



LIBERTY COMMON SCHOOL

Q3 FY 17-18 FINANCIAL STATEMENTS

July 1, 2017 – March 31, 2018

Fund 11- Operating

REVENUES

Local Source Revenue- \$734,425 / 75.6% to amended budget

- Kindergarten Tuition- \$49,066 or 79.5% to budget
- Summer School Tuition- \$9,530 or 100% to budget
- Interest on Investments- \$11,567 or 57.8% to budget
- Mill Levy Overrides- \$584,174 or 75% to budget
- Instructional Materials Fees- \$11,386 or 103.6% to budget
- Remaining Local Source Revenue- \$68,702

State Source Revenue- \$346,370 / 76.7% to amended budget

- Capital Construction Grant- \$209,653 or 74.3% to budget
- Exceptional Children's Educational Act Grant \$127,129 or 75% to budget
- ELPA Funds \$9,589 (not in amended budget)

Per Pupil Revenue- \$6,057,298 or 75% to amended budget

Total Revenues

- Total operating revenue thru 3rd quarter- \$7,138,094 or 75.1% to amended budget

Prior Year Comparison

- Fiscal year 2016-17- Total revenue through 3rd quarter \$7,019,242 which included \$141k from the Daniels Fund Grant
- Prior year lunch revenue \$120k - this year only milk sales \$1k
- October FY16-17 funded pupil count 1,090- FY 17-18 FPC 1,111

EXPENSES

- **Instructional Expenses-** \$4,007,656 or 74.1% to budget
- **Administration Expenses-** \$503,527 or 72.1% to budget
- **Other Operational Expenses-** \$513,149 or 60.8% to budget
- **Facility Operational Expenses-** \$483,894 or 57.4% to budget
- **Debt Service-** \$992,014 or 76.3% to budget

Total Expenses

- Total operating expense thru 3rd quarter- \$6,500,241 or 71.5% to budget
- Daniels Fund Grant expenditures thru 3rd quarter \$16k

Prior Year Comparison

- Fiscal year 2016-17- Total expenditures thru 3rd quarter \$6,585,778
- Daniels Fund Grant expenditures thru 3rd quarter \$123,394
- Facility operational expense down \$83k from prior year thru 3rd quarter- majority of the savings due to new HVAC efficiencies at elementary
- Prior year lunch expense \$95k- current year \$14k
- Administration expenses- Asst. Principal at Elementary was added at the beginning of the school year- Headmaster position was reinstated mid-year
- Current year instructional expenses on par with prior year

Total YTD Operating Surplus

- \$637,853

FUND 11- OPERATING YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	Q3	through 12.31.16	Budget	Supplemental Budget (5.10.17)

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

	2016-2017	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	Q3	through 12.31.16	Budget	Supplemental Budget (5.10.17)
<i>Funded Pupil Count</i>						1,086.00
<i>Per Pupil Revenue</i>						\$ 7,037.30
Local Source Revenue						
Daniels Grant	141,016	0	0	141,016	70.5%	200,000
Kindergarten Tuition	10,142	14,335	23,883	48,360	74.6%	64,800
Summer School Tuition	15,961	0	750	16,711	119.4%	14,000
Interest on Investments	1,981	2,006	1,670	5,657	70.7%	8,000
Student Lunches	41,584	40,313	38,663	120,560	92.7%	130,000
Fees	31	89	16,351	16,471	91.5%	18,000
Fundraisers	375	0	830	1,205	1.0%	122,000
Donations	4,227	44,179	0	48,406	111.7%	43,347
Instructional Materials Fees	2,803	1,127	1,893	5,822	32.3%	18,000
2016 Mill Levy	0	0	0	0		0
2010 Mill Levy	127,455	127,455	127,455	382,366	75.0%	509,821
2000 Mill Levy	11,147	11,147	11,147	33,442	75.0%	44,590
1988 Mill Levy	30,074	30,074	30,477	90,625	73.9%	122,589
Miscellaneous	3,131	257	54	3,442		0
State Source Revenue						
At Risk Funding	0	0	0	0		0
Capital Construction Grant	73,545	73,545	73,545	220,635	73.1%	302,000
Exceptional Children's Educational Act Funds	39,425	39,425	41,093	119,943	75.1%	159,612
ELPA Funds (grant code 3139)	0	0	0	0	0.0%	3,388
ELPA Funds (grant code 3140)	0	0	0	0		0
Read Act Funds	0	6,777	(3,388)	3,389		0
Federal Source Revenue	0	0	0	0		0
Per Pupil Allocation	1,893,679	1,893,679	1,973,835	5,761,193	75.0%	7,680,000
Fund Transfer						
Fund 11- Operating to Fund 23- Student Athletics	0	(50,000)	0	(50,000)	100.0%	(50,000)
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	(100,000)	0	(100,000)	27.4%	(365,000)
Fund 11- Operating to Fund 53- LCS Building Corp.	0	(910,000)	0	(910,000)	100.0%	(910,000)
Fund 26- CKCS Foundation to Fund 11- Operating	0	0	0	0		0
Total Revenues	2,396,576	1,224,408	2,338,258	5,959,242	73.4%	8,115,147

