

**Pangburn School District**  
**2015-2016 Fiscal Year -- Year to date summary**

**Expenditure Summary:**

	2016-17	Expended thru	% Spent	% Spent	Expended thru
	Budget	Sep-16	Sep-16	Sep-15	Sep-15
Administrative Salaries	323,700.00	78,953.65	24.39%	24.49%	78,024.30
Certified Salaries	3,261,240.00	607,764.02	18.64%	18.72%	613,496.23
Certified Subs	35,650.00	1,882.50	5.28%	8.61%	4,562.30
Classified Salaries	1,523,229.00	311,102.84	20.42%	19.60%	285,370.61
Classified Subs	61,071.84	4,981.80	8.16%	15.93%	8,102.40
Debt Service Payment/Transfer	814,200.00	57,655.63	7.08%	8.66%	72,947.51
Maintenance & Operations	1,021,560.00	243,705.18	23.86%	28.24%	276,969.04
Electricity	175,000.00	52,892.20	30.22%	22.02%	39,639.33
Telephones	29,160.00	4,206.46	14.43%	33.79%	7,940.95
Water	20,000.00	4,942.61	24.71%	9.96%	1,593.67
Natural Gas	40,000.00	519.14	1.30%	1.07%	504.43
Textbooks	21,350.00	717.33	3.36%	23.95%	5,788.97
General Supplies	379,965.95	89,563.27	23.57%	25.96%	119,120.37
Technology Supplies	281,491.84	46,627.27	16.56%	7.15%	18,902.85
Transportation	374,200.00	89,751.40	23.98%	16.25%	65,838.15
Administration (Bd of Ed., CAO, etc)	231,530.00	61,155.46	26.41%	24.25%	54,955.83
Administrative Technology	62,780.00	9,494.11	15.12%	9.33%	5,596.69
Library Media	21,350.00	717.33	3.36%	23.95%	5,788.97
Counseling/Nursing/Therapy/Social Worker	394,445.00	69,410.91	17.60%	18.57%	73,199.68
Professional Development	17,470.00	886.64	5.08%	23.87%	3,857.22
Federal Grant Funds	681,015.74	78,769.69	11.57%	14.03%	88,209.68
Food Service Funds	499,317.00	67,653.83	13.55%	13.92%	70,423.93

Combined Funds 17,175,198.40 1,613,078.90 9.39% 10.11% 1,795,229.06

**Revenue Summary:**

	2016-17	Received thru	% Received	% Received	Received thru
	Budget	Sep-16	Sep-16	Sep-15	Sep-15
Local Tax Collections	4,511,058.86	386,396.25	8.57%	8.95%	378,261.83
State Foundation	2,177,965.00	395,994.00	18.18%	18.18%	462,504.00
Federal	621,181.28	66,820.38	10.76%	13.39%	78,068.75
Food Service Sales & Reimbursements	502,317.00	69,756.90	13.89%	8.48%	42,883.01

Combined Funds 15,885,394.69 1,056,733.05 6.65% 6.91% 1,111,440.95

**Miscellaneous Information**

	2016-17	2015-16
	Budget	Actual
3 Qtr. ADM	Not Available	731.53
Total Assessment	\$109,465,734	\$97,852,787
M&O Millage	25	25
Debt Service Millage	16.4	16.4

	Sep-15	Sep-16	Aug-16
Legal Balance	\$1,372,028.21	\$709,035.01	\$842,087.90

To calculate the legal balance, add together the following funds on your print-out labeled "Detailed Statement of Changes in Fund Balances":  
 2001 (Gen Operating fund rev account)  
 2000 (Gen Operating fund exp account)  
 1\*\*\* (you add the entire balance of everything that starts with a 1, teacher salary account)  
 3\*\*\*(you add the entire balance of everything that starts with a 3, building funds)  
 4\*\*\*(you add the entire balance of everthing that starts with a 4, debt service account)

At the end of the year you include ALL negative balances into the legal balance because the District has to absorb most of the negatives, no fund can end the year with a negative balance (with the exception of Day Care and Activity accounts).