

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

Assets and Resources

Assets:

101	Cash in bank		\$9,450,476.68
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	\$849,021.22	
141	Intergovernmental - State	\$30,271,600.62	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$889,947.39	\$32,010,569.23

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	\$69,503,955.00	
302	Less revenues	(\$68,363,469.63)	\$1,140,485.37

Total assets and resources

\$66,928,652.50

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$458,061.23
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$459,945.07

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$42,051,002.56
761	Capital reserve account - July	\$3,742,317.16	
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	\$3,742,317.16
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	(\$16,819,297.20)	
	Less: Encumbrances	(\$42,051,002.56)	(\$58,870,299.76)
	Total appropriated		\$9,575,052.15
			\$55,368,371.87

Unappropriated:

770	Fund balance, July 1		\$8,812,820.46
303	Budgeted fund balance		\$2,287,515.10

Total fund balance

\$66,468,707.43

Total liabilities and fund equity

\$66,928,652.50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,445,351.91	\$58,870,299.76	\$9,575,052.15
Revenues	(\$69,503,955.00)	(\$68,363,469.63)	(\$1,140,485.37)
Subtotal	(\$1,058,603.09)	(\$9,493,169.87)	\$8,434,566.78
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$3,742,317.16)	\$3,742,317.16
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$1,058,603.09)	(\$13,235,487.03)	\$12,176,883.94
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)	(\$13,235,487.03)	\$12,176,883.94
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	(\$2,287,515.10)	(\$14,464,399.04)	\$12,176,883.94

Prepared and submitted by : _____

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	68,363,470	Under	1,140,485
Total		69,503,955	68,363,470		1,140,485
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		775,415	324,900	140,514	310,000
00770	X111__100__ Regular Programs - Instruction	17,406,518	3,512,889	13,149,995	743,634
00780	X112__100__ Special Education - Instruction	4,137,811	773,477	3,268,450	95,885
00790	X11230100__ Basic Skills/Remedial - Instruction	497,361	100,561	382,994	13,806
00800	X11240100__ Bilingual Education - Instruction	60,939	10,814	48,356	1,769
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	446,671	35,475	313,616	97,579
00830	X11402100__ School Sponsored Athletics - Instruction	1,575,492	154,360	1,173,286	247,845
00840	X114__100__ Other Instructional Programs - Instructi	237,478	29,608	181,331	26,540
00860	X11000100__ Tuition	5,572,610	981,680	3,820,611	770,320
00870	X11000211__ Attendance and Social Work Services	140,166	45,606	91,559	3,001
00880	X11000213__ Health Services	383,603	57,906	298,944	26,752
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,151,558	137,472	863,678	150,409
00890	X11000218__ Other Support Services-Students-Regular	1,985,063	467,237	1,488,405	29,421
00900	X11000219__ Other Support Services-Students_Special	992,522	258,362	693,484	40,676
00910	X11000221__ Improvement of Instructional Services	1,243,975	431,778	784,521	27,676
00920	X11000222__ Educational Media Services-School Librar	1,156,994	401,251	630,923	124,820
00921	X11000223__ Instructional Staff Training Services	118,000	18,543	68,449	31,008
00930	X11000230__ Support Services-General Administration	1,359,836	335,241	315,807	708,788
00940	X11000240__ Support Services-School Administration	2,527,391	792,141	1,696,276	38,975
00942	X1100025__ Central Services & Admin. Information Te	734,021	221,102	433,383	79,536
00950	X1100026__ Operation and Maintenance of Plant Servi	6,845,215	1,852,357	3,469,912	1,522,946
00960	X11000270__ Student Transportation Services	4,270,829	183,128	1,855,664	2,232,037
00971	X11____2__ Personal Services-Employee Benefits	11,743,098	4,233,148	6,237,414	1,272,535
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73__ Equipment	840,854	625,753	151,222	63,879
01030	X120004__ Facilities Acquisition and Construction	2,015,437	807,347	348,091	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	22,186	149,093	4,815
Total		68,445,352	16,819,297	42,051,003	9,575,052

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$103.27
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	\$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	\$1,010,307.00	
302	Less revenues	(\$1,098,886.00)	(\$88,579.00)

Total assets and resources

\$1,244,676.30

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		\$422,396.50

Total liabilities

\$442,577.08

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$680,282.20
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	\$1,664,899.50		
602	Less: Expenditures		(\$401,935.41)	
	Less: Encumbrances		(\$740,073.12)	(\$1,142,008.53)
	Total appropriated			\$522,890.97
				\$1,203,173.17

Unappropriated:

770	Fund balance, July 1			\$223,623.09
303	Budgeted fund balance			(\$624,697.04)
	Total fund balance			\$802,099.22
	Total liabilities and fund equity			<u>\$1,244,676.30</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,664,899.50	\$1,142,008.53	\$522,890.97
Revenues	(\$1,010,307.00)	(\$1,098,886.00)	\$88,579.00
Subtotal	<u>\$654,592.50</u>	<u>\$43,122.53</u>	<u>\$611,469.97</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>\$654,592.50</u>	<u>\$43,122.53</u>	<u>\$611,469.97</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>\$654,592.50</u>	<u>\$43,122.53</u>	<u>\$611,469.97</u>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$624,697.04</u>	<u>\$13,227.07</u>	<u>\$611,469.97</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 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
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>
	1,664,900	401,935	740,073	522,891
Total	1,664,900	401,935	740,073	522,891

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$131,717.30
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	(\$365.03)	(\$365.03)

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 10/31/2013 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			\$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	(\$365.03)	\$365.03
Subtotal	<u>\$0.00</u>	<u>(\$365.03)</u>	<u>\$365.03</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>(\$365.03)</u>	<u>\$365.03</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>(\$365.03)</u>	<u>\$365.03</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$365.03)</u>	<u>\$365.03</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 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	365		-365
Total	0	365		-365

Starting date 7/1/2013 Ending date 10/31/2013 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 10/31/2013 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 10/31/2013 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	0	0	3,666,247
Total	3,666,247	0	0	3,666,247