

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$1,148,879.26 |
| 102 - 106 | Cash Equivalents | | \$250.00 |
| 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 | | \$3,931,786.00 |

Accounts Receivable:

| | | | |
|----------|---|--------------|--------------|
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | \$235,916.29 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$235,916.29 |

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 | \$7,739,627.00 | |
| 302 | Less revenues | (\$7,611,339.34) | \$128,287.66 |

Total assets and resources

\$5,445,119.21

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

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 | | \$279,842.00 |
| | Total liabilities | | \$279,842.00 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|------------------|------------------|
| 753,754 | Reserve for encumbrances | | \$3,924,015.54 |
| 761 | Capital reserve account - July | \$200,000.00 | |
| 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 | \$200,000.00 |
| | 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 | | \$242,324.00 |
| 750-752,76x | Other reserves | | \$0.00 |
| 601 | Appropriations | \$8,007,319.86 | |
| 602 | Less: Expenditures | (\$3,467,452.83) | |
| | Less: Encumbrances | (\$3,906,322.68) | (\$7,373,775.51) |
| | Total appropriated | | \$4,999,883.89 |

Unappropriated:

| | | | |
|-----|--|--|-----------------------|
| 770 | Fund balance, July 1 | | \$433,086.18 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$267,692.86) |
| | Total fund balance | | \$5,165,277.21 |
| | Total liabilities and fund equity | | \$5,445,119.21 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|-----------------------|---------------------|
| Appropriations | \$8,007,319.86 | \$7,373,775.51 | \$633,544.35 |
| Revenues | (\$7,739,627.00) | (\$7,611,339.34) | (\$128,287.66) |
| Subtotal | <u>\$267,692.86</u> | <u>(\$237,563.83)</u> | <u>\$505,256.69</u> |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | (\$200,000.00) | \$200,000.00 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | <u>\$267,692.86</u> | <u>(\$437,563.83)</u> | <u>\$705,256.69</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>\$267,692.86</u> | <u>(\$437,563.83)</u> | <u>\$705,256.69</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>\$267,692.86</u> | <u>(\$437,563.83)</u> | <u>\$705,256.69</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$267,692.86</u> | <u>(\$437,563.83)</u> | <u>\$705,256.69</u> |

Prepared and submitted by :

Elizabeth Schaub
Board Secretary

3/19/18
Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|--|--|------------------|---------------|------------------|------------------|------------------|----------------|
| 00370 | SUBTOTAL – Revenues from Local Sources | 7,414,180 | 0 | 7,414,180 | 7,351,892 | Under | 62,288 |
| 00520 | SUBTOTAL – Revenues from State Sources | 314,205 | 11,242 | 325,447 | 259,447 | Under | 66,000 |
| Total | | 7,728,385 | 11,242 | 7,739,627 | 7,611,339 | | 128,288 |
| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
| (Total of Accounts W/O a Grid# Assigned) | | 5,000 | 0 | 5,000 | 0 | 0 | 5,000 |
| 03200 | TOTAL REGULAR PROGRAMS - INSTRUCTION | 1,700,137 | 47,304 | 1,747,441 | 961,649 | 738,801 | 46,991 |
| 10300 | Total Special Education - Instruction | 279,935 | 2,725 | 282,660 | 141,330 | 141,330 | 0 |
| 11160 | Total Basic Skills/Remedial – Instruct. | 105,944 | (4,490) | 101,454 | 52,959 | 48,495 | 0 |
| 12160 | Total Bilingual Education – Instruction | 99,587 | 450 | 100,037 | 52,052 | 47,635 | 350 |
| 17100 | Total School-Sponsored Co/Extra Curricul | 78,500 | 0 | 78,500 | 23,340 | 35,950 | 19,210 |
| 20620 | Total Summer School | 14,000 | 1,205 | 15,205 | 15,205 | 0 | 0 |
| 27100 | Total Community Services Programs/Operat | 17,001 | (12,687) | 4,314 | 4,314 | 0 | 0 |
| 29180 | Total Undistributed Expenditures - Instr | 2,469,063 | (2,851) | 2,466,212 | 763,379 | 1,351,027 | 351,806 |
| 29680 | Total Undistributed Expenditures – Atten | 4,965 | 0 | 4,965 | 2,896 | 2,069 | 0 |
| 30620 | Total Undistributed Expenditures – Healt | 79,911 | (3,000) | 76,911 | 35,473 | 33,622 | 7,816 |
| 40580 | Total Undistributed Expend – Speech, OT, | 90,500 | 0 | 90,500 | 26,233 | 43,132 | 21,135 |
| 41080 | Total Undist. Expend. – Other Supp. Serv | 135,000 | (29,601) | 105,399 | 52,078 | 46,922 | 6,399 |
| 42200 | Total Undist. Expend. – Child Study Team | 318,223 | (9,379) | 308,844 | 77,397 | 200,525 | 30,922 |
| 43200 | Total Undist. Expend. – Improvement of I | 101,129 | 0 | 101,129 | 58,992 | 42,137 | 0 |
| 43620 | Total Undist. Expend. – Edu. Media Serv. | 1,000 | (3) | 997 | 99 | 0 | 898 |
| 30 | Total Undist. Expend. – Instructional St | 5,000 | (1,997) | 3,003 | 2,505 | 498 | 0 |
| 45300 | Support Serv. - General Admin | 159,821 | 24,682 | 184,503 | 111,014 | 72,663 | 826 |
| 46160 | Support Serv. - School Admin | 62,750 | 12,745 | 75,495 | 45,989 | 29,504 | 2 |
| 47200 | Total Undist. Expend. – Central Services | 70,094 | 0 | 70,094 | 44,944 | 24,902 | 248 |
| 51120 | Total Undist. Expend. – Oper. & Maint. O | 604,514 | 0 | 604,514 | 336,943 | 251,582 | 15,988 |
| 52480 | Total Undist. Expend. – Student Transpor | 427,981 | 0 | 427,981 | 144,599 | 240,725 | 42,657 |
| 71260 | TOTAL PERSONNEL SERVICES –EMPLOYEE | 1,117,104 | (6,000) | 1,111,104 | 496,282 | 550,481 | 64,340 |
| 72020 | Total Undistributed Expenditures – Food | 12,270 | 9,832 | 22,102 | 17,780 | 4,323 | 0 |
| 76260 | Total Facilities Acquisition and Constr | 18,956 | 0 | 18,956 | 0 | 0 | 18,956 |
| Total | | 7,978,385 | 28,935 | 8,007,320 | 3,467,453 | 3,906,323 | 633,544 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

