

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 10 GENERAL FUND

**Assets and Resources**

**Assets:**

101	Cash in bank		\$8,502,549.30
102 - 106	Cash Equivalents		\$1,200.00
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		\$20,131,097.12

Accounts Receivable:

132	Interfund	\$3,361,263.91	
141	Intergovernmental - State	\$29,681,465.52	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,294,022.20	\$34,339,611.63

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	\$69,503,955.00	
302	Less revenues	(\$71,167,185.10)	(\$1,663,230.10)

**Total assets and resources**

**\$61,311,227.95**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$734,429.84
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$736,313.68**

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$37,886,628.23
761	Capital reserve account - July	\$3,543,398.61		
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		\$3,543,398.61
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	\$68,445,351.91		
602	Less: Expenditures		(\$22,662,032.59)	
	Less: Encumbrances		(\$36,855,350.83)	
			(\$59,517,383.42)	\$8,927,968.49
	Total appropriated			\$50,357,995.33

Unappropriated:

770	Fund balance, July 1			\$7,929,403.84
303	Budgeted fund balance			\$2,287,515.10

Total fund balance

**\$60,574,914.27**

**Total liabilities and fund equity**

**\$61,311,227.95**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$59,517,383.42	\$8,927,968.49
Revenues	(\$69,503,955.00)	(\$71,167,185.10)	\$1,663,230.10
Subtotal	<u>(\$1,058,603.09)</u>	<u>(\$11,649,801.68)</u>	<u>\$10,591,198.59</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$3,543,398.61)	\$3,543,398.61
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$1,058,603.09)</u>	<u>(\$15,193,200.29)</u>	<u>\$14,134,597.20</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>(\$1,058,603.09)</u>	<u>(\$15,193,200.29)</u>	<u>\$14,134,597.20</u>
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	<u>(\$2,287,515.10)</u>	<u>(\$16,422,112.30)</u>	<u>\$14,134,597.20</u>

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	71,167,185		-1,663,230
Total		69,503,955	71,167,185		-1,663,230
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		775,415	332,693	132,722	310,000
00770	X111__100__ Regular Programs - Instruction	17,407,322	5,240,311	11,454,848	712,164
00780	X112__100__ Special Education - Instruction	4,137,811	1,168,517	2,875,665	93,630
00790	X11230100__ Basic Skills/Remedial - Instruction	497,361	148,505	338,958	9,898
00800	X11240100__ Bilingual Education - Instruction	60,939	16,221	42,949	1,769
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	158,529	205,997	82,145
00830	X11402100__ School Sponsored Athletics - Instruction	1,575,492	530,088	816,126	229,277
00840	X114__100__ Other Instructional Programs - Instructi	237,478	42,968	170,064	24,447
00860	X11000100__ Tuition	5,572,610	1,205,422	3,990,643	376,546
00870	X11000211__ Attendance and Social Work Services	140,166	57,122	80,083	2,962
00880	X11000213__ Health Services	383,603	98,193	259,034	26,375
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,151,558	219,290	788,927	143,341
00890	X11000218__ Other Support Services-Students-Regular	1,985,063	683,330	1,272,850	28,882
00900	X11000219__ Other Support Services-Students_Special	992,522	373,103	580,847	38,572
00910	X11000221__ Improvement of Instructional Services	1,243,975	547,079	674,161	22,735
00920	X11000222__ Educational Media Services-School Librar	1,157,966	489,792	544,719	123,456
00921	X11000223__ Instructional Staff Training Services	118,000	23,543	63,449	31,008
00930	X11000230__ Support Services-General Administration	1,359,836	377,775	288,124	693,938
00940	X11000240__ Support Services-School Administration	2,526,570	1,007,482	1,481,219	37,869
00942	X1100025__ Central Services & Admin. Information Te	734,021	282,293	377,867	73,862
00950	X1100026__ Operation and Maintenance of Plant Servi	6,824,261	2,416,616	3,060,497	1,347,148
00960	X11000270__ Student Transportation Services	4,270,829	516,253	1,591,358	2,163,219
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	5,035,400	5,331,803	1,375,895
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	860,854	641,545	155,692	63,617
01030	X120004__ Facilities Acquisition and Construction	2,015,437	1,004,774	150,663	860,000
01050	X13422100__ Instruction	5,000	4,975	25	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	171,094	40,216	126,063	4,815
Total		68,445,352	22,662,033	36,855,351	8,927,968

