

Aug 35

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

Assets and Resources

**Assets:**

101	Cash in bank		\$11,561,255.99
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		\$26,825,093.14

**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

**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	(\$68,053,766.23)	\$1,450,188.77

**Total assets and resources**

\$77,581,654.13

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:

753,754	Reserve for encumbrances			\$47,891,168.01
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		\$68,208,904.91	
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 fund equity **\$77,581,654.13**

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	<u>(\$1,295,050.09)</u>	<u>(\$14,187,214.65)</u>	<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 reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$1,295,050.09)</u>	<u>(\$14,929,531.81)</u>	<u>\$13,634,481.72</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>(\$1,295,050.09)</u>	<u>(\$14,929,531.81)</u>	<u>\$13,634,481.72</u>
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	<u>(\$2,523,962.10)</u>	<u>(\$16,158,443.82)</u>	<u>\$13,634,481.72</u>

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

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	X111__100__ Regular Programs - Instruction	17,616,254	79,820	15,862,813	1,673,622
00780	X112__100__ Special Education - Instruction	4,137,811	3,334	4,034,760	99,718
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	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	X114__100__ Other Instructional Programs - 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-Related & Extraordi	1,151,558	13,977	979,535	158,046
00890	X11000218__ Other Support Services-Students-Regular	1,983,063	116,725	1,792,063	74,274
00900	X11000219__ Other Support Services-Students_Special	992,522	54,252	886,523	51,747
00910	X11000221__ Improvement of Instructional 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 Services	118,000	10,405	65,637	41,958
00930	X11000230__ Support Services-General Administration	1,349,836	220,187	407,931	721,717
00940	X11000240__ Support Services-School Administration	2,527,391	373,519	2,042,234	111,638
00942	X1100025__ Central Services & Admin. Information 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 Services	4,150,829	98,478	110,696	3,941,655
00971	X11____2__ Personal Services-Employee Benefits	11,365,151	2,542,065	7,814,803	1,008,282
00980	X11000310__ Food Services	50,000	0	0	50,000
01020	X12____73_ Equipment	1,119,854	458,952	170,397	490,504
01030	X120004__ Facilities Acquisition and Construction	1,820,437	256,867	898,570	665,000
01050	X13422100__ Instruction	0	4,975	-4,975	0
01080	X134__100__ 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

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

Assets and Resources

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**

**\$1,396,719.46**

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
	<b>Total liabilities</b>		<b>\$389,030.50</b>

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

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 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		\$1,257,288.71	
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 equity			<u>\$1,396,719.46</u>

Recapitulation of Budgeted Fund Balance:

	<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:			
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>
Less: Adjustment for prior year	(\$29,895.46)	(\$29,895.46)	\$0.00
Budgeted fund balance	<u>\$211,086.25</u>	<u>(\$153,162.74)</u>	<u>\$364,248.99</u>

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

Board Secretary

Date

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

<b>Revenues:</b>	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned	1,016,307	1,098,886		-82,579
<b>Total</b>	<b>1,016,307</b>	<b>1,098,886</b>		<b>-82,579</b>

  

<b>Expenditures:</b>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	1,257,289	202,346	773,273	281,670
<b>Total</b>	<b>1,257,289</b>	<b>202,346</b>	<b>773,273</b>	<b>281,670</b>

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

Assets and Resources

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**

**\$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
	<b>Total liabilities</b>		<b>\$122,705.05</b>

Starting date 7/1/2013 Ending date 8/31/2013 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	(\$183.96)	\$183.96
Subtotal	<u>\$0.00</u>	<u>(\$183.96)</u>	<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>	<u>(\$183.96)</u>	<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 : \_\_\_\_\_

Board Secretary

Date



Starting date 7/1/2013 Ending date 8/31/2013 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	184		-184
Total	0	184		-184

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

Assets and Resources

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**

**\$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
	<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2013 Ending date 8/31/2013 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		\$3,666,248.00	
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			<u>\$3,666,254.37</u>

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>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</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>\$0.00</u>	<u>(\$3,666,248.04)</u>	<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>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</u>

