

Report of the Secretary to the Board of Education
Pennsville Board of Ed

January 28, 2019
Attachment "F"

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Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		\$3,266,702.09
102 - 106	Cash Equivalents		\$4,308.29
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	\$1,909,259.18	
141	Intergovernmental - State	\$39,696.78	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,948,955.96

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	\$31,140,657.00	
302	Less revenues	(\$8,111,684.08)	\$23,028,972.92

Total assets and resources

\$28,248,939.26

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL 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		\$25,888.00
	Other current liabilities		\$434,319.02
	Total liabilities		\$460,207.02

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$7,852,921.32
761	Capital reserve account - July	\$1,156.94	
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	\$1,156.94
764	Maintenance reserve account - July	\$100,000.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$100,000.00
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	\$32,106,265.00	
602	Less: Expenditures	(\$5,693,436.64)	
	Less: Encumbrances	(\$7,852,921.32)	(\$13,546,357.96)
	Total appropriated		\$26,513,985.30

Unappropriated:

770	Fund balance, July 1		\$2,240,354.94
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$965,608.00)
	Total fund balance		\$27,788,732.24
	Total liabilities and fund equity		<u>\$28,248,939.26</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$32,106,265.00	\$13,546,357.96	\$18,559,907.04
Revenues	(\$31,140,657.00)	(\$8,111,684.08)	(\$23,028,972.92)
Subtotal	<u>\$965,608.00</u>	<u>\$5,434,673.88</u>	<u>(\$4,469,065.88)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,156.94)	\$1,156.94
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$965,608.00</u>	<u>\$5,433,516.94</u>	<u>(\$4,467,908.94)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$100,000.00)	\$100,000.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$965,608.00</u>	<u>\$5,333,516.94</u>	<u>(\$4,367,908.94)</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>\$965,608.00</u>	<u>\$5,333,516.94</u>	<u>(\$4,367,908.94)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$965,608.00</u>	<u>\$5,433,516.94</u>	<u>(\$4,467,908.94)</u>

Prepared and submitted by : _____
Board Secretary Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	13,314		(13,314)
00370	SUBTOTAL – Revenues from Local Sources	21,496,256	0	21,496,256	7,251,083	Under	14,245,173
00520	SUBTOTAL – Revenues from State Sources	9,592,799	0	9,592,799	846,822	Under	8,745,977
00570	SUBTOTAL – Revenues from Federal Sources	51,602	0	51,602	465	Under	51,137
Total		31,140,657	0	31,140,657	8,111,684		23,028,973

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	8,584,337	137,563	8,721,900	1,178,655	464,953	7,078,292
10300	Total Special Education - Instruction	2,652,913	0	2,652,913	295,184	14,697	2,343,032
11160	Total Basic Skills/Remedial – Instruct.	493,693	0	493,693	56,015	4,372	433,305
12160	Total Bilingual Education – Instruction	119,112	0	119,112	501	314	118,297
17100	Total School-Sponsored Co/Extra Curricul	113,140	0	113,140	8,140	14,252	90,748
17600	Total School-Sponsored Athletics – Instr	474,746	0	474,746	50,036	65,359	359,351
29180	Total Undistributed Expenditures - Instr	2,279,383	0	2,279,383	129,006	1,140,907	1,009,470
29680	Total Undistributed Expenditures – Atten	136,506	0	136,506	36,570	0	99,936
30620	Total Undistributed Expenditures – Healt	415,098	0	415,098	42,886	2,285	369,927
40580	Total Undistributed Expend – Speech, OT,	373,366	0	373,366	44,484	68,793	260,090
41080	Total Undist. Expend. – Other Supp. Serv	504,414	(0)	504,414	38,656	83,927	381,831
41660	Total Undist. Expend. – Guidance	701,937	0	701,937	90,001	10,018	601,918
42200	Total Undist. Expend. – Child Study Team	704,451	(0)	704,451	123,953	10,886	569,612
43200	Total Undist. Expend. – Improvement of I	589,480	1,500	590,980	135,192	2,583	453,205
43620	Total Undist. Expend. – Edu. Media Serv.	292,869	(0)	292,869	46,010	15,309	231,550
45300	Support Serv. - General Admin	704,317	0	704,317	210,656	142,429	351,232
46160	Support Serv. - School Admin	1,286,203	32,129	1,318,332	363,716	34,436	920,179
47200	Total Undist. Expend. – Central Services	439,982	0	439,982	112,620	32,496	294,866
47620	Total Undist. Expend. – Admin. Info. Tec	178,333	0	178,333	54,555	1,198	122,580
51120	Total Undist. Expend. – Oper. & Maint. O	2,991,280	0	2,991,280	624,751	1,017,000	1,349,529
52480	Total Undist. Expend. – Student Transpor	1,558,350	0	1,558,350	149,752	829,953	578,645
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	5,895,459	(171,192)	5,724,267	1,777,187	3,815,370	131,710
72020	Total Undistributed Expenditures – Food	250	0	250	0	0	250
75880	TOTAL EQUIPMENT	366,799	0	366,799	0	81,387	285,412
76260	Total Facilities Acquisition and Constr	249,846	0	249,846	124,908	0	124,938
76320	Capital Reserve – Transfer to Capital Pr	1	0	1	0	0	1
Total		32,106,265	0	32,106,265	5,693,437	7,852,921	18,559,907