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18
Q1	Q2	Q3	through 12.31.17	Amended Budget	Amended Budget (adopted 12.21.17)

			2,352,099		2,352,099
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REVENUES

	2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18
	Q1	Q2	Q3	through 12.31.17	Amended Budget	Amended Budget (adopted 12.21.17)
<i>Funded Pupil Count</i>						1,111.00
<i>Per Pupil Revenue</i>						\$ 7,269.58
Local Source Revenue						
Daniels Grant	0	5,778	11,173	16,951	28.3%	59,904
Kindergarten Tuition	11,455	19,060	18,550	49,066	78.5%	62,500
Summer School Tuition	8,130	1,400	0	9,530	100.3%	9,500
Interest on Investments	1,782	4,680	5,104	11,567	57.8%	20,000
Student Lunches	110	729	84	923	30.8%	3,000
Fees	250	139	17,361	17,750	104.4%	17,000
Fundraisers	0	0	0	0		0
Donations	377	(360)	40	57		0
Instructional Materials Fees	5,324	1,362	4,701	11,386	103.5%	11,000
2016 Mill Levy	25,285	25,285	25,285	75,855	75.0%	101,140
2010 Mill Levy	127,455	127,455	127,455	382,366	75.0%	509,821
2000 Mill Levy	11,147	11,147	11,147	33,442	75.0%	44,590
1988 Mill Levy	30,757	30,757	30,997	92,511	75.2%	123,028
Miscellaneous	792	2,064	30,164	33,020	165.1%	20,000
State Source Revenue						
At Risk Funding	0	0	0	0		0
Capital Construction Grant	69,884	69,884	69,884	209,653	74.3%	282,327
Exceptional Children's Educational Act Funds	41,575	41,575	43,978	127,129	75.0%	169,505
ELPA Funds (grant code 3139)	0	0	5,647	5,647		0
ELPA Funds (grant code 3140)	0	0	3,942	3,942		0
Read Act Funds	0	0	0	0		0
Federal Source Revenue	0	0	0	0		0
Per Pupil Allocation	1,983,012	1,983,012	2,091,274	6,057,298	75.0%	8,076,503
Fund Transfer						
Fund 11- Operating to Fund 23- Student Athletics	0	0	0	0		0
Fund 11- Operating to Fund 43- Capital Improvements/ Repairs	0	(100,000)	0	(100,000)	100.0%	(100,000)
Fund 11- Operating to Fund 53- LCS Building Corp.	0	0	0	0		0
Fund 26- CKCS Foundation to Fund 11- Operating	0	100,000	0	100,000	100.0%	100,000
Total Revenues	2,317,337	2,323,970	2,496,787	7,138,094	75.1%	9,509,819

EXPENSES

Instructional Expenses	2016-2017	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	Q3	through 12.31.16	Budget	Supplemental Budget (5.10.17)
(10-1999) Instructional Salaries (0100)	528,306	875,015	888,229	2,291,550	76.4%	3,000,000
(10-1999) Instructional Benefits (0200)	165,673	207,565	220,293	593,531	67.8%	875,000
(10-1999) Instructional Purchased Services (0300-0500)	52,407	72,456	67,574	192,437	72.6%	265,000
(10-1999) Instructional Supplies (0600)	72,246	25,877	51,927	150,050	66.7%	225,000
(10-1999) Instructional Equipment (0700)	10,426	32,748	18,162	61,336	76.7%	80,000
(10-1999) Instructional Other (0800)	0	321	120	441	44.1%	1,000
(2100) Student Support Salaries (0100)	95,126	119,659	118,927	333,712	75.0%	445,000
(2100) Student Support Benefits (0200)	26,168	30,715	32,025	88,908	71.1%	125,000
(2100) Student Support Purchased Services (0300-0500)	1,537	1,604	2,392	5,533	69.2%	8,000
(2100) Student Support Supplies (0600)	3,364	4,846	5,484	13,694	45.6%	30,000
(2100) Student Support Equipment (0700)	877	0	0	877	29.2%	3,000
(2100) Student Support Other (0800)	30	185	0	215	21.5%	1,000

Instructional Expenses	2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18
	Q1	Q2	Q3	through 12.31.17	Amended Budget	Amended Budget (adopted 12.21.17)
(10-1999) Instructional Salaries (0100)	522,942	895,541	886,986	2,305,469	73.5%	3,136,700
(10-1999) Instructional Benefits (0200)	211,543	201,056	202,231	614,830	70.1%	877,144
(10-1999) Instructional Purchased Services (0300-0500)	63,282	65,081	59,945	188,309	72.4%	260,000
(10-1999) Instructional Supplies (0600)	66,452	34,077	23,196	123,725	55.0%	225,000
(10-1999) Instructional Equipment (0700)	1,896	13,003	11,173	26,072	16.2%	160,904
(10-1999) Instructional Other (0800)	0	0	0	0		0
(2100) Student Support Salaries (0100)	96,516	131,598	132,672	360,785	76.2%	473,550
(2100) Student Support Benefits (0200)	29,224	27,725	30,580	87,529	70.1%	124,808
(2100) Student Support Purchased Services (0300-0500)	545	354	800	1,699	17.0%	10,000
(2100) Student Support Supplies (0600)	5,023	4,483	6,898	16,404	46.9%	35,000
(2100) Student Support Equipment (0700)	2,765	0	0	2,765	92.2%	3,000
(2100) Student Support Other (0800)	0	0	80	80		1,000

