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Starting date 7/1/2013 Ending date 8/31/2013 Fund: 10 GENERAL FUND

#### **Assets and Resources**

A	Assets:		
101	Cash in bank		\$11,561,255.99
102 - 106	Cash Equivalents		\$1,200.00
<b>1</b> 11	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		\$26,825,093.14
Δ	Accounts Receivable:		
132	Interfund	\$506,446.43	
141	Intergovernmental - State	\$36,343,621.60	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$893,848.20	\$37,743,916.23
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$0.00
F	Resources:		
301	Estimated revenues	\$69,503,955.00	
302	Less revenues	(\$68,053,766.23)	\$1,450,188.77
	Total assets and resources		<u>\$77,581,654.13</u>

### **Liabilities and Fund Equity**

#### Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$267,149.23
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$0.00
	Other current liabilities	\$1,883.84
	Total liabilities	\$269,033.07

### Starting date 7/1/2013 Ending date 8/31/2013 Fund: 10 GENERAL FUND

#### Fund Balance:

Appropriated:	
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Prepared and submitted by :

	Appropriateo:				
753,754	Reserve for encumbrances			\$47,891,168.01	
761	Capital reserve account - Jul	у	\$742,317.16		
604	Add: Increase in capital rese	Add: Increase in capital reserve			
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 accour	it - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainter	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offse	et reserve	\$0.00		
314	Less: Bud. w/d from waiver of	offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76>	Other reserves			\$0.00	
601	Appropriations		\$68,208,904.91		
602	Less: Expenditures	(\$5,975,383.57)			
	Less: Encumbrances	(\$47,891,168.01)	(\$53,866,551.58)	\$14,342,353.33	
	Total appropriated			\$62,975,838.50	
	Unappropriated:				
770	Fund balance, July 1			\$11,812,820.46	
303	Budgeted fund balance			\$2,523,962.10	
	Total fund balance				\$77,312,621.06
	Total liabilities and fu	nd equity			<u>\$77,581,654.13</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$68,208,904.91	\$53,866,551.58	\$14,342,353.33
	Revenues		(\$69,503,955.00)	(\$68,053,766.23)	(\$1,450,188.77)
	Subtotal		(\$1,295,050.09)	(\$14,187,21 <b>4</b> .65)	<u>\$12,892,164.56</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	(\$742,317.16)	\$742,317.16
	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
	Subtotal		(\$1,295,050.09)	<u>(\$14,929,531.81)</u>	<u>\$13,634,481.72</u>
	Change in waiver offset reserve ac	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	<b>\$0</b> .00
	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>(\$1,295,050.09)</u>	(\$14,929,531.81)	<u>\$13,634,481.72</u>
	Less: Adjustment for prior y	ear	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
	Budgeted fund balance		(\$2,523,962.10)	<u>(\$16,158,443.82)</u>	<u>\$13,634,481.72</u>

