

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

Assets and Resources

Assets:

101	Cash in bank		\$4,100,123.74
102 - 106	Cash Equivalents		\$1,250.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,361,906.94
117	Maintenance Reserve Account		\$378,298.72
118	Emergency Reserve Account		\$206,511.17
121	Tax levy Receivable		\$20,542,932.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,318,865.88	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,318,865.88

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	(\$28,008,114.51)	\$228,017.49

Total assets and resources

\$29,137,905.94

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$91,171.79
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$91,171.79

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Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$23,043,291.41
761	Capital reserve account - July		\$2,359,743.38	
604	Add: Increase in capital reserve		\$2,163.56	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$2,361,906.94
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		\$30,780,814.65	
602	Less: Expenditures	(\$4,859,364.12)		
	Less: Encumbrances	(\$22,543,316.15)	(\$27,402,680.27)	\$3,378,134.38
	Total appropriated			\$29,367,958.03
	Unappropriated:			
770	Fund balance, July 1			\$2,225,622.33
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,546,846.21)
	Total fund balance			\$29,046,734.15
	Total liabilities and fund equity			\$29,137,905.94

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$30,780,814.65	\$27,402,680.27	\$3,378,134.38
Revenues	(\$28,236,132.00)	(\$28,008,114.51)	(\$228,017.49)
Subtotal	<u>\$2,544,682.65</u>	<u>(\$605,434.24)</u>	<u>\$3,150,116.89</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$2,163.56	\$2,163.56	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,546,846.21</u>	<u>(\$603,270.68)</u>	<u>\$3,150,116.89</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>\$2,546,846.21</u>	<u>(\$603,270.68)</u>	<u>\$3,150,116.89</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,546,846.21</u>	<u>(\$603,270.68)</u>	<u>\$3,150,116.89</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00720	TOTAL OPERATING BUDGET	28,236,132	28,008,115	Under	228,017
	Total	28,236,132	28,008,115		228,017
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	8,674,630	1,020,168	7,265,113	389,350
10300	Total Special Education - Instruction	3,077,896	299,659	2,686,063	92,174
11160	Total Basic Skills/Remedial – Instruct.	645,123	68,806	573,022	3,295
12160	Total Bilingual Education – Instruction	69,098	6,507	61,991	600
17100	Total School-Sponsored Co/Extra Curricul	109,917	999	98,369	10,549
17600	Total School-Sponsored Athletics – Instr	172,274	5,898	143,798	22,578
29180	Total Undistributed Expenditures - Instr	526,758	134,537	283,374	108,848
30620	Total Undistributed Expenditures – Healt	302,430	29,513	261,087	11,830
40580	Total Undistributed Expend – Speech, OT,	642,552	66,420	554,379	21,753
41080	Total Undist. Expend. – Other Supp. Serv	453,768	110,022	332,457	11,288
41660	Total Undist. Expend. – Guidance	536,110	62,227	455,698	18,185
42200	Total Undist. Expend. – Child Study Team	855,519	113,419	657,021	85,079
43200	Total Undist. Expend. – Improvement of I	274,132	85,307	182,658	6,167
43620	Total Undist. Expend. – Edu. Media Serv.	688,263	184,860	434,470	68,934
44180	Total Undist. Expend. – Instructional St	129,157	19,033	84,956	25,168
45300	Support Serv. - General Admin	569,496	138,784	295,088	135,624
46160	Support Serv. - School Admin	1,201,884	304,640	841,377	55,867
47200	Total Undist. Expend. – Central Services	441,582	120,151	309,845	11,586
47620	Total Undist. Expend. – Admin. Info. Tec	78,898	6,141	67,556	5,200
51120	Total Undist. Expend. – Oper. & Maint. O	2,403,333	471,153	1,423,756	508,424
52480	Total Undist. Expend. – Student Transpor	1,504,714	173,146	911,878	419,690
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	5,748,035	1,205,225	4,401,230	141,581
75880	TOTAL EQUIPMENT	220,346	34,632	185,714	0
76260	Total Facilities Acquisition and Constr	356,898	198,118	32,416	126,365
76320	Capital Reserve – Transfer to Capital Pr	1,098,000	0	0	1,098,000
	Total	30,780,815	4,859,364	22,543,316	3,378,134