FUND 11- OPERATING YTD Financial Statement July 1st - March 31st	2016-2017 Q1	2016-2017 Q2	2016-2017 Q3	2016-2017 YTD through 12.31.16	YTD % of Budget	FY 16-17 Supplemental Budget (5.10.17)	2017-2018 Q1	2017-2018 Q2	2016-2017 Q3	2017-2018 YTD through 12.31.17	YTD % of Amended Budget	FY 17-18 Amended Budget (adopted 12.21.17)
EXPENSES												
(2200) Instructional Support Salaries (0100)	28,294	32,634	35,943	96,871	69.2%	140,000	38,384	42,236	42,377	122,997	75.5%	162,920
(2200) Instructional Support Benefits (0200)	9,594	10,187	11,427	31,208	69.4%	45,000	12,720	11,640	12,250	36,610	72.5%	50,527
(2200) Instructional Support Purchased Services (0300-0500)	50,776	20,361	8,612	79,749	63.8%	125,000	51,110	11,946	29,710	92,765	60.9%	152,225
(2200) Instructional Support Supplies (0600)	5,948	5,338	3,857	15,143	68.8%	22,000	5,977	3,615	4,426	14,018	62.3%	22,500
(2200) Instructional Support Equipment (0700)	54,264	1,195	0	55,459	37.0%	150,000	0	10,210	3,389	13,598	23.3%	58,464
(2200) Instructional Support Other (0800)	0	0	0	0		0	0	0	0	0		0
Total Instructional Expenses	1,105,035	1,440,707	1,464,973	4,010,715	72.4%	5,540,000	1,108,381	1,452,564	1,446,712	4,007,656	69.7%	5,753,742
Administration Expenses												
(2300) PSD Purchased Services (0300-0500)	37,944	53,680	42,277	133,901	72.4%	185,000	39,910	40,160	51,785	131,856	79.9%	165,000
(2300) Board Supplies (0600)	299	0	0	299	10.0%	3,000	0	80	0	80		0
(2400) School Administration Salaries (0100)	66,193	66,193	66,193	198,579	72.2%	275,000	79,986	101,208	100,440	281,634	59.6%	472,420
(2400) School Administration Benefits (0200)	15,626	15,434	16,156	47,216	72.6%	65,000	19,236	25,588	26,802	71,626	55.3%	129,497
(2400) School Administration Purchased Services (0300-0500)	3,359	1,679	2,239	7,277	72.8%	10,000	860	1,055	1,521	3,435	34.4%	10,000
(2400) School Administration Supplies (0600)	375	1,762	97	2,234	27.9%	8,000	5,104	2,443	6,914	14,461	125.8%	11,500
(2400) School Administration Equipment (0700)	0	537	0	537	53.7%	1,000	0	436	0	436	61.2%	712
Total Administration Expenses	123,796	139,285	126,962	390,043	71.3%	547,000	145,097	170,969	187,462	503,527	63.8%	789,129
Other Operational Expenses												
(2500) Business Services Salaries (0100)	32,710.02	32,710	32,710	98,130	67.2%	146,000	34,153	37,980	37,493	109,626	71.1%	154,100
(2500) Business Services Benefits (0200)	8,049.06	7,955	8,394	24,398	71.8%	34,000	7,949	7,869	8,171	23,989	67.0%	35,816
(2500) Business Services Purchased Services (0300-0500)	4,571.24	6,186	10,242	20,999	70.0%	30,000	5,410	6,413	7,275	19,099	60.3%	31,700
(2500) Business Services Supplies (0600)	467.34	376	343	1,186	55.3%	2,147	143	0	541	684	16.3%	4,200
(2500) Business Services Equipment (0700)	0.00	0	0	0	0.0%	1,000	0			0		0
(2500) Business Services Other (0800)	2,122.12	5,736	425	8,283	97.4%	8,500	8,339	310	183	8,832	103.9%	8,500
(2700) Transportation Salaries (0100)	8,441	16,668	13,796	38,905	70.7%	55,000	8,302	18,049	13,422	39,773	58.5%	68,000
(2700) Transportation Benefits (0200)	3,063	4,881	4,385	12,329	68.5%	18,000	3,019	4,992	4,093	12,103	59.8%	20,242
(2700) Transportation Purchased Services (0300-0500)	4,032	16,460	3,071	23,563	67.3%	35,000	7,775	4,744	1,337	13,855	38.5%	36,000
(2700) Transportation Supplies (0600)	533	2,410	1,976	4,919	61.5%	8,000	179	2,988	1,894	5,062	63.3%	8,000
(2700) Transportation Equipment (0700)	0	0		0		0	0	19,700	0	19,700		75,000
(2800) Central Support Salaries (0100)	46,510	50,830	50,962	148,302	74.2%	200,000	38,905	21,745	29,395	90,045	75.9%	118,700
(2800) Central Support Benefits (0200)	21,485	24,196	25,102	70,783	70.8%	100,000	20,898	14,578	15,609	51,085	75.7%	67,492
(2800) Central Support Purchased Services (0300-0500)	31,660	39,805	16,812	88,277	88.7%	99,500	18,059	44,023	22,090	84,172	62.3%	135,000
(2800) Central Support Supplies (0600)	3,988	5,089	2,203	11,280	125.3%	9,000	3,962	2,853	1,301	8,116	43.3%	18,750
(2800) Central Support Equipment (0700)	1,637	793	639	3,069	61.4%	5,000	955	271	0	1,226	61.3%	2,000
(2800) Central Support Other (0800)	0	0	0	0		0	0	0	120	120		0
(2900) Parent/Volunteer Purchased Services (0300-0500)	8,575	0	0	8,575	50.4%	17,000	0	1,469	776	2,245	24.9%	9,000
(2900) Parent/Volunteer Supplies (0600)	0	0	3,378	3,378	56.3%	6,000	0	7,278	1,875	9,153	79.6%	11,500
(3100) Food Services (0600)	10,749	42,611	41,954	95,314	79.4%	120,000	945	11,427	1,889	14,262	41.9%	34,000
(5000) Contingency Expense (0800)	0	0	0	0		0	0	0	0	0	0.0%	37,864
Total Other Operational Expenses	188,593	256,706	216,392	661,691	74.0%	894,147	158,995	206,691	147,463	513,149	58.6%	875,864

