

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

**Assets and Resources**

**Assets:**

101	Cash in bank		\$3,939,216.49
102 - 106	Cash Equivalents		\$1,250.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,361,218.25
117	Maintenance Reserve Account		\$378,298.72
118	Emergency Reserve Account		\$206,450.96
121	Tax levy Receivable		\$22,962,802.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,590,179.21	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,118.12	\$1,591,297.33

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	\$28,236,132.00	
302	Less revenues	(\$27,999,711.44)	\$236,420.56

**Total assets and resources**

**\$31,676,954.31**

**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		\$14,693.58

**Total liabilities**

**\$14,693.58**

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**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$25,721,438.57
761	Capital reserve account - July		\$2,359,743.38	
604	Add: Increase in capital reserve		\$1,474.87	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$2,361,218.25
764	Maintenance reserve account - July		\$378,298.72	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$378,298.72
768	Waiver offset reserve - July 1, 2_____		\$206,326.58	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$206,326.58
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$30,895,834.25	
602	Less: Expenditures	(\$2,243,837.54)		
	Less: Encumbrances	(\$25,221,463.31)	(\$27,465,300.85)	\$3,430,533.40
	Total appropriated			\$32,097,815.52
	Unappropriated:			
770	Fund balance, July 1			\$2,225,622.33
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,661,177.12)
	Total fund balance			\$31,662,260.73
	<b>Total liabilities and fund equity</b>			<b>\$31,676,954.31</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$30,895,834.25	\$27,465,300.85	\$3,430,533.40
Revenues	(\$28,236,132.00)	(\$27,999,711.44)	(\$236,420.56)
Subtotal	<u>\$2,659,702.25</u>	<u>(\$534,410.59)</u>	<u>\$3,194,112.84</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$1,474.87	\$1,474.87	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,661,177.12</u>	<u>(\$532,935.72)</u>	<u>\$3,194,112.84</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>\$2,661,177.12</u>	<u>(\$532,935.72)</u>	<u>\$3,194,112.84</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,661,177.12</u>	<u>(\$532,935.72)</u>	<u>\$3,194,112.84</u>

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

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00720	TOTAL OPERATING BUDGET	28,236,132	27,999,711	Under	236,421
	<b>Total</b>	<b>28,236,132</b>	<b>27,999,711</b>		<b>236,421</b>
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	8,668,630	91,954	8,333,619	243,058
10300	Total Special Education - Instruction	3,087,711	0	3,011,485	76,226
11160	Total Basic Skills/Remedial – Instruct.	645,123	537	642,935	1,651
12160	Total Bilingual Education – Instruction	69,098	0	68,498	600
17100	Total School-Sponsored Co/Extra Curricul	109,917	75	99,230	10,612
17600	Total School-Sponsored Athletics – Instr	172,274	481	148,617	23,177
29180	Total Undistributed Expenditures - Instr	531,655	58,826	297,999	174,830
30620	Total Undistributed Expenditures – Healt	302,430	503	292,194	9,733
40580	Total Undistributed Expend – Speech, OT,	642,552	16,418	615,283	10,851
41080	Total Undist. Expend. – Other Supp. Serv	439,056	73,452	358,900	6,704
41660	Total Undist. Expend. – Guidance	542,110	6,748	514,430	20,932
42200	Total Undist. Expend. – Child Study Team	855,519	39,753	753,212	62,554
43200	Total Undist. Expend. – Improvement of I	272,463	49,717	206,952	15,795
43620	Total Undist. Expend. – Edu. Media Serv.	700,389	135,663	489,777	74,950
44180	Total Undist. Expend. – Instructional St	128,906	9,702	98,036	21,169
45300	Support Serv. - General Admin	579,696	100,830	316,866	161,999
46160	Support Serv. - School Admin	1,196,950	205,261	953,351	38,338
47200	Total Undist. Expend. – Central Services	437,600	81,969	343,489	12,142
47620	Total Undist. Expend. – Admin. Info. Tec	78,179	0	72,979	5,200
51120	Total Undist. Expend. – Oper. & Maint. O	2,392,563	295,182	1,584,386	512,995
52480	Total Undist. Expend. – Student Transpor	1,504,714	72,654	887,026	545,035
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	5,748,035	883,069	4,802,045	62,921
75880	TOTAL EQUIPMENT	220,346	23,088	197,258	0
76260	Total Facilities Acquisition and Constr	471,918	97,954	132,898	241,065
76320	Capital Reserve – Transfer to Capital Pr	1,098,000	0	0	1,098,000
	<b>Total</b>	<b>30,895,834</b>	<b>2,243,838</b>	<b>25,221,463</b>	<b>3,430,533</b>

