

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$12,048,518.93
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		\$22,680,589.29

Accounts Receivable:

132	Interfund	\$2,131,916.54	
141	Intergovernmental - State	\$28,009,719.31	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$864,963.02	\$31,009,458.87

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	(\$61,379,660.03)	\$5,947,996.97

Total assets and resources

\$71,688,664.06

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$206,712.42
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$208,596.26

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$48,162,828.39
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		(\$10,898,848.20)	
	Less: Encumbrances		(\$48,162,828.39)	(\$59,061,676.59)
	Total appropriated			\$58,341,862.66
	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			\$71,480,067.80
	Total liabilities and fund equity			<u>\$71,688,664.06</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$59,061,676.59	\$9,299,810.66
Revenues	(\$67,327,657.00)	(\$61,379,660.03)	(\$5,947,996.97)
Subtotal	<u>\$1,033,830.25</u>	<u>(\$2,317,983.44)</u>	<u>\$3,351,813.69</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>(\$3,197,207.05)</u>	<u>\$4,231,037.30</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>(\$3,197,207.05)</u>	<u>\$4,231,037.30</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>(\$8,217,739.62)</u>	<u>\$4,231,037.30</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	61,379,660	Under	5,947,997
Total		67,327,657	61,379,660		5,947,997
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,014,998	300,408	683,317	31,274
00770	X111__100__ Regular Programs - Instruction	17,995,018	1,714,132	15,285,560	995,326
00780	X112__100__ Special Education - Instruction	4,339,619	419,098	3,823,297	97,225
00790	X11230100__ Basic Skills/Remedial - Instruction	446,990	33,342	395,665	17,983
00800	X11240100__ Bilingual Education - Instruction	58,908	5,441	49,161	4,306
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	458,250	38,311	307,967	111,972
00830	X11402100__ School Sponsored Athletics - Instruction	1,628,022	122,427	1,225,105	280,490
00840	X114__100__ Other Instructional Programs - Instructi	216,870	18,388	167,774	30,708
00860	X11000100__ Tuition	5,747,884	718,971	4,380,060	648,853
00870	X11000211__ Attendance and Social Work Services	118,272	30,356	85,341	2,575
00880	X11000213__ Health Services	380,946	32,470	249,817	98,659
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,049,269	77,770	886,983	84,516
00890	X11000218__ Other Support Services-Students-Regular	2,144,392	292,537	1,694,154	157,701
00900	X11000219__ Other Support Services-Students_Special	1,039,859	151,179	861,889	26,791
00910	X11000221__ Improvement of Instructional Services	1,323,317	299,671	996,097	27,549
00920	X11000222__ Educational Media Services-School Librar	1,029,479	349,153	453,173	227,153
00921	X11000223__ Instructional Staff Training Services	151,500	30,977	81,016	39,507
00930	X11000230__ Support Services-General Administration	1,414,460	331,021	419,653	663,786
00940	X11000240__ Support Services-School Administration	2,521,078	626,956	1,828,500	65,622
00942	X1100025__ Central Services & Admin. Information Te	750,898	158,268	529,006	63,624
00950	X1100026__ Operation and Maintenance of Plant Servi	6,351,965	1,325,460	3,908,641	1,117,864
00960	X11000270__ Student Transportation Services	4,420,449	183,316	2,005,637	2,231,496
00971	X11____2__ Personal Services-Employee Benefits	12,069,679	3,148,005	7,548,369	1,373,305
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	1,400,857	477,346	125,185	798,325
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	8,745	155,932	2,799
Total		68,361,487	10,898,848	48,162,828	9,299,811

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$129,326.79
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	\$23,300.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$322,020.16

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	(\$40,136.43)	(\$40,136.43)

Total assets and resources

\$411,210.52

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$25,678.11
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$821,890.82

Total liabilities

\$847,915.88

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$896,896.97
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	\$1,737,488.70		
602	Less: Expenditures		(\$572,565.05)	
	Less: Encumbrances		(\$896,896.97)	(\$1,469,462.02)
	Total appropriated			\$1,164,923.65
	Unappropriated:			
770	Fund balance, July 1			(\$34,311.02)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,567,317.99)
	Total fund balance			(\$436,705.36)
	Total liabilities and fund equity			<u>\$411,210.52</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,737,488.70	\$1,469,462.02	\$268,026.68
Revenues	\$0.00	(\$40,136.43)	\$40,136.43
Subtotal	<u>\$1,737,488.70</u>	<u>\$1,429,325.59</u>	<u>\$308,163.11</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>\$1,737,488.70</u>	<u>\$1,429,325.59</u>	<u>\$308,163.11</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>\$1,737,488.70</u>	<u>\$1,429,325.59</u>	<u>\$308,163.11</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,567,317.99</u>	<u>\$1,259,154.88</u>	<u>\$308,163.11</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 9/30/2014 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>
	0	40,136		-40,136
Total	0	40,136		-40,136

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,737,489	572,565	896,897	268,027
Total	1,737,489	572,565	896,897	268,027

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$184,888.38
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	(\$160.97)	\$2,664,014.03

Total assets and resources

\$2,848,902.64

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$62,047.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$950,000.00

Total liabilities

\$1,012,047.50

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,828,563.50
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		\$2,664,175.00	
602	Less: Expenditures	(\$835,611.50)		
	Less: Encumbrances	(\$1,828,563.50)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$1,828,563.50
Unappropriated:				
770	Fund balance, July 1			\$8,291.64
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$1,836,855.14
	Total liabilities and fund equity			<u>\$2,848,902.64</u>

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)	(\$160.97)	(\$2,664,014.03)
Subtotal	<u>\$0.00</u>	<u>\$2,664,014.03</u>	<u>(\$2,664,014.03)</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>\$2,664,014.03</u>	<u>(\$2,664,014.03)</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>\$2,664,014.03</u>	<u>(\$2,664,014.03)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,664,014.03</u>	<u>(\$2,664,014.03)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:

No State Line Number Assigned

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	2,664,175	161	Under	2,664,014
Total	2,664,175	161		2,664,014

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	2,664,175	835,612	1,828,564	0
Total	2,664,175	835,612	1,828,564	0

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$470,546.89
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		\$1,609,122.68

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

\$3,629,975.57

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 9/30/2014 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		\$3,629,969.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$3,629,969.00
	Total appropriated			\$3,629,969.00
Unappropriated:				
770	Fund balance, July 1			\$6.57
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$3,629,975.57
	Total liabilities and fund equity			<u>\$3,629,975.57</u>

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 9/30/2014 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		3,629,969	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	0	0	3,629,969
Total		3,629,969	0	0	3,629,969