FUND 11- OPERATING YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	Q3	through 12.31.16	Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18
Q1	Q2	Q3	through 12.31.17	Amended Budget	Amended Budget (adopted 12.21.17)

EXPENSES

EXPENSES

Facility Operational Expenses						
(2600) Custodial Salaries (0100)	38,518	42,452	42,579	123,549	68.6%	180,000
(2600) Custodia Benefits (0200)	14,127	15,850	15,333	45,310	71.9%	63,000
(2600) Facility Purchased Services (0300-0500)	111,565	78,953	62,292	252,810	74.4%	340,000
(2600) Facility Supplies (0600)	43,885	40,839	43,712	128,436	73.4%	175,000
(2600) Facility Equipment (0700)	3,564	0	13,635	17,199	156.4%	11,000
(4000) Capital Improvement (0700)	0	0	0	0		0
Total Facility Operational Expenses	211,659	178,094	177,551	567,304	73.8%	769,000
Debt Service						
Debt Service (Bond Payments)	315,473	315,305	325,247	956,025	75.0%	1,275,000
Total Debit Service Expenses	315,473	315,305	325,247	956,025	75.0%	1,275,000
Total Expenses	1,944,557	2,330,097	2,311,125	6,585,778	73.0%	9,025,147

39,416	45,615	44,500	129,532	70.4%	184,000
13,353	13,605	15,830	42,788	66.9%	63,990
73,483	48,611	77,653	199,748	57.7%	346,320
24,409	36,673	43,810	104,891	58.3%	180,000
1,600	0	5,334	6,935	41.3%	16,775
0	0	0	0		0
152,262	144,505	187,128	483,894	61.2%	791,084
317,666	342,340	332,008	992,014	76.3%	1,300,000
317,666	342,340	332,008	992,014	76.3%	1,300,000
1,882,400	2,317,068	2,300,773	6,500,241	68.4%	9,509,819

ENDING FUND BALANCE						2,323,918
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			2,989,952		2,352,099
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(626,536)

637,853

0

Fund 23- Special Revenue (Athletics)

REVENUES

Local Source Revenue- \$63,388 / 84.5% to budget

- Participation Fees \$46,324 or 66.61% to budget
- Playoffs/ gate admissions- \$5,712 (not budgeted)
- Sports Camp/ Elem Intramurals- \$8,742 (not budgeted)
- Other Revenue \$2,610 or 100.4% to budget

Fund Transfer from Fund 11- \$0

Total Revenues

- Total revenue thru March 31st, 2018- \$63,388 or 84.5% to budget

EXPENSES

Total Expenses

- Total expense thru March 31st 2018- \$92,963 or 64.5% to budget

FUND BALANCE

\$39,466

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	FY 16-17
	Q1	Q2	Q3	YTD through 3.31.17	YTD % of Budget	Supplemental Budget (5.10.17)

BEGINNING FUND BALANCE				78,655		78,655
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REVENUES

