

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-----------------|
| 101 | Cash in bank | | \$12,680,033.48 |
| 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 | | \$24,325,921.22 |

Accounts Receivable:

| | | | |
|----------|---|-----------------|-----------------|
| 132 | Interfund | \$608,823.50 | |
| 141 | Intergovernmental - State | \$30,710,547.89 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$889,947.39 | \$32,209,318.78 |

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 | (\$65,551,217.04) | \$3,952,737.96 |

Total assets and resources

\$73,169,211.44

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|--------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$126,929.30 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$1,883.84 |

Total liabilities

\$128,813.14

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|-----------------|-------------------|-----------------|
| 753,754 | Reserve for encumbrances | | | \$46,125,002.68 |
| 761 | Capital reserve account - July | \$742,317.16 | | |
| 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 | | \$742,317.16 |
| 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 | | (\$10,247,606.33) | |
| | Less: Encumbrances | | (\$46,125,002.68) | |
| | | | (\$56,372,609.01) | \$12,072,742.90 |
| | Total appropriated | | | \$58,940,062.74 |

Unappropriated:

| | | | | |
|-----|-----------------------|--|--|-----------------|
| 770 | Fund balance, July 1 | | | \$11,812,820.46 |
| 303 | Budgeted fund balance | | | \$2,287,515.10 |

Total fund balance

\$73,040,398.30

Total liabilities and fund equity

\$73,169,211.44

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|--------------------------|-----------------------|
| Appropriations | \$68,445,351.91 | \$56,372,609.01 | \$12,072,742.90 |
| Revenues | (\$69,503,955.00) | (\$65,551,217.04) | (\$3,952,737.96) |
| Subtotal | <u>(\$1,058,603.09)</u> | <u>(\$9,178,608.03)</u> | <u>\$8,120,004.94</u> |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | (\$742,317.16) | \$742,317.16 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | <u>(\$1,058,603.09)</u> | <u>(\$9,920,925.19)</u> | <u>\$8,862,322.10</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>(\$9,920,925.19)</u> | <u>\$8,862,322.10</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>(\$11,149,837.20)</u> | <u>\$8,862,322.10</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 10 GENERAL FUND

| Revenues: | | Bud Estimated | Actual | Over/Under | Unrealized |
|-------------------------------|--|----------------|--------------|--------------|------------|
| No State Line Number Assigned | | 69,503,955 | 65,551,217 | Under | 3,952,738 |
| Total | | 69,503,955 | 65,551,217 | | 3,952,738 |
| Expenditures: | | Appropriations | Expenditures | Encumbrances | Available |
| No State Line Number Assigned | | 1,119,415 | 178,178 | 281,237 | 660,000 |
| 00770 | X111__100__ Regular Programs - Instruction | 17,406,518 | 1,764,751 | 14,027,561 | 1,614,207 |
| 00780 | X112__100__ Special Education - Instruction | 4,137,811 | 380,465 | 3,659,553 | 97,794 |
| 00790 | X11230100__ Basic Skills/Remedial - Instruction | 497,361 | 51,843 | 427,963 | 17,555 |
| 00800 | X11240100__ Bilingual Education - Instruction | 60,939 | 5,407 | 50,032 | 5,500 |
| 00820 | X11401100__ School-Spon. Co/Extra-curricular Activit | 446,671 | 25,405 | 290,084 | 131,182 |
| 00830 | X11402100__ School Sponsored Athletics - Instruction | 1,575,492 | 70,600 | 1,201,091 | 303,801 |
| 00840 | X114__100__ Other Instructional Programs - Instructi | 237,478 | 17,083 | 193,091 | 27,304 |
| 00860 | X11000100__ Tuition | 5,572,610 | 430,214 | 3,684,502 | 1,457,894 |
| 00870 | X11000211__ Attendance and Social Work Services | 140,166 | 34,205 | 102,886 | 3,075 |
| 00880 | X11000213__ Health Services | 383,603 | 23,679 | 279,194 | 80,730 |
| 00881 | X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi | 1,151,558 | 45,885 | 949,477 | 156,196 |
| 00890 | X11000218__ Other Support Services-Students-Regular | 1,985,063 | 290,906 | 1,620,493 | 73,665 |
| 00900 | X11000219__ Other Support Services-Students_Special | 992,522 | 154,329 | 796,041 | 42,152 |
| 00910 | X11000221__ Improvement of Instructional Services | 1,243,975 | 319,717 | 890,469 | 33,788 |
| 00920 | X11000222__ Educational Media Services-School Librar | 1,156,994 | 276,129 | 731,277 | 149,588 |
| 00921 | X11000223__ Instructional Staff Training Services | 118,000 | 12,593 | 69,399 | 36,008 |
| 00930 | X11000230__ Support Services-General Administration | 1,359,836 | 289,074 | 349,285 | 721,477 |
| 00940 | X11000240__ Support Services-School Administration | 2,527,391 | 573,250 | 1,868,249 | 85,893 |
| 00942 | X1100025__ Central Services & Admin. Information Te | 734,021 | 166,011 | 482,395 | 85,615 |
| 00950 | X1100026__ Operation and Maintenance of Plant Servi | 6,851,215 | 1,297,668 | 3,953,724 | 1,599,824 |
| 00960 | X11000270__ Student Transportation Services | 4,270,829 | 145,381 | 1,676,438 | 2,449,010 |
| 00971 | X11____2__ Personal Services-Employee Benefits | 11,393,098 | 2,514,211 | 7,742,305 | 1,136,582 |
| 00980 | X11000310__ Food Services | 50,000 | 0 | 0 | 50,000 |
| 01020 | X12____73__ Equipment | 840,854 | 521,929 | 130,657 | 188,268 |
| 01030 | X120004__ Facilities Acquisition and Construction | 2,015,437 | 647,103 | 508,334 | 860,000 |
| 01050 | X13422100__ Instruction | 0 | 4,975 | -4,975 | 0 |
| 01080 | X134__100__ Instruction | 400 | 0 | 0 | 400 |
| 01230 | T2 Total Special Schools | 176,094 | 6,616 | 164,242 | 5,237 |
| Total | | 68,445,352 | 10,247,606 | 46,125,003 | 12,072,743 |