**Board Secretary** 

Date

Starting date 7/1/2013 Ending date 8/31/2013 Fund: 10 GENERAL FUND

Revenues:	_	Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	68,053,766	Under	1,450,189
	Total	69,503,955	68,053,766		1,450,189
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		816,622	154,567	297,055	365,000
00770 X111100 Regular Programs - Instructi	on	17,616,254	79,820	15,862,813	1,673,622
00780 X112_100 Special Education - Instructi	on	4,137,811	3,334	4,034,760	99,718
00790 X11230100 Basic Skills/Remedial - Instr	uction	497,361	3,990	472,881	20,490
00800 X11240100 Billingual Education - Instruc	tion	60,939	0	55,439	5,500
00820 X11401100 School-Spon. Co/Extra-curri	cular Activit	446,671	22,296	289,175	135,200
00830 X11402100 School Sponsored Athletics	- Instruction	1,575,492	22,289	1,212,651	340,552
00840 X114100 Other Instructional Program	s - Instructi	237,478	459	209,415	27,604
00860 X11000100 Tuition		5,572,610	178,528	3,197,992	2,196,090
00870 X11000211 Attendance and Social Work	Services	140,166	22,803	114,288	3,075
00880 X11000213 Health Services		383,603	1,650	302,259	79,694
00881 X1100021[6-7] Other Supp Serv-Stds-Re	elated & Extraordi	1,151,558	13,977	979,535	158,046
00890 X11000218 Other Support Services-Stud	dents-Regular	1,983,063	116,725	1,792,063	74,274
00900 X11000219 Other Support Services-Stud	dents_Special	992,522	54,252	886,523	51,747
00910 X11000221 Improvement of Instructional	d Services	1,243,975	208,841	994,934	40,200
00920 X11000222 Educational Media Services	-School Librar	1,140,287	154,085	840,947	145,255
00921 X11000223 Instructional Staff Training S	Services	118,000	10,405	65,637	41,958
00930 X11000230 Support Services-General A	dministration	1,349,836	220,187	407,931	721,717
00940 X11000240 Support Services-School Ad	lministration	2,527,391	373,519	2,042,234	111,638
00942 X1100025 Central Services & Admin. Ir	nformation Te	723,285	114,193	533,166	75,926
00950 X1100026 Operation and Maintenance	of Plant Servi	6,811,215	855,201	4,306,773	1,649,241
00960 X11000270 Student Transportation Serv	rices	4,150,829	98,478	110,696	3,941,655
00971 X112_ Personal Services-Employee	e Benefits	11,365,151	2,542,065	7,814,803	1,008,282
00980 X11000310 Food Services		50,000	0	0	50,000
01020 X1273_ Equipment		1,119,854	458,952	170,397	490,504
01030 X120004 Facilities Acquisition and Co	onstruction	1,820,437	256,867	898,570	665,000
01050 X13422100 Instruction		0	4,975	-4,975	0
01080 X134100 Instruction		400	0	378	22
01230 T2 Total Special Schools		176,094	2,924	2,828	170,342
	Total	68,208,905	5,975,384	47,891,168	14,342,353

#### Ending date 8/31/2013 Fund: 20 SPECIAL REVENUE FUNDS Starting date 7/1/2013

	Assets:		
101	Cash in bank		\$146,146.43
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		<u>\$1,396,719.46</u>
	Liabilities and Fund Equity	,	
	Liabilities:	•	
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$78,420.04
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$310,610.46
	Total liabilities		\$389,030.50

#### Ending date 8/31/2013 Fund: 20 SPECIAL REVENUE FUNDS Starting date 7/1/2013

	Fund Balance:					
	Appropriated:					
753,754	Reserve for encumbrances			\$713,482.13		
761	Capital reserve account - July		\$0.00			
604	Add: Increase in capital reserve		\$0.00			
307	Less: Bud. w/d cap. reserve eligib	le costs	\$0.00			
309	Less: Bud. w/d cap. reserve exces	ss costs	\$0.00	\$0.00		
764	Maintenance reserve account - Ju	lly	\$0.00			
606	Add: Increase in maintenance res	erve	\$0.00			
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00		
768	Waiver offset reserve - July 1, 2_	<del>_</del>	\$0.00			
609	Add: Increase in waiver offset res	erve	\$0.00			
314	Less: Bud. w/d from waiver offset	reșerve	\$0.00	\$0.00		
762	Adult education programs			\$0.00		
750-752,76	Ox Other reserves			\$0.00		
601	Appropriations		\$1,257,288.71			
602	Less: Expenditures	(\$202,345.67)				
	Less: Encumbrances	(\$773,273.05)	(\$975,618.72)	\$281,669.99		
	Total appropriated			\$995,152.12		
	Unappropriated:					
770	Fund balance, July 1			\$223,623.09		
303	Budgeted fund balance			(\$211,086.25)		
	Total fund balance				\$1,007,688.96	
	Total liabilities and fund e	quity			<u>\$1,396,719,46</u>	
	Recapitulation of Budgeted Fund Bala	ince:				
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>	
	Appropriations		\$1,257,288.71	\$975,618.72	\$281,669.99	
	Revenues		(\$1,016,307.00)	(\$1,098,886.00)	\$82,579.00	
	Subtotal		<u>\$240,981.71</u>	<u>(\$123,267.28)</u>	<u>\$364,248.99</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>\$240,981.71</u>	<u>(\$123,267,28)</u>	<u>\$364,248.99</u>	
	Change in waiver offset reserve account	n u				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00	
	Subtotal		<u>\$240,981.71</u>	(\$123,267.28)	<u>\$364,248.99</u>	
	Less: Adjustment for prior year		(\$29,895.46)	(\$29,895.46)	\$0.00	
	Budgeted fund balance		\$211,086.25	(\$153,162.74)	<u>\$364,248.99</u>	

