-ALE		182,975.00	0.00%
276-ELL		117,390.00	0.00%
281-NSLA	58,640.54	801,825.00	7.31%

Fund/SOF	Description	Amount	Academic or Athletic Facilities:
377?	Building Fund	4,674,717.32	
2401	Academic Facilities-Immed Rep		
2402	Academic Facilities-Catastrophic		
2403	Academic Facilities- Transitional		
2404	Academic Facilities-Partnership		
2391	Public School Facilities Escrow		
	Total	4,674,717.32	
11. Certification of Accuracy:			
I hereby certify by my signature below that I have thoroughly reviewed the information shown on pages 1-4 of this report and that it is true and accurate.			
	<i>Ken Ramey</i> Superintendent Name	<i>9/12/07</i> Date	
	<i>Ken Ramey</i> Superintendent Signature		
Return the following completed reports on or before September 17, 2007 to:			
	APSCN		
	Jill Davidson		
	101 East Capitol, Suite 101		
	Little Rock, AR 72201		
1. Act 28 of 2006 completed Excel Report			
2. 2007 Board Report (Periods 1 through 13, 2007)			
3. Cognos "Transfers" Report			

08/27/07

SILAM SPRINGS SCHOOL DISTRICT #21

MODULE NUM: STATM9AR

13:16:10

DETAILED STATEMENT OF CHANGES IN FUND BALANCES

FOR PERIODS 1 THROUGH 13 OF 07

ION CRITERIA: orgn.fund matches '[123458]*'

SF	FUND TITLE	BEG BALANCE	REVENUE	NON-REVENUE	NON-EXPEND	EXPENDITURES	END BALANCE
	TEACHER SALARY FUND	.00	.00	11,946,495.92	.00	11,946,495.92	.00
	PD	.00	.00	43,338.50	.00	43,338.50	.00
	ELL	.00	.00	86,829.00	.00	86,829.00	.00
	NSLA	.00	.00	206,544.22	.00	206,544.22	.00
	PRESCHOOL	.00	.00	78,598.58	.00	78,598.58	.00
	K-5 REMEDIATION	.00	.00	.00	.00	.00	.00
	TEACHER SALARY FUND	.00	.00	12,361,806.22	.00	12,361,806.22	.00
	OPERATING FUND	4,852,794.26	24,537,519.47	76,638.00	13,858,312.44	10,398,883.11	5,209,756.18
	RESTRUCTURING	.00	.00	.00	.00	.00	.00
	PROFESSIONAL DEVELOPMENT	.00	142,544.00	29,703.00	43,338.50	102,411.64	26,496.86
	MENTORING MODEL GRANT	.00	.00	.00	.00	.00	.00
	MENTORING GRANT	5,857.66	39,365.72	.00	.00	42,274.34	2,949.04
	ALE	.00	182,975.00	141,589.00	.00	324,564.00	.00
	ELL	.00	117,390.00	.00	86,829.00	30,561.00	.00
	NSLA	.00	801,825.00	.00	377,836.22	365,348.24	58,640.54
	PRESCHOOL	9,061.23	171,927.00	.00	78,598.58	95,776.04	6,613.61
	IMMEDIATE REPAIR	.00	44,563.06	.00	.00	44,563.06	.00
	TRANSITIONAL	.00	.00	.00	.00	.00	.00
	PARTNERSHIP	.00	.00	.00	.00	.00	.00
	OPERATING FUND	4,867,713.15	26,038,109.25	247,930.00	14,444,914.74	11,404,381.43	5,304,456.23
	BUILDING FUND	4,062,701.80	177,693.88	4,291,707.03	.00	3,857,385.39	4,674,717.32
	TRANSITIONAL FUND	.00	4,555,671.40	.00	4,291,707.03	263,964.37	.00
	BUILDING FUND	4,062,701.80	4,733,365.28	4,291,707.03	4,291,707.03	4,121,349.76	4,674,717.32
	DEBT SERVICE FUND	.00	.00	1,613,907.52	700,000.00	913,907.52	.00
	DEBT SERVICE FUND	.00	.00	1,613,907.52	700,000.00	913,907.52	.00
	CAPITAL OUTLAY FUND	.00	.00	.00	.00	.00	.00
	CAPITAL OUTLAY FUND	.00	.00	.00	.00	.00	.00
	FOOD SERVICE FUND	169,873.42	1,252,410.13	55,000.00	.00	1,344,757.20	132,526.35
	FOOD SERVICE FUND	169,873.42	1,252,410.13	55,000.00	.00	1,344,757.20	132,526.35
		9,100,288.37	32,023,884.66	18,570,350.77	19,436,621.77	30,146,202.13	10,111,699.90

TRANSFERS

Fiscal Year	Fund	Fund Title	Account Code	Account Title	Fiscal Year Expense Amount	YTD Receipt Amount
07	2000	OPERATING FUND	69380	TO FOOD SERVICE FUND	55,000.00	0
07	6781	SAFE & DRUG FREE SCHOOLS	69360	TO FEDERAL GRANTS FUND	6,082.00	0
07	2000	OPERATING FUND	69340	TO DEBT SERVICE FUND	1,613,907.52	0
07	3403	TRANSITIONAL FUND	69330	TO BUILDING FUND	4,291,707.03	0
07	6466	EIADS	69320	TO OPERATING FUND	76,638.00	0
07	2281	NSLA	69320	TO OPERATING FUND	171,292.00	0
07	2365	PRESCHOOL	69310	TO SALARY FUND	78,598.58	0
07	2281	NSLA	69310	TO SALARY FUND	206,544.22	0
07	2276	ELL	69310	TO SALARY FUND	86,829.00	0
07	2223	PROFESSIONAL DEVELOPMENT	69310	TO SALARY FUND	43,338.50	0
07	2000	OPERATING FUND	69310	TO SALARY FUND	11,946,495.92	0
07	6520	INNOVATIVE PROGRAMS	52600	TRANS FROM FEDERAL GRANTS	0.00	6,082
07	2000	OPERATING FUND	52600	TRANS FROM FEDERAL GRANTS	0.00	76,638
07	3000	BUILDING FUND	52300	TRANS FROM BUILDING FUND	0.00	4,291,707.03
07	8000	FOOD SERVICE FUND	52200	TRANS FROM OPERATING FUND	0.00	55,000
07	4000	DEBT SERVICE FUND	52200	TRANS FROM OPERATING FUND	0.00	1,613,907.52
07	2275	ALE	52200	TRANS FROM OPERATING FUND	0.00	141,589
07	2223	PROFESSIONAL DEVELOPMENT	52200	TRANS FROM OPERATING FUND	0.00	29,703
07	1365	PRESCHOOL	52200	TRANS FROM OPERATING FUND	0.00	78,598.58
07	1281	NSLA	52200	TRANS FROM OPERATING FUND	0.00	206,544.22
07	1276	ELL	52200	TRANS FROM OPERATING FUND	0.00	86,829
07	1223	PD	52200	TRANS FROM OPERATING FUND	0.00	43,338.5
07	1000	TEACHER SALARY FUND	52200	TRANS FROM OPERATING FUND	0.00	11,946,495.92
Summary					18,576,432.77	18,576,432.77