

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$8,777,859.58
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		\$18,185,315.60

Accounts Receivable:

132	Interfund	\$3,424,002.98	
141	Intergovernmental - State	\$20,937,390.56	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,282,455.20	\$25,646,708.74

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	(\$65,758,079.65)	\$3,745,875.35

**Total assets and resources**

**\$56,356,959.27**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$523,963.84
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$525,847.68**

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$35,151,783.87
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		(\$27,405,835.27)	
	Less: Encumbrances		(\$34,120,506.47)	
			(\$61,526,341.74)	\$6,919,010.17
	Total appropriated			\$45,614,192.65

Unappropriated:

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

Total fund balance

\$55,831,111.59

**Total liabilities and fund equity**

**\$56,356,959.27**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$61,526,341.74	\$6,919,010.17
Revenues	(\$69,503,955.00)	(\$65,758,079.65)	(\$3,745,875.35)
Subtotal	(\$1,058,603.09)	(\$4,231,737.91)	\$3,173,134.82
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)	(\$7,775,136.52)	\$6,716,533.43
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)	(\$7,775,136.52)	\$6,716,533.43
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	(\$2,287,515.10)	(\$9,004,048.53)	\$6,716,533.43

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	65,758,080	Under	3,745,875
Total		69,503,955	65,758,080		3,745,875
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		875,315	332,693	157,472	385,150
00770	X111__100__ Regular Programs - Instruction	17,242,322	6,794,301	9,925,516	522,505
00780	X112__100__ Special Education - Instruction	4,122,168	1,556,512	2,488,929	76,728
00790	X11230100__ Basic Skills/Remedial - Instruction	497,361	195,674	291,789	9,898
00800	X11240100__ Bilingual Education - Instruction	60,939	21,858	37,241	1,840
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	176,737	195,137	74,797
00830	X11402100__ School Sponsored Athletics - Instruction	1,575,492	592,539	768,216	214,737
00840	X114__100__ Other Instructional Programs - Instructi	237,478	56,951	157,285	23,243
00860	X11000100__ Tuition	5,447,610	1,592,856	3,667,880	186,873
00870	X11000211__ Attendance and Social Work Services	140,166	68,523	68,788	2,855
00880	X11000213__ Health Services	383,603	135,590	221,638	26,375
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,076,558	278,061	734,624	63,874
00890	X11000218__ Other Support Services-Students-Regular	1,985,063	853,677	1,102,662	28,724
00900	X11000219__ Other Support Services-Students_Special	992,522	480,482	474,232	37,808
00910	X11000221__ Improvement of Instructional Services	1,243,975	653,693	572,150	18,132
00920	X11000222__ Educational Media Services-School Librar	1,157,966	532,090	505,297	120,580
00921	X11000223__ Instructional Staff Training Services	118,000	23,543	64,434	30,023
00930	X11000230__ Support Services-General Administration	1,491,717	499,431	258,345	733,941
00940	X11000240__ Support Services-School Administration	2,775,332	1,203,625	1,286,032	285,675
00942	X1100025__ Central Services & Admin. Information Te	806,406	333,425	327,321	145,661
00950	X1100026__ Operation and Maintenance of Plant Servi	6,701,876	2,852,579	2,759,977	1,089,320
00960	X11000270__ Student Transportation Services	4,220,829	1,455,844	2,383,339	381,646
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	5,005,503	5,257,899	1,479,696
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	860,854	646,084	151,153	63,617
01030	X120004__ Facilities Acquisition and Construction	2,015,537	1,003,006	152,432	860,100
01050	X13422100__ Instruction	5,000	4,975	25	0
01080	X134__100__ Instruction	400	0	0	400
01230	T2 Total Special Schools	171,094	55,584	110,695	4,815
Total		68,445,352	27,405,835	34,120,506	6,919,010

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$176,463.00
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**

**\$967,829.16**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$50,072.83
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

**Total liabilities**

**\$472,310.60**

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$651,121.18
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		(\$546,778.93)	
	Less: Encumbrances		(\$649,026.15)	(\$1,195,805.08)
	Total appropriated			\$469,097.42
				\$1,120,218.60

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,700.04)
	Total fund balance			\$495,518.56
	<b>Total liabilities and fund equity</b>			<b><u>\$967,829.16</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,902.50	\$1,195,805.08	\$469,097.42
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,595.50</u>	<u>\$96,919.08</u>	<u>\$557,676.42</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>\$96,919.08</u>	<u>\$557,676.42</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>\$96,919.08</u>	<u>\$557,676.42</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,700.04</u>	<u>\$67,023.62</u>	<u>\$557,676.42</u>

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 12/31/2013 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>
	1,664,903	546,779	649,026	469,097
<b>Total</b>	<b>1,664,903</b>	<b>546,779</b>	<b>649,026</b>	<b>469,097</b>

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$130,817.00
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	(\$546.18)	(\$546.18)

**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 12/31/2013 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**

**\$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	(\$546.18)	\$546.18
Subtotal	<u>\$0.00</u>	<u>(\$546.18)</u>	<u>\$546.18</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>(\$546.18)</u>	<u>\$546.18</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>(\$546.18)</u>	<u>\$546.18</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$546.18)</u>	<u>\$546.18</u>

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

Board Secretary

Date



Starting date 7/1/2013 Ending date 12/31/2013 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	546		-546
Total	0	546		-546

Starting date 7/1/2013 Ending date 12/31/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$1,555,385.37
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		\$1,185,041.16

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 12/31/2013 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 12/31/2013 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		3,666,248	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