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-------------|
| 101 | Cash in bank | | \$19,675.21 |
| 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 | \$936,400.00 | |
| 142 | Intergovernmental - Federal | \$396,752.03 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$1,333,152.03 |

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 | \$1,016,307.00 | |
| 302 | Less revenues | (\$1,098,886.00) | (\$82,579.00) |

Total assets and resources

\$1,270,248.24

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|--------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$20,180.58 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$310,610.46 |

Total liabilities

\$330,791.04

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|----------------|----------------|----------------|
| 753,754 | Reserve for encumbrances | | | \$649,333.42 |
| 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 | \$1,201,454.99 | | |
| 602 | Less: Expenditures | | (\$270,577.43) | |
| | Less: Encumbrances | | (\$709,124.34) | (\$979,701.77) |
| | Total appropriated | | | \$871,086.64 |

Unappropriated:

| | | | | |
|-----|--|--|--|------------------------------|
| 770 | Fund balance, July 1 | | | \$223,623.09 |
| 303 | Budgeted fund balance | | | (\$155,252.53) |
| | Total fund balance | | | \$939,457.20 |
| | Total liabilities and fund equity | | | <u>\$1,270,248.24</u> |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|-----------------------|---------------------|
| Appropriations | \$1,201,454.99 | \$979,701.77 | \$221,753.22 |
| Revenues | (\$1,016,307.00) | (\$1,098,886.00) | \$82,579.00 |
| Subtotal | <u>\$185,147.99</u> | <u>(\$119,184.23)</u> | <u>\$304,332.22</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>\$185,147.99</u> | <u>(\$119,184.23)</u> | <u>\$304,332.22</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>\$185,147.99</u> | <u>(\$119,184.23)</u> | <u>\$304,332.22</u> |
| Less: Adjustment for prior year | (\$29,895.46) | (\$29,895.46) | \$0.00 |
| Budgeted fund balance | <u>\$155,252.53</u> | <u>(\$149,079.69)</u> | <u>\$304,332.22</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 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> |
|--------------|----------------------|------------------|-------------------|-------------------|
| | 1,016,307 | 1,098,886 | | -82,579 |
| Total | 1,016,307 | 1,098,886 | | -82,579 |

Expenditures:

No State Line Number Assigned

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Encumbrances</u> | <u>Available</u> |
|--------------|-----------------------|---------------------|---------------------|------------------|
| | 1,201,455 | 270,577 | 709,124 | 221,753 |
| Total | 1,201,455 | 270,577 | 709,124 | 221,753 |

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|------------|
| 101 | Cash in bank | | \$6,071.27 |
| 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 | \$125,554.23 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$125,554.23 |

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 | (\$273.00) | (\$273.00) |

Total assets and resources

\$131,352.50

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 | | \$122,705.05 |

Total liabilities

\$122,705.05

Starting date 7/1/2013 Ending date 9/30/2013 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 | | | \$8,647.45 |
| 303 | Budgeted fund balance | | | \$0.00 |

Total fund balance **\$8,647.45**

Total liabilities and fund equity \$131,352.50

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------|-------------------|-----------------|
| Appropriations | \$0.00 | \$0.00 | \$0.00 |
| Revenues | \$0.00 | (\$273.00) | \$273.00 |
| Subtotal | <u>\$0.00</u> | <u>(\$273.00)</u> | <u>\$273.00</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>(\$273.00)</u> | <u>\$273.00</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>(\$273.00)</u> | <u>\$273.00</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>(\$273.00)</u> | <u>\$273.00</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 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 | 273 | | -273 |
| Total | 0 | 273 | | -273 |