| Revenues: | | | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---------------|------------------|--|--|------------|-----------|------------|-----------|------------|------------|
| 00100 | 10-1210 | Local Tax Levy | | 7,222,979 | 0 | 7,222,979 | 7,222,979 | | 0 |
| 00140 | 10-1310 | Tuition from Individuals | | 3,200 | 0 | 3,200 | 3,360 | | (160) |
| 00300 | 10-1__ | Unrestricted Miscellaneous Revenues | | 188,001 | 0 | 188,001 | 125,553 | Under | 62,448 |
| 00430 | 10-3131 | Extraordinary Aid | | 66,000 | 0 | 66,000 | 0 | Under | 66,000 |
| 00470 | 10-3177 | Categorical Security Aid | | 22,406 | 0 | 22,406 | 22,406 | | 0 |
| 00500 | 10-3__ | Other State Aids | | 225,799 | 11,242 | 237,041 | 237,041 | | 0 |
| Total | | | | 7,728,385 | 11,242 | 7,739,627 | 7,611,339 | | 128,288 |
| Expenditures: | | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
| | | | | 5,000 | 0 | 5,000 | 0 | 0 | 5,000 |
| 02000 | 11-105-100-101 | Preschool – Salaries of Teachers | | 89,893 | 115 | 90,008 | 45,004 | 45,004 | 0 |
| 02080 | 11-110-__-101 | Kindergarten – Salaries of Teachers | | 206,233 | (1,368) | 204,865 | 102,432 | 102,433 | 0 |
| 02100 | 11-120-__-101 | Grades 1-5 – Salaries of Teachers | | 657,618 | (47,603) | 610,015 | 300,103 | 304,912 | 5,000 |
| 02120 | 11-130-__-101 | Grades 6-8 – Salaries of Teachers | | 436,284 | 55,992 | 492,276 | 242,066 | 242,810 | 7,400 |
| 03000 | 11-190-1__-106 | Other Salaries for Instruction | | 30,000 | 36,000 | 66,000 | 32,438 | 33,562 | 0 |
| 03020 | 11-190-1__-320 | Purchased Professional – Educational Ser | | 117,859 | 2,368 | 120,227 | 120,227 | 0 | 0 |
| 03040 | 11-190-1__-340 | Purchased Technical Services | | 56,700 | (11,403) | 45,297 | 13,370 | 2,070 | 29,857 |
| 03060 | 11-190-1__-[4-5] | Other Purchased Services (400-500 series | | 28,050 | 11,863 | 39,913 | 39,611 | 0 | 302 |
| 03080 | 11-190-1__-610 | General Supplies | | 68,000 | 202 | 68,202 | 56,986 | 7,431 | 3,786 |
| 03100 | 11-190-1__-640 | Textbooks | | 5,000 | 2,138 | 7,138 | 7,138 | 0 | 0 |
| 03120 | 11-190-1__-8__ | Other Objects | | 4,500 | (1,000) | 3,500 | 2,275 | 579 | 646 |
| 07000 | 11-213-100-101 | Salaries of Teachers | | 279,935 | 2,725 | 282,660 | 141,330 | 141,330 | 0 |
| 11000 | 11-230-100-101 | Salaries of Teachers | | 105,944 | (4,490) | 101,454 | 52,959 | 48,495 | 0 |
| 12000 | 11-240-100-101 | Salaries of Teachers | | 99,237 | 450 | 99,687 | 52,052 | 47,635 | 0 |
| 12100 | 11-240-100-610 | General Supplies | | 350 | 0 | 350 | 0 | 0 | 350 |
| 17000 | 11-401-100-1__ | Salaries | | 34,000 | 0 | 34,000 | 790 | 33,210 | 0 |
| 17020 | 11-401-100-[3-5] | Purchased Services (300-500 series) | | 28,500 | (6,000) | 22,500 | 5,755 | 0 | 16,745 |
| 17040 | 11-401-100-6__ | Supplies and Materials | | 10,000 | 6,000 | 16,000 | 11,295 | 2,740 | 1,965 |
| 17080 | 11-401-100-930 | Transfers to Cover Deficit (Agency Funds | | 6,000 | 0 | 6,000 | 5,500 | 0 | 500 |
| 20000 | 11-422-100-101 | Salaries of Teachers | | 14,000 | 1,205 | 15,205 | 15,205 | 0 | 0 |
| 27000 | 11-800-330-1__ | Salaries | | 17,001 | (12,687) | 4,314 | 4,314 | 0 | 0 |
| 29000 | 11-000-100-561 | Tuition to Other LEAs within the State - | | 1,411,972 | (2,851) | 1,409,121 | 454,767 | 674,238 | 280,116 |
| 29020 | 11-000-100-562 | Tuition to Other LEAs within the State - | | 555,700 | 6,571 | 562,271 | 207,268 | 355,003 | 0 |
| 29040 | 11-000-100-563 | Tuition to County Voc. School District-R | | 18,252 | 0 | 18,252 | 5,476 | 12,776 | 0 |
| 29060 | 11-000-100-564 | Tuition to County Voc. School District-S | | 26,700 | 0 | 26,700 | 8,010 | 18,690 | 0 |
| 29080 | 11-000-100-565 | Tuition to CSSD & Regular Day Schools | | 313,640 | (21,990) | 291,650 | 17,360 | 238,327 | 35,963 |
| 29100 | 11-000-100-566 | Tuition to Priv. School for the Disabled | | 102,359 | 35,639 | 137,998 | 60,388 | 41,882 | 35,728 |
| 29120 | 11-000-100-569 | Tuition – Other | | 40,440 | (20,220) | 20,220 | 10,110 | 10,110 | 0 |
| 29500 | 11-000-211-1__ | Salaries | | 4,965 | 0 | 4,965 | 2,896 | 2,069 | 0 |
| 30500 | 11-000-213-1__ | Salaries | | 62,896 | 0 | 62,896 | 30,925 | 30,238 | 1,734 |
| 30540 | 11-000-213-3__ | Purchased Professional and Technical Ser | | 10,000 | 0 | 10,000 | 1,952 | 3,000 | 5,048 |