Prepared and submitted by :

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Starting date 7/1/2013 Ending date 8/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		<b>Bud Estimated</b>	Actual	Over/Under	Unrealized
No State Line Number Assigned		1,016,307	1,098,886		-82,579
	Total	1,016,307	1,098,886		-82,579
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,257,289	202,346	773,273	281,670
	Total	1,257,289	202,346	773,273	281,670

\$122,705.05

### Starting date 7/1/2013 Ending date 8/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
101	Cash in bank		\$5,982.23
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	(\$183.96)	(\$183.96)
	Total assets and resources		<u>\$131,352.50</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
444			\$0.00
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		\$122,705.05
	Other current liabilities		ψ (22,100.00

### Starting date 7/1/2013 Ending date 8/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

#### Fund Balance:

Appropriate	ed:
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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	
Unar	opropriated:				
770	Fund balance, July 1			\$8,647.45	
303	Budgeted fund balance			\$0.00	

Total liabilities and fund equity

Total fund balance

\$8,647.45 <u>\$131,352.50</u>

### Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$183.96)	\$183.96
Subtotal	<u>\$0.00</u>	(\$183.96)	<u>\$183.96</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>(\$183.96)</u>	<u>\$183.96</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>	(\$183.96)	<u>\$183.96</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$183.96)</u>	<u>\$183.96</u>

Prepared and submitted by :		

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Starting date 7/1/2013 Ending date 8/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		0	184		-184
	Total	0	184		-184

\$0.00

### Starting date 7/1/2013 Ending date 8/31/2013 Fund: 40 DEBT SERVICE FUNDS

	· · · · · · · · · · · · · · · · · · ·		
	Assets:		
101	Cash in bank		\$294,175.32
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		\$1,806,281.09
-	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		<u>\$3,666,254.37</u>
	<u>Liabilities and Fund Equity</u>		
	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

## Starting date 7/1/2013 Ending date 8/31/2013 Fund: 40 DEBT SERVICE FUNDS

#### Fund Balance:

Αţ	opropriated:				
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		\$3,666,248.00		
602	Less: Expenditures	\$0.00			
	Less: Encumbrances	\$0.00	\$0.00	\$3,666,248.00	
	Total appropriated			\$3,666,248.00	
11	nappropriated:				
770	Fund balance, July 1			\$6.37	
303	Budgeted fund balance			\$0.00	
000	Total fund balance				\$3,666,254.37
	Total liabilities and fund equity				\$3,666,254.37
-	tecapitulation of Budgeted Fund Balance:				
7	ecapitulation of Budgeted Fund Balance.		Bud <u>geted</u>	<u>Actual</u>	<u>Variance</u>
Δ	ppropriations		\$3,666,248.00	\$0.00	\$3,666,248.00
	Revenues		(\$3,666,248.00)	(\$3,666,248.04)	\$0.04
	Subtotal		\$0.00	(\$3,666,248.04)	\$3,666,248.04
	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
ç	Subtotal		\$0.00	(\$3,666,248.04)	\$3,666,248.0 <u>4</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
5	Subtotal		\$0. <u>00</u>	(\$3,666,248.04)	\$3,666, <u>248.04</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
E	Budgeted fund balance		\$0.00	(\$3,666,248.04)	\$3,666, <u>248.04</u>
ı	Prepared and submitted by :				
		Board	Secretary	Date	

