

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

Assets and Resources

**Assets:**

101	Cash in bank		\$4,501,480.27
102 - 106	Cash Equivalents		\$1,250.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,364,020.16
117	Maintenance Reserve Account		\$364,298.72
118	Emergency Reserve Account		\$206,695.94
121	Tax levy Receivable		\$13,291,006.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$803,308.12	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$23,361.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$826,669.12

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	(\$28,135,191.20)	\$100,940.80

**Total assets and resources**

**\$21,656,361.01**

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$93,711.74
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$25,571.32

**Total liabilities**

**\$119,283.06**

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Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$15,416,181.99
761	Capital reserve account - July	\$2,359,743.38		
604	Add: Increase in capital reserve	\$4,276.78		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$2,364,020.16
764	Maintenance reserve account - July	\$378,298.72		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	(\$14,000.00)		\$364,298.72
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	\$30,795,560.65		
602	Less: Expenditures	(\$12,369,020.32)		
	Less: Encumbrances	(\$14,916,206.73)	(\$27,285,227.05)	\$3,510,333.60
	Total appropriated			\$21,861,161.05
	Unappropriated:			
770	Fund balance, July 1			\$2,225,622.33
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,549,705.43)
	Total fund balance			\$21,537,077.95
	<b>Total liabilities and fund equity</b>			<b>\$21,656,361.01</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$30,795,560.65	\$27,285,227.05	\$3,510,333.60
Revenues	(\$28,236,132.00)	(\$28,135,191.20)	(\$100,940.80)
Subtotal	<u>\$2,559,428.65</u>	<u>(\$849,964.15)</u>	<u>\$3,409,392.80</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$4,276.78	\$4,276.78	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,563,705.43</u>	<u>(\$845,687.37)</u>	<u>\$3,409,392.80</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>\$2,563,705.43</u>	<u>(\$845,687.37)</u>	<u>\$3,409,392.80</u>
Less: Adjustment for prior year	(\$14,000.00)	(\$14,000.00)	\$0.00
Budgeted fund balance	<u>\$2,549,705.43</u>	<u>(\$859,687.37)</u>	<u>\$3,409,392.80</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00720	TOTAL OPERATING BUDGET	28,236,132	28,135,191	Under	100,941
	Total	28,236,132	28,135,191		100,941
Expenditures:		Appropriations	Expenditures	Encumbrances	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	8,686,030	3,544,112	4,816,699	325,220
10300	Total Special Education - Instruction	3,082,190	1,223,470	1,758,261	100,459
11160	Total Basic Skills/Remedial – Instruct.	647,723	268,471	375,584	3,668
12160	Total Bilingual Education – Instruction	69,098	26,310	42,526	262
17100	Total School-Sponsored Co/Extra Curricul	109,917	8,656	94,035	7,226
17600	Total School-Sponsored Athletics – Instr	172,274	55,530	98,319	18,425
29180	Total Undistributed Expenditures - Instr	526,758	238,499	179,167	109,093
30620	Total Undistributed Expenditures – Healt	302,430	129,701	163,831	8,898
40580	Total Undistributed Expend – Speech, OT,	638,257	247,482	374,485	16,290
41080	Total Undist. Expend. – Other Supp. Serv	455,689	219,354	213,506	22,829
41660	Total Undist. Expend. – Guidance	533,835	209,486	302,921	21,427
42200	Total Undist. Expend. – Child Study Team	855,279	338,396	438,332	78,550
43200	Total Undist. Expend. – Improvement of I	281,647	151,770	117,726	12,151
43620	Total Undist. Expend. – Edu. Media Serv.	688,263	319,743	230,500	138,021
44180	Total Undist. Expend. – Instructional St	129,157	40,578	71,202	17,377
45300	Support Serv. - General Admin	569,496	296,756	196,807	75,933
46160	Support Serv. - School Admin	1,200,884	595,445	553,140	52,300
47200	Total Undist. Expend. – Central Services	441,582	225,032	200,484	16,067
47620	Total Undist. Expend. – Admin. Info. Tec	78,898	24,566	48,413	5,919
51120	Total Undist. Expend. – Oper. & Maint. O	2,417,333	1,003,765	1,028,432	385,136
52480	Total Undist. Expend. – Student Transpor	1,504,714	544,887	755,652	204,174
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	5,730,035	2,347,136	2,644,917	737,983
75880	TOTAL EQUIPMENT	220,346	34,632	185,714	0
76260	Total Facilities Acquisition and Constr	355,723	275,243	25,554	54,925
76320	Capital Reserve – Transfer to Capital Pr	1,098,000	0	0	1,098,000
	Total	30,795,561	12,369,020	14,916,207	3,510,334

