



LIBERTY COMMON SCHOOL

Q2 FY 17-18 FINANCIAL STATEMENTS

July 1, 2017 –December 31, 2017

Fund 11- Operating

REVENUES

Local Source Revenue- \$453,105 / 46.56% to budget

- Kindergarten Tuition- \$30,515 or 49.78% to budget
- Summer School Tuition- \$8,130 or 100% to budget
- Interest on Investments- \$6,462 or 35.9% to budget
- Mill Levy Overrides- \$389,290 or 50.0% to budget
- Instructional Materials Fees- \$6,628 or 48.61% to budget

State Source Revenue- \$222,912 / 49.34% to budget

- Capital Construction Grant- \$139,768 or 49.5% to budget
- Exceptional Children's Educational Act Grant \$83,151 or 49.1% to budget

Per Pupil Revenue- \$3,966,025 or 49.11% to budget

Total Revenues

- Total operating revenue thru 2nd quarter- \$4,642,049 or 48.8% to amended budget

Prior Year Comparison

- October FY16-17 funded pupil count 1,090- FY 17-18 funded pupil count 1,111
- Per Pupil Revenue- FY16-17 \$7,048.33/ FY17-18 \$7,269.58

FUND TRANSFERS

- Fund 11 to Fund 43 Capital Projects- (\$100,000)

Fund 26 CKCS Foundation to Fund 11- \$100,000

EXPENSES

- **Instructional Expenses-** \$2,557,642 or 44.5% to budget
- **Administration Expenses-** \$316,066 or 39.2% to budget
- **Other Operational Expenses-** \$365,671 or 42.6% to budget
- **Facility Operational Expenses-** \$339,866 or 43.0% to budget
- **Debt Service-** \$635,006 or 48.8% to budget

Total Expenses

- Total operating expense thru 2nd quarter- \$4,214,251 or 44.3% to amended budget

	2016-2017 Q1	2016-2017 Q2	2016-2017 YTD	% of Budget	16-17 Supplemental Budget (5.10.17)	2017-2018 Q1	2017-2018 Q2	2017-2018 YTD	% of Amended Budget	2017-2018 Amended Budget (adopted 12.21.17)		
BEGINNING FUND BALANCE	3,207,838					3,233,918	2,352,098					2,352,099
REVENUES												
	<i>Funded Pupil Count</i>					1,089.62						1,111
	<i>Per Pupil Revenue</i>					\$ 7,048.33						\$ 7,269.58
Local Source Revenue												
Daniels Grant	200,000	0	200,000	100.0%	200,000	0	5,778	5,778	9.6%	59,904		
Kindergarten Tuition	10,142	14,335	24,477	37.8%	64,800	11,455	19,060	30,515	48.8%	62,500		
Summer School Tuition	15,961	0	15,961	114.0%	14,000	8,130	1,400	9,530	119.1%	8,000		
Interest on Investments	1,981	2,006	3,987	49.8%	8,000	1,782	4,680	6,462	35.9%	18,000		
Student Lunches	41,584	40,313	81,897	63.0%	130,000	110	729	839	28.0%	3,000		
Fees	31	89	120	0.7%	18,000	250	579	829	5.5%	15,000		
Fundraisers	375	0	375	0.3%	122,000	0	0	0		0		
Donations	4,227	44,179	48,406	111.7%	43,347	377	0	377		0		
Instructional Materials Fees	2,803	1,127	3,930	21.8%	18,000	5,324	1,304	6,628	57.6%	11,500		
Equitable Mill Levy Funding from PSD										0		
2016 Mill Levy	0	0	0		0	25,285	25,285	50,570	50.0%	101,140		
2010 Mill Levy	127,455	127,455	254,910	50.0%	509,821	127,455	127,455	254,910	50.0%	509,821		
2000 Mill Levy	11,147	11,147	22,295	50.0%	44,590	11,147	11,147	22,295	50.0%	44,590		
1988 Mill Levy	30,074	30,074	60,148	49.1%	122,589	30,757	30,757	61,514	50.0%	123,028		
Miscellaneous	3,131	257	3,388		0	792	2,064	2,857	11.4%	25,000		
State Source Revenue												
At Risk Funding	0	0	0		0	0	0	0		0		
Capital Construction Grant	73,545	73,545	147,090	48.7%	302,000	69,884	69,884	139,768	49.5%	282,327		
Exceptional Children's Educational Act Funds	39,425	39,425	78,849	49.4%	159,612	41,575	41,575	83,151	49.1%	169,505		
ELPA Funds	0	0	0	0.0%	3,388	0	0	0		0		
Read Act Funds	0	6,777	6,777		0	0	0	0		0		
Federal Source Revenue	0	0	0		0	0	0	0		0		
Per Pupil Allocation	1,893,679	1,893,679	3,787,359	49.3%	7,680,000	1,983,012	1,983,012	3,966,025	49.1%	8,076,503		
Fund Transfer												
Fund 11- Operating to Fund 23- Student Athletics	0	(50,000)	(50,000)	100.0%	(50,000)	0	0	0		0		
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	(100,000)	(100,000)	27.4%	(365,000)	0	(100,000)	(100,000)	100.0%	(100,000)		
Fund 11- Operating to Fund 53- LCS Building Corp.	0	(910,000)	(910,000)	100.0%	(910,000)	0	0	0		0		
Fund 26- CKCS Foundation to Fund 11 Operating	0	0	0		0	0	100,000	100,000	100.0%	100,000		
Total Revenues	2,455,560	1,224,408	3,679,968	45.3%	8,115,147	2,317,337	2,324,712	4,642,049	48.8%	9,509,819		

