

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$11,839,082.09
102 - 106	Cash Equivalents		\$800.00
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		\$18,506,747.84

Accounts Receivable:

132	Interfund	\$963,649.39	
141	Intergovernmental - State	\$21,118,345.35	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$769,130.52	\$22,851,125.26

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	\$74,289,029.00	
302	Less revenues	(\$67,814,086.47)	\$6,474,942.53

Total assets and resources

\$59,672,697.72

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$445,510.04
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84
	Total liabilities		\$447,393.88

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$39,534,069.44
761	Capital reserve account - July	\$1,530,883.78	
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	\$1,530,883.78
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$75,092,626.02	
602	Less: Expenditures	(\$30,888,616.01)	
	Less: Encumbrances	(\$35,385,709.20)	(\$66,274,325.21)
	Total appropriated		\$8,818,300.81
			\$49,883,254.03

Unappropriated:

770	Fund balance, July 1		\$10,145,646.83
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$803,597.02)
	Total fund balance		\$59,225,303.84
	Total liabilities and fund equity		\$59,672,697.72

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,092,626.02	\$66,274,325.21	\$8,818,300.81
Revenues	(\$74,289,029.00)	(\$67,814,086.47)	(\$6,474,942.53)
Subtotal	<u>\$803,597.02</u>	<u>(\$1,539,761.26)</u>	<u>\$2,343,358.28</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,530,883.78)	\$1,530,883.78
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$803,597.02</u>	<u>(\$3,070,645.04)</u>	<u>\$3,874,242.06</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$803,597.02</u>	<u>(\$3,070,645.04)</u>	<u>\$3,874,242.06</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$803,597.02</u>	<u>(\$3,070,645.04)</u>	<u>\$3,874,242.06</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$803,597.02</u>	<u>(\$3,070,645.04)</u>	<u>\$3,874,242.06</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	6,489,880	0	6,489,880	0	Under	6,489,880
00370	SUBTOTAL – Revenues from Local Sources	33,761,444	0	33,761,444	33,883,494		(122,050)
00520	SUBTOTAL – Revenues from State Sources	33,916,872	0	33,916,872	33,916,872		0
00570	SUBTOTAL – Revenues from Federal Sources	120,833	0	120,833	13,720	Under	107,113
	Total	74,289,029	0	74,289,029	67,814,086		6,474,943
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	173,469	0	173,469	55,504	112,972	4,993
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	18,401,237	17,361	18,418,598	7,072,861	10,721,196	624,542
10300	Total Special Education - Instruction	4,840,318	9,305	4,849,624	1,929,739	2,823,201	96,684
11160	Total Basic Skills/Remedial – Instruct.	476,563	0	476,563	216,043	259,782	738
12160	Total Bilingual Education – Instruction	62,535	0	62,535	24,014	36,871	1,650
17100	Total School-Sponsored Co/Extra Curricul	544,055	2,626	546,681	216,973	219,292	110,415
17600	Total School-Sponsored Athletics – Instr	1,704,780	11,834	1,716,614	691,587	881,316	143,711
25100	Total Other Instructional Programs - Ins	238,975	0	238,975	76,523	128,636	33,816
29180	Total Undistributed Expenditures - Instr	7,154,381	116,704	7,271,085	2,759,303	3,880,837	630,945
29680	Total Undistributed Expenditures – Atten	15,500	0	15,500	7,540	7,500	460
30620	Total Undistributed Expenditures – Healt	308,343	0	308,343	117,334	169,554	21,455
40580	Total Undistributed Expend – Speech, OT,	500,000	1,513	501,513	91,460	249,915	160,138
41080	Total Undist. Expend. – Other Supp. Serv	674,876	(661)	674,215	260,024	414,191	0
41660	Total Undist. Expend. – Guidance	2,179,763	1,079	2,180,842	823,382	1,156,221	201,239
42200	Total Undist. Expend. – Child Study Team	1,075,218	525	1,075,743	445,992	596,538	33,214
43200	Total Undist. Expend. – Improvement of I	1,329,668	287	1,329,955	643,589	641,199	45,167
43620	Total Undist. Expend. – Edu. Media Serv.	1,299,194	27,516	1,326,709	588,249	473,584	264,876
44180	Total Undist. Expend. – Instructional St	119,800	1,647	121,447	80,378	34,749	6,320
45300	Support Serv. - General Admin	1,330,431	47,334	1,377,765	604,874	341,893	430,999
46160	Support Serv. - School Admin	2,802,714	4,899	2,807,613	1,336,396	1,369,321	101,896
47200	Total Undist. Expend. – Central Services	599,772	0	599,772	276,811	269,265	53,697
47620	Total Undist. Expend. – Admin. Info. Tec	272,053	0	272,053	183,141	78,182	10,730
51120	Total Undist. Expend. – Oper. & Maint. O	7,706,626	416,827	8,123,453	3,254,832	3,545,526	1,323,095
52480	Total Undist. Expend. – Student Transpor	4,763,042	884	4,763,926	1,915,791	1,475,155	1,372,979
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,927,135	109,200	13,036,335	5,156,406	5,223,170	2,656,759
72020	Total Undistributed Expenditures – Food	200,000	(42,000)	158,000	0	0	158,000
75880	TOTAL EQUIPMENT	1,690,135	55,507	1,745,642	1,605,019	0	140,622
76260	Total Facilities Acquisition and Constru	898,447	21,210	919,657	454,853	275,644	189,160
	Total	74,289,030	803,597	75,092,626	30,888,616	35,385,709	8,818,301