| 30560 | 11-000-213-[4-5] | Other Purchased Services (400-500 series | | 1,265 | (150) | 1,115 | 85 | 0 | 1,030 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---------------|------------------|--|------------|-----------|------------|----------|----------|-----------|
| 30580 | 11-000-213-6__ | Supplies and Materials | 5,750 | (2,850) | 2,900 | 2,511 | 384 | 4 |
| 40520 | 11-000-216-320 | Purchased Professional – Educational Ser | 90,000 | (400) | 89,600 | 25,368 | 43,132 | 21,100 |
| 40540 | 11-000-216-6__ | Supplies and Materials | 500 | 400 | 900 | 865 | 0 | 35 |
| 41000 | 11-000-217-1__ | Salaries | 135,000 | (29,601) | 105,399 | 52,078 | 46,922 | 6,399 |
| 42060 | 11-000-219-320 | Purchased Professional – Educational Ser | 315,223 | (8,379) | 306,844 | 76,425 | 200,184 | 30,234 |
| 42160 | 11-000-219-6__ | Supplies and Materials | 3,000 | (1,000) | 2,000 | 972 | 340 | 688 |
| 43040 | 11-000-221-105 | Salaries of Secretarial & Clerical Assis | 101,129 | 0 | 101,129 | 58,992 | 42,137 | 0 |
| 43580 | 11-000-222-6__ | Supplies and Materials | 1,000 | (3) | 997 | 99 | 0 | 898 |
| 44080 | 11-000-223-320 | Purchased Professional – Educational Ser | 5,000 | (1,997) | 3,003 | 2,505 | 498 | 0 |
| 45000 | 11-000-230-1__ | Salaries | 101,237 | 13,206 | 114,443 | 53,478 | 60,965 | 0 |
| 45040 | 11-000-230-331 | Legal Services | 5,000 | 15,000 | 20,000 | 11,435 | 8,565 | 0 |
| 45060 | 11-000-230-332 | Audit Fees | 28,202 | (3,149) | 25,053 | 25,053 | 0 | 0 |
| 45100 | 11-000-230-339 | Other Purchased Professional Services | 4,000 | 585 | 4,585 | 4,585 | 0 | 0 |
| 45140 | 11-000-230-530 | Communications/Telephone | 9,000 | (735) | 8,265 | 5,192 | 2,993 | 80 |
| 45180 | 11-000-230-590 | Misc Purch Services (400-500 series, O/T | 3,000 | 161 | 3,161 | 3,074 | 66 | 20 |
| 45200 | 11-000-230-610 | General Supplies | 500 | 0 | 500 | 404 | 0 | 97 |
| 45260 | 11-000-230-890 | Miscellaneous Expenditures | 4,157 | (11) | 4,146 | 3,844 | 0 | 302 |
| 30 | 11-000-230-895 | BOE Membership Dues and Fees | 4,725 | (375) | 4,350 | 3,949 | 74 | 327 |
| 46000 | 11-000-240-103 | Salaries of Principals/Assistant Princip | 54,000 | 7,118 | 61,118 | 35,652 | 25,466 | 0 |
| 46100 | 11-000-240-[4-5] | Other Purchased Services (400-500 series | 7,750 | 750 | 8,500 | 4,615 | 3,885 | 0 |
| 46120 | 11-000-240-6__ | Supplies and Materials | 1,000 | 4,877 | 5,877 | 5,722 | 153 | 2 |
| 47000 | 11-000-251-1__ | Salaries | 57,244 | 0 | 57,244 | 33,392 | 23,852 | 0 |
| 47020 | 11-000-251-330 | Purchased Professional Services | 1,700 | (1,405) | 295 | 295 | 0 | 0 |
| 47040 | 11-000-251-340 | Purchased Technical Services | 6,800 | 1,521 | 8,321 | 7,270 | 1,050 | 1 |
| 47060 | 11-000-251-592 | Misc. Purch. Services (400-500 Series, O | 2,800 | 0 | 2,800 | 2,743 | 0 | 57 |
| 47100 | 11-000-251-6__ | Supplies and Materials | 800 | 321 | 1,121 | 1,121 | 0 | 0 |
| 47180 | 11-000-251-890 | Other Objects | 750 | (437) | 313 | 123 | 0 | 190 |
| 48520 | 11-000-261-420 | Cleaning, Repair, and Maintenance Servic | 54,000 | 16,025 | 70,025 | 58,349 | 21,982 | (10,305) |
| 48540 | 11-000-261-610 | General Supplies | 500 | 0 | 500 | 500 | 0 | 0 |
| 49000 | 11-000-262-1__ | Salaries | 307,081 | 5,100 | 312,181 | 179,929 | 127,718 | 4,534 |
| 49040 | 11-000-262-3__ | Purchased Professional and Technical Ser | 5,000 | (1,260) | 3,740 | 3,225 | 0 | 515 |
| 49060 | 11-000-262-420 | Cleaning, Repair, and Maintenance Svc. | 15,000 | 0 | 15,000 | 6,905 | 2,556 | 5,539 |
| 49120 | 11-000-262-490 | Other Purchased Property Services | 11,500 | 0 | 11,500 | 10,102 | 1,398 | 0 |
| 49140 | 11-000-262-520 | Insurance | 38,433 | 0 | 38,433 | 16,928 | 15,844 | 5,661 |
| 49160 | 11-000-262-590 | Miscellaneous Purchased Services | 7,000 | 0 | 7,000 | 2,560 | 3,850 | 590 |
| 49180 | 11-000-262-610 | General Supplies | 16,000 | 0 | 16,000 | 10,539 | 141 | 5,320 |
| 49220 | 11-000-262-622 | Energy (Electricity) | 150,000 | (19,865) | 130,135 | 47,907 | 78,093 | 4,135 |
| 52200 | 11-000-270-503 | Contract Serv.–Aid in Lieu Pymts–Non-Pub | 9,724 | (304) | 9,420 | 3,000 | 3,000 | 3,420 |
| 52260 | 11-000-270-511 | Contract Services (Bet. Home & Sch) -Ven | 77,328 | 304 | 77,632 | 22,898 | 54,734 | 0 |
| 52280 | 11-000-270-512 | Contr Serv (Oth. Than Bet Home & Sch) - | 18,360 | 0 | 18,360 | 4,886 | 2,406 | 11,068 |
| 52360 | 11-000-270-517 | Contract Serv. (Reg. Students) – ESCs & | 15,089 | 0 | 15,089 | 2,107 | 5,293 | 7,689 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