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Revenues:				Bud Estimated	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy		26,582,012	26,582,012		0
00140	10-1310	Tuition from Individuals		21,000	9,100	Under	11,900
00150	10-1320	Tuition from LEAs Within State		43,000	0	Under	43,000
00240	10-1410	Transportation Fees from Individuals		2,700	955	Under	1,745
00260	10-1910	Rents and Royalties		35,000	0	Under	35,000
00300	10-1__	Unrestricted Miscellaneous Revenues		70,000	3,625	Under	66,375
00320	10-1__	Interest Earned on Current Expense Emerg		0	124		-124
00340	10-1__	Interest Earned on Capital Reserve Funds		0	1,475		-1,475
00420	10-3121	Categorical Transportation Aid		155,563	155,563		0
00430	10-3131	Extraordinary Aid		80,000	0	Under	80,000
00440	10-3132	Categorical Special Education Aid		1,137,296	1,137,296		0
00470	10-3177	Categorical Security Aid		67,253	67,253		0
00500	10-3__	Other State Aids		42,308	42,308		0
			Total	28,236,132	27,999,711		236,421
Expenditures:				Appropriations	Expenditures	Encumbrances	Available
02080	11-110-__-101	Kindergarten – Salaries of Teachers		528,182	0	528,182	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers		4,036,120	0	4,036,120	0
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers		3,471,370	0	3,471,370	0
02500	11-150-100-101	Salaries of Teachers		5,518	0	5,518	0
02540	11-150-100-320	Purchased Professional – Educational Ser		10,000	0	0	10,000
02580	11-150-100-[4-5]	Other Purchased Services (400-500 series		250	0	0	250
03020	11-190-1__-320	Purchased Professional – Educational Ser		1,980	0	1,330	650
03060	11-190-1__-500	Other Purchased Services (400-500 series		86,950	17,460	45,213	24,277
03080	11-190-1__-610	General Supplies		481,802	71,603	211,600	198,599
03100	11-190-1__-640	Textbooks		44,359	2,591	34,287	7,481
03120	11-190-1__-8__	Other Objects		2,100	300	0	1,800
04500	11-204-100-101	Salaries of Teachers		127,828	0	127,828	0
04520	11-204-100-106	Other Salaries for Instruction		43,038	0	43,038	0
04580	11-204-100-[4-5]	Other Purchased Services (400-500 series		2,000	0	0	2,000
04600	11-204-100-610	General Supplies		3,300	0	330	2,970
07000	11-213-100-101	Salaries of Teachers		2,066,786	0	2,009,836	56,950
07020	11-213-100-106	Other Salaries for Instruction		498,482	0	498,482	0
07100	11-213-100-610	General Supplies		22,800	0	9,421	13,379
07120	11-213-100-640	Textbooks		650	0	99	551
07500	11-214-100-101	Salaries of Teachers		60,007	0	60,007	0
08000	11-215-100-101	Salaries of Teachers		207,606	0	207,606	0
08020	11-215-100-106	Other Salaries for Instruction		52,981	0	52,981	0
08100	11-215-100-6__	General Supplies		2,233	0	1,856	377
11000	11-230-100-101	Salaries of Teachers		642,012	0	642,012	0
11100	11-230-100-610	General Supplies		3,111	537	923	1,651
12000	11-240-100-101	Salaries of Teachers		67,498	0	67,498	0

