

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Interim Balance Sheet  
June 2018

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ASSETS AND RESOURCES

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ASSETS:

101	Cash in bank		14,621.42
103	Petty cash		5,194.39
	Accounts receivable:		
132	Interfund	2,997.76	
141	Intergovernmental - state	843,302.95	
153	Other	--	846,300.71
	Loans receivable:		
131	Interfund	1,298,985.00	
152	Other	--	1,298,985.00

RESOURCES:

301	Estimated revenues	30,013,726.00	
302	Less revenues	(30,379,120.36)	-365,394.36
	Total assets and resources		1,799,707.16

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LIABILITIES AND FUND EQUITY

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LIABILITIES:

421	Accounts payable		225.00
	Other current liabilities		59,728.80
	Total liabilities		59,953.80

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PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Interim Balance Sheet  
June 2018

FUND BALANCE:		
Appropriated:		
753	Reserve for encumbrances - current year	--
754	Reserve for encumbrances - prior year	--
	Reserved fund balance:	
761	Capital reserve account	1,156.94
762	Adult education programs	
763	sale/leaseback reserve	100,000.00
605	Add: Increase in sale/leaseback	--
308	Less: Budgeted w/D sale/leaseback	--
764	Maintenance reserve	--
606	Add: Increase in maintenance reserve	--
310	Less: Budgeted w/D maintenance res.	--
765	Tuition reserve account	--
311	Less: Budgeted w/d tuition reserve	--
766	Current expense emergency reserve	--
607	Add: Increase curr. exp. emer. res.	--
312	Less: w/D from curr. exp. emer.res.	--
755	Bus Adv Revenue Reserved for Fuel Cst	--
610	Add: Increase bus adv reserve	--
312	Less: w/D from bus adv reserve	--
756	Federal Impact Aid Reserve (General)	--
611	Add: Incr Fed Impact Aid Res (Gen)	--
318	Less: w/D Fed Impact Aid Res (Gen)	--
757	Federal Impact Aid Reserve (Capital)	--
612	Add: Incr Fed Impact Aid Res (Cap)	--
319	Less: w/D Fed Impact Aid Res (Cap)	--
751,752,76x	Other reserves	--
601	Appropriations	30,593,761.30
602	Less: Expenditures	(30,252,740.79)
603	Encumbrances	341,020.51
604	Increase in capital reserve	--
	Total appropriated	442,177.45

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REPORT OF THE SECRETARY  
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GENERAL FUND - FUND 10

Interim Balance Sheet  
June 2018

FUND BALANCE (continued):		
unappropriated:		
770	Fund balance, July 1, 2017	1,847,575.91
771	Designated fund balance	--
772	ARRA/SEMI for next year	--
303	Budgeted fund balance	(550,000.00)
307	Budgeted w/d from cap res local	--
309	Budgeted w/d from cap reserve-inelig.	--
317	Budgeted w/d from cap res-to Debt Srv	--
Total fund balance		1,739,753.36
Total liabilities and fund equity		1,799,707.16

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PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10  
Interim Balance Sheet  
June 2018

RECAPITULATION OF FUND BALANCE

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	30,593,761.30	30,252,740.79	341,020.51
Revenues	(30,013,726.00)	(30,379,120.36)	(-365,394.36)
Subtotal	580,035.30	-126,379.57	706,414.87
Change in capital reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in sale/leaseback reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in maintenance reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in emergency reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in bus advertising reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Less: Adjustment for prior year encumbrances	(30,035.30)	(30,035.30)	--
Budgeted Fund Balance	550,000.00	-156,414.87	706,414.87

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
OPERATING BUDGET					
10-12XX	From Local Sources	21,007,434.00	21,087,538.29	(OVER)	-80,104.29
10-3XXX	From State Sources	8,965,669.00	9,244,975.00	(OVER)	-279,306.00
10-4XXX	From Federal Sources	40,623.00	46,607.07	(OVER)	-5,984.07
10-303	Budgeted Fund Balance	550,000.00	.00	(UNDER)	550,000.00
	GENERAL FUND GRAND TOTAL	30,563,726.00	30,379,120.36	(UNDER)	184,605.64
EXPENDITURES					
OPERATING BUDGET					
GENERAL CURRENT EXPENSE					
11-1XX-100-XXX	Regular Programs	8,395,092.80	8,395,071.09	.00	21.71
11-2XX-100-XXX	Special Education	2,408,718.00	2,408,712.98	.00	5.02
11-230-100-XXX	Basic Skills/Remedial	528,407.00	528,374.71	.00	32.29
11-240-100-XXX	Bilingual Education	4,680.00	3,652.32	.00	1,027.68
11-401-100-XXX	School-Sponsored Co/Extra-Curricular Activities	127,169.00	127,167.49	.00	1.51
11-402-100-XXX	School-Sponsored Athletics	427,989.00	427,987.05	.00	1.95
Undistributed Expenditures:					
11-000-100-XXX	Tuition	2,343,390.00	2,343,389.19	.00	.81
11-000-211-XXX	Attendance and Social Work Services	134,052.00	134,051.99	.00	.01
11-000-213-XXX	Health Services	393,809.00	393,805.17	.00	3.83
11-000-216-XXX	Speech, OT, PT	394,001.00	394,000.17	.00	.83
11-000-217-XXX	Extraordinary services	437,058.00	347,221.88	.00	89,836.12
11-000-218-XXX	Guidance	650,224.00	650,193.94	.00	30.06
11-000-219-XXX	Child Study Teams	746,390.00	746,387.51	.00	2.49
11-000-221-XXX	Improvement of Instructional Services	579,786.00	579,780.78	.00	5.22
11-000-222-XXX	Educational Media Services - School Library	277,025.00	277,021.49	.00	3.51
11-000-230-XXX	General Administration	593,528.00	593,220.44	.00	307.56
11-000-240-XXX	School Administration	1,314,711.00	1,313,657.86	.00	1,053.14
11-000-251-XXX	Central Services	404,353.00	402,202.47	.00	2,150.53
11-000-252-XXX	Administrative Information Technology	138,189.00	131,935.48	.00	6,253.52
11-000-26X-XXX	Operation and Maintenance of Plant Services	2,749,387.50	2,626,349.62	.00	123,037.88

