

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
 BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 FOR THE PERIOD JULY 1, 2013 THRU SEPTEMBER 30, 2013
 (UNAUDITED)

Codes	1B	10		2B	20		5B	50	
	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,418,098	381,788	2,036,310	0	0	0	0	0	0
6200 Purchased/Contracted Services	36,424	23,046	13,378	0	0	0	0	0	0
6300 Supplies and Materials	168,653	24,491	144,162	0	0	0	0	0	0
6400 Other Operating Expenses	45,712	0	45,712	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	2,668,887	429,325	2,239,562	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,163,872	572,986	1,590,886	0	0	0	0	0	0
6200 Purchased/Contracted Services	589,550	62,855	526,695	0	0	0	0	0	0
6300 Supplies and Materials	196,724	48,408	148,316	0	0	0	0	0	0
6400 Other Operating Expenses	1,050,642	193,674	856,968	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	4,000,788	877,922	3,122,866	0	0	0	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,642,734	625,109	2,017,625	0	0	0	0	0	0
6200 Purchased/Contracted Services	204,647	6,399	198,248	0	0	0	0	0	0
6300 Supplies and Materials	145,326	38,515	106,811	0	0	0	0	0	0
6400 Other Operating Expenses	216,742	72,146	144,596	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	3,209,449	742,169	2,467,280	0	0	0	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	13,582,322	3,192,288	10,390,034	0	0	0	0	0	0
6200 Purchased/Contracted Services	391,041	27,566	363,475	0	0	0	0	0	0
6300 Supplies and Materials	194,228	106,628	87,600	0	0	0	0	0	0
6400 Other Operating Expenses	724,804	126,277	598,527	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	14,892,395	3,452,759	11,439,636	0	0	0	0	0	0

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 FOR THE PERIOD JULY 1, 2013 THRU SEPTEMBER 30, 2013
 (UNAUDITED)

Codes	1B	10		2B	20		5B	50	
	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	7,160,567	1,083,734	6,076,833	0	0	0	0	0	0
6200 Purchased/Contracted Services	436,891	67,253	369,638	0	0	0	0	0	0
6300 Supplies and Materials	332,624	37,111	295,513	0	0	0	0	0	0
6400 Other Operating Expenses	525,791	87,459	438,332	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	8,455,873	1,275,556	7,180,317	0	0	0	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	384,821	94,173	290,648	0	0	0	0	0	0
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6300 Supplies and Materials	3,500	1,228	2,272	0	0	0	0	0	0
6400 Other Operating Expenses	6,500	0	6,500	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	394,821	95,401	299,420	0	0	0	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,777,802	396,970	1,380,832	0	0	0	0	0	0
6200 Purchased/Contracted Services	18,945	4,826	14,119	0	0	0	0	0	0
6300 Supplies and Materials	44,515	6,630	37,885	0	0	0	0	0	0
6400 Other Operating Expenses	21,798	3,589	18,209	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,863,060	412,014	1,451,046	0	0	0	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,144,696	760,852	4,383,844	0	0	0	0	0	0
6200 Purchased/Contracted Services	125,636	46,641	78,995	0	0	0	0	0	0
6300 Supplies and Materials	1,748,762	493,252	1,255,510	0	0	0	0	0	0
6400 Other Operating Expenses	255,253	91,744	163,509	0	0	0	0	0	0
6600 Capital Outlay	1,116,000	19,845	1,096,155	0	0	0	0	0	0
34 FUNCTION TOTALS	8,390,347	1,412,335	6,978,012	0	0	0	0	0	0

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 (UNAUDITED)

Codes	1B	10		2B	20		5B	50	
	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	5,746,529	949,254	4,797,275	0	0	0
6200 Purchased/Contracted Services	0	0	0	36,600	6,114	30,486	0	0	0
6300 Supplies and Materials	0	0	0	7,521,584	1,577,043	5,944,541	0	0	0
6400 Other Operating Expenses	16,000	32	15,968	85,200	12,769	72,431	0	0	0
6600 Capital Outlay	0	0	0	50,000	0	50,000	0	0	0
35 FUNCTION TOTALS	16,000	32	15,968	13,439,913	2,545,180	10,894,733	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,303,812	557,988	1,745,824	0	0	0	0	0	0
6200 Purchased/Contracted Services	455,750	140,196	315,554	0	0	0	0	0	0
6300 Supplies and Materials	1,029,008	210,163	818,845	0	0	0	0	0	0
6400 Other Operating Expenses	1,397,645	294,789	1,102,856	0	0	0	0	0	0
6600 Capital Outlay	116,289	6,122	110,167	0	0	0	0	0	0
36 FUNCTION TOTALS	5,302,504	1,209,258	4,093,246	0	0	0	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,860,706	1,033,605	2,827,101	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,331,173	406,657	924,516	0	0	0	0	0	0
6300 Supplies and Materials	248,201	37,779	210,422	0	0	0	0	0	0
6400 Other Operating Expenses	550,801	144,527	406,274	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,990,881	1,622,568	4,368,313	0	0	0	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	10,867,392	2,329,557	8,537,835	664,462	192,994	471,468	0	0	0
6200 Purchased/Contracted Services	6,862,140	1,551,020	5,311,120	542,600	158,760	383,840	0	0	0
6300 Supplies and Materials	1,984,004	788,225	1,195,780	0	0	0	0	0	0
6400 Other Operating Expenses	476,297	432,498	43,799	0	0	0	0	0	0
6600 Capital Outlay	835,400	761,900	73,500	0	0	0	0	0	0
51 FUNCTION TOTALS	21,025,233	5,863,199	15,162,034	1,207,062	351,755	855,307	0	0	0