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Starting date 7/1/2013 Ending date 8/31/2013 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		3,666,248	3,666,248		-0
	Total	3,666,248	3,666,248		-0
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		3,666,248	0	0	3,666,248
	Total	3.666.248	0	0	3.666.248

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

	Assets:		
101	Cash in bank		\$10,516,585.09
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		\$30,822,897.98
	Accounts Receivable:		
132	Interfund	\$506,446.43	
141	Intergovernmental - State	\$36,458,720.30	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$1,131,215.10	\$38,096,381.83
	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	(\$67,713,652.09)	\$1,790,302.91
	Total assets and resources		<u>\$81,226,167.81</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$40,808.30

	Total liabilities	\$42,692.14
	Other current liabilities	\$1,883.84
481	Deferred revenues	\$0.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$40,808.30
411	Intergovernmental accounts payable - state	\$0.00

Date

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

#### Fund Balance:

761 C C C C C C C C C C C C C C C C C C C	ated: deserve for encumbrances depital reserve account - July dd: Increase in capital reserve dess: Bud, w/d cap, reserve daintenance reserve account dd: Increase in maintenanc dess: Bud, w/d from mainten vaiver offset reserve - July dd: Increase in waiver offset dess: Bud, w/d from waiver offset dd: Increase in waiver offset	eligible costs excess costs at - July se reserve sance reserve 1, 2	\$742,317.16 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$49,276,189.71 \$742,317.16 \$0.00	
761 C C C C C C C C C C C C C C C C C C C	apital reserve account - July dd: Increase in capital reserve ess: Bud. w/d cap. reserve ess: Bud. w/d cap. reserve daintenance reserve accounted: Increase in maintenance ess: Bud. w/d from maintenance accounted: Increase in waiver offset reserve - July dd: Increase in waiver offset ess: Bud. w/d from waiver offset ess: Bud. w/d	eligible costs excess costs at - July se reserve sance reserve 1, 2	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$742,317.16 \$0.00 \$0.00	
604 A 307 L 309 L 764 M 606 A 310 L 768 V 609 A 314 L 762 A 750-752,76x C 601 A	dd: Increase in capital rese ess: Bud. w/d cap. reserve ess: Bud. w/d cap. reserve faintenance reserve accoun dd: Increase in maintenanc ess: Bud. w/d from mainten Vaiver offset reserve - July dd: Increase in waiver offse ess: Bud. w/d from waiver of dult education programs Other reserves	eligible costs excess costs at - July se reserve sance reserve 1, 2	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
307 L 309 L 764 M 606 A 310 L 768 V 609 A 314 L 762 A 750-752,76x C 601 A	ess: Bud. w/d cap. reserve ess: Bud. w/d cap. reserve effaintenance reserve accounted: Increase in maintenance ess: Bud. w/d from maintenance valver offset reserve - July add: Increase in waiver offset ess: Bud. w/d from waiver off	eligible costs excess costs at - July se reserve nance reserve 1, 2 et reserve	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
