



# LIBERTY COMMON SCHOOL

## Q1 FY 17-18 FINANCIAL STATEMENTS

July 1, 2017 –September 30, 2017

FUND 11- OPERATING YTD Financial Statement July 1st - Sept 30th	2016-2017 Q1	2016-2017 YTD through 9.30.16	YTD % of Budget	FY 16-17 Supplemental Budget (5.10.17)	YTD % of Budget	2017-2018 Q1	2017-2018 YTD through 9.30.17	YTD % of Budget	FY 17-18 Operating Budget (adopted 5.18.17)
<b>BEGINNING FUND BALANCE</b>	3,207,838	3,207,838		3,233,918		2,352,099			2,439,775
<b>REVENUES</b>									
	<i>Funded Pupil Count</i>			1,086.00					1,090
	<i>Per Pupil Revenue</i>			\$ 7,037.30				\$	7,220.31
<b>Local Source Revenue</b>									
Daniels Grant	141,016	141,016	70.5%	200,000	100.0%	0	0		0
Kindergarten Tuition	10,142	10,142	15.7%	64,800	100.0%	11,455	11,455	17.7%	64,800
Summer School Tuition	15,961	15,961	114.0%	14,000	100.0%	8,130	8,130	58.1%	14,000
Interest on Investments	1,981	1,981	24.8%	8,000	100.0%	1,782	1,782		0
Student Lunches	41,584	41,584	32.0%	130,000	100.0%	110	110		0
Fees	31	31	0.2%	18,000	100.0%	5,928	5,928		0
Fundraisers	375	375		122,000		0	0		0
Donations	4,227	4,227		43,347		377	377		0
Instructional Materials Fees	2,803	2,803	15.6%	18,000	100.0%	5,324	5,324	46.3%	11,500
2016 Mill Levy	0	0		0		25,285	25,285		0
2010 Mill Levy	127,455	127,455	25.0%	509,821	100.0%	127,455	127,455	25.0%	509,821
2000 Mill Levy	11,147	11,147	25.0%	44,590	100.0%	11,147	11,147	25.0%	44,590
1988 Mill Levy	30,074	30,074	24.5%	122,589	100.0%	30,757	30,757	26.0%	118,124
Miscellaneous	3,131	3,131		0		792	792		0
<b>State Source Revenue</b>									
Capital Construction Grant	73,545	73,545	24.4%	302,000	100.0%	69,884	69,884	21.8%	320,460
Exceptional Children's Educational Act Funds	39,425	39,425	24.7%	159,612	100.0%	41,575	41,575	29.0%	143,337
ELPA Funds	0	0	0.0%	3,388	100.0%	0	0		0
Read Act Funds	0	0		0		0	0		0
<b>Federal Source Revenue</b>	0	0				0	0		0
<b>Per Pupil Allocation</b>	1,893,679	1,893,679	24.7%	7,680,000	100.0%	1,983,012	1,983,012	25.2%	7,870,143
<b>Total Revenues</b>	2,396,576	2,396,576	25.4%	9,440,147	100.0%	2,323,015	2,323,015	25.5%	9,096,775
<b>Fund Transfer</b>									
Fund 11- Operating to Fund 23- Student Athletics	0	0	0.0%	(50,000)	100.0%	0	0		0
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	0	0.0%	(365,000)	100.0%	0	0		0

FUND 11- OPERATING YTD Financial Statement July 1st - Sept 30th	2016-2017 Q1	2016-2017	YTD % of Budget	FY 16-17	YTD % of Budget	2017-2018 Q1	2017-2018	YTD % of Budget	FY 17-18
		through 9.30.16		Supplemental Budget (5.10.17)			through 9.30.17		Operating Budget (adopted 5.18.17)