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Expenditures:		Appropriations	Expenditures	Encumbrances	Available
12080	11-240-100-[4-5] Other Purchased Services (400-500 series	1,300	0	900	400
12100	11-240-100-610 General Supplies	300	0	100	200
17000	11-401-100-1__ Salaries	98,000	75	97,925	0
17020	11-401-100-[3-5] Purchased Services (300-500 series)	2,450	0	0	2,450
17040	11-401-100-6__ Supplies and Materials	9,402	0	1,305	8,097
17060	11-401-100-8__ Other Objects	65	0	0	65
17500	11-402-100-1__ Total Vocational Programs – Local -Instr	137,500	0	137,500	0
17520	11-402-100-[3-5] Purchased Services (300-500 series)	22,073	0	0	22,073
17540	11-402-100-6__ Supplies and Materials	11,501	381	11,117	4
17560	11-402-100-8__ Other Objects	1,200	100	0	1,100
29100	11-000-100-566 Tuition to Priv. School for the Disabled	531,655	58,826	297,999	174,830
30500	11-000-213-1__ Salaries	281,509	163	278,046	3,300
30540	11-000-213-3__ Purchased Professional and Technical Ser	4,371	0	3,720	651
30560	11-000-213-[4-5] Other Purchased Services (400-500 series	1,200	0	0	1,200
30580	11-000-213-6__ Supplies and Materials	14,850	0	10,428	4,422
30600	11-000-213-8__ Other Objects	500	340	0	160
40500	11-000-216-1__ Salaries	515,398	11,084	504,314	0
40520	11-000-216-320 Purchased Professional – Educational Ser	123,710	5,005	108,750	9,955
40540	11-000-216-6__ Supplies and Materials	3,444	329	2,219	896
41000	11-000-217-1__ Salaries	432,500	73,452	358,900	148
41020	11-000-217-320 Purchased Professional – Educational Ser	6,500	0	0	6,500
41040	11-000-217-6__ Supplies and Materials	56	0	0	56
41500	11-000-218-104 Salaries of Other Professional Staff	474,286	0	474,286	0
41520	11-000-218-105 Salaries of Secretarial and Clerical Ass	41,097	6,748	34,349	0
41560	11-000-218-320 Purchased Professional – Educational Ser	900	0	0	900
41600	11-000-218-[4-5] Other Purchased Services (400-500 series	1,400	0	0	1,400
41620	11-000-218-6__ Supplies and Materials	24,427	0	5,795	18,632
42000	11-000-219-104 Salaries of Other Professional Staff	631,959	5,060	626,899	0
42020	11-000-219-105 Salaries of Secretarial and Clerical Ass	125,723	18,728	106,995	0
42040	11-000-219-110 Other Salaries	3,000	1,005	1,995	0
42080	11-000-219-390 Other Purchased Professional & Technical	42,697	450	10,069	32,178
42100	11-000-219-[4-5] Other Purchased Services (400-500 series	3,050	2,691	300	59
42140	11-000-219-592 Misc. Purch. Svc. (400-500 series O/than	31,040	11,689	4,497	14,854
42160	11-000-219-6__ Supplies and Materials	18,050	129	2,457	15,463
43000	11-000-221-102 Salaries of Supervisor of Instruction	205,577	33,757	171,820	0
43020	11-000-221-104 Salaries of Other Professional Staff	24,870	8,765	16,105	0
43040	11-000-221-105 Salaries of Secretarial & Clerical Assis	25,561	4,302	16,957	4,302
43140	11-000-221-[4-5] Other Purch. Services (400-500 series)	6,780	188	942	5,650
43160	11-000-221-6__ Supplies and Materials	4,475	316	1,127	3,032
43180	11-000-221-8__ Other Objects	5,200	2,389	0	2,811
43500	11-000-222-1__ Salaries	488,968	27,224	442,091	19,653

