

**FREMONT RE-2 SCHOOL DISTRICT  
 QUARTERLY FINANCIAL REPORT  
 1ST QUARTER ENDED SEPTEMBER 30, 2014**

**FY2013-2014 (Prior Year)  
 For Period Ending September 30, 2013**

**FY2014-2015 (Current Year)  
 For Period Ending September 30, 2014**

GENERAL FUND	FY2013-2014 (Prior Year)			FY2014-2015 (Current Year)		
	BUDGET	ACTUAL	PERCENTAGE OF BUDGET	BUDGET	ACTUAL	PERCENTAGE OF BUDGET
BEGINNING FUND BALANCE	1,404,438.00	1,404,438.00		1,962,150.00	1,962,150.00	
REVENUE	9,398,946.00	1,979,926.32	21.07%	9,932,101.00	2,001,400.58	20.15%
EXPENDITURES	10,803,384.00	1,197,144.00	11.08%	11,894,251.00	1,410,722.37	11.86%
ENDING FUND BALANCE	-	2,187,220.32	32.15%	-	2,552,828.21	

**NON RESTRICTED B/P FUND**

BEGINNING FUND BALANCE	3,074,647.00	3,071,647.00		3,086,628.00	3,086,628.00	
REVENUE	565,000.00	65,161.64	11.53%	610,000.00	60,670.02	9.95%
EXPENDITURES	3,636,647.00	173,178.77	4.76%	3,696,628.00	221,295.13	5.99%
ENDING FUND BALANCE	3,000.00	2,963,629.87	98787.66%	-	2,926,002.89	

**CAPITAL PROJECTS FUND**

BEGINNING FUND BALANCE	272,215.00	272,215.00		1,859,114.00	1,859,114.00	
REVENUE	250,700.00	58.66	0.02%	252,200.00	137,018.87	54.33%
EXPENDITURES	522,915.00	214,867.92	41.09%	2,111,314.00	812,946.18	38.50%
ENDING FUND BALANCE	-	57,405.74		-	1,183,186.69	

**INSURANCE FUND**

BEGINNING FUND BALANCE	50,243.00	50,243.00		7,100.00	7,100.00	
REVENUE	125,150.00	70,005.41	55.94%	225,650.00	137,002.26	60.71%
EXPENDITURES	175,393.00	106,240.00	60.57%	232,750.00	135,611.64	58.26%
ENDING FUND BALANCE	-	14,008.41		-	8,490.62	

**PRESCHOOL FUND**

BEGINNING FUND BALANCE	81,262.00	81,262.00		79,364.00	79,364.00	
REVENUE	194,895.00	-	0.00%	275,447.00	75,122.49	27.27%
EXPENDITURES	276,157.00	5,208.00	1.89%	354,811.00	80,618.78	22.72%
ENDING FUND BALANCE	-	76,054.00		-	73,867.71	

**SPECIAL PROGRAMS FUND**

BEGINNING FUND BALANCE	73,804.00	73,804.00				
REVENUE	541,511.00	241,215.76	44.54%	667,299.00	9,934.24	1.49%
EXPENDITURES	615,315.00	75,447.27	12.26%	667,299.00	72,820.73	10.91%
ENDING FUND BALANCE	-	239,572.49		-	(62,886.49)	

**BOND REDEMPTION FUND**

BEGINNING FUND BALANCE	2,628,050.00	2,628,050.00		2,733,573.00	2,733,573.00	
REVENUE	1,590,000.00	73,665.55	4.63%	1,484,000.00	57,555.51	3.88%
EXPENDITURES	4,218,050.00	250.00	0.01%	4,217,573.00		0.00%
ENDING FUND BALANCE	-	2,701,465.55		-	2,791,128.51	

**FOOD SERVICE FUND**

BEGINNING FUND BALANCE	95,135.00	95,135.00		190,580.00	190,580.00	
REVENUE	585,200.00	24,059.95	4.11%	618,000.00	87,817.03	14.21%
EXPENDITURES	680,335.00	38,456.00	5.65%	808,580.00	69,084.88	8.54%
ENDING FUND BALANCE	-	80,738.95		-	209,312.15	

**SCHOLARSHIP FUND**

BEGINNING FUND BALANCE	1,974,102.00	1,974,102.00		2,189,017.00	2,189,017.00	
REVENUE	135,000.00	68,983.10	51.10%	130,500.00	43,081.75	33.01%
EXPENDITURES	2,109,102.00	66,018.50	3.13%	2,319,517.00	80,557.60	3.47%
ENDING FUND BALANCE	-	1,977,066.60		-	2,151,541.15	