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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	13,650	Under	7,350
00150	10-1320	Tuition from LEAs Within State		43,000	0	Under	43,000
00240	10-1410	Transportation Fees from Individuals		2,700	1,450	Under	1,250
00260	10-1910	Rents and Royalties		35,000	550	Under	34,450
00300	10-1__	Unrestricted Miscellaneous Revenues		70,000	5,684	Under	64,316
00320	10-1__	Interest Earned on Current Expense Emerg		0	185		-185
00340	10-1__	Interest Earned on Capital Reserve Funds		0	2,164		-2,164
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	28,008,115		228,017
Expenditures:				Appropriations	Expenditures	Encumbrances	Available
02080	11-110-__-101	Kindergarten – Salaries of Teachers		528,182	49,458	453,320	25,404
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers		4,036,120	387,334	3,588,058	60,729
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers		3,471,370	340,516	3,051,909	78,946
02500	11-150-100-101	Salaries of Teachers		5,518	690	4,828	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	22,492	40,318	24,140
03080	11-190-1__-610	General Supplies		486,409	193,973	109,674	182,762
03100	11-190-1__-640	Textbooks		45,752	25,165	15,677	4,910
03120	11-190-1__-8__	Other Objects		2,100	540	0	1,560
04500	11-204-100-101	Salaries of Teachers		127,828	12,276	114,069	1,483
04520	11-204-100-106	Other Salaries for Instruction		44,184	4,268	39,915	0
04580	11-204-100-[4-5]	Other Purchased Services (400-500 series		2,000	0	340	1,660
04600	11-204-100-610	General Supplies		3,300	0	380	2,920
07000	11-213-100-101	Salaries of Teachers		1,984,041	197,681	1,768,046	18,314
07020	11-213-100-106	Other Salaries for Instruction		498,482	45,171	408,822	44,489
07100	11-213-100-610	General Supplies		22,800	1,665	9,905	11,230
07120	11-213-100-640	Textbooks		650	0	99	551
07500	11-214-100-101	Salaries of Teachers		62,994	5,995	56,999	0
07520	11-214-100-106	Other Salaries for Instruction		58,872	7,480	51,393	0
08000	11-215-100-101	Salaries of Teachers		207,606	2,792	193,337	11,477
08020	11-215-100-106	Other Salaries for Instruction		54,982	6,038	48,944	0
08100	11-215-100-6__	General Supplies		2,233	443	1,740	50
08500	11-216-100-101	Salaries of Teachers		0	7,925	-7,925	0
08520	11-216-100-106	Other Salaries for Instruction		7,925	7,925	0	0

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
11000	11-230-100-101	Salaries of Teachers	642,012	67,465	572,955	1,593
11100	11-230-100-610	General Supplies	3,111	1,341	67	1,703
12000	11-240-100-101	Salaries of Teachers	67,498	6,507	60,991	0
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	924	444	8,034
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	499	0	21,574
17540	11-402-100-6__	Supplies and Materials	11,501	5,299	6,198	4
17560	11-402-100-8__	Other Objects	1,200	100	100	1,000
29100	11-000-100-566	Tuition to Priv. School for the Disabled	526,758	134,537	283,374	108,848
30500	11-000-213-1__	Salaries	281,509	27,224	246,965	7,320
30540	11-000-213-3__	Purchased Professional and Technical Ser	4,371	560	3,160	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	1,388	10,962	2,500
30600	11-000-213-8__	Other Objects	500	340	0	160
40500	11-000-216-1__	Salaries	515,398	60,490	444,003	10,905
40520	11-000-216-320	Purchased Professional – Educational Ser	123,710	5,053	108,701	9,955
40540	11-000-216-6__	Supplies and Materials	3,444	876	1,674	893
41000	11-000-217-1__	Salaries	447,212	110,022	332,457	4,732
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	47,093	423,834	3,359
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	41,097	10,122	30,367	607
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	643	757
41620	11-000-218-6__	Supplies and Materials	18,427	5,011	853	12,562
42000	11-000-219-104	Salaries of Other Professional Staff	631,959	67,137	538,941	25,881
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	125,723	29,695	95,501	526
42040	11-000-219-110	Other Salaries	3,000	1,410	1,590	0
42080	11-000-219-390	Other Purchased Professional & Technical	42,697	557	11,270	30,870
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series)	3,050	86	1,193	1,771
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	31,040	12,117	4,070	14,854
42160	11-000-219-6__	Supplies and Materials	18,050	2,417	4,456	11,176
43000	11-000-221-102	Salaries of Supervisor of Instruction	206,995	51,749	155,246	0
43020	11-000-221-104	Salaries of Other Professional Staff	24,870	22,975	1,895	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	25,812	6,453	19,359	0
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	6,780	283	4,028	2,470