309 L 764 M 606 A 310 L 768 V 609 A 314 L 762 A 750-752,76x 6 601 A	ess: Bud. w/d cap. reserve account distribution and increase in maintenance ess: Bud. w/d from mainten avaiver offset reserve - July add: Increase in waiver offset ess: Bud. w/d from waiver of adult education programs other reserves	excess costs  at - July  te reserve  tance reserve  1, 2  et reserve	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
764 M 606 A 310 L 768 V 609 A 314 L 762 A 750-752,76x C 601 A	Maintenance reserve accounted: Increase in maintenance ess: Bud. w/d from mainten Vaiver offset reserve - July Madd: Increase in waiver offset ess: Bud. w/d from waiver of Valut education programs	nt - July se reserve nance reserve 1, 2 set reserve	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
606 A 310 L 768 V 609 A 314 L 762 A 750-752,76x C 601 A	add: Increase in maintenancess: Bud. w/d from mainten Vaiver offset reserve - July f add: Increase in waiver offse ess: Bud. w/d from waiver of adult education programs	te reserve  ance reserve  1, 2 et reserve	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00	
310 L 768 V 609 A 314 L 762 A 750-752,76x C	ess: Bud. w/d from mainten Vaiver offset reserve - July ' dd: Increase in waiver offset ess: Bud. w/d from waiver of dult education programs Other reserves	nance reserve  1, 2 et reserve	\$0.00 \$0.00 \$0.00	\$0.00	
768 V 609 A 314 L 762 A 750-752,76x C 601 A	Vaiver offset reserve - July ' Add: Increase in waiver offse ess: Bud. w/d from waiver o Adult education programs Other reserves	1, 2 et reserve	\$0.00 \$0.00	\$0.00	
609 A 314 L 762 A 750-752,76x C	ndd: Increase in waiver offse ess: Bud. w/d from waiver o ndult education programs Other reserves	et reserve	\$0.00	•	
314 L 762 A 750-752,76x C	ess: Bud. w/d from waiver of dult education programs Other reserves			•	
762 A 750-752,76x C 601 A	adult education programs Other reserves	offset reserve	\$0.00	•	
750-752,76x C	Other reserves				
601 A				\$0.00	
	Appropriations			\$0.00	
602 L			\$68,208,904.91		
	.ess: Expenditures	(\$2,104,528.96)			
L	ess: Encumbrances	(\$49,276,189.71)	(\$51,380,718.67)	\$16,828,186.24	
7	Total appropriated			\$66,846,693.11	
Unappro	ppriated:				
770 F	Fund balance, July 1			\$11,812,820.46	
303 E	Budgeted fund balance			\$2,523,962.10	
	Total fund balance				\$81,183,475.67
	Total liabilities and fu	ınd equity			<u>\$81,226,167.81</u>
Recapi	tulation of Budgeted Fund	l Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Арргорі	riations		\$68,208,904.91	\$51,380,718.67	\$16,828,186.24
Revenu	es		(\$69,503,955.00)	(\$67,713,652.09)	(\$1,790,302.91)
Subtota	.1		(\$1,295,050.09)	(\$16,332,933.42)	<u>\$15,037,883.33</u>
Change	in capital reserve account:				
1	Plus - Increase in reserve		\$0.00	(\$742,317.16)	\$742,317.16
i	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
Subtota	ıl		(\$1,295,050.09)	(\$17,075,250,58)	<u>\$15,780,200.49</u>
Change	in waiver offset reserve ac	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
Subtota	il		(\$1,295,050.09)	(\$17,075,250.58)	\$15,780,200,49
	Less: Adjustment for prior y	rear	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budget	ed fund balance		(\$2,523,962.10)	(\$18,304,162.59)	<u>\$15,780,200.49</u>

