

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$12,664,100.23
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		\$2,728,124.06

Accounts Receivable:

132	Interfund	\$1,268,910.58	
141	Intergovernmental - State	\$4,475,980.93	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$738,378.49	\$6,483,270.00

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	\$74,555,542.00	
302	Less revenues	(\$68,580,172.37)	\$5,975,369.63

Total assets and resources

\$27,851,663.92

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$414,699.26
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84
	Total liabilities		\$416,583.10

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$10,204,743.52
761	Capital reserve account - July	\$3,537,786.98	
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	\$3,537,786.98
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	\$78,435,935.69	
602	Less: Expenditures	(\$63,565,084.33)	
	Less: Encumbrances	(\$9,824,348.29)	(\$73,389,432.62)
	Total appropriated		\$18,789,033.57

Unappropriated:

770	Fund balance, July 1		\$12,526,440.94
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$3,880,393.69)
	Total fund balance		\$27,435,080.82
	Total liabilities and fund equity		\$27,851,663.92

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$78,435,935.69	\$73,389,432.62	\$5,046,503.07
Revenues	(\$74,555,542.00)	(\$68,580,172.37)	(\$5,975,369.63)
Subtotal	<u>\$3,880,393.69</u>	<u>\$4,809,260.25</u>	<u>(\$928,866.56)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$3,537,786.98)	\$3,537,786.98
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$3,880,393.69</u>	<u>\$1,271,473.27</u>	<u>\$2,608,920.42</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>\$3,880,393.69</u>	<u>\$1,271,473.27</u>	<u>\$2,608,920.42</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>\$3,880,393.69</u>	<u>\$1,271,473.27</u>	<u>\$2,608,920.42</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$3,880,393.69</u>	<u>\$1,271,473.27</u>	<u>\$2,608,920.42</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	5,418,518	0	5,418,518	0	Under	5,418,518
00370	SUBTOTAL – Revenues from Local Sources	34,413,973	0	34,413,973	34,795,017		(381,044)
00520	SUBTOTAL – Revenues from State Sources	34,603,963	0	34,603,963	33,728,595	Under	875,368
00570	SUBTOTAL – Revenues from Federal Sources	119,088	0	119,088	56,560	Under	62,528
	Total	74,555,542	0	74,555,542	68,580,172		5,975,370
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	176,950	23,250	200,200	159,420	24,120	16,660
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	18,827,148	16,139	18,843,286	16,178,395	2,033,506	631,386
10300	Total Special Education - Instruction	5,008,435	13,872	5,022,307	4,393,730	566,025	62,553
11160	Total Basic Skills/Remedial – Instruct.	541,560	0	541,560	476,745	49,776	15,040
12160	Total Bilingual Education – Instruction	62,535	0	62,535	58,977	3,232	326
17100	Total School-Sponsored Co/Extra Curricul	593,055	6,647	599,701	468,244	71,310	60,147
17600	Total School-Sponsored Athletics – Instr	1,758,967	0	1,758,967	1,355,510	341,074	62,383
25100	Total Other Instructional Programs - Ins	241,725	(1,988)	239,738	209,697	11,576	18,464
29180	Total Undistributed Expenditures - Instr	7,913,184	(56,750)	7,856,434	5,499,420	1,744,430	612,584
29680	Total Undistributed Expenditures – Atten	15,500	(100)	15,400	13,964	1,238	199
30620	Total Undistributed Expenditures – Healt	314,343	100	314,443	284,420	25,587	4,436
40580	Total Undistributed Expend – Speech, OT,	400,000	77,198	477,198	299,449	177,749	0
41080	Total Undist. Expend. – Other Supp. Serv	672,821	88,792	761,613	703,846	57,768	0
41660	Total Undist. Expend. – Guidance	2,105,617	(300)	2,105,317	1,876,146	166,264	62,907
42200	Total Undist. Expend. – Child Study Team	1,089,218	1,305	1,090,523	898,580	182,268	9,676
43200	Total Undist. Expend. – Improvement of I	1,341,668	95,701	1,437,369	1,413,692	4,800	18,877
43620	Total Undist. Expend. – Edu. Media Serv.	1,179,080	4,907	1,183,987	994,379	104,625	84,983
44180	Total Undist. Expend. – Instructional St	123,800	16,046	139,846	127,540	6,194	6,112
45300	Support Serv. - General Admin	1,387,325	71,149	1,458,474	869,606	91,221	497,646
46160	Support Serv. - School Admin	2,726,206	83,950	2,810,156	2,456,551	224,120	129,485
47200	Total Undist. Expend. – Central Services	612,432	(2,908)	609,524	513,321	51,645	44,558
47620	Total Undist. Expend. – Admin. Info. Tec	277,053	0	277,053	229,147	41,908	5,999
51120	Total Undist. Expend. – Oper. & Maint. O	8,097,436	262,390	8,359,827	6,470,409	699,895	1,189,523
52480	Total Undist. Expend. – Student Transpor	4,773,817	546,715	5,320,532	4,844,573	313,908	162,050
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	13,289,300	(973,617)	12,315,683	10,563,685	774,216	977,781
72020	Total Undistributed Expenditures – Food	140,000	0	140,000	0	0	140,000
75880	TOTAL EQUIPMENT	209,500	3,885	213,385	146,868	1,465	65,052
76260	Total Facilities Acquisition and Constr	4,176,866	104,013	4,280,879	2,058,773	2,054,430	167,676
	Total	78,055,540	380,395	78,435,936	63,565,084	9,824,348	5,046,503