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
43520	11-000-222-177	Salaries of Technology Coordinators	46,589	15,683	30,906	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	10,000	4,320	0	5,680
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	127,195	88,597	7,320	31,278
43580	11-000-222-6__	Supplies and Materials	27,587	-161	9,460	18,288
43600	11-000-222-8__	Other Objects	50	0	0	50
44020	11-000-223-104	Salaries of Other Professional Staff	68,900	1,623	67,278	0
44040	11-000-223-105	Salaries of Secretarial & Clerical Assis	25,561	4,302	25,561	-4,302
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	31,945	2,545	4,690	24,710
44140	11-000-223-6__	Supplies and Materials	2,500	1,232	508	761
45000	11-000-230-1__	Salaries	232,233	35,571	196,662	0
45040	11-000-230-331	Legal Services	65,000	-800	0	65,800
45060	11-000-230-332	Audit Fees	27,000	0	0	27,000
45080	11-000-230-334	Architectural/Engineering Services	5,000	0	0	5,000
45100	11-000-230-339	Other Purchased Professional Services	11,717	8,588	0	3,130
45120	11-000-230-340	Purchased Technical Services	2,908	2,908	0	0
45140	11-000-230-530	Communications/Telephone	134,823	15,262	94,209	25,352
45160	11-000-230-585	BOE Other Purchased Services	6,200	0	1,800	4,400
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	69,315	22,017	23,905	23,393
45200	11-000-230-610	General Supplies	4,000	520	266	3,214
45220	11-000-230-630	BOE In-House Training/Meeting Supplies	1,100	97	25	979
45260	11-000-230-890	Miscellaneous Expenditures	3,000	1,750	0	1,250
45280	11-000-230-895	BOE Membership Dues and Fees	17,400	14,918	0	2,482
46000	11-000-240-103	Salaries of Principals/Assistant Princip	715,654	118,013	597,641	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	388,421	47,685	340,737	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	56,426	35,419	10,565	10,443
46120	11-000-240-6__	Supplies and Materials	25,279	1,205	2,769	21,306
46140	11-000-240-8__	Other Objects	11,170	2,940	1,640	6,590
47000	11-000-251-1__	Salaries	404,225	68,035	336,190	0
47020	11-000-251-330	Purchased Professional Services	900	0	0	900
47040	11-000-251-340	Purchased Technical Services	16,300	12,340	0	3,960
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	8,350	863	3,341	4,146
47100	11-000-251-6__	Supplies and Materials	5,350	731	1,955	2,664
47180	11-000-251-890	Other Objects	2,475	0	2,003	472
47500	11-000-252-1__	Salaries	72,979	0	72,979	0
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series	4,000	0	0	4,000
47600	11-000-252-8__	Other Objects	1,200	0	0	1,200
48500	11-000-261-1__	Salaries	333,120	58,160	274,960	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	142,000	8,553	30,331	103,117
48540	11-000-261-610	General Supplies	91,597	4,989	0	86,608
49000	11-000-262-1__	Salaries	164,696	22,347	142,349	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	35,533	4,853	16,320	14,360

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	569,139	88,266	480,303	571
49120	11-000-262-490	Other Purchased Property Services	19,100	2,707	11,673	4,720
49140	11-000-262-520	Insurance	59,244	29,622	29,622	0
49160	11-000-262-590	Miscellaneous Purchased Services	1,400	359	1,000	41
49180	11-000-262-610	General Supplies	132,674	17,675	18,241	96,758
49200	11-000-262-621	Energy (Natural Gas)	181,113	4,109	106,391	70,613
49220	11-000-262-622	Energy (Electricity)	563,073	43,611	421,389	98,073
49280	11-000-262-8__	Other Objects	3,000	0	0	3,000
50000	11-000-263-1__	Salaries	53,842	7,741	46,101	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	12,480	0	0	12,480
50060	11-000-263-610	General Supplies	10,944	290	0	10,654
51020	11-000-266-3__	Purchased Professional and Technical Ser	19,608	1,902	5,706	12,000
52000	11-000-270-107	Salaries of Non-Instructional Aides	10,752	0	10,752	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	528,842	20,865	507,977	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	173,387	20,299	153,087	1
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	25,000	470	24,530	0
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog.	10,927	0	0	10,927
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	102,127	0	77,268	24,859
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	19,180	835	2,758	15,587
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	96,650	1,768	0	94,882
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	226,082	0	0	226,082
52400	11-000-270-593	Misc. Purchased Services - Transportatio	49,620	24,235	24,685	700
52420	11-000-270-610	General Supplies	2,500	0	0	2,500
52440	11-000-270-615	Transportation Supplies	259,497	4,182	85,818	169,497
52460	11-000-270-8__	Other objects	150	0	150	0
69020	11-000-270-220	Social Security Contributions	60,000	3,185	56,815	0
69060	11-000-270-241	Other Retirement Contributions - PERS	79,494	0	79,494	0
69120	11-000-270-249	Other Retirement Contributions - Regular	5,000	31	4,969	0
69140	11-000-270-250	Unemployment Compensation	5,500	291	5,209	0
69160	11-000-270-260	Workmen's Compensation	7,756	3,878	3,878	0
69180	11-000-270-270	Health Benefits	350,149	159	349,990	0
69220	11-000-270-290	Other Employee Benefits	3,600	0	3,600	0
71020	11-000-291-220	Social Security Contributions	293,089	27,890	264,997	202
71060	11-000-291-241	Other Retirement Contributions - PERS	362,506	0	362,506	0
71120	11-000-291-249	Other Retirement Contributions - Regular	10,000	62	9,938	0
71140	11-000-291-250	Unemployment Compensation	68,008	1,220	66,770	18
71160	11-000-291-260	Workmen's Compensation	186,164	93,082	93,082	0
71180	11-000-291-270	Health Benefits	4,077,524	740,468	3,313,422	23,634
71200	11-000-291-280	Tuition Reimbursement	98,045	4,356	55,363	38,327
71220	11-000-291-290	Other Employee Benefits	141,200	8,448	132,012	740
75500	12-000-100-730	Undistributed Expenditures - Instruction	34,632	23,088	11,544	0

