

Starting date 7/1/2013 Ending date 2/28/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$7,884,285.87
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		\$14,187,510.76

Accounts Receivable:

132	Interfund	\$3,587,690.65	
141	Intergovernmental - State	\$14,667,942.95	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,267,464.00	\$19,525,957.60

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	(\$65,811,288.44)	\$3,692,666.56

Total assets and resources

\$45,291,620.79

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$65,408.63
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$67,292.47

Starting date 7/1/2013 Ending date 2/28/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$26,277,901.46
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		(\$38,012,618.54)	
	Less: Encumbrances		(\$25,246,624.06)	
			(\$63,259,242.60)	\$5,186,109.31
	Total appropriated			\$35,007,409.38

Unappropriated:

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

Total fund balance

\$45,224,328.32

Total liabilities and fund equity

\$45,291,620.79

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$63,259,242.60	\$5,186,109.31
Revenues	(\$69,503,955.00)	(\$65,811,288.44)	(\$3,692,666.56)
Subtotal	<u>(\$1,058,603.09)</u>	<u>(\$2,552,045.84)</u>	<u>\$1,493,442.75</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>(\$6,095,444.45)</u>	<u>\$5,036,841.36</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>(\$6,095,444.45)</u>	<u>\$5,036,841.36</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>(\$7,324,356.46)</u>	<u>\$5,036,841.36</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 2/28/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	65,811,288	Under	3,692,667
Total		69,503,955	65,811,288		3,692,667
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		2,033,405	824,177	735,777	473,450
00770	X111__100__ Regular Programs - Instruction	17,310,067	9,990,287	6,819,281	500,500
00780	X112__100__ Special Education - Instruction	4,042,593	2,334,004	1,674,725	33,864
00790	X11230100__ Basic Skills/Remedial - Instruction	505,261	298,526	196,312	10,423
00800	X11240100__ Bilingual Education - Instruction	60,939	36,015	22,997	1,927
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	209,100	182,259	55,312
00830	X11402100__ School Sponsored Athletics - Instruction	1,590,892	714,333	709,883	166,675
00840	X114__100__ Other Instructional Programs - Instructi	237,478	90,323	134,084	13,071
00860	X11000100__ Tuition	5,447,610	2,011,212	3,155,758	280,639
00870	X11000211__ Attendance and Social Work Services	140,166	88,470	48,841	2,855
00880	X11000213__ Health Services	383,603	202,560	155,326	25,717
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,076,558	434,590	506,176	135,792
00890	X11000218__ Other Support Services-Students-Regular	1,939,363	1,214,022	696,731	28,610
00900	X11000219__ Other Support Services-Students_Special	1,140,332	664,011	435,451	40,870
00910	X11000221__ Improvement of Instructional Services	1,322,295	872,660	432,435	17,200
00920	X11000222__ Educational Media Services-School Librar	1,015,041	669,750	248,736	96,555
00921	X11000223__ Instructional Staff Training Services	84,200	30,256	48,211	5,733
00930	X11000230__ Support Services-General Administration	1,492,192	591,225	186,426	714,542
00940	X11000240__ Support Services-School Administration	2,775,332	1,637,306	863,172	274,853
00942	X1100025__ Central Services & Admin. Information Te	806,406	441,776	222,600	142,030
00950	X1100026__ Operation and Maintenance of Plant Servi	6,244,701	3,492,815	1,916,133	835,753
00960	X11000270__ Student Transportation Services	4,164,629	1,809,056	2,102,577	252,997
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	7,423,070	3,466,172	853,857
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	1,060,854	731,993	163,370	165,491
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	81,110	85,127	4,492
Total		68,445,352	38,012,619	25,246,624	5,186,109

Starting date 7/1/2013 Ending date 2/28/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$192,839.93
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	\$304,944.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$603,664.16

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

\$707,925.09

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$19,857.27
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

Total liabilities

\$442,095.04

Starting date 7/1/2013 Ending date 2/28/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$574,790.13
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		(\$776,467.44)	
	Less: Encumbrances		(\$572,695.10)	(\$1,349,162.54)
	Total appropriated			\$315,739.96
				\$890,530.09

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,700.04)
	Total fund balance			\$265,830.05
	Total liabilities and fund equity			<u>\$707,925.09</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,902.50	\$1,349,162.54	\$315,739.96
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,595.50</u>	<u>\$250,276.54</u>	<u>\$404,318.96</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>\$250,276.54</u>	<u>\$404,318.96</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>\$250,276.54</u>	<u>\$404,318.96</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,700.04</u>	<u>\$220,381.08</u>	<u>\$404,318.96</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 2/28/2014 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		1,010,307	1,098,886		-88,579
Total		1,010,307	1,098,886		-88,579

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,664,903	776,467	572,695	315,740
Total		1,664,903	776,467	572,695	315,740

Starting date 7/1/2013 Ending date 2/28/2014 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 2/28/2014 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 2/28/2014 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 2/28/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,849,554.28
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		\$890,872.25

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 2/28/2014 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 2/28/2014 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