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL FUND

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	13,314		(13,314)
00130 10-12__ Other Local Governmental Units – Restrict	21,040,555	0	21,040,555	7,013,518	Under	14,027,037
00220 10-13[2-4]0 Other Tuition	178,449	0	178,449	69,058	Under	109,391
00240 10-1410 Transportation Fees from Individuals	55,001	0	55,001	27,107	Under	27,894
00300 10-1__ Unrestricted Miscellaneous Revenues	222,000	0	222,000	141,400	Under	80,600
00330 10-1__ Interest Earned on Maintenance Reserve	250	0	250	0	Under	250
00340 10-1__ Interest Earned on Capital Reserve Funds	1	0	1	0	Under	1
00410 10-3116 School Choice Aid	194,724	0	194,724	15,438	Under	179,286
00420 10-3121 Categorical Transportation Aid	528,133	0	528,133	13,409	Under	514,724
00430 10-3131 Extraordinary Aid	100,000	0	100,000	0	Under	100,000
00440 10-3132 Categorical Special Education Aid	1,010,823	0	1,010,823	101,082	Under	909,741
00460 10-3176 Equalization Aid	7,691,680	0	7,691,680	710,149	Under	6,981,531
00470 10-3177 Categorical Security Aid	67,439	0	67,439	6,744	Under	60,695
00545 10-42__ Other Federal Grant Rev – P/thru State	51,602	0	51,602	465	Under	51,137
Total	31,140,657	0	31,140,657	8,111,684		23,028,973