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$182,947.61)
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	\$949,457.00	
142	Intergovernmental - Federal	\$450,788.33	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,400,245.33

Loans Receivable:

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

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$1,529,816.16	
302	Less revenues	(\$1,343,178.05)	\$186,638.11

Total assets and resources

\$1,403,935.83

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$182,947.61)
411	Intergovernmental accounts payable - state				\$0.00
421	Accounts payable				\$77,713.80
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$0.00
	Other current liabilities				\$516,623.76
	Total liabilities				\$594,337.56

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances				\$963,076.07
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	
766	Reserve for Cur. Exp. Emergencies - July		\$0.00		
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. emer. reserve		\$0.00	\$0.00	
762	Adult education programs				\$0.00
750-752,76x	Other reserves				\$0.00
601	Appropriations		\$1,774,567.19		
602	Less: Expenditures	(\$806,203.35)			
	Less: Encumbrances	(\$712,741.62)	(\$1,518,944.97)		\$255,622.22
	Total appropriated				\$1,218,698.29
	Unappropriated:				
770	Fund balance, July 1				(\$164,348.99)
771	Designated fund balance				\$0.00
303	Budgeted fund balance				(\$244,751.03)
	Total fund balance				\$809,598.27
	Total liabilities and fund equity				<u>\$1,403,935.83</u>

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,774,567.19	\$1,518,944.97	\$255,622.22
Revenues	(\$1,529,816.16)	(\$1,343,178.05)	(\$186,638.11)
Subtotal	<u>\$244,751.03</u>	<u>\$175,766.92</u>	<u>\$68,984.11</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>\$244,751.03</u>	<u>\$175,766.92</u>	<u>\$68,984.11</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$244,751.03</u>	<u>\$175,766.92</u>	<u>\$68,984.11</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$244,751.03</u>	<u>\$175,766.92</u>	<u>\$68,984.11</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$244,751.03</u>	<u>\$175,766.92</u>	<u>\$68,984.11</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	1,994	1,994	66,005		(64,011)
00830	Total Revenues from Federal Sources	1,284,979	242,843	1,527,822	1,277,173	Under	250,649
	Total	1,284,979	244,837	1,529,816	1,343,178		186,638

