

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

Assets and Resources

**Assets:**

101	Cash in bank		\$10,223,827.93
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		\$22,365,568.96

Accounts Receivable:

132	Interfund	\$2,230,523.27	
141	Intergovernmental - State	\$24,816,100.80	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$864,963.02	\$27,914,447.09

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	(\$61,419,027.48)	\$5,908,629.52

**Total assets and resources**

**\$66,414,573.50**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$530,167.10
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

**Total liabilities**

**\$532,050.94**

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$47,028,947.97
761	Capital reserve account - July	\$879,223.61		
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	\$879,223.61	
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	\$68,361,487.25		
602	Less: Expenditures	(\$16,496,393.44)		
	Less: Encumbrances	(\$47,028,947.97)	(\$63,525,341.41)	\$4,836,145.84
	Total appropriated			\$52,744,317.42
	Unappropriated:			
770	Fund balance, July 1			\$9,151,502.82
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$3,986,702.32
	Total fund balance			<b>\$65,882,522.56</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$66,414,573.50</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$63,525,341.41	\$4,836,145.84
Revenues	(\$67,327,657.00)	(\$61,419,027.48)	(\$5,908,629.52)
Subtotal	<u>\$1,033,830.25</u>	<u>\$2,106,313.93</u>	<u>(\$1,072,483.68)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$879,223.61)	\$879,223.61
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,033,830.25</u>	<u>\$1,227,090.32</u>	<u>(\$193,260.07)</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>\$1,033,830.25</u>	<u>\$1,227,090.32</u>	<u>(\$193,260.07)</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>(\$3,793,442.25)</u>	<u>(\$193,260.07)</u>

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

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	61,419,027	Under	5,908,630
Total		67,327,657	61,419,027		5,908,630
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,119,998	386,128	608,138	125,732
00770	X111__100__ Regular Programs - Instruction	17,895,018	3,352,163	13,720,990	821,865
00780	X112__100__ Special Education - Instruction	4,339,619	833,175	3,417,705	88,738
00790	X11230100__ Basic Skills/Remedial - Instruction	446,990	71,385	357,622	17,983
00800	X11240100__ Bilingual Education - Instruction	58,908	10,882	43,720	4,306
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	458,250	47,544	310,832	99,874
00830	X11402100__ School Sponsored Athletics - Instruction	1,628,022	197,849	1,188,126	242,048
00840	X114__100__ Other Instructional Programs - Instructi	216,870	38,502	150,162	28,205
00860	X11000100__ Tuition	5,892,864	1,175,280	4,660,644	56,941
00870	X11000211__ Attendance and Social Work Services	118,272	40,475	75,222	2,575
00880	X11000213__ Health Services	380,946	71,264	268,138	41,544
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,049,269	190,714	779,839	78,716
00890	X11000218__ Other Support Services-Students-Regular	2,144,392	477,742	1,515,216	151,434
00900	X11000219__ Other Support Services-Students_Special	1,039,859	246,719	767,324	25,815
00910	X11000221__ Improvement of Instructional Services	1,323,317	397,943	902,388	22,987
00920	X11000222__ Educational Media Services-School Librar	1,029,479	416,222	387,887	225,370
00921	X11000223__ Instructional Staff Training Services	151,500	31,977	90,876	28,646
00930	X11000230__ Support Services-General Administration	1,414,460	399,099	456,644	558,716
00940	X11000240__ Support Services-School Administration	2,521,078	847,824	1,618,328	54,926
00942	X1100025__ Central Services & Admin. Information Te	750,898	211,207	480,358	59,333
00950	X1100026__ Operation and Maintenance of Plant Servi	6,269,465	1,901,127	3,700,328	668,010
00960	X11000270__ Student Transportation Services	4,420,449	528,764	3,736,965	154,721
00971	X11____2__ Personal Services-Employee Benefits	12,069,679	4,082,406	7,518,417	468,855
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	1,333,377	510,455	117,317	705,605
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	24,448	140,229	2,799
Total		68,361,487	16,496,393	47,028,948	4,836,146

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$375,552.69
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	\$79,237.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$377,957.16

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	\$0.00	
302	Less revenues	(\$477,223.43)	(\$477,223.43)

**Total assets and resources**

**\$276,286.42**

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		\$821,890.82

**Total liabilities**

**\$842,095.04**

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$859,377.83
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	(\$701,668.31)		
	Less: Encumbrances	(\$859,377.83)	(\$1,561,046.14)	\$241,584.99
	Total appropriated			\$1,100,962.82
	Unappropriated:			
770	Fund balance, July 1			(\$34,311.02)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,632,460.42)
	Total fund balance			(\$565,808.62)
	<b>Total liabilities and fund equity</b>			<b><u>\$276,286.42</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,802,631.13	\$1,561,046.14	\$241,584.99
Revenues	\$0.00	(\$477,223.43)	\$477,223.43
Subtotal	<u>\$1,802,631.13</u>	<u>\$1,083,822.71</u>	<u>\$718,808.42</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>\$1,802,631.13</u>	<u>\$1,083,822.71</u>	<u>\$718,808.42</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>\$1,802,631.13</u>	<u>\$1,083,822.71</u>	<u>\$718,808.42</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,632,460.42</u>	<u>\$913,652.00</u>	<u>\$718,808.42</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 10/31/2014 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	477,223		-477,223
	Total	0	477,223		-477,223

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,802,631	701,668	859,378	241,585
	Total	1,802,631	701,668	859,378	241,585

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$169,916.92
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	\$2,664,175.00	
302	Less revenues	(\$189.51)	\$2,663,985.49

**Total assets and resources**

**\$2,833,902.64**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$428,560.61
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$950,000.00

**Total liabilities**

**\$1,378,560.61**

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$1,447,050.39
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	(\$1,217,124.61)		
	Less: Encumbrances	(\$1,447,050.39)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$1,447,050.39
Unappropriated:				
770	Fund balance, July 1			\$8,291.64
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$1,455,342.03</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$2,833,902.64</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 10/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

<b>Revenues:</b>		<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
<b>Total</b>		<b>2,664,175</b>	<b>190</b>		<b>2,663,985</b>

  

<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		2,664,175	1,217,125	1,447,050	0
<b>Total</b>		<b>2,664,175</b>	<b>1,217,125</b>	<b>1,447,050</b>	<b>0</b>

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$493,524.52
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		\$1,586,622.10

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,550,306.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,550,306.00

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**

**\$3,630,452.62**

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		\$0.00

**Total liabilities**

**\$0.00**

Starting date 7/1/2014 Ending date 10/31/2014 Fund: 40 DEBT SERVICE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$3,502,892.50
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		\$3,629,969.00	
602	Less: Expenditures	\$477.05		
	Less: Encumbrances	(\$3,502,892.50)	(\$3,502,415.45)	\$127,553.55
	Total appropriated			\$3,630,446.05
Unappropriated:				
770	Fund balance, July 1			\$6.57
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$3,630,452.62</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$3,630,452.62</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,629,969.00	\$3,502,415.45	\$127,553.55
Revenues	(\$3,629,969.00)	(\$3,629,969.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$127,553.55)</u>	<u>\$127,553.55</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>(\$127,553.55)</u>	<u>\$127,553.55</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>(\$127,553.55)</u>	<u>\$127,553.55</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$127,553.55)</u>	<u>\$127,553.55</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 10/31/2014 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	-477	3,502,893	127,554
Total		3,629,969	-477	3,502,893	127,554