	2016-2017 Q1	2016-2017 Q2	2016-2017 YTD	% of Budget	16-17 Supplemental Budget (5.10.17)	2017-2018 Q1	2017-2018 Q2	2017-2018 YTD	% of Budget	2017-2018 Amended Budget (adopted 12.21.17)
EXPENSES										
Instructional Expenses										
(10-1999) Instructional Total Payroll Expense (0110)- 72.75 FTE/ 69 FTE BENEFITS	528,306	875,015	1,403,321	46.8%	3,000,000	522,942	895,541	1,418,483	45.2%	3,136,700
(10-1999) Instructional Payroll Taxes (0215-221)	11,772	11,058	22,831	25.8%	88,560	11,176	11,259	22,435	23.8%	94,101
(10-1999) Instructional PERA (0230)	89,824	131,159	220,983	38.1%	580,068	134,740	134,209	268,949	46.5%	578,043
(10-1999) Instructional Health Benefits (0250)	64,077	65,348	129,425	62.7%	206,372	83,606	34,306	117,912	57.5%	205,000
(10-1999) Instructional Purchased Services (0300-0500)	52,407	72,456	124,863	47.1%	265,000	63,282	65,306	128,589	49.5%	260,000
(10-1999) Instructional Supplies (0600)	72,246	25,877	98,123	43.6%	225,000	66,452	34,077	100,529	44.7%	225,000
(10-1999) Instructional Equipment (0700)	10,426	32,748	43,174	54.0%	80,000	1,896	13,003	14,899	9.3%	160,904
(10-1999) Instructional Other (0800)	0	321	321	32.1%	1,000	0	0	0	0.0%	0
(2100) Student Support Total Payroll Expense (0100)- 13.5 FTE/ 12 FTE BENEFITS	95,126	119,659	214,785	48.3%	445,000	96,516	131,598	228,114	48.2%	473,550
(2100) Student Support Payroll Taxes (0215-221)	1,665	1,635	3,300	25.9%	12,720	1,787	1,972	3,758	26.5%	14,207
(2100) Student Support PERA (0230)	16,339	19,803	36,143	43.4%	83,316	19,714	20,338	40,052	45.8%	87,501
(2100) Student Support Health Benefits (0250)	8,164	9,276	17,440	60.2%	28,964	9,289	3,850	13,139	56.9%	23,100
(2100) Student Support Purchased Services (0300-0500)	1,537	1,604	3,141	39.3%	8,000	545	354	899	9.0%	10,000
(2100) Student Support Supplies (0600)	3,364	4,846	8,209	27.4%	30,000	5,023	4,483	9,505	27.2%	35,000
(2100) Student Support Equipment (0700)	877	0	877	29.2%	3,000	2,765	0	2,765	92.2%	3,000
(2100) Student Support Other (0800)	30	185	215	21.5%	1,000	0	0	0	0.0%	1,000
(2200) Instruct Support Total Payroll Expense (0100)- 4 FTE/ 4 FTE BENEFITS	28,294	32,634	60,929	43.5%	140,000	38,384	42,236	80,620	49.5%	162,920
(2200) Instructional Support Payroll Taxes (0215-221)	449	435	885	21.4%	4,143	645	578	1,222	25.0%	4,888
(2200) Instructional Support PERA (0230)	5,252	5,751	11,003	40.5%	27,137	8,275	7,694	15,969	49.7%	32,139
(2200) Instructional Support Health Benefits (0250)	3,893	4,001	7,894	57.5%	13,720	4,928	2,240	7,168	53.1%	13,500
(2200) Instructional Support Purchased Services (0300-0500)	50,776	20,361	71,137	56.9%	125,000	51,110	11,721	62,831	41.3%	152,225
(2200) Instructional Support Supplies (0600)	5,948	5,338	11,286	51.3%	22,000	5,977	3,615	9,592	42.6%	22,500