**EXPENSES**

**Instructional Expenses**

(10-1999) Instructional Salaries (0100)	528,306	528,306	17.6%	3,000,000	100.0%	522,942	522,942	17.1%	3,055,000
(10-1999) Instructional Benefits (0200)	165,673	165,673	18.9%	875,000	100.0%	229,522	229,522	26.1%	881,000
(10-1999) Instructional Purchased Services (0300-0500)	52,407	52,407	19.8%	265,000	100.0%	78,262	78,262	38.0%	206,000
(10-1999) Instructional Supplies (0600)	72,246	72,246	32.1%	225,000	100.0%	66,452	66,452	36.9%	180,000
(10-1999) Instructional Equipment (0700)	10,426	10,426	13.0%	80,000	100.0%	1,896	1,896	14.6%	13,000
(10-1999) Instructional Other (0800)	0	0	0.0%	1,000	100.0%	0	0	0.0%	1,500
(2100) Student Support Salaries (0100)	95,126	95,126	21.4%	445,000	100.0%	96,516	96,516	20.1%	480,000
(2100) Student Support Benefits (0200)	26,168	26,168	20.9%	125,000	100.0%	30,790	30,790	23.5%	131,000
(2100) Student Support Purchased Services (0300-0500)	1,537	1,537	19.2%	8,000	100.0%	545	545	3.6%	15,000
(2100) Student Support Supplies (0600)	3,364	3,364	11.2%	30,000	100.0%	5,023	5,023	11.2%	45,000
(2100) Student Support Equipment (0700)	877	877	29.2%	3,000	100.0%	2,765	2,765	215.0%	2,000
(2100) Student Support Other (0800)	30	30	3.0%	1,000	100.0%	0	0	0.0%	1,000
(2200) Instructional Support Salaries (0100)	28,294	28,294	20.2%	140,000	100.0%	38,384	38,384	24.0%	160,000
(2200) Instructional Support Benefits (0200)	9,594	9,594	21.3%	45,000	100.0%	13,848	13,848	30.1%	46,000
(2200) Instructional Support Purchased Services (0300-0500)	50,776	50,776	40.6%	125,000	100.0%	51,110	51,110	39.9%	128,000
(2200) Instructional Support Supplies (0600)	5,948	5,948	27.0%	22,000	100.0%	5,977	5,977	35.2%	17,000
(2200) Instructional Support Equipment (0700)	54,264	54,264	36.2%	150,000	100.0%	0	0	0.0%	50,000
(2200) Instructional Support Other (0800)	0	0	0.0%	0	100.0%	0	0	0.0%	400
<b>Total Instructional Expenses</b>	<b>1,105,035</b>	<b>1,105,035</b>	<b>19.9%</b>	<b>5,540,000</b>	<b>100.0%</b>	<b>1,144,033</b>	<b>1,144,033</b>	<b>21.1%</b>	<b>5,411,900</b>

**Administration Expenses**

(2300) PSD Purchased Services (0300-0500)	37,944	37,944	20.5%	185,000	100.0%	53,130	53,130	30.4%	175,000
(2300) Board Supplies (0600)	299	299	10.0%	3,000	100.0%	0	0	0.0%	3,500
(2400) School Administration Salaries (0100)	66,193	66,193	24.1%	275,000	100.0%	79,986	79,986	19.0%	420,000
(2400) School Administration Benefits (0200)	15,626	15,626	24.0%	65,000	100.0%	20,742	20,742	24.4%	85,000
(2400) School Administration Purchased Services (0300-0500)	3,359	3,359	33.6%	10,000	100.0%	860	860	7.5%	11,500
(2400) School Administration Supplies (0600)	375	375	4.7%	8,000	100.0%	5,104	5,104	170.1%	3,000
(2400) School Administration Equipment (0700)	0	0	0.0%	1,000	100.0%	0	0	0.0%	0
<b>Total Administration Expenses</b>	<b>123,796</b>	<b>123,796</b>	<b>22.6%</b>	<b>547,000</b>	<b>100.0%</b>	<b>159,823</b>	<b>159,823</b>	<b>22.9%</b>	<b>698,000</b>

**Other Operational Expenses**

(2500) Business Services Salaries (0100)	32,710	32,710	22.4%	146,000	100.0%	34,153	34,153	23.4%	146,000
(2500) Business Services Benefits (0200)	8,049	8,049	23.7%	34,000	100.0%	7,975	7,975	22.2%	36,000
(2500) Business Services Purchased Services (0300-0500)	4,571	4,571	15.2%	30,000	100.0%	5,410	5,410	17.8%	30,400
(2500) Business Services Supplies (0600)	467	467	21.8%	2,147	100.0%	143	143	9.5%	1,500
(2500) Business Services Other (0800)	2,122	2,122	25.0%	8,500	100.0%	8,339	8,339	104.2%	8,000

FUND 11- OPERATING YTD Financial Statement July 1st - Sept 30th	2016-2017	2016-2017		FY 16-17	
	Q1	through 9.30.16	YTD % of Budget	Supplemental Budget (5.10.17)	YTD % of Budget

2017-2018	2017-2018		FY 17-18
Q1	through 9.30.17	YTD % of Budget	Operating Budget (adopted 5.18.17)