Student Participation Revenue

HS WOMENS BASKETBALL PARTICIPATION FEES	1,600	1,936	1,274	4,810		
HS WOMENS SOCCER PARTICIPATION FEES	0	0	297	297		
HS WOMENS VOLLEYBALL PARTICIPATION FEES	2,736	393	0	3,129		
HS MENS BASEBALL PARTICIPATION FEES	0	0	1,355	1,355		
HS MENS BASKETBALL PARTICIPATION FEES	0	3,999	387	4,386		
HS CROSS COUNTRY PARTICIPATION FEES	1,549	1,593	0	3,142		
HS MENS SOCCER PARTICIPATION FEES	4,085	297	0	4,382		
HS TRACK & FIELD PARTICIPATION FEES	200	497	968	1,665		
JH GIRLS BASKETBALL PARTICIPATION FEES	0	0	0	0		
JH GIRLS SOCCER PARTICIPATION FEES	0	97	0	97		
JH GIRLS VOLLEYBALL PARTICIPATION FEES	100	180	0	280		
JH BOYS BASKETBALL PARTICIPATION FEES	0	0	0	0		
JH CROSS COUNTRY PARTICIPATION FEES	390	100	0	490		
JH BOYS SOCCER PARTICIPATION FEES	1,384	0	297	1,681		
JH TRACK & FIELD PARTICIPATION FEES	0	0	0	0		
8TH GIRLS BASKETBALL PARTICIPATION FEES	0	300	194	494		
8TH GIRLS VOLLEYBALL PARTICIPATION FEES	487	20	0	507		
8TH BOYS BASKETBALL PARTICIPATION FEES	584	874	0	1,458		
7TH & 8TH TRACK & FIELD PARTICIPATION FEES	0	0	191	191		
7TH GIRLS BASKETBALL PARTICIPATION FEES	0	390	100	490		
7TH GIRLS VOLLEYBALL PARTICIPATION FEES	1,228	0	0	1,228		
7TH BOYS BASKETBALL PARTICIPATION FEES	0	1,452	0	1,452		
6TH TRACK & FIELD PARTICIPATION FEES	0	0	0	0		
ATHLETIC PARTICIPATION FEES	0	0	0	0		
SUMMER OPEN GYM FEES	0	0	0	0		
BUDGET PARTICIPATION FEES						53,000
Total Student Participation Revenue	14,343	12,129	5,062	31,535	59.5%	53,000

Playoffs Revenue

HS MENS BASKETBALL PLAYOFFS	0	0	1,800	1,800		
HS MENS SOCCER PLAYOFFS	0	0	0	0		
HS TRACK & FIELD PLAYOFFS	0	0	0	0		
HS WOMENS BASKETBALL PLAYOFFS	0	0	800	800		
HS WOMENS SOCCER PLAYOFFS	762	0	0	762		
HS WOMENS VOLLEYBALL PLAYOFFS	0	0	64	64		
JH GIRLS BASKETBALL PLAYOFFS	0	0	0	0		
JH GIRLS SOCCER PLAYOFFS	0	0	0	0		
ATHLETICS ENTRY FEES	0	203	0	203		
Total Playoffs Revenue	762	203	2,664	3,629		0

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18	FY 17-18
Q1	Q2	Q3	YTD through 3.31.18	Amended Budget	Amended Budget (adopted 12.21.17)	Proposed Supplemental Budget

69,041			69,041		69,041	69,041
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0	1,167	2,148	3,315			
0	0	4,290	4,290			
5,036	193	0	5,230			
0	0	2,746	2,746			
0	290	2,328	2,618			
3,096	600	193	3,889			
5,668	394	0	6,062			
100	0	980	1,080			
0	0	572	572			
0	0	969	969			
0	0	0	0			
0	0	0	0			
1,547	197	0	1,743			
1,840	97	0	1,936			
0	0	0	0			
0	0	1,563	1,563			
1,852	197	0	2,048			
0	1,646	0	1,646			
0	0	197	197			
0	0	1,162	1,162			
1,359	97	0	1,456			
0	1,176	0	1,176			
0	0	0	0			
0	0	0	0			
2,526	100	0	2,626			
					60,000	47,937
23,023	6,152	17,149	46,324	77.2%	60,000	47,937

0	0	1,600	1,600			1,600
0	2,570	0	2,570			2,570
0	0	0	0			0
0	0	400	400			400
0	0	0	0			0
0	1,142	0	1,142			1,142
0	0	0	0			0
0	0	0	0			0
0	0	0	0			0
0	3,712	2,000	5,712		0	5,712

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	FY 16-17
	Q1	Q2	Q3	through	YTD % of	Supplemental
				3.31.17	Budget	Budget (5.10.17)

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18	FY 17-18
Q1	Q2	Q3	through	Amended	Amended Budget	Proposed
			3.31.18	Budget	(adopted 12.21.17)	Supplemental
						Budget

Summer Sport Camp-Intramural Participation Revenue

SPORTS CAMP	3,864	48	0	3,912		
ELEM INTRAMURAL PARTICIPATION FEES	0	1,379	1,169	2,547		
BUDGET PARTICIPATION FEES						
Total Summer Sport Camp Participation Revenue	3,864	1,427	1,169	6,459		0

5,163	355	0	5,518			5,518
	3124	100	3,224			3,224
			0			
5,163	3,479	100	8,742	58.3%	15,000	8,742

Other Revenue

ATHLETICS MISC REVENUE	0	1,000	2,100	3,100		
JH GIRLS SOCCER SOCKS & SHIRT FEE	0	0	0	0		
Total Other Revenue	0	1,000	2,100	3,100		0

2,610	0	0	2,610			
0	0	0	0			
2,610	0	0	2,610		0	2,610

Fund Transfer

Fund 11- Operating to Fund 23- Student Athletics	0	50,000	0	50,000		50,000
Fund 26- CKCSF to Fund 23- Student Athletics	0	0	0	0		0
Total Athletics Revenues	18,969	64,759	10,995	94,723	92.0%	103,000