(2200) Instructional Support Equipment (0700)	54,264	1,195	55,459	37.0%	150,000	0	10,210	10,210	17.5%	58,464
(2200) Instructional Support Other (0800)	0	0	0	0.0%	0	0	0	0	0.0%	0
Total Instructional Expenses	1,105,036	1,440,707	2,545,743	46.0%	5,540,000	1,129,053	1,212,143	2,557,642	44.5%	5,753,742
Administration Expenses										
(2300) PSD Purchased Services (0300-0500)	37,944	53,680	91,623	49.5%	185,000	39,910	40,160	80,070	44.7%	179,000
(2300) Board Supplies (0600)	299	0	299	10.0%	3,000	0	80	80	2.3%	3,500
(2400) School Admin Total Payroll Expense (0100)- 5 FTE/ 5 FTE BENEFITS	66,193	66,193	132,386	48.1%	275,000	79,986	101,208	181,194	38.4%	472,420
(2400) School Administration Payroll Taxes (0215-221)	912	896	1,808	22.6%	7,983	1,095	1,399	2,494	17.6%	14,173
(2400) School Administration PERA (0230)	12,002	11,714	23,717	45.4%	52,289	14,763	18,953	33,715	37.2%	90,574
(2400) School Administration Health Benefits (0250)	2,712	2,824	5,536	117.1%	4,728	4,885	3,730	8,615	34.8%	24,750
(2400) School Administration Purchased Services (0300-0500)	3,359	1,679	5,038	50.4%	10,000	860	1,055	1,915	19.1%	10,000
(2400) School Administration Supplies (0600)	375	1,762	2,138	26.7%	8,000	5,104	2,443	7,548	65.6%	11,500
(2400) School Administration Equipment (0700)	0	537	537	53.7%	1,000	0	436	436	61.2%	712
Total Administration Expenses	123,796	139,285	263,081	48.1%	547,000	146,603	145,381	316,066	39.2%	806,629
Other Operational Expenses										
(2500) Business Services Total Payroll Expense (0100)- 2.5 FTE/ 2 FTE BENEFITS	32,710	32,710	65,420	44.8%	146,000	34,153	37,980	72,133	46.8%	154,100
(2500) Business Services Payroll Taxes (0215-221)	619	474	1,094	26.4%	4,149	495	590	1,085	23.5%	4,623
(2500) Business Services PERA (0230)	6,135	6,135	12,269	45.1%	27,176	6,536	7,203	13,739	45.8%	30,024
(2500) Business Services Health Benefits (0250)	1,295	1,346	2,641	98.7%	2,675	944	50	994	85.1%	1,169
(2500) Business Services Purchased Services (0300-0500)	4,571	6,186	10,757	35.9%	30,000	5,410	6,399	11,809	37.3%	31,700
(2500) Business Services Supplies (0600)	467	376	843	39.3%	2,147	143	0	143	3.4%	4,200
(2500) Business Services Equipment (0700)	0	0	0	0.0%	1,000	0	0	0	0.0%	0
(2500) Business Services Other (0800)	2,122	5,736	7,858	92.4%	8,500	8,339	310	8,649	101.8%	8,500
(2700) Transportation Total Payroll Expense (0100)- 2.5 FTE/ 1 FTE BENEFITS	8,441	16,668	25,109	45.7%	55,000	8,302	18,049	26,351	38.8%	68,000
(2700) Transportation Payroll Taxes (0215-221)	159	372	532	32.2%	1,650	151	369	520	25.5%	2,040
(2700) Transportation PERA (0230)	1,601	3,170	4,771	44.1%	10,808	1,599	3,496	5,096	37.2%	13,702
(2700) Transportation Health Benefits (0250)	1,303	1,339	2,641	47.7%	5,543	1,644	750	2,394	53.2%	4,500
(2700) Transportation Purchased Services (0300-0500)	4,032	16,460	20,493	58.6%	35,000	7,775	4,744	12,518	34.8%	36,000