| Expenditures: | | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---------------|----------------|--|--|------------|-----------|------------|-----------|-----------|-----------|
| 52380 | 11-000-270-518 | Contract Serv. (Spl. Ed. Students) – ESC | | 307,480 | 0 | 307,480 | 111,709 | 175,291 | 20,480 |
| 71020 | 11-000-291-220 | Social Security Contributions | | 90,000 | (5,000) | 85,000 | 28,706 | 54,835 | 1,459 |
| 71060 | 11-000-291-241 | Other Retirement Contributions - PERS | | 91,239 | 0 | 91,239 | 545 | 84,102 | 6,592 |
| 71160 | 11-000-291-260 | Workmen's Compensation | | 37,965 | 0 | 37,965 | 25,399 | 0 | 12,566 |
| 71180 | 11-000-291-270 | Health Benefits | | 821,842 | 0 | 821,842 | 424,762 | 363,850 | 33,230 |
| 71200 | 11-000-291-280 | Tuition Reimbursement | | 12,000 | (1,000) | 11,000 | 600 | 0 | 10,400 |
| 71220 | 11-000-291-290 | Other Employee Benefits | | 64,058 | 0 | 64,058 | 16,270 | 47,695 | 93 |
| 72000 | 11-000-310-930 | Transfers to Cover Deficit (Enterprise F | | 12,270 | 9,832 | 22,102 | 17,780 | 4,323 | 0 |
| 76100 | 12-000-400-600 | Supplies and Materials | | 18,956 | 0 | 18,956 | 0 | 0 | 18,956 |
| Total | | | | 7,978,385 | 28,935 | 8,007,320 | 3,467,453 | 3,906,323 | 633,544 |