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02080 11-110-__-101 Kindergarten – Salaries of Teachers	508,459	0	508,459	44,749	0	463,710
02100 11-120-__-101 Grades 1-5 – Salaries of Teachers	2,553,488	(0)	2,553,488	253,214	0	2,300,274
02120 11-130-__-101 Grades 6-8 – Salaries of Teachers	1,915,068	0	1,915,068	196,662	0	1,718,406
02140 11-140-__-101 Grades 9-12 – Salaries of Teachers	2,585,754	(266)	2,585,488	324,439	0	2,261,049
02500 11-150-100-101 Salaries of Teachers	10,000	266	10,266	421	0	9,845
03020 11-190-1__-320 Purchased Professional – Educational Ser	9,200	0	9,200	0	3,000	6,200
03060 11-190-1__-[4-5] Other Purchased Services (400-500 series	236,395	140,563	376,958	156,540	104,068	116,350
03080 11-190-1__-610 General Supplies	721,529	(3,000)	718,529	199,284	353,419	165,826
03100 11-190-1__-640 Textbooks	31,854	0	31,854	3,347	3,960	24,547
03120 11-190-1__-8__ Other Objects	12,590	0	12,590	0	505	12,085
04500 11-204-100-101 Salaries of Teachers	429,436	0	429,436	69,100	0	360,336
04520 11-204-100-106 Other Salaries for Instruction	207,336	(0)	207,336	25,662	0	181,674
04600 11-204-100-610 General Supplies	11,000	0	11,000	321	4,339	6,340
06500 11-212-100-101 Salaries of Teachers	0	13,355	13,355	13,355	0	0
07000 11-213-100-101 Salaries of Teachers	1,461,199	0	1,461,199	126,843	0	1,334,356
07020 11-213-100-106 Other Salaries for Instruction	248,425	(13,355)	235,070	34,666	0	200,404
07100 11-213-100-610 General Supplies	30,000	0	30,000	2,979	8,542	18,479
08000 11-215-100-101 Salaries of Teachers	170,046	0	170,046	17,038	0	153,008
08020 11-215-100-106 Other Salaries for Instruction	85,971	0	85,971	5,221	0	80,750
08100 11-215-100-6__ General Supplies	9,500	0	9,500	0	1,816	7,684
11000 11-230-100-101 Salaries of Teachers	468,293	0	468,293	53,508	0	414,785
11100 11-230-100-610 General Supplies	23,100	0	23,100	1,876	4,372	16,852
11140 11-230-100-8__ Other Objects	2,300	0	2,300	631	0	1,669
12000 11-240-100-101 Salaries of Teachers	111,464	0	111,464	0	0	111,464
12100 11-240-100-610 General Supplies	5,200	0	5,200	501	314	4,385

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Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
12120 11-240-100-640 Textbooks	2,200	0	2,200	0	0	2,200
12140 11-240-100-8__ Other Objects	248	0	248	0	0	248
17000 11-401-100-1__ Salaries	84,000	0	84,000	3,917	0	80,083
17080 11-401-100-930 Transfers to Cover Deficit (Agency Funds	29,140	0	29,140	4,223	14,252	10,664
17500 11-402-100-1__ Salaries	279,336	0	279,336	30,987	0	248,349
17520 11-402-100-[3-5] Purchased Services (300-500 series)	77,582	0	77,582	1,000	9,000	67,582
17540 11-402-100-6__ Supplies and Materials	90,258	0	90,258	255	47,189	42,814
17560 11-402-100-8__ Other Objects	27,570	0	27,570	17,795	9,170	606
29000 11-000-100-561 Tuition to Other LEAs within the State -	364,000	0	364,000	0	0	364,000
29020 11-000-100-562 Tuition to Other LEAs within the State -	56,559	0	56,559	0	0	56,559
29040 11-000-100-563 Tuition to County Voc. School District-R	415,800	0	415,800	0	0	415,800
29080 11-000-100-565 Tuition to CSSD & Regular Day Schools	710,006	0	710,006	32,886	544,051	133,070
29100 11-000-100-566 Tuition to Priv. School for the Disabled	728,518	0	728,518	96,121	596,856	35,541
29140 11-000-100-568 Tuition - State Facilities	4,500	0	4,500	0	0	4,500
29500 11-000-211-1__ Salaries	136,506	0	136,506	36,570	0	99,936
30500 11-000-213-1__ Salaries	384,729	0	384,729	39,916	0	344,813
30540 11-000-213-3__ Purchased Professional and Technical Ser	21,000	0	21,000	518	471	20,011
30560 11-000-213-[4-5] Other Purchased Services (400-500 series	500	0	500	0	0	500
30580 11-000-213-6__ Supplies and Materials	8,869	0	8,869	2,452	1,814	4,603
40500 11-000-216-1__ Salaries	234,366	0	234,366	28,596	0	205,770
40520 11-000-216-320 Purchased Professional - Educational Ser	139,000	0	139,000	15,888	68,793	54,320
41000 11-000-217-1__ Salaries	264,414	(0)	264,414	21,415	0	242,999
41020 11-000-217-320 Purchased Professional - Educational Ser	240,000	0	240,000	17,241	83,927	138,833
41500 11-000-218-104 Salaries of Other Professional Staff	584,876	0	584,876	72,051	0	512,825
41520 11-000-218-105 Salaries of Secretarial and Clerical Ass	61,973	0	61,973	15,450	0	46,523
41580 11-000-218-390 Other Purchased Professional & Technical	3,425	0	3,425	2,500	925	0
41600 11-000-218-[4-5] Other Purchased Services (400-500 series	400	0	400	0	0	400
41620 11-000-218-6__ Supplies and Materials	51,263	0	51,263	0	9,093	42,170
42000 11-000-219-104 Salaries of Other Professional Staff	553,586	(10,159)	543,427	78,930	0	464,497
42020 11-000-219-105 Salaries of Secretarial and Clerical Ass	61,665	(1,211)	60,454	10,488	0	49,967
42040 11-000-219-110 Other Salaries	20,000	11,370	31,370	31,366	0	3
42080 11-000-219-390 Other Purchased Professional & Technical	17,500	0	17,500	350	726	16,424
42100 11-000-219-[4-5] Other Purchased Services (400-500 series	6,800	0	6,800	0	1,713	5,087
42160 11-000-219-6__ Supplies and Materials	43,000	0	43,000	2,641	8,361	31,998
42180 11-000-219-8__ Other Objects	1,900	0	1,900	178	86	1,636
43000 11-000-221-102 Salaries of Supervisor of Instruction	132,330	0	132,330	33,082	0	99,248
43020 11-000-221-104 Salaries of Other Professional Staff	358,991	0	358,991	86,144	0	272,847
43040 11-000-221-105 Salaries of Secretarial & Clerical Assis	60,469	0	60,469	14,742	0	45,727
43120 11-000-221-390 Other Purch. Professional & Technical Se	15,000	0	15,000	799	150	14,051
43140 11-000-221-[4-5] Other Purch. Services (400-500 series)	1,500	0	1,500	0	990	510
43160 11-000-221-6__ Supplies and Materials	10,145	0	10,145	198	0	9,947

