

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$10,566,539.40
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		\$14,521,023.76

Accounts Receivable:

132	Interfund	\$3,494,800.10	
141	Intergovernmental - State	\$17,845,070.15	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,267,464.00	\$22,610,194.25

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	(\$65,791,623.86)	\$3,712,331.14

Total assets and resources

\$51,411,288.55

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$756,359.62
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$758,243.46

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$31,314,294.45
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		(\$32,583,901.77)	
	Less: Encumbrances		(\$30,283,017.05)	
			(\$62,866,918.82)	\$5,578,433.09
	Total appropriated			\$40,436,126.15

Unappropriated:

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

Total fund balance

\$50,653,045.09

Total liabilities and fund equity

\$51,411,288.55

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$62,866,918.82	\$5,578,433.09
Revenues	(\$69,503,955.00)	(\$65,791,623.86)	(\$3,712,331.14)
Subtotal	(\$1,058,603.09)	(\$2,924,705.04)	\$1,866,101.95
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	(\$1,058,603.09)	(\$6,468,103.65)	\$5,409,500.56
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	(\$1,058,603.09)	(\$6,468,103.65)	\$5,409,500.56
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	(\$2,287,515.10)	(\$7,697,015.66)	\$5,409,500.56

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	65,791,624	Under	3,712,331
Total		69,503,955	65,791,624		3,712,331
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		2,033,405	697,425	862,530	473,450
00770	X111__100__ Regular Programs - Instruction	17,298,942	8,381,259	8,399,558	518,126
00780	X112__100__ Special Education - Instruction	4,042,593	1,941,212	2,043,753	57,629
00790	X11230100__ Basic Skills/Remedial - Instruction	505,261	253,082	241,756	10,423
00800	X11240100__ Bilingual Education - Instruction	60,939	30,276	28,736	1,927
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	195,904	184,692	66,075
00830	X11402100__ School Sponsored Athletics - Instruction	1,590,892	656,176	739,395	195,320
00840	X114__100__ Other Instructional Programs - Instructi	237,478	70,782	145,859	20,837
00860	X11000100__ Tuition	5,447,610	1,829,309	3,313,965	304,336
00870	X11000211__ Attendance and Social Work Services	140,166	78,550	58,761	2,855
00880	X11000213__ Health Services	383,603	168,432	189,073	26,098
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,076,558	380,197	560,568	135,792
00890	X11000218__ Other Support Services-Students-Regular	1,939,363	1,027,509	883,130	28,724
00900	X11000219__ Other Support Services-Students_Special	1,140,332	569,328	527,355	43,649
00910	X11000221__ Improvement of Instructional Services	1,312,295	761,367	538,479	12,450
00920	X11000222__ Educational Media Services-School Librar	1,026,166	622,308	282,600	121,258
00921	X11000223__ Instructional Staff Training Services	98,000	26,166	59,557	12,277
00930	X11000230__ Support Services-General Administration	1,492,192	535,234	232,956	724,002
00940	X11000240__ Support Services-School Administration	2,775,332	1,419,347	1,074,973	281,011
00942	X1100025__ Central Services & Admin. Information Te	806,406	387,224	273,856	145,327
00950	X1100026__ Operation and Maintenance of Plant Servi	6,244,701	3,041,451	2,096,683	1,106,567
00960	X11000270__ Student Transportation Services	4,160,829	1,772,537	2,087,153	301,139
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	5,905,506	5,081,327	756,265
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	1,060,854	646,084	239,243	175,527
01030	X120004__ Facilities Acquisition and Construction	1,155,537	1,114,999	38,039	2,500
01050	X13422100__ Instruction	5,000	4,975	25	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	170,729	67,264	98,994	4,472
Total		68,445,352	32,583,902	30,283,017	5,578,433

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$30,571.85
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

\$821,938.01

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$67,065.80
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

Total liabilities

\$489,303.57

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$648,065.67
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	\$1,664,902.50		
602	Less: Expenditures		(\$709,663.05)	
	Less: Encumbrances		(\$645,970.64)	(\$1,355,633.69)
	Total appropriated			\$309,268.81
				\$957,334.48

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,700.04)
	Total fund balance			\$332,634.44
	Total liabilities and fund equity			<u>\$821,938.01</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,902.50	\$1,355,633.69	\$309,268.81
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,595.50</u>	<u>\$256,747.69</u>	<u>\$397,847.81</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>\$654,595.50</u>	<u>\$256,747.69</u>	<u>\$397,847.81</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>\$654,595.50</u>	<u>\$256,747.69</u>	<u>\$397,847.81</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,700.04</u>	<u>\$226,852.23</u>	<u>\$397,847.81</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 1/31/2014 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
Total	1,010,307	1,098,886		-88,579

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,664,903	709,663	645,971	309,269
Total	1,664,903	709,663	645,971	309,269

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$130,909.09
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	(\$638.27)	(\$638.27)

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 1/31/2014 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	(\$638.27)	\$638.27
Subtotal	<u>\$0.00</u>	<u>(\$638.27)</u>	<u>\$638.27</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>(\$638.27)</u>	<u>\$638.27</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>(\$638.27)</u>	<u>\$638.27</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$638.27)</u>	<u>\$638.27</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 1/31/2014 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	638		-638
Total	0	638		-638

Starting date 7/1/2013 Ending date 1/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,825,013.53
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		\$915,413.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$156,856.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$156,856.00

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 1/31/2014 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 1/31/2014 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