



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	2016-2017	YTD % of Budget	FY 16-17	YTD % of Budget	FY 16-17 Actuals
	Q1	YTD through 9.30.16		Supplemental Budget (5.10.17)		(audited financials)

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

BEGINNING FUND BALANCE	3,207,838	3,207,838		3,233,918		3,233,918
-------------------------------	-----------	-----------	--	-----------	--	-----------

	2,352,099		2,439,775
--	-----------	--	-----------

REVENUES

				1,086.00		1,086.00
				\$ 7,037.30		\$ 7,037.30

			1,090
			\$ 7,220.31

	2016-2017	2016-2017	YTD % of	FY 16-17	YTD % of	FY 16-17 Actuals
	Q1	YTD through 9.30.16	Budget	Supplemental Budget (5.10.17)	Budget	(audited financials)
Local Source Revenue						
Daniels Grant	141,016	141,016	70.5%	200,000	100.0%	200,000
Kindergarten Tuition	10,142	10,142	15.7%	64,800	100.0%	64,800
Summer School Tuition	15,961	15,961	114.0%	14,000	100.0%	14,000
Interest on Investments	1,981	1,981	24.8%	8,000	100.0%	8,000
Student Lunches	41,584	41,584	32.0%	130,000	100.0%	130,000
Fees	31	31	0.2%	18,000	100.0%	18,000
Fundraisers	375	375		122,000		122,000
Donations	4,227	4,227		43,347		43,347
Instructional Materials Fees	2,803	2,803	15.6%	18,000	100.0%	18,000
2016 Mill Levy	0	0		0		0
2010 Mill Levy	127,455	127,455	25.0%	509,821	100.0%	509,821
2000 Mill Levy	11,147	11,147	25.0%	44,590	100.0%	44,590
1988 Mill Levy	30,074	30,074	24.5%	122,589	100.0%	122,589
Miscellaneous	3,131	3,131		0		0
State Source Revenue						
Capital Construction Grant	73,545	73,545	24.4%	302,000	100.0%	302,000
Exceptional Children's Educational Act Funds	39,425	39,425	24.7%	159,612	100.0%	159,612
ELPA Funds	0	0	0.0%	3,388	100.0%	3,388
Read Act Funds	0	0		0		0
Federal Source Revenue	0	0				
Per Pupil Allocation	1,893,679	1,893,679	24.7%	7,680,000	100.0%	7,680,000
Total Revenues	2,396,576	2,396,576	25.4%	9,440,147	100.0%	9,440,147

	0	0		0		0
	11,455	11,455	17.7%	64,800		64,800
	8,130	8,130	58.1%	14,000		14,000
	1,782	1,782		0		0
	110	110		0		0
	5,928	5,928		0		0
	0	0		0		0
	377	377		0		0
	5,324	5,324	46.3%	11,500		11,500
	25,285	25,285		0		0
	127,455	127,455	25.0%	509,821		509,821
	11,147	11,147	25.0%	44,590		44,590
	30,757	30,757	26.0%	118,124		118,124
	792	792		0		0
	69,884	69,884	21.8%	320,460		320,460
	41,575	41,575	29.0%	143,337		143,337
	0	0		0		0
	0	0		0		0
	0	0				
	1,983,012	1,983,012	25.2%	7,870,143		7,870,143
Total Revenues	2,323,015	2,323,015	25.5%	9,096,775		9,096,775

Fund Transfer						
Fund 11- Operating to Fund 23- Student Athletics	0	0	0.0%	(50,000)	100.0%	(50,000)
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	0	0.0%	(365,000)	100.0%	(365,000)

	0	0		0		0
	0	0		0		0

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

Instructional Expenses

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

Administration Expenses

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

Other Operational Expenses

(2500) Business Services Salaries (0100)	32,710	32,710	22.4%	146,000	100.0%	146,000	34,153	34,153	23.4%	146,000
(2500) Business Services Benefits (0200)	8,049	8,049	23.7%	34,000	100.0%	34,000	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%	30,000	5,410	5,410	17.8%	30,400
(2500) Business Services Supplies (0600)	467	467	21.8%	2,147	100.0%	2,147	143	143	9.5%	1,500
(2500) Business Services Other (0800)	2,122	2,122	25.0%	8,500	100.0%	8,500	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	YTD % of	
	Q1	YTD through 9.30.16	YTD % of Budget	Supplemental Budget (5.10.17)	Budget	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