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	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,837,460	400,014	1,437,446	0	0	0	0	0	0
6200 Purchased/Contracted Services	206,959	20,216	186,743	0	0	0	0	0	0
6300 Supplies and Materials	133,728	34,725	99,003	0	0	0	0	0	0
6400 Other Operating Expenses	59,422	15,672	43,750	0	0	0	0	0	0
6600 Capital Outlay	83,960	29,324	54,636	0	0	0	0	0	0
52 FUNCTION TOTALS	2,321,529	499,952	1,821,577	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,852,949	671,704	2,181,245	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,297,502	671,372	626,130	0	0	0	0	0	0
6300 Supplies and Materials	94,580	28,235	66,345	0	0	0	0	0	0
6400 Other Operating Expenses	89,613	11,037	78,576	0	0	0	0	0	0
6600 Capital Outlay	904,613	282,511	622,102	0	0	0	0	0	0
53 FUNCTION TOTALS	5,239,257	1,664,860	3,574,397	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	656,025	139,326	516,699	0	0	0	0	0	0
6200 Purchased/Contracted Services	75,375	23,581	51,794	0	0	0	0	0	0
6300 Supplies and Materials	45,560	7,735	37,825	0	0	0	0	0	0
6400 Other Operating Expenses	179,350	102,988	76,362	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	956,310	273,631	682,679	0	0	0	0	0	0
71 DEBT SERVICES									
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	0	0	0	0	0	0	0	0
6500 Debt Service	0	0	0	0	0	0	15,491,486	11,707,772	3,783,714
71 FUNCTION TOTALS	0	0	0	0	0	0	15,491,486	11,707,772	3,783,714
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	2,000	0	2,000	0	0	0	0	0	0
81 FUNCTION TOTALS	2,000	0	2,000	0	0	0	0	0	0
91 CONTRACTED INSTRUCTIONAL SVCS									
6200 Purchased/Contracted Services	481,125	0	481,125	0	0	0	0	0	0
91 FUNCTION TOTALS	481,125	0	481,125	0	0	0	0	0	0

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	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
95 INDIRECT COST	0	0	0	0	0	0	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,583,091	353,563	1,229,528	0	0	0	0	0	0
99 FUNCTION TOTALS	1,583,091	353,563	1,229,528	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	213,362,935	38,693,312	174,669,623	14,646,975	2,896,935	11,750,040	15,491,486	11,707,772	3,783,714
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Real & Personal Property	65,000	38,925	(26,075)	0	2,981	2,981	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	190,000	0	(190,000)	0	0	0	0	0	0
7916 Premium or Discount on Bond Issuance	0	0	0	0	0	0	0	0	0
7949 Other Non-Revenue Receipts	0	0	0	0	0	0	0	0	0
7990 TOTAL-OTHER RESOURCES	255,000	38,925	(216,075)	0	2,981	2,981	0	0	0
OTHER USES:									
8911 Operating Transfer Out	2,996,798	77,458	2,919,340	0	0	0	0	0	0
8949 Bond Refunding to Escrow	0	0	0	0	0	0	0	0	0
8949 Original Issue Discount-Refunding	0	0	0	0	0	0	0	0	0
8949 Other Uses	0	0	0	0	0	0	0	0	0
8990 TOTAL-OTHER USES	2,996,798	77,458	2,919,340	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(2,741,798)	(38,533)	2,703,265	0	2,981	2,981	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	1,108,592	606,697	(501,895)	0	(806,962)	(806,962)	565,490	(11,595,409)	(12,160,899)
3000 FUND BALANCE - JULY 1 (BEG.)	76,114,024	76,114,024	0	8,054,279	8,054,279	0	13,167,686	13,167,686	0
3000 FUND BALANCE - SEPTEMBER 30, 2013	\$ 77,222,616	\$ 76,720,721	\$ (501,895)	\$ 8,054,279	\$ 7,247,317	\$ (806,962)	\$ 13,733,176	\$ 1,572,277	\$ (12,160,899)

