

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$6,152,349.93
102 - 106	Cash Equivalents		\$2,400.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$9,816,317.31

Accounts Receivable:

132	Interfund	\$4,535,656.73	
141	Intergovernmental - State	\$10,999,787.10	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$70,641.16)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$490,734.51	\$15,955,537.18

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$65,718,645.00	
302	Less revenues	(\$62,453,125.65)	\$3,265,519.35

**Total assets and resources**

**\$35,192,123.77**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$455.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$2,338.84**

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$20,384,462.46
761	Capital reserve account - July		\$742,317.16	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$742,317.16
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$67,927,969.05	
602	Less: Expenditures	(\$42,943,150.10)		
	Less: Encumbrances	(\$21,462,714.36)	(\$64,405,864.46)	\$3,522,104.59
	Total appropriated			\$24,648,884.21

Unappropriated:

770	Fund balance, July 1			\$9,462,575.82
303	Budgeted fund balance			\$1,078,324.90
	Total fund balance			\$35,189,784.93
	Total liabilities and fund equity			<u>\$35,192,123.77</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$67,927,969.05	\$64,405,864.46	\$3,522,104.59
Revenues	(\$65,718,645.00)	(\$62,453,125.65)	(\$3,265,519.35)
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,952,738.81</u>	<u>\$256,585.24</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$742,317.16)	\$742,317.16
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,210,421.65</u>	<u>\$998,902.40</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,209,324.05</u>	<u>\$1,210,421.65</u>	<u>\$998,902.40</u>
Less: Adjustment for prior year	(\$3,287,648.95)	(\$3,287,648.95)	\$0.00
Budgeted fund balance	<u>(\$1,078,324.90)</u>	<u>(\$2,077,227.30)</u>	<u>\$998,902.40</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		65,718,645	62,453,126	Under	3,265,519
Total		65,718,645	62,453,126		3,265,519
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		17,000	0	1,407	15,593
00770	X111__100__ Regular Programs - Instruction	16,603,756	11,038,788	5,290,355	274,613
00780	X112__100__ Special Education - Instruction	4,045,621	2,709,402	1,328,295	7,925
00790	X11230100__ Basic Skills/Remedial - Instruction	475,328	330,254	144,997	77
00800	X11240100__ Bilingual Education - Instruction	58,708	37,246	15,962	5,500
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	583,991	308,959	246,811	28,221
00830	X11402100__ School Sponsored Athletics - Instruction	1,552,855	1,039,070	399,121	114,664
00840	X114__100__ Other Instructional Programs - Instructi	254,641	148,550	94,071	12,020
00860	X11000100__ Tuition	4,546,088	1,930,099	2,347,298	268,690
00870	X11000211__ Attendance and Social Work Services	138,101	101,378	34,357	2,366
00880	X11000213__ Health Services	365,338	198,079	117,200	50,059
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	756,409	497,493	257,572	1,344
00890	X11000218__ Other Support Services-Students-Regular	2,022,009	1,346,499	648,006	27,504
00900	X11000219__ Other Support Services-Students_Special	988,363	665,713	272,473	50,177
00910	X11000221__ Improvement of Instructional Services	1,180,050	852,105	306,953	20,992
00920	X11000222__ Educational Media Services-School Librar	1,220,141	821,715	347,425	51,001
00921	X11000223__ Instructional Staff Training Services	104,130	45,281	47,442	11,407
00930	X11000230__ Support Services-General Administration	1,227,897	664,694	164,412	398,791
00940	X11000240__ Support Services-School Administration	2,684,764	1,862,278	793,383	29,104
00942	X1100025__ Central Services & Admin. Information Te	761,005	500,905	179,213	80,888
00950	X1100026__ Operation and Maintenance of Plant Servi	6,538,615	4,074,643	1,917,374	546,597
00960	X11000270__ Student Transportation Services	4,335,019	2,305,986	1,093,401	935,632
00971	X11____2__ Personal Services-Employee Benefits	11,639,108	8,837,771	2,670,547	130,790
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73_ Equipment	2,180,957	1,413,255	596,960	170,742
01030	X120004__ Facilities Acquisition and Construction	3,409,539	1,111,911	2,060,360	237,268
01050	X13422100__ Instruction	26,000	4,878	21,122	0
01230	T2 Total Special Schools	162,536	96,126	66,271	139
Total		67,927,969	42,943,077	21,462,787	3,522,105