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

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|---------------|
| 101 | Cash in bank | | (\$34,958.41) |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

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 | \$161,755.00 | |
| 302 | Less revenues | (\$56,905.00) | \$104,850.00 |

Total assets and resources

\$69,891.59

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

Liabilities and Fund Equity

Liabilities:

| | | | | | |
|-----|--|--|--|--|-------------------|
| 101 | Cash in bank | | | | (\$34,958.41) |
| 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 | | | | \$2,768.15 |
| | Other current liabilities | | | | \$0.00 |
| | Total liabilities | | | | \$2,768.15 |

Fund Balance:

Appropriated:

| | | | | | |
|-------------|---|---------------|----------------|--|--------------------|
| 753,754 | Reserve for encumbrances | | | | \$54,958.90 |
| 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 |
| | 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 | | \$161,755.00 | | |
| 602 | Less: Expenditures | (\$94,631.56) | | | |
| | Less: Encumbrances | (\$54,958.90) | (\$149,590.46) | | \$12,164.54 |
| | Total appropriated | | | | \$67,123.44 |

Unappropriated:

| | | | | | |
|-----|--|--|--|--|---------------------------|
| 770 | Fund balance, July 1 | | | | \$0.00 |
| 771 | Designated fund balance | | | | \$0.00 |
| 303 | Budgeted fund balance | | | | \$0.00 |
| | Total fund balance | | | | \$67,123.44 |
| | Total liabilities and fund equity | | | | <u>\$69,891.59</u> |

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

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------|--------------------|----------------------|
| Appropriations | \$161,755.00 | \$149,590.46 | \$12,164.54 |
| Revenues | (\$161,755.00) | (\$56,905.00) | (\$104,850.00) |
| Subtotal | <u>\$0.00</u> | <u>\$92,685.46</u> | <u>(\$92,685.46)</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>\$0.00</u> | <u>\$92,685.46</u> | <u>(\$92,685.46)</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>\$0.00</u> | <u>\$92,685.46</u> | <u>(\$92,685.46)</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>\$0.00</u> | <u>\$92,685.46</u> | <u>(\$92,685.46)</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>\$92,685.46</u> | <u>(\$92,685.46)</u> |

Prepared and submitted by :


Board Secretary

3/19/18
Date

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

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|--|-------------------------------------|------------|-----------|------------|----------|------------|------------|
| 00745 | Total Revenues from Local Sources | 0 | 2,000 | 2,000 | 2,000 | | 0 |
| 00830 | Total Revenues from Federal Sources | 120,141 | 39,614 | 159,755 | 54,905 | Under | 104,850 |
| Total | | 120,141 | 41,614 | 161,755 | 56,905 | | 104,850 |
| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
| (Total of Accounts W/O a Grid# Assigned) | | 0 | 1,000 | 1,000 | 0 | 0 | 1,000 |
| 84100 | Local Projects | 0 | 1,000 | 1,000 | 700 | 0 | 300 |
| 88740 | Total Federal Projects | 120,141 | 39,614 | 159,755 | 93,932 | 54,959 | 10,865 |
| Total | | 120,141 | 41,614 | 161,755 | 94,632 | 54,959 | 12,165 |