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
43180	11-000-221-8__	Other Objects	11,045	1,500	12,545	228	1,442	10,875
43500	11-000-222-1__	Salaries	245,767	(0)	245,767	33,627	0	212,141
43540	11-000-222-3__	Purchased Professional and Technical Ser	3,842	0	3,842	0	1,795	2,047
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	11,725	0	11,725	7,900	1,262	2,563
43580	11-000-222-6__	Supplies and Materials	31,100	0	31,100	4,229	12,252	14,619
43600	11-000-222-8__	Other Objects	435	0	435	255	0	180
45000	11-000-230-1__	Salaries	264,817	0	264,817	58,026	0	206,791
45040	11-000-230-331	Legal Services	45,000	0	45,000	194	29,806	15,000
45060	11-000-230-332	Audit Fees	23,000	0	23,000	0	19,240	3,760
45100	11-000-230-339	Other Purchased Professional Services	63,000	0	63,000	1,906	6,300	54,794
45140	11-000-230-530	Communications/Telephone	160,000	0	160,000	41,788	84,947	33,265
45160	11-000-230-585	BOE Other Purchased Services	5,000	0	5,000	0	0	5,000
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	114,500	0	114,500	90,504	630	23,366
45220	11-000-230-630	BOE In-House Training/Meeting Supplies	7,000	0	7,000	1,600	1,506	3,894
45260	11-000-230-890	Miscellaneous Expenditures	22,000	0	22,000	16,638	0	5,362
46000	11-000-240-103	Salaries of Principals/Assistant Princip	798,153	(0)	798,153	227,274	0	570,879
46020	11-000-240-104	Salaries of Other Professional Staff	460,251	(460,251)	0	0	0	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	0	460,251	460,251	127,113	0	333,138
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	4,000	29,129	33,129	6,679	26,254	196
46120	11-000-240-6__	Supplies and Materials	22,561	3,000	25,561	2,651	8,182	14,728
46140	11-000-240-8__	Other Objects	1,238	0	1,238	0	0	1,238
47000	11-000-251-1__	Salaries	374,482	0	374,482	91,998	0	282,484
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	55,000	0	55,000	19,146	26,447	9,407
47100	11-000-251-6__	Supplies and Materials	7,000	0	7,000	1,476	3,448	2,076
47180	11-000-251-890	Other Objects	3,500	0	3,500	0	2,600	900
47500	11-000-252-1__	Salaries	176,333	0	176,333	53,822	0	122,512
47580	11-000-252-6__	Supplies and Materials	1,000	0	1,000	734	207	60
47600	11-000-252-8__	Other Objects	1,000	0	1,000	0	991	9
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	145,000	0	145,000	39,714	1,209	104,077
48540	11-000-261-610	General Supplies	45,000	0	45,000	4,679	1,019	39,302
49000	11-000-262-1__	Salaries	382,181	0	382,181	86,473	0	295,708
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,235,500	0	1,235,500	310,476	900,758	24,266
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	179,200	0	179,200	53,457	20,591	105,152
49120	11-000-262-490	Other Purchased Property Services	64,599	0	64,599	0	6,543	58,056
49140	11-000-262-520	Insurance	137,000	0	137,000	57,123	51,752	28,125
49160	11-000-262-590	Miscellaneous Purchased Services	5,800	0	5,800	3,328	36	2,436
49180	11-000-262-610	General Supplies	105,000	0	105,000	14,897	21,201	68,902
49200	11-000-262-621	Energy (Natural Gas)	300,000	0	300,000	4,352	0	295,648
49220	11-000-262-622	Energy (Electricity)	375,000	0	375,000	49,142	0	325,858
49240	11-000-262-624	Energy (Oil)	17,000	0	17,000	1,110	13,890	2,000
52200	11-000-270-503	Contract Serv.-Aid in Lieu Pymts-Non-Pub	20,000	0	20,000	0	0	20,000