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$478,070.90 |
| 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 | | \$1,622,385.51 |

Accounts Receivable:

| | | | |
|----------|---|----------------|----------------|
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | \$1,565,798.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$1,565,798.00 |

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

\$3,666,254.37

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 7/1/2013 Ending date 9/30/2013 Fund: 40 DEBT SERVICE 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 | \$3,666,247.00 | | |
| 602 | Less: Expenditures | \$0.00 | | |
| | Less: Encumbrances | \$0.00 | \$0.00 | \$3,666,247.00 |
| | Total appropriated | | | \$3,666,247.00 |

Unappropriated:

| | | | | |
|-----|-----------------------|--|--|--------|
| 770 | Fund balance, July 1 | | | \$6.37 |
| 303 | Budgeted fund balance | | | \$1.00 |

Total fund balance **\$3,666,254.37**

Total liabilities and fund equity \$3,666,254.37

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|------------------|-------------------------|-----------------------|
| Appropriations | \$3,666,247.00 | \$0.00 | \$3,666,247.00 |
| Revenues | (\$3,666,248.00) | (\$3,666,248.04) | \$0.04 |
| Subtotal | <u>(\$1.00)</u> | <u>(\$3,666,248.04)</u> | <u>\$3,666,247.04</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>(\$3,666,248.04)</u> | <u>\$3,666,247.04</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>(\$3,666,248.04)</u> | <u>\$3,666,247.04</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>(\$1.00)</u> | <u>(\$3,666,248.04)</u> | <u>\$3,666,247.04</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 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 | 0 | 0 | 3,666,247 |
| Total | 3,666,247 | 0 | 0 | 3,666,247 |

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 60 ENTERPRISE FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$136,581.85 |
| 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 | \$566.42 | |
| 142 | Intergovernmental - Federal | \$25,005.44 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$25,571.86 |

Loans Receivable:

| | | | |
|----------|---|--------|--------|
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

Other Current Assets

\$14,573.56

Resources:

| | | | |
|-----|--------------------|----------------|----------------|
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$137,979.34) | (\$137,979.34) |

Total assets and resources

\$38,747.93

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 | | \$211,327.99 |

Total liabilities

\$211,327.99

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 60 ENTERPRISE FUND

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|----------------|------------------|------------------|
| 753,754 | Reserve for encumbrances | | | \$1,133,975.18 |
| 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 | \$1,402,003.00 | | |
| 602 | Less: Expenditures | | (\$125,459.07) | |
| | Less: Encumbrances | | (\$1,187,526.04) | (\$1,312,985.11) |
| | Total appropriated | | | \$89,017.89 |
| | | | | \$1,222,993.07 |

Unappropriated:

| | | | | |
|-----|--|--|--|-------------------------|
| 770 | Fund balance, July 1 | | | (\$1,830,743.84) |
| 303 | Budgeted fund balance | | | (\$1,348,452.14) |
| | Total fund balance | | | (\$1,956,202.91) |
| | Total liabilities and fund equity | | | (\$1,744,874.92) |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|-----------------------|---------------------|
| Appropriations | \$1,402,003.00 | \$1,312,985.11 | \$89,017.89 |
| Revenues | \$0.00 | (\$137,979.34) | \$137,979.34 |
| Subtotal | <u>\$1,402,003.00</u> | <u>\$1,175,005.77</u> | <u>\$226,997.23</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>\$1,402,003.00</u> | <u>\$1,175,005.77</u> | <u>\$226,997.23</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>\$1,402,003.00</u> | <u>\$1,175,005.77</u> | <u>\$226,997.23</u> |
| Less: Adjustment for prior year | (\$53,550.86) | (\$53,550.86) | \$0.00 |
| Budgeted fund balance | <u>\$1,348,452.14</u> | <u>\$1,121,454.91</u> | <u>\$226,997.23</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 60 ENTERPRISE FUND

Revenues:

No State Line Number Assigned

| | <u>Bud Estimated</u> | <u>Actual</u> | <u>Over/Under</u> | <u>Unrealized</u> |
|--------------|----------------------|----------------|-------------------|-------------------|
| | 0 | 137,979 | | -137,979 |
| Total | 0 | 137,979 | | -137,979 |

Expenditures:

No State Line Number Assigned

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Encumbrances</u> | <u>Available</u> |
|--------------|-----------------------|---------------------|---------------------|------------------|
| | 1,402,003 | 125,459 | 1,241,077 | 35,467 |
| Total | 1,402,003 | 125,459 | 1,241,077 | 35,467 |