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

| Revenues: | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|----------------|---------------|----------------|---------------|------------|----------------|
| 00740 20-1___ Other Revenue from Local Sources | 0 | 2,000 | 2,000 | 2,000 | | 0 |
| 00775 20-441[1-6] Title I | 50,000 | 9,145 | 59,145 | 0 | Under | 59,145 |
| 00780 20-445[1-5] Title II | 6,384 | 14,147 | 20,531 | 0 | Under | 20,531 |
| 00785 20-449[1-4] Title III | 0 | 10,000 | 10,000 | 0 | Under | 10,000 |
| 00805 20-442[0-9] I.D.E.A. Part B (Handicapped) | 63,757 | 6,322 | 70,079 | 54,905 | Under | 15,174 |
| Total | 120,141 | 41,614 | 161,755 | 56,905 | | 104,850 |

| Expenditures: | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|--|----------------|---------------|----------------|---------------|---------------|---------------|
| | 0 | 1,000 | 1,000 | 0 | 0 | 1,000 |
| 84100 20-___-___-___ Local Projects | 0 | 1,000 | 1,000 | 700 | 0 | 300 |
| 88500 20-___-___-___ Title I | 50,000 | 9,145 | 59,145 | 33,417 | 24,864 | 865 |
| 88520 20-___-___-___ Title II | 6,384 | 14,147 | 20,531 | 5,610 | 14,921 | 0 |
| 88620 20-___-___-___ I.D.E.A. Part B (Handicapped) | 63,757 | 6,322 | 70,079 | 54,905 | 15,174 | 0 |
| 88700 20-___-___-___ Other | 0 | 10,000 | 10,000 | 0 | 0 | 10,000 |
| Total | 120,141 | 41,614 | 161,755 | 94,632 | 54,959 | 12,165 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------|
| 101 | Cash in bank | | \$0.00 |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

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 | \$0.00 | |
| 302 | Less revenues | \$0.00 | \$0.00 |

Total assets and resources

\$0.00

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 30 CAPITAL PROJECTS 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 |
| | 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 |
| | Total appropriated | | \$0.00 |

Unappropriated:

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

Starting date 7/1/2017 Ending date 1/31/2018 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 :


Board Secretary

3/19/18

Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

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

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$567,797.50 |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

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 | \$640,595.00 | |
| 302 | Less revenues | (\$640,595.00) | \$0.00 |

Total assets and resources

\$567,797.50

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

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---------------|----------------------------|------------|-----------|------------|----------|------------|------------|
| 0093A | Other | 640,595 | 0 | 640,595 | 640,595 | | 0 |
| Total | | 640,595 | 0 | 640,595 | 640,595 | | 0 |
| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
| 89660 | Total Regular Debt Service | 640,595 | 0 | 640,595 | 72,798 | 567,798 | 0 |
| Total | | 640,595 | 0 | 640,595 | 72,798 | 567,798 | 0 |

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

Revenues:

| | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|--|------------|-----------|------------|---------|------------|------------|
| 00890 40-3160 Debt Service Aid Type II | 640,595 | 0 | 640,595 | 640,595 | | 0 |
| Total | 640,595 | 0 | 640,595 | 640,595 | | 0 |

Expenditures:

| | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|--|------------|-----------|------------|----------|----------|-----------|
| 89600 40-701-510-834 Interest on Bonds | 145,595 | 0 | 145,595 | 72,798 | 72,798 | 0 |
| 89620 40-701-510-910 Redemption of Principal | 495,000 | 0 | 495,000 | 0 | 495,000 | 0 |
| Total | 640,595 | 0 | 640,595 | 72,798 | 567,798 | 0 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 50 FUND 50

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-------------|
| 101 | Cash in bank | | \$27,413.10 |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

Loans Receivable:

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

Other Current Assets

\$1,365.00

Resources:

| | | | |
|-----|--------------------|---------------|-----------|
| 301 | Estimated revenues | \$54,362.38 | |
| 302 | Less revenues | (\$54,404.52) | (\$42.14) |

Total assets and resources

\$28,735.96

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 50 FUND 50

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|--|--|------------|-----------|------------|----------|------------|------------|
| (Total of Accounts W/O a Grid# Assigned) | | 0 | 54,362 | 54,362 | 54,405 | | (42) |
| Total | | 0 | 54,362 | 54,362 | 54,405 | | (42) |
| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
| (Total of Accounts W/O a Grid# Assigned) | | 0 | 54,362 | 54,362 | 27,701 | 0 | 26,662 |
| Total | | 0 | 54,362 | 54,362 | 27,701 | 0 | 26,662 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 50 FUND 50

Revenues:

| | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|-------|------------|-----------|------------|--------|------------|------------|
| 99999 | 0 | 54,362 | 54,362 | 54,405 | | (42) |
| Total | 0 | 54,362 | 54,362 | 54,405 | | (42) |

Expenditures:

| | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|-------|------------|-----------|------------|----------|----------|-----------|
| 99999 | 0 | 54,362 | 54,362 | 27,701 | 0 | 26,662 |
| Total | 0 | 54,362 | 54,362 | 27,701 | 0 | 26,662 |

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 60 ENTERPRISE FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------|
| 101 | Cash in bank | | \$0.00 |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

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 | \$0.00 | |
| 302 | Less revenues | \$0.00 | \$0.00 |

Total assets and resources

\$0.00

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 60 ENTERPRISE FUND

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 |
| | 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 |
| | Total appropriated | | \$0.00 |

Unappropriated:

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

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 60 ENTERPRISE FUND

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 :


