Starting date 7/1/2018 Ending date 8/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:			
	Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,895,516.28	\$1,679,765.90	\$215,750.38
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,895,516.28</u>	<u>\$1,679,765.90</u>	\$215,750.38
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>\$1,679,765.90</u>	\$215,750.38
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	\$1,895,516.28 \$1,679,765.90		\$215,750.38
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>\$1,679,765.90</u>	<u>\$215,750.38</u>
Less: Adjustment for prior year	(\$1,700,416.40)	(\$1,700,416.40)	\$0.00
Budgeted fund balance	\$195,099.88	(\$20,650.50)	<u>\$215,750.38</u>

Prepared and submitted by :		
	Board Secretary	Date

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

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Starting date 7/1/2018 Ending date 8/31/2018 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	451,732	1,228,033	215,750
	Total	195,100	1,700,416	1,895,516	451,732	1,228,033	215,750

Report of the Secretary to the Board of Education Pennsville Board of Ed Page 18 of 50 12/14/18 11:30

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	195,100	1,700,416	1,895,516	451,732	1,228,033	215,750
То	tal 195,100	1,700,416	1,895,516	451,732	1,228,033	215,750

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 40 DEBT SERVICE 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	\$2,228,544.00	
302	Less revenues	(\$1,173,963.00)	\$1,054,581.00
	Total assets and resources		\$1,054, <u>581.00</u>

Designated fund balance

Total fund balance

Total liabilities and fund equity

Budgeted fund balance

771

303

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 40 DEBT SERVICE FUNDS

# **Liabilities and Fund Equity**

# Liabilities:

411	Intergovernmental accounts payabl	e - state			\$0.00
421	Accounts payable	o state			\$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
	totai nannines				ψου+,τοτ.στ
Fu	nd Balance:				
Ар	propriated:				
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	1	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	- July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$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)	\$449,812.75	
	Total appropriated			\$449,812.75	
Un	appropriated:				
770	Fund balance, July 1			\$0.44	

\$0.00

\$0.00

\$449,813.19

\$1,054,581.00

Starting date 7/1/2018 Ending date 8/31/2018 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)	(\$1,173,963.00)	(\$1,054,581.00)
Subtotal	<u>\$0.00</u>	<u>\$604,768.25</u>	(\$604,768.25)
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>	\$604,768. <u>25</u>	(\$604,768.25)
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>	\$604,768.25	(\$604,768.25)
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	\$0.00	\$604,768.25	(\$604,768.25)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	\$604,768.2 <u>5</u>	<u>(\$604,768.25)</u>

Prepared and submitted by :		
	Board Secretary	Date

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

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Starting	date	7/1/2018	Ending date 8/31/20	18 Fui	nd: 40 DI	EBT SERVI	CE FUNDS			
Revenues					Org Budget	t Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Tota	ıl Revenues fr	om Local Sources		1,481,002	2 0	1,481,002	1,173,963	Under	307,039
0093A	Oth	er			747,542	2 0	747,542	0	Under	747,542
				Total	2,228,544	0	2,228,544	1,173,963		1,054,581
Expenditu	res:				Org Budget	t Transfers	Adj Budget	Expended	Encumber	Available
•	(Tot	al of Accounts	W/O a Grid# Assigned)		2,228,544	0	2,228,544	1,778,731	0	449,813
				Total	2,228,544	il ol	2,228,544	1,778,731	O	449,813

Starting date	7/1/2018	Ending date 8/31/2018	Fun	d: 40 DE	BT SERVI	CE 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 Ai	d Type II		747,542	0	747,542	0	Under	747,542
			Total	2,228,544	0	2,228,544	1,173,963		1,054,581
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 8/31/2018 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		<u>\$0.00</u>

Total liabilities and fund equity

<u>\$0.00</u>

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 50 PERMANENT FUNDS

# Liabilities and Fund Equity

# Liabilities:

411	Intergovernmental accounts payable - sta	te			\$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
Fur	d Balance:				
Арр	ropriated:				
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. reser	ve	\$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	
Una	ppropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$0.00

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 50 PERMANENT FUNDS

Recapitulation of Budgeted Fund Balance:			
	<b>Budgeted</b>	<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	\$0.00	<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 8/31/2018 Fund: 50 PERMANENT FUNDS

Starting date 7/1/2018

Ending date 8/31/2018 Fund: 60 ENTERPRISE FUNDS

	Assets and Resources		
,	Assets:		
101	Cash in bank		\$38,508.47
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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$51,360.32
F	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$22,964.43)	(\$22,964.43)
	Total assets and resources		\$88,260.89