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TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2018)

EXPENDITURES		Appropriations			Expenditures			Encumbrances			Available		
11-000-270-XXX	Student Transportation Services	1,644,889.00	1,644,885.45	.00	3.55								
11-XXX-XXX-2XX	Personal Services - Employee Benefits	5,425,136.00	5,424,738.45	.00	397.55								
	Total Undistributed	18,225,928.50	18,002,841.89	.00	223,086.61								
	TOTAL GENERAL CURRENT EXPENSE	30,117,984.30	29,893,807.53	.00	224,176.77								
12-XXX-XXX-73X	Equipment	149,858.00	93,961.00	.00	55,897.00								
12-000-4XX-XXX	Facilities Acquisition and Construction Services	325,919.00	264,972.26	.00	60,946.74								
	TOTAL CAPITAL OUTLAY	475,777.00	358,933.26	.00	116,843.74								
	GENERAL FUND GRAND TOTAL	30,593,761.30	30,252,740.79	.00	341,020.51								

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2018)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
REVENUES FROM LOCAL SOURCES:			
10-1210 Local Tax Levy	20,627,995.00	20,627,995.00	.00
10-1320 Tuition from other LEA's within the state	102,439.00	230,651.24	-128,212.24
10-1300 Total Tuition	102,439.00	230,651.24	-128,212.24
10-1410 Transportation Fees from Individuals	55,000.00	38,412.50	16,587.50
10-1XXX Unrestricted Miscellaneous Revenues	222,000.00	190,479.55	31,520.45
Subtotal - Revenues from Local Sources	21,007,434.00	21,087,538.29	-80,104.29
Revenues from State Sources			
10-3116 School Choice Aid	173,682.00	173,682.00	.00
10-3121 Categorical Transportation Aid	134,088.00	134,088.00	.00
REVENUES FROM STATE SOURCES:			
10-3132 Categorical Special Education Aid	1,010,823.00	1,010,823.00	.00
10-3176 Equalization Aid	7,412,374.00	7,691,680.00	-279,306.00
10-3177 Categorical Security Aid	67,439.00	67,439.00	.00
10-3178 Adjustment Aid	115,788.00	115,788.00	.00
10-3181 PARCC Readiness Aid	17,350.00	17,350.00	.00
10-3182 Per Pupil Growth Aid	17,350.00	17,350.00	.00
10-3183 Professional Learning Community Aid	16,775.00	16,775.00	.00
Subtotal - Revenues from State Sources	8,965,669.00	9,244,975.00	-279,306.00
Revenues from Federal Sources			
10-4200 Medicaid Reimbursement	40,623.00	46,607.07	-5,984.07
Subtotal - Revenues from Federal Sources	40,623.00	46,607.07	-5,984.07
Budgeted Fund Balance - Operating Budget	550,000.00	.00	550,000.00
10-303 TOTAL OPERATING BUDGET	30,563,726.00	30,379,120.36	184,605.64

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
GENERAL CURRENT EXPENSE				
11-110-100-101 Regular Programs - Instruction	424,336.00	424,335.35	.00	.65
11-120-100-101 kindergarten - Salaries of Teachers	2,348,370.00	2,348,367.95	.00	2.05
11-130-100-101 Grades 1-5 - Salaries of Teachers	1,771,774.00	1,771,774.00	.00	.00
11-140-100-101 Grades 6-8 - Salaries of Teachers	2,905,007.00	2,905,006.07	.00	.93
11-150-100-101 Regular Programs - Home Instruction:				
Salaries of Teachers	6,511.00	6,510.51	.00	.49
11-190-100-320 Regular Programs - Undistributed Instruction	12,478.00	12,477.23	.00	.77
11-190-100-500 Purchased Professional-Educational Services	194,143.00	194,140.88	.00	2.12
11-190-100-610 other Purchased Services (400-500 series)	709,862.80	709,849.80	.00	13.00
11-190-100-640 General Supplies	20,828.00	20,826.31	.00	1.69
11-190-100-890 Textbooks	1,783.00	1,782.99	.00	.01
11-190-100-890 other objects	8,395,092.80	8,395,071.09	.00	21.71
TOTAL REGULAR PROGRAMS - INSTRUCTION				
SPECIAL EDUCATION - INSTRUCTION				
11-204-100-101 Learning and/or Language Disabilities:				
Salaries of Teachers	370,029.00	370,028.69	.00	.31
11-204-100-106 Other Salaries for Instruction	213,697.00	213,696.40	.00	.60
11-204-100-610 General Supplies	5,255.00	5,254.14	.00	.86
Total	588,981.00	588,979.23	.00	1.77
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	130,305.00	130,305.00	.00	.00
11-212-100-610 General Supplies	2,009.00	2,008.49	.00	.51
Total	132,314.00	132,313.49	.00	.51
Resource Room/Resource Center				
11-213-100-101 Salaries of Teachers	1,238,917.00	1,238,916.39	.00	.61
11-213-100-106 Other Salaries for Instruction	206,191.00	206,190.43	.00	.57
11-213-100-610 General Supplies	20,788.00	20,787.82	.00	.18
11-213-100-640 Textbooks	869.00	868.18	.00	.82
Total	1,466,765.00	1,466,762.82	.00	2.18



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**REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10**

**Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-215-100-101 Preschool Disabilities - Part-Time:				
11-215-100-106 Salaries of Teachers	167,193.00	167,193.00	.00	.00
11-215-100-600 Other Salaries for Instruction	50,862.00	50,861.80	.00	.20
General Supplies	2,603.00	2,602.64	.00	.36
Total	220,658.00	220,657.44	.00	.56
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,408,718.00	2,408,712.98	.00	5.02
11-230-100-101 Basic Skills/Remedial - Instruction				
11-230-100-610 Salaries of Teachers	503,553.00	503,552.68	.00	.32
11-230-100-610 General Supplies	22,575.00	22,545.09	.00	29.91
11-230-100-800 Other Objects	2,279.00	2,276.94	.00	2.06
Total	528,407.00	528,374.71	.00	32.29
11-240-100-610 Bilingual Education - Instruction				
11-240-100-640 General Supplies	2,331.00	2,330.25	.00	.75
11-240-100-640 Textbooks	2,184.00	1,322.07	.00	861.93
11-240-100-800 Other Objects	165.00	.00	.00	165.00
Total	4,680.00	3,652.32	.00	1,027.68
11-401-100-100 School-Sponsored Cocurricular Activities-Instruction				
11-401-100-930 Salaries	111,522.00	111,521.25	.00	.75
Total	15,647.00	15,646.24	.00	.76
11-401-100-930 Transfers to Cover Deficit (Agency Funds)	127,169.00	127,167.49	.00	1.51
11-402-100-100 School-Sponsored Athletics - Instruction				
11-402-100-500 Salaries	255,095.00	255,094.25	.00	.75
11-402-100-500 Purchased Services (300-500 series)	34,984.00	34,983.35	.00	.65
11-402-100-600 Supplies and Materials	31,919.00	31,918.54	.00	.46
11-402-100-800 other Objects	105,991.00	105,990.91	.00	.09
Total	427,989.00	427,987.05	.00	1.95
UNDISTRIBUTED EXPENDITURES				
11-000-100-561 Instruction	339,944.00	339,943.81	.00	.19
11-000-100-563 Tuition - Other LEAs Within the State - Regular	392,000.00	392,000.00	.00	.00
Tuition - County Voc School Districts - Regular				

**PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10**

(For 12 month period ending June 30, 2018)

			<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-100-565	Tuition - Co. Spec. Services and Regional Day Schls		1,209,213.00	1,209,212.76	.00	.24
11-000-100-566	Tuition - Private Schls/Disabled within State		402,233.00	402,232.62	.00	.38
	Total		2,343,390.00	2,343,389.19	.00	.81
11-000-211-100	Attendance and Social Work Services					
	Salaries		134,052.00	134,051.99	.00	.01
	Total		134,052.00	134,051.99	.00	.01
11-000-213-100	Health Services					
	Salaries		362,445.00	362,444.73	.00	.27
11-000-213-300	Purchased Professional and Technical Services		17,885.00	17,884.33	.00	.67
11-000-213-500	Other Purchased Services (400-500 series)		125.00	124.18	.00	.82
11-000-213-600	Supplies and Materials		13,354.00	13,351.93	.00	2.07
	Total		393,809.00	393,805.17	.00	3.83
11-000-216-100	Speech, OT, PT and Related services					
	Salaries		228,650.00	228,650.00	.00	.00
11-000-216-320	Purchased Professional-Educational Services		165,351.00	165,350.17	.00	.83
	Total		394,001.00	394,000.17	.00	.83
11-000-217-100	Special Education - Extraordinary Services:					
	Salaries		246,364.00	234,252.93	.00	12,111.07
11-000-217-320	Purchased Professional-Educational Services		190,694.00	112,968.95	.00	77,725.05
	Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.		437,058.00	347,221.88	.00	89,836.12
11-000-218-104	Guidance					
	Salaries of other Professional Staff		536,580.00	536,577.69	.00	2.31
11-000-218-105	Salaries of Secretarial and Clerical Assistants		60,461.00	60,460.08	.00	.92
11-000-218-390	Other Purchased Professional and Technical Services		4,430.00	4,405.00	.00	25.00
11-000-218-600	Supplies and Materials		47,759.00	47,757.17	.00	1.83
11-000-218-800	Other Objects		994.00	994.00	.00	.00
	Total		650,224.00	650,193.94	.00	30.06
11-000-219-104	Child Study Teams					
11-000-219-105	Salaries of other Professional staff		576,135.00	576,134.09	.00	.91
	Salaries of Secretarial and Clerical Assistants		60,348.00	60,347.58	.00	.42

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-219-110 other salaries	31,598.00	31,597.52	.00	.48
11-000-219-390 other Purchased Professional and Technical Services	24,801.00	24,800.96	.00	.04
11-000-219-592 Misc. Purch. Svc (400-500 series O/than Res. Costs)	13,362.00	13,361.86	.00	.14
11-000-219-600 supplies and materials	40,146.00	40,145.50	.00	.50
Total	746,390.00	746,387.51	.00	2.49
Improvement of Instructional Services				
11-000-221-102 salaries of Supervisors of Instruction	129,102.00	129,101.04	.00	.96
11-000-221-104 salaries of other Professional Staff	357,892.00	357,891.93	.00	.07
11-000-221-105 salaries of Secretarial and Clerical Assistants	57,433.00	57,432.96	.00	.04
11-000-221-390 other Purchased Professional and Technical Services	17,425.00	17,424.84	.00	.16
11-000-221-500 other Purchased Services (400-500 series)	3,271.00	3,270.24	.00	.76
11-000-221-600 supplies and materials	4,474.00	4,472.35	.00	1.65
11-000-221-800 other Objects	10,189.00	10,187.42	.00	1.58
Total	579,786.00	579,780.78	.00	5.22
Educational Media Services - School Library				
11-000-222-100 salaries	239,768.00	239,767.00	.00	1.00
11-000-222-300 purchased Professional and Technical Services	4,461.00	4,460.65	.00	.35
11-000-222-500 other Purchased Services (400-500 series)	11,782.00	11,781.31	.00	.69
11-000-222-600 supplies and materials	21,014.00	21,012.53	.00	1.47
Total	277,025.00	277,021.49	.00	3.51
Support Services - General Administration				
11-000-230-100 salaries	240,673.00	240,672.51	.00	.49
11-000-230-331 Legal Services	30,421.00	30,420.22	.00	.78
11-000-230-332 Audit Fees	18,955.00	18,955.00	.00	.00
11-000-230-339 other Purchased Professional Services	8,782.00	8,781.30	.00	.70
11-000-230-530 Communications/Telephone	172,556.00	172,555.37	.00	.63
11-000-230-590 Misc. Purchased Services (400-500 except 530 & 585)	83,261.00	82,958.57	.00	302.43
11-000-230-610 General Supplies	15,733.00	15,732.15	.00	.85
11-000-230-630 BOE In-House Training/Meeting Supplies	1,715.00	1,714.75	.00	.25
11-000-230-890 Miscellaneous Expenditures	7,417.00	7,416.17	.00	.83
11-000-230-895 BOE Membership Dues and Fees	14,015.00	14,014.40	.00	.60
Total	593,528.00	593,220.44	.00	307.56