**DISTRICT ACTIVITY FUND (23)**

BEGINNING FUND BALANCE	78,009.00	78,009.00		86,585.00	86,585.00	
REVENUE	350,000.00	23,542.25	6.73%	250,000.00	94,517.45	37.81%
EXPENDITURES	428,009.00	32,303.62	7.55%	336,585.00	103,660.02	30.80%
ENDING FUND BALANCE	-	69,247.63		-	77,442.43	

**NON-DISTRICT ACTIVITY FUND (74)**

BEGINNING FUND BALANCE	149,591.00	149,591.00		161,341.00	161,341.00	
REVENUE	300,000.00	84,887.01	28.30%	300,000.00	74,983.65	24.99%
EXPENDITURES	449,591.00	62,180.48	13.83%	461,341.00	78,546.93	17.03%
ENDING FUND BALANCE	-	172,297.53		-	157,777.72	

**FREMONT RE-2 SCHOOL DISTRICT  
 QUARTERLY FINANCIAL REPORT  
 2ND QUARTER ENDED DECEMBER 30, 2014**

**FY2013-2014 (Prior Year)  
 For Period Ending December 30, 2013**

**FY2014-2015 (Current Year)  
 For Period Ending December 30, 2014**

GENERAL FUND	BUDGET	ACTUAL	PERCENTAGE OF BUDGET	BUDGET	ACTUAL	PERCENTAGE OF BUDGET
BEGINNING FUND BALANCE	1,404,438.00	1,404,438.00		1,962,150.00	1,962,150.00	
REVENUE	9,398,946.00	4,223,875.00	44.94%	9,932,101.00	4,048,756.45	40.76%
EXPENDITURES	10,803,384.00	3,585,993.00	33.19%	11,894,251.00	3,942,266.49	33.14%
ENDING FUND BALANCE	-	2,042,320.00	78.13%	-	2,068,639.96	

**NON RESTRICTED B/P FUND**

BEGINNING FUND BALANCE	3,071,647.00	3,071,647.00		3,086,628.00	3,086,628.00	
REVENUE	565,000.00	103,849.00	18.38%	610,000.00	155,362.58	25.47%
EXPENDITURES	3,636,647.00	316,060.00	8.69%	3,696,628.00	359,796.11	9.73%
ENDING FUND BALANCE	-	2,859,436.00		-	2,882,194.47	

**CAPITAL PROJECTS FUND**

BEGINNING FUND BALANCE	272,215.00	272,215.00		1,859,114.00	1,859,114.00	
REVENUE	250,700.00	6,070.93	2.42%	252,200.00	172,345.21	68.34%
EXPENDITURES	522,915.00	233,764.52	44.70%	2,111,314.00	939,517.96	44.50%
ENDING FUND BALANCE	-	44,521.41		-	1,091,941.25	

**INSURANCE FUND**

BEGINNING FUND BALANCE	50,243.00	50,243.00		7,100.00	7,100.00	
REVENUE	125,150.00	83,008.26	66.33%	225,650.00	201,055.22	89.10%
EXPENDITURES	175,393.00	125,642.77	71.63%	232,750.00	199,018.96	85.51%
ENDING FUND BALANCE	-	7,608.49		-	9,136.26	

**PRESCHOOL FUND**

BEGINNING FUND BALANCE	81,262.00	81,262.00		79,364.00	79,364.00	
REVENUE	194,895.00	-	0.00%	275,447.00	275,420.99	99.99%
EXPENDITURES	276,157.00	55,631.96	20.15%	354,811.00	162,051.45	45.67%
ENDING FUND BALANCE	-	25,630.04		-	192,733.54	

**SPECIAL PROGRAMS FUND**

BEGINNING FUND BALANCE	73,804.00	73,804.00				
REVENUE	541,511.00	175,091.23	32.33%	667,299.00	9,934.24	1.49%
EXPENDITURES	615,315.00	219,308.66	35.64%	667,299.00	230,461.91	34.54%
ENDING FUND BALANCE	-	29,586.57		-	(220,527.67)	