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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	38,558		-17,558
00150	10-1320	Tuition from LEAs Within State	43,000	17,277	Under	25,723
00170	10-1340	Tuition from Other Sources	0	8,894		-8,894
00240	10-1410	Transportation Fees from Individuals	2,700	3,780		-1,080
00250	10-14[2-4]0	Transportation Fees from Other LEAs	0	23,361		-23,361
00260	10-1910	Rents and Royalties	35,000	6,560	Under	28,440
00300	10-1__	Unrestricted Miscellaneous Revenues	70,000	45,762	Under	24,238
00320	10-1__	Interest Earned on Current Expense Emerg	0	369		-369
00340	10-1__	Interest Earned on Capital Reserve Funds	0	4,277		-4,277
00420	10-3121	Categorical Transportation Aid	155,563	155,563		0
00430	10-3131	Extraordinary Aid	80,000	1,921	Under	78,079
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
<b>Total</b>			<b>28,236,132</b>	<b>28,135,191</b>		<b>100,941</b>

Expenditures:			Appropriations	Expenditures	Encumbrances	Available
02080	11-110-__-101	Kindergarten – Salaries of Teachers	528,182	199,399	303,379	25,404
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	4,036,120	1,567,032	2,408,359	60,729
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	3,471,370	1,360,128	2,032,296	78,946
02500	11-150-100-101	Salaries of Teachers	5,518	990	4,528	0
02540	11-150-100-320	Purchased Professional – Educational Ser	10,000	2,120	0	7,880
02580	11-150-100-[4-5]	Other Purchased Services (400-500 series	250	33	0	217
03000	11-190-1__-106	Other Salaries for Instruction	10,400	1,811	8,514	75
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	41,247	27,611	18,092
03080	11-190-1__-610	General Supplies	487,409	329,483	30,561	127,365
03100	11-190-1__-640	Textbooks	45,752	40,776	0	4,976
03120	11-190-1__-8__	Other Objects	2,100	1,093	120	888
03500	11-201-1__-101	Salaries of Teachers	2,825	523	2,303	0
04500	11-204-100-101	Salaries of Teachers	127,828	51,236	75,108	1,483
04520	11-204-100-106	Other Salaries for Instruction	44,184	17,213	25,825	1,146
04580	11-204-100-[4-5]	Other Purchased Services (400-500 series	2,000	625	0	1,375
04600	11-204-100-610	General Supplies	3,300	940	0	2,360
07000	11-213-100-101	Salaries of Teachers	1,984,041	810,189	1,155,538	18,314
07020	11-213-100-106	Other Salaries for Instruction	498,482	180,838	273,155	44,489
07100	11-213-100-610	General Supplies	22,769	11,180	1,317	10,272
07120	11-213-100-640	Textbooks	650	107	0	543
07500	11-214-100-101	Salaries of Teachers	63,494	23,826	36,276	3,392
07520	11-214-100-106	Other Salaries for Instruction	60,372	25,982	34,390	0
08000	11-215-100-101	Salaries of Teachers	48,611	11,346	22,675	14,591