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
75800	12-000-270-733	School Buses - Regular	185,714	0	185,714	0
76020	12-000-400-331	Legal Services	2,945	487	0	2,458
76040	12-000-400-334	Architectural/Engineering Services	26,498	8,511	2,938	15,050
76060	12-000-400-390	Other Purchased Prof. and Tech. Services	375	0	0	375
76080	12-000-400-450	Construction Services	367,896	88,957	123,568	155,370
76100	12-000-400-600	Supplies and Materials	6,393	0	6,393	0
76200	12-000-400-800	Other Objects	67,811	0	0	67,811
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	1,098,000	0	0	1,098,000
<b>Total</b>			<b>30,895,834</b>	<b>2,243,838</b>	<b>25,221,463</b>	<b>3,430,533</b>

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

**Assets and Resources**

**Assets:**

101	Cash in bank			(\$59,364.38)
102 - 106	Cash Equivalents			\$0.00
111	Investments			\$0.00
116	Capital Reserve Account			\$0.00
117	Maintenance Reserve Account			\$0.00
118	Emergency Reserve Account			\$0.00
121	Tax levy Receivable			\$0.00

Accounts Receivable:

132	Interfund	\$0.00		
141	Intergovernmental - State	\$0.00		
142	Intergovernmental - Federal	\$109,353.00		
143	Intergovernmental - Other	\$0.00		
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$109,353.00

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	\$406,877.00		
302	Less revenues	(\$29,654.00)		\$377,223.00

**Total assets and resources**

**\$427,211.62**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank			(\$59,364.38)
411	Intergovernmental accounts payable - state			\$7,696.00
421	Accounts payable			\$0.00
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$12,333.54
	Other current liabilities			\$0.00

**Total liabilities**

**\$20,029.54**

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

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$36,994.45
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		\$490,935.05	
602	Less: Expenditures	(\$10,627.97)		
	Less: Encumbrances	(\$26,061.40)	(\$36,689.37)	\$454,245.68
	Total appropriated			\$491,240.13
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$84,058.05)
	Total fund balance			\$407,182.08
	<b>Total liabilities and fund equity</b>			<b><u>\$427,211.62</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$490,935.05	\$36,689.37	\$454,245.68
Revenues	(\$406,877.00)	(\$29,654.00)	(\$377,223.00)
Subtotal	<u>\$84,058.05</u>	<u>\$7,035.37</u>	<u>\$77,022.68</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>\$84,058.05</u>	<u>\$7,035.37</u>	<u>\$77,022.68</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>\$84,058.05</u>	<u>\$7,035.37</u>	<u>\$77,022.68</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$84,058.05</u>	<u>\$7,035.37</u>	<u>\$77,022.68</u>

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

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

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
00840	TOTAL GRANTS AND ENTITLEMENTS	406,877	29,654	Under	377,223
	Total	406,877	29,654		377,223
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
88740	Total Federal Projects	490,935	10,628	26,061	454,246
	Total	490,935	10,628	26,061	454,246

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00775	20-441[1-6] Title I	47,647	29,654	Under	17,993
00780	20-445[1-5] Title II	21,654	0	Under	21,654
00805	20-442[0-9] I.D.E.A. Part B (Handicapped)	337,576	0	Under	337,576
<b>Total</b>		<b>406,877</b>	<b>29,654</b>		<b>377,223</b>

