

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$12,632,325.15
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		\$6,018,403.28

Accounts Receivable:

132	Interfund	\$1,253,572.76	
141	Intergovernmental - State	\$4,716,228.14	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$3,415,064.12	\$9,384,865.02

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	\$74,341,619.00	
302	Less revenues	(\$71,348,641.07)	\$2,992,977.93

Total assets and resources

\$31,029,371.38

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$883,039.41
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84
	Total liabilities		\$884,923.25

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$12,813,164.80
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	\$75,145,216.02	
602	Less: Expenditures	(\$60,022,061.72)	
	Less: Encumbrances	(\$8,664,804.56)	(\$68,686,866.28)
	Total appropriated		\$20,802,398.32

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		\$30,144,448.13
	Total liabilities and fund equity		\$31,029,371.38

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,145,216.02	\$68,686,866.28	\$6,458,349.74
Revenues	(\$74,341,619.00)	(\$71,348,641.07)	(\$2,992,977.93)
Subtotal	<u>\$803,597.02</u>	<u>(\$2,661,774.79)</u>	<u>\$3,465,371.81</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>(\$4,192,658.57)</u>	<u>\$4,996,255.59</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>(\$4,192,658.57)</u>	<u>\$4,996,255.59</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>(\$4,192,658.57)</u>	<u>\$4,996,255.59</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$803,597.02</u>	<u>(\$4,192,658.57)</u>	<u>\$4,996,255.59</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2017 Ending date 5/31/2018 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	37,368,714		(3,607,270)
00520	SUBTOTAL – Revenues from State Sources	33,916,872	52,590	33,969,462	33,916,872	Under	52,590
00570	SUBTOTAL – Revenues from Federal Sources	120,833	0	120,833	63,055	Under	57,778
	Total	74,289,029	52,590	74,341,619	71,348,641		2,992,978
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	173,469	0	173,469	128,950	39,691	4,828
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	18,401,237	36,855	18,438,091	15,420,897	2,437,979	579,216
10300	Total Special Education - Instruction	4,840,318	39,347	4,879,665	4,271,582	527,518	80,566
11160	Total Basic Skills/Remedial – Instruct.	476,563	10,500	487,063	479,245	0	7,818
12160	Total Bilingual Education – Instruction	62,535	0	62,535	54,882	6,004	1,650
17100	Total School-Sponsored Co/Extra Curricul	544,055	2,626	546,681	395,954	70,397	80,329
17600	Total School-Sponsored Athletics – Instr	1,704,780	14,834	1,719,614	1,299,925	388,909	30,780
25100	Total Other Instructional Programs - Ins	238,975	0	238,975	169,156	42,263	27,556
29180	Total Undistributed Expenditures - Instr	7,154,381	116,704	7,271,085	5,154,604	1,580,620	535,860
29680	Total Undistributed Expenditures – Atten	15,500	0	15,500	13,790	1,250	460
30620	Total Undistributed Expenditures – Healt	308,343	3,191	311,534	263,769	34,607	13,158
40580	Total Undistributed Expend – Speech, OT,	500,000	(26,487)	473,513	245,477	121,492	106,544
41080	Total Undist. Expend. – Other Supp. Serv	674,876	(661)	674,215	615,103	59,111	0
41660	Total Undist. Expend. – Guidance	2,179,763	779	2,180,542	1,770,980	280,003	129,559
42200	Total Undist. Expend. – Child Study Team	1,075,218	525	1,075,743	953,423	106,809	15,511
43200	Total Undist. Expend. – Improvement of I	1,329,668	287	1,329,955	1,176,479	117,028	36,449
43620	Total Undist. Expend. – Edu. Media Serv.	1,299,194	16,226	1,315,419	1,018,905	81,546	214,968
44180	Total Undist. Expend. – Instructional St	119,800	1,647	121,447	89,812	27,589	4,046
45300	Support Serv. - General Admin	1,330,431	57,334	1,387,765	944,041	152,860	290,864
46160	Support Serv. - School Admin	2,802,714	4,899	2,807,613	2,424,103	319,106	64,403
47200	Total Undist. Expend. – Central Services	599,772	15,000	614,772	501,615	51,599	61,558
47620	Total Undist. Expend. – Admin. Info. Tec	272,053	12,200	284,253	214,725	51,704	17,824
51120	Total Undist. Expend. – Oper. & Maint. O	7,706,626	417,630	8,124,256	5,719,462	1,449,467	955,327
52480	Total Undist. Expend. – Student Transpor	4,763,042	2,534	4,765,576	4,242,827	275,166	247,584
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,927,135	59,501	12,986,636	10,117,815	442,088	2,426,733
72020	Total Undistributed Expenditures – Food	200,000	(6,000)	194,000	0	0	194,000
75880	TOTAL EQUIPMENT	1,690,135	55,507	1,745,642	1,606,431	0	139,210
76260	Total Facilities Acquisition and Constr	898,447	21,210	919,657	728,107	0	191,549
	Total	74,289,030	856,187	75,145,216	60,022,062	8,664,805	6,458,350

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$389,163.44)
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	\$633,586.00	
142	Intergovernmental - Federal	\$450,788.33	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,084,374.33

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	\$1,693,965.16	
302	Less revenues	(\$1,479,420.05)	\$214,545.11

Total assets and resources

\$909,756.00

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,866,434.19	\$1,692,116.84	\$174,317.35
Revenues	(\$1,693,965.16)	(\$1,479,420.05)	(\$214,545.11)
Subtotal	<u>\$172,469.03</u>	<u>\$212,696.79</u>	<u>(\$40,227.76)</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>\$172,469.03</u>	<u>\$212,696.79</u>	<u>(\$40,227.76)</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>\$172,469.03</u>	<u>\$212,696.79</u>	<u>(\$40,227.76)</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>\$172,469.03</u>	<u>\$212,696.79</u>	<u>(\$40,227.76)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$172,469.03</u>	<u>\$212,696.79</u>	<u>(\$40,227.76)</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2017 Ending date 5/31/2018 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	67,085		(65,091)
00830	Total Revenues from Federal Sources	1,284,979	406,992	1,691,971	1,412,335	Under	279,636
	Total	1,284,979	408,986	1,693,965	1,479,420		214,545

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	6,300	6,300	3,150	3,150	0
00745	Total Revenues from Local Sources	0	48,775	48,775	17,402	0	31,373
84100	Local Projects	0	12,750	12,750	9,050	0	3,700
88740	Total Federal Projects	1,367,261	431,349	1,798,609	1,487,911	171,453	139,244
	Total	1,367,261	499,174	1,866,434	1,517,513	174,603	174,317

Starting date 7/1/2017 Ending date 5/31/2018 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 5/31/2018 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 5/31/2018 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 5/31/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$374,269.98)
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			\$351,757.69

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

\$29,367.71

Starting date 7/1/2017 Ending date 5/31/2018 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$374,269.98)
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				\$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
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	(\$3,328,447.50)			
	Less: Encumbrances	\$0.00	(\$3,328,447.50)		\$0.00
	Total appropriated				\$0.00

Unappropriated:

770	Fund balance, July 1				\$29,367.21
771	Designated fund balance				\$0.00
303	Budgeted fund balance				\$0.50
	Total fund balance				\$29,367.71
	Total liabilities and fund equity				<u>\$29,367.71</u>

Starting date 7/1/2017 Ending date 5/31/2018 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 5/31/2018 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	3,328,448	0	0
	Total	3,328,448	0	3,328,448	3,328,448	0	0