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08020	11-215-100-106	Other Salaries for Instruction	54,982	24,326	28,655	2,001
08100	11-215-100-6__	General Supplies	2,233	1,740	0	493
08500	11-216-100-101	Salaries of Teachers	158,495	55,473	103,022	0
08520	11-216-100-106	Other Salaries for Instruction	7,925	7,925	0	0
11000	11-230-100-101	Salaries of Teachers	644,612	267,062	374,343	3,207
11100	11-230-100-610	General Supplies	3,111	1,408	1,241	462
12000	11-240-100-101	Salaries of Teachers	67,498	26,028	41,470	0
12080	11-240-100-[4-5]	Other Purchased Services (400-500 series	1,300	181	719	400
12100	11-240-100-610	General Supplies	300	100	338	-138
17000	11-401-100-1__	Salaries	98,000	5,626	92,374	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	2,450	921	0	1,529
17040	11-401-100-6__	Supplies and Materials	9,367	2,110	1,561	5,697
17060	11-401-100-8__	Other Objects	100	0	100	0
17500	11-402-100-1__	Total Vocational Programs – Local -Instr	137,500	46,200	91,300	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	21,748	6,748	0	15,000
17540	11-402-100-6__	Supplies and Materials	11,501	1,357	7,019	3,125
17560	11-402-100-8__	Other Objects	1,525	1,225	0	300
29100	11-000-100-566	Tuition to Priv. School for the Disabled	526,758	238,499	179,167	109,093
30500	11-000-213-1__	Salaries	281,509	114,602	162,210	4,697
30540	11-000-213-3__	Purchased Professional and Technical Ser	4,371	2,305	1,475	591
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series	1,200	0	33	1,167
30580	11-000-213-6__	Supplies and Materials	14,850	12,454	113	2,283
30600	11-000-213-8__	Other Objects	500	340	0	160
40500	11-000-216-1__	Salaries	511,073	208,738	295,755	6,580
40520	11-000-216-320	Purchased Professional – Educational Ser	123,710	35,289	78,730	9,691
40540	11-000-216-6__	Supplies and Materials	3,474	3,455	0	19
41000	11-000-217-1__	Salaries	449,133	219,354	213,311	16,468
41020	11-000-217-320	Purchased Professional – Educational Ser	6,500	0	195	6,305
41040	11-000-217-6__	Supplies and Materials	56	0	0	56
41500	11-000-218-104	Salaries of Other Professional Staff	474,286	182,565	282,556	9,164
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	41,097	20,245	20,245	607
41540	11-000-218-110	Other Salaries	240	120	120	0
41560	11-000-218-320	Purchased Professional – Educational Ser	900	100	0	800
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series	1,400	589	0	811
41620	11-000-218-6__	Supplies and Materials	15,912	5,867	0	10,044
42000	11-000-219-104	Salaries of Other Professional Staff	631,959	248,960	357,117	25,881
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	125,723	62,599	62,598	526
42040	11-000-219-110	Other Salaries	3,000	1,410	1,590	0
42080	11-000-219-390	Other Purchased Professional & Technical	42,457	3,962	13,415	25,080
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	3,050	676	978	1,396
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	31,040	13,623	2,563	14,854