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PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10  
Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Support Services - School Administration				
11-000-240-103 Salaries of Principals/Assistant Principals	762,441.00	762,439.20	.00	1.80
11-000-240-105 Salaries of Secretarial and Clerical Assistants	500,534.00	500,532.65	.00	1.35
11-000-240-500 Other Purchased Services (400-500 series)	4,591.00	4,040.87	.00	550.13
11-000-240-600 Supplies and Materials	47,145.00	46,645.14	.00	499.86
Total	1,314,711.00	1,313,657.86	.00	1,053.14
Undistributed Expenditures - Central Services				
11-000-251-100 Salaries	351,315.00	351,314.51	.00	.49
11-000-251-340 Purchased Technical Services	2,000.00	850.00	.00	1,150.00
11-000-251-592 Misc. Purch. Services (400-500 except 594)	37,783.00	37,782.30	.00	.70
11-000-251-600 Supplies and Materials	4,255.00	4,254.69	.00	.31
11-000-251-831 Interest on Current Loans	7,000.00	6,910.97	.00	89.03
11-000-251-890 Other objects	2,000.00	1,090.00	.00	910.00
Total	404,353.00	402,202.47	.00	2,150.53
Undistributed Expenditures - Admin. Info. Technology				
11-000-252-100 Salaries	129,785.00	124,301.48	.00	5,483.52
11-000-252-500 Other Purchased Services (400-500 series)	7,634.00	7,634.00	.00	.00
11-000-252-600 Supplies and Materials	500.00	.00	.00	500.00
11-000-252-800 Other objects	270.00	.00	.00	270.00
Total	138,189.00	131,935.48	.00	6,253.52
11-000-261-420 Cleaning, Repair, and Maintenance Services	18,003.00	18,002.43	.00	.57
11-000-261-610 General Supplies	44,500.00	38,717.53	.00	5,782.47
Total	62,503.00	56,719.96	.00	5,783.04
Custodial Services				
11-000-262-100 Salaries	336,036.00	329,513.44	.00	6,522.56
11-000-262-107 Salaries of Non-Instructional Aides	41,246.00	39,408.00	.00	1,838.00
11-000-262-300 Purchased Professional and Technical Services	1,223,485.00	1,198,228.73	.00	25,256.27
11-000-262-420 Cleaning, Repair, and Maintenance Services	166,447.50	166,446.71	.00	.79
11-000-262-490 Other Purchased Property Services	59,400.00	51,396.35	.00	8,003.65
11-000-262-520 Insurance	137,000.00	117,339.00	.00	19,661.00
11-000-262-590 Miscellaneous Purchased Services	5,800.00	3,582.25	.00	2,217.75
11-000-262-610 General Supplies	105,000.00	64,600.43	.00	40,399.57
11-000-262-621 Energy (Natural Gas)	271,280.00	263,028.72	.00	8,251.28

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations

Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-262-622 Energy (Electricity)	324,190.00	324,189.83	.00	.17
11-000-262-624 Energy (oil)	17,000.00	11,896.20	.00	5,103.80
Total Custodial services	2,686,884.50	2,569,629.66	.00	117,254.84
Total Operation and Maintenance of Plant Services	2,749,387.50	2,626,349.62	.00	123,037.88
Student Transportation Services				
11-000-270-503 Contr Serv -Aid in lieu of Payments - Nonpublic	13,788.00	13,787.50	.00	.50
11-000-270-511 contracted Services (Home/school) - Vendors	911,952.00	911,951.38	.00	.62
11-000-270-512 contracted Services (not Home/school) - Vendors	98,668.00	98,667.78	.00	.22
11-000-270-513 contracted Services (Home/school) -Joint Agreements	636.00	635.40	.00	.60
11-000-270-515 contracted Services (Special Ed) - Joint Agreements	10,123.00	10,122.24	.00	.76
11-000-270-517 contracted Services (Reg. Students) - ESCs & CTSAS	99,646.00	99,645.43	.00	.57
11-000-270-518 contracted Services (Special Ed) - ESCs & CTSAS	510,076.00	510,075.72	.00	.28
Total	1,644,889.00	1,644,885.45	.00	3.55
UNALLOCATED BENEFITS				
11-000-291-220 social security Contributions	306,864.00	306,863.59	.00	.41
11-000-291-241 other Retirement Contributions - PERS	323,951.00	323,950.68	.00	.32
11-000-291-260 Workmen's compensation	175,000.00	174,605.00	.00	395.00
11-000-291-270 Health Benefits	4,529,450.00	4,529,449.03	.00	.97
11-000-291-280 tuition Reimbursement	57,400.00	57,399.97	.00	.03
11-000-291-290 other Employee Benefits	12,618.00	12,617.24	.00	.76
11-000-291-299 unused Sick Payment to Term/Ret Staff	19,853.00	19,852.94	.00	.06
TOTAL UNALLOCATED BENEFITS	5,425,136.00	5,424,738.45	.00	397.55
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	5,425,136.00	5,424,738.45	.00	397.55
TOTAL UNDISTRIBUTED EXPENDITURES	18,225,928.50	18,002,841.89	.00	223,086.61
TOTAL GENERAL CURRENT EXPENSE	30,117,984.30	29,893,807.53	.00	224,176.77
EQUIPMENT				
12-120-100-730 Grades 1-5	7,000.00	.00	.00	7,000.00
12-4XX-100-730 Special Education - Instruction:				
School-Sponsored and Other Instructional Programs	37,858.00	14,020.00	.00	23,838.00
12-000-100-730 Undistributed Expenditures:				
Instruction	36,290.00	36,290.00	.00	.00