  

Expenditures:		Appropriations	Expenditures	Encumbrances	Available
88500	20-___-___-___ Title I	59,779	6,575	9,000	44,204
88520	20-___-___-___ Title II	25,513	0	0	25,513
88540	20-___-___-___ Title III	4,065	4,053	0	12
88620	20-___-___-___ I.D.E.A. Part B (Handicapped)	401,578	0	17,061	384,517
<b>Total</b>		<b>490,935</b>	<b>10,628</b>	<b>26,061</b>	<b>454,246</b>

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

**Assets and Resources**

**Assets:**

101	Cash in bank		\$0.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

**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: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 31 WINDOW PROJECT

**Assets and Resources**

**Assets:**

101	Cash in bank		\$206,010.86
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	\$150,000.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$150,000.00

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	\$1.00	
302	Less revenues	\$0.00	\$1.00

**Total assets and resources**

**\$356,011.86**

**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: 31 WINDOW PROJECT

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$509,750.00	
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	\$254,875.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$254,875.00)	(\$254,875.00)	\$0.00
	Total appropriated		\$509,750.00	
	Unappropriated:			
770	Fund balance, July 1		\$101,135.86	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		(\$254,874.00)	
	Total fund balance			\$356,011.86
	<b>Total liabilities and fund equity</b>			<b>\$356,011.86</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$254,875.00	\$254,875.00	\$0.00
Revenues	(\$1.00)	\$0.00	(\$1.00)
Subtotal	<u>\$254,874.00</u>	<u>\$254,875.00</u>	(\$1.00)
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>\$254,874.00</u>	<u>\$254,875.00</u>	(\$1.00)
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>\$254,874.00</u>	<u>\$254,875.00</u>	(\$1.00)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$254,874.00</u>	<u>\$254,875.00</u>	(\$1.00)

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
 Board Secretary

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 31 WINDOW PROJECT

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	1	0	Under	1
Total	1	0		1

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	254,875	0	254,875	0
Total	254,875	0	254,875	0

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 31 WINDOW PROJECT

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999		1	0	Under	1
	<b>Total</b>	1	0		1
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
		254,875	0	254,875	0
	<b>Total</b>	254,875	0	254,875	0

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 32 SECURITY CAMERA PROJECT

**Assets and Resources**

**Assets:**

101	Cash in bank		\$186,000.00
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	\$124,000.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$124,000.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$310,000.00**

**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: 32 SECURITY CAMERA PROJECT

**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			\$310,000.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$310,000.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$310,000.00</u></b>

**Recapitulation of Budgeted Fund Balance:**

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

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board SecretaryDate

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 32 SECURITY CAMERA PROJECT

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 33 SEWER TIE IN

**Assets and Resources**

**Assets:**

101	Cash in bank		\$0.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

**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: 33 SEWER TIE IN

**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			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$0.00</u></b>

**Recapitulation of Budgeted Fund Balance:**

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

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board SecretaryDate

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 33 SEWER TIE IN

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 34 HVAC PROJECT

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

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: 34 HVAC PROJECT

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 35 ROOF PROJECTS

**Assets and Resources**

**Assets:**

101	Cash in bank			(\$118,586.60)
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	\$458,000.00		
142	Intergovernmental - Federal	\$0.00		
143	Intergovernmental - Other	\$0.00		
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$458,000.00

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	\$0.00		
302	Less revenues	\$0.00		\$0.00

**Total assets and resources**

**\$339,413.40**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank			(\$118,586.60)
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: 35 ROOF PROJECTS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$1,106,938.81
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		\$926,750.00	
602	Less: Expenditures	(\$746,874.69)		
	Less: Encumbrances	(\$180,188.81)	(\$927,063.50)	(\$313.50)
	Total appropriated			\$1,106,625.31
	Unappropriated:			
770	Fund balance, July 1			\$159,538.09
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$926,750.00)
	Total fund balance			<b>\$339,413.40</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$339,413.40</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$926,750.00	\$927,063.50	(\$313.50)
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$926,750.00</u>	<u>\$927,063.50</u>	<u>(\$313.50)</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>\$926,750.00</u>	<u>\$927,063.50</u>	<u>(\$313.50)</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>\$926,750.00</u>	<u>\$927,063.50</u>	<u>(\$313.50)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$926,750.00</u>	<u>\$927,063.50</u>	<u>(\$313.50)</u>