0	0	0	0		0	
0	0	0	0		0	50,000
30,796	13,343	19,249	63,388	84.5%	75,000	115,000

EXPENSES

INTRAMURAL SPORTS STIPEND	0	1,952	844	2,796		
INTRAMURAL SPORTS UNEMPLOYMENT	0	29	13	42		
INTRAMURAL SPORTS MEDICARE	0	28	12	41		
INTRAMURAL SPORTS PERA	0	374	166	540		
BOYS SOCCER STIPEND	0	0	0	0		
SUMMER SPORTS CAMP STIPEND	4,023	0	0	4,023		
SUMMER SPORTS CAMP UNEMPLOYMENT	60	0	0	60		
SUMMER SPORTS CAMP MEDICARE	58	0	0	58		
SUMMER SPORTS CAMP PERA	770	0	0	770		
HS WOMENS BASKETBALL STIPEND	0	0	7,339	7,339		
HS WOMENS BASKETBALL UNEMPLOYMENT	0	0	109	109		
HS WOMENS BASKETBALL MEDICARE	0	0	106	106		
HS WOMENS BASKETBALL PERA	0	0	1,442	1,442		
HS WOMENS SOCCER STIPEND	0	0	1,754	1,754		
HS WOMENS SOCCER UNEMPLOYMENT	0	0	26	26		
HS WOMENS SOCCER MEDICARE	0	0	25	25		
HS WOMENS SOCCER PERA	0	0	345	345		
HS WOMENS VOLLEYBALL STIPEND	2,819	2,819	0	5,638		
HS WOMENS VOLLEYBALL UNEMPLOYMENT	42	42	0	84		
HS WOMENS VOLLEYBALL MEDICARE	41	41	0	82		
HS WOMENS VOLLEYBALL PERA	540	540	0	1,080		
HS MENS BASEBALL STIPEND	0	0	0	0		
HS MENS BASEBALL UNEMPLOYMENT	0	0	0	0		
HS MENS BASEBALL MEDICARE	0	0	0	0		
HS MENS BASEBALL PERA	0	0	0	0		
HS MENS BASKETBALL STIPEND	0	0	3,587	3,587		
HS MENS BASKETBALL RETIREE PAY	0	0	3,446	3,446		
HS MENS BASKETBALL UNEMPLOYMENT	0	0	105	105		
HS MENS BASKETBALL MEDICARE	0	0	102	102		
HS MENS BASKETBALL PERA	0	0	705	705		

0	1,275	2,490	3,765			
0	19	37	56			
0	18	36	55			
0	251	502	752			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	0	7,460	7,460			
0	0	111	111			
0	0	108	108			
0	0	1,503	1,503			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	5,575	0	5,575			
0	83	0	83			
0	81	0	81			
0	1,096	0	1,096			
1,437	0	0	1,437			
21	0	0	21			
21	0	0	21			
282	0	0	282			
0	0	3,686	3,686			
0	0	3,618	3,618			
0	0	109	109			
0	0	106	106			
0	0	743	743			

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	FY 16-17
	Q1	Q2	Q3	YTD through 3.31.17	YTD % of Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18	FY 17-18
Q1	Q2	Q3	YTD through 3.31.18	Amended Budget	Amended Budget (adopted 12.21.17)	Proposed Supplemental Budget

EXPENSES

HS MENS BASKETBALL RETIREE PERA	0	0	677	677		
HS MENS SOCCER STIPEND	1,090	1,090		2,179		
HS MENS SOCCER UNEMPLOYMENT	16	16		32		
HS MENS SOCCER MEDICARE	16	16		32		
HS MEN'S SOCCER PERA	209	209		417		
HS CROSS COUNTRY STIPEND	1,988	1,988		3,976		
HS CROSS COUNTRY UNEMPLOYMENT	30	30		59		
HS CROSS COUNTRY MEDICARE	29	29		58		
HS CROSS COUNTRY PERA	381	381		761		
HS TRACK & FIELD STIPEND	0		3,188	3,188		
HS TRACK & FIELD UNEMPLOYMENT	0		47	47		
HS TRACK & FIELD MEDICARE	0		46	46		
HS TRACK & FIELD PERA	0		626	626		
JH GIRLS BASKETBALL STIPEND	0		1,361	1,361		
JH GIRLS BASKETBALL UNEMPLOYMENT	0		20	20		
JH GIRLS BASKETBALL MEDICARE	0		20	20		
JH GIRLS BASKETBALL PERA	0		267	267		
JH GIRLS SOCCER STIPEND	0			0		
JH GIRLS SOCCER UNEMPLOYMENT	0			0		
JH GIRLS SOCCER MEDICARE	0			0		
JH GIRLS SOCCER PERA	0			0		
JH GIRLS VOLLEYBALL STIPEND	2,502			2,502		
JH GIRLS VOLLEYBALL UNEMPLOYMENT	37			37		
JH GIRLS VOLLEYBALL MEDICARE	36			36		
JH GIRLS VOLLEYBALL PERA	479			479		
JH BOYS BASKETBALL STIPEND	0	2,722	1,879	4,601		
JH BOYS BASKETBALL UNEMPLOYMENT	0	41	28	69		
JH BOYS BASKETBALL MEDICARE	0	39	27	67		
JH BOYS BASKETBALL PERA	0	521	369	890		
JH BOYS SOCCER STIPEND	1,948			1,948		
JH BOYS SOCCER UNEMPLOYMENT	29			29		
JH BOYS SOCCER MEDICARE	28			28		
JH BOYS' SOCCER PERA	373			373		
JH CROSS COUNTRY STIPEND	833			833		
JH CROSS COUNTRY UNEMPLOYMENT	12			12		
JH CROSS COUNTRY MEDICARE	12			12		
JH CROSS COUNTRY PERA	160			160		
JH TRACK & FIELD STIPEND	0			0		
JH TRACK & FIELD UNEMPLOYMENT	0			0		
JH TRACK & FIELD MEDICARE	0			0		
JH TRACK & FIELD PERA	0			0		
BUDGET PAYROLL/TAXES/PERA						70,500
Total Payroll Expense	18,561	12,906	28,683	60,149	85.3%	70,500