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
12-000-266-730 Security	68,710.00	43,651.00	.00	25,059.00
Total Equipment	149,858.00	93,961.00	.00	55,897.00
12-000-400-450 Facilities Acquisition and Construction Services	80,000.00	19,053.59	.00	60,946.41
12-000-400-721 Construction Services	242,905.00	242,904.67	.00	.33
12-000-400-896 Lease Purchase Agreements - Principal	3,014.00	3,014.00	.00	.00
Assessment for Debt Service on SDA Funding	325,919.00	264,972.26	.00	60,946.74
Total Facilities Acquisition & Construction Services	475,777.00	358,933.26	.00	116,843.74
TOTAL CAPITAL OUTLAY EXPENDITURES	30,593,761.30	30,252,740.79	.00	341,020.51
GENERAL FUND GRAND TOTAL				

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Interim Balance Sheet  
June 2018

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ASSETS AND RESOURCES

=====

ASSETS:

101 Cash in bank

Accounts receivable:

141 Intergovernmental - state

142 Intergovernmental - federal

153 Other

RESOURCES:

301 Estimated revenues

302 Less revenues

Total assets and resources

154,642.47

-438,186.00

438,185.27

--

-.73

1,088,607.00

(528,476.00)

560,131.00

714,772.74

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LIABILITIES AND FUND EQUITY

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LIABILITIES:

421 Accounts payable

Other current liabilities

Total liabilities

3,740.13

556,453.00

560,193.13

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Interim Balance Sheet  
June 2018

FUND BALANCE:				
Appropriated:				
753	Reserve for encumbrances - current year			--
754	Reserve for encumbrances - prior year			--
	Reserved fund balance:			
761	Capital reserve account		--	
604	Add: Increase in capital reserve		--	
307	Less: Budgeted withdrawal from capital reser		--	--
601	Appropriations	1,088,607.00		
602	Less: Expenditures	(934,027.39)		
603	Encumbrances	--	(934,027.39)	154,579.61
	Total fund balance			154,579.61
	Total liabilities and fund equity			714,772.74



REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

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Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
SPECIAL REVENUE FUNDS					
20-1XXX	From local sources	58,977.00	.00	(UNDER)	58,977.00
20-3XXX	From state sources:	37,721.00	96,698.00	(OVER)	-58,977.00
20-4XXX	From federal sources:	991,909.00	431,778.00	(UNDER)	560,131.00
	TOTAL SPECIAL REVENUE FUNDS	1,088,607.00	528,476.00	(UNDER)	560,131.00
EXPENDITURES					
State Projects:					
Other Special Projects:					
20-501-XXX-XXX	Nonpubl ic Textbooks	7,834.00	5,069.67	.00	2,764.33
20-502-XXX-XXX	Nonpubl ic Auxiliary Services	35,434.00	35,434.00	.00	.00
20-506-XXX-XXX	Nonpubl ic Handicapped Services	23,543.00	23,543.00	.00	.00
20-509-XXX-XXX	Nonpubl ic Nursing Services	13,871.00	13,871.00	.00	.00
20-510-XXX-XXX	Nonpubl ic Technology Initiative Program	16,016.00	16,016.00	.00	.00
	Total state Projects	96,698.00	93,933.67	.00	2,764.33
Federal Projects:					
20-T1 -XXX-XXX	E.S.S.A. Title I	284,579.00	249,306.64	.00	35,272.36
20-T2 -XXX-XXX	E.S.S.A. Title II	64,491.00	16,658.88	.00	47,832.12
20-T4 -XXX-XXX	E.S.S.A. Title IV	10,000.00	3,400.00	.00	6,600.00
20-IDE-XXX-XXX	I.D.E.A. Part B (Handicapped)	632,839.00	570,728.20	.00	62,110.80
	TOTAL FEDERAL PROJECTS	991,909.00	840,093.72	.00	151,815.28
	TOTAL SPECIAL REVENUE FUNDS	1,088,607.00	934,027.39	.00	154,579.61

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

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Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2018)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
SPECIAL REVENUE FUNDS			
Revenues from Local Sources			
20-1XXX Other Revenues from Local Sources	58,977.00	.00	58,977.00
20-1XXX Total Revenues from Local Sources	58,977.00	.00	58,977.00
Revenues from State Sources:			
20-32XX Other Restricted Entitlements			
Total Revenues from State Sources	37,721.00	96,698.00	-58,977.00
Revenues from Federal Sources	37,721.00	96,698.00	-58,977.00
20-4411-4416 Title I	284,579.00	157,646.00	126,933.00
20-4451-4455 Title II	84,901.00	2,369.00	82,532.00
20-4471-4474 Title IV	10,000.00	300.00	9,700.00
I.D.E.A. Part B (Handicapped)	612,429.00	271,463.00	340,966.00
Total Revenues from Federal Sources	991,909.00	431,778.00	560,131.00
TOTAL GRANTS AND ENTITLEMENTS	1,088,607.00	528,476.00	560,131.00

