

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$7,938,527.76
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		\$9,215,930.88

Accounts Receivable:

132	Interfund	\$3,735,162.59	
141	Intergovernmental - State	\$8,310,503.13	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,267,464.00	\$13,315,989.72

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	(\$66,011,880.64)	\$3,492,074.36

Total assets and resources

\$33,963,722.72

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$800,627.69
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$802,511.53

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$14,828,797.06
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	(\$50,075,735.67)	
	Less: Encumbrances	(\$13,797,519.66)	(\$63,873,255.33)
	Total appropriated		\$4,572,096.58
			\$22,944,292.25

Unappropriated:

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

Total fund balance

\$33,161,211.19

Total liabilities and fund equity

\$33,963,722.72

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$63,873,255.33	\$4,572,096.58
Revenues	(\$69,503,955.00)	(\$66,011,880.64)	(\$3,492,074.36)
Subtotal	(\$1,058,603.09)	(\$2,138,625.31)	\$1,080,022.22
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)	(\$5,682,023.92)	\$4,623,420.83
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)	(\$5,682,023.92)	\$4,623,420.83
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	(\$2,287,515.10)	(\$6,910,935.93)	\$4,623,420.83

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	66,011,881	Under	3,492,074
Total		69,503,955	66,011,881		3,492,074
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		2,067,405	977,582	721,999	367,823
00770	X111__100__ Regular Programs - Instruction	17,310,067	13,226,769	3,621,167	462,131
00780	X112__100__ Special Education - Instruction	4,042,593	3,152,502	869,724	20,367
00790	X11230100__ Basic Skills/Remedial - Instruction	505,261	380,858	113,980	10,423
00800	X11240100__ Bilingual Education - Instruction	60,939	46,829	12,183	1,927
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	350,337	55,483	40,851
00830	X11402100__ School Sponsored Athletics - Instruction	1,590,892	1,099,227	369,084	122,581
00840	X114__100__ Other Instructional Programs - Instructi	237,478	133,031	93,353	11,094
00860	X11000100__ Tuition	5,447,610	2,869,495	2,474,961	103,154
00870	X11000211__ Attendance and Social Work Services	140,166	108,424	29,001	2,741
00880	X11000213__ Health Services	383,603	268,415	89,471	25,717
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,076,558	600,516	348,794	127,248
00890	X11000218__ Other Support Services-Students-Regular	1,939,363	1,571,195	345,793	22,374
00900	X11000219__ Other Support Services-Students_Special	1,140,332	856,920	250,044	33,368
00910	X11000221__ Improvement of Instructional Services	1,322,295	1,092,583	217,278	12,435
00920	X11000222__ Educational Media Services-School Librar	1,015,041	796,837	127,416	90,789
00921	X11000223__ Instructional Staff Training Services	84,200	35,017	43,449	5,733
00930	X11000230__ Support Services-General Administration	1,492,192	705,619	171,158	615,415
00940	X11000240__ Support Services-School Administration	2,775,332	2,032,985	475,766	266,580
00942	X1100025__ Central Services & Admin. Information Te	806,406	542,491	127,656	136,260
00950	X1100026__ Operation and Maintenance of Plant Servi	6,244,701	4,351,486	1,287,010	606,205
00960	X11000270__ Student Transportation Services	4,164,629	2,981,726	1,014,746	168,157
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	9,806,922	802,843	1,133,333
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	1,026,854	855,616	43,181	128,057
01030	X120004__ Facilities Acquisition and Construction	1,155,537	1,116,128	36,909	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	111,249	55,048	4,432
Total		68,445,352	50,075,736	13,797,520	4,572,097

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$27.51
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

\$515,112.67

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$59,076.51
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

Total liabilities

\$481,314.28

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$266,726.94
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		(\$1,008,499.10)	
	Less: Encumbrances		(\$264,631.91)	(\$1,273,131.01)
	Total appropriated			\$658,498.43

Unappropriated:

770	Fund balance, July 1			\$0.00
303	Budgeted fund balance			(\$624,700.04)

Total fund balance

\$33,798.39

Total liabilities and fund equity

\$515,112.67

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,902.50	\$1,273,131.01	\$391,771.49
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,595.50</u>	<u>\$174,245.01</u>	<u>\$480,350.49</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>\$654,595.50</u>	<u>\$174,245.01</u>	<u>\$480,350.49</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>\$654,595.50</u>	<u>\$174,245.01</u>	<u>\$480,350.49</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,700.04</u>	<u>\$144,349.55</u>	<u>\$480,350.49</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 4/30/2014 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	1,008,499	264,632	391,771
Total	1,664,903	1,008,499	264,632	391,771

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$130,938.45
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	(\$667.63)	(\$667.63)

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 4/30/2014 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	(\$667.63)	\$667.63
Subtotal	<u>\$0.00</u>	<u>(\$667.63)</u>	<u>\$667.63</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>(\$667.63)</u>	<u>\$667.63</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>(\$667.63)</u>	<u>\$667.63</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$667.63)</u>	<u>\$667.63</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 4/30/2014 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	668		-668
Total	0	668		-668

Starting date 7/1/2013 Ending date 4/30/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,215,310.93
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		\$525,115.60

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 4/30/2014 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 4/30/2014 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