Board Secretary

3/19/18
Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 60 ENTERPRISE FUND

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 80 FIXED ASSETS GROUP

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------|
| 101 | Cash in bank | | \$0.00 |
| 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 | \$0.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

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 | \$0.00 | |
| 302 | Less revenues | \$0.00 | \$0.00 |

Total assets and resources

\$0.00

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 80 FIXED ASSETS GROUP

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 |
| | 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 |
| | Total appropriated | | \$0.00 |

Unappropriated:

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

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 80 FIXED ASSETS GROUP

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 :


Board Secretary

3/19/18
Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 80 FIXED ASSETS GROUP

SOUTH HACKENSCK BOARD OF EDUCATION CASH REPORT

January 31, 2018

| | Cash Balance 1/1/2018 | Cash Receipts January-18 | Cash Disbursements January-18 | Cash Balance 1/31/2018 |
|----------------------------|-----------------------------|--------------------------------|-------------------------------------|------------------------------|
| General Fund - 10 | 1,789,244.52 | 78,397.36 | (718,762.62) | 1,148,879.26 |
| Special Revenue Fund - 20 | (7,134.99) | 1,500.00 | (29,323.42) | (34,958.41) |
| Capital Projects Fund - 30 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service Fund - 40 | 567,797.50 | 0.00 | 0.00 | 567,797.50 |
| Enterprise Fund - 50 | 18,718.35 | 16,297.35 | (7,602.60) | 27,413.10 |
| Total | 2,368,625.38 | 96,194.71 | (755,688.64) | 1,709,131.45 |
| Payroll Account | (6.16) | 158,513.33 | (158,513.33) | (6.16) |
| Payroll Agency Account | 515.95 | 135,647.09 | (134,457.07) | 1,705.97 |
| Unemployment Account | 11,254.19 | 307.99 | (8.84) | 11,553.34 |
| Flexible Spending Account | 1,162.70 | 1.13 | (0.91) | 1,162.92 |
| Grand Total | 2,381,552.06 | 390,664.25 | (1,048,668.79) | 1,723,547.52 |



Greg Maceri

 3/19/18
Date

Month / Year: Jan 31, 2018

03/19/18

Jan 31, 2018

03/19/18

| Line | Budget Category | Account | (col 1) | (col 2) | (col 3) | (col 4) | (col 5) | (col 6) | (col 7) | (col 8) |
|-------------------------------------|---|-----------------------------------|-----------------|-----------------------------------|------------------------------|-------------------------|----------------------------------|---------------------------|----------------------------------|--------------------------------|
| | | | Original Budget | Revenues Allowed NJAC - A:23A-2.3 | Original Budget For 10% Calc | Maximum Transfer Amount | YTD Net Transfers to of / (from) | % Change of Transfers YTD | Remaining Allowable Balance From | Remaining Allowable Balance To |
| | | | | | | | | | | |
| | | | Data | Data | Col1+Col2 | Col3 * .1 | + or - Data | Col5/Col3 | Col4+Col5 | Col4+Col5 |
| 03200 | TOTAL REGULAR PROGRAMS - INSTRUCTION | 11-1XX-100-XXX | 1,700,137 | 13,441 | 1,713,578 | 171,358 | 33,863 | 1.98% | 205,220 | 137,495 |
| 10300 11160 | Total Special Education - Instruction, Total Basic Skills/Remedial - Instruct., Total Bilingual Education - Instruction, Total Undistributed Expend - Speech, OT., Total Undist. Expend. - Other Supp. Serv | 11-2XX-100-XXX 11-000-218, 217 | 710,966 | 0 | 710,966 | 71,097 | (30,916) | -4.35% | 40,181 | 102,013 |
| 15180 | TOTAL VOCATIONAL PROGRAMS | 11-3XX-100-XXX | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17100 17600 | Total School-Sponsored Co/Extra Curricular, Total School-Sponsored Athletics - Instr, Total Before/After School Programs - Ins, Total Before/After School Programs, Total Summer School, Total Instructional Alternative Educatio, Total Other Supplemental/At-Risk Program, Total Other Alternative Education Progra, Total Other Instructional Programs - Ins | 11-4XX-X00-XXX | 92,500 | 0 | 92,500 | 9,250 | 1,205 | 1.30% | 10,455 | 8,045 |
| 27100 | Total Community Services Programs/Operat | 11-800-330-XXX | 17,001 | 0 | 17,001 | 1,700 | (12,687) | -74.62% | (10,987) | 14,387 |
| 29180 | Total Undistributed Expenditures - Instr | 11-000-100-XXX | 2,469,063 | 0 | 2,469,063 | 246,906 | (2,851) | -0.12% | 244,055 | 249,757 |
| 29680 30620 41660 42200 43620 | Total Undistributed Expenditures - Atten, Total Undistributed Expenditures - Health, Total Undist. Expend. - Guidance, Total Undist. Expend. - Child Study Team, Total Undist. Expend. - Edu. Media Serv. | 11-000-211, 213, 218, 219, 222 | 404,089 | 0 | 404,089 | 40,410 | (12,382) | -3.06% | 28,028 | 62,792 |
| 43200 44180 | Total Undist. Expend. - Improvement of I, Total Undist. Expend. - Instructional St | 11-000-221, 223 | 106,129 | 0 | 106,129 | 10,613 | (1,997) | -1.88% | 8,616 | 12,610 |
| 45300 | Support Serv. - General Admin | 11-000-230-XXX | 159,821 | 0 | 159,821 | 15,982 | 24,682 | 15.44% | 40,664 | (8,700) |
| 46160 | Support Serv. - School Admin | 11-000-240-XXX | 62,750 | 4,252 | 67,002 | 6,700 | 8,493 | 12.68% | 15,193 | (1,793) |
| 47200 47620 | Total Undist. Expend. - Central Services, Total Undist. Expend. - Admin. Info. Tec | 11-000-25X-XXX | 70,094 | 0 | 70,094 | 7,009 | 0 | 0.00% | 7,009 | 7,009 |
| 51120 | Total Undist. Expend. - Oper. & Maint. O | 11-000-26X-XXX | 604,514 | 0 | 604,514 | 60,451 | 0 | 0.00% | 60,451 | 60,451 |
| 52480 | Total Undist. Expend. - Student Transpor | 11-000-270-XXX | 427,981 | 0 | 427,981 | 42,798 | 0 | 0.00% | 42,798 | 42,798 |
| 71260 | TOTAL PERSONNEL SERVICES -EMPLOYEE | 11-XXX-XXX-2XX | 1,117,104 | 0 | 1,117,104 | 111,710 | (8,000) | -0.54% | 105,710 | 117,710 |
| 72020 | Total Undistributed Expenditures - Food | 11-000-310-XXX | 12,270 | 0 | 12,270 | 1,227 | 9,832 | 80.13% | 11,059 | (8,605) |
| 72120 | Transfer of Property Sale Proceeds to De | 11-000-520-934 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72180 | Increase in Sale/Lease-back Reserve | 10-605 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72180 | Interest Earned on Maintenance Reserve | 10-606 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72200 | Increase in Maintenance Reserve | 10-606 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72220 | Increase in Current Expense Emergency Re | 10-607 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72240 | Interest Earned on Current Exp. Emergenc | 10-607 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 72260 | TOTAL GENERAL CURRENT EXPENSE | | 7,954,429 | 17,693 | 7,972,122 | 797,212 | 11,242 | 0.14% | 808,454 | 785,970 |
| 75880 | TOTAL EQUIPMENT | 12-XXX-XXX-73X | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |

| Line | Budget Category | Account | (col 1) Original Budget | (col 2) Revenues Allowed NJAC - A:23A-2.3 | (col 3) Original Budget For 10% Calc | (col 4) Maximum Transfer Amount | (col 5) YTD Net Transfers to of / (from) 1/31/2018 | (col 6) % Change YTD | (col 7) Remaining Allowable Balance From | (col 8) Remaining Allowable Balance To |
|-------|---|----------------|-------------------------------|---|---|--|--|----------------------------|--|---|
| 76260 | Total Facilities Acquisition and Constr | 12-000-4XX-XXX | 18,956 | 0 | 18,956 | 1,896 | 0 | 0.00% | 1,896 | 1,896 |
| 76320 | Capital Reserve -- Transfer to Capital Pr | 12-000-4XX-931 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 76340 | Capital Reserve -- Transfer to Debt Servi | 12-000-4XX-933 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 76360 | Increase in Capital Reserve | 10-604 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 76380 | Interest Deposit to Capital Reserve | 10-604 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 76400 | TOTAL CAPITAL OUTLAY | | 18,956 | 0 | 18,956 | 1,896 | 0 | 0.00% | 1,896 | 1,896 |
| 83080 | TOTAL SPECIAL SCHOOLS | 13-XXX-XXX-XXX | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 84000 | Transfer of Funds to Charter Schools | 10-000-100-56X | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 84020 | General Fund Contrib. to School-based Bu | 10-000-520-930 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 84060 | GENERAL FUND GRANTS-TOTAL | | 7,973,385 | 17,693 | 7,991,078 | 799,108 | 11,242 | 0.14% | 810,350 | 787,856 |

**BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS**

Pursuant to N.J.A.C. 6A:23-2.11(c)4, I certify that as of 1/31/18 no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8 and 18A:22-8.1 and

Pursuant to N.J.A.C. 6A:23-2.11(c) 4, I certify that as of 1/31/18, no budgetary line item account has been overexpended in violation of N.J.A.C. 6:20-2:12(a).



Board Secretary

3/19/18

Date

Note: For the purpose of this rule, budgetary line item accounts are those reflected in the advertised section of the state prescribed budget. Districts maintaining expanded levels of budgetary line item accounts should adhere to local board policy for those accounts which exceed the prescribed level of detail. A line item account (or program category account) is defined as the most specific level of detail in the appropriation/expenditure classification.