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Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven		1,193,350	0	1,193,350	107,731	805,808	279,812
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr		30,000	0	30,000	0	0	30,000
52340	11-000-270-515	Contract Serv. (Sp Ed Stds) – Joint Agre		130,000	0	130,000	11,182	6,519	112,299
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC		185,000	0	185,000	30,840	17,626	136,534
71020	11-000-291-220	Social Security Contributions		295,000	0	295,000	80,602	214,398	0
71060	11-000-291-241	Other Retirement Contributions - PERS		355,000	0	355,000	0	300,000	55,000
71160	11-000-291-260	Workmen's Compensation		175,000	0	175,000	0	174,605	395
71180	11-000-291-270	Health Benefits		4,932,959	(171,192)	4,761,767	1,696,573	3,051,367	13,827
71200	11-000-291-280	Tuition Reimbursement		60,000	0	60,000	0	0	60,000
71220	11-000-291-290	Other Employee Benefits		77,500	0	77,500	12	75,000	2,488
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F		250	0	250	0	0	250
73040	12-120-100-73_	Grades 1-5		60,000	0	60,000	0	0	60,000
75080	12-4__-100-73_	School-Sponsored and Other Instructional		181,799	0	181,799	0	14,483	167,316
75660	12-000-251-73_	Undistributed Expenditures – Central Ser		85,000	0	85,000	0	27,450	57,550
75760	12-000-266-73_	Undist. Expend. – Security		40,000	0	40,000	0	39,454	546
76140	12-000-400-721	Lease Purchase Agreements - Principal		246,832	0	246,832	124,908	0	121,924
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi		3,014	0	3,014	0	0	3,014
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr		1	0	1	0	0	1
Total				32,106,265	0	32,106,265	5,693,437	7,852,921	18,559,907

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$92,629.81
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	\$405,550.66	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$405,550.66

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	\$623,723.00	
302	Less revenues	(\$27,943.50)	\$595,779.50

Total assets and resources

\$1,093,959.97

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$3,740.13
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$556,453.00
	Total liabilities		\$560,193.13

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$112,030.60
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	\$993,081.00	
602	Less: Expenditures	(\$89,956.16)	
	Less: Encumbrances	(\$112,030.60)	(\$201,986.76)
	Total appropriated		\$903,124.84