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
43160	11-000-221-6__	Supplies and Materials	4,475	1,459	0	3,016
43180	11-000-221-8__	Other Objects	5,200	2,389	2,130	681
43500	11-000-222-1__	Salaries	476,384	61,199	399,736	15,449
43520	11-000-222-177	Salaries of Technology Coordinators	47,047	19,603	27,444	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	94,849	2,068	30,278
43580	11-000-222-6__	Supplies and Materials	27,587	4,889	5,222	17,476
43600	11-000-222-8__	Other Objects	50	0	0	50
44020	11-000-223-104	Salaries of Other Professional Staff	68,900	6,082	60,219	2,600
44040	11-000-223-105	Salaries of Secretarial & Clerical Assis	25,812	6,453	19,359	0
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	31,945	5,016	5,091	21,838
44140	11-000-223-6__	Supplies and Materials	2,500	1,482	288	731
45000	11-000-230-1__	Salaries	232,803	53,357	179,446	0
45040	11-000-230-331	Legal Services	65,000	7,430	0	57,570
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	12,628	8,588	4,040	0
45120	11-000-230-340	Purchased Technical Services	2,908	2,908	0	0
45140	11-000-230-530	Communications/Telephone	133,913	23,629	86,227	24,057
45160	11-000-230-585	BOE Other Purchased Services	6,200	1,361	1,800	3,039
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	58,545	23,398	22,646	12,501
45200	11-000-230-610	General Supplies	4,000	942	184	2,875
45220	11-000-230-630	BOE In-House Training/Meeting Supplies	1,100	204	0	896
45260	11-000-230-890	Miscellaneous Expenditures	3,000	2,050	745	205
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	720,588	180,647	539,941	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	388,421	79,330	287,672	21,420
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	56,426	36,440	10,208	9,778
46120	11-000-240-6__	Supplies and Materials	25,279	3,643	3,402	18,235
46140	11-000-240-8__	Other Objects	11,170	4,580	155	6,435
47000	11-000-251-1__	Salaries	408,207	102,052	306,155	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	1,082	3,182	4,086
47100	11-000-251-6__	Supplies and Materials	5,350	2,674	508	2,168
47180	11-000-251-890	Other Objects	2,475	2,003	0	472
47500	11-000-252-1__	Salaries	73,698	6,141	67,556	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	313,973	83,036	229,650	1,287
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	142,000	20,560	39,595	81,845

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
48540	11-000-261-610	General Supplies	91,597	7,642	2,625	81,330
49000	11-000-262-1__	Salaries	164,696	31,454	125,887	7,355
49040	11-000-262-3__	Purchased Professional and Technical Ser	35,533	8,930	10,193	16,410
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	588,286	140,860	442,206	5,220
49120	11-000-262-490	Other Purchased Property Services	22,700	4,385	13,567	4,749
49140	11-000-262-520	Insurance	70,014	29,622	29,622	10,770
49160	11-000-262-590	Miscellaneous Purchased Services	1,400	442	958	0
49180	11-000-262-610	General Supplies	129,074	35,731	797	92,547
49200	11-000-262-621	Energy (Natural Gas)	181,113	7,702	102,798	70,613
49220	11-000-262-622	Energy (Electricity)	563,073	83,802	380,911	98,359
49280	11-000-262-8__	Other Objects	3,000	0	100	2,900
50000	11-000-263-1__	Salaries	53,842	11,278	40,905	1,659
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	1,905	139	8,900
51020	11-000-266-3__	Purchased Professional and Technical Ser	19,608	3,804	3,804	12,000
52000	11-000-270-107	Salaries of Non-Instructional Aides	13,876	1,388	12,488	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	528,842	67,028	440,470	21,344
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	170,263	34,667	129,959	5,638
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	25,000	2,665	22,335	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	19,317	57,951	24,859
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	19,180	3,593	0	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	325	2,175
52440	11-000-270-615	Transportation Supplies	259,497	18,336	223,664	17,497
52460	11-000-270-8__	Other objects	150	150	0	0
69020	11-000-270-220	Social Security Contributions	60,000	0	60,000	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	0	5,000	0
69140	11-000-270-250	Unemployment Compensation	5,500	0	5,500	0
69160	11-000-270-260	Workmen's Compensation	0	3,878	3,878	-7,756
69180	11-000-270-270	Health Benefits	348,749	0	348,510	239
69220	11-000-270-290	Other Employee Benefits	3,600	0	3,600	0
71020	11-000-291-220	Social Security Contributions	293,089	56,198	236,690	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	1,041	8,959	0
71140	11-000-291-250	Unemployment Compensation	68,008	3,891	64,098	18
71160	11-000-291-260	Workmen's Compensation	193,920	93,082	93,082	7,756
71180	11-000-291-270	Health Benefits	4,078,924	1,024,411	2,945,829	108,684