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

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
162,644	162,644	19.3%	843,900

Facility Operational Expenses

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

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
171,839	171,839	20.4%	842,976

Debt Service

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

317,666	317,666	24.4%	1,300,000
317,666	317,666	24.4%	1,300,000

Total Expenses	1,944,555	1,944,555	19.6%	9,935,147	100.0%	9,935,147
-----------------------	------------------	------------------	--------------	------------------	---------------	------------------

1,956,005	1,956,005	21.5%	9,096,776
------------------	------------------	--------------	------------------

ENDING FUND BALANCE				2,738,918		2,738,918
----------------------------	--	--	--	------------------	--	------------------

	2,719,109		2,439,774
--	------------------	--	------------------

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)

BEGINNING FUND BALANCE	78,655	78,655	78,655
-------------------------------	--------	--------	--------

69,041	69,041	69,041
--------	--------	--------

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				
BUDGET PARTICIPATION FEES					53,000	60,000				
Total Student Participation Revenue	14,343	14,343	27.1%	53,000	29.3%	48,909	20,497	20,497	34.2%	60,000

20,497	20,497	34.2%	60,000
--------	--------	-------	--------

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
Total Playoffs Revenue	762	762		0	4,492	0

0	0	0
---	---	---

Summer Sport Camp-Intramural Participation Revenue

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

1,618	1,618	10.8%	15,000
-------	-------	-------	--------

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)		
Other Revenue												
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				
Total Other Revenue	0	0			0	3,900	3,003	3,003				0
Fund Transfer												
Fund 11- Operating to Fund 23- Student Athletics	0	0		50,000		50,000	0	0				
Total Athletics Revenues	18,969	18,969	18.4%	103,000	16.7%	113,760	25,118	25,118	33.5%			75,000

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		
BUDGET PAYROLL/TAXES/PERA						70,500				65,000
Total Payroll Expense	18,561	18,561	26.3%			76,024	1,762	1,762	2.7%	65,000

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

Total Purchased Services Expense	789	789	2.5%	31,000	91.9%	33,735	7,813	7,813	25.2%	31,041
---	------------	------------	-------------	---------------	--------------	---------------	--------------	--------------	--------------	---------------

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
BUDGET SUPPLIES						15,500
Total Supplies Expense	1,108	1,108	7.1%	15,500	126.1%	12,295

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		
2,735	2,735	10.9%	25,000

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

0	0		
0	0		
0	0		
0	0		
0	0	0.0%	15,000

Playoffs						
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
BUDGET OTHER						6,000
Total Other Expense	770	770	12.8%	6,000	454.4%	1,320

0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0	0.0%	8,000

Total Expenses	21,228	21,228	15.4%	138,000	111.9%	123,374
-----------------------	---------------	---------------	--------------	----------------	---------------	----------------

12,310	12,310	8.5%	144,041
---------------	---------------	-------------	----------------

ENDING FUND BALANCE		76,397		43,655		69,041
----------------------------	--	---------------	--	---------------	--	---------------

	81,849		0
--	---------------	--	----------

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

FUND 43- CAPITAL RESERVE CAPITAL PROJECTS YTD Financial Statement July 1st - September 30th	2016-2017 Q1	2016-2017 YTD through 9.30.16	YTD % of Budget	FY 16-17 Supplemental Budget (5.10.17)	YTD % of Actuals	FY 16-17 Actuals (audited financials)
BEGINNING FUND BALANCE	1,044,506	1,044,506		1,044,506		1,044,506
REVENUES						
Local Source Revenue						
INTEREST	128	128		0		128
Fund Transfer						
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)
Total Capital Reserve Revenues	128	128	0.0%	(385,000)	0.0%	(384,872)
EXPENSES						
(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
BUDGET (0700)				654,506		
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
Total Expenses	87,309	87,309	13.2%	659,506	17.9%	487,575
ENDING FUND BALANCE		957,325		(0)		172,059

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