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$482,168.31
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$314,110.00	
142	Intergovernmental - Federal	\$396,752.03	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$710,862.03

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$1,088,630.00	
302	Less revenues	(\$1,407,199.00)	(\$318,569.00)

**Total assets and resources**

**\$874,461.34**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$7,352.86
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$685,610.46

**Total liabilities**

**\$692,963.32**

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$228,590.46
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$1,761,792.99	
602	Less: Expenditures	(\$947,787.10)		
	Less: Encumbrances	(\$290,476.41)	(\$1,238,263.51)	\$523,529.48
	Total appropriated			\$752,119.94

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$570,621.92)
	Total fund balance			\$181,498.02
	Total liabilities and fund equity			<u>\$874,461.34</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,761,792.99	\$1,238,263.51	\$523,529.48
Revenues	(\$1,088,630.00)	(\$1,407,199.00)	\$318,569.00
Subtotal	<u>\$673,162.99</u>	<u>(\$168,935.49)</u>	<u>\$842,098.48</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$673,162.99</u>	<u>(\$168,935.49)</u>	<u>\$842,098.48</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$673,162.99</u>	<u>(\$168,935.49)</u>	<u>\$842,098.48</u>
Less: Adjustment for prior year	(\$102,541.07)	(\$102,541.07)	\$0.00
Budgeted fund balance	<u>\$570,621.92</u>	<u>(\$271,476.56)</u>	<u>\$842,098.48</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		1,088,630	1,407,199		-318,569
<b>Total</b>		<b>1,088,630</b>	<b>1,407,199</b>		<b>-318,569</b>

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,761,793	947,787	290,476	523,529
<b>Total</b>		<b>1,761,793</b>	<b>947,787</b>	<b>290,476</b>	<b>523,529</b>

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$690,528.39
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$125,554.23	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$125,554.23

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$811.57)	(\$811.57)

**Total assets and resources**

**\$815,271.05**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$807,705.05

**Total liabilities**

**\$807,705.05**

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$7,566.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$7,566.00
	Total liabilities and fund equity			<u>\$815,271.05</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$811.57)	\$811.57
Subtotal	<u>\$0.00</u>	<u>(\$811.57)</u>	<u>\$811.57</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$811.57)</u>	<u>\$811.57</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$811.57)</u>	<u>\$811.57</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$811.57)</u>	<u>\$811.57</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date



Starting date 7/1/2012 Ending date 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	0	812		-812
Total	0	812		-812

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,896,245.95
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$726,660.30

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$181,072.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$181,072.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$3,746,396.00	
302	Less revenues	(\$3,746,397.00)	(\$1.00)

**Total assets and resources**

**\$2,803,977.25**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$2,380,000.00

**Total liabilities**

**\$2,380,000.00**

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$423,974.12
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$3,746,397.00	
602	Less: Expenditures	(\$3,322,421.88)		
	Less: Encumbrances	(\$423,974.12)	(\$3,746,396.00)	\$1.00
	Total appropriated			\$423,975.12

Unappropriated:

770	Fund balance, July 1			\$3.13
303	Budgeted fund balance			(\$1.00)
	Total fund balance			\$423,977.25
	Total liabilities and fund equity			<u>\$2,803,977.25</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,746,397.00	\$3,746,396.00	\$1.00
Revenues	(\$3,746,396.00)	(\$3,746,397.00)	\$1.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1.00</u>	<u>(\$1.00)</u>	<u>\$2.00</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

**Revenues:**

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	3,746,396	3,746,397		-1
<b>Total</b>	<b>3,746,396</b>	<b>3,746,397</b>		<b>-1</b>

**Expenditures:**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	3,746,397	3,322,422	423,974	1
<b>Total</b>	<b>3,746,397</b>	<b>3,322,422</b>	<b>423,974</b>	<b>1</b>