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$369,358.00)
	Total fund balance		\$533,766.84
	Total liabilities and fund equity		<u>\$1,093,959.97</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$993,081.00	\$201,986.76	\$791,094.24
Revenues	(\$623,723.00)	(\$27,943.50)	(\$595,779.50)
Subtotal	<u>\$369,358.00</u>	<u>\$174,043.26</u>	<u>\$195,314.74</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>\$369,358.00</u>	<u>\$174,043.26</u>	<u>\$195,314.74</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>\$369,358.00</u>	<u>\$174,043.26</u>	<u>\$195,314.74</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>\$369,358.00</u>	<u>\$174,043.26</u>	<u>\$195,314.74</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$369,358.00</u>	<u>\$174,043.26</u>	<u>\$195,314.74</u>

Prepared and submitted by : _____
Board Secretary Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	0	0	0	17,395		(17,395)
00770	Total Revenues from State Sources	0	0	0	10,549		(10,549)
00830	Total Revenues from Federal Sources	623,723	0	623,723	0	Under	623,723
Total		623,723	0	623,723	27,944		595,780

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	19,388	19,388	1,275	0	18,113
88000	Nonpublic Textbooks	6,301	0	6,301	0	1,009	5,292
88020	Nonpublic Auxiliary Services	56,830	0	56,830	0	0	56,830
88060	Nonpublic Nursing Services	11,446	0	11,446	0	0	11,446
88080	Nonpublic Technology Initiative	4,248	0	4,248	0	2,630	1,618
88140	Other	8,850	0	8,850	0	6,830	2,020
88740	Total Federal Projects	623,723	262,295	886,018	88,682	101,561	695,776
Total		711,398	281,683	993,081	89,956	112,031	791,094

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	17,395		(17,395)
00765 20-32__ Other Restricted Entitlements	0	0	0	10,549		(10,549)
00775 20-441[1-6] Title I	212,579	0	212,579	0	Under	212,579
00780 20-445[1-5] Title II	43,595	0	43,595	0	Under	43,595
00790 20-447[1-4] Title IV	7,500	0	7,500	0	Under	7,500
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	360,049	0	360,049	0	Under	360,049
Total	623,723	0	623,723	27,944		595,780

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100 20-___-___-___ Local Projects	0	19,388	19,388	1,275	0	18,113
88000 20-___-___-___ Nonpublic Textbooks	6,301	0	6,301	0	1,009	5,292
88020 20-___-___-___ Nonpublic Auxiliary Services	56,830	0	56,830	0	0	56,830
88060 20-___-___-___ Nonpublic Nursing Services	11,446	0	11,446	0	0	11,446
88080 20-___-___-___ Nonpublic Technology Initiative	4,248	0	4,248	0	2,630	1,618
88140 20-___-___-___ Other	8,850	0	8,850	0	6,830	2,020
88480 20-___-100-101 Salaries- Instruction- Sal of Teacher	43,595	(43,595)	0	0	0	0
88482 20-___-100-3__ Purchased Services- Instruction	0	6,000	6,000	0	0	6,000
88483 20-___-100-5__ Other Purchased Services- Instruction (4	360,049	95,225	455,274	14,909	94,711	345,654
88484 20-___-100-6__ Instructional Supplies-Instruction	7,500	28,599	36,099	0	0	36,099
88490 20-___-200-1__ Salaries- Support	0	25,000	25,000	0	0	25,000
88491 20-___-200-2__ Benefits	0	27,593	27,593	0	0	27,593
88494 20-___-200-5__ Other Purchased Services-Support	0	96,052	96,052	8,985	6,850	80,217
88501 20-___-100-101 Salaries- Instruction- Sal of Teacher	212,579	27,421	240,000	64,788	0	175,212
Total	711,398	281,683	993,081	89,956	112,031	791,094

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,078,704.70
102 - 106	Cash Equivalents		\$2,110.61
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	\$619,908.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$619,908.00

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

\$1,700,723.31

Starting date 7/1/2018 Ending date 9/30/2018 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		\$528,246.70
	Total liabilities		\$528,246.70