0	0	729	729			
0	2,279	1,509	3,788			
0	34	22	56			
0	33	22	55			
0	448	304	752			
0	4,462	0	4,462			
0	66	0	66			
0	65	0	65			
0	877	0	877			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	0	2,834	2,834			
0	0	42	42			
0	0	41	41			
0	0	571	571			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	2,722	0	2,722			
0	41	0	41			
0	39	0	39			
0	535	0	535			
0	2,778	0	2,778			
0	41	0	41			
0	40	0	40			
0	546	0	546			
0	1,141	0	1,141			
0	17	0	17			
0	17	0	17			
0	224	0	224			
0	1,141	0	1,141			
0	17	0	17			
0	17	0	17			
0	224	0	224			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	0	0	0			
0	0	0	0			
65,000						82,000
1,762	26,201	26,584	54,547	83.9%	65,000	82,000

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	FY 16-17
	Q1	Q2	Q3	YTD through 3.31.17	YTD % of Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18	FY 17-18
Q1	Q2	Q3	YTD through 3.31.18	Amended Budget	Amended Budget (adopted 12.21.17)	Proposed Supplemental Budget

EXPENSES

EXPENSES

POLE VAULT PIT MAINTENANCE				0		
SCOREBOARD REPAIRS				0		
HS MENS BASEBALL OTHER PURCH SERV	0	0	0	0		
JH GIRLS VOLLEYBALL PURCHASED SERVICES	0	50	0	50		
ATHLETIC MEMBERSHIP DUES & FEES	0	3,450	0	3,450		
CPR TRAINING				0		
SUMMER OPEN GYM SUPERVISOR				0		
PAYROLL/ BENEFITS FEES	333	259	707	1,298		
BAD DEBT WRITE OFF- CANNOT COLLECT				0		
BANK FEES	0	70	0	70		
ATHLETIC TRAINER	0	0		0		
BUDGET PURCHASED SERVICES						31,000
Total Purchased Services Expense	789	14,103	10,583	14,892	48.0%	31,000

	0	0		0		
	0	240		240		
	0	0		0		
	0	0		0		
	2,728	55		2,783		
	120	0		120		
	2,900	0		2,900		
	112	432	557.56	1,102		1,500
	215	0		215		
	0	0		0		
	0	1,190	1,065	2,255		
						31,041
	7,813	14,668	7,884	30,364	97.8%	41,000

Athletic Supplies						
ATHLETIC DIRECTOR SUPPLIES	777	710	127	1,614		
SUMMER SPORTS CAMP SUPPLIES	0	0	0	0		
HS WOMEN' S SOCCER	0	0	0	0		
GIRLS VOLLEYBALL SUPPLIES	0	0	0	0		
VOLLEYBALL SUPPLIES	(715)	0	1,918	1,203		
BOYS BASKETBALL GENERAL SUPPLIES	0	0	0	0		
BOYS SOCCER GENERAL SUPPLIES	0	0	0	0		
TRACK_FIELD GENERAL SUPPLIES	0	0	0	0		
HS WOMENS BASKETBALL SUPPLIES	0	1,508	0	1,508		
HS WOMENS SOCCER SUPPLIES	0	0	0	0		
HS MENS BASEBALL SUPPLIES	0	210	1,525	1,735		
HS MENS BASKETBALL SUPPLIES	0	1,349	153	1,502		
HS MENS SOCCER SUPPLIES	275	93	0	368		
HS TRACK & FIELD SUPPLIES	159	0	938	1,097		
JH SPORTS CAMP SUPPLIES	425	0	0	425		
JH GIRLS BASKETBALL GENERAL SUPPLIES	0	0	0	0		
JH GIRLS VOLLEYBALL SUPPLIES	0	64	0	64		
JH BOYS BASKETBALL GENERAL SUPPLIES	18	100	107	224		
JH BOYS SOCCER SUPPLIES	169	50	0	219		
JH CROSS COUNTRY SUPPLIES	0	167	0	167		
JH TRACK & FIELD SUPPLIES	0	0	100	100		
SOCCER FIELD SUPPLIES & UPKEEP						
BUDGET SUPPLIES						15,500
Total Supplies Expense	1,108	3,837	4,868	4,944	31.9%	15,500