**EXPENSES**

(2700) Transportation Salaries (0100)	8,441	8,441	15.3%	55,000	100.0%
(2700) Transportation Benefits (0200)	3,063	3,063	17.0%	18,000	100.0%
(2700) Transportation Purchased Services (0300-0500)	4,032	4,032	11.5%	35,000	100.0%
(2700) Transportation Supplies (0600)	533	533	6.7%	8,000	100.0%
(2700) Transportation Equipment (0700)	0	0		0	
(2800) Central Support Salaries (0100)	46,510	46,510	23.3%	200,000	100.0%
(2800) Central Support Benefits (0200)	21,485	21,485	21.5%	100,000	100.0%
(2800) Central Support Purchased Services (0300-0500)	40,235	40,235	40.4%	99,500	100.0%
(2800) Central Support Supplies (0600)	3,988	3,988	44.3%	9,000	100.0%
(2800) Central Support Equipment (0700)	1,637	1,637	32.7%	5,000	100.0%
(2800) Central Support Other (0800)	0	0		0	
(2900) Parent/Volunteer Purchased Services (0300-0500)	0	0	0.0%	17,000	100.0%
(2900) Parent/Volunteer Supplies (0600)	0	0	0.0%	6,000	100.0%
(3100) Food Services (0600)	10,749	10,749	9.0%	120,000	100.0%
(5000) Contingency Expense (0800)	0	0		0	
<b>Total Other Operational Expenses</b>	<b>188,592</b>	<b>188,592</b>	<b>21.1%</b>	<b>894,147</b>	<b>100.0%</b>

8,302	8,302	13.8%	60,000
3,395	3,395	18.9%	18,000
7,775	7,775	21.6%	36,000
179	179	2.6%	7,000
0	0	0.0%	50,000
38,905	38,905	19.5%	200,000
24,146	24,146	24.1%	100,000
18,059	18,059	18.1%	100,000
3,962	3,962	13.2%	30,000
955	955	47.8%	2,000
0	0	0.0%	0
0	0	0.0%	13,000
0	0	0.0%	5,000
945	945	0.0%	0
0	0	0.0%	0
<b>162,644</b>	<b>162,644</b>	<b>19.3%</b>	<b>843,900</b>

**Facility Operational Expenses**

(2600) Custodial Salaries (0100)	38,518	38,518	21.4%	180,000	100.0%
(2600) Custodia Benefits (0200)	14,127	14,127	22.4%	63,000	100.0%
(2600) Facility Purchased Services (0300-0500)	111,565	111,565	32.8%	340,000	100.0%
(2600) Facility Supplies (0600)	43,885	43,885	25.1%	175,000	100.0%
(2600) Facility Equipment (0700)	3,564	3,564	32.4%	11,000	100.0%
(4000) Capital Improvement (0700)	0	0	0.0%	910,000	100.0%
<b>Total Facility Operational Expenses</b>	<b>211,659</b>	<b>211,659</b>	<b>12.6%</b>	<b>1,679,000</b>	<b>100.0%</b>

39,416	39,416	22.5%	175,000
14,831	14,831	21.8%	68,001
81,851	81,851	25.3%	322,975
34,141	34,141	18.3%	187,000
1,600	1,600	10.7%	15,000
0	0	0.0%	75,000
<b>171,839</b>	<b>171,839</b>	<b>20.4%</b>	<b>842,976</b>

**Debt Service**

Debt Service (Bond Payments)	315,473	315,473	24.7%	1,275,000	100.0%
<b>Total Debit Service Expenses</b>	<b>315,473</b>	<b>315,473</b>	<b>24.7%</b>	<b>1,275,000</b>	<b>100.0%</b>

317,666	317,666	24.4%	1,300,000
<b>317,666</b>	<b>317,666</b>	<b>24.4%</b>	<b>1,300,000</b>

<b>Total Expenses</b>	<b>1,944,555</b>	<b>1,944,555</b>	<b>19.6%</b>	<b>9,935,147</b>	<b>100.0%</b>
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<b>1,956,005</b>	<b>1,956,005</b>	<b>21.5%</b>	<b>9,096,776</b>
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<b>ENDING FUND BALANCE</b>				<b>2,738,918</b>	
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	<b>2,719,109</b>		<b>2,439,774</b>
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## Fund 23- Special Revenue (Athletics)

### REVENUES

#### Local Source Revenue- \$25,118 / 33.5% to budget

- Participation Fees \$20,497 or 34.2% to budget
- Other Revenue \$4,621

#### Funds Transfer- \$0

#### Total Revenues

- Total revenue for 1st quarter- \$25,118 or 33.5% to budget

### EXPENSES

#### Total Expenses

- Total expense thru 1st quarter- \$12,310 or 8.55% to budget

### FUND BALANCE

**\$81,849**

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017 Q1	2016-2017	YTD % of Budget	FY 16-17	YTD % of Actuals	FY 16-17 Actuals
		through 9.30.16		Supplemental Budget (5.10.17)		(audited financials)

2017-2018 Q1	2017-2018	YTD % of Budget	FY 17-18
	through 9.30.17		Operating Budget (adopted 5.18.17)

<b>BEGINNING FUND BALANCE</b>	78,655	78,655	78,655
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69,041	69,041	69,041
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**REVENUES**