	2016-2017 Q1	2016-2017 Q2	2016-2017 YTD	% of Budget	16-17 Supplemental Budget (5.10.17)
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2017-2018 Q1	2017-2018 Q2	2017-2018 YTD	% of Budget	2017-2018 Amended Budget (adopted 12.21.17)
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EXPENSES

(2700) Transportation Supplies (0600)	533	2,410	2,943	36.8%	8,000
(2700) Transportation Equipment (0700)	0	0	0		0
(2800) Central Support Total Payroll Expense (0100)- 3 FTE/ 3 FTE BENEFITS	46,510	50,830	97,340	48.7%	200,000
(2800) Central Support Payroll Taxes (0215-221)	776	893	1,669	28.9%	5,769
(2800) Central Support PERA (0230)	8,577	9,300	17,877	47.3%	37,787
(2800) Central Support Health Benefits (0250)	4,800	6,678	11,479	47.0%	24,444
(2850) Life/ AD&D Insurance Premiums (0210)	4,748	4,471	9,220	48.5%	19,000
(2850) Short Term Disability Insurance Premiums (0214)	2,583	2,854	5,437	41.8%	13,000
(2850) Liability Insurance Premiums (0521)	21,212	24,114	45,326	98.5%	46,000
(2850) Workers Comp Insurance Premiums (0526)	5,524	11,880	17,404	58.0%	30,000
(2850) Deductible Reimbursement (0500)	0	0	0		0
(2800) Central Support Purchased Services (0300-0500)	4,924	3,812	8,735	37.2%	23,500
(2800) Central Support Supplies (0600)	3,988	5,089	9,077	100.9%	9,000
(2800) Central Support Equipment (0700)	1,637	793	2,430	48.6%	5,000
(2800) Central Support Other (0800)	0	0	0	#DIV/0!	0
(2900) Parent/Volunteer Purchased Services (0300-0500)	8,575	0	8,575	50.4%	17,000
(2900) Parent/Volunteer Supplies (0600)	0	252	252	4.2%	6,000
(3100) Food Services (0600)	10,749	42,611	53,361	44.5%	120,000
(3100) Food Services (0800)	0	0	0		0
(5000) Contingency Expense (0800)	0	0	0		0
Total Other Operational Expenses	184,029	238,088	422,117	47.2%	894,147

179	2,988	3,168	39.6%	8,000
0	19,700	19,700	26.3%	75,000
38,905	21,745	60,650	51.1%	118,700
549	288	836	23.5%	3,561
7,165	3,763	10,928	47.2%	23,173
7,442	1,500	8,942	99.4%	9,000
6,349	3,136	9,486	50.3%	18,859
2,640	2,643	5,284	41.0%	12,900
8,340	28,547	36,888	94.6%	39,000
1,367	10,647	12,014	33.4%	36,000
2,860	2,250	5,110	17.0%	30,000
5,492	2,579	8,071	26.9%	30,000
3,962	2,853	6,815	36.3%	18,750
955	271	1,226	61.3%	2,000
0	0	0	#DIV/0!	0
0	1,469	1,469	16.3%	9,000
0	7,278	7,278	91.0%	8,000
945	11,427	12,373	36.4%	34,000
0	414	414		0
0	0	0	0.0%	23,864
162,645	203,026	365,671	42.6%	858,364

Facility Operational Expenses					
(2600) Custodial Total Payroll Expense (0100)- 6 FTE/ 6 FTE BENEFITS	38,518	42,452	80,970	45.0%	180,000
(2600) Custodial Payroll Taxes (0215-221)	609	638	1,247	23.4%	5,320
(2600) Custodial PERA (0230)	7,036	7,621	14,657	42.1%	34,844
(2600) Custodial Health Benefits (0250)	6,482	7,590	14,073	61.6%	22,836
(2600) Facility Purchased Services (0300-0500)	111,565	78,953	190,518	56.0%	340,000
(2600) Facility Supplies (0600)	43,885	40,839	84,723	48.4%	175,000
(2600) Facility Equipment (0700)	3,564	0	3,564	32.4%	11,000
(4000) Capital Improvement- Site Acquisition (0700)	0	0	0		0
Total Facility Operational Expenses	211,658	178,094	389,752	50.7%	769,000

39,416	45,615	85,031	46.2%	184,000
622	715	1,337	24.2%	5,520
7,258	8,463	15,720	43.3%	36,270
6,951	2,950	9,901	44.6%	22,200
81,851	73,611	155,462	44.9%	346,320
34,141	36,673	70,814	39.3%	180,000
1,600	0	1,600	9.5%	16,775
0	0	0		0
171,840	168,026	339,866	43.0%	791,085

Debt Service					
Debt Service (Bond Payments)	315,473	315,305	630,778	49.5%	1,275,000
Total Debt Service Expenses	315,473	315,305	630,778	49.47%	1,275,000

317,666	317,340	635,006	48.8%	1,300,000
317,666	317,340	635,006	48.8%	1,300,000

Total Expenses	1,939,992	2,311,479	4,251,471	47.1%	9,025,147
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1,927,806	2,045,918	4,214,251	44.3%	9,509,819
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ENDING FUND BALANCE			2,636,335		2,323,918
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		2,779,896		2,352,099
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TABOR Reserves			284,000		275,254
Bond Committed Funds			1,092,963		1,092,963
Daniels Grant Committed Funds			58,984		0
Unrestricted Fund Balance			1,023,211		1,071,557
ENDING FUND BALANCE					2,439,774

		290,000		290,000
		1,225,000		1,225,000
		0		0
		1,264,896		837,099
				2,352,099

Surplus/(Deficit)			(571,503)		(910,000)
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		427,798		0
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BUDGETED FULL TIME EQUIVALENT EMPLOYEES= 109.8/ 115/ 115/ 115.5
BUDGETED FTE FOR BENEFITS= 102/ 111/ 111/ 112/ 112