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
00745	Total Revenues from Local Sources	0	48,775	48,775	3,497	12,159	33,119
84100	Local Projects	0	9,050	9,050	1,850	7,200	0
88740	Total Federal Projects	1,367,261	349,482	1,716,742	800,856	693,383	222,503
	Total	1,367,261	407,307	1,774,567	806,203	712,742	255,622

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$2,588,445.23)
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	\$4,225,534.10	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$4,225,534.10

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

\$1,637,088.87

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$2,588,445.23)
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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$424,602.15	
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	
766	Reserve for Cur. Exp. Emergencies - July	\$0.00		
607	Add: Increase in cur. exp. emer. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00	
762	Adult education programs		\$0.00	
750-752,76x	Other reserves		\$0.00	
601	Appropriations	\$335,147.68		
602	Less: Expenditures	(\$211,964.66)		
	Less: Encumbrances	\$0.00	(\$211,964.66)	\$123,183.02
	Total appropriated			\$547,785.17
Unappropriated:				
770	Fund balance, July 1		\$1,424,451.38	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		(\$335,147.68)	
	Total fund balance			\$1,637,088.87
	Total liabilities and fund equity			<u>\$1,637,088.87</u>

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$335,147.68	\$211,964.66	\$123,183.02
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$335,147.68</u>	<u>\$211,964.66</u>	<u>\$123,183.02</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>\$335,147.68</u>	<u>\$211,964.66</u>	<u>\$123,183.02</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$335,147.68</u>	<u>\$211,964.66</u>	<u>\$123,183.02</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$335,147.68</u>	<u>\$211,964.66</u>	<u>\$123,183.02</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$335,147.68</u>	<u>\$211,964.66</u>	<u>\$123,183.02</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:

	<u>Org Budget</u>	<u>Transfers</u>	<u>Adj Budget</u>	<u>Expended</u>	<u>Encumber</u>	<u>Available</u>
(Total of Accounts W/O a Grid# Assigned)	0	335,148	335,148	211,965	0	123,183
Total	0	335,148	335,148	211,965	0	123,183

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$982,702.08)
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		\$1,081,663.54

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$51,880.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$51,880.00

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	\$3,328,448.00	
302	Less revenues	(\$3,328,448.00)	\$0.00

Total assets and resources

\$150,841.46

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$982,702.08)
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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances				\$121,473.75
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
766	Reserve for Cur. Exp. Emergencies - July		\$0.00		
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. emer. reserve		\$0.00		\$0.00
762	Adult education programs				\$0.00
750-752,76x	Other reserves				\$0.00
601	Appropriations		\$3,328,447.50		
602	Less: Expenditures	(\$3,206,973.75)			
	Less: Encumbrances	(\$121,473.75)	(\$3,328,447.50)		
	Total appropriated				\$121,473.75

Unappropriated:

770	Fund balance, July 1				\$29,367.21
771	Designated fund balance				\$0.00
303	Budgeted fund balance				\$0.50
	Total fund balance				\$150,841.46
	Total liabilities and fund equity				<u>\$150,841.46</u>

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,328,447.50	\$3,328,447.50	\$0.00
Revenues	(\$3,328,448.00)	(\$3,328,448.00)	\$0.00
Subtotal	<u>(\$0.50)</u>	<u>(\$0.50)</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>(\$0.50)</u>	<u>(\$0.50)</u>	<u>\$0.00</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$0.50)</u>	<u>(\$0.50)</u>	<u>\$0.00</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$0.50)</u>	<u>(\$0.50)</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$0.50)</u>	<u>(\$0.50)</u>	<u>\$0.00</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	1,906,917	0	1,906,917	1,906,917		0
0093A	Other	1,421,531	0	1,421,531	1,421,531		0
	Total	3,328,448	0	3,328,448	3,328,448		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,328,448	0	3,328,448	3,206,974	121,474	0
	Total	3,328,448	0	3,328,448	3,206,974	121,474	0