

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$7,682,633.94
102 - 106	Cash Equivalents		\$2,100.00
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		\$17,883,489.78

Accounts Receivable:

132	Interfund	\$5,741,876.80	
141	Intergovernmental - State	\$18,387,675.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$773,703.26	\$24,903,255.06

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	\$67,327,657.00	
302	Less revenues	(\$61,468,503.26)	\$5,859,153.74

**Total assets and resources**

**\$56,330,632.52**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$1,262,237.18
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$1,264,121.02**

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$36,546,536.51
761	Capital reserve account - July		\$2,879,949.25	
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	\$2,879,949.25
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		\$68,361,487.25	
602	Less: Expenditures	(\$27,242,605.86)		
	Less: Encumbrances	(\$37,497,952.91)	(\$64,740,558.77)	\$3,620,928.48
	Total appropriated			\$43,047,414.24
	Unappropriated:			
770	Fund balance, July 1			\$8,032,394.94
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$3,986,702.32
	Total fund balance			<b>\$55,066,511.50</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$56,330,632.52</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$64,740,558.77	\$3,620,928.48
Revenues	(\$67,327,657.00)	(\$61,468,503.26)	(\$5,859,153.74)
Subtotal	<u>\$1,033,830.25</u>	<u>\$3,272,055.51</u>	<u>(\$2,238,225.26)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,879,949.25)	\$2,879,949.25
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,033,830.25</u>	<u>\$392,106.26</u>	<u>\$641,723.99</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>\$1,033,830.25</u>	<u>\$392,106.26</u>	<u>\$641,723.99</u>
Less: Adjustment for prior year	(\$5,020,532.57)	(\$5,020,532.57)	\$0.00
Budgeted fund balance	<u>(\$3,986,702.32)</u>	<u>(\$4,628,426.31)</u>	<u>\$641,723.99</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	61,468,503	Under	5,859,154
Total		67,327,657	61,468,503		5,859,154
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,058,028	502,615	512,120	43,293
00770	X111__100__ Regular Programs - Instruction	17,792,018	6,588,061	10,645,033	558,923
00780	X112__100__ Special Education - Instruction	4,339,619	1,681,658	2,668,850	-10,888
00790	X11230100__ Basic Skills/Remedial - Instruction	446,990	140,971	292,335	13,684
00800	X11240100__ Bilingual Education - Instruction	58,908	21,957	32,645	4,306
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	458,250	214,530	174,313	69,407
00830	X11402100__ School Sponsored Athletics - Instruction	1,628,022	673,784	768,826	185,413
00840	X114__100__ Other Instructional Programs - Instructi	216,870	78,664	113,837	24,368
00860	X11000100__ Tuition	6,302,864	2,103,299	4,067,916	131,649
00870	X11000211__ Attendance and Social Work Services	118,272	60,712	60,713	-3,153
00880	X11000213__ Health Services	380,946	140,151	206,120	34,675
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	999,269	394,792	665,257	-60,780
00890	X11000218__ Other Support Services-Students-Regular	2,144,392	861,588	1,226,761	56,043
00900	X11000219__ Other Support Services-Students_Special	1,039,859	444,070	603,385	-7,596
00910	X11000221__ Improvement of Instructional Services	1,323,317	602,283	705,752	15,282
00920	X11000222__ Educational Media Services-School Librar	949,479	525,763	310,194	113,522
00921	X11000223__ Instructional Staff Training Services	151,500	63,745	82,374	5,381
00930	X11000230__ Support Services-General Administration	1,571,985	586,220	285,067	700,697
00940	X11000240__ Support Services-School Administration	2,769,808	1,307,799	1,253,949	208,060
00942	X1100025__ Central Services & Admin. Information Te	825,868	325,661	372,472	127,736
00950	X1100026__ Operation and Maintenance of Plant Servi	6,269,465	2,739,057	3,036,705	493,703
00960	X11000270__ Student Transportation Services	4,523,449	1,712,518	2,731,983	78,948
00971	X11____2__ Personal Services-Employee Benefits	11,789,679	4,724,043	6,595,743	469,893
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	914,122	607,048	41,911	265,163
01030	X120004__ Facilities Acquisition and Construction	15,433	0	15,433	0
01050	X13422100__ Instruction	5,200	5,101	99	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	167,476	56,653	108,023	2,799
Total		68,361,487	27,162,745	37,577,814	3,620,928

