

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 AUGUST 31, 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	193,587	2,224,511	0	0	0	0	0	0
6200 Purchased/Contracted Services	36,424	2,679	33,745	0	0	0	0	0	0
6300 Supplies and Materials	168,653	5,006	163,647	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	201,272	2,467,615	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,163,872	406,508	1,757,364	0	0	0	0	0	0
6200 Purchased/Contracted Services	589,550	37,606	551,944	0	0	0	0	0	0
6300 Supplies and Materials	196,724	17,798	178,926	0	0	0	0	0	0
6400 Other Operating Expenses	1,050,642	119,813	930,829	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	4,000,788	581,725	3,419,063	0	0	0	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,642,734	413,233	2,229,501	0	0	0	0	0	0
6200 Purchased/Contracted Services	204,647	4,844	199,803	0	0	0	0	0	0
6300 Supplies and Materials	145,326	23,329	121,997	0	0	0	0	0	0
6400 Other Operating Expenses	216,742	51,737	165,005	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	3,209,449	493,142	2,716,307	0	0	0	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	13,582,322	2,083,014	11,499,308	0	0	0	0	0	0
6200 Purchased/Contracted Services	391,041	3,330	387,711	0	0	0	0	0	0
6300 Supplies and Materials	194,228	61,641	132,587	0	0	0	0	0	0
6400 Other Operating Expenses	724,804	86,376	638,428	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	14,892,395	2,234,361	12,658,034	0	0	0	0	0	0

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 FOR THE PERIOD JULY 1, 2013 THRU AUGUST 31, 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	539,238	6,621,329	0	0	0	0	0	0
6200 Purchased/Contracted Services	436,891	52,015	384,876	0	0	0	0	0	0
6300 Supplies and Materials	332,624	22,245	310,379	0	0	0	0	0	0
6400 Other Operating Expenses	525,791	82,945	442,846	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	8,455,873	696,443	7,759,430	0	0	0	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	384,821	62,518	322,303	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	0	3,500	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	62,518	332,303	0	0	0	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,777,802	264,149	1,513,653	0	0	0	0	0	0
6200 Purchased/Contracted Services	18,945	2,455	16,490	0	0	0	0	0	0
6300 Supplies and Materials	44,515	1,713	42,802	0	0	0	0	0	0
6400 Other Operating Expenses	21,798	1,116	20,682	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,863,060	269,433	1,593,627	0	0	0	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,144,696	406,290	4,738,406	0	0	0	0	0	0
6200 Purchased/Contracted Services	125,636	9,758	115,878	0	0	0	0	0	0
6300 Supplies and Materials	1,748,762	152,570	1,596,192	0	0	0	0	0	0
6400 Other Operating Expenses	255,253	91,943	163,310	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	680,405	7,709,942	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	525,821	5,220,708	0	0	0
6200 Purchased/Contracted Services	0	0	0	36,600	862	35,739	0	0	0
6300 Supplies and Materials	0	0	0	7,521,584	149,459	7,372,125	0	0	0
6400 Other Operating Expenses	16,000	0	16,000	85,200	2,176	83,024	0	0	0
6600 Capital Outlay	0	0	0	50,000	0	50,000	0	0	0
35 FUNCTION TOTALS	16,000	0	16,000	13,439,913	678,318	12,761,595	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,303,812	368,806	1,935,006	0	0	0	0	0	0
6200 Purchased/Contracted Services	455,750	22,068	433,682	0	0	0	0	0	0
6300 Supplies and Materials	1,029,008	101,423	927,585	0	0	0	0	0	0
6400 Other Operating Expenses	1,397,645	188,704	1,208,941	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	687,123	4,615,381	0	0	0	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,860,706	708,421	3,152,285	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,331,173	256,311	1,074,862	0	0	0	0	0	0
6300 Supplies and Materials	248,201	417	247,784	0	0	0	0	0	0
6400 Other Operating Expenses	550,801	114,538	436,263	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,990,881	1,079,688	4,911,193	0	0	0	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	10,867,392	1,485,709	9,381,683	664,462	128,570	535,892	0	0	0
6200 Purchased/Contracted Services	6,862,140	908,060	5,954,080	542,600	104,500	438,100	0	0	0
6300 Supplies and Materials	1,984,004	496,034	1,487,970	0	0	0	0	0	0
6400 Other Operating Expenses	476,297	428,561	47,736	0	0	0	0	0	0
6600 Capital Outlay	835,400	277,900	557,500	0	0	0	0	0	0
51 FUNCTION TOTALS	21,025,233	3,596,264	17,428,969	1,207,062	233,070	973,992	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	246,164	1,591,296	0	0	0	0	0	0
6200 Purchased/Contracted Services	206,959	4,477	202,482	0	0	0	0	0	0
6300 Supplies and Materials	133,728	17,500	116,229	0	0	0	0	0	0
6400 Other Operating Expenses	59,422	4,621	54,801	0	0	0	0	0	0
6600 Capital Outlay	83,960	27,313	56,647	0	0	0	0	0	0
52 FUNCTION TOTALS	2,321,529	300,074	2,021,455	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,852,949	444,283	2,408,666	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,297,502	170,178	1,127,324	0	0	0	0	0	0
6300 Supplies and Materials	94,580	19,494	75,086	0	0	0	0	0	0
6400 Other Operating Expenses	89,613	2,218	87,395	0	0	0	0	0	0
6600 Capital Outlay	904,613	245,177	659,436	0	0	0	0	0	0
53 FUNCTION TOTALS	5,239,257	881,350	4,357,908	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	656,025	91,112	564,913	0	0	0	0	0	0
6200 Purchased/Contracted Services	75,375	8,594	66,781	0	0	0	0	0	0
6300 Supplies and Materials	45,560	3,979	41,581	0	0	0	0	0	0
6400 Other Operating Expenses	179,350	99,017	80,333	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	956,310	202,702	753,608	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	21,423,762	191,939,173	14,646,975	911,388	13,735,587	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	0	(65,000)	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	0	(255,000)	0	2,981	2,981	0	0	0
OTHER USES:									
8911 Operating Transfer Out	2,996,798	0	2,996,798	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	0	2,996,798	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(2,741,798)	0	2,741,798	0	2,981	2,981	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	1,108,592	(11,883,627)	(12,992,219)	0	(679,203)	(679,203)	565,490	(11,643,319)	(12,208,809)
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 - AUGUST 31, 2013	\$ 77,222,616	\$ 64,230,397	\$ (12,992,219)	\$ 8,054,279	\$ 7,375,076	\$ (679,203)	\$ 13,733,176	\$ 1,524,367	\$ (12,208,809)