**Board Secretary** 

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

Reven	iues:	_	Bud Estimated	Actual	Over/Under	Unrealized
	No State Line Number Assigned		69,503,955	67,713,652	Under	1,790,303
	1	Total	69,503,955	67,713,652		1,790,303
Expen	ditures:		Appropriations	Expenditures	Encumbrances	Available
•	No State Line Number Assigned		801,622	6,233	445,389	350,000
00770	X111100 Regular Programs - Instruction		17,616,254	38,231	15,845,762	1,732,262
00780	X112_100 Special Education - Instruction		4,137,811	2,819	4,035,532	99,460
00790	X11230100 Basic Skills/Remedial - Instruction		497,361	3,990	472,881	20,490
00800	X11240100 Bilingual Education - Instruction		60,939	0	55,439	5,500
00820	X11401100 School-Spon. Co/Extra-curricular Activit		450,321	8,586	299,979	141,756
00830	X11402100 School Sponsored Athletics - Instruction		1,575,492	18,395	1,212,317	344,780
00840	X114_100 Other Instructional Programs - Instructi		237,478	163	209,712	27,604
00860	X11000100 Tuition		5,572,610	2,910	3,098,974	2,470,726
00870	X11000211 Attendance and Social Work Services		140,166	11,402	125,689	3,075
00880	X11000213 Health Services		383,603	0	303,519	80,084
00881	X1100021[6-7] Other Supp Serv-Stds-Related & Extraordi		1,151,558	4,717	984,315	162,526
00890	X11000218Other Support Services-Students-Regular		1,983,063	67,332	1,840,746	74,985
00900	X11000219 Other Support Services-Students_Special		992,522	27,802	911,905	52,815
00910	X11000221 Improvement of Instructional Services		1,243,975	105,435	1,098,121	40,419
00920	X11000222 Educational Media Services-School Librar		1,155,287	40,105	941,527	173,655
00921	X11000223 Instructional Staff Training Services		118,000	1,285	73,150	43,565
00930	X11000230 Support Services-General Administration		1,349,836	174,370	255,210	920,256
00940	X11000240 Support Services-School Administration		2,527,391	197,708	2,216,135	113,548
00942	X1100025 Central Services & Admin. Information Te		723,285	56,505	586,702	80,077
00950	X1100026 Operation and Maintenance of Plant Servi		6,811,215	302,480	3,117,028	3,391,708
00960	X11000270 Student Transportation Services		4,150,829	6,207	97,570	4,047,052
00971	X112_ Personal Services-Employee Benefits		11,365,151	965,255	9,408,887	991,009
00980	X11000310 Food Services		50,000	0	0	50,000
01020	X12 73 Equipment		1,116,204	57,947	482,786	575,470
01030	X120004 Facilities Acquisition and Construction		1,820,437	1,729	1,153,708	665,000
01080	X134100 Instruction		400	0	378	22
01230	T2 Total Special Schools		176,094	2,924	2,828	170,342
ULZU	•	Total	68,208,905	2,104,529	49,276,190	16,828,186

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

	Assets:		
101	Cash in bank		\$102,428.39
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	\$1,011,229.00	
142	Intergovernmental - Federal	\$396,752.03	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$1,407,981.03
	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		<u>\$1,427,830.42</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
<b>4</b> 21	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

Date

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

#### Fund Balance:

	Appropriated:				
753,754	Appropriated:  Reserve for encumbrances			\$791,159.84	
761	Capital reserve account - July		\$0.00	Ψ, σ, , σσ. σ	
604	Add: Increase in capital reserv	ė	\$0.00		
307	Less: Bud. w/d cap. reserve el		\$0.00		
309	Less: Bud. w/d cap. reserve ex		\$0.00	\$0.00	
764	Maintenance reserve account		\$0.00		
606	Add: Increase in maintenance		\$0.00		
310	Less: Bud. w/d from maintena	nce 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				\$0.00	
601	Appropriations		\$1,240,584.43		
602	Less: Expenditures	(\$112,995.25)			
	Less: Encumbrances	(\$850,950.76)	(\$963,946.01)	\$276,638.42	
	Total appropriated			\$1,067,798.26	
	Unappropriated:				
770	Fund balance, July 1			\$223,623.09	
303	Budgeted fund balance			(\$194,381.97)	
	Total fund balance				\$1,097,039.38
	Total liabilities and fun	d equity			<u>\$1,427,830.42</u>
	Recapitulation of Budgeted Fund E	Balance:			
	•		Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,240,584.43	\$963,946.01	\$276,638.42
	Revenues		(\$1,016,307.00)	(\$1,098,886.00)	\$82,579.00
	Subtotal		<u>\$224,277.43</u>	(\$134,939.99)	\$359,217.42
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from resen	/e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$224,277.43</u>	<u>(\$134,939.99)</u>	<u>\$359,217.42</u>
	Change in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve .	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$224,277.43</u>	(\$134,939.99)	<u>\$359,217.42</u>
	Less: Adjustment for prior yea	ar	(\$29,895.46)	(\$29,895.46)	\$0.00
	Budgeted fund balance		<u>\$194.381.97</u>	<u>(\$164,835.45)</u>	<u>\$359,217.42</u>
	Prepared and submitted by :				