Prepared and submitted by : \_\_\_\_\_  
Board Secretary Date

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 35 ROOF PROJECTS

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	926,750	746,875	180,189	-314
Total	926,750	746,875	180,189	-314

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 35 ROOF PROJECTS

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	926,750	746,875	180,189	-314
Total	926,750	746,875	180,189	-314

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 36 RMS PAVING

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

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: 36 RMS PAVING

**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			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$0.00</u></b>

**Recapitulation of Budgeted Fund Balance:**

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

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 36 RMS PAVING

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 37 TELEPHONE UPGRADE

**Assets and Resources**

**Assets:**

101	Cash in bank		\$0.00
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

**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: 37 TELEPHONE UPGRADE

**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			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$0.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$0.00</u></b>

**Recapitulation of Budgeted Fund Balance:**

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

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 37 TELEPHONE UPGRADE

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 39 2009 ROD GRANTS

Assets and Resources

**Assets:**

101	Cash in bank		\$727,679.14
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	\$141,436.07	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$141,436.07

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	\$0.00	\$0.00

**Total assets and resources**

**\$869,115.21**

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: 39 2009 ROD GRANTS

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

**Assets and Resources**

**Assets:**

101	Cash in bank		\$75,627.36
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		\$881,934.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$2,728.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$2,728.00

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	\$2,105,117.00	
302	Less revenues	(\$2,105,117.00)	\$0.00

**Total assets and resources**

**\$960,289.36**

**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		\$2,105,138.00	
602	Less: Expenditures	(\$1,220,606.25)		
	Less: Encumbrances	\$0.00	(\$1,220,606.25)	\$884,531.75
	Total appropriated			\$884,531.75
Unappropriated:				
770	Fund balance, July 1			\$75,778.61
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$21.00)
	Total fund balance			\$960,289.36
	<b>Total liabilities and fund equity</b>			<b>\$960,289.36</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,105,138.00	\$1,220,606.25	\$884,531.75
Revenues	(\$2,105,117.00)	(\$2,105,117.00)	\$0.00
Subtotal	<u>\$21.00</u>	<u>(\$884,510.75)</u>	<u>\$884,531.75</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>\$21.00</u>	<u>(\$884,510.75)</u>	<u>\$884,531.75</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>\$21.00</u>	<u>(\$884,510.75)</u>	<u>\$884,531.75</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$21.00</u>	<u>(\$884,510.75)</u>	<u>\$884,531.75</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>
00885	Total Revenues from Local Sources	2,098,623	2,098,623		0
01000	TOTAL REVENUES/SOURCES	6,494	6,494		0
	Total	2,105,117	2,105,117		0

  

Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
89660	Total Regular Debt Service	2,105,138	1,220,606	0	884,532
	Total	2,105,138	1,220,606	0	884,532

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>
00860	40-1210	Local Tax Levy	2,098,623	2,098,623		0
00890	40-3160	Debt Service Aid Type II	6,494	6,494		0
<b>Total</b>			<b>2,105,117</b>	<b>2,105,117</b>		<b>0</b>
Expenditures:			<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
89600	40-701-510-834	Interest on Bonds	790,138	400,606	0	389,532
89620	40-701-510-910	Redemption of Principal	1,315,000	820,000	0	495,000
<b>Total</b>			<b>2,105,138</b>	<b>1,220,606</b>	<b>0</b>	<b>884,532</b>

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

**Assets and Resources**

**Assets:**

101	Cash in bank		\$110,812.33
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	\$8,900.03	
141	Intergovernmental - State	\$555.10	
142	Intergovernmental - Federal	\$5,238.45	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$14,693.58

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$46,232.25

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$7,697.96)	(\$7,697.96)