Ending date 8/31/2018 Fund: 60 ENTERPRISE FUNDS Starting date 7/1/2018

# **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:

# 

Арр	ropriated:				
753,754	Reserve for encumbrances			\$8,590.00	
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	<i>!</i>	\$0.00	· ·	
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$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	\$0.00			
	Less: Encumbrances	(\$8,590.00)	(\$8,590.00)	\$811,410.00	
	Total appropriated			\$820,000.00	
Una	ppropriated:				
770	Fund balance, July 1			(\$29,789.06)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$820,000.00)	
	Total fund balance				(\$29,7
	Total liabilities and fund equ	uity			<u>\$88,</u>
	*	*			

,789.06) \$88,260.89

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 60 ENTERPRISE FUNDS

Recapitulation of Budgeted Fund Balance:			
	Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations	\$820,000.00	\$8,590.00	\$811,410.00
Revenues	\$0.00	(\$22,964.43)	\$22,964.43
Subtotal	<u>\$820,000.00</u>	<u>(\$14,374.43)</u>	<u>\$834,374.43</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	\$820,000.00	<u>(\$14,374.43)</u>	<u>\$834,374.43</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	\$820,000.00	<u>(\$14,374.43)</u>	<u>\$834,374.43</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	\$820,000.00	(\$14,374.43)	<u>\$834,374.43</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	\$820,000.00	<u>(\$14,374.43)</u>	<u>\$834,374.43</u>

Prepared and submitted by :		
	Board Secretary	Date

Starting date	7/1/2018	Ending date 8/31/2018	Fund: 60	ENT	ERPRISE	FUNDS		
Revenues:	•		Org Bu	dget	Transfers	Budget Est	Actual	Ove

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	22,964		(22,964)
	Total	0	0	0	22,964		(22,964)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		820,000	0	820,000	0	8,590	811,410
	Total	820,000	0	820,000	0	8,590	811,410

Starting date	7/1/2018	Ending date 8/31/2018	Fur	nd: 60	ENT	ERPRISE	FUNDS			
Revenues:				Org Bud	lget	Transfers	Budget Est	Actual	Over/Under	Unrealized
					0	0	0	22,964		(22,964)
			Total		0	0	0	22,964		(22,964)
Expenditures:				Org Buc	lget	Transfers	Adj Budget	Expended	Encumber	Available
				820,	000	0	820,000	0	8,590	811,410
			Total	820,	000	0	820,000	0	8,590	811,410

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 61 61

	Assets and Resources		
A	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
Α	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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
c	Other Current Assets		\$0.00
F	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$0.00</u>

<u>\$0.00</u>

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 61 61

Total liabilities and fund equity

Liabilities and Fund Equi
---------------------------

# Liabilities:

411	Intergovernmental accounts payabl	le - state			\$0.00
421	Accounts payable				\$0.00
431	Contracts payable				\$0.00
<b>4</b> 51	Loans payable				\$0.00
481	Deferred revenues				\$0.00
	Other current liabilities				\$0.00
	Total liabilities				\$0.00
Fu	and Balance:				
Ap	propriated:				
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	<del>/</del>	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$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	
Un	appropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$0.00

Starting date 7/1/2018 Ending date 8/31/2018 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 8/31/2018 Fund: 61 61

Total assets and resources

\$945,951.57

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 70 INTERNAL SERVICE FUNDS

Assets and Resources Assets: \$450,815.07 101 Cash in bank \$0.00 102 - 106 Cash Equivalents Investments \$0.00 111 116 Capital Reserve Account \$0.00 \$0.00 117 Maintenance Reserve Account \$0.00 118 Emergency Reserve Account \$0.00 121 Tax levy Receivable Accounts Receivable: 132 Interfund \$0.00 \$0.00 141 Intergovernmental - State \$0.00 Intergovernmental - Federal 142 Intergovernmental - Other \$0.00 143 \$0.00 \$0.00 153, 154 Other (net of estimated uncollectable of \$\_\_\_\_\_) Loans Receivable: Interfund \$0.00 131 \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$\_\_\_\_\_ \$112,496.20 Other Current Assets Resources: \$503,170.00 301 Estimated revenues 302 (\$120,529.70) \$382,640.30 Less revenues