Fund 23- Special Revenue (Athletics)

REVENUES

Local Source Revenue- \$42,599 / 56.8% to budget

- Participation Fees \$26,549 or 44.2% to budget
- Playoffs- \$3,712 (not budgeted)
- Summer Camps- Intramural Participation- \$9,728 or 64.9% to budget
- Other Revenue \$2,610

Funds Transfer- \$0

Total Revenues

- Total revenue for 2nd quarter- \$42,599 or 56.8% to budget

EXPENSES

Total Expenses

- Total expense thru 2nd quarter- \$53,651 or 37.2% to budget

FUND BALANCE

\$57,989

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	through 12.31.16	Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2017-2018	YTD % of	FY 17-18
Q1	Q2	through 12.31.17	Budget	Operating Budget (adopted 5.18.17)

BEGINNING FUND BALANCE			78,655		78,655
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		69,041	69,041		69,041
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REVENUES

Student Participation Revenue					
HS WOMENS BASKETBALL PARTICIPATION FEES	1,600	1,936	3,536		
HS WOMENS SOCCER PARTICIPATION FEES	0	0	0		
HS WOMENS VOLLEYBALL PARTICIPATION FEES	2,736	393	3,129		
HS MENS BASEBALL PARTICIPATION FEES	0	0	0		
HS MENS BASKETBALL PARTICIPATION FEES	0	3,999	3,999		
HS CROSS COUNTRY PARTICIPATION FEES	1,549	1,593	3,142		
HS MENS SOCCER PARTICIPATION FEES	4,085	297	4,382		
HS TRACK & FIELD PARTICIPATION FEES	200	497	697		
JH GIRLS BASKETBALL PARTICIPATION FEES	0	0	0		
JH GIRLS SOCCER PARTICIPATION FEES	0	97	97		
JH GIRLS VOLLEYBALL PARTICIPATION FEES	100	180	280		
JH BOYS BASKETBALL PARTICIPATION FEES	0	0	0		
JH CROSS COUNTRY PARTICIPATION FEES	390	100	490		
JH BOYS SOCCER PARTICIPATION FEES	1,384	0	1,384		
JH TRACK & FIELD PARTICIPATION FEES	0	0	0		
8TH GIRLS BASKETBALL PARTICIPATION FEES	0	300	300		
8TH GIRLS VOLLEYBALL PARTICIPATION FEES	487	20	507		
8TH BOYS BASKETBALL PARTICIPATION FEES	584	874	1,458		
7TH & 8TH TRACK & FIELD PARTICIPATION FEES	0	0	0		
7TH GIRLS BASKETBALL PARTICIPATION FEES	0	390	390		
7TH GIRLS VOLLEYBALL PARTICIPATION FEES	1,228	0	1,228		
7TH BOYS BASKETBALL PARTICIPATION FEES	0	1,452	1,452		
6TH TRACK & FIELD PARTICIPATION FEES	0	0	0		
ATHLETIC PARTICIPATION FEES	0	0	0		
BUDGET PARTICIPATION FEES					53,000
Total Student Participation Revenue	14,343	12,129	26,473	49.9%	53,000

		0	1,167	1,167	
		0	0	0	
		5,036	193	5,230	
		0	0	0	
		0	290	290	
		3,096	600	3,695	
		5,668	394	6,062	
		100	0	100	
		0	0	0	
		0	0	0	
		0	0	0	
		1,547	197	1,743	
		1,840	97	1,936	
		0	0	0	
		0	0	0	
		1,852	197	2,048	
		0	1,646	1,646	
		0	0	0	
		0	0	0	
		1,359	97	1,456	
		0	1,176	1,176	
		0	0	0	
		0	0	0	
		20,497	6,052	26,549	44.2%
					60,000

Playoffs Revenue					
HS MENS BASKETBALL PLAYOFFS	0	0	0		
HS MENS SOCCER PLAYOFFS	0	0	0		
HS TRACK & FIELD PLAYOFFS	0	0	0		
HS WOMENS BASKETBALL PLAYOFFS	0	0	0		
HS WOMENS SOCCER PLAYOFFS	762	0	762		
HS WOMENS VOLLEYBALL PLAYOFFS	0	0	0		
JH GIRLS BASKETBALL PLAYOFFS	0	0	0		
JH GIRLS SOCCER PLAYOFFS	0	0	0		
ATHLETICS ENTRY FEES	0	203	203		
Total Playoffs Revenue	762	203	965		0

		0	0	0	
		0	2,570	2,570	
		0	0	0	
		0	0	0	
		0	0	0	
		0	1,142	1,142	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	0	0	
		0	3,712	3,712	0