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

Board Secretary

Date

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

<b>Revenues:</b>	<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
<b>Total</b>	<b>3,666,248</b>	<b>3,666,248</b>		<b>-0</b>

  

<b>Expenditures:</b>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	3,666,248	0	0	3,666,248
<b>Total</b>	<b>3,666,248</b>	<b>0</b>	<b>0</b>	<b>3,666,248</b>

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

Assets and Resources

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**

**\$81,226,167.81**

Liabilities and Fund Equity

Liabilities:

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

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$49,276,189.71
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		\$68,208,904.91	
602	Less: Expenditures	(\$2,104,528.96)		
	Less: Encumbrances	(\$49,276,189.71)	(\$51,380,718.67)	\$16,828,186.24
	Total appropriated			\$66,846,693.11

Unappropriated:

770	Fund balance, July 1			\$11,812,820.46
303	Budgeted fund balance			\$2,523,962.10
	Total fund balance			<b>\$81,183,475.67</b>
	Total liabilities and fund equity			<b><u>\$81,226,167.81</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,208,904.91	\$51,380,718.67	\$16,828,186.24
Revenues	(\$69,503,955.00)	(\$67,713,652.09)	(\$1,790,302.91)
Subtotal	<u>(\$1,295,050.09)</u>	<u>(\$16,332,933.42)</u>	<u>\$15,037,883.33</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>(\$1,295,050.09)</u>	<u>(\$17,075,250.58)</u>	<u>\$15,780,200.49</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$1,295,050.09)</u>	<u>(\$17,075,250.58)</u>	<u>\$15,780,200.49</u>
Less: Adjustment for prior year	(\$1,228,912.01)	(\$1,228,912.01)	\$0.00
Budgeted fund balance	<u>(\$2,523,962.10)</u>	<u>(\$18,304,162.59)</u>	<u>\$15,780,200.49</u>

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

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		69,503,955	67,713,652	Under	1,790,303
Total		69,503,955	67,713,652		1,790,303
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		801,622	6,233	445,389	350,000
00770	X111__100__ 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	X11000218__ Other 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	X11____2__ 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	X134__100__ Instruction	400	0	378	22
01230	T2 Total Special Schools	176,094	2,924	2,828	170,342
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 and Resources

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**

**\$1,427,830.42**

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
	<b>Total liabilities</b>		<b>\$330,791.04</b>



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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$791,159.84
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		\$1,240,584.43	
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 fund equity			<u>\$1,427,830.42</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<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>	<u>(\$134,939.99)</u>	<u>\$359,217.42</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$224,277.43</u>	<u>(\$134,939.99)</u>	<u>\$359,217.42</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$224,277.43</u>	<u>(\$134,939.99)</u>	<u>\$359,217.42</u>
Less: Adjustment for prior year	(\$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

Date

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

<b>Revenues:</b>		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		1,016,307	1,098,886		-82,579
Total		1,016,307	1,098,886		-82,579

  

<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		1,240,584	112,995	850,951	276,638
Total		1,240,584	112,995	850,951	276,638

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

Assets and Resources

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**

**\$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
	<b>Total liabilities</b>		<b>\$122,705.05</b>

Starting date 7/1/2013 Ending date 7/31/2013 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	(\$91.97)	\$91.97
Subtotal	<u>\$0.00</u>	<u>(\$91.97)</u>	<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>	<u>(\$91.97)</u>	<u>\$91.97</u>

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

Board Secretary

Date

Starting date 7/1/2013 Ending date 7/31/2013 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	92		-92
Total	0	92		-92

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

Assets and Resources

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**

**\$3,666,254.37**

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
	<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2013 Ending date 7/31/2013 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		\$3,666,248.00	
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 **\$3,666,254.37**

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>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</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>\$0.00</u>	<u>(\$3,666,248.04)</u>	<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>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$3,666,248.04)</u>	<u>\$3,666,248.04</u>

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

Board Secretary

Date

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

<b>Revenues:</b>		<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
<b>Total</b>		<b>3,666,248</b>	<b>3,666,248</b>		<b>-0</b>

  

<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		3,666,248	0	0	3,666,248
<b>Total</b>		<b>3,666,248</b>	<b>0</b>	<b>0</b>	<b>3,666,248</b>