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,005,868.54
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	\$1,895,516.28	
602	Less: Expenditures (\$689,052.36)		
	Less: Encumbrances (\$1,005,868.54)	(\$1,694,920.90)	\$200,595.38
	Total appropriated		\$1,206,463.92

Unappropriated:

770	Fund balance, July 1		\$161,112.57
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$195,099.88)
	Total fund balance		\$1,172,476.61
	Total liabilities and fund equity		<u>\$1,700,723.31</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,895,516.28	\$1,694,920.90	\$200,595.38
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,895,516.28</u>	<u>\$1,694,920.90</u>	<u>\$200,595.38</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>\$1,895,516.28</u>	<u>\$1,694,920.90</u>	<u>\$200,595.38</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>\$1,895,516.28</u>	<u>\$1,694,920.90</u>	<u>\$200,595.38</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>\$1,895,516.28</u>	<u>\$1,694,920.90</u>	<u>\$200,595.38</u>
Less: Adjustment for prior year	(\$1,700,416.40)	(\$1,700,416.40)	\$0.00
Budgeted fund balance	<u>\$195,099.88</u>	<u>(\$5,495.50)</u>	<u>\$200,595.38</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	195,100	1,700,416	1,895,516	689,052	1,005,869	200,595
Total	195,100	1,700,416	1,895,516	689,052	1,005,869	200,595

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	195,100	1,700,416	1,895,516	689,052	1,005,869	200,595
Total	195,100	1,700,416	1,895,516	689,052	1,005,869	200,595

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$596,657.00
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	\$2,228,544.00	
302	Less revenues	(\$1,770,620.00)	\$457,924.00

Total assets and resources

\$1,054,581.00

Starting date 7/1/2018 Ending date 9/30/2018 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		\$604,767.81
	Total liabilities		\$604,767.81

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	\$2,228,544.00	
602	Less: Expenditures	(\$1,778,731.25)	
	Less: Encumbrances	\$0.00	(\$1,778,731.25)
	Total appropriated		\$449,812.75

Unappropriated:

770	Fund balance, July 1		\$0.44
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$449,813.19
	Total liabilities and fund equity		<u>\$1,054,581.00</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,228,544.00	\$1,778,731.25	\$449,812.75
Revenues	(\$2,228,544.00)	(\$1,770,620.00)	(\$457,924.00)
Subtotal	<u>\$0.00</u>	<u>\$8,111.25</u>	<u>(\$8,111.25)</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>\$8,111.25</u>	<u>(\$8,111.25)</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>\$8,111.25</u>	<u>(\$8,111.25)</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>\$8,111.25</u>	<u>(\$8,111.25)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$8,111.25</u>	<u>(\$8,111.25)</u>

Prepared and submitted by : _____
Board Secretary Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	1,481,002	0	1,481,002	1,173,963	Under	307,039
0093A	Other	747,542	0	747,542	596,657	Under	150,885
Total		2,228,544	0	2,228,544	1,770,620		457,924

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		2,228,544	0	2,228,544	1,778,731	0	449,813
Total		2,228,544	0	2,228,544	1,778,731	0	449,813

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 40 DEBT SERVICE FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860 40-1210 Local Tax Levy	1,481,002	0	1,481,002	1,173,963	Under	307,039
00890 40-3160 Debt Service Aid Type II	747,542	0	747,542	596,657	Under	150,885
Total	2,228,544	0	2,228,544	1,770,620		457,924

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	2,228,544	0	2,228,544	1,778,731	0	449,813
Total	2,228,544	0	2,228,544	1,778,731	0	449,813

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 50 PERMANENT 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 7/1/2018 Ending date 9/30/2018 Fund: 50 PERMANENT 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		\$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			\$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 7/1/2018 Ending date 9/30/2018 Fund: 50 PERMANENT 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 Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 50 PERMANENT FUNDS

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$56,495.50
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	\$21,356.53	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$21,356.53

Loans Receivable:

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

Other Current Assets

\$51,360.32

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$49,541.46)	(\$49,541.46)

Total assets and resources

\$79,670.89

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE 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		\$8,034.00
	Other current liabilities		\$110,015.95
	Total liabilities		\$118,049.95