Summer Sport Camp-Intramural Participation Revenue					
SPORTS CAMP	3,864	48	3,912		
ELEM INTRAMURAL PARTICIPATION FEES	0	1,379	1,379		
SUMMER OPEN GYM FEES	0	0	0		
BUDGET PARTICIPATION FEES					15,000
Total Summer Sport Camp Participation Revenue	3,864	1,427	5,291		0

		5,163	355	5,518	
			1584	1,584	
		2526.21	100	2,626	
				0	15,000
		7,689	2,039	9,728	64.9%
					15,000

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017 Q1	2016-2017 Q2	2016-2017 YTD through 12.31.16	YTD % of Budget	FY 16-17 Supplemental Budget (5.10.17)	2017-2018 Q1	2017-2018 Q2	2017-2018 YTD through 12.31.17	YTD % of Budget	FY 17-18 Operating Budget (adopted 5.18.17)
Other Revenue										
ATHLETICS MISC REVENUE	0	1,000	1,000			2,610	0	2,610		
JH GIRLS SOCCER SOCKS & SHIRT FEE	0	0	0			0	0	0		
Total Other Revenue	0	1,000	1,000		0	2,610	0	2,610		0
Fund Transfer										
Fund 11- Operating to Fund 23- Student Athletics	0	50,000	50,000		50,000	0	0	0		0
Fund 26- CKCSF to Fund 23- Student Athletics	0	0	0		0	0	0	0		0
Total Athletics Revenues	18,969	64,759	83,728	81.3%	103,000	30,796	11,803	42,599	56.8%	75,000
EXPENSES										

INTRAMURAL SPORTS STIPEND	0	1,952	1,952			0	1,275	1,275		
INTRAMURAL SPORTS UNEMPLOYMENT	0	29	29			0	19	19		
INTRAMURAL SPORTS MEDICARE	0	28	28			0	18	18		
INTRAMURAL SPORTS PERA	0	374	374			0	251	251		
BOYS SOCCER STIPEND	0	0	0			0	0	0		
SUMMER SPORTS CAMP STIPEND	4,023	0	4,023			0	0	0		
SUMMER SPORTS CAMP UNEMPLOYMENT	60	0	60			0	0	0		
SUMMER SPORTS CAMP MEDICARE	58	0	58			0	0	0		
SUMMER SPORTS CAMP PERA	770	0	770			0	0	0		
HS WOMENS BASKETBALL STIPEND	0	0	0			0	0	0		
HS WOMENS BASKETBALL UNEMPLOYMENT	0	0	0			0	0	0		
HS WOMENS BASKETBALL MEDICARE	0	0	0			0	0	0		
HS WOMENS BASKETBALL PERA	0	0	0			0	0	0		
HS WOMENS SOCCER STIPEND	0	0	0			0	0	0		
HS WOMENS SOCCER UNEMPLOYMENT	0	0	0			0	0	0		
HS WOMENS SOCCER MEDICARE	0	0	0			0	0	0		
HS WOMENS SOCCER PERA	0	0	0			0	0	0		
HS WOMENS VOLLEYBALL STIPEND	2,819	2,819	5,638			0	5,575	5,575		
HS WOMENS VOLLEYBALL UMEMPLOYMENT	42	42	84			0	83	83		
HS WOMENS VOLLEYBALL MEDICARE	41	41	82			0	81	81		
HS WOMENS VOLLEYBALL PERA	540	540	1,080			0	1,096	1,096		
HS MENS BASEBALL STIPEND	0	0	0			1,437	0	1,437		
HS MENS BASEBALL UNEMPLOYMENT	0	0	0			21	0	21		
HS MENS BASEBALL MEDICARE	0	0	0			21	0	21		
HS MENS BASEBALL PERA	0	0	0			282	0	282		
HS MENS BASKETBALL STIPEND	0	0	0			0	0	0		
HS MENS BASKETBALL RETIREE PAY	0	0	0			0	0	0		
HS MENS BASKETBALL UNEMPLOYMENT	0	0	0			0	0	0		
HS MENS BASKETBALL MEDICARE	0	0	0			0	0	0		
HS MENS BASKETBALL PERA	0	0	0			0	0	0		
HS MENS BASKETBALL RETIREE PERA	0	0	0			0	0	0		
HS MENS SOCCER STIPEND	1,090	1,090	2,179			0	2,279	2,279		
HS MENS SOCCER UNEMPLOYMENT	16	16	32			0	34	34		
HS MENS SOCCER MEDICARE	16	16	32			0	33	33		
HS MEN'S SOCCER PERA	209	209	417			0	448	448		
HS CROSS COUNTRY STIPEND	1,988	1,988	3,976			0	4,462	4,462		
HS CROSS COUNTRY UNEMPLOYMENT	30	30	59			0	66	66		
HS CROSS COUNTRY MEDICARE	29	29	58			0	65	65		

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	through 12.31.16	Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2017-2018	YTD % of	FY 17-18
Q1	Q2	through 12.31.17	Budget	Operating Budget (adopted 5.18.17)

