

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$11,193,461.98
102 - 106	Cash Equivalents		\$1,300.00
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		\$29,571,134.11

Accounts Receivable:

132	Interfund	\$670,329.73	
141	Intergovernmental - State	\$31,374,533.29	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,390,888.02	\$33,438,611.04

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	(\$60,970,219.11)	\$6,357,437.89

Total assets and resources

\$80,561,945.02

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$158,741.17
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$160,625.01

**Report of the Secretary to the Board of Education
Black Horse Pike Regional BOE**

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$52,533,992.65
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	(\$1,977,595.99)		
	Less: Encumbrances	(\$52,533,992.65)	(\$54,511,588.64)	\$13,849,898.61
	Total appropriated			\$67,263,114.87
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			\$80,401,320.01
	Total liabilities and fund equity			<u>\$80,561,945.02</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$54,511,588.64	\$13,849,898.61
Revenues	(\$67,327,657.00)	(\$60,970,219.11)	(\$6,357,437.89)
Subtotal	<u>\$1,033,830.25</u>	<u>(\$6,458,630.47)</u>	<u>\$7,492,460.72</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>(\$7,337,854.08)</u>	<u>\$8,371,684.33</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>(\$7,337,854.08)</u>	<u>\$8,371,684.33</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>(\$12,358,386.65)</u>	<u>\$8,371,684.33</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned		67,327,657	60,970,219	Under	6,357,438
Total		67,327,657	60,970,219		6,357,438
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned		1,001,998	48,929	933,193	19,875
00770	X111__100__ Regular Programs - Instruction	17,995,018	31,838	15,951,159	2,012,021
00780	X112__100__ Special Education - Instruction	4,339,619	0	4,232,260	107,360
00790	X11230100__ Basic Skills/Remedial - Instruction	446,990	0	427,356	19,634
00800	X11240100__ Bilingual Education - Instruction	58,908	0	54,408	4,500
00820	X11401100__ School-Spon. Co/Extra-curricular Activit	458,250	7,917	315,495	134,838
00830	X11402100__ School Sponsored Athletics - Instruction	1,628,022	21,995	1,254,544	351,483
00840	X114__100__ Other Instructional Programs - Instructi	216,870	0	184,770	32,100
00860	X11000100__ Tuition	5,747,884	400	3,297,990	2,449,494
00870	X11000211__ Attendance and Social Work Services	118,272	10,119	105,578	2,575
00880	X11000213__ Health Services	380,946	0	282,292	98,654
00881	X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,049,269	6,202	956,311	86,756
00890	X11000218__ Other Support Services-Students-Regular	2,144,392	54,294	1,893,026	197,071
00900	X11000219__ Other Support Services-Students_Special	1,039,859	31,409	979,792	28,658
00910	X11000221__ Improvement of Instructional Services	1,293,317	119,590	1,144,731	28,996
00920	X11000222__ Educational Media Services-School Librar	1,029,479	150,395	626,526	252,557
00921	X11000223__ Instructional Staff Training Services	151,500	10,385	99,108	42,007
00930	X11000230__ Support Services-General Administration	1,429,460	171,084	372,518	885,857
00940	X11000240__ Support Services-School Administration	2,521,078	206,292	2,214,158	100,628
00942	X1100025__ Central Services & Admin. Information Te	750,898	49,460	634,008	67,430
00950	X1100026__ Operation and Maintenance of Plant Servi	6,361,965	335,619	3,626,202	2,400,143
00960	X11000270__ Student Transportation Services	4,420,449	13,342	1,913,561	2,493,546
00971	X11____2__ Personal Services-Employee Benefits	12,069,679	700,773	10,288,389	1,080,517
00980	X11000310__ Food Services	100,000	0	0	100,000
01020	X12____73__ Equipment	1,418,857	0	569,610	849,247
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	2,450	161,476	3,550
Total		68,361,487	1,977,596	52,533,993	13,849,899

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$224,364.32
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		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$12,208.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$310,928.16

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	(\$20,724.43)	(\$20,724.43)

Total assets and resources

\$514,568.05

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$34,723.27
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$421,890.82

Total liabilities

\$456,961.04

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,187,639.59
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		\$2,062,903.68	
602	Less: Expenditures	(\$78,252.68)		
	Less: Encumbrances	(\$1,187,639.59)	(\$1,265,892.27)	\$797,011.41
	Total appropriated			\$1,984,651.00
	Unappropriated:			
770	Fund balance, July 1			(\$34,311.02)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,892,732.97)
	Total fund balance			\$57,607.01
	Total liabilities and fund equity			\$514,568.05