**Board Secretary** 

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		1,016,307	1,098,886		-82,579
	Total	1,016,307	1,098,886		-82,579
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,240,584	112,995	850,951	276,638
	Total	1,240,584	112,995	850,951	276,638

\$122,705.05

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

	Assets:		
101	Cash in bank		\$5,890.24
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	(\$91.97)	(\$91.97)
	Total assets and resources		<u>\$131,352.50</u>
	<u>Liabilities and Fund Equity</u>		
	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

Prepared and submitted by :

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

#### Fund Balance:

	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 cos	sts	\$0.00		
309	Less: Bud. w/d cap. reserve excess cos	sts	\$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 reser	ve	\$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 reser	ve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X 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				<u>\$131,352.50</u>
	Recapitulation of Budgeted Fund Balance:				
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$0.00	\$0.00	\$0.00
	Revenues		\$0.00	(\$91.97)	\$91.97
	Subtotal		<u>\$0.00</u>	(\$91.97)	<u>\$91.97</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>\$0.00</u>	<u>(\$91.97)</u>	<u>\$91.97</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>\$0.00</u>	<u>(\$91.97)</u>	<u>\$91.97</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$0.00</u>	(\$91,97)	<u>\$91.97</u>

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		0	92		-92
	Total	0	92		-92

\$0.00

### Starting date 7/1/2013 Ending date 7/31/2013 Fund: 40 DEBT SERVICE FUNDS

	Assets:						
101	Cash in bank		\$6.41				
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		\$2,100,450.00				
	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. <u>37</u>				
<u>Liabilities and Fund Equity</u>							
	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				

### Starting date 7/1/2013 Ending date 7/31/2013 Fund: 40 DEBT SERVICE FUNDS

#### Fund Balance:

	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	3	\$0.00		
309	Less: Bud, w/d cap, reserve excess costs	3	\$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	9	\$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	
750-752,76	x Other reserves			\$0.00	
601	Appropriations		\$3,666,248.00		
602	Less: Expenditures	\$0.00			
	Less: Encumbrances	\$0.00	\$0.00	\$3,666,248.00	
	Total appropriated			\$3,666,248.00	
	Unappropriated:				
770	Fund balance, July 1			\$6.37	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$3,666,254.37
	Total liabilities and fund equity				<b>\$3</b> ,666,254.37
	Recapitulation of Budgeted Fund Balance:				
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$3,666,248.00	\$0.00	\$3,666,248.00
	Revenues		(\$3,666,248.00)	(\$3,666,248.04)	\$0.04
	Subtotal		<u>\$0.00</u>	(\$3,666,248.04)	\$3,666,248.04
	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>	(\$3,666,248.04)	<u>\$3,666,248.04</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>\$0.00</u>	(\$3,666,248.04)	<u>\$3,666,248.04</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$0.00</u>	(\$3,666,248.04)	\$3,666,248.04

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Starting date 7/1/2013 Ending date 7/31/2013 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		3,666,248	3,666,248		-0
	Total	3,666,248	3,666,248		-0
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		3,666,248	0	0	3,666,248
	Total	3,666,248	0	0	3,666,248