**REVENUES**

**Student Participation Revenue**

HS WOMENS BASKETBALL PARTICIPATION FEES	1,600	1,600			4,810					
HS WOMENS SOCCER PARTICIPATION FEES	0	0			4,774					
HS WOMENS VOLLEYBALL PARTICIPATION FEES	2,736	2,736			3,129	5,036				
HS MENS BASEBALL PARTICIPATION FEES	0	0			3,587	0				
HS MENS BASKETBALL PARTICIPATION FEES	0	0			4,586	0				
HS CROSS COUNTRY PARTICIPATION FEES	1,549	1,549			3,142	3,096				
HS MENS SOCCER PARTICIPATION FEES	4,085	4,085			4,382	5,668				
HS TRACK & FIELD PARTICIPATION FEES	200	200			8,211	100				
JH GIRLS BASKETBALL PARTICIPATION FEES	0	0			0	0				
JH GIRLS SOCCER PARTICIPATION FEES	0	0			1,171	0				
JH GIRLS VOLLEYBALL PARTICIPATION FEES	100	100			280	0				
JH BOYS BASKETBALL PARTICIPATION FEES	0	0			0	0				
JH CROSS COUNTRY PARTICIPATION FEES	390	390			684	1,547				
JH BOYS SOCCER PARTICIPATION FEES	1,384	1,384			1,781	1,840				
JH TRACK & FIELD PARTICIPATION FEES	0	0			0	0				
8TH GIRLS BASKETBALL PARTICIPATION FEES	0	0			494	0				
8TH GIRLS VOLLEYBALL PARTICIPATION FEES	487	487			528	1,852				
8TH BOYS BASKETBALL PARTICIPATION FEES	584	584			1,458	0				
7TH & 8TH TRACK & FIELD PARTICIPATION FEES	0	0			2,720	0				
7TH GIRLS BASKETBALL PARTICIPATION FEES	0	0			490	0				
7TH GIRLS VOLLEYBALL PARTICIPATION FEES	1,228	1,228			1,228	1,359				
7TH BOYS BASKETBALL PARTICIPATION FEES	0	0			1,452	0				
6TH TRACK & FIELD PARTICIPATION FEES	0	0			0	0				
ATHLETIC PARTICIPATION FEES	0	0			0	0				
<b>BUDGET PARTICIPATION FEES</b>					<b>53,000</b>	<b>60,000</b>				
<b>Total Student Participation Revenue</b>	<b>14,343</b>	<b>14,343</b>	<b>27.1%</b>	<b>53,000</b>	<b>29.3%</b>	<b>48,909</b>	<b>20,497</b>	<b>20,497</b>	<b>34.2%</b>	<b>60,000</b>

20,497	20,497	34.2%	60,000
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**Playoffs Revenue**

HS MENS BASKETBALL PLAYOFFS	0	0			1,800	
HS TRACK & FIELD PLAYOFFS	0	0			0	0
HS WOMENS BASKETBALL PLAYOFFS	0	0			800	0
HS WOMENS SOCCER PLAYOFFS	762	762			1,625	0
HS WOMENS VOLLEYBALL PLAYOFFS	0	0			64	0
JH GIRLS BASKETBALL PLAYOFFS	0	0			0	0
JH GIRLS SOCCER PLAYOFFS	0	0			0	0
ATHLETICS ENTRY FEES	0	0			203	0
<b>Total Playoffs Revenue</b>	<b>762</b>	<b>762</b>		<b>0</b>	<b>4,492</b>	<b>0</b>

0	0	0
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**Summer Sport Camp-Intramural Participation Revenue**

SPORTS CAMP	3,864	3,864			3,912	
ELEM INTRAMURAL PARTICIPATION FEES	0	0			2,547	
<b>BUDGET PARTICIPATION FEES</b>						<b>15,000</b>
<b>Total Summer Sport Camp Participation Revenue</b>	<b>3,864</b>	<b>3,864</b>		<b>0</b>	<b>6,459</b>	<b>15,000</b>

1,618	1,618	10.8%	15,000
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FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017			FY 16-17			2017-2018			FY 17-18		
	2016-2017 Q1	YTD through 9.30.16	YTD % of Budget	Supplemental Budget (5.10.17)	YTD % of Actuals	FY 16-17 Actuals (audited financials)	2017-2018 Q1	YTD through 9.30.17	YTD % of Budget	Operating Budget (adopted 5.18.17)		
<b>Other Revenue</b>												
ATHLETICS MISC REVENUE	0	0				3,900	2,610	2,610				
SUMMER OPEN GYM FEES	0	0				0	393	393				
JH GIRLS SOCCER SOCKS & SHIRT FEE	0	0				0	0	0				
<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>3,900</b>	<b>3,003</b>	<b>3,003</b>				<b>0</b>
<b>Fund Transfer</b>												
Fund 11- Operating to Fund 23- Student Athletics	0	0		50,000		50,000	0	0				
<b>Total Athletics Revenues</b>	<b>18,969</b>	<b>18,969</b>	<b>18.4%</b>	<b>103,000</b>	<b>16.7%</b>	<b>113,760</b>	<b>25,118</b>	<b>25,118</b>	<b>33.5%</b>			<b>75,000</b>