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
42160	11-000-219-6__	Supplies and Materials	18,050	7,167	70	10,813
43000	11-000-221-102	Salaries of Supervisor of Instruction	206,995	103,498	102,079	1,418
43020	11-000-221-104	Salaries of Other Professional Staff	32,385	27,565	0	4,820
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	25,812	12,906	12,906	0
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	6,780	1,695	2,715	2,370
43160	11-000-221-6__	Supplies and Materials	4,475	1,459	0	3,016
43180	11-000-221-8__	Other Objects	5,200	4,648	25	527
43500	11-000-222-1__	Salaries	476,384	161,750	209,060	105,574
43520	11-000-222-177	Salaries of Technology Coordinators	47,047	31,365	15,224	458
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	113,380	2,288	11,527
43580	11-000-222-6__	Supplies and Materials	27,587	8,928	3,928	14,731
43600	11-000-222-8__	Other Objects	50	0	0	50
44020	11-000-223-104	Salaries of Other Professional Staff	68,900	15,637	50,664	2,600
44040	11-000-223-105	Salaries of Secretarial & Clerical Assis	25,812	12,906	12,906	0
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	31,945	10,266	7,632	14,047
44140	11-000-223-6__	Supplies and Materials	2,500	1,769	0	731
45000	11-000-230-1__	Salaries	232,803	106,714	126,089	0
45040	11-000-230-331	Legal Services	65,000	25,189	6,520	33,291
45060	11-000-230-332	Audit Fees	27,500	27,500	0	0
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	12,628	0	0
45120	11-000-230-340	Purchased Technical Services	2,908	2,908	0	0
45140	11-000-230-530	Communications/Telephone	133,413	51,058	60,892	21,463
45160	11-000-230-585	BOE Other Purchased Services	6,200	3,447	34	2,719
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	58,545	45,610	2,994	9,941
45200	11-000-230-610	General Supplies	4,000	1,402	238	2,360
45220	11-000-230-630	BOE In-House Training/Meeting Supplies	1,100	338	40	722
45260	11-000-230-890	Miscellaneous Expenditures	3,000	2,795	0	205
45280	11-000-230-895	BOE Membership Dues and Fees	17,400	17,168	0	232
46000	11-000-240-103	Salaries of Principals/Assistant Princip	720,588	360,864	354,790	4,934
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	388,421	175,490	191,511	21,420
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series)	56,926	40,758	6,711	9,457
46120	11-000-240-6__	Supplies and Materials	23,779	13,707	0	10,072
46140	11-000-240-8__	Other Objects	11,170	4,626	127	6,417
47000	11-000-251-1__	Salaries	408,207	204,103	200,122	3,982
47020	11-000-251-330	Purchased Professional Services	900	0	0	900
47040	11-000-251-340	Purchased Technical Services	16,300	13,321	-2,500	5,479
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	8,350	2,125	2,140	4,086
47100	11-000-251-6__	Supplies and Materials	5,350	3,480	503	1,367
47180	11-000-251-890	Other Objects	2,475	2,003	219	253

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Expenditures:			Appropriations	Expenditures	Encumbrances	Available
47500	11-000-252-1__	Salaries	73,698	24,566	48,413	719
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	160,126	152,560	1,287
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	156,000	59,559	7,894	88,547
48540	11-000-261-610	General Supplies	91,597	14,373	330	76,894
49000	11-000-262-1__	Salaries	164,696	71,456	85,885	7,355
49040	11-000-262-3__	Purchased Professional and Technical Ser	61,533	23,642	24,900	12,991
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	588,286	288,045	300,241	0
49120	11-000-262-490	Other Purchased Property Services	22,700	10,675	10,082	1,943
49140	11-000-262-520	Insurance	70,014	70,014	0	0
49160	11-000-262-590	Miscellaneous Purchased Services	1,400	1,013	387	0
49180	11-000-262-610	General Supplies	129,074	36,760	2,303	90,011
49200	11-000-262-621	Energy (Natural Gas)	181,113	38,941	141,559	613
49220	11-000-262-622	Energy (Electricity)	537,073	193,869	270,845	72,359
49280	11-000-262-8__	Other Objects	3,000	939	205	1,856
50000	11-000-263-1__	Salaries	53,842	23,236	28,947	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	5,410	394	5,140
51020	11-000-266-3__	Purchased Professional and Technical Ser	19,608	5,706	1,902	12,000
52000	11-000-270-107	Salaries of Non-Instructional Aides	13,876	5,550	5,202	3,124
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	528,842	214,395	294,146	20,301
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	170,263	76,509	88,960	4,793
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	25,000	6,021	15,834	3,145
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog.	10,927	2,401	5,468	3,058
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	102,127	44,382	38,634	19,111
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	19,180	10,197	0	8,983
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	790	0	0	790
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	95,860	3,746	58,915	33,199
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	226,082	50,182	91,192	84,709
52400	11-000-270-593	Misc. Purchased Services - Transportatio	49,620	38,900	450	10,270
52420	11-000-270-610	General Supplies	2,500	325	0	2,175
52440	11-000-270-615	Transportation Supplies	259,497	92,128	156,852	10,517
52460	11-000-270-8__	Other objects	150	150	0	0
71020	11-000-291-220	Social Security Contributions	353,089	141,614	151,273	60,202
71060	11-000-291-241	Other Retirement Contributions - PERS	426,600	0	362,506	64,094
71120	11-000-291-249	Other Retirement Contributions - Regular	15,000	4,297	5,703	5,000
71140	11-000-291-250	Unemployment Compensation	73,508	10,318	57,671	5,518
71160	11-000-291-260	Workmen's Compensation	193,920	187,420	0	6,500
71180	11-000-291-270	Health Benefits	4,425,073	1,927,775	1,934,165	563,133
71200	11-000-291-280	Tuition Reimbursement	99,307	25,542	49,017	24,749

