

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

Assets and Resources

Assets:

101	Cash in bank		\$11,974,257.50
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		\$24,723,449.96

Accounts Receivable:

132	Interfund	\$780,895.52	
141	Intergovernmental - State	\$27,246,458.78	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,789,680.79	\$29,817,035.09

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	(\$68,147,742.83)	\$6,407,799.17

Total assets and resources

\$72,923,341.72

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$938,640.22
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,883.84
	Total liabilities		\$940,524.06

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$46,694,956.09
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	\$78,597,737.69	
602	Less: Expenditures	(\$19,017,347.49)	
	Less: Encumbrances	(\$46,314,560.86)	(\$65,331,908.35)
	Total appropriated		\$63,498,572.41
	Unappropriated:		
770	Fund balance, July 1		\$12,526,440.94
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$4,042,195.69)
	Total fund balance		\$71,982,817.66
	Total liabilities and fund equity		<u>\$72,923,341.72</u>

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

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$78,597,737.69	\$65,331,908.35	\$13,265,829.34
Revenues	(\$74,555,542.00)	(\$68,147,742.83)	(\$6,407,799.17)
Subtotal	<u>\$4,042,195.69</u>	<u>(\$2,815,834.48)</u>	<u>\$6,858,030.17</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>\$4,042,195.69</u>	<u>(\$6,353,621.46)</u>	<u>\$10,395,817.15</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>\$4,042,195.69</u>	<u>(\$6,353,621.46)</u>	<u>\$10,395,817.15</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>\$4,042,195.69</u>	<u>(\$6,353,621.46)</u>	<u>\$10,395,817.15</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$4,042,195.69</u>	<u>(\$6,353,621.46)</u>	<u>\$10,395,817.15</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 10/31/2018 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	34,417,441		(3,468)
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	1,707	Under	117,381
	Total	74,555,542	0	74,555,542	68,147,743		6,407,799
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	176,950	1,000	177,950	32,414	138,611	6,926
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	18,827,148	10,888	18,838,035	4,019,914	14,075,305	742,816
10300	Total Special Education - Instruction	5,008,435	174	5,008,609	1,035,345	3,882,924	90,339
11160	Total Basic Skills/Remedial – Instruct.	541,560	0	541,560	100,089	426,434	15,037
12160	Total Bilingual Education – Instruction	62,535	0	62,535	12,968	47,844	1,723
17100	Total School-Sponsored Co/Extra Curricul	593,055	7,962	601,016	69,067	417,446	114,504
17600	Total School-Sponsored Athletics – Instr	1,758,967	0	1,758,967	276,640	1,277,686	204,640
25100	Total Other Instructional Programs - Ins	241,725	263	241,988	47,065	159,890	35,032
29180	Total Undistributed Expenditures - Instr	7,913,184	0	7,913,184	1,774,939	5,188,287	949,958
29680	Total Undistributed Expenditures – Atten	15,500	0	15,500	5,013	9,988	500
30620	Total Undistributed Expenditures – Healt	314,343	0	314,343	68,090	228,296	17,956
40580	Total Undistributed Expend – Speech, OT,	400,000	0	400,000	46,489	340,897	12,614
41080	Total Undist. Expend. – Other Supp. Serv	672,821	0	672,821	158,896	513,925	0
41660	Total Undist. Expend. – Guidance	2,105,617	(300)	2,105,317	511,944	1,459,973	133,401
42200	Total Undist. Expend. – Child Study Team	1,153,104	2,300	1,155,404	224,131	903,606	27,666
43200	Total Undist. Expend. – Improvement of I	1,439,584	12,531	1,452,115	531,513	891,040	29,561
43620	Total Undist. Expend. – Edu. Media Serv.	1,179,080	0	1,179,080	477,264	555,917	145,899
44180	Total Undist. Expend. – Instructional St	123,800	2,442	126,242	78,106	19,412	28,724
45300	Support Serv. - General Admin	1,387,325	1,149	1,388,474	410,992	440,818	536,663
46160	Support Serv. - School Admin	2,726,206	11,450	2,737,656	905,275	1,711,118	121,263
47200	Total Undist. Expend. – Central Services	612,432	0	612,432	213,807	343,340	55,286
47620	Total Undist. Expend. – Admin. Info. Tec	277,053	0	277,053	86,113	178,830	12,110
51120	Total Undist. Expend. – Oper. & Maint. O	8,097,436	251,663	8,349,099	2,449,280	3,743,782	2,156,037
52480	Total Undist. Expend. – Student Transpor	4,773,817	1,107	4,774,924	635,929	1,145,955	2,993,040
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	13,289,300	(30,129)	13,259,171	3,258,967	7,768,334	2,231,870
72020	Total Undistributed Expenditures – Food	140,000	0	140,000	0	0	140,000
75880	TOTAL EQUIPMENT	209,500	(3,015)	206,485	88,809	46,119	71,557
76260	Total Facilities Acquisition and Constr	4,176,866	110,913	4,287,779	1,498,287	398,785	2,390,707
	Total	78,217,342	380,395	78,597,738	19,017,347	46,314,561	13,265,829