EXPENSES

JH BOYS SOCCER REFEREES	0	450	450		0	100	100			
HS TRACK & FIELD TIMER/OFFICIAL	0	0	0		0	0	0			
JH TRACK & FIELD TIMER/OFFICIAL	0	0	0		0	0	0			
Rental Purchased Services										
HS WOMENS BASKETBALL COURT RENTAL	0	0	0		0	0	0			
HS WOMENS VOLLEYBALL COURT RENTAL	0	0	0		0	0	0			
HS WOMENS SOCCER FIELD RENTAL	0	0	0		0	0	0			
HS MENS BASEBALL FIELD RENTAL	0	0	0		0	203	203			
HS MENS SOCCER FIELD RENTAL	0	0	0		39	776	815			
Mileage Reimbursement										
HS WOMENS BASKETBALL MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
HS CROSS CTRY MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
HS MENS BASKETBALL MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
HS MENS SOCCER MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
JH BOYS SOCCER MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
JH TRACK & FIELD MILEAGE REIMBURSEMENT	0	0	0		0	0	0			
Registration Fee										
ATHLETIC DIRECTOR TRAVEL & REGISTRATION					124	795	919			
HS CROSS COUNTRY REGISTRATION FEE	0	632	632		1,325	502	1,827			
HS WOMENS VOLLEYBALL REGISTRATION FEE	0	0	0		0	175	175			
HS TRACK & FIELD REGISTRATION FEE	0	(550)	(550)		250		250			
JH CROSS COUNTRY REGISTRATION FEE	0	910	910		0	0	0			
Other Purchased Services										
JH CROSS COUNTRY PURCHASED SERVICES	0	(125)	(125)		0	0	0			
BUSINESS BANK/MERCH FEES	0	0	0		0	0	0			
STUDENT ACTIVITIES - PROF SERVICES	80	0	80		0	0	0			
ATHLETICS - PURCHASED PROP SERVICES	0	0	0		0	0	0			
FALL SOCCER FIELD PAINTING	0	0	0		0	0	0			
POLE VAULT PIT MAINTENANCE			0		0	0	0			
SCOREBOARD REPAIRS					0	240	240			
HS MENS BASEBALL OTHER PURCH SERV	0	0	0		0	0	0			
JH GIRLS VOLLEYBALL PURCHASED SERVICES	0	50	50		0	0	0			
ATHLETIC MEMBERSHIP DUES & FEES	0	3,450	3,450		2,728	55	2,783			
CPR TRAINING					120	0	120			
SUMMER OPEN GYM SUPERVISOR					2,900	0	2,900			
PAYROLL/ BENEFITS FEES	333	259	591		112	432	544			
BAD DEBT WRITE OFF- CANNOT COLLECT					215	0	215			
BANK FEES	0	70	70		0	0	0			
ATHLETIC TRAINER	0	0	0		0	1,190	1,190			
BUDGET PURCHASED SERVICES								31,000		
Total Purchased Services Expense	789	14,103	14,892	48.0%	31,000	7,813	14,668	22,481	72.4%	31,041

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - September 30th	2016-2017	2016-2017	2016-2017	YTD % of Budget	FY 16-17
	Q1	Q2	through 12.31.16		Supplemental Budget (5.10.17)

2017-2018	2017-2018	2017-2018	YTD % of Budget	FY 17-18
Q1	Q2	through 12.31.17		Operating Budget (adopted 5.18.17)

EXPENSES

Athletic Supplies

ATHLETIC DIRECTOR SUPPLIES	777	710	1,487		
SUMMER SPORTS CAMP SUPPLIES	0	0	0		
HS WOMEN'S SOCCER	0	0	0		
GIRLS VOLLEYBALL SUPPLIES	0	0	0		
VOLLEYBALL SUPPLIES	(715)	0	(715)		
BOYS BASKETBALL GENERAL SUPPLIES	0	0	0		
BOYS SOCCER GENERAL SUPPLIES	0	0	0		
TRACK_FIELD GENERAL SUPPLIES	0	0	0		
HS WOMENS BASKETBALL SUPPLIES	0	1,508	1,508		
HS WOMENS SOCCER SUPPLIES	0	0	0		
HS MENS BASEBALL SUPPLIES	0	210	210		
HS MENS BASKETBALL SUPPLIES	0	1,349	1,349		
HS MENS SOCCER SUPPLIES	275	93	368		
HS TRACK & FIELD SUPPLIES	159	0	159		
JH SPORTS CAMP SUPPLIES	425	0	425		
JH GIRLS BASKETBALL GENERAL SUPPLIES	0	0	0		
JH GIRLS VOLLEYBALL SUPPLIES	0	64	64		
JH BOYS BASKETBALL GENERAL SUPPLIES	18	100	118		
JH BOYS SOCCER SUPPLIES	169	50	219		
JH CROSS COUNTRY SUPPLIES	0	167	167		
JH TRACK & FIELD SUPPLIES	0	0	0		
BUDGET SUPPLIES					15,500
Total Supplies Expense	1,108	3,837	4,944	31.9%	15,500