**BOND REDEMPTION FUND**

BEGINNING FUND BALANCE	2,628,050.00	2,628,050.00		2,733,573.00	2,733,573.00	
REVENUE	1,590,000.00	103,395.55	6.50%	1,484,000.00	87,886.03	5.92%
EXPENDITURES	4,218,050.00	1,473,790.63	34.94%	4,217,573.00	1,493,078.13	35.40%
ENDING FUND BALANCE	-	1,257,654.92		-	1,328,380.90	

**FOOD SERVICE FUND**

BEGINNING FUND BALANCE	95,135.00	95,135.00		190,580.00	190,580.00	
REVENUE	585,200.00	262,992.45	44.94%	618,000.00	242,235.73	39.20%
EXPENDITURES	680,335.00	202,387.44	29.75%	808,580.00	220,266.91	27.24%
ENDING FUND BALANCE	-	155,740.01		-	212,548.82	

#### SCHOLARSHIP FUND

BEGINNING FUND BALANCE	1,974,102.00	1,974,102.00		2,189,017.00	2,189,017.00	
REVENUE	135,000.00	59,403.00	44.00%	130,500.00	12,651.74	9.69%
EXPENDITURES	2,109,102.00	83,387.79	3.95%	2,319,517.00	94,523.30	4.08%
ENDING FUND BALANCE	-	1,950,117.21		-	2,107,145.44	

#### DISTRICT ACTIVITY FUND (23)

BEGINNING FUND BALANCE	78,009.00	78,009.00		86,585.00	86,585.00	
REVENUE	350,000.00	55,549.92	15.87%	250,000.00	134,526.88	53.81%
EXPENDITURES	428,009.00	68,151.00	15.92%	336,585.00	134,894.88	40.08%
ENDING FUND BALANCE	-	65,407.92		-	86,217.00	

#### NON-DISTRICT ACTIVITY FUND (74)

BEGINNING FUND BALANCE	149,591.00	149,591.00		161,341.00	161,341.00	
REVENUE	300,000.00	211,440.86	70.48%	300,000.00	200,808.05	66.94%
EXPENDITURES	449,591.00	174,893.87	38.90%	461,341.00	175,013.78	37.94%
ENDING FUND BALANCE	-	186,137.99		-	187,135.27	

**FREMONT RE-2 SCHOOL DISTRICT  
 QUARTERLY FINANCIAL REPORT  
 3RD QUARTER ENDED MARCH 31, 2015**

	FY2013-2014 (Prior Year)			FY2014-2015 (Current Year)		
	For Period Ending March 31, 2014			For Period Ending March 31, 2015		
GENERAL FUND	BUDGET	ACTUAL	PERCENTAGE	BUDGET	ACTUAL	PERCENTAGE
BEGINNING FUND BALANCE	1,404,438.00	1,404,438.00		1,962,150.00	1,962,150.00	
REVENUE	9,398,946.00	7,210,273.52	76.71%	9,932,101.00	6,656,298.56	67.02%
EXPENDITURES	10,803,384.00	5,935,380.01	54.94%	11,894,251.00	6,415,401.30	53.94%
ENDING FUND BALANCE	-	2,679,331.51		-	2,203,047.26	

**NON RESTRICTED B/P FUND**

BEGINNING FUND BALANCE	3,071,647.00	3,071,647.00		3,086,628.00	3,696,628.00	
REVENUE	565,000.00	176,287.75	31.20%	610,000.00	208,161.93	34.12%
EXPENDITURES	3,636,647.00	431,664.61	11.87%	3,696,628.00	477,091.63	12.91%
ENDING FUND BALANCE	-	2,816,270.14		-	3,427,698.30	

**CAPITAL PROJECTS FUND**

BEGINNING FUND BALANCE	272,215.00	272,215.00		1,859,114.00	2,111,314.00	
REVENUE	250,700.00	6,080.14	2.43%	252,200.00	176,889.75	70.14%
EXPENDITURES	522,915.00	241,298.22	46.14%	2,111,314.00	940,548.09	44.55%
ENDING FUND BALANCE	-	36,996.92		-	1,347,655.66	

**INSURANCE FUND**

BEGINNING FUND BALANCE	50,243.00	50,243.00		7,100.00	232,750.00	
REVENUE	125,150.00	115,010.45	91.90%	225,650.00	241,507.38	107.03%
EXPENDITURES	175,393.00	157,940.00	90.05%	232,750.00	247,439.96	106.31%
ENDING FUND BALANCE	-	7,313.45		-	226,817.42	