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 (UNAUDITED)

Codes	1B 10 GENERAL FUND			2B 20 FOOD SERVICE FUND			5B 50 DEBT SERVICE FUND		
	APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
REVENUES									
5700 LOCAL AND INTERMEDIATE	\$ 141,468,002	\$ 1,995,465	\$ (139,472,537)	\$ 4,784,800	\$ 540,397	\$ (4,244,403)	\$ 16,056,976	\$ 112,364	\$ (15,944,612)
5800 STATE	73,289,706	37,300,701	(35,989,005)	342,275	42,400	(299,875)	0	0	0
5900 FEDERAL	2,455,617	42,376	(2,413,241)	9,519,900	1,504,195	(8,015,705)	0	0	0
5000 TOTAL - ALL REVENUES	<u>217,213,325</u>	<u>39,338,542</u>	<u>(177,874,783)</u>	<u>14,646,975</u>	<u>2,086,992</u>	<u>(12,559,983)</u>	<u>16,056,976</u>	<u>112,364</u>	<u>(15,944,612)</u>
EXPENDITURES									
11 INSTRUCTION	126,569,385	18,508,769	108,060,616	0	0	0	0	0	0
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	2,668,887	429,325	2,239,562	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT	4,000,788	877,922	3,122,866	0	0	0	0	0	0
21 INSTRUCTIONAL LEADERSHIP	3,209,449	742,169	2,467,280	0	0	0	0	0	0
23 SCHOOL LEADERSHIP	14,892,395	3,452,759	11,439,636	0	0	0	0	0	0
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	8,455,873	1,275,556	7,180,317	0	0	0	0	0	0
32 SOCIAL WORK SERVICES	394,821	95,401	299,420	0	0	0	0	0	0
33 HEALTH SERVICES	1,863,060	412,014	1,451,046	0	0	0	0	0	0
34 STUDENT TRANSPORTATION	8,390,347	1,412,335	6,978,012	0	0	0	0	0	0
35 FOOD SERVICE	16,000	32	15,968	13,439,913	2,545,180	10,894,733	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES	5,302,504	1,209,258	4,093,246	0	0	0	0	0	0
41 GENERAL ADMINISTRATION	5,990,881	1,622,568	4,368,313	0	0	0	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS	21,025,233	5,863,199	15,162,034	1,207,062	351,755	855,307	0	0	0
52 SECURITIES & MONITORING SERVICES	2,321,529	499,952	1,821,577	0	0	0	0	0	0
53 DATA PROCESSING SERVICES	5,239,257	1,664,860	3,574,397	0	0	0	0	0	0
61 COMMUNITY SERVICES	956,310	273,631	682,679	0	0	0	0	0	0
71 DEBT SERVICES	0	0	0	0	0	0	15,491,486	11,707,772	3,783,714
81 FACILITIES ACQUISITION & CONSTRUCTION	2,000	0	2,000	0	0	0	0	0	0
91 CONTRACTED INSTRUCTIONAL SVCS	481,125	0	481,125	0	0	0	0	0	0
95 INDIRECT COST	0	0	0	0	0	0	0	0	0
99 INTERGOVERNMENTAL CHARGES	1,583,091	353,563	1,229,528	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	<u>213,362,935</u>	<u>38,693,312</u>	<u>174,669,623</u>	<u>14,646,975</u>	<u>2,896,935</u>	<u>11,750,040</u>	<u>15,491,486</u>	<u>11,707,772</u>	<u>3,783,714</u>
OTHER RESOURCES:	255,000	38,925	(216,075)	0	2,981	2,981	0	0	0
OTHER USES:	2,996,798	77,458	2,919,340	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	<u>(2,741,798)</u>	<u>(38,533)</u>	<u>2,703,265</u>	<u>0</u>	<u>2,981</u>	<u>2,981</u>	<u>0</u>	<u>0</u>	<u>0</u>
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	1,108,592	606,697	(501,895)	0	(806,962)	(806,962)	565,490	(11,595,409)	(12,160,899)
3000 FUND BALANCE - JULY 1 (BEG.)	76,114,024	76,114,024	0	8,054,279	8,054,279	0	13,167,686	13,167,686	0
3000 FUND BALANCE - SEPTEMBER 30, 2013	<u>\$ 77,222,616</u>	<u>\$ 76,720,721</u>	<u>\$ (501,895)</u>	<u>\$ 8,054,279</u>	<u>\$ 7,247,317</u>	<u>\$ (806,962)</u>	<u>\$ 13,733,176</u>	<u>\$ 1,572,277</u>	<u>\$ (12,160,899)</u>