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
71200	11-000-291-280	Tuition Reimbursement	98,045	13,607	54,868	29,570
71220	11-000-291-290	Other Employee Benefits	141,200	9,116	129,216	2,868
75500	12-000-100-730	Undistributed Expenditures - Instruction	34,632	34,632	0	0
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	22,561	10,769	680	11,112
76060	12-000-400-390	Other Purchased Prof. and Tech. Services	375	0	0	375
76080	12-000-400-450	Construction Services	256,814	180,789	31,736	44,288
76100	12-000-400-600	Supplies and Materials	6,393	6,073	0	320
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
Total			30,780,815	4,859,364	22,543,316	3,378,134

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

Assets and Resources

Assets:

101	Cash in bank			(\$110,664.62)
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	(\$29,870.00)		\$377,007.00

Total assets and resources

\$375,695.38

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$110,664.62)
411	Intergovernmental accounts payable - state			\$7,696.00
421	Accounts payable			\$12,640.79
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$12,333.54
	Other current liabilities			\$0.00

Total liabilities

\$32,670.33

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$272,264.50
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		\$490,935.05	
602	Less: Expenditures	(\$74,785.00)		
	Less: Encumbrances	(\$261,331.45)	(\$336,116.45)	\$154,818.60
	Total appropriated			\$427,083.10
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$84,058.05)
	Total fund balance			\$343,025.05
	Total liabilities and fund equity			<u>\$375,695.38</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$490,935.05	\$336,116.45	\$154,818.60
Revenues	(\$406,877.00)	(\$29,870.00)	(\$377,007.00)
Subtotal	<u>\$84,058.05</u>	<u>\$306,246.45</u>	<u>(\$222,188.40)</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>\$306,246.45</u>	<u>(\$222,188.40)</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>\$306,246.45</u>	<u>(\$222,188.40)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$84,058.05</u>	<u>\$306,246.45</u>	<u>(\$222,188.40)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2014 Ending date 9/30/2014 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	29,870	Under	377,007
	Total	406,877	29,870		377,007
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
		5,513	0	0	5,513
88740	Total Federal Projects	485,422	74,785	261,331	149,306
	Total	490,935	74,785	261,331	154,819

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

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00765	20-32__ Other Restricted Entitlements	0	216		-216
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
Total		406,877	29,870		377,007

Expenditures:		Appropriations	Expenditures	Encumbrances	Available
		5,513	0	0	5,513
88500	20-__-__-__ Title I	59,779	6,905	9,334	43,539
88520	20-__-__-__ Title II	20,000	0	2,800	17,200
88540	20-__-__-__ Title III	4,065	4,053	0	12
88620	20-__-__-__ I.D.E.A. Part B (Handicapped)	401,578	63,827	249,197	88,554
Total		490,935	74,785	261,331	154,819

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

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 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)
	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
	Total liabilities and fund equity		<u>\$356,011.86</u>

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 9/30/2014 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 9/30/2014 Fund: 31 WINDOW PROJECT

Revenues:	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999	1	0	Under	1
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 9/30/2014 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 9/30/2014 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			\$310,000.00
	Total liabilities and fund equity			<u>\$310,000.00</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$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 9/30/2014 Fund: 32 SECURITY CAMERA PROJECT

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 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			\$0.00
	Total liabilities and fund equity			<u>\$0.00</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$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 9/30/2014 Fund: 33 SEWER TIE IN