**PRESCHOOL FUND**

BEGINNING FUND BALANCE	81,262.00	81,262.00		79,364.00	354,811.00	
REVENUE	194,895.00	-	0.00%	275,447.00	275,420.99	99.99%
EXPENDITURES	276,157.00	148,034.02	53.61%	354,811.00	245,318.94	69.14%
ENDING FUND BALANCE	-	(66,772.02)		-	384,913.05	

**SPECIAL PROGRAMS FUND**

BEGINNING FUND BALANCE	73,804.00	73,804.00				
REVENUE	541,511.00	322,408.23	59.54%	667,299.00	341,876.29	51.23%
EXPENDITURES	615,315.00	352,900.99	57.35%	667,299.00	352,021.01	52.75%
ENDING FUND BALANCE	-	43,311.24		-	(10,144.72)	

**BOND REDEMPTION FUND**

BEGINNING FUND BALANCE	2,628,050.00	2,628,050.00		2,733,573.00	2,733,573.00	
REVENUE	1,590,000.00	801,838.87	50.43%	1,484,000.00	534,100.52	35.99%
EXPENDITURES	4,218,050.00	1,474,340.63	34.95%	4,217,573.00	1,493,478.13	35.41%
ENDING FUND BALANCE	-	1,955,548.24		-	1,774,195.39	

**FOOD SERVICE FUND**

BEGINNING FUND BALANCE	95,135.00	95,135.00		190,580.00	808,580.00	
REVENUE	585,200.00	397,078.22	67.85%	618,000.00	409,389.54	66.24%

EXPENDITURES	680,335.00	318,304.01	46.79%	808,580.00	351,705.89	43.50%
ENDING FUND BALANCE	-	173,909.21		-	866,263.65	

#### SCHOLARSHIP FUND

BEGINNING FUND BALANCE	1,974,102.00	1,974,102.00		2,189,017.00	2,189,017.00	
REVENUE	135,000.00	227,591.86	168.59%	130,500.00	39,458.40	30.24%
EXPENDITURES	2,109,102.00	120,546.91	5.72%	2,319,517.00	143,055.76	6.17%
ENDING FUND BALANCE	-	2,081,146.95		-	2,085,419.64	

#### DISTRICT ACTIVITY FUND (23)

BEGINNING FUND BALANCE	78,009.00	78,009.00		86,585.00	336,585.00	
REVENUE	350,000.00	142,175.12	40.62%	250,000.00	196,616.04	78.65%
EXPENDITURES	428,009.00	130,684.68	30.53%	336,585.00	195,294.62	58.02%
ENDING FUND BALANCE	-	89,499.44		-	337,906.42	

#### NON-DISTRICT ACTIVITY FUND (74)

BEGINNING FUND BALANCE	149,591.00	149,591.00		161,341.00	161,341.00	
REVENUE	300,000.00	291,931.13	97.31%	300,000.00	318,086.23	106.03%
EXPENDITURES	449,591.00	269,453.32	59.93%	461,341.00	295,503.73	64.05%
ENDING FUND BALANCE	-	172,068.81		-	183,923.50	

#### BUILDING FUND (41)

BEGINNING FUND BALANCE	-	-				
REVENUE	1,718,604.00	1,717,582.81	99.94%			
EXPENDITURES	1,718,604.00	86,859.80	5.05%			
ENDING FUND BALANCE					-	

**FREMONT RE-2 SCHOOL DISTRICT  
 QUARTERLY FINANCIAL REPORT  
 4TH QUARTER ENDED JUNE 30, 2015**

GENERAL FUND	FY2013-14 (Prior Year) For Period Ending June 30, 2014			FY2014-2015 (Current Year) For Period Ending June 30, 2015		
	BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET
BEGINNING FUND BALANCE	1,404,438.00	1,404,438.00		1,962,150.00	1,962,150.00	
REVENUE	9,398,946.00	10,934,743.00	116.34%	9,932,101.00	10,198,360.42	102.68%
EXPENDITURES	10,803,384.00	10,377,031.00	96.05%	11,894,251.00	10,131,046.21	85.18%
ENDING FUND BALANCE	-	1,962,150.00		-	2,029,464.21	

**NON RESTRICTED B/P FUND**

BEGINNING FUND BALANCE	3,071,647.00	3,071,647.00		3,086,628.00	3,086,628.00	
REVENUE	565,000.00	588,947.00	104.24%	610,000.00	750,831.15	123.09%
EXPENDITURES	3,636,647.00	573,966.00	15.78%	3,696,628.00	891,957.33	24.13%
ENDING FUND BALANCE	-	3,086,628.00		-	2,945,501.82	