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$316,487.53
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		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$51,774.00	
142	Intergovernmental - Federal	\$564,367.79	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$616,141.79

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	(\$623,019.43)	(\$623,019.43)

**Total assets and resources**

**\$309,609.89**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$24,917.88
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$822,362.82

**Total liabilities**

**\$847,280.70**

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$937,723.80
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	\$1,802,631.13		
602	Less: Expenditures	(\$846,258.49)		
	Less: Encumbrances	(\$799,306.83)	(\$1,645,565.32)	\$157,065.81
	Total appropriated			\$1,094,789.61
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,632,460.42)
	Total fund balance			(\$537,670.81)
	<b>Total liabilities and fund equity</b>			<b><u>\$309,609.89</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,802,631.13	\$1,645,565.32	\$157,065.81
Revenues	\$0.00	(\$623,019.43)	\$623,019.43
Subtotal	<u>\$1,802,631.13</u>	<u>\$1,022,545.89</u>	<u>\$780,085.24</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>\$1,802,631.13</u>	<u>\$1,022,545.89</u>	<u>\$780,085.24</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>\$1,802,631.13</u>	<u>\$1,022,545.89</u>	<u>\$780,085.24</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,632,460.42</u>	<u>\$852,375.18</u>	<u>\$780,085.24</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 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		0	623,019		-623,019
	Total	0	623,019		-623,019

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,802,631	939,349	774,877	88,405
	Total	1,802,631	939,349	774,877	88,405

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$42,905.32
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$2,664,175.00	
302	Less revenues	(\$189.51)	\$2,663,985.49

**Total assets and resources**

**\$2,706,890.81**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$581,335.13
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,700,000.00

**Total liabilities**

**\$2,281,335.13**

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$418,409.68
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		\$2,664,175.00	
602	Less: Expenditures	(\$2,245,765.32)		
	Less: Encumbrances	(\$418,409.68)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$418,409.68
Unappropriated:				
770	Fund balance, July 1			\$7,146.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$425,555.68</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$2,706,890.81</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,664,175.00	\$2,664,175.00	\$0.00
Revenues	(\$2,664,175.00)	(\$189.51)	(\$2,663,985.49)
Subtotal	<u>\$0.00</u>	<u>\$2,663,985.49</u>	<u>(\$2,663,985.49)</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>\$2,663,985.49</u>	<u>(\$2,663,985.49)</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>\$2,663,985.49</u>	<u>(\$2,663,985.49)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,663,985.49</u>	<u>(\$2,663,985.49)</u>

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

Board Secretary

Date



Starting date 7/1/2014 Ending date 12/31/2014 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		2,664,175	190	Under	2,663,985
Total		2,664,175	190		2,663,985

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		2,664,175	2,245,765	418,410	0
Total		2,664,175	2,245,765	418,410	0

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$1,676,327.47
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		\$1,273,396.44

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$133,548.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$133,548.00

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	\$3,629,969.00	
302	Less revenues	(\$3,629,969.00)	\$0.00

**Total assets and resources**

**\$3,083,271.91**

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		\$2,700,000.00

**Total liabilities**

**\$2,700,000.00**

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 40 DEBT SERVICE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$255,711.75
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	\$7,296,212.76	
602	Less: Expenditures	\$419,540.06	
	Less: Encumbrances	(\$255,711.75)	\$163,828.31
	Total appropriated		\$7,460,041.07
			\$7,715,752.82
Unappropriated:			
770	Fund balance, July 1		(\$7,332,478.91)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2.00)
	Total fund balance		\$383,271.91
	<b>Total liabilities and fund equity</b>		<b>\$3,083,271.91</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$7,296,212.76	(\$163,828.31)	\$7,460,041.07
Revenues	(\$3,629,969.00)	(\$3,629,969.00)	\$0.00
Subtotal	<u>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</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>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</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>\$3,666,243.76</u>	<u>(\$3,793,797.31)</u>	<u>\$7,460,041.07</u>
Less: Adjustment for prior year	(\$3,666,241.76)	(\$3,666,241.76)	\$0.00
Budgeted fund balance	<u>\$2.00</u>	<u>(\$7,460,039.07)</u>	<u>\$7,460,041.07</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 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		3,629,969	3,629,969		0
Total		3,629,969	3,629,969		0

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,629,969	3,246,704	255,712	127,554
Total		3,629,969	3,246,704	255,712	127,554