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 10 GENERAL FUND

Expenditures:			Appropriations	Expenditures	Encumbrances	Available
71220	11-000-291-290	Other Employee Benefits	143,538	50,170	84,581	8,787
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	2,791	487	0	2,304
76040	12-000-400-334	Architectural/Engineering Services	19,915	11,454	0	8,461
76080	12-000-400-450	Construction Services	258,814	189,419	24,449	44,947
76100	12-000-400-600	Supplies and Materials	6,393	6,073	1,106	-786
76200	12-000-400-800	Other Objects	67,811	67,811	0	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	1,098,000	0	0	1,098,000
<b>Total</b>			<b>30,795,561</b>	<b>12,369,020</b>	<b>14,916,207</b>	<b>3,510,334</b>



Starting date 7/1/2014 Ending date 12/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

**Assets and Resources**

**Assets:**

101	Cash in bank		(\$175,824.71)
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	\$9,887.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$9,887.00

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	\$510,165.00	
302	Less revenues	(\$31,234.00)	\$478,931.00

**Total assets and resources**

**\$312,993.29**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank		(\$175,824.71)
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$3,790.07
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$12,333.54
	Other current liabilities		\$0.00

**Total liabilities**

**\$16,123.61**

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$178,684.33
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		\$523,547.45	
602	Less: Expenditures	(\$224,228.37)		
	Less: Encumbrances	(\$167,751.28)	(\$391,979.65)	\$131,567.80
	Total appropriated			\$310,252.13
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$13,382.45)
	Total fund balance			\$296,869.68
	<b>Total liabilities and fund equity</b>			<b><u>\$312,993.29</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$523,547.45	\$391,979.65	\$131,567.80
Revenues	(\$510,165.00)	(\$31,234.00)	(\$478,931.00)
Subtotal	<u>\$13,382.45</u>	<u>\$360,745.65</u>	<u>(\$347,363.20)</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>\$13,382.45</u>	<u>\$360,745.65</u>	<u>(\$347,363.20)</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>\$13,382.45</u>	<u>\$360,745.65</u>	<u>(\$347,363.20)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$13,382.45</u>	<u>\$360,745.65</u>	<u>(\$347,363.20)</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 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	510,165	31,234	Under	478,931
	Total	510,165	31,234		478,931
Expenditures:		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
84100	Local Projects	2,958	0	0	2,958
88740	Total Federal Projects	520,589	224,228	167,751	128,609
	Total	523,547	224,228	167,751	131,568

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Bud Estimated	Actual	Over/Under	Unrealized
00740	20-1___ Other Revenue from Local Sources	0	500		-500
00765	20-32__ Other Restricted Entitlements	0	1,080		-1,080
00775	20-441[1-6] Title I	82,858	29,654	Under	53,204
00780	20-445[1-5] Title II	25,513	0	Under	25,513
00785	20-449[1-4] Title III	509	0	Under	509
00805	20-442[0-9] I.D.E.A. Part B (Handicapped)	401,285	0	Under	401,285
	<b>Total</b>	<b>510,165</b>	<b>31,234</b>		<b>478,931</b>

Expenditures:		Appropriations	Expenditures	Encumbrances	Available
84100	20-___-___-___ Local Projects	2,958	0	0	2,958
88500	20-___-___-___ Title I	89,433	28,654	34,420	26,359
88520	20-___-___-___ Title II	25,513	3,850	4,376	17,287
88540	20-___-___-___ Title III	4,065	4,053	0	12
88620	20-___-___-___ I.D.E.A. Part B (Handicapped)	401,578	187,671	128,956	84,951
	<b>Total</b>	<b>523,547</b>	<b>224,228</b>	<b>167,751</b>	<b>131,568</b>