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 (UNAUDITED)

Codes	10 GENERAL FUND			20 FOOD SERVICE FUND			50 DEBT SERVICE FUND		
	1B APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
REVENUES									
5700 LOCAL AND INTERMEDIATE	\$ 141,468,002	\$ 1,379,471	\$ (140,088,531)	\$ 4,784,800	\$ (167,028)	\$ (4,951,828)	\$ 16,056,976	\$ 64,454	\$ (15,992,522)
5800 STATE	73,289,706	8,140,147	(65,149,559)	342,275	22,310	(319,965)	0	0	0
5900 FEDERAL	2,455,617	20,519	(2,435,099)	9,519,900	373,922	(9,145,978)	0	0	0
5000 TOTAL - ALL REVENUES	<u>217,213,325</u>	<u>9,540,136</u>	<u>(207,673,189)</u>	<u>14,646,975</u>	<u>229,204</u>	<u>(14,417,771)</u>	<u>16,056,976</u>	<u>64,454</u>	<u>(15,992,522)</u>
EXPENDITURES									
11 INSTRUCTION	126,569,385	9,103,701	117,465,684	0	0	0	0	0	0
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	2,668,887	201,272	2,467,615	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT	4,000,788	581,725	3,419,063	0	0	0	0	0	0
21 INSTRUCTIONAL LEADERSHIP	3,209,449	493,142	2,716,307	0	0	0	0	0	0
23 SCHOOL LEADERSHIP	14,892,395	2,234,361	12,658,034	0	0	0	0	0	0
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	8,455,873	696,443	7,759,430	0	0	0	0	0	0
32 SOCIAL WORK SERVICES	394,821	62,518	332,303	0	0	0	0	0	0
33 HEALTH SERVICES	1,863,060	269,433	1,593,627	0	0	0	0	0	0
34 STUDENT TRANSPORTATION	8,390,347	680,405	7,709,942	0	0	0	0	0	0
35 FOOD SERVICE	16,000	0	16,000	13,439,913	678,318	12,761,595	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES	5,302,504	687,123	4,615,381	0	0	0	0	0	0
41 GENERAL ADMINISTRATION	5,990,881	1,079,688	4,911,193	0	0	0	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS	21,025,233	3,596,264	17,428,969	1,207,062	233,070	973,992	0	0	0
52 SECURITIES & MONITORING SERVICES	2,321,529	300,074	2,021,455	0	0	0	0	0	0
53 DATA PROCESSING SERVICES	5,239,257	881,350	4,357,908	0	0	0	0	0	0
61 COMMUNITY SERVICES	956,310	202,702	753,608	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>21,423,762</u>	<u>191,939,173</u>	<u>14,646,975</u>	<u>911,388</u>	<u>13,735,587</u>	<u>15,491,486</u>	<u>11,707,772</u>	<u>3,783,714</u>
OTHER RESOURCES:	255,000	0	(255,000)	0	2,981	2,981	0	0	0
OTHER USES:	2,996,798	0	2,996,798	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	<u>(2,741,798)</u>	<u>0</u>	<u>2,741,798</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	(11,883,627)	(12,992,219)	0	(679,203)	(679,203)	565,490	(11,643,319)	(12,208,809)
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 - AUGUST 31, 2013	<u>\$ 77,222,616</u>	<u>\$ 64,230,397</u>	<u>\$ (12,992,219)</u>	<u>\$ 8,054,279</u>	<u>\$ 7,375,076</u>	<u>\$ (679,203)</u>	<u>\$ 13,733,176</u>	<u>\$ 1,524,367</u>	<u>\$ (12,208,809)</u>