**EXPENSES**

INTRAMURAL SPORTS STIPEND	0	0				2,796	0	0				
INTRAMURAL SPORTS UNEMPLOYMENT	0	0				42	0	0				
INTRAMURAL SPORTS MEDICARE	0	0				41	0	0				
INTRAMURAL SPORTS PERA	0	0				540	0	0				
BOYS SOCCER STIPEND	0	0				0	0	0				
SUMMER SPORTS CAMP PAY	4,023	4,023				4,023	0	0				
SUMMER SPORTS CAMP UNEMPLOYMENT	60	60				60	0	0				
SUMMER SPORTS CAMP MEDICARE	58	58				58	0	0				
SUMMER SPORTS CAMP PERA	770	770				770	0	0				
HS WOMENS BASKETBALL STIPEND	0	0				10,093	0	0				
HS WOMENS BASKETBALL UNEMPLOYMENT	0	0				150	0	0				
HS WOMENS BASKETBALL MEDICARE	0	0				146	0	0				
HS WOMENS BASKETBALL PERA	0	0				1,983	0	0				
HS WOMENS SOCCER STIPEND	0	0				1,754	0	0				
HS WOMENS SOCCER UNEMPLOYMENT	0	0				26	0	0				
HS WOMENS SOCCER MEDICARE	0	0				25	0	0				
HS WOMENS SOCCER PERA	0	0				345	0	0				
HS WOMENS VOLLEYBALL STIPEND	2,819	2,819				5,638	0	0				
HS WOMENS VOLLEYBALL UNEMPLOYMENT	42	42				84	0	0				
HS WOMENS VOLLEYBALL MEDICARE	41	41				82	0	0				
HS WOMENS VOLLEYBALL PERA	540	540				1,080	0	0				
HS MENS BASEBALL STIPEND	0	0				2,170	1,437	1,437				
HS MENS BASEBALL UNEMPLOYMENT	0	0				32	21	21				
HS MENS BASEBALL MEDICARE	0	0				31	21	21				
HS MENS BASEBALL PERA	0	0				426	282	282				
HS MENS BASKETBALL STIPEND	0	0				3,587	0	0				
HS MENS BASKETBALL RETIREE PAY	0	0				3,446	0	0				
HS MENS BASKETBALL UNEMPLOYMENT	0	0				105	0	0				
HS MENS BASKETBALL MEDICARE	0	0				102	0	0				
HS MENS BASKETBALL PERA	0	0				705	0	0				
HS MENS BASKETBALL RETIREE PERA	0	0				677	0	0				
HS MENS SOCCER STIPEND	1,090	1,090				2,179	0	0				
HS MENS SOCCER UNEMPLOYMENT	16	16				32	0	0				
HS MENS SOCCER MEDICARE	16	16				32	0	0				
HS MEN'S SOCCER PERA	209	209				417	0	0				
HS CROSS COUNTRY STIPEND	1,988	1,988				3,976	0	0				
HS CROSS COUNTRY UNEMPLOYMENT	30	30				59	0	0				
HS CROSS COUNTRY MEDICARE	29	29				58	0	0				
HS CROSS COUNTRY PERA	381	381				761	0	0				

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017 Q1	2016-2017	YTD % of Budget	FY 16-17	YTD % of Actuals	FY 16-17 Actuals	2017-2018 Q1	2017-2018	YTD % of Budget	FY 17-18
		through 9.30.16		Supplemental Budget (5.10.17)		(audited financials)		through 9.30.17		Operating Budget (adopted 5.18.17)