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00
	Unappropriated:			
770	Fund balance, July 1			\$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 12/31/2014 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 31 WINDOW PROJECT

**Assets and Resources**

**Assets:**

101	Cash in bank		\$49,544.64
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**

**\$199,545.64**

**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 12/31/2014 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>
	356,011	156,466	98,409	101,136
Total	356,011	156,466	98,409	101,136

Starting date 7/1/2014 Ending date 12/31/2014 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>
99999		356,011	156,466	98,409	101,136
	<b>Total</b>	356,011	156,466	98,409	101,136

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 32 SECURITY CAMERA PROJECT

**Assets and Resources**

**Assets:**

101	Cash in bank		\$181,375.00
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**

**\$305,375.00**

**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 12/31/2014 Fund: 32 SECURITY CAMERA PROJECT

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$19,875.00
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	\$310,000.00		
602	Less: Expenditures		(\$4,625.00)	
	Less: Encumbrances		(\$19,875.00)	(\$24,500.00)
	Total appropriated			\$305,375.00
	Unappropriated:			
770	Fund balance, July 1			\$310,000.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$310,000.00)
	Total fund balance			<b>\$305,375.00</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$305,375.00</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$310,000.00	\$24,500.00	\$285,500.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$310,000.00</u>	<u>\$24,500.00</u>	<u>\$285,500.00</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>\$310,000.00</u>	<u>\$24,500.00</u>	<u>\$285,500.00</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>\$310,000.00</u>	<u>\$24,500.00</u>	<u>\$285,500.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$310,000.00</u>	<u>\$24,500.00</u>	<u>\$285,500.00</u>

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

Board Secretary

Date

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 32 SECURITY CAMERA PROJECT

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	310,000	4,625	19,875	285,500
Total	310,000	4,625	19,875	285,500

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 32 SECURITY CAMERA PROJECT

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999	310,000	4,625	19,875	285,500
Total	310,000	4,625	19,875	285,500

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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 12/31/2014 Fund: 33 SEWER TIE IN

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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			<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 : \_\_\_\_\_  
Board Secretary
Date

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 34 HVAC PROJECT

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 35 ROOF PROJECTS

**Assets and Resources**

**Assets:**

101	Cash in bank			(\$243,859.71)
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**

**\$214,140.29**

**Liabilities and Fund Equity**

**Liabilities:**

101	Cash in bank			(\$243,859.71)
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 12/31/2014 Fund: 35 ROOF PROJECTS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$982,779.70
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$1,086,288.09	
602	Less: Expenditures	(\$872,147.80)		
	Less: Encumbrances	(\$56,029.70)	(\$928,177.50)	\$158,110.59
	Total appropriated			\$1,140,890.29
	Unappropriated:			
770	Fund balance, July 1			\$159,538.09
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,086,288.09)
	Total fund balance			\$214,140.29
	<b>Total liabilities and fund equity</b>			<b><u>\$214,140.29</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,086,288.09	\$928,177.50	\$158,110.59
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,086,288.09</u>	<u>\$928,177.50</u>	<u>\$158,110.59</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>\$1,086,288.09</u>	<u>\$928,177.50</u>	<u>\$158,110.59</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>\$1,086,288.09</u>	<u>\$928,177.50</u>	<u>\$158,110.59</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,086,288.09</u>	<u>\$928,177.50</u>	<u>\$158,110.59</u>

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

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 35 ROOF PROJECTS

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	1,086,288	872,148	56,030	158,111
Total	1,086,288	872,148	56,030	158,111



Starting date 7/1/2014 Ending date 12/31/2014 Fund: 35 ROOF PROJECTS

Expenditures:	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999	1,086,288	872,148	56,030	158,111
Total	1,086,288	872,148	56,030	158,111

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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 SecretaryDate

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 36 RMS PAVING

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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 SecretaryDate

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 37 TELEPHONE UPGRADE

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 Fund: 39 2009 ROD GRANTS

**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			\$869,115.21
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$869,115.21</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$869,115.21</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 12/31/2014 Fund: 39 2009 ROD GRANTS

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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 : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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 12/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