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,062,903.68	\$1,265,892.27	\$797,011.41
Revenues	\$0.00	(\$20,724.43)	\$20,724.43
Subtotal	<u>\$2,062,903.68</u>	<u>\$1,245,167.84</u>	<u>\$817,735.84</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>\$2,062,903.68</u>	<u>\$1,245,167.84</u>	<u>\$817,735.84</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>\$2,062,903.68</u>	<u>\$1,245,167.84</u>	<u>\$817,735.84</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,892,732.97</u>	<u>\$1,074,997.13</u>	<u>\$817,735.84</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
No State Line Number Assigned		0	20,724		-20,724
Total		0	20,724		-20,724

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned		2,062,904	78,253	1,187,640	797,011
Total		2,062,904	78,253	1,187,640	797,011

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$55,368.39
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	\$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	(\$29.48)	\$2,664,145.52

Total assets and resources

\$2,719,514.14

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$47,047.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$47,047.50

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$2,664,175.00
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		\$2,664,175.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$2,664,175.00)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$2,664,175.00
Unappropriated:				
770	Fund balance, July 1			\$8,291.64
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$2,672,466.64
	Total liabilities and fund equity			<u>\$2,719,514.14</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)	(\$29.48)	(\$2,664,145.52)
Subtotal	<u>\$0.00</u>	<u>\$2,664,145.52</u>	<u>(\$2,664,145.52)</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>\$2,664,145.52</u>	<u>(\$2,664,145.52)</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>\$2,664,145.52</u>	<u>(\$2,664,145.52)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,664,145.52</u>	<u>(\$2,664,145.52)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 7/31/2014 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	2,664,175	29	Under	2,664,146
Total	2,664,175	29		2,664,146

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
No State Line Number Assigned	2,664,175	0	2,664,175	0
Total	2,664,175	0	2,664,175	0

Starting date 7/1/2014 Ending date 7/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$6.57
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		\$2,079,663.00

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 7/31/2014 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 7/31/2014 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

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$11,391,829.98
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		\$24,873,251.70

Accounts Receivable:

132	Interfund	\$1,157,994.33	
141	Intergovernmental - State	\$31,374,541.06	
142	Intergovernmental - Federal	\$2,860.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,390,888.02	\$33,926,283.41

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	(\$61,196,689.65)	\$6,130,967.35

Total assets and resources

\$76,324,432.44

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$39,173.78
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84

Total liabilities

\$41,057.62

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$50,625,543.20
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		(\$6,095,541.18)	
	Less: Encumbrances		(\$50,625,543.20)	(\$56,721,084.38)
	Total appropriated			\$63,145,169.68
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			\$76,283,374.82
	Total liabilities and fund equity			<u>\$76,324,432.44</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$68,361,487.25	\$56,721,084.38	\$11,640,402.87
Revenues	(\$67,327,657.00)	(\$61,196,689.65)	(\$6,130,967.35)
Subtotal	<u>\$1,033,830.25</u>	<u>(\$4,475,605.27)</u>	<u>\$5,509,435.52</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>(\$5,354,828.88)</u>	<u>\$6,388,659.13</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>(\$5,354,828.88)</u>	<u>\$6,388,659.13</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>(\$10,375,361.45)</u>	<u>\$6,388,659.13</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 10 GENERAL FUND

Revenues:	Bud Estimated	Actual	Over/Under	Unrealized
No State Line Number Assigned	67,327,657	61,196,690	Under	6,130,967
Total	67,327,657	61,196,690		6,130,967

