

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$8,037,983.78
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		\$7,050,271.96

Accounts Receivable:

132	Interfund	\$3,808,965.05	
141	Intergovernmental - State	\$5,137,476.30	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,267,464.00	\$10,216,765.35

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	(\$66,053,619.94)	\$3,450,335.06

Total assets and resources

\$28,756,556.15

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$552,472.74
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$554,356.58

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$11,144,030.59
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		(\$55,034,747.29)	
	Less: Encumbrances		(\$10,112,753.19)	(\$65,147,500.48)
	Total appropriated			\$17,985,280.63

Unappropriated:

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

Total fund balance

\$28,202,199.57

Total liabilities and fund equity

\$28,756,556.15

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$65,147,500.48	\$3,297,851.43
Revenues	(\$69,503,955.00)	(\$66,053,619.94)	(\$3,450,335.06)
Subtotal	<u>(\$1,058,603.09)</u>	<u>(\$906,119.46)</u>	<u>(\$152,483.63)</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>(\$4,449,518.07)</u>	<u>\$3,390,914.98</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>(\$4,449,518.07)</u>	<u>\$3,390,914.98</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>(\$5,678,430.08)</u>	<u>\$3,390,914.98</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	66,053,620	Under	3,450,335
Total		69,503,955	66,053,620		3,450,335
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		2,076,405	1,143,047	734,017	199,340
00770	X111__100__ Regular Programs - Instruction	17,260,067	14,787,185	2,051,252	421,630
00780	X112__100__ Special Education - Instruction	4,092,593	3,557,141	518,396	17,057
00790	X11230100__ Basic Skills/Remedial - Instruction	505,261	421,510	73,328	10,423
00800	X11240100__ Bilingual Education - Instruction	60,939	52,236	6,776	1,927
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	352,566	72,999	21,106
00830	X11402100__ School Sponsored Athletics - Instruction	1,590,892	1,153,575	377,308	60,009
00840	X114__100__ Other Instructional Programs - Instructi	237,478	151,393	76,720	9,364
00860	X11000100__ Tuition	5,447,610	3,262,955	2,030,696	153,959
00870	X11000211__ Attendance and Social Work Services	140,166	118,344	19,081	2,741
00880	X11000213__ Health Services	380,603	301,677	56,227	22,699
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,076,558	691,251	261,899	123,408
00890	X11000218__ Other Support Services-Students-Regular	1,939,363	1,750,790	167,240	21,333
00900	X11000219__ Other Support Services-Students_Special	1,140,332	951,352	158,321	30,660
00910	X11000221__ Improvement of Instructional Services	1,322,295	1,197,903	111,958	12,435
00920	X11000222__ Educational Media Services-School Librar	1,015,041	850,850	76,602	87,589
00921	X11000223__ Instructional Staff Training Services	96,200	35,017	43,449	17,733
00930	X11000230__ Support Services-General Administration	1,460,192	749,163	138,063	572,966
00940	X11000240__ Support Services-School Administration	2,645,332	2,229,800	283,380	132,151
00942	X1100025__ Central Services & Admin. Information Te	796,406	588,388	85,973	122,046
00950	X1100026__ Operation and Maintenance of Plant Servi	6,404,701	5,039,438	1,057,969	307,293
00960	X11000270__ Student Transportation Services	4,164,629	2,981,184	1,018,907	164,537
00971	X11____2__ Personal Services-Employee Benefits	11,713,098	10,563,529	472,780	676,789
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	1,051,854	855,616	149,853	46,384
01030	X120004__ Facilities Acquisition and Construction	1,154,537	1,116,128	30,968	7,440
01050	X13422100__ Instruction	5,000	4,975	25	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	170,729	127,733	38,564	4,432
Total		68,445,352	55,034,747	10,112,753	3,297,851

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$184,813.77
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	\$95,029.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$393,749.16

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	(\$1,208,968.00)	(\$198,661.00)

Total assets and resources

\$379,901.93

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$35,517.89
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

Total liabilities

\$457,755.66

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$137,200.56
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		(\$1,120,151.22)	
	Less: Encumbrances		(\$135,105.53)	(\$1,255,256.75)
	Total appropriated			\$409,645.75
				\$546,846.31

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,700.04)
	Total fund balance			(\$77,853.73)
	Total liabilities and fund equity			<u>\$379,901.93</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,902.50	\$1,255,256.75	\$409,645.75
Revenues	(\$1,010,307.00)	(\$1,208,968.00)	\$198,661.00
Subtotal	<u>\$654,595.50</u>	<u>\$46,288.75</u>	<u>\$608,306.75</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>\$46,288.75</u>	<u>\$608,306.75</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>\$46,288.75</u>	<u>\$608,306.75</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,700.04</u>	<u>\$16,393.29</u>	<u>\$608,306.75</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 5/31/2014 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	1,208,968		-198,661
Total	1,010,307	1,208,968		-198,661

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,664,903	1,120,151	135,106	409,646
Total	1,664,903	1,120,151	135,106	409,646

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$130,967.93
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	(\$697.11)	(\$697.11)

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 5/31/2014 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	(\$697.11)	\$697.11
Subtotal	<u>\$0.00</u>	<u>(\$697.11)</u>	<u>\$697.11</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>(\$697.11)</u>	<u>\$697.11</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>(\$697.11)</u>	<u>\$697.11</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$697.11)</u>	<u>\$697.11</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 5/31/2014 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	697		-697
Total	0	697		-697

Starting date 7/1/2013 Ending date 5/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,007,393.88
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		\$365,760.77

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

\$2,530,010.61

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 5/31/2014 Fund: 40 DEBT SERVICE 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	\$3,666,247.00		
602	Less: Expenditures		(\$3,666,243.76)	
	Less: Encumbrances	\$0.00	(\$3,666,243.76)	\$3.24
	Total appropriated			\$3.24

Unappropriated:

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

Total fund balance

\$10.61

Total liabilities and fund equity

\$2,530,010.61

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 5/31/2014 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	3,666,244	0	3
Total		3,666,247	3,666,244	0	3