**EXPENSES**

HS TRACK & FIELD STIPEND	0	0				6,375	0	0		
HS TRACK & FIELD UNEMPLOYMENT	0	0				95	0	0		
HS TRACK & FIELD MEDICARE	0	0				92	0	0		
HS TRACK & FIELD PERA	0	0				1,253	0	0		
JH GIRLS BASKETBALL STIPEND	0	0				2,880	0	0		
JH GIRLS BASKETBALL UNEMPLOYMENT	0	0				43	0	0		
JH GIRLS BASKETBALL MEDICARE	0	0				42	0	0		
JH GIRLS BASKETBALL PERA	0	0				566	0	0		
JH GIRLS SOCCER STIPEND	0	0				0	0	0		
JH GIRLS SOCCER UNEMPLOYMENT	0	0				0	0	0		
JH GIRLS SOCCER MEDICARE	0	0				0	0	0		
JH GIRLS SOCCER PERA	0	0				0	0	0		
JH GIRLS VOLLEYBALL STIPEND	2,502	2,502				2,502	0	0		
JH GIRLS VOLLEYBALL UNEMPLOYMENT	37	37				37	0	0		
JH GIRLS VOLLEYBALL MEDICARE	36	36				36	0	0		
JH GIRLS VOLLEYBALL PERA	479	479				479	0	0		
JH BOYS BASKETBALL STIPEND	0	0				4,601	0	0		
JH BOYS BASKETBALL UNEMPLOYMENT	0	0				69	0	0		
JH BOYS BASKETBALL MEDICARE	0	0				67	0	0		
JH BOYS BASKETBALL PERA	0	0				890	0	0		
JH BOYS SOCCER STIPEND	1,948	1,948				1,948	0	0		
JH BOYS SOCCER UNEMPLOYMENT	29	29				29	0	0		
JH BOYS SOCCER MEDICARE	28	28				28	0	0		
JH BOYS SOCCER PERA	373	373				373	0	0		
JH CROSS COUNTRY PAY	833	833				833	0	0		
JH CROSS COUNTRY UNEMPLOYMENT	12	12				12	0	0		
JH CROSS COUNTRY MEDICARE	12	12				12	0	0		
JH CROSS COUNTRY PERA	160	160				160	0	0		
JH TRACK & FIELD STIPEND	0	0				3,319	0	0		
JH TRACK & FIELD UNEMPLOYMENT	0	0				49	0	0		
JH TRACK & FIELD MEDICARE	0	0				48	0	0		
JH TRACK & FIELD PERA	0	0				652	0	0		
<b>BUDGET PAYROLL/TAXES/PERA</b>						<b>70,500</b>				<b>65,000</b>
<b>Total Payroll Expense</b>	<b>18,561</b>	<b>18,561</b>	<b>26.3%</b>			<b>76,024</b>	<b>1,762</b>	<b>1,762</b>	<b>2.7%</b>	<b>65,000</b>

**Referee/Official Purchased Services**

ARBITERPAY REFEREES	0	0				10,000	0	0		
HS WOMENS BASKETBALL REFEREES	0	0				1,454	0	0		
HS WOMENS SOCCER REFEREES	0	0				0	0	0		
HS WOMENS VOLLEYBALL REFEREES	0	0				2,049	0	0		
JH GIRLS BASKETBALL REFEREES	0	0				0	0	0		
HS WOMENS SOCCER REFEREES	377	377				377	0	0		
JH GIRLS SOCCER REFEREES	0	0				545	0	0		
JH GIRLS VOLLEYBALL REFEREES	0	0				1,616	0	0		
HS MENS BASEBALL REFEREES	0	0				1,748	0	0		
HS MENS BASKETBALL REFEREES	0	0				345	0	0		
JH BOYS BASKETBALL REFEREES	0	0				1,426	0	0		
HS MENS SOCCER REFEREES	0	0				1,693	0	0		
JH BOYS SOCCER REFEREES	0	0				450	0	0		
HS TRACK & FIELD TIMER/OFFICIAL	0	0				0	0	0		
JH TRACK & FIELD TIMER/OFFICIAL	0	0				600	0	0		



FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017			FY 16-17			2017-2018			FY 17-18		
	2016-2017 Q1	YTD through 9.30.16	YTD % of Budget	Supplemental Budget (5.10.17)	YTD % of Actuals	FY 16-17 Actuals (audited financials)	2017-2018 Q1	YTD through 9.30.17	YTD % of Budget	Operating Budget (adopted 5.18.17)		

**EXPENSES**

**Rental Purchased Services**

HS WOMENS BASKETBALL COURT RENTAL	0	0				0	0	0			
HS WOMENS VOLLEYBALL COURT RENTAL	0	0				0	0	0			
HS WOMENS SOCCER FIELD RENTAL	0	0				828	0	0			
HS MENS BASEBALL FIELD RENTAL	0	0				1,655	0	0			
HS MENS SOCCER FIELD RENTAL	0	0				0	39	39			

**Mileage Reimbursement**

HS WOMENS BASKETBALL MILEAGE REIMBURSEMENT	0	0				0	0	0			
HS CROSS CTRY MILEAGE REIMBURSEMENT	0	0				0	0	0			
HS MENS BASKETBALL MILEAGE REIMBURSEMENT	0	0				0	0	0			
HS MENS SOCCER MILEAGE REIMBURSEMENT	0	0				0	0	0			
JH BOYS SOCCER MILEAGE REIMBURSEMENT	0	0				0	0	0			
JH TRACK & FIELD MILEAGE REIMBURSEMENT	0	0				0	0	0			