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Statement of Appropriations

Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Other State Projects:				
20-501-XXX-XXX Nonpubl ic Textbooks	7,834.00	5,069.67	.00	2,764.33
20-502-XXX-XXX Nonpubl ic Auxiliary Services	35,434.00	35,434.00	.00	.00
20-506-XXX-XXX Nonpubl ic Handicapped Services	23,543.00	23,543.00	.00	.00
20-509-XXX-XXX Nonpubl ic Nursing Services	13,871.00	13,871.00	.00	.00
20-510-XXX-XXX Nonpubl ic Technology Initiative	16,016.00	16,016.00	.00	.00
Total other State Projects	96,698.00	93,933.67	.00	2,764.33
Total State Projects	96,698.00	93,933.67	.00	2,764.33
E.S.S.A Title I				
20-T1 -100-101 Salaries-Instruction-Sal of Teacher	196,853.00	186,066.31	.00	10,786.69
20-T1 -100-500 Other Purchased Services-Instruction-400-500 series	3,175.00	3,175.00	.00	.00
20-T1 -100-600 Instructional Supplies-Instruction	45,925.00	45,831.26	.00	93.74
20-T1 -200-200 Benefits	15,462.00	14,234.07	.00	1,227.93
20-T1 -200-500 other purchased services-Support	23,164.00	.00	.00	23,164.00
E.S.S.A. Title I Total	284,579.00	249,306.64	.00	35,272.36
E.S.S.A. Title II				
20-T2 -200-100 Salaries-Support	11,851.00	.00	.00	11,851.00
20-T2 -200-200 Benefits	1,683.00	.00	.00	1,683.00
20-T2 -200-300 Professional tech services-Support	11,359.00	9,509.88	.00	1,849.12
20-T2 -200-500 other purchased services-Support	39,598.00	7,149.00	.00	32,449.00
E.S.S.A. Title II Total	64,491.00	16,658.88	.00	47,832.12
E.S.S.A.Title IV				
20-T4 -100-600 Instructional supplies-Instruction	6,600.00	.00	.00	6,600.00
20-T4 -200-500 other purchased services-Support	3,400.00	3,400.00	.00	.00
E.S.S.A.Title IV Total	10,000.00	3,400.00	.00	6,600.00
I.D.E.A. Part B (Handicapped)				
20-IDE-100-110 Salaries-other salaries	22,631.00	12,484.20	.00	10,146.80
20-IDE-100-500 other purchased services-Instruction 400-500	558,244.00	558,244.00	.00	.00
20-IDE-100-600 Instructional supplies-Instruction	29,333.00	.00	.00	29,333.00
20-IDE-200-200 Benefits	22,631.00	.00	.00	22,631.00
TOTAL FEDERAL PROJECTS	991,909.00	840,093.72	.00	151,815.28
TOTAL SPECIAL REVENUE FUNDS	1,088,607.00	934,027.39	.00	154,579.61

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Balance Sheet  
June 2018

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ASSETS AND RESOURCES

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ASSETS:

101	Cash in bank		1,769,866.88
	Accounts receivable:		
141	Intergovernmental - state	619,908.00	
153	Other	--	619,908.00

RESOURCES:

301	Estimated revenues	--	--
302	Less revenues	--	--
	Total assets and resources		2,389,774.88

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LIABILITIES AND FUND EQUITY

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LIABILITIES:

402	Interfund accounts payable		523,449.22
	Other current liabilities		4,796.69
	Total liabilities		528,245.91

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Balance Sheet  
June 2018

FUND BALANCE:

Appropriated:			
753	Reserve for encumbrances - current year		821,120.50
754	Reserve for encumbrances - prior year		896,159.90
751,752,760	Other reserves		--
601	Appropriations	13,201,742.85	
602	Less: Expenditures	(11,309,224.97)	
603	Encumbrances	(1,700,416.40)	
	Total appropriated	(13,009,641.37)	192,101.48
	Unappropriated:		1,909,381.88
770	Fund balance, July 1, 2017		1,228,526.95
303	Budgeted fund balance		(1,276,379.86)
	Total fund balance		1,861,528.97
	Total liabilities and fund equity		2,389,774.88

RECAPITULATION OF FUND BALANCE

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	13,201,742.85	13,009,641.37	192,101.48
Revenues	(.00)	(.00)	(.00)
Subtotal	13,201,742.85	13,009,641.37	192,101.48
Less: Adjustment for prior year encumbrances	(11,925,362.99)	(11,925,362.99)	--
Budgeted Fund Balance	1,276,379.86	1,084,278.38	192,101.48

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Statements Comparing

Budgeted Revenue with Actual to Date and

Appropriations with Expenditures and Encumbrances to Date

(For 12 month period ending June 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted <u>Estimated</u>	Actual to <u>Date</u>	Note: Over or (Under)	Unrealized <u>Balance</u>
EXPENDITURES					Available <u>Balance</u>
Facilities Acquisition and Construction Services					
30-000-4XX-334	Architectural/Engineering Services	684,128.18	616,883.20	.00	67,244.98
30-000-4XX-450	Construction Services	12,452,882.49	10,692,341.77	1,700,416.40	60,124.32
30-000-4XX-610	General Supplies	64,732.18	.00	.00	64,732.18
TOTAL CAPITAL PROJECTS		13,201,742.85	11,309,224.97	1,700,416.40	192,101.48

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2018)

Estimated

Actual

Unrealized

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40  
Interim Balance Sheet  
June 2018

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ASSETS AND RESOURCES

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ASSETS:		
101	Cash in bank	_____

RESOURCES:		
301	Estimated revenues	2,723,236.00
302	Less revenues	____
	Total assets and resources	_____

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LIABILITIES AND FUND EQUITY

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LIABILITIES:



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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

Interim Balance Sheet  
June 2018

FUND BALANCE:

753	Appropriated:			
754	Reserve for encumbrances - current year			--
767	Reserve for encumbrances - prior year			--
608	Debt service reserve			--
313	Add: Increase in debt service reserve			--
751,752,753	Less: w/D from debt service reserve			--
601	other reserves			--
602	Appropriations	2,723,235.56	2,723,236.00	
603	Less: Expenditures	--	(2,723,235.56)	.44
	Encumbrances			.44
	Total appropriated			
770	Unappropriated:			--
303	Fund balance, July 1, 2017			--
	Budgeted fund balance			--
	Total fund balance			.44
	Total liabilities and fund equity			

RECAPITULATION OF FUND BALANCE

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	2,723,236.00	2,723,235.56	.44
Revenues	(2,723,236.00)	(2,723,236.00)	(.00)
Subtotal	.00	-.44	.44
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	.00	-.44	.44

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

Interim Statements Comparing

Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 12 month period ending June 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted <u>Estimated</u>	Actual to <u>Date</u>	Note: Over or (Under)	Unrealized <u>Balance</u>
40-1xxx	Revenue from local sources	1,622,483.00	1,809,927.00	(OVER)	-187,444.00
40-3xxx	DEBT SERVICE				
	Revenue from State sources	1,100,753.00	913,309.00	(UNDER)	187,444.00
	TOTAL DEBT SERVICE FUND	2,723,236.00	2,723,236.00		.00
EXPENDITURES					
		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
40-701-510-XXX	REPAYMENT OF DEBT				
	Repayment of Debt - Regular	2,723,236.00	2,723,235.56	.00	.44
	TOTAL DEBT SERVICE FUNDS	2,723,236.00	2,723,235.56	.00	.44