Expenditures:	Appropriations	Expenditures	Encumbrances	Available
No State Line Number Assigned	1,001,998	248,450	734,282	19,265
00770 X111__100__ Regular Programs - Instruction	17,995,018	135,129	15,963,466	1,896,423
00780 X112__100__ Special Education - Instruction	4,339,619	3,162	4,230,385	106,071
00790 X11230100__ Basic Skills/Remedial - Instruction	446,990	0	428,878	18,113
00800 X11240100__ Bilingual Education - Instruction	58,908	0	54,408	4,500
00820 X11401100__ School-Spon. Co/Extra-curricular Activit	458,250	24,996	305,894	127,359
00830 X11402100__ School Sponsored Athletics - Instruction	1,628,022	45,995	1,255,410	326,617
00840 X114__100__ Other Instructional Programs - Instructi	216,870	528	184,242	32,100
00860 X11000100__ Tuition	5,747,884	229,885	3,743,786	1,774,213
00870 X11000211__ Attendance and Social Work Services	118,272	20,237	95,460	2,575
00880 X11000213__ Health Services	380,946	3,326	278,966	98,654
00881 X1100021[6-7]__ Other Supp Serv-Stds-Related & Extraordi	1,049,269	15,805	946,708	86,756
00890 X11000218__ Other Support Services-Students-Regular	2,144,392	107,685	1,844,331	192,375
00900 X11000219__ Other Support Services-Students_Special	1,039,859	54,947	957,114	27,798
00910 X11000221__ Improvement of Instructional Services	1,298,317	221,719	1,042,430	34,169
00920 X11000222__ Educational Media Services-School Librar	1,029,479	232,769	545,072	251,638
00921 X11000223__ Instructional Staff Training Services	151,500	30,725	81,268	39,507
00930 X11000230__ Support Services-General Administration	1,439,460	259,709	476,100	703,651
00940 X11000240__ Support Services-School Administration	2,521,078	407,342	2,035,139	78,596
00942 X1100025__ Central Services & Admin. Information Te	750,898	103,280	582,617	65,001
00950 X1100026__ Operation and Maintenance of Plant Servi	6,361,965	919,662	4,190,305	1,251,998
00960 X11000270__ Student Transportation Services	4,420,449	134,960	1,800,923	2,484,566
00971 X11____2__ Personal Services-Employee Benefits	12,069,679	2,448,997	8,511,256	1,109,425
00980 X11000310__ Food Services	100,000	0	0	100,000
01020 X12____73__ Equipment	1,403,857	438,680	160,097	805,080
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	2,450	161,476	3,550
Total	68,361,487	6,095,541	50,625,543	11,640,403

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$35,261.68
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	\$12,208.00	
142	Intergovernmental - Federal	\$298,720.16	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$310,928.16

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	(\$28,944.43)	(\$28,944.43)

Total assets and resources

\$317,245.41

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$31,026.62
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$346.95
	Other current liabilities		\$521,890.82

Total liabilities

\$553,264.39

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$899,204.19
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	\$2,062,903.68		
602	Less: Expenditures		(\$371,878.67)	
	Less: Encumbrances		(\$899,204.19)	(\$1,271,082.86)
	Total appropriated			\$791,820.82
				\$1,691,025.01
	Unappropriated:			
770	Fund balance, July 1			(\$34,311.02)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,892,732.97)
	Total fund balance			(\$236,018.98)
	Total liabilities and fund equity			<u>\$317,245.41</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,062,903.68	\$1,271,082.86	\$791,820.82
Revenues	\$0.00	(\$28,944.43)	\$28,944.43
Subtotal	<u>\$2,062,903.68</u>	<u>\$1,242,138.43</u>	<u>\$820,765.25</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>\$2,062,903.68</u>	<u>\$1,242,138.43</u>	<u>\$820,765.25</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>\$2,062,903.68</u>	<u>\$1,242,138.43</u>	<u>\$820,765.25</u>
Less: Adjustment for prior year	(\$170,170.71)	(\$170,170.71)	\$0.00
Budgeted fund balance	<u>\$1,892,732.97</u>	<u>\$1,071,967.72</u>	<u>\$820,765.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 8/31/2014 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	28,944		-28,944
Total	0	28,944		-28,944

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	2,062,904	371,879	899,204	791,821
Total	2,062,904	371,879	899,204	791,821

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$30,023.22
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	(\$95.81)	\$2,664,079.19

Total assets and resources

\$2,694,102.64

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$47,047.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$350,000.00

Total liabilities

\$397,047.50

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$2,288,763.50
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	(\$375,411.50)		
	Less: Encumbrances	(\$2,288,763.50)	(\$2,664,175.00)	\$0.00
	Total appropriated			\$2,288,763.50
Unappropriated:				
770	Fund balance, July 1			\$8,291.64
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$2,297,055.14
	Total liabilities and fund equity			<u>\$2,694,102.64</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)	(\$95.81)	(\$2,664,079.19)
Subtotal	<u>\$0.00</u>	<u>\$2,664,079.19</u>	<u>(\$2,664,079.19)</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>\$2,664,079.19</u>	<u>(\$2,664,079.19)</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>\$2,664,079.19</u>	<u>(\$2,664,079.19)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,664,079.19</u>	<u>(\$2,664,079.19)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 8/31/2014 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	96	Under	2,664,079
Total	2,664,175	96		2,664,079

Expenditures:

No State Line Number Assigned

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	2,664,175	375,412	2,288,764	0
Total	2,664,175	375,412	2,288,764	0

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$313,934.06
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		\$1,765,735.51

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 8/31/2014 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 8/31/2014 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