439	631	1,070		
649	0	649		
0	0	0		
0	0	0		
1,010	98	1,108		
0	0	0		
0	0	0		
0	335	335		
0	11	11		
0	0	0		
55	0	55		
0	0	0		
490	0	490		
93	0	93		
0	145	145		
0	0	0		
0	0	0		
0	48	48		
0	0	0		
0	0	0		
2,735	1,268	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	0.0%	15,000

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	300	300		
HS MENS SOCCER PLAYOFF	0	0	0		
HS MENS BASEBALL PLAYOFFS	770	0	770		
JH BOYS BASKETBALL PLAYOFFS	0	250	250		
BUDGET OTHER					6,000
Total Other Expense	770	550	1,320	22.0%	6,000

0	0	0		
0	0	0		
0	472	472		
0	0	0		
0	0	0		
0	472	472	5.9%	8,000

Total Expenses	21,228	31,395	52,623	38.1%	138,000
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12,310	42,610	53,651	37.2%	144,041
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ENDING FUND BALANCE			109,760		43,655
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		57,989		0
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Fund 26- Special Revenue/ CKCS Foundation

REVENUES

- Interest \$43
- Scrips/ Merchant Rebates \$7,452
- Contributions and Donations \$3,469
- Annual Letter Giving Campaign \$54,130

Total Revenues

- Total revenue thru December 31st- \$65,094

EXPENSES

- Bank/Merchant Fees- \$89
- Annual Campaign/Greater Giving merchant fee- \$957

Total Expenses

- Total expense thru December-\$1,045

FUND TRANSFER

- CKCS Board- allocation of funds to Liberty Common School Operating Account (Fund 11)

Total Fund Transfer

- Total expense thru December-\$100,000

FUND BALANCE

Scrip/ Merchant Rebates Fund Balance- \$15,061

Assigned Fund Balance- \$92,017

Fund 43- Capital Reserve/ Capital Projects

REVENUES

- \$0

Funds Transfer- \$100,000

Total Revenues

- Total revenue thru December 31st 2017- \$100,000

EXPENSES

- \$60,041

Total Expenses

- Total expense thru December 31st 2017- \$60,041 or 37.21% to budget

FUND BALANCE

HS FFE Committed Fund Balance- \$23,706

Elementary Committed Fund Balance- \$43,918

HS Lighting Project Committed Fund Balance- \$35,000

Assigned Fund Balance- \$109,395

FUND 43- CAPITAL RESERVE CAPITAL PROJECTS YTD Financial Statement July 1st - September 30th	2016-2017 Q1	2016-2017 Q2	2016-2017 YTD through 12.31.16	YTD % of Budget	FY 16-17 Supplemental Budget (5.10.17)
BEGINNING FUND BALANCE	1,044,506		1,044,506		1,044,506
REVENUES					
Local Source Revenue					
INTEREST	128		128		0
Fund Transfer					
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	100,000	0		365,000
Fund 43- Capital Reserves to Fund 53 LCS Building Corp.	0	(750,000)	0		(750,000)
Total Capital Reserve Revenues	128	(650,000)	128	0.0%	(385,000)
EXPENSES					
(2500) Business Services Purchased Services (0300-0500)					
BUSINESS BANK/MERCH FEES	60	30	60		
(4000) Capital Improvement					
BUILDING IMPROVEMENTS SUPPLIES (0600)	1,705	140	1,705		5,000
BUDGET (0700)					654,506
BUILDING LEASE HOLD IMPROVEMENT (0721)	59,960	0	59,960		
HS CAPITAL EQUIPMENT (0730)	22,721	100,768	22,721		
HS FURNITURE FOR EXPANSION (0733)	0	24,909	0		
HS TECH EQUIP FOR EXPANSION (0734)	0	1,870	0		
HS NON-CAPITAL EQUIPMENT (0735)	2,863		2,863		
Total Expenses	87,309	127,717	87,309	13.2%	659,506
ENDING FUND BALANCE			957,325		(0)

2017-2018 Q1	2017-2018 Q2	2017-2018 YTD through 12.31.17	YTD % of Budget	FY 17-18 Operating Budget (adopted 5.18.17)
172,060		172,060		161,360
0	0	0		0
0	100,000	100,000		0
0	0	0		
0	100,000	100,000		0
0	0	0		
0	0	0		
0	0	0		
0	0	0		
46,005	0	46,005		
11,530	0	11,530		
0	0	0		
0	0	0		
2,505	0	2,505		
60,041	0	60,041	37.2%	161,360
		212,019		-