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40  
Schedule of Revenues  
Actual Compared with Estimated  
(For 12 month period ending June 30, 2018)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources	1,622,483.00	1,809,927.00	-187,444.00
Local Tax Levy			
Revenues from State Sources	1,100,753.00	913,309.00	187,444.00
Debt Service Aid Type II	2,723,236.00	2,723,236.00	.00
Total Local Repayment of Debt	2,723,236.00	2,723,236.00	.00
TOTAL REPAYMENT OF DEBT			

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

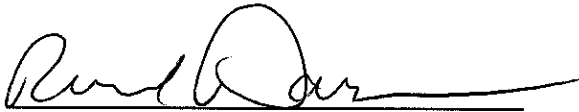
Statement of Appropriations

Compared with Expenditures and Encumbrances  
(For 12 month period ending June 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
DEBT SERVICE FUNDS				
Regular Debt Service				
40-701-510-834 Interest on Bonds	1,073,236.00	1,073,235.56	.00	.44
40-701-510-910 Redemption of Principal	1,650,000.00	1,650,000.00	.00	.00
Total Regular Debt Service	2,723,236.00	2,723,235.56	.00	.44
TOTAL DEBT SERVICE FUNDS	2,723,236.00	2,723,235.56	.00	.44

## **BOARD SECRETARY'S CERTIFICATION**

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of June 30, 2018, no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the Pennsville Board of Education pursuant to N.J.S.A. 18A:22-8.1 and N.J.S.A. 18A:22-8.2 and no budgetary line item account has been over-expended in violation of N.J.A.C. 6A:23A-16.10(c)4. And in accordance with N.J.A.C. 6A:23A-16.10(c)2, it is certified that there are no changes in anticipated revenue amounts and sources for the month ending June, 2018.

A handwritten signature in dark ink, appearing to read "Richard Davidson", written over a horizontal line.

Richard Davidson  
Board Secretary

August 27, 2018

**April 30, 2018  
REPORT OF THE TREASURER**

FUNDS & ACCOUNTS	BEGINNING BALANCE	RECEIPTS	DISBURSED	ENDING BALANCE
GENERAL FUND-10	\$ 1,860,563.23	\$ 959,213.33	\$ 2,751,699.26	\$ 68,077.30
ARRA FUND-18	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUE-20	\$ 113,686.59	\$ 437,675.00	\$ 74,219.02	\$ 477,142.57
CAPITAL PROJECTS FUND-30	\$ 2,258,106.98	\$ 278.59	\$ 10,775.00	\$ 2,247,610.57
DEBT SERVICE-40	\$ 0.53	\$ -	\$ -	\$ 0.53
PERMANENT FUND- 50	\$ 88,720.22	\$ -	\$ -	\$ 88,720.22
ENTERPRISEFUND- 60	\$ 11,098.48	\$ 95,858.75	\$ 61,511.01	\$ 45,446.22
INTERNAL SERVICE FUND- 70	\$ 589,832.72	\$ 664.00	\$ 99,202.94	\$ 491,293.78
 TOTAL GOVERNMENT FUNDS	 \$ 4,922,008.75	 \$ 1,493,689.67	 \$ 2,997,407.23	 \$ 3,418,291.19
 PAYROLL	 \$ 81.34	 \$ 888,719.88	 \$ 888,709.09	 \$ 92.13
PAYROLL AGENCY	\$ 692,214.12	\$ 1,294,932.33	\$ 1,203,495.51	\$ 783,650.94
 TOTAL OTHER FUNDS	 \$ 692,295.46	 \$ 2,183,652.21	 \$ 2,092,204.60	 \$ 783,743.07
 TOTAL ALL FUNDS	 \$ 5,614,304.21	 \$ 3,677,341.88	 \$ 5,089,611.83	 \$ 4,202,034.26

**RECONCILIATION OF ACCOUNTS**

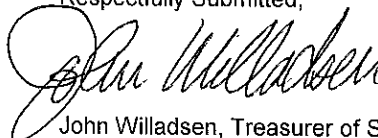
**BANK BALANCES- GOVERNMENTAL FUNDS:**

GENERAL FUND	A/C# 10278	\$ 3,037,702.37
SCHOLARSHIP FUND	A/C# 224820	\$ 88,720.22
PLUS: DEPOSITS IN TRANSIT		\$ -
LESS: OUTSTANDING CHECKS		\$ 810,121.32
LESS: BANK ERROR		
 BALANCE- GOVERNMENTAL FUNDS		 \$ 2,316,301.27

**BANK BALANCES- OTHER FUNDS:**

PAYROLL ACCOUNT	A/C# 10464	\$ 61,935.40
AGENCY ACCOUNT	A/C# 10308	\$ 848,687.75
CAPITAL PROJECT ACCOUNT	A/C# 0584	\$ 1,101,851.68
PLUS: DEPOSITS IN TRANSIT		
LESS: OUTSTANDING CHECKS		\$ 126,741.84
 BALANCE- OTHER FUNDS		 \$ 1,885,732.99
 BALANCE- April 30, 2018		 \$ 4,202,034.26