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 Fund: 34 HVAC 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			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$0.00
	Total liabilities and fund equity			<u>\$0.00</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$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 : _____
Board Secretary
Date

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 34 HVAC PROJECT

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 35 ROOF PROJECTS

Assets and Resources

Assets:

101	Cash in bank			(\$224,794.89)
102 - 106	Cash Equivalents			\$0.00
111	Investments			\$0.00
116	Capital Reserve Account			\$0.00
117	Maintenance Reserve Account			\$0.00
118	Emergency Reserve Account			\$0.00
121	Tax levy Receivable			\$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

\$233,205.11

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$224,794.89)
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			\$0.00
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$0.00
	Other current liabilities			\$0.00

Total liabilities

\$0.00

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 35 ROOF PROJECTS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,000,730.52
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		\$947,288.09	
602	Less: Expenditures	(\$853,082.98)		
	Less: Encumbrances	(\$73,980.52)	(\$927,063.50)	\$20,224.59
	Total appropriated			\$1,020,955.11
	Unappropriated:			
770	Fund balance, July 1			\$159,538.09
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$947,288.09)
	Total fund balance			\$233,205.11
	Total liabilities and fund equity			<u>\$233,205.11</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$947,288.09	\$927,063.50	\$20,224.59
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$947,288.09</u>	<u>\$927,063.50</u>	<u>\$20,224.59</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>\$947,288.09</u>	<u>\$927,063.50</u>	<u>\$20,224.59</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>\$947,288.09</u>	<u>\$927,063.50</u>	<u>\$20,224.59</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$947,288.09</u>	<u>\$927,063.50</u>	<u>\$20,224.59</u>

Prepared and submitted by : _____
Board Secretary Date

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 35 ROOF PROJECTS

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	947,288	853,083	73,981	20,225
Total	947,288	853,083	73,981	20,225

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 35 ROOF PROJECTS

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	947,288	853,083	73,981	20,225
Total	947,288	853,083	73,981	20,225

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 Fund: 36 RMS PAVING

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 Fund: 37 TELEPHONE UPGRADE

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 Fund: 39 2009 ROD GRANTS

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$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
	Total liabilities and fund equity			\$960,289.36

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 : _____ Date _____
 Board Secretary

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

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
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 9/30/2014 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
Total			2,105,117	2,105,117		0
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
Total			2,105,138	1,220,606	0	884,532

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$174,882.79
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$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

\$46,232.25

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$66,476.19)	(\$66,476.19)

Total assets and resources

\$154,638.85

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 9/30/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$81,558.72
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		\$514,879.40	
602	Less: Expenditures	(\$21,493.50)		
	Less: Encumbrances	(\$70,763.12)	(\$92,256.62)	\$422,622.78
	Total appropriated			\$504,181.50
	Unappropriated:			
770	Fund balance, July 1			(\$97,371.34)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$514,879.40)
	Total fund balance			(\$108,069.24)
	Total liabilities and fund equity			<u>\$154,638.85</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$514,879.40	\$92,256.62	\$422,622.78
Revenues	\$0.00	(\$66,476.19)	\$66,476.19
Subtotal	<u>\$514,879.40</u>	<u>\$25,780.43</u>	<u>\$489,098.97</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$514,879.40</u>	<u>\$25,780.43</u>	<u>\$489,098.97</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$514,879.40</u>	<u>\$25,780.43</u>	<u>\$489,098.97</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$514,879.40</u>	<u>\$25,780.43</u>	<u>\$489,098.97</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	66,476		-66,476
Total	0	66,476		-66,476

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	514,879	21,493	70,763	422,623
Total	514,879	21,493	70,763	422,623

Starting date 7/1/2014 Ending date 9/30/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Revenues:		<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999		0	66,476		-66,476
	Total	0	66,476		-66,476
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999		514,879	21,493	70,763	422,623
	Total	514,879	21,493	70,763	422,623

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 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)
	Total liabilities and fund equity			(\$11,513.90)

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 9/30/2014 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 9/30/2014 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
Total	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
Total	0	10,672	0	-10,672

Starting date 7/1/2014 Ending date 9/30/2014 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 9/30/2014 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)
	Total liabilities and fund equity			(\$6,668.68)

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 9/30/2014 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 9/30/2014 Fund: 62 SUMMER ATHLETICS

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