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$335,119.51
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	\$882,530.00	
142	Intergovernmental - Federal	\$73,993.47	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$4,977.53	\$961,501.00

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	\$2,004,468.01	
302	Less revenues	(\$1,276,039.62)	\$728,428.39

Total assets and resources

\$2,025,048.90

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$65,986.84
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$50,823.00
	Other current liabilities		\$493,613.79
	Total liabilities		\$610,423.63

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,011,805.16
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	\$1,744,102.26	
602	Less: Expenditures	(\$703,180.06)	
	Less: Encumbrances	(\$898,461.41)	(\$1,601,641.47)
	Total appropriated		\$142,460.79
			\$1,154,265.95

Unappropriated:

770	Fund balance, July 1		(\$6.43)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$260,365.75
	Total fund balance		\$1,414,625.27
	Total liabilities and fund equity		<u>\$2,025,048.90</u>

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,744,102.26	\$1,601,641.47	\$142,460.79
Revenues	(\$2,004,468.01)	(\$1,276,039.62)	(\$728,428.39)
Subtotal	<u>(\$260,365.75)</u>	<u>\$325,601.85</u>	<u>(\$585,967.60)</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>(\$260,365.75)</u>	<u>\$325,601.85</u>	<u>(\$585,967.60)</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>(\$260,365.75)</u>	<u>\$325,601.85</u>	<u>(\$585,967.60)</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>(\$260,365.75)</u>	<u>\$325,601.85</u>	<u>(\$585,967.60)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$260,365.75)</u>	<u>\$325,601.85</u>	<u>(\$585,967.60)</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	0	0	45,769		(45,769)
00830	Total Revenues from Federal Sources	1,238,077	766,391	2,004,468	1,230,271	Under	774,197
	Total	1,238,077	766,391	2,004,468	1,276,040		728,428

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	907,050	1,730,702	689,780	898,461	142,461
	Total	823,653	920,450	1,744,102	703,180	898,461	142,461

Starting date 7/1/2018 Ending date 10/31/2018 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 7/1/2018 Ending date 10/31/2018 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			\$11.35
Total liabilities				\$11.35

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	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$1,637,077.52
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$1,637,077.52
	Total liabilities and fund equity			<u>\$1,637,088.87</u>

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$511,888.67
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		\$1,394,376.04

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,399,151.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,399,151.00

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

\$3,305,415.71

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

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	\$3,276,048.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$3,276,048.00
	Total appropriated			\$3,276,048.00

Unappropriated:

770	Fund balance, July 1			\$29,367.71
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00

Total fund balance **\$3,305,415.71**
Total liabilities and fund equity \$3,305,415.71

Starting date 7/1/2018 Ending date 10/31/2018 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2018 Ending date 10/31/2018 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	0	0	3,276,048
	Total	3,276,048	0	3,276,048	0	0	3,276,048