**CAPITAL PROJECTS FUND**

BEGINNING FUND BALANCE	272,215.00	272,215.00		1,859,114.00	1,859,114.00	
REVENUE	250,700.00	1,968,137.00	785.06%	252,200.00	394,652.45	156.48%
EXPENDITURES	522,915.00	381,238.00	72.91%	2,111,314.00	2,111,314.00	100.00%
ENDING FUND BALANCE	-	1,859,114.00		-	142,452.45	

**INSURANCE FUND**

BEGINNING FUND BALANCE	50,243.00	50,243.00		7,100.00	7,100.00	
REVENUE	125,150.00	115,297.00	92.13%	225,650.00	257,507.85	114.12%
EXPENDITURES	175,393.00	158,440.00	90.33%	232,750.00	263,492.96	113.21%
ENDING FUND BALANCE	-	7,100.00		-	1,114.89	

**PRESCHOOL FUND**

BEGINNING FUND BALANCE	81,262.00	81,262.00		79,364.00	79,364.00	
REVENUE	194,895.00	212,976.00	109.28%	275,447.00	222,268.84	80.69%
EXPENDITURES	276,157.00	214,874.00	77.81%	354,811.00	301,632.67	85.01%
ENDING FUND BALANCE	-	79,364.00		-	0.17	

**SPECIAL PROGRAMS FUND**

BEGINNING FUND BALANCE	73,804.00	-		-	-	
REVENUE	541,511.00	567,307.00	104.76%	667,299.00	551,842.69	82.70%
EXPENDITURES	615,315.00	567,307.00	92.20%	667,299.00	551,842.69	82.70%
ENDING FUND BALANCE	-	-		-	-	

**BOND REDEMPTION FUND**

BEGINNING FUND BALANCE	2,628,050.00	2,628,050.00		2,733,573.00	2,733,573.00	
REVENUE	1,590,000.00	1,812,742.00	114.01%	1,484,000.00	1,621,877.58	109.29%
EXPENDITURES	4,218,050.00	1,707,219.00	40.47%	4,217,573.00	1,713,256.26	40.62%
ENDING FUND BALANCE	-	2,733,573.00		-	2,642,194.32	

**FOOD SERVICE FUND**

BEGINNING FUND BALANCE	95,135.00	95,135.00		190,580.00	190,580.00	
REVENUE	585,200.00	598,334.00	102.24%	618,000.00	542,802.60	87.83%
EXPENDITURES	680,335.00	502,889.00	73.92%	808,580.00	532,011.63	65.80%
ENDING FUND BALANCE	-	190,580.00		-	201,370.97	

**SCHOLARSHIP FUND**

BEGINNING FUND BALANCE	1,974,102.00	1,974,102.00		2,189,017.00	2,189,017.00	
REVENUE	135,000.00	340,507.00	252.23%	130,500.00	101,605.30	77.86%
EXPENDITURES	2,109,102.00	125,592.00	5.95%	2,319,517.00	149,583.20	6.45%
ENDING FUND BALANCE	-	2,189,017.00		-	2,141,039.10	

**DISTRICT ACTIVITY FUND (23)**

BEGINNING FUND BALANCE	78,009.00	78,009.00		86,585.00	86,585.00	
REVENUE	350,000.00	184,979.00	52.85%	250,000.00	233,922.67	93.57%
EXPENDITURES	428,009.00	176,403.00	41.21%	336,585.00	246,933.22	73.36%
ENDING FUND BALANCE	-	86,585.00		-	73,574.45	

**NON-DISTRICT ACTIVITY FUND (74)**

BEGINNING FUND BALANCE	149,591.00	149,591.00		161,341.00	161,341.00	
REVENUE	300,000.00	344,763.00	114.92%	300,000.00	422,955.95	140.99%
EXPENDITURES	449,591.00	330,013.00	73.40%	461,341.00	399,798.82	86.66%
ENDING FUND BALANCE	-	164,341.00		-	184,498.13	

**BUILDING FUND (41)**

BEGINNING FUND BALANCE	-	-				
REVENUE	1,718,604.00	-	0.00%			
EXPENDITURES	1,718,604.00	-	0.00%			
ENDING FUND BALANCE	-	-				