**Registration Fee**

ATHLETIC DIRECTOR TRAVEL & REGISTRATION							124	124			
HS CROSS COUNTRY REGISTRATION FEE	0	0				857	1,325	1,325			
HS WOMENS VOLLEYBALL REGISTRATION FEE	0	0				0	0	0			
HS TRACK & FIELD REGISTRATION FEE	0	0				1,120	250	250			
JH CROSS COUNTRY REGISTRATION FEE	0	0				910	0	0			

**Other Purchased Services**

JH CROSS COUNTRY PURCHASED SERVICES	0	0				(125)	0	0			
BUSINESS BANK/MERCH FEES	0	0				0	0	0			
STUDENT ACTIVITIES - PROF SERVICES	80	80				80	0	0			
ATHLETICS - PURCHASED PROP SERVICES	0	0				25	0	0			
FALL SOCCER FIELD PAINTING	0	0				735	0	0			
POLE VAULT PIT MAINTENANCE						453	0	0			
HS MENS BASEBALL OTHER PURCH SERV	0	0				0	0	0			
JH GIRLS VOLLEYBALL PURCHASED SERVICES	0	0				50	0	0			
ATHLETIC MEMBERSHIP DUES & FEES	0	0				3,550	2,728	2,728			
CPR TRAINING							120	120			
SUMMER OPEN GYM SUPERVISOR							2,900	2,900			
PAYROLL/ BENEFITS FEES	333	333				1,561	112	112			
BAD DEBT WRITE OFF- CANNOT COLLECT						(336)	215	215			
BANK FEES	0	0				70	0	0			

**BUDGET PURCHASED SERVICES**

<b>Total Purchased Services Expense</b>	<b>789</b>	<b>789</b>	<b>2.5%</b>	<b>31,000</b>	<b>91.9%</b>	<b>33,735</b>	<b>7,813</b>	<b>7,813</b>	<b>25.2%</b>	<b>31,041</b>
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**Athletic Supplies**

ATHLETIC DIRECTOR SUPPLIES	777	777				3,234	439	439			
SUMMER SPORTS CAMP SUPPLIES	0	0				0	649	649			
HS WOMEN'S SOCCER	0	0				0	0	0			
GIRLS VOLLEYBALL SUPPLIES	0	0				0	0	0			
VOLLEYBALL SUPPLIES	(715)	(715)				1,673	1,010	1,010			
BOYS BASKETBALL GENERAL SUPPLIES	0	0				0	0	0			
BOYS SOCCER GENERAL SUPPLIES	0	0				0	0	0			

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017	2016-2017		FY 16-17		
	Q1	YTD through 9.30.16	YTD % of Budget	Supplemental Budget (5.10.17)	YTD % of Actuals	FY 16-17 Actuals (audited financials)

2017-2018	2017-2018		FY 17-18
Q1	YTD through 9.30.17	YTD % of Budget	Operating Budget (adopted 5.18.17)

**EXPENSES**

TRACK_FIELD GENERAL SUPPLIES	0	0				0
HS WOMENS BASKETBALL SUPPLIES	0	0				1,508
HS WOMENS SOCCER SUPPLIES	0	0				0
HS MENS BASEBALL SUPPLIES	0	0				1,952
HS MENS BASKETBALL SUPPLIES	0	0				1,502
HS MENS SOCCER SUPPLIES	275	275				368
HS TRACK & FIELD SUPPLIES	159	159				1,097
JH SPORTS CAMP SUPPLIES	425	425				425
JH GIRLS BASKETBALL GENERAL SUPPLIES	0	0				0
JH GIRLS VOLLEYBALL SUPPLIES	0	0				64
JH BOYS BASKETBALL GENERAL SUPPLIES	18	18				224
JH BOYS SOCCER SUPPLIES	169	169				219
JH CROSS COUNTRY SUPPLIES	0	0				167
JH TRACK & FIELD SUPPLIES	0	0				200
<b>BUDGET SUPPLIES</b>						<b>15,500</b>
<b>Total Supplies Expense</b>	<b>1,108</b>	<b>1,108</b>	<b>7.1%</b>	<b>15,500</b>	<b>126.1%</b>	<b>12,295</b>

0	0		
0	0		
0	0		
55	55		
0	0		
490	490		
93	93		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
<b>2,735</b>	<b>2,735</b>	<b>10.9%</b>	<b>25,000</b>