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	\$820,000.00	
602	Less: Expenditures	(\$8,590.00)	
	Less: Encumbrances	\$0.00	(\$8,590.00)
	Total appropriated		\$811,410.00

Unappropriated:

770	Fund balance, July 1		(\$29,789.06)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$820,000.00)
	Total fund balance		(\$38,379.06)
	Total liabilities and fund equity		<u>\$79,670.89</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$820,000.00	\$8,590.00	\$811,410.00
Revenues	\$0.00	(\$49,541.46)	\$49,541.46
Subtotal	<u>\$820,000.00</u>	<u>(\$40,951.46)</u>	<u>\$860,951.46</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>\$820,000.00</u>	<u>(\$40,951.46)</u>	<u>\$860,951.46</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>\$820,000.00</u>	<u>(\$40,951.46)</u>	<u>\$860,951.46</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>\$820,000.00</u>	<u>(\$40,951.46)</u>	<u>\$860,951.46</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$820,000.00</u>	<u>(\$40,951.46)</u>	<u>\$860,951.46</u>

Prepared and submitted by : _____
Board Secretary Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	49,541		(49,541)
Total	0	0	0	49,541		(49,541)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	820,000	0	820,000	8,590	0	811,410
Total	820,000	0	820,000	8,590	0	811,410

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	49,541		(49,541)
Total	0	0	0	49,541		(49,541)

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	820,000	0	820,000	8,590	0	811,410
Total	820,000	0	820,000	8,590	0	811,410

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 61 61

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 7/1/2018 Ending date 9/30/2018 Fund: 61 61

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	\$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 7/1/2018 Ending date 9/30/2018 Fund: 61 61

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 Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 61 61

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 70 INTERNAL SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$434,182.50
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

\$112,496.20

Resources:

301	Estimated revenues	\$503,170.00	
302	Less revenues	(\$121,363.03)	\$381,806.97

Total assets and resources

\$928,485.67

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 70 INTERNAL 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		\$128,138.40
	Total liabilities		\$128,138.40

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$40,302.13
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	\$503,170.00	
602	Less: Expenditures	(\$25,951.58)	
	Less: Encumbrances	(\$40,302.13)	(\$66,253.71)
	Total appropriated		\$477,218.42

Unappropriated:

770	Fund balance, July 1		\$323,128.85
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$800,347.27
	Total liabilities and fund equity		<u>\$928,485.67</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 70 INTERNAL SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$503,170.00	\$66,253.71	\$436,916.29
Revenues	(\$503,170.00)	(\$121,363.03)	(\$381,806.97)
Subtotal	<u>\$0.00</u>	<u>(\$55,109.32)</u>	<u>\$55,109.32</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>(\$55,109.32)</u>	<u>\$55,109.32</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>(\$55,109.32)</u>	<u>\$55,109.32</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>(\$55,109.32)</u>	<u>\$55,109.32</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$55,109.32)</u>	<u>\$55,109.32</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 70 INTERNAL SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	503,170	503,170	121,363	Under	381,807
Total		0	503,170	503,170	121,363		381,807

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	503,170	503,170	25,952	40,302	436,916
Total		0	503,170	503,170	25,952	40,302	436,916

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 70 INTERNAL SERVICE FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	503,170	503,170	121,363	Under	381,807
Total	0	503,170	503,170	121,363		381,807

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	503,170	503,170	25,952	40,302	436,916
Total	0	503,170	503,170	25,952	40,302	436,916

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 80 TRUST 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 7/1/2018 Ending date 9/30/2018 Fund: 80 TRUST 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	\$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 7/1/2018 Ending date 9/30/2018 Fund: 80 TRUST 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 9/30/2018 Fund: 80 TRUST FUNDS

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 90 AGENCY FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,150.25
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

\$2,150.25

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 90 AGENCY 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		\$2,150.25
	Total liabilities		\$2,150.25

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
	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>\$2,150.25</u>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 90 AGENCY 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

1/28/19
Date

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 90 AGENCY FUNDS

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	0	0	674,423	1,980	(676,403)
Total	0	0	0	674,423	1,980	(676,403)

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