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 70 INTERNAL SERVICE FUNDS

# **Liabilities and Fund Equity**

# Liabilities:

303

Budgeted fund balance

Total fund balance

Total liabilities and fund equity

411	Intergovernmental accounts payab	le - 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
Fu	nd Balance:				
Ap	propriated:				
753,754	Reserve for encumbrances			\$44,586.67	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess	s costs	\$0.00	\$0.00	
764	Maintenance reserve account - Jul	y	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance i	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s – July	\$0.00		
607	Add: Increase in cur. exp. emer. re-	serve	\$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	(\$8,485.68)			
	Less: Encumbrances	(\$44,586.67)	(\$53,072.35)	\$450,097.65	
	Total appropriated			\$494,684.32	
Un	appropriated:				
770	Fund balance, July 1			\$323,128.85	
771	Designated fund balance			\$0.00	

\$0.00

\$817,813.17

\$945,951.57

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 70 INTERNAL SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:			
	Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations	\$503,170.00	\$53,072.35	\$450,097.65
Revenues	(\$503,170.00)	(\$120,529.70)	(\$382,640.30)
Subtotal	\$0.00	<u>(\$67,457.35)</u>	<u>\$67,457.35</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>(\$67,457.35)</u>	<u>\$67,457.35</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>(\$67,457.35)</u>	<u>\$67,457.35</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>(\$67,457.35)</u>	<u>\$67,457.35</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	(\$67,457.35)	<u>\$67,457.35</u>

Prepared and submitted by:		
,	Board Secretary	Date

Starting date	7/1/2018	Ending date 8/31/2018	Fund: 70	INTERNAL SERVICE FUNDS
Jiai iii la uaic	111/4010	LIIGIIIG GGLC 0/01/2010	, alia, 10	1141 - 111

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	503,170	503,170	120,530	Under	382,640
, ,	Total	0	503,170	503,170	120,530		382,640
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	503,170	503,170	8,486	44,587	450,098
· 1	Total	0	503,170	503,170	8,486	44,587	450,098

450,098

Starting date	7/1/2018	Ending date 8/31/2018	Fur	1d: 70	INT	ERNAL SE	RVICE FU	NDS		
Revenues:				Org Bud	lget	Transfers	Budget Est	Actual	Over/Under	Unrealized
					0	503,170	503,170	120,530	Under	382,640
			Total		0	503,170	503,170	120,530	[	382,640
Expenditures:				Org Bud	dget	Transfers	Adj Budget	Expended	Encumber	Available
					0	503,170	503,170	8,486	44,587	450,098

Total

0

503,170

503,170

8,486

44,587

Starting date 7/1/2018 Ending date 8/31/2018 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		<u>\$0.00</u>

\$0.00

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 80 TRUST FUNDS

Total liabilities and fund equity

# **Liabilities and Fund Equity**

# Liabilities:

<b>41</b> 1	Intergovernmental accounts payable - state	<b>:</b>			\$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
Fur	nd Balance:				
Apr	ropriated:				
753,754	Reserve for encumbrances			\$0.00	
<b>76</b> 1	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	<b>;</b>	\$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	
Una	ppropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$0.00

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 80 TRUST FUNDS

Recapitulation of Budgeted Fund Balance:			
	Budgeted	<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>	\$0.00	<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 8/31/2018 Fund: 80 TRUST FUNDS

Starting date 7/1/2018 End

Ending date 8/31/2018 Fund: 90 AGENCY FUNDS

	Assets and Resources		
A	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
A	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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$0.00
R	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$2,150.25</u>

Total fund balance

Total liabilities and fund equity

\$0.00

\$2,150.25

Starting date 7/1/2018

Ending date 8/31/2018

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 o	costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess of	costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	Maintenance reserve account - July			
606	Add: Increase in maintenance reserve	е	\$0.00		
310	Less: Bud. w/d from maintenance res	serve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies -	July	\$0.00		
607	Add: Increase in cur. exp. emer. rese	rve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. re	eserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76>	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	

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 90 AGENCY FUNDS

Recapitulation of Budgeted Fund Balance:			
	Budgeted	<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>	\$0.00
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 :	and the state of t	
	Board Secretary	Date

Starting date 7/1/2018 Ending date 8/31/2018 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)

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 90 AGENCY FUNDS

Expenditures:	Org Budge		Adj Budget	Expended	Encumber	Available
	(	0	0	674,423	1,980	(676,403)
	Total	0	O	674,423	1,980	(676,403)