	439	631	776	1,846		
	649	0	0	649		
	0	0	0	0		
	0	0	0	0		
	1,010	98	448	1,556		
	0	0	0	0		
	0	0	0	0		
	0	335	60	395		
	0	11	589	600		
	0	0	0	0		
	55	0	0	55		
	0	0	0	0		
	490	0	218	708		
	93	0	0	93		
	0	145	0	145		
	0	0	183	183		
	0	0	0	0		
	0	0	0	0		
	0	48	0	48		
	0	0	0	0		
	0	0	0	0		
			1,303	1,303		
						25,000
	2,735	1,268	3,576	7,580	30.3%	8,000

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

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

FUND 23- SPECIAL REVENUE ATHLETICS YTD Financial Statement July 1st - March 31st	2016-2017	2016-2017	2016-2017	2016-2017	YTD % of	FY 16-17
	Q1	Q2	Q3	through 3.31.17	Budget	Supplemental Budget (5.10.17)

2017-2018	2017-2018	2016-2017	2017-2018	YTD % of	FY 17-18	FY 17-18
Q1	Q2	Q3	through 3.31.18	Amended Budget	Amended Budget (adopted 12.21.17)	Proposed Supplemental Budget

EXPENSES

EXPENSES

Playoffs						
HS WOMENS BASKETBALL PLAYOFFS	0	0	0	0		
HS MENS BASKETBALL PLAYOFFS	0	300	0	300		
HS MENS SOCCER PLAYOFF	0	0	0	0		
HS MENS BASEBALL PLAYOFFS	770	0	0	770		
JH BOYS BASKETBALL PLAYOFFS	0	250	0	250		
BUDGET OTHER						6,000
Total Other Expense	770	550	0	1,320	22.0%	6,000
Total Expenses	21,228	31,395	44,133	81,306	58.9%	138,000
ENDING FUND BALANCE				92,072		43,655

0	0	0	0			
0	0	0	0			
0	472	0	472			
0	0	0	0			
0	0	0	0			
					8,000	3,042
0	472	0	472	5.9%	8,000	3,042
12,310	42,610	38,044	92,963	64.5%	144,041	134,042
			39,466		0	50,000

Fund 43- Capital Reserve/ Capital Projects

REVENUES

- \$0

Funds Transfer- \$100,000

Total Revenues

- Total revenue thru March 31st 2018- \$100,000

EXPENSES

- \$98,497 Elementary lease hold improvements
- \$59,005 HS lease hold improvements
- \$11,530 HS capital equipment
- \$2,505 HS non-capital equipment

Total Expenses

- Total expense thru March 31st 2018- \$171,538 or 63% to budget

FUND BALANCE

HS FFE Committed Fund Balance- \$23,706

Assigned Fund Balance- \$76,816

FUND 43- CAPITAL RESERVE CAPITAL PROJECTS YTD Financial Statement July 1st - March 31st	2016-2017 Q1	2016-2017 Q2	2016-2017 Q3	2016-2017 YTD through 3.31.17	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	100,000		365,000
Fund 43- Capital Reserves to Fund 53 LCS Building Corp.	0	(750,000)	0	(750,000)		(750,000)
Total Capital Reserve Revenues	128	(650,000)	0	(649,872)	168.8%	(385,000)
EXPENSES						
(2500) Business Services Purchased Services (0300-0500)						
BUSINESS BANK/MERCH FEES	60	30	0	90		
(4000) Capital Improvement						
BUILDING IMPROVEMENTS SUPPLIES (0600)	1,705	140	0	1,844		5,000
BUDGET (0700)				0		654,506
BUILDING LEASE HOLD IMPROVEMENT (0721)	59,960	0	31,905	91,865		
HS CAPITAL EQUIPMENT (0730)	22,721	100,768	0	123,490		
HS FURNITURE FOR EXPANSION (0733)	0	24,909	0	24,909		
HS TECH EQUIP FOR EXPANSION (0734)	0	1,870	2,628	4,498		
HS NON-CAPITAL EQUIPMENT (0735)	2,863		4,718	7,581		
Total Expenses	87,309	127,717	39,251	254,277	38.6%	659,506
ENDING FUND BALANCE				140,357		(0)

2017-2018 Q1	2017-2018 Q2	2016-2017 Q3	2017-2018 YTD through 3.31.18	YTD % of Amended Budget	FY 17-18 Amended Budget (adopted 12.21.17)	FY 17-18 Proposed Supplemental Budget
172,060			172,060		161,360	161,360
REVENUES						
0	0	0	0		0	0
0	100,000	0	100,000		100,000	257,000
0	0	0	0		0	0
0	100,000	0	100,000	100.0%	100,000	257,000
EXPENSES						
0	0	0	0			
0	0	0	0			
46,005	0	111,497	157,502		261,360	222,000
11,530	0	0	11,530			
0	0	0	0			
0	0	0	0			
2,505	0	0	2,505			
60,041	0	111,497	171,538	61.7%	261,360	222,000
			100,522		-	196,360