**Assets and Resources**

**Assets:**

101	Cash in bank		\$123,102.31
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	(\$188,309.18)	(\$188,309.18)

**Total assets and resources**

**(\$18,974.62)**

**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 12/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$61,813.74
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	(\$195,106.97)		
	Less: Encumbrances	(\$51,018.14)	(\$246,125.11)	\$268,754.29
	Total appropriated			\$330,568.03
	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			(\$281,682.71)
	<b>Total liabilities and fund equity</b>			<b>(\$18,974.62)</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$514,879.40	\$246,125.11	\$268,754.29
Revenues	\$0.00	(\$188,309.18)	\$188,309.18
Subtotal	<u>\$514,879.40</u>	<u>\$57,815.93</u>	<u>\$457,063.47</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>\$57,815.93</u>	<u>\$457,063.47</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>\$57,815.93</u>	<u>\$457,063.47</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$514,879.40</u>	<u>\$57,815.93</u>	<u>\$457,063.47</u>

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

Board Secretary

Date



Starting date 7/1/2014 Ending date 12/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Revenues:

	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
	0	188,309		-188,309
Total	0	188,309		-188,309

Expenditures:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
	514,879	195,107	51,018	268,754
Total	514,879	195,107	51,018	268,754

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 60 ENTERPRISE FUND-FOOD SERVICE

Revenues:	<u>Bud Estimated</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Unrealized</u>
99999	0	188,309		-188,309
Total	0	188,309		-188,309
Expenditures:	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999	514,879	195,107	51,018	268,754
Total	514,879	195,107	51,018	268,754

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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		\$12,043.58	
602	Less: Expenditures	(\$10,672.48)		
	Less: Encumbrances	\$0.00	(\$10,672.48)	\$1,371.10
	Total appropriated			\$1,371.10
Unappropriated:				
770	Fund balance, July 1			(\$841.42)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$12,043.58)
	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	\$12,043.58	\$10,672.48	\$1,371.10
Revenues	\$0.00	(\$12,885.00)	\$12,885.00
Subtotal	<u>\$12,043.58</u>	<u>(\$2,212.52)</u>	<u>\$14,256.10</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>\$12,043.58</u>	<u>(\$2,212.52)</u>	<u>\$14,256.10</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>\$12,043.58</u>	<u>(\$2,212.52)</u>	<u>\$14,256.10</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$12,043.58</u>	<u>(\$2,212.52)</u>	<u>\$14,256.10</u>

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

Starting date 7/1/2014 Ending date 12/31/2014 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>
	12,044	10,672	0	1,371
Total	12,044	10,672	0	1,371

Starting date 7/1/2014 Ending date 12/31/2014 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		12,044	10,672	0	1,371
	<b>Total</b>	12,044	10,672	0	1,371

Starting date 7/1/2014 Ending date 12/31/2014 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 12/31/2014 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		\$11,024.56		
602	Less: Expenditures	(\$10,228.24)			
	Less: Encumbrances	\$0.00	(\$10,228.24)	\$796.32	
	Total appropriated			\$796.32	
Unappropriated:					
770	Fund balance, July 1			\$3,559.56	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$11,024.56)	
	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	\$11,024.56	\$10,228.24	\$796.32
Revenues	\$0.00	(\$7,465.00)	\$7,465.00
Subtotal	<u>\$11,024.56</u>	<u>\$2,763.24</u>	<u>\$8,261.32</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>\$11,024.56</u>	<u>\$2,763.24</u>	<u>\$8,261.32</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>\$11,024.56</u>	<u>\$2,763.24</u>	<u>\$8,261.32</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$11,024.56</u>	<u>\$2,763.24</u>	<u>\$8,261.32</u>

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

Board Secretary

Date



Starting date 7/1/2014 Ending date 12/31/2014 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>
	11,025	10,228	0	796
Total	11,025	10,228	0	796

Starting date 7/1/2014 Ending date 12/31/2014 Fund: 62 SUMMER ATHLETICS

<b>Revenues:</b>		<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

  

<b>Expenditures:</b>		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available</u>
99999		11,025	10,228	0	796
	<b>Total</b>	11,025	10,228	0	796