<b>Athletic Equipment</b>						
VOLLEYBALL NON-CAP EQUIPMENT	0	0				0
TRACK & FIELD EQUIPMENT	0	0				0
<b>BUDGET EQUIPMENT</b>						<b>15,000</b>
<b>Total Equipment Expense</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>15,000</b>	<b>#DIV/0!</b>	<b>0</b>

0	0		
0	0		
0	0		
0	0		
<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>15,000</b>

<b>Playoffs</b>						
HS WOMENS BASKETBALL PLAYOFFS	0	0				0
HS MENS BASKETBALL PLAYOFFS	0	0				300
HS MENS SOCCER PLAYOFF	0	0				0
HS MENS BASEBALL PLAYOFFS	770	770				770
JH BOYS BASKETBALL PLAYOFFS	0	0				250
<b>BUDGET OTHER</b>						<b>6,000</b>
<b>Total Other Expense</b>	<b>770</b>	<b>770</b>	<b>12.8%</b>	<b>6,000</b>	<b>454.4%</b>	<b>1,320</b>

0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>8,000</b>

<b>Total Expenses</b>	<b>21,228</b>	<b>21,228</b>	<b>15.4%</b>	<b>138,000</b>	<b>111.9%</b>	<b>123,374</b>
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<b>12,310</b>	<b>12,310</b>	<b>8.5%</b>	<b>144,041</b>
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<b>ENDING FUND BALANCE</b>		<b>76,397</b>		<b>43,655</b>		<b>69,041</b>
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	<b>81,849</b>		<b>0</b>
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## **Fund 43- Capital Reserve/ Capital Projects**

### **REVENUES**

- \$0

**Funds Transfer- \$0**

### **Total Revenues**

- Total revenue thru 1st quarter- \$0

### **EXPENSES**

- \$60,041

### **Total Expenses**

- Total expense thru 1st quarter- \$60,041 or 37.21% to budget

### **FUND BALANCE**

**HS FFE Committed Fund Balance- \$23,706**

**Elementary Committed Fund Balance- \$43,918**

**HS Office Remodel Committed Fund Balance- \$34,570**

**Assigned Fund Balance- \$9,825**

<b>FUND 43- CAPITAL RESERVE CAPITAL PROJECTS</b> YTD Financial Statement July 1st - September 30th	<b>2016-2017</b> Q1	<b>2016-2017</b> YTD through 9.30.16	<b>YTD % of</b> Budget	<b>FY 16-17</b> Supplemental Budget (5.10.17)	<b>YTD % of</b> Actuals	<b>FY 16-17 Actuals</b> (audited financials)
<b>BEGINNING FUND BALANCE</b>	1,044,506	1,044,506		1,044,506		1,044,506
<b>REVENUES</b>						
<b>Local Source Revenue</b>						
INTEREST	128	128		0		128
<b>Fund Transfer</b>						
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	0		365,000		365,000
Fund 43- Capital Reserves to Fund 53 LCS Building Corp.	0	0		(750,000)		(750,000)
<b>Total Capital Reserve Revenues</b>	<b>128</b>	<b>128</b>	<b>0.0%</b>	<b>(385,000)</b>	<b>0.0%</b>	<b>(384,872)</b>
<b>EXPENSES</b>						
(2500) Business Services Purchased Services (0300-0500)						
BUSINESS BANK/MERCH FEES	60	60				90
(4000) Capital Improvement						
BUILDING IMPROVEMENTS SUPPLIES (0600)	1,705	1,705		5,000		1,844
<b>BUDGET (0700)</b>				<b>654,506</b>		
BUILDING LEASE HOLD IMPROVEMENT (0721)	59,960	59,960				324,983
HS CAPITAL EQUIPMENT (0730)	22,721	22,721				123,490
HS FURNITURE FOR EXPANSION (0733)	0	0				25,089
HS TECH EQUIP FOR EXPANSION (0734)	0	0				4,498
HS NON-CAPITAL EQUIPMENT (0735)	2,863	2,863				7,581
<b>Total Expenses</b>	<b>87,309</b>	<b>87,309</b>	<b>13.2%</b>	<b>659,506</b>	<b>17.9%</b>	<b>487,575</b>
<b>ENDING FUND BALANCE</b>		<b>957,325</b>		<b>(0)</b>		<b>172,059</b>

<b>2017-2018</b> Q1	<b>2017-2018</b> YTD through 9.30.17	<b>YTD % of</b> Budget	<b>FY 17-18</b> Operating Budget (adopted 5.18.17)
172,060	172,060		161,360
0	0		0
0	0		0
<b>0</b>	<b>0</b>		<b>0</b>
0	0		0
0	0		0
0	0		0
0	0		0
2,505	2,505		
<b>60,041</b>	<b>60,041</b>	<b>37.2%</b>	<b>161,360</b>
<b>112,019</b>			<b>-</b>