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$410,434.97
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	\$393,753.00	
142	Intergovernmental - Federal	\$46,763.47	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$4,977.53	\$445,494.00

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	\$1,740,507.50	
302	Less revenues	(\$1,798,016.62)	(\$57,509.12)

Total assets and resources

\$798,419.85

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$14,203.85
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$50,823.00
	Other current liabilities		\$493,613.79
	Total liabilities		\$558,640.64

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$236,008.41
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	\$1,877,251.61	
602	Less: Expenditures	(\$1,614,065.61)	
	Less: Encumbrances	(\$122,664.66)	(\$1,736,730.27)
	Total appropriated		\$376,529.75

Unappropriated:

770	Fund balance, July 1		(\$6.43)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$136,744.11)
	Total fund balance		\$239,779.21
	Total liabilities and fund equity		\$798,419.85

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,877,251.61	\$1,736,730.27	\$140,521.34
Revenues	(\$1,740,507.50)	(\$1,798,016.62)	\$57,509.12
Subtotal	<u>\$136,744.11</u>	<u>(\$61,286.35)</u>	<u>\$198,030.46</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>\$136,744.11</u>	<u>(\$61,286.35)</u>	<u>\$198,030.46</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>\$136,744.11</u>	<u>(\$61,286.35)</u>	<u>\$198,030.46</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>\$136,744.11</u>	<u>(\$61,286.35)</u>	<u>\$198,030.46</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$136,744.11</u>	<u>(\$61,286.35)</u>	<u>\$198,030.46</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	0	0	57,509		(57,509)
00830	Total Revenues from Federal Sources	1,238,077	502,431	1,740,508	1,740,508		(1)
	Total	1,238,077	502,431	1,740,508	1,798,017		(57,509)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	13,400	13,400	13,400	0	0
88740	Total Federal Projects	823,653	1,040,199	1,863,852	1,600,666	122,665	140,521
	Total	823,653	1,053,599	1,877,252	1,614,066	122,665	140,521

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$2,630,669.98)
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		\$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

\$1,594,864.12

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$42,224.75	\$42,224.75	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,224.75</u>	<u>\$42,224.75</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>\$42,224.75</u>	<u>\$42,224.75</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>\$42,224.75</u>	<u>\$42,224.75</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>\$42,224.75</u>	<u>\$42,224.75</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$42,224.75</u>	<u>\$42,224.75</u>	<u>\$0.00</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 5/31/2019 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	42,225	42,225	42,225	0	0
Total	0	42,225	42,225	42,225	0	0

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$152,483.83)
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		\$156,409.04

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$25,443.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$25,443.00

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	\$3,276,048.00	
302	Less revenues	(\$3,276,048.00)	\$0.00

Total assets and resources

\$29,368.21

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,276,048.00	\$3,276,047.50	\$0.50
Revenues	(\$3,276,048.00)	(\$3,276,048.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$0.50)</u>	<u>\$0.50</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>(\$0.50)</u>	<u>\$0.50</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>\$0.00</u>	<u>(\$0.50)</u>	<u>\$0.50</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>\$0.00</u>	<u>(\$0.50)</u>	<u>\$0.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$0.50)</u>	<u>\$0.50</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2018 Ending date 5/31/2019 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	1,876,897	0	1,876,897	1,876,897		0
0093A	Other	1,399,151	0	1,399,151	1,399,151		0
	Total	3,276,048	0	3,276,048	3,276,048		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,276,048	0	3,276,048	3,276,048	0	1
	Total	3,276,048	0	3,276,048	3,276,048	0	1