Respectfully Submitted,



John Willadsen, Treasurer of School Monies

**May 31, 2018**  
**REPORT OF THE TREASURER**

<b>FUNDS &amp; ACCOUNTS</b>	<b>BEGINNING BALANCE</b>	<b>RECEIPTS</b>	<b>DISBURSED</b>	<b>ENDING BALANCE</b>
GENERAL FUND-10	\$ 68,077.30	\$ 4,746,531.08	\$ 2,896,172.17	\$ 1,918,436.21
ARRA FUND-18	\$0.00	0.00	\$0.00	\$0.00
SPECIAL REVENUE-20	\$ 477,142.57	\$ 5,899.00	\$ 149,960.05	\$ 333,081.52
CAPITAL PROJECTS FUND-30	\$ 2,247,472.33	\$ 140.37	\$ 200,397.30	\$ 2,047,215.40
DEBT SERVICE-40	\$ 0.53	\$0.00	\$0.00	\$ 0.53
PERMANENT FUND- 50	\$ 88,720.22	\$0.00	\$0.00	\$ 88,720.22
ENTERPRISE FUND- 60	\$ 45,446.22	\$ 37,860.09	\$ 65,700.73	\$ 17,605.58
INTERNAL SERVICE FUND- 70	\$ 491,293.78	\$ 225,656.40	\$ 285,545.28	\$ 431,404.90
 TOTAL GOVERNMENT FUNDS	 \$ 3,418,152.95	 \$ 5,016,086.94	 \$ 3,597,775.53	 \$ 4,836,464.36
 PAYROLL	 \$ 92.13	 \$ 891,550.86	 \$ 891,541.98	 \$ 101.01
PAYROLL AGENCY	\$ 783,650.94	\$ 1,286,472.25	\$ 1,191,091.99	\$ 879,031.20
 TOTAL OTHER FUNDS	 \$ 783,743.07	 \$ 2,178,023.11	 \$ 2,082,633.97	 \$ 879,132.21
 TOTAL ALL FUNDS	 <u>\$ 4,201,896.02</u>	 <u>\$ 7,194,110.05</u>	 <u>\$ 5,680,409.50</u>	 <u>\$ 5,715,596.57</u>

**RECONCILIATION OF ACCOUNTS**

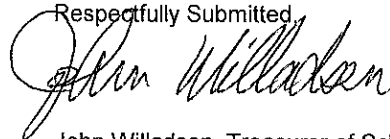
**BANK BALANCES- GOVERNMENTAL FUNDS:**

GENERAL FUND	A/C# 10278	\$ 4,597,687.14
SCHOLARSHIP FUND	A/C# 224820	\$ 88,720.22
PLUS: DEPOSITS IN TRANSIT		\$ -
LESS: OUTSTANDING CHECKS		\$ 951,935.05
LESS: BANK ERROR		
 BALANCE- GOVERNMENTAL FUNDS		 <u>\$ 3,734,472.31</u>

**BANK BALANCES- OTHER FUNDS:**

PAYROLL ACCOUNT	A/C# 10464	\$ 55,667.53
AGENCY ACCOUNT	A/C# 10308	\$ 941,852.55
CAPITAL PROJECT ACCOUNT	A/C# 0584	\$ 1,101,992.05
PLUS: DEPOSITS IN TRANSIT		
LESS: OUTSTANDING CHECKS		\$ 118,387.87
 BALANCE- OTHER FUNDS		 <u>\$ 1,981,124.26</u>
 BALANCE- May 31, 2018		 <u>\$ 5,715,596.57</u>

Respectfully Submitted



John Willadsen, Treasurer of School Monies

June 30, 2018  
REPORT OF THE TREASURER

FUNDS & ACCOUNTS	BEGINNING BALANCE	RECEIPTS	DISBURSED	ENDING BALANCE
GENERAL FUND-10	\$ 1,918,436.21	\$ 1,855,740.38	\$ 3,759,555.17	\$ 14,621.42
ARRA FUND-18	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUE-20	\$ 333,081.52	\$ 9,365.75	\$ 187,804.80	\$ 154,642.47
CAPITAL PROJECTS FUND-30	\$ 2,047,215.40	\$ 117.77	\$ 277,466.29	\$ 1,769,866.88
DEBT SERVICE-40	\$ 0.53	\$ -	\$ 0.09	\$ 0.44
PERMANENT FUND- 50	\$ 88,720.22	\$ -	\$ -	\$ 88,720.22
ENTERPRISEFUND- 60	\$ 17,605.58	\$ 87,666.64	\$ 89,728.18	\$ 15,544.04
INTERNAL SERVICE FUND- 70	\$ 431,404.90	\$ 4,785.00	\$ 97,418.85	\$ 338,771.05
<b>TOTAL GOVERNMENT FUNDS</b>	<b>\$ 4,836,464.36</b>	<b>\$ 1,957,675.54</b>	<b>\$ 4,411,973.38</b>	<b>\$ 2,382,166.52</b>
PAYROLL	\$ -	\$ 965,580.44	\$ 965,573.12	\$ 7.32
PAYROLL AGENCY	\$ 231,464.59	\$ 1,951,793.26	\$ 2,152,299.72	\$ 30,958.13
<b>TOTAL OTHER FUNDS</b>	<b>\$ 231,464.59</b>	<b>\$ 2,917,373.70</b>	<b>\$ 3,117,872.84</b>	<b>\$ 30,965.45</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,067,928.95</b>	<b>\$ 4,875,049.24</b>	<b>\$ 7,529,846.22</b>	<b>\$ 2,413,131.97</b>

RECONCILIATION OF ACCOUNTS

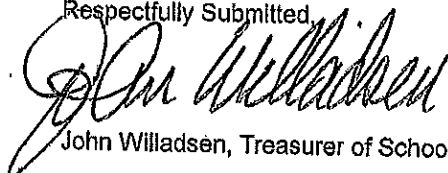
BANK BALANCES- GOVERNMENTAL FUNDS:

GENERAL FUND	A/C# 10278	\$ 2,991,677.29
SCHOLARSHIP FUND	A/C# 224820	\$ 88,720.22
CAPITAL PROJECT ACCOUNT	A/C# 0584	\$ 2,109.82
PLUS: DEPOSITS IN TRANSIT		\$ -
LESS: OUTSTANDING CHECKS		\$ 700,340.81
LESS: BANK ERROR		
<b>BALANCE- GOVERNMENTAL FUNDS</b>		<b>\$ 2,382,166.52</b>

BANK BALANCES- OTHER FUNDS:

PAYROLL ACCOUNT	A/C# 10464	\$ 59,136.81
AGENCY ACCOUNT	A/C# 10308	\$ 298,689.12
PLUS: DEPOSITS IN TRANSIT		
LESS: OUTSTANDING CHECKS		\$ 326,860.48
<b>BALANCE- OTHER FUNDS</b>		<b>\$ 30,965.45</b>
<b>BALANCE- June 30, 2018</b>		<b>\$ 2,413,131.97</b>

Respectfully Submitted



John Willadsen, Treasurer of School Monies