**Total assets and resources**

**\$164,040.20**

**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		\$21,713.70
	Other current liabilities		\$240,994.39

**Total liabilities**

**\$262,708.09**

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$87,402.00
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		\$87,158.40	
602	Less: Expenditures	(\$12,092.15)		
	Less: Encumbrances	(\$76,606.40)	(\$88,698.55)	(\$1,540.15)
	Total appropriated			\$85,861.85
	Unappropriated:			
770	Fund balance, July 1			(\$97,371.34)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$87,158.40)
	Total fund balance			(\$98,667.89)
	<b>Total liabilities and fund equity</b>			<b><u>\$164,040.20</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$87,158.40	\$88,698.55	(\$1,540.15)
Revenues	\$0.00	(\$7,697.96)	\$7,697.96
Subtotal	<u>\$87,158.40</u>	<u>\$81,000.59</u>	<u>\$6,157.81</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>\$87,158.40</u>	<u>\$81,000.59</u>	<u>\$6,157.81</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>\$87,158.40</u>	<u>\$81,000.59</u>	<u>\$6,157.81</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$87,158.40</u>	<u>\$81,000.59</u>	<u>\$6,157.81</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	7,698		-7,698
Total	0	7,698		-7,698

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	87,158	12,092	76,606	-1,540
Total	87,158	12,092	76,606	-1,540

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

<b>Revenues:</b>		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999		0	7,698		-7,698
	<b>Total</b>	0	7,698		-7,698
<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999		87,158	12,092	76,606	-1,540
	<b>Total</b>	87,158	12,092	76,606	-1,540

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 61 SUMMER ENRICHMENT

**Assets and Resources**

**Assets:**

101	Cash in bank		\$1,371.10
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	(\$12,885.00)	(\$12,885.00)

**Total assets and resources**

**(\$11,513.90)**

**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: 61 SUMMER ENRICHMENT

**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	(\$10,672.48)		
	Less: Encumbrances	\$0.00	(\$10,672.48)	(\$10,672.48)
	Total appropriated			(\$10,672.48)
Unappropriated:				
770	Fund balance, July 1			(\$841.42)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			(\$11,513.90)
	<b>Total liabilities and fund equity</b>			<b>(\$11,513.90)</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$10,672.48	(\$10,672.48)
Revenues	\$0.00	(\$12,885.00)	\$12,885.00
Subtotal	<u>\$0.00</u>	<u>(\$2,212.52)</u>	<u>\$2,212.52</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>(\$2,212.52)</u>	<u>\$2,212.52</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>(\$2,212.52)</u>	<u>\$2,212.52</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$2,212.52)</u>	<u>\$2,212.52</u>

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 61 SUMMER ENRICHMENT

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	12,885		-12,885
Total	0	12,885		-12,885

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	0	10,672	0	-10,672
Total	0	10,672	0	-10,672

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 61 SUMMER ENRICHMENT

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999		0	12,885		-12,885
	<b>Total</b>	0	12,885		-12,885
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999		0	10,672	0	-10,672
	<b>Total</b>	0	10,672	0	-10,672

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 62 SUMMER ATHLETICS

Assets and Resources

**Assets:**

101	Cash in bank		\$796.32
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	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

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	\$0.00	
302	Less revenues	(\$7,465.00)	(\$7,465.00)

**Total assets and resources**

**(\$6,668.68)**

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: 62 SUMMER ATHLETICS

**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	(\$10,228.24)		
	Less: Encumbrances	\$0.00	(\$10,228.24)	(\$10,228.24)
	Total appropriated			(\$10,228.24)
Unappropriated:				
770	Fund balance, July 1			\$3,559.56
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			(\$6,668.68)
	<b>Total liabilities and fund equity</b>			<b>(\$6,668.68)</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$10,228.24	(\$10,228.24)
Revenues	\$0.00	(\$7,465.00)	\$7,465.00
Subtotal	<u>\$0.00</u>	<u>\$2,763.24</u>	<u>(\$2,763.24)</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>\$2,763.24</u>	<u>(\$2,763.24)</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>\$2,763.24</u>	<u>(\$2,763.24)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,763.24</u>	<u>(\$2,763.24)</u>

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 62 SUMMER ATHLETICS

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	7,465		-7,465
Total	0	7,465		-7,465

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	0	10,228	0	-10,228
Total	0	10,228	0	-10,228

Starting date 7/1/2014 Ending date 8/31/2014 Fund: 62 SUMMER ATHLETICS

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999		0	7,465		-7,465
	<b>Total</b>	0	7,465		-7,465
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999		0	10,228	0	-10,228
	<b>Total</b>	0	10,228	0	-10,228