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$220,779.12
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	\$581,225.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$879,945.16

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	\$1,010,307.00	
302	Less revenues	(\$1,098,886.00)	(\$88,579.00)

**Total assets and resources**

**\$1,012,145.28**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$40,472.77
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

**Total liabilities**

**\$462,710.54**

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$649,295.89
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	\$1,664,899.50		
602	Less: Expenditures		(\$492,862.75)	
	Less: Encumbrances		(\$647,200.86)	
			(\$1,140,063.61)	\$524,835.89
	Total appropriated			\$1,174,131.78

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,697.04)
	Total fund balance			\$549,434.74
	<b>Total liabilities and fund equity</b>			<b><u>\$1,012,145.28</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,899.50	\$1,140,063.61	\$524,835.89
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,592.50</u>	<u>\$41,177.61</u>	<u>\$613,414.89</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>\$654,592.50</u>	<u>\$41,177.61</u>	<u>\$613,414.89</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>\$654,592.50</u>	<u>\$41,177.61</u>	<u>\$613,414.89</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,697.04</u>	<u>\$11,282.15</u>	<u>\$613,414.89</u>

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

**Revenues:**

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	1,010,307	1,098,886		-88,579
<b>Total</b>	<b>1,010,307</b>	<b>1,098,886</b>		<b>-88,579</b>

**Expenditures:**

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,664,900	492,863	647,201	524,836
<b>Total</b>	<b>1,664,900</b>	<b>492,863</b>	<b>647,201</b>	<b>524,836</b>

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$130,724.93
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	\$0.23	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.23

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	(\$454.11)	(\$454.11)

**Total assets and resources**

**\$130,271.05**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$47,047.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$75,657.55

**Total liabilities**

**\$122,705.05**

Starting date 7/1/2013 Ending date 11/30/2013 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**

**\$130,271.05**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$454.11)	\$454.11
Subtotal	<u>\$0.00</u>	<u>(\$454.11)</u>	<u>\$454.11</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>(\$454.11)</u>	<u>\$454.11</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>(\$454.11)</u>	<u>\$454.11</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$454.11)</u>	<u>\$454.11</u>

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

Board Secretary

Date



Starting date 7/1/2013 Ending date 11/30/2013 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	454		-454
Total	0	454		-454

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$3,267.89
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		\$1,328,216.64

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,565,798.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,565,798.00

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	\$3,666,248.00	
302	Less revenues	(\$3,666,248.04)	(\$0.04)

**Total assets and resources**

**\$2,897,282.49**

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		\$2,530,000.00

**Total liabilities**

**\$2,530,000.00**

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$367,271.88
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	\$3,666,247.00		
602	Less: Expenditures		(\$3,298,971.88)	
	Less: Encumbrances		(\$367,271.88)	(\$3,666,243.76)
	Total appropriated			\$367,275.12

Unappropriated:

770	Fund balance, July 1			\$6.37
303	Budgeted fund balance			\$1.00

Total fund balance

\$367,282.49

**Total liabilities and fund equity**

**\$2,897,282.49**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,666,247.00	\$3,666,243.76	\$3.24
Revenues	(\$3,666,248.00)	(\$3,666,248.04)	\$0.04
Subtotal	<u>(\$1.00)</u>	<u>(\$4.28)</u>	<u>\$3.28</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>(\$4.28)</u>	<u>\$3.28</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>(\$4.28)</u>	<u>\$3.28</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$1.00)</u>	<u>(\$4.28)</u>	<u>\$3.28</u>

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 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	3,666,248	3,666,248		-0
Total	3,666,248	3,666,248		-0

  

Expenditures:	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	3,666,247	3,298,972	367,272	3
Total	3,666,247	3,298,972	367,272	3